

Instructor's Resource Manual

to accompany

Office Skills:

A Practical Approach

4th edition

Instructor's Resource Manual

Contents

How to use the Instructor's Resource Manual	4
Level 1	8
Chapter 1	8
BSBCMN101A Prepare for work	8
(NSW9763C)	8
BSBCMN102A Complete daily work activities	8
(NSW9763D)	8
Chapter 2	16
Practical work task solutions/instructions for:	16
BSBCMN103A Apply basic communication skills	16
(NSW9591C)	16
BSBCMN104A Plan skills development	16
(NSW9763A)	16
Chapter 3	21
Practical work task solutions/instructions for:	21
BSBCMN105A Use business equipment	21
BSBCMN106A Follow workplace safety procedures	21
Chapter 4	34
Practical work task solutions/instructions for:	34
BSBCMN107A Operate a personal computer	34
BSBCMN108A Develop keyboard skills	34
BSBCMN109A Follow environmental work practices	34
Level 2	39
Chapter 5	39
Practical work task solutions/instructions for:	39
BSBCMN201A Work effectively in a business environment	39
BSBCMN202A Organise and complete daily work activities	39
Chapter 6	43
Work task solutions/instructions for:	43
BSBCMN203A Communicate in the workplace	43
BSBCMN204A Work effectively with others	43
Chapter 7	46
Practical work task solutions/instructions for:	46
BSBCMN206A Process and maintain workplace information	46
Chapter 8	54
Practical work task solutions/instructions for:	54
BSBCMN208A Deliver a service to customers	54
BSWBCMN209A Provide information to clients	54
Chapter 9	62
Practical work task solutions/instructions for:	62
BSBCMN212A Handle mail	62
BSBCMN213A Produce simple word processed documents	62
BSBCMN215A Participate in environmental work practices	62

Level 3	69
Chapter 10	69
Practical work task solution/instructions for:	69
BSBCMN301A Exercise initiative in business	69
BSBCMN302A Organise personal work priorities	69
BSBCMN304A Contribute to personal skill development.....	69
Chapter 11	74
Practical work task solutions/instructions for:	74
BSBCMN305A Organise workplace information	74
(Including a brief description of creating and using databases)	74
BSBCMN306A Produce business documents	74
BSBCMN307A Maintain business resources	74
Chapter 12	78
BSBCMN309A Recommend products and services	78
BSBCMN310A Deliver and monitor a service	78
BSBCMN311A Maintain workplace safety	78
Chapter 13	84
Practical work task solutions/instructions for:	84
BSBCMN312A Support innovation and change	84
BSBCMN313A Maintain environmental procedures	84
BSBCMN314A Utilise a knowledge management system	84
BSBCMN315A Work effectively with diversity.....	84
Chapter 14	90
Practical work task solutions/instructions for:	90
BSBCMN316A Process customer complaints.....	90
BSBCMN317A Meet customer needs and expectations	90
Chapter 15	93
Practical work task solutions/instructions for:	93
BSBADM306A Create electronic presentations	93
BSBADM307A Organise schedules	93
BSBADM405A Organise meetings.....	93
BSBADM406A Organise business travel.....	93
BSBADM407A Administer projects	93
Chapter 16: Financial source documents	103
Chapter 17: Petty cash	141
Chapter 18: Bank deposits	164

How to use the Instructor's Resource Manual

General instructions to trainers

The fourth edition of *Office skills: a practical approach* has been organised into three separate levels of learning, and incorporates 40 of the common units of competency in the *National training information service* training packages **BSB01 Business services**.

The finance section in this edition has been totally re-written and is concentrated in a separate section at the end of the book. In addition, the textbook and the workbook have both been reorganised, with competency units running in numerical order through each certificate level. This makes it easier for trainers and students to track the competencies and follow the curriculum.

Some colleges use flexible delivery with compulsory core subjects and elective units chosen by each student. The content of many of the competency units overlap, or are repeated, in the different levels. Therefore, on the facing page at the beginning of each chapter in the text and in the workbook, there is a list of competency units, which are all cross-referenced to related units in other levels. The text material, work competency activities and case studies in the cross-referenced units may also be used for assessment, if they are required.

This is a complete learning and assessment package for all types of students, including:

- **Work competency activities** in the text to ensure that students understand the topic.
- **Examples** in the text given after the theory to clarify how this relates to a real-life work situation.
- **Case studies** in the text presenting office scenarios which provide students with opportunities to display problem-solving and decision-making skills.
- **Practical work tasks** in the workbook for students who have no practical experience in the workforce, and those who need further 'hands-on' training in individual competency units. (As stated in the context of assessment by the National Training Information Service, assessment of performance should be undertaken in an actual workplace or simulated environment.)

- **Extra work tasks and case studies** are provided in the IRM for trainers to use for students who do not perform the practical work tasks in the workbook competently, or for self-directed learning students, or these may be preferred by the trainer.
- **Review questions** are provided at the end of each competency unit in the textbook. These may be required if a student has not answered the questions correctly in the work competency activities, or may be used for revision.
- **Group discussions** are held by students in many of the practical work tasks in the workbook. These give students the opportunity to practise effective listening and questioning, team effectiveness and work with a diverse number of people to meet organisational goals and objectives; as would be the case in a real office. If there is not enough time to hold these group discussions in class, students should hold them in their own time, in other locations such as the library, canteen or any available classroom. More than one topic could be discussed, using an agenda, as employed in a meeting.

The structure of the book allows a trainer to choose the method of assessment suitable for each individual student in the following ways:

- **Distance/self-directed learning**
These students will complete all **work competency activities**, plus all **case studies**, in each competency unit and any review questions that you, as a trainer, feel they might need. They will not be required to complete all, or any, of the practical work tasks in the workbook, but this will be at the discretion of the trainer, who will decide if this is necessary, depending on the experience of each individual student.
- **Group activity practical learning**
These students will usually have no practical hands-on experience and may be straight from school, or mature students returning to the workforce. They will be required to complete all work competency activities, plus all case studies in each competency unit in the text, plus all practical work tasks in the workbook to gain hands-on experience and experience in working with a group as would occur in a real-life office environment.

- **Peer/co-assessment learning**

The practical work tasks in the workbook are very time consuming for a trainer to supervise. Therefore, these may be performed in a small group, with the more experienced students helping the less experienced students. Or, some practical work tasks may be supervised by students who have already completed the task successfully and can be trusted by the trainer. (This can be used as coaching and mentoring as in a real work environment.)

- **Theoretical/lecture/tutorial learning**

PowerPoint slides are provided in the IRM if these are required.

Because of all these different learning methods, individual students will be working in different ways and at differing speeds when completing work tasks. Therefore, as work tasks are completed, students should place their documents in a folder before handing them over to the trainer for final assessment.

Context of assessment

As stated in the National Business Services Training Package, assessment of performance requirements should be undertaken in an actual workplace or simulated environment.

Virtual/simulated office/equipment

To enable group students to perform the practical work tasks in the workbook, a virtual/simulated office should be set up and contain the equipment listed below.

Distance/self-directed students will need to use this equipment at home or in the office at work (computer/printer). Telephone operations and reception protocol would need to be assessed in the simulated office at your college, or at a convenient location arranged by the trainer.

(If your college does not provide space or resources for this equipment, then permission should be granted for this equipment to be used in other areas of the college. In some instances, portable equipment could be used, such as a box with hanging files for filing documents, and telephone handsets for simulated telephone conversations.)

Unit of competency

Equipment required

BSBCMN105A Use business equipment

- Computers
- Printer
- Photocopier
- Fax machine, overhead projector
- Scanner, laminator, binder
- Shredder

105A/03 Maintain equipment and resources

- A cupboard containing resources for use with equipment: copy paper, inkjet cartridges, toner, staples, paperclips etc.
- Suspension files and other filing supplies

BSBCMN206A Process and maintain workplace information

- Filing cabinets or portable boxes
- Lever-arch files
- Hanging files with tabs
- Folders, hole-punch, stapler

BSBCMN208A Deliver a service to customers: At reception

- A simulated reception desk, or access to a real reception desk

BSBCMN209A Provide information to clients: On the telephone

- Telephone handsets or connected telephones

BSBCMN212A Handle mail

- Trays for incoming and outgoing mail
- Weigh scales
- Set of shelves with pigeon holes
- Access to a computer and email
- Post office charges book

BSBADM306A Create electronic presentations

- Use of the electronic equipment for presentations

BSBADM405A Organise meetings

- A simulated meeting area or the use of a meeting room in the college

Level 1

Practical work task solutions/instructions for:

Chapter 1

BSBCMN101A Prepare for work

(NSW9763C)

BSBCMN102A Complete daily work activities

(NSW9763D)

Related units in Level 2

There is not enough space in a single publication to repeat text material at all levels, therefore the following units include text material, work competency activities, case studies and practical work tasks that may also be used for the related units if required.

	<i>Page</i>
BSBCMN101A: Related units: BSBCMN201A Work effectively in a business environment	38
BSBCMN102A: Related units: BSBCMN202A Organise and complete daily work activities	38

Prepare for work (BSBCMN101A)

This unit explores the skills and knowledge required to prepare a person to perform effectively in a work environment. It includes identifying the rights and responsibilities of employees and employers, and assisting in the business while under direct supervision.

This unit is related to BSBCMN201A Work effectively in a business environment.

The purpose of this chapter is to help students understand the importance of the role that an office plays in an organisation, the different types and structures of companies, and the federal and state laws which affect companies and all employees who work in them. This chapter is also important because it provides a firm foundation for identifying organisation and work requirements, including how to work in a group or team, develop effective work habits and follow instructions.

The introduction explains to students who have never worked in an office, or those who wish to return to work, the different types of offices, including electronic remote-access and e-business, and that, wherever an office is located, there are four basic components: people, records/data, tools and resources.

Equipment requirements

1. A class set of the *white pages* and *yellow pages* telephone books.
2. If you teach in a college where you are able to set up a virtual or simulated office for the use of students, you will need to provide, as well as office machines and equipment, small items of equipment such as a stapler, hole-punch, roll of sticky-tape etc. and as many items of equipment you can provide that are normally used in an office. Students will need to provide their own writing pads, folders, pens, pencils, rulers etc.
3. A set of procedures manuals should be made available for students. These could be constructed (as a project) with the collaboration of the students and the trainer of the document production section of the college, or they could be adapted from college procedures manuals.
4. Distance/self-directed learning students could use the procedures manual provided by the office in which they work.

5. Students will need access to a computer, the Internet and computer software packages.

Instructions to trainers

Students should place all completed documents in a folder ready to be handed over to the trainer for final assessment.

Work competency activities in the textbook

The information needed for students to answer all work competency activities can be found in the textbook on the page adjacent to each activity, unless extra research is required from newspapers, journals or the Internet as indicated in the activity. Any special instructions will be given in the IRM only if these are considered necessary.

Practical work task solutions/instructions

Identify organisational/work requirements (BSBCMN101A/01)

Work competency activities in the textbook

The information needed by students to answer all work competency activities can be found in the textbook unless otherwise stated.

Practical work task W1.1 Assessing the work environment

Group activity students should bring the information obtained in Work competency activity 1.1 to a group discussion.

Holding a group discussion will help students to practise effective communication skills and active/effective listening and speaking skills. It will also help them to appreciate how good communication skills are essential to a positive working environment, as well as the consequences of poor communication. Comparing the different companies with all members of the group will provide students who have not worked in an office with a more comprehensive knowledge of different office environments.

Distance/self-directed students may obtain these details from the office in which they work, or from someone who works in an office, but they should not bring such details to a group discussion.

They should just make a note of the work environment that exists in that one company, whether communication is effective and, if not, the reasons for the poor office environment, and what changes should be made.

Practical work task W1.2 Office roles

Group activity students should be given the opportunity to visit a real office, either within the college, or an arrangement could be made with an office outside the college. This gives students who have not worked in an office the opportunity to observe the procedures they have written about and discussed being carried out in a real office environment by real office workers.

Work competency activity 1.3 Office roles and responsibilities

An example is given below.

Work task sheet 1.3 The title and duties of office positions	
Position 1	
Title:	Legal secretary/personal assistant
Level of position in business:	Departmental operations level
Prime function of business:	Providing legal services
Industry classification:	Tertiary level
The operations carried out in this office:	Advising and helping clients with legal matters
The qualifications and experience required for this position:	Business degree or diploma in office administration with legal subjects A number of years in a similar position
The duties of this position:	Providing administrative support to partners Production of high quality confidential legal documents Dealing with clients on telephone and in person Directing and controlling office functions Organising meetings, scheduling appointments
The skills for this position:	Excellent communication skills, word processing, Good interpersonal and conflict resolution skills.
Business equipment used:	Computer software packages, Word for windows, word processing, email, photocopier, fax machine, telephone, binder

If further advertised positions are required, these can be obtained from newspapers or the Internet.

Practical work task 1.3 Office roles and responsibilities

Group students should be given the opportunity to discuss the above positions vacant, as this shows them the duties and skills that are required for positions at different levels in an office, and the further training they will need before they can apply for one of these positions.

Practical work task W1.4 Working to procedures

To meet the goals, objectives and other organisational requirements, a supervisor would:

- Outline clear goals and objectives in the office procedures manual and make sure that these are followed by all personnel.
- Along with other senior staff, set standards as an example for all employees to follow.
- Point out to employees (e.g. in a memo or email message) the advantages of well-planned and organised procedures.
- Appoint more experienced employees to be coaches and mentors for new employees.
- Reward employees for using better procedures and improving production. This could be by showing appreciation and putting in place a rewards scheme.

Students should include the above points in their answers.

Work competency activity 1.5

Students should include the following in the memo:

A memo or email should be sent to all employees outlining the reasons for the reduction in costs. Some of the ways to do this are as follows:

- Check the procedures manual to find out the correct way to perform a task so that this does not have to be done again. This saves time and resources.
- Switch off electrical machines and lights when they are not in use.
- Check letters and memos to make sure they are correct on the computer screen before printing. This will save paper.

- Re-use envelopes and tubes in the mailroom and send all letters to the same address in one envelope to save postage.

Practical work task W1.5 Organisation's goals and functions

Students should hold a group discussion to brainstorm other ways of reducing costs to meet organisational goals. Each student should write his or her answers on a separate sheet of paper.

Practical work task W1.6 Procedures manual

The trainer needs to provide a procedures manual for students to answer these questions.

This could be adapted from the college procedures manual, or could be constructed in cooperation with other trainers in computer subjects.

Practical work task W1.7, W1.8, W1.9 and Work competency activity 1.8

Students should download details of the new federal workplace industrial relations laws *WorkChoices* from the Internet, and hold a group discussion to make sure students understand how these changes affect their working conditions.

This is a very important law that affects all workers. Trainers could combine these changes into a group project as follows:

1. Students answer questions individually and download information from the Internet.
2. They will then bring all this information to a group discussion.
3. Finally, each student will write a long report on his or her findings.

Distance/self-directed learning students would complete all of this individually.

Case studies 1.1, 1.2 and 1.3

Information to complete these case studies is found on the page adjacent to each case study in the textbook.

Work in a team (BSBCMN101A/02)

Practical work task W1.10 Group synergy

This is a good opportunity for students and the trainer to discuss and solve any problems existing in the main class group or smaller work groups. The discussion should include any of the issues listed by students in work competency activity 1.10. This could prove valuable to both students and the trainer, and make students aware of issues they could be confronted with in a real working environment.

Develop effective work habits (BSBCMN101A/03)

Practical work task W1.11 Active and effective listening

This group discussion gives students the opportunity to exchange examples of where not using active and effective listening has had a detrimental effect in some way. This will raise student awareness of how important active and effective listening is in a work environment.

Each student should write down an example from their own experiences on a separate sheet of paper.

Practical work tasks W1.12 and W1.13 Personal analysis and job satisfaction

The group discussion and completion of the personal analysis on Worksheet W1.12 will highlight where each individual student needs to improve, or acquire new skills.

It will also help students to choose a job they will be happy in and the one most suitable to their personality and preferences.

Complete daily work activities (BSBCMN102A/01/02/03)

Practical work tasks and work competency activities W1.14 to W1.17

All these work tasks are self-explanatory.

Extra work tasks

Case study 1.5

You are the administration coordinator of Business Stationery Supplies Pty Ltd.

Recently, there have been far too many mistakes made by employees. For example, some appointments for important customers have not been recorded; jobs have been completed wrongly and work is not being finished on time. The morale of all staff seems low and people just don't seem interested in their work. Some members of staff seem to be tired most of the time.

What would you do to rectify this situation?

Case study 1.6

You have been appointed the new administration manager of Business Stationery Supplies Pty Ltd and you have been instructed by the managing director to improve the working conditions in the office, as production has been falling over the past year.

After your first week in the new position you notice the following conditions in the office:

- The atmosphere is not cheerful and cooperative, and people complete work reluctantly and often say this is not their job.
- The receptionist and people on the telephone do not deal with customers in a friendly and helpful manner.
- One or two members of staff are not speaking to one another unless it is unavoidable and either do not like one another, or have work-related disagreements.
- Filing cabinets seem to be overflowing with documents and it takes far too long to find essential information.
- Morale seems very low and there is obviously something very wrong with the administration of this office.

Using the problem-solving and conflict resolution methods outlined in the text, write a short report to your managing director outlining your plan to improve conditions and, ultimately, production in the office.

Level 1

Chapter 2

Practical work task solutions/instructions for:

BSBCMN103A Apply basic communication skills

(NSW9591C)

BSBCMN104A Plan skills development

(NSW9763A)

Related units in Levels 2 and 3

	<i>Page</i>
BSBCMN103A: Related units: BSBCMN203A Communicate in the workplace	42
BSBCMN208A Deliver a service to customers at reception	52
BSBCMN209A Provide information to clients on the telephone	52
BSBCMN104A: Related units: BSBCMN304A Contribute to personal skills development	66

Apply basic communication skills (BSBCMN103A)

The exchange of information is a vital function of communication within and between organisations. Knowledge, perception, awareness, understanding and experience are all part of processing information and communicating with other people.

The relationship between people within each business environment affects the motivation and quality of work of every staff member.

The work competency activities and the case studies in the textbook, and the practical work tasks in the workbook, provide students with opportunities to display problem-solving and decision-making skills and thereby obtain more understanding

Equipment requirements

Students will need access to a computer with word processing and other software programs.

Practical work task solutions/instructions

Apply basic communication skills (BSBCMN103A)

Identify workplace communication procedures (103A/01)

Practical work tasks W2.1 and W2.2

1. Gina should have interrupted her telephone call very briefly to ask the Sales Manager when he would be returning. She will now have to find out from someone in the sales department when the sales manager is expected to return to the office. There should be a notice board or book where the Sales manager, and other employees, could write down when they were leaving and returning to the office.
2. Peter should deal with this client calmly and with patience. He should give feedback to the customer by repeating what the customer is saying and tell the customer that he would like him to repeat certain points to make sure that he has written down the facts correctly. He then points out that the Accounts Manager is away sick today, but he will investigate the situation and telephone back at the earliest opportunity. Peter should make sure that this is followed up as soon as possible, or the situation could be worse.

3. You should check with the sales manager exactly what he wishes you to do.
4. The new office worker should have checked with a more experienced employee, or referred to the procedures manual, to find out how work procedures are carried out in this particular company. Each organisation has its own ways of performing tasks. You should explain this to the new worker, but at the same time praising her for her excellent work.
5. There is obviously no established procedure in place for processing customers' orders. You should suggest to the sales manager that a system should be put in place using pre-printed order forms. Verbal orders should be written down on the order forms and all customers' orders checked carefully by the sales assistants to ensure that customers receive correct orders in the times specified. This is a very important area of the business and if not carried out correctly you could lose customers.

Draft written information (BSBCMN103A/02)

Practical work tasks W2.3 and W2.4 Business letters

Section 1: Students compose and type one letter from this section using the bad news structure in the textbook.

Section 2: Students compose and type a letter for one of the situations in the persuasive structure outlined in the textbook.

Section 3: Students compose and type letters in both situations choosing the correct letter structure.

Students should write draft letters first which are checked by the trainer before students type the final letters.

Practical work task W2.5

1. Email or telephone call.
2. Internal email or memo, or a meeting.
3. A short report or email.
4. A short report or email.

5. A reply letter with samples sent by express post or courier.
6. A short report or email, or pre-printed form.
7. Internal memo to all employees plus a notice on the notice-board.
8. An internal email drawing attention of all employees to OH&S procedures in the procedures manual, and a notice on the notice-board.
9. Internal memo or email.

Students should give reasons for the chosen methods. (They could discuss these with the other members of the group and might decide that another method would be better).

Plan skills development (BSBCMN104A)

Conduct self-assessment of skills with assistance (BSBCMN104A/01/02)

Practical work task W2.7 Testing your perceptions

Students should discuss each other's life transition and development needs and future career options as written down on each person's personal analysis sheet.

This is a good opportunity for all students to understand one another's perceptions and ideas and use good communication skills as outlined in the textbook.

Practical work task W2.8 Assessing job fit

This group discussion could take place at the same time as W.2.7 above.

Prepare portfolio of evidence (BSBCMN104A/03)

Practical work tasks W.2.9, W2.10 and W2.11

Students will complete the following:

1. role-play or actually telephone the company, to make enquiries regarding the job vacancy they wish to apply for.
2. fill in an application form for the position.
3. write a letter of application.
4. complete a personal resume

These documents can be original documents which students place in a folder for use in the role-play interview in practical work task W.2.12. This folder can be used for real job application in the future and therefore should be constructed to a high standard and carefully stored by students for future use.

Practical work tasks W2.12 The interview

The interview should be made as realistic as possible, with two students role-playing the interviewers. If an office somewhere in the college can be used, this makes the interview the same as it would be in a real interview. Students should dress as they would do for a real interview.

I have found that students gain experience out of the simulated interview which they can use in real job interviews later. Some students are very nervous and take it very seriously, but at the same time they enjoy it. I think students gain a lot out of this experience.

Extra work tasks

Draft written information (BSBCMN103A/02)

If a student does not produce a letter to the agreed competency standard they will be asked to complete another one from the relevant section.

Plan skills development (BSBCMN104A)

If a student misses the group discussions in Practical work tasks W2.8 and W2.9, they will be asked to complete these individually.

Practical work tasks W2.10, W2.11 and W2.12

All students must complete the 'hands-on' work tasks and if any student misses any part of these, they should be asked to complete them at a later date.

Distance/self-directed learning students should arrange for a responsible person to conduct the job interview (with the approval of the trainer) and mark the trainer assessment sheet accordingly.

Level 1

Chapter 3

Practical work task solutions/instructions for:

BSBCMN105A Use business equipment

BSBCMN106A Follow workplace safety procedures

Related units in Levels 2 and 3

	<i>Page</i>
BSBCMN105A: Related units: BSBCMN107A Operate a personal computer	33
BSBCMN108A Develop keyboard skills	33
BSBCMN205A Use business technology	–
BSBCMN106A: Related unit: BSBCMN211A Participate in workplace safety procedures	–

Use business equipment (BSBCMN105A)

This unit covers the skills and knowledge required to choose resources to complete a variety of tasks including operating equipment, undertaking routine maintenance and reporting faults to the appropriate person.

Often, when young people straight from school or college apply for an office position they are told that they have no experience, and therefore may not be considered for the position. This chapter is designed to give students 'hands on' experience in the operation and maintenance of basic items of equipment so that when applying for a position they can say they have been trained to operate this equipment.

Equipment requirements

In an ideal training situation a simulated office should be set up including the basic equipment you would find in a real workplace environment. Access will need to be provided for students to use the following items of equipment:

- Computer
- Printer and scanner
- Photocopier
- Facsimile machine
- Document binder
- Telephone system (this is operated by students in Chapter 8 and may be assessed concurrently)
- Shredder
- Overhead projector
- Dictation and transcription machine
- Laminator
- Other items of equipment such as stapler, hole punch, teledex, pen and pencil holder, desk-diary etc., which will be placed permanently in the simulated office for students to use regularly, as would be the case in a real office.

Equipment cannot always be provided for the exclusive use of office skills students, and access must be found (and permission granted) for students to use these items of equipment in another location.

Office supplies which are used for the practical work tasks in the simulated office, mailroom, office equipment area and meeting area outlined in other chapters in this book should be stored in a cupboard, on shelves, or in a compactus. These are described in **Competency unit 105A/03 Maintaining office equipment and resources** later in this chapter.

Instructions to trainers

Students should place all completed documents in a folder ready to be handed over to the trainer for final assessment.

Practical work task solutions/instructions

Select equipment/resources (BSBCMN105A/01)

Work competency activities in the textbook

The information for students to answer all work competency activities will be found in the textbook, unless extra research is required. Any special instructions will be given in the IRM only if these are considered necessary.

Case study 3.1

In the feasibility study students should include specifications and suitability according to the number of people using the photocopier. In the cost analysis the advantages and disadvantages of buying or leasing, and for the supplier analysis they should obtain information from the Internet, or from sales people. They could compare the use of different photocopiers in different departments in the college or workplace.

Practical work tasks W3.1 and W3.2 Control of business equipment

An opportunity should be provided for students who have never worked in an office to observe how business machines are used, controlled and maintained in a real-life office situation. This will help them to relate the simulated work tasks to a real working environment.

Case study 3.2

From the software selected and discussed in Practical work tasks 3.4 and 3.5, each student should choose the ones which would be the most suitable for use by the managing director and his secretary. This would include: MS Office 2003 which incorporates Word, Excel, PowerPoint, email Outlook, Publisher, Access. A virus protection system such as Norton Internet Security 2006, or there is a free version of AVG. Students should research these and other systems and also state how much it is going to cost.

Practical work task W3.3

Each group of students should complete one equipment control card for one item of equipment provided for their use. These should be placed in a folder, or box, for reference purposes. If equipment is not provided for the students, they could complete cards for items of equipment in the office they visited in practical work tasks 3.1 and 3.2.

Operate equipment (BSBCMN105A/02)

Practical work task W3.4 Computer hardware

This work task and the section in the textbook to which it refers, are to make students aware of the different applications of computer equipment. As we are inundated with advertising material it is vital that office workers should know the differences between comparable machines, and to what level they are capable of performing.

Practical work task W3.5 Computer software

Many items of software, and software office suites, are capable of increasing the speed at which operators work, and can organise files, folders and data efficiently and effectively. Students should discover the capabilities of comparable software products, either how to use existing software on obtaining an office position, or to be in a position to suggest the purchase of an item of software in order to improve efficiency and production.

