I.8. Instruction is enriched through the use of, **at least, ten (10)** of the following techniques/strategies:

I.8.1. film showing;



Film viewing during the Cost Accounting and Control class.

I.8.2. projects;



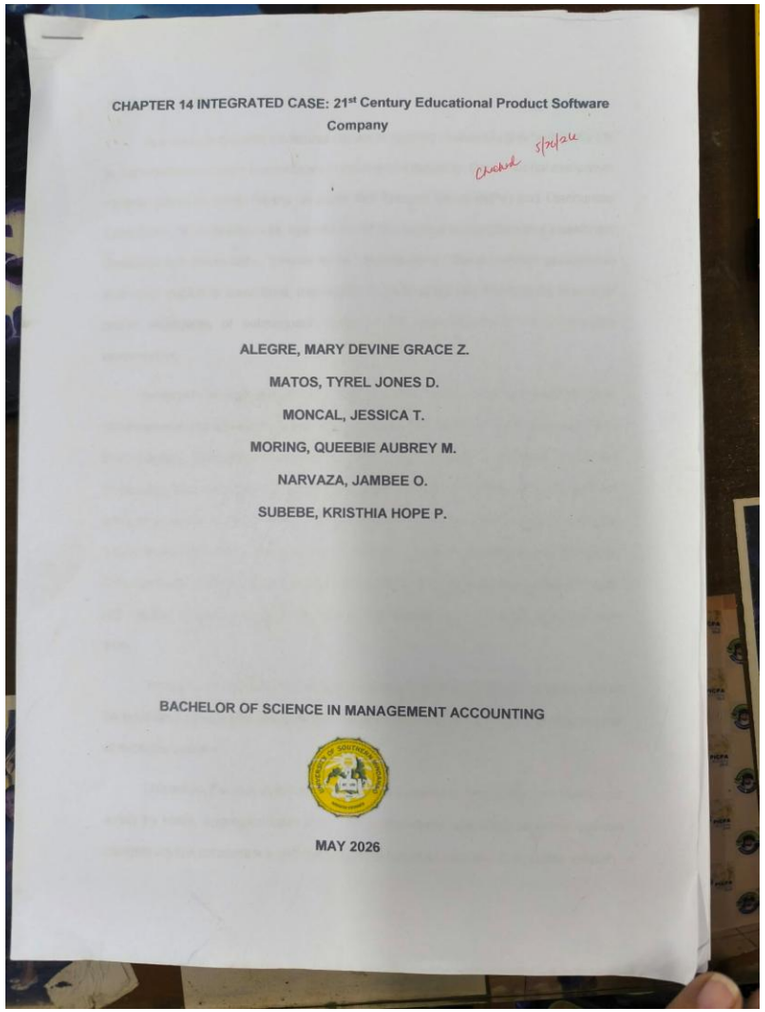
Project presentation of students during the Innovation and Strategy Formulation class.

I.8.3. group dynamics;



Group activity in the course Financial Management.

I.8.4. case study;



CHAPTER 14 INTEGRATED CASE: 21st Century Educational Product Software Company

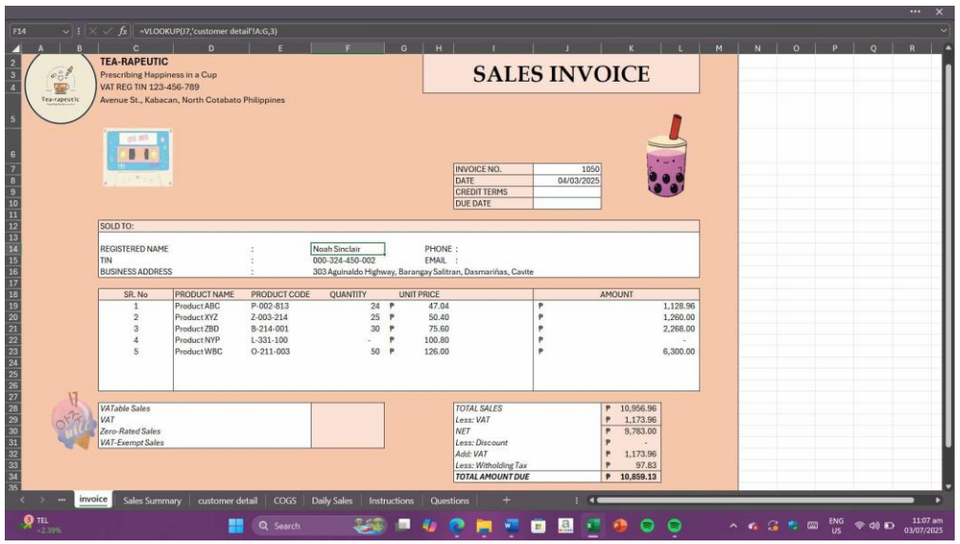
ALEGRE, MARY DEVINE GRACE Z.
MATOS, TYREL JONES D.
MONCAL, JESSICA T.
MORING, QUEEBIE AUBREY M.
NARVAZA, JAMBEE O.
SUBEBE, KRISTHIA HOPE P.

BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING

MAY 2026

Sample of case study submitted by the students in Valuation Methods course.

I.8.6. simulations;



TEA-RAPEUTIC
Prescribing Happiness in a Cup
VAT REG TIN 123-456-789
Avenue St., Kabacan, North Cotabato Philippines

SALES INVOICE

INVOICE NO.	1050
DATE	04/03/2025
CREDIT TERMS	
DUE DATE	

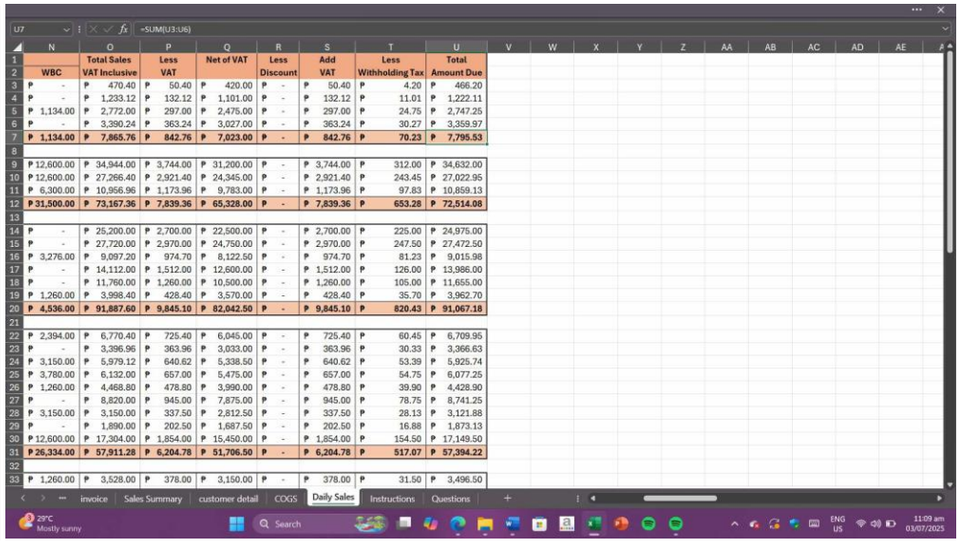
SOLD TO:

REGISTERED NAME	:	Noah Sinclair	PHONE :	
TIN	:	000-324-450-002	EMAIL :	
BUSINESS ADDRESS	:	303 Aguinaldo Highway, Barangay Salitran, Dasmariñas, Cavite		

SR. No	PRODUCT NAME	PRODUCT CODE	QUANTITY	UNIT PRICE	AMOUNT
1	Product ABC	P-002-813	24	₱ 47.04	₱ 1,128.96
2	Product XYZ	Z-003-214	25	₱ 50.40	₱ 1,260.00
3	Product ZBD	B-214-001	30	₱ 75.60	₱ 2,268.00
4	Product NYP	L-331-100	-	₱ 100.80	₱ -
5	Product WBC	O-211-003	50	₱ 126.00	₱ 6,300.00

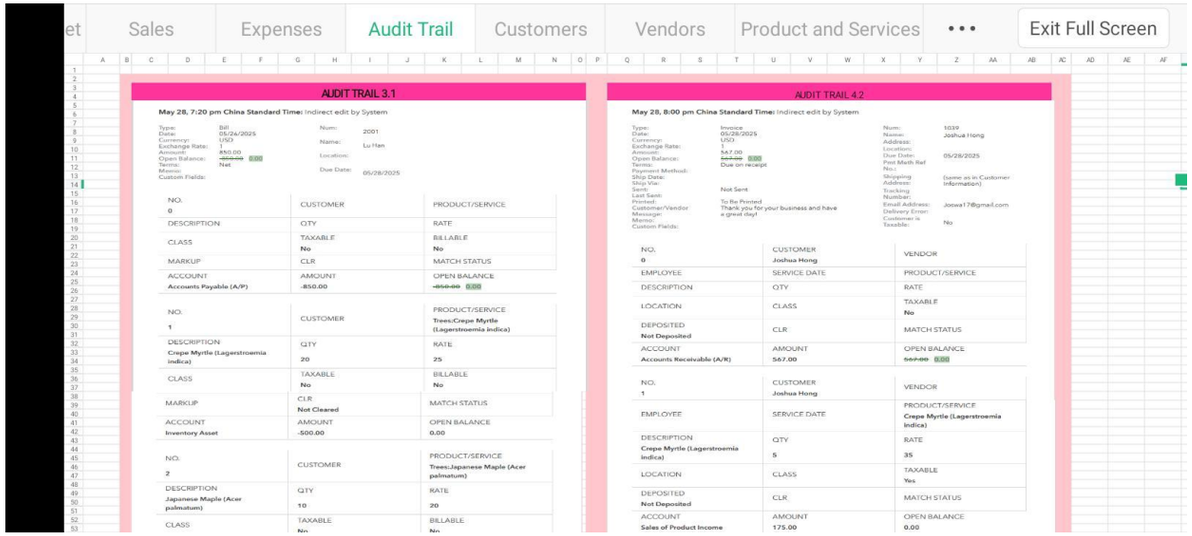
VATable Sales	
VAT	
Zero-Rated Sales	
VAT-Exempt Sales	

