Strengthened Senior High School

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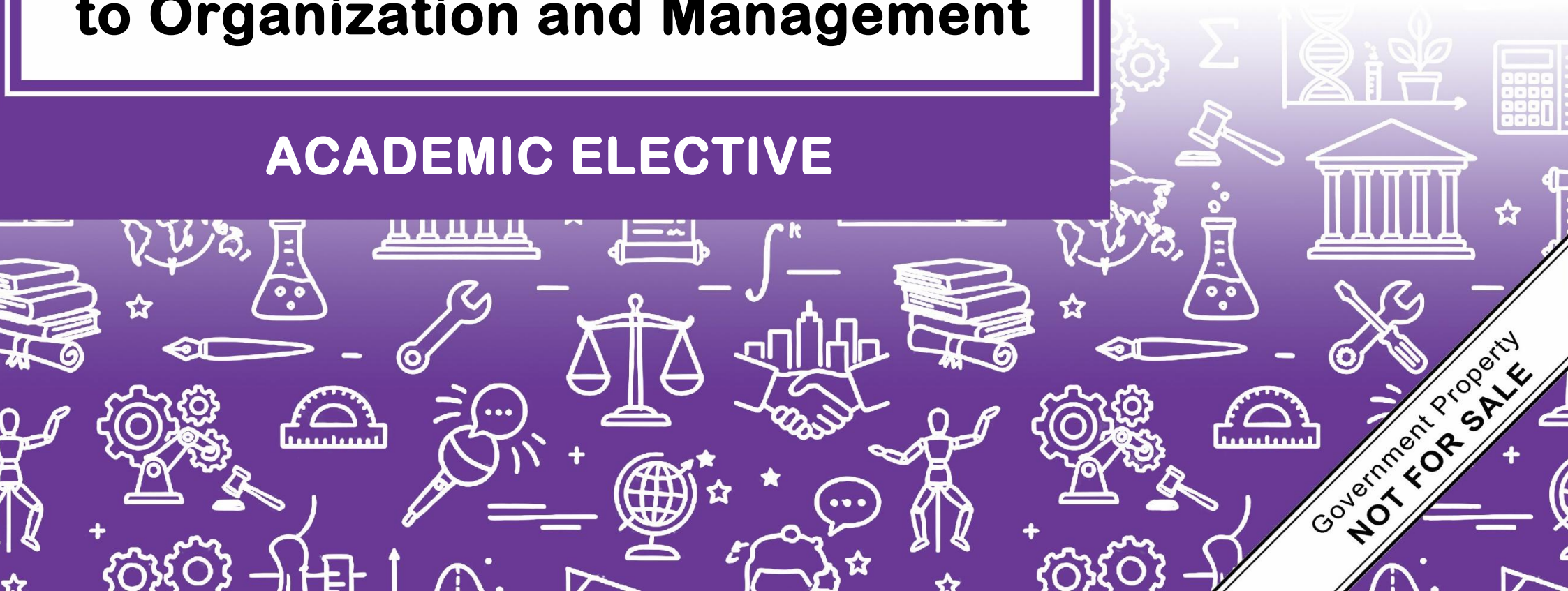
DEPARTMENT OF EDUCATION

Lesson Exemplars for Introduction to Organization and Management

ACADEMIC ELECTIVE



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Lesson Exemplar for Introduction to Organization and Management
Academic Elective

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Learning Area	Introduction to Organization and Management	Lesson Exemplar	1

I. OBJECTIVES	
A. Content Standard	*Learners demonstrate an understanding of fundamental concepts, theories, and function of management including the role of business within their environments and the impact of external factors on organizational success for the promotion of inclusive practices and gender equality.*
B. Performance Standard	*The learners design an organizational structure with specified roles and responsibilities.*
C. Learning Competencies	*Discuss the fundamental concepts and theories of management*
II. REFERENCES and MATERIALS (*Selecting Resources and Material*)	• *jot27james. "Lewis Hamilton in Wrong Pit Stop...2013 Malaysian Grand Prix." YouTube video, 2:05. Posted March 24, 2013. https://www.youtube.com/watch?v=IVJ5snOGgQY.* • Cabrera, Helena Ma. F., Anthony DC Altarejos, and Riaz Benjamin. *Organization and Management: Textbook for Senior High School*. Quezon City, Philippines: Vibal Group, Inc., 2016. • Quero, Rachel A. *DIWA Senior High School Series: Organization and Management Module*. Makati City, Philippines: DIWA Learning Systems Inc., 2017. • Google. 2026. *Gemini*. Responses to author's prompts, May 5–8, 2026. https://gemini.google.com. • Microsoft. 2026. *Copilot*. Responses to author's prompts, May 5–8, 2026. https://copilot.microsoft.com. • OpenAI. 2026. *ChatGPT*. Responses to author's prompts, May 5–8, 2026. https://chat.openai.com. • McDonald's POV: Lunch | Solo Food Assembly. (n.d.). *YouTube*. Retrieved from McDonald's POV: Lunch | Solo Food Assembly • McDonald's Operations / Assembly Process. (n.d.). *YouTube*. Retrieved from McDonald's Operations / Assembly Process • Monde Nissin Automated Storage and Retrieval System (ASRS). (n.d.). *YouTube*. Retrieved from Monde Nissin ASRS • Remember the Titans Leadership Scene. (n.d.). *YouTube*. Retrieved from Remember the Titans Leadership Scene

	• Quality Improvement Process Video. (n.d.). *YouTube*. Retrieved from Quality Improvement Process Video • Employee Motivation and Workplace Interaction Video. (n.d.). *YouTube*. Retrieved from Employee Motivation and Workplace Interaction Video	
III. CONTENT *(Sequencing Content)*	*The Nature and Concept of Management* • *Definition and Functions of Management* • *Evolution of Management Theories and Key Contributors* • *Functions, Roles, and Skills of a Manager*	
IV. OBJECTIVES *(Setting Clear Objectives and Analyzing the Tasks)*	*The learners would be able to:* • *Define management as a basic organizational concept* • *Describe the main functions of management* • *Explain the major management theories and their main ideas* • *Identify key contributors to management theories* • *Explain the functions, roles, and skills of a manager in an organization.*	
V. PROCEDURES		**ANNOTATIONS**
A. Activating Prior Knowledge	**1. ACTIVATING PRIOR KNOWLEDGE** **Option 1: Instructions Maze Challenge (Individual Activity)** **Directions:** • Prepare one sheet of paper and a pen or pencil. • Listen carefully because instructions will be given only once and cannot be repeated or clarified. • Follow the instructions as given without asking questions. • Complete the task individually within 2 minutes. ***Task Instructions:*** • *Draw a shape in the center of the page.* • *Add two lines to the shape.* • *Place a symbol at the bottom of the page.* • *Write one word anywhere on the page.* **Processing Question:** *After the activity, call random learners to answer and explain their responses.* • *W*hat difficulties did **you** experience while trying to follow and organize the instructions on your own?	***Activating Prior Knowledge –*** **Option 1: Instructions Maze Challenge (Individual Activity)** **Instructions to the Teacher:** *Deliver the instructions exactly once, without clarification, repetition, or examples. Then require independent work while closely observing any confusion, hesitation, varied interpretations, or rushed decisions, without intervening.* *This activity simulates how unclear communication, weak planning, and poor organization disrupt performance.* *During processing, guide learners to recognize that mistakes or inefficiencies often result not only from inability, but from poor structure, weak planning, and unclear direction. Emphasize that effective task completion requires*

	• How did the **limited or unclear instructions** affect how quickly or accurately **you** completed the task? • What mistakes, patterns, or challenges did **you notice in your own approach** while completing the activity? • Based on your experience, what does this activity suggest about the importance of **management** in completing tasks effectively, even when working independently? **Option 2: Paper Tower Challenge (Group Activity)** **Directions:** • Divide the class into groups of 4 members. • Assign a specific role to each group member to promote organization and teamwork. Suggested roles include: ▪ *Planner – Creates the strategy and design for the tower* ▪ *Builder – Constructs the tower based on the agreed plan* ▪ *Timer – Monitors and announces the remaining time* ▪ *Observer – Monitors group cooperation, challenges, and effectiveness of the process* • Provide each group with the following materials: ▪ *3 sheets of paper* ▪ *Tape or glue* • **Read the following task:** *Build the tallest and strongest free-standing paper tower using only the materials provided. The tower must stand independently without support for at least 5 seconds.* • Explain the challenge with the following rules: ▪ *Only the provided materials shall be used.* ▪ *The tower must stand independently for at least 5 seconds.* ▪ *Members should perform their assigned roles while working collaboratively.*	*organization, coordination, and purposeful management.* **Option 2: Paper Tower Challenge** *Clearly explain the task, materials, assigned group roles, rules, and time limit before starting the activity. Allow groups to work independently with minimal intervention while observing how learners plan, communicate, assign responsibilities, solve problems, and coordinate under time pressure.* *This activity demonstrates that achieving even simple goals requires planning, organization, communication, leadership, and teamwork. During processing, guide learners to reflect on how effective management through proper coordination and purposeful decision-making contributed to their success or challenges.* **Instructional Design Framework (For Options 1–2)** *The teacher uses a learner-centered experiential approach to transform simple activities into direct management simulation.* *Through individual, pair, and group challenges, learners actively examine how planning, communication, organization, leadership, and coordination shape performance.* *Through contextualized action, reflection, inquiry, and guided analysis,*

	▪ *Groups are encouraged to communicate, plan, and organize effectively before constructing the tower.* ▪ *Groups must complete the challenge within the given time limit. The group will be given 2 minutes to strategize and 2 minutes to construct the tower.* **Processing Questions:** *After the activity, ask learners to answer the following questions and explain their responses.* 1. What difficulties did your group encounter while planning, organizing, and completing the activity within the allotted time? 2. How did communication, cooperation, and coordination contribute to your group's success or challenges during the activity? 3. What do you think would have happened if roles, strategies, and decisions had not been clearly defined within the group? 4. Based on your experience, what does this activity reveal about the importance of management in helping groups achieve their goals effectively and efficiently?	*learners construct foundational understanding of management as planning, organizing, leading, and coordinating people and resources to achieve goals effectively.*

Rubric for Option 2

Criteria	*5 – Excellent*	*3- Satisfactory*	*1 – Needs Improvement*
Teamwork & Leadership	Demonstrates strong teamwork, leadership, and cooperation	Demonstrates adequate teamwork with minor issues	Demonstrates poor teamwork or limited cooperation
Task Performance & Strategy	Work is accurate, complete, and employs effective strategies	Work contains minor errors and uses basic strategies	Work is incomplete, inaccurate, or lacks effective strategies
Time, Focus & Discipline	Uses time efficiently and remains focused and disciplined throughout the activity	Experiences minor delays or occasional distractions	Uses time poorly, lacks focus, or fails to complete the activity

2. ESTABLISHING THE PURPOSE OF THE LESSON

***Option* 1: Video Analysis**

- Play the video clip for the learners without explanation. (Video can be found at this link: https://www.youtube.com/watch?v=IVJ5snOGgQY)
- After viewing, ask learners to interpret and analyze the video with the following questions:
  1. What sequence of activities do you observe in the video, and how are they carried out?
  2. What roles do the participants appear to have, and how do these roles support the task?
  3. What challenges could arise if timing, coordination, or roles were unclear?

ESTABLISHING THE PURPOSE OF THE LESSON

Option 1: Video Analysis

Instructions to the Teacher:

Play the Formula 1 pit stop video without explanation and allow learners to observe independently. Guide them to analyze how speed, precision, assigned roles, coordination, and timing contribute to completing the pit stop in seconds. Emphasize that the video demonstrates management as effective planning, organizing, coordination, and execution, where clear roles and structured teamwork enable complex tasks to be completed efficiently under extreme time pressure.

Option 2: Photo Analysis

Instructions to the Teacher:

Present the photo without explanation and allow learners to interpret it independently. Guide them to compare both sides based on organization, teamwork, coordination, and outcomes. Emphasize that management involves organizing people, directing actions, and coordinating efforts for better results.

	4. Based on your observations, how would you describe management as a process? **Option 2: Photo Analysis** • Show these photos to the learners. Ask them to interpret these images with the following questions: 1. What do you see happening in the first photo? What details in the picture support your answer? 2. What do you see happening in the second photo? How do people seem to work together? 3. Based on your observations, why do you think the two photos show different results? 4. Based on what you see in the photo, how would you define management in your own words?	**Instructional Design Framework** *(For Options 1 and 2):* *The teacher uses learner-centered, inquiry-based activities to move beyond simple observation and into practical management analysis.* *Learners actively examine actions, roles, organization, and outcomes through contextualized visual examples.* *Through observation, reflection, and guided inquiry, learners construct initial understanding of management as a coordinated process, aligning lesson purposes with curriculum goals.*
B. Instituting New Knowledge	**1. PRESENTING EXAMPLES** **Option 1: Human Sorting Challenge (Group Activity)** **Instructions:** • Ask all learners to stand and form one large group. • Let them choose or assign one leader. • Instruct learners that they will complete a series of sorting challenges within a limited time. Tell them to	**PRESENTING EXAMPLES** **Option 1: Human Sorting Challenge** ***Instructions to the Teacher:*** *Guide learners to experience management through collaborative, time-limited tasks by allowing them to*

	communicate, cooperate, and organize themselves efficiently to complete each task successfully. • Explain the time limit for each command: *Commands 1 and 2: Must be completed within 10 seconds* *Commands 3 and 4: Must be completed within 20 seconds* • Remind learners that they may communicate and move around, but they should work together quickly and follow instructions carefully. **Sorting Commands:** *Command 1: Arrange yourselves from the shortest to the tallest.* *Command 2: Arrange yourselves according to the number of siblings you have, from the fewest to the most.* *Command 3: Arrange yourselves according to your birth month, beginning with January and ending with December.* *Command 4: Arrange yourselves according to your age, from youngest to oldest.* **Processing Questions:** *Questions for the Group Leader* • What strategies or decisions did you use to help your group complete the activity effectively within the time limit? • What difficulties did you experience as a leader, and how did you address or manage them? ***Processing Questions (For All Learners)*** • What challenges did your group experience while trying to complete the activity within the given time limit? • How did communication, cooperation, and coordination affect your group's performance during the activity?	*communicate, coordinate, and assign leadership responsibilities. Use the activity to demonstrate that effective management requires planning, leadership, communication, and cooperation to achieve goals efficiently.* *During processing, guide learners to reflect on how leadership, communication, and coordination influenced group performance. Emphasize that confusion or delays often result from weak organization and unclear direction, while effective management supports productive teamwork and goal achievement.*

- What do you think would have happened if no leader had been assigned to guide the group?
- Based on your experience, what does this activity suggest about the importance of management in achieving goals effectively when working with others?

Rubric for Option 2

Criteria	*5 – Excellent*	*3- Satisfactory*	*1 – Needs Improvement*
Teamwork & Leadership	Demonstrates strong teamwork, leadership, and cooperation	Demonstrates adequate teamwork with minor issues	Demonstrates poor teamwork or limited cooperation
Task Performance & Strategy	Work is accurate, complete, and employs effective strategies	Work contains minor errors and uses basic strategies	Work is incomplete, inaccurate, or lacks effective strategies
Time, Focus & Discipline	Uses time efficiently and remains focused and disciplined throughout the activity	Experiences minor delays or occasional distractions	Uses time poorly, lacks focus, or fails to complete the activity

	Option 2: Manager for a Minute (Rapid Decision Cards) • Present learners with three short situational challenges at the same time involving common workplace or task-related problems. • Instruct them to carefully read all three situations, decide which challenge they would prioritize first, and explain why they believe it should be addressed before the others. ***Challenge 1: Two*** *workers are arguing, and their conflict is slowing the group's progress.* ***Challenge 2:*** *A deadline is tomorrow, but an important task remains unfinished.* ***Challenge 3:*** *The supplies or materials needed to complete the work have suddenly gone missing.* • After learners choose and justify their priority, ask the learners to explain and reflect on their responses using the following questions: 1. Which challenge did you prioritize first, and why did you address it before the others? 2. How might solving this problem first affect the other challenges? 3. What could happen if the wrong problem is prioritized or no clear decision is made? 4. Based on your decision, what does this suggest about handling responsibilities, solving problems, or managing tasks effectively?	**Option 2: Manager for a Minute** ***Instructions to the Teacher:*** *Guide learners to experience management through rapid decision-making by prioritizing competing challenges. Emphasize that managers must assess urgency, consequences, and organizational impact before acting. This activity demonstrates that effective management requires prioritization, strategic thinking, and responsible decision-making under pressure. During processing, help learners analyze how prioritization affects outcomes and why poor decisions or lack of direction can worsen problems. Emphasize that management involves selecting appropriate actions based on goals, urgency, and available resources.* **Instructional Design Framework** (For Options 1 and 2): *The teacher uses a learner-centered, contextualized, and inquiry-based approach to transform familiar situations into practical management examples. Through personal organization and decision-making scenarios, learners actively examine how prioritization, organization, and strategic action shape effectiveness. These activities promote reflection, analysis, and practical understanding, aligning curriculum goals with learners' construction of management as purposeful organization, prioritization, and problem-solving.*

2. DISCUSSING NEW CONCEPT

A. Definition and Functions of Management

Management is the process of coordinating and overseeing people and resources so organizational goals can be achieved efficiently and effectively. (C*abrera, Altarejos, and Benjamin 2016; Koontz, Weihrich, and Koontz 2005*)

Examples:

- A school head prepares schedules for school activities, assigns responsibilities to teachers and staff, and monitors the progress of preparations.
- A restaurant manager schedules staff, monitors customer service, and ensures food quality.

B. Management functions include:

Function	***Meaning***	***Example in a Group Project***
Planning	Sets goals and actions	Setting project goals and deadlines
Organizing	Assigns tasks and resources	Dividing responsibilities among members
Staffing	Selects people based on needs or skills	Assigning members according to abilities
Leading	Guides and motivates people	Encouraging teamwork and participation
Controlling	Monitors and corrects progress	Checking work and making adjustments

Example:

A group leader manages a class project by setting goals, assigning tasks, selecting members based on skills, motivating the team, and checking progress.

DISCUSSING NEW CONCEPTS – Definition and Functions of Management

Instructions to the Teacher:

Present management as the practical process of coordinating people, tasks, and resources to achieve goals efficiently and effectively. Use familiar examples such as a class president, restaurant manager, or group leader to help learners recognize that management applies not only to businesses, but also to school, organizations, and daily responsibilities.

When discussing the five functions, present planning, organizing, staffing, leading, and controlling as interconnected parts of one coordinated process. Use the group project example to help learners identify how each function contributes to goal achievement. Emphasize that effectiveness depends not only on performing these functions, but on applying them with coordination, efficiency, and clear direction.

During processing, guide learners to examine how each function operates in real situations and how weak planning, poor organization, ineffective leadership, or lack of control can affect outcomes. Reinforce that management is essential because goals are achieved more effectively through systematic coordination.

Processing Questions:

1. What might happen if a group starts a task without planning first?
2. Why is organizing important when working with a group?
3. How does planning, organizing, staffing, leading, and controlling help a group achieve its goals?

Note:

Management functions become effective when applied with proper coordination, efficiency, and effectiveness to achieve organizational goals productively. A group project may fail if tasks are assigned, but members do not cooperate. *(Cabrera, Altarejos, and Benjamin 2016)*

C. Evolution of Management Theories and Key Contributors

The evolution of management theories explains the origins, relevance, and continued development of modern management practices. *(Cabrera, Altarejos, and Benjamin 2016)*

Major Management Theories

Period	***Theory***	***Key Contributor(s)***	***Main Focus***
Late 1800s–Early 1900s	Scientific Management	Frederick W. Taylor	Efficiency and productivity
Early 1900s	General Administrative Theory	Henri Fayol, Max Weber	Structure and administration
1950s	Total Quality Management (TQM)	W. Edwards Deming, Joseph Juran	Continuous quality improvement

Instructional Design Framework:
The teacher uses a learner-centered, contextualized approach to move beyond memorizing definitions into practical concept construction. Through real-life examples, guided inquiry, and reflection, learners actively analyze management functions as a coordinated system, constructing foundational understanding of management as planning, organizing, staffing, leading, and controlling to achieve goals effectively

Evolution of Management Theories
Instructions to the Teacher:
Present management theories as evolving approaches developed to solve organizational problems under changing conditions. Emphasize that each theory addresses specific needs—Scientific Management for efficiency, General Administrative Theory for structure, Total Quality Management for quality improvement, and Organizational Behavior for understanding people. Use real-life examples immediately after each theory to connect concepts to practice.
Guide learners to compare theories as responses to workplace challenges rather than isolated ideas. Help them recognize Taylor's focus on efficiency, Fayol and Weber's focus on structure, Deming and Juran's focus on quality, and OB contributors' focus on human

Late 1700s–1930s	Organizational Behavior (OB)	Robert Owen, Mary Parker Follett, Hugo Munsterberg, Chester Barnard	Human behavior and teamwork

Comparison Chart of Management Theories

Theory	***Main Idea***	***Key Contribution***	***Example***
Scientific Management	Uses scientific methods to improve efficiency	Improves productivity through training and proper task assignment	A factory manager studies faster work methods and assign jobs based on skill
General Administrative Theory	Focuses on management functions and structure	Establishes principles, authority, and bureaucracy	A school principal creates rules and assigns responsibilities
Total Quality Management (TQM)	Focuses on continuous improvement and customer satisfaction	Improves quality of products and services	A restaurant improves food quality and customer service
Organizational Behavior (OB)	Focuses on understanding people and workplace behavior	Improves teamwork and relationships	A supervisor resolves conflict and strengthens teamwork

behavior. Reinforce that management evolved because organizations required different solutions as environments changed.
During processing, use comparative questions to help learners analyze which theories emphasize efficiency, structure, quality, or people, and why these differences matter. Emphasize that modern management often combines multiple theories based on organizational needs.

Instructional Design Framework:
The teacher uses a learner-centered, comparative, and inquiry-based approach to move beyond memorization into analytical understanding of management evolution. Through contextualized examples, guided comparison, and reflection, learners actively examine how management theories developed in response to organizational needs, constructing understanding of management as an evolving and adaptive discipline.

	Processing Questions: 1. Which management theory do you think is most useful for a small business, restaurant, or local store in your community? Why? 2. How would work be affected if an organization focused only on efficiency and ignored people? *3.* Why do you think organizations use different management theories instead of only one? ***D. Functions, Roles, and Skills of a Manager*** • Ask the learners the following questions to activate their knowledge: 1. Based on the management functions and responsibilities you have encountered, how would you define a manager? 2. Why do you think a manager is important in achieving goals? *Discuss the following concepts to the learners:* • A manager is an individual responsible for supervising and coordinating the work of others to achieve organizational goals efficiently and effectively. *(Cabrera, Altarejos, and Benjamin 2016)* • *Examples:* Restaurant Manager, School Head**,** Business Owner**,** Office Supervisor**,** Project Leader**,** Team Captain**,** Organization Leader	**Functions, Roles, and Skills of a Manager** ***Instructions to the Teacher:*** *Guide learners to infer the meaning of a manager from previously discussed functions and responsibilities before presenting the formal definition. Use familiar examples such as restaurant managers, school heads, business owners, or team leaders to show that managers direct people, tasks, and resources toward goals in many real-life settings.* *When discussing managerial levels, emphasize that responsibilities differ by scope: top-level managers focus on strategy; middle-level managers coordinate and implement, and lower-level managers supervise daily operations. Reinforce that all levels are interconnected and essential.* *Present managerial roles as practical responsibilities—interpersonal for people, informational for communication, and decisional for problem-solving. When discussing skills, connect technical, human, and conceptual skills to managerial levels so learners understand why skill emphasis changes by responsibility.* *During processing, guide learners to compare how levels, roles, and skills differ yet work together. Emphasize that effective management depends on applying appropriate roles and skills to organizational needs.*

Managerial Levels

Managerial Level	***Main Responsibility***	***Examples***
Top-level (Strategic)	Sets long-term goals, direction, and strategies	CEO, President, Vice President
Middle-level (Tactical)	Coordinates departments and implements plans	Department Manager, Division Head
Lower-level (Operational)	Supervises daily activities and employees	Supervisor, Team Leader

Processing Questions:

1. What problems might occur if top-level, middle-level, and lower-level managers all performed the same responsibilities? Explain your answer.
2. If there were no lower-level managers in an organization, how might daily operations be affected?
3. Why do you think all managerial levels are necessary for an organization to achieve its goals successfully?

Role of a Manager

Role Category	***Purpose***	***Examples***
Interpersonal Roles	Builds relationships and guides people	Figurehead, Leader, Liaison
Informational Roles	Gathers and communicates information	Monitor, Disseminator, Spokesperson
Decisional Roles	Solves problems and makes decisions	Entrepreneur, Resource Allocator, Negotiator

Instructional Design Framework:
The teacher uses a learner-centered, contextualized, and comparative approach to move beyond memorization into practical understanding of managerial functions. Through familiar examples, guided comparison, and reflection, learners actively examine managerial levels, roles, and skills as interconnected systems, constructing understanding of management as coordinated leadership, communication, and decision-making.

Processing Questions:

1. What problems might occur if a manager focuses only on decision-making and ignores communication and relationships with people in the organization?
2. How might the organization be affected if a manager fails to gather and share important information?
3. Why do you think managers need to perform different roles instead of focusing on only one role?

Skills of a Manager

Skill	***Description***	***Example***
Technical Skills	Specialized knowledge and job expertise	Using tools and work procedures
Human Skills	Ability to work and communicate with people	Teamwork and leadership
Conceptual Skills	Ability to think strategically and analyze situations	Planning and decision-making

Processing Questions:

1. How might the performance of a lower-level manager be affected if they lack technical skills? Explain your answer.
2. Why do you think conceptual skills become more important as managers move to higher managerial levels?
3. If a manager has strong technical skills but weak human skills, what possible problems could arise in the organization?

Skill Emphasis by Managerial Level

Managerial Level	***Most Important Skill***
Lower-level Managers	Technical Skills
Middle-level Managers	Human Skills
Top-level Managers	Conceptual Skills

Example: A factory supervisor needs technical expertise, while a company president focuses more on strategic direction.

3. DEVELOPING MASTERY

Option 1: Manager By Design: Anatomy of an Effective Manager

Instructions:

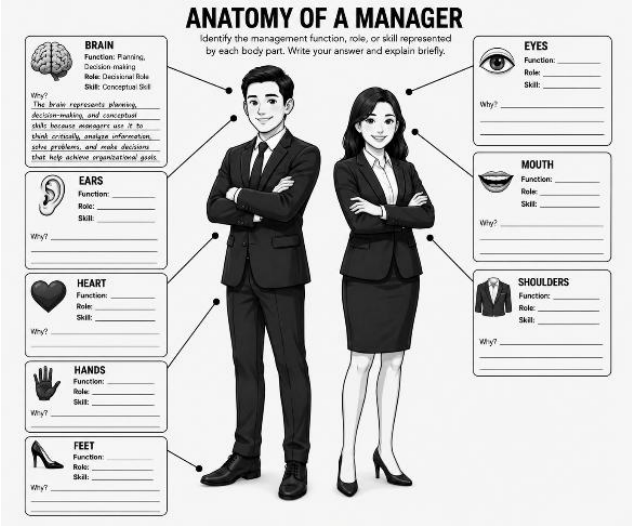
- Study the '*Anatomy of a Manager*' worksheet carefully.
- The *Brain section* has been completed that you may use as your guide.
- Choose one manager type and complete the worksheet by connecting management concepts with your chosen manager.
- Identify the management function, role, or skill represented by each body part and write your answers in the blanks provided.
- Briefly explain your answer in the *Why section.*
- Complete the scenario and reflection questions using management concepts:

DEVELOPING MASTERY
Instructions to the Teacher:
Guide learners in connecting management concepts with real managerial responsibilities through analysis and application. These activities help learners understand how management functions, theories, roles, skills, and contributors influence organizational performance and decision-making.

For Option 1: Manager by Design: Anatomy of an Effective Manager, *encourage learners to visualize and apply management concepts by designing an effective manager profile. Emphasize that managers use different functions, roles, skills, and theories together to achieve goals.*

Possible answer for the anatomy of Manager

- ***Eyes***
  - *Function:* ***Controlling***

	Choose Your Manager Type (Select ONE): □ Business Owner □ Office Manager □ Team Leader □ Sales or Marketing Manager Other: (specify) _____  *A. Most Important Management Function (Choose ONE):* □ Planning □ Organizing □ Leading □ Controlling Why did you choose this?_____ *B. Most Important Managerial Role (Choose ONE):* □ Interpersonal Role □ Informational Role □ Decisional Role Why did you choose this?_____ *C. Most Important Managerial Skill (Choose ONE):* □ Technical Skill □ Human Skill □ Conceptual Skill Why did you choose this?_____ *D. Management Style (Choose ONE):* □ Strict and Organized □ Friendly and Teamwork-Focused □ Quality-Focused □ Fast and Efficient *E. Match the Theory and Contributor (Choose ONE):* □ Scientific Management – Frederick W. Taylor □ General Administrative Theory – Henri Fayol / Max Weber	○ *Role:* ***Informational Role (Monitor)*** ○ *Skill:* ***Conceptual Skill*** ○ *Why: Managers observe performance and identify problems or opportunities.* • ***Ears*** ○ *Function:* ***Leading*** ○ *Role:* ***Informational Role (Monitor)*** ○ *Skill:* ***Human Skill*** ○ *Why: Managers listen to feedback, concerns, and ideas from others.* • ***Mouth*** ○ *Function:* ***Leading*** ○ *Role:* ***Informational Role (Spokesperson)*** ○ *Skill:* ***Human Skill*** ○ *Why: Managers communicate instructions and motivate people.* • ***Heart*** ○ *Function:* ***Leading*** ○ *Role:* ***Interpersonal Role*** ○ *Skill:* ***Human Skill*** ○ *Why: Managers show concern, empathy, and build relationships.* • ***Hands*** ○ *Function:* ***Organizing*** ○ *Role:* ***Decisional Role (Resource Allocator)*** ○ *Skill:* ***Technical Skill*** ○ *Why: Managers assign tasks and use resources effectively.*

	□ Organizational Behavior – Mary Parker Follett / Chester Barnard □ Total Quality Management – Deming / Juran ***Manager in Action:*** *Scenario:* Imagine your chosen manager is handling an important responsibility, but people are confused, tasks are incomplete, and progress is slowing down. 1. Which management function would your manager most likely use first? Why? 2. Why does your chosen management theory fit your manager? 3. Which managerial role would be most helpful? Why? 4. Which managerial skill would be most useful? Why? 5. How does your chosen management theory support your manager's actions? ***Reflection:*** In 2–3 sentences, explain how your chosen management function helps a manager achieve the goals of an organization.	

Criteria	5 – Excellent	3 – Satisfactory	1 – Needs Improvement
Understanding of Management Concepts	Correctly identifies functions, roles, skills, and theories with complete explanations	Minor errors with adequate explanations	Limited or inaccurate understanding
Application and Analysis	Clearly connects concepts with the chosen manager and scenario	Basic connections with minor errors	Weak or unclear application
Completion and Presentation	Complete, organized, and neat output	Mostly complete with minor issues	Incomplete or poorly organized

Option 2: Theory Match Challenge (Individual or Pair)

Read each situation, identify the management function, theory, and key contributor, then briefly explain your answer.

Situation 1: *A factory owner studies the fastest and most efficient way for workers to complete tasks, trains them carefully, and assigns work based on skill.*
Function: _____Theory:_____
Contributor:_____
Why?_____
_____

Situation 2: *A school principal creates clear rules, assigns responsibilities, and establishes authority.*
Function: _____Theory:_____
Contributor:_____
Why?_____
_____

For Option 2 (Theory Match Challenge), *guide learners in analyzing situations and linking management practices with appropriate theories and contributors. Encourage learners to justify answers using lesson concepts.*

Possible Answers:

1. **Function:** Organizing / Staffing
   Theory: Scientific Management
   Contributor: Frederick W. Taylor
2. **Function:** Organizing / Controlling
   Theory: General Administrative Theory (Bureaucracy)
   Contributor: Henri Fayol / Max Weber
3. **Function:** Controlling
   Theory: Total Quality

	Situation 3: *A restaurant manager improves food quality, customer satisfaction, and service performance regularly.* Function: _____Theory:_____ Contributor:_____ Why?_____ _____ **Situation 4:** *A company supervisor improves teamwork, understands employee behavior, and resolves conflict.* Function: _____Theory:_____ Contributor:_____ Why?_____ _____ ***Challenge Question:*** Which management theory do you think is most useful today? Why? ***Reflection:*** In 2–3 sentences, explain why understanding management theories and contributors is important.	Management (TQM) **Contributor:** W. Edwards Deming / Joseph Juran 4. Function: Leading Theory: Organizational Behavior (OB) Contributor: Mary Parker Follett / Chester Barnard ***Instructional Design Framework*** *Approach: Inquiry-Based Learning with Guided Application* *Learning Process:* *Engage – Activate prior knowledge by discussing the qualities and responsibilities of managers.* *Explore – Let learners examine scenarios and identify relationships among management concepts.* *Explain – Discuss management functions, theories, contributors, roles, and skills based on learner responses.* *Elaborate – Allow learners to apply concepts through manager design and theory matching activities.* *Evaluate – Assess learning through outputs, reflections, participation, and concept application.* *Emphasize that effective management involves using multiple concepts together to achieve organizational goals efficiently and effectively.*

E. Demonstrating Knowledge and Skills	**1. FINDING PRACTICAL APPLICATION** **Option 1. Management in Motion (Role Play)** **Directions:** • Group the learners into groups of 4–5 members and assign roles such as Manager, Team Member, Recorder, and Presenter. • Let them read and analyze the scenario, then role play how the manager solves the problem using planning, organizing, leading, and controlling. • Ask the learners to complete the guide questions, peer evaluation, and reflection after all presentations. **Scenario:** *A school fundraising event is only three days away, but tasks are unfinished, members are confused, materials are incomplete, and the group is starting to panic.* **Task:** *Show how the manager solves the problem through planning, organizing, leading, and controlling.* ***Guide Questions:*** 1. Which management function was shown first? Why? 2. Which management theory best matches the manager's actions? 3. Who is the key contributor to that theory? 4. What role or skill was most visible? 5. How did management help solve the problem?	**FINDING PRACTICAL APPLICATION – Management in Motion (Role Play)** ***Instructions to the Teacher:*** *Guide learners to simulate organizational problem-solving by applying management functions, roles, skills, and theories in a realistic scenario. Observe how groups plan, organize, lead, solve problems, and coordinate under pressure. Encourage learners to treat the scenario as a management simulation where effectiveness depends on practical application rather than performance alone.* *During processing, help learners analyze which management concepts were demonstrated, why certain functions were prioritized, and how theory influenced decisions. Emphasize that management success depends on coordinated action, leadership, and appropriate concept application in response to challenges.*

Rubric for Role play

Criteria	***5 – Excellent***	***3 – Satisfactory***	***1 Needs Improvement***
Teamwork & Roles	Strong teamwork, clear roles, active participation	Adequate teamwork with minor issues	Poor teamwork, unclear roles, limited participation
Management Application	Accurate use of functions, theory, and contributor with clear problem-solving	Basic understanding with minor errors	Limited or unclear application
Analysis & Reflection	Clear analysis, thoughtful reflection, active participation	Basic analysis and reflection	Minimal or unclear analysis, reflection, or participation

Option 2. Video Case Study

Directions:

- Divide the class into groups of five (5) members.
- Each group will watch one assigned video clip selected by the teacher showing a management situation.
  - https://www.youtube.com/watch?v=jTageuhPfAM ***McDonald's Operations***
  - https://www.youtube.com/watch?v=FpxVz4RVe4s ***Leadership and Coordination***
  - https://www.youtube.com/watch?v=F5vtCRFRAK0 ***Quality Improvement Process***
  - https://www.youtube.com/watch?v=6ldu5sw2_cw ***Employee Motivation and Interaction***

Option 2. Video Case Study

Instructions to the Teacher:

Guide learners to connect management theories with real workplace practices shown in the videos. This activity is important because it helps learners move beyond memorizing concepts and apply management functions, theories, and managerial decision-making in practical situations. Encourage learners to analyze not only what was observed but also how management decisions

	▪ https://www.youtube.com/watch?v=dIn0GWlYDdc ***Monde Nissin ASRS*** ▪ https://www.youtube.com/watch?v=RKWLu6UHryQ ***McDonald's Food Assembly*** • Observe how management concepts are demonstrated in the video. • Analyze the situation and identify the management functions, theories, contributors, and managerial concepts shown. • Complete the guide questions and present your analysis to the class. ***Analysis Questions*** 1. Which management function was most visible in the video? Why? 2. Which management theory best matches the video? Explain your answer. 3. Who is the contributor connected to that theory, and what was his/her contribution? 4. What managerial role or skill was shown in the video? Explain your answer.	*influence outcomes and organizational performance.* *The suggested videos may be **modified or replaced by the teacher** depending on availability, classroom context, learner needs, or relevance, provided that the selected clips clearly demonstrate the intended management concepts and theories.* **Instructional Design Framework** **Approach:** *Inquiry-Based Learning with Simulation and Case Analysis* ***Learning Process:*** ***Engage*** *• Activate prior knowledge by discussing real-life situations where managers solve problems, make decisions, and coordinate people and resources.* ***Explore*** *• Allow learners to examine scenarios or observe management situations through role play and video case studies to identify patterns and management practices.* ***Explain*** *• Facilitate discussion of management functions, theories, contributors, roles, and skills based on learner observations and responses.* ***Elaborate*** *• Provide opportunities for learners to apply management concepts through role-playing organizational situations*

Criteria	5 – Excellent	3 – Satisfactory	1 – Needs Improvement
Teamwork & Participation	Strong teamwork, active participation, and clear collaboration	Adequate teamwork with minor issues	Poor teamwork or limited participation
Management Application	Accurate identification and explanation of functions, theories, contributors, and concepts	Basic understanding with minor errors	Limited or unclear application
Analysis & Reflection	Clear analysis, thoughtful responses, and active participation	Basic analysis and reflection	Minimal or unclear analysis, reflection, or participation

2. MAKING GENERALIZATION

***O*ption 1: Complete the Statement (Individual or Pair Activity)**

- Complete each statement based on what you learned about management.

Statements:

1. Management is important because _____.
2. The main functions of management are _____.
3. One management theory I find useful is_____ because _____.

and analyzing video-based workplace scenarios.

Evaluate

• Assess learners through outputs, presentations, reflections, participation, and application of management concepts.

Emphasize that effective management involves coordinated use of functions, roles, skills, and theories to solve problems and achieve organizational goals efficiently and effectively.

Making Generalization Options 1–3

Instructions to the Teacher:

Use these activities to help learners synthesize and consolidate their understanding of management by connecting concepts, theories, contributors, roles, and skills into broader meaning. Whether through statement completion, concept mapping, or reflection, guide learners to move from isolated knowledge into integrated understanding.

4. A key contributor to management is _____ who contributed _____.

Option 2: Concept Web Summary (Group Activity)

• Work with your group to create a simple concept web with **Management** at the center.

• Connect the following concepts to show how they relate. ***Include:***

• *Definition of management, functions of management, major management theories, key contributors, and the roles and skills of managers.*

Task:

• Briefly explain how these concepts work together.

Option 3: 3-2-1 Reflection (Individual Activity)

• *Write the following based on what you learned:*

1. *Three things you learned about management*
2. *Two important management theories or contributors*
3. *One reason management is important in organizations*

Rubric for all 3 activities

Criteria	***5 – Excellent***	***3 – Satisfactory***	***1 – Needs Improvement***
Management Understanding	*Clear, accurate understanding of concepts, functions, theories, and contributors*	*Basic understanding with minor errors*	*Limited or inaccurate understanding*
Task Organization & Completion	*Complete, organized, and clear*	*Mostly complete with minor issues*	*Incomplete, unclear, or poorly organized*

During processing, emphasize that management is a coordinated system involving functions, theories, leadership roles, and skills working together to achieve organizational goals. Reinforce that generalization is not simple recall, but the ability to connect concepts into meaningful understanding.

Instructional Design Framework (For Finding Practical Application and Generalization):

The teacher uses a learner-centered, application-based, and reflective approach to move beyond concept mastery into practical transfer and synthesis. Through authentic comparison, experiential simulation, and structured reflection, learners actively apply, evaluate, and integrate management concepts across real and simulated contexts. These activities promote analysis, collaboration, synthesis, and conceptual consolidation, aligning curriculum goals with learners' ability to understand management as an interconnected system of planning, organizing, leading, controlling, theory application, and organizational effectiveness.

	Analysis & Participation	*Thoughtful analysis/ reflection and active participation*	*Basic analysis/ reflection with adequate participation*	*Minimal analysis/ reflection or limited participation*	
VI. ASSESSMENT *(Assessing Learnings)*	**PART I: QUIZ (20 Points)** **Directions:** Read each question carefully and choose the best answer. **1. Which function of management focuses on setting goals and determining actions?** A. Organizing B. Planning C. Leading D. Controlling **2. Which management theory is most associated with Frederick W. Taylor?** A. Bureaucracy B. Scientific Management C. Organizational Behavior D. Total Quality Management **3. Which theory emphasizes formal structure, hierarchy, and rules?** A. Total Quality Management C. Weber's Bureaucracy B. Organizational Behavior D. Human Relations **4. Which managerial skill is most utilized by top-level managers?** A. Technical Skill B. Human Skill C. Conceptual Skill D. Mechanical Skill **5. Which managerial role involves resolving organizational crises or conflicts?** A. Figurehead B. Liaison C. Disturbance Handler D. Spokesperson **6. A school principal creates clear rules, assigns responsibilities, and establishes authority. Which theory is most shown?** A. Scientific Management C. Organizational Behavior B. General Administrative Theory D. Total Quality Management **7. A restaurant owner regularly improves food quality based on customer feedback. Which theory is most shown?** A. Bureaucracy C. Organizational Behavior B. Scientific Management D. Total Quality Management **8. A supervisor improves teamwork by understanding employee behavior and resolving conflict. Which theory is most shown?** A. Organizational Behavior C. Scientific Management B. Bureaucracy D. Centralization **9. A manager assigns tasks based on worker specialization and efficiency. Which theory is most shown?** A. Total Quality Management C. Organizational Behavior B. Scientific Management D. Human Relations				

10. A frontline manager supervises daily employee tasks. Which managerial level is shown?
A. Top-level B. Middle-level C. Lower-level D. Strategic-level

PART II: Essay (10 Points)
Directions: In 5–7 sentences, answer the question below:
Why is understanding management functions, theories, roles, and skills important in real-life organizations or daily responsibilities?

ANSWER KEY

1. B – Planning	**6. B – General Administrative Theory**
2. B – Scientific Management	**7. D – Total Quality Management**
3. C – Weber's Bureaucracy	**8. A – Organizational Behavior**
4. C – Conceptual Skill	**9. B – Scientific Management**
5. C – Disturbance Handler	**10. C – Lower-level**

Essay RUBRIC (10 Points)

Criteria	**5 – Excellent**	**3 – Satisfactory**	**1 – Needs Improvement**
Depth of Insight	Shows deep understanding and thoughtful insight	Shows basic understanding	Limited or unclear insight
Connection to Management Concepts	Clearly connects ideas to management concepts, functions, or theories	Some connection to concepts	Weak or missing connection

VII. REFLECTION *(Feedback and Continuous Improvement)*	1. Which learning competency was successfully attained by the class? 2. Which competency needs further reinforcement in the next session? 3. What percentage of learners need additional support or encouragement during the lesson? 4. What percentage of learners require remediation or additional intervention?
VIII. USE OF GENERATIVE AI	In preparing this Learning Exemplar (LE), the author(s) used Gemini, ChatGPT, and Microsoft Copilot (Generative AI tools) to assist in drafting and refining content and instructional materials, checking grammar and language accuracy, and creating images and visual materials used in the lesson. The author(s) carefully reviewed, revised, and finalized all content included in this LE and took full responsibility for its accuracy and overall quality.

Learning Area	Introduction to Organization and Management	Lesson Exemplar	2

I. OBJECTIVES	
A. Content Standard	*Learners demonstrate an understanding of fundamental concepts, theories, and function of management including the role of business within their environments and the impact of external factors on organizational success for the promotion of inclusive practices and gender equality.*
B. Performance Standard	*The learners design an organizational structure with specified roles and responsibilities.*
C. Learning Competencies	*Analyze the firm's environment using SWOT and PESTEL Analyses.*
II. REFERENCES and MATERIALS (*Selecting Resources and Material*)	• *David, Fred R., and Forest R. David. Strategic Management: A Competitive Advantage Approach. 16th ed. Pearson, 2019.* • *Kotler, Philip, and Kevin Lane Keller. Marketing Management. 15th ed. Pearson, 2016.* • *Robbins, Stephen P., and Mary Coulter. Management. 14th ed. Pearson, 2018.* • *Department of Education (DepEd). K to 12 Curriculum Guide: Organization and Management. Manila: DepEd, 2016.* • *Investopedia. "SWOT Analysis." Accessed 2026. https://www.investopedia.com* • *Investopedia. "PESTEL Analysis." Accessed 2026. https://www.investopedia.com*
III. CONTENT *(Sequencing Content)*	*The Firm and its Environment* ● *Forms of Business Organization* ● *Environmental Elements and Environmental Scanning* ● *The Local and International Business Environment of the Firm*
IV. OBJECTIVES *(Setting Clear Objectives and Analyzing the Tasks)*	*1. Identify and differentiate the four forms of business organization, namely sole proprietorship, partnership, corporation, and cooperatives.* *2. Analyze a business situation using SWOT and PESTEL frameworks to determine internal and external factors affecting a business.*

	3. Apply SWOT and PESTEL Analyses in evaluating simple business scenarios to support decision-making and problem-solving skills.

V. PROCEDURES		**ANNOTATIONS**
A. Activating Prior Knowledge	**1. ACTIVATING PRIOR KNOWLEDGE** **Activity: "Business Around Me" Brainstorming** • List at least 3 local businesses within your community (e.g., sari-sari store or other business establishments near the area) and answer the given questions.	**Activating Prior Knowledge:** **Activity: "Business Around Me" Brainstorming** ***(Strategy: Experiential Learning)*** ***Instructions to the teacher:*** *The teacher begins the activity by asking the students, "What businesses do you see in your community or online?" After which, learners may be grouped according to the barangay where they live. Each group is asked to identify and list at least three businesses found in their area, such as a sari-sari store or other nearby business establishments.* *After the groups share their answers, the teacher writes the responses on the board and facilitates a discussion by asking follow-up questions about the businesses identified.* **Real-life Example:** *A sari-sari store may succeed due to its accessibility but may struggle with competition from big supermarkets.* *These activities are also effective as experiential type of learning since they connect learners to real-life experiences with the lesson objectives. By asking students to identify businesses in their barangay or*

Business Establishments	Which business organization do your examples belong to? (Sole Proprietorship, Partnership, Corporation and Cooperative)	What makes these businesses successful?	What challenges do they face?