The following practical work tasks are provided for students to experience training and 'hands-on' experience in using common items of office equipment. Machines must be provided for the exclusive use by office skills students, or other machines must be made available for use of students in other areas of the college.

Practical work task W3.6 The Internet — search engines and downloading files

This work task is to make sure that students know how to use a search engine and download information from the Internet. Students should show the trainer how they have done this and that they have not just been given copies by another student.

Practical work task W3.7 Operation of a computer and routine maintenance

A trainer should make time available for students to performance the housekeeping tasks necessary for the regular maintenance of a computer, so that they understand this is a routine task they must perform in a real work situation.

Practical work task W3.8 Computer help and support

This is a group project to produce a new letter head and business card for Business Stationery Supplies Pty Ltd. Students should use the computer help and support to solve any problems. Help may be given from other students who have more computer experience than the others, and trainer help may be required. The trainer should set the time allocated to complete this work task. (*This could be used for a project and for electronic presentations in 306A and 407A in Chapter 15.*)

Practical work task W3.9 Computer peripherals — printer, monitor and keyboard

This is similar to work tasks 3.4 and 3.5. Students should obtain information from the Internet, computer journals or visit stores to compare the different machines and discuss the

advantages and disadvantages of different makes. They should then decide which ones they would choose to use in an office and the reasons why they have chosen them.

Practical work task W3.10: Operation of photocopier and routine maintenance

This is designed to give students 'hands on' training using the photocopier. A photocopier is a common item of equipment in an office and some students may have used one at school, but this work task is to train them not only in operation but in routine maintenance. A photocopying machine may not be available for students' exclusive use, but access to a photocopier somewhere in the college should be made available.

1. Make sure all students know how to operate the photocopier by referring to the relevant manufacturer's user manual. A student who has completed this activity could instruct a new student how to operate the copier.
2. The photocopied documents are handed to the trainer for assessment.
3. If the standard of reproduction is not good enough, the student could be asked to copy a different document for second or third attempt.
4. Make sure that students know how to replace paper and toner, remove paper jams, in the correct way and perform routine maintenance.

(I have chosen the fax document for students to use in this work task, as this can also be used as an equipment faults report and will be used in work task 3.13 to send a fax.

Each group should produce only one copy and send one fax in order to save paper)

Practical work task W3.11: Copyright legislation

Some answers to these questions may be obtained from the textbook, but students should be encouraged to obtain information from the Internet, or a copy could be made of the copyright details held by your college office.

Practical work tasks W3.12 and W3.13: Operation of other equipment

Binding machine/overhead projector/facsimile machine/shredder and other business machines. (Telephone operation is dealt with in Chapter 8.)

Students should refer to the manufacturer's user guide for instructions on how to use the relevant machines. Observation should be made by either the office skills trainer or by peer assessment. If a student does not perform any task correctly, they should be asked to repeat the task with different documents for a second or third attempt.

Note

If machines are not provided exclusively for students' use, permission must be obtained for students to use machines in another area or department of the college/institution, as this subject should be assessed using 'hands-on' methods.

Extra practical work tasks

Extra work tasks may be created for all the above practical tasks by providing a different document for photocopying and a different facsimile message for use on the fax.

Students should be given the opportunity of first, second and third attempts at using office equipment.

If a student still produces below standard documents, or a student misses this unit, extra time should be provided at a later date for this student to operate any item of equipment missed.

Lower marks should be given for second and third attempts.

Maintain equipment/resources (BSBCMN105A/03)

To enable all office workers to complete their tasks effectively it is necessary to keep a stock of stationery supplies. In a large organisation there may be a centralised system of storing office supplies, but each office will need a small stock for immediate use.

In this chapter students will learn about the control and maintenance of office supplies, the storage of stock, stock control and how to reorder supplies.

Equipment requirements

- Storage cupboard, compactus or shelves
- Office supplies required for activities in all chapters of this book
- Stock control cards and/or stock control computer package.
- Telstra *Yellow Pages*

Office supplies for use in the practical activities in the simulated office, mail room, office equipment and meeting area in other chapters in this text should be stored in a cupboard, on shelves or compactus. For example:

Special supplies

Photocopier

- A4 copy paper white
- different sizes of copy paper
- toner
- transparencies

Facsimile machine

- paper rolls or A4 copy paper
- ink jet cartridges/ribbons
- class sets of telephone white and yellow pages
- class set of procedures manuals

Records management

- A4 copy paper in different colours
- manila folders
- hanging files
- crystal tabs and labels
- blank colour-coded printed documents for unit BSBCMN206A
- lever-arch files

Office supplies

- stock control cards

General office supplies

Pens, pencils, sticky-tape, staples, paper-clips, drawing-pins, scissors, white-out, message pads, rulers, envelopes etc.

Maintain equipment/resources (BSBCMN105A/03)

Practical work task solutions/instructions

Work competency activity 3.9: Business resources for specific tasks

Some suggestions are given below:

Example:

Special office supplies:

(In addition to basic stationery)

Organisation 1:

New homes extensions and renovations
6 Brentnall Court
Blackburn, Vic.

Special quality paper for building plans
Binders for specifications
Legal paper for contract documents
Computer paper and supplies
Business cards
Accounting documents

Organisation 2:

Southern Cross Restaurant
600 Crosby Road
Karana Downs Qld

Thick quality paper for menus
Paper rolls for cash register
Computer paper and supplies
Accounting documents

Organisation 3:

AIB Insurance Brokers
95 Mary Street
Penrith NSW

Insurance brochures, and flyers
Insurance pre-printed documents
Insurance application forms
Receipt book for payments
Computer paper and supplies
Business cards

(Note: students should be able to add more supplies after group discussion.)

Practical work task W3.14

Each group will visit a stationery supplies store in college, school or at work in order to observe how control and maintenance of stationery supplies operates in a real workplace environment.

Students will also compare quality and costs of stationery supplies in large stores, newsagents and supermarkets. This information should be brought to a group discussion in order to analyse and compare quality and costs. This is a cost control operation necessary to all sections of a business as costs can blow out if not controlled.

Practical work task W3.15

Stock control card		(Minimum stock 50 reams)		
<i>Date</i>	<i>To or From</i>	<i>In</i>	<i>Out</i>	<i>Balance</i>
2/1	250			250
3/1	30			220
6/1	10			210
9/1	45			165
10/1	25			140
2/2	20			120
7/2	40			80
14/2	6			74
20/2	4			70

Reorder 180 reams soon after 20 February so that the order is received before stock level falls below minimum of 50 reams. Students should complete the purchase order form for 180 reams A4 copy paper at \$6.00 per ream, order number 20039 – Total price = \$1080.00.

Extra work tasks

Ongoing work tasks: organisation of resources and supplies for use by groups in all the chapters in the book

Small groups of students should be allocated tasks, which would be their responsibility, to organise and control the storage and maintenance of the office supplies used for the practical activities outlined in the chapters in the textbook and the workbook. This could be a special

cupboard or shelves provided for this purpose, or containers which are carried to each classroom as and when required.

1. One group will organise the storage of stationery supplies as outlined in section 'storage of stock' in this chapter.
2. A second group will make out stock control cards and attach one to each item of equipment in the storage area.
3. Another group will make out a list of items stored in alphabetic order. This will be typed and located in a prominent position for Identification of supplies stored. This will be updated as items are added to the supplies.

Once the office supplies cupboard has been set up, this can be kept up to date by future students as an ongoing office supplies activity.

Follow workplace safety procedures (BSBCMN106A)

Practical work task solutions/instructions

Work competency activities in the textbook

The information for students to answer all work competency activities will be found in the textbook, unless extra research is required.

Practical work tasks W3.17 to 3.20 and case study 3.5 Physical hazards in the office

In all these work tasks, students should check the hazards and risks in the classroom and college environment (or self-assessment students at work). This gives students the opportunity to study OH&S issues in a real working environment.

A class discussion on the physical hazards in an office pictured in Figures 3.19 to 3.29 could be used to prepare students before they complete all four work tasks in small groups. Each student should hand individual lists and short reports to the trainer for official assessment.

All these practical work tasks are valuable training for students in the future when working in an office. But it is also valuable feedback to the trainer and the college administrators on any poor risks and hazards in a college or at work.

Reporting injuries and/or illness and first-aid are covered in more detail in Level 3 (311A, 319A and 320A)

Practical work tasks W3.21 and W3.22

Both these work tasks involve students obtaining articles from either newspapers, journals, or the Internet. They then hold a discussion on the implications of these articles, but they write a short report in the first work task and notes in the second one individually.

The two topics 'stress' and 'work injuries and illness' can be discussed at the same time by the same group.

Practical work task W3.23

First-aid pamphlets should be kept with the other equipment requirements. But if more are required students could obtain these by looking on the Internet or telephoning for copies.

(Refer to BSBCMN319A and 320A.)

Extra work tasks

1. In case study 3.5 you listed all the physical hazards you could find in this picture. Now write down the measures you would take to remove these hazards and prevent accidents taking place.
2. With other members of your group, discuss the following situations to decide what action you would take in each case, and what should have been done to prevent the accident or illness in the first place. After discussion, each student should write this down individually.
 - (a) A pregnant woman has been standing at reception for a few minutes, and she suddenly sways and moans and falls to the ground.
 - (b). A member of staff slips on a wet floor which has no 'wet floor' sign posted, and falls heavily to the floor.

- (c). The filing clerk was putting away documents in the bottom drawer of a four drawer filing cabinet while leaving the top drawer open. She stood up very quickly and hit her head on the corner of the top drawer cutting the side of her head quite near to her eye. She feels sick and dizzy.
- (d). You are the office supervisor. You notice that Jenny, one of the computer operators, is slouching in her chair when working on her computer. She is sitting in a very uncomfortable position which causes her to twist her neck to look at her computer screen. You notice many other things which Jenny is doing wrong. You decide to make a list of the correct procedures for operators when using a computer, to place in the office procedures manual. Complete this list.
- (e). You have been appointed as the fire officer for the floor on which your office is located. List the steps you would take to make sure that every person working on this floor follows the correct procedures in case of a fire hazard.

Level 1

Chapter 4

Practical work task solutions/instructions for:

BSBCMN107A Operate a personal computer

BSBCMN108A Develop keyboard skills

BSBCMN109A Follow environmental work practices

(The information for this unit is covered in BSBCMN101A, 201A, 106A and 211A)

Related units in Levels 1, 2 and 3

	Page
BSBCMN107A: Related units:	
BSBCMN105A Use business equipment	21
BSBCMN108A Develop keyboard skills	33
BSBCMN213A Produce simple word-processed documents	60
BSBCMN108A: Related units:	
BSBCMN106A Follow workplace safety procedures	21
BSBCMN107A Operate a personal computer	33
BSBCMN213A Produce simple word-processed documents	60
BSBCMN107A <i>may be co-assessed with BSBCMN108A</i>	
BSBCMN109A: Related units:	
BSBCMN101A Prepare for work	8
BSBCMN106A Follow workplace safety procedures	21
BSBCMN201A Work effectively in a business environment	38
BSBCMN211A Participate in workplace safety procedures	—
BSBCMN313A Maintain environmental procedures	80

Operate a personal computer (BSBCMN107A)

Develop keyboard skills (BSBCMN108A)

Most people today, from toddlers to school children to retirees, know how to use a computer.

If students in this course have only used a computer at home or at school, they might know how to access games and other programs, but they might not know how to use the computer software programs essential to office work.

Office skills students will probably be learning how to use computers in other sections of this course, but as the use of computers is integral to an office, we are outlining the basics of computer operation, and software applications, as they apply to the skills required to work in an office.

Students also need to know how to use a computer to complete the activities and work tasks given in this textbook and workbook.

Equipment requirements

- Access to a computer with software applications will be required for students to organise basic directory and folders structures and available help functions. These could be provided by the college for group students, but distance/self-directed learning students will need a computer at home, or access to one
- Students will need access to the Internet
- Floppy discs or CDs will be required when completing activities and work tasks.

Instructions to trainers

- Students will need to show a trainer how they have performed the work tasks on a computer in order to prove this has been done by them, and the documents have not been copied, or done by someone else.. This is time consuming for the trainer and a student who has successfully completed these tasks may be appointed to supervise other students in small groups. (This can be used as a mentoring and coaching exercise for more experienced students.)

- Students should be encouraged to practise touch-typing in the correct way so that high speeds can be achieved whilst mistakes are reduced. This also reduces the chance of keyboard-induced cumulative trauma disorders.

Practical work task solutions/instructions

Start computer and basic system information and features (BSBCMN107A)

Practical work tasks W4.1, W4.2 and W4.3

Students in a small group of three people can perform these tasks supervised by a more experienced student who will be mentoring and coaching. The mentoring student can tick the competency self-assessment and trainer assessment sheet at the end of the chapter, when all students have completed the work tasks.

Distance/self-directed learning students will complete these tasks individually or produce documents to prove that they are competent in the use of a computer.

On completion of the work tasks, any documents produced, should be placed in a folder for final assessment by the trainer.

Practical work task 4.4

This work task is to encourage students to build up knowledge and proficiency in computer icons and procedures so that they can work with confidence and expertise in any office position.

Identify and develop keyboard skills (BSBCMN108A)

Practical work task 4.5

This is to make sure that students understand the importance of backing up work completed every day, so that important documents are not lost.

Also make sure that all students exit windows and shut down a computer in the correct way indicated in the textbook.

Practical work task 4.6

Make sure students know how to cut, copy and paste, within a document and from one document to another.

Practical work task 4.7

The practice drills given in the workbook are basic word and number drills and common business phrases used every day in business documents.

Trainers should make sure that students practise keyboard skills using books from the library, or other sources, to make sure they understand how improving their typing skills will be of benefit to them for the rest of their working lives.

Extra work tasks

1. Explain below why it is important to save and back-up your documents every day.

Backing up your files and folders is one of your most important housekeeping duties.

List some of the steps you can take to manage back-ups.

2. Explain what you would do if your computer crashes or freezes.

3. To make sure that your files and folders on your hard disk do not become disorganised, you should perform regular housekeeping tasks. List these tasks.

4. Why is it important to use safe work practices? List some of the hazards you may encounter when using a computer and the solutions you should put in place to avoid these.

5. Explain why it is important to practise your keyboard skills regularly.

Level 2

Chapter 5

Practical work task solutions/instructions for:

BSBCMN201A Work effectively in a business environment

BSBCMN202A Organise and complete daily work activities

Related units in Levels 1, 2, and 3	
<hr/>	
	<i>Page</i>
BSBCMN201A: Related units:	
BSBCMN101A Prepare for work	8
BSBCMN104A Plan skills development	16
BSBCMN301A Exercise initiative in a business environment	66
BSBCMN202A: Related units:	
BSBCMN102A Complete daily work activities	8
BSBCMN302A Organise personal work priorities and development	66
BSBCMN304A Contribute to personal skill development	66

Work effectively in a business environment (BSBCMN201A)

This unit is a continuation of everything we covered in BSBCMN101A. We expand on students' work experience in ways that are linked to organisation's requirements and the legal and policy guidelines that affect business and performance plans.

All organisations have to follow federal and state laws when operating their businesses and these laws apply to both employers and employees. In BSBCMN101A we covered:

- Work requirements and responsibilities
- roles and responsibilities of colleagues and superiors
- employees'/employers' rights and responsibilities
- the employer's duty of care and goals and objectives
- behaviour that contributes to a safe work environment.

In this unit we cover the other laws that affect the operation of a business and which employees should be aware of, such as:

- the Australian competition and consumer commission which regulates consumer rights and business rights and obligations when trading
- the ACCC and the *Trade Practices Act 1974* which regulates restrictive trade practices and consumer protection
- the *Corporations Act 2001* and the Australian and Investment Commission (ASIC)
- organisational policies and procedures
- business and performance plans
- ethical standards and values in business

Equipment requirements

The only items of equipment required for students in this unit are a computer, printer and photocopier and the usual general small items of equipment required in any office.

Instructions to trainers

Students should place all completed documents in a folder ready to be handed over to the trainer for final assessment.

Practical work task solutions/instructions

Work within organisational requirements (BSBCMN201A/01)

Practical work task W5.1

This work task is to make students aware of consumer rights when customers are buying the goods or services supplied by the company they are working for, or will work for.

Students should research deceptive practices with relative and friends, on the Internet and television, and bring all the documents to a group discussion.

They should also check the government website www.consumeronline.com.au for information on consumer protection.

After the group discussion the documents should be placed in a folder with notes attached by each student at the discussion.

Practical work task W5.2, W5.2 (1) and W5.3

Students will find the solutions to these work tasks in the textbook.

Students should be made aware of the importance of employee loyalty to the organisation, and business ethics.

Case study W5.1

Each student should produce three complaints from the Notgoodenough website and make notes on what they think should be done by the company who supplied the goods in each case. Students can make comments on line.

Students should refer to the ACCC and the *Trade Practices Act* on the Internet to help them answer these complaints. A very useful website is en.wikipedia.org/wiki/Trade_Practices_Act_1974.

These may also be used for group discussion.

Determine future work/career directions (BSBCMN201A/02)

In Level 1 (BSBCMN104A) students completed a personal analysis sheet and identified further skills development needs. They also completed a resume and other documents required for applying for a position and role-played an interview for a job vacancy.

In this competency unit, students find ways in which to improve their knowledge and skills in order to determine their future work/career directions.

Work competency activity 5.3

In the example, three websites are given for students to find advice and help with career development, CV and resume writing, employment issues and interview advice.

Trainers should make sure that students access these websites to help with completing the following practical work tasks.

Practical work tasks W5.4, W5.5 and W5.6

All these work tasks are to help students to work out their personal goals and set realistic expectations for any future career. This includes each individual student's personality, skills and abilities, initiative and willingness to grow in a business environment.

Extra work tasks

These may be taken from the review questions in the textbook.

Organise and complete daily work activities (BSBCMN202A)

Text material, work competency activities, case studies and practical work tasks in Level 1, Chapter 1, BSBCMN102A and Level 3, Chapter 10 BSBCMN302A may be used for this competency unit.

Level 2

Chapter 6

Work task solutions/instructions for:

BSBCMN203A Communicate in the workplace

BSBCMN204A Work effectively with others

Related units in Levels 2 and 3

	<i>Page</i>
BSBCMN203A: Related units: BSBCMN103A Apply basic communication skills	16
BSBCMN208A & 209A Provide information to clients	52
BSBCMN314A Utilise a knowledge management system	80
BSBCMN204A: Related units: BSBCMN101A/02 Work in a team	8
BSBCMN304A Contribute to personal skill development	66

Communicate in the workplace (BSBCMN203A)

In Level 1, Chapter 1, BSBCMN101A/02 Work in a team and Chapter 2, BSBCNB103A Apply basic communication skills, students learnt the communication process used between colleagues and with managers and their roles in the business organisation. They discussed communication skills in groups and teams using effective listening and questioning, the communication channels used, and the barriers to effective communication.

This competency unit expands on the above, and students look at ways to gather, convey and receive information and ideas, and the methods and equipment used to communicate these ideas and information in an internal and external business environment.

Equipment requirements

There are no specific equipment requirements for this unit, but students should be provided with a location in which to hold group discussions in order to perform effective interpersonal communication. This should include the correct development of the group/team through formal and informal communication, group dynamics, clear and logical thinking, empathy and feedback.

Instructions to trainers

In this book, group discussions are used in many of the practical work tasks and case studies.

There may not be enough time in formal class time for students to hold all these group discussions and therefore they could hold them in another location in the college in their own time, supervised by a peer leader approved by the trainer.

Practical work task solutions/instructions

Communicate in the workplace (BSBCMN203A)

Practical work tasks W6.1 to W6.3

Students should discuss these aspects of communication with the other members of the group, but each student should complete an individual paper.

Practical work task W6.4

This work task gives students the opportunity to check their own workplace interpersonal relationships, and if necessary, change any attitudes that they are not performing correctly.

Case study W6.3

There are no right or wrong answers to these situations.

Students should be given the opportunity to discuss these situations, but each student should write down individual answers according to their own opinions.

Level 2

Chapter 7

Practical work task solutions/instructions for:

BSBCMN206A Process and maintain workplace information

Related units in Levels 1, 2 and 3		
BSBCMN206A: Related units:	BSBCMN107A Operate a personal computer	33
	(electronic filing)	
	BSBCMN212A Handle mail	60
	BSBCMN305A Organise workplace information	71

BSBCMN206A: Related units:	BSBCMN107A Operate a personal computer	33
	(electronic filing)	
	BSBCMN212A Handle mail	60
	BSBCMN305A Organise workplace information	71

Process and maintain workplace information (BSBCMN206A)

All businesses use stored information to support the day-to-day operation of the primary function of either manufacturing goods or providing services. Information/data is classified, indexed and stored effectively so that it can be retrieved quickly when it is required. Very few organisations have an effective records management system. Frequently, files are misplaced or lost, which can give the business a negative corporate image when a customer/client cannot be given up-to-date information.

This chapter is designed to give students a good understanding, and 'hands on' training, in the six different filing classifications. To facilitate this, simulated documents are classified, indexed and stored into filing cabinets and lever-arch files, and retrieved at a specified later date, as would be the case in a real workplace filing system. Documents are created by students and stored permanently in equipment provided by the office skills trainer to be used as a complete information management life-cycle system as in a real office.

Equipment requirements

The equipment which should be provided for students to perform the practical activities in this chapter will depend on the space and resources available in individual training institutions. As stated in previous chapters, the ideal situation for vocational training is an area that is set up permanently with a model office, including filing cabinets (vertical system) and shelves with lever-arch files (horizontal system) and other simulated work areas. If your institution is unable to provide the space or resources, an archive box can be fitted out with folders containing the following documents which are used in 'hands on' filing activities (this can be stored in one location and carried to a classroom when required):

Equipment for practical work task W7.6 Creating customer files

The equipment required for this activity is as follows:

- Computers or typewriters for student use
- Blank documents for each student, taken from student workbook and colour-coded as follows:
 - 1 copy letter (colour coded white)
 - 1 invoice (colour coded pink)
 - 1 purchase order (colour coded green)
 - 4 sales reports (colour coded orange)
 - 5 subject copy letters, each a different subject (colour coded yellow)
 - 1 customer stores requisition (colour coded blue)
 - 2 cross-reference slips
 - 1 manila folder for each student
 - 1 Arnos clip for each student.

(When one group of students has finished using the manila folders and Arnos clips these are reused by the next group.)

These documents are used for the creation of a new customer file.

Note: *Students will need to photocopy these documents onto coloured copy paper. If your institution does not have the facilities or resources to allow a complete set of documents for each student, there could be one set to each small group.*

Equipment for practical work task W7.7

For this activity the following equipment should be provided:

- Filing trays containing the following documents ready for filing (these documents have been created in Activity 7.6 but more will need to be created if many students are using the system or documents become worn or damaged):
 - 1 tray labelled **Alphabetic filing**, containing copy letters colour-coded white
 - 1 tray labelled **Numeric filing**, containing copy invoices colour-coded pink
 - 1 tray labelled **Alpha-numeric filing**, containing copy purchase orders colour-coded green
 - 1 tray labelled **Geographic filing**, containing copy sales reports colour-coded orange
 - 5 trays labelled **Subject filing**, each one containing copy letters with different subject headings, colour-coded yellow:
 - ✓ 1 tray labelled **Computer software**
 - ✓ 1 tray labelled **Computer hardware**
 - ✓ 1 tray labelled **Filing systems**
 - ✓ 1 tray labelled **'Stationery supplies'**
 - ✓ 1 tray labelled **Office furniture**
 - 1 tray labelled **Chronological filing**, containing customer stores requisitions colour-coded blue.

Note: Copy letters may be stored in folders and filed in lever-arch files if space and equipment is not available.

Filing equipment

The following equipment is required for students to file the above documents and retrieve them at a later date:

One or two three-drawer metal filing cabinets labelled:

Cabinet No. 1

Drawer 1 — 'Alphabetic'

Drawer 2 — 'Subject'

Drawer 3 — 'Dead/inactive'

Cabinet No. 2

Drawer 1 — 'Geographic'

Drawer 2 — 'New customer files —
alphabetic'

Drawer 3 — Stationery supplies

Note: Each drawer in each cabinet will need suspension files fitted with crystal tabs with key letters for alphabetic systems, key cities for geographic system, and key subjects for subject system.

A shelf containing lever-arch files labelled:

Numeric — invoices

Alpha-numeric — Purchase orders

File movement register

Records disposal register

An archive box for filing inactive documents

This equipment may be old unused cabinets and shelves acquired from other departments or offices. If these (or space) are not available, an archive box contained folders may be used for a mobile system. (as mentioned previously).

Note: When students have retrieved documents and entered them onto the file movement register sheet, and they have been checked by the office skills trainer, these are returned to relevant filing trays for use by the next group of students. This builds up your stock of filing documents.

Work task solutions/instructions

Case study 7.1 Indexing and sorting

Names — Alphabetical order

Albury C
Barker K
Campagni J
Crosby J
Dorian S
Hertz W
Hicks A
Kapus T
Kraus J
Moutros S
Osprey J
Panopoulos A
Saunders J
Scone F

Organisations — Alphabetical order

A Pro Auto Electrics
Angus & Robertson
B J Parker Pty Ltd
Banbury Mobile Mechanics
C & M Carpets Pty Ltd
Cafe-Bar International
Cyclone Tennis Courts
Eclipse Products
Futaba Sales Aust. Pty Ltd
K & E Hicks
Karingal Lodge Wedding Receptions
Q Link
Scorcher Ignition Products
Southern Cross Transport

Seabrook G
Smith D
Spender G
Sumner J
Watson M
Whittaker A

Squires & Waterman
W & F Washing Machine Repairs
The White Star Hotel

Invoice numbers
Numeric order

21367
22610
22912
23987
24561
24634
24736
24854
25367
25638
25639
25693
26134
26578
27683
29341
29532
34629
34788
35632

Order numbers
Alpha-numeric order

CH 100345
CH 100682
CH 100835
CH 100987
CS 100235
CS 100473
CS 1003671
CS 1003965
FS 100321
FS 100364
FS 1001243
OE 100924
OE 100935
OE100967
OF 100912
OF 100924
OF1006712
SS 100116
SS 100369
SS 100732

States and suburbs — Geographical order

(The towns in each geographic location are listed in alphabetical order)

New South Wales

Penrith
Springwood
Sydney

QUEENSLAND

Acacia Ridge
Arana Hills
Brisbane
Karana Downs
Rocklea

VICTORIA

Blackburn
Brunswick
Clayton
Diamond Creek
Footscray
Mitcham
Pascoe Vale

W. AUSTRALIA

Albury
Bunbury
Eaton
Perth

Subject order (Companies are filed alphabetically within each subject)

Computer Hardware	C & M Carpets Pty Ltd Cyclone Tennis Courts Scorcher Ignition Products Whittaker A
Computer Software	B J Parker Pty Ltd Banbury Mobile Mechanics Eclipse Products Futaba Sales Aust. Pty Ltd
Filing Systems	Karingal Lodge Wedding Receptions Kraus J Q Link
Office Furniture	Angus & Robertson Cafe-Bar International The White Star Hotel
Stationery Supplies	A Pro Auto Electrics Albury C Squires and Waterman
Office Equipment	K & E Hicks Southern Cross Transport W & F Washing Machine Repairs

Dates chronological order

January	3 – 4 – 11 – 20
February	4
May	12 – 30
June	2 – 5 –
July	3 (2) – 30
August	9 – 10 – 15
September	10
October	6
November	25
December	20 – 31

Practical work task W7.1

Students should be given the opportunity to visit a real office to note the different methods of storing and retrieving documents.