TOTAL SALES	₱ 10,956.96
Less: VAT	₱ 1,173.96
NET	₱ 9,783.00
Less: Discount	₱ -
Add: VAT	₱ 1,173.96
Less: Witholding Tax	₱ 97.83
TOTAL AMOUNT DUE	₱ 10,859.13

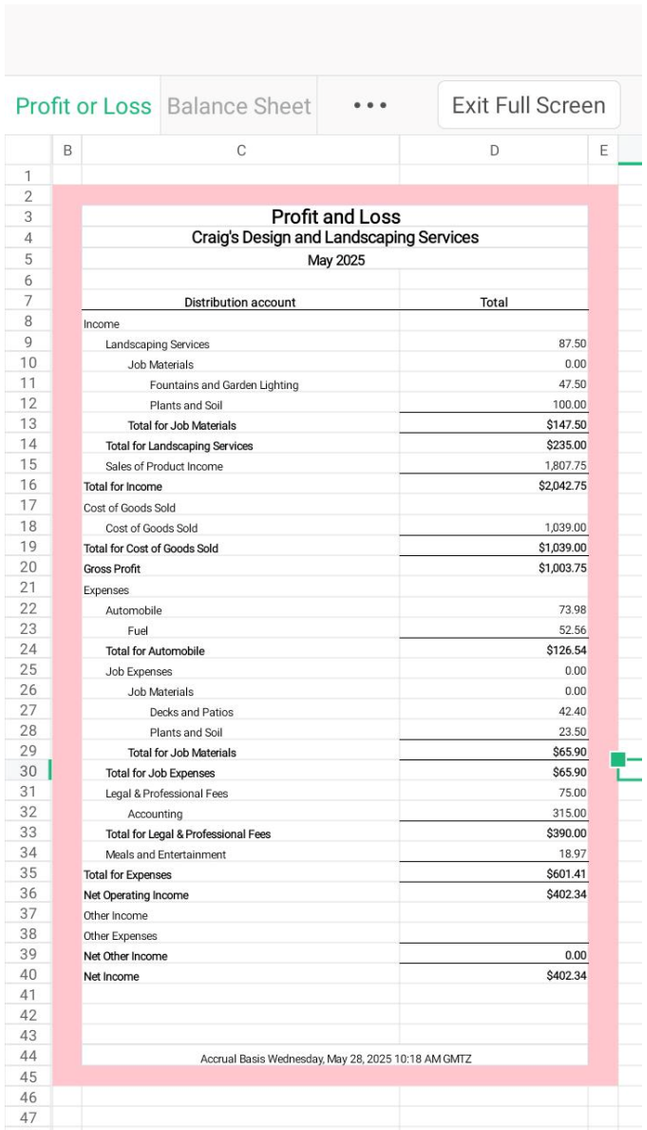


WBC	Total Sales VAT Inclusive	Less VAT	Net of VAT	Less Discount	Add VAT	Less Withholding Tax	Total Amount Due
₱ -	₱ 470.40	₱ 50.40	₱ 420.00	₱ -	₱ 50.40	₱ 4.20	₱ 466.20
₱ -	₱ 1,233.12	₱ 132.12	₱ 1,101.00	₱ -	₱ 132.12	₱ 11.01	₱ 1,222.11
₱ 1,134.00	₱ 2,772.00	₱ 297.00	₱ 2,475.00	₱ -	₱ 297.00	₱ 24.75	₱ 2,747.25
₱ -	₱ 3,390.24	₱ 363.24	₱ 3,027.00	₱ -	₱ 363.24	₱ 30.27	₱ 3,359.97
₱ 1,134.00	**₱ 7,865.76**	**₱ 842.76**	**₱ 7,023.00**	**₱ -**	**₱ 842.76**	**₱ 70.23**	**₱ 7,795.53**
₱ 12,600.00	₱ 34,944.00	₱ 3,744.00	₱ 31,200.00	₱ -	₱ 3,744.00	₱ 312.00	₱ 34,632.00
₱ 12,600.00	₱ 27,266.40	₱ 2,921.40	₱ 24,345.00	₱ -	₱ 2,921.40	₱ 243.45	₱ 27,022.95
₱ 6,300.00	₱ 10,956.96	₱ 1,173.96	₱ 9,783.00	₱ -	₱ 1,173.96	₱ 97.83	₱ 10,859.13
₱ 31,500.00	**₱ 73,167.36**	**₱ 7,839.36**	**₱ 65,328.00**	**₱ -**	**₱ 7,839.36**	**₱ 653.28**	**₱ 72,514.08**
₱ -	₱ 25,200.00	₱ 2,700.00	₱ 22,500.00	₱ -	₱ 2,700.00	₱ 225.00	₱ 24,975.00
₱ -	₱ 27,720.00	₱ 2,970.00	₱ 24,750.00	₱ -	₱ 2,970.00	₱ 247.50	₱ 27,472.50
₱ 3,276.00	₱ 9,097.20	₱ 974.70	₱ 8,122.50	₱ -	₱ 974.70	₱ 81.23	₱ 9,015.98
₱ -	₱ 14,112.00	₱ 1,512.00	₱ 12,600.00	₱ -	₱ 1,512.00	₱ 126.00	₱ 13,986.00
₱ -	₱ 11,760.00	₱ 1,260.00	₱ 10,500.00	₱ -	₱ 1,260.00	₱ 105.00	₱ 11,655.00