	Processing Questions: 1. Which business organization do your examples belong to? (i.e. Sole proprietorship, Partnership, Corporation and/or Cooperative) 2. Classify them as to the following: *number of owners; source of capital; extent of liability; and legal entity.* 3. What makes these businesses successful? 4. What challenges do they face? **2. ESTABLISHING THE PURPOSE OF THE LESSON** **Activity: Image Analysis** **Instructions:** • Below are different images of businesses such as malls, online stores, and factories. • Ask the learners to identify the factors that influence or affect these businesses and determine whether these factors are internal or external to the business? • Let the learners share their answers with the class.	*community, the lesson becomes contextualized and meaningful, making it easier for them to relate new concepts to familiar situations.* *These activities also prepare learners to identify and differentiate the forms of business organizations because they begin to observe actual businesses and classify them based on ownership, source of capital, liability, and legal entity.* *The follow-up questions about why businesses succeed or fail also serve as an introductory step toward SWOT and PESTEL Analysis. When they discuss factors such as management, competition, location, inflation, customer demands, or government regulations, they are already identifying internal and external factors affecting businesses. This will naturally lead to formal discussion of SWOT and PESTEL frameworks.* **Activity: Picture Analysis** ***Instructions to the teacher:*** *The teacher presents images of various businesses, such as malls, online stores, and factories, to help learners recognize different types of business enterprises. Through guided observation and discussion, the teacher encourages students to analyze the factors that influence or affect the operations and success of these businesses. Learners are then prompted to determine whether the identified factors are internal (within the control of the business) or*

	 Image generated at ***https://chatgpt.com/s/m***_6a0d46312e5c8191bf1519485c5064b3	*external (outside the control of the business), fostering a deeper understanding of the business environment.* *This activity helps prepare students for the discussion of SWOT Analysis, which focuses on internal factors and PESTEL Analysis, which examines external factors affecting a business.* *This part can also be classified as contextualized learning because the pictures are connected to real-life business situations familiar to learners. It can also be an experiential learning since learners connect the visuals to their own experiences and prior knowledge about businesses in their community.* *By observing and interpreting familiar business images, learners activate prior knowledge, connect real-life experiences to business concepts, and identify factors affecting businesses, which prepare them for the discussion of SWOT and PESTEL Analysis.*
B. Instituting New Knowledge	**1. PRESENTING EXAMPLES** **Activity: Case Study – Local Fast-Food Grilled Chicken Business** **Instructions:** • Learners will be divided into 4 groups. • Each group shall read a case study comprehensively presented by the teacher. • After reading, they will answer the given questions.	**Instituting New Knowledge:** **Activity 3: Case Study – Local Fast-Food Grilled Chicken Business** ***Instruction to teachers:*** *The teacher presents a relevant case study to the class and may divide learners into small groups to encourage collaboration and*

	Guide Questions: 1. What are the strengths and weaknesses of the business based on its operations and customer appeal? 2. What external factors or trends can create opportunities for the business to grow? 3. What possible threats or challenges may affect the business in the future? 4. What political, economic, social, technological, environmental, and legal factors affect the business? ***Case Study:*** *A popular local fast-food business in the Philippines is known for its affordable grilled chicken with unlimited rice. It is popular among students, workers, and families because of its budget-friendly meals, good taste, and accessible locations. The business also uses social media and food delivery applications to attract more customers. Despite its success, the business faces challenges such as increasing prices of chicken, rice, electricity, and other supplies due to inflation. It also experiences strong competition from other fast-food chains and changing customer preferences as some consumers choose healthier food options. Delays in service, staff shortages, and negative online reviews may also affect customer satisfaction and business reputation.* *On the other hand, the business has opportunities to expand through digital marketing, food delivery services, and healthier menu offerings. However, it must comply with government regulations on sanitation, taxation, and employee welfare. Environmental factors such as typhoons*	*discussion. After examining the situation described in the case, students analyze the business scenario and respond to the guide questions, allowing them to apply their understanding of the concepts discussed and develop critical-thinking skills.* *To institute new knowledge, the teacher may utilize an experiential learning activity through a case study with guide questions in which students analyzed a real-life business scenario using SWOT and PESTEL Analysis. The activity enabled the learners to identify internal strengths and weaknesses as well as external opportunities, threats, and environmental factors affecting the business. Through guided discussion and collaborative Analysis, the students were able to connect business concepts to practical situations, develop critical thinking skills, and deepen their understanding of strategic business Analysis.* *In this part, the teacher may also say this to the learners:* *"The business's ability to maintain strong customer demand in both cities and provinces, along with its use of online food delivery platforms, shows how small and medium-sized food businesses can grow by adapting to technology and changing consumer lifestyles."*

	and supply shortages may also affect operations and product availability. **2. DISCUSSING NEW CONCEPT** *Teacher facilitates discussion of the following:* **1. Forms of Business Organization** • **Sole Proprietorship:** A business owned and operated by a single individual. It is the simplest form to start but provides no legal separation between the owner and the business. • **Partnership:** A business owned by two or more people who share responsibilities, profits, and liabilities. • **Corporation:** A legal entity that is separate from its owners (shareholders). It offers limited liability protection but involves more complex registration and tax requirements. • **Cooperatives:** An organization owned and operated by its members for their mutual benefit, often focusing on shared needs rather than just profit. **2. Environmental Scanning** **SWOT Analysis** This tool helps an entrepreneur understand their business's position by looking at internal and external factors: • **Internal Factors (Strengths and Weaknesses):** These are things within the business's control, such as a unique product (strength) or limited funding (weakness). • **External Factors (Opportunities and Threats):** These are outside factors, such as an untapped market (opportunity) or a new competitor (threat).	**Discussing new concept:** *To discuss new concepts, the teacher may facilitate an interactive lecture-discussion on the forms of business organization, including sole proprietorship, partnership, corporation, and cooperatives, as well as environmental scanning concepts such as strengths and weaknesses (internal factors), opportunities and threats (external factors), and PESTEL Analysis (Political, Economic, Social, Technological, Environmental, and Legal factors). The discussion can be supported with examples from real-life businesses to help learners clearly distinguish and understand each concept. Guided questioning and student participation were encouraged to deepen comprehension and promote critical thinking.* *To strengthen understanding and ensure accuracy of information, the teacher may use reliable resources such as DepEd MELCs and curriculum guides, business textbooks in Entrepreneurship and Business Management, and reputable online sources for strategic Analysis frameworks. Additional reference materials were also drawn from government publications such as the Department of Trade and Industry (DTI) website and case studies from well-*

	PESTEL Analysis This framework is used to scan the "macro-environment"—the large-scale forces that could affect a business plan: • **Political:** Government policies, trade restrictions, or tax laws. • **Economic:** Interest rates, inflation, and the general wealth of the community. • **Social:** Trends, demographics, and lifestyle changes of target customers. • **Technological:** New inventions or digital tools that could improve operations. • **Environmental:** Weather, climate, and sustainability regulations. • **Legal:** Employment laws, health and safety regulations, and permit requirements. **3. DEVELOPING MASTERY** **(Option 1)** **Activity: SWOT and PESTEL MATRIX (Collaborative Task)** • The class will be divided into 4 groups: **2 groups for the PESTEL Analysis** and another 2 **groups for the SWOT Analysis.** • They will be given a scenario to analyze using their assigned framework. • Each group can present their answer in front, and other students may give their constructive feedback about the activity given.	*known companies to provide contextualized and updated examples.* **Developing Mastery:** **(Option 1)** **SWOT and PESTEL MATRIX** ***Instructions to the teacher:*** *The teacher presents a business scenario to the class and organizes learners using their previous groupings. Each group is assigned a specific scenario to analyze using either the SWOT or PESTEL framework. Through collaborative discussion, students examine the factors affecting the business and apply the appropriate analytical tool to identify key insights and support their conclusions.*

	Group 1 and 2: PESTEL Analysis – Understanding Business Environment ***Title:*** *Case Study Analysis using the PESTEL Framework* A small local food business in the Philippines is planning to expand its operations. It currently serves affordable meals and has a growing customer base in both urban and rural areas. However, before expanding, the business wants to understand the external factors that may affect its success. **Task:** Complete a PESTEL Analysis based on the case. Students will identify factors under the following categories: ● P – Political (government policies, taxes, regulations) ● E – Economic (inflation, prices, income levels) ● S – Social (lifestyle, food preferences, culture) ● T – Technological (online delivery apps, digital payment systems) ● E – Environmental (waste management, sustainability, climate issues) ● L – Legal (food safety laws, permits, business regulations) ***Guide Questions:*** 1. What political and legal factors may affect the business's expansion? 2. How do economic conditions influence the business's pricing and sales? 3. What social trends or customer behaviors support or challenge the business? 4. What technologies can help the business grow or improve its operations? 5. What environmental concerns should the business consider?	*To develop mastery, the teacher may facilitate collaborative group activities where the class will be divided into four groups, with two groups assigned to conduct a PESTEL Analysis and the other two groups assigned to perform a SWOT Analysis. Each group worked cooperatively to analyze a given business case and* prepared a *presentation of their outputs. The activity encouraged learners to apply their understanding of the concepts in a more independent and organized manner.* *During the presentation phase, each group will share their Analysis in front of the class, while other students were encouraged to provide constructive feedback and insights. This process allowed learners to refine their understanding, compare ideas, and correct misconceptions through peer interaction. The activity strengthened critical thinking, communication skills, and mastery of SWOT and PESTEL Analysis through collaborative learning and active engagement.*

	Output: Create a PESTEL Analysis table and list at least two factors per category. **Extension (Optional):** Based on your analysis, what recommendation can you give to help the business succeed in its expansion? **Group 3 and 4**: **SWOT Analysis – Understanding Business Situation** **Title:** *Case Study Analysis using the SWOT Framework* A small local food business in the Philippines is planning to expand its operations. It currently serves affordable meals and has built a growing customer base in both urban and rural areas. The business is well-known for its consistent food quality and budget-friendly prices. However, before expanding, the owner wants to assess its internal strengths and weaknesses as well as external opportunities and threats that may affect its success. Students will analyze the case using the SWOT Framework. **Task:** Complete a SWOT Analysis based on the case. Students will identify factors under the following categories: ● S – Strengths (positive internal factors that help the business succeed) ● W – Weaknesses (internal limitations or problems that may affect performance) ● O – Opportunities (external factors that the business can take advantage of for growth) ● T – Threats (external challenges or risks that may affect the business negatively)	

	Guide Questions: 1. What strengths does the business have that help attract and retain customers? 2. What weaknesses or challenges does the business need to improve before expanding? 3. What opportunities in the market can help the business grow or improve? 4. What threats or external challenges may affect the business in the future? 5. Based on your SWOT Analysis, what simple strategy can the business use to succeed in its expansion? **Output:** Create a SWOT Analysis table and list at least two factors per category. **Extension (Optional):** Based on your analysis, what recommendation can you give to help the business achieve successful expansion. **(Option2)** **Activity: Thumbs Up or Thumbs Down Activity** **Instructions:** • Learners will listen to the different business situations or factors related to SWOT and PESTEL Analysis presented by the teacher. • They will respond with a **thumbs-up sign** if the factor positively affects the business (Strengths and Opportunities, Technology) and **thumbs down sign** if it negatively affects the business. • Learners will explain whether the factor belongs to SWOT and PESTEL Analysis and justify their answers.	**(Option 2)** **Thumbs Up or Thumbs Down Activity** **Instructions to the teacher:** *The teacher presents various business situations and factors related to SWOT and PESTEL Analysis to assess learners' understanding of concepts. As each factor is presented, students actively participate by giving a thumbs-up sign if the factor has a positive effect on the business, such as strengths, opportunities, or technological advancements, and a thumbs-down sign if it has a negative*

	Sample factors: 1. Strong customer loyalty 2. Poor customer service 3. Increasing number of online buyers 4. Many competing fast-food businesses nearby 5. Skilled and hardworking employees 6. Rising inflation 7. Use of food delivery apps and online marketing 8. Government support for small businesses 9. Typhoons affecting supply deliver 10. Stricter sanitation and business permit requirements	*effect. This interactive activity enables learners to evaluate business factors and distinguish their impact on business performance.* ***Sample factors (with answers)*** *1. Strong customer loyalty-thumbs up-SWOT-Strength* *2. Poor Customer Service-thumbs down-SWOT-Weakness* *3. Increasing number of online buyers-thumbs up-SWOT-Opportunity* *4. Many competing fast-food businesses nearby-thumbs down-Threats* *5. Skilled and hardworking employees-thumbs up-SWOT-Strengths* *6. Rising Inflation-thumbs down-PESTEL-Economic* *7. Use of food delivery apps and online marketing-thumbs up-PESTEL-Technological* *8. Government support for small businesses-thumbs up-PESTEL-Political* *9. Typhoons affecting supply deliver* *10. Stricter sanitation and business permit requirements-thumbs down-PESTEL-Legal* *Selected learners explain whether the factor belongs to SWOT and PESTEL Analysis and justify their answers. The*

		teacher processes the responses and clarifies the concepts discussed. *This activity utilizes interactive and inquiry-based learning strategies by engaging learners in identifying and analyzing business factors related to SWOT and PESTEL Analysis through active participation and guided discussion.*
C. Demonstrating Knowledge and Skills	**1. FINDING PRACTICAL APPLICATION** ***Activity: Business Simulation*** **Instructions:** • Learners will be asked to imagine that they will start a small business. • They must: ✓ Choose a business idea ✓ Identify the form of business organization it belongs to. ✓ Conduct SWOT and PESTEL Analysis • Discuss the following steps in starting a business: *To successfully start a small business, entrepreneurs should follow a structured 8-step roadmap designed to turn a vision into a sustainable reality.* • **Step 1: Business Idea.** The foundation of any venture is identifying a product or service that aligns with the specific needs and interests of a community. • **Step 2: Market Research.** Before proceeding, it is essential to study target customers, analyze competitors, and assess overall market demand.	**FINDING PRACTICAL APPLICATION** ***Activity: Business Simulation*** ***Instructions to the teacher:*** *The teacher engages learners in an application activity by asking them to imagine that they are planning to start a small business. Each learner selects a business idea, identifies its appropriate form of business organization, and analyzes it using the SWOT and PESTEL frameworks.* *To demonstrate knowledge and skills, the teacher may facilitate a business simulation activity where students may be tasked to imagine and plan their own small business. Learners may select a business idea and conduct both SWOT and PESTEL analyses to evaluate internal and external factors affecting their proposed venture. Through this activity, students may be able to apply theoretical concepts in a practical and realistic context, strengthening their analytical and decision-making skills in business planning.*

	• **Step 3: Business Plan.** A comprehensive plan must be developed to outline clear goals, budget, marketing strategies, and operations plan. • **Step 4: Capital and Resources.** Securing funding is critical, and entrepreneurs should explore sources such as personal savings, loans, or potential investors. • **Step 5: Registration and Permits.** Every business must satisfy specific legal requirements and obtain the necessary permits to operate legitimately. • **Step 6: Marketing Strategies.** To build awareness, use techniques such as social media outreach, promotions, and active customer engagement. • **Step 7: Launching the Business.** Success on opening day depends on careful preparations and a strong focus on initial customer service. • **Step 8: Growth and Improvement.** After launching, the business should prioritize innovation, seek customer feedback, and commit to continuous improvement. This process is designed to be **professional and educational**, making it an ideal framework for students studying entrepreneurship. Effective presentation of these steps should incorporate **easy-to-read fonts and visual aids** such as icons for currency and storefronts, social media symbols, and data-driven graphs to illustrate growth and planning.	

<table>
<tr><td></td><td>2. MAKING GENERALIZATION

Activity: Exit Reflection

Guide Questions:
1. What is SWOT Analysis?
2. Why is PESTEL important?
3. How do these tools help businesses succeed?</td><td>Making Generalization:

To further develop understanding and promote synthesis of learning, the teacher may also conduct an exit reflection activity using guide questions such as “What is SWOT Analysis?”, “Why is PESTEL important?”, and “How do these tools help businesses succeed?”. Students may reflect on their learning experiences and articulate key concepts in their own words. This activity may help learners consolidate their understanding, generalize, and recognize the importance of business Analysis tools in real-world decision-making.</td></tr>
<tr><td>VI. ASSESSMENT
(Assessing Learnings)</td><td colspan="2">WRITTEN ASSESSMENTS
(The teacher may create additional questions related to the lesson. The following are sample assessment questions that may be used. After checking, the teacher should discuss the answers immediately to explain the correct responses and address any misconceptions.)
Multiple Choice
Directions: Choose the letter of the correct answer.
1. Maria plans to open a small bakery using her personal savings. She wants full control of the business and is willing to take all risks and responsibilities. Which form of business organization is MOST appropriate for her?
A. Corporation
B. Cooperative
C. Sole Proprietorship
D. Partnership

2. A group of engineers wants to establish a construction company where responsibilities, profits, and decision-making will be shared equally. Which business organization BEST fits their goal?
A. Sole Proprietorship
B. Partnership
C. Corporation
D. Cooperative</td></tr>
</table>

	3. A large technology company wants to expand globally and attract many investors without directly involving them in management. Which form of business organization would BEST support this plan? A. Sole Proprietorship B. Partnership C. Corporation D. Cooperative 4. A business owner identified “high employee turnover” during a SWOT Analysis. How can this factor MOST likely affect the business? A. It may improve customer loyalty B. It may reduce productivity and service quality C. It may increase profits immediately D. It may create stronger competition 5. A clothing company noticed that more consumers prefer eco-friendly products. In SWOT Analysis, this trend should be classified as: A. Weakness B. Threat C. Strength D. Opportunity 6. A restaurant business has excellent customer service but struggles with outdated kitchen equipment. Which statement BEST explains its SWOT condition? A. Strong customer service is a weakness B. Outdated equipment is an external threat C. Customer service is a strength while equipment is a weakness D. Both are external opportunities 7. A government increases taxes on imported goods. Which PESTEL factor directly affects businesses in this situation? A. Social B. Political C. Technological D. Environmental

8. A company starts using artificial intelligence to improve customer service and reduce operating costs. Which PESTEL factor is MOST involved?
   A. Economic
   B. Legal
   C. Technological
   D. Social

9. During an economic recession, consumers reduce spending on luxury items. Which business would MOST likely be affected?
   A. Grocery store
   B. Hospital
   C. Luxury watch company
   D. Water supplier

10. A business discovered through PESTEL Analysis that stricter environmental laws will soon prohibit plastic packaging. What is the BEST strategic response?
   A. Ignore the changes until penalties occur
   B. Continue using plastic packaging
   C. Develop environmentally friendly packaging alternatives
   D. Increase product prices immediately

Modified True or False

Directions: Write TRUE if the statement is correct. If FALSE, replace the underlined word or phrase to make the statement correct.

1. A **corporation** is the best form of business organization for an entrepreneur who wants to complete personal control with minimal legal requirements.
2. **SWOT Analysis** focuses only on identifying a company's financial performance.
3. In SWOT Analysis, a strong brand reputation is considered a **strength**.
4. The possibility of new competitors entering the market is an example of a **threat**.
5. **PESTEL Analysis** helps businesses understand external factors that may influence operations.
6. Technological innovations that improve production efficiency are considered **social factors** in PESTEL Analysis.
7. A **partnership** automatically protects all partners from unlimited liability in a general partnership.
8. **Environmental regulations** affecting manufacturing companies are part of the environmental factor in PESTEL Analysis.

9. A business identifying poor customer service as a **weakness** can use SWOT Analysis to improve internal operations.
10. Economic inflation and unemployment rates are examples of **economic factors** in PESTEL Analysis.

Let's think about it!

Directions: Answer the following questions. Answers will be graded according to the following rubric. This activity can also be a group, pair, or individual activity based on teacher's discretion.

1. If you were to start a small business in your community, what form of business organization would you choose and why?
2. Do you think external business factors greatly influence business success? Why or why not?
3. How can a business use the results of SWOT and PESTEL Analysis to overcome challenges and seize opportunities?

RUBRIC:

	4-Excellent	3-Satisfactory	2-Developing	1-Beginning
Understanding of the topics				
Analysis and Critical Thinking				
Application to Business Situations				
Organization and Clarity of Ideas				

<table>
<tr><td></td><td>SCORING GUIDE:

11-12 ---Outstanding—Demonstrates excellent understanding of the lesson
9-10 ---Very satisfactory—Demonstrates very good understanding with minimal errors
7-8 ---Satisfactory----Demonstrates acceptable understanding of the lesson
5-6 ---Fairly satisfactory---Demonstrates partial understanding and needs improvement
0-4 ---Needs improvement---Demonstrates limited understanding and requires remediation</td></tr>
<tr><td>VII. REFLECTION
(Feedback and Continuous Improvement)</td><td>Collaboration and Reflection: Think-Pair-Share Activity

THINK

Reflect individually and answer the questions below in 2–3 sentences each.

1. Why is SWOT Analysis important for a business or organization?
2. How does PESTEL Analysis help businesses prepare for challenges?
3. Which factor in SWOT or PESTEL do you think is the most important? Why?
4. What did you learn from today’s lesson that can also apply in real life?

PAIR

Discuss your answers with your partner.
During your discussion:
• Compare your reflections
• Identify one similar idea and one different idea
• Help each other improve your understanding
Complete the statements below:

<table><tr><th>Similar Idea</th><th>Different Idea</th><th>New Insight Learned from Partner</th></tr><tr><td></td><td></td><td></td></tr></table></td></tr>
</table>

	SHARE *Together with your partner, prepare one key realization to share with the class.* *Use the statement below:* *"One important thing we learned from SWOT and PESTEL Analysis is _____ because _____."* *Be ready to explain your answer during the class discussion.*
VIII. USE OF GENERATIVE AI	In preparing this Learning Exemplar (LE), the author(s) used Co-pilot, Gemini, and ChatGPT to generate images, check grammar, generate suggested activities aligned with learning objectives and competency and rephrase statement. The author(s) reviewed and finalized the writing of the content. The author(s) take full responsibility for the content of this LE.

Learning Area	Introduction to Organization and Management	Lesson Exemplar	3

I. OBJECTIVES	
A. Content Standard	Learners demonstrate an understanding of fundamental concepts, theories, and function of management including the role of business within their environments and the impact of external factors on organizational success for the promotion of inclusive practices and gender equality.
B. Performance Standard	The learners design an organizational structure with specified roles and responsibilities.
C. Learning Competencies	Analyze the different functions of Management
II. REFERENCES and MATERIALS (*Selecting Resources and Material*)	● Adiatma R., Sugiarti, D., & Sahoo, L. (2023). Strategic management process and organizational goal achievement in MSMEs. *Journal of Small Business Strategy, 12*(4), 45–58. ● Höglund, M., Jönsson, A., & Andersson, P. (2021). The dynamic interplay between planning and management control tools. *Journal of Management and Governance, 25*(3), 612–634. ● Kaur, N., Sudhakar, K., Mohamed, M. R., Cuce, E., & Barbulescu, D. (2025). Floating solar sustainability on land and ocean: A strategic assessment using SWOT-TWOS-PESTLE analysis. *Science and Technology for Energy Transition, 80*, 27. [https://doi.org/10.2516/stet/2024114] (https://doi.org/10.2516/stet/2024114) ● Mousa, K. M., Ali, K. A. A., & Gurler, S. (2024). Strategic planning and organizational performance: An empirical study on the manufacturing sector. *Sustainability, 16*(15), 6690. [https://doi.org/10.2071-1050/16/15/6690] (https://doi.org/10.2071-1050/16/15/6690) ● Nickols, F. (2023). *Strategy, strategic management, strategic planning and strategic thinking*. Distance Consulting. ● Saputra, H., Harjoprawiro, E., & Agustini, I. (2024). Aligning resources and strategic planning in modern organizations. *Journal of Organizational Effectiveness, 14*(2), 112–129.
III. CONTENT *(Sequencing Content)*	**Planning** ● Definition and Nature of Planning ● Types of Plans ● Different Levels of Planning in the Firm ● Planning Techniques and Tools ● Application of Planning Tools and Techniques in Decision-Making

	Organizing ● Nature of Organizing ● Types of organizational Structures ● Organization theories and application ● Formal and Informal Organizations ● Delegation	
IV. OBJECTIVES *(Setting Clear Objectives and Analyzing the Tasks)*	The learners will be able to: ● Identify the essential characteristics of nature of planning ● Classify the different types of plans (strategic, tactical, operational) ● Summarize the roles of different management levels in the planning process ● Analyze the influence of various planning techniques and tools on managerial decision-making. ● Outline the integration of individual planning tools, such as SWOT, PESTEL, or Benchmarking, with overall organizational strategy ● Examine how the core elements of organizing (division of labor, span of control, and departmentalization) affect operational efficiency. ● Identify the different types of organizational structures. ● Relate to the evolution of Classical, Neoclassical, and Modern organization theories to shifts in management styles and the effect of human behavior on organizational structures. ● Assess the impact of formal and informal organizations and social networks on workplace productivity. ● Describe the relationship between authority, responsibility, and accountability in the context of delegation.	
V. PROCEDURES		**ANNOTATION**
A. Activating Prior Knowledge	**1. ACTIVATING PRIOR KNOWLEDGE** **Activity: My Local Business Map** ***Instructions:*** ● ***Think-Pair-Share:*** Instruct the learners to choose one local business they are familiar with (e.g., a neighborhood bakery, a local convenience store, or a fast-food chain). ● ***Mapping Exercise:*** Have the students draw or list at least three factors, people, or external forces that affect	**1. ACTIVATING PRIOR KNOWLEDGE** *To bridge previous learning with the new concepts of a firm's internal and external environments, the teacher provides the introductory activity designed to activate the learners' prior knowledge***.**

	how that business makes decisions and operates every day. ***Guide Questions:*** Ask the learners to reflect on the following prompts: 1. What happens to the bakery if the price of flour or sugar goes up? 2. How do new competitors or changing customer preferences affect the business's daily operations? 3. Who are the people inside the store (like employees and managers) who keep the business running smoothly?	**Activity 1: My Local Business Map** *The teacher will present various tasks as they will be given 5 minutes to write down their thoughts. Then, facilitate a brief 5-minute class discussion by asking 2 or 3 students to share their answers.* *As students share their factors, they will be asked to write their responses on the board in two distinct columns:* *Inside the Business for Internal Environment) and Outside the Business for External Environment without using the formal terminology yet. This sets the stage for the formal introduction of the lesson.*
	2. ESTABLISHING THE PURPOSE OF THE LESSON ***Activity 2: The Stranded Island Simulation (Real-Life Application)*** **Instructions:** ● Learners will be grouped into 4 to solve a certain scenario. ● Each group is required to complete all assigned tasks while adhering to the restrictions given. ● Learners answer several questions for reflection. **Scenario:** *A group of 10 people are stranded on an island, including you. You must build shelter, find food, and create a signal fire.*	**2. ESTABLISHING THE PURPOSE OF THE LESSON** **Activity 2: The Stranded Island Simulation (Real-Life Application)** ***Instructions to the teacher:*** *This activity provides an avenue for the teacher to highlight the lesson's relevance and real-Life applications thru the following principles:* ●*Strategic Alignment: Helps individuals and teams align their daily actions with long-term organizational goals.*

	1. *The Planning.* The group must identify priorities, assign goals, and create a step-by-step survival plan for building shelter, finding food and water, and creating a signal fire. *(*Consider *as Strength: one person is a doctor; Weaknesses: no tools)* 2. *The Organizing.* The group must arrange resources, divide members into teams, and prepare the materials needed for each task. Assign individuals for the following tasks: building shelter, finding food, and creating a signal of fire. 3. *The Delegation***.** The group must assign specific responsibilities to each member based on their skills, strengths, and abilities. ●Selection: Why did you choose your specific role? Was it based on skill or just to fill a gap? ●Bottlenecks: Did any team get stuck because they didn't have enough people? How did you move labor to fix it? ●Trust: As a Lead, was it harder to do the work yourself or to trust others to do it correctly? Why? 4. *The Conclusion.* The group must evaluate their progress, ensure everyone's safety, and work together to maintain survival until rescue arrives. Discuss how the informal organization (friendships) helped or hindered the work compared to the formal roles assigned. ● Each group presents the outcomes of their actions based on the assigned scenario and shares their reflections with the class.	●*Resource Efficiency: Ensures that time, finances, and human resources are allocated properly to avoid operational bottlenecks and waste.* ●*Effective Leadership: Equips students with the skills to delegate tasks, understand reporting relationships, and navigate workplace dynamics.* *As part of the activity, learners will share their reflections at each stage of the scenario, allowing them to process their experiences, justify their decisions, and connect their learning to real-life situations.*

	Activity: The Corporate Autopsy Challenge **Instructions:** ● **The Context:** Think back to a group project or a workplace task that felt like a sinking ship. You were working long hours, but the goal fell further every day. Stress was high, and morale was low. ● **The Golden Rule Takeaway:** Write down your one rule for your next project based on the lessons learned from this experience.	**Activity: The Corporate Autopsy Challenge** ***Instructions to the teacher:*** *Diagnose failure and design a solution using the concepts you are about to learn.* ***The Management Fix (Group Discussion)*** *In small groups, let the learners share their scenario and apply the Management Trifecta to fix the past. The following questions may be asked.* ● ***To fix Planning:*** *What S.M.A.R.T. goal should have been set at the start?* ● ***To fix Organizing:*** *How should the workload have been structured?* ● ***To fix Delegating:*** *How could the leader have matched tasks to talents better?* ***Example:*** *My rule is to never start a task until everyone knows exactly who is responsible for the final 'Submit' button (Delegation).* **Application of the Instructional Design Framework (IDF)** ***Schema Activation (Cognitive Bridge):*** *The activity draws upon the learners' pre-existing experiences with businesses they encounter in their community, reducing the cognitive load of learning abstract business concepts.*

		Constructivist Approach: *By allowing learners to brainstorm and map out the factors themselves, the IDF supports active learning.* ***Scaffolding:*** *Starting the lesson with relatable, non-technical examples serves as a gentle ramp before introducing formal academic terms such as micro-environment and macro-environment.*
B. Instituting New Knowledge	**1. PRESENTING EXAMPLES** **Activity: The TechnoABC Solutions Scenario** • To illustrate the concepts of planning and organizing, the learners examine Techno **ABC Solutions**, a mid-sized digital marketing startup. ▪ ***Strategic Planning Example:*** CEO sets a 5-year goal to become the top digital marketing firm in the region. ▪ ***Tactical Planning Example:*** The Marketing Director allocates the quarterly budget and assigns regional campaigns to achieve the annual revenue target. ▪ ***Operational Planning Example:*** The Social Media Team drafts daily post schedules and assigns specific duties to copywriters and graphic designers. ▪ ***Organizational Structure Example:*** Initially, TechnoABC operated as a *functional structure*. As the company grew, it shifted to a *divisional structure* based on product lines to handle diverse client needs.	**1. PRESENTING EXAMPLES** **Activity: The TechnoABC Solutions Scenario** ***Instructions to the Teacher:*** *Ask students to choose which team they would most like to lead—Strategic, Tactical, or Operational—and provide a brief 60-second justification explaining their choice, highlighting the responsibilities, challenges, and impact of that leadership role.*

2. DISCUSSING NEW CONCEPT

A. Planning

Planning is the primary management function that involves defining goals, establishing an overall strategy for achieving those goals, and developing a comprehensive hierarchy of plans to integrate and coordinate activities.

A.1. Essential Characteristics of Nature of Planning

A.1.1. Primary Function (The Foundation)

Planning is the first and foremost function of management. Every other managerial activity is designed to support the achievement of the objectives set during the planning phase.

A.1.2. Goal-Oriented

Planning begins with the determination of objectives and identifies the specific actions needed to reach them.

A.1.3. Pervasiveness

Planning is not just for the CEO. It exists at every level of an organization:

- **Top Level:** Strategic, long-term plans
- **Middle Level:** Departmental plans
- **Lower Level:** Operational, day-to-day plans

A.1.4. Continuous Process

Planning is a dynamic cycle. Once one plan is executed, another is formulated based on the results and new conditions.

A.1.5. Intellectual Process

	Planning requires imagination, foresight, and sound judgment. It is about analyzing facts and figures to predict future outcomes. **A.1.6. Forward-Looking (Futuristic)** Planning involves peeping into the future, analyzing it, and preparing for it. This characteristic is often called *forecasting*, as it attempts to minimize the risks of future uncertainties. **A.1.7. Choice-Based (Decision Making)** Planning arises because there are multiple alternatives and they choose the most efficient and economical one. **A.1.8. Efficiency and Economy** By coordinating activities and reducing trial and error, goal of planning will be achieved, maximum results with minimum resources. ***A.2. Types of Plans:*** o ***Strategic Plans:*** Long-term (3–5 years), broad-based plans formulated by top management. o ***Tactical Plans:*** Medium-term (1–2 years) plans designed to implement strategic plans. o ***Operational Plans:*** Short-term (daily, weekly, or monthly) plans for specific departments. ***A.3. Levels of Planning:*** o ***Top-Level:*** Corporate strategy, resource allocation, and overall firm direction. o ***Middle-Level:*** Departmental execution and tactical coordination.	

- ***Lower-Level:*** Daily routines, task delegations, and employee schedules.

A.4. Planning Techniques and Tools:

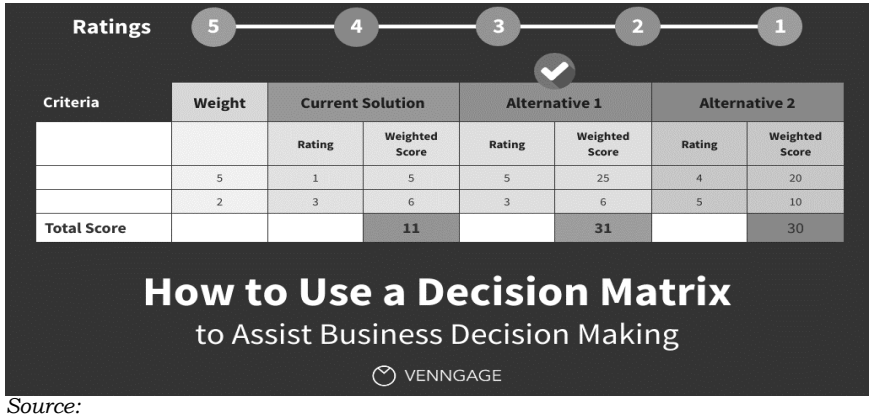
- ***SWOT Analysis*** *is used to assess internal strengths and weaknesses, as well as external opportunities and threats.*

	Helpful	*Harmful*
Internal	***STRENGTH***	***WEAKNESS***
External	***OPPORTUNITIES***	***THREATS***

- ***Gantt Charts*** *are visual timelines showing project tasks, dependencies, and deadlines.*

TASKS	*TIMELINE*		
	January	*February*	*March*
Label Task 1			
Label Task 2			
Label Task 3			

- ***Decision Matrices*** *are tools used to weigh different criteria and select the best course of action.*



Criteria	Weight	Current Solution		Alternative 1		Alternative 2	
		Rating	Weighted Score	Rating	Weighted Score	Rating	Weighted Score
	5	1	5	5	25	4	20
	2	3	6	3	6	5	10
Total Score			11		31		30

Source: https://venngage wordpress.s3.amazonaws.com/uploads/2022/04/Decision-Matrix-Blog-Header.png

Planning techniques act as the analytical lens that sharpens a manager's vision, moving them from intuitive (gut-based) decisions to data-driven (evidence-based) ones. The influence of these tools on decision-making can be broken down into three primary categories:

A.4.1. Reducing Uncertainty (The Predictive Influence)

- Managers make decisions in a world of known unknowns. Planning tools like Forecasting and Scenario Planning influence decisions by mapping out possible futures.
- ***Impact:*** They allow managers to make proactive decisions rather than reactive decisions.
- ***Technique: Scenario Planning*** forces managers to decide on contingency plans for each, ensuring they are never caught off guard.

A.4.2. Resource Optimization (Economic Influence)

- Tools like Linear Programming and Break-Even Analysis influence how a manager decides to allocate limited capital, labor, and time.
- ***Impact:*** A Break-Even Analysis tells them exactly how many units must be sold to justify the decision.
- ***Technique:*** Budgeting serves as a decision-making constraint. It influences managers to prioritize projects that offer the highest Return on Investment (ROI) while staying within the company's financial means.

A.4.3. Risk Assessment (The Strategic Influence)

- ***Impact:*** A Decision Tree assigns mathematical probabilities to different outcomes, forcing a more sober, objective decision.
- ***Technique:*** *PERT (Program Evaluation and Review Technique)* helps managers decide on the Critical Path for complex projects. It influences decisions regarding timelines and where to deploy extra crunch resources to avoid bottlenecks.

A.5. Here is how these tools plug into the strategic framework:

A.5.1. Environmental Scanning (The Input Phase)

- ***PESTEL Analysis:*** This tool scans the external macro-environment (Political, Economic, Social, Technological, Legal, Environmental).
  Integration: It identifies the rules of the game.
- ***Benchmarking:*** This looks at the **e**xternal competitive landscape.
  Integration: It sets the standard of excellence.

A.5.2. Strategy Formulation (The Synthesis Phase)

- **SWOT Analysis:** This bridges the gap between the environment and the organization by looking at Strengths, Weaknesses, Opportunities, and Threats.
  - **Integration:** SWOT acts as the strategic filter. It takes the external opportunities found in PESTEL and matches them against **internal** Strengths.
  - **Strategic Output:** If a company has a Strength in R&D and sees a Technological Opportunity (from PESTEL), the strategy becomes Innovation Leadership.

A.5.3. The Integration Pipeline

The flow from tool to strategy generally follows this logical sequence:

A.5.3.1. PESTEL defines the world we live in.
A.5.3.2. Benchmarking defines the Competition we face.
A.5.3.3. SWOT defines the identity and Capability of the firm.
A.5.3.4. Organizational Strategy defines the action plan.

B. Organizing

Organizing is the process of arranging and structuring work to accomplish the organization's goals.

B.1. The core elements of organizing are the architectural blueprints of a company. When these are balanced, they create a friction-less environment; when mismanaged, they create bureaucratic gridlocks.

B.1.1. Division of Labor: The Precision Engine

Division of labor involves breaking down complex tasks into smaller, specialized jobs.

- ***Skill Mastery:*** By repeatedly performing a specific task, workers develop expertise more

quickly, which reduces errors and increases efficiency.

- ***The Risk:*** Too much specialization leads to boredom and alienation (diseconomies of labor).

B.1.2. Span of Control: The Communication Pipeline

This refers to the number of subordinates a manager can effectively supervise.

- ***Narrow Span (Tall Structure):***
  - ***Effect:*** High supervision and complex layers of management.
  - ***Efficiency Factor:*** Provides tight control and mentorship but slows down decision-making because information must travel through many filters.
- ***Wide Span (Flat Structure):***
  - ***Effect:*** One manager oversees many people.
  - ***Efficiency Factor:*** Reduces management costs and empowers employees to make quick decisions.
  - ***The Risk:*** If the span is too wide, the manager becomes a bottleneck, unable to provide necessary guidance, leading to operational chaos.

B.1.3. Departmentalization: The Grouping Logic

This is the process of grouping jobs together so that common tasks can be coordinated.

- ***Impact on Efficiency:***
  - ***Resource Sharing:*** Functional departmentalization allows experts to share tools and knowledge, reducing redundant equipment costs.
  - ***Coordination:*** Everyone knows which department is responsible for a specific

	failure or success, which streamlines troubleshooting. • ***The Risk: Silo Mentality.*** Departments may become so focused on their own goals that they stop communicating with others, leading to turf wars that stall overall organizational progress. ***B.2. Types of Organizational Structures:*** • ***Functional:*** Grouped by specialized roles • ***Divisional:*** Grouped by product, service, or geographic location. • ***Matrix:*** Combines functional and divisional lines; employees report to two managers **B.3.** ***Evolution of Organizational Theory*** ***B.3.1. Classical Theory (Late 1800s – 1920s)*** • The Organization as a Machine Emerging during the Industrial Revolution (think Taylorism and Weber), this era focused on engineering efficiency. • ***Structure:*** Rigid, tall hierarchies with strict Division of Labor. • ***Human Behavior:*** Viewed through the lens of Economic Man. It was assumed that workers are motivated purely by money and are inherently lazy. • ***Management Style:*** Autocratic and Directive. Managers acted as overseers who designed the one best way to work. • ***Effect:*** High productivity in stable environments, but it led to worker burnout and a total lack of creativity. ***B.3.2. Neoclassical Theory (1920s – 1950s)*** • The Organization as a Social Group following the Hawthorne Studies, theorists realized	

	that productivity wasn't just about lighting and tools; it was about feelings and belonging. • ***Structure:*** Still largely hierarchical, but with the introduction of informal organizations. • ***Human Behavior:*** Viewed as social man. Workers are motivated by recognition, belonging, and morale. • ***Management Style:*** Democratic and humanistic. Managers shifted toward being supportive leaders who focused on employee satisfaction and group dynamics**.** • ***Effect:*** Improved employee loyalty and reduced turnover, but sometimes lacked the cold, hard efficiency of the Classical era. ***B.3.3. Modern Theory (1960s – Present)*** • The Organization as a Living Organism Modern theory (Systems and Contingency approaches) views the organization as a complex, open system that must interact with its environment to survive. • ***Structure:*** Adaptive and organic. We see more matrix structures, flat hierarchies, and networked teams that can change shape based on the project. • ***Human Behavior:*** Viewed as complex/self-actualizing man. People are diverse; what motivates one person (growth) might not motivate another (security). • ***Management Style:*** Situational and participative. Management is no longer a fixed set of rules. It is about reading the room. Managers act as facilitators or coaches rather than bosses. • ***Effect:*** High levels of innovation and resilience. It allows companies like Google or	

SpaceX to pivot rapidly, though it requires much higher levels of communication and emotional intelligence.

B.4. Workplace productivity has the *formal side*—the one printed on the employee handbook—and the i*nformal side*—the one that dictates the office culture during the lunch break.

B.4.1. The Formal Organization: The Skeleton

The formal organization is the deliberate structure defined by management. It includes job descriptions, the chain of command, and official policies.

- **Impact on Productivity:**
  - **Clarity and Order:** It provides the rules of engagement. When everyone knows who to report to and what their KPIs are, time isn't wasted on role ambiguity.
  - **Resource Alignment:** It ensures that capital and labor are directed toward the strategic goals set during the planning phase.
- **The Productivity Trap:** Excessive formality leads to *Red Tape*. If a worker needs three signatures just to buy a replacement keyboard, productivity grinds to a halt.

B.4.2. The Informal Organization: The Central Nervous System

The informal organization consists of social groups and personal relationships that develop spontaneously. It is the shadow of the formal structure.

- **Impact on Productivity:**
  - **The Short-Circuit Effect:** Informal networks often find faster ways to get

things done. *If a person in Marketing is friends with a person in IT, they might solve a technical bug in five minutes over coffee rather than waiting three days for a formal ticket.*

- **Emotional Support:** It provides a safety valve for stress.

B.4.3. Social Networks: The Productivity Multiplier

Modern management looks at these relationships through Social Network Analysis (SNA). Productivity is heavily influenced by *three types of social capital:*

B.4.3.1. Advice Networks

These are the people workers go to when they need help.

- **Impact:** If advice networks are healthy, knowledge flows freely. If they are broken, productivity suffers because people are constantly reinventing the wheel.

B.4.3.2. Trust Networks

These determine who shares sensitive information and who backs each other up during a crisis.

- **Impact:** High-trust networks reduce the transaction cost of work. You don't need to double-check everything a trusted colleague does, which speeds up the entire operational cycle.

B.4.3.3. Communication Networks

- In siloed organizations, communication networks stay within departments. In productive organizations, these networks are cross-functional, allowing for innovation

	that happens at the intersection of different skills. **B.5.** In the context of **delegation**, *authority, responsibility, and accountability* are often referred to as the *three pillars of delegation.* ***B.5.1. Responsibility: The Obligation*** • ***Nature:*** It flows upward in terms of obligation. • ***Key Characteristic:*** It cannot be entirely delegated away. While a manager assigns the task to a subordinate, the manager still retains a residual responsibility to ensure the task is possible. ***B.5.2. Authority: The Power*** • ***Nature:*** Authority is the right to utilize resources, make decisions, and give orders to fulfill the assigned responsibility. • ***The Parity Principle:*** Authority must equal Responsibility (A = R). * If ***Authority > Responsibility***, it leads to the misuse of power. *If ***Responsibility > Authority***, it leads to frustration and failure because the worker has the job but not the tools or permission to do it. **B.5.3. Accountability: The Answerability** • ***Nature:*** It is the check and balance of the delegation process. • ***The Absoluteness of Accountability:*** A manager can delegate authority and responsibility; Accountability cannot be delegated.	

	3. DEVELOPING MASTERY **Activity: The Architecture of Impact** **Instructions:** **Phase 1: The Theory Transformation** The class is divided into three groups; each assigned a *Management Era* to solve the initial chaos: • **Group A (Classical):** You must organize an *Eco Drive* like a machine. Create a strict hierarchy. Your goal is pure speed. • **Group B (Neoclassical):** You focus on the social side. How will you organize teams to ensure high morale and belonging? • **Group C (Modern):** You view the company as an organism. How will you make the structure fluid so it can adapt to changing solar technology? **Phase 2: The Drafting Table** • Within your assigned theory, you must now draw your Organizational Chart and define: 1. **Division of Labor:** List three specialized roles (e.g., Battery Tech, Frame Welder). 2. **Departmentalization:** Will you group people by *Function* (Marketing vs. Engineering) or by *Product* (Mountain Bikes vs. City Commuters)? 3. **Span of Control:** Will your managers oversee 3 people (Tall/Narrow) or 15 people (Flat/Wide)? *Explain how this choice affects how fast a bike gets off the line.* **Phase 3: The Delegation Contract** • Analyze this situation: A *crisis hit as the shipment of faulty batteries arrived and was installed in 500 bikes.* As a CEO, you must delegate the recall to a Safety Manager. • **Task:** Write one-sentence contract for this manager that clearly defines their *Responsibility* (the task), their	**3. DEVELOPING THE MASTERY** **Activity: The Architecture of Impact** ***Instructions to the teacher:*** *Divide the class into three groups and assign each a management era (Classical, Neoclassical, or Modern) to design an organizational structure for Eco Drive.* *Have each group create an organizational chart that demonstrates division of labor, departmentalization, and span of control based on their assigned management theory.* *Next, present a product recall crisis and require students to write a one-sentence delegation contract that clearly defines responsibility, authority, and accountability for a Safety Manager.* *Finally, ask students to analyze how an informal communication network within the company could affect productivity and explain how their formal organizational structure can effectively accommodate such relationships.* ***Application of the Instructional Design Framework (IDF)*** • ***Presenting Examples:*** Application of IDF (Constructivist Learning). Relatable scenarios reduce cognitive load and allow students to visualize the structural elements of a firm before learning the technical jargon.

	Authority (what budget/power they have), and their *Accountability* (what happens if the recall fails). **Phase 4: The Shadow Org** • The instructor reveals a Secret Fact: *The Head of Engineering and the Lead Salesperson are cousins and share information over lunch before the CEO even hears it.* • **Analysis:** Does this *Informal Network* help or hurt productivity? How can your *Formal Structure* (the chart you drew in Phase 2) work *with* this relationship rather than fighting it?	• ***Discussing New Concept:*** Application of IDF (Scaffolding and Schema Integration). Moves systematically from broad, high-level concepts (Strategic Planning) to specific components (Gantt charts, Matrix structures) to ensure learners build a solid theoretical foundation. • ***Developing Mastery:*** Application of IDF (Retrieval Practice and Formative Evaluation). The case-based approach encourages learners to synthesize both planning and organizing concepts. It allows the teacher to assess whether the students are merely memorizing terms or can apply them to solve business problems.
C. Demonstrating Knowledge and Skills	**1. FINDING PRACTICAL APPLICATION** **Activity: Café de Oro Expansion Challenge** *Café de Oro, a homegrown Pinoy coffee shop, is planning to open its newest branch right along the busy University Belt (U-Belt). The management team originally planned a standard, low-cost student hub with a traditional setup: 1 Store Manager, 2 full-time Baristas, and 4 working-student crew members on shifting schedules.* *However, before signing the lease, the team is hit with recent local trends and regulations.*	**FINDING PRACTICAL APPLICATION** **Activity: Café de Oro Expansion Challenge** ***Instructions to the Teacher:*** *Group learners into teams of 3 to 4. Provide a blank matrix template on the board or a worksheet. Give them 12 to 15 minutes to complete the tasks, then ask two different groups to present their proposed expansion matrix and organizational structure to the class.*

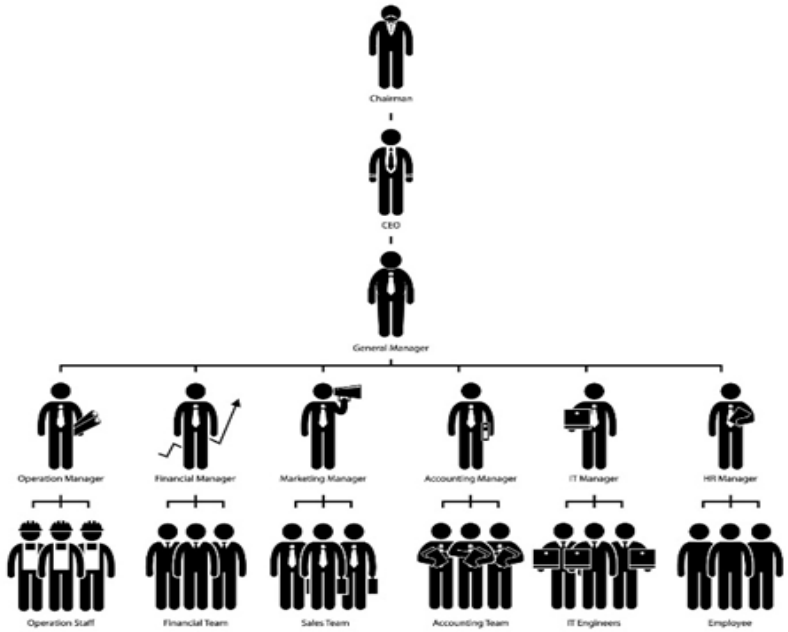
	Task 1: Analyze the Contradictions **Instructions:** • Deconstruct and explain the structural clash between consumer behavior and macroeconomic pressures. ▪ ***The Core Conflict:*** [S] Social Habits vs. [E] Economic Reality ▪ ***Guide Question:*** How can your business financially survive considering the following scenarios: ○ ***[S] Social Trend:*** students demand an aesthetic environment to occupy your tables for 4+ hours to use free Wi-Fi and electricity ○ ***[E] Economic Constraint:*** students daily allowance limits their spending to a strict ₱100 maximum per visit ○ ***[E] Economic Pressure***: raw ingredient costs for Benguet/Bukidnon beans have skyrocketed by 15%. **Task 2: Evaluate the Trade-Offs** *Your startup capital is strictly limited. You must deliberately choose to compromise on one macro-environmental (**PESTEL**) demand to successfully survive another.* **Instructions:** • Review the two strategic paths below. Choose *one* option by putting a check mark √ in the box provided and justify your decision on the lines below. **Option A (The Tech-Efficient Route):** * ***The Strategy:*** Prioritize *[T] Technological* integration and bend to *[L] Legal/Political* constraints. ○ Shift to an Express App-Only/GCash ordering system. Cut your service staff size in half to afford the mandatory DOLE minimum wage hike.	

	○ ***The Risk:*** You completely ignore the [S] Social demands of the market. You lose the cozy, community-driven *Tambayan* vibe that Pinoy students look for, turning your cafe into a sterile, grab-and-go station. **Option B (The Eco-Local Route):** * ***The Strategy:*** Prioritize *[E] Environmental* compliance and *[S] Social* alignment with student ethics. ○ Commit 100% to zero-plastic packaging to satisfy the local City Hall ordinance and source exclusively from Cordillera farmers to win over student activist groups. ○ ***The Risk:*** You completely break under *[E] Economic* constraints. Because sustainable operations are costly, you are forced to raise your minimum menu price to ₱150, completely alienating cash-strapped students whose budget cap is ₱100. **Task 3: Create the Strategic Blueprint** **Instructions:** • Design your new operational blueprint based on your choice in Task 2. **Task 4: Launch Schedule & Activity Planning** **Instructions:** • The management team must decide on the launch schedule, delegate responsibilities, and choose an appropriate organizational structure. *a.* **Establish the Critical Path:** Considering your answers in the activities above, identify baseline activities that must be completed before opening a new branch in a university district.	

	b. **Develop a Structured Activity Schedule:** Break down the base line of activities into phases—such as Pre-launch, Setup, and Go-Live. Assign explicit start dates and hard deadlines for every task. *c.* **Construct a Gantt Chart:** Map the finalized activity schedule into a visual Gantt Chart. Use this chart to highlight overlapping tasks and track real-time progress against the target launch date. *d.* ***Organize and Delegate:*** Choose whether the café will use a functional, line, or team-based structure. Explain why the chosen structure is suitable for a university-area branch. Decide who will handle marketing, operations, finance, staffing, and customer service. **Activity: The Management Blueprint and Structure Plan (Performance Task)** **Instructions:** • Ask the learners to do the following: 1. *Strategic & Operational Plan:* Define the business's core goals and create a Gantt chart outlining the first 3 months of launching the business. 2. *Organizational Structure Design:* Draft an organizational chart for the company using an appropriate structure depending on its nature. 3. *Delegation and Control Plan:* Define roles, draft the delegation of authority, and outline how formal and informal communications will be managed during the company's growth.	**Activity: The Management Blueprint and Structure Plan (Performance Task)** ***Instructions to the teacher:*** *Ask students to develop a business management plan by defining the company's strategic and operational goals and creating a Gantt chart for the first three months of operations. Have them design an appropriate organizational structure and organizational chart based on the nature of the business. In addition, require students to establish roles and responsibilities, prepare a delegation of authority plans, and explain how both formal and informal communication channels will be managed to support the company's growth and operations.*

Evaluation Rubric:

- ***Planning (40%):*** *Accuracy, logic, and alignment of the planning techniques (Gantt chart, SMART goals, and decision matrices) to the business's goals.*
- ***Organizing (40%):*** *Appropriateness of the chosen structure, clear evidence of delegation, and correct application of organization theories.*
- ***Presentation (20%):*** *Clarity, organization, and professional tone of the submitted blueprint.*



Source: Leramy, Corporate Business Organizational Structure Hierarchy Flowchart Stick Figure Pictogram Icon, digital image, Shutterstock, accessed May 20, 2026, https://www.shutterstock.com.

	2. MAKING GENERALIZATION • Ask the learners to answer this question: *If a firm has excellent strategic planning but poor organizational structure, what happens to their business objectives?*	**MAKING GENERALIZATION:** ***Instructions to the teacher:*** *Lead a brief 5-minute wrap-up discussion by having students answer the reflective question.* **Application of the Instructional Design Framework (IDF)** • **Practical Application:** o *Experiential Learning & Scaffolding:* It allows learners to transfer abstract theories to a tangible business case. • **Making Generalization:** o *Metacognition and Schema Consolidation:* The reflective question helps learners consolidate their knowledge.
V. ASSESSMENT *(Assessing Learnings)*	***Case Study: The Pivot at SLogistics Corp*** ***Background:*** SLogistics, a mid-sized regional courier, is facing intense pressure from global competitors and rising fuel costs. The CEO has mandated a complete organizational overhaul to transform from a traditional command-and-control firm into a tech-driven, agile competitor. ***The Strategy:*** The executive team used a PESTEL Analysis that identified shifts in environmental regulations and a SWOT Analysis that revealed a weakness in their outdated routing software but a strength in their loyal workforce. Consequently, top management set a 5-year goal to automate 80% of dispatching (*Strategic Plan).* ***The Execution:*** To support this, the department heads developed 1-year initiatives to upgrade fleet hardware *(Tactical Plan)*, while the floor supervisors created daily schedules to train drivers on the new systems *(Operational Plan).* ***The Structure:*** The company moved from a rigid *Functional Structure* to a *Matrix Structure* to encourage cross-departmental collaboration. However, the transition faced hurdles. While the division of labor was clear, a wide span of control under the new supervisors led to communication gaps. Interestingly, productivity spiked not through formal meetings, but through an informal Tech-Champions network—a group of tech-savvy drivers who helped peers during lunch breaks.	

