

## **Business Studies J.S.S 1 Third Term**

**REVISION OF LAST TERM'S QUESTION PAPER**

**INTRODUCTION TO BOOK-KEEPING**

**SOURCE DOCUMENTS I**

**SOURCE DOCUMENTS II**

**JOURNAL**

**MID-TERM ASSESSMENT**

**DOUBLE ENTRY BOOK-KEEPING**

**INTRODUCTION TO SHORTHAND**

**PITMAN SHORTHAND CONSONANTS**

**INTRODUCTION TO KEYBOARDING**

**PARTS OF THE TYPEWRITER**

**FINAL ASSESSMENT**

**WEEK 1**

**Revision of last term's question paper**

**Performance Objectives**

Students should be able to:

1. Master the last term's questions.

**Content**

Revision of last term's examination questions.

## **WEEK 2**

### **Introduction to book-keeping**

#### **Performance Objectives**

Students should be able to:

1. State the meaning of book-keeping.
2. Explain the importance of book-keeping to business.
3. Identify the qualities of a book-keeper.

#### **Content**

##### **What is book-keeping?**

Bookkeeping is the name used to describe the recording of cash and credit transactions so that information relating to the transactions may be easily obtained.

Book-keeping is therefore defined as the process of recording business transactions in a systematic way to show the statements of transactions and the owners capital. It can also be defined as the act of systematically keeping records of all financial transactions in chronological order.

A person who practices book-keeping is called the BOOK-KEEPER. It is important that the book-keeper demonstrate caution in handling records of business transactions.

##### **Importance of book-keeping**

1. It enhances the proper running of the financial affairs of a business or person.
2. Bookkeeping will help a business owner to monitor and manage cash flow that identifies where it is over-spending and eventually lead to adjustments.
3. It enables a business owner to have a greater understanding of how much progress the business has made.
4. It helps a business owner to be able to analyse and manage a business by providing up-to-date follow-ups on business transactions.
5. It enables a business owner to plan ahead for his/her business easily.
6. It enables a business to meet deadlines.
7. It will also help in setting goals for the business.

### **Essential qualities of a book-keeper**

1. A book-keeper must be professionally competent.
2. A book-keeper must be transparent and honest while recording the transaction.
3. Neatness and clarity of work.
4. A book-keeper should be computer literate.
5. A book-keeper must have organizational skills.
6. A bookkeeper must be able to operate any equipment under his or her control.

### **WEEK 3**

## **Source documents I**

### **Performance Objectives**

The student should be able to:

1. Explain the meaning of source documents.
2. Mention the uses of source documents.
3. Explain the content of source documents.

### **Content**

#### **What is a source document?**

A source document is a document that contains all information's on the goods and services bought, sold, or paid for by a business. It is the original record of transaction.it states the basic facts of the transaction such as its date, purpose (description of a transaction), the quantity of the goods exchanged, amount of money involved, name of the seller and buyer and so forth.

#### **Uses of source documents**

1. Record purposes.
2. Accounting purposes.
3. Auditing purposes.
4. Legal purposes

#### **Types of sources documents**

The types of sources documents include the following:

1. Purchase order
2. Cash receipt
3. Invoice
4. Cash register tapes
5. Credit
6. Debit note
7. Deposit slips
8. Withdrawal slips
9. Cheque

## **WEEK 4**

### **Source documents II**

#### **Performance Objectives**

The student should be able to:

1. Differentiate between cash and credit transactions.
2. Extract information from source documents for book-keeping purposes.

## **Content**

### **Purchase order**

This is a statement sent by the buyer to the seller. This order may be in the form of a letter or maybe prepared on a printed form. Description of the goods to be bought, the amount to be bought, address of delivery, the unit price of items and the delivery date must be changed to show on the order.

### **Cash receipt**

This is written or printed acknowledgement on a piece of paper that money has been received. It is referred to as sales slips. It shows the date of payment, the person who made the payment, the amount and the signature of the receiver.

