SUBJECT: BUSINESS STUDIES   **CLASS: JSS1**

SCHEME OF WORK

WEEK TOPIC

WEEK ONE   Date_____

TOPIC: SOURCE DOCUMENTS

CONTENT

  i.   Meaning
  ii. Uses
  iii. Types

MEANING OF SOURCE DOCUMENTS

Source documents are the first sources of information from which accounting books are prepared. They are the records of cash and credit transactions. Source documents provide detail information for the preparation of books of

accounts. From the source documents, the book keeper collects and arranges items of transactions for his bookkeeping. These documents are called source document because they are the sources of bookkeeping records.

The source documents include:

i.   voucher
ii.   invoice
iii.   receipt
iv.   cheque
v.   debit note
vi.   credit note
iv.   purchase order
v.   Statement of account

Source documents provide documentary evidence for entries in the books. They are the documents from which accounts are prepared

USES OF SOURCE DOCUMENTS

1. All entries in the books of account must be supported with one or the other of the source documents
2. Source documents provide detail information on the preparation of books of accounts
3. They are the sources of book keeping records.

TYPES OF SOURCE DOCUMENTS

1.   Receipt: A receipt is a document that acknowledges the payment for goods or services. From it, cash account or cash book is prepared. It is an evidence of payment.

2   Invoice: This is a document issued by a supplier to the buyer giving the details of the goods sold, the quantity, unit price and total amount of the goods. It also contains the terms of sale.

3   Debit Notes: The debit note is a document issued or given by a supplier to a buyer when the buyer has been under-charged. It is sent to a customer to indicate an increase in the amount he owes.

4.   Credit Note: This document is sent by a seller to a buyer when the buyer has been mistakenly overcharged. It can also be sent by the seller to the buyer when the buyer returns damaged goods to the seller.

5.   Cheque: A cheque is a written order or instruction to a bank to pay a certain sum of money to named person. The cheque stub gives evidence of the purpose of withdrawing money from the bank and the amount withdrawn. The cheque stub is also known as cheque counterfoil.

6. Voucher: A voucher is an evidence of payment or receipt. It supports an entry in the books of account. It is a document that states the reason for making a payment and the details of the payment.

7. Statement of Account: This document is sent from a supplier to his customer to enable the customer to know his account position with the supplier. It is also sent by a bank to its customer.

EVALUATION

1. What is a source document?

2. Mention four source documents.

READING ASSIGNMENT

Business studies for JSS 1 by O. A. Lawal, etc. Pages 38-42

GENERAL EVALUATION

1. Define Business Studies
2. State four components of Business Studies
3. What is trade by barter?
4. Mention three problems of trade by barter?
5. List three subject areas that are not part of Business studies
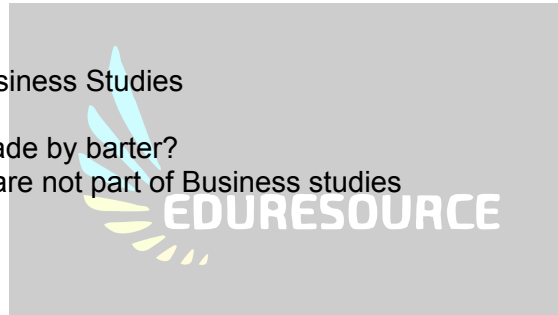
WEEKEND ASSIGNMENT

1. Which of the following is used as an evidence of payment? A. invoice B. receipt C. cheque D. journal

2. Which of the following is NOT a source document? A. delivery note B. invoice C. receipt D. voucher

3. Which of the following is a cheque duplicate? A. cheque leaf B. cheque stub C. valid cheque D. dishonoured cheque
4. A document sent to a customer to indicate an increase in the amount he owes is called ___. A. credit note B. debit note C. invoice D. cheque
5. A financial document stating the reason for making a payment and the details of the payment is __ A. cheque B. bank draft C. voucher D. debit note

THEORY

1. What is a source document?
2. Mention five (5) source documents and briefly explain any three.

WEEK TWO   **Date_____**

TOPIC: JOURNALS

CONTENT

i.   Meaning of journals
ii.   Types of journal
iii.   Uses of Journals
iv.   Preparation of the different types of journals

MEANING OF JOURNALS

A journal is the first book in which we record business transactions. Each record in the journal is called an entry. A journal is like a diary of transactions. It is the first book where accounting records are made before they are posted to the ledger. This means that the first entries of business transactions from the source documents are made in the journals. Journals are called books of prime or original entries because entries are first made in them before they are passed on to the ledger.

TYPES OF JOURNALS

The journals are:-

1. Purchases journal or Purchases day book or Purchase Book
2. Sales journal or Sales day book or Sales Book
3. Purchases journal or Purchases Returns Book or Purchases returns day book or returns outwards journal
4. Sales returns journal or returns inwards journal or Sales returns book or sales returns day book or
5. General Journal, Principal Journal or Journal proper

USES OF THE JOURNALS

1. Purchases book-to record goods bought on credit only.
2. Sales book-to record goods sold on credit only.
3. Purchases returns book-to record goods returned by us to the seller e.g. damaged or bad quality goods
4. Sales returns book-to record goods returned by our customers to us.
5. General journal: This is used for various purposes such as
    i.   All transactions on day-by-day basis so that no transaction is omitted, or forgotten.
    ii. To record transactions that do not take place often.
    iii. to correct mistakes in accounts records, 5etc.