Guide Questions

I. The Nature and Layers of Planning

1. ***Nature of Planning:*** *How does SLogistics' proactive shift demonstrate that planning is a continuous, goal-oriented process rather than a one-time event?*
2. ***Types of Plans:*** *Differentiate between the 5-year automation goal, the 1-year hardware upgrade, and the daily training schedules. Which is strategic, tactical, and operational?*
3. ***Management Roles:*** *Summarize the specific planning responsibilities held by the CEO versus the Floor Supervisors in this scenario.*

II. Tools and Integration

4. ***Techniques & Tools:*** *How did the use of SWOT and PESTEL influence the CEO's decision to prioritize automation over simply hiring more drivers?*
5. ***Strategic Integration:*** *Explain how the results of a benchmarking exercise would further refine their overall organizational strategy.*

III. Organizing for Efficiency

6. ***Core Elements:*** *If SLogistics increases its span of control, how might this impact operational efficiency and the speed of decision-making?*
7. ***Organizational Structures:*** *Compare the company's original Functional Structure with the new Matrix Structure. What are the primary benefits of the latter in a fast-changing market?*

IV. Theory and Human Behavior

8. ***Evolution of Theory:***
    - *How does the CEO's desire for command-and-control reflect Classical Theory?*
    - *How does the reliance on the Tech-Champions network align with Neoclassical or Modern Theories regarding human behavior and social systems?*
9. ***Formal vs. Informal:*** *Which had a more immediate impact on the successful adoption of new technology: the **f**ormal training sessions or the informal social network of drivers? Why?*

Rubrics:

Criteria	Highly Proficient (90-100%)	Proficient (75-89%)	Developing (60-74%)	Below Expectations (<60%)
Analysis of Planning (Nature & Levels)	Accurately identifies all three plan types (Strategic, Tactical, Operational) and correctly assigns management roles to each.	Identifies plan types correctly but may have minor overlaps in management roles.	Identifies plan types but fails to link them to the specific levels of management.	Misidentifies the nature of planning or the hierarchy of plans.
Strategic Tool Integration	Clear, insightful analysis of how SWOT/PESTLE informed the strategy; proposes logical benchmarking applications.	Correctly explains the tools used in the case with basic links to the overall strategy.	Mentions the tools but provides a superficial explanation of their influence on decisions.	Fails to connect planning tools to the decision-making process.
Organizational Design & Efficiency	Deeply analyzes how span of control and division of labor impact efficiency in the Matrix structure.	Explains the shift in structure and defines core organizing elements correctly.	Identifies the organizational structure but provides limited analysis of its effect on operations.	Unable to distinguish between functional and matrix structures or their elements.
Theory & Human Behavior	Seamlessly relates Classical, Neoclassical, and Modern theories to the shift in management styles and informal networks.	Makes clear connections between the case events and at least two management theories.	Mentions theories but struggles to relate them to the human behavior (Tech-Champions) in the case.	No mention or incorrect application of management theories.
Impact of Social Networks	Provides a compelling assessment of how informal organizations boost productivity compared to formal ones.	Recognizes the role of the informal network and its impact on the technology pivot.	Acknowledges the informal group but views it as secondary or unrelated to productivity.	Fails to distinguish between formal and informal organizational structures.
Clarity & Evidence	Arguments are concise, well-structured, and use specific evidence from the SLogistics text.	Arguments are clear and mostly supported by case facts.	Writing is somewhat disorganized; relies more on general knowledge than case evidence.	Response is vague, disorganized, or fails to address the prompt.

VI. REFLECTION *(Feedback and Continuous Improvement)*	• *Group tasks allow students to discuss roles, share ideas, and resolve task-delegation issues in real time. These activities ensure that all group members actively participate and contribute, preventing any one member from dominating the entire task.* • ***Instructional Adjustments:*** *The teacher provided extra scaffolding by offering step-by-step templates for the decision matrices and organizational charts. The teacher also conducted brief 1-on-1 check-ins with groups struggling to differentiate formal versus informal communication channels.*
VII. USE OF GENERATIVE AI	In preparing this Learning Exemplar (LE), the author(s) used Gemini to assist in structuring lesson components, generating relevant, real-life examples, and ensuring logical alignment with instructional design frameworks. The author(s) reviewed and finalized the writing of the content. The author(s) take(s) full responsibility for the content of this LE.

Learning Area	Introduction to Organization and Management	Lesson Exemplar	4

I. OBJECTIVES	
A. Content Standard	Learners demonstrate an understanding of fundamental concepts, theories, and functions of management, including the role of business within their environment and the impact of external factors on organizational success for the promotion of inclusive practices and gender equality.
B. Performance Standard	The learners design an organizational structure with specified roles and responsibilities.
C. Learning Competencies	Explain the importance of integrating inclusivity and gender equality in the methods of staffing.
II. REFERENCES and MATERIALS	● Crew HR. (n.d.). What is recruitment and selection in human resources? CrewHR HR Glossary. https://crewhr.com/hr-glossary/recruitment-and-selection ● Management Note. (n.d.). Sources of recruitment – Internal and external sources of recruitment | Human resource management. https://www.managementnote.com/sources-of-recruitment/ ● Tavoq. (n.d.). What is staffing? Meaning, types, and process. https://tavoq.com/blog/what-staffing-meaning-types-process ● https://www.dreamstime.com/inclusiveness-diversity-equality-concept-abstract-people-gender-symbol-equal-sign-vector-design-image260773407 ● Use of available gadgets (cellphone, laptop) ● Use of available localized and indigenous materials ● PowerPoint Presentation

III. CONTENT	● Definition and nature of staffing ● Recruitment ● Selection ● Training and development ● Compensation and wages ● Performance evaluation/ appraisal ● Employee relations ● Employee movements ● Rewards System
IV. OBJECTIVES	1. Explain the important role of inclusivity and gender equality in staffing in an organization. 2. Discuss the importance of recruitment in staffing. 3. Apply the principles of inclusivity and gender equality in the recruitment and selection process. 4. Explain the importance of training and development. 5. Differentiate compensation from wages. 6. Explain the significant role of performance evaluation in fostering employees' growth and development. 7. Value positive inclusivity and gender equality in employer–employee relations for organizational harmony and productivity. 8. Analyze the differences between promotion, transfer, demotion, and separation. 9. Discuss how the reward systems influence employees' motivation and productivity regardless of inclusivity and gender.

V. PROCEDURES	**ANNOTATIONS**
In this section, the teacher needs to introduce the lesson by following the sequence of the activities below: A. Activating Prior Knowledge, which consists of one activity to be done by learners in 5 minutes. B. Establishing the Purpose of the Lesson, which consists of three activities intended for individual and collaborative tasks. C. Instituting New Knowledge, which consists of presenting new examples, discussing new concepts, and developing mastery D. Demonstrating Knowledge and Skills, which consists of finding practical lessons and making generalizations	*The learners need to do the pre-assessment-Don't Get Me Wrong, and do the collaborative activity "Building a Tower Challenge. An inquiry-based learning will be applied to institute new lessons by asking reflective questions, followed by discussion. Further, experiential learning and case-based learning shall be applied to develop mastery of the topics through Concept*

E. Assessment, it consists of differentiated instructions for the learners to accomplish based on their strengths. F. Reflection is intended as feedback for the learners and the teachers in the activities conducted.		*Mapping and A Venn Diagram. An Advocacy Campaign shall be performed by the students to assess the learning of the learners on the topics presented.*
A. Activating Prior Knowledge	**1. Activating Prior Knowledge** **Activity 1: Don't Get Me Wrong!** Instructions: The learners are required to answer the pre-assessment worksheet to determine their prior knowledge, identify their strengths and areas for improvement, and provide the teacher with a basis for planning appropriate learning activities and instruction. **Multiple Choice.** Choose the letter of the best answer. 1. **Recruitment** is best described as: a) Training employees for new skills b) Attracting candidates to join the organization c) Evaluating performance reviews d) Planning future workforce needs 2. **Selection** focuses on: a) Advertising job openings. b) Choosing the right candidate based on skills, experience, and values c) Designing career paths d) Welcoming new hires 3. **Workforce Planning** means: a) Forecasting future staffing needs b) Conducting interviews c) Writing job descriptions d) Reviewing employee performance	The learners will be given 5 minutes to answer the worksheet provided. Write your answers in the spaces allotted on the worksheet and complete all items within the given time. **Answer Key:** **Multiple Choice:** 1-b, 2-b, 3-b, 4-a, 5-c,

	4. **Diversity and Inclusion** strengthens organizations by: a) Building teams with varied backgrounds and perspectives b) Focusing only on technical skills c) Limiting external hiring d) Reducing recruitment costs 5. Staffing is not just about filling vacancies — it is about: a) Avoiding turnover b) Cutting costs c) Shaping a team that grows with the organization d) Writing contracts **2. Establishing the Purpose of the Lesson** *The learners will do the collaborative activity. See the instructions below.* **Activity 1: Debate** *Instructions:* 1. The learners need to analyze the motion, "Inclusivity and gender equality are essential in staffing, recruitment, selection, and training for organizational success" through debate 2. The teacher will group the learners into three teams: Affirmative Team, Negative Team, Moderator/Judge. 3. Each team will consist of three members. 4. Each member will assume their roles as stated below: **Affirmative Team** a. Argues that inclusivity and gender equality strengthen staffing, recruitment, and training. b. Presents evidence of fairness, diversity, and equal opportunities. **Negative Team**	*The teacher needs to group the learners ahead of time to save time and energy prior this activity.* *This activity aims to highlight the importance of recruitment and selection process in staffing.* *Debate activity fits to this topic for the learners to think critically the importance of the topic considering the inclusivity and gender equality in the workplace.* *The activity aims to highlight how these HR practices influence workplace fairness, inclusivity, and gender equality, while encouraging learners to reflect on similarities and differences between the two sectors.*

a. Highlights challenges, biases, or limitations in implementing inclusivity and equality.
b. Raises issues such as unconscious bias, limited resources, or organizational resistance.

Moderators / Judges

a. Suggest ways to improve inclusivity and equality in staffing and training.
b. Highlight reforms, innovations, or future opportunities.

5. The teacher will discuss the debate flow as follows:

Group Organization

a. Assign responsibilities:
   1. Affirmative team prepares arguments on strengths.
   2. Negative team prepares arguments on weaknesses.
   3. Moderators/Judges prepare suggestions for improvement.
   2. **Opening Statements (2 minutes each)**
      a. Affirmative Team: Present strengths of inclusivity and equality.
      b. Negative Team: Present weaknesses or challenges.
      c. Moderators/Judges: Present possible improvements.
   3. **Rebuttals (3 minutes each)**
      a. Affirmative team responds to Negative team's criticisms.
      b. Negative team counters the affirmative team's arguments.
      c. Moderators/Judges clarify and propose balanced solutions.
   4. **Open Forum (5 minutes)**
      a. Teams exchange ideas, demonstrate techniques, and challenge each other's strategies.

The teacher will explain how the learners shall be evaluated based on the given criteria.

Indicator	Description	Highest Possible Score
Content accuracy	Correct identification of priorities and alignment with student community needs.	10
Inclusivity and equality	Clear integration of fairness, inclusivity, and gender sensitivity in the plan.	10
Organization of ideas	Logical flow and clarity in presenting priorities within the 2-minute limit.	10
Presentation .	Confidence, teamwork, and clarity in delivery.	10
Total		**40**

	5. **Closing Statements (2 minutes each)** a. Affirmative team summarizes why inclusivity and equality are essential. b. Negative team summarizes why challenges must be addressed. c. Moderators/Judges summarize how improvements can be applied. 6. The teacher will discuss the criteria for evaluation as to clarity of idea, critical thinking, collaboration, and presentation. The learners shall act in groups on the meaning of training and development. **Activity 2. Drawing Board** *Instructions.* *As the President of the Supreme Student Local Government (SSLG) of Class S Senior High School, you have been tasked by your adviser to prepare a training plan based on the data gathered about areas that need improvement in the student community. In designing this plan, you must ensure that inclusivity and gender equality are central to every activity, so that all learners feel valued and represented. Your responsibility is to present the plan to the School Head, clearly identifying which issues should be considered High Priority, Medium Priority, and Low Priority. This prioritization will help address the most urgent concerns first, while still promoting fairness, equal opportunity, and respect for diversity across all student programs.* **Instructions** • Learners will work in groups of 4–6 members. • Each group will be given 10–15 minutes to prepare a training plan based on the gathered data about student community needs.	**For the "Drawing Board" activity:** *The teacher will group the learners into five. They will be advised on how the activity shall be done ahead of time before the discussion on this topic.* *The learners will be submitting their findings in a letter size paper, doubled space, one-inch margin for all sides, Arial, 12. The cover page must include the names of all members in alphabetical order.* *The teacher will explain the theme based on the guide questions. Answers to questions may vary.* 1. **Compensation and Wages** – How does your organization ensure fair and equitable compensation among employees?

- The plan must identify which issues are High Priority, Medium Priority, and Low Priority, ensuring that inclusivity and gender equality are integrated into every recommendation.
- After preparation, each group will present its plan in 2 minutes only, highlighting the priorities and how inclusivity and equality are addressed.

Indicator	Description	Highest Possible Score
Content accuracy	Correct identification of priorities and alignment with student community needs.	10
Inclusivity and equality	Clear integration of fairness, inclusivity, and gender sensitivity in the plan.	10
Organization of ideas	Logical flow and clarity in presenting priorities within the 2-minute limit.	10
Presentation.	Confidence, teamwork, and clarity in delivery.	10
Total		**40**

Activity 3. Let Me Hear From You

Learners will interview one government employee and one private employee to compare their experiences with compensation and wages, performance evaluation and appraisal, reward systems, employee relations, and employee movement.

Instructions. Do as indicated.

As a Senior Research Specialist, you were asked by the President of the company to do research by conducting an interview with one government employee and one private

2. **Performance Evaluation and Appraisal** – What criteria are used to evaluate employee performance, and how do they promote inclusivity?
3. **Reward System** – How are employees recognized or rewarded for their achievements?
4. **Employee Relations and Movement** – How does your organization handle promotions, transfers, or employee concerns to ensure fairness and equality?

employee to explore their present compensation, wages, performance evaluation, appraisal, reward systems, employee relations, and movement, then compare how these HR practices promote fairness, inclusivity, and gender equality in their workplaces. And how it will be useful in your company. Your output will be assessed based on accuracy, clarity, reflection, and integration of inclusivity and equality.

How much
Guide Questions:

1. compensation or wages do you receive?
2. Do you think it is enough for your daily needs and your family? Why or why not?
3. How does your organization ensure fair and equitable compensation among employees?
4. What criteria are used to evaluate employee performance, and how do they promote inclusivity?
5. How are employees recognized or rewarded for their achievements?
6. How does your organization handle promotions, transfers, or employee concerns to ensure fairness and equality?

Criteria

Indicator	Description	Points
Content Accuracy	Clear and relevant discussion of HR practices	10
Inclusivity and Gender Equality	Demonstrates understanding of fairness and equal opportunity	5
Organization and Clarity	Well-structured interview report or presentation	5
Reflection and Insight	Shows personal understanding and analysis of findings	5

B. Instituting New Knowledge	**1. Presenting Examples** **Activity 1. Let's Think About It!** *Based on the "Building a Tower Challenge," please answer the questions:* A. In what ways did the roles you gave each member help—or challenge—your team's success? How is it related to staffing? B. Did everyone feel involved and valued while building the tower? How did that affect teamwork? C. How is the process of building the tower similar to how organizations staff positions and manage people? In what way is it associated with the recruitment and selection process? **Activity 2. Let's Figure It Out!** **Instructions.** 1. Analyze the figure below. 2. Share your insights about it, considering inclusivity and gender equality in the workplace. 3. If you were a Human Resource Officer, how would you address inclusivity and gender equality in the company? 4. How would you address inclusivity and gender equality in training and development? 	*Let the teacher further emphasize the highlighted theme for the topic.* **Role Assignment:** In what ways did the roles you gave each member help—or challenge—your team's success? How is it related to staffing? **Inclusivity:** Did everyone feel involved and valued while building the tower? How did that affect teamwork? **Real-Life Parallel:** How is the process of building the tower similar to how organizations staff positions and manage people? In what way is it associated with the recruitment and selection process?

	Source: https://www.dreamstime.com/inclusiveness-diversity-equality-concept-abstract-people-gender-symbol-equal-sign-vector-design-image260773407 **2. Discussing New Concept** **Activity 1. Let's Explore It!** Instructions: Before you proceed to the activity, read the concept note below. Staffing is about making sure the organization has the right people in the right roles — and helping them grow once they're there. It starts with planning for future needs, then defining roles clearly. From there, the company recruits talent and selects the best fit, not just for skills but also for values. New hires are welcomed and supported through onboarding, and their growth is sustained with performance management, feedback, reviews, and opportunities to develop. Staffing isn't just about filling vacancies — it's about shaping a team that grows with the organization. It helps the company to build a competent and effective workforce. • **Recruitment**: Bringing in talent, whether from inside the company or outside. • **Selection**: Choosing the right fit by looking at skills, experience, and values. • **Onboarding**: Helping new hires settle in, understand their role, and feel part of the culture. • **Workforce Planning**: Anticipating future needs so the right people are ready at the right time. • **Talent Management**: Supporting growth through training, career paths, and feedback.	*The teacher shall ask the learners to share their insights about the figure orally. Answers to questions may vary.* *The learners shall do an inquiry-lecture-based.* *The teacher will ask the learners about their insights on the questions. Discussion follows about the concept below.* *The learners shall make a 2-3 sentence reflection on this statement.* ***"Inclusive staffing, fair recruitment, mindful selection, and purposeful training build workplaces where equality thrives."*** *The teacher may have an option to create a Google Form to consolidate the responses of the learners more easily and conveniently.* *The teacher will inform the learners in advance about this activity. The teacher will advise the learners to bring Manila paper, masking tape, and a permanent marker.* *The teacher needs to explain clearly the criteria for this activity.*

- **Diversity and Inclusion**: Building a team with varied backgrounds and perspectives to strengthen innovation. Also, the management, particularly the human resource department, needs to consider inclusivity and gender equality. Regardless of religion, ethnicity, or gender orientation, the contributions of the individuals vary; their contributions play a significant role in the organization to achieve its goals.

The learners should answer the following questions:

1. What is staffing?
2. What is the difference between recruitment and selection?
3. How are staffing, recruitment, and selection interconnected?
4. Why is training necessary? How is it associated with development?

Activity 2. Show Me the Meaning

Instructions.

From the given statement, write a short insight in 2–3 sentences that expresses your understanding and personal perspective.

"Inclusive staffing, fair recruitment, mindful selection, and purposeful training build workplaces where equality thrives."

Criteria

Indicator	Description	Highest Possible Score
Content	Accurate and relevant findings from both interviews	10
Delivery	Confident, clear, and within the 2–3 minute time frame	10
Clarity	Ideas are well-organized and easy to understand	10
Inclusivity and Insight	Shows thoughtful reflection on fairness, inclusivity, and gender equality	10
Total		**40**

Activity 3. Connect the Lines

The learners will share the summary of findings from their interviews.

Instructions.

1. Together with your group, prepare the summary of findings of your conducted research through interviews.
2. You will be given 15 minutes to write your findings and 2-3 minutes to present your output.
3. The presentation should highlight key insights on compensation and wages, performance evaluation and appraisal, reward systems, employee relations, and employee movement, while reflecting on how these practices promote fairness, inclusivity, and gender equality.

Criteria

Indicator	**Description**	**Highest Possible Score**
Content	Accurate and relevant findings from both interviews	10
Delivery	Confident, clear, and within the 2–3 minute time frame	10
Clarity	Ideas are well-organized and easy to understand	10
Inclusivity and Insight	Shows thoughtful reflection on fairness, inclusivity, and gender equality	10
Total		**40**

3. Developing Mastery

Activity 1. Graphic Organizer

Instructions:

1. Place the main idea. Write the central concept in the middle.
2. Add supporting points. Branch out with related themes or subtopics.
3. Show connections. Use arrows or lines to link ideas.
4. Include details. Add short notes, examples, or keywords.
5. Review for clarity. Ensure the map is complete, clear, and easy to follow.

Criteria	***Description***	***Possible Score***
Accuracy	Information is correct, precise, and free from errors	*10*
Completeness	Covers all essential points without leaving gaps.	*10*
Clarity	Ideas are expressed simply and logically, easy to understand.	*10*
Total		***30***

The teacher will choose to use a paper or digital tool for the graphic organizer.

The output will be evaluated based on:

Criteria	***Description***	***Possible Score***
Accuracy	Information is correct, precise, and free from errors.	*10*
Completeness	Covers all essential points without leaving gaps.	*10*
Clarity	Ideas are expressed simply and logically, easy to understand.	*10*
Total		***30***

Activity 2. Venn Diagram

Instructions: Create a Venn Diagram to compare *recruitment* and *selection*. Show their differences, highlight what they share, and explain how both can promote inclusivity and gender equality in the workplace.

Procedures:

1. **Draw two circles**. Overlap them to form the diagram.
2. **Label each circle**. One for *Recruitment*, the other for *Selection*.
3. **Write unique points**. In each separate space, list the features that belong only to recruitment or only to selection.
4. **Add similarities**. In the overlapping middle, write what both processes have in common.
5. **Include inclusivity and equality**. Show how recruitment and selection can be fair, inclusive, and gender-sensitive.
6. **Review your work**. Make sure your diagram is neat, accurate, and easy to understand.
7. Your output will be evaluated based on the criteria below**.**

Criteria	Description	Possible Score
Content accuracy	Correct details about recruitment and selection.	*10*
Inclusivity and equality	Logical placement of differences, similarities, and equality points.	*5*
Organization of ideas	Logical placement of differences, similarities, and equality points.	*5*
Presentation	Neatness, readability, and creativity	*5*
Total		***25***

The learners will create a Venn Diagram to compare recruitment and selection. The teacher will have an option to do it on paper or in digital form,

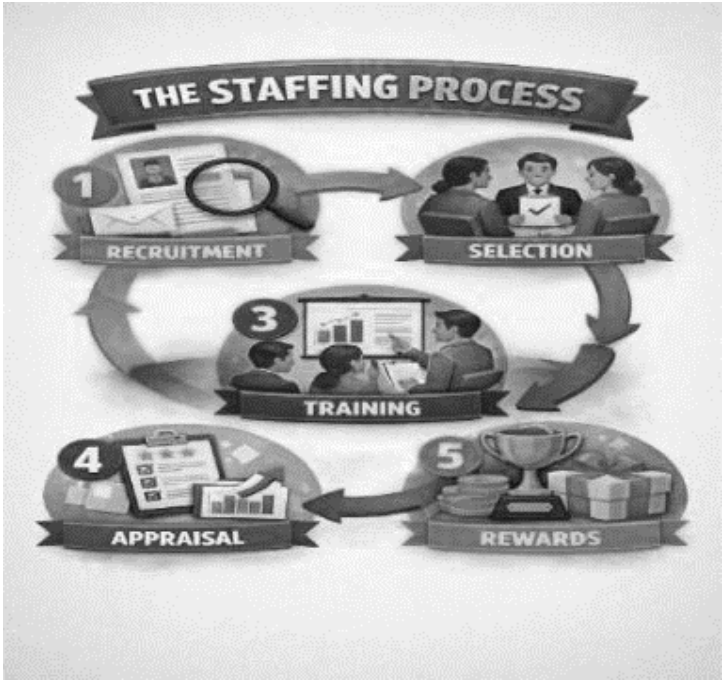
The output will be evaluated based on:

Criteria	Description	Possible Score
Content accuracy	Correct details about recruitment and selection.	*10*
Inclusivity and equality	Logical placement of differences, similarities, and equality points.	*5*
Organization of ideas	Logical placement of differences, similarities, and equality points.	*5*
Presentation	Neatness, readability, and creativity	*5*
Total		***25***

Activity 3. On The Lens

Instructions.

1. Analyze the visual infographic on staffing below.



Source: Microsoft Copilot AI-generated

2. In three sentences, explain the staffing process by first defining what it is, then giving a simple example to illustrate how it works, and finally concluding with why it is important for organizational success.

For "On the Lens" activity:
In a whole sheet of paper, the learners will do the activity in 30 minutes.
The teacher will have an option to give this activity using Google Form for easy and convenient consolidation of the learners' responses. It is necessary to ensure that all of the learners have an opportunity to do the activity in case the digital platform is used.

Criteria	Description	Possible Score
Accuracy	Information is correct, precise, and free from errors.	*10*
Content	Ideas are relevant, complete, and clearly explained.	*5*
Coherence	Thoughts are organized and connected in a logical flow.	*5*
Neatness	Work is clean, orderly, and visually presentable.	*5*
Total		***25***

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<td></td>
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3. Your output will be evaluated based on:
<table>
<tr><th>Criteria</th><th>Description</th><th>Possible Score</th></tr>
<tr><td>Accuracy</td><td>Information is correct, precise, and free from errors.</td><td>10</td></tr>
<tr><td>Content</td><td>Ideas are relevant, complete, and clearly explained.</td><td>5</td></tr>
<tr><td>Coherence</td><td>Thoughts are organized and connected in a logical flow.</td><td>5</td></tr>
<tr><td>Neatness</td><td>Work is clean, orderly, and visually presentable.</td><td>5</td></tr>
<tr><td>Total</td><td></td><td>25</td></tr>
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<td>C. Demonstrating Knowledge and Skills</td>
<td>
1. Finding Practical Application

Activity 1. Roses, Thorns, Buds
Instructions

1. Form Groups – Work in teams with 10-12 members.
2. Task – As HR Directors, analyze the recruitment and selection process:
   ○ Roses (Pink Paper): Good aspects of the current process.
   ○ Thorns (Blue Paper): Challenges or problems encountered.
   ○ Buds (Green Paper): Areas you wish to improve.
3. Time Limit – 20 minutes to complete the task.
4. Output – Write ideas (words or phrases) on colored paper and post them on the assigned wall.
</td>
<td>In a face-to-face setting, the teacher shall group the learners ahead of time into teams of four to six members to ensure balanced participation and inclusivity. Each group will be given ten to fifteen minutes to prepare their output using materials provided, such as colored pink, blue, and green art papers, permanent markers, Manila paper, and masking tape. These materials will serve as tools for creativity and collaboration, allowing learners to express their ideas clearly while promoting fairness, inclusivity, and gender equality throughout the activity.</td>
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5. **Presentation** – Each group has 5 minutes to present their output.

Indicator	Description	Highest Possible Score
Teamwork	Members cooperate, share tasks fairly, and support each other to achieve the goal.	15
Organization of Ideas	Thoughts are arranged logically, making the output clear and easy to follow.	15
Presentation	Delivery is confident, engaging, and communicates the message effectively.	10
Timeliness	Work is completed and presented within the given time frame.	10
Total		**50**

Let the teacher emphasize that this activity aims to:

- Empathize with others
- Describe the environment and experiences of others
- Obtain a more comprehensive understanding of the problem

Indicator	Description	Highest Possible Score
Teamwork	Members cooperate, share tasks fairly, and support each other to achieve the goal.	15
Organization of Ideas	Thoughts are arranged logically, making the output clear and easy to follow.	15
Presentation	Delivery is confident, engaging, and communicates the message effectively.	10
Timeliness	Work is completed and presented within the given time frame.	10
Total		50

Activity 2. Show Time

Instructions.

- Learners will be divided into four groups:
  1. Business Class – Dancing
  2. Investors – Singing
  3. Broker – Mini-Skit
  4. Advertisers – Infomercial
- Each group will be given **5–7 minutes** to execute their assigned performance.
- Groups are encouraged to use props creatively to enhance their presentation.
- Performances must highlight teamwork, creativity, and clarity of message**.**

Criteria	Description	Possible Score
Creativity & Props	Effective and imaginative use of props to support the performance	*10*
Content & Relevance	Clear alignment of performance with the assigned theme	*10*
Teamwork & Participation	Equal involvement of members and smooth coordination	*10*
Presentation Skills	Confidence, clarity, and audience engagement	*10*
Total		***40***

The learners will do the Group Performance accordingly. They will be informed ahead of time about this activity. Each group will consist of 10-12 members, depending on the class size.

The teacher needs to explain these criteria to learners for further clarification.

Criteria	Description	Possible Score
Creativity & Props	Effective and imaginative use of props to support the performance	*10*
Content & Relevance	Clear alignment of performance with assigned theme	*10*
Teamwork & Participation	Equal involvement of members and smooth coordination	*10*
Presentation Skills	Confidence, clarity, and audience engagement	*10*
Total		***40***

	2. Making Generalizations A. What does staffing mean in an organization? B. How does recruitment fit into staffing? C. What makes selection different from recruitment? D. How do staffing, recruitment, and selection work together? E. How do training and development play a significant role in an organization? F. What is the difference between compensation and wages? G. How do performance evaluation and appraisal affect the employee's growth and development? H. How are you going to value inclusivity and gender equality to sustain a harmonious relationship among the employees within the organization? In what way does it affect the productivity of employees? I. How are promotion, transfer, demotion, and separation interconnected with each other? J. In what way do the reward systems influence employees' motivation and productivity regardless of inclusivity and gender?	The teacher will ask the following questions. The given possible answers here can be used for the concept discussion by the teacher. A. What does staffing mean in an organization? **A:** *Staffing is about making sure the right people are placed in the right jobs, supported with training, and evaluated fairly so the organization can succeed.* B. How does recruitment fit into staffing? **A:** *Recruitment is the stage where the organization reaches out and attracts people with the skills and potential to join the team.* C. What makes selection different from recruitment? **A:** *Selection is choosing the best candidate from those recruited—matching the person's strengths to the role where they can perform best.* D. How do staffing, recruitment, and selection work together? **A:** *Staffing brings the whole process together—recruitment finds the talent, selection places them in the right role, and staffing ensures they are developed and retained to help the organization grow.*

		E. How does training and development play a significant role in an organization? **A:** Training and development play a vital role in an organization because they improve employee performance, prepare future leaders, and build a culture of inclusivity and gender equality. By enhancing skills and attitudes, they boost productivity, job satisfaction, and innovation, while ensuring equal opportunities for all. F. What is the difference between compensation and wages? **A:** Compensation is the total package of financial and non-financial benefits (salary, bonuses, allowances, benefits). Wages are direct monetary payments, usually based on hours or days worked. G. How do performance evaluation and appraisal affect employee growth and development? **A:** They provide feedback, identify strengths and weaknesses, guide career development, and align personal goals with organizational objectives. H. How do inclusivity and gender equality sustain harmonious relationships and affect productivity?

		A: They build fairness, respect, and trust, reduce workplace conflict, and enhance productivity by ensuring all employees feel valued. I. How are promotion, transfer, demotion, and separation interconnected? **A:** They represent stages of employee movement: promotion advances careers, transfer reassigns roles, demotion adjusts responsibilities, and separation ends employment. Together, they show workforce management. J. How do reward systems influence motivation and productivity regardless of inclusivity and gender? **A:** Fair rewards recognize effort, boost morale, and encourage productivity, ensuring employees feel appreciated regardless of background.
VI. ASSESSMENT *(Assessing Learnings)*	The learners shall create an advocacy campaign through posters, slogans, songs, poems, and video promotions highlighting the importance of inclusivity and gender equality in staffing. **Advocacy Campaign Activity** Create an advocacy campaign that highlights the importance of inclusivity and gender equality in staffing. You may choose one: **poster, slogan, song, poem, or video promotion.**	

Instructions for Learners

1. **Choose your format**. Decide whether to make a poster, slogan, song, poem, or video.
2. **Focus on the theme**. Your work should clearly show how inclusivity and gender equality matter in staffing, recruitment, selection, and training and development.
3. **Be creative**. Use visuals, words, or performance to make your message engaging and memorable.
4. **Work collaboratively**. If done in groups, share tasks fairly and ensure everyone contributes.
5. **Present your campaign**. Share your finished product with the class, explaining how it promotes fairness and equality.

Your output will be evaluated based on the following:

Criteria	**Description**	**Possible Score**
Content accuracy	Information presented is correct, clear, and reliable	*10*
Inclusivity and equality	Ideas promote fairness, respect, and equal representation of all individuals.	*10*
Organization of ideas	Output shows originality and effectively captures attention or delivers the message.	*10*
Presentation	Work is organized, neat, and visually appealing.	*10*
Total		***40***

Instructions for Teacher

The teacher may decide whether the activity will be done individually, in pairs, or in groups, depending on the learners' needs. To ensure ample preparation, the teacher should announce the required materials ahead of time so learners can bring them before the assessment. During the presentation of outputs, each learner or group will be given one (1) minute to briefly explain their product, highlighting how it promotes inclusivity and gender equality in staffing, recruitment, selection, and training and development. The teacher needs to explain further how the output of the learners shall be evaluated.

	Criteria	**Description**	**Possible Score**
	Content accuracy	Correct and relevant ideas about staffing, recruitment, and selection	*10*
	Inclusivity and equality	Clear integration of fairness, inclusivity, and gender sensitivity	*10*
	Creativity and Impact	Originality, appeal, and ability to inspire or persuade	*10*
	Presentation	Neatness, clarity, and effectiveness in delivery	*10*
	Total		**40**

VII. REFLECTION *(Feedback and Continuous Improvement)*	**Reflection Guide** 1. **Advantages observed** *What benefits did you notice from the activities—for both teachers and learners?* 2. **Challenges encountered** *What difficulties did teachers and learners face during the delivery of the topics?* 3. **Alternative solutions** *What possible strategies or solutions can address the challenges you identified?*
VIII. USE OF GENERATIVE AI	In preparing this Learning Exemplar (LE), the author(s) used Microsoft 365 Copilot and Grammarly to outline an idea and to improve the sentence structure. The author(s) reviewed and finalized the writing of the content. The author(s) take(s) full responsibility for the content of this LE.

Learning Area	Introduction to Organization and Management	Lesson Exemplar	5

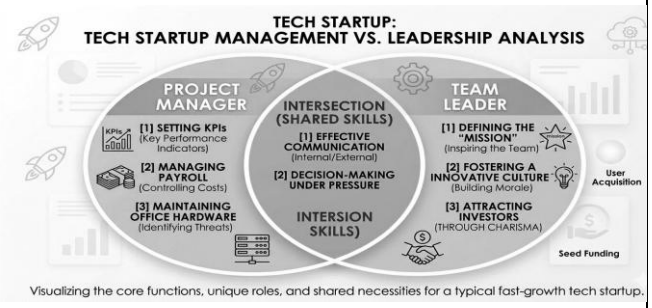
I. OBJECTIVES	
A. Content Standard	Learners demonstrate an understanding of fundamental concepts, theories, and functions of management, including the role of business within their environments and the impact of external factors on organizational success for the promotion of inclusive practices and gender equality.
B. Performance Standard	The learners design an organizational structure with specified roles and responsibilities.
C. Learning Competencies	Differentiate between the roles, characteristics, and functions of a leader and a manager in various organizational contexts.
II. REFERENCES and MATERIALS (*Selecting Resources and Material*)	• Argrave, Marshall. 2026. "Mergers Explained: Types, Processes, and Notable Examples." Reviewed by Natalya Yashina. Fact checked by Vikki Velasquez. Last modified April 29, 2026. • Bock, Laszlo. 2015. *Work Rules!: Insights from Inside Google That Will Transform How You Live and Lead*. New York: Twelve. • CFI Team. 2020. "Types of Businesses." Corporate Finance Institute. June 30, 2020. https://corporatefinanceinstitute.com/resources/management/types-of-businesses/. • Grant, Mitchell. 2026. "Understanding Startups: How to Successfully Launch a New Business." *Investopedia*. Updated April 24, 2026. Fact-checked by Vikki Velasquez. Reviewed by David Kindness. • Hargrave, Marshall. 2026. "Mergers Explained: Types, Processes, and Notable Examples." *Investopedia*. Updated April 29, 2026. Fact-checked by Vikki Velasquez. Reviewed by Natalya Yashina. https://www.investopedia.com/terms/m/merger.asp. • Julia Martins, "Leadership vs. Management: What's the Difference?," Asana, August 14, 2025, https://asana.com/resources/leadership-vs-management. • Mangco, Raniel Abraham A., Justy Lucille T. Montiveros, Glenn Simon Latonero, Sahid A. Kamid, and Jose Regin F. Regidor. 2024. "Study on the Operational Characteristics of Motorcycle Taxis in Metro Manila." *Philippine Transportation Journal* 7 (1): 78–[End Page]. • McCrimmon, Mitchell. 2018. "What is the Purpose of Leadership? Management?" LinkedIn, July 10, 2018. https://www.linkedin.com/pulse/what-purpose-leadership-management-mitch-mccrimmon. • Munich Business School. 2026. "Leadership Styles." Business Studies Dictionary. Accessed May 6. https://www.munich-business-school.de/en/l/business-studies-dictionary/leadership-styles.

	• National Society of Leadership and Success. 2022. "What Is the Difference Between a Leader and a Manager?" The NSLS Blog. August 10, 2022. https://www.nsls.org/blog/what-is-the-difference-between-a-leader-and-a-manager. • Richmond Mercurio, "PayMaya to Accelerate Pinoys' Digital Adoption," *The Philippine Star*, September 21, 2021, https://www.philstar.com/business/2021/09/21/2128467/paymaya-accelerate-pinoys-digital-adoption. • SM Investments Corporation. n.d. *Stories of Success: The SM Story*. Pasay City: Corporate Archives & SM Investments Corporation.
III. CONTENT *(Sequencing Content)*	*Leadership* ● Nature of Leadership and Leadership Style ● Leader versus Manager
IV. OBJECTIVES *(Setting Clear Objectives and Analyzing the Tasks)*	*The learner will be able to:* *1.* Define Leadership, Leadership style, leader, and Manager 2. Explain the different purposes of leadership and management within a specific organizational context, such as a corporate merger or a startup. 3. Categorize specific actions such as either Leadership or Management to solve a departmental problem in a real-world business scenario

V. PROCEDURES		**ANNOTATIONS**
A. Activating Prior Knowledge	**1. ACTIVATING PRIOR KNOWLEDGE** **Activity: Mental Filing: Boss vs. Mentor (Individual)** ***Instructions:*** • Ask the learners to think of two different authority figures or entrepreneurs you have encountered, read about, or observed: ✓ *One who was exceptionally good at getting things done (Manager)* ✓ *One who was highly effective at inspiring people to change and grow (Leader)* • On a sheet of paper, let them draw a T-chart. Label the left column Manager and the right column Leader.	**ACTIVATING PRIOR KNOWLEDGE** ***Instructions to the Teacher:*** *Draw on the board or present a sample of what a T-chart looks like. Then reiterate to the learners which side of the T-chart is for the manager, and which side is for the leader. They will be given 3 minutes to do this activity.*

	• List five specific actions, behaviors, or traits that best describe each person based on your own observations or experiences. • Learners are given 3 minutes to do the task. ***Processing Question:*** • *Say,* looking at your T-chart, did the person you identified as a leader ever act like a manager? If yes, at what point and in what situation? **Activity: The Scenario Sort (Group)** ***Instructions:*** • Group the whole class into two groups, Group A and Group B. • Each group representative will get their card in the mystery box. • The learners will work with their groupmates and explain the following scenarios:	***Expected Answer*** **The manager** | **The leader** Gives instructions, checks attendance, follows the rulebook, organizes the schedule, and focuses on the now. | Listens to ideas, motivates during failure, has a big vision, encourages growth, focuses on the "future." **Instructional Design Framework** *The teacher uses the Learner-Centered Design (LCD) because it prioritizes the learner's internal world over the instructor's external curriculum. Instead of starting with a lecture, it starts with their brain.* **Activity: The Scenario Sort (Group)** ***Instructions to the Teacher:*** *Inside the Mystery Box are six workplace scenario cards. Each group will draw one card from the box and carefully read the scenario assigned to them.* *As a group, allow the learners to discuss the situation and agree on the best response or*

	Scenario: A supervisor creates a budget for the upcoming school foundation day. *(Answer: Manager (Function: Planning/Budgeting).* ***Scenario:*** A student council president delivers a speech that makes everyone feel proud to be part of the school. *(Answer: Leader (Characteristic: Inspiring/Influencing).* ***Scenario:*** A store owner changes the entire business model to start selling online because they see the market shifting. *(Answer: Leader (Role: Visionary/Change Agent)* ***Processing Question:*** • *Say,* based on the activity, what is the key difference between the way a manager implements rules and the way a leader promotes a vision? **Activity: The Organizational Autopsy (Group)** ***Instructions:*** • Divide the class into 5 groups. Each group will analyze their specific crisis context and produce a 3-step immediate action plan to survive or resolve it. 1. **Form and Assign.** Quickly move into your assigned groups (Groups 1–5). Immediately nominate one *writer* to write down the plan and one *spokesperson* to share it later. 2. **Read Your Crisis Context.** Look at your group's designated scenario: • ***Group 1:*** *A sinking cruise ship.* • ***Group 2:*** *A tech startup losing 50% of its funding overnight.*	*solution. Be prepared to process their answers.* **Instructional Design Framework** *The teacher uses the Learner-Centered Design (LCD) because in this activity, the learners provide immediate and informal feedback with their peers. This reduces the anxiety of being wrong and allows for real-time correction of ideas, creating a safe environment for intellectual risk-taking. Instead of being given a lecture titled "The Differences Between Management and Leadership," the learners are given the raw data (the scenarios) to figure it out themselves.* **Activity: The Organizational Autopsy (Group)** ***Instructions to the Teacher:*** *Divide the class into five groups and assign each group to a different Crisis Context, such as a sinking ship, a technology startup experiencing financial losses, or a basketball team competing in the championship finals. Each group will analyze their assigned scenario and identify the specific roles and responsibilities of a manager and a leader within that situation. They should also determine how the two roles intersect and*

	• ***Group 3:*** *A basketball team is down by 3 points with 10 seconds left in the finals.* • ***Group 4:*** *An Agricultural Company losing 60% of its funding in a week.* • ***Group 5:*** *A rescue team lost 2 of their emergency vehicles, leaving the only 1 operational vehicle to transport 30 rescued individuals to safety.* 3. **Brainstorm & Decide.** What should be your immediate priority in this situation? Discuss with your group the actions you would take right away to effectively manage and respond to the crisis. 4. **Finalize.** The *writer* records the group's three action steps clearly and neatly. While the s*pokesperson* prepares a 30-second pitch to present the group's solution clearly and confidently. ***Processing Question:*** 1. In your group activity, why was it necessary for the organization to have both a leader and a manager? 2. Could a startup survive with only a leader and no manager? Why or why not?	*complement each other in addressing the crisis. Groups will be given 5 minutes to discuss and complete the activity, after which they will present their outputs to the class.* *For example, in a technology startup facing financial difficulties, the manager may focus on revisiting Key Performance Indicators (KPIs), managing payroll, and maintaining office resources, while the leader concentrates on defining the organization's mission, fostering a culture of innovation, and inspiring investor confidence. Both roles intersect in areas such as effective communication, decision-making, and problem-solving under pressure to help the organization achieve its goals.*  Visualizing the core functions, unique roles, and shared necessities for a typical fast-growth tech startup. ***Instructional Design Framework*** *The teacher uses the Learner-Centered Design (LCD**)** because by performing an autopsy, learners are not just looking at the surface; they are looking at the mechanisms of how organizations live and breathe. This activity prepares them to walk into any*

		company in the future and understand exactly why it is either thriving or struggling.
	2. ESTABLISHING THE PURPOSE OF THE LESSON **Activity: The Professional Mirror (Individual)** ***Instructions:*** • Read the Action List presented on the screen. In your notebook, create two columns: Manager and Leader. • Place each action into the column you think fits best. Be ready to explain one of your choices. *Action List:* 1. Setting the quarterly budget. 2. Inspiring the team during a crisis. 3. Checking attendance and punctuality. 4. Creating a 5-year vision for the company. 5. Organizing a filing system. ***Processing Questions:*** • Based on our activities, can a person be a good manager but a poor leader, or a good leader but a poor manager? • Can a person effectively balance being both a good manager and a good leader at the same time? Why or why not?	**ESTABLISHING THE PURPOSE OF THE LESSON** Activity: The Professional Mirror (Individual) ***Instructions to the Teacher:*** *Provide students with a list of 10 professional actions. Ask them to categorize each action as either a managerial task or a leadership quality based on their initial intuition. They are expected to finish the activity in 3 minutes.* ***Expected answer.*** *1. Budget (Manager)* *2. Inspiring (Leader)* *3. Compliance (Manager)* *4. Visioning (Leader)* *5. Organizing (Manager)* **I*nstructional Design Framework*** *The teacher uses the Learner-Centered Design (LCD) framework because this is often the Reflective Practice stage, where the learner internalizes abstract concepts by passing them through their own logical filter. This makes the learning process efficient and less frustrating, allowing you to focus on the nuances of the roles rather than just trying to remember business terms.*

	Activity: The Crisis Duo (Paired) ***Instructions:*** • With a partner, learners will read and analyze this scenario: *Your school club's fundraiser is failing to meet its goal, and the event is in two days.* • One student must approach the problem as a manager (focusing on process/control), and the other as a leader (focusing on people/innovation). ***Processing Question:*** • In a classroom setting, such as during a final output presentation, would you prioritize management or leadership? Explain your choice. • How about during a school-wide event, such as a Women's Month Celebration? Would your priority change? Discuss which role is more important in each situation and justify your answer with specific examples.	**Activity: The Crisis Duo (Paired)** ***Instructions to the Teacher:*** *Assign pairs to a specific scenario. Then give them a 5-minute allotted time to finish the activity.* ***Expected output.*** • *Student A (Manager) will list 3 steps to fix the logistics (money, schedule, rules).* • *Student A (Leader) will list 3 ways to motivate the discouraged club members.* ***Expected Answers:*** • *The manager will audit the remaining cash, create a strict shift schedule for the last two days, and ensure all permits are displayed.* • *The leader will give a pep talk, remind the team of the charity they are helping, and ask for creative ideas to pivot the strategy.* **Instructional Design Framework** *The teacher uses the Learner-Centered Design (LCD) framework because it moves beyond simple categorization and into role-based simulation. It forces learners to inhabit a specific persona, which deepens their empathy and functional understanding of the roles. This level of mental work ensures that the distinctions between the two roles are not just understood intellectually but felt.*

	Activity: The Leadership Autopsy (Group) ***Instructions:*** • Analyze the provided case study with your assigned group. • Create a T-chart that breaks down the functions *(what they do)* and characteristics *(how they act)* of the organization's heads. • Present your findings to the class. ***Case Study:*** *In the late 2010s and early 2020s, PayMaya (now Maya) was fighting a fierce war for digital wallet supremacy in the Philippines. While its iconic founder provided the telecom-backed tech vision to bridge the unbanked sector, the company needed an international master of operations to scale its payment processing networks, navigate intense regulatory frameworks, and launch a full digital bank.* ***The Players:*** **Orlando Vea (Founder & CEO):** The Chief Visionary. A legendary pioneer of the Philippine tech and telecom landscape (having also co-founded Smart Communications), Vea saw a future where cash was obsolete, and financial inclusion was driven by the mobile phone. He built foundational partnerships and laid out *the what a*nd *the why.* **Shailesh Baidwan (Group President):** The Operations Genius. An internationally seasoned executive, Baidwan was brought in to manage the intense *how and when.* He structured the company's aggressive pivot from a simple e-wallet into an all-in-one money app and digital bank, scaling merchant ecosystem acquisitions, and	**Activity: The Leadership Autopsy (Group)** ***Instructions to the Teacher:*** *Divide the class into groups 4-5. Provide a case study of a famous organization (e.g., Orlando Vea vs. Shailesh Baidwan, or a successful local business). Ask them to analyze how the leadership and management styles impacted the company's success. Give them 4 minutes to finish the activity.* **Sample Analysis Questions:** I*n the hyper-competitive Philippine fintech landscape of the late 2010s, Maya (formerly PayMaya) faced a dual challenge: driving grassroots financial inclusion while rapidly scaling a secure, regulated digital banking infrastructure to compete with aggressive rivals. Ask the following questions: How did the strategic partnership between a 'Chief Visionary' (Orlando Vea) and a 'How does 'Operations Genius' (Shailesh Baidwan) successfully navigate the friction between high-level vision and rigid execution to transform a basic e-wallet into a multi-billion-dollar digital banking ecosystem?* **Expected Answer:** *The transformation of Maya from a pioneering but simple digital wallet into a dominant, full-service digital bank and tech unicorn is a masterclass in complementary leadership. The synergy between Orlando Vea's visionary foundation and Shailesh Baidwan's operational execution allowed the*

	driving corporate execution to turn it into a multi-billion-dollar unicorn. ***Processing Question:*** • Looking at your own strengths, do you naturally possess the characteristics of a leader or a manager?	*company to bridge the gap between massive* market ambition and complex execution. ***Instructional Design Framework*** *The teacher uses the Learner-Centered Design (LCD) framework because it requires learners to perform the surgery on the information themselves rather than just watch a demonstration. Learners stay more engaged when they can see the immediate application of a theory. Using this LCD approach, you are shifting the cognitive load onto the students. They are doing the heavy lifting of analysis, while the T-chart provides just enough structure (scaffolding**)** to keep them focused on the learning objectives.*
B. Institute New Knowledge	**1. PRESENTING EXAMPLES** **Activity: The Coffee Shop Expansion Scenario** ***Instructions:*** • Divide the class into 5 groups, then give them 5 minutes to analyze the following situations. ***Scenario:*** *Imagine a local entrepreneur,* ***Mary Grace S.****, who opens a unique, artisanal coffee shop.* 1. **The Leadership Phase:** Mary Grace notices that people in her town are tired of big corporate chains. She envisions a *community living room* where local artists can perform. She inspires her first three employees with this vision, making them feel like they are part of a movement, not just making lattes. She is leading by defining the culture and the *why*. 2. **The Management Phase:** As the shop gets popular, Mary Grace must ensure it stays profitable. She creates a strict schedule for staff, sets a standard recipe for every drink to ensure consistency, negotiates with milk suppliers to	***PRESENTING EXAMPLES*** ***Activity: The Coffee Shop Expansion Scenario*** ***Instructions to the Teacher:*** *This situational example illustrates the distinction between the visionary nature of leadership and the operational nature of management.* ***Instructional Design Framework*** *The teacher uses the 4Cs Framework (Context, Connection, Collaboration, and Creativity) to help learners understand that leadership and management are complementary, not competing, roles. Through meaningful dialogue and real-life scenarios, students discover that leadership*

	lower costs, and tracks daily sales. She is managing by creating systems, maintaining order, and focusing on the *how.* ***The Task.*** Below is a list of 6 critical tasks that need to be accomplished for the new shop to succeed. Your mission is to categorize each task as either a *leadership phase* action or a *management phase* action. Then, briefly explain *why* you put it there. **The Task List:** 1. **Designing the Staff Training Manual.** Writing down the exact step-by-step cleaning procedures for the espresso machines to prevent breakdowns. 2. **The Town Hall Gathering.** Hosting an open-mic night before the official opening to invite local neighborhood artists and explain the shop's mission to the new community. 3. **The Inventory Lockdown.** Setting up an automated inventory tracking spreadsheet that alerts the assistant manager when coffee bean stocks drop below 15 pounds. 4. **The Core Values Meeting.** Gathering the new hire team to share the story of *why* the shop was founded and define what *radical hospitality* means for customers. 5. **The Labor Budget.** Creating the biweekly employee shift schedule to ensure the shop is never understaffed during morning rushes, while keeping labor costs under 25% of revenue. 6. **Empowering the Team.** Giving the *head barista* the autonomy to select which local musical acts get booked for weekend performances, trusting them to champion the shop's vibe.	*provides vision and inspiration, while management ensures organization and sustainability. This enables learners to appreciate that both are essential for achieving success and long-term growth.*

	Processing Questions: • If Mary Grace focused only on being a leader and ignored management while expanding to five shops, what problems might the business face? • On the other hand, if she focused only on managing operations and stopped leading and inspiring people, how might customers and the community view her brand? **2. DISCUSSING NEW CONCEPT** *Discuss the following definitions.* • **Leadership** is the process by which a person influences, motivates, and guides others to achieve common goals. It encompasses the ability to develop a vision, make strategic decisions, and create an environment in which employees can develop their full potential. *(Cabrera, Altarejos, and Benjamin 2016, 84)* • **Leadership styles** are versatile and can differ depending on how a manager approaches the management of their team. Leadership styles have a significant impact on the working atmosphere and the success of a team. *(Munich Business School, n.d.)* • **Managers** are there to tell people what to do, they assign and delegate tasks and tell people how to complete them. Managers maintain structure in their organization by the book and aren't as focused on creativity, collaboration, or innovation that pushes their team to grow. A manager's main goal is to meet organizational objectives. Because of this, they focus on planning, organizing, and controlling things and people. *(National Society of Leadership and Success 2022)* • **Leaders** take a more abstract, qualitative approach when it comes to how they relate to their team. Leaders	***DISCUSSING NEW CONCEPT*** ***Instructions to the Teacher:*** *The teacher also uses different pedagogical approaches or teaching strategies that he or she may utilize.* *The teacher begins the session by defining the core pillars of organizational behavior:* ***leadership*** *and* ***management.*** *They explain that while a* ***manager*** *focuses on "now," maintaining order, controlling budgets, and meeting immediate objectives, a* ***leader*** *focuses on the "why," driving growth through vision and motivation.* *To deepen the students' understanding, the teacher explores the five primary* ***leadership styles:*** • *Authoritarian* • *Democratic:* • *Transactional*

	prioritize and are responsible for the people on their team and their growth. They seek to have a healthy, open dialogue with their team. and are not afraid to ask for feedback or give it in a helpful way. *(National Society of Leadership and Success 2022)* **Types of Leadership Style** **1. The authoritarian management style** is characterized by a high level of decision-making power on the part of the manager. (Munich Business School, n.d.) ***Example:*** Henry Sy Sr., the founder of SM group then eventually SM Investments Corporation. Henry Sy Sr.'s early management of SM shows that in the Philippines; an authoritarian style can be successful when the leader's absolute control is paired with cultural empathy (*malasakit*). It turned a tiny shoe store in Quiapo into a multi-billion-dollar empire, proving that firm, centralized leadership can provide the discipline needed to scale a business in a developing market. **2. The democratic management style** promotes the participation of employees in decision-making processes. *(Munich Business School, n.d.)* ***Example:*** Alphabet Inc. (Google), particularly during its formative years under co-founders Larry Page and Sergey Brin, and later under the leadership of executives such as Eric Schmidt, demonstrated the effectiveness of a democratic leadership approach. Google showed that treating employees as partners rather than subordinates can foster exceptional creativity, innovation, and loyalty. This approach works especially well in creative and rapidly evolving industries, where a	• *Transformational* • *Laissez-faire* *To summarize these abstract concepts, the teacher provides a real-world scenario: they illustrate how a manager would tighten the current budget to survive while a leader would inspire the staff to transform.* *Moving from how a business runs to how it is legally built, the teacher transitions to the three legal structures of business. They instruct the learners to open their notebooks and prepare to record the technical frameworks that define ownership and liability.* *The teacher presents the following definitions on the board:* *1. Sole Proprietorship:* *2. Partnership* *3. Corporation* ***Instructional Design Framework*** *The teacher uses the demonstration or presentation of content/information because this component serves as the input. Before a learner can practice a skill (application) or be assessed (evaluation), they must see or hear how it works.*

company's greatest asset is the collective intelligence and talent of its people.

