

**THE WEST AFRICAN SENIOR SCHOOL CERTIFICATE EXAMINATION**  
**BOOKKEEPING SYLLABUS**

1. **PREAMBLE**

The bookkeeping syllabus is designed to assess the candidates' basic knowledge of business activities, recording of financial transactions in a systematic manner and understanding of financial system for the purpose of establishing a business.

2. **AIMS AND OBJECTIVES**

The aims and objectives are to:

- (i) test candidates' knowledge of basic skills required to start a business;
- (ii) test candidates' ability to apply the rules of bookkeeping and the skills acquired to modern business practices;
- (iii) prepare candidates for further studies in bookkeeping and accounting;
- (iv) enable candidates relate positively the knowledge and skills acquired to the development of the national economy.

3. **SCHEME OF THE EXAMINATION**

There will be two papers, Papers 1 and 2, both of which must be taken.

**PAPER 1:** Will consist of forty multiple choice questions all of which must be answered in 50 minutes for 40 marks.

**PAPER 2:** Will consist of two sections - Sections A and B and will last two hours.

**Section A:** will contain four questions on theory of bookkeeping. Candidates will be required to answer two for 10 marks each.

**Section B:** will contain five questions on bookkeeping practice. Candidates will be required to answer three for 20 marks each.

**DETAILED SYLLABUS**

S/NO	TOPICS	NOTES
1.	<b>Introduction to Bookkeeping</b>	(1) Bookkeeping: (i) meaning, history, nature, importance and functions; (ii) career opportunities and beneficiaries. (2) Assets and Liabilities: definition, differences, classification and examples. (3) Business Transactions: meaning, types and parties involved (buyers, sellers and consumers). (4) Debtors and Creditors: definition, identification and differences.
2.	<b>Books of Original Entry</b>	(1) Source Documents: meaning, types, uses and contents. (2) Books of Original Entry: (i) meaning, types, format, uses and differences; (ii) preparation of journals (sales, purchases, returns inwards, returns outwards and general journals).
3.	<b>Ledger</b>	(1) Ledger: (i) definition, contents, format and uses; (ii) types – cash book, personal and impersonal ledgers; (iii) preparation of ledgers.
4.	<b>Cash Book</b>	(1) Meaning, purpose, format, contents and differences. (2) Preparation of Cash Books: single column, double column (contra entry) and three column.
5.	<b>Principle of Double Entry</b>	(1) Meaning and rule of double entry. (2) Posting transactions into the ledger.
6.	<b>Petty Cash Book</b>	(1) Meaning, imprest system and analysis columns. (2) Posting of transactions.
7.	<b>Trial Balance and Errors</b>	(1) Trial Balance: (i) meaning, functions and rules; (ii) preparation of trial balance.

		<p>(2) Errors:</p> <p>(i) meaning, types and classification;</p> <p>(ii) correction of errors and preparation of Suspense Account.</p>
8.	<b>Financial Statements</b>	<p>(1) Trading Account: definition, purpose, format and preparation of simple Trading Account.</p> <p>(2) Profit and Loss Account: definition, purpose, format, rules and preparation of Profit and Loss Account.</p> <p>(3) Preparation of Trading, Profit and Loss Account with adjustments.</p> <p>(4) Balance Sheet:</p> <p>(i) meaning, contents, format and preparation of a simple balance sheet;</p> <p>(ii) users of balance sheet.</p>
9.	<b>Concepts and Conventions</b>	Meaning and types.
10.	<b>Depreciation</b>	<p>(1) Meaning, methods (fixed installment/straight line, diminishing/reducing balance and revaluation)</p> <p>(2) Calculation of simple depreciation charges.</p>
11.	<b>End of Year Adjustments</b>	<p>(1) Adjustment for prepayments and accruals.</p> <p>(2) Making adjustments in the appropriate books.</p>
12.	<b>Bad and Doubtful Debts</b>	<p>(1) Meaning, differences and provision.</p> <p>(2) Posting to the appropriate books.</p>
13.	<b>Stock Valuation</b>	<p>(1) Meaning, purpose and methods (FIFO, LIFO and Weighted Average).</p> <p>(2) Computation of stock values.</p>
14.	<b>Accounts of not-for-Profit making Organizations</b>	<p>(1) Receipts and Payments Account:</p> <p>(i) purpose, users and contents;</p> <p>(ii) preparation of a simple receipts and payments account.</p> <p>(2) Income and Expenditure Account:</p> <p>(i) purpose, users and contents;</p>