EVALUATION

1. What is a journal?
2. How many types of journal you learnt?

PURCHASES DAY BOOK

A Purchases Day Book is a record of credit purchases made by a business organization. This means that all cash purchases must not be recorded in the purchases journal because it is concerned only with credit purchases. It is important also to remember always that the purchases journal is used to record goods bought for resale by a business. It cannot be used to record properties or assets of a business bought on credit such as delivery van, office typewriter, etc.

The preparation of a purchases journal can be illustrated with the following example-

ONYEKACHUKWU LTD made the following purchases from UAC Nigeria Plc on credit in the month of November:

Nov. 10	Office stationeries	N300
Nov 15	Jacket files	N200
Nov. 20	Window envelopes	N500

You are required to record the above transaction in the purchases journal of Onyekachukwu Ltd

SOLUTION

ONYEKACHUKWU   LTD

Purchases Journal

Date	Particulars	Fol	Amount
Nov. 10	UAC Nigeria PLC		#
Nov. 10	Office Stationeries	PL	300
Nov. 15	Jacket files	PL	200
Nov. 20	Window envelopes	PL	500
	Transferred to GL purchases Account		1,000

RETURNS OUTWARD JOURNAL

This is also known as purchases returns book or purchases return day book. It is used to record goods returned by a business to its suppliers.

 If we assumed that Onyekachukwu Ltd returned the purchases on 20/11/ and the amount of the return is N200, then it will be recorded in the returns outwards journal as follows:-

ONYEKACHUKWU LTD LTD

Purchases Returns Journal

Date	Particulars (Name of supplier	Fol	Amount
Nov 20	UAC Nigeria PLC		#
	Window envelopes	ROL	200
	Transferred to GL' Returns Out A/c		200

EVALUATION

1.	What is the purchases Journal used for?

2.	In what subsidiary book do we records goods returned to suppliers?

SALES DAY BOOK

This is a book of original entry which is used to record goods sold on credit to customers by an organisation. It is also known as sales journal.

SALES RETURNS BOOKS

This is also known as returns inwards day book or sales returns journal. It is used to record goods which have been sold to customers previously but are now returned to the organization. Goods are returned for reasons such as damages, incorrect order, low quality product etc.   The seller(i.e organisation) records the returned goods in the returns inwards journal and then issues a credit note to the buyer,

PREPARATION OF SALES DAY BOOK AND SALES RETURNS BOOKS

The sales day book or sales journal can be prepared using the following example:-

Example:

Write up the sales Journal of Mr. ABUKA from the information given below:-

Dec. 5 2004   Sold goods on credit, 20 cartons of keysoap at N10 per cartons to Mr. Jibunor

Dec. 19 2004   Sold to Ngozi Adebayo on credit, 30 pairs of slippers at #4 per pair

SOLUTION

MR. ABUKA

Sales Journal (or Sales Day Book)

Date	Particulars (Name of Debtor)	Fol	Amount N
Dec. 5 2005	MR. JIBUNOR 20 cartons of soap at #10 each	SL	200
Dec. 19 2005	NGOZI ADEBAYO 30 pairs of slippers at #4 per pair	SL	120
	Transfer to GL Sales Account		#320

Sales Returns Journal or Returns Inwards Journal

In order to illustrate Returns Inwards Journal we will work with the following example

Example:

Enter the following transactions in the Inwards Book of Mr. Abuba.

7/12/04:   Mr. Jibunor returned

                5 cartons of soap as interior

22/12/04   Ngozi Adebayo returned

                10 pairs of slippers as bad

SOLUTION

Sales Returns Journal

Date	Particulars	Fol	Amount #
7/1/04	MR. JIBUNOR 5 cartons of soap at #10 each		50
22/12/04	NGOZI ADEBAYO 10 pairs of slipper at #4 each		40
	Transfer to GL Returns Inward A/c		**90**
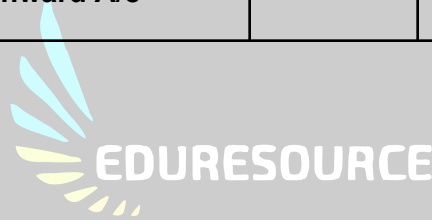
EVALUATION

1.   What is a sales journal and what is it used for?

2.   Why do you think sales made can be returned? And when returned where should it be recorded?

READING ASSIGNMENT

Business studies for Jss1 by O. A lawal etc pages 28-29

GENERAL EVALUATION

1. Define Office
2. State the types of office by size and explain them
3. State the types of office by administrative structure and describe them.
4. Mention five functions of office.
5. List five different business organizations.