Practical work tasks W7.2, W7.3, W7.4 and W7.5 Electronic filing

Students can work in small groups to create, save and retrieve documents on a computer system.

How to use a computer filing system is explained in Level 1 BSBCMN107A, Level 2 BSBCMN212A and Level 3 BSBCMN305A

Students should refer to these competency units when completing the above practical work tasks.

Extra practical work tasks

Case study 7.1

If any student fails one section of Case study 7.1, extra activities may be created by students using different business names and addresses from the list of letters for filing in Figure 7.8 or from the *Yellow Pages*, for second or third attempt.

‘Hands-on’ filing

If any student fails to file or retrieve documents in the paper-based system correctly, this must be repeated and the student given lower marks for the second or third attempt.

Level 2

Chapter 8

Practical work task solutions/instructions for:

BSBCMN208A Deliver a service to customers

BSWBCMN209A Provide information to clients

Related units in Levels 1 and 3	
<hr/>	
	Page number
BSBCMN208A: Related units: BSBCMN316A Process customer complaints	86
BSBCMN317A Meet customer needs and expectations	86
<hr/>	
BSBCMN209A: Related units: BSBCMN309A Recommend products and services	74

Deliver a service to customers (BSBCMN208A)

Receptionists are very important members of staff in an organisation. They are the first person who has contact with people and other organisations outside the business. They are the link between personnel in all internal departments and clients/customers outside the organisation. How a receptionist deals with the public can have a significant impact on the public relations of the business and can create either a positive or negative corporate image.

In this chapter, students are given the opportunity to practise greeting visitors employing the correct business protocol in role-plays. This includes using appropriate verbal and non-verbal communication techniques. A number of scripts for the role-play activities are provided in the student workbook and extra ones are attached, if these are required.

Equipment requirements

The ideal situation for reception protocol role-play is for a model office to be set up permanently, incorporating a reception desk with a telephone (either part of your telephone system or an unconnected hand-set) message pad, pen and pencil container, desk calendar, appointment book, in/out book or board and pot plants. At the back of the reception desk would be situated filing cabinets and shelves with lever-arch files to be used in other competency units.

If there is no room which can be set aside for the exclusive use of office skills students, then desks or tables would have to be set up temporarily for performing role-play and dismantled at the end of the session.

Work task solutions/instructions

Identify customer needs (BSBCMN208A/01)

Practical work task W8.1: Reception audit

A visit to a real workplace reception area before students perform role-play reception duties in Activity 8.3 should help them to make their performance more realistic.

Practical work task W8.2: Difficult situations at reception

In this work task students are given the opportunity to discuss different situations that could arise at the reception desk. This allows students to prepare for how they will deal with these situations when they perform role play in W8.3(3).

Students should also work out their own scripts in preparation for role-play in W8.3(3)

Deliver service to customers (BSBCMN208A/02)

Practical work task W8.3: Reception role-plays

A diary booking sheet has been provided in the student workbook (Worksheet W8.3(4)) for each class to work out the dates when each group will perform reception role-play. This gives students practice in scheduling appointments with dates and times approved by tutor/supervisor.

A copy of each booking sheet should be kept by the tutor/supervisor for monitoring of these dates and times.

Case study 8.1 and 8.2: give students opportunities to display problem-solving and decision-making techniques when dealing with difficult customers or problem situations.

The information to complete these case studies is given in the textbook. Students may discuss these with other students, but each person should write up an individual case study.

Example case study 8.3

Students should complete this case study as follows:

1. Gina should be friendly with customers but if she is busy she should keep the conversations short. If other calls or customers are waiting, she should apologise to the person she is speaking to on the phone and say that she has a call on the other line and must go, but will talk to them later.

2. Gina must break off her conversation **very** briefly, put the call on hold, and ask any person who is leaving to indicate where they are going and for how long. Otherwise, if a caller wishes to speak to them at a later time, the receptionist has no idea where they are or when they are going to return. She then returns to the telephone call and apologises for the interruption.
3. A visitor should never be left waiting for long periods of time. If the wait has been longer than was indicated to the visitor when he/she first arrived, the receptionist should remind the person who is being visited that the visitor is still waiting. Apologise to the visitor and state that you have contacted the person again and she/he will not be much longer.
4. Gina should use the procedures indicated in the text for dealing with angry customers.

Extra work tasks

Choose one of the following situations and with other members of your group, work out the scripts for the visitor and the receptionist.

Situation 1: A visitor arrives at the reception desk to see Mr Gerrard. He already has a visitor and you realise, with dismay, that you have forgotten to write this appointment down in your diary and you have not informed Mr Gerrard of this appointment. How would you deal with this situation?

Situation 2: A visitor arrives at the reception desk to see the Accounts Manager. She is not happy with the prices she has been charged for some of the items on her last order. You ring the accounts manager's extension and discover that she is out of the building and will not be back for two hours. The visitor is very angry. How would you deal with this situation?

Situation 3: The administration manager rings through to reception and asks you if there has been a reply to the message she asked you to send an hour ago as she needs a reply urgently. You realise that you have forgotten to send the fax because you have been very busy answering the telephone and dealing with visitors. The administration manager is very angry. How would you deal with this situation?

Situation 4: A visitor arrives at the reception desk. He appears very upset and is abusive and using bad language. You feel that he has lost control to the extent that he may be physically violent. He is complaining about the quality and price of your products, the service of your organisation and just about everything else. You realise that there must be some other reason for this irrational behaviour. What would you do in a situation like this?

These situations could be used for group discussion, written case study assignments or role-play activity.

Note

If students perform any role-play badly, they could be asked to repeat it for second or third attempts, or they could be asked to perform a different situation on Worksheet W8.3(3) or one of the extra situations above.

Provide information to clients (BSBCMN209A)

The way in which personnel in the organisation answer calls and deal with people on the telephone can have a positive or negative effect on the corporate image of the business.

In this chapter students are given the opportunity to practise using the correct business protocol through role-playing answering calls and making calls on the telephone. This includes using the correct verbal and non-verbal communication techniques when answering incoming calls, putting calls on hold and transferring the caller to the correct person. It also includes taking and distributing messages and dealing with difficult customers using conflict resolution. A number of scripts to train students in telephone protocol are provided in the student workbook and extra scripts are included in the IRM if these are required.

Equipment requirements

Telephone system

Ideally, an automatic telephone system, with outside lines, should be provided for students to perform the scripts effectively, but it is realised that funds are not always available in all educational institutions to provide this. If a telephone system is not available, the scripts can be performed almost as well by using unconnected, unused or obsolete handsets, which may be obtained from other areas of your institution or from Telstra for a small fee.

Answering machine

Again, ideally, an answering machine should be provided for the exclusive use of students, but if this is not possible, unconnected handsets may be used with one student role-playing the voice on the answering machine and another student role-playing the caller leaving the message.

Alternatively, students could leave messages on the trainer's own machine at home. The messages could be played back and assessed at a later time. (I have done this in the past).

A cassette recorder could be used for the Practical work task on Worksheet 8.5(2) and for telephone voice and Worksheet W8.9 Operating a telephone answering machine.

Telstra telephone books (*White Pages* and *Yellow Pages*) are needed for practical work task W8.8.

Work task solutions/instructions

Practical work task W8.4

Make sure that all students know how to operate the particular telephone system provided for role-play activity. Students should be given the opportunity to practise with the system before being assessed. Practice scripts are provided in student workbook.

Practical work task W8.5: Role-plays

It is important that students are given the chance to check their telephone voice. But they are less likely to be embarrassed while doing this if they are observed by peer assessment in a group situation, or self-assessment by recording on a cassette recorder at home, rather than by trainer assessment.

Practical work tasks W8.4, 8.5, W8.6, and W8.7

Role-play should take place in groups observed by the trainer. Students write their own scripts (after practising with the written scripts) and act the characters as realistically as possible. The person role-playing the angry customer should behave in a very difficult manner and the person role-playing dealing with the angry customer should use the correct methods of dealing with this situation.

Assessment is made whilst observing the student who is role-playing the switchboard operator putting calls on hold, transferring calls and dealing with callers. Students role-playing customers are not assessed.

Case study 8.4

Answers should include the following:

1. Listen effectively to what Mr Moran has to say and give verbal cues.
2. Empathise with Mr Moran by acknowledging his frustration and sympathise with the inconvenience caused to him, and apologise.
3. Agree that your products are very competitive and thank him for pointing this out.

(The above two actions will calm him down.)

4. Say to Mr Moran that you will contact Ian Gardner as quickly as you can and will ring him back with information within 30 minutes.
5. Make sure you do ring Mr Moran back within the time stated whether you have been able to contact Ian Gardner or not.

Your help, understanding and action will help to retain the business of this customer.

Extra work tasks

Practical work task W8.4: Dealing with angry customer

Script 3

Personal assistant: (Use the correct procedure for answering the telephone.)

Customer: This is Maria Kenoski from Celine's Flower Shop. I wish to speak to Ian Gardner please.

Personal assistant: I'm afraid Mr Gardner is not available at the moment. My name is (*your name*). May I help you?

Customer: Well I hope you can. I have been trying to contact Ian Gardner three times this week and have been unable to speak to him. I am interested in your products but if I can't get a better service I will just take my business to another company.

Continue this conversation, with each person in your group taking a turn at role-playing the personal assistant and the customer.

Practical work tasks W8.6 and W8.7: Recording and distributing messages

Script 3: You work in the sales department and have answered George Benson's extension as he is not at his desk.

You: This is George Benson's extension Sales Department. George is not at his desk at the moment. May I help you?

Caller: This is Andrea Geonopolous in the accounts department. Would you take a message for George please?

You: Certainly Andrea. Would you spell your last name please? You said you were from the accounts department?

Caller: (*spells last name*) Yes, I'm from the accounts department. Would you tell George that invoice number 035967 in the amount of \$357.95 was paid on the 25th of November last year.

You: Repeat the message and clarify the details. Write the message on the message slip. Use the correct procedure for closing the conversation.

Note

If students perform any role-play badly, they could be asked to repeat it for second or third attempts, or they could be asked to perform a different situation from above.

Level 2

Chapter 9

Practical work task solutions/instructions for:

BSBCM212A Handle mail

BSBCM213A Produce simple word processed documents

BSBCM215A Participate in environmental work practices

Related units in Levels 2 and 3

		Page
BSBCM212A: Related units	BSBCM305A Organise workplace information	71
BSBCM213A:	BSBCM107A Operate a personal computer	33
	BSBCM 108A Develop keyboard skills	33
	BSBCM 203A Draft routine correspondence	42
	BSBCM306A Produce business documents	71
BSBCM215A	BSBCM211A Participate in workplace safety	–
	BSBCM 311A Maintain workplace safety	74
	BSBCM 313A Maintain environmental procedures	80

Handle mail (BSBCMN212A)

Recent technological development now means that many business documents can be transferred electronically direct from one office to another, one building to another, and one country to another.

The use of email has increased dramatically in offices and private homes, equalling the use of the telephone. Email is now integral to all office work, and the training in email has therefore been expanded in this chapter with work tasks being performed on line.

Despite such development, Australia Post still provides a very important service to both business and private individuals. Letters, original documents, parcels, packages, advertising material and other documents still have to be sent through Australia Post or courier service. This chapter helps students to understand how to use the different services provided by Australia Post and when to use them.

Equipment requirements/trainer instructions

Australia Post incoming and outgoing mail

To perform **Work tasks 9.1 to 9.5 (inclusive)**, ideally, a mail room should be set up containing the equipment listed below. If this is not possible because of lack of space in your college, or for other reasons, then portable equipment should be stored and taken to classrooms as and when necessary.

Three large square plastic containers (approx. 40 cm each side — the type often used for children's toys):

1. **One container labelled 'Incoming mail':**

Fill this with incoming envelopes which can be collected from your college office.
(As arranged with office staff).

Some envelopes will be **Express Post** letters. Write on the front of some of the others **Urgent, Private and confidential, Opened in error** and **Damaged when opening**. Internal and other envelopes can be addressed as required. These envelopes will be used by students to prioritise and enter on the incoming mail register sheet, and distribute into the relevant pigeon holes in Work task 9.1.

2. **One container labelled 'Outgoing mail':**

Fill this with envelopes typed by students in Work task 9.2.

Most of the envelopes will have intra-state addresses, some interstate addresses and a selection of overseas addresses. These will be entered on the outgoing mail register and distributed into the outgoing mail trays in Work task 9.2.

3. **One container labelled 'Outgoing parcels':**

Fill this with large envelopes and small parcels obtained from your college office, or students can make up a few parcels with names and addresses.

These are to be weighed on the scales provided (or a predetermined weight could be entered on the parcels) and the cost is then worked out by students using the Australia Post 'Post charges book' obtained from the post office. The cost is then entered on the outgoing mail register sheet (Worksheet 9.2).

- **Pigeon holes** assembled from cardboard assembly units obtained from stores, stationery suppliers or direct catalogue suppliers. These are used for students to distribute incoming mail in prioritised order.
- **Scales for weighing and post charges book.**

Equipment requirements/trainer instructions — email

To perform Work tasks 9.6 to 9.10 (inclusive) students should have access to an online computer. These may be completed in conjunction with tasks they perform in computer study classes, but each student should demonstrate that they are competent in composing an email message, using email etiquette, recording addresses in the address book and finding a lost document.

Students should hand the completed documents to the office skills trainer and show on screen how they have performed these tasks.

Practical work task solutions/instructions

Receive and distribute incoming mail (BSBCMN212A/01)

Work competency activity 9.1

Students should refer to Table 9.1 in the text and select all the methods of receiving and collecting mail for that specific kind of organisation.

Most business will use email, express envelopes and courier service, but large organisations will have a private bag or box at the post office and a farm in the country may have road side delivery. Students can discuss these methods in a group, but each student should hand in individual answers written on a separate sheet of paper.

Practical work task W9.1

This is a practical task performed by students in groups of three persons.

The trainer should obtain different methods of incoming envelopes from the college office over a period of time until the plastic container mentioned previously in ***Equipment requirements*** is full of a varied selection of incoming envelopes.

Each student will take 10 of these envelopes, sort them into order of priority as outlined in the text, enter them in order onto the outgoing mail register sheet (Worksheet 9.1) and then distribute them in correct order into the pigeon holes provided by the trainer.

(If distance self-directed students deal with mail at work this work task may be assessed by a work supervisor.)

Case study 9.1

Students may discuss the contents of this case study after referring to the section ***Identify damaged suspicious or missing items promptly*** and the examples given below on the same and the following page in the text. But each student should answer the questions individually on a separate sheet of paper.

Receive and dispatch outgoing mail (BSBCMN212A/02)

Practical work tasks: 9.2 to 9.5 (inclusive) are all practical work tasks using the equipment provided by the trainer. These should be performed by students whilst being observed by the office skills trainer or someone appointed by the trainer.

If students do not perform the work tasks well, or miss one section, then they should be asked to perform these again.

Organise and send electronic mail (BSBCMN212A/04)

Practical work task W9.6

I have suggested that students use a fictitious email address so that the tasks they perform on-line in this subject are easily identified from other subjects. If students can show a trainer that they are proficient in using email and can produce the documents from another source to illustrate they are competent then these documents may be accepted for official assessment.

Practical work task W9.7

Students must show how they have composed an email message, and then show the office skills trainer, on screen, how they have sent it to the outbox. They should then send it online to a friend, or to an address arranged by the trainer. A copy should be printed out and handed to the trainer for official assessment.

Practical work task W9.8

Check the email message produced in practical work task W9.7 for spelling mistakes and sentence errors. Students should be able to show the office skills trainer, on screen, how they have accessed Microsoft's Spellchecker, or the one on the system they are using.

Practical work task W9.9

Students should show the office skills trainer, on screen, how they have accessed the address book and where the address of the above email has been entered in the address book.

Practical work task 9.10

After closing down when the above work tasks have been completed, students should then start again and show the office skills trainer, on screen, how they have accessed the 'find' dialog box to select the email they sent in work tasks 9.8 and 9.9 above. When it has been found a copy should be printed out and marked 'Found message' and handed to the trainer for official assessment.

Note

Before students search on the Internet or in journals and newspapers for articles concerning the use of email and the Internet, a group discussion should be held, or instructions given, in class so that they know what to look for.

Produce simple word processed documents (BSBCMN213A)

The text and work tasks for this unit are covered in BSBCMN103A, 107A and 108A.

Participate in environmental work practices (BSBCNB215A)

The text and work tasks for this unit are covered in BSBCMN211A and 313A.

Extra work tasks

State briefly the methods of postage you would use for the following items:

1. You have been asked to send details of your résumé, including original certificates and references, to the personnel department, head office, which is in the next state. They require these details urgently but need to see the original documents. What method would you use to ensure that these documents reach head office securely the next day?
2. You work for a well-known cosmetic company. You have been asked to send samples of your products to a prospective customer. The samples include hair-spray and deodorant which are aerosols. Which method of postage would you use to send this parcel of samples?

3. The managing director of your company has asked you to make sure all members of staff read an article which outlines changes in industrial relations which will affect the working conditions of all staff. He would like everyone to read it this week as it is urgent. There are fifty members of staff. What method would you use to make sure all staff read this article this week?
4. Your boss has asked you to send a present to a friend of hers who lives in the next state. This is a very expensive present. The friend's birthday is in two weeks. What method of postage would you use?
5. Recently, one or two articles of mail have gone astray in the post or have been received late. You feel that this is not your fault because you know you addressed the items correctly and posted them in the correct way. List the methods you could use to make sure that you are not blamed for articles of mail going astray.

Level 3

Chapter 10

Practical work task solution/instructions for:

BSBCMN301A Exercise initiative in business

BSBCMN302A Organise personal work priorities

BSBCMN304A Contribute to personal skill development

Related units in Levels 1 and 2

	Page number
BSBCMN301/A: Related units: BSBCMN201A Work effectively in a business environment	38
BSBCMN302A: Related units: BSBCMN102A Complete daily work activities	8
BSBCMN202A Organise and complete daily work tasks.	38
BSBCMN304A: Related units: BSBCMN104A Plan skills development.	16
BSBCMN204A Work effectively with others.	42

Exercise initiative in a business environment (BSBCMN301A)

In a business environment all employees will have to use their initiative to solve problems using their own aptitudes, skills and experience. Initiative is usually used by people who are motivated. When working for any company an employee has to be motivated to achieve personal work goals linked to the organisation's goals.

The practical work tasks in these competency units BSBCMN301A, 302A and 304A are designed to help students to use their initiative to solve problems, organise their personal work priorities and development and contribute to personal skills development and learning.

Equipment requirements

Students will need to use a computer with access to the Internet.

Practical work task solutions/instructions

In a business environment situations will arise regularly where employees will need to take the initiative and solve problems.

In Work competency activity 10.1 students will read the example on the previous page in the textbook and decide if Judy took the correct action and, if not, what they think she should have done.

Model high standards of business practices (BSBCMN301A/01)

Influence individuals and groups positively (BSBCMN301A/02)

Practical work tasks W10.1, W10.2 and W 10.3

These practical work tasks are designed for all members of the class, or small groups, to discuss whether members of the group are using initiative, taking responsibility for solving problems, and working to the highest standards possible.

Students should be made aware that in a business environment they are expected to work with other people in a group environment where they should have empathy with the other members of the group, listen and understand one another and avoid aggression.

If this does not happen then the group will not be effective and production will fall.

Students will discuss these questions but each student will write their answers individually.

Make informed decisions (BSBCMN301A/03)

Case studies 10.1 and 10.2

These are for students to make informed decisions, solve problems and improve group performance.

Students may talk to other students in group discussions but each student will write an individual question paper for assessment.

Organise personal work priorities and development (BSBCMN302A)

Organise and complete own work schedule (BSBCMN302A/01)

Practical work tasks W10.4 and W10.5

In these work tasks each student will assess their capabilities and knowledge, their performance against past objectives and future job aspirations.

This is an opportunity for each student to assess their own performance, and the trainer to assess each student's performance, in order to improve their motivation and future prospects for employment.

The questions a student should ask include:

- Am I proficient in the use of the specific software packages necessary to my employment, or do I need more training?
- Do I use my time management effectively?
- Do I work well with my colleagues?
- Do I use the correct communication and interpersonal skills, and effective listening and questioning?

Students should be made aware that a vital factor of their own performance is that this is linked to the goals of the organisation.

Develop and maintain own competency level (BSBCMN302A/02/03)

Practical work task W10.6

In the previous work tasks students have learnt how to take initiative when solving problems, work to high standards, make informed decisions and organise and complete their own work schedule. They have also through personal performance appraisal discovered where skills and abilities need to be improved

In this work task students learn how to maintain their own competency level and maximise efficiency of office layout and workflow to improve productivity.

Students cut out office furniture and equipment on Worksheet W10.6(2) and place them in the correct locations on Worksheet W10.6(1).

Office layout should be improved by:

- placing equipment near to the people using it
- placing in the correct location departments which need to be near to the main entrance and rear exit
- finding the correct location for areas that need privacy and quiet.

This activity is not as simple or basic as it appears. Commercial office interior designers and architects use the same principle, but now use computer software packages such as Smart Draw or M/S Office 2007. This is shown on websites <www.3DSpacer.com> and <www.mccarthygroup.co.uk>.

Practical work task W10.7

In this work task students think of a procedure that could be improved by drawing a flow chart of the present procedure and indicate where this could be changed to improve the procedure.

Contribute to personal skill development and learning (BSBCMN304A)

Practical work task W10.8

In work competency activity 10.8 in the textbook students completed a goal plan to cover training and personal skill development. They also completed the personal performance appraisal form in Worksheet W10.4.

Students should discuss these with other members of the class/group and with the trainer to discover where training can be undertaken to improve their skills.

Students could also search on the Internet for resources and training information on websites such as <www.seek.com.au>.

Level 3

Chapter 11

Practical work task solutions/instructions for:

BSBCMN305A Organise workplace information

(Including a brief description of creating and using databases)

BSBCMN306A Produce business documents

BSBCMN307A Maintain business resources

(This is covered in BSBCMN105A/03 Chapter 3 Maintain equipment and resources)

Related units in Levels 1 and 2		
<hr/>		
		<i>Page</i>
BSBCMN305A: Related units:	BSBCMN206A Process and maintain workplace information.	45
	BSBCMN314A Utilise a knowledge management system	80
<hr/>		
BSBCMN306A: Related units:	BSBCMN107A Operate a personal computer	33
	BSBCMN108A Develop keyboard skills	33
	BSBCMN213A Produce simple word processed documents	60
<hr/>		
BSBCMN307A: Related unit:	BSBCMN105A/03 Maintain equipment and resources	8

Organise workplace information (BSBCMN305A)

In any organisation all information is collected, processed and stored, and then retrieved when needed for decision making.

This has been outlined in Level 2 Chapter 7, BSBCMN206A Process and maintain workplace information, and in Chapter 9 BSBCMN212A Handle mail.

In this competency unit we expand on this information and discuss management information systems, information analysis and decision making, and developing plans.

Produce business documents (BSBCMN306A)

[Letters and short reports are covered in Level 2. This competency unit (BSBCMN306A) covers long reports.]

Students will first write draft documents that are checked by the trainer before typing final documents. Second and third attempts will be allowed.

Equipment requirements

Today, computer software programs are commonly used in offices and most organisations can produce their own professional looking documents. Therefore, students should have access to these computer software programs so that the long report is produced to a very high professional standard.

Final documents will be presented in a folder for trainer assessment.

Instructions to trainers

The long report will be prepared and presented in a folder to a high standard as outlined in Work competencies 11.4 and 11.5 in the textbook. The long report will take students 4 to 6 weeks to produce, with regular guidance by the trainer, such as:

1. Explaining to students how the report should be planned (Microsoft PowerPoint slides are provided for this purpose).
2. Approval of the topic by the trainer.

3. Help in researching topic.
4. Checking the draft report before the final report is typed and packaged

Maintain business resources (BSBCMN307A)

The text and work tasks in Chapter 3 (BSBCMN105A/03) Maintain equipment and resources may be used for this competency unit.

Practical work task solutions/instructions

Organise workplace information (BSBCMN305A)

This competency unit is related to (BSBCMN206A) Process and maintain workplace information and (BSBCMN212A) Handle mail.

Practical work task W11.1 and W11.2

The answers to these work tasks may be obtained by students by referring to the textbook and to the above units of competency.

Create simple databases (BSBADM305A/02)

Creating and using databases is a subject beyond the scope of this text. Nonetheless, databases are a vital part of any knowledge information system and therefore we describe them briefly in the textbook.

Work competency activity 11.2

This activity in the text asks students to enter details into Microsoft Excel and create a simple database. When completed, each student will print a copy and place in the folder for official assessment.

Produce business documents (BSBCMN306A)

Practical work tasks 11.3, 11.4 and 11.5: writing a long report

Students should follow the instructions given in the workbook and the text.

If any sections are omitted, or the report is not presented to a high standard, a student will be downgraded to a second or third attempt for competency and be given a lower grade.

Maintain business resources (BSBCMN307A)

The text and work tasks in Chapter 3 (BSBCMN105A/03) Maintain equipment and resources may be used for this competency unit.

Level 3

Chapter 12

Practical work task solutions/instructions for:

BCM309A Recommend products and services

BSBCM310A Deliver and monitor a service

BSBCM311A Maintain workplace safety

(Including BSBCM319A and 320A Apply advanced first aid and maintain first aid equipment)

Related units in Levels 1 and 2

		Page
BSBCM309A: Related units	BSBCM209A Provide information to clients	52
BSBCM310A:	BSBCM208A Deliver a service to customers	74
BSBCM311A:	BSBCM106A Follow safety procedures	21
	BSBCM211A Participate in workplace safety procedures	–

Recommend products and services (BSBCMN309A)

In competency unit BSBCMN208A Deliver a service to customers and BSBCMN209A Provide information to clients, students have:

- identified customers' needs
- learned how to deliver prompt customer service
- handled customer complaints
- enhanced quality of service and products
- responded to client enquiries promptly
- provided information relevant to client needs

In order to deal with all of the above effectively, all employees need to develop and maintain knowledge of products and services provided by the organisation.

