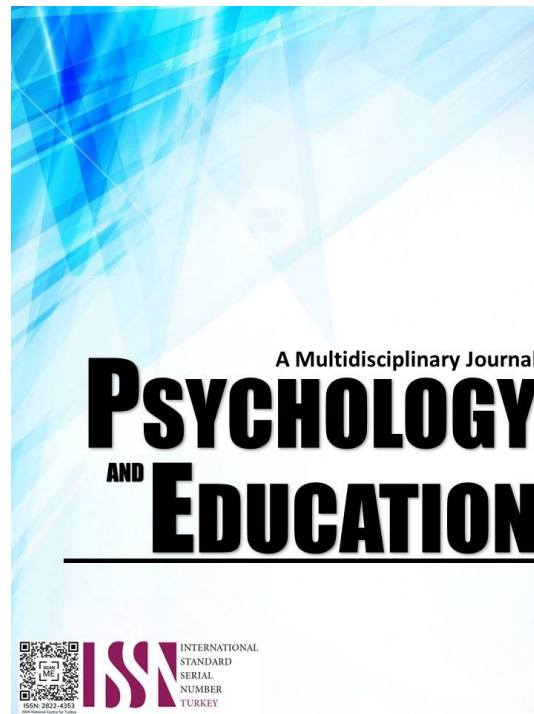


PREREQUISITE SKILLS IN BUSINESS ENTERPRISE SIMULATION OF ACCOUNTANCY, BUSINESS, AND MANAGEMENT STUDENTS



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Prerequisite Skills in Business Enterprise Simulation of Accountancy, Business, and Management Students

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Abstract

Entrepreneurship is the capacity for people to identify the kinds of goods and services that are required and should be provided to the appropriate audience at the appropriate time and at the appropriate cost. The research aimed to determine the personal mastery level of prerequisite skills in the business enterprise simulation of Grade 12 Accountancy, Business, and Management (ABM) students. A descriptive-survey research design engaging in a descriptive approach was utilized in this study with 110 students responding using Slovin's formula. This study utilizes a weighted mean in analyzing the responses gathered. Based on the findings the student's categorized their personal mastery level in terms of research skills, strategic skills, marketing skills, operating skills, and financial skills that as least mastered which clearly implies that the competencies in prerequisite skills in business enterprise simulation are learned but limited due to unavailability of hands-on experiences and different learning modalities. The researchers concluded that developing viable teaching strategies and interventions must be given corresponding attention to enable the student and equipped them in managing their personal future businesses.

Keywords: *business enterprise simulation, entrepreneurship, management, teaching strategies, interventions*

Introduction

Business simulation can provide an innovative provision work experience for students if its design utilizes continuous formative feedback and reflective practice amongst other pedagogical elements rather than relying on sophisticated business simulation software (Avramenko, 2012). Beyond built-in capability, the usage of business simulation as a pedagogic tool can be greatly expanded to meet the needs of many business-related disciplines. Students were able to recognize the gap between theory and its application by learning from their own failures.

The Department of Education's Curriculum Guide for Business Enterprise Simulation incorporates all of the fundamental ideas and procedures of accounting, business, and management (ABM) as they are used in practical business activities that follow the business cycle, such as finding business opportunities, creating products and services, organizing a company, implementing controls, winding up operations, and providing pertinent management reporting in the context of morality and social responsibility. A corporate firm uses technology as necessary.

Entrepreneurial intent has been found to be a required, but insufficient requirement for starting a new firm. González-López et al. (2020) found that the entrepreneurial intention and competencies related to commitment, planning, and organization have a significant and direct influence on developing

entrepreneurial behavior. Students should begin to value entrepreneurship as a subject and a career possibility to establish a business and think about getting a supplementary job option. The entrepreneur must develop knowledge of business development, including the company's strategy, products, services, and corporate image management systems (human resources management, financial management, marketing, etc.) and the formal and informal structure of the company (Souza et al., 2014). Research skills, strategic skills, marketing skills, operating skills, and financial skills are the foundation of an entrepreneur's skills. This combination is essential for starting and maintaining a business.