WEEKEND ASSIGNMENT

1. Which of the following is not a book of prime entry? A. general journal B. invoice C. sales book D. returns outwards journal
2. The other names for sales returns journal are _____ and _____ A. returns Inward and Returns outwards journals B. Returns outwards and purchases returns journals C. Returns Inwards Journal and sales Returns book D. None of the above.
3. Goods sold on credit are recorded in _____ book A. sales B. returns inwards C. returns outwards D. purchases

4. Purchases returns is also called A. return inwards B. return outwards C. credit returns D. none of the above
5. From which source document is the purchases journal prepared? A. Invoice issued to customers B. receipt C. invoice receipt from suppliers D. debit note

THEORY

1. Where in the books of a business will you record?
   A. Credit purchases of goods for resale

   B. Goods returned by customers to us

   C. Goods your company returned to suppliers

2. Mention three uses of the general journal

WEEK THREE   **Date_____**

TOPIC: DOUBLE ENTRY BOOK-KEEPING

CONTENT

i. Meaning of Double Entry Principle.
ii. Illustration of the principle of double entry.

The Double Entry principle: The double entry principle states that for every credit entry there must be a corresponding debit entry and vice versa.

For a proper understanding of this principle, it must be borne in mind that every business is a separate entity, and every account of a business is personified i.e. deemed to be capable of acting as a person and so can receive something and can give out something.

From the above explanation, it follows therefore that what one account gave out was received by another account. In accounting a giver is referred to as a creditor and a receiver is called a debtor. That is, any account that receives is a debtor and any account that gives is a creditor.

Example: Mr. Obi started a business with a cash of N10, 000 the double entry is debit cash account and credit capital account (2) sold goods for cash N1000 the double entry is debit cash account and credit sales account, etc.

EVALUATION

1. What is the principle of double entry?
2. What is Separate entity concept?

READING ASSIGNMENT

Read Essential financial Accounting by O. A. Longer pages 9 to 12

WABP Business Studies JSS2 by Egbe Ehiametalor et al pages 96-107

GENERAL EVALUATION

1. Define Sole proprietorship
2. State four characteristics of sole proprietorship.
3. State four advantages of sole proprietorship.
4. Mention four sources of capital for sole trader.
5. Which is the oldest form of business organization?

WEEKEND ASSIGNMENT

1. When goods are sold on credit to Mr. Eze for N50,000 the double entry is debit Mr. Eze's account and credit A. Sales a/c B. Eze's a/c C. Purchases a/c D. capital a/c
2. In accounting a giver is called A. debtor B. creditor C. taker D. saver
3. A receiver in accounting is referred to as A. debtor B. creditor C. manufacturer D. retailer
4. To debit an account means place some valu e on the _____ side of an account A. right B. left C. left and right D. all of the above
5. To credit an account means to place an amount on the _____ side of an account A. right / credit B. left / debit C. both A. and B. above D. none of the above

THEORY

1. Define the double entry principle
2. In the following transactions state the account to be debited and credited A. sold goods for cash B. Bought goods for cash C. started business with N10,000 cash.

WEEK FOUR   Date_____
**TOPIC-: INTRODUCTION TO KEYBOARDING**

CONTENT

i.   Definition And Brief History.

ii.   Uses of typewriter.

iii.   Essential Parts of typewriter

iv.   Sitting Position

v.   Typefaces

Keyboarding is the act of manipulating a keyboard to produce information.. In other words, keyboarding is the utilization of a keyboard for typing and other computer functions. Keyboard exists both in typewriter and in computer. But in typewriting, keyboarding does not have to result in hard copy whereas typewriting usually does.

Keyboarding is used as communication tool to convey information to others. Before the Invention of typewriter, Man first recorded his ideas and messages on stone, then on leather, and later on paper which was much lighter than either stone or leather. The use of paper allowed man to send his thoughts to other people many kilometers away. The preparation of these messages, however, took a long time, even with the use of pen and paper. Then the typewriter was invented in 1829..

Typewriter is a machine which can print letters on papers by means of keys. When these keys are struck with the fingers, they make impression on paper, via an Ink-laden ribbon. A typewriter is a useful office equipment.
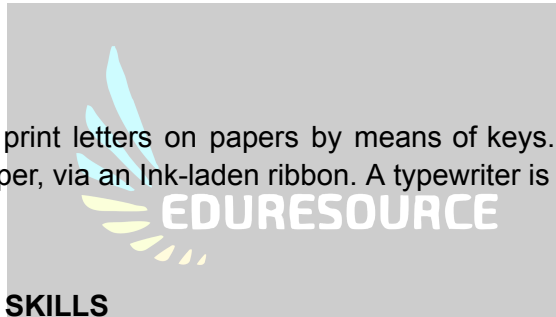
IMPORTANCE OF KEYBOARDING SKILLS

1. Keyboarding skills are important because it takes short time to produce handwritten materials for personal and professional uses.
2. Substantial amount of money can be saved by typing one's personal documents and they will remain confidential.
3. Keyboarding skills can impact a person's ability to communicate with others in the future.
4. Good keyboarding skills help to provide employment opportunities as business organisations are looking for competent keyboard operators.
5. Keyboard is the primary source of inputting information into computers.