To appreciate this, students will need to look at the operations of a business from both the viewpoint of the customer and the viewpoint of the business.

Equipment requirements

There is no specific equipment required for this chapter, but students should be given the opportunity to hold group discussions.

Students will need to use a computer with access to the Internet and software programs.

Practical work task solutions/instructions

Develop and maintain knowledge of products and services (BSBCMN309A/01)

Work competency activities 12.1 and 12.2 and Practical work task W12.1

Students will be able to answer these tasks by referring to the information given in the textbook.

Recommend products and services (BSBCMN309A/02)

Work competency activity 12.3

The information to complete this task may be taken from the textbook and will help students to understand how consumer buying behaviour, trade behaviour, competitor position and behaviour, and government behaviour affects the business.

They should refer to the previous page of the text to show how they would promote their company's products and services.

Practical work task W12.2

Asking a relative or friend to complete the product survey will illustrate how consumer buying behaviour is carried out in a real life situation.

Students should bring the completed surveys to a group discussion where different opinions will be expressed and commented on. Students will find the different opinions interesting and informative.

Advise on promotional activities (BSBCMN309A/03)

Practical work tasks W12.3 and W12.4 and Case study 12.1

The information to answer these work tasks may be taken from the textbook.

Case study 12.1 (textbook)

As our company is a medium-sized one and sells to other small companies, promotional material would include:

- flyers and posters
- catalogues and brochures
- details of new and complementary products
- a computer website
- possibly local television advertising

Deliver and monitor a service to customers (BSBCMN310A/02/03)

Case study 12.2 (textbook)

Information to answer this case study may be taken from the text and the examples given in the text.

This is to show students how important customer feedback is to the business.

Practical work task W12.5

This involves a group discussion of the needs, wants and demands of each member of the group. These will be different for each person and interesting and informative for the other members of the group.

Maintain workplace safety (BSBCMN311A)

In Chapter 3 Follow workplace safety procedures (BSBCMN106A), students learnt the workplace safety procedures that all employees should observe when using machines, sitting at a computer or working in other ways in a workplace environment.

This competency unit expands on this by identifying hazards, and assessing and controlling risks for the work area, by using the hazard management approach and following regulations and codes of practice outlined in government legislation.

Practical work task solutions/instructions

Incorporate occupational health and safety policy and procedures into the work team (BSBCMN311A/01/02/03/04)

Practical work tasks W12.6 and W12.7

From the information given in the textbook, students should check chemical substances that are used in the office of their college or workplace, or even at home, and in the college in general. They should discuss with other students which substances could be a risk to the people using them, and assess the risk.

Practical work task W12.8

Information is given in the textbook to answer this work task.

Practical work task W12.9

Students should include in the list employer's and employee's responsibilities, workplace policies and procedures, following the regulations and codes of practice, the company hazard management approach. All employees should check for risks and hazards and report these to management.

Practical work task W12.11

The answers to how students will deal with this accident will be found in the textbook.

Each student will write a memo to the manager and informing her of the employer obligations and employee obligations, and asking all employees how they should follow health and safety regulations in the workforce.

Students may complete the accident report form on Worksheet W12.11(1) and Notification and report of an incident on Worksheet W12.11(2) as a group, but each student should make a copy to be placed in their folder for official assessment by the trainer.

Case study 12.3

This case study asks students to apply problem solving and accident reporting techniques to a work related injury. Students should include the following points:

1. A first-aid officer should be sent for immediately to attend to her. If anyone who is not trained in first-aid treats Julie and does the wrong thing, that person could be sued, as can the organisation, under OH&S government regulations. There are also issues of blood contamination to be considered.
2. The implications for Julie may be a long period of pain and stress, in hospital or regular attendance as an outpatient. This may result in time off work, loss of wages, which could affect her personal life, for example, payment of loans, car or mortgage. It might affect her for the rest of her life.

3. The implications for the organisation. Under health and safety regulations the box should not have been left in a passage way. Julie will be able to claim workers' compensation cover by WorkCover. But if complications develop, she could sue the organisation for non-compliance of the Health and Safety Act regulations.
4. If Julie is badly injured, she should not be moved. She should be made as comfortable as possible by keeping her warm and covered until the first-aid officer arrives.
5. Julie must fill in the accident form, signed by a witness. The first-aid officer will complete the 'notification of accident form' and a 'first-aid register of injuries and treatment' form for future reference. She will complete an 'Employer claim report' if this is necessary.
6. Report the injury to the supervisor or manager, who will complete a notification of accident form.
7. Complete notification of accident form. Obtain medical certification. Complete claim for compensation form (if required).

Apply advanced first aid and maintain first aid equipment and resources (319A and 320A)

Work competency activity 12.11 (textbook)

The answers to this activity will be taken from the text.

Level 3

Chapter 13

Practical work task solutions/instructions for:

BSBCMN312A Support innovation and change

BSBCMN313A Maintain environmental procedures

BSBCMN314A Utilise a knowledge management system

BSBCMN315A Work effectively with diversity

Related units in Levels 2 and 3

	<i>Page number</i>
BSBCMN312A: Related units: BSBCMN210A Implement improved work practices	–
BSBCMN313A: Related units: BSBCMN215A Environmental work practices	60
BSBCMN311A Maintain workplace safety	74

Support innovation and change (BSBCMN312A)

In a changing environment, innovation may occur in all areas of business. Change is a continuous process involving issues such as competitors launching new products, when laws are passed without prior warning, and when technology revolutionises product design or production methods. One area of constant change over the past years is in computers and other business machines.

An office worker will need to keep in touch with technological change in order to obtain, or keep, a position in an organisation.

Equipment requirements

There is no equipment required for this chapter, but in order to encourage students to understand innovation and change procedures, trainers should allow students the opportunity to examine in small groups, changing procedures and projects within the classroom and the college building as they take place. This will give them the opportunity and experience in observing how innovation and change take place in a real working environment.

Instructions for trainers

This is also an excellent opportunity for trainers and administrators to receive feedback from students on innovative ideas and constructive criticism. They are after all the customers of the college.

Practical work task solutions/instructions

Clarify ideas to improve work practices (BSBCMN312A/01)

Practical work task W13.1

Students should think of procedures used in class (or for self-learning students a procedure at work) then choose one for each small group to discuss and brainstorm ideas for improvement.

For example: the control of business equipment that is provided for students to use in Chapter 3, or filing equipment in Chapter 7, or any of the equipment, or facilities, provided in all of the other chapters.

Students could provide valuable feedback on the procedures that are in place at the present time, and suggest ideas for improving the system.

Check that the groups are working effectively by:

- using idea generation, idea development and idea implementation through free flow of communication within the group and integration of activities.
- applying appropriate interpersonal skills as described in the text.
- establishing the correct group dynamics and group behaviour as described in the text.
- making use of individual creative skills.
- using group decision making skills.
- identifying all the risk factors.

Practical work task 13.2

Colleges or places of work are constantly going through periods of change.

This is a good opportunity for students to observe personally how these changes affect the people in a work place, and to think about what they would do in similar circumstances.

Again this could provide valuable feedback to the trainer and the administrative staff of the college or workplace.

Advise on innovative work practices (BSBCMN312A/02)

Practical work task W13.3

This is an opportunity for students to study how each of the groups in the class interact as a work group. It will involve the following aspects:

- interpersonal skills — group norms and group cohesiveness
- group behaviour — inclusion, control and acceptance
- respecting cultural differences and personal beliefs in others
- studying how other groups operate in the class.

In conclusion, students should be made aware of how problems can affect people working in groups in a real work situation.

Support implementation of new work practices (BSBCMN312A/03)

Case studies 13.1 and 13.2 in the textbook

Information is provided in the textbook for students to complete these case studies.

Case study W13.3 (in the workbook)

The answers to the change situation may be found in the text and should include:

- Establishing a goal or set of goals.
- Defining the present situation
- Identifying the aids and barriers to the goals.
- Developing a plan for reaching the goal.
- Outlining the process of the change.
- The role of a change agent.
- The effects of the change on employees — some may be made redundant, others may have longer travelling time.
- The sources of resistance to change and suggestions for overcoming employees' resistance to the change.

Extra work tasks

If students miss any of the group discussions in the work tasks they should be asked to work on their own from the text and hand in the written lists at a time organised by the trainer.

If a substantial amount of any of the points listed in the text is missed by any of the students, they should be given a lower mark for second or third attempt of competency.

Maintain environmental procedures (BSBCMN313A)

In this unit students will learn how to maintain a healthy office environment that is well designed and allows employees to work comfortably and productively while at the same time using work procedures that will help save the resources of the planet.

Maintain workplace procedures (BSBCMN313A/01)

Work competency activity 13.4 and Practical work task W13.4

These work tasks in the textbook and the workbook are to make students aware of environmental management policies incorporating sustainability and a safe working environment in their college, work or home.

There is some information in the textbook, but students should search on the Internet for extra material and discuss these in their groups. At the end of the discussion, each student should write an individual paper.

Support continuous improvement and maintain recording procedures (BSBCMN313A/02/02/03)

Work competency activities 13.5 and 13.6 and case study 13.5

Students can refer to the information given in the textbook and search on the Internet for further material as mentioned in the textbook.

Utilise a knowledge management system (BSBCMN314A)

This unit is to make students aware of the vast amount of knowledge that is required and used in a business environment. Not only is knowledge stored within and outside the business, but the knowledge held in the minds people working in the business and used in skills, competencies, thoughts innovations and ideas by employees is vital to the success of the business.

Access and use knowledge management (BSBCMN314A/01/02)

Practical work task W13.7

In this work task, students choose a topic and search for information from family and friends, the Internet and any other source they choose. This makes students aware of, and appreciate, the knowledge held by a wide number of people and sources.

Practical work task W13.8

Students should check the location of the college, or work, policy and procedures manual and ensure that this is kept up to date. They should check the information that is stored in the manual.

Work effectively with diversity (BSBCMN315A/01/02)

Practical work tasks W13.9 and W13.10

These work tasks are to help students to understand that all people are different, and have cultural differences, appearance, handicaps, values, experiences and qualifications. They should realise that they will meet and work with all these people in a business environment and will need to learn to appreciate and value these differences.

Case study 13.4

In this case study, students will solve the problem of how a supervisor will cope with diversity in the workplace.

Students may discuss this case study with other members of their group, but each student will present an individual paper.

Level 3

Chapter 14

Practical work task solutions/instructions for:

BSBCMN316A Process customer complaints

BSBCMN317A Meet customer needs and expectations

Process customer complaints (BSBCMN316A)

This competency unit is to stress to students the importance of customers to a business.

Without customers there will be no business. Students are training in this course to work in an office and they should realise that their first duty is to provide the best possible customer service. This has been outlined in previous chapters and this unit expands on this by training students to deliver service excellence and implement best practice to generate customer loyalty.

Part of this is to make sure that customers are satisfied with your products and, if not, deal effectively with any complaints.

Practical work task W14.1

In this work task students complete the customer complaints form on Worksheet W14.1 and state what they would do as an employee of the company to deal with this complaint.

Practical work task W14.2

There is no hard and fast rule to answering the following complaints and students can discuss them with the other members of their group, but they should include the following:

1. An employee would point out that the dress was bought in the sale and there are no refunds on sale items. This was stated in the shop at the time of the sale. Also on the garment it does state that the dress should be dry-cleaned. But, so that you would not lose this customer you would make her an offer of a discount on her next purchase.
2. Even though the customer was warned that hair should not have had a permanent rinse after a perm as this would damage the hair, as your hairdressing business is in a small residential shopping centre, if the customer tells all her friends and relatives that you would not do anything about it, this would be bad publicity for your business. You would therefore help the customer by giving her a free shampoo and conditioner at no cost, which would improve the condition of the hair. This will be good public relations for your business.

3. The customer should have been warned that this new technological mouse and keyboard would not be compatible with the old computer without a special USB connection.

Meet customer needs and expectations (BSBCMN317A)

Practical work tasks W14.3 and W14.4

Students should refer to information in the textbook to answer these work tasks.

Extra work tasks

If students do not complete work competency activities, practical work tasks or case studies to the required competency standard, they should be asked to complete them again and be given a lower mark for a 2nd and 3rd attempt.

Or, extra work tasks may be taken from the review questions in the textbook.

Chapter 15

Practical work task solutions/instructions for:

BSBADM306A Create electronic presentations

BSBADM307A Organise schedules

BSBADM405A Organise meetings

BSBADM406A Organise business travel

BSBADM407A Administer projects

Create electronic presentations (BSBADM306A)

Organise schedules (BSBADM307A)

Organise meetings (BSBADM405A)

Organise business travel (BSBADM406A)

Administer projects (BSBADM407A)

All these competency units are related to one another and could be considered for co-assessment.

For example, organising meetings and organising business travel could be turned into projects by students. Either of these could be presented to the other students as an electronic presentation and this would have to be organised and scheduled as a project.

Equipment requirements (electronic presentations)

1. A lecture room or other location will need to be booked for each group presentation.
2. Worksheet W15.1 is provided in the workbook for scheduling each group presentation.
3. Electronic presentation equipment will need to be booked for the dates indicated on the booking presentation plan.
4. Make sure all students are reminded to bring all documents, hand-outs etc. with them to the presentation.

Equipment requirements (organise meetings)

Meeting arrangements and documentation are listed in the textbook and in practical work task W15.3
Planning a meeting in the workbook.

Instructions to trainers

Each group should make a group project plan on Worksheet W15.7 as outlined in Practical Work task W15.7.

Practical work task solutions/instructions

Create electronic presentations (BSBADM306A)

Practical work task W15.1

In work competency activity 15.1, students are asked to make a presentation plan for improving work practices, but this could be a group project scheduling a meeting or organising business travel. This incorporates all the units of competency in Chapter 15 and could be assessed together.

Students should form into small groups and prepare, plan and organise the presentation.

This could be organised as a group project plan of which the electronic presentation is one part in order to present, discuss the topic of a meeting, or a business overseas trip.

The subject and date, along with equipment required for each group, should be listed on Worksheet W15.1 Presentation plan.

Trainers should advise students of the time allocated to these practical work tasks, and help students to organise equipment for electronic presentations and meeting room.

A plan of each presentation should be approved by the trainer before the presentation.

Trainers should observe the presentations and the meetings in order to make an official assessment of competency performance.

Organise schedules (BSBADM307A)

Practical work task W15.2

Students should obtain access to Microsoft Calendar and enter the appointments and reminders as indicated.

They should also use Microsoft Calendar to schedule the appointments for the electronic presentations, meetings, business travel and the major project in the other units of competency in this chapter.

Organising meetings (BSBADM405A)

Many of the tasks performed in a work situation are in groups or teams. A group in an organisation is a collection of people who interact with each other, and work together to complete a particular task, achieve a goal or solve a problem.

Most of the practical activities in all chapters of this book are performed by students as members of a group. This chapter is to help them to understand the types of work groups, group dynamics and team building techniques in order to improve efficiency.

They will experience interpersonal conflict in all group situations and will learn how to participate in identifying team goals, allocating tasks and solving problems necessary to achieve these goals.

Meetings are a valuable group communication process, and can be more effective in solving problems than individually, if the meetings are held using the correct procedures.

In this chapter students are encouraged to organise, and take part in, a meeting in which they will discuss real issues which they try to resolve. This could be matters concerning the particular institution they attend, or matters concerning their particular college subjects.

Students form into small groups and are delegated roles and tasks to complete prior to the meeting, on the meeting day, and after it has been held. If one student does not contribute sufficiently to the meeting then she/he may be given a case study or questions for second or third attempt.

Students should also prepare for the meeting by reading the textbook so that they are familiar with the terminology and rules and regulations for meetings.

Self-learning students could take part in a meeting at work and record the procedures, plus completing the case study and questions in the text.

Work task solutions/instruction

Case study 15.1 solutions

Situation 1

- a) Formal meeting
- b) All executive staff and managers of departments
- c) Opinion seeking/Decision-making
- d) Board room or meeting room
- e) Whiteboard, documents referring to sales and finances of the company, refreshments, pads, pencils, slide projector

Situation 2

- a) Informal meeting
- b) All office staff, representative from Health and Safety committee
- c) Information
- d) The general office or any other office
- e) Whiteboard, H & S hand-outs

Situation 3

- a) Formal
- b) All sales staff and reps., sales manager, production manager, general manager
- c) Sales/opinion seeking/decision-making
- d) Board room, or meeting room
- e) Sales information documents, white board, pads, pencils, slide projector, refreshments.

Work task W15.3 Planning and organising a meeting

Assessment of this major group work task is made over two or three weeks, by observation and guidance by the office skills trainer:

This is a practical group task involving the whole class which is divided into small groups. Each group will complete the activities as indicated in the workbook, controlled by the leader, in order to hold an effective meeting as indicated in the textbook.

1. The class will choose a leader who organises the other groups and controls the activity in order to hold a meeting at a later date. She/he completes the meeting planner (with the chosen date and time) which is shown to the trainer for approval.
2. All members of the class will brainstorm topics for the meeting under the guidance of the leader and three or four are chosen for the agenda.
3. One small group will type the notice, and another group the agenda, ready for the meeting and will distribute copies to all members of the class well before the day the meeting is held (after these have been approved by the trainer).
4. One small group will prepare the room or area allocated for the meeting on the day, and clear everything away after the meeting.

All the documents (meeting planner, notice, agenda) will be checked by the trainer before the meeting and distributed by the allocated group.

The office skills trainer will observe the meeting procedures on the day and will allocate a group assessment grading according to how well the meeting was organised and held on the day. Each student should be given a completed competency assessment sheet and the same group grading if they contributed sufficiently to the group activity. If any student does not contribute to the group effort (as indicated by the group leader) then the individual student should be given a lower mark for second or third attempt assessment.

Extra work tasks

If required, extra testing material should be given to individual students from the review questions at the end of the chapter in the textbook.

Organise business travel (BSBADM406A)

With improved telecommunications, business has become more globalised. International organisations, with operations in Australia, often exchange staff between countries, and over the next decade there will probably be increased trade between Asia and Australia. All these factors mean that travel either overseas or interstate is increasing.

This chapter is designed to help students plan a successful trip interstate or overseas, and be aware of processes involved in planning an overseas business trip.

Equipment requirements

- A travel brochure for the country chosen obtained from a travel agent (one for each group)
- Access for students to a computer and the Internet

Instructions to trainers

This could be used by students for a group project, but each student will produce individual documentation.

Work task solutions/instructions

Organise business itinerary for domestic and overseas travel and make travel arrangements (BSBADM406A/01/02)

Case study 15.2: Travel arrangements

This case study involves students in the organisation of an interstate business trip. All information is provided in Judy Chan's notes in Practical work task W15.4 and students will complete an itinerary including all this information.

Students should refer to figure 15.15 in the textbook for itinerary format.

Case study 15.3: Plan and organise an overseas trip

This is the major project for this competency unit and therefore all students should complete this case study.

This case study asks student to organise an overseas business trip for their boss. The student produces a folder containing an itinerary and all documentation and other information required for the trip.

Time and effort should be taken by students to produce realistic and high quality documents. They can work in small groups, but each student will produce an individual travel folder.

This information is taken from a brochure obtained from a travel agent or from the Internet. Travel agents may not like students to take one each, so one or more may be photocopied for use by other students. Details of hotels, holiday tours, flights etc. should be taken out of brochures and timetables. Information may also be obtained from the Internet.

If a student does not produce a folder to a high standard of presentation, or leaves out one part of the instructions, she/he should be given the folder back for correction and it will be assessed as a second attempt or third attempt and given a lower grade.

The Travel folder should indicate to the trainer that the student understands how to organise an overseas business trip by including in the folder everything that the traveller would need or wish to know about the country she/he is visiting. This should include (depending on the country chosen) most of the following:

- a passport
- methods of travel (to and within the country)
- health documents (if necessary)
- airport departure tax
- a comprehensive itinerary containing:
 - (a) Listed dates and times of each day of the trip
 - (b) methods of travel to country
 - (c) departure and ETA times
 - (d) flight numbers (These can be taken from a timetable, the Internet or invented. It is not wise to approach a travel agent for this information.)
 - (e) method of travel within the country - from airport and to appointments (taxi, bus, hire-car etc.)
 - (f) details of accommodation
 - (g) details of holiday over the last few days
 - (h) rest time (remember jet lag)
 - (i) details of conference or meetings which are the reason for the business trip. (These are invented by the student but should be well organised using time management.)
 - (j) the methods of payment for the trip
 - (k) useful information to help the traveller in the country visited

If any of the above details are missing from the folder a student should be given lower marks for a second or third attempt.

Extra work tasks

If required, extra testing material should be given to individual students from the review questions at the end of the chapter.

Case studies W15.2 and W15.3 will be re-presented to the trainer at a later date, by a student who does not reach the correct standard. This will be assessed by the trainer as a second or third attempt and will be given a lower grade, as the student has not completed the project competently.

Administer projects (BSBADM407A)

As mentioned at the beginning of this chapter, all the units of competency in the chapter are related to one another and could be considered for co-assessment.

For example, any of the units of competency in this book could be used for a group project.

The whole class will appoint a leader who will plan and coordinate a project with small groups within the class allocated tasks in order to complete the project.

Student project activities will include the following:

- preparing the project plan
- completing project documentation
- coordinating all members of the group
- communicating advice or information to all members of the group
- monitoring financial arrangements
- monitoring progress through key milestones and time lines

Equipment requirements

If some of these competency units are considered for co-assessment, the equipment requirements for these units are listed at the beginning of the unit.

A computer with access to the Internet should be provided for each student.

Microsoft Office project

This software package provides students with many features to help with projects including templates for the following:

- project map and planner
- schedule planner
- monthly and weekly planner
- current calendar
- meeting planner
- fax sheet
- PowerPoint templates

Practical work task solutions/instructions

Plan and coordinate project administration (BSBADM407A/01/02)

Practical work task W15.6 Group synergy

This practical work task is to help students improve the synergy and dynamics of their group or team and improve interpersonal skills. Without this the group project will not be completed effectively or on time.

It will also provide valuable feedback for the trainer to identify where there are problems within the class and within each group.

Practical work task W15.7 Group project

This is the major project for this competency unit and therefore all students should be involved in the group project. Each student in each small group should be given a task to help complete the group tasks.

Students should follow the instructions in the workbook.

Finalise and review project administration (BSBADM407A/03)

Practical work task W15.8

Item 6 in practical work task W15.7 asks students in each group to write a short report to the trainer on how the project was organised and the results of the project.

In this practical work task students will hold a group discussion to discuss how well they think the project was planned and performed, and how successful they think the project was.

Students should include areas where they think they were successful and areas that were not and where they could have performed better. .This is valuable feedback for the trainer for future student group projects.

Chapter 16: Financial source documents

Introduction

The activities and skill development exercises in this chapter are designed to consolidate students' understanding of the preparation and processing of financial source documents. The textbook and workbook provide all the materials required in order to complete the outcomes required.

Work task solutions/instructions

Work task 16.1

The solutions to this work task follow:

1. A business needs procedures manuals which direct staff in the way in which they wish tasks to be performed. This ensures standardisation across the business. Policies must also be adhered to; for example, an occupational health and safety policy ensures that employees are working within a safe environment.
2. Source documents 'capture' the information that will be placed in the financial records and reports. They provide *evidence* that a business transaction has occurred. The source document provides a record of the money value of that transaction and any tax implications e.g. GST. Source documents also provide an audit trail for review and supporting of the business records. For this reason, it is important for a business to know what type of information it wishes to show in its reports, and ensure that there is a place for this information to be obtained on the source document. All source documentation needs to be pre-numbered so it can be traced.
3. Information from the source documents flows into journals and then to ledgers which hold the on-going history of a business. The source documentation when summarised provides the business with information concerning its sales, expenses, assets, liabilities and capital. This information forms the basis of the Profit and Loss Statement (Statement of Performance) and the Balance Sheet (Statement of Position).
4. They would be prepared manually; either using a typewriter or hand written. Computers are the most commonly used electronic systems for source document preparation. Programs such as Microsoft Word or Excel are useful to produce manually prepared financial source documents.
5. Source documents need to be kept in a secure fashion as they can be used as false evidence to financial transactions. Source documents such as purchase orders and invoices bind a business to a financial responsibility so they should be treated with care. Lost documents could mean sales and therefore profit could be wrongly reported. The same underreporting can occur for expenses where the profit could then be overstated. Fraud needs to be deterred and this is another reason for the need to keep source documents in sequential order and for documents such as cheques kept in a secure location with limited access.

Work task 16.2—the solutions to this work task follow:

A1 SECRETARIAL SERVICES 52 Letterfield Lane CANNON HILL QLD 4170			Purchase order No. 34	
To: Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225				
Please supply the following goods and charge to our account.				
Quantity	Product number	Description	Unit price (including GST) \$	Amount (including GST) \$
10 only	C2	Calculators, Tandy	\$60.00	\$600.00
1 doz	C5	Rulers, plastic, (30 cm)	\$0.50	\$6.00
Terms:		<u>Nett 30 days</u> Deliver to: <u>Receiving Department</u> Per (x): _____ Required by: <u>24 May 20XX</u> Transport: <u>Gosford's Transport</u> Date: <u>17 May 20XX</u>		

(**Note:** In the 'Deliver to' section we have indicated the 'Receiving Department'; however, smaller firms may deliver directly to the department ordering the goods.)