### **Cash register tapes**

A cash register is a machine for a quick, easy and accurate transaction. Each item sold is clearly indicated and the prices totalled-up. This is registered on the tape and at the end of the day, becomes a source document.

### **Cash register book**

At the end of the business day, entries are made into a cash register book from the receipt books. These are found in stores or shopping malls with a large volume of sales.

### **Invoice**

It is a document prepared by the seller and sent to the buyer of goods or services. An invoice shows the items of sales, the number of goods sold, description of the supplier, discount granted etc. it is mostly prepared in duplicate. It also serves as a receipt.

### **Credit note**

A credit note is a document prepared and sent by the seller to the buyer for goods or not as ordered.

### **Debit note**

This is written out by the seller to the buyer to correct an undercharge or when goods are not charged on the invoice.

### **Deposit and Withdrawal slip**

These are commonly found in banks and some other financial institutions. Whenever a customer wants to lodge in money into an account, he makes use of a deposit slip issued by the bank. If on the other hand, he or she wishes to withdraw money from a savings account, a withdrawal slip of the bank is filled and presented to the cashier.

### **Cheques**

A cheque is a negotiating instrument instructing a bank to pay a specified sum of money to the person whose name is written on it. Money can be withdrawn either by the account holder authorizes to withdraw. A cheque can be crossed or open.

## **WEEK 5**

### **Journal**

#### **Performance Objectives**

The student should be able to:

1. Explain the meaning of journal.
2. Draw the correct form of a journal.

3. List the different types of journal.

4. Use source documents for preparation of an appropriate book of original entry.

## **Content**

### **Meaning of Journal**

A journal is a document which contains the daily records of business transactions. Each record in a journal is called an entry. The journal is called a book of original entry because its entries are transferred to a second book.

### **Types of Journal**

There are two major divisions of Journals:

**1. General Journal:** This is a book that records all transactions (both sales and purchases). It is also used to correct errors made in the books of account. It is used when no special journal exists. It can also be called The Journal.

**2. Special Journal:** It is used to record only one type of entry. In order to keep the general ledger free from unnecessary details, separate journals are kept for credit transactions concerning sales and purchases.

### **Types of special journals**

**1. Purchase day book or purchases journal:** This is also known as the bought Journal. It is used to record all daily particulars of goods bought for resale on credit. It is maintained exclusively for credit purchases of goods meant for resale. Entries are made in the purchase journal from the purchase invoices issued by the sellers.

Example: Write up purchases journal of Omokaro & Sons farm for the month of February 2013 and post to the ledger.



Feb 7, 2013, Brought from Divine Farm Store

10 bags of tomatoes seed at N1000 each

10 bags of cowpea at N8000 each

10% trade discount

Feb 17, 2013, Brought from Festus Dele Enterprise

7 bunches of pumpkin seed at N1000 each

10 packets of Aldrin at N500 each

10% trade discount

<b>PURCHASE DAY BOOK</b>				
<b>Date</b>	<b>Particulars</b>	<b>Folio</b>	<b>Details</b>	<b>Total</b>
Feb. 5th 2013	<b>Divine Farm Store</b> 10 bags of seed tomatoes at ₦1000 each 10 bags of Cowpea (beans) at ₦8,000 each Less trade discount (10 % x 90,000)	1	₦	₦
			10,000	
			80,000	
			90,000 (9000)	81,000
Feb. 12th, 2013	<b>Fetus Dele Farm Enterprise</b> 7 bunches of Pumpkin seed at ₦1000 each 10 Packets Aldrin at ₦ 500 Less trade discount (10% x 12,000)	2		
			7,000	
			5,000	
			12,000 (1,200)	10,800
				<b>91,800</b>

**2. Sales journal:** This is one of the books of original entry. It is used to record daily sales of goods on credit. The recording of transactions into sales journals is the same as purchase journal except in posting to the ledger. In the ledger, debtors (customers) personal accounts are debited and sales accounts credited in the general ledger with the total amount of credits sales for the period.

Example: Enter the following transaction of Omokaro & Sons farm for the month of February 2013 and post to the ledger.