EVALUATION QUESTION

1.   Define the term keyboarding.

2.   Mention importance of keyboarding.

ESSENTIAL PARTS OF TYPEWRITER

The essential Parts of typewriter are:

1. **Carriage:** This is the moveable part of the typewriter. Each time a key or space bar is pressed, it moves the width of a letter.
2. **Carriage return lever and line spacer**:- this lever is use for returning the carriage from the end of line.
3. **Cylinder (Platen, Roller)**:- This is a roller, around which the paper is held.
4. **Cylinder Knobs (Left & right)**:- These are used for turning the paper into position either upward or downward.
5. **Carriage release lever (left & right)**:- These are levers which, when depressed, allow the carriage to be moved freely to the left and right.
6. **Line space gauge or regulator**:- This is a lever that regulates the depth of the spacing between the lines.
7. **Margin Stop (left & right)**: These are used to fix the points at which the lines of typewriting begin on the left and end on the right.
8. **Paper guide**:- This is an adjustable guide against which the left – hand edge of the paper is position as it is inserted in the typewriter
9. **Paper table**:- This is a resting ground for the typing sheet and prevents it from slipping Over the Carriage or typewriter.
10. **Paper bail bar with Scale**:- This is a moveable arm, marked with a typing scale, on which the Paper grips are mounted.
11. **Back Space Key or (back Spacer)**:- This is used to move the carriage backward or gives space at a time.
12. **Roller on paper bail**: These are small, black rubber rollers located around the paper bail. They guide the typing sheet firmly and smoothly on the platen while typing is on going on.
13. **Paper release lever**: This lever, when pulled forward, Moves the feed rollers away from platen.
14. **Space bar**: This is located at the lower end of the keyboard. It is used to give accurate spacing after each word, while typing is going on.
15. **Printing Point**: This is the "V" axis, through which the key strikes the ribbon, to Imprint on the Paper.
16. **Tabulator bar**: This is a set of three bars, consisting of a tabular set, a tabular selector and a tabular release. It is Used to regulate Spacing, especially for a Schedule which involves Vertical and horizontal lines.
17. **Margin release Key**: when depressed, this allows for typing beyond the set margins point at either end of the line.

TYPE FACES

Basically there are two common types namely PICA and ELITE.

PICA is bold printing which gives ten strokes (characters) to 1 (one) inch (2.54cm) of space on the horizontal bar.

ELITE: This is small prints (Smaller type face), giving twelve strokes (characters) to 1 inch (2.54cm) of space.

CARE OF TYPEWRITER

To keep the typewriter in good working condition, proper care and maintenance are necessary.

The following Points must be noted and complied with at all times.

1. The typewriter must not be moved from one desk to another i.e it must be kept stationery on a spacious table at a fixed point in the office.
2. The typeface must be cleaned daily and the machine dusted on daily basis.
3. The typewriter must be covered when not in use to prevent dust from setting on the machine.
4. When the machine develops a fault, an expert must be called in to repair it.
5. Always use a backing sheet to protect the platen from damage.
   The names given to someone who works with typewriter are (i) typists (ii) stenographers (iii) Secretaries.

EVALUATION QUESTIONS

1. Mention and explain five essential parts of typewriter that you know.
2. Explain two common types of typefaces you know.

READING ASSIGNMENT

Business Studies for Junior Secondary School Bk One Page 56-64

WEEKEND ASSIGNMENT

1. The act of manipulating computer keys to produce information is called   A. drilling B. formatting C. keyboarding   D. typewriting
2. Typewriter was invented in the year A. 1892 B. 1867 C. 1829 D. 1830.
3. The part of the typewriter that moves from right to left when typing is called   A. carriage B. platen C. carriage return lever D. carriage release lever.
4. All of these are part of the typewriter except A. shift key B. Backing sheet C. Back spacer D. paper bail.
5. When typing a continuous capital, depress the _____ A. Space bar B. Shift key C. Shift locks D. Back spacer.

THEORY

1. What is typewriter? .
2. Mention six parts of typewriter.
3. Give four ways of taking care of a typewriter.

GENERAL EVALUATION

1. Define partnership.
2. State four characteristics of partnership..
3. State four advantages of partnership.
4. Mention four sources of capital for partnership
5. What is deed of partnership?

WEEK FIVE   Date: _____

TOPIC: PARTS OF COMPUTER KEYBOARD

CONTENT

i.   Meaning
ii.   Uses
iii.   Similarities between the typewriter and computer keyboards

THE COMPUTER

A computer is an electronic device that can accept data and process data in order to get the required information. The computer receives data through the input device, and it processes the data to generate 1information which it produces and displays through the output device.

PARTS OF THE COMPUTER

A computer has four main parts which are:

i.   Keyboard
ii.   Monitor
iii.   The Central Processing Unit(CPU) or System Unit
iv.   Mouse

Keyboard: A keyboard is an input device. It serves as a primary tool for accessing and inputting data. The computer keyboard is an important part which is used to enter command, text, numerical data and other parts of data by pressing the keys on the keyboard. A computer keyboard is very much like the keyboard of the typewriter. But it has additional keys that are used to carry out special functions.

