THIRD TERM SCHEME OF WORK

Stock taking
Erasing Techniques (Alternative to Practical)
Memorandum (A/Practical)
Business Letter
Simple Tabulation (A/Practical)
Revision.
Examination

WEEK 1

STOCK TAKING

Stock taking is the physical counting of goods in the store or warehouse so as to balance the physical stock with the book record.

Store is a room, building or place where raw materials, finished goods, spare parts, equipment and semi-finished goods are kept until they are needed.

Types of Stock Taking

 Perpetual inventory: It is a method of checking and controlling stock regularly at any time. It involves the use of stock card.

Continuous Stock taking: It is the checking of few items of stock throughout the year. E.g. items regularly in use.

 Periodic inventory: This is the checking of physical quantities of stock at a particular date.

Assignment 1: Mention 5 fixed assets.

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