**OMEGA TERM SCHEME OF WORK FOR JSS1**

**BUSINESS STUDIES**

|  |  |
| --- | --- |
| **WEEKS** | **TOPICS** |
| 1 | Source document |
| 2&3 | Journal/day book   * Sales day book * Returns inward day book |
| 4 | Introduction to keyboarding I |
| 5 | Introduction to keyboarding II |
| 6 | Care of the computer |
| 7 | Correct keyboarding techniques |
| 8 | Home row keys |
| 9. | Alpha – Numeric keys |
| 10 | Basic service key |
| 11 | Revision |
| 12 | EXAMINATION |

**WEEK ONE**

**TOPIC: SOURCE DOCUMENT**

A source document is a form in which transaction are firstly recorded before posted to their respective books

Source document includes

* Invoice
* Receipt
* Debit note
* Credit note
* Cash register
* Voucher
* Cheque

1. **INVOICE** – invoice is a document given out by the seller to the buyer whenever the seller sells goods. It contains the name and address of the buyer and seller, the quantity, price of goods sold and a reference to the customer orders number.
2. **RECEIPT** – Is a document issued to the buyer to indicate that some amount of money has been paid for buying a particular goods. Receipt is a legal proof of payment.
3. **CASH REGISTER** – (machine): This contains the summary of each sales in a given period.

The machine can record the amount of sales, types of goods, produce a receipt and as well the amount balance. This is found in eatery – Mr. Biggs, Supermarket, big bookshop etc.

1. **DEBIT NOTE**: Is issued by the seller to the buyer whenever the buyer has been undercharged.
2. **CREDIT NOTE**: It is issued by supplier when a buyer returns goods to the supplier and also used to correct error of overcharge credit not is printed red.
3. **CHEQUE**: Is a written order to a bank to pay a specific sum of money to a person whose name appear on the cheque.
4. **VOUCHER**: Is a source document used for obtaining authorization for a payment whether by cash or by cheque.

|  |  |  |
| --- | --- | --- |
| Date | Particular of Payment | Amount |
|  |  |  |

**VOUCHER**

SOLE TECH NIG LTD ------------------

--------------- 08012345678

NO: 05397

Date: ……………………………………

Received by

The sum of: ……………………………………………..

Being part payment for

THANKS

# : K \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature

EVALUATION

Write short note on the following source document:

* Invoice
* Receipt
* Debit note
* Credit note

ASSIGNMENT

List and explain 5 source documents

**RECEIPT**

**WEEK TWO**

**TOPIC: JOURNAL / DAY BOOK**

Journal is a book of original entry which contains daily record of business transactions. Each record in the general or special journal.

Journal could be general or special journal

1. **GENERAL JOURNAL**: Is used to record all transactions (both sales and purchases). It contains date, amount to be credited, debited and description of goods. General journal is also called JOURNAL PROPER.

**USES OF GENERAL JOURNAL**

1. It is used for opening and closing entries
2. It is used to correct errors
3. It is used to record purchases and sales of fixed asset
4. It is used to record transfer between accounts.

General Journal

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date | Particulars | Folio | Dr | Cr |

2. **SPECIAL JOURNAL**: Are used to record only one type of entry. They are:

Sales Journal / Sales day book

Purchases Journal / Purchases day book

Return Inward Journal / Sales Returns

Return outward Journal / Purchases Returns

**SALES JOURNAL**

This is also known as sales day book. It is used to record all goods sold on credit i.e. sales made for the trading period on credit and it is usually totalled and posted to the credit of the Sales Account. E.g.

May 5 Sold to Oluchi 5 bags of rice @ #1,000

May 10 Sold to Shotunde T. 6 bags of salt @ #250 a bag.

Sales Journal

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date | Particulars | Folio | Invoice No | Amount (# : K) |
| May 5  May 10 | Oluchi:  5 bags of rice @ #1,000a bag  Shotunde T.  6 bags of salt #250 a bag  To Sales Account  CR |  |  | 5,000.00  1,500.00  #6,500.00 |

3. **RETURN INWARD JOURNAL**

This is also known as Sales returns. It is used to record all goods sold but are returned to the seller due to defect or substandard. The seller will issue a credit to the buyer. E.g.