The main parts of a computer keyboard include the following:

i.   QWERTY Pad/ Typing Area: This is the main section of letters on the keyboard. It is arranged like a traditional typewriter where one presses alphabetic keys.
ii. Number Pad/ Numeric Keypad: This is the far right side of the keyboard which features a number pad that looks like a calculator.
iii. Arrow Keys? These are at the right bottom of the keyboard. These are the four directional arrow keys which provide navigation through documents and help toscroll in Web browsers.
iv. Function keys / F bar: Functions keys are those keys other than the alphanumeric keys that allow the user to perform special functions such as auto- centring. These are 12 functions keys starting from F1 through F12. Function keys are located at the top of a keyboard and that are used for special purposes or tasks.
v.   Extra Keys: Some newer keyboards have shortcut keys above the F keys. These might include

"Power", "Sleep" Mode" , "Calculator", "My Computer" and "Web

The other parts of computer keyboard are :

1.   Alt (alternate) key: This is used with other function keys to access software operations
2.   Caps lock key is used to key all capital letters
3.   Enter/Return Key is used to return the cursor to the beginning of a new line or to enter information into a microcomputer.
4.   Backspace key moves the cursor to the left one space at a time. It also deletes characters.
5.   Delete key is used to delete text.
6.   Control key is used with other keys to perform specific functions such as temporary indent.

7. Insert key allows the user to insert text without deleting previously typed text.
8. Tab key moves the cursor forward one space at a time.
9. Cursor movement keys allow the cursor to be moved up, down, left, or right within the text
10. Numeric lock is used to activate the numeric keypad.
11. Space bar spaces the cursor forward one space at a time.

SIMILARITIES BETWEEN THE TYPEWRITER AND THE KEYBOARD

1. The typewriter and computer keyboards are both QWERTY keyboards
2. They both receive data with the help of an input device.
3. The keyboards are operated the same way and that is why the acquisition of keyboarding skills in typewriter can be immediately transferred to the computer keyboard.
4. They both process data
5. They both produce visible information.

EVALUATION QUESTION

1. What is a computer?
2. State the two major components of a computer system .

READING ASSIGNMENT

WABP Business Studies JSS1 by Egbe Ehiametalor et al pages112-118

WEEKEND ASSIGNMENT

1. The part of the computer that serves as an input device is __   A.   CPU   B. monitor   C. mouse D. printer.
2. A similarity between the computer and typewriter is that both have   A. carriage   B. margin stops C. platen knobs D. space bar
3. Which of the following keys differentiate the computer from the typewriter?   A. home row   B. numeric   C. shift   D. delete
4. Which of the following is not a part of the computer? A. Speaker   B. Mouse C. Knob   D. CPU
5. The sum total keys on the computer is known as   A. keyboard B. monitor   C. mouse   D. programs.

THEORY

1. What is a computer?
2. Mention the major parts of a computer
3. List five (5) function keys

GENERAL EVALUATION

1. Define co-operative society.
2. State four characteristics of co-operative society.

3. State four disadvantages of co-operative society.
4. Mention the source of capital for co-operative society.
5. **Give three advantages of co-operative society.**

WEEK SIX   **Date:_____**

TOPIC: CARE OF COMPUTER

CONTENT

i.   Care of computer
ii.   Items used for the care of the computer

CARE OF COMPUTER

1. The computer should be covered when not in use to keep it dust-free.
2. Keep your computer system, anti-virus software, firewall, spyware and other security programs up to date.
3. Browse the internet responsibly. Visit websites you trust and download files and programs only from reliable sources.
4. Close all programs before you shut down your computer.
5. The computer should be switched off at the end of the day to protect it from power surge.
6. Do not place the computer near other equipment that produces a high level of noise
7. Avoid excessive heat. Keep the computer in a cool or airy place.
8. Use a soft damp lint free cloth to wipe the screen or monitor regularly so as to keep it clean.
9. Keep your computer area clean—do not eat, drink or smoke in the same place you use the computer.
10. Always handle the computer with care.

ITEMS USED FOR THE CARE OF THE COMPUTER

Your computer can be cleaned using the following:

i.   Compressed air.
ii.   Cotton swabs.
iii.   Cleaning solution.
iv.   Soft cleaning cloth such as cotton t-shirt.

CLEANING YOUR HARDWARE

1. Use a can of compressed air to blow hard-to-reach dust and particles out of the case.
2. Dust your computer and shake dirt out of the keyboard.
3. Hold disks and CD-ROMs by the edges.
4. Keep magnets away from your computer and disks. Magnets can erase information.
5. Close all programs before you shut down your computer.

SECURITY OF SOFTWARE

You can protect your software through the following ways:

1. Install an antivirus program to protect your computer from viruses and other threats. Some of the antiviruses are free, such as Avast, Norton and AVG.
2. Install a free spyware program such as Windows Defender or Spybot Search & Destroy.
3. Run your security software, including antivirus antivirus and spyware scans, at least once a week to detect threats early.

EVALUATION

1. List four ways of taking care of computer.
2. List four items used to take care of the computer

READING ASSIGNMENT

WABP Business Studies JSS1 by Egbe Ehiametalor et al read pages 119-120.

GENERAL EVALUATION

1. Define a private limited liability company.
2. State four characteristics of a private limited liability company.
3. State four advantages of a private limited liability company.
4. Mention four sources of capital for a private limited liability company.
5. Give three disadvantages of a private limited liability company.

