**BUSINESS STUDIES JSS 1**

**THIRD TERM**

**SCHEME OF WORK**

**WEEK TOPIC**

1 Source Documents

2 Journals

3 Double Entry Book Keeping

4 Introduction to Keyboarding

5 Parts of Computer Keyboard

6 Care of Computer

7 Correct Keyboarding Techniques

8 Home Row Keys

9 Alphanumeric keys

10 Basic Services

11 Correct Spacing and Punctuation Marks

12 Revision and Examination

**WEEK ONE**

**TOPIC: SOURCE DOCUMENTS**

Content:

1. Meaning

2. Uses

3. Types

Meaning of Source Documents

Source documents are the initial sources of information used in the preparation of accounting records. They serve as records for both cash and credit transactions, providing detailed information for maintaining accounting books. These documents are termed "source" because they form the basis for bookkeeping records.

Source documents encompass various types, including:

i. Voucher

ii. Invoice

iii. Receipt

iv. Cheque

v. Debit Note

vi. Credit Note

vii. Purchase Order

viii. Statement of Account

Source documents furnish documentary evidence for entries made in accounting books, serving as the foundation for account preparation.

Uses of Source Documents

1. Supporting Entries: Every entry made in accounting books must be substantiated by one or more source documents.

2. Detailed Information: Source documents provide comprehensive information for maintaining accounting records.

3. Foundation for Bookkeeping Records: They serve as the primary sources for creating and maintaining bookkeeping records.

Types of Source Documents

1. Receipt: A receipt is a document that acknowledges payment for goods or services. It is used to prepare cash accounts or cash books and serves as evidence of payment.

2. Invoice: An invoice is a document issued by a supplier to a buyer, detailing the goods sold, including quantity, unit price, and total amount. It also outlines the terms of the sale.

3. Debit Note: A debit note is issued by a supplier to a buyer when the buyer has been undercharged. It notifies the customer of an increase in the amount owed.

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

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cheque stub, also known as a cheque counterfoil, provides evidence of the purpose of withdrawing money and the amount withdrawn.

6. Voucher: A voucher serves as evidence of payment or receipt and supports entries in accounting books. It documents the reason for making a payment and includes payment details.

7. Statement of Account: Suppliers send this document to their customers to help them track their account balance with the supplier. Banks also use it to update customers on their account status.

Evaluation

1. What is a source document?

2. Mention four source documents.

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 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**

**TOPIC: JOURNALS**

Content:

1. Meaning of Journals

2. Types of Journals

3. Uses of Journals

4. Preparation of Different Types of Journals

Meaning of Journals

A journal is the initial book where business transactions are recorded. Each entry in the journal is referred to as an entry. Think of a journal as a diary for business transactions, the first place where accounting records are documented before they are transferred to the ledger. Essentially, journals are considered books of primary or original entries because they are where entries are initially recorded before being posted to the ledger.

Types of Journals

There are several types of journals, including:

1. Purchases Journal or Purchases Day Book or Purchase Book

2. Sales Journal or Sales Day Book or Sales Book

3. Purchases Returns 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

5. General Journal, Principal Journal, or Journal Proper

Uses of Journals

1. Purchases Journal: Used to record credit purchases of goods.

2. Sales Journal: Records credit sales of goods.

3. Purchases Returns Journal: Documents goods returned to the seller, such as damaged or low-quality items.

4. Sales Returns Journal: Records goods returned by customers.

5. General Journal: Used for various purposes, including:

- Recording day-to-day transactions to prevent omissions or oversights.

- Documenting infrequent transactions.

- Correcting errors in accounting records, among other uses.

Evaluation

1. What is a journal?

2. How many types of journals have you learned about?

Purchases Day Book

A Purchases Day Book is a record of credit purchases made by a business organization. It specifically documents credit purchases and does not include cash purchases. It is important to note that the Purchases Journal is solely for recording goods purchased for resale; it cannot be used to document credit purchases of assets or properties, such as delivery vans or office equipment.

To illustrate the preparation of a Purchases Journal, consider the following example:

"ONYEKACHUKWU LTD made the following credit purchases from UAC Nigeria Plc in November:

- Nov. 10: Office stationeries for N300

- Nov. 15: Jacket files for N200

- Nov. 20: Window envelopes for N500

Record these transactions in the Purchases Journal of Onyekachukwu Ltd."