A1 SECRETARIAL SERVICES 52 Letterfield Lane CANNON HILL QLD 4170			Purchase order No. 35	
To: Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225				
Please supply the following goods and charge to our account.				
Quantity	Product number	Description	Unit price (including GST) \$	Amount (including GST) \$
2 boxes	A15	Highlighter pens, green	\$5.00	\$10.00
3 boxes	A8	Fountain pens, black	\$15.00	\$45.00
Terms:		<u>Nett 30 days</u> Deliver to: <u>Receiving Department</u> Per (x): _____ Required by: <u>25 May 20XX</u> Transport: <u>Gosford's Transport</u> Date: <u>18 May 20XX</u>		

A1 SECRETARIAL SERVICES 52 Letterfield Lane CANNON HILL QLD 4170			Purchase order No. 36	
To: Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225				
Please supply the following goods and charge to our account.				
Quantity	Product number	Description	Unit price (including GST) \$	Amount (including GST) \$
5 boxes	A12	Felt tip pens, black	\$9.00	\$45.00
10 reams	B4	Paper, A4, pink	\$15.00	\$150.00
Terms:		<u>Nett 30 days</u> Deliver to: <u>Receiving Department</u> Per (x): _____ Required by: <u>26 May 20XX</u> Transport: <u>Gosford's Transport</u> Date: <u>19 May 20XX</u>		

A1 SECRETARIAL SERVICES 52 Letterfield Lane CANNON HILL QLD 4170			Purchase order No. 37	
To: Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225				
Please supply the following goods and charge to our account.				
Quantity	Product number	Description	Unit price (including GST) \$	Amount (including GST) \$
4 reams	B6	Beige marble paper,	\$16.50	\$66.00
		(200 sheets)		
1 roll	B7	Computer paper, standard,	\$25.00	\$25.00
		continuous, (1000 sheets)		
3 only	A19	Pencil sharpeners, desktop	\$20.00	\$60.00
Terms:		<u>Nett 30 days</u> Deliver to: <u>Receiving Department</u> Per (x): _____ Required by: <u>30 May 20XX</u> Transport: <u>Gosford's Transport</u> Date: <u>23 May 20XX</u>		

A1 SECRETARIAL SERVICES 52 Letterfield Lane CANNON HILL QLD 4170			Purchase order No. 38	
To: Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225				
Please supply the following goods and charge to our account.				
Quantity	Product number	Description	Unit price (including GST) \$	Amount (including GST) \$
5 boxes	A17	Highlighter pens, yellow	\$5.00	\$25.00
10 boxes	B9	Computer DVDs	\$20.00	\$200.00
10 only	C6	Rulers, wood (30 cm)	\$0.30	\$3.00
Terms:		<u>Nett 30 days</u> Deliver to: <u>Receiving Department</u> Per (x): _____ Required by: <u>31 May 20XX</u> Transport: <u>Gosford's Transport</u> Date: <u>24 May 20XX</u>		

A1 SECRETARIAL SERVICES 52 Letterfield Lane CANNON HILL QLD 4170			Purchase order No. 39	
To: Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225				
Please supply the following goods and charge to our account.				
Quantity	Product number	Description	Unit price (including GST) \$	Amount (including GST) \$
10 pkts	B12	Envelopes, 228 × 101 mm (100)	\$5.00	\$50.00
5 pkts	B14	Envelopes, beige logo	\$4.00	\$20.00
		228 × 101 mm (100)		
1 only	C11	2-drawer filing cabinet	\$165.00	\$165.00
Terms:		<u>Nett 30 days</u> Deliver to: <u>Receiving Department</u> Per (x): _____ Required by: <u>6 June 20XX</u> Transport: <u>Gosford's Transport</u> Date: <u>30 May 20XX</u>		

Solutions to extension exercises are located at the end of this document.

Work task 16.3—the solutions to this work task follow:

Delivery docket		
		Date: 24 May 20XX
To:	<u>A1 Secretarial Services</u> <u>52 Letterfield Lane</u> <u>CANNON HILL QLD 4170</u>	
Received from:	<u>Business Stationery Supplies Pty Ltd</u> <u>2109 Old English Road</u> <u>COOLANGATTA QLD 4225</u>	
In good order and condition: 10 only calculators, Tandy		
1 doz rulers, plastic (30 cm)		
No.	<u>124</u>	Received by: (x) <u>(signature)</u>

Delivery docket		
		Date: 25 May 20XX
To:	<u>A1 Secretarial Services</u> <u>52 Letterfield Lane</u> <u>CANNON HILL QLD 4170</u>	
Received from:	<u>Business Stationery Supplies Pty Ltd</u> <u>2109 Old English Road</u> <u>COOLANGATTA QLD 4225</u>	
In good order and condition: 2 boxes highlighter pens, green		
3 boxes fountain pens, black		
No.	<u>125</u>	Received by: (x) <u>(signature)</u>

Delivery docket		
		Date: 26 May 20XX
To:	<u>A1 Secretarial Services</u> <u>52 Letterfield Lane</u> <u>CANNON HILL QLD 4170</u>	
Received from:	<u>Business Stationery Supplies Pty Ltd</u> <u>2109 Old English Road</u> <u>COOLANGATTA QLD 4225</u>	
In good order and condition: 5 boxes felt tip pens, black		
10 reams paper, A4, pink		
No.	<u>126</u>	Received by: (x) <u>(signature)</u>

Delivery docket		
To: <u>A1 Secretarial Services</u> <u>52 Letterfield Lane</u> <u>CANNON HILL QLD 4170</u>		Date: 30 May 20XX
Received from: <u>Business Stationery Supplies Pty Ltd</u> <u>2109 Old English Road</u> <u>COOLANGATTA QLD 4225</u>		
In good order and condition: 4 reams beige marble paper (200 sheets)		
1 roll computer paper, standard continuous (× 1000 sheets)		
3 only pencil sharpeners, desktop		
No. <u>127</u>	Received by: (x)	<u>(signature)</u>

Delivery docket		
To: <u>A1 Secretarial Services</u> <u>52 Letterfield Lane</u> <u>CANNON HILL QLD 4170</u>		Date: 31 May 20XX
Received from: <u>Business Stationery Supplies Pty Ltd</u> <u>2109 Old English Road</u> <u>COOLANGATTA QLD 4225</u>		
In good order and condition: 5 boxes highlighter pens, yellow		
10 boxes computer disks 3½ inch		
10 only rulers, wood (30 cm)		
No. <u>128</u>	Received by: (x)	<u>(signature)</u>

Delivery docket	
Date: 6 June 20XX	
To:	<u>A1 Secretarial Services</u> <u>52 Letterfield Lane</u> <u>CANNON HILL QLD 4170</u>
Received from:	<u>Business Stationery Supplies Pty Ltd</u> <u>2109 Old English Road</u> <u>COOLANGATTA QLD 4225</u>
In good order and condition:	
10 pkts envelopes 228 × 101 mm (100)	
5 pkts envelopes, beige logo 228 × 101 mm (100)	
1 only, 2-drawer filing cabinet	
No.	Received by: (x)
<u>129</u>	<u>(signature)</u>

Work task 16.4 Checking delivery dockets against invoices

Delivery Docket

Business Stationery Supplies ABN 123 456 789 2109 Old English Road Coolangatta Qld 4225			
To: A1 Secretarial Services		Delivery Docket: 020	
52 Letterfield Lane		Date: 1/5/06	
Cannon Hill Qld 4170		As per your Purchase order number:011	
Qty	Description	Price	
20	Whiteboard pens, black	\$0.50each	\$10.00
30	Yellow reminder pads	\$0.20 each	\$6.00
3 reams	White paper, A1 quality	\$2.00 per ream	\$6.00
<i>received 20 yellow reminder pads</i>			<i>Only</i>
<i>goods received. Mr Manager 1/5/06</i>			<i>All other</i>
Received in good order			

<p style="text-align: center;">Business Stationery Supplies ABN 123 456 789 2109 Old English Road Coolangatta Qld 4225</p> <p>To A1 Secretarial Services 52 Letterfield Lane Cannon Hill Qld 4170</p>				
TAX INVOICE : 0010				
As per Delivery Docket No: 020			Date :	2/5/06
Qty	Description	Price	Unit	Amount
20	Whiteboard pens, black	\$0.50	Each	\$10.00
<u>30</u> 20	Yellow reminder pads	\$0.20	Each	4.00 <u>\$6.00</u>
3	White paper, A1 quality	\$2.00	Per ream	\$6.00
			Subtotal	20.00 <u>\$32.00</u>
	Less 5% trade discount			1.00 <u>\$1.60</u>
				19.00 <u>\$28.80</u>
	Plus GST			1.90 <u>\$2.88</u>
			Total Owing	20.90 <u>\$31.68</u>

The discrepancies found on invoice are:
Quantity incorrect. Yellow reminder pads only 20 received
Amount owing for yellow pads is incorrect
Subtotal is incorrect
All calculations passes subtotal need correcting

<p>Memorandum To: Supervisor From: Student Subject: Delivery Docket Number: 020, Invoice Number: 0010 Discrepancies</p> <p>There are discrepancies found between the above delivery docket and invoice and payment should be altered and the supplier informed.</p>

Work task 16.5

A1 Secretarial Services 52 Letterfield Lane Cannon Hill Qld 4170			
Purchase order: 050 Date: 1/5/06			
To: Business Stationery Supplies ABN 123 456 789 2109 Old English Road Coolangatta Qld 4225			
Qty	Description	Price	
20	Propelling pencils	\$1.00 each	\$20.00
100	Manila folders	\$0.10 each	10.00
20	erasers	\$0.30 each	\$6.00
Delivery Instructions.....by 3/5/06			

Business Stationery Supplies ABN 123 456 789 2109 Old English Road Coolangatta Qld 4225				
To A1 Secretarial Services 52 Letterfield Lane Cannon Hill Qld 4170				
TAX INVOICE : 00120				
Purchase Order: 050		Date : 2/5/06		
Qty	Description	Price	Unit	Amount
20	Propelling pencils	\$1.00	Each	\$20.00
100	Manila folders	\$0.10	Per box	\$10.00
20	erasers	\$3.00 0.30	Each	0.60 \$36.00
			Subtotal	30.60 \$80.00
Less 5% trade discount				1.53 \$4.00
				29.07 \$76.00
Plus GST				2.91 \$7.60
			Total Owing	31.98 \$83.60

Figure ST task 15.1.2

The discrepancies found on invoice are:
The price for the erasers is incorrect it should be \$0.30 not \$3.00

Memorandum
To: My Supervisor From: Office Assistant Subject: Invoice 00120 Discrepancies
The price for erasers on invoice 00120 has been overstated. The total for the invoice will also need to be changed.

Work task 16.6

The solutions to this work task follow.

Calculate the GST in the following examples. Round up where necessary.

Example	GST Amount
A computer desk valued at \$150.00 exclusive price	\$15.00
Biscuits for the staff morning tea GST inclusive \$1.25	\$0.11 rounded up
10 x 50c stamps GST inclusively priced	\$0.45
Petrol for the company car \$40.00 GST inclusive	\$3.63
Taxis fare to see a customer \$55.00 GST inclusive	\$5.00
Calculator \$22.00 exclusive to GST	\$2.20
Telephone costs \$165.00 GST inclusive	\$15.00
A new cash register \$250.00 exclusive	\$25.00

Work task 16.7—the solutions to this work task follow.

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432							
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170				<table border="1"> <tr> <td>Inv. no.</td> </tr> <tr> <td>202</td> </tr> </table>		Inv. no.	202
Inv. no.							
202							
TAX INVOICE							
Date 24 May 20XX		Purchase order no. 34		Method of delivery Gosford's Transport			
Item	Qty Ordered	Description	Unit price	per	Extension		
1	10 only	Calculators, Tandy	60	00 Item	600 00		
2	1 doz	Rulers, plastic (30 cm)	0	50 Each	6 00		
Deliver to: Terms: Net 30 days			Subtotal		606 60		
			10% trade discount		60 60		
			Subtotal after trade discount		545 40		
			Plus delivery charges				
			Invoice total		\$545 40		
The total price includes GST of \$49.60							

Invoice
Business Stationery Supplies Pty Ltd
2109 Old English Road COOLANGATTA QLD 4225
 ABN 19 112 309 432

A1 Secretarial Services
 52 Letterfield Lane
 CANNON HILL QLD 4170

Inv.
no.
203

TAX INVOICE

Date 25 May 20XX		Purchase order no. 35	Method of delivery Gosford's Transport				
Item	Qty Ordered	Description	Unit price		per	Extension	
1	2 boxes	Highlighter pens, green	5	00	Box	10	00
2	3 boxes	Fountain pens, black	15	00	Box	45	00
Deliver to: Terms: Net 30 days			Subtotal			55	0
			10% trade discount			5	50
			Subtotal after trade discount			49	50
			Plus delivery charges				
			Invoice total			\$49	50
The total price includes GST of \$4.50							

Invoice
Business Stationery Supplies Pty Ltd
2109 Old English Road COOLANGATTA QLD 4225
 ABN 19 112 309 432

A1 Secretarial Services
 52 Letterfield Lane
 CANNON HILL QLD 4170

Inv.
no.
204

TAX INVOICE

Date 26 May 20XX		Purchase order no. 36	Method of delivery Gosford's Transport				
Item	Qty Ordered	Description	Unit price		per	Extension	
1	5 boxes	Felt tip pens, black	9	00	Box	45	00
2	10 reams	Paper, A4, pink	15	00	Ream	150	00
Deliver to: Terms: Net 30 days			Subtotal			195	00
			10% trade discount			19	50
			Subtotal after trade discount			175	50
			Plus delivery charges				
			Invoice total			\$175	50
The total price includes GST of \$15.95							

Invoice
Business Stationery Supplies Pty Ltd
2109 Old English Road COOLANGATTA QLD 4225
 ABN 19 112 309 432

A1 Secretarial Services
 52 Letterfield Lane
 CANNON HILL QLD 4170

Inv.
no.
205

TAX INVOICE

Date 30 May 20XX		Purchase order no. 37	Method of delivery Gosford's Transport				
Item	Qty Ordered	Description	Unit price		per	Extension	
1	4 reams	Beige marble paper	16	50	Ream	66	00
2	1 roll	Computer paper, continuous, (1000 sheets)	25	00	Roll	25	00
3	3 only	Pencil sharpeners, desktop	20	00	Each	60	00
Deliver to: Terms: Net 30 days			Subtotal			151	00
			10% trade discount			15	10
			Subtotal after trade discount			135	90
			Plus delivery charges				
			Invoice total			\$135	90
The total price includes GST of \$12.35							

Invoice
Business Stationery Supplies Pty Ltd
2109 Old English Road COOLANGATTA QLD 4225
 ABN 19 112 309 432

A1 Secretarial Services
 52 Letterfield Lane
 CANNON HILL QLD 4170

Inv.
no.
206

TAX INVOICE

Date 31 May 20XX		Purchase order no. 38	Method of delivery Gosford's Transport				
Item	Qty Ordered	Description	Unit price		per	Extension	
1	5 boxes	Highlighter pens, yellow	5	00	Box	25	00
2	10 boxes	Computer disks, 3½ inch	20	00	Box	200	00
3	10 only	Rulers, wood (30 cm)	0	30	Each	3	00
Deliver to: Terms: Net 30 days			Subtotal			228	00
			10% trade discount			22	80
			Subtotal after trade discount			205	20
			Plus delivery charges				
			Invoice total			\$205	20
The total price includes GST of \$18.65							

Invoice
Business Stationery Supplies Pty Ltd
2109 Old English Road COOLANGATTA QLD 4225
 ABN 19 112 309 432

A1 Secretarial Services
 52 Letterfield Lane
 CANNON HILL QLD 4170

Inv.
no.
207

TAX INVOICE

Date 6 June 20XX		Purchase order no. 39	Method of delivery Gosford's Transport				
Item	Qty Ordered	Description	Unit price		per	Extension	
1	10 pkts	Envelopes, (228 × 101 mm)	5	00	Pkt	50	00
		(100)					
2	5 pkts	Envelopes, beige, logo	4	00	Pkt	20	00
		(228 × 101 mm) (100)					
3	1 only	2-drawer filing cabinet	165	00	Each	165	00
Deliver to: Terms: Net 30 days			Subtotal			235	00
			10% trade discount			23	50
			Subtotal after trade discount			211	50
			Plus delivery charges				
			Invoice total			\$211	50
The total price includes GST of \$19.23							

Work task 16.8

This task can be completed by the student then reviewed by the teacher before proceeding as the student needs to be accurate for the next tasks to be accurate also. Alternatively, other students can review the invoices from Work task 16.7 as a practise of the Learning outcome BSBCMN207A/03 Reconcile invoices for payment to creditors.

Work task 16.9 Adjustment notes

The solutions to this work task follow.

Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432							
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170					Adjustment note no. 100		
ADJUSTMENT NOTE							
Date 26 May 20XX		Invoice no. 203		Date 6 June 19XX			
Item	Qty returned	Description	Unit price		per	Extension	
1	1 box	Felt tip pens, black	9	00	Box	9	00
Reason for adjustment: Packages damaged in transit			Subtotal			9	00
			10% trade discount			0	90
			Subtotal after trade discount			8	10
			Adjustment note total			\$8	10
The total price includes GST of \$0.74							

Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432							
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170					Adjustment note no. 101		
ADJUSTMENT NOTE							
Date 25 May 20XX		Invoice no. 203		Date 6 June 19XX			
Item	Qty returned	Description	Unit price		per	Extension	
1	1 box	Highlighter pens, green	5	00	Box	5	00
Reason for Adjustment: Incorrect number ordered in error			Subtotal			5	00
			10% trade discount			0	50
			Subtotal after trade discount			4	50
			Adjustment note total			\$4	50
The total price includes GST of \$0.41							

Adjustment note
Business Stationery Supplies Pty Ltd
2109 Old English Road COOLANGATTA QLD 4225
ABN 19 112 309 432

A1 Secretarial Services
52 Letterfield Lane
CANNON HILL QLD 4170

**Adjustment
note no.**
102

ADJUSTMENT NOTE

Date 30 May 20XX		Invoice no. 205	Date 8 June 19XX				
Item	Qty returned	Description	Unit price		per	Extension	
1	1 only	Pencil sharpener, desktop		n/a		2	00
Reason for Adjustment: Slightly scratched—allowance given			Subtotal			2	00
			10% trade discount				n/a
			Subtotal after trade discount				n/a
			Adjustment note total			\$2	00
The total price includes GST of \$0.18							

Work task 16.10

The solutions to this work task follow.

Statement
A1 Secretarial Services
52 Letterfield Lane
CANNON HILL QLD 4170
Phone: (07) 3893 1277 Fax: (07) 3893 177832
ABN 17 119 207 198

B. Boston
236 Main Road
CAPALABRA QLD 4157

Statement for:
May 20XX

Do not detach—please return this statement with remittance.

Particulars			Debit	Credit	Balance
May 01 A/c rendered					500.00 Dr
May 07 Invoice no. 32			100.00		600.00 Dr
May 10 Invoice no. 50			200.00		800.00 Dr
May 15 Interest charged			5.00		805.00 Dr
May 20 Receipt no. 30				500.00	305.00 Dr
May 25 Invoice no. 62			100.00		405.00 Dr
May 27 Adjustment note no. 7				20.00	385.00 Dr
Outstanding					
3 months & over	2 months	1 month	Current	Balance	
			\$385.00	\$385.00	
TERMS: 2.5% DISCOUNT IF PAID IN 30 DAYS					AMOUNT DUE
This statement is made up to the end of the month.					
Any payments received or adjustments issued after this date					
will be credited on next month's statement.					
A receipt will not be forwarded unless specifically requested.					

Statement
A1 Secretarial Services
52 Letterfield Lane
CANNON HILL QLD 4170
Phone: (07) 3893 1277 Fax: (07) 3893 177832
ABN 17 119 207 198

S. Smith
22 Brown Street
CAPALABRA QLD 4157

Statement for:
May 20XX

Do not detach—please return this statement with remittance.

Particulars	Debit	Credit	Balance
May 01 A/c rendered			200.00 Dr
May 05 Invoice no. 44	300.00		500.00 Dr
May 07 Invoice no. 45	150.00		650.00 Dr
May 10 Adjustment note no. 9		10.00	640.00 Dr
May 12 Receipt no. 30		200.00	440.00 Dr
May 20 Adjustment note no. 12		20.00	420.00 Dr
May 25 Invoice no. 55	100.00		520.00 Dr
Outstanding			
3 months & over	2 months	1 month	
		Current	Balance
		\$520.00	\$520.00

TERMS: 2.5% DISCOUNT IF PAID IN 30 DAYS

AMOUNT DUE

This statement is made up to the end of the month.

Any payments received or Adjustments issued after this date
will be credited on next month's statement.

A receipt will not be forwarded unless specifically requested.

Work task 16.11

All values are correct and should be ticked.

Work task 16.12

The solutions to this work task follow.

Cheque remittance advice
A1 Secretarial Services
52 Letterfield Lane
CANNON HILL QLD 4170

K Kash
118 Brode Road
COORPAROO QLD 4578

Enclosed please find cheque for payment of account as under:

Statement for month of:	\$	C
April		
Less adjustments	300	00
	30	00
Cheque total:	270	00

Signature (x) _____

**Cheque remittance advice
A1 Secretarial Services
52 Letterfield Lane
CANNON HILL QLD 4170**

J Johns

120 Fence Street

WOOLLOONGABBA QLD 4102

Enclosed please find cheque for payment of account as under:

Statement for month of:		
April	400	00C
Less adjustments		00
Less discount	40	00
Cheque total:	360	00

Signature (x) _____

**Cheque remittance advice
A1 Secretarial Services
52 Letterfield Lane
CANNON HILL QLD 4170**

Electric Company

239 Redland Bay Road

CAPALABA QLD 4157

Enclosed please find cheque for payment of account as under:

Statement for month of:	\$	C
Electricity	120	00
Less adjustments	-----	----
Cheque total:	120	00

Signature (x) _____

**Cheque remittance advice
A1 Secretarial Services
52 Letterfield Lane
CANNON HILL QLD 4170**

KC's Garage

335 Forbes Place

CAPALABA QLD 4157

Enclosed please find cheque for payment of account as under:

Statement for month of:	\$	C
Petrol	150	00
Cheque total:	150	00

Signature (x) _____

**Cheque remittance advice
A1 Secretarial Services
52 Letterfield Lane
CANNON HILL QLD 4170**

F. Fred

377 Ipswich Road

IPSWICH QLD 4305

Enclosed please find cheque for payment of account as under:

Statement for month of:	\$	C
Vehicle repairs	55	00
Less adjustments		
Cheque total:	55	00

Signature (x) _____

Work task 16.13

The solutions to this work task follow.

A1 SECRETARIAL SERVICES 51 Letterfield Lane CANNON HILL QLD 4170				Official Receipt No. 05
Date	Received from	Particulars	Discount	By Cash/Cheque
4 May 20XX	B Smith	Commission		\$25.00
Per: (x).....				[signature]

A1 SECRETARIAL SERVICES 51 Letterfield Lane CANNON HILL QLD 4170				Official Receipt No. 06
Date	Received from	Particulars	Discount	By Cash/Cheque
7 May 20XX	Ace Pty Ltd	April a/c	\$10.00	\$90.00
Per: (x).....				[signature]

A1 SECRETARIAL SERVICES 51 Letterfield Lane CANNON HILL QLD 4170				Official Receipt No. 07
Date	Received from	Particulars	Discount	By Cash/Cheque
12 May 20XX	J Jones	Purchases		\$150.00
Per: (x).....				[signature]

A1 SECRETARIAL SERVICES 51 Letterfield Lane CANNON HILL QLD 4170				Official Receipt No. 08
Date	Received from	Particulars	Discount	By Cash/Cheque
15 May 20XX	S Smyth	Service fee		\$20.00
Per: (x).....				[signature]

A1 SECRETARIAL SERVICES 51 Letterfield Lane CANNON HILL QLD 4170					Official Receipt No. 09
Date	Received from	Particulars	Discount	By Cash/Cheque	
20 May 20XX	Motor Traders	April a/c	\$20.00	\$180.00	
Per: (x).....					[signature]

A1 SECRETARIAL SERVICES 51 Letterfield Lane CANNON HILL QLD 4170					Official Receipt No. 10
Date	Received from	Particulars	Discount	By Cash/Cheque	
21 May 20XX	Excel Pty Ltd	March a/c		\$160.00	
Per: (x).....					[signature]

Work task 16.14

The solutions to this work task follow.

- The corrected invoice is shown below. Your corrections will be completed in ink, with the incorrect word/amount crossed out.

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432							
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170					Inv. no. 201		
TAX INVOICE							
Date 14 May 20XX		Purchase order no. 54		Method of delivery Gosford's Transport			
Item	Qty Ordered	Description	Unit price		per	Extension	
1	3 only	Pencil sharpeners, plastic	2	00	Each	6	00
2	2 doz	Lead pencils, 2B	2	50	Doz	5	00
3	3 doz	Papermate pens, blue	12	00	Doz	36	00
Deliver to: Terms:			Subtotal			47	00
			10% trade discount			4	70
			Subtotal after trade discount			42	30
			Plus delivery charges				
			Invoice total			\$42	30
The total price includes GST of \$3.85							

After comparing the delivery docket on page 178 of the workbook with the invoice on page 179 of the workbook, the invoice has the following errors:

- Papermate colour is incorrect
 - trade discount should be deducted from the subtotal — the subtotal after trade amount is incorrect
 - errors in the unit cost of the Papermate pens, extensions and additions have been corrected.
2. Your supervisor should be notified that this invoice contains errors.
 3. Immediate notification of errors in invoices should occur as soon as they are detected.
 4. It is important to dispatch invoices within designated time lines to ensure that documents can be recorded within a timely fashion and accounts may be paid by the due dates.

Work task 16.15 Collating documents for records

The solutions to this work task follow.

Students are to batch the documents and can draw a table totalling the types of documents. A format to use would be as follows:

Document Type: Invoices		
Date	Document Number	Document Total
24 May	202	545.40
25 May	203	49.50
26 May	204	175.50
30 May	205	135.90
31 May	206	205.20
6 June	207	211.50
	Total	\$1323.00

This forms the basis of a Purchases Journal for Bookkeeping.

Work task 16.16

The solutions to this work task follow.