May 7 Oluchi returned a bag of rice @ #1,000 a bag

May 12 Shotunde T. returned 2 bags of salt @ #250 a bag

**Returned Inwards Journal**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date | Particulars | Folio | Invoice No | Amount (# : K) |
| May 7  May 12 | Oluchi:  A bag of rice @ #1,000a bag  Shotunde T.  2 bags of salt #250 a bag  To Return Inwards Journal  DR |  |  | 1,000.00  500.00  #1,500.00 |

EVALUATION

Define journal and explain 2 types of journal

**Assignment**

Write up Sales Journal for Mark Ventures June 10 sold to Afilaka . P. $ cartons of Chivita“ N500 a carton

June is sold to Jeanta A. 7 cartons of Indomie @ N450 a carton.

**WEEK THREE**

**TOPIC: PURCHASES JOURNAL**

This is used to record goods bought for resale. The information for the Purchase Journal is obtained from the invoice. The book is used mainly to record credit purchases. It is also known as purchases day book.

E.g.

Papa Ajasco Purchase the following on credit from Marvic Nig. Ltd

May 10 Office stamp supplied 500.00

May 13 Office furniture 2,100.00

May 20 Office equipment 800.00

Sales Journal

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date | Particulars | Folio | Invoice No | Amount (# : K) |
| May 10  May 10 | Office stamp supplied  Office furniture  Office equipment  To Purchases Account  DR |  | 01128  01135  01240 | 500.00  2,100.00  800.00  3, 400.00 |

4. **RETURN OUTWARDS JOURNAL / PURCHASES RETURNS**

It is used to record all goods bought but are returned to the suppliers / sellers as a result of defect or substandard. The seller will issue a credit note to the buyer to the effect.

E.g:

Papa Ajasco returned these goods

May 15 Papa Ajasco returned office furniture 2,100.00

Return Outwards Journal

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date | Particulars | Folio | Debit Note | Amount (# : K) |
| May 5  May 10 | Office furniture (broken in transit)  To Return Outwards  Journal Account CR |  |  | 2,100.00  2,100.00 |

Assignment

IBITOYE A. Purchase the following on credit from Marvic Nig. Ltd

June 10 Office stamp supplied 1500.00

June 13 Office furniture 12,100.00

June 20 Office equipment 1800.00

Write up the above transactions in appropriate journal account

**WEEK FOUR**

**TOPIC: INTRODUCTION TO TYPEWRITING / KEYBOARDING**

Keyboarding is the act of producing written words or characters. The machine designed for the purpose of producing character on a paper is called TYPEWRITER.

Typewriter is a machine which enables the user to produce printed words i.e. it is an office machine designed for typing.

Typewriter was invented in 1864 by MulterHolter in Australia. Examples of typewriters are Alder, Olympia, Oliveth, IBM, Imperia, RankZerex etc.

There are basically two types of typewriter:

1. Manual typewriter: is operated manually by using human effort
2. Electric typewriter: is electrically operated with electricity.

Typewriter has two typefaces namely piece and elite.

**IMPORTANCE OF KEYBOARDING**

1. It saves time
2. It makes document neat and legible
3. It serves as a means of earning a living
4. It ensures accuracy in figures, words or character produced.

**USES OF TYPEWRITER**

1. It is used for typing business document, memo, legal work etc.
2. It is used for typing personal document – letter.
3. It can be used for creating decorations
4. It is used to produce many of the document with the use of carbon paper

A person who uses typewriter to type is called a TYPIST.

**PARTS OF A TYPEWRITER AND THEIR USES**

1. **CARRIAGE**: Is the moving part of the machine, it carries the paper from left to right.

2. **CARRIAGE RELEASE LEVER**: It allows the carriage to move freely to the left and right.

3. **PLATEN KNOBS**: This is the knobs situated at each end of the platen. It is used for turning the paper into position.

4. **CARRIAGE RETURN LEVER**: Is used for turning up the right in order to begin a new line.

5. **PAPER GUIDE**: Is used in adjusting and guide against left hand edge of the paper when paper is inserted in the machine.

6. **SHIFT KEY**: When depressed, it enables the use of letters and other punctuation marks.

7. **SHIFT LOCK**: It enables continuous typing of capital letters.

8. **PAPER RELEASE**: It frees the paper in the machine when there is need to remove, adjust and insert paper into the machine.

9. **MARGIN STOP**: Is used to fix the point at which the link of typing begins on the left side and ends on the right side of the paper.

10. **COLOUR CHANGE ADJUST**: It changes the colour to be typed on the ribbon either red or black.