3. **The transformational leadership style** aims to motivate employees through an inspiring vision and spur them on to top performance. The manager acts as a role model and promotes the personal and professional development of employees. (*Munich Business School, n.d.)*

Example: Satya Nadella, the CEO of Microsoft, proves that transformational leadership is about moving hearts and minds, not just shifting numbers. By leading with empathy and an inspiring vision, he did not just manage Microsoft; he completely redefined its identity and breathed new life into the entire organization.

4. **The transactional management style** is based on clear structures, rewards, and punishments. The manager sets clear goals and expectations and rewards employees for achieving these goals or punishes them if they fail to meet them. (*Munich Business School, n.d.)*

Example: Fast-food giants like Jollibee Foods Corporation proves that transactional management is highly effective for high-volume, routine-heavy businesses. By using clear metrics, strict compliance, and immediate feedback, local managers can maintain world-class operational efficiency.

5. **Laissez-faire leadership styles** can promote a culture of autonomy and self-responsibility but can also lead to disorganization and a lack of goal orientation if there are no clear guidelines. (*Munich Business School, n.d.)*

Example: Imagine a local souvenir shop that is losing customers to online marketplaces and digital keepsakes.

The manager focuses on the now. They analyze the monthly budget to cut staffing costs during the off-season, ensure the shelves are meticulously stocked with standard postcards and keychains, and enforce stricter daily sales quotas on the cashiers to maintain current profit margins. They are the engine keeping the shop moving in the established direction relying on the same old playbook.

The leader focuses on the why. They recognize that modern travelers want authentic memories, not just cheap trinkets. They gather the team to share a vision of turning the shop into a cultural hub—and experiential boutique highlighting live demonstrations by local artisans. They inspire the staff to learn storytelling techniques, share the history behind the crafts, and empower them to curate interactive DIY souvenir workshops. They change the ship's entire course to ensure the shop survives and thrives.

Processing Question:

- If you were an employee at this souvenir shop, would you feel more motivated by the manager's approach or the leader's vision? Why or why not?
- How does this highlight the fundamental difference between management and leadership?

	Continue discussing the following definitions. • **Management** is the practice of organizing, planning, and coordinating resources to achieve specific goals. *(Asana 2025)* • A **startup** is a newly established business endeavor designed to develop and sell a unique product or service, often seeking rapid growth and innovative solutions**.** *(Grant 2026)* • A **merger** is a strategic decision where two companies unite to form a larger, single organization to potentially enhance market share and financial performance. *(Hargrave 2026)* ***Processing Questions:*** • Do you already have experience setting up or managing a small business (e.g., a small online shop, a local service, a school project business)? • If yes, what has been your biggest challenge in growing your business? If not, what kind of small business would you want to start? ***Types of Business*** **1. Sole proprietorship** is an unincorporated company that is owned by one individual only. While it is the simplest of the types of businesses, it also offers the least amount of financial and legal protection for the owner. *(CFI Team 2020)* **2. Partnership** is a business owned by two or more people, known as partners. Like sole proprietorships, partnerships can take advantage of flow-through taxation. This means that the income is treated as the owners' income, so it is only taxed once. (*CFI Team 2020)*	

	3. Corporations are a separate legal entity created by shareholders. Incorporating a business protects owners from being personally liable for the company's debts or legal disputes. A corporation is more complicated to create than the other three types of businesses. Articles of incorporation must be drafted, which include information such as the number of shares to be issued, the name and location of the business, and the purpose of the business. *(CFI Team 2020)* ***Purpose of Leadership and Management*** Apples and oranges have different *properties,* but managers and leaders have distinct functions. So, it is not about what it takes to be a leader but how the function works. All the efforts to differentiate leadership from management focus on how managers differ from leaders. We think of them as objects: *types of people.* We see this issue as being like differentiating apples from oranges, so we focus on qualities one has that the other lacks. *Leadership and management* need to be reconfigured as functional processes or tools that everyone can use. This is real democracy. Conventional leadership is autocratic because it concentrates all the power in the hands of one individual. *(McCrimmon 2018)* **Examples: Angkas PH** ***The Situation:*** Angkas revolutionized local urban transport by providing a professionalized motorcycle taxi service. To meet massive commuter demand and counter intense regulatory scrutiny, they had to scale rapidly across Metro Manila and expand into Cebu within a tight period.	

	The Role of Leadership (The *Why* and *Where*) *The CEO and leadership team function as a visionary force.* ● **Setting Vision:** Positioning Angkas not just as a booking app, but as a champion for the welfare of the Filipino working class and a solution to Metro Manila's crippling traffic crisis. ● **Aligning People:** Motivating thousands of informal motorcycle riders to undergo professional training, wear standard uniforms, and embrace a culture of road safety. ● **Managing Change:** Fiercely pivoting and advocating for passenger safety standards when the government repeatedly issued suspension orders, keeping the community hopeful and united. **The Role of Management (The *How* and *When*)** *The operations and management team focused on the mechanics of the scale-up.* ● **Planning and Budgeting.** Allocating millions in funding across marketing, rider incentives, and legal defense funds to ensure the company could sustain operations during regulatory halts. ● **Organizing and Staffing.** Building standardized, high-volume onboarding and strict riding-assessment hubs to clear and background-check tens of thousands of riders. ● **Controlling and Problem-Solving.** Implementing robust real-time GPS tracking, automated fare matrix calculators, and digital customer support systems to handle millions of daily bookings.	

	Processing Question: • In the Angkas PH example, if the CEO focused exclusively on leadership (vision) but neglected management (systems), what specific risks would the startup face during its expansion? **3. DEVELOPING MASTERY** **Activity: Style Swap (Case Study Collaboration)** ***Instructions:*** • Read your partner's plan. • Write one specific strength and one specific weakness on their sheet. • But diving into your partner's plan, pause and look at your own work first. Re-read the assignment goals and the grading rubric. **Objective:** To identify and apply the four primary leadership styles (autocratic, democratic, laissez-faire, and transformational) to real-world scenarios. **Part 1: The Scenario.** Students are paired up and given the following situation: Y*our school's environmental club has two weeks to organize a massive recycling drive. Currently, there is no plan, the budget is zero, and the ten volunteers are confused about their roles. Morale is low because the last event was a failure.* **Part 2: The Task** 1. **Assign:** Each pair is randomly assigned two different leadership styles (e.g., Student A is autocratic; Student B is transformational). 2. **Plan:** Each partner must draft a 3-step action plan for the recycling drive using *only* their assigned style.	***Activity: Style Swap (Case Study Collaboration)*** ***Instructions to the Teachers:*** *The teacher begins by anchoring the activity in the real-world definitions previously discussed. Learners will present the crisis scenario on the board to create a sense of urgency.* *This activity will fresh-prime the learners' mind on what a 'successful' plan should look like. When they read their partner's plan, ask them to look for how well they met the project criteria. Let them focus on finding one specific thing they did exceptionally well (a strength) and one specific area where the plan is incomplete or unclear (a weakness). The teacher gives a 5-minute allotted time to accomplish this activity.* *The teacher briefly reviews the tools available:* *Autocratic: Democratic: Laissez-faire:* *Transformational.*

3. **Peer Review:** Partners swap plans and must identify one strength and one weakness of their partner's approach based on the scenario.

Rubrics of the activity

Performance Level	Strength Criteria	Weakness Criteria
Excellent (3 pts)	**Highly Specific & Evidence-Based:** Clearly identifies a precise section/idea and explains *why* it works using evidence from the plan.	**Constructive & Actionable:** Identifies a specific gap or point of confusion and offers a clear suggestion or question for improvement.
Developing (2 pts)	**Somewhat Specific:** Points to a general section of the plan but uses vague praise (e.g., *"I liked your intro; it was good"*).	**Critical but Vague:** Identifies a problem but doesn't explain *why* it's a problem or how to fix it (e.g., *"Step 3 is confusing"*).
Needs Work (1 pt)	**Too General:** Gives generic praise unrelated to the actual plan (e.g., *"Good job!"* or *"Looks neat"*).	**Unhelpful or Harsh:** Disrespectful tone, or claims there are "no weaknesses" without looking closely.

The teacher moves through the room to pair students. To ensure a "Style Swap" occurs, the teacher uses a randomized method (like colored cards or a digital spinner) to assign each partner a conflicting leadership identity.

- *The Command: "Partner A, you are now an Autocratic leader. Partner B, you are Transformational. You may personally disagree with these styles, but for the next 20 minutes, these are the only lenses through which you view the world.*

The teacher instructs students to work in Silent Planning Mode. Even though they are in pairs, they must draft their 3-step action plans independently to avoid influencing each other's leadership logic.

- *The Teacher's Prompt: Write down exactly what you would say to those ten confused volunteers. If you are laissez-faire, are you even calling a meeting? If you are autocratic, are you assigning roles without asking for input? Remember, you have zero dollars and fourteen days.*

The teacher signals the swap. Students exchange their papers. This is the critical analytical phase of the lesson.

		Expected Question *Formative Assessment:* *The teacher should ask the pairs to answer this final question together:* *Which style is most effective for this specific 2-week crisis, and why?* ***Expected Answer*** *A blend of **autocratic** (to get organized quickly) and **transformational** (to fix the low morale) is the best. While democracy is usually great, the 2-week deadline makes long voting processes risky.* ***Instructional Design Framework*** *The teacher uses the 4Cs: Context, Connection, Collaboration, Creativity framework because it forces learners to treat leadership styles like tools in a toolbox, choosing the right one for a specific, high stakes situation. Through the 4Cs, this activity teaches that leadership is not a personality trait, it is a deliberate choice. By the end of the "Style Swap," learners understand that the best leaders are "multilingual" in these four styles.*

	FINDING PRACTICAL APPLICATION **Activity: Role-Play Scenario: The Tight Deadline** ***Situation:*** It is Thursday afternoon. A high-priority client just moved a project deadline up from next Wednesday to Monday morning. The team is already tired, and this change requires everyone to work over the weekend. When delivering this kind of news, the approach should be structured around empathy, transparency, and collaboration. ***The Strategy:*** ● **Validate first, do not sugarcoat.** Acknowledge that this sucks. Don't pretend it's an "exciting opportunity" when the team is exhausted. ● **Explain the 'Why'.** People endure difficult tasks better when they understand the context (e.g., Why did the client move it? What is at stake?). ● **The "We" Mentality.** As the leader, you are in the trenches with them. You are not assigning weekend work and then heading to the beach. ● **Protect boundaries where possible.** Do not just ask for "the whole weekend." Define specific shifts or ask what *can* be triaged or cut from the initial Monday delivery. ● **Offer immediate and future reciprocity.** Order them food, handle the administrative burdens, and promise comp time/flexibility once the deadline passes. **Character Roles:** 1. **The Manager:** Must deliver the news and organize the weekend work. 2. **The Skeptical Veteran:** Has plans this weekend and is tired of last-minute fire drills. 3. **The Enthusiastic Junior:** Wants to help but is already overwhelmed with their current tasks.	***FINDING PRACTICAL APPLICATION*** ***Activity: Role-Play Scenario: The Tight Deadline*** ***Instructions to the Teacher:*** *The teacher explains to the students that they will perform the same scenario three times. This mastery exercise highlights how the approach changes the outcome, even when the problem remains the same. Give them 12 minutes to finish their part in the activity.* *Walk around the room during the performances. Note the body language of the employees in each round, are they crossing their arms? Are they leaning in to help? Use these observations during the debrief.* ***Expected output.*** ***Script Variations (The Mastery Exercise)*** *Learners should act out the same scene three times, applying a different leadership style each time.* ***Option A: The Autocratic Approach (Command & Control)*** ●*The Manager's Script: The deadline moved. I've already assigned your shifts for Saturday and Sunday. Veteran, you're on technical review; junior, you're on formatting. I need the draft by 5:00 PM on Sunday. No exceptions.* ●*Key Focus: Efficiency and clear Instructions: during a crisis.* ●*Risk: High resentment and burnout.*

	Processing Questions for the Role-Play *After the performances, use these questions to facilitate a "debrief" and assess learner understanding:* **A. For the "Manager":** 1. Which style felt most comfortable to you? 2. Which felt the most 'in control,' and which felt the 'riskiest'? **B. For the "Employees":** 1. In which scenario did you feel most valued? 2. In which scenario did you feel the most stressed? 3. Did any style make you *want* to work harder? **C. For the Purpose:** 1. If the building were on fire, which leadership style would you want? 2. If we were trying to invent a brand-new product, which would be best? Why? **D. For Management vs. Leadership:** 1. Which of these interactions felt more like *managing* a task (getting the work done) versus *leading* people (keeping them motivated despite the bad news)?	***Option B: The Democratic Approach (Participative)*** ●*The Manager's Script: We've been hit by a Monday deadline. I know this is a huge ask. Let's look at the remaining tasks together, and how can we split this up so we can all still have some time off? Does anyone have a more efficient way to finish this?* ●*Key Focus: Collaboration and "buy-in" from the team.* ●*Risk: Can be slow; may lead to consensus issues if no one wants to work.* ***Option C: The Laissez-Faire Approach (Delegative)*** ●*The Manager's Script: The client wants this by Monday. You guys know the project better than anyone. I'll leave it to you to figure out how to get it done by then. Just let me know if you need any resources or budget for food.* ●*Key Focus: Trust and autonomy for highly skilled teams.* ●*Risk: Total chaos if the team isn't self-motivated or organized.* ***Instructional Design Framework*** *The teacher uses the 4Cs: Context, Connection, Collaboration, Creativity framework because the role-play cannot move forward without Collaboration. The Manager simply cannot win by decree; they must negotiate with the Veteran and support the Junior. Also to succeed, the group must be Creative. Because they did this through the 4Cs, the experience feels like a real memory rather than just a classroom exercise, making it much more likely they will manage a*

Activity Rubric: *Role-Play Scenario: "The Tight Deadline"*

Criteria	Exemplary (4 pts)	Proficient (3 pts)	Needs Work (2 pts)	Beginning (1)
The "Difference"	It is clear who is the Manager (how to do it) and who is the Leader (why we do it).	You can tell the difference, but they overlap a little too much.	It is hard to tell which style is being performed.	The distinction between manager and leader is unclear or not shown.
The "Act"	Used great details (like checklists for managers or "big dreams" for leaders).	Used basic changes in tone of voice or body language.	Acted the same way for both roles.	Showed little to no effort in portraying the distinct roles.
Realism	The "Employees" reacted naturally (e.g., looked stressed or felt inspired).	The group followed the script but felt a bit stiff.	It felt like they were just reading lines without emotion.	There was little interaction, emotion, or realism shown in the performance.
The "Why"	Could explain deeply how the styles felt and why they chose them.	Answered the questions correctly.	Could only give short or "yes/no" answers during the debrief.	There was little interaction, emotion, or realism shown in the performance.

comparable situation well in their future career.

	2. MAKING GENERALIZATIONS ***Instructions:*** • Learners will answer the following questions: 1. What are the 5 types of leadership style? 2. What are the key differences between the various leadership styles? 3. How does the primary source of power differ between a manager and a leader, and how does this difference affect how they influence employee behavior? 4. Can an organization survive long-term if it has excellent managers but no leaders, or excellent leaders but no managers? Explain the consequences of each scenario. 5. Is it possible, or even necessary, for a single individual in a corporate environment to effectively embody the traits of both a manager and a leader at the same time? Why? 6. How does the need for management change as a business grows from a 5-person entrepreneurial venture to a Fortune 500 corporation? Can a company survive with great leadership but poor management on scale? 7. If an organization's style is strictly bureaucratic, are they accidentally killing the "spirit" of leadership in favor of "trains running on time"? 8. What happens when a visionary leader focuses so much on "doing the right things" that they neglect the daily systems, leading to operational burnout? 9. What happens to team morale when leadership picks the right direction, but management fails to build the track to get there? *Management is about doing things right (efficiency and order), while leadership is about doing the right things (vision and effectiveness). You manage processes, but you lead people.* *Management ensures that the "trains run on time," while leadership ensures the "trains are heading in the right*	***MAKING GENERALIZATIONS*** ***Instructions to the teacher:*** *The teacher summarizes the lesson regarding management and leadership.* *To close the session, each presents one universal truth they discovered during the lesson. The teacher records these, creating a student-led summary that serves as the final roadmap for the topic. This ensures that the learners do not just live with definitions but with a deep, shared understanding of how to apply these tools in the real world.* ***Instructional Design Framework*** *The teacher uses the learner-centered design because this shift ensures the learner is not just a passive recipient of information, but an active problem-solver.*

	Reflection Questions: • In your current environment (school, work, or home), do you find yourself focusing more on the checklists (management) or the big picture (leadership)? • If you had to solve a conflict between two friends, would you use a management approach (rules and boundaries) or a "leadership" approach (empathy and shared goals)? Which would be more effective?	
VI. ASSESSMENT *(Assessing Learnings)*	**General Instructions:** • This part is designed to help you look inward at your own growth, gain valuable perspectives from your peers, and combine these insights to plan your next steps. Please read the instructions for all three parts carefully before beginning. **Part 1: Self-Observation** This is an honest, private look at your own learning journey, strengths, and areas where you struggled. **Part 2: Peer Feedback** In this section, you will step outside of your own perspective by both giving and receiving constructive feedback with a designated peer. **Part 3: Synthesis** This is where you bring everything together. You will connect the dots between how *you* think you did (Part 1) and how *your peer* saw your performance (Part 2). **I*ndividual Reflection*** *To be completed by each student privately.* 1. **Emotional Temperature:** On a scale of 1–10, how motivated did you feel to complete the project after each style? o Autocratic: ____ Democratic: ____ Laissez-Faire: ____ 2. **The Style Fit:** As the _____, which management style made you feel most respected? Which made you feel most anxious? 3. **The Burden of Responsibility:** If you were the Manager, which style felt like it carried the most personal pressure? Why?	

Peer Reflection

While watching other groups, observers should fill out this table.

Leadership Style	**Tone & Body Language**	**Team Reaction**	**Predicted Project Outcome**
Autocratic	*e.g., Stern, no eye contact*	*e.g., Silent, eyerolling*	*Done on time, but poor quality.*
Democratic			
Laissez-Faire			

Critical Thinking & Synthesis

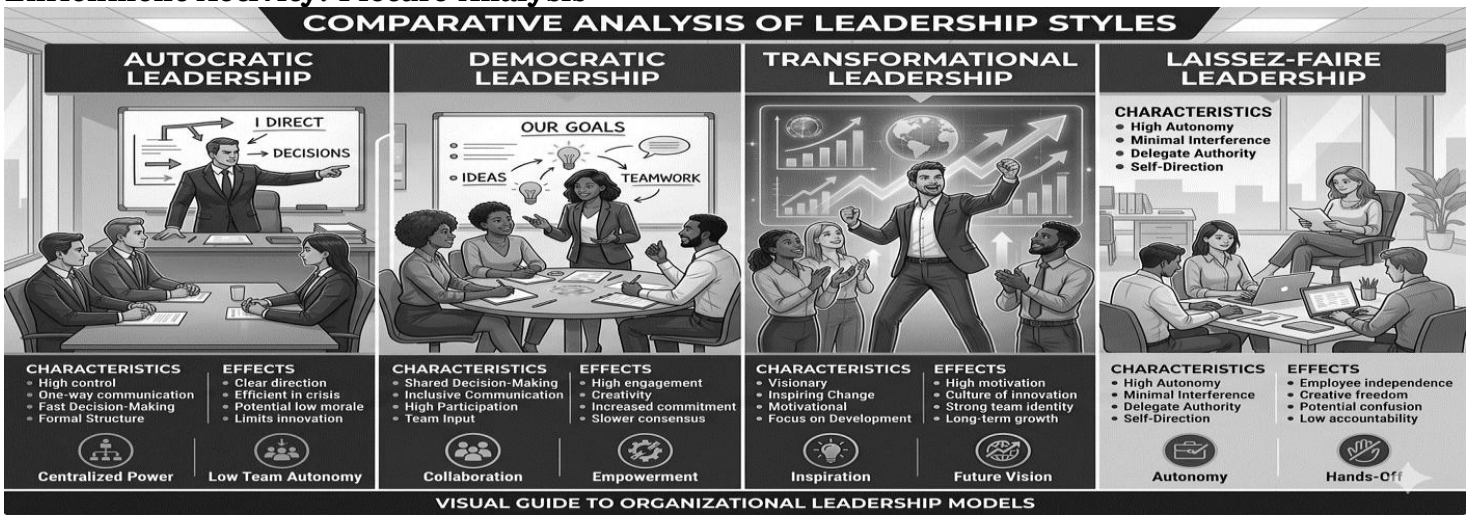
In 2-3 sentences answer the following question below to connect the role-play to real-world management.

1. **The Safety vs. Speed Debate:** In an emergency (like a deadline moving up 48 hours), is there such a thing as being *too* democratic? Explain your reasoning.
2. **The Skill Gap:** Why might the Laissez-Faire approach be more dangerous for the "Enthusiastic Junior" than the "Skeptical Veteran"?
3. **Motivation vs. Compliance:** Which style achieved compliance (doing the task because they have to) and which achieved commitment (doing the task because they want to)? Can you have a successful business with only compliance?

Rubric of the activity

Criteria	**4 - Mastery**	**3 - Proficient**	**2 - Developing**	**1-Beginning**
Empathy	Demonstrates deep understanding of how leadership affects team morale.	Understands the basic emotional impact of the styles.	Struggling to see perspectives other than their own.	completely missed the mark
Analysis	Identifies specific risks and benefits for all three styles accurately.	Identifies most risks and benefits.	Can only identify the obvious pros/cons.	left sections blank
Application	Proposes a nuanced, situational approach to the problem.	Chooses a style and provides a basic reason.	Fails to connect the style to the scenario.	showed no understanding of the core concepts.

Enrichment Activity: Picture Analysis



Instructions:

1. Carefully look at the four distinct panels: Autocratic, Democratic, Transformational, and Laissez-Faire. Pay specific attention to the characteristics, effects, visual cues (such as seating arrangements and whiteboard text), and the foundational summary icons at the bottom of each column.
2. Answer the two complex case analytical questions below. Your answers should take the form of structured, multi-paragraph essays (approximately 250–400 words per question).
3. Ensure that every major point you make explicitly cites textual data or visual elements straight from the infographic to back up your claims.

Guide Questions:

1. Explain how the communication flow changes from a "One-way Communication" model to an "Inclusive Communication" environment, and how this directly affects decision-making speed during a company crisis?
2. How does an organization balance the immediate benefits of achieving 'Clear direction' and 'Efficiency in crisis' against the long-term liabilities of 'Potential low morale' and 'Limits innovation'?
3. How does a team given total "High Autonomy" and "Minimal Interference" (Laissez-Faire) differ culturally and behaviorally from a team guided by inspiration, motivational energy, and a shared future vision (Transformational)?

Rubrics of the Activity

Criteria	Expert (3 Points)	Proficient (2 Points)	Developing / Novice (1Points)
Conceptual Clarity & Content Knowledge	Demonstrates complete accuracy and an advanced understanding of all four leadership styles. Correctly identifies and contextualizes core vocabulary as explicitly laid out in the graphic.	Correctly identify leadership styles and most of their properties. Demonstrates a solid grasp of the concepts, with only minor gaps or superficial explanations of the styles' core traits.	Misinterprets the characteristics of the leadership models or uses terminology incorrectly. Fails to outline the basic theoretical differences between the styles.
Critical Analysis & Argument Synthesis	Provides a highly perceptive analysis that fully explores operational tradeoffs, organizational culture, and behavioral paradoxes. Arguments are tightly structured, balanced, and display deep analytical maturity.	Offers a clear comparative analysis with valid reasoning. Explains structural differences well but limits the response to basic summaries without exploring deeper strategic implications.	Analysis is weak, confusing, or purely repetitive of the infographic labels without original synthesis. Fails to establish clear links between a leader's style and its team effects.
Infographic Evidence Integration	Systematically extracts and explicitly weaves specific textual and visual details from the infographic into the core arguments to justify every analytical claim made.	Incorporates generalized references to the infographic panels to support assertions. Evidence is present but lacks deep integration, precise details, or targeted relevance.	Claims are completely unsupported by the provided infographic, relying entirely on unsubstantiated individual opinions or unrelated outside ideas.

VII. REFLECTION *(Feedback and Continuous Improvement)*	1. Which learning competency did most learners successfully achieve during the lesson? 2. Which learning competency needs more practice or reinforcement in the next session? 3. What percentage of learners needed additional guidance or encouragement to participate actively in the lesson? 4. What percentage of learners require remediation or further support to master the competency?
VIII. USE OF GENERATIVE AI	In preparing this Learning Exemplar (LE), the author(s) used Gemini AI to initiate a focus on improving language clarity for students, creating real-world learning examples, and aligning materials with established educational standards and rubrics. The author(s) reviewed and finalized the writing of the content. The author(s) take(s) full responsibility for the content of this LE.

Learning Area	Introduction to Organization and Management	Lesson Exemplar	6

I. OBJECTIVES	
A. Content Standard	Learners demonstrate an understanding of fundamental concepts, theories, and function of management including the role of business within their environments and the impact of external factors on organizational success for the promotion of inclusive practices and gender equality.
B. Performance Standard	The learners design an organizational structure with specified roles and responsibilities.
C. Learning Competencies	Analyze the impact of communication, motivation, change management, and cultural diversity on leadership
II. REFERENCES and MATERIALS (*Selecting Resources and Material*)	• Cabrera, Helena Ma. F., Anthony DC Altarejos, and Riaz Benjamin. 2016. *Organization and Management*. Edited by Clarence Darro B. Del Castillo. Quezon City: Vibal Group Inc. • Google. 2026. Gemini (May 7 version). Response to "Individual Activity: The 'Leadership Alphabet' Brainstorm." https://gemini.google.com/app/ed4a37f525448d5e. • Google. 2024. Gemini (May 7 version). https://gemini.google.com/. • Google. Gemini. Response to "Explain the 3Rs of Instructional Design." May 7, 2024. https://gemini.google.com • Kotter, John P. 2012. *Leading Change*. Boston: Harvard Business Review Press. • McLean, Bethany, and Peter Elkind. *The Smartest Guys in the Room: The Amazing Rise and Scandalous Fall of Enron*. Updated ed. New York: Portfolio, 2013. • Sims, Ronald R., and Johannes Brinkmann. "Enron Ethics: Culture Matters More than Codes." *Journal of Business Ethics* 45, no. 3 (July 2003): 243–256. • UNESCO. n.d. "Diversity of Cultural Expression." Accessed May 20, 2026. https://www.unesco.org/en/diversity-cultural-expression.
III. CONTENT *(Sequencing Content)*	Leading ● Communication ● Motivation ● Change Management and Cultural Diversity
IV. OBJECTIVES *(Setting Clear Objectives and Analyzing the*	*The learner will be able to:* 1. Identify the core theories of motivation, types of communication, and models of change management used in organizational leadership.

Tasks)	2. Explain how cultural diversity influences the decision-making processes and interpersonal dynamics within a professional team 3. Compare how different leadership approaches succeed or fail when managing culturally diverse teams during periods of organizational change.	
V. PROCEDURES		**ANNOTATIONS**
A. Activating Prior Knowledge	**1. ACTIVATING PRIOR KNOWLEDGE** **Activity: The Leadership Alphabet Brainstorm (Individual)** **Focus:** Cultural Diversity & Communication. ***Instructions:*** 1. In your activity notebook, create a vertical list of the alphabet. 2. Fill in as many letters as possible with terms related to how leaders talk to people or handle different cultures. 3. Circle the three words you think are most important for a leader today. **Sample Question:** *What specific word did you choose for 'C' and how does it relate to leading a diverse team?* **Processing Questions:** 1. Looking at your *Top 3* circled words, what specific experiences or observations led you to choose those as the most important? 2.Which letter was the hardest to fill? If this (_____) letter is a barrier, how this will affect leadership communication? 3.Which word on your list represents your greatest strength as a communicator right now?	**ACTIVATING PRIOR KNOWLEDGE** **Activity: The Leadership Alphabet Brainstorm (Individual)** ***Instructions to the Teacher:*** *The teacher instructs the learners to list the letters A through Z. For each letter, write one word or concept you associate with related to how leaders talk to people or handle different cultures. For example, 'A' could be 'Adaptability.' You have 5 minutes.* ***Expected Answer:*** *I chose* ***code-switching.*** *This is when a leader changes how they speak depending on who they are talking to, which is vital for effective communication in a culturally diverse office.* ***Instructional Design Framework*** *The teacher uses the learner-centered design because in this activity, the focus shifts from the teacher providing definitions to the learner constructing their own meaning based on their unique cultural background and experiences. Also, the learner is not just "remembering" a textbook definition; they are connecting the concept of leadership to words they*

		use and understand. This makes the learning relevant and authentic. By using this framework, you transform a simple alphabetizing task into a deep exploration of identity, culture, and personal values.
	Activity: The Motivation Match-Up (Pair) **Focus:** Motivation & Change Management ***Instructions:*** 1. Find a Partner. 2. Interview your partner about a time they had to change a habit (like waking up earlier). (Push Factor or Negative Aspect) 3. Apply that personal experience to a business setting: What motivated you then, and how could a leader use that same spark to help employees through a corporate shift? (Pull Factor or Positive Aspect) ***Processing Questions:*** 1. Did the spark come from within your partner, or was it triggered by an outside force? In a business setting, how can a leader turn an 'external' requirement into 'internal' motivation for their team? 2. If an employee is afraid of new technology, what is one communication strategy to motivate them?	**Activity: The Motivation Match-Up (Pair)** ***Instructions to the Teacher:*** *The teacher provides a scenario of a company undergoing a major change (e.g., shifting to AI-driven workflows). In pairs, identify one 'Push' factor (what forces them to change) and one 'Pull' factor (what motivates them to want the change).* ***Instructional Design Framework*** *In the pair activity, the teacher uses the learner-centered design because it shifts the focus from the instructor delivering a lecture on "motivation" to the learner constructing their own meaning through lived experience. LCD prioritizes the ability to apply skills in real-world contexts. By forcing the "match-up" between a habit and a corporate shift, learners practice the exact critical thinking required of leaders: empathy and situational analysis.*

	Activity: The Crisis Console Case Analysis (Group) **Focus:** Impact of Communication & Change Management ***Instructions:*** 1. Read the provided 1-paragraph case study. 2. Create a failure map and identify where communication broke down and how cultural diversity was ignored. 3. Present your analysis of how these factors led to a lack of motivation among the staff. ***Processing Questions:*** 1. According to your failure map, did the staff lose motivation because they couldn't do the work or because they no longer wanted to? 2. How does a lack of culturally sensitive communication directly attack a person's 'sense of belonging' or 'value' within the team? 3. In your case study, did the leader fail because of what they said (communication) or who they said it to (cultural diversity)?	*Activity A.1.3* ***Instructions to the Teacher:*** *The teacher is dividing the class into groups of four. Each group represents a 'Leadership Board.' You will be given a conflict scenario involving a cultural misunderstanding during a merger. The learners must deconstruct the failure.* ***Instructional Design Framework*** *The teacher uses the learner-centered design because learners don't just receive knowledge; they construct it. Mapping a failure requires a higher level of cognitive processing than simply listing facts. The teacher would provide the correct map of what went wrong. In this learner-centered model, the students own the failure map. The instructor's role shifts to that of a facilitator who asks probing questions during the presentation to deepen the learners' own discoveries.*

	2. ESTABLISHING THE PURPOSE OF THE LESSON **Activity: The Leadership Word Cloud (Individual)** ***Instructions:*** • Think of one leader you know. In the four quadrants provided, list 2-3 keywords or short phrases that describe how that leader handles those specific areas. For example, under 'Motivation,' you might write 'Gives high-fives' or 'Offers extra credit.' ***Sample Questions:*** 1. How did this leader handle it when things didn't go as planned? (Change Management) 2. Did this leader treat everyone the same, or did they adjust for different personalities? (Cultural Diversity) ***Processing Questions:*** 1. Which of the four pillars was the easiest to find an example for? Why? 2. Can a leader be successful if they are only good at one of these four areas? Explain your answer.	**ESTABLISHING THE PURPOSE OF THE LESSON** **Activity: The Leadership Word Cloud (Individual)** ***Instructions to the Teacher:*** *Ask students to reflect on a specific leader they admire (a coach, a student leader, or a family member). Provide a worksheet with four quadrants labeled "Communication," "Motivation," "Change Management," and "Cultural Diversity."* ***Expected Answer:*** 1. *They stayed calm and explained the new plan immediately.* 2. *They spoke softly to shy members but were firm with loud ones.* ***Instructional Design Framework*** *The teachers use a learner-centered classroom; the teacher would look at these word clouds to see what the students already understand and then adjust the rest of the lecture accordingly.*

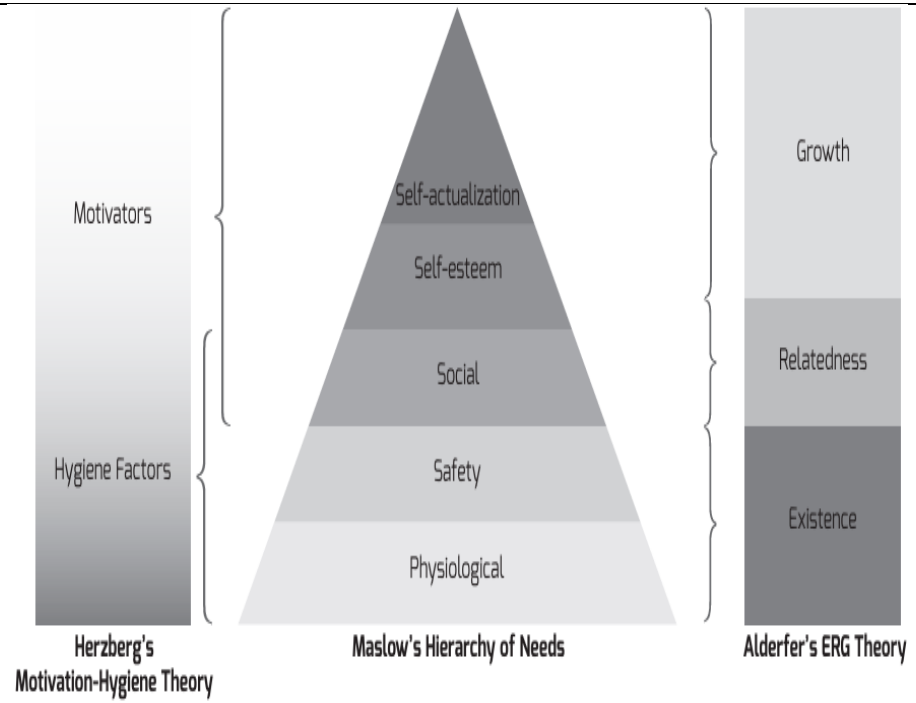
	Activity: The Domino Effect (Paired) ***Instructions:*** • Read this scenario: A manager announces a major schedule change (change management) via a messy, confusing email (communication). • Discuss with your partner: What happens to employee motivation? How might people from different cultures react differently to this messy email? **Sample Questions:** 1. What is the primary trigger of the problem in this scenario? 2. Why would a high-context culture find this email more offensive than a low-context culture? **Processing Questions:** 1. In what ways does a lack of transparent communication lead to employee withdrawal? 2. If you fixed the communication, would the change management still be difficult?	**Activity: The Domino Effect (Paired)** ***Instructions to the Teacher:*** *Flash the Crisis Scenario" card in the TV screen or write the scenario on the board. Their task is to map out how a failure in one pillar causes a domino effect on the others.* ***Expected Answer:*** *1. This can be due to poor communication regarding change management.* *2. Some cultures value personal relationship-building before business changes; an email feels cold and disrespectful.* ***Instructional Design Framework*** *The teacher uses the 4Cs (context, connection, collaboration, and creativity) because it is designed to move learning from passive consumption to active production. For example, this activity helps the brain map how a failure in one area (communication) bleeds into another (motivation). By asking about cultures, the activity also forces a connection between the student's personal background and the professional scenario, making the content stickier and more memorable.*

		Also, the students must use creative reasoning to project a sequence of events. They aren't just reciting a definition of motivation; they are designing a narrative of failure and reaction. This requires them to mentally simulate different cultural responses and predict human behavior, which is a high-level creative act in social science.
	Activity: The Global Consultant Challenge (Group) ***Instructions:*** • The class will be divided into groups and consider your group as a consultancy team. You will be provided with a company profile. Your client is a leader struggling with low morale. • Analyze this Situation: The leader uses American-style loud motivation in a culture that values quiet humility. • Propose one change in communication and one motivation to fix the impact of this cultural mismatch. **Sample Questions:** 1. Analyze the impact of the leader's current motivation style on the local staff. 2. What specific change management step should the leader take? **Processing Questions:** 1. Why is 'Cultural Diversity' often the most overlooked pillar in leadership?	**Activity: The Global Consultant Challenge (Group)** ***Instructions to the Teacher:*** *Divide the class into groups of 4-5. Assign each group a Company Profile (e.g., A Tech Startup in Japan, a Fashion Brand in Italy, or a Farm Coop in the Philippines).* ***Expected Answer:*** 1. *The loud motivation is causing embarrassment (cultural diversity impact), which leads to staff disengaging (motivation impact).* 2. *The leader should hold one-on-one meetings (communication) to apologize and learn about local customs.* ***Instructional Design Framework*** *The teacher uses the 4Cs (Context, Connection, Collaboration, Creativity) because this activity requires students to connect their theoretical*

	2. How did your group decide which pillar was the most important to fix first?	*understanding of high-context vs. low-context cultures to the specific pain points of a leader. They are connecting the cause (cultural mismatch) to the symptoms (low morale). Also, there is no back-of-the-book answer for fixing a culture clash. Students must move beyond identifying the problem and start designing a solution. This requires the creative synthesis of all four elements (change, communication, motivation, and culture). They aren't just summarizing information; they are creating a customized strategy tailored to a specific cultural landscape.*
B. Instituting New Knowledge	**1. PRESENTING EXAMPLES** **Activity: The Coffee Shop Collision** **Instructions:** • The role of the learners today is that of business consultants. You are not just summarizing what happened; you are analyzing the 'why' behind the failure. **Step 1:** In your groups, pick one of the four factors: communication, motivation, change management, or cultural diversity. **Step 2:** Look at Mr. Smith's actions. Identify one specific action he took and connect it to your chosen factor. **Step 3:** Prepare to explain how that specific action 'collided' with the local workplace culture to produce a negative result. **Scenario:** A famous American coffee brand, 'Java-Joy,' recently opened its first flagship store in Cebu City, in the Philippines.	**PRESENTING EXAMPLES** **Activity: The Coffee Shop Collision** ***Instructions to the Teacher:*** 1. The teacher will divide the class into five equal groups. 2. The teacher will give five minutes to review the details of this scenario. 3. The teacher will designate a spokesperson to share the group's ideas during a five-minute window. **Instructional Design Framework** *The teacher uses contextualization and localization because the instructional design allows the same case study to be localized globally. The failure isn't just about Mr. Smith; it's about his*

	They hired a local team of 20 baristas. To ensure 'global standards,' they flew in an American manager, Mr. Smith. Mr. Smith noticed that the Filipino staff often worked in groups and chatted while cleaning. To improve efficiency, he implemented a 'Single-Task Rule' (no talking while working) and changed the shift schedule overnight using a mobile app without a meeting. He also started a 'Wall of Shame' where he posted the names of baristas who were too slow, believing this would 'motivate' them through competition. Within three weeks, the store's 'warm' atmosphere vanished. Baristas began calling in sick, and the 'pamilya' (family) spirit that usually defines Pinoy service was replaced by silence and errors. **Processing Questions:** 1. How did the manager's direct and blunt way of giving criticism affect the Filipino value of Amor Propio (self-respect or pride)? 2. Mr. Smith used the Wall of Shame to push employees to work faster. Why do you think this lowered employee motivation instead of improving performance, and why did more employees start being absent? 3. Look at how the new work schedule was introduced. What important part of the change process did the manager fail to do, and how did this affect the employees' willingness to accept the change? 4. Among the four factors, which do you think caused the business to fail the most? Explain your answer by showing how it affected the other three factors	*inability to adapt to the specific local nuances of his team.*

	2. DISCUSSING NEW CONCEPT **Leading** entails influencing or motivating subordinates to do their best so that they would be able to help the organization's endeavor to attain their set goals. *(Cabrera, Altarejos, and Benjamin 2016, 3)* **Theories of Motivation** 1. **Maslow's Hierarchy of Needs Theory** refers to Maslow's hierarchy of five human needs: physiological, safety, social, esteem, and self-actualization. *(Cabrera, Altarejos, and Benjamin 2016, 80)* **Example:** **Maslow's Hierarchy of Needs** a. **Physiological needs** refer to the human need for food, water, shelter, and other physical necessities. b. **Safety needs** refer to human needs for security and protection from physical and psychological harm. c. **Social needs** pertain to the human desire to be loved and to love, as well as the need for affection and belongingness. d. **Esteem needs** include the human need for self-respect, self-fulfillment, and becoming the best according to one's capability. e. S**elf-actualization needs** are the final needs in Maslow's hierarchy. *(Cabrera, Altarejos, and Benjamin 2016, 80)*	**DISCUSSING NEW CONCEPT** ***Instructions to the Teacher:*** *The teacher will provide a contextualized or localized example on each theory of motivation.* *In types of communication, the teacher may ask what possible meaning a certain act like raising of an eyebrow, cross-legs sitting, and others have (a raised eyebrow can mean surprise, doubt, or even a greeting (especially in the Philippines). Crossing legs can mean someone is relaxed, or it can signal they are "closed off" or defensive.* 1. *Then the teacher provides a sample of written communication documents that a certain establishment is using. (Memos, business letters, and reports)* 2. *In cultural diversity, the teacher may use situation-based discussion or the think-explain-connect strategy.* ***Instructional Design Framework*** *The teacher uses the demonstration or presentation of content/information because this component serves as the input. Before a learner can practice a skill (application) or be tested (evaluation), they must see or hear how it works.*



(Cabrera, Altarejos, and Benjamin 2016, 82)

2. **McGregor's Theory X and Theory Y** refers to the theory that was proposed by Douglas McGregor. Theory X is a negative view of workers, which assumes that workers have little ambition, dislike work, and avoid responsibilities; they need to be closely monitored or controlled for them to work effectively. Theory Y is a positive view of workers, which assumes that employees enjoy work, seek out and accept responsibility, and are self-directed. *(Cabrera, Altarejos, and Benjamin 2016, 81)*

3. **Herzberg's Two-Factor Theory** was proposed by Frederick Herzberg. This theory is also known as the motivation-hygiene theory, which states that intrinsic factors (achievement, recognition, growth, and

	responsibility) are associated with job satisfaction, while extrinsic factors (company policy, salary, security, and supervision) are associated with job dissatisfaction. Intrinsic factors are the motivators, while the extrinsic factors are called hygiene factors. *(Cabrera, Altarejos, and Benjamin 2016, 81)* 4. **McClelland's Three Needs Theory** was proposed by David McClelland and states that individuals have three needs that serve as motivators at work. The three needs McClelland referred to are the need for achievement (nAch), the need for power (nPow), and the need for affiliation (nAff). (*Cabrera, Altarejos, and Benjamin 2016, 81)* 5**. Alderfer's ERG Theory** was developed by Clayton Alderfer in the 1960s. For Alderfer, a set of core needs explains behavior. "E" stands for existence needs, "R" refers to relatedness needs, and "G" pertains to growth needs. The needs or desire for physiological and materialistic well-being, to have meaningful relationships with others, and to grow as a human being are like the needs presented in Maslow's theory. *(Cabrera, Altarejos, and Benjamin 2016, 81)* 6**. Goal Setting Theory** is a theory stating that specific goals motivate performance and that more difficult goals, when accepted by employees, result in greater motivation to perform well as compared to easy goals. (*Cabrera, Altarejos, and Benjamin 2016, 82)* 7. **Expectancy Theory** states that an individual tends to act in a certain way, based on the expectation that the act will be followed by an outcome that may be attractive	

	or unattractive to him or her. (*Cabrera, Altarejos, and Benjamin 2016, 83)* 8. **Job Design Theory** states that employees are motivated to work well by combining tasks to form complete jobs. *(Cabrera, Altarejos, and Benjamin 2016, 82)* 9. **Equity Theory** is a theory developed by J. Stacey Adams, which states that employees assess job outcomes in relation to what they put into it and then compare these with their co-workers. If the employee perceives that his job is equitable in comparison to those of his coworkers, there is no problem. However, if the opposite is true, this will become a demotivator to his or her job performance. Managers must see to it that they exercise fairness or equity in their company. *(Cabrera, Altarejos, and Benjamin 2016, 82–83)* ***Processing Questions:*** 1. As a future employee, which theory of motivation would work best for you to stay motivated, and why? 2. Which theory of motivation involves the combining of tasks to form complete jobs? Give examples and explain each. **Types of Communication** Communication may be verbal (using oral and written words) or non-verbal (through body movements, gestures, facial expressions, eye contact, and touching). It may also be classified as formal if communication takes place within prescribed, routine organizational work arrangements or informal if communication is not defined by an organization's hierarchical structure. Communication is formal when the manager gives an	

assignment to a subordinate and informal when employees talk to their friends in the office about a weekend party or a vacation which they plan to take.

- **Communication** refers to the exchange of information and understanding. (*Cabrera, Altarejos, and Benjamin 2016, 88)*
- **Verbal communication** refers to oral and written communication. (*Cabrera, Altarejos, and Benjamin 2016, 88)*
- **Non-verbal communication** refers to communication through body movements, gestures, facial expressions, eye contact, or body contact. *(Cabrera, Altarejos, and Benjamin 2016, 88)*
- **Motivation** refers to psychological processes that arouse and direct goal-directed behavior. *(Cabrera, Altarejos, and Benjamin 2016, 80)*
- **Management of change and organizational diversity** are two related activities/functions of management because trying to bring change in organizations is dependent on the kind and the behavior of the people within them. *(Cabrera, Altarejos, and Benjamin 2016, 93)*

Types of Change

Most successful change efforts begin when some individuals or groups start to look hard at a company's competitive situation, market position, technological trends, and financial performance. They focus on the potential revenue drop when an important patent expires, the five-year trend in declining margins in a core business, or an emerging market that everyone seems to be ignoring. They then find ways to communicate this information broadly and dramatically, especially with respect to crises, potential crises, or great opportunities that are very timely. This first step is essential because

	just getting a transformation program started requires the aggressive cooperation of many individuals. Without motivation, people won't help, and the effort goes nowhere. *(Kotler n.d.)* *a.* **Changes in people.** People's attitudes, values, wants and needs, expectations, perceptions, and behaviors change as time goes by, but changing them for the better is not easy to do. *(Cabrera, Altarejos, and Benjamin 2016, 94)* *b.* **Changes in Structure.** Due to changing conditions/situations and changing strategies used, organizational structures may also change according to work specialization, departmentalization, change of command, span of control, centralization, formalization, and job redesign, among others. *(Cabrera, Altarejos, and Benjamin 2016, 94)* *c.* **Changes in Technology.** "Technology changes" usually refer to changes in work processes and methods used, the introduction of new equipment and work tools, automation, or computerization. Competitive factors or innovations in industries require administrators of companies to consider such technological changes. *(Cabrera, Altarejos, and Benjamin 2016, 94)* **Cultural diversity** This refers to the manifold ways in which the cultures of groups and societies find expression. These expressions are passed within and among groups and societies. Cultural diversity is made manifest not only through the varied ways in which the cultural heritage of humanity is expressed, augmented and transmitted through the variety of cultural expressions, but also	

	through diverse modes of artistic creation, production, dissemination, distribution and enjoyment, whatever the means and technologies used. (UNESCO n.d.) a. **Managing Workplace Diversity.** Workforce diversity in organizations is inevitable. It is a fact that organization members may differ in age, gender, physical ability, ethnicity/race, culture, values, attitudes, beliefs, and personality (Cabrera, Altarejos, and Benjamin 2016, 96) *b.* **Managing Resistance to Change.** Change is considered by many organization members as a threat. It is common for people to fear changing the status quo, even if doing so might bring beneficial effects. The possible reasons for this fear of change are uncertainty, concern about personal loss, pessimism, the belief that it will have negative effects on the organization, and change in their habitual practices, among others. *(Cabrera, Altarejos, and Benjamin 2016, 94)* c. **Making Changes in Organizational Culture.** Change in organizational culture cannot be done easily because it is highly valued and ingrained among the firm's members. Thus, this must be done slowly to avoid violent resistance. *(Cabrera, Altarejos, and Benjamin 2016, 95)*	

	3. DEVELOPING MASTERY **Activity: Biyaheng Tagumpay": The TODA-Express Leadership Poster** **Context:** The local *TODA* in your community has leveled up! They just launched "TODA-Express," a centralized booking app and hub where drivers handle passenger trips, grocery errands (*pabili*), and parcel deliveries. **The Challenge:** The transition isn't easy. The drivers range from 20-year-old tech-savvy riders to 60-year-old veterans who are anxious about using smartphones. Furthermore, customer complaints are rising due to miscommunication, and driver morale dips when bookings are slow. **The Task:** Learners will act as the Operations Management Team. They must design a "Leadership & Core Values Campaign Poster" to be hung inside the TODA Hub terminal. The poster will serve as a constant visual reminder of how officers and team leaders should guide, communicate with, and motivate the diverse pool of drivers. ***Instructions:*** 1. **Brainstorm the Concept:** Your poster must be titled "Biyaheng Tagumpay: Gabay sa Pamumuno ng TODA-Express" (or a creative title of your choice). 2. **Divide the Canvas:** Your poster must visually incorporate four distinct "stops" or quadrants representing the pillars of leading within the TODA: ● **Stop 1: Malinaw na Ugnayan (Communication):** Draw a visual symbol (e.g., a megaphone, a clear road sign, or a digital screen) and write one golden rule for clear dispatch communication to avoid passenger arguments or route mistakes. ● **Stop 2: Ganado sa Biyahe (Motivation):** Design a visual representation of an incentive or recognition	**DEVELOPING MASTERY** **Activity: Biyaheng Tagumpay": The TODA-Express Leadership Poster** ***Instructions to the Teacher:*** 1. *Facilitation & Materials* ● *Group the learners into 4–5 members.* ● *Provide each group with a 1/4 sheet of illustration board or a piece of white cartolina, markers, and coloring materials. And give them 15 minutes to finish the activity.* ● ***The Twist:*** *Inform them that the poster cannot just be random drawings; it must be a strategic infographic poster that explicitly showcases leadership solutions.* 2. *The Anchor Discussion & Analogies* B*efore the activity, establish the foundation of the lesson by linking the four pillars of leading to the local TODA context:* ***Communication (Ugnayan):*** *Explain that clear communication prevents buying the wrong item or route confusion. It's about active listening and clear dispatching.*

	system that makes drivers proud to wear their TODA-Express uniform every day. • **Stop 3: Bagong Renta, Bagong Sistema (Change Management):** Illustrate a step or a comforting message/slogan that leaders can use to reassure older drivers who are afraid of failing to use the smartphone application. • **Stop 4: Isang Toda, Isang Pamilya (Diversity):** Create a visual metaphor (e.g., different types of tricycles riding on the same road or diverse hands holding a steering wheel) showing how young and old drivers can coexist without looking down on one another. 3. **Execution:** Ensure the poster is bold, colorful, and highly readable from a distance, just like a real terminal bulletin board. Use Taglish or local phrasing to make it authentic to a Philippine transport hub. **Processing Questions (For Class Reflection)** 1. **On Communication:** In your poster, you illustrated a 'Clear Dispatch Rule. If a driver commits a mistake due to a text message of miscommunication and gets angry at the base operator, how should a leader handle the situation without escalating the conflict? 2. **On Motivation:** Many tricycle drivers are micro-earners who rely on daily take-home cash. Aside from financial incentives, how can a leader's emotional support, respect (*pagrespeto*), and public recognition keep them motivated during tough, rainy, or low-income seasons? 3. **On Change Management:** Change is often met with resistance, especially by veteran workers who have been doing things the same way for decades. Based on your poster's strategy, why are patience and one-on-one coaching a more effective leadership style than threatening to suspend drivers who cannot use the app? 4. **On Diversity:** In a Filipino setting, younger leaders often struggle to manage older subordinates due to our	***Motivation:*** *Discuss what drives a tricycle driver. Is it just the daily boundary, or is it pride in their work, mutual support (damayan), and driver-of-the-month rewards?* ***Change Management:*** *Focus on the friction of moving from the traditional terminal "pila" (queue) system to an app-based dispatch system. How do leaders ease the drivers' anxiety?* ***Diversity:*** *Emphasize that a TODA consists of different ages, educational backgrounds, and personalities. Leading means practicing pantay-pantay na pagtingin (fair treatment).* ***Instructional Design Framework*** *The teacher uses the 4Cs: Context, Connection, Collaboration, Creativity framework because allows us to transform the chaotic collapse of Lehman Brothers into a structured, immersive learning experience. Instead of just reading a history book, participants "perform" the autopsy. Also, Learners must connect the "symptoms" found in the Evidence Files to the "disease" of leadership collapse.*

culture of respecting elders. If a veteran driver violates a safety protocol, how can a young TODA manager enforce discipline while still maintaining *paggalang* (respect) for the driver's age?