Feb 4, 2013, Sold to Eloho Just

12 tubers of yam at N200 each

6 bag of rice at N4000 each

10% trade discount

Feb 8, 2013, Sold to Favour-Vene

10 bunches of plantain at N1000 each

7 packets of Aldrin at N500 each

10% trade discount

Feb 10, 2013, Sold to Moses Store

5 crates of eggs at N1000 each

3 drums of redo at N2000 each

8% trade discount

## SALES DAY BOOK

Date	Particulars	Folio	Details	Total
Feb. 4th, 2013	<b>Eloho Just</b>	L 1	₦	₦
	12 tubers of yam at ₦200 each		2,400	
	6 bags of rice at ₦4,000		24,000	
	Less trade discount (10% x 26,400)		26,400 (2640)	23,760
Feb. 8th, 2013	<b>Favour - Vene</b>	L 2		
	10 bunches of Plantain at ₦1000 each		10,000	
	7 Packets Aldrin at ₦500		3,500	
	Less trade discount (10% x 13,500)		13,500 (1,350)	12,150
Feb. 10th, 2013	<b>Moses store</b>	L 3		
	5 Crates of egg at 1000 each		5,000	
	3 Drums of red oil at ₦2000 each		6,000	
	Less trade discount (8% x 11,000)		11,000 (880)	10,120
				<b>46,030</b>

**3. Returns inward daybook:** This is also known as sales return book or returns inward Journal. It is used for recording the particulars of all goods returned by customers and the allowance granted to them. The source document for returns inwards journals is the credit note prepared by the seller who is accepting the goods returned.

Example: Write up the returns inward book of Omokaro & Sons for the month of February 2013 and post to the ledger.

Feb 6, 2013          Return from Eloho Just

5 tubers of yam at N200 each

1 bag of rice at N4000 each

10% trade discount

Feb 16, 2013, Return from Favour-Vene

2 bunches of plantain N1000 each

2 packets of Aldrin at N500 each

10% trade discount

Date	Particulars	Folio	Details	Total
Feb. 7th, 2013	Eloho Just 5 tubers of yam at ₦200 each 1 bag of rice at N4,000 Less trade discount (10% x 5,000)	L 1	₦	₦
			1,000	
			4,000	
			5,000	4,500
			(500)	
Feb. 16, 2013	Favour - Vene 2 bunches of Plantain at ₦1000 each 2 Packet Aldrin ₦ at 500 Less trade discount (10% x 3,000)	L 2	2,000	
			1,000	
			3,000	
			(300)	2,700
				7,200

**4. Returns outward daybook:** This daybook is also called returns outward journal or purchases return the book. It is used for recording all goods returned to the sellers and allowances granted by them. Entries are made from the credits notes received from the seller. The total amount of the returns and allowances for a period are credited to the returns outwards account in one figure in the ledger while individual items are debited to the personal accounts sellers in the purchase ledger.

Example: Write up the returns book of Omokaro & Sons farm purchase day book for the month of February 2013 and post to the ledger.

Feb 10, 2013, Brought from Divine Farm Store

2 bags of tomatoes seed at N1000 each

1 bag of cowpea at N8000 each

10% trade discount

Feb 20, 2013, Brought from Festus Dele Enterprise

2 bunches of pumpkin seed at N1000 each

2 packets of Aldrin at N500 each

10% trade discount

## RETURN OUTWARDS BOOK

Date	Particulars	Folio	Details	Total
Feb. 5th 2013	Divine Farm Store 2 bags of seed tomatoes at ₦1000 each 1 bag of Cowpea (beans) at ₦8,000 each  Less trade discount (10 % x 10,000)	1	₦	₦
			2,000	
			8,000	
			10,000 (1000)	9,000
Feb. 12th, 2013	Fetus Dele Farm Enterprise 2 bunches of Pumpkin seed at ₦1000 each 2 Packets Aldrin at ₦500  Less trade discount (10% x 3,000)	2	2,000	
			1,000	
			3,000	
			(300)	2,700
				<b>11,700</b>