Teachers handling the specialized courses in ABM have observed that the learners have poor entrepreneurial skills and competencies such as strategic skills, marketing skills, operating skills, and financial skills, which are essential requirements in taking the Business Enterprise Simulation Course. The problem arises because these skills were not fully grasped in the previous school year considering the modular learning modality.

In this study, the researchers aimed to determine the personal mastery level of prerequisite skills in the business enterprise simulation of Grade 12 Accountancy, Business, and Management (ABM) students in Talisay City National High School. The findings will serve as the basis for the proposed intervention which helps them to master the prerequisite skills in business enterprise simulation.

Research Questions

The study aimed to determine the personal mastery level of prerequisite skills in the business enterprise simulation of Grade 12 Accountancy, Business, and Management (ABM) students in Talisay City National High School, Talisay City, Cebu, as a basis for the formulation of a proposed intervention. Specifically, this study sought-after to answer the subsequent questions:

1. What is the personal mastery level of prerequisite skills in business enterprise simulation of the students in terms of:
 - 1.1 research skills,
 - 1.2 strategic skills,
 - 1.3 marketing skills,
 - 1.4 operating skills, and
 - 1.5 financial skills?
2. Based on the findings, what strategic plan will be proposed?

Literature Review

A business simulation is a particular kind of simulation that is frequently used as a component of a hands-on, interactive learning experience that enables participants in corporate training to put what they have learned into practice and put it into an application. The entrepreneur must develop knowledge of business development, including the company's strategy, products, services, and corporate image management systems (human resources management, financial management, marketing, etc.) and the formal and informal structure of the company (Souza et al., 2014). Further, Al-Mamun et al. (2019) defined entrepreneurial competencies as the capacity to employ resources to enhance the performance of micro-enterprises. Research skills, strategic skills, marketing skills, operating skills, and financial skills are the foundation of an entrepreneur's skills. This combination is essential for starting and maintaining a business.

Research skills are crucial to the formulation of a business. An entrepreneur must always be prepared to look for helpful information from people connected to his firm, such as clients, suppliers, and competitors. Additionally, in the field of entrepreneurship, information seeking demonstrates three behaviors: (1) personally seeking information from customers, suppliers, and competitors, (2) conducting personal research on how to provide a product or service, and (3) consulting experts for business or even technical

advice (Delantar et al., 2022). Alusen (2016) also claims that opportunity-seeking is the active pursuit of environmental openings that can be used to launch a firm, enhance present operations, or create a new market.

On the other hand, businesses need strategic management to function. It refers to the creation and execution of the objectives and projects incorporated into the strategies, as outlined by the organization's stakeholders. Crafting strategy, ensuring effective implementation, monitoring, evaluating performance, and developing corrective interventions where necessary, are some of the critical aspects that can assist organizations in creating and maintaining sustainable competitive advantage (Tapera, 2014). In the commercial world, as well as the constantly uncertain environment and rapidly changing world in which we live and work, strategic management has become increasingly important.

According to Koko and Chike (2020), entrepreneurs must be able to communicate, show concern for others, obtain information, relate to others, persevere, estimate, and comprehend other people's behavior. Garma and Nacorda (2022) concluded that business communication skills are needed for opening a business and in real-life work settings. Cant (2012) found out that the lack of this skill has a bad effect on business success. Morgan et al. (2009) also claimed that market orientation and marketing expertise are complementary resources that can contribute to enterprise performance. Further, the managerial marketing skills of small and medium enterprises (SMEs) contribute to the high business failure rate in South Africa (Louise, 2011).

One of the essential skills for running a business efficiently is having operational skills. According to Urban and Naidoo (2012), the main cause of failure in small, medium, and micro enterprises (SMMEs) is a lack of operational expertise, and business sustainability is positively correlated with operational competence. Al Mamun et al. (2019) also found that market orientation had a positive effect on enterprise performance.

Entrepreneurs' ability to manage their finances has been recognized as a crucial factor in any company's success. Usama and Yusoff (2018) concluded that financial literacy is a significant key driver of business performance and therefore should be developed as an inbuilt part of business activities. Fatoki (2014) also claimed that entrepreneurial financial literacy increases the use of financial forces because educated

business owners are more inclined to use and access financial services that enhance their company's success. The educational process of financial management should be understood and managed by entrepreneurs.