₱ 1,260.00	₱ 3,998.40	₱ 428.40	₱ 3,570.00	₱ -	₱ 428.40	₱ 35.70	₱ 3,962.70
₱ 4,536.00	**₱ 91,887.60**	**₱ 9,845.10**	**₱ 82,042.50**	**₱ -**	**₱ 9,845.10**	**₱ 820.43**	**₱ 91,067.18**
₱ 2,394.00	₱ 6,770.40	₱ 725.40	₱ 6,045.00	₱ -	₱ 725.40	₱ 60.45	₱ 6,709.95
₱ -	₱ 3,396.96	₱ 363.96	₱ 3,033.00	₱ -	₱ 363.96	₱ 30.33	₱ 3,366.63
₱ 3,150.00	₱ 5,979.12	₱ 640.62	₱ 5,338.50	₱ -	₱ 640.62	₱ 53.39	₱ 5,925.74
₱ 3,780.00	₱ 6,132.00	₱ 657.00	₱ 5,475.00	₱ -	₱ 657.00	₱ 54.75	₱ 6,077.25
₱ 1,260.00	₱ 4,468.80	₱ 478.80	₱ 3,990.00	₱ -	₱ 478.80	₱ 39.90	₱ 4,428.90
₱ -	₱ 8,820.00	₱ 945.00	₱ 7,875.00	₱ -	₱ 945.00	₱ 78.75	₱ 8,741.25
₱ 3,150.00	₱ 3,150.00	₱ 337.50	₱ 2,812.50	₱ -	₱ 337.50	₱ 28.13	₱ 3,121.88
₱ -	₱ 1,890.00	₱ 202.50	₱ 1,687.50	₱ -	₱ 202.50	₱ 16.88	₱ 1,873.13
₱ 12,600.00	₱ 17,304.00	₱ 1,854.00	₱ 15,450.00	₱ -	₱ 1,854.00	₱ 154.50	₱ 17,149.50
₱ 26,334.00	**₱ 57,911.28**	**₱ 6,204.78**	**₱ 51,706.50**	**₱ -**	**₱ 6,204.78**	**₱ 517.07**	**₱ 57,394.22**
₱ 1,260.00	₱ 3,528.00	₱ 378.00	₱ 3,150.00	₱ -	₱ 378.00	₱ 31.50	₱ 3,496.50

Students used accounting software to generate Functional sales invoice, daily sales, cost of goods sold (COGS), and sales summary reports based on the invoice data for Accounting Information Systems class



Sample of Audit Trail and Financial Report submitted for Accounting Information Systems class. Class used simulations of accounting software in the class.