11. **PLATEN**: Is the rolter which the paper is held.

12. **PAPER BAIL BAR**: Is the movable arm marked with a typing scale on which paper grips are mounted for easy typing.

13. **BACK SPACE KEY**: It moves the carriage from left to right one space for re-type.

14. **SPACE BAR**: It allows space between words.

**GUIDES TO KEYBOARDING**

All major parts of the body are involved when typing on the typewriter. The following must be observed anytime one is keyboarding;

* Arms of elbows – must be hang loosely.
* Back – straight with body leaning forward slightly shoulders level
* Body – position the body opposite the J key, a hand span from the machine
* Feet – A part firmly placed on the floor one foot ahead of the other
* Finger – curved under so that only the tips touch the keys.
* Hands – close together low, flat across the back
* Head – hold it erect facing the book.
* Shoulders – hold them back and release
* Chest – sit back in the chair
* Wrists- keep them low barely touching the machine.

**CARE OF TYPEWRITER**

1. Clean the typeface daily before and after use
2. Cover the typewriter properly when not in use
3. Typewriter must not be moved from one desk to another
4. Dust the outer part of the machine and your desk after use
5. A repairman should be called if the machine develop faults.

**MATERIALS FOR CLEANING THE TYPEWRITER ARE:**

1. A duster
2. A long handle soft brush similar to paint brush
3. A type cleaning brush like a tooth brush
4. A battle of best typewriter oil
5. A small bottle of methylated spirit.

EVALUATION

1. Define keyboarding
2. List and explain 7 parts of keyboard as well as their uses

ASSIGNMENT

1. Outline 5 uses of a keyboard
2. State 5 guides to effective use of a keyboard

**WEEK FIVE**

**TOPIC: INTRODUCTION TO KEYBOARDING II**

Keyboarding – is the front portion of the typewriter, where alphabetical letters, punctuation marks, figures and some special signs are provided on keys. These are arranged in four lines known as rows. There are some other keys on the keyboard, such as:

1. Space bar
2. Shift keys
3. Shift lock
4. Back space key
5. Margin release key
6. Tabulator etc.

**STANDARD KEYBOARD**: Is a recognised as a rule or model of approved merit or excellence. A standard typewriter is that machine which types rapidly, accurately and neatly. Standard typewriter was perfected by the underwood company in 1896.

**Features of standard keyboard**

1. A four row keyboard
2. Arrangement of keys in a similar order of letters
3. Visibility of writing
4. A single shift operation for capitals and additional characters.

**Sitting position (posture) of the typist**

1. Correct posture is necessary to avoid tiredness and pain
2. The matter to type (copy/book should be kept on the right hand side of the machine, so that the handle does not stand in way when reading the copy.
3. Typist should sit in an upright position
4. Fingers on the keys and not hands resting on the machine
5. Legs flat on the floor

**PARTS OF COMPUTER KEYBOARDING**

**PARTS OF COMPUTER KEYBOADING AND THEIR USES**

1. Alpha-numeric keypad – it consist of keys for English alphabets 0 – 9 and special characters like +, –, /, x, () etc.

2. Function Keys – There are twelve (12) function keys labelled F1, F2, F3 – F12. The functions assigned to these keys differ from one software package to another. They are also user, programmable keys.

3. Ender – It is similar to the return key of the typewriter and is used to execute a command or program.

4. Spacebar – It is used to enter a space at the current cursor location.

5. Backspace – Is used to move the cursor one position to the left and also to delete the character in that position.

6. Delete – Is used to delete the character at the cursor position.

7. Insert – Is used to toggle between insert and overwrite mode during data entry.

8. Shift - Is used to type capital letters when pressed along with an alphabet key. It also used to type the special characters located on the top of a key that has two character on it.

9. Caps lock – Is used to toggle between the capital lock. When ‘on’ it locks the alpha-numeric keypad for capital letters input only.

10. Tab – Is used to move the cursor to the next tab position defined in the document. It is also used to insert indentation into a document.

11. Ctrl – Control key is used in conjunction with other keys to provide additional functionality to the keyboard.

12. Alt –Is always used in combination with other keys to perform specific tasks.

13. ESC – Is used to negate a command. It is also to cancel executing programs.

14. Numeric keypad – Is located on the right side of the keyboard and consists of keys having numbers 0 – 9 and mathematical operators +, –, /, x, () defined them. It is provided to support quick entry for numeric data.