According to Phelan and Sharples (2012), entrepreneurs need a wide range of skills to create specialized competencies for running a business. Campbell et al. (2012) also claimed that entrepreneurial mindsets and abilities are essential for businesses. Further, entrepreneurial abilities are necessary for deciding how to employ resources to gain competitive advantages (Kim et al., 2011). Higher personal interest and subjective standards that are influenced by entrepreneurship skills enable individuals to feel competent and start their own businesses. Consequently, this research integrates the most vital aspects of the entrepreneurial abilities needed to operate a business.

Methodology

A descriptive-survey research design engaging in a descriptive approach was utilized in this study to determine the respondent's personal mastery level of the prerequisite skills for Business Enterprise Simulation.

Participants

The respondents of the study are Grade 12 Accountancy, Business, and Management (ABM) students of Talisay City National High School. It has a total population of 152 students. In determining the number of sample sizes, the researchers utilized Slovin's formula with a margin of error of 5 % (Slovin, 1960). Hence, there are 110 respondents in this study. The ABM students were chosen as respondents to prepare them for their Business Enterprise Simulation course since they will be simulating in the following semester.

Instruments of the Study

A researcher-made questionnaire was utilized as an instrument for data collection. The preparation of the instrument was made by consulting with academic peers, checked by the teachers handling the same course, and validated by the experts to confirm its validity. The tool measures the personal mastery level of a student's prerequisite skills in a Business Enterprise Simulation course. The instrument is composed of 5 sections, the first section is research

skills, followed by strategic skills, the third of it is marketing skills, then the operating skills, and lastly is financial skills. The researchers determined the personal mastery level of the learners through the following category: (4) Fully Mastered, (3) Moderately Mastered, (2) Least Mastered, and (1) Not Mastered.

Procedure

Data collection involved a series of steps. First, a letter of intent was written and sought confirmation of approval by the school head of Talisay City National High School after which the survey questionnaire was administered. The researchers then conducted the survey. After the distribution of the instrument, the gathered data were tallied, tabulated, and analyzed in the most accurate statistical treatment by getting the weighted mean and the personal mastery level of prerequisite skills in the Business Enterprise Simulation of the Accountancy, Business, and Management students.

Results and Discussion

The results of the study's research question are presented in this section. A weighted mean was utilized in this study to determine the personal mastery level of prerequisite skills in Business Enterprise Simulation.

Respondents' Personal Mastery Level of Prerequisite Skills in Business Enterprise Simulation

This part is composed of five different tables for the personal mastery level of prerequisite skills in business enterprise simulation. Table 1-5 shows the students' prerequisite skills in terms of research skills, strategic skills, marketing skills, operating skills, and financial skills

Table 1. *Students' prerequisite skills in business enterprise simulation in terms of research skills*

Statement	Mean	Interpretation
I have the ability in doing business concept inquiry	2.16	Least Mastered
I can determine the potential market in my school community.	2.11	Least Mastered
I can assess the product demand for my peers.	2.12	Least Mastered
I always consider doing a feasibility study in formulating a business.	1.94	Least Mastered
I can create a business feasibility report.	1.67	Not Mastered
Average Weighted Mean	2.00	Least Mastered

Table 1 shows Students' prerequisite skills in business enterprise simulation in terms of research skills. The table reveals that the Average Weighted Mean of all the indicators has a total of 2.00 which is categorized as Least Mastered. The table has shown that out of 5 statements, 4 of which fall into Least Mastered. The statement "I have the ability in doing business concept inquiry" has the highest mean of 2.16 with an interpretation of Least Mastered. The statement "I can assess the product demand for my peers" got the second mean of 2.12 with the interpretation of Least Mastered. The statement "I can determine the potential market in my school community" has a mean of 2.11 has an interpretation of Least Mastered. The statement "I always consider doing a feasibility study in formulating a business" got the fourth mean of 1.94 with an interpretation of Least Mastered. Lastly, the statement "I can create a business feasibility report" has the lowest mean of 1.67 which has an interpretation of Not Mastered. It was evident from the result that the research skills of the learners are limited when in fact these skills must be mastered since it plays an integral role in the business operation. Alusen (2016) claims that opportunity-seeking is the active pursuit of environmental openings that can be used to launch a firm, enhance present operations, or create a new market. Additionally, in the field of entrepreneurship, information seeking demonstrates three behaviors: (1) personally seeking information from customers, suppliers, and competitors, (2) conducting personal research on how to provide a product or service, and (3) consulting experts for business or even technical advice (Buitrago, et. al, 2022).