Rubrics of the Activities

Criteria	**Excellent (4 pts)**	**Proficient (3 pts)**	**Developing (2 pts)**
Application of Leading Concepts *(30%)*	All 4 concepts/pillars are accurately defined and applied to the business scenario.	Only 3 concepts/pillars are present and correctly applied,	Only 2–1 concepts/pillars are addressed, definitions are incorrect
Contextualization & Local Relevance *(25%)*	Highly relatable to the Filipino context. Uses realistic local terms, cultural nuances	Relatable to the local context, with good effort to include Filipino business realities and cultural elements.	Showcases a Philippine business setting but solutions are idealistic for a local hub/TODA.
Strategic & Actionable Ideas *(20%)*	Solutions are highly realistic, clear, and actionable.	Solutions are practical and make sense, though a few steps lack specific details	Solutions are vague and repetitive.
Visual Creativity & Layout *(15%)*	Exceptionally organized, visually	Clean, neat, and organized.	Disorganized, messy, or incomplete.

		engaging, and creative.	Effective use of headings, colors, or drawings	
	Collaboration & Teamwork *(10%)*	Total synergy. All members actively participated and shared insights during the process.	Good collaboration. Most members contributed to the output.	Only 1 or 2 members did the heavy lifting of designing and writing,

C. Demonstrating Knowledge and Skills	**1. FINDING PRACTICAL APPLICATION** **Activity: Rank and Yank Committee (TheCollapse of Enron Corporation)** ***Instructions:*** 1. Divide the class into groups of five. One student plays the role of a senior executive, and the other four play department managers. 2. You are an Enron leader in 2000. You are the smartest guy in the room. Vulnerability is a liability. 3. You have five minutes to decide which of your colleagues (fictional employees) to fire. If you don't fire 15%, you risk being fired yourself for lack of toughness. 4. Pay attention to how you communicate (or hide) bad news and what motivates your decision-making.	***FINDING PRACTICAL APPLICATION*** ***Activity: Rank and Yank Committee (The Collapse of Enron Corporation)*** ***Instructions to the Teacher:*** *The collapse of Enron is the quintessential study of leadership failure. To understand it, one must look beyond accounting fraud and examine the "Darwinian" culture that incentivized silence, aggressive competition, and ethical blindness.* *1. This activity simulates Enron's infamous Performance Review Committee (PRC).* *2. Divide the class into groups of five. One student plays a senior executive; the other four play department managers.* *3. The group must rank their employees. However, the "Rule of*

Sample Activity: The Strategy Session

Role	Personality /Conflict	Impact Area
The Enforcer (Senior VP)	Demands "results" and aggressive accounting.	**Change Management:** Forcing rapid growth at any cost.
The Skeptic (Middle Manager)	Noticed "mark-to-market" holes in the profits.	**Communication:** Afraid to speak up due to retaliation.
The Star Trader	Highly motivated by the multi-million-dollar bonus.	**Motivation:** Extrinsic rewards overriding ethical values.
The International Rep	Dealing with failed "Dabhol" project in India.	**Cultural Diversity:** Ignoring local political/cultural warnings.

Processing Questions:

1. How did the *Smartest Guys in the Room* mentality prevent leaders from asking clarifying questions about the company's actual debt?
2. When a bonus is tied solely to short-term stock price, how does that change a leader's willingness to manage risk?
3. In a hyper-growth environment, why do internal controls (like HR and accounting) usually fail first?
4. How did Enron's arrogance (corporate culture) lead them to ignore the diverse perspectives of their own internal auditors and external stakeholders?

15%" applies: 15% of the workforce must be fired today, regardless of their actual performance, to maintain a high-performance culture.
4. Observe how the pressure to perform (motivation) and the fear of being seen as weak (communication) distorts ethical leadership.

** If the role-play gets too heated, remind students that leadership isn't about winning the argument; it's about moving the group toward a shared goal despite the friction.*

Sample Interaction & Answers
The Dialogue: *The skeptic says the numbers for the offshore entities don't add up. The Enforcer responds, "You just aren't smart enough to understand the complexity. Do you want your bonus or not?*

Sample Answer (Ideal Student Analysis):

Communication: *Enron suffered from organizational silence. Leaders used jargon to obfuscate the truth.*
Motivation: *The Rank and Yank system created a culture of fear, where employees were motivated by survival rather than long-term value.*
Change Management: *Enron changed from a pipeline company to a new economy energy trader too fast,*

Rubric for Reflection Activity

Criteria	Proficient (5 pts)	Developing (3 pts)	Beginning (1 pt)
Pillar Integration	Connects all 4 pillars (Comm, Motive, Change, Diversity) clearly.	Connects 2 or 3 pillars; connections are a bit weak.	Only mentions 1 pillar or misses the connections entirely.
Depth of Analysis	Goes beyond what happened to explain *why* it happened using theory.	Describes what happened but lacks theoretical depth.	Summary of events only; no real analysis.
Personal Growth	Identifies specific areas for personal leadership improvement.	Mentions general improvements but lacks specific examples.	No reflection on personal leadership style.

2. MAKING GENERALIZATION

Activity : The Chief Executive Jeepney

Activity Type: Interactive Collaborative Concept Mapping & Reflection.

Instructions:

- Complete the missing parts of the "Leadership Jeepney" by summarizing how communication, motivation, change management, and diversity keep an organization running smoothly.
- Look at the uncompleted Jeepney on the board. Your group has been assigned one critical part. To install your

without establishing the necessary oversight.
Cultural Diversity: *Enron's Texas-style aggressive leadership failed in international markets (like India) because it lacked cultural intelligence.*

Instructional Design Framework

The teacher uses the 4Cs Instructional Design Framework to move away from simple financial history and into a forensic simulation. You aren't just reading about Enron; you are dissecting the cultural DNA that made the disaster inevitable. Collaboration creates a space where learners must defend their decisions, exposing how easily teamwork can turn into complicity in a toxic environment. Learners use their creative thinking to pinpoint the exact moment the Perfect Storm could have been stopped if a different leadership pillar had been in place.

MAKING GENERALIZATION

Activity: The Chief Executive Jeepney

Instructions to the Teacher:

1. Preparation

- *Draw a large outline of a traditional Filipino jeepney on the blackboard (or prepare a cut-out on cartolina). Leave four major areas blank: the*

	part and make the jeepney run, you must answer the prompt on your card with a concise, actionable summary of what you learned today. **The Activity Flow** ● Divide the class into their previous groups or 4 new specialized teams. Assign one jeepney part to each group. ● Distribute the "Missing Parts Cards" ● Give them 7 minutes to discuss, summarize their key takeaway, and write their "Leadership Strategy" on their assigned jeepney part. ● Have one representative from each group paste their part onto the blackboard jeepney and explain *why* that leadership concept is vital to keeping the organization moving. Group 1: The Headlights (Ang Ilaw) – COMMUNICATION ○ *Prompt:* Why are the headlights like communication? Write a 1-sentence conclusion on how clear communication guides an organization through "dark" or confusing times. Group 2: The Engine (Ang Makina) – MOTIVATION ○ *Prompt:* Why is the engine like motivation? Write a 1-sentence conclusion on what happens to employees' drive (*gana*) when a leader fails to motivate them. **Group 3: The Steering Wheel (Ang Manibela)— CHANGE MANAGEMENT** ○ *Prompt:* Why is the steering wheel changing management? Write a 1-sentence conclusion on how a leader should navigate sharp turns or unexpected detours in the business. **Group 4: The Passenger Bench (Ang Estribo/Upuan) – DIVERSITY** ○ *Prompt:* Why is the passenger bench like diversity? Write a 1-sentence conclusion on how a leader ensures	*headlights, the engine, the steering wheel, and the passenger bench.* ● *Prepare 4 large colored paper cut-outs matching those parts (e.g., yellow headlights, red engine, blue steering wheel, and green passenger bench).* ***Answer Key & Expected Outcomes*** *Since this is a reflective, conclusion-drawing activity, answers may vary slightly, but the core management principles should look like this:* *1. Group 1: Communication (The Headlights)* ***Sample Ideal Student Answer:*** *"Communication acts as the headlights because it gives the team clear vision and direction; without open and transparent 'ugnayan,' the organization will blindly crash into errors and conflicts."* *2. Group 2: Motivation (The Engine)* ***Sample Ideal Student Answer:*** *"Motivation is the engine because it provides the energy and 'gana' for the workers to perform; if the leader doesn't fuel the team with appreciation and rewards, the entire business halts."* *3. Group 3: Change Management (The Steering Wheel)* ***Sample Ideal Student Answer:*** *"Change management is the steering wheel because it allows the leader to*

	that everyone, regardless of background (*edad,kasarian, o pinagmulan*), fits comfortably inside the organization.	*safely guide the team through unexpected detours and new systems without causing panic or losing control."* *4. Group 4: Diversity (The Passenger Bench)* ***Sample Ideal Student Answer:*** *The passenger bench represents diversity because a true leader practices 'bayanihan' by making sure all kinds of people—young or old—feel included, respected, and valued in the journey."* ***Instructional Design Framework*** *Teachers use a learner-centered approach because the activity C.2 is not a quiz; it's a collaboration. The key takeaway is a qualitative measure of growth. If a learner can articulate why authority fails without communication, they have mastered the concept more deeply than someone who can simply define authority.*
VI. ASSESSMENT *(Assessing Learnings)*	**Activity V: The Global Shift Case Study** **Scenario:** A mid-sized tech company, *NexusCorp*, is undergoing a merger with a firm based in Tokyo. The CEO, Sarah, must lead a diverse team through a total software overhaul (Change Management) while keeping morale high. However, the Tokyo team values high-context and indirect communication, while the original team prefers blunt, direct feedback. **Directions:** • Write a reflective analysis (300–500 words) addressing how Sarah should navigate this transition using the four pillars of the unit. • In this assessment, you are the consultant. You must reflect on a leadership scenario and demonstrate how a leader's choices regarding communication, motivation, and cultural	

awareness directly impact the success of an organization. Be specific, use evidence from the unit, and ensure your reasoning is logical and ethical.

Enrichment Activity: The Picture Analysis

Directions:

- Examine the provided image. Locate the hidden leadership elements within the picture and explain your answer.

<table>
<tr><td></td><td>Rubrics of the Activity
<table>
<tr><th>Criteria</th><th>Proficient (5 pts)</th><th>Developing (3 pts)</th><th>Beginning (1 pt)</th></tr>
<tr><td>Identification (Finding the Clues)</td><td>Correctly finds and lists the visual clues for all 4 concepts</td><td>Only finds 2 to 3 visual clues or match them to the wrong concept.</td><td>Only finds 1 clue or completely misinterprets the picture.</td></tr>
<tr><td>Analysis
(Understanding Why)</td><td>Clearly explains why each clue is important for a manager running a local business.</td><td>Explanations are okay but a bit too shallow or generic.</td><td>Gives very brief answers or doesn't explain the management's meaning at all.</td></tr>
<tr><td>Local Relevance
(Filipino Context)</td><td>Successfully links the analysis to real Filipino workplace realities (like respect for elders, tech anxiety, or bayanihan).</td><td>Mentions the local setting, but the answers feel a bit too corporate or detached.</td><td>Completely ignores the local culture and community setup of the picture.</td></tr>
</table></td></tr>
<tr><td>VII. REFLECTION
(Feedback and Continuous Improvement)</td><td>1. Which learning competency was successfully attained by the class?
2. Which competency needs further reinforcement in the next session?
3. How much percentage of learners needed additional support or encouragement during the lesson?
4. How much percentage of learners require remediation or additional intervention?</td></tr>
<tr><td>VIII. USE OF GENERATIVE AI</td><td>In preparing this Learning Exemplar (LE), the author(s) used Gemini ai to initiate a focus on improving language clarity for students, creating real-world learning examples, and aligning materials with established educational standards and rubrics. The author(s) reviewed and finalized the writing of the content. The author(s) take full responsibility for the content of this LE.</td></tr>
</table>

Learning Area	Introduction to Organization and Management	Lesson Exemplar	7

I. OBJECTIVES	
A. Content Standard	*Learners demonstrate understanding of control concepts and techniques and their relationship to management functions among small and medium enterprises while valuing social responsibility and sustainable business practices.*
B. Performance Standard	*The learners prepare any advocacy campaign material for an existing business, promoting ethical business practices, and integrating United Nations Sustainable Development Goals (SDGs).*
C. Learning Competencies	*Apply management control in an organization*
II. REFERENCES and MATERIALS (*Selecting Resources and Material*)	● 3G E-learning LLC. *Organization and Management*. 4th ed. New York, NY: 3G E-learning LLC, 2023. ● Cabrera, Ma. Elenita B., Josefina T. Altarejos, and Conrado T. Benjamin. *Organization and Management*. Quezon City: C & E Publishing, Inc., 2016. ● Fonacier, Candida M. *Organization & Management Quarter II Module 14: Different Controlling Methods and Techniques*. Pampanga: Department of Education, n.d. ● ICAEW. "The Fundamental Principles." Institute of Chartered Accountants in England and Wales. Accessed August 8, 2026. https://www.icaew.com/technical/trust-and-ethics/ethics/code-of-ethics/the-fundamental-principles. ● Investopedia. "Business Ethics Definition, Principles, Why They're Important." Accessed August 8, 2026. https://www.investopedia.com/terms/b/business-ethics.asp. ● Philippine News Agency. "1,737 Kilos of 'Double Dead' Meat Seized in Cavite." November 11, 2018. https://www.pna.gov.ph/articles/1053562. ● Zarate, Cynthia A. *Organization and Management for Senior High School*. Quezon City: C & E Publishing, Inc., 2016
III. CONTENT *(Sequencing Content)*	*Controlling* ● *Nature of Management Control* ● *Connection of Planning and Controlling* ● *Control Methods and Systems* ● *Application of Management Control in Accounting and Marketing Concepts and Techniques* ● *Importance of Budgets in Planning and Control*

IV. OBJECTIVES *(Setting Clear Objectives and Analyzing the Tasks)*	*At the end of this lesson the learners are expected to:* 1. define management control and its purpose in an organization; 2. explain the relationship between planning and controlling organizational operations; 3. describe different control methods and control systems used in organizations; 4. explain the role of budgets in planning and controlling organizational operations; 5. identify examples of management control practices in accounting and marketing activities; and 6. apply appropriate management control methods to simple organizational situations involving ethical business practices.	
V. PROCEDURES *(Selecting Strategies, Making Meaningful Content, Delivering Lesson and Assessing Learning)* This section focuses on selecting learner-centered, evidence-based instructional approaches such as problem-based learning, collaborative tasks, interdisciplinary integration, and technology-enhanced instruction. These strategies are intended to foster active engagement, critical thinking, and adaptability across diverse learning pathways. The chosen approaches and methodologies will be reflected through varied and relevant activities and assessments that emphasize real-world relevance and application, thereby enhancing learner engagement and comprehension. **(Each part shall have 2-3 varied activities)**		**ANNOTATIONS** **Instructions to the teacher on how to facilitate the activities.* **In the Annotation, explicitly explain how the IDF is applied in each part of the lesson*
A. Activating Prior Knowledge	**1. Activating Prior Knowledge** **Activity Option 1.1 – "Good Leader or Poor Leader?"** **(Individual)** Directions**:** Read and identify if the leader is a **Good Leader or Poor Leader,** then answer the guide question briefly 1. A team leader reviewed incomplete sales reports and corrected errors before submission. **Guide Question:** Why is monitoring important? 2. A supervisor ignored repeated inventory errors and did not check employee work. **Guide Question:** What problem may happen? 3. A manager regularly checks attendance and reminds employees to follow rules. **Guide Question:** How does monitoring help organizations?	**Annotation: Activity Option 1.1 — "Good Leader or Poor Leader?"** The teacher will ask learners to identify whether the situations show a good leader or poor leader based on how leaders monitor and correct performance. Connect the activity to the previous lesson on leading and introduce that effective leadership also involves proper controlling and monitoring. **Possible Answers:** 1. Good Leader: Monitoring helps identify and correct mistakes. 2. Poor Leader: Problems and errors may continue if work is not checked. 3. Good Leader: Monitoring helps maintain discipline and organization.

	4. A business owner compared actual expenses with the planned budget and reduced unnecessary spending. **Guide Question:** Why is checking expenses important? 5. A class leader did not monitor group members, causing delayed submission. **Guide Question:** How can monitoring improve performance? Ask selected learners to share their answers with the class. **Activity Option 1.2 – "Think–Pair–Share: What Happens Without Proper Monitoring?" (Pair Activity)** Direction: Work with your seatmate and discuss the following questions. 1. What may happen if employees are not guided or monitored properly? 2. Why should leaders check employee performance regularly? 3. Give one example of monitoring or checking that you have seen in: school organizations (classroom), family household (rules), small business. Ask learners to discuss with their partner, write a short answer, and briefly share their responses with the class. **2. Establishing the Purpose of the Lesson** **Activity 2.1– "The Plan Was Good… So, What Went Wrong?"** (Objectives 2, 4, and 6) **Quick Class Discussion** The teacher will present the following situations: **Situation A – Classroom Setting** "A group planned to finish a poster within 30 minutes. Tasks were already assigned, but some members became distracted and used their phones during the activity. The poster was not finished on time." **Situation B – Home Setting** "A parent prepared a ₱1,000 weekly allowance budget for school expenses and transportation. However, the child spent	4. Good Leader: Checking expenses helps avoid overspending. 5. Poor Leader: Monitoring helps improve task performance and completion. **Annotation: Activity Option 1.2 — "Think–Pair–Share: What Happens Without Proper Monitoring?"** The teacher will ask learners to discuss the questions with their partner and share their answers with the class. *Connect the activity to the previous lesson on leading by emphasizing that effective leaders not only guide employees but also monitor performance and correct problems when necessary.* **Possible Answers:** 1. Employees may become disorganized or fail to follow tasks properly. 2. Leaders check performance to identify mistakes and improve work quality. 3. Checking attendance, monitoring house rules, checking sales and expenses. **Annotation: Activity 2.1— "The Plan Was Good… So, What Went Wrong?"** The teacher will present the classroom and home situations and guide learners in discussing why plans and budgets sometimes fail when there is no proper monitoring or control. Emphasize that planning

	too much money on snacks and online games during the first few days." **Guide Questions** 1. What plans were made in the two situations? 2. Why do you think the plans were not followed properly? 3. What should the leader or parent do to make sure the plan or budget is followed? 4. Why is controlling important after planning?	and controlling work together because organizations must monitor activities and correct problems to achieve goals successfully.
B. Instituting New Knowledge	**1. Presenting Examples** **Activity 1: "Milk Tea Shop Manager"** (Objectives 1, 3, 6) **Quick Guided Observation Activity** **Scenario**: *"The manager of a small milk tea shop near the school regularly checks if ingredients are complete, monitors daily sales, reviews employee attendance, and compares daily expenses with the planned budget.* *One day, the manager noticed that some ingredients were missing and the daily sales report did not match the money inside the cash box. The manager later discovered that the new employee was giving free drinks to friends without properly recording the orders.* *Because of this, the manager checked the inventory records, reviewed the sales receipts, reminded the employee about proper business rules, and monitored the shop operations more carefully to prevent future problems."* **Guide Questions** 1. What problem happened in the milk tea shop? 2. What actions did the manager do to check and monitor the business? 3. Why is monitoring and checking important in businesses? 4. How did the manager correct the problem? 5. If you were the manager, what additional action would you do to prevent similar problems from happening again? Explain your answer. **2. Discussing New Concept** **Lesson 1: Definition and Purpose of Controlling**	**Annotation: Activity 1 — "MILK TEA SHOP MANAGER"** The teacher will let learners observe and identify the manager's actions in the situation before discussing the formal concept of controlling. Emphasize how monitoring, checking, and correcting help businesses prevent problems and unethical practices. **The IDF is applied through:** • Contextualized instruction using relatable business scenarios. • Observation-based learning (identifying practices prior to explanation). • Active engagement via guided questioning. **Annotation — Lesson 1** **Define and Purpose of Controlling** The teacher will explain that controlling is the last function of management and helps organizations

The Five Functions of Management	
Function	**Purpose**
Planning	Sets goals and plans
Organizing	Arranges tasks and resources
Staffing	Assigns people to tasks
Leading	Guides and motivates people
Controlling	Monitors and corrects performance

Controlling is the last function of management
Management control is the process of monitoring, comparing, and correcting activities to make sure organizational goals are achieved (Cabrera, Altarejos, and Benjamin, 2016).

Purpose of Controlling

Organizations use management control to monitor activities, identify problems, correct mistakes, and ensure that goals are properly achieved. Controlling also helps organizations maintain ethical and responsible business operations. Through proper monitoring, checking records, and implementation of rules, organizations can prevent unethical practices such as dishonesty, misuse of resources, and inaccurate reporting. Ethical management control helps promote honesty, accountability, transparency, and integrity within the organization (Investopedia 2024; ICAEW 2024).

Ethical Principle	Connection to Controlling
Honesty	Transactions and reports should be recorded accurately.
Accountability	Employees and managers must take responsibility for their actions.
Transparency	Organizations should maintain clear and accurate records.
Responsibility	Business resources should be managed properly.
Integrity	Organizations should follow ethical standards and fair practices.

monitor activities, identify problems, and correct mistakes to achieve goals successfully. Use the “Five Functions of Management” table and simple examples such as classroom monitoring or small business situations to help learners understand the concept easily.
Emphasize that controlling is also connected to ethical practices such as honesty, accountability, transparency, and responsibility through proper monitoring and implementation of rules.

The IDF is applied through:
• contextualized instruction,
• guided discussion,
• visual learning support,
• and real-life application of ethical management practices.

Lesson 2: The Link between Planning and Controlling

Planning and controlling are important management functions that help organizations achieve their goals effectively. Planning focuses on setting goals and preparing strategies, while controlling focuses on monitoring performance and correcting problems when needed. These functions work together to help organizations improve operations, monitor progress, and achieve desired results.

Figure 1 shows the steps in the planning and controlling process. This process helps organizations improve operations and achieve their goals effectively.

Step	Explanation	Example
1. Do the Plans	Set goals and prepare plans.	A class plans a booth project and assigns tasks to members.
2. Carry Out the Plans Through the Strategies Formulated	Perform the planned tasks and strategies.	Group members prepare materials and manage the booth operations.

Annotation: Lesson 2

The Link between Planning and Controlling

The teacher will explain that planning and controlling happen at all management levels. Emphasize that higher management focuses on long-term planning and reporting, while lower management focuses on daily operations and monitoring.

Use the visual organizer to help learners compare:

- strategic planning and control,
- tactical planning and control,
- and operational planning and control.

The teacher will use the visual organizer to explain how planning and controlling work together.

Emphasize that plans are implemented, monitored, and improved when problems occur. Use simple classroom examples to help learners relate the process to real-life situations.

3. Monitor and Compare Actual Performance with Plans	Check if actual performance matches the plans.	The teacher and class officers monitor expenses, attendance, and sales.
4. Correct Deviations and Return to No. 2 or Improve Future Plan Going by back to No. 1	Solve problems and improve future plans when needed.	The group reduces unnecessary expenses and adjusts member assignments.

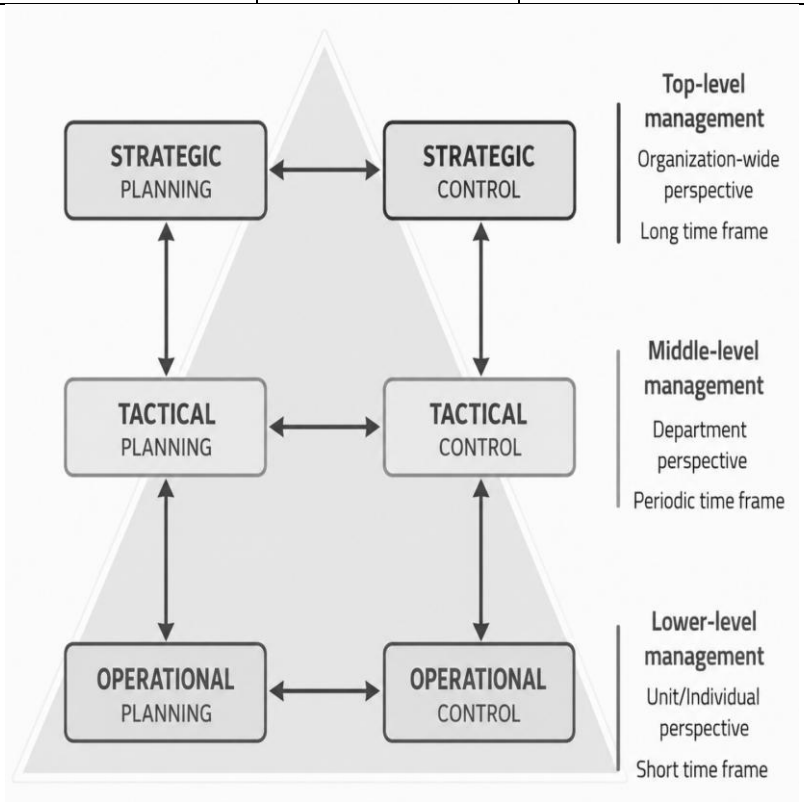
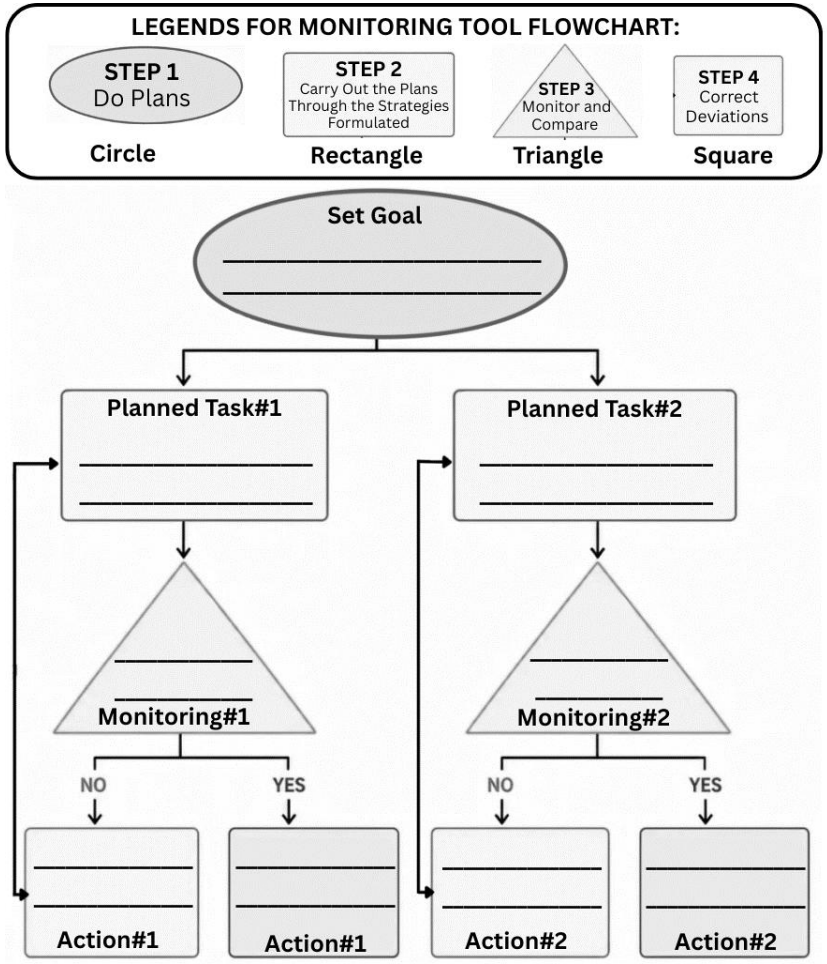


Figure 2 shows that planning and controlling happen at different management levels. Top management focuses on strategic planning and control, middle management focuses on tactical planning and control, while first-line management focuses on operational planning and daily monitoring of activities.

	Activity Lesson 2.1— "The Sari-Sari Store Success Loop" *(Objectives 2, 3, and 6)* **Directions:** Read the situations carefully and arrange them from 1–4 based on the correct flow of the planning and controlling process. Write your answers on the blanks provided. **The Sari-Sari Store Success Loop** [____] **The Reality Check:** You count the cash box and realize you only made ₱1,000 today, which is lower than what you needed to pay the suppliers. [____] **The "Diskarte":** You decide to offer a "Bundle Deal" (Example: Buy 3 coffees, get 1 free sugar) to attract more customers and help increase sales. [____] **The Game Plan:** You and your family decide that the store must reach a sales target of ₱3,000 per day to become profitable. [____] **Open for Business:** You open the store early, arrange the products neatly on the shelves, and start selling to the neighbors. **Guide Questions:** 1. Which situation shows planning? 2. Which situation shows monitoring actual performance? 3. Why are corrective actions important in business operations? **Activity Option 2.2 — "Create Your Own Planning and Controlling Flowchart"** *(Objectives 2, 3, and 6)* **Directions:** Read and analyze the situation carefully. Use and answer the guide questions to help you complete the provided flowchart template. **Situation: "Burger Booth Challenge"** *"Foundation Day is coming, and your section will manage a Burger Booth. During the class meeting, the officers set one clear goal: sell 50 burgers before the event ends to help raise funds for the class.*	**Annotation: Activity Option 2.1 — "The Sari-Sari Store Success Loop"** The teacher will guide learners in arranging the correct sequence of the planning and controlling process using the "Sari-Sari Store Success Loop" activity. Emphasize that organizations first prepare plans and goals, carry out the planned activities, monitor actual performance, and apply corrective actions when problems occur. Use the sari-sari store scenario and the planning and controlling cycle visual aid to help learners understand how planning and controlling work together in real-life situations. The IDF is applied through: • contextualized instruction, • guided sequencing activity, • visual learning support, • and real-life business application. **Answer Key:** 1. The Game Plan 2. Open for Business 3. The Reality Check 4. The *"Diskarte"* **Annotation: Activity Option 2.2 — "Create Your Own Planning and Controlling Flowchart"** The teacher will guide learners in completing the flowchart by identifying the **goal, planned tasks, monitoring questions, and corrective actions** from the Burger

	To reach this goal, the class divided the work into two groups. The Production Group will prepare and sell the burgers, while the Promotion Group will invite students, announce the booth in the class chat, and encourage buyers to visit. *By lunchtime, the class officers will check and monitor the booth's progress. For the Production Group, they will count if at least 30 burgers have already been sold. For the Promotion Group, they will check if at least 20 students have visited the booth after seeing the announcements, signs, or invitations.* *If fewer than 30 burgers are sold or fewer than 20 learners visit the booth by lunchtime, what corrective actions would you recommend to improve the booth before the event ends?"*	Booth scenario. Emphasize that planning and controlling are connected because after making a plan, the group must **check actual performance** and **correct problems** when results do not match the plan. When giving feedback, the teacher may check if learners: • identified the correct goal; • matched the planned tasks with the correct group; • created monitoring questions based on actual performance; • gave realistic corrective actions. Remind learners of the lesson flow: **Do the Plans → Carry Out the Plans → Monitor and Compare → Correct Deviations**

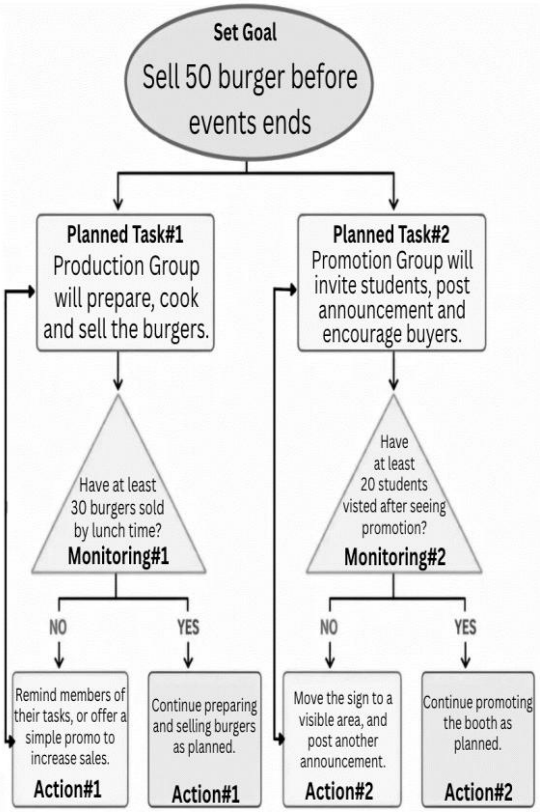
MONITORING FLOWCHART TEMPLATE:



Guide Questions for Completing the Flowchart

1. **Do the Plans**: What goal did the class set for the Burger Booth activity?
2. **Carry Out the Plans Through the Strategies Formulated**: What tasks or strategies did the two groups use to reach the goal?
3. **Monitor and Compare Actual Performance with Plans**: How did the class officers monitor the burger booth's progress by lunchtime?

Possible Answer:



Possible Answer:

1. Sell **50 burgers** before the event ends.
2. The Production Group will prepare and sell burgers. The Promotion Group will invite students and encourage them to buy.
3. They checked if at least **30 burgers** were sold and if at least **20 students** visited the booth at lunchtime.
4. Promote more, invite more buyers, and improve the selling process.

4. **Correct Deviations and Return to No. 2 or Improve Future Plan Going Back to No. 1**: What corrective action would you suggest if the booth did not meet the expected progress?
5. **Evaluative Question:**

By lunchtime, the booth had already sold 30 burgers, but the class officers noticed that the remaining ingredients might not be enough for the rest of the event. If you were one of the class officers, what would you check first, and what action would you take to keep the booth operating until the end of the event?

Rubrics:

Criteria	5 Points	3 Points	1 Point
A. Goal Setting	Clearly states the Burger Booth goal	States the goal but incomplete	Goal is unclear or incorrect
B. Planned Tasks/ Strategies	Correctly identifies the tasks of both groups	Identifies only one group or gives incomplete tasks	Tasks are unclear or not based on the situation
C. Monitoring and Comparing Performance	Clearly explains how officers checked sales and student visits by lunchtime	Partly explains the monitoring process	Monitoring is unclear or missing
D. Corrective Action	Gives practical actions to improve booth performance	Gives a general action	Action is unclear or unrealistic
E. Evaluative Decision-Making	Identifies what to check first and gives a practical action to continue selling	Gives a partly correct answer but lacks detail	Answer is unclear or does not address the problem

5. Check the remaining ingredients first, then control ingredient uses or buy additional ingredients if possible.

Lesson 3: Control Methods and Systems

Control methods and systems are ways organizations monitor activities and ensure that goals are properly achieved.

Organizations use control methods to:

- monitor operations,
- prevent problems,
- reduce mistakes, and
- improve performance.

Simple Flow of Control

Before Activity → During Activity → After Activity
Feedforward Concurrent Feedback

Type of Control	Meaning	Example
Feedforward Control	Prevents problems **before** they happen	Checking supplies before opening a store
Concurrent Control	Monitors activities **while** work is happening	Checking sales during store operations
Feedback Control	Evaluates performance **after** the activity	Reviewing sales reports after store operations

Quick Activity: Lesson 3
"What Type of Control is Used?"

Directions: Identify the type of control used in each situation. Write:

- **F** – Feedforward Control
- **C** – Concurrent Control
- **FB** – Feedback Control

Annotation — Lesson 3
Control Methods and Systems

The teacher will explain that control methods are used at different stages of an activity: **before, during, and after** the work is done. The teacher may begin by presenting the simple flow: **Before Activity → During Activity → After Activity**, then connect each stage to the correct type of control.

First, explain that **feedforward control** happens **before the activity**. It helps prevent problems before they occur, such as checking supplies before opening a store. Next, explain that **concurrent control** happens **during the activity**. It allows the manager to monitor ongoing work, such as checking sales while the store is operating. Lastly, explain that **feedback control** happens **after the activity**. It helps evaluate results and improve future performance, such as reviewing sales reports after closing.

To make the discussion easier, the teacher may use familiar examples from school activities, school canteens, sari-sari stores, or class projects. Emphasize that effective controlling is not only about finding

Situation	Answer
1. A store owner checks supplies before opening the store.	
2. A cashier monitors daily sales during store operations.	
3. A manager reviews sales reports after the business closes.	
4. A class treasurer checks expenses while the event is ongoing.	
5. A restaurant owner evaluates customer feedback after the business operation.	

mistakes, but also about preventing problems, monitoring progress, and making improvements.

Annotation — Quick Activity: Lesson 3
Control Methods and Systems
The teacher will facilitate the activity by asking learners to identify whether each situation happens **before, during, or after** the business activity. Guide learners to connect their answers to the three control methods: **feedforward, concurrent, and feedback control**.
During checking, the teacher should emphasize:

- **Before activity** = Feedforward Control
- **During activity** = Concurrent Control
- **After activity** = Feedback Control

Use simple examples such as checking supplies, monitoring sales, and reviewing sales reports to help learners classify the control method correctly.

Quick Activity: Lesson 3 Answers
1.F 2. C 3. FB 4. C 5. FB

Lesson 4: Management Control Practices in Accounting and Marketing

Management control is applied in different business areas to monitor performance, compare actual results with standards, identify problems, and improve operations. Two important applications of management control are financial control and marketing control.

A. Accounting Control

Financial control uses financial information from the income statement and balance sheet to measure organizational performance and financial condition. Organizations use different financial ratios and budgeting tools to monitor operations and evaluate performance.

Financial Control Measures

Financial Control Measure	Purpose	Example of Management Control Practice
Liquidity Ratios	Measure the organization's ability to pay current obligations	Checking if the business can pay short-term debts on time
Leverage Ratios	Examine the organization's use of debt and ability to pay liabilities	Monitoring loan payments and business debts
Activity Ratios	Measure how efficiently the organization uses its assets	Monitoring inventory use and equipment utilization
Profitability Ratios	Measure how effectively the organization generates profit	Comparing business profit and expenses
Budgets	Compare planned and actual spending	Monitoring expenses and preventing overspending

Annotation — Lesson 4 Management Control in Accounting and Marketing Concepts and Techniques

The teacher will explain that management control is also used in **accounting** and **marketing** to check if business activities are meeting the plan or standard.

For **accounting control**, emphasize that the focus is on the **money side of the business**, such as expenses, debts, profit, budget, and financial records. Use simple examples like checking if expenses are higher than the budget or if the business can still pay its debts.

For **marketing control**, emphasize that the focus is on the **customer and sales side of the business**, such as customer feedback, surveys, promotions, and sales targets. Use examples like reading customer comments or checking if an advertisement helped increase sales.

To connect with the lesson, remind learners that both accounting and marketing control follow the same idea: **monitor results, compare with standards, identify problems, and make corrections.**

Budgets are important control tools because they help managers compare actual performance and resource consumption with planned standards.

B. Marketing Control

Marketing control helps organizations monitor marketing activities and achieve marketing goals.

Marketing Control Practice	Purpose	Example of Management Control Practice
Market Research	Identify customer needs and market trends	Conducting surveys before launching a product
Customer Feedback	Evaluate customer satisfaction and service quality	Reading online reviews and customer comments
Performance Standards	Compare actual marketing performance with goals	Checking if advertising goals are achieved
Corrective Actions	Solve problems when goals are not achieved	Revising advertisements or changing marketing strategies

Successful marketing activities require continuous monitoring and improvement to achieve organizational goals.

Quick Activity: Lesson 4
"Who Should Handle the Problem?" (Objective 5)
The teacher will present the following business situations. Learners will identify whether the example shows **Accounting Control** or **Marketing Control**.

Situation	Type of Control
1. A manager checks if the business expenses are higher than the budget.	
2. A company reads customer comments and online reviews about its products.	
3. The accountant compares the business profits and expenses every month.	
4. A business conducts surveys before launching a new product.	
5. The manager monitors if advertising goals and sales targets are achieved.	
6. A business owner checks if the company can still pay its short-term debts.	

Lesson 5: Importance of Budgets in Planning and Control
Budgetary control is a management control technique where organizations plan operations in advance through budgets and compare actual results with budget standards. Organizations may use different types of budgets such as cash budgets, sales budgets, expenses budgets, profit budgets, and production budgets.

Purpose of Budget	Example
Coordinate Resources and Activities	A printing shop owner prepares a budget for paper, ink, and operating expenses.
Establish Standards for Control	The printing shop owner compares actual expenses and income with the planned budget.

Annotation — Lesson 4 Quick Activity "Who Should Handle the Problem?"
The teacher will guide learners in identifying whether each example shows **accounting control** or **marketing control**. Explain that accounting control focuses on monitoring financial records, expenses, budgets, and profit, while marketing control focuses on checking customer needs, feedback, promotions, and sales performance.

After the activity, ask selected learners to share their answers and explain how each control practice helps the business identify problems and improve operations.

Quick Activity: Lesson 4 Answers
1. Accounting 2. Marketing 3. Accounting 4. Marketing 5. Marketing 6. Accounting

Annotation — Lesson 5 Importance of Budgets in Planning and Control
The teacher will explain that budgets are important control tools used by organizations to plan operations, monitor expenses, compare actual performance with standards, and evaluate organizational performance. Use the table and simple business examples such as printing shops to

Provide Organizational Guidelines	The printing shop owner sets spending limits for supplies and daily operations.	
Evaluate Performance	The printing shop owner reviews if the business earned profit or experienced overspending.	

Budgets help organizations monitor operations, control expenses, and improve decision-making

help learners understand the different purposes of budgeting in business operations.

Emphasize that budgetary control helps organizations avoid overspending, managing resources properly, and improving decision-making through continuous monitoring and evaluation.
The IDF is applied through:
• contextualized instruction,
• guided discussion,
• visual learning support,
• and real-life business application.

3. Developing Mastery

(Case Scenario) Activity — "What Can Organizations Learn from the 'Botcha' Meat Scandal in the Philippines?" Think–Pair–Share (Objective 3, 4, 5, 6)

Directions: Read and analyze the case scenario individually. Pair with a classmate to discuss the processing questions. After sharing ideas, write your final answers briefly on one whole sheet of paper.

Case Scenario ": The 'Botcha' Meat Scandal in the Philippines"

"In the Philippines, several illegal meat traders were discovered selling "botcha" or "double dad meat." These were meat products taken from animals that died because of sickness, heat, or accidents before proper slaughter. Instead of disposing of the meat, some traders processed and sold it in public markets to earn profit.

Reports showed that some sellers used chemicals and artificial coloring to make spoiled meat appear fresh and safe for consumers. Because of weak monitoring and poor sanitation

Annotation — Developing Mastery "Botcha" Meat Scandal Think–Pair–Share
The teacher will guide learners in analyzing the case by identifying business **problems, weak monitoring, unethical practices, and possible corrective actions**. Let learners first answer individually, discuss with a partner, then share selected answers with the class. Connect the activity to the lesson by emphasizing that organizations need **control methods, inspections, budgeting, and ethical decision-making** to protect customers and improve operations.

The IDF is applied through: • real-life Philippine business context, • Think–Pair–Share discussion, • problem-

	practices, contaminated meat products reached local markets and restaurants. This raised serious concerns about food safety and public health. *Government agencies such as the National Meat Inspection Service (NMIS) and the Department of Agriculture (DA) conducted inspections and confiscated illegal meat products. Authorities also strengthened monitoring systems and reminded businesses to follow food safety regulations.* *The scandal affected consumer trust in meat products and highlighted the importance of ethical business practices, quality control, and responsible management in food-related industries. Experts emphasized that organizations must prioritize public safety, honesty, and proper monitoring to protect consumers and maintain business credibility."* **Guide Questions** 1. What problems happened in the meat industry during the scandal? 2. What actions should meat suppliers and businesses have done to ensure food safety and quality? 3. Why are monitoring and inspections important in food-related businesses? 4. What irresponsible or unethical practices were shown in the case scenario? 5. If you were the manager of a food company, what responsible actions would you take to protect customers and improve company operations? **Rubric For Think–Pair–Share**	based analysis, • and application of management control concepts. **Possible Answers** 1. **Problems:** Unsafe "botcha" meat was sold in markets; monitoring and sanitation were weak. 2. **Actions needed:** Inspect meat, follow food safety rules, and reject unsafe products. 3. **Importance of monitoring:** It prevents unsafe products from reaching consumers. **Unethical practices:** Selling spoiled meat, using chemicals/coloring, and prioritizing profit over safety. **Manager's action:** Conduct regular inspection, train employees, follow safety standards, and remove unsafe products immediately.

	<table><tr><th>Criteria</th><th>5 Points</th><th>3 Points</th><th>1 Point</th></tr><tr><td>Q1. Management & Operational Problems</td><td>Clearly identifies the problems in the case</td><td>Partly identifies the problems</td><td>Shows limited understanding</td></tr><tr><td>Q2. Monitoring and Control Systems</td><td>Correctly explains proper monitoring and control practices</td><td>Gives partially correct answers</td><td>Gives unclear answers</td></tr><tr><td>Q3. Importance of Monitoring</td><td>Clearly explains the importance of monitoring and checking</td><td>Gives partial explanation</td><td>Gives unclear explanation</td></tr><tr><td>Q4. Ethical Business Practices</td><td>Clearly identifies unethical business practices</td><td>Identifies some unethical practices</td><td>Shows limited understanding</td></tr><tr><td>Q5. Ethical Management Decisions</td><td>Gives realistic and ethical management solutions</td><td>Gives partially correct solutions</td><td>Gives unclear or unrealistic solutions</td></tr></table>	
C. Demonstrating Knowledge and Skills	**1. Finding Practical Application** **Activity — "My Weekly Student Budget"** (Objective 4 and 6) **Directions:** Prepare your own one-week student budget based on your daily expenses. Monitor your actual spending for one week and complete the table below.	**Annotation: Activity — "My Weekly Student Budget** The teacher will encourage learners to apply budgeting and control concepts to their own daily expenses and allowance management. Emphasize responsible spending, monitoring expenses, and making practical financial decisions as students. The IDF is applied through: • authentic learning, • contextualized instruction, and reflective application.

Weekly Student Budget			
Category	**Planned Budget**	**Actual Amount**	**Difference**
Allowance			
Food/Snacks			
Transportation			
School Supplies			
Other Expenses			
Total			

Guide Questions
1. What did you realize about your weekly spending?
2. Was your planned budget enough for your actual expenses? Why or why not?
3. What should you do if your actual expenses become higher than your budget?
4. What are some ways you can better control your spending as a student?
5. Why is monitoring your budget important in managing your daily expenses?

2. Making Generalization

Activity: "Control Check Reflection"

Directions: Reflect on the lesson about controlling management practices. Read the context and answer the essential question using the guide questions provided.

Context:
At home, parents or guardians often prepare a budget, assign household tasks, and remind family members to follow rules. Like managers, they also monitor if the plan is followed and make corrections when problems happen.

Possible Answer:
1. I realized that I spend too much on snacks. /I realized that small daily expenses could become big weekly expenses.
2. Yes, because I followed my planned budget. / No, because my actual expenses were higher than my budget.
3. I should reduce unnecessary spending. / I should adjust my budget and prioritize important expenses.
4. I can list my daily expenses. / I can avoid buying things I do not really need.
5. It helps me avoid overspending. / It helps me manage my allowance wisely.

Annotation — Activity: "Control Check Reflection"
The teacher will guide learners in connecting the lesson on controlling a familiar home situation. Emphasize that controlling is not only used in businesses, but also in daily life when families monitor household tasks, follow budgets, check spending, and correct problems responsibly.

To facilitate the activity, the teacher may ask learners to answer the guide

Essential Question:
As a son or daughter, how can you apply controlling to help your parent or guardian monitor household responsibilities and use the family budget wisely, honestly, and responsibly?

Guide Questions:
Use the following guide questions to help you answer the essential question.

1. What household task, rule, or budget can you help monitor at home?
2. How can budgeting help your family manage expenses properly?
3. Why is it important to compare actual spending or actions with the original plan?
4. What honest and responsible action should you do if you notice that a task, rule, or budget is not being followed?

Rubrics: Control Check Reflection			
Criterion	**5 points**	**3 points**	**1 point**
Understanding of Controlling	Clearly explains how monitoring, checking, and correcting are used at home	Partly explains monitoring or checking at home	Shows limited understanding of controlling
Use of Home Example	Gives a specific example about household tasks, rules, or family budget	Gives a general home example	Gives unclear or unrelated example
Analysis of Problem and Action	Clearly identifies a problem and gives a responsible corrective action	Identifies a problem but action is general	Problem and action are unclear
Connection to Ethical Practice	Clearly connects the answer to honesty, responsibility, or proper use of resources	Partly connects the answer to responsibility or honesty	Shows limited connection to ethical practice

questions first before writing their final reflection. Remind them to include:
• one home example,
• what is being monitored,
• what problem may happen,
• and what honest or responsible action should be done.