1. (a)

A1 SECRETARIAL SERVICES 52 Letterfield Lane CANNON HILL QLD 4170			Purchase order No. 40							
To: Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225										
Please supply the following goods and charge to our account.										
Quantity	Product number	Description	Unit price (including GST) \$	Amount (including GST) \$						
4 reams	B6	A4 beige marble paper (200 sheets)	\$16.50	\$66.00						
10 pkts	B12	Envelopes, 228 × 101 mm (100)	\$5.00	\$50.00						
1 only	C11	2-drawer filing cabinet	\$165.00	\$165.00						
5 boxes	A15	Highlighter pens, green	\$5.00	\$25.00						
<table style="width: 100%; border: none;"> <tr> <td style="width: 25%; vertical-align: top;"> Terms: Deliver to: Required by: Transport: </td> <td style="width: 50%; border-bottom: 1px solid black; border-top: 1px solid black;"> 2.5% discount if paid in 30 days Customer Service Department 27 May 20XX Tranter's Transport </td> <td style="width: 25%; vertical-align: top; border-left: 1px solid black; border-top: 1px solid black; border-bottom: 1px solid black;"> Per (x): Date: </td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; padding-right: 20px;">20 May 20XX</td> </tr> </table>					Terms: Deliver to: Required by: Transport:	2.5% discount if paid in 30 days Customer Service Department 27 May 20XX Tranter's Transport	Per (x): Date:			20 May 20XX
Terms: Deliver to: Required by: Transport:	2.5% discount if paid in 30 days Customer Service Department 27 May 20XX Tranter's Transport	Per (x): Date:								
		20 May 20XX								

1. (b)

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432									
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Inv. no.</td> </tr> <tr> <td style="text-align: center;">208</td> </tr> </table>			Inv. no.	208
Inv. no.									
208									
TAX INVOICE									
Date 27 May 20XX		Purchase order no. 40		Method of delivery Tranter's Transport					
Item	Qty Ordered	Description	Unit price		per	Extension			
1	4 reams	A4 beige marble paper (200 sheets)	16	50	each	66	00		
2	10 pkts	Envelopes, 228 × 101 mm (100)	5	00	Pkt	50	00		
3	1 only	2-drawer filing cabinet	165	00	Each	165	00		
4	5 boxes	Highlighter pens, green	5	00	box	25	00		
Deliver to: Terms:			Subtotal			306	00		
			10% trade discount			30	60		
			Subtotal after trade discount			275	40		
			Plus delivery charges						
			Invoice total			\$275	40		
The total price includes GST of \$25.04									

Delivery docket		Date: 27 May 20XX
To:	A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170	
Received from:	Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225	
In good order and condition:		
4 reams A4 beige marble paper (200 sheets)		
10 pkts envelopes, 228 × 101 (100)		
1 only, 2-drawer filing cabinet		
5 boxes highlighter pens (green)		
No.	44	Received by: (x)

1. (c)

Cheque remittance advice A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170		
Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225		
Enclosed please find cheque for payment of account as under:		
Statement for month of: May (invoice no. 208)		
Less adjustments		
	\$	C
	275	40
Less discount	6	89
Cheque total:	268	51
Signature (x) _____		

2. The corrected invoice is shown below. Your corrections will be completed in ink with the incorrect word/amount crossed out.

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432									
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Inv. no.</td> </tr> <tr> <td style="text-align: center;">203</td> </tr> </table>			Inv. no.	203
Inv. no.									
203									
TAX INVOICE									
Date 25 May 20XX		Purchase order no. 45		Method of delivery Gosford's Transport					
Item	Qty Ordered	Description	Unit price		per	Extension			
1	2 boxes	Highlighter pens	5	00	Box	10	00		
2	3 boxes	Fountain pens, black	15	00	Box	45	00		
3	1 only	2-drawer filing cabinet	165	00	Each	165	00		
Deliver to: Terms:			Subtotal			220	00		
			10% trade discount			22	00		
			Subtotal after trade discount			198	00		
			Plus delivery charges						
			Invoice total			\$198	00		
The total price includes GST of \$18.00									

Solutions to review questions

1. (a)

A1 SECRETARIAL SERVICES 52 Letterfield Lane CANNON HILL QLD 4170			Purchase order No. 40	
To: Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225				
Please supply the following goods and charge to our account.				
Quantity	Product number	Description	Unit price (including GST) \$	Amount (including GST) \$
5 boxes	A17	Highlighter pens, yellow	\$5.00	\$25.00
4 reams	B6	A4 beige marble paper (200 sheets)	\$16.50	\$66.00
1 roll	B7	Computer paper, continuous, (1000 sheets)	25.00	25.00
Terms: 2.5 % discount if paid in 30 days Deliver to: Receiving Department Per (x): _____ Required by: 27 March 20XX Transport: Tranter's Transport Date: 20 March 20XX				

1. (b)

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432								
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Inv. no.</td> </tr> <tr> <td style="padding: 2px;">208</td> </tr> </table>		Inv. no.	208
Inv. no.								
208								
TAX INVOICE								
Date 27 March 20XX		Purchase order no. 40		Method of delivery Tranter's Transport				
Item	Qty Ordered	Description	Unit price	per	Extension			
1	5 boxes	Highlighter pens, yellow	5	00	Box	25 00		
2	4 reams	A4 beige marble paper, (200 sheets)	16	50	Each	66 00		
3	1 roll	Computer paper, continuous (1000 sheets)	25	00	Roll	25 00		
Deliver to:			Subtotal		116 00			
Terms:			10% trade discount		11 60			
			Subtotal after trade discount		104 40			
			Plus delivery charges					
			Invoice total		\$104 40			
The total price includes GST of \$9.49								

Delivery docket	
Date: 27 March 20XX	
To:	<div style="border-bottom: 1px solid black; margin-bottom: 2px;">A1 Secretarial Services</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">52 Letterfield Lane</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">CANNON HILL QLD 4170</div>
Received from:	<div style="border-bottom: 1px solid black; margin-bottom: 2px;">Business Stationery Supplies Pty Ltd</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">2109 Old English Road</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">COOLANGATTA QLD 4225</div>
In good order and condition: <div style="border-bottom: 1px solid black; margin-bottom: 2px;">5 boxes highlighter pens, yellow</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">4 reams A4 beige marble paper (200 sheets)</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">1 roll computer paper, continuous, (1000 sheets)</div>	
No.	<div style="border-bottom: 1px solid black; margin-bottom: 2px;">44</div>
Received by: (x)	

1. (c)

A1 SECRETARIAL SERVICES 51 Letterfield Lane CANNON HILL QLD 4170				Official Receipt No. 60
Date	Received from	Particulars	Discount	By Cash/Cheque
15 March 20XX	Amy Productions Pty Ltd	February a/c	\$35.00	\$650.00
Per: (x).....				[signature]

1. (d)

Cheque remittance advice A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170		
Business Stationery Supplies Pty Ltd <div style="border-bottom: 1px solid black; margin-bottom: 2px;">2109 Old English Road</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">COOLANGATTA QLD 4225</div>		
Enclosed please find cheque for payment of account as under:		
Statement for month of:		
March (invoice no. 208)		
Less adjustments		
	\$	C
	104	40
Less discount	2	61
Cheque total:	101	79
Signature (x) _____		

- 1.(e) Debtors will need to record invoices in a timely manner, and the business sending the invoice will require prompt payment of the amount owed. Therefore, invoices must be dispatched promptly according to time lines designated by the business.
- 1.(f) The company policy and procedures manual should designate responsibility for handling certain types of enquiries. If you are unsure about how to deal with the query, refer the enquirer to your supervisor or take her/his details and ask the nominated person to return their call.
2. The corrected invoice is shown below. Your corrections will be completed in ink, with the incorrect word/amount crossed out.

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432									
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170					<table border="1" style="width: 100%;"> <tr> <td>Inv. no.</td> </tr> <tr> <td>206</td> </tr> </table>			Inv. no.	206
Inv. no.									
206									
TAX INVOICE									
Date 31 May 20XX		Purchase order no. 42		Method of delivery Gosford's Transport					
Item	Qty Ordered	Description	Unit price		per	Extension			
1	5 boxes	Highlighter pens, green SC	5	00	Box	25	00		
2	10 boxes	Computer disks, 3½ inch	20	00	Box	200	00		
3	10 only	Rulers, wood, 30 cm	0	30	each	3	00		
Deliver to: Terms:			Subtotal			228	00		
			10% trade discount			22	80		
			Subtotal after trade discount			205	20		
			Plus delivery charges						
			Invoice total			\$205	20		
The total price includes GST of \$18.65									

After comparing the delivery docket on page 430 of the textbook with the invoice on page 430 of the textbook, the invoice has the following errors:

- order number is incorrect
- item 1, highlighter pens, colour is incorrect
- item 2, computer disks, quantity returned is incorrect, and the unit price and extension are incorrect
- item 3, rulers, quantity returned is incorrect and the extension is incorrect
- subtotal is incorrect

- trade discount is incorrect
- subtotal after trade discount is incorrect
- invoice total is incorrect
- total price including GST is incorrect.

3. Refer to page 427 of the main text.

Extension exercises (extra work tasks)

Extension exercise 1 (Chapter 16)

Extension exercises (extra work tasks) regarding Work task 16.2 are located on page 191 of the workbook.

Solutions to extension exercises (extra work tasks)

The blank documents necessary to answer the extension exercises can be photocopied from pages 207 and 208 of the workbook. The solutions for the invoices only follow.

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432									
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Inv. no.</td> </tr> <tr> <td style="padding: 2px;">208</td> </tr> </table>			Inv. no.	208
Inv. no.									
208									
TAX INVOICE									
Date 6 June 20XX		Purchase order no. 40		Method of delivery Gosford's Transport					
Item	Qty Ordered	Description	Unit price		per	Extension			
1	3 boxes	Fountain pens, black	15	00	Box	45	00		
2	1 only	Computer paper, continuous (1000 sheets)	25	50	Roll	25	00		
3	10 boxes	Guides for files (50 per box)	2	50	Box	25	00		
Deliver to:			Subtotal			95	00		
Terms:			10% trade discount			9	50		
			Subtotal after trade discount			85	50		
			Plus delivery charges						
			Invoice total			\$85	50		
The total price includes GST of \$7.77									

Invoice
Business Stationery Supplies Pty Ltd
2109 Old English Road COOLANGATTA QLD 4225
 ABN 19 112 309 432

A1 Secretarial Services
 52 Letterfield Lane
 CANNON HILL QLD 4170

Inv. no.
209

TAX INVOICE

Date 7 June 20XX		Purchase order no. 41	Method of delivery Gosford's Transport				
Item	Qty Ordered	Description	Unit price		per	Extension	
1	2o only	Pencil sharpeners, plastic	2	00	Each	40	00
2	6 boxes	Papermate pens, black	12	00	Box	72	00
3	3 only	Staplers, front loading	55	00	Each	165	00
Deliver to:			Subtotal			277	0
			10% trade discount			27	70
Terms:			Subtotal after trade discount			249	30
			Plus delivery charges				
			Invoice total			\$249	30
The total price includes GST of \$22.66							

Invoice
Business Stationery Supplies Pty Ltd
2109 Old English Road COOLANGATTA QLD 4225
 ABN 19 112 309 432

A1 Secretarial Services
 52 Letterfield Lane
 CANNON HILL QLD 4170

Inv. no.
210

TAX INVOICE

Date 7 June 20XX		Purchase order no. 42	Method of delivery Gosford's Transport				
Item	Qty	Description	Unit price		per	Extension	
1	10 boxes	Manila folders, plain	8	00	Box	80	00
2	10 boxes	Manila folders, yellow	9	50	Box	95	00
3	20 boxes	File inserts	0	50	Box	10	00
4	5 boxes	Suspension files	12	00	Box	60	00
Deliver to: Terms:			Subtotal			245	00
			10% trade discount			24	50
			Subtotal after trade discount			220	50
			Plus delivery charges				
			Invoice total			\$220	50
The total price includes GST of \$20.05							

Invoice
Business Stationery Supplies Pty Ltd
2109 Old English Road COOLANGATTA QLD 4225
 ABN 19 112 309 432

A1 Secretarial Services
 52 Letterfield Lane
 CANNON HILL QLD 4170

Inv. no.
211

TAX INVOICE

Date 7 June 20XX		Purchase order no. 43	Method of delivery Gosford's Transport				
Item	Qty	Description	Unit price		per	Extension	
1	2 only	4-drawer filing cabinets	230	00	Each	460	00
2	10 reams	A4 paper, pink	15	00	Ream	150	00
3	5 only	Disk container, 3½ inch	8	50	Each	42	50
Deliver to: Terms:			Subtotal			652	50
			10% trade discount			65	20
			Subtotal after trade discount			587	25
			Plus delivery charges				
			Invoice total			\$587	25
The total price includes GST of \$53.39							

Extension exercise 2 (Chapter 16)

- Using the price list found on page 515 of the text complete the invoices for the following purchase orders. Invoices start at #201 and the date is the same as the required date.

A1 SECRETARIAL SERVICES 52 Letterfield Lane CANNON HILL QLD 4170			Purchase order No. 100	
To: Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225				
Please supply the following goods and charge to our account.				
Quantity	Product number	Description	Unit price (including GST) \$	Amount (including GST) \$
10 reams	B6	A4 beige marble paper (200 sheets)	\$16.50	\$165.00
10 pkts	B12	Envelopes, 228 × 101 mm (100)	\$5.00	\$50.00
Terms: 2.5% discount if paid in 30 days				
Deliver to:		Customer Service Dept	Per (x):	
Required by:		27 May 20XX	Date:	20 May 20XX
Transport:		Zip Express Transport		

A1 SECRETARIAL SERVICES 52 Letterfield Lane CANNON HILL QLD 4170			Purchase order No. 101																					
To: Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225																								
Please supply the following goods and charge to our account.																								
Quantity	Product number	Description	Unit price (including GST) \$	Amount (including GST) \$																				
10 reams	B2	A4 ream blue paper	\$15.00	\$150.00																				
5	C1	Stapler front loader	\$55.00	\$275.00																				
<table border="0" style="width: 100%;"> <tr> <td style="width: 25%;">Terms:</td> <td colspan="4">2.5% discount if paid in 30 days</td> </tr> <tr> <td>Deliver to:</td> <td>Customer Service Dept</td> <td style="width: 10%;">Per (x):</td> <td colspan="2"></td> </tr> <tr> <td>Required by:</td> <td>27 May 20XX</td> <td></td> <td colspan="2"></td> </tr> <tr> <td>Transport:</td> <td>Zip Express Transport</td> <td>Date:</td> <td colspan="2">20 May 20XX</td> </tr> </table>					Terms:	2.5% discount if paid in 30 days				Deliver to:	Customer Service Dept	Per (x):			Required by:	27 May 20XX				Transport:	Zip Express Transport	Date:	20 May 20XX	
Terms:	2.5% discount if paid in 30 days																							
Deliver to:	Customer Service Dept	Per (x):																						
Required by:	27 May 20XX																							
Transport:	Zip Express Transport	Date:	20 May 20XX																					

A1 SECRETARIAL SERVICES 52 Letterfield Lane CANNON HILL QLD 4170			Purchase order No. 102																					
To: Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225																								
Please supply the following goods and charge to our account.																								
Quantity	Product number	Description	Unit price (including GST) \$	Amount (including GST) \$																				
3 boxes	A6	Biros Papermate black	\$12.00	\$36.00																				
5 pkts	B17	Manilla folders plain box of 100	\$8.00	\$40.00																				
<table border="0" style="width: 100%;"> <tr> <td style="width: 25%;">Terms:</td> <td colspan="4">2.5% discount if paid in 30 days</td> </tr> <tr> <td>Deliver to:</td> <td>Customer Service Dept</td> <td style="width: 10%;">Per (x):</td> <td colspan="2"></td> </tr> <tr> <td>Required by:</td> <td>27 May 20XX</td> <td></td> <td colspan="2"></td> </tr> <tr> <td>Transport:</td> <td>Zip Express Transport</td> <td>Date:</td> <td colspan="2">20 May 20XX</td> </tr> </table>					Terms:	2.5% discount if paid in 30 days				Deliver to:	Customer Service Dept	Per (x):			Required by:	27 May 20XX				Transport:	Zip Express Transport	Date:	20 May 20XX	
Terms:	2.5% discount if paid in 30 days																							
Deliver to:	Customer Service Dept	Per (x):																						
Required by:	27 May 20XX																							
Transport:	Zip Express Transport	Date:	20 May 20XX																					

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432							
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170						Invoice no.	
TAX INVOICE							
Date		Purchase order no.		Method of delivery			
Item	Qty ordered	Description	Unit price		per	Extension	
Deliver to: Terms:			Subtotal				
			10% trade discount				
			Subtotal after trade discount				
			Plus delivery charges				
			Invoice total				
The total price includes GST of \$							

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432							
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170						Invoice no.	
TAX INVOICE							
Date		Purchase order no.		Method of delivery			
Item	Qty Ordered	Description	Unit price		per	Extension	
Deliver to: Terms			Subtotal				
			10% trade discount				
			Subtotal after trade discount				
			Plus delivery charges				
			Invoice total				
The total price includes GST of \$							

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432							
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170						Invoice no.	
TAX INVOICE							
Date		Purchase order no.		Method of delivery			
Item	Qty Ordered	Description	Unit price		per	Extension	
Deliver to: Terms:			Subtotal				
			10% trade discount				
			Subtotal after trade discount				
			Plus delivery charges				
			Invoice total				
The total price includes GST of \$							

2. It was discovered that the delivery docket for order number 102 had been marked and signed that only one not three boxes of black Papermate biro's was actually delivered and an adjustment note has been requested by A1 Secretarial Services. **Complete the following Adjustment note for the customer. Number the adjustment note #300 and the date is 21 May 20xx.**

Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432							
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170						Adjustment Note no.	
Adjustment Note							
Date		Invoice no.		Method of delivery			
Item	Qty returned	Description	Unit price		per	Extension	
Reason for adjustment:			Subtotal				
			10% trade discount				
			Subtotal after trade discount				
			Adjustment total				
The total price includes GST of \$							

3. Complete the cheque remittance advice and cheque for payment of the above invoices and adjustment notes.

Cheque remittance advice A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170		
Business Stationery Supplies Pty Ltd		
2109 Old English Road		
COOLANGATTA QLD 4225		
Enclosed please find cheque for payment of account as under		
	\$	C
Tax Invoices		
Less adjustment notes		
Less discount		
Cheque total:		
Signature (x)		

/ /20	The Northern Bank Sydney New South Wales		/ /20
To			
	Pay		
For	The sum of		\$
	Business Stationery Supplies Pty Ltd		
\$			
1876	1876 034 8383 0399 777		

Solution: Extension exercise 2 (Chapter 16)

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432							
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170					Invoice no. 201		
TAX INVOICE							
Date 20 May 20xx		Purchase order no. 100		Method of delivery Zip Express Transport			
Item	Qty ordered	Description	Unit price		per		Extension
B6	10	A4 beige marble (200 Sheets)	16	50	200 Sheets		165 00
B12	10	Envelopes	5	00	100 pkt		50 00
Deliver to: Customer Service Dept			Subtotal			215 00	
Terms: 2.5% discount if paid in 30 days			10% trade discount			21 50	
			Subtotal after trade discount			193 50	
			Plus delivery charges				
			Invoice total			193 50	
The total price includes GST of \$17.59							

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432							
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170					Invoice no. 202		
TAX INVOICE							
Date 20 May 20xx		Purchase order no. 101		Method of delivery Zip Express Transport			
Item	Qty Ordered	Description	Unit price		per		Extension
B2	10	A4 ream paper Blue	15	00	ream		150 00
C1	5	Stapler front loading	55	00	each		275 00
Deliver to: Customer Service Dept			Subtotal			425 00	
Terms: 2.5% discount if paid in 30 days			10% trade discount			42 50	
			Subtotal after trade discount			382 50	
			Plus delivery charges				
			Invoice total			382 50	
The total price includes GST of \$34.77							

Invoice Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432									
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170					<table border="1" style="width: 100%;"> <tr> <td style="padding: 2px;">Invoice no.</td> </tr> <tr> <td style="padding: 2px;">203</td> </tr> </table>			Invoice no.	203
Invoice no.									
203									
TAX INVOICE									
Date 20May 20xx		Purchase order no. 102		Method of delivery Zip Express Transport					
Item	Qty Ordered	Description	Unit price		per	Extension			
A6	3	Papermate biros Black	12	00	Box	36	00		
B17	5	Manilla folders plain	8	00	box	40	00		
Deliver to: Customer Service Dept			Subtotal			76	00		
Terms: 2.5% discount if paid in 30 days			10% trade discount			7	60		
			Subtotal after trade discount			68	40		
			Plus delivery charges						
			Invoice total			68	40		
The total price includes GST of \$									

Solution: Extension exercise 2 (Chapter 16)

Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225 ABN 19 112 309 432									
A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170					<table border="1" style="width: 100%;"> <tr> <td style="padding: 2px;">Adjustment Note no.</td> </tr> <tr> <td style="padding: 2px;">300</td> </tr> </table>			Adjustment Note no.	300
Adjustment Note no.									
300									
Adjustment Note									
Date 21 May 20xx		Invoice no. 203		Method of delivery					
Item	Qty returned	Description	Unit price		per	Extension			
A6	2	Papermate black	12	00	box	24	00		
Reason for adjustment:			Subtotal			24	00		
3 boxes were ordered and charged on invoice 102 but only 1 box was received on the delivery docket			10% trade discount			2	40		
			Subtotal after trade discount			21	60		
			Adjustment total			21	60		
The total price includes GST of \$1.96									

Cheque remittance advice A1 Secretarial Services 52 Letterfield Lane CANNON HILL QLD 4170		
Business Stationery Supplies Pty Ltd 2109 Old English Road COOLANGATTA QLD 4225		
Enclosed please find cheque for payment of account as under		
	\$	C
Tax Invoices INV 201, 202, 203	644	40
Less adjustment notes ADJ 300	21	60
Less discount		
Cheque total:	\$622	80
Signature (x) _____		

Solution: Extension exercise 2 (Chapter 16)

21/ 05 /20	21/ 05 /20
To: Business Stationery Supplies Pty Ltd For	The Northern Bank Sydney New South Wales
Invoice 201	<i>Pay Business Stationery Supplies Pty Ltd</i> <i>The sum of Six hundred and twenty-two dollars and eighty cents</i>
Invoice 202	
Invoice 203	
Adjustment 300	\$622.80
	Business Stationery Supplies Pty Ltd
\$622.80	(Signature) _____
1876	1876 034 8383 0399 777

Chapter 17: Petty cash

Introduction

The work tasks in this chapter are designed to consolidate students' understanding of the petty cash processes. The textbook and workbook provide all of the materials required in order to complete the outcomes required.

Work task solutions/instructions

Work task 17.1

Solution is as follows:

July 12		July 16		July 18		July 19	
Vouchers	13.00	Voucher	49.50	Vouchers	71.00	Voucher	83.00
Cash	87.00	Cash	51.50	Cash	29.00	Cash	17.00
Total	100.00	Total	100.00	Total	100.00	Total	100.00

Work task 17.2 Nominated person

The six points of understanding about the role of a petty cashier will include:

- The petty cashier will be trustworthy.
- The petty cashier needs to follow policies and procedures carefully.
- The petty cashier needs to be accountable and check the validity of the processes.
- The petty cashier has the sole responsibility of the petty cash.
- The petty cash needs to be reviewed by another person on a regular basis.
- The petty cash job can be rotated in order that one person does not manipulate the system.
- The petty cashier needs to uphold policies including restricted access to the cash.

Work task 17.3 Complete petty cash vouchers

Petty Cash Voucher	
No. 1	Date: <u>12 July 20XX</u>
Debit	Sundries
Particulars	Tea and biscuits \$12.73, GST \$0.27
Total	\$13.00
Signed: (x) <u>X</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 2	Date: <u>16 July 20XX</u>
Debit	Postage
Particulars	Stamps, express post and proof of delivery \$20.45, GST \$2.05
Total	\$22.50
Signed: (x) <u>X</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 3	Date: <u>16 July 20XX</u>
Debit	Postage
Particulars	Stamps and express postage \$12.73, GST \$1.27
Total	\$14.00
Signed: (x) <u>X</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher

No. 4 Date: 18 July 20XX

Debit Sundries

Particulars Cab fare \$6.36, GST \$0.64

Total \$7.00

Signed: (x) X

Authorisation: (x) P Cashier

Petty Cash Voucher

No. 5 Date: 18 July 20XX

Debit Sundries

Particulars Biscuits and coffee \$14.27, GST \$0.23

Total \$14.50

Signed: (x) X

Authorisation: (x) P Cashier

Petty Cash Voucher

No. 6 Date: 19 July 20XX

Debit Sundries

Particulars Magazines and flowers for reception
area \$10.91, GST \$1.09

Total \$12.00

Signed: (x) X

Authorisation: (x) P Cashier

(**Note:** The amount of cash remaining in the petty cash tin after reimbursement of all vouchers on July 19, 20XX, is \$17.00. As well, there are vouchers to the value of \$83.00, which adds up to the imprest of \$100.00.)

Work task 17.4 (ii)

Refer to pages 520 and 521 of the main text.

Work task 17.5 Prepare the petty cash imprest cheque

Imprest cheque

1 July 20XX	The Northern Bank Brisbane Queensland			1 July 20XX
To Cash				
	Pay Cash			
For Petty cash imprest	The sum of one hundred dollars			
			\$100.00	
	Business Stationery Supplies Pty Ltd			
\$100.00				P Cashier
1576	1576 034 8383 0399 777			

Work task 17.6

See below.

Work task 17.7

Voucher number	Correction
15	Date should be 20 December 20XX. Debit should be Sundries \$16.36, GST \$0.64. Amount should be \$17.00 Voucher is unsigned
18	Debit should be 'travel' Particulars should be 'cab charge'

Solution for Work tasks 17.3, 17.6, 17.11, 17.12, 17.13, 17.14, 17.15, 17.17

Petty Cash Book of Business Stationery Supplies Pty Ltd

					Analysis of expenditure			
Amount Received	Date	Particulars	Voucher no.	Amount paid	Amt. of GST	Postage	Stationery	Sundries
\$	20XX			\$	\$	\$	\$	\$
100.00	July 1	Petty cash advance (cheque no 1576)						
	12	Tea and biscuits	1	13.00	0.27			12.73
	16	Stamps, express post, proof of delivery	2	22.50	2.05	20.45		
		Stamps, express post	3	14.00	1.27	12.73		
	18	Cab fare,	4	7.00	0.64			6.36
		Coffee and biscuits	5	14.50	0.23			14.27

	19	Magazines, flowers	6	12.00	1.09			10.91
				83.00	\$5.55	\$33.18	\$0.00	\$44.27
		Balance c/d		17.00				
\$100.00				\$100.00				
17.00		Balance b/d						
83.00		Reimbursement cheque no. 1698						
	Aug 04	Bus and cab fares	7	12.50	1.14			11.36
	06	Tea and biscuits	8	7.50	0.68			6.82
	12	Pens, pencils and writing paper	9	15.00	1.36		13.64	
		Stamps, express post	10	10.00	0.91	9.09		
	20	Cleaning products	11	16.90	1.54			15.36
	25	Cab fare	12	12.00	1.09			10.91
				73.90	\$6.72	\$9.09	\$13.64	\$44.45
	26	Balance c/d		26.10				
\$100.00				\$100.00				
26.10		Balance b/d						
73.90		Reimbursement cheque no. 1751						
40.00	4 Sept	Petty cash advance (increase—cheque no 1832)						

(**Note:** For the purpose of this exercise, balance and reimburse the petty cash book on the same date. In practice, balancing may occur on one day and the reimbursement cheque may be written on another—for example, the next working day. The imprest has increased up to \$140.00. Therefore a cheque for \$40 is required.)