Business Studies JSS1 Third Term Mid-Term Assessment

1 . \_\_\_\_\_ is not the use of source documents

Accounting purposes

Auditing purposes

Legal purposes

None of the above

2 . A document that contains all information's on the goods and services bought, sold, or paid for by a business is referred to as \_\_\_\_\_

Journal

Source documents

Deed

Agreement

3 . \_\_\_\_\_ is a type of source document

Withdrawal slip

Invoice

Cheque

All of the above

4 . The document issued when a cash transaction is made as evidence of payment is called \_\_\_\_\_

Receipt

Debit note

Cash register book

Cheque

5 . All of the following are source documents except \_\_\_\_\_

Receipt

Invoice

Delivery note

Cheque

6 . \_\_\_\_\_ is a negotiating instrument instructing a bank to pay a specified sum of money to the person whose name is written on it

Debit note

Cheque

Credit note

Purchase return

7 . \_\_\_\_\_ is a book to record all daily particulars of goods bought for resale on credit

Purchase order

Purchase voucher

Purchase Journal

None of the above

8 . \_\_\_\_\_ book records all transactions (both sales and purchases)

Special journal



Sales journal

General journal

Returns inward book

9 . \_\_\_\_\_ is not a type of special journal

Invoice

Returns outward day book

Returns inward day book

Sales journal

10 . \_\_\_\_\_ is not the importance of book-keeping

It helps in setting goals for the business

It enables a business to meet deadlines

It enables a business owner to plan ahead for his/her business easily.

It disorganizes the business

11 . The process of recording business transactions in a systematic way to show the statements of transactions and the owners capital is \_\_\_\_\_

Book arrangement

Book filing

Bookkeeping

None of the above

12 . The process of recording business transactions in a systematic way to show the statements of transactions and the owners capital is \_\_\_\_\_

Book arrangement

Book filing

Bookkeeping

None of the above

## **WEEK 6**

### **Double-entry book-keeping**

#### **Performance Objectives**

The student should be able to:

1. State the meaning of double-entry book-keeping.
2. Analyse events and transactions using the double-entry system.
3. Match every debit entry with a corresponding credit entry.
4. Identify accounts to be credited and accounts to be debited.
5. Post from journals to ledger.
6. Classify types account.

## Content

### Meaning of Double Entry Book-keeping

Double-entry book-keeping means that every debit entry must have a corresponding credit entry. This is a principle or rule that is followed globally in book-keeping system. The fundamental concept of accounting is that every business transaction in money or money-worth has two effects, the receipts of a benefit by one account and the giving of alike benefit by another account. Thus, if a value is given, it is also received. The meaning of this is that where there is a giver, there is also a receiver who is called a debtor.

The first Golden Rule of bookkeeping, therefore, states that you debit the receiver and credit the giver. In the process of debiting the account receiving the value and crediting the account surrendering the value, you end up recording every transaction twice, once as a debit entry and again as a credit entry. In effect, every credit entry must have a corresponding debit entry, and every debit must have a corresponding credit entry.

### Meaning of Ledgers

Ledgers are principal books of the account used to record the weekly and monthly transactions from the journal entries. It is therefore called a book of second or secondary entry because transactions are transferred from the journal entries to it.

### Classes of Ledger

The following are the classes of the ledger we have:

**1. Sales ledger:** This contains a separate account for each individual to whom goods have been sold, or for whom services have been performed on credit. It is also called Debtor's Ledger.

**2. Purchases ledger:** This contains the personal accounts of those who have supplied goods or rendered services to the business on credit.

**3. General ledger:** It is a ledger in which real and nominal accounts are kept.

**4. Private ledger:** This is a confidential ledger kept by either the proprietor (owner of the business) or the Accountant outside the reach of the other staff.

**5. Loose-leaf ledger:** This consists of separate sheets printed in ledger ruling.

**6. Card ledger:** This consists of a printed card for each customer or supplier as appropriate. The cards are arranged in an orderly manner and filed in a special cabinet.