WEEKEND ASSIGNMENT

1. The following can be used to care for the computer except   A. piece of cloth   B. longhand brush C. methylated spirit D. short brush.
2. Which of the following is a way of taking care of the computer?   A. shut down the computer when not in use B. dust and shake dirt off   C. clean typeface always D. strike the keys sharply
3. All of the following are proper ways of browsing the internet except   A. visiting websites you trust B. Downloading files only from reliable sources C. visiting all attractive and provocative webisites   D. installing an antivirus program
4. Which of the following can erase information in your computer? A. cleaning solution   B. compressed air C. magnet D. duster.
5. What you do to keep your work in the computer?   A. delete your work   B. Undo your work C scan your work   D. save your work

THEORY

1. Mention five ways of taking care of your computer
2. List four items used to take care of the computer

TOPIC: CORRECT KEYBOARDING TECHNIQUES.

CONTENT

  i.   Key roles
 ii.   Division of the keyboard

For all standard typewriters, the keyboard is arranged in four rows

(i)   The top rows
(ii)   The upper rows
(iii)   The home rows
(iv)   The bottom rows

The top row consists of figures and symbols. The upper row is the QWERTY row. The home row is the home keys row while the bottom row is the bottom row contains bottom alphabetical row

The keyboard can be said to be divided into two parts: the left hand side and the right hand side.

The left fingers are used for striking keys on the left part while the right fingers are used for striking keys on the right parts.
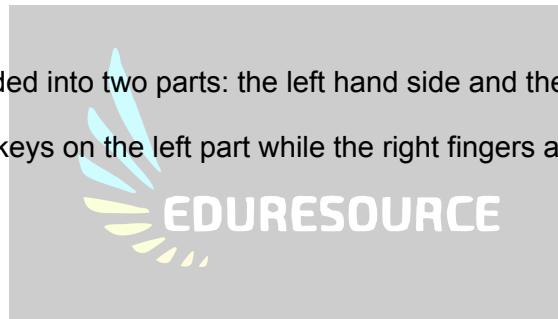
WHAT IS TOUCH TYPING

This is the ability to type with the eyes on the Copy most of the time. It is the ability to type without looking at the keyboard.

Typewriting speed range from 25 words per minute for beginners to 60 words per minute or higher for the advanced typist.

PROPER KEYBOARDING TECHNIQUES

To achieve maximum efficiency in keyboarding, it is important to acquire correct keyboarding techniques such as:.

(1)   Sit up straight in the chair with your back resting gently on the back of the chair.

(2)   Keep your feet flat on the floor, with one foot slightly in front of the other.

(3)   Keep arms relaxed at the side of the body while your hands are placed on the keyboard.

(4)   Keep fingers curved naturally and poised over position of the "home row" keys.

(5)   Keep your eyes on the copy to be typed.

EVALUATION QUESTION

1.   What is touch typing?

2.   Mentions the three rows on the keyboard.

READING ASSIGNMENT

Business studies for junior secondary school page 58 / 61

GENERAL EVALUATION

1. Define a public limited liability company.
2. State four characteristics of a public limited liability company.
3. State four advantages of a public limited liability company.
4. Mention four sources of capital for a public limited liability company.
5. Give three disadvantages of a public limited liability company.
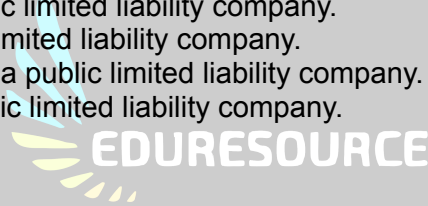
WEEKEND ASSIGNMENT

1. Which is not a row on the keyboard? A. Home row B. upper row C. lower row
    D. joint row.

2. The ability to type without looking at the keyboard is called A. touch typing B. face typing C. skill D. advance
    typing.
3. The typist work must be A. Rough B. Neat C. disorder D. Dusty.
4. When the line of typing needs to be extended, the key to be depressed will be
    A. margin release key B. line spacer C. back pacer D. ribbon switch.

5. _____ Holds the paper in place A. Paper grip B. Paper bail C. printing points
    D. typing basket.

THEORY

1.   Mention rows on the keyboard.
2.   Give five proper keyboarding techniques.

WEEK EIGHT   Date:_____

TOPIC: HOME ROW KEYS

CONTENT

    i.   Uses of the row keys
    ii.   Division of the keyboard

The home row is that middle horizontal row of the keyboard which starts with A and goes all the way across. The home row key is a key concept typing. When set to type, the idea is that each finger remains in light contact with a particular key of the home row; A,S,D,F,J,K,L, ; so as to keep grounded and provides reference for every other keys. The keys: A, S, D, F, J, K,L, ; are the guide keys. They are contained in the home row keys. To be able to type by touch, i.e. typing without watching the keyboard, fingers 1to 4 must remain anchored on the guide keys A to ;

The home row keys are so called because they are the keys that your fingers should always return to after reaching out and striking keys on other rows. The right thumb should rest gently on the space bar, and will be used when to put a space in the left of the line you are to type

Here are HOME ROW KEYS for each of your eight fingers:

       ASDF   **LKJ;**

       Left fingers   **Right fingers**

Finger	Key
Left hand pinky	A
Left hand ring	S
Left hand middle	D
Left hand index	F
Right hand index	J
Right hand middle	K
Right hand ring	L