Possible Answer:
As a son or daughter, I can help my parent or guardian by monitoring my assigned household tasks and using my allowance wisely. For example, I can help check if the weekly food budget is followed and avoid unnecessary spending. If I notice that I spent more than planned, I should honestly tell my parent or guardian and reduce my expenses next time. This shows controlling because I monitor actions, compare them with the plan, and correct problems responsibly

VI. ASSESSMENT *(Assessing Learnings)*	**V. ASSESSMENT** **Activity: "Control in Action: Applying Management Control in Business Situations"** **Part A. Multiple Choice — 1 point each** **Directions:** Read each question carefully and choose the letter of the correct answer. 1. Which management function focuses on checking and correcting performance? A. Planning B. Staffing C. Leading D. Controlling 2. What is the main purpose of management control? A. To assign work and roles B. To monitor work and goals C. To promote goods online D. To prepare office supplies 3. What is the relationship between planning and controlling? A. Planning removes controlling B. Controlling checks planning C. Controlling replaces planning D. Planning avoids monitoring 4. A store owner checks supplies before opening to avoid shortages. What type of control is shown? A. Feedforward control B. Feedback control C. Concurrent control D. Budgetary control 5. A manager checks employees while they are serving customers. What type of control is used? A. Feedforward control B. Concurrent control C. Feedback control D. Financial control 6. After an event, the treasurer reviews the sales report and cash collected. What type of control is shown? A. Feedforward control B. Concurrent control C. Feedback control D. Staffing control

7. Which is an example of management control in accounting?
   A. Checking customer reviews
   B. Posting product updates
   C. Monitoring cash expenses
   D. Designing advertisements
8. A small online shop noticed that many customers asked questions about a product, but only a few actually bought it. What marketing control action should the owner do?
   A. Review customer feedback and improve the product promotion
   B. Stop answering customer questions and remove the product
   C. Ignore customer reactions and continue the same strategy
   D. Focus only on expenses and stop checking promotions
9. A school club prepared a budget for an outreach project, but the actual expenses became higher than planned. What is the best control action?
   A. Review the expenses and reduce unnecessary spending
   B. Ignore the overspending because the project is important
   C. Stop recording expenses to avoid confusion in reports
   D. Remove the budget plan and continue spending freely
10. A food business received complaints about delayed service and wrong orders. What should the manager do first to improve operations?
   A. Monitor service performance and identify the main problem
   B. Blame the employees immediately without checking records
   C. Stop accepting customers to avoid additional complaints
   D. Continue the same process and wait for results later

Part B. True or False — 1 point each
Directions: Write **True** if the statement is correct and **False** if it is incorrect.

11. Controlling helps organizations identify problems and correct mistakes.
12. Budgeting is only used after business operations are finished.
13. Marketing control may include checking customer feedback and sales performance.
14. Ethical management control promotes honesty, accountability, and responsible use of resources.
15. Concurrent control happens only after work, or business activity is finished.

Part C. Short Answer — 2 points each
Directions: Answer each question briefly in 1–2 sentences.

16. Why should managers compare actual performance with planned goals?
17. Give one example of management control in marketing.
18. Give one example of responsible or ethical controlling in a business.

Part D. Scenario-Based Application — 2 points
Directions: Read the situation and answer the question briefly.
Scenario:
A school supply store planned to prepare enough notebooks and pens for the opening of classes. After one week, the owner noticed that several items were already out of stock, while other supplies were not sold. The owner also found out that inventory records were not updated properly.

19. What management control problem can you identify in the situation?

Part E. Ethical Decision-Making Question — 3 points
Directions: Answer the question in 2–3 sentences.

20. A cashier in a small store noticed that a co-worker was not recording some sales and was keeping part of the money. If you were the manager, what ethical action would you take to address the situation?

Answer Key
Part A. Multiple Choice

1. D	2. B	3. B	4. A	5. B
6. C	7. C	8. A	9. A	10. A

Part B. True or False

11.True	12.False	13.True	14.False	15.False

Part C. Possible Answers

16. Managers compare actual performance with planned goals to check if targets are achieved and to identify problems early.
17. Example: checking customer feedback, monitoring sales, or reviewing online promotions.
18. Example: recording sales honestly, checking expenses properly, or reporting missing inventory truthfully.

Part D. Possible Answer

19. The store has weak inventory control because supplies were not monitored properly, and inventory records were not updated.

Part E. Possible Answer

20. I would review the sales records and talk to the employee properly. I would remind all workers to record sales honestly and assign regular checking of cash and sales records.

Scoring Guide
Total: 30 points

- Part A: 10 points, 1 point each
- Part B: 5 points, 1 point each
- Part C: 6 points, 2 points each
- Part D: 2 points
- Part E: 7 points

Rubric for Item 20

Criteria	Points
Gives a clear ethical action to address the problem	3 points
Explains honesty, accountability, or proper recording	2 points
Provides a realistic corrective measure to prevent the problem again	2 points
Total	**7 points**

Annotation:
The teacher will use this assessment to evaluate learners' understanding and application of management control. The multiple-choice items are arranged from basic recall and understanding to application, analysis, and evaluation. The short-answer, scenario-based, and ethical decision-making items allow learners to apply monitoring, budgeting, corrective action, and ethical control in realistic situations.

VII. REFLECTION
(Feedback and Continuous Improvement)

The lesson highlighted the importance of making management control practical and relatable to learners through real-life examples such as student budgeting, household responsibilities, school-based business activities, and food safety issues. Learners were able to connect controlling with monitoring, comparing actual performance with plans, correcting problems, and practicing honesty and responsibility. However, some learners may still need support in distinguishing the types of control, especially feedforward, concurrent, and feedback control, and in explaining corrective actions clearly. Some activities also require careful time management because the lesson includes several tasks, guide questions, and reflections.
To improve instruction, the teacher may simplify selected activities, give more guided examples before independent work, and use short checking-for-understanding questions after each concept. The teacher may also provide sentence starters or sample answers for learners who have difficulty explaining their ideas. Future lessons should continue using contextualized business situations while ensuring that activities are manageable within the allotted class time.

VIII. USE OF GENERATIVE AI	In preparing this Learning Exemplar (LE), the author(s) used ChatGPT to assist in organizing lesson components, creating contextualized activities, and aligning the lesson with the objectives and instructional procedures. The author(s) reviewed and finalized all content and took full responsibility for the accuracy and appropriateness of this LE.

Learning Area	Introduction to Organization and Management	Lesson Exemplar	8

I. OBJECTIVES	
A. Content Standard	*The learner demonstrates understanding of control concepts and techniques and their relationship to management functions among small and medium enterprises while valuing social responsibility and sustainable business practices.*
B. Performance Standard	*The learners prepare any advocacy campaign material for an existing business, promoting ethical business practices integrating United Nations Sustainable Development Goals (SDGs).*
C. Learning Competencies	*Analyze the scope and significance of the different functional areas of management in relation to controlling*
II. REFERENCES and MATERIALS (*Selecting Resources and Material*)	• *Boundless. "Functional Areas of Management." Lumen Learning Open Textbooks. Accessed April 2024. https://www.coursesidekick.com/management/study-guides/boundless-management* • *Cabrera, Helena Ma. F., Anthony DC Altarejos, and Riaz Benjamin. Organization and Management: Textbook for Senior High School. Edited by Clarence Darro B. del Castillo. Quezon City, Philippines: Vibal Group, Inc., 2016* • *Department of Education. K to 12 Senior High School ABM Strand – Introduction to Organization and Management Curriculum Guide. Manila: DepEd, 2016.* • *Department of Education. Strengthened Senior High School Curriculum Framework. Manila: DepEd, 2023.* • *Griffin, Ricky W. Fundamentals of Management. 8th ed. Boston: Cengage Learning, 2016.* • *Indeed Editorial Team. "What Are the Functional Areas of Business Management?" Indeed Career Guide. Last modified March 2024. https://www.indeed.com/career-advice/career-development/functional-areas-of-human-resources* • *Investopedia. "What Is Financial Management?" Investopedia. Last modified January 2024. https://www.investopedia.com/practice-management-4689784*
III. CONTENT *(Sequencing Content)*	*Introduction to the Different Functional Areas of Management* ● *Human Resource Management* ● *Marketing Management* ● *Operations Management* ● *Financial Management* ● *Information & Communication Technology Management*

<table>
<tr><td>IV. OBJECTIVES
(Setting Clear Objectives and Analyzing the Tasks)</td><td colspan="2">• define each of the five functional areas of management clearly;
• compare the nature and roles of each functional areas of Management; and
• analyze how each functional area of Management relates to the controlling function.</td></tr>
<tr><td colspan="2">V. PROCEDURES

(Selecting Strategies, Making Meaningful Content, Delivering Lesson and Assessing Learning)

This section focuses on selecting learner-centered, evidence-based instructional approaches such as problem-based learning, collaborative tasks, interdisciplinary integration, and technology-enhanced instruction. These strategies are intended to foster active engagement, critical thinking, and adaptability across diverse learning pathways. The chosen approaches and methodologies will be reflected through varied and relevant activities and assessments that emphasize real-world relevance and application, thereby enhancing learner engagement and comprehension.

(Each part shall have 2-3 varied activities)</td><td>ANNOTATIONS

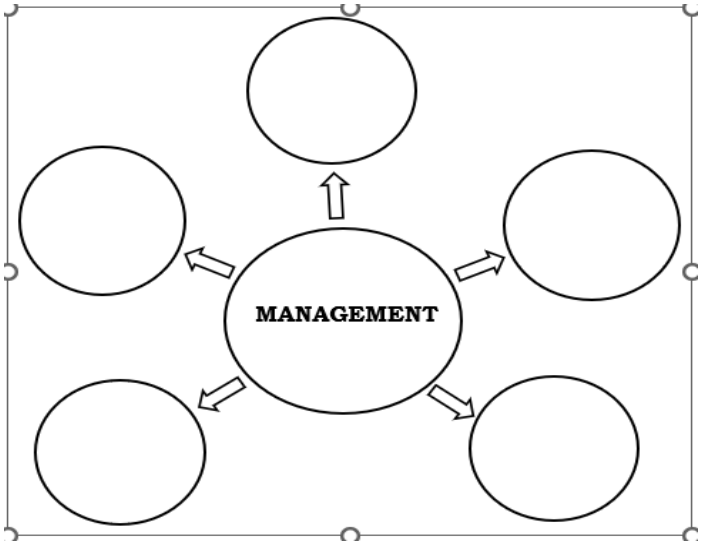
*Instructions to the teacher on how to facilitate the activities.

*In the Annotation, explicitly explain how the IDF is applied in each part of the lesson</td></tr>
<tr><td>A. Activating Prior Knowledge</td><td>1. Activating Prior Knowledge

Activity 1: "What You Know?"

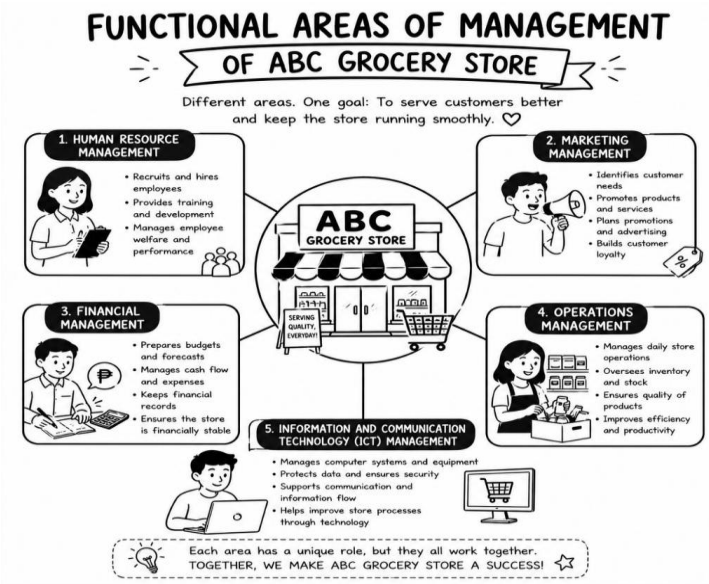
Instructions:

Look at the word “MANAGEMENT” written on the paper. Spend 3–5 minutes thinking about any words, ideas, or tasks you associate with this term. Write your ideas in the "Word Web" circles on your</td><td>1. Activating Prior Knowledge
Activity 1: "What You Know?"
Prepare and distribute the Word Web worksheet before class. Write “MANAGEMENT” on the board in addition to the worksheet. Give learners 3–5 minutes of individual thinking time — remind them that there are no wrong answers. After time is up, call 3–5 volunteers and use their responses to connect to the five formal functional areas. The possible answers that the learners will mention are “HR,” “advertising,” or “budgeting,” affirm these and label them with the correct area name.
Guide the discussion beyond simply identifying departments or offices by emphasizing that organizations function effectively because these areas work together and support one another.
Briefly explain that the activity prepares learners to understand the relationships and interdependence among the different functional areas of</td></tr>
</table>

	worksheet. After the time is up, be prepared to share your responses when called upon.  *Guide Questions:* • *What comes to your mind when you hear the word 'management'?* • *What departments or offices have you observed in a business or school?* ***Activity 2**: Think–Pair–Share: "Management at Work"* ***Instructions:*** *Think of a real-life or familiar organization, such as a school, barangay office, coffee shop, or small business. In pairs, discuss the question "What are the different departments or areas that keep the*	*management, showing how each area contributes to achieving organizational goals. This establishes a strong conceptual foundation for the succeeding lesson on how management functions are coordinated within an organization.* ***LEARNER-CENTEREDNESS**: This activity applies activating learners' prior knowledge, encouraging active participation, and connecting real-life experiences to new concepts. Through individual reflection, sharing ideas, and guided discussion, learners construct meaning collaboratively while the teacher facilitates connections between learner responses and formal concepts in the lesson.* ***Activity 2: Think–Pair–Share*** ***"Management at Work"*** *Pair learners strategically — mix stronger and weaker students when possible. Ask learners to think of a real or familiar organization (school, barangay office, coffee shop, or other small business). In pairs, they will discuss: "What are the different departments or areas that keep the organization running?" Pairs share key insights with the class. Record responses on the board, group them under the five functional areas. [*

	organization running?" Share your key ideas with the class after the discussion. *Guide Questions* 1. *What departments or working areas can you identify in this organization?* 2. *What do you think are the functions or roles of these departments?* 3. *How do these departments help the organization operate smoothly?* 4. *Why is coordination among different departments important in an organization?* 5. *What problems might happen if one area of an organization does not perform its role properly?*	*Give a 1-minute individual think time before pairing. While pairs discuss, circulate to listen and note interesting insights to highlight later. When sharing out, record responses on the board and group them under the five functional areas as they flow naturally. These are the possible answers to the Guide Questions:* *1. What departments or working areas can you identify in this organization?* *Possible Answers:(Human Resources (HR), Marketing Department* *Finance or Accounting Department, Operations Department, Information Technology (IT) Department,* *2. What do you think are the functions or roles of these departments?* *Possible Answers: Human Resources – hires employees, manages personnel concerns, and monitors employee performance. Marketing – promotes products or services and attracts customers. Finance/Accounting – manages money, budgeting, expenses, and financial records. Operations – oversees daily business activities and ensures products/services are delivered properly. IT Department – manages computers, internet systems, and technology needs.)* *3. How do these departments help the organization operate smoothly?* *Possible Answers:(They perform specific tasks needed by the organization. They work together to achieve organizational goals. They help solve problems and improve efficiency. They ensure that employees, customers, finances, and operations are properly managed. Their cooperation helps the organization provide quality products or services.* *4. Why is coordination among different departments important in an organization?*

		Possible Answers:(Coordination helps departments work toward the same goals. It prevents misunderstandings and delays. It improves communication and teamwork. It helps the organization operate more efficiently. Departments depend on one another to complete tasks successfully. *5. What problems might happen if one area of an organization does not perform its role properly?* *Possible Answers:(Work delays and confusion may occur. Employees or customers may become dissatisfied.* *Financial losses or budgeting problems may happen. Products or services may decrease in quality.* *Miscommunication may affect the entire organization. The organization may fail to achieve its goals effectively.* *The discussions are intentionally sequenced to move learners from identification to analysis and eventually to an understanding of the interdependence of functional areas of management.* ***COLLABORATIVE LEARNING**: Think–Pair–Share is a structured peer-learning process that ensures every learner is actively engaged before a whole class discussion. By thinking first individually, then discussing with a peer, learners develop understanding.*

	2. Establishing the Purpose of the Lesson ***Activity 1****: "What Matters Most"* *Observe the infographic or picture presented by your teacher showing the functional areas of a company (e.g. picture: Puregold). Study the different departments or work areas shown in the illustration. Think about the guide question below. Write your answer in the space provided. Be ready to share your answer during the class discussion. Listen to your classmates' responses and reflect on how different areas of management contribute to the success of an organization. Answer the reflection question at the end of the activity.*  *Guided Questions:* 1. *Which area do you think matters the most and why?*	***2. Establishing the Purpose of the Lesson*** ***Activity 1: "What Matters Most"*** *Show the infographic or picture on the projector or print copies showing the functional areas of a company. Choose a company that learners recognize — a fast-food chain, a shopping mall, a grocery store, or a local enterprise is ideal because most Filipino SHS learners have personal experience with them. Study the different departments or work areas shown in the illustration. Ask the guide a question: "Which area do you think matters the most — and why?"* *Possible Answers to guide question:* ***Human Resource Management*** *because employees are the ones who do the work and help the organization achieve its goals.* ***Financial Management*** *is needed to operate the business and support all activities.* ***Marketing Management*** *helps attract customers and increase sales.* ***Operations Management*** *ensures products and services are delivered properly and efficiently.* ***ICT Management*** *because technology helps improve communication, efficiency, and business operations.* ***Reflection Possible answer:*** *All answers are valid because each functional area plays an important role. Organizations become successful when all areas work together and support one another.* *Accept all responses without judgment. Then use learner answers as a starting point to explain that ALL areas are interdependent.* ***CONTEXTUALIZATION AND LOCALIZATION:*** *Grounding the lesson purpose in locally known enterprises (fast-food chain, shopping mall, grocery*

	Reflection Question 1. *Why is it important for all functional areas to work together in an organization?*	*stores) makes concepts immediately relevant and meaningful to Filipino learners. This reflects the IDF directive to connect curriculum content to local contexts and real-world experiences, ensuring that learners see themselves as future participants in the business landscape being studied.*
	Activity 2: *"Who Makes It Happen?"-Group Activity* ***Instructions:*** *Read each workplace task of ABC grocery store carefully. Match the task with the functional area responsible for handling it. Write the letter of your answer in the blank before each number. After completing the activity, discuss your answers with your group. Answer the Be ready to explain your answers during the class discussion.* *Workplace Tasks:* 1. *Hiring and interviewing new employees* 2. *Creating posters and advertisements for products* 3. *Monitoring the quality of products before selling* 4. *Preparing the organization's budget* 5. *Repairing and maintaining computer systems* 6. *Conducting employee training seminars* 7. *Promoting products through social media* 8. *Checking inventory and delivery of supplies* 9. *Recording company expenses and income* 10. *Installing software and managing online systems*	***Activity 2: "Who Makes It Happen?"*** *Prepare visual materials and task cards before class to make the activity interactive and engaging. Group learners strategically to ensure balanced participation. During the activity, circulate around the room to guide discussions, clarify misconceptions, and encourage quieter learners to contribute. After the matching challenge, facilitate a short discussion highlighting how every functional area contributes to organizational effectiveness and how controlling helps maintain coordination among these areas. Encourage learners to relate the tasks to experiences they have observed in schools, businesses, or community organizations.* *Possible answers to guided questions: 1. Why is it important for organizations to divide responsibilities into different functional areas?* *It is important for organizations to divide responsibilities into different functional areas so that work can become more organized and efficient. Each area focuses on specific tasks and responsibilities based on its expertise. This helps employees perform their jobs properly and allows the organization to achieve their goals more effectively.* *2. What problems might happen if one functional area fails to perform its role?* *If one functional area fails to do its role properly, it can affect the whole organization. For example, if the finance area does not manage the budget well,*

	Learners work in small groups and match each task to the functional area they believe is responsible for: *A. Human Resource Management* *B. Marketing Management,* *C. Operations Management,* *D. Financial Management,* *E. ICT Management.* *After the matching activity, groups explain their answers briefly. Processes responses by emphasizing that organizations rely on different functional areas working together to achieve success.* *Guide Questions:* *1. Why is it important for organizations to divide responsibilities into different functional areas?* *2. What problems might happen if one functional area fails to perform its role?* *3. How do these areas support organizational goals?* *Reflection* *1. Why is cooperation among functional areas important in schools, businesses, and organizations?*	*the organization may experience money problems. If operations fail, services or products may be delayed. This can cause confusion, poor performance, and difficulty in reaching organizational goals.* *3. How do these areas support organizational goals?* *Different functional areas support organizational goals by working together and performing their assigned responsibilities. Human Resources helps manage employees, Marketing attracts customers, Finance manages resources, Operations ensures smooth daily activities, and ICT supports technology needs. When these areas cooperate, the organization becomes more productive and successful.* *Reflection* *Why is cooperation among functional areas important in schools, businesses, and organizations?* *Cooperation among functional areas is important because schools, businesses, and organizations cannot succeed if people work alone. Different areas need to communicate, share ideas, and support each other to solve problems and complete tasks efficiently. Through teamwork and cooperation, organizations can achieve their goals and provide better services to people.* ***CONTEXTUALIZATION AND LOCALIZATION:*** *"Who Makes It Happen" activity uses familiar Philippine organizations and real-life workplace situations, learners work together to analyze and justify answers, learners engage in sorting, matching, and discussion activities, visual learners benefit from images/logos, while verbal learners engage through discussion and explanation and learners construct understanding by connecting*

		organizational tasks to functional areas based on prior experiences.
B. Instituting New Knowledge	**1. Presenting Examples** ***Activity 1:*** *Functional Area Scenario Cards-Group Activity* ***Instructions:*** *Read each scenario card carefully. Analyze the workplace situation described. Identify which functional area of management is represented in each scenario. Write your answer in the space provided. Answer the questions below. Discuss your answers with your group members before sharing to the class. Be ready to explain the reason for your answer.* *Choices:* *A. Human Resource Management* *B. Marketing Management* *C. Operations Management* *D. Financial Management* *E. ICT Management*	***1. Presenting Examples*** ***Activity 1: Functional Area Scenario Cards*** *Prepare scenario cards in advance. One per functional area. Use familiar Filipino business settings (e.g., a sari-sari store owner hiring staff = HRM; a mall promotion flyer = Marketing). Distribute or display one card at a time. Ask learners to discuss in small groups which functional area is represented before calling groups to respond. Facilitate whole-class confirmation after each card. Acknowledge varied interpretations and use them to clarify distinctions between areas.* *Possible answers to Guide Questions* *1. Which scenario is easiest to identify? Why?* *The easiest scenario to identify is the one about creating advertisements and social media promotions because it clearly relates to Marketing Management. I recognized it easily because businesses often use advertisements and online promotions to attract customers and increase sales.* *2. Why do organizations need different functional areas?* *Organizations need different functional areas so that tasks and responsibilities can be divided properly. Each area focuses on a specific job, such as managing employees, handling finances, promoting products, or maintaining technology. This*

Scenario Card	Workplace Situation	Answer
Card 1	A sari-sari store owner interviews and hires a new helper to assist customers during busy hours.	____
Card 2	A shopping mall releases promotional flyers and social media advertisements for an upcoming sale event.	____
Card 3	Workers in a bakery carefully inspect baked products before selling them to customers.	____
Card 4	The cashier of a small business reviews daily sales and compares expenses with the available budget.	____
Card 5	An employee updates and monitors the company's computer system to prevent technical problems and data loss.	____
Card 6	A restaurant manager schedules training sessions to improve employees' customer service skills.	____
Card 7	A clothing shop creates online promotions and discount announcements to attract more buyers.	____
Card 8	Warehouse staff check inventory and organize product deliveries to different store branches.	____
Card 9	The accounting staff records the company's income, expenses, and monthly financial reports.	____
Card 10	The ICT staff installs new software and manages the organization's online payment system.	____

Guide Questions

1. *Which scenario was easiest to identify? Why?*
2. *Why do organizations need different functional areas?*
3. *How do different functional areas help organizations become successful?*

Reflection

1. *What did you learn about the importance of coordination among functional areas of management?*

helps the organization become more organized and efficient in achieving its goals.

3. How do the different functional areas help organizations become successful? Different functional areas help organizations become successful by working together to complete important tasks. Human Resources supports employees, Marketing attracts customers, Operations ensures smooth daily activities, Finance manages money properly, and ICT supports technology needs. When all areas perform their roles well, the organization can operate effectively and achieve success.

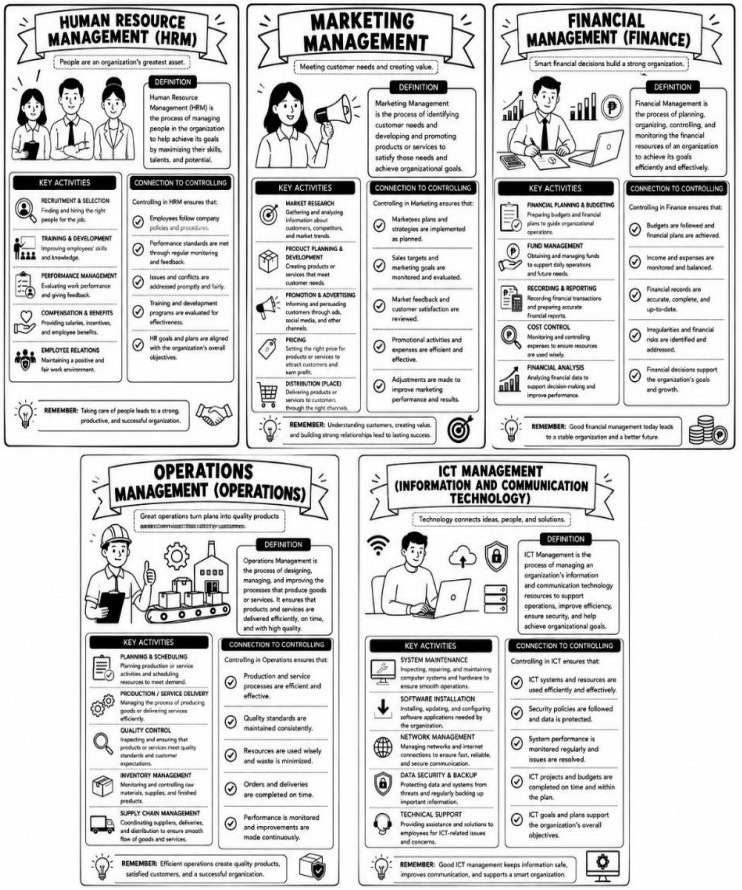
Possible answer for Reflection question.

1. What did you learn about the importance of coordination among functional areas of management?

I learned that coordination among functional areas is important because organizations depend on teamwork and cooperation. Even if each area has different responsibilities, they must communicate and support one another to solve problems and achieve organizational goals. Without coordination, confusion and mistakes may happen, which can affect the success of the organization.

***INCLUSIVITY AND DIFFERENTIATION**: The use of scenario cards and group discussion promotes learner participation and collaborative learning by encouraging learners to share ideas, explain their answers, and learn from one another. To strengthen inclusivity and differentiation, the activity incorporates varied supports within each group*

	Activity 2: *"Spot Me"* ***Instructions*** *Move around the room and examine each mini poster about the functional areas of management. Read the name of the area, its definition, key activities, and its connection to controlling. After reading each poster, write one observation or insight on a sticky note and post it beside the corresponding poster.*	*tasks. Learners may be assigned specific roles such as reader, recorder, presenter, or timekeeper to ensure active participation according to their strengths and confidence levels. Scenario cards include visual and contextual clues to support learners who may struggle with abstract concepts or reading comprehension. Guide questions may also be adjusted based on learners' readiness levels, with simpler prompts for learners needing additional support and more analytical questions for advanced learners. Scaffolded tasks, peer assistance, and teacher facilitation further ensure that all learners can meaningfully engage in identifying and explaining the functional areas of management. This differentiated approach aligns with the IDF by providing equitable access to learning while supporting diverse learner needs, abilities, and learning styles.* ***Activity 2: "Spot Me"*** *Post the five mini-posters at eye level in different parts of the room. Provide each learner with 5 sticky notes. Set a timer (2–3 minutes per station) and signal transitions with a clap or bell. Encourage learners to read silently, then write one distinct observation per poster — not a repetition of what is already written. After the walk, have learners return to their seats and share one insight from any poster they found most interesting. Use these insights to transition into the formal discussion of each functional area.*

	Mini Posters:  *Guided Questions:* *1. Write one function you notice in this area?* *2. Write one thing you find important or interesting.* *3. Complete: "This functional area helps the organization by _____.*	***ACTIVE AND MULTIMODAL LEARNING:*** *The Gallery Walk engages kinesthetic, visual, and linguistic learners simultaneously. Movement prevents passive reception of content and sustains learner attention. The sticky note mechanism requires individual written output from every learner, ensuring accountability. This supports the IDF's emphasis on varied instructional modalities that cater to diverse learning styles and keep all students engaged.*

	2. Discussing New Concept *Conduct a discussion of the five functional areas of management:* ***A. Human Resource Management (HRM)*** *HRM covers all aspects of managing people — recruitment, training, compensation, performance evaluation, and employee relations. In relation to controlling, HRM establishes performance standards for employees, monitors productivity, and implements corrective actions when targets are not met (e.g., disciplinary measures, retraining).* ***B. Marketing Management*** *Marketing Management involves planning, executing, and controlling activities related to pricing, promotion, distribution, and product development. Controlling in marketing includes tracking sales performance against targets, monitoring consumer feedback, and adjusting campaigns to correct deviations from the marketing plan.* ***C. Operations Management*** *Operations Management focuses on the efficient production of goods or delivery of services. It encompasses production planning, quality control, supply chain management, and process improvement. Controlling in operations includes quality assurance systems, production monitoring, and inventory audits.* ***D. Financial Management*** *Financial Management involves planning, directing, monitoring, and controlling the financial resources of*	***2. Discussing New Concept*** *Present each functional area of management (A–E) sequentially, allotting approximately 4–5 minutes for guided discussion per area. Begin each discussion by revisiting the ideas, examples, or keywords generated by learners during the Gallery Walk-Spot Me activity. Ask learners to explain why they connected certain tasks or examples to a specific functional area before introducing the formal definition and explanation. For every functional area, pose the inquiry question: "How does controlling show up here?" Allow learners to sufficient think time and encourage pair or group sharing before gathering responses from the class. Facilitate collaborative processing by prompting learners to compare how controlling is applied differently across functional areas (e.g., monitoring employee performance in HRM versus monitoring budgets in Finance). Encourage learners to analyze how the areas depend on one another in achieving organizational goals by asking follow-up questions such as: "How might Marketing rely on Operations?" or "Why does ICT support all other areas?". Use contextualized and familiar examples to strengthen real-life application and learner engagement.* ***CONTENT KNOWLEDGE AND PEDAGOGY / CONTEXTUALIZATION**: The discussion sequence of the five functional areas of management is designed not only to present content progressively but also to promote learner-centered inquiry, collaborative analysis, and meaningful application of concepts. Learners actively engage with the discussion by revisiting their Gallery Walk responses, sharing ideas, comparing examples, and*

	an organization. Controlling in finance includes budget variance analysis, financial ratio review, cost control systems, and internal audits to ensure fiscal discipline. ***E. ICT Management*** *ICT Management oversees the use, development, and security of information systems and communication technologies. Controlling in ICT includes system audits, cybersecurity monitoring, data access control, and performance benchmarking of IT infrastructure.* *Guided Questions:* *1. Who do you think manages the employees in our school?* *2. Make a simple comparison matrix/chart completed by pairs or groups;* *3. Analyze how one functional area supports another in achieving organizational goals.* **3. Developing Mastery** ***Activity 1:*** *The Control Compass* ***Instructions*** *Each learner fills out a graphic organizer with five sections — one per functional area. For each area, learners write: (1) Definition, (2) Two key activities, (3) One controlling mechanism used. Let* *the learners answer the guide questions and reflection for class discussion*	*analyzing how each functional area contributes to organizational effectiveness. Rather than relying solely on teacher explanation, the activity encourages learners to construct understanding through guided questioning, peer discussion, and reflection on real-life organizational situations.* ***3. Developing Mastery*** ***Activity 1: The Control Compass*** *Distribute the graphic organizer after completing the A–E discussion, not before — this ensures it functions as synthesis rather than notetaking. Give learners 8–10 minutes to complete individually. Remind them that the "controlling mechanism" row is the most important — they should think critically, not just copy definitions. After independent work time, invite 2–3 learners to share one row of their organizer. Use these to conduct a brief whole-class check for understanding. Suggested answer to guide questions.*

Name: _____ Grade & Section: _____ Date: _____

THE CONTROL COMPASS

Directions: For each functional area, write (1) its definition, (2) two key activities, and (3) one controlling mechanism used.

Functional Area	Definition	Two Key Activities	One Controlling Mechanism Used
Human Resource Management	_____ _____	1. _____ 2. _____	_____ ___
Marketing Management	_____ _____	1. _____ 2. _____	_____ ___
Operations Management	_____ _____	1. _____ 2. _____	_____ ___
Financial Management	_____ _____	1. _____ 2. _____	_____ ___
ICT Management	_____ _____	1. _____ 2. _____	_____ ___

Guide Questions

1. *Which functional area do you think is most connected to controlling? Explain your answer.*
2. *How do controlling mechanisms help organizations become more effective?*
3. *What might happen if one functional area does not apply proper controlling mechanisms?*
4. *How do different functional areas work together to achieve organizational goals?*

Reflection

1. *What did you realize about the role of controlling in management?*

Which functional area do you think is most connected to controlling? Explain your answer. I think Financial Management is most connected to controlling because it involves monitoring budgets, expenses, and financial records. Through controlling, organizations can check if money is being used properly and if financial goals are being achieved.

How do controlling mechanisms help organizations become more effective?

Controlling mechanisms help organizations become more effective by monitoring work performance and identifying problems early. They help managers make improvements, maintain quality, and ensure that organizational goals are achieved efficiently.

What might happen if one functional area does not apply proper controlling mechanisms?

If one functional area does not apply proper controlling mechanisms, mistakes and problems may happen. For example, poor monitoring in operations may lead to low-quality products, while weak financial control may cause overspending. This can affect the overall performance of the organization.

How do different functional areas work together to achieve organizational goals? The different functional areas work together by performing specific responsibilities and supporting one another. HRM manages employees, Marketing attracts customers, Operations produces goods or services, Finance manages resources, and ICT supports technology needs. Their cooperation helps the organization operate smoothly and achieve its goals.

Possible answer to Reflection.

		What did you realize about the role of controlling in management? *I realized that controlling is important in management because it helps organizations monitor performance, solve problems, and improve operations. It ensures that all functional areas work properly and contribute to the success of the organization.* ***Higher-order thinking**: Requiring learners to identify a specific controlling mechanism demands analysis and evaluation, two higher cognitive processes in Bloom's Taxonomy. This reflects the IDF's expectation that instruction develops critical thinking, and that assessment tasks require learners to process content at deeper levels.* ***Activity 2: Jigsaw Expert Group Discussion*** *Assign expert groups before class to avoid wasted transition time. Number learners 1–5 and assign each number to a functional area. Allow expert groups 5–7 minutes to prepare their 2-minute report using the three guide questions. Circulate among groups to coach and correct misconceptions before they spread. When transforming into mixed groups, remind learners: "You are now the teacher for your area — your groupmates depend on you." Monitor for equity of participation in mixed groups. After sharing, debrief by asking: "What surprised you about another group's area?"* ***COLLABORATIVE AND INCLUSIVE LEARNING / FORMATIVE ASSESSMENT:** The Jigsaw structure ensures that every learner, regardless of academic*
	Activity 2:** Jigsaw Expert Group Discussion* ***Instructions *Divide the class into five expert groups, with each group assigned one functional area of management:* 1. *Human Resource Management* 2. *Marketing Management* 3. *Operations Management* 4. *Financial Management* 5. *ICT Management* *Each expert group will discuss their assigned functional area and prepare a 2-minute oral report using short notes or a simple visual aid such as:* 1. *manila paper,*	

	2. *graphic organizer,* 3. *mini chart,* 4. *or bullet points written on bond paper.* *The report should clearly answer the following guide questions:* 1. *What does this functional area manage?* 2. *What problems might happen without proper controlling?* 3. *How does controlling help this area achieve its goals?* 4. *How does this area support other functional areas in the organization?* *After the expert group discussion, learners will form mixed groups with one representative from each functional area. Each expert will explain their assigned area to their new group members. Encourage learners to compare the roles of the functional areas and analyze how they work together to help organizations succeed.*	*standing, holds a unique and necessary role — no one can be passive. This embodies the IDF's inclusivity principle. As a formative assessment activity, it allows the teacher to observe each learner's depth of understanding in real time, note misconceptions to address in future lessons, and document participation without the pressure of a formal test.*

	Rubric for Group Reporting and Sharing **Criteria** | **4 – Excellent** | **3 – Good** | **2 – Fair** | **1 – Needs Improvement** **Understanding of Concept** | Shows clear and accurate understanding of the functional area and controlling | Shows good understanding with minor errors | Shows limited understanding | Shows unclear or inaccurate understanding **Clarity of Explanation** | Ideas are explained clearly and confidently | Ideas are mostly clear | Some explanations are unclear | Explanation is difficult to understand **Participation and Collaboration** | All members actively participate and cooperate | Most members participate | Only some members participate | Very limited participation **Accuracy of Information** | Information and examples are accurate and relevant | Minor inaccuracies present | Several inaccuracies present | Information is mostly inaccurate	
C. Demonstrating Knowledge and Skills	**1. Finding Practical Application** ***Activity 1:*** *Real-Life Case Analysis-Group Activity* ***Instructions*** *Read the assigned short case study carefully. Analyze the management problem presented in the situation. Discuss your answers with your group members and answer the guide questions collaboratively.* *Each group will prepare:* *1. a written response on manila paper, bond paper, or activity sheet; and*	***1. Finding Practical Application*** ***Activity 1: Real-Life Case Analysis*** *Select a case study that is brief (1 short paragraph), locally grounded, and clearly tied to a breakdown in one functional area. Read it aloud together with learners before asking them to analyze it in groups. Provide guiding questions on the board: (1) Which functional area failed? (2) What controlling mechanism was missing? (3) What should management have done? Give groups 5–7 minutes to discuss, then call on different groups to answer each question separately — this distributes accountability and models for multi–perspective analysis. Correct and affirm as groups respond.* *Possible answers for guide questions.*

	2. a 2– to 3-minute oral presentation explaining the group's analysis and recommendations. *During reporting, explain:* ● *the functional area involved;* ● *the controlling mechanism that was missing;* ● *the possible effects of the problem; and* ● *the recommendations your group suggests to improve the situation.* *Be ready to share and justify your group's answers during class discussion.* ***SAMPLE CASE PROBLEM*** *Situation:* *A small food business started receiving customer complaints because some products were spoiled before reaching out to buyers. Employees were not regularly checking expiration dates and product quality before selling items.* *Guide Questions:* 1. *Which functional area failed?* 2. *What controlling mechanism was missing?* 3. *What should management have done?* *Reflection Question* 1. *Why is controlling important in every functional area of management?*	*Which functional area failed? The functional area that failed was* ***Operations Management*** *because employees did not properly monitor product quality and expiration dates before selling the items.* *What controlling mechanism was missing? The missing controlling mechanism was* ***regular quality checking and product inspection****. Employees should have monitored expiration dates and checked products before selling them to customers.* *What should management have done? Management should have implemented regular product inspections, trained employees properly, and monitored product quality to prevent spoiled items from being sold.* *Possible answer to Reflection Question* *Why is controlling important in every functional area of management? Controlling is important because it helps organizations monitor performance, identify problems, and improve operations. It ensures that every functional area performs its responsibilities properly and helps the organization achieve its goals effectively.* ***PROBLEM-BASED LEARNING AND REAL-WORLD RELEVANCE****: Case analysis is the IDF's preferred method for applying knowledge to authentic situations. By confronting an actual management problem, learners are required to activate, integrate, and apply their understanding of all five functional areas simultaneously. This directly addresses the*

Rubric for Group Analysis and Reporting

Criteria	4 – Excellent	3 – Good	2 – Fair	1 – Impr
Accuracy of Analysis	Correctly identifies the functional area and management problem with clear understanding	Minor errors in analysis	Some inaccurate ideas	Analy mostly incorr
Explanation and Reasoning	Provides clear and logical explanation with relevant examples	Explanation is understandable with minor gaps	Limited explanation provided	Expla uncle
Practicality of Recommendations	Recommendations are realistic, relevant, and effective	Recommendations are mostly practical	Recommendations are somewhat unclear	Recon ons ar unrea incom
Participation and Collaboration	All members actively participate and cooperate	Most members participate	Limited participation from some members	Very l collab

Activity 2: *Functional Area Role Play*

Instruction

In groups of 5, each member takes the role of a manager in one functional area. The scenario: "A clothing company is losing money due to rising costs and declining sales."

Each 'manager' presents how their department will apply control to help solve the problem. Answer the guide and reflection questions. Groups briefly present their strategies to the class.

IDF's call for instruction that moves beyond content delivery and fosters the ability to think critically in real-world contexts.

Activity 2: Functional Area Role Play

Assign roles clearly by distributing roles that state each manager's area and their key responsibility in the scenario. Give groups 5 minutes to prepare their department's response to the clothing company crisis. Remind each "manager" to focus specifically on how their area will apply controlling, not just what their area does in general. During presentations, encourage the class to ask one follow-up question per group. After all groups have presented, facilitate a brief synthesis: "How do all five departments need to coordinate to solve the problem?"

Functional Area Managers

Functional Area	Role in the Scenario	Controlling Focus
Human Resource Management	Monitor employee performance and productivity	Employee evaluation and attendance monitoring
Marketing Management	Improve declining sales and customer engagement	Sales tracking and promotion evaluation
Operations Management	Reduce production costs and product waste	Quality control and inventory monitoring
Financial Management	Monitor expenses and budget allocation	Budget control and financial reporting
ICT Management	Monitor business systems and online sales records	Data tracking and system monitoring

Department Response to Crisis

Functional Area	What problem did your department notice?	What controlling mechanism will you apply?	How will it help solve the problem?
Human Resource Management			
Marketing Management			
Operations Management			
Financial Management			
ICT Management			

SIMULATION, ACTIVE LEARNING, AND CAREER READINESS: *Role play simulates a professional management context, making abstract content experiential. Learners do not just describe what a marketing manager does — they temporarily inhabit that role and make decisions.*

Rubric for Role-Play Presentation

Criteria	4 – Excellent	3 – Good	2 – Fair	1 – Needs Improvement
Understanding of Role	Clearly explains the responsibilities of the assigned functional area	Shows good understanding with minor errors	Shows limited understanding	Shows unclear understanding of role
Application of Controlling Mechanisms	Uses appropriate and realistic controlling mechanisms to solve the problem	Uses mostly appropriate controlling mechanisms	Some controlling mechanisms are unclear	Controlling mechanisms are inaccurate or missing
Clarity of Explanation	Ideas are explained clearly and confidently	Explanation is understandable with minor gaps	Some explanations are unclear	Explanation is difficult to understand
Relevance of Solutions	Solutions are realistic, practical, and connected to the scenario	Solutions are mostly relevant	Some solutions are unclear or incomplete	Solutions are unrealistic or unrelated

2. Making Generalization

Activity 1: *Exit Reflection – The 3-2-1 Chart*

Instructions

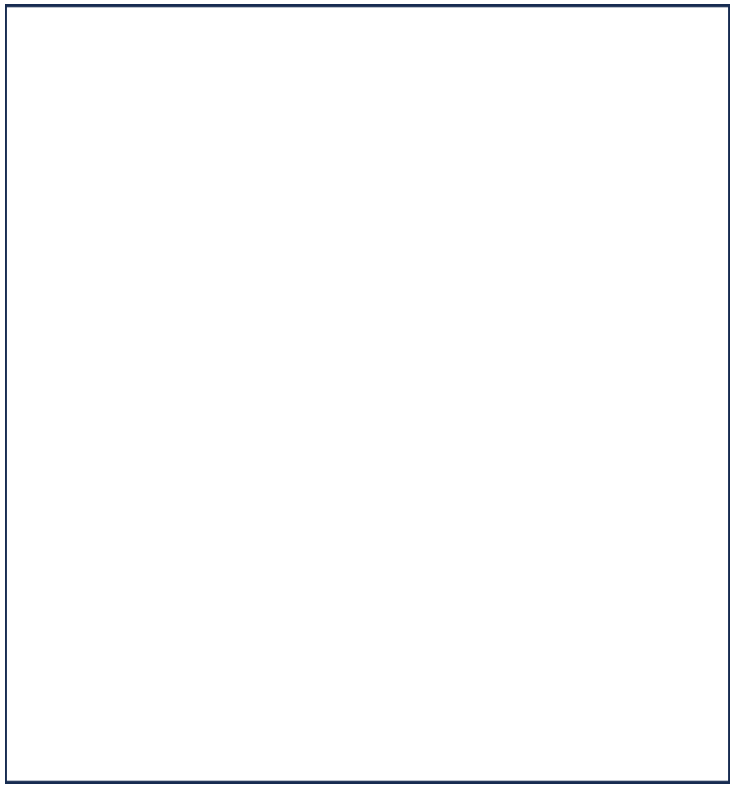
Complete the 3-2-1 Reflection Chart below. Write three (3) things you learned about the functional areas of management, two (2) connections you observed between functional areas and controlling, and one (1) question you still have about the lesson. Answer honestly and clearly. Work independently and silently. Submit your completed worksheet.

2. Making Generalization

Activity 1: Exit Reflection – The 3-2-1 Chart

Distribute the printed 3-2-1 worksheet in the last 5–8 minutes of class. Explain each row clearly: 3 things they learned (knowledge), 2 connections to controlling (analytical thinking), 1 question they still have (metacognition). Allow complete silence during this individual task. Collect all cards before dismissal. Before the next session, review the "1 question" responses to identify which concepts need reteaching or clarification. Open the following session by addressing 2–3 recurring questions anonymously.

	3-2-1 CHART *3 THINGS I LEARNED* 1._____ 2._____ 3._____ *2 CONNECTIONS TO CONTROLLING* 1. _____ 2. _____ *1 QUESTION I STILL HAVE* 1. _____ ***Activity 2:*** *Concept Mapping – Big Picture Summary- Group Activity* ***Instructions*** *Work with your group to create a concept map showing the connections, relationships, and dependencies among the five functional areas of management and the management function of controlling. Use words, arrows, symbols, or short phrases to explain how the functional areas support one another in achieving organizational goals. Complete the Group Planning Notes before creating*	***ASSESSMENT FOR LEARNING:*** *The 3-2-1 Chart is a formative assessment tool aligned with the IDF's principle that assessment should not only measure learning but also inform and improve instruction. By systematically reviewing learner-generated questions, the teacher gains real-time diagnostic data about gaps in understanding and can adjust the next lesson accordingly. This closes the feedback loop between assessment and instruction.* ***Activity 2: Concept Mapping – Big Picture Summary*** *Prepare and distribute a worksheet with a large circle labeled "CONTROLLING" at the center. Divide class into 5 groups. Ask learners to build branches for each functional area using different colored markers. Instruct them to draw arrows showing how each area connects back to control and how they interconnect with each other (e.g., Finance to HRM). Take a photo of the completed map and share it with the class for future reference. Before the next*

	your concept map. Discuss your ideas with your group members and make sure that each member contributes to the activity. After completing the concept map, answer the guide and reflection questions collaboratively. Be prepared to explain your group's output and how the different functional areas are interconnected during the class discussion. *Concept Map* 	*session, review the responses to identify which concepts need reteaching or clarification* ***LEARNER AGENCY AND CO-CONSTRUCTION OF KNOWLEDGE:*** *This reflects the IDF's principle of learner agency: that meaningful learning occurs when learners actively construct, rather than merely receive, knowledge. The visual product also serves as a learner-generated review tool, reinforcing synthesis, and long-term retention.*

Group Planning Notes

Functional Area	How does it connect to controlling?	How does it connect to other areas?
Human Resource Management		
Marketing Management		
Operations Management		
Financial Management		
ICT Management		

Guide Questions

1. *Why is controlling important in every functional area?*
2. *Which functional areas are most connected to each other? Why?*
3. *How does coordination among functional areas help organizations succeed?*

Reflection

1. *What did you learn about the "big picture" relationship between the different functional areas of management?*

VI. ASSESSMENT
(Assessing Learnings)

Culminating Performance Task: *Functional Area Control Audit*

Working in groups of five, choose a real or hypothetical organization such as a school canteen, sari-sari store, coffee shop, clothing business, fast-food restaurant, or online business. Your group will prepare and present a Functional Area Control Audit Report that analyzes how the five functional areas of management operate within the organization and how controlling mechanisms help improve organizational performance.

The report should include:

1. *a brief profile of the organization;*
2. *an analysis of the five functional areas;*

3. *at least one controlling mechanism used in each area;*
4. *identified issues or gaps in controlling practices; and*
5. *recommendations for improvement.*

Groups must also prepare a simple visual summary such as poster, chart, concept map, infographic, or a slide presentation.)

Functional Area Control Audit Table

Functional Area	Key Role in the Organization	Controlling Mechanism	Current Issue / Gap	Recommendation
Human Resource Management				
Marketing Management				
Operations Management				
Financial Management				
ICT Management				

Time Allotment

Activity	Suggested Time
Group Discussion and Planning	15 minutes
Completing the Audit Table	20 minutes
Preparing Visual Summary	15 minutes
Group Presentation	3–5 minutes per group

Rubric for Functional Area Control Audit

Criteria	***Excellent (4)***	***Proficient (3)***	***Developing (2)***	***Beginning (1)***
Content Accuracy	*All 5 functional areas accurately defined and linked to controlling with specific examples.*	*4 areas accurately defined with clear links to controlling.*	*3 areas defined; some links to controlling are unclear or missing.*	*Fewer than 3 areas addressed; minimal connection to control.*
Controlling Mechanisms	*Specific, realistic controlling mechanisms identified for all 5 areas.*	*Mechanisms identified for 4 areas; mostly realistic.*	*Mechanisms identified for 3 areas; some are vague.*	*Less than 3 mechanisms; mechanisms are generic or incorrect.*
Recommendation Quality	*Recommendation is specific and aligned with the functional area.*	*Recommendation-on is clear and mostly aligned with the functional area.*	*Recommendation is vague or only partially relevant.*	*Recommendation is absent or does not relate to controlling.*
Presentation & Organization	*Report is well-organized, clearly written, and visually compelling.*	*Mostly organized and clear; minor lapses in structure.*	*Some disorganization; ideas are difficult to follow.*	*Disorganized; hard to understand.*

	Collaboration & Participation	*All members contributed meaningfully; teamwork is evident throughout.*	*Most members contributed; teamwork is mostly evident.*	*Some members dominated; others had limited participation.*	*Little evidence of collaboration; one or two members did most of the work.*

VII. REFLECTION *(Feedback and Continuous Improvement)*	*This section presents the key highlights and challenges encountered by both teachers and learners during the teaching-learning process throughout the unit. It also includes the adjustments made by the teacher to improve instruction*
VIII. USE OF GENERATIVE AI	In preparing this Learning Exemplar (LE), the author used Claude AI and ChatGPT to assist in organizing lesson activities, improving instructional language, and suggesting sample classroom tasks. The author(s) reviewed and finalized the writing of the content. The author takes full responsibility for the content of this LE.