Work task 17.13

CHEQUE REQUISITION VOUCHER	
Authorisation is hereby given for _____ (name of student) to obtain a cheque to the value of \$83.00, _____ being for _____ reimbursement of petty cash expenditure. _____	
Signed: (signed by the tutor/supervisor)	

Work task 17.14

19 July 20XX	The Northern Bank Brisbane Queensland			19 July 20XX
To Cash				
	Pay Cash			
For Petty cash reimbursement: GST \$5.55 Postage \$33.18 Sundries \$44.27 \$83.00	The eighty-three dollars		\$83.00	
	Business Stationery Supplies Pty Ltd			
1698	1698 034 8383 0399 777			P Cashier

Work task 17.16

26 August 20XX	The Northern Bank Brisbane Queensland			26 August 20XX
To Cash				
	Pay Cash			
For Petty cash reimbursement: GST 6.72 Postage 9.09 Stationery \$13.64 Sundries \$44.45 \$73.90	The sum of seventy-three dollars and ninety cents		\$73.90	
	Business Stationery Supplies Pty Ltd			
1751	1751 034 8383 0399 777			P Cashier

Work task 17.8

Refer to pages 524 and 526 of the main text.

Work task 17.9

Refer to page 529 of the main text.

Work task 17.10

Refer to pages 529.

Work task 17.18 — Voucher number 60, the debit should be 'Sundries'. Voucher numbers 61 and 63 are correct. Voucher number 62 indicates an incorrect date, it should be 20 Sept 20XX, and an incorrect debit, it should be 'Postage'.

Petty Cash Voucher	
No. 60	Date: <u>18 September 20XX</u>
Debit	Travel Sundries
Particulars	Bus Fare \$7.27, GST \$0.73
Total	\$8.00
Signed: (x) <u>X</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 61	Date: <u>18 September 20XX</u>
Debit	Postage
Particulars	Postage \$2.27, GST \$0.23
Total	\$2.50
Signed: (x) <u>X</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 62	Date: <u>18 September 20XX</u>
Debit	Travel Postage
Particulars	Stamps \$6.36, GST \$0.64
Total	\$7.00
Signed: (x) <u>X</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 63	Date: <u>18 September 20XX</u>
Debit	Sundries
Particulars	Margarine \$9.09, GST \$.91 For reception
Total	\$10.00
Signed: (x) <u>X</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 64	Date: <u>30 September 20XX</u>
Debit	Sundries
Particulars	Refreshments \$4.09, GST \$0.41
Total	\$4.50
Signed: (x) <u>X</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 65	Date: <u>30 September 20XX</u>
Debit	Stationery
Particulars	Pens \$10.91, GST \$1.09
Total	\$12.00
Signed: (x) <u>X</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Book of Business Stationery Supplies Pty Ltd, Wynnum Branch

					Analysis of expenditure			
Amount received	Date	Particulars	Voucher No.	Amount paid	Amt of GST	Postage	Stationery	Sundries
\$	20XX			\$	\$	\$	\$	\$
50.00	Sept 1	Petty cash imprest cheque no. 1888						
	18	Bus fares	60	8.00	0.73			7.27
		Parcel express	61	2.50	0.23	2.27		
	20	Stamps	62	7.00	0.64	6.36		
	28	Magazines for reception room	63	10.00	0.91			9.09
	30	Refreshments	64	4.50	0.41			4.09
		Pens	65	12.00	1.09		10.91	
				\$44.00	\$4.01	\$8.63	\$10.91	\$20.45
	Oct 1	Balance c/d		6.00				
\$50.00				\$50.00				
6.00		Balance b/d						
44.00		Reimbursement cheque no. 1950						
50.00	4	Imprest increase cheque no. 2044						
	16	Tea and coffee	66	14.00				14.00
	18	Express post	67	7.00	0.64	6.36		
	20	Cab fares	68	20.00	1.82			18.18
		Flowers for reception	69	15.50	1.41			14.09
	21	Note pads, telephone message pads	70	12.50	1.14		11.36	
	22	Bus fares	71	5.50	0.50			5.00
				\$74.50	\$5.51	\$6.36	\$11.36	\$51.27
	31	Balance c/d		25.50				
\$100.00				\$100.00				
25.50		Balance b/d						
74.50		Reimbursement cheque no. 2155						
	Nov 4	Cake and coffee	72	5.00	0.45			4.55
		Tap washer	73	10.50	0.95			9.55
	10	Cab fares	74	15.00	1.36			13.64

	20	Postage		20.50	1.86	18.64		
				\$51.00	\$4.62	\$18.64	\$0.00	\$27.74
	30	Balance c/d		49.00				
\$100.00				\$100.00				
49.00		Balance b/d						
51.00		Reimbursement cheque no. 2277						

Imprest cheque

1 September 20XX	The Northern Bank Brisbane Queensland			1 September 20XX
To Cash				
	Pay Cash			
For Petty cash imprest	The sum of fifty dollars			
				\$50.00
	Business Stationery Supplies Pty Ltd			
\$50.00				X
1888	1888 034 8383 0399 777			

Reimbursement cheque

1 October 20XX	The Northern Bank Brisbane Queensland			1 October 20XX
To Cash				
	Pay Cash			
For Petty cash reimbursement:	The sum of forty-four dollars			
GST \$4.01				\$44.00
Postage \$8.63	Business Stationery Supplies Pty Ltd			
Stationery \$10.91				
Sundries \$20.45				
\$44.00				X
1950	1950 034 8383 0399 777			

Work task 17.9 — voucher number 20, the amount is incorrect — the total should be \$16.90 (including GST \$1.54). Voucher numbers 22 and 23 are okay. Voucher number 21, 'Debit' should be 'Travel' and it is unsigned.

Petty Cash Voucher

No. 24 Date: 30 April 20XX

Debit Stationery

Particulars Pens and writing paper \$10.91, GST
\$1.09

Total \$4.50

Signed: (x) X
Authorisation: (x) P Cashier

Petty Cash Voucher

No. 25 Date: 30 April 20XX

Debit Sundries

Particulars Magazines for receptions \$9.09, GST
\$0.91

Total \$10.00

Signed: (x) X
Authorisation: (x) P Cashier

Petty Cash Book of Business Stationery Supplies Pty Ltd, Richmond Branch

					Analysis of expenditure			
Amount received	Date	Particulars	Voucher no.	Amt. paid	Amt. of GST	Postage	Stationery	Sundries
\$	20XX			\$	\$	\$	\$	\$
70.00	April 1	Petty cash advance (cheque no. 1777)						
	18	Nuts and bolts	20	16.90	1.54			15.36
		Taxi fares	21	4.80	0.44			4.36
	20	Stamps	22	18.50	1.68	16.82		
	30	Cab fares	23	6.00	0.55			5.45
		Pens and writing paper	24	12.00	1.09		10.91	
		Magazines	25	10.00	0.91			9.09
				\$68.20	\$6.21	\$16.82	\$10.91	\$34.26
		Balance c/d		1.80				
\$70.00				\$70.00				
1.80		Balance b/d						
68.20		Reimbursement cheque no. 1876						
30.00	May 4	Petty cash advance (increase—cheque no. 2001)						
	16	Tea and coffee	26	15.00				15.00
	20	Cab fares	27	20.00	1.82			18.18

		Flowers for reception	28	15.50	1.41			14.09
	21	Note pads and writing pads	29	12.50	1.14		11.36	
	28	Express post	30	17.00	1.55	15.45		
		Prepaid postage bags	31	9.00	0.82	8.18		
	31			\$89.00	\$6.74	\$23.63	\$11.36	\$47.27
		Balance c/d		11.00				
\$100.00				\$100.00				
11.00		Balance b/d						
89.00		Reimbursement cheque no. 2100						
	June 4	Taxi fare	32	10.50	0.95			9.55
	10	Cab fares	33	15.00	1.36			13.64
	20	Postage	34	20.50	1.86	18.64		
	23	Birthday card	35	4.50	.41			4.09
	25	Rubbers, pencils and writing paper	36	9.00	0.82		8.18	
	30			\$59.50	\$5.40	\$18.64	\$8.18	\$27.28
		Balance c/d		40.50				
\$100.00				\$100.00				
40.50		Balance b/d						
59.50		Reimbursement cheque no. 2179						

Imprest cheque

1 April 20XX	The Northern Bank Sydney New South Wales			1 April 20XX
To Cash				
	Pay Cash			
For Petty cash imprest	The sum of seventy dollars			
				\$70.00
	Business Stationery Supplies Pty Ltd			
\$70.00				
1777	1777 034 8383 0399 777			X

Reimbursement cheque

30 April 20XX	The Northern Bank Sydney New South Wales			30 April 20XX
To Cash				
	Pay Cash			
For Petty cash reimbursement:	The sum of sixty-eight dollars and twenty cents			
GST \$6.21				\$68.20
Postage \$16.82	Business Stationery Supplies Pty Ltd			
Stationery \$10.91				
Sundries \$34.26				
\$68.20				
1876	1876 034 8383 0399 777			X

Work task 17.20

1. Refer to page 521 of the main text.

The need for specific policies and procedures relating to petty cash should include:

- *The reduction in theft and fraud*
- *Employee safety*
- *New employees have specified tasks to follow*

2. Refer to page 521 of the main text.

The petty cashier or officer should use the policies and procedures manual as a strict guide. The petty cash officer is responsible and accountable to the business to make sure the policies and procedures are adhered to by them.

3. Refer to pages 527, 528 and 529 of the main text.

Irregularities that need further validation for petty cash reimbursement include:

- *Supporting evidence not given*
- *Inconsistent dates for source documents and vouchers*
- *Amounts that look altered in any way*
- *Petty cash claims that are not within a business's guidelines eg too large a payment, staff meals and private expenditure*

4. Refer to page 527, 528 and 529 of the main text.

All irregularities should be referred to a supervisor/manager and in a timely manner. Consult the policy and procedures manual for guidance

Solutions to review questions

1. Voucher number 50, the date is incorrect, it should be 14 January; voucher number 51 is okay; voucher number 52, the amount is incorrect, it should be a total of \$5.90 (including GST \$0.54) and it is unsigned; voucher number 53, the particulars are incorrect, they should be 'Tennis balls'.

Petty Cash Voucher	
No. 50	14 th January Date: 4 January 20XX
Debit	Cleaning
Particulars	Cleaning liquid \$5.45 GST \$0.55
Total	\$6.00
Signed: (x) _____ X	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 51	Date: 4 th January 20XX
Debit	Cleaning
Particulars	Cleaning cloth \$2.27, GST \$0.23
Total	\$2.50
Signed: (x) _____ X	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 52	Date: 19 January 20XX
Debit	Postage
Particulars	Stamps \$4.63, GST \$0.46 \$0.54
Total	\$5.09 \$5.54 \$5.90
Signed: (x) _____ X	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 53	Date: 19 th January 20XX
Debit	Sundries
Particulars	Tennis Basket balls \$10.91, GST \$1.09
Total	\$12.00
Signed: (x) _____ X	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 54	Date: 30 January 20XX
Debit	Sundries
Particulars	Cordial and biscuits \$7.73, GST \$0.77
Total	\$8.50
Signed: (x) _____ X	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 55	Date: 30 January 20XX
Debit	Cleaning
Particulars	Window cleaner \$10.91, GST \$1.09
Total	\$12.00
Signed: (x) _____ X	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Book of Queenstown Police Youth Club

					Analysis of expenditure			
Amount received	Date	Particulars	Voucher no.	Amount paid	Amt. of GST	Postage	Cleaning	Sundries
\$	20XX			\$	\$	\$	\$	\$
50.00	Jan 10	Petty cash advance (cheque no. 1899)						
	14	Bon Ami cleaning liquid	50	6.00	0.55		5.45	
		Scouring cloth	51	2.50	0.23		2.27	
	19	Stamps	52	5.90	0.54	5.36		
		Tennis balls	53	12.00	1.09			10.91
	30	Cordial and biscuits	54	8.50	0.77			7.73
		Window cleaner	55	12.00	1.09		10.91	
				\$46.90	\$4.27	\$5.36	\$18.63	\$18.64
		Balance c/d		3.10				
\$50.00				\$50.00				
3.10		Balance b/d						
46.90		Reimbursement cheque no. 2014						
30.00	Feb 4	Petty cash advance (increase—cheque no. 2195)						
	16	Cordial and chocolate biscuits	56	14.00	1.27			12.73
	18	Dishwashing liquid	57	6.75	0.61		6.14	
	20	Record of achievement certificates	58	20.00	1.82			18.18
		Coffee	59	5.50				5.50
	21	Floor cleaner	60	13.75	1.25		12.5	
	22	Birthday cake	61	5.50	0.50			5.00
	28			\$65.50	\$5.45	\$0	\$18.64	\$41.41
		Balance c/d		14.50				
\$80.00				\$80.00				
14.50		Balance b/d						
65.50		Reimbursement cheque no. 3002						

Imprest cheque

10 January 20XX	The Northern Bank Sydney New South Wales			10 January 20XX
To Cash				
	Pay Cash			
For Petty cash imprest	The sum of fifty dollars			
			\$50.00	
	Queenstown Police Youth Club			
\$50.00				X
1899	1899 034 8383 0399 777			

Reimbursement cheque

30 January 20XX	The Northern Bank Sydney New South Wales			30 January 20XX
To Cash	Pay. Cash			
For Petty cash reimbursement:	The sum of: Forty-six dollars and ninety cents			
GST \$4.27			\$46.90	
Postage \$5.36	Queenstown Police Youth Club			
Cleaning \$18.63				
Sundries \$18.64				
\$46.90				X
2014	2014 034 8383 0399 777			

2. Refer to pages 527, 528 and 529 of the main text for information about irregularities. Refer any irregularities to your supervisor or consult the policy and procedures manual for guidance.

Extra work tasks

1. (i) You have been asked today (2 February 20XX) to set up and administer the petty cash fund for the local soccer club. They have decided that \$60.00 is sufficient for their needs, and have given you approval to complete a petty cash cheque (use cheque number 2011) in readiness for signature.

20XX	The Northern Bank Brisbane Queensland			
To				
	Pay			
For	The sum of			
			\$	
\$				
2011	Soccer Club 2011 034 8383 0399 777			

- (ii) The following transactions occurred during the month of February.

All values include GST, which is an eleventh of the amount paid, as shown:

Feb 14	Paid \$7.00 for Palmolive cleaning liquid (GST \$0.64)
Feb 14	Paid \$2.50 for dishcloth (GST \$0.23)
Feb 19	Paid \$5.90 for overnight postal bags (GST \$0.54)
Feb 19	Paid \$5.00 for bread and scones (GST \$0.46)
Feb 19	Paid \$8.00 for cordial (\$0.73)
Feb 27	Paid \$7.00 for cab fares (\$0.64)

Check the completed vouchers that follow, for accuracy. If any errors are evident, make corrections (on the vouchers) and initial them. Place a note at the bottom of the page advising the supervisor of the error.

Petty Cash Voucher	
No. 1	Date: <u>14 February 20XX</u>
Debit	Cleaning
Particulars	Palmolive cleaning liquid \$6.36, GST \$0.64
Total	\$17.00
Signed: (x) <u>P Smith</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 3	Date: <u>19 February 20XX</u>
Debit	Cleaning
Particulars	Overnight postal bags, \$0.00, GST \$0.00
Total	\$9.50
Signed: (x) <u>M Carry</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 2	Date: <u>14 February 20XX</u>
Debit	Cleaning
Particulars	Dishcloth \$2.27, GST \$0.23
Total	\$2.50
Signed: (x) <u>H Hass</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 4	Date: <u>19 February 20XX</u>
Debit	Refreshments
Particulars	Bread and scones \$4.54, GST \$46.00
Total	\$5.00
Signed: (x) <u>A Brown</u>	
Authorisation: (x) <u>P Cashier</u>	

The following blank petty cash vouchers can be photocopied and distributed so that students can create petty cash voucher 5 and 6 — part of the solution to this extra task.

Petty Cash Voucher	
No. 5	Date: _____ <u>20XX</u>
Debit	
Particulars	
Total	
Signed: (x) _____	
Authorisation: (x) _____	

Petty Cash Voucher	
No. 6	Date: _____ <u>20XX</u>
Debit	
Particulars	
Total	
Signed: (x) _____	
Authorisation: (x) _____	

- (iii) Record the petty cash transactions in part (ii) in your petty cash book. You will need headings for cleaning, refreshments and sundries.

- The following blank petty cash book can be photocopied and distributed so that students can create the petty cash book for Rural Youth Club.

Petty Cash Book of Soccer Club

[illegible]

- (v) On March 4 approval was given to increase the imprest by \$30.00. Complete the entry in the above Soccer Club's petty cash book for the petty cash imprest increase cheque number 2195. (You are not required to prepare this cheque.)

Continue entering the next month's transactions in the Soccer Club's petty cash book, using the next available voucher number. (You are not required to prepare these vouchers.)

The following transactions have occurred during the month of March.

All values include GST, which is an eleventh of the amount paid, as shown:

Mar 16	Paid \$15.00 for floor cleaner (GST \$1.36)
Mar 18	Paid \$6.75 for Palmolive dishwashing liquid (GST \$0.61)
Mar 19	Paid for cordial and biscuits \$12.00 (GST \$1.09)
Mar 20	Paid \$20.00 cab fares (GST \$1.82)
Mar 20	Paid \$7.00 for Ajax cleaner (\$0.64)
Mar 22	Paid \$6.00 for a cake (\$0.55)

Balance the petty cash book on 31 March and record the reimbursement cheque number 3002. (You are not required to prepare the reimbursement cheque.)

2. You have noted that a receipt presented to you for petty cash reimbursement appears to have been altered. What should you do?

Solutions to extra work tasks

1. (i)

Imprest cheque

2 February 20XX	The Northern Bank Brisbane Queensland			2 February 20XX
To Cash				
	Pay Cash			
For Petty cash imprest	The sum of sixty dollars			
				\$60.00
	Soccer Club			
\$60.00				X
2011	2011 034 8383 0399 777			

- (ii) Voucher number 1, total amount should be \$7.00; voucher number 2 is correct; for voucher number 3 the debit should be 'Postage', and the total amount should be \$5.90, including GST of \$0.54; and voucher number 4 is correct.

Petty Cash Voucher

No. 1 Date: 14 February 20XX

Debit Cleaning

Particulars Palmolive cleaning liquid \$6.36,
GST \$0.64

Total ~~\$17.00~~ **\$7.00**

Signed: (x) P Smith

Authorisation: (x) P Cashier

Petty Cash Voucher

No. 4 Date: 19 February 20XX

Debit Refreshments

Particulars Bread and scones \$4.54, GST
\$46.00

Total \$5.00

Signed: (x) A Brown

Authorisation: (x) P Cashier

Petty Cash Voucher

No. 2 Date: 14 February 20XX

Debit Cleaning

Particulars Dishcloth \$2.27, GST \$0.23

Total \$2.50

Signed: (x) H Hass

Authorisation: (x) P Cashier

Petty Cash Voucher

No. 3 Date: 19 February 20XX

Debit ~~Cleaning~~ **Postage**

Particulars ~~Overnight postal bags, \$0.00, GST~~
~~\$0.00 0.86~~ **\$8.64**

Total \$9.50

Signed: (x) M Carry

Authorisation: (x) P Cashier

Petty Cash Voucher	
No. 5	Date: <u>19 February 20XX</u>
Debit	Refreshments
Particulars	Cordial \$7.27, GST \$0.73
Total	\$8.00
Signed: (x) <u>X</u>	
Authorisation: (x) <u>P Cashier</u>	

Petty Cash Voucher	
No. 6	Date: <u>27 February 20XX</u>
Debit	Sundries
Particulars	Cab fares \$6.36, GST \$0.64
Total	\$7.00
Signed: (x) <u>X</u>	
Authorisation: (x) <u>P Cashier</u>	

(iii), (iv) and (v)

Petty Cash Book of Soccer Club

					Analysis of expenditure			
Amount Received	Date	Particulars	Voucher no.	Amount Paid	Amt of GST	Cleaning	Refreshments	Sundries
\$	20XX			\$	\$	\$	\$	\$
\$60.00	Feb 2	Petty cash imprest cheque no. 2011						
	14	Palmolive cleaning liquid	01	7.00	0.64	6.36		
		Dishcloth	02	2.50	0.23	2.27		
	19	Overnight postal bags	03	5.90	0.54			5.36
		Bread and scones	04	5.00	0.46		4.54	
		Cordial	05	8.00	0.73		7.27	
	27	Cab fares	06	7.00	0.64			6.36
				35.40	\$3.24	\$8.63	\$11.81	\$11.72
	28	Balance c/d		24.60				
\$60.00				\$60.00				
24.60		Balance b/d						
35.40		Reimbursement cheque no. 2180.						
30.00	Mar 04	Petty cash advance (increase—cheque no. 2195)						
	16	Floor cleaner	07	15.00	1.36	13.64		
	18	Palmolive dishwashing liquid	08	6.75	0.61	6.14		
	19	Cordial and biscuits	09	12.00	1.09		10.91	
	20	Cab fares	10	20.00	1.82			18.18
		Ajax cleaner	11	7.00	0.64	6.36		
	22	Cake	12	6.00	0.55		5.45	
				\$66.75	\$6.07	\$26.14	\$16.36	\$18.18
	31	Balance c/d		23.25				
\$90.00				\$90.00				
23.25		Balance b/d						
66.75		Reimbursement cheque no. 3002						

- All irregularities should be referred to the nominated person for resolution, according to the policy and procedures manual of the organisation.

Chapter 18: Bank deposits

Introduction

The work tasks in this chapter are designed to consolidate students' understanding of the preparation and processing of banking documents. The textbook and workbook provide all of the materials required in order to complete the outcomes required.

Work task solutions/instructions

Work task 18.1

Refer to pages 538 and 539 of the main text.

1. A policies and procedures manual is a manual that outlines specific tasks and policies of a business for staff and management to refer. They contain examples of documents and an outline of their use for the business.
2. Examples of measures contained in a policy and procedures manual regarding banking are:
 - Duties of the employees who collect and record the receipt of monies
 - The regularity of taking the cash received to the bank
 - The supervision to the banking tasks and the levels of authority surrounding the tasks
 - Safety issues surrounding the handling, security and movement of money for the business
3. Two general security procedures that help guard against theft might include:
 - employees not divulging amounts of money that are being banked
 - different routes taken to the bank
 - different times and vehicles to be used
 - taking the money in a non-see through bag that is not marked as a banking bag
4. Accountability can be carried out in relation to bank deposits by the following:
 - Each employee has specific tasks that they are accountable for.
 - Employees are supervised and regular checks on the procedures being followed are necessary.
 - Where possible segregation of duties is required so that one employee is not in charge of all the duties involving cash and its recording without another person checking these records.

Work task 18.2 (i)

- Cheques labelled (a), (b), (c) and (e) are correct—you may bank.
- Cheque labelled (d) is incorrectly post-dated; the sum in words does not agree with the sum as a numerical value; return for correction—do not bank.
- Cheque labelled (f)—the name of the payee is incorrect; return for correction; do not bank.

(d)

The NBA Bank Gosford New South Wales		15 June 20XX
Pay <i>Business Stationery Supplies Pty Ltd</i>		
The sum of <i>Five dollars & 95 cents</i>		\$50.59
G Flurry		G Flurry
4477 9939393 999329		

(f)

The NBA Bank Gosford New South Wales		15 June 20XX
Pay <i>Stationery Company</i>		
The sum of <i>Sixty-four Dollars and ninety cents</i>		\$64.90
G Flurry		G Flurry
4477 9939393 999329		

Work task 18.3

- Sales vouchers labelled (a), (b), (e) and (f) are correct.
- Sales voucher labelled (c) has an incorrect total, it should be should be \$67.00; advise supervisor and do not record on merchant summary.
- Sales voucher labelled (d) has not been authorised; advise supervisor and do not record on merchant summary.

SPECIMEN ONLY 8877 39078 1977 888 1073 07/XX G Glen 2088799 BUSINESS STATIONERY SUPPLIES PTY LTD WYNNUM QLD		557902													
<div style="text-align: center; margin-bottom: 10px;"> <input checked="" type="checkbox"/> </div> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">B/C</div> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">M/C</div> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">VIS</div> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">A</div> <div style="margin-left: 10px;"> ✓ Cardholder's Signature (x)..... </div> </div>		Authorisation no.				Day		Month		Year					
		1	1	7	7	8	8	1	7	0	5	X	X		
		Qty		Description				Dollars						Cents	
		8 boxes		Manilla folders plain								6	4	0	0
		1		Box lead pencils, HB									3	0	0
Sales Voucher		Total SA								7	6	0	0		

SPECIMEN ONLY 8877 39078 1977 888 1073 11/XX K KANDY 2088799 BUSINESS STATIONERY SUPPLIES PTY LTD WYNNUM QLD		557902													
<div style="text-align: center; margin-bottom: 10px;"> <input checked="" type="checkbox"/> </div> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">B/C</div> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">M/C</div> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">VISA</div> <div style="margin-left: 10px;"> ✓ Cardholder's Signature (x)..... </div> </div>		Authorisation no.				Day		Month		Year					
								1	7	0	5	X	X		
		Qty		Description				Dollars						Cents	
		4		File trays stackable blue								1	6	0	0
		5		Boxes CD						1		0	0	0	0
Sales Voucher		Total SA						1		1	6	0	0		

Work task 18.4

SPECIMEN ONLY		223543									
5076 1987 1588 8079	List vouchers below or supply adding machine tape	Important	Day		Month		Year				
	56.00	Cross this box if credit value is greater than sales	1	7	0	5	X	X			
1068 10/XX – 9/XX	24.00	Voucher type	No. of items		Dollars		Cents				
BUSINESS STATIONERY	68.00	Sales vouchers			242		00				
SUPPLIES PTY LTD	94.00	Less credit vouchers									
		Merchant	Total		242		00				
2088799		Summary	\$A								
BUSINESS STATIONERY		Merchant's Signature									
SUPPLIES PTY LTD		This form and the vouchers herewith are legible and Undamaged in any material respect									
WYNNUM QLD	Total 242.00	(x).....									

Work task 18.5 —Summary table for notes and coins received on 17 May 20XX.