Right hand pinky	;

Keyboard each line twice

Key slowly the first time you key a line to master the required motions. As you key a line the second time, try to make each motion a bit facster

1. a; sl dk fj a; sl dkfj
2. a ad ad a as as ask ask
3. as as jak jak ads ads all all
4. as a fad; add a jak; all fall ads; a sad lass
5. a sad fall; a sad fall; all jaks fall; all jaks fall

EVALUATION

Describe the home row keys

READING ASSIGNMENT

WABP Junior Secondary Business Studies Jss1 pages 124-126

GENERAL EVALUATION

1. Define a public enterprise.
2. State four characteristics of a public corporation.
3. State four advantages of a public corporation.
4. Mention two sources of capital for a public enterprise.
5. Give three disadvantages of a public corporation.
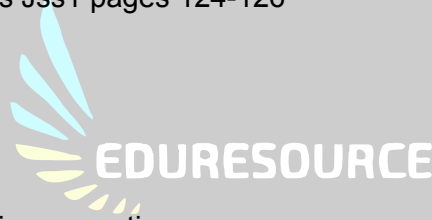
WEEKEND ASSIGNMENT

1. The middle horizontal row of the keyboard that starts with A and goes all the way across is called the _____keys   A. upper row   B. bottom row C. home row D. top row
2. Which of these can be found in the home row keys? A. side keys B. upper keys   C. guide keys   D. top keys
3. A proper keyboarding technique is that fingers are natural curved and poised on the ____ row key.   A. top B. upper   C. bottom D. home
4. Which finger is placed on "F"? A. left hand index   B. left hand ring C. right hand middle D. right hand pinky.
5. Which finger is placed on space bar?   A. right hand index B. right thumb   C. left hand pinky D. left hand pinky.

THEORY

Draw the right and left hands and identify each finger with the keyit is identified with in the Home Row keys.

WEEK NINE   **Date:_____**

CONTENT

  i.   Identification
  ii.   Soft Touch manipulation.

The word alphanumeric means either letters or numbers. Every keyboard contains a set of keys known as the alphanumeric keys. Alphanumeric keys consist all the letters and numbers on the keyboard (i.e   A-Z and 0-9). The alphanumeric keys are used for entering alphabets and numbers. The letter keys are set up the same way from keyboard to keyboard. On the top row, the letters Q,W,E, R, T and Y are lined up. Parts of the keyboard are arranged the same way on virtually every keyboard. This common arrangement is called the QWERTY layout because the first six keys on the top row of letters are Q, W, E, R, T and Y. The number keys are located above the letters .Pressing the shift key and holding down a number will type whatever symbol is also on that number key. Symbols keys include @, %,&,# and number sins such as +,_,* etc.

Also the alphanumeric keys include the modifier keys such as Shift, Ctrl and Alt which are used in conjunction with the other keys.

EVALUATION

Type ten letters from the alphanumeric part of the keyboard
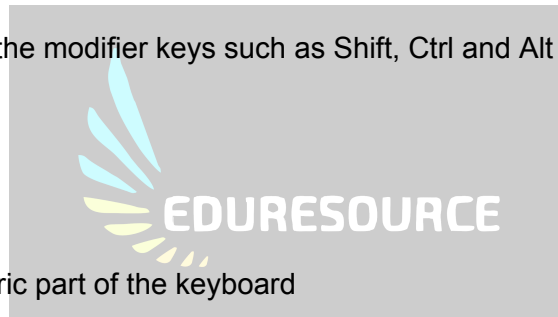
READING ASSIGNMENT

WABP business studies pages 127 to 128

GENERAL EVALUATION

  1. Define production.
  2. State four factors of production.
  3. State the rewards of factors of production respectively.
  4. Define each of the factors of production.
  5. State three functions of the entrepreneur.

WEEKEND ASSIGNMENT

  1. The term alphanumeric mean_____   A. letters only B. numbers only C. letters and numbers D. symbols

2. Alphanumeric keys include _____ and_____ A. A-K, 0-1 (b A-Z, 0-10 C. A-Z, 0-9   D. A-B,0-5
3. _____ letters are lined up on the top row A. Q,U,E, R,T,Y   B. Q,W,E,R,T,Y C. K,W,E,R,T,Y   D. Q,U,E,R,R,Y
4. Modifier keys include___ A. shift B. control(ctrl)   C. alternate(alt)   D. all of the above
5. The keys that consisit of letters and numbers and sometimes punctuations is referred to as___ A. alphabetic B. alphanumeric C. numeric D. special

THEORY

1. What are alphanumeric keys?
2. What is the Shift key used for?

WEEK TEN   **Date:_____**

TOPIC: BASIC SERVICES

CONTENT

i.   concept finger placement on the basic service keys
ii.   manipulation of the basic service key using soft touch

The home keys for the left hand fingers are A,S,D and F while the home keys for the right hand fingers are J, K, L and ;(semi-colon). Fingers should be rightly placed on the home row keys.

SHORTCUT KEYS   ABCs

Shortcut keys are commonly accessed by using Alt, Command key, Ctrl or Shift in conjunction with a single letter.

Shortcut keys help to provide an easier and quicker method of navigating and using computer software programs.

