

UNIT 1 Books of Prime Entry

Recommended Prior Knowledge No prior knowledge is needed other than students' personal experiences as consumers and possibly workers for and observers of organisations.

Context The Unit covers fundamental aspects of bookkeeping and can be studied on its own or in conjunction with Unit 2. It should be studied before later Units which are based on knowledge gained here. Students will find it useful to refer to a glossary of accounting terms as they study.

Outline The Unit covers the documents which act as evidence of financial transactions and the initial records into which those transactions are posted.

Syllabus Ref.	Learning Outcomes	Suggested Teaching Activities	Online Resources	Other resources
1.2	<p>Candidates should be able to:</p> <ul style="list-style-type: none"> name and state the use of an invoice, credit note, debit note, cheque, receipt, and statement of account 	<p>Students brainstorm the financial transactions which take place within organisations.</p> <p>Introduce students to documents used as evidence of the transactions identified – online or as photocopies. (Questions will not be asked on document details in the examination but students should be aware of their purposes.)</p> <p>Exercises matching transactions to documents. Illustrate with past examination questions to get students used to multiple choice question (MCQ) format.</p>	<p>http://www.osbornebooks.co.uk/pdf/resources_accounting.pdf</p> <p>http://accounting10.tripod.com/content.htm</p> <p>http://teachers.cie.org.uk/teacher_support/pdf/7110_w03_qp_1.pdf</p> <p>http://teachers.cie.org.uk/teacher_support/pdf/7110_s03_qp_1.pdf</p>	<p>BKA 13, 19, 20, 21</p> <p>IGSCE 6</p> <p>BKA Appendix C MCQs</p> <p>CIE Nov 2003 Paper 1 Q2</p> <p>CIE Jun 2003 Paper 1 Q4</p> <p>BKA Glossary</p> <p>MB Glossary</p>

Syllabus Ref.	Learning Outcomes	Suggested Teaching Activities	Online Resources	Other resources
1.3	<p>Candidates should be able to:</p> <ul style="list-style-type: none"> process accounting data in the books of prime (original) entry – Cash Book, Sales Journal, Purchases Journal, Sales Returns Journal, Purchases Returns Journal, and General Journal 	<p>Introduce structure of books of accounts used in organisations, highlighting books of prime (original) entry.</p> <p>Introduce students to individual books of prime (original) entry. Some texts use the term 'sales day book' for 'sales journal' and so on. The terms are interchangeable but the syllabus and examinations use 'journal' and not 'day book'.</p>	<p>http://accounting10.tripod.com/content.htm</p>	<p>BKA 12 IGSCE 6 BM 3-8, 16</p>
1.5	<ul style="list-style-type: none"> enter those transactions that cannot be recorded in any special journal in the general journal write relevant explanatory narrations for each entry 	<p>Students should be clear on trade discount. This and cash discount are often confused.</p> <p>Students practice entering transactions into the various books of prime entry and understanding which books are used.</p> <p>Further practice bringing in examples with narrative details about transactions rather than source documents and then examples calling for students to identify the appropriate books of original entry for various transactions.</p> <p>If students have studied Unit 2 before Unit 1 it is important to clarify that only the Cash Book includes accounts which are part of the double entry system.</p>	<p>http://panoptic.csustan.edu/2110/03/sld028.htm</p> <p>http://teachers.cie.org.uk/teacher_support/pdf/7110_w03_qp_1.pdf</p> <p>http://teachers.cie.org.uk/teacher_support/pdf/7110_w02_qp_1.pdf</p> <p>http://teachers.cie.org.uk/teacher_support/pdf/7110_w03_qp_1.pdf</p>	<p>BKA 12, 14, 19, 20, 21, 24 IGSCE 6, 13 BM 3-8, 16, 17, 23</p> <p>CIE Nov 2003 Paper 1 Q6</p> <p>CIE Nov 2002 Paper 1 Q2, 7</p> <p>CIE Nov 2003 Paper 1 Q15</p>

Syllabus Ref.	Learning Outcomes	Suggested Teaching Activities	Online Resources	Other resources
1.4	<p>Candidates should be able to:</p> <ul style="list-style-type: none"> • recognise the dual function of a Cash Book both as a book of prime entry and as a ledger account for bank and cash by use of analysis columns 	<p>Explain difference between a book of prime (original entry) and a ledger account. Review contents of different Cash Books (two, three-columns and so on).</p> <p>Students should be clear that:</p> <ul style="list-style-type: none"> • income is shown on one side of the Cash Book and payments on the other (debit and credit could be used here or left until the next Unit) • cash discount and not trade discount is recorded in the Cash Book (explain the difference between discount allowed and discount received) • although the Cash Book is not the book of prime entry for credit transactions, receipts and payments resulting from credit transactions do pass through the Cash Book <p>Check student understanding.</p>	<p>http://accounting10.tripod.com/content.htm</p> <p>http://teachers.cie.org.uk/teacher_support/pdf/7110_w03_qp_1.pdf</p> <p>http://teachers.cie.org.uk/teacher_support/pdf/7110_w02_qp_1.pdf</p>	<p>BKA 12, 14 IGSCE 6 BM 8, 9, 10, 23</p> <p>CIE Nov 2003 Paper 1 Q3, 4</p> <p>CIE Nov 2002 Paper 1 Q3</p>