### **Classification of accounts**

**1. Real accounts:** These accounts contain records of transactions in property or materials i.e things you can see physically. Examples are motor vehicle accounts, furniture account, buildings account, machinery account etc.

**2. Nominal accounts:** These deal with intangible things which may be revenue, losses, expenses, goodwill, profits and discounts.

**3. Personal accounts:** These are accounts in which transactions with individuals or other organizations are entered. Examples of personal accounts are debtors and creditors accounts.

**4. Impersonal accounts:** These accounts relate to intangible and material things. It is the one sub-divided into real accounts and nominal accounts.

## **WEEK 7**

### **Introduction to shorthand**

#### **Performance Objectives**

The student should be able to:

1. Define shorthand.
2. Trace the history of shorthand.
3. Explain the importance of shorthand in the business world.
4. Identify the major shorthand systems.

## **Content**

### **Meaning of shorthand**

Shorthand is any system of rapid handwriting which can be used to transcribe the spoken word. Shorthand systems use a variety of techniques including simplifying existing letters or characters and using special symbols to represent phonemes, words and phrases.

### **History and development of shorthand**

Through the centuries shorthand has been written in systems based on orthography (normal spelling), on phonetics (the sounds of words), and on arbitrary symbols, such as a small circle within a larger circle to represent the phrase, "around the world." Most historians date the beginnings of shorthand with the Greek historian Xenophon, who used an ancient Greek system to write the memoirs of Socrates. It was in the Roman Empire, however, that shorthand first became generally used. Marcus Tullius Tiro, a learned freedman who was a member of Cicero's household, invented the note Tironianae ("Tironian notes"), the first Latin shorthand system. Devised in 63 BC, it lasted over a thousand years. Tiro also compiled a shorthand dictionary. Among the early accomplished shorthand writers were the emperor Titus, Julius Caesar, and a number of bishops. With the beginning of the Middle Ages in Europe, however, shorthand became associated with witchcraft and magic and disappeared.

Thomas Becket while he was archbishop of Canterbury, encouraged research into Tiro's shorthand. By the 15th century, with the discovery in a Benedictine monastery of a lexicon of Ciceronian notes and a Psalter written in Tironian

shorthand, a renewed interest in the practice was aroused. Somewhat influenced by Tiro's system, Timothy Bright designed an English system in 1588 that consisted of straight lines, circles, and half-circles. (Tiro's method was cursive, based on longhand script.) Bright's system was called *Characterize: An Arte of Shorte, Swifte, and Secrete Writing by character*.

The 17th century produced four important inventors of shorthand systems: John Willis, who is considered to be the father of modern shorthand; Thomas Shelton, whose system was used by Samuel Pepys to write his famous diary; Jeremiah Rich, who popularized the art by publishing not only his system but also the Psalms and the New Testament in his method of shorthand; and William Mason, whose method was used to record sermons and to translate the Bible in the years following the Reformation. Mason's system was later adapted and became the official system of the British Parliament.

Several other systems were invented in the next decades, but most of them were short-lived. One of the most successful was that of the British stenographer Samuel Taylor, who invented a system in 1786 that was based on that of one of his predecessors. Taylor's method was adapted into French, Spanish, Portuguese, Italian, Swedish, German, Dutch, Hungarian, and other languages.

The Industrial Revolution brought a demand for stenographers in business because the geometric systems then in use required a high level of education and long training, a need existed for a method that would be easier to learn. The German Franz Xaver Gabelsberger (1789–1849) turned away from geometric methods and developed a simple cursive system. Gabelsberger's system, which he called "Speech-sign art," was based on Latin longhand characters and had a neatness and beauty of outline that is unsurpassed. It enjoyed a spontaneous success and spread to Switzerland, Austria, Scandinavia, Finland, and Russia. The system's simplicity made it an easy matter to translate it into other languages, and in 1928 it became the Italian national system.

### **The different systems of shorthand**

Shorthand is a brief method of writing used to record human speech. Today, most written shorthand systems write by sound (as opposed to the actual spelling of words) where there is a symbol for each sound. In the past, some

systems used arbitrary signs for individual words; no wonder they're not in use today!