Table 2. *Students' prerequisite skills in business enterprise simulation in terms of strategic skills*

Statement	Mean	Interpretation
I always observe SMART goals upon starting a business	2.35	Least Mastered
I always utilized SWOT analysis in running a business.	2.27	Least Mastered
I can collaborate with peers in decision-making.	2.35	Least Mastered
I am flexible to cope with the business trend.	2.22	Least Mastered
I always consider the customer's feedback for business improvements.	2.98	Moderately Mastered
Average Weighted Mean	2.43	Least Mastered

Table 2 shows Students' prerequisite skills in business enterprise simulation in terms of strategic skills. The table has an Average Weighted Mean of 2.43 which is categorized as Least Mastered. The table has shown that out of 5 statements, 4 of which have an interpretation of Least Mastered. Out of 5, the statement "I always consider the customer's feedback for business improvements" got the highest mean of 2.98 which has an interpretation of Moderately Mastered. The statement, "I can collaborate among peers in decision-making" and "I always observe SMART goals upon starting a business", both got a mean of 2.35 which has an interpretation of Least Mastered. The statement "I always utilized SWOT analysis in running a business" has a mean of 2.27 that has an interpretation of Least Mastered. Lastly, the statement "I am flexible to cope with the business trend" got the lowest mean of 2.22 which has an interpretation of Least mastered. It was shown from the findings that the students are not competent in terms of strategic skills which are necessary for success in business. Buitrago et al., (2022) denote three behaviors that contribute to the development of a successful entrepreneur: (1) plan by breaking down large tasks into subtasks with explicit timeframes; (2) alter plans in response to performance feedback or changing circumstances; and (3) keep financial records and use them to make decisions. Designing SMART (specific, measurable, attainable, realistic, and time-bounded) goals enables anyone to become an entrepreneur (p. 121). Furthermore, the entrepreneur must develop knowledge of business development, including the company's strategy, products, services, and corporate image management systems (human resources management, financial management, marketing, etc.) and the formal and informal structure of the company (Souza, et.al., 2014).

Table 3. *Students' prerequisite skills in business enterprise simulation in terms of marketing skills*

Statement	Mean	Interpretation
I have strong interpersonal skills to interact with the customer	2.35	Least Mastered
I have good communication skills to attract more customers.	2.50	Least Mastered
I have a creative mind that allows me to develop unique marketing ideas.	2.43	Least Mastered
I can utilize social media to increase the number of sales.	2.51	Moderately Mastered
I can make advertising campaigns such as flyers, brochures, infographics, etc.	2.25	Least Mastered
Average Weighted Mean	2.41	Least Mastered

Table 3 shows the students' prerequisite skills in business enterprise simulation in terms of marketing skills. The table has shown an Average Weighted Mean of 2.41 which is categorized as Least mastered. Four of the five statements have the interpretation Least Mastered, and one has the interpretation Moderately mastered. The statement "I can utilize social media to increase the number of sales" falls to moderately mastered with the highest mean of 2.51. The statement "I have good communication skills to attract more customers" has a mean of 2.50 which has an interpretation of Least Mastered. The statement "I have a creative mind that allows me to develop unique marketing ideas" has a mean of 2.43 which has an interpretation of Least Mastered. The statement, "I have a strong interpersonal skill to interact with the customer" has a mean of 2.35 which has an interpretation of Least mastered. Lastly, the statement "I can make advertising campaigns such as flyers, brochures, infographics, etc." got the lowest mean of 2.25 which has an interpretation of Least mastered. According to the study's findings, the students' marketing skills are limited, which is a critical skill in business that must be learned for the business to thrive and engage more customers. Cant (2012) investigates the relationship between business success and the need for marketing skills, as well as the extent to which a lack of these skills influences the business's failure or success. The study established a significant relationship between poor marketing abilities and business failure and suggested that, in South African SMEs, the requirement for marketing expertise is positively correlated with business success. (p.10). Another study found similar data; Louise (2011) concluded that the lack of marketing skills has a negative impact on the success of small businesses.

