

**FIRST TERM**  
**SCHEME OF WORKS**

**SUBJECT: BOOK-KEEPING**

**CLASS: SS 1 TOPIC**

1. Revision.
2. Cash book
  - Measuring of single column cash book.
  - Items of single column cash book
3. Single column cash book
  - Preparation of single column cash book.
4. Preparation of single column cash-book (continues)
5. Double column cash book
  - Meaning of double column cash book.
  - Items in double column cash book
6. Double column cash book
  - Difference between single column cash book.
  - Preparation of double column cash book.
7. Double column cash book.
  - Preparation of double column cash book.
8. Contra Entry.
  - Explain contra entry
  - Identify contra entry
  - Recording contra entry
9. Principle of Double entry.
  - Meaning of Double entry
  - Identify the account to be credited and debited.
10. Principle of Double entry.
  - Posting of transaction from cash book to ledger.
  - Rule of double entry.
11. Revision.
12. Examination

## WEEK ONE

### 1.0. Topic: Single Column cash book

**INTRODUCTION:** This is the book for recording receipts and payments of money in cash or cheque.

**NOTE:** No credit transaction should be recorded in the cash book.

**CASH ACCOUNT:** This is the account which is used for recording money received and paid with cash. The balance is referred to as CASH IN HAND. All cash received must be debited while cash paid will be credited to the cash account.

#### Illustration 1:

Enter the following transactions in the cash account of Olaide

	₦
July 1 Cash in hand	1,500
July 3 Cash to Okola	250
July 5 Cash Sales	500
July 6 Cash purchases	700
July 7 Bought Stationery	50
July 9 Paid Insurance	30
July 10 Paid wages	25
July 12 cash sales	155

#### SOLUTION

DR		CASH ACCOUNT		CR	
	₦				₦
July 1 bal. b/f	1,500	July 3 Okola		250	
July 5 sales	500	July 6 Purchaser		750	
July 12 sales	115	July 7 Stationery		50	
		July 9 Insurance		30	
		July 10 wages		25	
		Bal. c/d		1,010	
	<u>2,115</u>				<u>2,115</u>

**BANK ACCOUNT:** The bank account is a record of money deposited into the bank and money withdrawn from the bank. All cheques received must be debited while cheques issued out must be credited.

**Illustration 2:**

Enter the following transactions in the...