Solution

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ONYEKACHUKWU LTD

Purchases Journal

Date Description Amount (Naira)

---------------------------------------------------

Nov. 10 Office stationeries 300

Nov. 15 Jacket files 200

Nov. 20 Window envelopes 500

```

This is an example of how the Purchases Journal is prepared to record credit purchases by Onyekachukwu Ltd.

**Meaning of Journals**

A journal serves as the primary record for business transactions. Each entry in the journal is referred to as an entry. Essentially, a journal is akin to a diary for business transactions, serving as the initial repository for accounting records before they are transferred to the ledger. It's important to note that journals are often referred to as books of prime or original entries because they are the first place where transactions are documented before being posted to the ledger.

Types of Journals

There are various types of journals, including:

1. Purchases Journal or Purchases Day Book or Purchase Book

2. Sales Journal or Sales Day Book or Sales Book

3. Purchases Returns 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

5. General Journal, Principal Journal, or Journal Proper

Uses of Journals

1. Purchases Journal: Used exclusively for recording credit purchases of goods.

2. Sales Journal: Solely records credit sales of goods.

3. Purchases Returns Journal: Documents goods returned to suppliers; it does not include cash purchases.

4. Sales Returns Journal: Records goods returned by customers for various reasons such as damage or incorrect orders.

5. General Journal: Has versatile applications, including:

- Recording daily transactions to prevent omissions.

- Documenting infrequent transactions.

- Correcting errors in accounting records, among other uses.

Evaluation

1. What is the purpose of a journal?

2. How many types of journals have been discussed?

Purchases Returns Journal (Returns Outwards Journal)

This journal, also known as the Purchases Returns Book or Purchases Return Day Book, is used to document goods returned by a business to its suppliers. For instance, if Onyekachukwu Ltd returned purchased items worth N200 to a supplier on 20/11, it would be recorded in the Returns Outwards Journal as follows:

```

ONYEKACHUKWU LTD

Purchases Returns Journal

Date Particulars (Name of Supplier) Fol. Amount

Nov 20 UAC Nigeria PLC ROL 200

Window Envelopes

Transferred to GL Returns Out A/c 200

```

Evaluation

1. What is the Purchases Journal used for?

2. In which subsidiary book are goods returned to suppliers recorded?

Sales Day Book

The Sales Day Book, also known as the Sales Journal, is used to record credit sales of goods to customers by an organization. It serves as the initial entry point for documenting such transactions.

Sales Returns Journal

The Sales Returns Journal, also known as the Returns Inwards Day Book or Sales Returns Journal, is used to record goods previously sold to customers that have been returned to the organization. Returns can occur due to various reasons, such as damage, incorrect orders, or low-quality products. The seller records these returned goods in the Returns Inwards Journal and typically issues a credit note to the buyer.

Preparation of Sales Day Book and Sales Returns Journal

To illustrate, let's use the following example:

Sales Day Book Example:

"On December 5, 2004, Mr. ABUKA sold 20 cartons of key soap at N10 per carton to Mr. Jibunor. On December 19, 2004, he sold 30 pairs of slippers at #4 per pair to Ngozi Adebayo."

Solution for Sales Day Book:

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MR. ABUKA

Sales Journal (or Sales Day Book)

Date Particulars (Name of Debtor) Fol. Amount (Naira)

---------------------------------------------------------------

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

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Sales Returns Journal Example:

"To record the following transactions in Mr. Abuba's Returns Inwards Journal:

- 7/12/04: Mr. Jibunor returned 5 cartons of soap as inferior.

- 22/12/04: Ngozi Adebayo returned 10 pairs of slippers as defective."

Solution for Sales Returns Journal:

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Sales Returns Journal

Date Particulars Fol. Amount (Naira)

---------------------------------------------------

7/12/04 MR. JIBUNOR

5 cartons of soap as inferior SL 50

22/12/04 NGOZI ADEBAYO

10 pairs of slippers as defective SL 40

Transfer to GL Returns Inward A/c #90

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Evaluation

1. What is the Sales Journal used for, and what does it record?

2. Why can sales made be returned, and where should these returns be recorded?

General Evaluation

1. Define "Office."

2. List and describe the types of offices based on size.

3. List and describe the types of offices based on administrative structure.

4. Mention five functions of an office.

5. List five different types of business organizations.

Weekend Assignment

1. Which of the following is not considered a book of prime entry?

A. General Journal

B. Invoice

C. Sales Book

D. Returns Outwards Journal

2. The other names for the Sales Returns Journal are \_\_\_\_\_\_\_ and \_\_\_\_\_\_\_\_\_.

A. Returns Inwards and Returns Outwards Journals

B. Returns Outwards and Purchases Returns Journals

**WEEK THREE**

**TOPIC: DOUBLE ENTRY BOOK-KEEPING**

Content:

1. Meaning of Double Entry Principle

2. Illustration of the Principle of Double Entry

Meaning of Double Entry Principle

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

To understand this principle properly, it's essential to recognize that every business is a distinct entity, and in accounting, every account of a business is treated as if it were a person capable of both receiving and giving something. In this context, an account that gives is termed a creditor, and one that receives is known as a debtor. In other words, any account that receives is a debtor, and any account that gives is a creditor.

Example: Mr. Obi initiated a business with N10,000 in cash. The double entry for this transaction would be to debit the cash account and credit the capital account. Similarly, when goods are sold for cash, the double entry is to debit the cash account and credit the sales account, and so on.

Evaluation

1. What is the principle of double entry?

2. Explain the concept of the separate entity in accounting.

General Evaluation

1. Define "Sole Proprietorship."

2. List four characteristics of sole proprietorship.

3. State four advantages of sole proprietorship.

4. Mention four sources of capital for a 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 to debit Mr. Eze’s account and credit which account?

A. Sales account

B. Eze’s account

C. Purchases account

D. Capital account

2. In accounting, a giver is called a:

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 to place some value on which 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 which 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 a business with N10,000 in cash.

## **WEEK FOUR**

**TOPIC-: INTRODUCTION TO KEYBOARDING**

1. Definition and Brief History

2. Uses of Typewriter

3. Essential Parts of a Typewriter

4. Sitting Position

5. Typefaces

6. Importance of Keyboarding Skills

7. Care of Typewriter

**Definition and Brief History**

Keyboarding involves using a keyboard to produce information. It encompasses typing on a typewriter or a computer keyboard. Before the invention of the typewriter, people recorded ideas and messages on various materials such as stone, leather, and paper. The advent of paper allowed for easier communication over long distances. However, preparing messages by hand was time-consuming. In 1829, the typewriter was invented, revolutionizing written communication.