Profit and Loss
Craig's Design and Landscaping Services
May 2025

Distribution account	Total
Income	
Landscaping Services	87.50
Job Materials	0.00
Fountains and Garden Lighting	47.50
Plants and Soil	100.00
Total for Job Materials	**$147.50**
Total for Landscaping Services	**$235.00**
Sales of Product Income	1,807.75
Total for Income	**$2,042.75**
Cost of Goods Sold	
Cost of Goods Sold	1,039.00
Total for Cost of Goods Sold	**$1,039.00**
Gross Profit	**$1,003.75**
Expenses	
Automobile	73.98
Fuel	52.56
Total for Automobile	**$126.54**
Job Expenses	0.00
Job Materials	0.00
Decks and Patios	42.40
Plants and Soil	23.50
Total for Job Materials	**$65.90**
Total for Job Expenses	**$65.90**
Legal & Professional Fees	75.00
Accounting	315.00
Total for Legal & Professional Fees	**$390.00**
Meals and Entertainment	18.97
Total for Expenses	**$601.41**
Net Operating Income	**$402.34**
Other Income	
Other Expenses	
Net Other Income	**0.00**
Net Income	**$402.34**

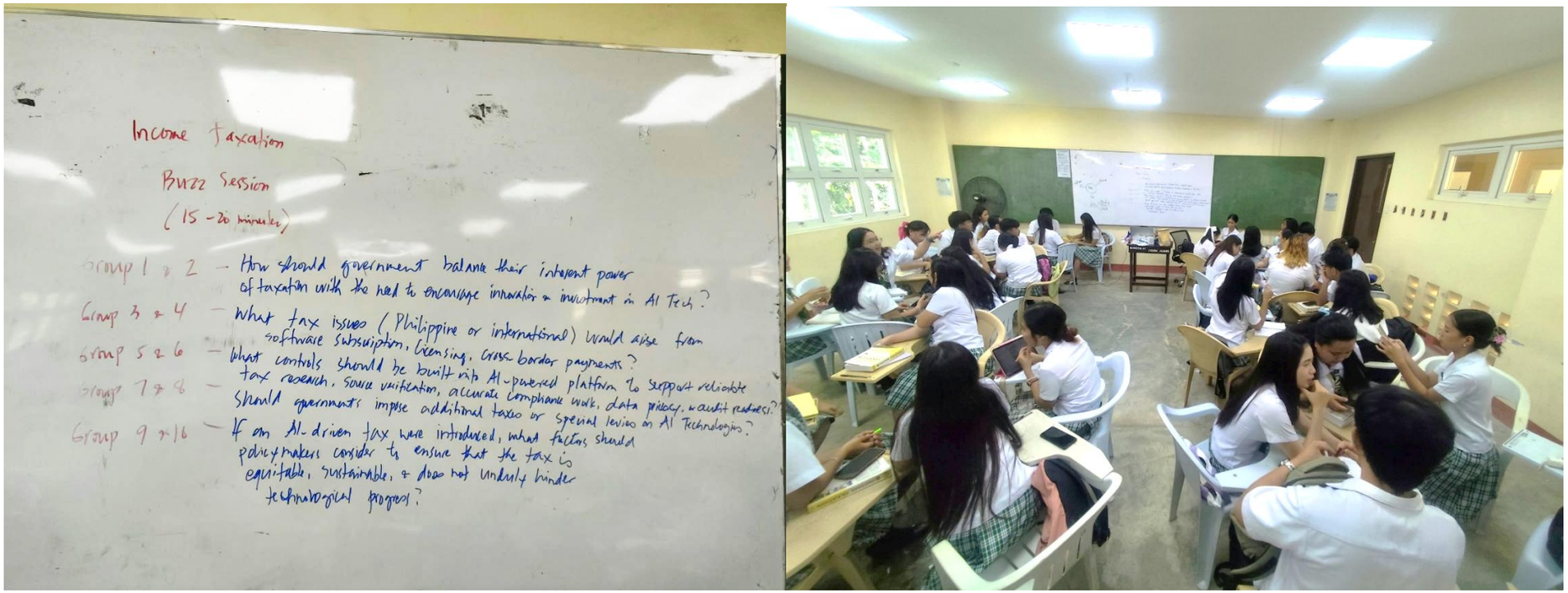
Accrual Basis Wednesday, May 28, 2025 10:18 AM GMTZ

I.8.8. brainstorming;



Brainstorming activity in CBMEC 01—Operations Management and Total Quality Management course.

I.8.9. buzz sessions;



Buss session during the Income Taxation class.