15. Cursor movement keys - are arrow keys and are used to move the cursor in the direction indicated by the arrow (up, down, left, right).

EVALUATION

1. List 7 parts of a keyboard
2. State 5 good posture of a typist.

Assignment

1. What is a keyboard?
2. What is a typewriter?
3. Describe a computer keyboard
4. What is the correct sitting position of a typist?
5. What is the use of an Alt key?

**WEEK SIX**

**TOPIC: CARE OF THE COMPUTER**

**Meaning of Computer**

A computer is an electronic device that accepts raw data, processes data and gives useful information. It is one of the modern machines, it is a delicate and expensive machine.

Computer can provide efficient service only if proper care is taken to keep it in a good working condition.

For proper care and upkeep of the computer, the following points should be followed:

1. Placing the computer on the computer tape – always keep the computer in the centre of the table so that it does not fall. The computer should not be left in the hot sun as the screen and other tools can be damaged by heat.

2. Cleaning and dusting of the computer – cleaning the computer daily tends to prolong its life. Dust has a very bad effect on the parts of the keyboard. Computer and other parts can be kept free from dust by covering with a cover when it is not in use.

3. Operation of the computer – Computer should be handled with care. Rough handling damages the system and the keys should not be pressed hard.

4. Overhauling of the computer – Overhauling of computer or any other office machine should be done by an expert that is the computer hardware engineer.

5. Dust cover – Dust in the air can cause major damage to the machine, so there is a need for dust cover to protect the computer. Computer should never be left uncovered when not in use as dust accumulate rapidly and it causes more damage to the mechanism than ordinary wear and tear.

Items used for the care of the Computer are:

1. A long soft brush to remove dust
2. A cloth duster / soft duster
3. Dust corner of cloth or plastic

Care of the Computer

1. It should not be near washroom, kitchen, canteen etc
2. Always cover the computer with a soft cloth, plastic when not in use
3. All switches should be put off when the computer is not in use
4. A soft duster should be used to clean the computer.
5. Keyboard, screen, CPU etc should be covered with a soft cloth
6. Close all programs before shutting down
7. Keep magnet away from your computer
8. Avoid contaminated storage devices to prevent computer virus.
9. Use stabilizer to prevent unnecessary power outrage.
10. Always call the computer engineer to check any fault.

EVALUATION

1. Define computer
2. State 5 proper care and upkeep of a computer

Assignment

1. What is overhauling?
2. What special care should be taken regarding the maintenance of a computer?

**WEEK SEVEN**

**TOPIC: CORRECT KEYBOARDING TECHNIQUES**

After becoming acquainted with the keyboard and its maintenance, it is very essential to obtain skill and knowledge of keyboard operation.

Every key on the keyboard is to be operated with care and according to the specified method and system of allotment of fingers for striking the key tops.

The keyboard rows are:

1. Upper – There are twelve functions – F1, F2 -------F12. The functions assigned to these keys differ from one software package to another. They are also user programmable keys.

2. Top – Alphanumeric keypad – It consist of keys English alphabets, 0 – 9 numbers and special characters like @, #, $, %, (), – etc.

3. Home: A, S, D, F, ; L K J

KEYS

Enter – It is used to execute a command or program

Space bar – Used to enter a space at the current cursor location

Backspace – Is used to move the cursor one position to the left and also delete the character in that position

Delete – Is used to delete character at the cursor position

Shift – Is used to type capital letters when pressed along with an alphabet key.

Insert – Is used to toggle between insert and overwrite mode during data entry.

Caps lock – Is used to toggle between the capital lock features. It locks the alphanumeric keypad for capital letters input only.

Tab – Is used to move the cursor to the next tab position defined in the document and used for indentation.

Other keys are:

* Ctrl
* Alt
* Esc
* Numeric keypad
* Cursor movement keys

**WEEK EIGHT**

**TOPIC: HOME ROW KEYS**

**PRACTICAL EXERCISES**

Strike the keys as per the directions given in the following exercises:

**Exercise 1**

**Instructions:**

a. Place the little finger of the left hand on the key A and other fingers in order on S, D and F.

b. Similarly, place the little finger of the right hand on the key ; and other fingers in order l, k, j. (The fingers should be well bent at second joint over these home keys and palms about 2 inches above the keyboard edge).

c. Strike the little finger of the left hand on the key A and allow the key to come up itself. Then strike the little finger of the left hand on the key S and allow the key to come up itself. Similarly, strike D and F finger number 2 and 1 respectively.