Denomination	No.	Total
\$100	4	400.00
\$50	5	250.00
\$20	24	480.00
\$10	18	180.00
\$5	35	175.00
Total notes		\$1485.00

Denomination	No.	Total
\$2.00	28	56.00
\$1.00	36	36.00
\$0.50	0	0.00
\$0.20	20	4.00
\$0.10	0	0.00
\$0.05	5	0.25
Total coins		\$96.25

Work task 18.6

Where this deposit is lodged at a bank or branch other than shown below it will be transferred under the bank's internal procedures.

TO >	The State Bank Limited	17 May 20XX.		Notes	1485	00
	Branch: WYNNUM			Coins	96	25
		(x) _____ Teller		Bankcard/credit vouchers	242	00
	Paid in by (signature) (x) _____	No. of cheques 4	Comm.	Cheques	4857	00
	(Proceeds of cheques, etc. will not be available until cleared.)	Account number		less Charges		
This bank is not responsible for delays in transmission to branch.	Credit account name (in block letters) BUSINESS STATIONERY SUPPLIES PTY LTD	5594 9849494 888494		Total \$	6680	25

Where proceeds are remitted to another branch, detach cheque listing and retain at initiating branch.

Date deposited	Account name and number		Particulars of cheques, etc. to be completed by depositor.	
Drawer	Bank	Branch	Amount	
Arc Products	CTB	Cleveland	50 00	
Baseline Promotions	Bank of Qld	Belmont	100 90	
Arc Products	NAB	Capalaba	550 35	
B McCain	NAB	Capalaba	4155 75	
			Carried forward \$	
			\$4857 00	

Work task 18.7

Security procedures that should be followed when lodging cash with a bank should include the keeping a record of all receipts and withdrawals i.e. source documents such as cash register rolls and receipts, cheque butts completed and these entered into the business's Cash book on a timely basis.

Make sure you check back to the bank deposit form to verify that the amounts for notes and coins, credit vouchers and cheques agree with the above reconciliation.

Also the business's records of the deposits should be checked to the Bank Statement sent from the bank.

An Income summary (as below for Work task 18.6) can also be used to check the deposits into the bank. The cheque details also match.

17 May 20XX Income Summary

Source document	Cash	Credit sales vouchers	Cheques
Receipt no. 112	95.00		
Receipt no. 113			50.00
Receipt no. 114	200.00		
Receipt no. 115			100.90
Receipt no. 116			550.35
Receipt no. 117			4155.75
Cash register summary (CRS)	1286.25		
Merchant summary (MS)		242.00	
Totals	\$1581.25	\$242.00	\$4857.00

Work task 18.7—refer to page 548 of the textbook.

A night safe has the advantage that no money is held overnight in the business premises so theft is deterred.

Work task 18.9

(1)

Where this deposit is lodged at a bank or branch other than shown below it will be transferred under the bank's internal procedures.

TO >	The State Qld Bank Limited		2 May 20XX		Notes	1480	00
	Branch: Capalaba				Coins	113	25
		(x) _____	Teller		Bankcard/credit vouchers	4000	00
	Paid in by (signature)	No. of cheques	Comm.		Cheques	3150	00
	(x) _____	4					
	(Proceeds of cheques, etc will not be available until cleared.)		Account number		less Charges		
	Credit account name (in block letters)		49 1078 1088		Total \$	8743	25
	BUSINESS STATIONERY SUPPLIES PTY LTD						

This bank is not responsible for delays in transmission to branch.

Where proceeds are remitted to another branch, detach cheque listing and retain at initiating branch.

Date deposited	Account name and number		Branch	Amount	
Drawer	Bank				
Ace Stationery Services	W'Pac		Toombul	2000	00
Wainright Cleaners	NAB		Capalaba	20	00
J. Brackson	CTB		Cleveland	560	00
Bob Black (Aust) Limited	W'Pac		Chelmer	570	00
Carried forward \$				3150	00

Summary table for notes and coins, received on 2 May 20XX

Denomination	No.	Total
\$100	1	100.00
\$50	20	1000.00
\$20	2	40.00
\$10	19	190.00
\$5	30	150.00
Total notes		\$1480.00

Denomination	No.	Total
\$2.00	24	48.00
\$1.00	30	30.00
\$0.50	60	30.00
\$0.20	20	4.00
\$0.10	10	1.00
\$0.05	5	0.25
Total coins		\$113.25

(2)

Where this deposit is lodged at a bank or branch other than shown below it will be transferred under the bank's internal procedures.

TO >	The State Qld Bank Limited		3 May 20XX		Notes	1290	00
	Branch: Capalaba				Coins	113	85
			(x) Teller		Bankcard/credit vouchers	1000	00
	Paid in by (signature)		No. of cheques	Comm.	Cheques	2500	00
	(x)		4				
	(Proceeds of cheques, etc. will not be available until cleared.)		Account number		less Charges		
	Credit account name (in block letters)		49 1078 1088		Total \$	4903	85
	BUSINESS STATIONERY SUPPLIES PTY LTD						

This bank is not responsible for delays in transmission to branch.

Where proceeds are remitted to another branch, detach cheque listing and retain at initiating branch.

Date deposited	Account name and number	Particulars of cheques, etc. to be completed by depositor.		
Drawer	Bank	Branch	Amount	
Forde Pty Ltd	NAB	Toombul	750	00
Swift Carriers	NAB	Capalaba	50	00
H. Hogg Pty Ltd	CTB	Cleveland	1000	00
J. Sampson & Co	W'Pac	Capalaba	700	00
Carried forward \$			2500	00

Summary table for notes and coins, received on 3 May 20XX

Denomination	No.	Total
\$100	3	300.00
\$50	5	250.00
\$20	20	400.00
\$10	19	190.00
\$5	30	150.00
Total notes		\$1290.00

Denomination	No.	Total
\$2.00	24	48.00
\$1.00	30	30.00
\$0.50	60	30.00
\$0.20	20	4.00
\$0.10	15	1.50
\$0.05	7	0.35
Total coins		113.85

(3)

Where this deposit is lodged at a bank or branch other than shown below it will be transferred under the bank's internal procedures.

TO >	The State Qld Bank Limited		4 May 20XX		Notes		1540	00
	Branch: Capalaba				Coins		58	10
			(x) Teller		Bankcard/credit vouchers		4500	00
	Paid in by (signature)		No. of cheques	Comm.	Cheques		4950	85
	(x)		4					
	(Proceeds of cheques, etc. will not be available until cleared.)		Account number		less Charges			
	Credit account name (in block letters)	49 1078 1088			Total \$		11 048	95
	BUSINESS STATIONERY SUPPLIES PTY LTD							

This bank is not responsible for delays in transmission to branch.

Where proceeds are remitted to another branch, detach cheque listing and retain at initiating branch.

Date deposited	Account name and number	Particulars of cheques, etc. to be completed by depositor.		
Drawer	Bank	Branch	Amount	
Blake Stationery	W'Pac	Wynnum	2000	00
J. Hampson	NAB	Capalaba	250	00
Ace Stationery Services	W'Pac	Toombul	2000	00
F. Farmer & Co	W'Pac	Wynnum	700	85
Carried forward \$			4950	85

Summary table for notes and coins, received on 4 May 20XX

Denomination	No.	Total
\$100	2	200.00
\$50	15	750.00
\$20	2	40.00
\$10	25	250.00
\$5	60	300.00
Total notes		\$1540.00

Denomination	No.	Total
\$2.00	10	20.00
\$1.00	20	20.00
\$0.50	30	15.00
\$0.20	10	2.00
\$0.10	10	1.00
\$0.05	2	0.10
Total coins		\$58.10

(4)

Where this deposit is lodged at a bank or branch other than shown below it will be transferred under the bank's internal procedures.

TO >	The State Qld Bank Limited		5 May 20XX		Notes	2890	00
	Branch: Capalaba				Coins	45	60
			(x) Teller		Bankcard/credit vouchers	700	00
	Paid in by (signature)		No. of cheques	Comm.	Cheques	1600	50
	(x)		3				
	(Proceeds of cheques, etc will not be available until cleared.)		Account number		less Charges		
	Credit account name (in block letters)		49 1078 1088		Total \$	5236	10
	BUSINESS STATIONERY SUPPLIES PTY LTD						

This bank is not responsible for delays in transmission to branch.

Where proceeds are remitted to another branch, detach cheque listing and retain at initiating branch.

Date deposited	Account name and number	Particulars of cheques, etc. to be completed by depositor.		
		Branch	Amount	
Drawer	Bank			
Forde Pty Ltd	NAB	Toombul	850	00
J. Sampson & Co	W'Pac	Capalaba	700	50
Swift Carriers	NAB	Capalaba	50	00
Carried forward \$			1600	50

Summary table for notes and coins, received on 5 May 20XX

Denomination	No.	Total
\$100	20	2000.00
\$50	7	350.00
\$20	10	200.00
\$10	19	190.00
\$5	30	150.00
Total notes		\$2890.00

Denomination	No.	Total
\$2.00	12	24.00
\$1.00	10	10.00
\$0.50	10	5.00
\$0.20	20	4.00
\$0.10	25	2.50
\$0.05	2	0.10
Total coins		45.60

(5)

Where this deposit is lodged at a bank or branch other than shown below it will be transferred under the bank's internal procedures.

TO >	The State Qld Bank Limited		6 May 20XX		Notes	1590	00
	Branch: Capalaba				Coins	69	45
			(x) _____ Teller		Bankcard/credit vouchers	3500	00
	Paid in by (signature)		No. of cheques	Comm.	Cheques	2500	00
	(x) _____		2				
	(Proceeds of cheques, etc. will not be available until cleared.)		Account number		less Charges		
	Credit account name (in block letters)		49 1078 1088		Total \$	7659	45
	BUSINESS STATIONERY SUPPLIES PTY LTD						

This bank is not responsible for delays in transmission to branch.

Where proceeds are remitted to another branch, detach cheque listing and retain at initiating branch.

Date deposited Drawer	Account name and number	Particulars of cheques, etc. to be completed by depositor.	
		Branch	Amount
Blake Stationery	W'Pac	Wynnum	2000 00
State Insurance	CTB	Fortitude Valley	500 00
		Carried forward \$	2500 00

Summary table for notes and coins, received on 6 May 20XX

Denomination	No.	Total
\$100	3	300.00
\$50	20	1000.00
\$20	1	20.00
\$10	12	120.00
\$5	30	150.00
Total notes		\$1590.00

Denomination	No.	Total
\$2.00	15	30.00
\$1.00	20	20.00
\$0.50	30	15.00
\$0.20	10	2.00
\$0.10	20	2.00
\$0.05	9	0.45
Total coins		\$69.45

Work task 18.10 (2)

Source document	Cash	Credit sales vouchers	Cheques
Receipt no. 45	300.00		
Receipt no. 46			20.00
Receipt no. 47	200.00		
Receipt no. 48			2000.00
Receipt no. 49			560.00
Receipt no. 50			570.00
Cash register summary (CRS)	1093.25		
Merchant summary (MS)		4000.00	
Totals	\$1593.25	\$4000.00	\$3150.00

Work task 18.11—details are correct. Amount of \$8743.25 to be banked on 2 May 20XX; Worksheet 18.9 agrees with the cash book total.

Work task 18.12

- Refer to page 543 'Counting notes and coins' of the textbook.
Notes are placed in bundles of ten and then ten bundles of ten etc. Coins are sorted into plastic bags provided by the banks with the stated amounts to be placed in them printed on the cover.
- Refer to page 542–43 of the textbook.
A merchant summary form summaries the credit card vouchers and credit card credit vouchers raised by a business for deposit to the bank.
- Refer to pages 539–40 of the textbook.
The security procedures that should be followed when banking cash include:
 - There should be segregation of duties.
 - Two employees should be used to record the receipts in the mail.
 - Banking should be carried out regularly and intact with no expenditure business or private taken out.
 - A supervisor should regularly check the deposits and count the daily takings
 - There should be a regular Bank Reconciliation performed.
 - Safety should be considered in the procedures to take the money to the bank.

Solutions to review questions

1. The cheque relating to receipt number 136 has a different written value to the numerical value — do not bank; the cheque relating to receipt number 137 is unsigned — do not bank.

<p>The NBA Bank Gosford New South Wales</p>		<p>20th May 20XX</p>
<p>Pay <i>Business Stationery Supplies Pty Ltd</i></p>		
<p><i>The sum of Two Thousand And Five Hundred Dollars and Fifty cents</i></p>		
		<p>\$2550.50</p>
<p>G Black</p>		<p>G Black</p>
<p>4477 9939393 999329</p>		

<p>The Southpac Bank Richmond New South Wales</p>		
		15 th June 20XX
Pay <i>Business Stationery Supplies Pty Ltd</i>		
The sum of <i>Fifty Nine dollars and ninety cents</i>		\$59.90
R Rodbury		
4477 9939393 999329		

- The sales voucher does not have an authorisation number. It should, because it is over the store limit of \$50.00; the total is incorrect. It should be \$98.00.

SPECIMEN ONLY		557902									
4478 39078 1977 888		Authorisation no.			Day		Month		Year		
1073 11/XX					1	5	0	6	X	X	
R ROBERTS		Qty	Description			Dollars					Cents
		5	Boxes pens red						5	0	0
		4	Reams white paper						4	8	0
2088799		Sales Voucher			Total \$A				8	8	0
BUSINESS STATIONERY SUPPLIES PTY LTD WYNNUM QLD		B/C			Cardholder's Signature						
		M/C			✓ (x).....(signature).....						
		VIS									
		A									

3.

Where this deposit is lodged at a bank or branch other than shown below it will be transferred under the bank's internal procedures.

TO >	The State Bank Limited		20 July 20XX.		Notes		845	00
	Branch: Wellington Point				Coins		47	15
			(x) Teller		Bankcard/credit vouchers		374	00
	Paid in by (signature) (x)		No. of Cheques	Comm.	Cheques		830	50
	(Proceeds of cheques, etc will not be available until cleared.)		Account number		less Charges			
	Credit account name (in block letters) BUSINESS STATIONERY SUPPLIES PTY LTD		07893444		Total \$		2096	65

This bank is not responsible for delays in transmission to branch.

Where proceeds are remitted to another branch, detach cheque listing and retain at initiating branch.

Date deposited		Account name and number		Particulars of cheques, etc. to be completed by depositor.	
Drawer		Bank		Branch	Amount
Watson Pty Ltd		NAB		Wellington Point	700 50
Underwood Stationery		W'Pac		Cleveland	35 00
Martins Business Supplies		NAB		Murarrrie	95 00
				Carried Forward \$	830 50

Denomination	No.	Total
\$100	2	200.00
\$50	7	350.00
\$20	8	160.00
\$10	10	100.00
\$5	7	35.00
Total notes		\$845.00

Denomination	No.	Total
\$2.00	18	36.00
\$1.00	0	0.00
\$0.50	8	4.00
\$0.20	27	5.40
\$0.10	9	0.90
\$0.05	17	0.85
Total coins		\$47.15

Source document	Cash	Credit sales vouchers	Cheques
Receipt no. 33			700.50
Receipt no. 34	55.00		
Receipt no. 35			35.00
Receipt no. 36	90.00		
Receipt no. 37			95.00
Receipt no. 38	40.00		
Cash register summary (CRS)	707.15		
Merchant summary (MS)		374.00	
Totals	\$892.15	\$374.00	830.50

5. Refer to page 543 of the textbook, 'Counting notes and coins'.

Notes are placed in bundles of ten and then ten bundles of ten etc. Coins are sorted into plastic bags provided by the banks with the stated amounts to be placed in them printed on the cover.

6. Refer to pages 539–40 of the textbook.

The security procedures that should be followed when banking cash include:

- There should be segregation of duties.
- Two employees should be used to record the receipts in the mail.
- Banking should be carried out regularly and intact with no expenditure business or private taken out.
- A supervisor should regularly check the deposits and count the daily takings.
- There should be a regular Bank Reconciliation performed.
- Safety should be considered in the procedures to take the money to the bank.

Extra work tasks

1. The following receipts are correct. Compare them with the cheques that follow, and advise your supervisor of any irregularity. A short note on the lines that follow will be sufficient.

Business Stationery Supplies Pty Ltd Official Receipt					
No.					
Date	Received From	Particulars	Discount	By cash/cheque	
20 May 20XX	G Flurry	payment of a/c		1000	50
per: P Marr					

Business Stationery Supplies Pty Ltd Official Receipt						
No						
Date	Received from	Particulars	Discount		By cash/cheque	
20 May 20XX	R Ranger	Sales			25	00

per: P Marr

The NBA Bank Gosford New South Wales		20 May 20XX
Pay Business Stationery Supplies Pty Ltd		
The sum of One thousand dollars		\$1500.50
And fifty cents		
G Flurry		G Flurry
4477 9939393 999329		

The Southpac Bank Richmond New South Wales		15 June 20XX
Pay Business Stationery Supplies Pty Ltd		
The sum of Twenty-five dollars		\$25.00
R Ranger		R Ranger
9997.222238.191737		

- 2 The following credit card voucher has been received. It has been checked against the list of lost and stolen cards and it is not included. Itemised prices have also been checked and are correct. The store limit for unauthorised transactions is \$50. If any errors are found, write a note to your supervisor on the lines provided.

SPECIMEN ONLY 8877 39078 1977 888 1073 11/XX R RANGER 2088799 BUSINESS STATIONERY SUPPLIES PTY LTD WYNNUM QLD	<table style="width: 100%;"> <tr> <td colspan="12" style="text-align: right;">557902</td> </tr> <tr> <td colspan="8" style="background-color: #d3d3d3;">Authorisation no.</td> <td colspan="2" style="background-color: #d3d3d3;">Day</td> <td colspan="2" style="background-color: #d3d3d3;">Month</td> <td colspan="2" style="background-color: #d3d3d3;">Year</td> </tr> <tr> <td colspan="8"></td> <td>1</td> <td>5</td> <td>0</td> <td>6</td> <td>X</td> <td>X</td> </tr> <tr> <td colspan="2" style="background-color: #d3d3d3;">Qty</td> <td colspan="6" style="background-color: #d3d3d3;">Description</td> <td colspan="4" style="background-color: #d3d3d3;">Dollars</td> <td colspan="2" style="background-color: #d3d3d3;">Cents</td> </tr> <tr> <td colspan="2">5 boxes</td> <td colspan="6">Highlighter pens</td> <td></td> <td></td> <td></td> <td></td> <td>3</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td colspan="2">6 reams</td> <td colspan="6">Blue paper</td> <td></td> <td></td> <td></td> <td></td> <td>6</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td colspan="2"></td> <td colspan="6"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="8" style="background-color: #d3d3d3;">Sales Voucher</td> <td colspan="2" style="background-color: #d3d3d3;">Total \$A</td> <td></td> <td></td> <td></td> <td>9</td> <td>9</td> <td>0</td> <td>0</td> </tr> </table> <div style="margin-top: 10px;"> <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block; margin-right: 10px;"></div> <div style="border: 1px solid black; padding: 2px;">B/C</div> <div style="border: 1px solid black; padding: 2px;">M/C</div> <div style="border: 1px solid black; padding: 2px;">VIS</div> <div style="border: 1px solid black; padding: 2px;">A</div> </div> <div style="margin-top: 10px;"> Cardholder's Signature (x)..... </div>	557902												Authorisation no.								Day		Month		Year										1	5	0	6	X	X	Qty		Description						Dollars				Cents		5 boxes		Highlighter pens										3	0	0	0	6 reams		Blue paper										6	0	0	0																	Sales Voucher								Total \$A					9	9	0	0
557902																																																																																																																								
Authorisation no.								Day		Month		Year																																																																																																												
								1	5	0	6	X	X																																																																																																											
Qty		Description						Dollars				Cents																																																																																																												
5 boxes		Highlighter pens										3	0	0	0																																																																																																									
6 reams		Blue paper										6	0	0	0																																																																																																									
Sales Voucher								Total \$A					9	9	0	0																																																																																																								

3. Prepare a bank deposit form for 21 July 20XX for Business Stationery Supplies Pty Ltd by using the following merchant summary, cheque details and information on notes and coins (see below). The bank account is 07893444, and the branch is Cleveland. A blank bank deposit form has been provided for your use.

SPECIMEN ONLY		223543									
5088 1999 1688 9393	List vouchers below or supply adding machine tape	Important		Day		Month		Year			
	150.00		Cross this box if credit value is greater than sales	2	1	0	7	X	X		
1077 10/XX – 9/X2	60.00	Voucher type		No. of items		Dollars		Cents			
BUSINESS STATIONERY	7.00	Sales vouchers				217		00			
SUPPLIES PTY LTD		Less credit vouchers									
		Merchant		Total		217		00			
2076849		Summary		\$A							
BUSINESS STATIONERY		Merchant's Signature									
SUPPLIES PTY LTD		<div style="display: flex; justify-content: space-between;"> <div>(x).....</div> <div>This form and the vouchers herewith are legible and Undamaged in any material respect</div> </div>									
WYNNUM QLD	Total 217.00										

Cheque details

Drawer	Bank/branch	Amount
Mason & Mason Pty Ltd	NAB, Wellington Point	\$300.00
Capalaba Stationery & Gifts	Westpac, Cleveland	\$50.00
Cleveland General Traders	NAB, Murarrie	\$450.00

The following notes and coins have also been received. List and count them in the table below, prior to banking.

11 × \$100, 6 × \$50, 7 × \$20, 1 × \$10, 8 × \$5, 8 × \$2, 7 × \$0.50, 35 × \$0.20, 44 × \$0.10 and 17 × \$0.05.

Summary table for notes and coins, received on 21 July 20XX.

Denomination	No.	Total
\$100		
\$50		
\$20		
\$10		
\$5		
Total notes		

Denomination	No.	Total
\$2.00		
\$1.00		
\$0.50		
\$0.20		
\$0.10		
\$0.05		
Total coins		

TO >

The State Bank Limited

20XX.

Notes

Branch:

(x)

Teller

Bankcard/credit vouchers

Paid in by (signature)

(x)

No. of cheques

Comm.

Cheques

(Proceeds of cheques, etc. will not be available until cleared.)

Account number

less Charges

Credit account name (in block letters)

Total \$

This bank is not responsible for delays in transmission to branch.

Where proceeds are remitted to another branch, detach cheque listing and retain at initiating branch.

Date deposited

Account name and number

Drawer

Bank

Particulars of cheques, etc. to be completed by depositor.

Branch

Amount

Carried forward \$

- (b) To reconcile pay-in documentation with money calculations, prepare a summary of receipts on the table below.

The cash register summary for 21 July 20XX indicated that \$821.75 was received from cash sales, and this was made up as follows: \$790.00 in notes and \$31.75 in coins. As well, sales vouchers totalling \$217 were recorded on the merchant summary.

Receipts issued for 21 July are listed below.

Business Stationery Supplies Pty Ltd Official Receipt

No 33

Date	Received From	Particulars	Discount		By cash/ cheque	
21 July 20XX	Mason & Mason Pty Ltd	payment of account	20	00	300	00

per: M Murry

Business Stationery Supplies Pty Ltd Official Receipt

No. 34

Date	Received From	Particulars	Discount		By cash /cheque	
21 July 20XX	Harry's Business Supplies	Sale			550	00

per: M Murry

Business Stationery Supplies Pty Ltd Official Receipt

No. 35

Date	Received From	Particulars	Discount		By cash /cheque	
21 July 20XX	D Flynn	Commission			100	00

per: M Murry

Business Stationery Supplies Pty Ltd Official Receipt

No. 36

Date	Received From	Particulars	Discount		By cash /cheque	
21 July 20XX	O Ace	Rent			150	00

per: M Murry

Business Stationery Supplies Pty Ltd Official Receipt						
No. 37						
Date	Received From	Particulars	Discount		By cash/ cheque	
21 July 20XX	Capalaba Stationery & Gifts	balance owing on account			50	00

per: M Murry

Business Stationery Supplies Pty Ltd Official Receipt						
No. 38						
Date	Received From	Particulars	Discount		By cash/ cheque	
21 July 20XX	Cleveland General Traders	payment of account	15	00	450	00

per: M Murry

Source document	Cash	Credit Sales Vouchers	Cheques
Receipt no.			
Cash register summary (CRS)			
Merchant summary (MS)			
Totals			

Check the summary against the bank deposit form, and tick to verify each amount. If any errors are found, refer back to the merchant summary and the summary of notes and coins.

Solutions to extra work tasks

- The cheque from G Flurry has a different numerical value to that of the written value. The written value appears to be incorrect. It must be returned. The cheque from R Ranger is post dated, and therefore must be returned.
- The sales voucher is not authorised, and the total is incorrect.
- (a) Summary table for notes and coins, received on 21 July 20XX

Denomination	No.	Total
\$100	11	1100.00
\$50	6	300.00
\$20	7	140.00
\$10	1	10.00
\$5	8	40.00
Total notes		\$1590.00

Denomination	No.	Total
\$2.00	8	16.00
\$1.00	0	0.00
\$0.50	7	3.50
\$0.20	35	7.00
\$0.10	44	4.40
\$0.05	17	0.85
Total coins		\$31.75

Where this deposit is lodged at a bank or branch other than shown below it will be transferred under the bank's internal procedures.

TO >	The State Bank Limited		21 July 20XX.		Notes	1590	00
	Branch: Cleveland				Coins	31	75
	Amount in words: Two thousand, six hundred and thirty-eight dollars and seventy-five cents		(x) _____		Bankcard/credit vouchers	217	00
	Paid in by (signature)		Teller				
	(x) _____		No. of cheques		Comm.	800	00
	(Proceeds of cheques, etc will not be available until cleared.)		Account number		less Charges		
	Credit account name (in block letters) BUSINESS STATIONERY SUPPLIES PTY LTD		07893444		Total \$	2638	75

This bank is not responsible for delays in transmission to branch.

Where proceeds are remitted to another branch, detach cheque listing and retain at initiating branch.

Date deposited		Account name and number		Particulars of cheques, etc. to be completed by depositor.	
Drawer		Bank		Branch	Amount
Mason & Mason Pty Ltd		NAB		Wellington Point	300 00
Capalaba Stationery & Gifts		Westpac		Cleveland	50 00
Cleveland General Traders		NAB		Murarie	450 00
				Carried forward \$	800 00

(b)

Source document	Cash	Credit sales vouchers	Cheques
Receipt no. 33			300.00
Receipt no. 34	550.00		
Receipt no. 35	100.00		
Receipt no. 36	150.00		
Receipt no. 37			50.00
Receipt no. 38			450.00
Cash register summary (CRS)	821.75		
Merchant summary (MS)		217	
Totals	\$1621.75	\$217.00	\$800.00