Learning Area	Introduction to Organization and Management	Lesson Exemplar	9

I. OBJECTIVES	
A. Content Standard	*Learners demonstrate understanding of control concepts and techniques and their relationship to management functions among small and medium enterprises while valuing social responsibility and sustainable business*
B. Performance Standard	*The learners prepare any advocacy campaign material for an existing business, promoting ethical business practices integrating United Nations Sustainable Development Goals (SDGs).*
C. Learning Competencies	*Discuss the legal foundations in managing business enterprises*
II. REFERENCES and MATERIALS (*Selecting Resources and Material*)	● *Republic Act No. 9178, Barangay Micro Business Enterprises Act 2002. Official Gazette, Senate of the Philippines.* ● *Republic Act No. 9501, Magna Carta for Micro, Small, and Medium Enterprises of 2008. Official Gazette, Department of Trade and Industry.* ● *UP-CIDS-Discussion-Paper-2021-01. Micro, small, and medium enterprise (MSME) sector financing Issues and challenges - Ma. Victoria R. Raquiza*
III. CONTENT *(Sequencing Content)*	*Managing a Small and Medium Enterprises (SMEs)* *Legal Foundations on Business Enterprise* ● *RA 9178 (An Act to Promote the Establishment of Barangay Micro Business Enterprise)* ● *RA 9501(An Act to Promote Entrepreneurship by Strengthening `Development and Assistance Programs to Micro, Small and Medium Scale Enterprises)*
IV. OBJECTIVES *(Setting Clear Objectives and Analyzing the Tasks)*	*1. define Micro, Small, and Medium Enterprises.;* *2. explain the purpose of RA 9178 and RA 9501 in supporting MSMEs; and* *3. differentiate RA 9178 and RA 9501 in terms of the benefits and incentives provided to business enterprises.*

V. PROCEDURES *(Selecting Strategies, Making Meaningful Content, Delivering Lesson and Assessing Learning)*	**ANNOTATIONS** **Instructions to the teacher on how to facilitate the activities.*

<table>
<tr><td colspan="2">This section focuses on selecting learner-centered, evidence-based instructional approaches such as problem-based learning, collaborative tasks, interdisciplinary integration, and technology-enhanced instruction. These strategies are intended to foster active engagement, critical thinking, and adaptability across diverse learning pathways. The chosen approaches and methodologies will be reflected through varied and relevant activities and assessments that emphasize real-world relevance and application, thereby enhancing learner engagement and comprehension.

(Each part shall have 2-3 varied activities)</td><td>*In the Annotation, explicitly explain how the IDF is applied in each part of the lesson</td></tr>
<tr><td>A. Activating Prior Knowledge</td><td>1. Activating Prior Knowledge

This involves activities in which the learners can recall or connect with what they already know that is relevant to the new lesson. It serves as a cognitive bridge between previous learning and new concepts. This can be done through questioning, short activities, visual prompts, or discussions.

Suggested Activity 1

Barangay Business Mapping

• Setup: Students list down 3 businesses they know in their Barangay

• Task: Classify each business based on the number of employees and possible capital.

• Goal: Connects learning to their real environment.</td><td>Teacher Instructions: Barangay Business Mapping Activity

Introduce the activity by explaining that students will identify and classify businesses in their barangay based on estimated number of employees and capital.

1. Task: Ask students to list three (3) local businesses they know.
2. Classify each business as micro, small, or medium based on:
o Number of employees
o Estimated capital
3. Output: Students will complete a simple table in their notebook.
4. Sharing: Call a few students to present their answers and explain their classification.
5. Suggested questions for synthesis

A. Based on the activity, what factors should be considered when identifying the scale of business?
B. How can barangay-level business mapping help local leaders design better support</td></tr>
</table>

	Suggested Activity 2: Case Study Comparison ● Task: Students will make a table comparing the 2-case based on the number of employees and capital. ● Goal: Builds analytical skills through comparison. ● Setup: Provide short case studies (e.g., sari-sari store vs. local bakery). Example: Case 1: Local Bakery Store ✓ Description: A neighborhood bakery producing bread, pastries, and cakes. ✓ Assets/Capitalization: Requires ovens, mixers, baking tools, and raw materials. Estimated assets around ₱5–10 million. ✓ Employees: Usually 10–20 workers (bakers, helpers, cashiers). Case 2: Sari-Sari Store ✓ Description: A small convenience shop selling snacks, canned goods, and household items. ✓ Assets/Capitalization: Minimal investment, usually below ₱500,000.	programs for Micro, Small, Medium, Enterprises? Contextualized Learning (Local Business Mapping) The activity applies Contextualization and Localization as the main IDF because it connects learning to students' real-life environment, while also integrating constructivist and inquiry-based strategies to promote active and meaningful learning. Teacher Instructions: Case Study Comparison Activity 1. Introduce the activity by explaining that students will compare two business cases to understand differences in size, capital, and workforce. 2. Present the case studies (Local Bakery Store and Sari-Sari Store) clearly using slides or printed materials. 3. Task: Instruct students to read both cases and complete a comparison table focusing on: ○ Capital/Assets ○ Number of employees ○ Business operations

	✓ Employees: Often run by the owner and family members (1–2 workers). ***2. Establishing the Purpose of the Lesson*** *In this part, the learners will know the learning goals, relevance, and real-life applications of the lesson. It sets expectations and provides motivation by answering the question: "Why are we learning this?"* Suggested Activity 1: "Business Around Us" Objective: Warm up students by making them realize how many businesses they encounter daily, and spark curiosity about classifying them as Micro, Small, or Medium.	Possible answer Aspect / Local Bakery Store / Sari-Sari Store Capital/Assets / ₱5–10 million / Below ₱500,000 Employees / 10–20 workers / 1–2 workers Operations / Produces goods (bread, pastries) / Resells goods (basic items) 4. Guide students to analyze differences and similarities between the two businesses. 5. Sharing: Ask selected students to present their answers and explain their comparisons. 6. Synthesis: Highlight how businesses differ in scale and connect the discussion to SME classification concepts and related business laws such as RA 9178 and RA 9501. This activity uses the Conceptual Understanding Framework because it deepens students' grasp of business classification through comparison, while also integrating inquiry and analytical thinking to strengthen their reasoning skills. Teacher Instructions: "Business Around Us" Activity 1. Introduce the activity by asking students to think about businesses they encounter in their daily life. 2. Think-Pair-Share:

<table>
<tr>
<td></td>
<td>Instructions
1. Think-Pair-Share
● Ask students: “Name one business you passed by or bought from this week.”
● Each student writes it down (e.g., sari-sari store, bakery, laundry shop, fast-food chain).
2. Quick Pairing
● Pair up with a classmate.
● Share your chosen business and discuss: Is it small, big, or in-between? Why do you think so?
3. Class Sharing
● Volunteers share their answers.
4. The teacher lists examples on the board under three columns: Micro, Small, Medium (without giving the formal definitions yet).</td>
<td>○ Ask: “Name one business you passed by or bought from this week.”
○ Students write their answers individually.
○ Pair up and share responses, discussing whether the business is micro, small, or medium, and why.
3. Class Sharing:
○ Call volunteers to share their answers with the class.
4. Board Activity:
○ The teacher lists student responses under three columns: Micro, Small, and Medium (without giving formal definitions yet).
Sample Teacher Board
<table><tr><td>Micro Enterprises (≤ ₱3M assets, few employees)</td><td>Small Enterprises (₱3M – ₱15M assets, 10–99 employees)</td><td>Medium Enterprises (₱15M – ₱100M assets, 100–199 employees)</td></tr></table>
A. Add 2–3 micro businesses from your barangay (e.g., cellphone repair stall, street food vendor).
B. Add 2–3 small businesses from your barangay (e.g., printing shop, poultry supply store).
C. Add 1–2 medium businesses from your barangay or nearby city (e.g., construction firm, local retail chain).

○ Guide students in observing patterns and similarities among examples.
5. Synthesis:
○ Briefly highlight that businesses differ in size and operations, preparing them for formal</td>
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Suggested Activity 2: Business Bingo

Objective: Get students moving, talking, and thinking about businesses in their community while introducing the idea of Micro, Small, and Medium Enterprises.

Materials
A simple Bingo grid (3x3 or 4x4) with business types written in each box.

Sari-sari Store	Bakery	Laundry Shop	Hardware Store
Karinderia	Pharmacy	Internet Café	Grocery Store
Fast-food Chain	Barber Shop	Computer Shop	Flower Shop

Instructions

1. Distribute Bingo Sheets
   Each student gets a sheet with the grid of business types.
2. Find and Match
   Students walk around the room and ask classmates:

discussion of SME classification and related concepts under RA 9178 and RA 9501.

This activity applies the Inductive Learning / Concept Formation Framework because students first observe and classify real examples before learning the formal definitions, supported by constructivist and inquiry-based strategies that promote active discovery and meaningful understanding

Teacher Instructions: "Business Bingo" Activity

1. Prepare the activity by distributing Bingo sheets to each student containing different types of businesses.
2. Explain the mechanics:
   - Students will move around the classroom and ask classmates about businesses they know in their community.
   - Example question: *"Do you know a sari-sari store near your home?"*
   - If the answer is yes, the classmate signs the corresponding box.
3. Goal: Students must complete a horizontal, vertical, or diagonal line on their Bingo card.
4. Winning the game: Students who complete a line will shout "Business Bingo!", Ask them to name at least one business from their card.
5. Wrap-up discussion:
   - Ask: *"Which of these businesses do you think are micro, small, or medium enterprises?"*

Possible Answers:

- "The sari-sari store is a micro enterprise because it has very low capital and only 1–2 workers."

	"Do you know a sari-sari store near your home?" 3. If the classmate says yes, they sign that box. 4. Complete a Line The goal is to get a row, column, or diagonal filled with signatures. 5. Shout "Business Bingo!" The first few students to complete a line shout "Business Bingo!" and share one business they listed. Reveal & Connect	● "The bakery is a small enterprise since it has more employees and bigger equipment, with assets around ₱5–10 million." ● "A fast-food chain like Jollibee is not an SME because it's part of a large corporation." ● "The laundry shop could be micro or small depending on how many workers it has." o Encourage students to explain their answers briefly. 6. Synthesis: Connect student responses to SME classification concepts and relate them to RA 9178 and RA 9501. This activity applies the Contextualization and Motivation Framework because it connects the lesson to students' real-life experiences while building interest and curiosity, supported by constructivist and experiential learning strategies that encourage active participation and initial concept formation.
B. Instituting New Knowledge	**1. Presenting Examples** This step involves showing a relatable, concrete, or real-life example that illustrates the new concept. Examples can be visual, situational, or experiential and are used to spark interest and provide context. Suggested Activity 1: Applying Business Laws to Real-Life Scenarios Case Scenario under RA 9178 (Barangay Micro Business Enterprises Act of 2002) Provide a short, teacher-prepared overview of RA 9178 RA 9178 is a Philippine law that promotes the growth of small businesses at the barangay level. It encourages entrepreneurs to register their businesses as Barangay Micro Business Enterprises (BMBEs) by	Case Scenario Activity (RA 9178 & RA 9501) 1. Introduce the lesson by briefly explaining that students will analyze real-life business situations and connect them to government support laws for MSMEs. 2. Present the cases: o Read and explain the overview of RA 9178 and the situation of Maria's sari-sari store. o Then present an overview of RA 9501 and Juan's furniture business. 3. Guided discussion: o Ask students to identify what is happening in each situation. o Encourage them to relate the case to business size, needs, and government support.

	providing benefits such as income tax exemption, easier access to loans, training programs, and government support. The law aims to reduce poverty, generate employment, and strengthen local economic development through small-scale enterprises. Barangay Micro Business Enterprises Act of 2002). Situation: Maria, a resident of a small barangay, starts a sari-sari store with an asset size below ₱3 million. Case Scenario under RA 9501 (Magna Carta for MSMEs of 2008) Provide a short, teacher-prepared overview of RA 9501 RA 9501 is a Philippine law that strengthens support for micro, small, and medium enterprises (MSMEs). It provides assistance such as easier access to loans, business training, technology support, and market opportunities. The law aims to help MSMEs grow, become competitive, create jobs, and contribute to the country's economic development. Situation: Juan owns a small furniture manufacturing business with 25 employees and assets worth ₱10 million.	4. Task: Students explain how each law applies to the given situation. Encourage them to write or share at least one to two sentences per case. 5. Sharing: ○ Call selected students to present their answers for each scenario. Possible students answer for Application of RA 9178: ● RA 9178 helps small entrepreneurs by giving tax exemptions and government support. ● Small business owners, like sari-sari store operators, can register as BMBEs. ● The law helps reduce business expenses and improve profits. ● Entrepreneurs can use their savings to expand their business. ● BMBEs can also create jobs within the barangay or community. Possible student answer for Application of RA 9501: ● RA 9501 helps MSMEs by providing loans, training, and business support. ● Small businesses can improve their products and services through government assistance. ● Entrepreneurs can use the law programs to expand their business operations. ● MSMEs can become more competitive in the market. ● The growth of MSMEs can create more jobs and help the economy.

	Suggested Activity 2: Guess the Business Game INTRO STRATEGY (Before Activities) Start with a very simple explanation: RA 9178 → Helps very small businesses in the barangay RA 9501 → Helps growing businesses (micro, small, medium) Use this quick example: "If you sell snacks in your street, RA 9178 helps you. "If your business grows bigger, RA 9501 helps you more." Student Instructions: 1. Listen carefully as the teacher shows a picture or describes a local business (e.g., sari-sari store, fish ball vendor, homemade kakanin seller). 2. Decide if the business is a micro, small, or medium enterprise based on its size, number of employees, and capital.	6. Synthesis: o Reinforce that RA 9178 supports micro businesses while RA 9501 supports growing MSMEs and helps them expand and become more competitive. This case scenario applies to Contextualized, Constructivist, Inquiry-Based, and Inductive Learning approaches, allowing learners to understand RA 9178 and RA 9501 through a real-world business situation, promoting deeper and more meaningful learning. Teacher Instructions: "Guess the Business" Game 1. Prepare Materials: Collect pictures of local businesses (e.g., sari-sari store, fish ball vendor, *kakanin* seller, bakery, hardware store). Alternatively, prepare short descriptions if pictures are not available. 2. Introduce the Laws: Briefly explain; RA 9178 → supports very small barangay businesses (microenterprises), RA 9501 → supports growing businesses (micro, small, medium). 3. Use simple examples: "Selling snacks on the street → RA 9178." "Expanding into multiple outlets → RA 9501." 4. Game Mechanics: ● Show one picture or describe a business. ● Ask students: "Is this a small barangay business?" ● Students respond: ✓ Yes → qualifies for RA 9178 (microenterprise). No → belongs under RA 9501 (small or medium enterprise).

	Micro → very small barangay businesses (few workers, low capital). Small → growing businesses with more employees and higher capital. Medium → larger businesses with multiple outlets or operations. 3. Answer aloud or write on your card/board: "Yes → qualify for RA 9178" if it is a microenterprise. "No → belongs to RA 9501" if it is small or medium. Example: "This sari-sari store is a microenterprise because it has very low capital and only family members working." 4. Participate actively—each student should give at least one answer during the game. 5. Explain briefly why you chose that classification. **2. Discussing New Concept** This is the explicit teaching or guided exploration of the lesson's key ideas. It includes defining terms, explaining relationships, using models or analogies, and encouraging learner interaction. Suggested Activity 1: The Barangay Business Pitch & Policy Match Format: Small Group Collaboration (4–5 students per group)	Encourage Explanation: After each answer, ask students to explain why they classified it that way (e.g., number of employees, size of capital, scale of operations), Facilitate Discussion: Clarify misconceptions and connect answers to the official SME classification. Highlights on how RA 9178 and RA 9501 provide different forms of support. Processing Questions ▪ Why do you think the government gives different support for small vs. growing businesses? ▪ How can a simple street business become bigger over time? ▪ What challenges might a business face as it grows? 5. Wrap-Up: Summarize the key takeaway: Microenterprises benefit from RA 9178, while growing SMEs benefit from RA 9501. 6. Relate the activity back to students' own barangay businesses. This activity applies to Constructivist, Contextualized, Inquiry-Based, and Inductive Learning frameworks, using familiar business examples to engage learners and gradually introduce the concepts behind RA 9178 and RA 9501 in a meaningful and interactive way. Teacher Instructions: The Barangay Business Pitch & Policy Match

Activity Objectives

- Classify enterprises into Micro, Small, or Medium categories based on asset size and employee count.
- Analyze how RA 9178 and RA 9501 practically support local businesses.
- Develop team collaboration, critical thinking, and public speaking skills.

Phase 1: Build a Local Business Profile

1. Business Name
2. Product/Service
3. The Scale Setup

Category	Asset Size	Number of Employees	Vehicle Analogy
Micro	Up to ₱3,000,000	1–9 employees	Tricycle
Small	₱3,000,001 – ₱15,000,000	10–99 employees	Jeepney
Medium	₱15,000,001 – ₱100,000,000	100–199 employees	Bus

Each group will act as an entrepreneurial team in a local barangay. Their first task is to draw or write a profile for a hypothetical or real-world-inspired local business.

Phase 1: Build a Local Business Profile (20 Minutes)

1. They must fill out a Business Identity Card containing:
2. Business Name: (e.g., Aling Marie's Eco-Tote Bags)
3. Product/Service: (What do they sell?)
4. The Story: A 3-sentence background of how they started and what their daily operations look like.

Phase 2: The Policy Match-Up (15 minutes)

Students must review the two major laws and write a short "Grant / Support Application" explaining which law specifically protects or helps their business scale up.

- If they chose a Micro Enterprise: They must explain how RA 9178 (BMBE Act) helps them via local registration and tax exemptions to pull them out of poverty.
- If they chose a Small/Medium Enterprise: They must explain how RA 9501 (Magna Carta for MSMEs) will grant them better bank financing options, government-sponsored training, or market access.

Phase 3: The 2-Minute Marketplace Pitch (15-20 Minutes)

	Phase 2: The Policy Match-Up (15 minutes) Once their business profile is complete, the group faces a challenge: "Your business wants to grow, but you face hurdles (e.g., high taxes, lack of capital, or needing workforce training)." Phase 3: The 2-Minute Marketplace Pitch (15-20 Minutes) The classroom transforms into a "Barangay Business Summit."	• One representative from each group stands up to present their business identity and their vehicle analogy. • They must declare: "Our business is a [Micro/Small/Medium] enterprise, meaning we are like a [Tricycle/Jeepney/Bus]. Because of our size, we are utilizing [RA 9178 / RA 9501] to help us secure [specific incentive/funding]." • Peer Evaluation: The remaining students act as the "Barangay Council" and vote on whether the group correctly classified their business tier and correctly aligned it with the right law. Debriefing Questions (Wrap-Up) 1. "Why do you think the government gives tax exemptions to Tricycle (Micro) businesses but focuses more on financing and training for Jeepney/Bus (Small/Medium) businesses?" 2. "How do these laws help regular citizens in our grassroots communities?" In this activity, Contextualization & Localization: Students classify businesses in their barangay using familiar transport analogies (tricycle, jeepney, bus), linking abstract SME concepts to everyday life. Inductive Learning: Instead of memorizing tables, students build business profiles from their surroundings, then connect them to legal protections under RA 9178 and RA 9501.

	Suggested Activities 2: "Build a Business Profile" Purpose: Help students understand micro, small, and medium enterprises and connect them to RA 9178 and RA 9501 through guided classification. Mechanics (How to do it) Step 1: Give a Simple Business Profile Provide short, easy-to-understand scenarios: Example Profiles: "A food stall with 2 workers and small capital" "A bakery with 20 workers and moderate income" "A clothing brand with 120 employees and multiple stores" Step 2: Guided Questions (Teacher-led) Ask students step-by-step: How many workers does the business have? Is the capital small, medium, or big? Is it just starting or already expanding? Step 3: Classification Students decide: Micro, Small, Medium Then connect: Micro → RA 9178 Growing (Micro–Medium) → RA 9501 Step 4: Teacher Clarifies Confirm answers and explain reasoning clearly. (Teachers may use slides.	Build a Business Profile 1. Introduce the activity by explaining that students will analyze different business situations and classify them as micro, small, or medium enterprises. 2. Present business profiles one at a time (food stall, bakery, clothing brand) using slides or visuals. 3. Guide learners using questions: How many workers does the business have? Is the capital small, medium, or big? Is the business just starting or expanding? 4. Student task: Classify each business as Micro, Small, or Medium. Connect each classification to: RA 9178 (Micro enterprises) RA 9501 (Growing MSMEs) 5. Teacher clarification: Confirm correct answers and explain classifications using the SME table and definitions. 6. Discussion: Ask processing questions (understanding, application, analysis, reflection) to deepen thinking. Processing Questions Understanding A. What made you decide if the business is micro, small, or medium? B. Which factor is most important—workers, capital, or size? Application A. Which law applies to the first business? Why? B. When does business move from RA 9178 to RA 9501?

A micro enterprise is the smallest category of business under the SME framework.
Small enterprises: Typically employ fewer workers and have limited assets and capital.
Medium enterprises: Larger than small enterprises but still below the scale of large corporations.
Defining Micro Entreprises based on asset size and number of employees

Category	Asset Size	Number of Employees
Micro	Up to ₱3,000,000	1–9 employees
Small	₱3,000,001 – ₱15,000,000	10–99 employees
Medium	₱15,000,001 – ₱100,000,000	100–199 employees

(Present the Purpose of RA 9178 (Barangay Micro Business Enterprises Act) and RA 9501 (Magna Carta for MSMEs).)
Purpose of RA 9178 and RA 9501

- RA 9178 (Barangay Micro Business Enterprises Act of 2002)
- Encourages the establishment of micro-business in barangays.
- Provides incentives such as tax exemptions and easier registration.
- Aims to promote grassroots entrepreneurship and reduce poverty by supporting very small enterprises.

RA 9501 (Magna Carta for Micro, Small, and Medium Enterprises of 2008)

- Strengthens support for SMEs through financing, training, and market access.

Analysis

A. Why is it important to correctly classify businesses?
B. What might happen if a business is placed in the wrong category?

Reflection

A. Which type of business do you think is the easiest to start?
B. Which type do you think is hardest to manage? Why?

7. Synthesis: Summarize that business classification depends on size, capital, and workforce, and that government laws support businesses depending on their stage of growth.

This activity applies Constructivist, Inquiry-Based, Inductive, and Contextualized Learning frameworks, supported by scaffolded instruction and policy integration, enabling learners to understand SME classification deeply while connecting it to real-world business situations and Philippine economic laws.

	• Mandates government agencies and financial institutions to allocate resources for SME development. • Promote competitiveness and sustainability of SMEs in the broader economy. **3. Developing Mastery** In this part, learners will engage in guided and independent practice activities to reinforce the concept. This may include drills, problem-solving, application tasks, or peer collaboration. This is the explicit teaching or guided exploration of the lesson's key ideas. It includes defining terms, explaining relationships, using models or analogies, and encouraging learner interaction. This pertains to formative assessment Suggested Activity 1: "Debate: Which Needs More Support?" Objective: learners should be able to analyze and evaluate the importance of government support for small and growing businesses and justify their position through logical arguments in a debate setting, while demonstrating critical thinking, collaboration, and respect for differing viewpoints. Divide class: Group 1 → Small businesses Group 2 → Growing businesses Task: Argue: "Who needs more government support?" Processing Questions: 1. Why should small businesses be prioritized? 2. Why should growing businesses receive more resources?	Teacher Instructions: "Debate: Which Needs More Support?" 1. Introduce the activity by explaining that students will participate in a structured debate about government support for businesses. 2. Divide the class into two groups: Group 1 → Small businesses, Group 2 → Growing businesses 3. State the debate question clearly: *"Who needs more government support?"* 4. Guide students in preparing arguments: Encourage them to use examples of real businesses, relate arguments to government support under RA 9178 and RA 9501 5. Conduct the debate: Allow each group to present their arguments. Ensure respectful listening and turn-taking 6. Facilitate processing questions: Why should small businesses be prioritized? Why should growing businesses receive more resources? Can both be equally important? Why? 7. Synthesis: Summarize key points from both sides and emphasize that both small and growing businesses play important roles in the economy and need appropriate support. This activity applies Inquiry-Based, Constructivist, and Collaborative Learning frameworks, supported by Contextualization,

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3. Can both be equally important? Why?

Suggested Activity 2

“Problem-Solution Matching”

Objective: learners should be able to identify and match business problems with the appropriate government law support under RA 9178 and RA 9501 and explain the importance of these laws in helping micro, small, and medium enterprises grow and sustain their operations.

Activity: Match business problems with correct law support. (Sample problem and solution)

<table>
<tr><th>Problem</th><th>Solution</th></tr>
<tr><td>Small vendor paying high tax</td><td>RA 9178</td></tr>
<tr><td>Business needs loans for expansion</td><td>RA 9501</td></tr>
<tr><td>Needs training and support</td><td>RA 9501</td></tr>
</table>

Task: Students match and justify answers.

Processing Questions:
1. Why is RA 9178 best for very small businesses?
2. Why does RA 9501 focus on loans and expansion?
3. What would happen if support were not given?
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HOTS development, and Values Integration, allowing learners to critically evaluate government support for businesses while engaging in meaningful, respectful debate grounded in real-world economic concepts.

Teacher Instructions: “Problem–Solution Matching” Activity

1. Introduce the activity by explaining that students will solve real business problems by matching them with the correct government support law.
2. Present the task: Show the table of business problems and possible solutions. Explain that students must match each problem with the correct support under RA 9178 and RA 9501.
3. Student activity: Students work individually or in pairs to match each problem with the correct law. After matching, they must justify their answers in one or two sentences.
4. Class discussion: Call selected students to share their answers and explanations. Encourage respectful comparison of responses.
5. Processing questions:
A. Why is RA 9178 best for very small businesses?
B. Why does RA 9501 focus on loans and expansion?
C. What would happen if support were not given?
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</table>

	Suggested Activity 3: "Start-to-Scale Business Plan" Objectives: Learners should be able to develop a simple business growth plan by applying the provisions of RA 9178 and RA 9501 and explaining how government support can help businesses transition from micro enterprises to growing small or medium enterprises. Include: 1. Business name and type 2. Starting stage (Micro – RA 9178) 3. Growth stage (RA 9501) 4. Planned expansion Sample Output: 1. Business name and type: Juan's Burger Station – Food Business / Burger Stand 2. Starting stage (Micro – RA 9178): The business will start as a small burger stall with 2 workers and limited capital - It may qualify as a Barangay Micro Business Enterprise (BMBE) under RA 9178. 3. Growth stage (RA 9501): As the business gains more customers, it plans to expand into a small restaurant and apply for loans and business assistance under RA 9501.	6. Synthesis: Reinforce that RA 9178 supports micro and small barangay businesses, while RA 9501 supports growth, development, and expansion of MSMEs. This activity applies Inquiry-Based, Constructivist, and Contextualized Learning frameworks, supported by scaffolded instruction and HOTS development, enabling learners to understand and apply RA 9178 and RA 9501 in solving real-world business problems while developing analytical and evaluative thinking skills. Teacher Instructions: "Start-to-Scale Business Plan" Activity 1. Introduce the activity by explaining that students will create a simple business growth plan showing how a business starts small and grows over time. 2. Present the task requirements: Business name and type, starting stage (Micro – RA 9178), growth stage (RA 9501) and planned expansion 3. Guide students in planning: Encourage them to think of a realistic or familiar business (e.g., food stall, sari-sari store, small shop). Remind them to consider how a business grows from micro to larger operations. 4. Student output: Students will write or complete their business plan based on the given format and sample. 5. Presentation: Ask selected students to share their business plans with the class. Allow brief feedback and clarification.

	4. Planned expansion: Open additional branches in nearby barangays, hire more employees, and offer online delivery services in the future. Processing Questions: 1. How will your business grow over time? 2. At what stage will RA 9501 apply? 3. What challenges might you face while growing?	6. Processing questions: a. How will your business grow over time? b. At what stage will RA 9501 apply? c. What challenges might you face while growing? 7. Synthesis: Emphasize that RA 9178 supports businesses at the starting micro level, while RA 9501 supports their growth, expansion, and competitiveness in the market. This set of mastery activities applies Inquiry-Based, Constructivist, and Contextualized Learning frameworks, supported by collaborative learning, HOTS development, and scaffolded instruction, enabling learners to critically analyze, apply, and create solutions using SME concepts and Philippine business laws in real-world contexts.
C. Demonstrating Knowledge and Skills	**1. Finding Practical Application** In this stage, learners apply what they have learned to real-life or simulated scenarios, problems, or tasks. This involves transferring knowledge and skills to authentic contexts, and this will serve as scaffolding for the performance task. Suggested Activity 1 "Community Helper Activity" Objective: Students will be able to identify real businesses and suggest appropriate government support. Activity: Students observe or list businesses near them. Examples: Sari-sari store, Karinderia, Small café	Teacher Instructions: "Community Helper Activity" 1. Introduce the activity by explaining that students will observe real businesses in their community and connect them to government support for MSMEs. 2. Student task: ○ Ask students to list at least three (3) businesses near their home or barangay (e.g., sari-sari store, karinderia, small café). ○ For each business, they must: ▪ Classify it (Micro/Small/Medium) ▪ Identify the applicable law ▪ Suggest possible government support 3. Guide learners: ○ Remind them to base answers on real observations and estimated business size.

	Task: For each business: a) Classify (Micro/Small/Medium) b) Identify applicable law c) Suggest possible support d) Present to the class *Suggested Activity 2* "Solve the Business Problem" Objective: Students will be able to apply the laws to solve real business problems. Activity: Give situations: Examples: 1. "A street vendor is paying taxes and earning very little." 2. "A small bakery wants to expand but has no capital." Task: Students answer the following question: 1. What is the problem? 2. Which law applies to? 3. What solution can be given? **2. Making Generalization** This phase the learners will draw conclusions or summarize the key takeaways from the lesson. It can be done through discussions, reflective questions, or concept mapping *Suggested Activity 1:* "Complete the Statement" Students complete simple summary sentences:	○ Encourage them to think of practical support such as loans, training, or tax incentives under RA 9178 and RA 9501. 4. Sharing: ○ Ask selected students to present one business example and explain their classification and suggested support. 5. Synthesis: ○ Summarize that different businesses need different types of government assistance depending on their size and stage of growth. This activity applies Contextualized, Inquiry-Based, and Constructivist Learning frameworks, supported by experiential learning and HOTS development, enabling learners to connect SME concepts and government laws to real community businesses while developing analytical and communication skills.

	"RA 9178 helps _____." "RA 9501 helps _____." "A micro business is _____." "As a business grows, it _____." Instructions for Students 1. Read each incomplete sentence carefully. 2. In your notebook, complete each statement to summarize your key learnings about Micro, Small, and Medium Enterprises (MSMEs) and the government support laws (RA 9178 and RA 9501). 3. Be prepared to share and discuss your answers with the class. *Suggested Activity 2* "One-Sentence Summary" Ask students: "Explain RA 9178 and RA 9501 in one sentence." Example Answers: ● RA 9178 helps small barangay businesses, while RA 9501 helps them grow." ● The government supports businesses from small to bigger levels."	Activity: Solve the Business Problem Preparation • Prepare 2–3 short business scenarios (e.g., street vendor, bakery, clothing shop). • Write them on slides, flashcards, or board. • Review the key points of RA 9178 and RA 9501 with the class before starting. Activity Flow Step 1 – Present the Situation Read or show one scenario at a time. Example: • "A street vendor is paying taxes and earning very little." • "A small bakery wants to expand but has no capital." Step 2 – Guide the Students Ask them to answer three questions: 1. What is the problem? 2. Which law applies to? 3. What solution can be given? Step 3 – Student Responses • Allow students to answer aloud or write on their boards/cards. • Encourage them to explain their reasoning briefly.

	Suggested Activity 3: "Thumbs Up or Down" Review Instruction: Teacher reads statements: Sample Statements: "RA 9178 helps large companies" ✗ "RA 9501 supports growing businesses" ✓ Students respond · or ·	Step 4 – Clarify & Connect • Confirm the correct classification and law. • Explain why RA 9178 (Barangay Micro Business Enterprises Act) supports microenterprises (tax exemptions, easier registration). • Explain why RA 9501 (Magna Carta for MSMEs) supports small and medium enterprises (financing, training, and government programs). Step 5 – Wrap-Up Discussion • Summarize how laws provide solutions to common business problems. • Highlight the importance of connecting real challenges to legal support. Example Teacher Notes • Scenario 1: Street vendor → Problem: High taxes, low income → Law: RA 9178 → Solution: Register as a Barangay Micro Business Enterprise to get tax exemptions. • Scenario 2: Small bakery → Problem: No capital to expand → Law: RA 9501 → Solution: Apply for financing or training programs under MSME support. "Solve the Business Problem" activity is purpose-driven because it directly teaches students how laws support MSMEs, competency-based because learners practice classification, analysis, and problem-solving skills, and aligned with DepEd standards

		Teacher Instructions: “Complete the Statement” Activity 1. Introduce the activity by explaining that students will complete unfinished sentences to summarize their understanding of MSMEs and government support laws. 2. Present the task: Display the sentence stems on the board or slide: ▪ “RA 9178 helps _____.” ▪ “RA 9501 helps _____.” ▪ “A micro business is _____.” ▪ “As a business grows, it _____.” 3. Student activity: Students complete each statement individually in their notebooks. 4. Class discussion: Call selected students to share their answers. Clarify and correct responses if needed. 5. Synthesis: Reinforce key concepts and connect answers to RA 9178 and RA 9501. 6. Closing: Emphasize that micro businesses start small and grow over time, and government laws provide support depending on their stage of development. Expected Answers: RA 9178 helps very small businesses RA 9501 helps growing businesses A micro business is small with low capital and few workers As a business grows, it becomes small or medium and needs more support This activity applies Formative Assessment, Constructivist Learning, and HOTS (Synthesis) frameworks, allowing learners to demonstrate

		understanding of RA 9178 and RA 9501 by summarizing key ideas in a concise and meaningful sentence. Teacher Instructions: “Thumbs Up or Down” Review 1. Introduce the activity by explaining that students will review key concepts through quick, true or false judgment responses. 2. Instruction: The teacher will read a series of statements about MSMEs and government support laws. Students will respond using · (correct) or · (incorrect). 3. Conduct the activity: Read each statement slowly and clearly. Give students time to respond after each statement. 4. Clarification: After each item, briefly explain the correct answer and clarify misconceptions. 5. Use sample statements such as: o “RA 9178 helps large companies.” o “RA 9501 supports growing businesses.” 6. Synthesis: Reinforce key ideas about RA 9178 supporting micro businesses and RA 9501 supporting MSME growth and development. This activity applies Formative Assessment, Constructivist Learning, and Interactive Engagement frameworks, allowing learners to quickly verify understanding of RA 9178 and RA 9501 through simple response cues while enabling immediate teacher feedback and concept correction.

VI. ASSESSMENT *(Assessing Learnings)*	This section will serve as a culminating assessment intended to evaluate the entire unit, including both the Content Standard and the Performance Standard. Part I: Multiple Choice (5 items – 1 point each) Direction: Choose the correct answer. 1. Which law supports micro businesses in the barangay? A. RA 9501 B. RA 9178 C. Both D. None 2. A business with 5 workers and small capital is classified as: A. Medium B. Small C. Micro D. Large 3. What is the main purpose of RA 9501? A. To tax all businesses B. To support growing enterprises C. To close small businesses D. To reduce employees 4. Which category does a business with 120 workers belong to? A. Micro B. Small C. Medium D. Large 5. Which benefit is given under RA 9178? A. Export incentives B. Tax exemption C. Import permits D. Business closure support Part II: Identification (5 items – 1 point each) Direction: Identify the correct answer. 1. Small businesses at the barangay level are called _____. 2. The law that supports MSMEs is _____. 3. Businesses with 10–99 workers are classified as _____. 4. A business with assets up to ₱3,000,000 is a _____ enterprise. 5. The term used for businesses that are growing and expanding is _____. Part III: Essay Direction: Answer the following questions 1. What is the difference between RA 9178 and RA 9501? 2. Why is it important to support micro businesses? 3. How can a micro business grow into a small business? 4. Give one example of a micro business in your community. 5. What kind of support do growing businesses need?

Rubrics

Criteria	Excellent (4)	Good (3)	Fair (2)	Needs Improvement (1)
Content Accuracy	Answers are correct, complete, and show a clear understanding of RA 9178, RA 9501, and SME concepts.	Mostly correct answers with minor errors or gaps.	Some correct ideas but with noticeable errors or missing details.	Answers show little understanding; mostly incorrect or irrelevant.
Clarity & Organization	Responses are well-structured, easy to follow, and concise.	Generally clear but may lack smooth flow or have minor repetition.	Somewhat unclear or disorganized; ideas not fully connected.	Very unclear, disorganized, or incomplete.
Application to Real-Life	Provides strong, relevant examples from the community and connects them to laws.	Gives examples, but connection to laws is somewhat weak.	Examples are vague or not clearly linked to laws.	No real-life examples or connections are provided.
Critical Thinking	Shows insight by explaining importance, growth process, and support needs thoughtfully.	Some explanation and reasoning, but limited depth.	Minimal reasoning; answers are mostly surface level.	No reasoning; answers are copied or too short.

Scoring Guide

- 18–20 points → Excellent (Outstanding understanding)
- 14–17 points → Good (Solid grasp with minor gaps)
- 9–13 points → Fair (Basic understanding, needs improvement)
- 5–8 points → Needs Improvement (Limited or unclear responses)

	ANSWER KEY Part I: 1. B 2. C 3. B 4. C 5. B Part II: 1. Barangay Micro Business Enterprises (BMBEs) 2. RA 9501 3. Small enterprises 4. Micro 5. Small or medium enterprises / MSMEs Part III: Answer may vary: (20 points)
VII. REFLECTION *(Feedback and Continuous Improvement)*	*This section presents the key highlights and challenges encountered by both teachers and learners during the teaching-learning process throughout the unit. It also includes the adjustments made by the teacher to improve instruction.*
VIII. USE OF GENERATIVE AI	In preparing this Learning Exemplar (LE), the author(s) used Co-Pilot, Chat GPT, and Gemini to check grammar and sentence structure. The author(s) reviewed and finalized the writing of the content. The author(s) take(s) full responsibility for the content of this LE.

Learning Area	Introduction to Organization and Management	Lesson Exemplar	10

I. OBJECTIVES	
A. Content Standard	Learners demonstrate understanding of control concepts and techniques and their relationship to management functions among small and medium enterprises while valuing social responsibility and sustainable business practices.
B. Performance Standard	The learners prepare any advocacy campaign material for an existing business, promoting ethical business practices integrating United Nations Sustainable Development Goals (SDGs).
C. Learning Competencies	Discuss the business ethics concepts as well as the responsibilities and accountabilities of entrepreneurs toward stakeholders
II. REFERENCES and MATERIALS (*Selecting Resources and Material*)	SLM Division of Pasig Q3 Module 7 https://www.examveda.com/ethics-is-derived-from-the-greek-word-30381/ "Ethics." Merriam-Webster.com Dictionary, Merriam-Webster, https://www.merriam-webster.com/dictionary/ethic. Accessed 7 May. 2026. UNESCO, "What are Ethical Principles? Meaning, Definition," accessed May 7, 2026, https://www.unesco.org/en/query-list/e/ethical-principles. https://www.creighton.edu/blog/understanding-business-ethics-and-social-responsibility *Corporate Social Responsibility Act*, H.B. 451, 19th Cong. (2022). Business Ethics and Social Responsibility, DepEd Etulay https://www.youtube.com/watch?v=t5Fji7o0EB4&t=322s Responsibilities and Accountabilities of Entrepreneurs to Various Stakeholders https://www.youtube.com/watch?v=88GgyXdU9As Ethical Issues https://www.youtube.com/watch?v=68Ag8Og57go https://www.youtube.com/watch?v=2N3p7-Qsvh0&t=1254s Models and Frameworks of Social Responsibility

III. CONTENT *(Sequencing Content)*	***Social Responsibility of Business Enterprises*** • ***Stakeholders*** • ***Community & Environment*** • ***Society at Large***	
IV. OBJECTIVES *(Setting Clear Objectives and Analyzing the Tasks)*	At the end of the teaching-learning process, 100% of the students with at least 80% proficiency are expected to: define social responsibility and list key stakeholders (Stakeholders: employees, customers, suppliers and partners, investors and shareholders; Community and Environment; Society at Large); 1. explain the responsibilities of business enterprises to stakeholders; 2. describe key aspects of entrepreneur's social responsibility; 3. identify ethical issues in business and explain social responsibility models and frameworks; and 4. evaluate the impact of social responsibility on stakeholders and reflect on a given case study.	
V. PROCEDURES		**ANNOTATIONS** **Instructions to the teacher on how to facilitate the activities.* **In the Annotation, explicitly explain how the IDF is applied in each part of the lesson*
A. Activating Prior Knowledge	**1. Activating Prior Knowledge** **Activity 1: SME Quiz Ladder** Learners will answer the five multiple-choice questions one by one. If they get the answer correctly, they move on to the next question; if they get it wrong, they stop and record the number of questions they reach. The goal is to see how far they can go without being eliminated, just like in "Last Man Standing." At the end, they write down their score and reflect on the question where they stopped. 1. Which of the following is a common challenge faced by SMEs? a) Limited access to capital	**Activity 1: SME Quiz Ladder** **Instructions for Teacher:** Guide the learners to answer the five multiple-choice questions one at a time. If they answer correctly, they move to the next question; if they answer incorrectly, they stop and record the number of questions they reach. Their score is the highest question they answered correctly, and at the end they should reflect on the question where they stopped and note what concept they need to review. Remind them that the

	b) Excessive government subsidies c) Unlimited workforce supply d) Guaranteed market dominance **Answer: a)** 2. SMEs contribute to the economy primarily by: a) Reducing competition b) Creating job opportunities c) Eliminating large corporations d) Limiting innovation **Answer: b)** 3. Effective management of SMEs requires: a) Ignoring customer feedback b) Strong financial control and planning c) Avoiding partnerships d) Focusing only on short-term gains **Answer: b)** 4. An SME that hires local workers, uses eco-friendly packaging, and supports community events is practicing: a) Purely economic responsibility b) Social responsibility and sustainable business practices c) Competitive monopoly d) Financial irresponsibility **Answer: b)** 5. When SMEs integrate social responsibility, they: a) Strengthen stakeholder trust and long-term sustainability b) Reduce their competitiveness c) Focus only on profit margins d) Avoid innovation **Answer: a)**	goal is not just to get the highest score but to learn from the process. Monitor learners' responses to ensure fairness while actively motivating hesitant learners to participate. After completing the quiz, ask learners to imagine they are starting a small business (e.g., a bakery, a sari-sari store, or a small clothing shop). In pairs or small groups, they should list two ways their SME can practice social responsibility—such as hiring local workers, using eco-friendly packaging, or supporting community events. Each group then shares their mini-plan with the class in 2–3 sentences. **Instructional Design Framework** By applying the IDF in class participation, students recall stakeholders, analyze responsibilities and connect them to ethics, and refine their understanding through teacher and peer feedback.

	2. Establishing the Purpose of the Lesson Teacher cites, "Every choice a business makes—big or small—can affect people, the planet, and profits. As future entrepreneurs, YOU hold the power to shape businesses that are not only successful but also responsible. Let's step into real-life dilemmas and see how your decisions can make a difference." **Activity 2: "Decision Point: Teen Edition"** (Think-Pair-Share) Learners will evaluate ethical issues and reflect on social responsibility in business decision-making, connecting concepts to real-life scenarios; they will share their thinking with their seatmate/partner. **Instructions:** 1. Work in pairs, read your chosen real-life dilemma. 2. Guide Questions: Each pair answers: a. What is the ethical issue? b. Who are the stakeholders affected by? c. What options does the business have? d. Which option best reflects social responsibility (fairness, accountability, transparency)? e. How would you decide if you were an entrepreneur? 3. Present your decision and reasoning to the class.	**Activity 2: "Decision Point: Teen Edition"** **Instructions for Teacher:** Begin by citing the purpose statement to set the tone: *"Every choice a business makes—big or small—can affect people, the planet, and profits. As future entrepreneurs, YOU hold the power to shape businesses that are not only successful but also responsible. Let's step into real-life dilemmas and see how your decisions can make a difference."* Then, guide learners into the activity by pairing them up and giving each pair a real-life dilemma to read. Instruct them to answer the guide questions together, focusing on identifying the ethical issue, affected stakeholders, possible options, and the most socially responsible choice. After their discussion, ask each pair to present their decision and reasoning to the class, highlighting fairness, accountability, and transparency in their answers. The teacher will prepare enough copies of real-life dilemmas for the whole class. Observe learners' attitudes, clarifying expectations on fairness, accountability, and transparency, roaming to support pair discussions, prompting deeper thinking, encouraging connections to real SME practices, and providing

	Real-life Dilemmas 1: The Supplier Secret A local SME discovers that its supplier uses child labor in another country. Ethical Issue: Exploitation of minors Stakeholders: Supplier, SME owners, customers, community Guiding Question: Should the SME continue the partnership for cheaper costs, or cut ties and find a responsible supplier? **Best Answer:** Cut ties with the supplier and find one that does not exploit child labor. **Reason:** Protects human rights, upholds fairness, and builds customer trust. **Social Responsibility Link:** Shows accountability and ethical sourcing. ***Real-life Dilemmas 2:*** Packaging Problem A bakery must choose between cheaper plastic packaging or eco-friendly alternatives that cost more. Ethical Issue: Environmental sustainability vs. profit margins Stakeholders: Customers, environment, employees, community Guiding Question: Should the bakery prioritize cost savings or invest in eco-friendly solutions?	constructive feedback to refine ethical reasoning. Encourage groups to synthesize ethical solutions across dilemmas, foster teamwork, and strengthen communication skills. **Instructional Design Framework** In this activity, students begin by recalling ethics and social responsibility concepts, then evaluate real-life dilemmas with a partner, and finally refine their reasoning through teacher and peer feedback. This makes the activity structured, reflective, and directly tied to the competency: *Evaluate ethical issues and reflect on social responsibility in business decision-making.* Pedagogy: Case-Based **Learning** Ethical dilemma discussions Focus: Ethical Reasoning

	Best Answer: Invest in eco-friendly packaging, even if it costs more. **Reason:** Protects the environment, appeals to eco-conscious customers, and ensures long-term sustainability. **Social Responsibility Link:** Demonstrates environmental stewardship and commitment to sustainable practices. ***Real-life Dilemmas 3:*** Transparency Test An SME faces a product defect that could harm customers if not disclosed. • Ethical Issue: Honesty and accountability • Stakeholders: Customers, employees, owners, regulators • Guiding Question: Should the SME hide the defect to protect its reputation, or disclose it and risk losing sales? **Best Answer:** Disclose the product defect honestly and take corrective action. **Reason:** Protects customers, avoids legal issues, and builds long-term trust. **Social Responsibility Link:** Demonstrates accountability, transparency, and ethical responsibility. ***Real-life Dilemmas 4:*** Community Support Choice	

	A small tech start-up is invited to sponsor a local school event, but funds are tight. • Ethical Issue: Community engagement vs. financial constraints • Stakeholders: Students, school, SME owners, investors • Guiding Question: Should the start-up invest in community support despite limited resources? **Best Answer:** Sponsor the school event, even with a modest contribution. **Reason:** Builds goodwill, strengthens community ties, and enhances brand reputation. **Social Responsibility Link:** Shows community engagement and social investment. **Class Debrief**: Teacher highlights connections to **SME management** and **CSR frameworks** (Carroll's Pyramid, SDGs). "SMEs may be small, but their impact is BIG. By practicing social responsibility, businesses earn trust, build sustainability, and contribute to a better society. Remember: the choices you make today as students will shape the kind of entrepreneurs you become tomorrow."	
B. Instituting New Knowledge	**1. Presenting Examples**. "Entrepreneurs are not just profit-makers—they are caretakers of people, communities, and the environment. Every stakeholder depends on them. By mapping up responsibilities, you'll see how businesses thrive when they care for more than just money. Remember: fairness,	

	accountability, and transparency are the ethical compass guiding every decision." Guide learners to identify key stakeholders from the given real-life dilemmas, instruct them to draw a Stakeholder's Map with the SME at the center, and have them write down the specific responsibilities of the business toward each stakeholder, emphasizing fairness, accountability, and transparency." **Activity 3: "Stakeholder's Map"** **(Groupings)** **Instructions:** **1. Identify Stakeholders** • Based on the real-life dilemmas (supplier, bakery, SME owner, small tech start-up), list the **key stakeholders** of the business. • Examples: Employees, Customers, Suppliers, Community, Government, Environment, Investors. **2. Draw the Stakeholder Map** • Place the SME at the center of your paper. • Draw circles or branches around it for each stakeholder. • Label each stakeholder clearly. 3. **Responsibilities Analysis** • For each stakeholder on your map, write down the **specific responsibilities of the business** toward them.	**Activity 3: "Stakeholder's Map"** **Instructions for Teacher:** Guide learners to design their stakeholder's map creatively using color coding and symbols with the SME at the center and have them write down the specific responsibilities of the business toward each stakeholder, emphasizing fairness, accountability, and transparency. Have each group present their analysis in three minutes, encourage peer feedback and comparisons, and then summarize common responsibilities such as fair wages, eco-friendly practices, and honest communication. To deepen the task, ask the learners on the most challenging ethical principle to apply and why?" A good start to the discussion of the lesson. **Instructional Design Framework** In this activity, students first recall who the stakeholders are, then analyze the

	• Focus on the ethical principles of:
	  ○ **Fairness** → Treating stakeholders justly (e.g., fair wages, fair contracts).
	  ○ **Accountability** → Owning up to decisions and honoring commitments (e.g., product safety, compliance with laws).
	  ○ **Transparency** → Honest communication and clear reporting (e.g., truthful advertising, financial disclosures).
	
	Example:
	
	• **Employees** → Responsibility: Provide fair wages and safe working conditions.
	• **Customers** → Responsibility: Ensure product safety and truthful advertising.
	• **Community** → Responsibility: Support local initiatives and avoid harmful practices.
	
	Step 4: Presentation
	
	• Present your **Stakeholder Map** and your **responsibility analysis** to the class (3 minutes).
	
	2. Discussing New Concept
	
	1. Concept Mapping
	
	Activity: Begin with the question: *"In our Activity 2, learners evaluated ethical issues, can you define ethics?"*
	
	On the board (or digital tool), create a **concept map** starting with **ethics** at the center.
	
	Branch out to:
		responsibilities of each and connect them to ethical principles and finally refine their understanding through teacher and peer feedback.
		
		This ensures that the activity is not just drawing a map but also embedding ethical responsibility into stakeholder relationships**.**
		
		This ensures students don't just memorize definitions but **apply ethical principles to business decisions** and see their impact on stakeholders and society.
		
		Instructions for Teacher:
		
		Concept Mapping
		• Ask students: *"In our Activity 2, learners evaluate ethical issues. Can you define ethics?"*
		
		Write their answers on the board.
		
		Share short definitions of ethics (Greek *ethos*, dictionary, UNESCO).