		(ii) preparation of simple Income and Expenditure Account.
15.	<b>Control Accounts</b>	(1) Meaning, types and contents. (2) Preparation of Total Debtors and Total Creditors' Control Accounts.
16.	<b>Business Organizations</b>	(1) Meaning, forms (sole proprietorship, partnership, joint stock companies and cooperative societies) and features. (2) Advantages and disadvantages of each form.
17.	<b>Sources of Capital</b>	Definition and identification of various sources of capital to business organizations.
18.	<b>Entity Concept in Entrepreneurship</b>	Meaning, features and relevance to a business.
19.	<b>Product and Service Marketing</b>	(1) Meaning, types and differences. (2) Methods of promoting products and services.

## WEST AFRICAN SENIOR SCHOOL CERTIFICATE EXAMINATION OFFICE PRACTICE

### PREAMBLE:

This Syllabus exposes the teachers and students to the examinable aspects of the teaching syllabus for Office Practice.

### OBJECTIVES:

The examination is designed to test the students':

1. knowledge of the office, its functions and dally operations;
2. ability to apply the knowledge and skills acquired to efficiently perform clerical duties in the modern office;
3. ability to apply their knowledge and skills to set up and operate a modern office.

### EXAMINATION STRUCTURE:

There will be two papers, Paper 1 and Paper 2 to be taken at one sitting.

**PAPER 1:** Will consist of fifty compulsory multiple choice objective questions to be answered in 1 hour for 50 marks.

**PAPER 2:** Will consist of a compulsory question on a simple case study and six other essay type questions. The case study passage will be between 200 and 250 words. Candidates will be required to answer the question on the case study and any other four questions. This paper will carry 100 marks and will last for 2 hours 10 minutes.

### DETAILED SYLLABUS

S/N	CONTENT	NOTE
1.	THE OFFICE	a. Definition of the office. b. Functions of the office. c. Importance of the Office. d. Layout of the office - - Open and close office layout - Advantages and disadvantages. e. Factors to consider in office planning and layout. f. Office Organization - Meaning, objectives and structure. g. Office personnel and responsibilities. h. Principles of office organization. (a) Span of control, (b) Unity of control, (c) Unity of function, etc.