I.8.10. informal creative groups;



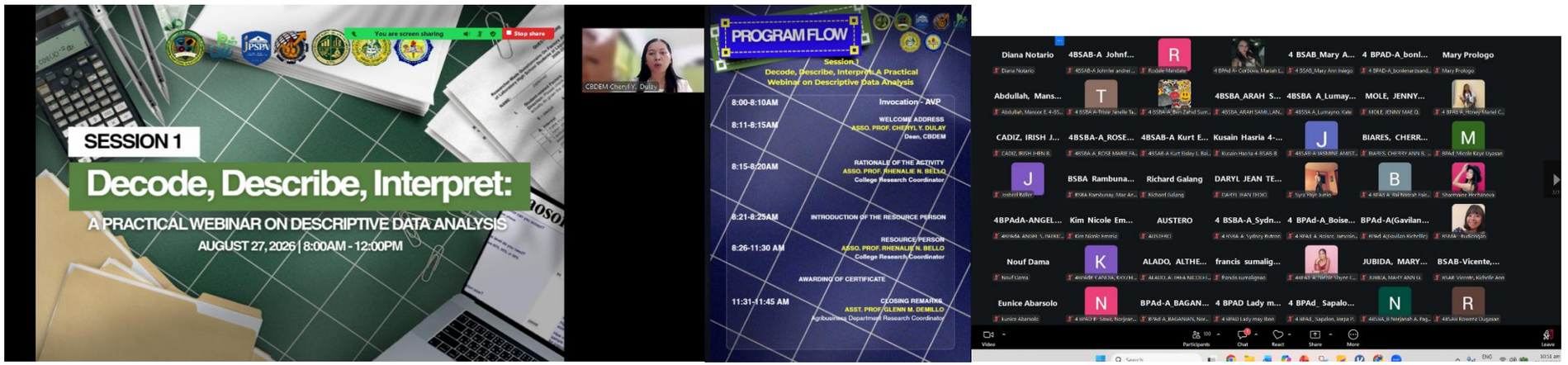
Photo of creative materials of students for group reporting in the classroom.



Informal creative group activities of students for their class.

I.8.14. macro teaching;

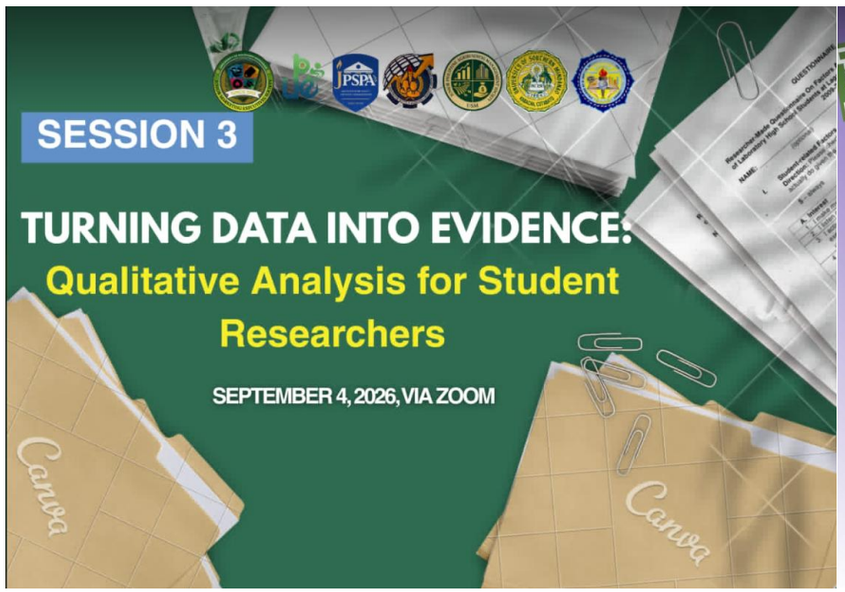
Macro teaching in research. The lectures series is conducted for 3rd year and 4th year students for their manuscripts. The lecture series is delivered via online seminar.