There are hundreds of shorthand systems out there in a myriad of languages. In English, the systems divide into distinct types:

a. Symbol systems such as Gregg, Pitman, Thomas Natural, Century 21, and Eclectic Shorthand, where sounds are generally represented by strokes which are kept as brief as possible, making them faster to write than longhand.

b. Alphabetic systems such as Speedwriting, Stenoscrypt, Forkner, and AlphaHand, where sounds are represented by letters of the alphabet as well as a few symbols.

c. Hybrid systems, such as Teeline. While Teeline is based on alphabetic characters, it appears to be much more like a symbol system since so little of each letter is written. The Teeline system is popular in Great Britain but virtually unheard of here in the United States, and

d. Machine systems which require a typewriter or a stenography machine to be written. Today, computers can take machine input and transcribe it with amazing accuracy.

### **Importance of shorthand in the business world**

1. Shorthand allows accurate notes to be taken effortlessly over a long period of time and enables the minute-taking secretary to feel more confident that they are getting everything down and not missing anything in their course of taking minutes.

2. Shorthand is used for recording instructions and to-dos from the boss.

3. Shorthand helps when taking down telephone messages.

4. Shorthand helps the PA/secretary to "know" and learn.

5. Shorthand combines the skills of active listening, summarising, recording and making sense out of chaos.

## **WEEK 8**

### **Pitman shorthand consonants**

#### **Performance Objectives**

The student should be able to:

1. Define consonants.
2. Distinguish between light and heavy strokes.
3. Write possible consonants joining.

#### **Content**

##### **Pitman's shorthand**

Sir Isaac Pitman (1813–97), an educator who advocated spelling reform, was knighted by Queen Victoria for his contributions to shorthand. Pitman had learned Taylor's method of shorthand but saw its weakness and designed his own system to incorporate writing by sound, the same principle he advocated in phonetic longhand spelling. He published his system in 1837, calling it Stenographic Sound-Hand. It consisted of 25 single consonants, 24 double consonants, and 16 vowel sounds. Similar, related sounds were represented by similar signs, shading was used to eliminate strokes, the shortest signs were used to represent the shortest sounds, and single strokes were used to represent single consonants. At first, the principle of positioning to express omitted vowels—i.e., writing the word above, on, or below the line of writing—was reserved until later lessons, after the theory had been presented. Later, positioning was introduced in the first lesson. In 1852 Isaac Pitman's brother, Benn Pitman, brought the system to America, where, with several slight modifications, it became the method most extensively used in the United States and Canada. An investigation in 1889 stated that 97 per cent of the shorthand writers in America used the Isaac Pitman system or one of its modifications. Pitman shorthand has been adapted to Afrikaans, Arabic,



Armenian, Dutch, French, Gaelic, German, Hebrew, Hindi, Italian, Japanese, Persian, Spanish, and other languages.

### **Meaning of consonants**

Consonant is a term derived from two Latin words, CON means together and SONANS means sounding. Prof. Sweet has defined a Consonant as, the result of audible friction or stopping of the breath in some part of the mouth or throat.

In simple terms, a consonant is defined as a sound which cannot be produced clearly without the aid of a vowel. The shorthand sign made for a consonant is called a character or a stroke.

All the consonant sounds (except W. Y & H) are represented by the simple geometrical forms, the straight lines and the shallow curves.

### **Basic shorthand principles**

1. The system should be based on the ellipse, or oval, i.e., on the slope of longhand.
2. The system should have curvilinear motion.
3. Obtuse angles should be eliminated by the natural blending of lines.
4. Vowels should be joined to consonants.
5. Shading should be eliminated.
6. There should only be one writing position — along the line.
7. The system should be lineal — that is, the writing should run in an easy, continuous flow along the line.