Uses of Typewriter

Typewriters are machines designed to print letters on paper using keys. When the keys are pressed, they create impressions on paper through an ink-laden ribbon. Typewriters are valuable office equipment used for various purposes.

Essential Parts of a Typewriter

The essential parts of a typewriter include:

1. Carriage

2. Carriage Return Lever and Line Spacer

3. Cylinder (Platen, Roller)

4. Cylinder Knobs (Left & Right)

5. Carriage Release Lever (Left & Right)

6. Line Space Gauge or Regulator

7. Margin Stop (Left & Right)

8. Paper Guide

9. Paper Table

10. Paper Bail Bar with Scale

11. Backspace Key (Back Spacer)

12. Roller on Paper Bail

13. Paper Release Lever

14. Space Bar

15. Printing Point

16. Tabulator Bar

17. Margin Release Key

**Sitting Position**

Proper sitting position while typing is crucial for comfort and efficiency. It involves sitting up straight, keeping feet flat on the floor, and positioning hands on the keyboard correctly.

**Typefaces**

Typewriters have two common types of typefaces:

1. Pica: Bold printing with ten characters per inch.

2. Elite: Smaller print with twelve characters per inch.

**Importance of Keyboarding Skills**

Keyboarding skills are essential for several reasons:

1. Quick document production for personal and professional use.

2. Cost savings by typing personal documents and ensuring confidentiality.

3. Enhanced communication abilities.

4. Employment opportunities in organizations seeking competent keyboard operators.

5. Keyboarding as the primary means of inputting information into computers.

**Care of Typewriter**

To maintain a typewriter's good working condition, proper care and maintenance are essential. This includes keeping the typewriter stationary on a spacious table, daily cleaning of typefaces, covering the typewriter when not in use, seeking expert repairs when needed, and using a backing sheet to protect the platen from damage.

Evaluation Questions

1. Define the term "keyboarding."

2. Mention the importance of keyboarding.

3. Explain the roles of five essential parts of a typewriter.

4. Describe two common types of typefaces used in typewriters.

5. Provide four ways to take care of a typewriter.

**Weekend Assignment**

1. The act of manipulating computer keys to produce information is called:

A. Drilling

B. Formatting

C. Keyboarding

D. Typewriting

2. The 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 parts of the typewriter except:

A. Shift Key

B. Backing Sheet

C. Back Spacer

D. Paper Bail

5. When typing continuous capitals, depress the \_\_\_\_\_\_\_\_:

A. Space Bar

B. Shift Key

C. Shift Locks

D. Back Spacer

Theory

1. Define a typewriter.

2. List and describe six parts of a typewriter.

3. Explain four ways to take care of a typewriter.

General Evaluation

1. Define partnership.

2. State four characteristics of a partnership.

3. State four advantages of a partnership.

4. Mention four sources of capital for a partnership.

5. What is a deed of partnership?

**WEEK FIVE**

**TOPIC: PARTS OF COMPUTER KEYBOARD**

Content:

1. Meaning

2. Uses

3. Similarities between Typewriter and Computer Keyboards

The Computer

A computer is an electronic device capable of accepting and processing data to generate the required information. It receives data through an input device and processes it, producing and displaying information through an output device.

Parts of the Computer

A computer consists of four main parts:

1. Keyboard

2. Monitor

3. Central Processing Unit (CPU) or System Unit

4. Mouse

Keyboard

The keyboard is an input device and serves as the primary tool for accessing and inputting data into a computer. It is used to enter commands, text, numerical data, and other types of data by pressing keys. While similar to a typewriter keyboard, it also features additional keys for special functions.

Key parts of a computer keyboard include:

1. QWERTY Pad/Typing Area: The main section of letters on the keyboard.

2. Number Pad/Numeric Keypad: Located on the far right side of the keyboard, resembling a calculator.

3. Arrow Keys: Positioned at the bottom right of the keyboard, allowing navigation through documents and scrolling in web browsers.

4. Function Keys/F Bar: A set of 12 function keys (F1 to F12) located at the top of the keyboard, used for special tasks.

5. Extra Keys: Some keyboards have shortcut keys above the function keys, including "Power," "Sleep Mode," "Calculator," "My Computer," and "Web."

Additional keyboard components:

- Alt (Alternate) Key: Used with other function keys to access software operations.

- Caps Lock Key: Used to input capital letters.

- Enter/Return Key: Returns the cursor to the beginning of a new line or enters information.

- Backspace Key: Moves the cursor left and deletes characters.

- Delete Key: Removes text.

- Control Key: Combines with other keys for specific functions like temporary indent.

- Insert Key: Allows text insertion without deleting previously typed content.

- Tab Key: Shifts the cursor forward one space at a time.

- Cursor Movement Keys: Navigate the cursor up, down, left, or right within text.

- Numeric Lock: Activates the numeric keypad.

- Space Bar: Adds spaces between words.

Similarities Between Typewriter and Computer Keyboards