\* Strike ; with right hand little finger

\* Strike L, K, J respectively with finger 3, 2 and 1 of the right hand.

d. Strike the space bar once with the right thumb

e. Continue until you get perfection. Asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj

**Exercise 2 – Instructions**

* Type each group of 10 lines in single space and have two lines space in between the group.
* Each word should come beneath the other
* Do not look at the keys or the screen
* Repeat each group at least 10 times.

Asks adds lass fall alas lads all asks adds lass fall alas lads all fads lall dusk sad daskslak flask slak has.

**Exercise 3 – instructions**

1. Letter G and H are to be typed by the 1st fingers of the left hand and right hand respectively.

2. Lift the 1st finger of the left hand from key F and strike it on the key G. then return the finger to its original position. A similar exercise should be done when striking key H.

asdfjlkjhasdfjlkjhasdfjlkjhasdfjlkjhasdfjlkjhasdfjlkjhasdfjlkjhasdfjlkjhasdfjlkjhasdfjlkjhasdfjlkjhasdfjlkjhasdfjlkjhasdfjlkjh.

Type five lines in singles space and leave two line space between each group.

Half slag glad hall slag lags flag dask

Half slag glad hall slag lags flag dask

**Other letters are:**

1. Letters E and L are typed by finger number 2(key finger) on both hands respectively. After striking any key your finger must come back on the home key immediately. Dedklkdedklkdedklkdedklkdedklk

Sale like deal fall fish head feel.

1. Letters R and U

Both letters are typed by the 1st finger of both hands. (key F finger) for R and ( key finger) for U

Frfjujfrfjujfrfjujfrfjujfrfjuj

Ride huge rude fire risk girl duke.

1. Letters T and y

They are typed both 1st finger of both hands. (F key) for T and come back to F (key finger) for Y.

FlfjyjFlfjyjFlfjyjFlfjyjFlfjyjFlfjyj

Date stay pete lady year fury hurt.

1. Letter W and O

They are to be typed with 3rd finger on the left and right respectively.

Move finger from 5 to key W and the finger Lis moved similarly to strike O.

Swslolswslolswlolswlolswlolswlolswlol

Wait role what show flow goal wool.

1. Letter C and N

They are typed with 1st finger. Move F to key C and J is moved to key N.

Fefjnjfefjnjfefjnjfefjnjfefjnj

Ring luck case sign lime lock

1. Letter Q and P

Type with 4th or little finger (A and ; finger)

Aqa;p; aqa;p; aqa;p; aqa;p; aqa;p; aqa;p;

Post type pole ripe hope quite.

1. Letter V and B – strike with 1st finger (F & J finger)

fvfjbjfvfjbjfvfjbjfvfjbjfvfjbjfvfjbjfvfjbj

Five very best line bond care.

1. Letter X and M – typed with 2nd finger

Dxdkmkdxdkmkdxdkmkdxdkmk

Game time mind taxi camp.

1. Letter Z – is typed with 3rd finger while; “ are typed by 3rd& 4th finger of the right hand respectively.

Szsl,l; szsl,l; szsl,l; szsl,l; lazy size zeal.

1. Capital letters are typed by depressing the shift keys. If the capital letter on the left hand keyboard is required, then the right hand shift key is depressed vice versa. When capital letters are required in succession, the shift lock is depressed. Acme June ltd. Esq.Mr john, Ph.D.

**WEEK NINE**

**TOPIC: ALPHANUMERIC KEYS**

These deal with figures and letters.

Numbers 1, 2, 3, 4, and 5 are to be typed by 4th , 3rd , 2nd and 1st fingers in the left hand. Similarly numbers 6,7,8,9, and are typed by 1st , 2nd , 3rd , 4th fingers on the right hand respectively.

Aallaa sw22ws de33ed fr44rf gt55tg

Hy66yh ju77uj k; 88; k lo00l; p00p; b00p;

3810 4576 1209 1st 2nd 3rd ii IV

**WEEK TEN**

**TOPIC: BASIC SERVICE KEYS**

Typing extra characters and sighs

* Depressed shift key to type any sign on the top of a key.
* Touch method is the quickest way to learn accurate typing.

**ASSIGNMENT**

* The following 20 times on A4 paper using single line spacing.
* A quick brown fox jumps over the lazy dog.