### **The first six consonants**

The sounds heard in English words are in Pitman's shorthand, divided into

24 Consonants

12 Vowels

4 Diphthongs

A shorthand sign is provided for each of these sounds. The first six consonants are represented by straight strokes written downward-

Letter	Sign	Name	As may be heard
P	\	pee	pay, ape, up
B	\	bee	bay, Abe, be
T		tee	tay, ate, it
D		dee	day, aid, do
CH	/	chay	chest, etch, which
J	/	jay	jest, edge, age

The arrows indicate the direction in which the strokes are written. They are never written in any other direction.

**NOTE:** These consonants form pairs: p and b, t and d, ch and j. In each pair a light sound is represented by a light stroke and a corresponding heavy sound is represented by a heavier stroke.

## **The difference between the consonants**

1. P is light while B is thick and they are both written from the left down to the right.
2. T is light while D is thick and it represented by a straight stroke downward.
3. CH is light while J is thick and they are also straight strokes written downward from the right to the left.

## **Joining of consonants**

Joining of a consonant is necessary for making the words. Joining of strokes means to write two or more consonant strokes together without lifting the pen or pencil.

## **Rules for joining of consonants strokes**

The rules for joining strokes are given below:

1. While joining the strokes, the pen/pencil should not be lifted. The second stroke should be written at the end of the first stroke, the third stroke should be written at the end of the second stroke and so on.
2. When strokes are joined to each other, they must be written in the same direction as when standing alone, downstrokes being always written in downward direction i.e from top to bottom, horizontal strokes are always written from left to right and upstrokes being always written from bottom to top.
3. The size of the stroke will remain the same i.e. 1/6th (5mm approximately) of an inch.
4. The thinness/thickness of the strokes will remain unchanged.
5. The angles and shallow curves will remain the same.

## **WEEK 9**

### **Introduction to keyboarding**

#### **Performance Objectives**

The student should be able to:

1. Explain the meaning of keyboarding.
2. Mention the importance of keyboarding.
3. Demonstrate the correct posture of keyboarding.

#### **Content**

##### **Meaning of keyboarding**

Keyboarding is the act of using special machines like typewriter and computer to produce valuable documents in the mail-able form. It is also the utilization of a keyboard for computer functions and typing.

##### **Importance of keyboarding**

The importance of keyboarding include the following:

1. It makes the production of documents easier than the use of the pen.
2. It provides neater and clearer documents.
3. It provides various job opportunities.
4. It will help and individually develop good communication skill.

5. It would increase individual productivity and thereby increasing business turnover.

### **Correct sitting posture for keyboarding**

Efficiency in keyboarding can be achieved only if a suitable chair and table are used. Each should be placed at the correct height for the typist. For a correct sitting position, the following points should be observed:

1. Places your book or the manuscript on the right-hand side of the machine or as directed by the teacher or instructor to avoid obstruction.
2. Your fingertips should be placed on the home keys/guide keys; ASDF for the left hand and; LKJ for the right hand.
3. Assign numbers to the fingers.
4. Keep your left thumb close to your left first finger.
5. Extend your right thumb so that it is slightly above the centre of the space bar.
6. At this juncture, check your posture.
7. Your arms should hang naturally at your sides with elbows well positioned.
8. Hold your head erect facing the book.
9. Hold your shoulder back and relax.
10. Position yourself opposite the 'j' key.
11. Straighten your back with your body slopping slightly forward from the hips.
12. Sit in an upright position.

13. Feet should be firmly placed on the floor, preferably with one slightly in front of the other to give balance.

14. Wrist to be kept low and straight.

15. Never type while looking at the keyboard.

## **WEEK 10**

### **Parts of the typewriter**

#### **Performance Objectives**

The student should be able to:

1. Identify the parts of the typewriter.
2. Mention the uses of the parts of the typewriter.

#### **Content**

### **Parts of the typewriter**

#### **1. Carriage**

The carriage is a box-like structure that contains the mechanisms that hold and position the paper, as well as the paper itself. As you type, a device called an escapement moves the carriage from right to left in precise steps, advancing the page along so that the letters are typed in sequence. The carriage return lever allows the carriage to move back to the beginning of the line.