1. Both are QWERTY keyboards, featuring a similar key layout.

2. They use input devices to receive data.

3. Operation of the keyboards is similar, making it possible to transfer keyboarding skills from a typewriter to a computer keyboard.

4. Both keyboards process data.

5. They produce visible information.

Evaluation Questions

1. What is a computer?

2. Name the two major components of a computer system.

Weekend Assignment

1. The part of the computer that serves as an input device is:

A. CPU

B. Monitor

C. Mouse

D. Keyboard

2. A similarity between a computer and a typewriter is that both have:

A. Carriage

B. Margin Stops

C. Platen Knobs

D. Space Bar

3. Which of the following keys differentiates 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 of keys on the computer is known as:

A. Keyboard

B. Monitor

C. Mouse

D. Programs

Theory

1. Define a computer.

2. List the major parts of a computer.

3. Name five function keys.

General Evaluation

1. Define a cooperative society.

2. State four characteristics of a cooperative society.

3. List four disadvantages of a cooperative society.

4. Mention the source of capital for a cooperative society.

5. Provide three advantages of a cooperative society.

**WEEK SIX**

**TOPIC: CARE OF COMPUTER**

Content:

1. Care of Computer

2. Items Used for Computer Care

**Care of Computer:**

1. Keep the computer covered when not in use to prevent dust buildup.

2. Ensure your computer system, including antivirus software, firewall, and spyware programs, is up to date for security.

3. Practice responsible internet browsing by visiting trusted websites and downloading files and programs from reliable sources.

4. Close all programs before shutting down your computer.

5. Turn off the computer at the end of the day to protect it from power surges.

6. Avoid placing the computer near noisy equipment.

7. Keep the computer in a cool and well-ventilated location to prevent overheating.

8. Regularly clean the screen or monitor with a soft, damp, lint-free cloth to maintain cleanliness.

9. Maintain a clean computer area by refraining from eating, drinking, or smoking near the computer.

10. Handle the computer with care to prevent physical damage.

Items Used for Computer Care:

To clean and care for your computer, you can use the following items:

i. Compressed air.

ii. Cotton swabs.

iii. Cleaning solution.

iv. Soft cleaning cloth, such as a cotton t-shirt.

Cleaning Your Hardware:

1. Use compressed air to remove dust and particles from hard-to-reach areas inside the computer case.

2. Dust the computer and shake dirt out of the keyboard.

3. Hold disks and CD-ROMs by the edges to prevent smudging or damage.

4. Keep magnets away from your computer and disks as they can erase information.

5. Always close all programs before shutting down your computer.

Security of Software:

You can protect your software by following these steps:

1. Install antivirus software to safeguard your computer against viruses and other threats, with options like Avast, Norton, and AVG.

2. Install a free spyware program, such as Windows Defender or Spybot Search & Destroy.

3. Run security software, including antivirus and spyware scans, at least once a week to detect and address threats promptly.

Evaluation:

1. List four ways to take care of a computer.

2. List four items used to care for the computer.

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. Provide three disadvantages of a private limited liability company.

Weekend Assignment:

1. Which of the following is not suitable for caring for a computer?

A. Piece of cloth

B. Long-hand brush

C. Methylated spirit

D. Short brush

2. What is one way to take care of the computer?

A. Shut down the computer when not in use

B. Dust and shake dirt off

C. Clean the typeface regularly

D. Strike the keys sharply

3. Which of the following is not a proper way of browsing the internet?

A. Visiting websites you trust

B. Downloading files only from reliable sources

C. Visiting all attractive and provocative websites

D. Installing an antivirus program

4. Which of the following can erase information on your computer?

A. Cleaning solution

B. Compressed air

C. Magnet

D. Duster

5. What do you do to keep your work on the computer?

A. Delete your work

B. Undo your work

C. Scan your work

D. Save your work

Theory:

1. List five ways to take care of your computer.

2. Name four items used to care for the computer.

**WEEK SEVEN**

**TOPIC: CORRECT KEYBOARDING TECHNIQUES.**

Content:

1. Key Roles

2 Division of the Keyboard

3. Touch Typing

4. Proper Keyboarding Techniques

Key Roles:

Typewriters and computer keyboards are typically arranged in four rows:

(i) The top row

(ii) The upper row

(iii) The home rows

(iv) The bottom rows

The top row contains figures and symbols. The upper row is the QWERTY row. The home row is where the home keys are located, and the bottom row contains the alphabetical keys.

The keyboard is 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 part.

Touch Typing:

Touch typing is the ability to type with your eyes on the copy most of the time, without looking at the keyboard. Typing speed can range from 25 words per minute for beginners to 60 words per minute or higher for advanced typists.

Proper Keyboarding Techniques:

To achieve maximum efficiency in keyboarding, it's important to acquire correct techniques:

1. Sit up straight in the chair with your back gently resting on the backrest.

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

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

4. Maintain naturally curved fingers poised over the "home row" keys.

5. Keep your eyes on the copy you are typing.

Evaluation Questions:

1. What is touch typing?

2. Name the three rows on the keyboard.

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's work must be

A. Rough

B. Neat

C. Disorderly

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. Backspacer

D. Ribbon switch

5. \_\_\_\_\_\_\_\_ holds the paper in place.

A. Paper grip

B. Paper bail

C. Printing points

D. Typing basket

Theory:

1. List the rows on the keyboard.

2. Provide five proper keyboarding techniques.

**WEEK EIGHT**

**TOPIC: HOME ROW KEYS**

i. Uses of the Home Row Keys

ii. Division of the Keyboard

The home row is the middle horizontal row of the keyboard, starting with the letter 'A' and extending all the way across. The concept of home row keys is fundamental in typing. When typing, the idea is that each finger should maintain light contact with a specific key on the home row – A, S, D, F, J, K, L, ; – to provide a reference point and ensure that the fingers remain grounded. These keys, A, S, D, F, J, K, L, ;, are referred to as the guide keys. To be proficient at touch typing, which means typing without looking at the keyboard, fingers 1 to 4 should always rest on the guide keys A to ;.

The term "home row keys" comes from the fact that these keys serve as the base position to which your fingers return after striking keys on other rows. The right thumb typically rests gently on the space bar, which is used to create spaces between words.

Here are the home row keys for each of your eight fingers:

Left Hand:

- Pinky: A

- Ring: S

- Middle: D

- Index: F

Right Hand:

- Index: J

- Middle: K

- Ring: L

- Pinky: ;

When typing, your fingers should always return to these home row keys as the default position.

Keyboard Practice:

Practice typing each line twice. Key slowly the first time to master the required finger motions, and then increase your speed slightly during the second pass.

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.

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 naturally 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 the 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 key it is associated with in the home row keys.

**WEEK NINE**

i. Identification

ii. Soft Touch Manipulation

The term "alphanumeric" refers to a combination of letters and numbers. Every keyboard is equipped with a set of keys known as alphanumeric keys, which include all the letters from A to Z and the numbers from 0 to 9. These alphanumeric keys serve the purpose of entering both alphabetic characters and numerical digits. The arrangement of letter keys is consistent across all keyboards. Typically, the top row features the letters Q, W, E, R, T, and Y, which are aligned uniformly. This standard layout is known as the QWERTY layout, named after the first six keys on the top row.

In addition to letters and numbers, the alphanumeric keys also include symbols that can be accessed by pressing the Shift key in combination with a number key. These symbol keys encompass characters like @, %, &, #, as well as mathematical symbols such as +, \_, \*, and others.

Furthermore, the alphanumeric keys encompass modifier keys such as Shift, Ctrl, and Alt. These modifier keys are used in conjunction with other keys to perform various functions.

Evaluation:

Type ten letters from the alphanumeric part of the keyboard.

General Evaluation:

1. Define production.

2. State four factors of production.

3. State the rewards of the 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 means \_\_\_\_

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 consist of letters and numbers and sometimes punctuations are 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**

**TOPIC: BASIC SERVICES**

**CONTENT**

1. concept finger placement on the basic service keys
2. 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.

**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**

**TOPIC: CORRECT SPACING AND PUNCTUATION MARKS**

Content:

i. Computer Symbols

ii. Basic Punctuation Spacing Rules when Keyboarding

Punctuation marks play a crucial role in giving meaning to sentences. They are used to separate sentences, indicate pauses, or convey various nuances in written communication. Common punctuation marks include the comma, full stop (period), colon, semi-colon, question mark, and exclamation mark. Additionally, there are various computer symbols and special punctuation marks that serve specific functions in text.

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 a period used with initials or a 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.

General Evaluation:

1. Define aids to trade.

2. Mention the aids to trade.

3. Explain how they facilitate trade.

4. Define trade.

5. What is commerce?

Weekend Assignment:

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

2. The "\_\_\_\_" 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. The "-" sign is called A. parentheses B. square bracket C. ellipses D. hyphen.

Theory:

1. State five basic punctuation spacing rules when keyboarding.

2. Provide the names of four computer symbols and describe their functions.