		<ul style="list-style-type: none"> <li>k. Sections of the office and functions.</li> </ul>
2.	<b>DEPARTMENTS IN AN ORGANIZATION</b>	<ul style="list-style-type: none"> <li>a. Departments in an organization.</li> <li>b. Functions of various departments in an organization.</li> <li>c. Structure of an Organization.</li> <li>d. Organizational chart.</li> </ul>
3.	<b>OFFICE EQUIPMENT</b>	<ul style="list-style-type: none"> <li>a. Meaning of office equipment.</li> <li>b. Types of office equipment. <ul style="list-style-type: none"> <li>i. Manual: <ul style="list-style-type: none"> <li>- Typewriter;</li> <li>- Perforator;</li> <li>- Stapling machine;</li> <li>- Duplicating machine; etc.</li> </ul> </li> <li>ii. Electronic: <ul style="list-style-type: none"> <li>- Typewriter;</li> <li>- Photocopier;</li> <li>- Shredding machine;</li> <li>- Computer;</li> <li>- Scanning machine;</li> <li>- Facsimile machine; etc.</li> </ul> </li> </ul> </li> <li>c. Uses of office equipment.</li> <li>d. Care of office equipment.</li> </ul>
4.	<b>THE RECEPTION</b>	<ul style="list-style-type: none"> <li>a. Meaning of the reception.</li> <li>b. The receptionist – Qualities of a receptionist, Responsibilities of the receptionist.</li> <li>c. Documents handled by a receptionist.</li> <li>d. Procedure for relating with visitors.</li> <li>e. Procedure for handling telephone calls.</li> </ul>
5	<b>OFFICE DOCUMENTS</b>	<ul style="list-style-type: none"> <li>a. Meaning of office documents.</li> <li>b. Types of office documents. <ul style="list-style-type: none"> <li>i. Administrative – Nominal roll, Calendar of events, etc.</li> <li>ii. Sales documents – Invoice, receipt, debit note, credit note, delivery note, price list, consignment note, order, catalogue etc</li> <li>iii. Stores – Requisition form, bin card / stock record card, stock record /Inventory book.</li> <li>iv. Purchasing – cheque book, receipt, letter of enquiry, order, invoice, price list, catalogue, advice note, consignment note etc.</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>c. Preparation of office documents.</li> <li>d. Uses of office documents.</li> </ul>
6.	<b>OFFICE CORRESPONDENCE</b>	<ul style="list-style-type: none"> <li>a. Meaning of office correspondence.</li> <li>b. Types of office correspondence. <ul style="list-style-type: none"> <li>i. Memos – Internal and External.</li> <li>ii. Business letters.</li> <li>iii. Notice of meetings.</li> <li>iv. Minutes of meetings.</li> <li>v. Reports.</li> <li>vi. Circulars.</li> </ul> </li> </ul>
7	<b>OFFICE PROCEDURES</b>	<ul style="list-style-type: none"> <li>a. Meaning of office procedures.</li> <li>b. Importance of office procedures.</li> <li>c. Methods of making payment – cash, cheque, postal orders, money order, money transfer, standing order, credit transfer and electronic transfer.</li> <li>d. Differences between wages and salaries.</li> <li>e. Roles of wages and salaries office – calculating wages and salaries, recording wages and salaries, making appropriate deductions from wages and salaries etc.</li> <li>f. Methods of paying wages – time rate, piece rate, profit sharing, commission , premium system bonus.</li> <li>g. Imprest account – meaning and preparation.</li> </ul>
8.	<b>MAIL</b>	<ul style="list-style-type: none"> <li>a. Types of mail: <ul style="list-style-type: none"> <li>i. Personal mail;</li> <li>ii. Official mail;</li> <li>iii. Urgent mail;</li> <li>iv. Confidential mail.</li> </ul> </li> <li>b. Classification of mail: <ul style="list-style-type: none"> <li>i. incoming mail;</li> <li>ii. Outgoing mail.</li> </ul> </li> <li>c. Procedure for handling incoming and outgoing mails.</li> <li>d. Methods of mail delivery – <ul style="list-style-type: none"> <li>i. by post ii. by hand, iii. by electronic media and iii. by courier service.</li> </ul> </li> </ul>
9.	<b>FILING</b>	<ul style="list-style-type: none"> <li>a. Definition of filing.</li> <li>b. Methods of filing –Centralized and departmental</li> <li>c. Systems of filing: <ul style="list-style-type: none"> <li>i. Vertical;</li> <li>ii. Lateral;</li> <li>iii. Electronic.</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>d. Classifications of filing: <ul style="list-style-type: none"> <li>i. Alphabetical;</li> <li>ii. Chronological;</li> <li>iii. Numerical;</li> <li>iv. Geographical;</li> <li>v. Alpha-numerical;</li> <li>vi. Subject.</li> </ul> </li> <li>e. Purposes of filing.</li> <li>f. Steps involved in filing.</li> <li>g. Filing equipment.</li> <li>h. Types of files.</li> </ul>
10.	COMMUNICATION	<ul style="list-style-type: none"> <li>a. Definition of communication.</li> <li>b. Importance of communication.</li> <li>c. Types of communication. <ul style="list-style-type: none"> <li>i. Verbal: <ul style="list-style-type: none"> <li>- Oral;</li> <li>- Written.</li> </ul> </li> <li>ii. Non verbal: <ul style="list-style-type: none"> <li>- Visual;</li> <li>- Audio;</li> <li>- Audio-visual.</li> </ul> </li> </ul> </li> <li>d. Advantages and Disadvantages of types of communication.</li> <li>e. Means of communication. <ul style="list-style-type: none"> <li>i. Traditional: <ul style="list-style-type: none"> <li>- drum;</li> <li>- town crier;</li> <li>- gong.</li> </ul> </li> <li>ii. Modern: <ul style="list-style-type: none"> <li>- Print; - letters; - newspapers; - magazines;</li> <li>- directories; - handbills; - flyers; - bulletin;</li> <li>- notices; etc.</li> <li>- Electronic: - radio; - television; - cable;</li> <li>- gram; - telephone; - telegram audio;</li> <li>- video conferencing; etc.</li> </ul> </li> </ul> </li> <li>f. Communication service providers: <ul style="list-style-type: none"> <li>i. NIPOST;</li> <li>ii. NITEL;</li> <li>iii. Media houses;</li> <li>iv. Satellite stations;</li> <li>v. The internet;</li> <li>vi. Courier services;</li> <li>vii. Global System of Mobile Communication (GSM).</li> </ul> </li> </ul>
11.	MEETINGS	<ul style="list-style-type: none"> <li>a. Definition of meeting.</li> <li>b. Purposes of meeting.</li> </ul>