	○ **Philosophy/Values Education** → guides personal choices ○ **Social Studies** → shapes laws and norms ○ **Business Ethics** → fairness, accountability, transparency ○ **Social Responsibility** → impact on society, environment, stakeholders Learners may contribute definitions (Greek "ethos," Merriam-Webster, UNESCO, etc.), and you connect them visually. Some definitions that can be considered are as follows: **Ethics** comes from the Greek word "ethos" which means custom, character, nature, and disposition. Ethics or moral philosophy are sets of principles that humans ought to do because that is what is "right" and/or "good". It is a discipline that examines, develops, improves, recommends right or wrong behavior and judgment. https://www.examveda.com/ethics-is-derived-from-the-greek-word-30381/ **Ethics:** the discipline dealing with what is good and bad and with moral duty and obligation (Merriam-Webster.com Dictionary) **Ethics** refers to the principles that govern individual and collective behavior, particularly concerning what is considered right or wrong. In the context of science and technology, ethics plays a crucial role in guiding research practices and innovations. It is also significant in the social and human sciences, were ethical considerations shape interactions and societal norms. (UNESCO) **Business ethics** refers to the values, principles, and policies that dictate how businesses and individuals conduct themselves. Business ethics extends beyond legal	Relate ethics to other subjects: • Philosophy → guides personal choices • Social Studies → shapes laws and norms Draw a circle in the center with the word **Ethics**. Make branches going out to: • Philosophy/Values Education • Social Studies • Business Ethics • Social Responsibility Add short notes on each branch: • Philosophy → personal choices • Social Studies → laws and norms • Business Ethics → fairness, accountability, transparency • Social Responsibility → society, environment, stakeholders Ask students to give examples for each branch. Let students suggest connections between branches. End by saying: *"Ethics connects personal values, social norms, business practices, and responsibility to society."*

	requirements to create a code of ethical conduct that guides employee behavior and builds trust between companies and their stakeholders. **Social responsibility** is defined as the ethical commitment of individuals and businesses to act in a way that positively affects society and the world. This social contract has become more important to investors and consumers looking for businesses that balance profit with social impact, according to McKinsey & Company. **Business ethics** sets internal standards for right and wrong, while social responsibility holds organizations accountable for their influence in society. In the Philippines, **Corporate Social Responsibility** (CSR) is legally defined through proposed legislation, House Bill No. 6131/CSR Act as the voluntary commitment of businesses to contribute to sustainable economic development by improving the quality of life of their workforce, local communities, and society at large. It focuses on ethical behavior, environmental protection, and stakeholder engagement. **Social Responsibility** is a mission of a firm to be involved and create an impact on the society's welfare and interest in economic, social, and environmental aspects parallel to the goal of the organization. Once a company is engaged in corporate social responsibility, it contributes positive results to customers, employees, stakeholders, and the business itself. It connotes social contract to the people that commonly are as follows: *https://commons.wikimedia.org/* • Creates environmentally friendly products to reduce pollution in air, soil, and water. • Provide best quality products with reasonable price • Practice ethical labor codes	**Discussion through Guide Questions on:** A. Stakeholder Responsibilities • How do entrepreneurs show fairness to employees and customers? • What happens if accountability is ignored in product safety? • Why is transparency important for investors and the community? B. Social Responsibility • How does CSR balance profit with social impact? • Can you give examples of businesses in the Philippines practicing CSR? • How does community engagement strengthen trust in SMEs? C. Frameworks & Application • Which part of Carroll's Pyramid do you think is most challenging for SMEs? • How does the Triple Bottom Line (People, Planet, Profit) relate to sustainability? • Why must businesses consider all stakeholders, not just shareholders?

	• Help charities through donations and act of volunteerism • Participate in advocacy of the betterment of the environment. ***2. Teacher facilitates the discussion through guide questions on:*** **A. Stakeholder Responsibilities** **B. Social Responsibility** **Responsibilities of Entrepreneurs** • **Employees** → Provide fair wages, safe working conditions, and opportunities for growth. • **Customers** → Ensure product safety, quality, and truthful advertising. • **Suppliers** → Honor contracts, pay on time, and maintain fair dealings. • **Community** → Support local initiatives, avoid harmful practices, and contribute to social development. • **Government** → Comply with laws, pay taxes honestly, and follow regulations. • **Environment** → Practice sustainability, reduce waste, and protect natural resources. • **Investors** → Ensure profitability with transparency in financial reporting. **Ethical Principles** • **Fairness** → Equal treatment, just compensation, and non-discrimination. • **Accountability** → Owning up to decisions, protecting stakeholder welfare, and honoring commitments.	

	• **Transparency** → Honest communication, clear reporting, and openness in operations. **Key Aspects of Social Responsibility** 1. **Fairness** o Treat employees, customers, and suppliers justly. o Provide fair wages, fair contracts, and equal opportunities. 2. **Accountability** o Own up to decisions and their consequences. o Ensure product safety, honor commitments, and protect stakeholder welfare. 3. **Transparency** o Communicate honestly with stakeholders. o Practice clear financial reporting, truthful advertising, and openness in operations. 4. **Community Engagement** o Support local initiatives and contribute to social development. o Avoid harmful practices that negatively affect the community. 5. **Environmental Stewardship** o Adopt sustainable practices. o Reduce waste, conserve resources, and protect natural ecosystems. 6. **Compliance with Laws and Regulations** o Pay taxes honestly. o Follow government rules and industry standards. 7. **Investor Responsibility** o Ensure profitability while maintaining ethical standards. **Ethical Issues in Business Enterprises**	

	1. **Fairness** o Equal treatment of employees, customers, and suppliers. o Issues arise when wages are unjust; contracts are one-sided, or opportunities are denied. 2. **Accountability** o Entrepreneurs must own up to decisions and their consequences. o Issues occur when businesses ignore product safety, fail to honor commitments, or neglect stakeholder welfare. 3. **Transparency** o Honest communication and openness in operations. o Issues arise with false advertising, hidden financial practices, or lack of disclosure in business dealings. **C. Frameworks & Application** **Models and Frameworks of Social Responsibility** 1. **Carroll's Pyramid of CSR** o **Economic Responsibility** → Be profitable; the foundation of all responsibilities. o **Legal Responsibility** → Obey the law; follow rules and regulations. o **Ethical Responsibility** → Do what is right, fair, and just beyond legal requirements. o **Philanthropic Responsibility** → Contribute to society through voluntary initiatives. 2. **Triple Bottom Line (3Ps: People, Planet, Profit)** o **People** → Treat employees, customers, and communities fairly. o **Planet** → Protect the environment and adopt sustainable practices.	

	o **Profit** → Ensure financial viability while being socially responsible. 3. **Stakeholder Theory** o Businesses must consider the interests of all stakeholders (employees, customers, suppliers, community, government, environment, investors). o Responsibility is not only to shareholders but to everyone affected by business decisions. 4. **Corporate Citizenship Model** o Views businesses as "citizens" of society with duties to contribute positively. o Emphasizes accountability, fairness, and transparency in all dealings. 5. **Social Contract Theory in Business** o Businesses operate with an implicit contract with society. o They must respect societal norms, values, and expectations to maintain legitimacy. **3. Developing Mastery** **Activity 4: "Mapping Business Responsibilities: Stakeholders, Ethics, and Accountability"** **(Individual or in pairs)** Learners complete the table (Responsibilities, Ethical Issues, and Accountability of Business Enterprises), given the stakeholders.	**Activity 4: "Mapping Business Responsibilities: Stakeholders, Ethics, and Accountability"** **Instructions for Teacher:** • Tell students: *"Work alone or with a partner."* • Give them the table with columns: **Stakeholder | Responsibilities | Ethical Issues | Accountability**. • Instruct the learners to *Write the responsibilities of businesses for each stakeholder."*

Stakeholder	Responsibility of Entrepreneur	Ethical Issue (Fairness, Accountability, Transparency)	Accountability (How to show ethical practice)	Possible Consequence if Ignored
Employees	Provide fair wages, safe workplace	Fairness in pay and treatment	Transparent contracts, safe conditions	High turnover, low morale
Customers	Offer quality, safe products	Accountability for product safety	Honest marketing, clear labeling	Loss of trust, complaints
Suppliers	Pay on time, fair contracts	Fairness in agreements	Transparent terms, timely payments	Broken partnerships
Community	Support local initiatives	Accountability to society	CSR projects, open communication	Negative reputation
Government	Pay taxes, follow laws	Transparency in compliance	Honest reporting, legal adherence	Penalties, closure
Environment	Practice sustainability	Accountability for ecological impact	Eco-friendly packaging, waste reduction	Pollution, backlash
Investors	Ensure profitability, transparency	Transparency in financial reporting	Honest disclosures, fair returns	Loss of funding

List possible ethical issues if these responsibilities are not followed."

Explain how accountability should be shown."

- Remind: *"Keep answers short and clear."*
- After they finish, ask some students to share their answers.
- End by summarizing common responsibilities and ethical principles.
- *Possible answers are written in red.*

Instructional Design Framework

The teacher begins with **Input** by asking students to recall the different stakeholders and their responsibilities in business. This helps learners connect prior knowledge to the new lesson. In the **Development** stage, students analyze these responsibilities, identify possible ethical issues, and explain accountability using a structured table. Finally, in the **Feedback** stage, the teacher facilitates sharing of answers and encourages peer discussion. Through this exchange, students refine their understanding and relate the concepts to real-life situations in business ethics.

C. Demonstrating Knowledge and Skills	**1. Finding Practical Application** **Activity 5: "When Responsibility is Ignored: Consequences in Business"** **(Individual or in pairs)** Learners continue completing the table by writing about the possible consequences if responsibilities, ethical issues, and accountability are ignored.	**Activity 5: "When Responsibility is Ignored: Consequences in Business"** **Instructions for Teacher:** The teacher begins by reminding students that they already identified responsibilities, ethical issues, and accountability in the previous activity. Learners will now continue the same table by adding another column for possible consequences. The teacher explains that students should think about what might happen if businesses fail to meet their responsibilities, ignore ethical issues, or avoid accountability. After giving time for completion, the teacher asks volunteers to share their answers with the class. The teacher then summarizes the discussion by highlighting the common consequences and emphasizing how ignoring responsibilities can harm employees, customers, communities, and the business itself. **Instructional Design Framework** The teacher begins with **Input** by guiding students to recall the responsibilities of businesses and the ethical principles that support them. In the **Development** stage, students evaluate what could happen if these responsibilities and principles are ignored, focusing on the possible consequences for different stakeholders.

	2. Making Generalization **Activity 6: "My Two-Sentence Takeaway"** On a quarter of the intermediate paper, learners will write two sentences that will serve as their takeaway in the lesson.	Finally, in the **Feedback** stage, the teacher facilitates sharing of answers and encourages peer discussion. This exchange helps refine student understanding and highlights the importance of ethics in sustaining business success. **Activity 6: "My Two-Sentence Takeaway"** **Instructions for Teacher:** Ask each student to get a quarter sheet of intermediate paper. Tell them to write two short sentences that show their main learning or realization from the lesson. Remind them to keep their sentences clear and simple. After writing, invite a few students to share their takeaways. End by highlighting that these sentences reflect how they understood the lesson. **Rubric: My Two-Sentence Takeaway** **Criteria** | **Excellent (5 pts)** | **Good (3–4 pts)** | **Needs Improvement (1–2 pts)** **Clarity** | Sentences are very clear and easy to understand. | Sentences are mostly clear but may need improvement. | Sentences are unclear or confusing. **Relevance** | Sentences directly show learning about ethics, responsibility, or social responsibility. | Sentences partly show learning but are not very focused. | Sentences do not connect to the lesson.

		Scoring Guide (Total: 10 points): **9–10 points** → Excellent **7–8 points** → Good **5–6 points** → Satisfactory **1–4 points** → Needs Improvement **Instructional Design Framework** The teacher begins with the **Input** stage by asking students to recall the main points of the lesson on ethics, responsibilities, and social responsibility in business. In the **Development** stage, learners reflect on these ideas and write two short sentences on a quarter sheet of intermediate paper to express their personal takeaway or realization. Finally, in the **Feedback** stage, the teacher invites some students to share their sentences with the class, guiding a short discussion to highlight common themes. This sharing helps refine understanding and emphasizes the importance of connecting ethical principles to real-life business practices.
VI. ASSESSMENT *(Assessing Learnings)*	**Activity 7: "Ethics First: Advocacy Campaign for Responsible Business"** Ask learners to design an advocacy campaign for ethical business practices, digital or paper (Poster, Flyer or Media Post), share your campaign material with the class and explain how it promotes ethical business practices. (e.g., "Choose Fair Wages, Build Fair Futures").	

<table>
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Rubric: Advocacy Campaign for Responsible Business

Criteria	Excellent (5 pts)	Good (3–4 pts)	Needs Improvement (1–2 pts)
Message & Relevance	Clear slogan and message strongly promote ethical business practices (e.g., fairness, accountability, transparency).	Message promotes ethics but may lack focus or strength.	Message is unclear or does not connect to ethical practices.
Creativity & Presentation	Campaign material (poster, flyer, or media post) is creative, neat, and engaging; explanation is clear.	Campaign material shows some creativity and effort; explanation is understandable.	Campaign material is incomplete, lacks creativity, or explanation is weak.

</td></tr>
<tr><td>VII. REFLECTION
(Feedback and Continuous Improvement)</td><td>Result of performance task in Activity 7: “Ethics First: Advocacy Campaign for Responsible Business” that the learners need to enhance.</td></tr>
<tr><td>VIII. USE OF GENERATIVE AI</td><td>In preparing this Learning Exemplar (LE), the author(s) used Co-pilot and ChatGPT to check grammar, generate suggested activities and rubric aligned with learning objectives and competency and rephrase statement. The author(s) reviewed and finalized the writing of the content. The author(s) take(s) full responsibility for the content of this LE.</td></tr>
</table>

Learning Area	Introduction to Organization and Management	Lesson Exemplar	11

I. OBJECTIVES	
A. Content Standard	*Learners demonstrate understanding of control concepts and techniques and their relationship to management functions among small and medium enterprises while valuing social responsibility and sustainable business practices.*
B. Performance Standard	*The learners prepare an advocacy campaign material for an existing business, promoting ethical business practices integrating United Nations Sustainable Development Goals (SDGs).*
C. Learning Competencies	*Analyze issues and implications of the United Nations Sustainable Development Goals (SDGs) to small and business enterprises*
II. REFERENCES and MATERIALS (*Selecting Resources and Material*)	https://sdgs.un.org/goals https://populationmatters.org/un-sdgs/?gad_source=1&gad_campaignid=2084917436&gbraid=0AAAADyIiKDmGQ19aQ9yN3JTa9u1cdu7j&gclid=EAIaIQobChMI_7ql2eKzlAMVJlkPAh14lAJIEAAYBCAAEgKpTvD_BwE https://business.inquirer.net/510363/dti-jollibee-partner-to-cut-plastic-waste?utm_source=chatgpt.com
III. CONTENT *(Sequencing Content)*	*Sustainable Development Goals (SDGs)* 1. Understanding the Sustainable Development Goals (SDGs) 2. Relevance of SDGs to Small and Business Enterprises 3. Business Issues and Challenges Related to SDGs 4. Sustainable and Responsible Business Practices in the Community
IV. OBJECTIVES *(Setting Clear Objectives and Analyzing the Tasks)*	*1. explain the concepts of the United Nations Sustainable Development Goals (SDGs);* *2. explain the relevance of selected SDGs to small and business enterprises;* *3. apply SDGs to real-life examples of small or local businesses;* *4. examine the issues encountered by small and business enterprises in aligning with SDGs;* *5. assess the implications of SDGs on the operations, sustainability, and growth of small and business enterprises; and* *6. reflect on the practical ways small businesses can align with selected SDGs.*

<table>
<tr><td colspan="2">V. PROCEDURES

(Selecting Strategies, Making Meaningful Content, Delivering Lesson and Assessing Learning)
This section focuses on selecting learner-centered, evidence-based instructional approaches such as problem-based learning, collaborative tasks, interdisciplinary integration, and technology-enhanced instruction. These strategies are intended to foster active engagement, critical thinking, and adaptability across diverse learning pathways. The chosen approaches and methodologies will be reflected through varied and relevant activities and assessments that emphasize real-world relevance and application, thereby enhancing learner engagement and comprehension.
(Each part shall have 2-3 varied activities)</td><td>ANNOTATIONS

*Instructions to the teacher on how to facilitate the activities.
*In the Annotation, explicitly explain how the IDF is applied in each part of the lesson</td></tr>
<tr><td>A. Activating Prior Knowledge</td><td>1. Activating Prior Knowledge
Strategy: Inquiry-Based Learning

Activity 1: “Decode the Picture”

Instructions:
a) Study the pictures presented and identify the common issues shown in each picture. Connect issues to business ethics and social responsibility.
b) Share your insights with the class by answering the questions given.
c) Which issue is common in your community?
d) Should businesses care about these concerns? Why or why not?</td><td>Activity 1: “Decode the Picture”
This activity applies to the inquiry-based approach by encouraging learners to analyze visual stimuli and identify real-world issues affecting businesses and communities. It promotes learner-centered engagement because students actively construct meanings from the images through observation and discussion. The activity also develops reflective thinking as learners connect community concerns to business responsibilities.
Teacher’s Tasks:
Preparation: Select and present pictures showing social or business issues (e.g., pollution, unfair labor, unsafe products).
Instructions: Ask learners to study the pictures and identify common issues.</td></tr>
</table>

		Facilitation: Guide learners with questions: 1. Which issue is common in your community? 2. Should businesses care about these concerns? Why or why not? Possible responses of learners: Question 1: ● In our neighborhood, improper waste disposal is very common. ● Flooding because of clogged canals is a concern of our community. ● Plastic packaging is still being used by business establishments. ● Littering is a common concern in our place. Question 2: ● Yes, because businesses have a big impact on the environment and the people living in it. ● Yes, because these businesses have a responsibility for making sure that the community is clean and safe. ● Yes, because customers now a days are more likely to support businesses, they believe care for society and the environment.

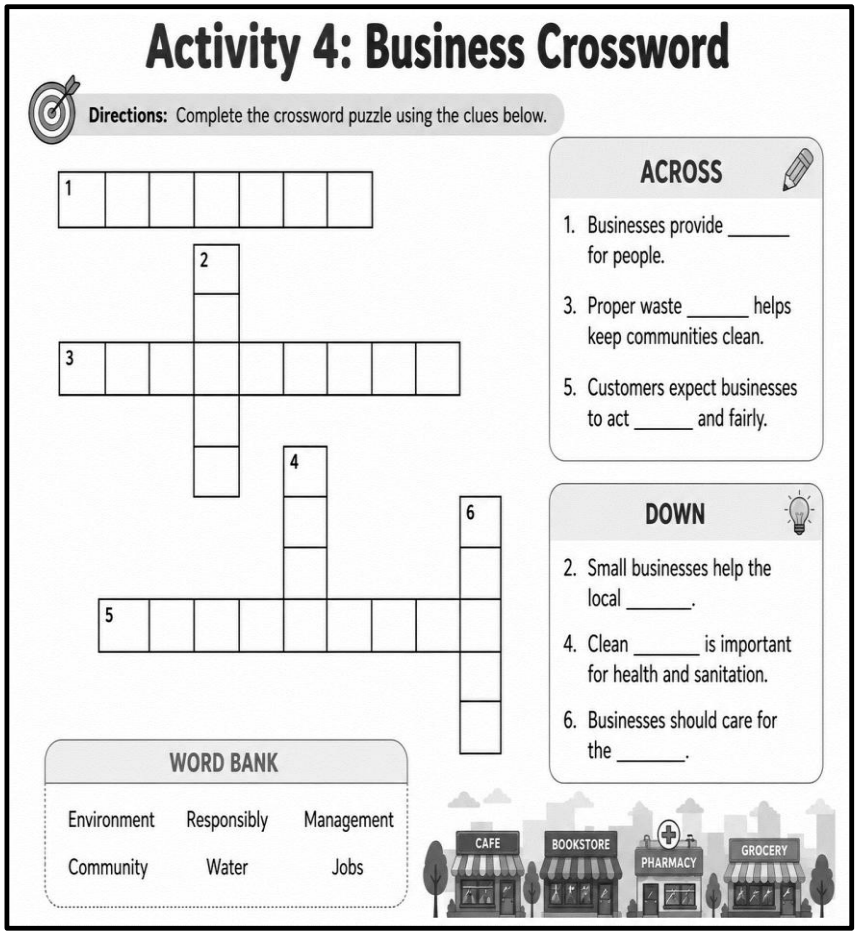
	Strategy: Reflective Learning ***Activity 2: Business Reality Check*** ***Instructions:*** a) Think of a small business found in your community such as a sari-sari store, bakery, or local shop. b) Answer the guide questions by explaining how businesses help society and what responsibilities they have aside from earning profit. c) Complete the graphic organizer provided by your teacher by identifying the contributions and responsibilities of your chosen business. d) Share your answers with a partner or group and compare your ideas and insights. e) Participate in the class discussion and listen to the different perspectives shared by your classmates. f) Write a short reflection by completing the statement: "If I were an entrepreneur, my top responsibility would be…"	Reflection: Encourage learners to connect issues to business ethics and social responsibility. Feedback: Clarify misconceptions and highlight how businesses impact people and society. ***Activity 2: Business Reality Check*** The activity promotes **reflective thinking** and **constructivist learning** because learners connect prior experiences with concepts related to business responsibility. It strengthens **learner agency** by allowing students to share personal observations about businesses in their communities. Through classroom sharing, learners engage in **collaborative discourse** while organizing and presenting their ideas. **Teacher's Tasks:** 1. Contextual Anchoring Begin by asking learners to recall and share examples of small businesses in their community (e.g., sari-sari store, bakery, local tech shop). This anchors the lesson in real-life contexts familiar to them, making reflection more meaningful. 2. Guided Reflection Questions Use the provided prompts to stimulate critical thinking: -How can businesses positively affect society? -What responsibilities do businesses have aside from earning profit?

		-Encourage learners to connect their answers to ethical principles (fairness, accountability, transparency). 3. Organizer Completion -Provide a simple graphic organizer (e.g., two-column chart: Business Contribution vs. Social Responsibility). -Learners fill in the organizer with reflections based on their chosen business. 4. Pair/Group Sharing -Allow learners to share their organizer with a partner or small group. -Encourage them to compare insights and highlight differences in perspectives. 5. Class Synthesis -Collect key points from groups and write them on the board. 6. Summarize how businesses can balance profit and responsibility. 7. Personal Reflection -Ask learners to write a short reflection: "If I were an entrepreneur, my top responsibility would be…"

	2. Establishing the Purpose of the Lesson ***Strategy: Case-based Learning*** ***Activity 3: "Why does it matter?"*** ***Instructions:*** a) Read the Jollibee case story carefully and identify the environmental issues presented in the scenario. b) Answer the guide questions by explaining the problem, the people affected, and the responsibilities of businesses toward society and the environment. o What problem is shown in the situation? o Who are the people affected by the problem? o Do you think businesses should be responsible for their actions? Why or why not? o In what ways can learning about SDGs benefit you as a student? c) Analyze how responsible business practices contribute to sustainability and explain how learning about SDGs may help you as a student. d) Discuss your answers with your classmates or group members and compare your perspectives and insights. e) Reflect on the possible effects of ignoring sustainability issues, particularly on customer trust, community welfare, and the environment. f) Participate actively in the class discussion and listen to the different viewpoints shared by your classmates. g) Write a short reflection about the importance of responsible and sustainable business practices. ***Business Story: Jollibee*** *has faced public criticism in recent years regarding the number of single-use plastics used in takeout and delivery transactions, particularly plastic utensils, cups, straws, and packaging materials. Many customers and*	**Activity 3: "Why Does It Matter?"** This activity utilizes a **case-based and inquiry-based approach** by presenting an authentic business issue that learners analyze critically. It supports **competency-based learning** as students evaluate business accountability and sustainability practices using evidence from the scenario. The activity develops **reflective thinking** by encouraging learners to examine the relevance of responsible business practices in real-life situations. **Teacher's Tasks:** 1. Prepare the Jollibee case story highlighting the issue of single-use plastics. -Ensure learners have access to the scenario. 2. For the introduction -Begin with a statement: "Businesses face dilemmas where profit and responsibility collide. Let's analyze how Jollibee responded to environmental concerns and why it matters." -Clarify the purpose: to evaluate business responsibility and connect it to sustainable development. 3. Present the case and ask learners to read carefully. Guide them to answer the questions: -What problem is shown in the situation?

	environmental advocates raised concerns online about how fast-food packaging contributes to plastic pollution and clogged waterways in the Philippines. *Because of increasing environmental concerns, Jollibee Foods Corporation later partnered with government agencies and private organizations to reduce plastic waste and support sustainability initiatives. The company introduced campaigns encouraging customers to decline plastic utensils during takeout and delivery orders and began supporting plastic waste recovery programs.*	-Who are the people affected by the problem? -Should businesses be responsible for their actions? Why or why not? -In what ways can learning about SDGs benefit you as a student? 4. Teachers may move around the classroom to support learners as they analyze the case. 5. Provide deeper thinking follow-up questions like: - What risks do businesses face if they ignore sustainability?" - How might customer trust be affected by Jollibee's decision?" Encourage learners to connect their answers to ethical principles: fairness, accountability, and transparency. 6. Class Sharing Invite learners to present their answers in small groups or as a class discussion. Highlight diverse perspectives and emphasize the importance of balancing profit with responsibility. 7.Summarize key points -The problem: plastic waste and pollution. -Stakeholders: customers, community, environment, regulators. -Responsibility: businesses must act ethically and sustainably. 8.You may provide reinforcement activity: "Businesses earn trust and sustainability when they act responsibly."

	Strategy: Constructivist Learning ***Activity 4: "Business Crossword Challenge"*** ***Instructions:*** a) Read each clue thoughtfully and identify the word being described. b) Write the correct answer in the appropriate boxes of the crossword puzzle. c) Use the word bank provided to help you complete the puzzle. d) Review your answers and make sure that the words fit correctly both across and down. e) Be prepared to participate in the class discussion after completing the activity. o What words or ideas did you discover from the crossword puzzle? o How are the words connected to businesses and communities? o Why is it important for businesses to act responsibly?	9. Provide reflection questions to deepen the lesson. **Activity 4: "Business Crossword Challenge"** The activity promotes **active learner engagement** through gamified learning tasks that reinforce learners' prior knowledge about business and community concepts. It also supports the **constructivist approach** because learners independently derive meaning from clues and connect them to familiar concepts. **Teacher's Tasks:** 1. Print the "Business Crossword Puzzle" activity. 2. Introduce the activity by stating: *"Businesses play an important role not only in earning profit but also in helping communities and protecting the environment. Let us discover important business concepts through this crossword challenge."* 3. Clarify the purpose of the activity: o to activate learners' prior knowledge about businesses and community responsibility; o to prepare learners for the discussion on Sustainable Development Goals (SDGs).

		4. Present the crossword puzzle and instruct learners to read the clues carefully before answering. 5. Encourage learners to compare and discuss their answers with a partner to promote collaboration and exchange ideas. 6. Facilitate class sharing by asking selected learners to explain their answers and relate them to real-life business practices in the community. 7. Facilitate a discussion using the guide questions: ○ What words or ideas did you discover from the crossword puzzle? ○ How are the words connected to businesses and communities? ○ Why is it important for businesses to act responsibly? 8. Emphasize the key ideas from the activity: ○ businesses influence communities and the environment; ○ responsible business practices contribute to community welfare; and ○ businesses have responsibilities beyond profit generation. 9. Expected Output of Learners: • Completed Business Crossword Puzzle • Participation in class discussion and sharing of insights related

		to responsible business practices 11. To ensure a smooth transition to the next activity, you may say this: *"The words and ideas you identified in the crossword puzzle show that businesses affect both society and the environment. In the next activity, you will connect actual business practices to specific Sustainable Development Goals through the activity 'SDG and Business Match-Up.'"*
B. Instituting New Knowledge	**1. Presenting Examples** ***Strategy: Associative and Cognitive Learning*** ***Activity 5: "SDG and Business Match-Up"*** ***Instructions:*** *Match Column A with Column B by writing the letter that corresponds to the answer.*	**Activity 5: "SDG and Business Match-Up"** This activity promotes **connection** and **context** as learners relate business practices to the corresponding Sustainable Development Goals (SDGs). It supports **ideational** learning experience by enabling learners to analyze the relationship between sustainability concepts and real-life business applications. The activity also fosters **learner-centered engagement** and **competency-based learning** as students demonstrate understanding through concept association and application.

	Column A: Business Practices 1. Recycling plastic bottles 2. Giving fair salaries 3. Providing clean drinking water 4. Using solar panels in business establishments 5. Offering equal job opportunities 6. Supporting local farmers and suppliers 7. Conducting tree-planting activities 8. Donating excess food to communities 9. Providing quality employee training 10. Creating safe and healthy workplaces	**Column B: Sustainable Development Goals (SDGs)** A. Decent Work and Economic Growth B. Responsible Consumption and Production C. Clean Water and Sanitation D. Affordable and Clean Energy E. Gender Equality F. No Poverty G. Climate Action H. Zero Hunger I. Quality Education J. Good Health and Well-Being	**Teacher's Tasks:** 1.Print the SDG and Business Match-Up activity for students' use. 2.Introduce the activity to students and ask them to work on it individually. 3. When students are done answering the activity, have them exchange their work and check the answers of their classmates. 4.Facilitate a discussion that would lead to the definition of each SDG included in the "SDG and Business Match-Up" by asking students questions anchored on them. Instead of directly giving the definition of the SDGs, ask questions that will help students construct the meaning themselves. The following are questions that may be used for this purpose: **Decent Work and Economic Growth** 1. Why is giving fair salaries important to employees? 2. How can businesses help improve the lives of workers and contribute to economic growth?

	1. _____ **2.** _____ **3.** _____ **4.** _____ **5.** _____ **6.** _____ **7.** _____ **8.** _____ **9.** _____ **10.** _____ 1. B 2. A 3. C 4. D 5. E 6. F 7. G 8. H 9. I 10. J	**Responsible Consumption and Production** 3. Why is recycling important in businesses and communities? 4. How can responsible use of resources help reduce waste and protect the environment? **Clean Water and Sanitation** 5. Why is access to clean drinking water important to people and communities? 6. How can businesses help promote proper sanitation and water conservation? **Affordable and Clean Energy** 7. Why should businesses consider using renewable energy sources such as solar power? 8. How can clean energy benefit both businesses and the environment? **Gender Equality** 9. Why is it important for businesses to provide equal opportunities for all individuals? 10. How does fairness in employment promote equality in society? **No Poverty** 11. How can supporting local farmers and suppliers help reduce poverty in communities? 12. In what ways can businesses help improve the livelihood of people?

		Climate Action 12. Why are tree-planting activities important to the environment? 13. How can businesses contribute to addressing environmental concerns and climate change? **Zero Hunger** 14. How can donating excess food help communities and reduce hunger? 15. Why is reducing food waste important in society? **Quality Education** 16. Why should businesses invest in employee training and development? 17. How can education and training improve both workers and businesses? **Good Health and Well-Being** 18. Why is it important for businesses to provide safe and healthy workplaces? 19. How can healthy working conditions affect employees and productivity? 5. Guide the learners in identifying and explaining the definitions of other SDGs beyond those included in the match-up exercise. 6. Ask students to synthesize or generalize the lesson. To ensure systematic discussion, provide a

		structure of how the students will explain their insights by focusing on the following questions: o What did you learn from the activity? o What do all these SDGs have in common? o How can businesses contribute to sustainable development? 7. In transitioning to the next activity, you may say this: *"Now that you have matched business practices with different SDGs, let us further explore how actual Philippine businesses apply these goals in real-life situations through the 'Local Business Spotlight" activity.*

Strategy: Constructivist Approach

Activity 6: "Local Business Spotlight"

Instructions:

a) *Read and analyze each Philippine business example presented in the table.*
b) *Identify the Sustainable Development Goal (SDG) that best matches the business practice shown.*
c) *Write a short explanation in the last column describing why the business practice is connected to the chosen SDG.*
d) *Be prepared to share and explain your answers during the class discussion.*

Philippine Business	***Business Practice***	***SDG Connected***	***Why is it connected?***
Jollibee	*Encourages customers to lessen plastic utensil requests in deliveries.*		
SM Supermalls	*Conducts recycling and waste segregation programs*		
Mercury Drug	*Provides affordable medicines and health products*		
Globe Telecom	*Supports digital learning programs for students*		
Mang Inasal	*Provides jobs to local community members*		

Activity 6: "Local Business Spotlight"

This activity promotes context and connection as learners analyze actual Philippine businesses and relate their practices to Sustainable Development Goals (SDGs). It supports an exploratory and integrative learning experience through inquiry and evidence-based reasoning. The activity also fosters learner-centered engagement and collaboration as students justify their responses, exchange insights, and participate actively in class discussions.

1, Prepare the table on the Philippine business examples (Jollibee, SM Supermalls, Mercury Drug, Globe Telecom, Mang *Inasal*).

2. Review the Sustainable Development Goals (SDGs) to ensure accurate connections during discussion.

3. Provide learners with copies of the table or project for group work.

4. To introduce the lesson, begin with a statement: "*Businesses contribute to society in many ways. Let's connect their practices to the global Sustainable Development Goals."*

5. Explain the purpose of analyzing how local businesses align with SDGs and why these matters are for sustainable development.

6. Provide guidance on how students will complete the table:

		- Read and analyze each business example. -Identify the SDG that best matches the practice. -Write a short explanation in the last column. Remind them to focus on fairness, accountability, and transparency when making connections. 7. Move around the classroom to support learners as they complete the table. 8. Provide deepening activity by comparing responses across the class to highlight different perspectives. 9. Summarize connections: Jollibee → SDG 12 (Responsible Consumption and Production). SM Supermalls → SDG 11 (Sustainable Cities and Communities). Mercury Drug → SDG 3 (Good Health and Well-being). Globe Telecom → SDG 4 (Quality Education). Mang Inasal → SDG 8 (Decent Work and Economic Growth). Emphasize: *"Local businesses play a global role when they align with SDGs."* 10.Ask students to write a short reflection relative to this question: "*Which SDG do you think is most important for SMEs in your community, and why?"* 11. Anchor this activity to the next activity by saying this:

		"Through the Business Match-Up activity, you were able to connect different business practices to specific Sustainable Development Goals. This shows that businesses play an important role in addressing social, environmental, and economic concerns. To deepen your understanding of these concepts, let us now proceed to the activity 'Map Your Understanding,' where you will share and organize your ideas about sustainability, social responsibility, and SDGs."
	2. Discussing New Concept ***Strategy: Inquiry-Based Learning and Reflective Learning*** ***Activity 7: "Map Your Understanding"*** ***Instructions:*** Create a concept map showing your understanding of the concepts of Sustainability, Social Responsibility, and Sustainable Development Goals (SDGs). Include words, ideas, examples, or practices connected to each concept and show how the three terms are related.	***Activity 7: "Map Your Understanding"*** This activity supports **learner agency**, **connection**, and **collaboration** as learners organize and share their understanding of Sustainability, Social Responsibility, and SDGs through concept mapping. It also supports an **exploratory** and **constructivist** learning experience through reflection, association, and discussion. **Teacher's Tasks:** 1. Explain the activity to the students. 2. By employing pair strategy, ask students to collectively map out, structure, and deepen their understanding of the word's sustainability, social responsibility and sustainable development goals by

	Strategy: Case-Based Learning ***Activity 8: "Cause and Effect Analysis"*** ***Instructions:*** Analyze each business practice presented in the table. Identify and explain the possible positive effects of practicing it and the negative consequences if it is ignored. Write your answers clearly in the appropriate columns and be prepared to share your insights during the discussion. ***Business Practice*** | ***Positive Effect*** | ***Negative Effect if Ignored*** *Proper Waste Disposal* | | *Energy Conservation* | |	drawing a concept map relating to the three terms. 3.Building on the concept maps prepared by students facilitates a discussion to help learners crystallize their understanding of the three terms, including the relationship between these terms. ***Activity 8: "Cause and Effect Analysis"*** This activity aims to foster **exploration**, **critical thinking**, and **reflection** as learners examine and analyze the positive and negative effects of business practices related to sustainability. It also supports a **contextualized** and **inquiry-based** learning experience by encouraging learners to evaluate real-world business decisions and their implications on society and the environment. **Teacher's Tasks:** 1. Explain to students that the activity will focus on analyzing the positive and negative effects of business practices related to sustainability. 2. When students have completed the table, facilitate a class discussion and emphasize the importance of responsible business decisions to people, communities, and the

	3. Developing Mastery ***Strategy: Case-based Learning*** ***Activity 9: "Business Issue Explorer"*** ***Instructions:*** a) Read and analyze the business scenario carefully, paying close attention to the issues and concerns presented. b) Working in groups, identify the Sustainable Development Goal (SDG) related to the issue and examine how the situation affects the environment, the community, and the business. c) Complete the Case Analysis Worksheet by answering the guide questions clearly and using evidence from the scenario to support your answers. d) Be prepared to share and explain your insights during the class discussion.	environment by asking the following guide questions: o What possible consequences may arise if businesses ignore sustainability and social responsibility? o How can responsible business practices positively affect society and the environment? 3. Transition to the next activity: *"After analyzing the effects of business practices, let us now examine actual business situations and explore how companies address sustainability-related issues."* **Activity 9: "Business Issue Explorer"** This activity promotes **exploration**, **critical thinking**, and **reflection** through the analysis of authentic business issues related to sustainability and SDGs. It supports a **contextualized** and **competency-based** learning experience as learners evaluate real-world business challenges, practice problem-solving and decision-making skills, and justify their insights through guided analysis questions.

	Case Analysis Worksheet Template **Name:** _____ **Section:** _____ **Date:** _____ **Business Scenario** *Read the business scenario thoughtfully before answering the questions.* **Electronic Waste and Gadget Upgrades"** In recent years, Globe Telecom and other telecommunications companies in the Philippines promoted frequent gadget upgrades and device replacement programs as part of their mobile and internet services. While these programs provided customers with access to newer technology, environmental groups raised concerns about the growing amount of electronic waste or e-waste generated from discarded mobile phones, chargers, batteries, and electronic accessories. Improper disposal of electronic waste may release harmful chemicals into the environment and pose risks to public health and nearby communities. In response, Globe Telecom launched sustainability initiatives such as electronic waste collection drives and recycling programs to encourage proper disposal of old gadgets and electronic devices. Despite these efforts, the company still faced challenges in encouraging customers to participate consistently in proper e-waste disposal and recycling practices. **Guide Questions** 1. What environmental issues are presented in the scenario? _____ _____	**Teacher's Tasks:** 4. Introduce the activity by explaining that learners will analyze business issues related to sustainability and SDGs. 5. Present the guide questions and clarify unfamiliar terms or concepts before the analysis. 6. Divide the class into groups. Encourage them to examine the issue critically by identifying its effects on the environment, community, and business operations. 7. Facilitate class discussion by asking each group to present and justify their answers. 8. Transition to the next activity: *"After analyzing real-life business issues, let us now collaborate in identifying possible solutions and business actions that can address sustainability-related challenges."*

	2. Which Sustainable Development Goal (SDG) is related to the issue? 3. How does the issue affect the environment and the community? 4. What challenges does the company face in aligning with SDGs? 5. What actions can the business take to support sustainability while maintaining good customer service? Reflection: If you were the business owner, what would you do to address the issue responsibly?	

Criteria	5 Points	4 Points	3 Points	2 Points
Unders-tanding of the Issue	Clearly explains the business issue and demonstrates a deep understanding of the case.	Explains the issue clearly with minor lapses in understanding.	Explains the issue but lacks depth and clarity.	Shows limited understanding of the issue.
Connec-tion to SDGs	Correctly identify and thoroughly explain the related SDG.	Correctly identify the SDG with adequate explanation.	Identifies the SDG, but the explanation is unclear or incomplete.	Incorrect or weak connection to the SDG.
Analysis and Proposed Solutions	Provides insightful analysis and realistic, well-supported solutions.	Provides logical analysis and acceptable solutions.	Analysis and solutions are somewhat limited or unclear.	Analysis and solutions lack relevance or clarity.
Presenta-tion and Collabora-tion	Ideas are presented clearly and confidently; all members participate actively.	Presentation is organized with most members participating.	Presentation is somewhat organized with limited participation.	Presentation lacks organization and participation.

Strategy: Collaborative Learning
Activity 10: "Problem and Solution Organizer"

Instructions:

a) Work with your group in accomplishing the grid organizer provided.
b) Analyze the different business challenges presented and identify the related Sustainable Development Goals (SDGs).
c) Discuss and agree on your answers before completing the organizer with possible business actions that can address the identified challenges.

Activity 10: "Problem and Solution Organizer"

This activity fosters **collaboration**, **critical thinking**, and **connection** as learners work together to analyze business problems and propose possible solutions. It supports a **constructivist** and **contextualized** learning experience by encouraging learners to build solutions through shared understanding, prior knowledge, and collaborative discourse.

d) Be prepared to answer questions related to this activity.

Business Problem	Related SDG	Possible Business Action
Excessive use of plastic		
Low wages of employees		
Water Wastage		

Teacher's Tasks:

1. Instruct students to accomplish the grid organizer provided.
2. Group students and guide them in assessing the different business challenges and identifying the related Sustainable Development Goals (SDGs).
3. Encourage the students to discuss and agree on their answers before completing the organizer with possible business actions that may address the identified challenges.
4. After students have answered the grid, facilitate a short discussion using these guide questions:

    - What common issues or challenges were identified in the activity?
    - How do these business problems affect employees, communities, and the environment?
    - Why is it important for businesses to address these challenges responsibly?
    - Which proposed business action do you think is the most practical or effective? Why?
    - How can Sustainable Development Goals (SDGs) help guide businesses in solving real-world problems?

C. Demonstrating Knowledge and Skills

1. Finding Practical Application

Strategy: Reflective and Contextualized Learning
Activity 11: "SDG Community Inspection"
Instructions:

a) 1.Identify one nearby business found in your school or community.
b) 2.Examine the business practices using the checklist provided and mark either Yes or No for each observation by writing a checkmark.
c) 3.Answer the reflection questions based on your observations and identify the SDG-related practice that the business may improve on.
d) 4. Be prepared to share your answers and insights during the class discussion.

Name of the business:		
Observation	**Yes**	**No**
Uses environmentally friendly practices		
Treats their employees fairly		
Supports programs in the community		

Questions for Reflection:

- Which Sustainable Development Goal (SDG) do you think the business supports the most? Explain your answer.
- How do the business practices you observed contribute to the well-being of the community?
- If you were the owner of the business, what additional SDG-related initiative would you implement and why?

Activity 11: "SDG Community Inspection"

This activity applies **contextualized and experiential learning** because students examine actual businesses within their community. It promotes **learner agency** by allowing learners to independently assess business practices using the checklist provided. The reflective questions further develop **reflective thinking** and real-world application of sustainability concepts.

Teacher's Tasks:

1.Introduce the activity and explain that students will identify one nearby business in school or at their homes.
2.Ask students to examine the business practices using the checklist provided by either marking the Yes or No column with a checkmark. Then, ask them to answer the reflection questions.
3.Facilitate a short discussion on the SDG-related practice that the business may improve based on their answers in the checklist.

Strategy: Reflective and Constructivist Learning
Activity 12: "Create to Advocate"

Instructions:

a) Create an advocacy slogan that encourages businesses to practice social responsibility and support Sustainable Development Goals (SDGs). Ensure that your work is guided by the given rubric.
b) Present your slogan to the class and explain its meaning in 3–5 sentences to highlight the message of your advocacy. Be prepared to answer questions during the discussion.

Criteria	5 points	4 points	3 points	2 points
Relevance to SDGs	Slogan is clearly and strongly connection to SDGs and business responsibility	Slogan is connected to SDGs but needs slight improvement in focus.	Slogan shows limited connection to SDGs.	Slogan is unclear or does not connection to SDGs.
Creativity and Originality	Slogan is very creative, catchy, and original.	Slogan is creative but could be more memorable.	Slogan has some creativity but is common or predictable.	Slogan lacks creativity or originality.
Clarity of Message	Message is very clear, meaningful, and easy to understand.	Message is clear but may need stronger wording.	Message is somewhat clear but needs explanation	Message is confusing or difficult to understand.
Presentation	Presentation clearly and completely explains the meaning in 3-5 sentences.	Presentation provides the meaning but lacks some details	Presentation is very brief and partly unclear	Presentation is vague.

Activity 12: "Create to Advocate"

The activity develops **learner agency**, **creativity**, and **reflection** as learners create advocacy slogans based on their understanding of SDGs and business responsibility. It supports a **constructivist** and **learner-centered** learning experience through meaningful expression, collaborative discourse, and presentation of ideas.

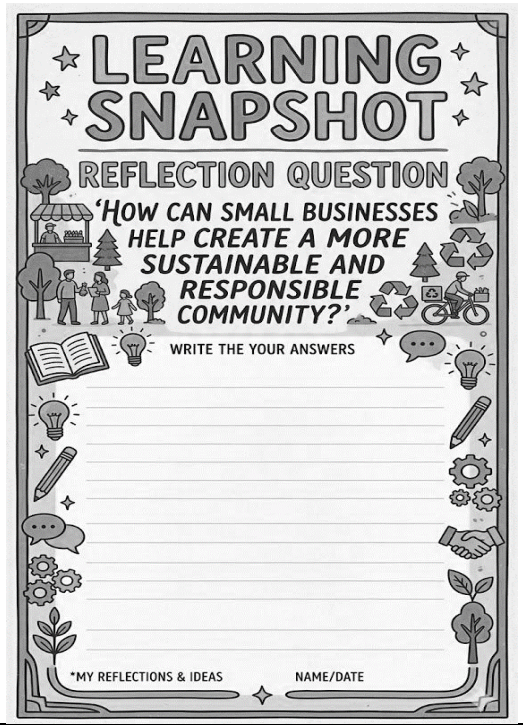
Teacher's Tasks:

1. Discuss the importance of advocacy and the role of businesses in supporting the SDGs.
2.Ask students to create an advocacy slogan encouraging business to practice social responsibility and support SDGs.
3.Present the rubric in assessing students' work.
4. Ask students to present their outputs.
5.Facilitate a brief discussion employing these guide questions:

- What message does your slogan communicate about sustainability and responsible business practices?
- How does your slogan encourage businesses or people to support SDGs?
- Which SDG or business value is reflected in your slogan? Explain your answer.

		○ Why do you think your slogan is meaningful and relevant to the community?
	2. Making Generalization ***Strategy: Reflective and Constructivist Learning*** ***Activity 13: "Finish What Matters"*** ***Instructions:*** a) Recall the important concepts discussed about SDGs and business responsibility and use these ideas in completing the given statements. b) Complete the unfinished statements by relating SDG concepts to business practices and ensure that your answers reflect meaningful understanding of the lesson. c) Be prepared to share and explain your responses during the class discussion. **Complete the statements:** ● I learned that SDGs are _____. ● Small businesses contribute to society by _____. Therefore, _____. ● One important SDG for businesses is _____ because _____.	**Activity 13: "Finish What Matters"** This activity promotes **reflective and constructivist learning** because students synthesize key concepts from the lesson and express them through statement completion. It supports **competency-based learning** by allowing learners to demonstrate understanding through meaningful generalizations and personal insights. **Teacher's Tasks:** 1. Ask the learners to recall the important concepts discussed about SDGs and business responsibility. 2. Present the unfinished statements and instruct the learners to complete them using ideas and insights gained from the lesson. 3. Encourage learners to relate SDG concepts to real-life business practices and community situations in responses. 4. Allow selected learners to share and explain their answers to the class. 5. Facilitate a brief discussion to emphasize important insights, generalizations, and the

		significance of responsible and sustainable business practices. o Why is it important for businesses to support Sustainable Development Goals (SDGs)? o What lesson or realization did you gain about responsible and sustainable business practices?
	Strategy: Reflective and Constructivist Learning ***Activity 14: "Learning Snapshot"*** ***Instructions:*** a) Analyze the reflection of question by relating the role of small businesses to sustainability, social responsibility, and community development. b) Write a brief reflection paragraph on the Learning Snapshot card expressing your insights and understanding of how businesses can contribute to a more sustainable and responsible community. c) Be prepared to share and explain your responses during the class discussion.	**Activity 14: "Learning Snapshot"** The activity develops **reflective thinking** by encouraging learners to connect lesson concepts to real-life business and community practices. It promotes **learner agency** because students express personal insights and realizations through written reflection. Sharing responses also fosters **collaborative discourse** and deeper understanding of sustainability concepts 1. Present the reflection question and guide the learners in relating small businesses to sustainability, social responsibility, and community development. 2. Instruct the learners to write a brief reflection paragraph on the Learning Snapshot card expressing their insights and understanding of the lesson.

		3. Encourage learners to support their reflections with ideas and examples discussed during the lesson. 4. Allow selected learners to share and explain their responses to the class. 5. Facilitate a short synthesis emphasizing the importance of responsible and sustainable business practices in community development.
VI. ASSESSMENT *(Assessing Learnings)*	**Directions: Read each test item carefully and identify the correct option by writing the letter that corresponds to your answer.** 1. A small enterprise provides fair wages, safe working conditions, and stable employment to community members. Which SDG does this support? A. Quality Education B. Reduced Inequalities C. Sustainable Cities and Communities D. Decent Work and Economic Growth 2. A coastal community conducts cleanup drives to prevent plastics from reaching the sea and harming marine life. Which SDG is most related to? A. Life on Land B. Climate Action C. Life Below Water D. Responsible Consumption and Production	

	3. A school implements programs that improve access to learning materials, digital tools, and lifelong learning opportunities. Which SDG addresses? A. Quality Education B. Reduced Inequalities C. Peace, Justice, and Strong Institutions D. Industry, Innovation, and Infrastructure 4. A city launches tree-planting activities and campaigns to reduce greenhouse gas emissions. Which SDG is advanced? A. Life on Land B. Climate Action C. Affordable and Clean Energy D. Sustainable Cities and Communities 5. Government agencies, businesses, and civil society groups work together to address poverty, education, health, and environmental concerns. Which SDG emphasizes this cooperation? A. Reduced Inequalities B. Partnerships for the Goals C. Peace, Justice, and Strong Institutions D. Industry, Innovation, and Infrastructure 6. A community experiences frequent water shortages, and many families have difficulty accessing safe drinking water. A local business wants to help address the issue while continuing its operations. Which action best demonstrates support for the relevant SDG? A. Increase the prices of bottled water during shortages B. Install a water refilling system and promote responsible water use C. Sell more plastic containers for water storage D. Limit water access only to paying customers 7. A company ensures that men and women are hired, promoted, and trained based on qualifications and performance. Which conclusion can best be drawn from this practice? A. The company is focusing only on increasing its profits. B. The company is avoiding the need to train employees. C. The company is prioritizing only male leadership development. D. The company promotes fair participation and reduces gender-based barriers. 8. A business installs solar panels to reduce dependence on fuels and lower electricity costs. Which statement best explains the implication of this action?

	A. It reduces the need for customer service. B. It prevents the business from expanding its operations. C. It supports cleaner energy use and lessens environmental impact. D. It removes the responsibility of the business to pay employees fairly. 9. A restaurant reduces food packaging waste by encouraging reusable containers and proper waste segregation. Which assessment best explains why this practice is sustainable? A. It increases the use of disposable materials. B. It focuses only on attracting more customers. C. It eliminates the need for food safety standards. D. It minimizes waste and promotes responsible use of resources. 10. A small enterprise provides fair wages, safe working conditions, and stable employment to community members. Which interpretation best reflects the value of this business practice? A. It proves that businesses no longer need to earn profit. B. It shows that workplace safety is less important than productivity. C. It shows that businesses can contribute to economic growth and workers' welfare. D. It means that employees should go to work every single day without having to receive benefits. **SDG Business Infographic** **Instructions:** 1. Create an infographic showing how businesses can support Sustainable Development Goals (SDGs) through responsible and sustainable practices. 2. Include relevant information, examples, slogans, symbols, or illustrations related to SDGs and business responsibility. 3. Ensure that your infographic is clear, creative, organized, and aligned with the given rubric. 4. Be prepared to present and explain the message of your infographic to the class.

Rubric for the Infographic

Criteria	10 Points	8 Points	6 Points	4 Points
Content and Relevance	Information is accurate, detailed, and strongly connected to SDGs and responsible business practices.	Information is accurate and connected to SDGs, with minor lapses in detail.	Information is somewhat accurate but lacks clarity and relevance in some parts.	Information is inaccurate, unclear, or weakly connected to the topic.
Creativity and Visual Presentation	Infographic is highly creative, visually appealing, and effectively uses graphics, colors, and layout.	Infographic is creative and visually organized.	Infographic shows limited creativity and visual organization.	Infographic lacks creativity and visual appeal.
Organization and Explanation	Ideas are very clear, organized, and thoroughly explained during the presentation.	Ideas are organized and adequately explained.	Ideas are somewhat organized, but explanation lacks clarity.	Ideas are poorly organized, and explanation is unclear or incomplete.

VII. REFLECTION *(Feedback and Continuous Improvement)*	*This section presents the key highlights and challenges encountered by both teachers and learners during the teaching-learning process throughout the unit. It also includes the adjustments made by the teacher to improve instruction.*
VIII. USE OF GENERATIVE AI	In preparing this Learning Exemplar (LE), the author(s) used Gemini and ChatGPT to harvest suggested activities and in generating images. The author(s) reviewed and finalized the writing of the content. The author(s) take(s) full responsibility for the content of this LE.