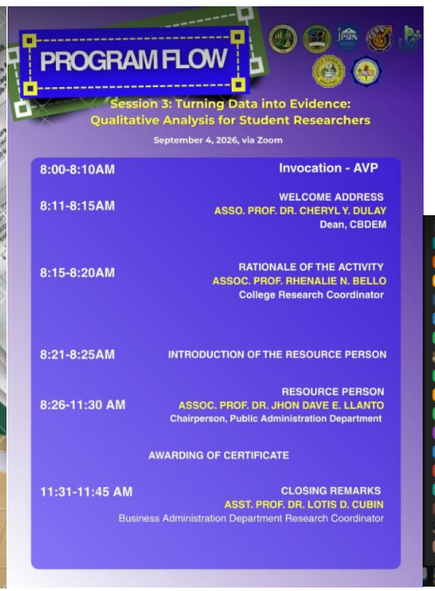


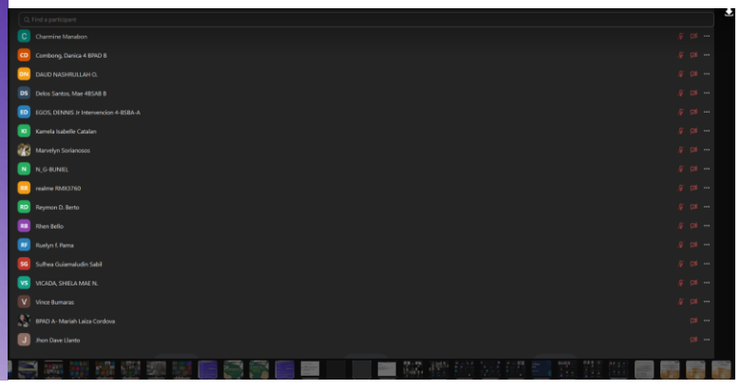
Lecture series 1: Decode, Describe, Interpret



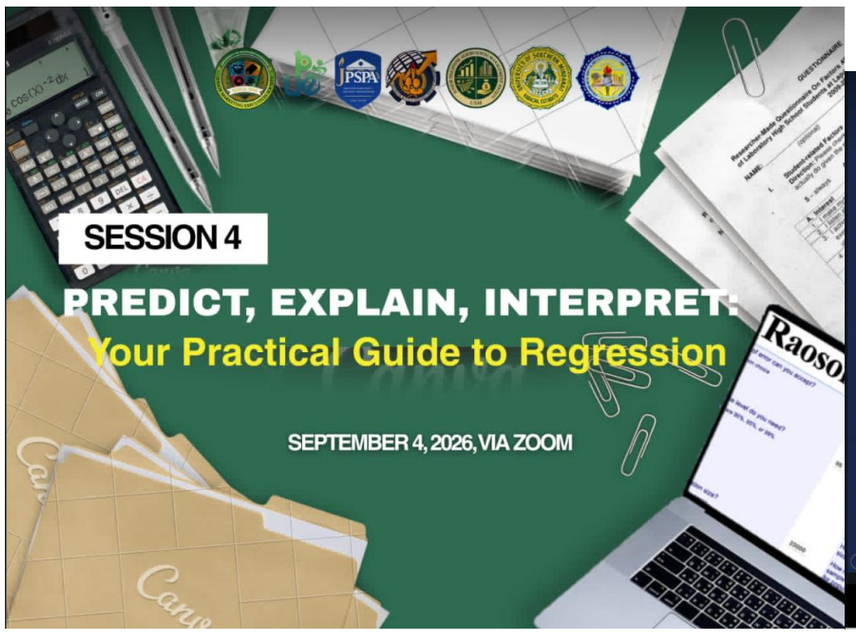
Lecture series 2: Encoding, Correlating, Interpreting