Table 4. *Students' prerequisite skills in business enterprise simulation in terms of operating skills*

Statement	Mean	Interpretation
I can identify the business locations to operate.	2.24	Least Mastered
I can determine the best operation hour for my business.	2.28	Least Mastered
I can monitor the daily production of the product.	2.41	Least Mastered
I know the process of doing business inventory.	2.15	Least Mastered
I possessed managerial skills in collaboration with peers.	2.00	Least Mastered
Average Weighted Mean	2.21	Least Mastered

Table 4 shows Students' prerequisite skills in business enterprise simulation in terms of operating skills. The table shows the Average Weighted Mean of 2.21 which is categorized as Least Mastered. All five indicators have the interpretation of Least Mastered. The statement "I can monitor the daily production of the product" got the highest mean of 2.41 which has an interpretation of Least Mastered. The indicator "I can determine the best operation hour for my business" has a mean of 2.28 which has an interpretation of Least Mastered. The statement "I can identify the business locations to operate" has a mean of 2.24 which has an interpretation of Least Mastered. The statement "I know the process of doing business inventory" has a mean of 2.15 which has an interpretation of Least Mastered. Lastly, the statement "I possessed managerial skills in collaboration with peers" got the lowest mean of 2.00 which has an interpretation of Least Mastered. It was apparent from the results, that the operating skills of the students are not sufficient for running a future business. Urban, et.al. (2012) revealed that operational skills are positively associated with business sustainability. Operations skills are said to be lacking in the South African manufacturing industry and are frequently highlighted as a major factor in small, medium, and microbusiness failures (SMMEs) (p. 146).

Table 5. Students' prerequisite skills in business enterprise simulation in terms of financial skills

Statement	Mean	Interpretation
I can manage to allocate the business budget and funds.	2.36	Least Mastered
I have the knowledge to track the ins and outs of a business's funds.	1.99	Least Mastered
I can calculate the production expenses.	2.31	Least Mastered
I can record and manage financial transactions efficiently and effectively.	2.17	Least Mastered
I have the skills to organize the records of a business.	2.19	Least Mastered
Average Weighted Mean	2.21	Least Mastered

Table 5 shows Students' prerequisite skills in business enterprise simulation in terms of financial skills. The table has shown the Average Weighted Mean of 2.21 which is categorized as Least Mastered. All the statements have an interpretation of Least Mastered. The statement "I can manage in allocating business budget and funds" has the highest mean of 2.36 which has an interpretation of Least Mastered. The next indicator, "I can calculate the production expenses" has a mean of 2.31 that has an interpretation of Least Mastered. The statement "I have the skills to organize the records of a business" has a mean of 2.19 has an interpretation of Least Mastered. The statement "I can record and manage financial transactions efficiently and effectively" got the fourth mean of 2.17 with an interpretation of Least Mastered. Lastly, the statement "I have the knowledge to track the ins and outs of a business's funds" got the lowest mean of 1.99 which has an interpretation of Least Mastered. Finance skills are crucial to enforce financial policies and ensuring financial stability within a business corporation. Chinen & Endo (2012) found a positive relationship between those who recommended the basic structure of finance and economy as part of financial education requirements for high school students and scores on financial literacy. The researchers also found an inverse relationship between those who recommended applied-level finance, such as asset management, as part of financial education requirements for high school students and scores on financial literacy.

Conclusion

This study was formulated to determine the personal mastery level of prerequisite skills in business enterprise simulation of Accountancy, Business, and Management (ABM) students. The results revealed that the students categorized their personal mastery

level in terms of research skills, strategic skills, marketing skills, operating skills, and financial skills as least mastered which clearly implies that the competencies in prerequisite skills in business enterprise simulation are learned but limited due to unavailability of hands-on experiences and different learning modalities. It is clearly presented that the prerequisite skills in business enterprise simulation learned by the students are not yet totally mastered which may factor in managing and running their personal future businesses. The result presented must be given a corresponding action to aid the existing gap. Thus, developing the most accurate teaching strategies and interventions to enhance the mastery level of the students is highly recommended to enable them to be equipped in running their personal future businesses.

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