Some of the basic PC shortcut keys are:

Shortcut Keys	Description
Alt + F	File menu options in current program
Alt + E	Edit options in current program
Ctrl + N	Open new document
Ctrl + S	Save
Ctrl + A	Select all

Ctrl + X	Cut selected item
Ctrl + V	Paste
Shift + End	Highlight from current position to end of line.
Shift + Home	Highlight from current position to beginning of line.
Home	Go to beginning of current line.
Ctrl + Home	Go to the beginning of document.
Ctrl +End	Go to the end of document

FUNCTION KEYS

Function keys are normally labeled F1 to F12. Twelve function keys are aligned along the top of the keyboard. These are special keys on the keyboard that have different meanings depending on which program is running

SPECIAL KEYS

1. **Tab key:** A key on the computer keyboard that moves the insertion point to the next tab stop.
2. **Caps Lock:** When activated this causes all subsequent alphabetic characters to be uppercase.
3. **Shift key:** On the computer, this key gives the other keys an alternate meaning. When combined with alphabetic keys, this makes the system output a capital letter. But when combined with other keys, it produces program-dependent results.
4. **Control key:** The control key when pressed down with another charactercan have different meaning on which program that is running
5. **Alt key:** This can also be used in the same fashion as the Control key
6. **Enter Key or Return key** : This moves the cursor or the insertion point to the beginning of the next line
7. **Delete**: It deletes the character under the cursor or to the right of the cursor.
8. **Backspace key:** This moves the cursor backward one character space and it also delete the character to the left of the cursor
9. **Insert**
10. **Home & End**

EVALUATION

1. Name ten basic service keys and write a brief note on each.
READING ASSIGNMENT

WABP Business Studies   page 127-133

GENERAL EVALUATION

1. Who is a producer?
2. Who is a consumer?
3. State the types of consumer you know.

4. State the channels of distribution.
5. Who is retailer?.

WEEKEND ASSIGNMENT

1. The shortcut key Ctrl + V means ____ selected item A. cut B. save C. paste   D. copy.
2. The key "home" when pressed means ___A. go to the end of document B. go to beginning of document C. go to the beginning of current line D. go to the end of the current line.
3. Which of the following means highlight from current position to end of the line?   A. Ctrl + End B. Shift +Home C.Shift +End D. End
4. Which of the following keys when combined with alphabet keys outputs capital letters? A. Ctrl B. Home C. Shift D. End.
5. _____ moves the cursor to the beginning of the next line A. Backspace key B. Return key C. Arrow key D. Delete key

THEORY

1. Mention five service keys and describe their use each

WEEK ELEVEN   **Date:……………………….**
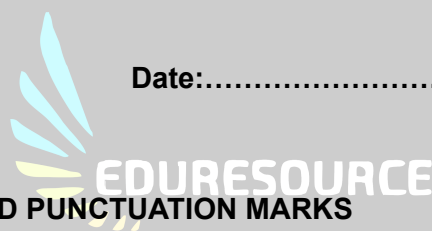
TOPIC: CORRECT SPACING AND PUNCTUATION MARKS

CONTENT:

i.   computer symbols
ii.   Basic Punctuation Spacing Rules when keyboarding

Usually, punctuation marks as used in sentences give meaning to sentences. Punctuation marks can be used to separate sentences, or to put an end to sentences. Punctuation marks include comma, full stop, colon, exclamation mark.

Computer Symbols and Punctuation Marks

.   Full stop or Period

,   Comma

:   Colon

;   Semi colon

?	Question mark
!	Exclamation mark
{}	Parentheses
____	Dash
-	Hyphen
''	Single quotation marks
'	Apostrophe

Basic Punctuation Spacing Rules when keyboarding

1. Space once after the punctuation at the end of a sentence.
2. Space once after a comma
3. Space once after a colon.
4. Space once after a semi-colon
5. Space once before or after a hyphen
6. Space once after aperiod used with initials or title.
7. Space once before an open parenthesis but do not space after it.
8. Space once after a closed parenthesis but do not space before it
9. Do not space between a number and the percentage sign.
10. Do not space between a number and the number sign.

EVALUATION

Give five (5) computer symbols and their names
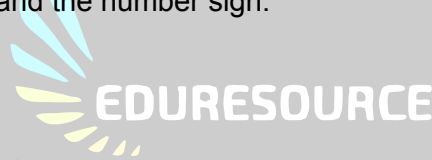
READING ASSIGNMENT

WABP Business Studies page 134-137

GENERAL EVALUATION

1. Define aids to trade.
2. Mention the aids to trade.
3. Explain how they help trade.
4. Define trade.
5. What is commerce?.

WEEKEND ASSIGNMENT

1. This sign {} means   A. periods   B. hyphen C. comma D. parentheses

2. "____" sign is called   A. asterisk   B. star   C. single quotation mark D. dash
3. Which of these is a number sign?   A. # B. : C. ; D. ?
4. Which of these signs can be used to show surprise or anger? A. ! B. ? C. ; D. :
5. - sign is called A. parentheses   B. square bracket C. ellipses   D. hyphen

THEORY

1. State five basic punctuation spacing rules when keyboarding
2. Give four computer symbols and their names.