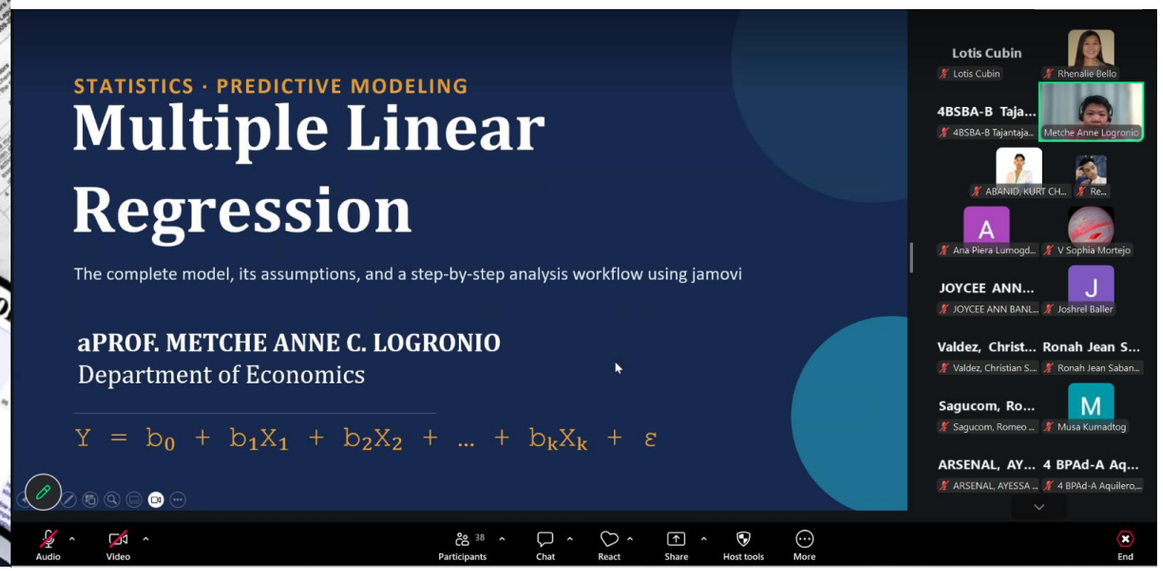






Session 3: Turning Data into Evidence





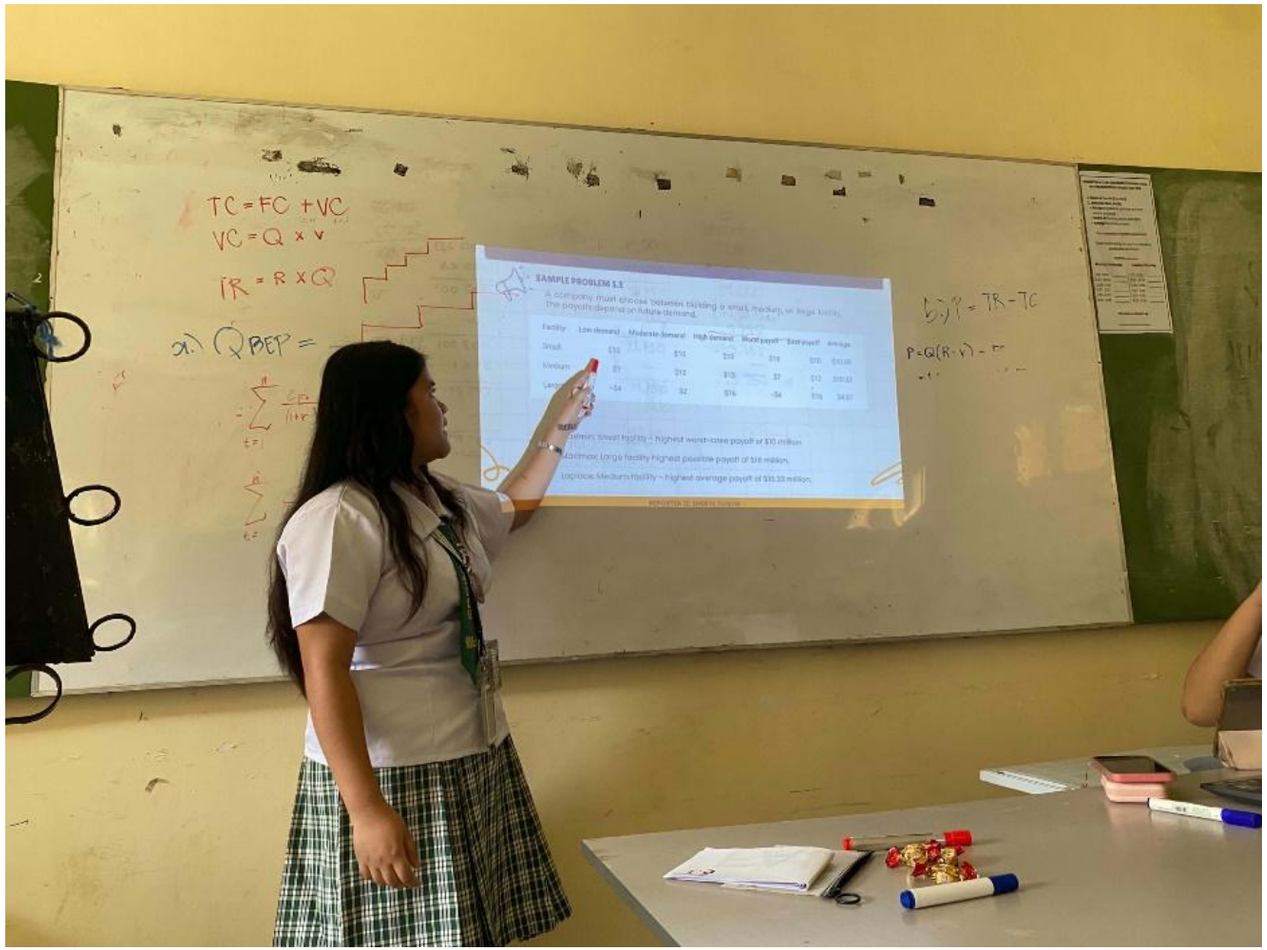
Seesion 4: Predict, Explain, Interpret

I.8.19. problem-solving;



Problem solving during the course Intermediate Accounting I

I.8.21. reporting;



Student reporting assigned topics during class.

I.8.23. others (please specify)

I.8.23.1. Class quiz bowl.



Class having a quiz bowl type activity to enrich learning.