		<ul style="list-style-type: none"> <li>c. Types of meeting: <ul style="list-style-type: none"> <li>i. Statutory meeting;</li> <li>ii. Emergency meeting;</li> <li>iii. Board meeting;</li> <li>iv. Management meeting;</li> <li>v. Annual General Meeting;</li> <li>vi. Staff meeting;</li> <li>vii. Committee meeting;</li> </ul> </li> <li>d. Procedure for conducting a meeting: <ul style="list-style-type: none"> <li>i. Opening;</li> <li>ii. Adoption of the agenda;</li> <li>iii. Reading and adoption of minutes of the previous meeting;</li> <li>iv. Matters arising;</li> <li>v. Main business;</li> <li>vi. Any other business (AOB);</li> <li>vii. Chairman's closing remarks;</li> <li>viii. Adjournment/ closing.</li> </ul> </li> <li>e. Meeting Terminologies: <ul style="list-style-type: none"> <li>i. Agenda;</li> <li>ii. Adoption;</li> <li>iii. A O B;</li> <li>iv. Adjournment, etc.</li> </ul> </li> <li>f. Roles of the Chairman and the Secretary.</li> <li>g. Minutes – Meaning and Preparation.</li> </ul>
<b>12.</b>	<b>REPORT WRITING</b>	<ul style="list-style-type: none"> <li>a. Meaning of report.</li> <li>b. Types of report (Formal and Informal): <ul style="list-style-type: none"> <li>i. Short report;</li> <li>ii. Long report;</li> <li>iii. Investigative report;</li> <li>iv. Routine report;</li> <li>v. Periodic report.</li> </ul> </li> <li>c. Parts of a report.</li> <li>d. Procedures for report writing.</li> <li>e. Importance of report writing.</li> </ul>
<b>13.</b>	<b>INFORMATION</b>	<ul style="list-style-type: none"> <li>a. Definition of information.</li> <li>b. Types of information.</li> <li>c. Uses of information.</li> <li>d. Sources of information.</li> <li>e. Storage of information.</li> <li>f. Qualities of good information: <ul style="list-style-type: none"> <li>i. Timeliness;</li> <li>ii. Accuracy;</li> <li>iii. Speed of delivery;</li> <li>iv. Usability, etc.</li> </ul> </li> </ul>