#### **2. Platen**

The platen is a large roller, typically made from rubber or a rubber-like material. It is positioned horizontally in the carriage. The paper wraps around the platen, which supports it and provides a firm surface for the typebars to strike against. At the end of a line, as well as moving the carriage itself, the carriage return lever rotates the platen by a fixed amount to move the paper up so the next line can be typed. The feed rollers position the paper against the platen.

### **3. Typebars and Typebasket**

The typebars are the thin, movable metal arms that are used to imprint marks on the paper. They typically have two characters, which are moulded into the metal in reverse. For the letter keys, the top character is the uppercase form of the letter while the lower character is the lowercase form. Number keys use less common punctuation marks or fractions as the secondary character. The typebars together with the mechanism that links them to the keys are called the type basket.

### **4. Keyboard**

The keyboard consists of the keys which you use to type. Most of the keys are letters, numbers or punctuation marks. The shift key is a mechanism which literally shifts either the carriage or the type basket so that uppercase letters and other characters can be typed; these are typically placed on the upper part of the typebar, making it necessary to reposition either the typebars or the paper for them to be typed. Because the shift key takes some strength to operate, there is a shift-lock key so you don't have to hold down the shift for long periods. The space bar moves the carriage along without typing anything, to leave a space between words.

### **5. Keytops**

Keytops are the coverings, typically round or square, placed on typewriter keys to make typing more comfortable and also to indicate what letter or character is being pressed. Early models generally had keytops made from metal with paper letters protected by a glass or celluloid disc. As technology progressed, keytops came to be made from plastics.

### **6. Ribbon and Ribbon Spools**

The ribbon is a thin strip of fabric or polymer such as Mylar, which is covered in pigment. It is positioned on two spools, with the ribbon running in front of the paper. When the keys are pressed, the typebars are pushed against the ribbon, leaving the imprint of a character behind. Typewriter ribbons are typically black but other colours are possible, as are bi-coloured ribbons with (for example) a red and a black edge.

## Business Studies JSS1 Third Term Final Assessment

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1 . The following are examples of a real account except for \_\_\_\_\_

Van

Building

Wages

Furniture

2 . \_\_\_\_\_ contains the personal accounts of those who have supplied goods or rendered services to the business on credit

General ledger

Purchases ledger

Card ledger

Sales ledger

3 . \_\_\_\_\_ are accounts in which transactions with individuals or other organization are entered



Current account

Office account

Personal account

Real account

4 . A book of second is also called \_\_\_\_\_

Journal

Ledger

Source document

None of the above

5 . The first Latin shorthand system was devised in \_\_\_\_\_

73 BC

36 BC

63 BC

53 BC

6 . \_\_\_\_\_ is the system where sounds are generally represented by strokes which are kept as brief as possible

Machine system

Symbol system

Alphabetic system

Hybrid system

7 . Who is considered to be the father of modern shorthand

Thomas Shelton

John Willis

Samuel Taylor

William Mason

8 . The word consonants were derived from \_\_\_\_\_ words

Two Italian

Two Latin

Two Greek

Two Spanish

9 . Pitman published his system in \_\_\_\_\_ and called it Stenographic Sound-Hand

1827

1937

1857

1837

10 . The shorthand sign made for a consonant is called \_\_\_\_\_

Behaviour

Character

Attitude

None of the above

11 . One of the importance of keyboarding is \_\_\_\_\_

Damage documents

Provides neater and clearer documents

Stain documents

Forge documents

12 . The act of using special machines like typewriter and computer to produce valuable documents in mail-able form is called \_\_\_\_\_

Input

Pressing

Keyboarding

Typing

13 . The keyboard is a type of \_\_\_\_\_ device that enables a user to enter data into the computer

Input

Software

Output

Storage

14 . \_\_\_\_\_ are the coverings, typically round or square, placed on typewriter keys to make typing more comfortable

Platen

Ribbon

Carriage

Keytops

15 . All of the following are parts of the typewriter except \_\_\_\_\_

Keyboard

Satellite

Keytop

Carriage

16 . \_\_\_\_\_ is a large roller typically made from rubber or a rubber-like material

Keyboard

Ribbon

Typebars

Platen