**LESSON PLAN FOR WEEK ONE ENDING 13-09-2019**

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| **THEME:** | Office practice |
| **DATE**: |  |
| **CLASS**: | Is 3 |
| **TIME**: |  |
| **DURATION** |  |
| **SUBJECT**: | Business studies |
| **UNIT TOPIC:** | Office procedures |
| **LESSON TOPIC:** | Meaning and importance of office procedure |

**SPECIFIC OBJECTIVE**: By the end of the lesson, learners should be able to

1. Define office procedures
2. State the importance of office procedures
3. Describe the procedures of preparing bill, receipt and invoice.

**INSTRUCTIONAL RESOURCES:**  A picture chart showing a receipt and an Invoice .

**LESSON PRESENTATION**

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| **STEP 1** | **PREVIOUS KNOWLEDGE: learners have been taught source document s in the previous level.** | | Students recall. |
|  | **EXPLORATION:**  The teacher introduces the topic with the following questions:   1. What do you understand by the term “office procedure"? 2. Why is office procedures necessary? 3. What are the procedures for preparing receipts, invoice and bill? | | Students make attempt to answer the questions. |
| **STEP 3** | **DISCUSSION:**  **OFFICE PROCEDURES**  **Office procedure** or system can be defined as the sequence of steps or operations in which activities are performed or done. ... Every organization do produce **office** manual or **procedure** manual which contain in a summarized form, all the activities or- things in an organization.  Office procedures is defined as the order, technique or method of doing things in an office.  Importance Of Office Procedure:   1. Good office procedures facilitates better flow of work in the office and between department and units. 2. It reduces general costs of operations 3. It allows for better coordination of activities between different departments of an organization. 4. It provides an opportunity for effective control of what is done, who does it, and how it is done. 5. It allows for effective training of new staff and enhance effective performance of old staff.   PROCEDURE FOR PREPARING BILLS  A bill is a document issued by the person or organization who rendered services to cover the cost of services provided to his customers. Examples of bills rendered include: hotel bills, Electricity bills, Water and Utility bills etc. Bills are raised in respect of service provided.  A typical bill contains the following information;   1. Name and address of the customer 2. Description of service rendered 3. Billing period for which service is provided 4. Rate of charges per item of service 5. Total charges for the billing period 6. Value added tax (VAT) 7. Total payment due now 8. Name and signature of payee 9. Date of payment.   PROCEDURE FOR PREPARING AN INVOICE  An invoice is a document which is issued to a customer for goods bought so invoice can be prepared by the seller of a particular product to a buyer when goods are bought. It contains the following:   1. Description of goods bought 2. Quantity and unit price of each item 3. Total price or amount to be paid 4. Name and signature of the receiver and date. 5. Rate of discount allowed 6. Terms of payment.   PROCEDURE FOR PREPARING RECEIPTS  A receipt is a document acknowledging payment for services rendered od goods bought. It is an evidence of payment. A receipt book contains receipt form which are usually filled in duplicated and the original given to the customer while the duplicate remains with the seller. | | Students listen attentively and take down notes. |
| **STEP 4** | **APPLICATION:**  The learners now have the knowledge of what office procedure is and its importance. | | Students ask questions on the topic which the teacher answers. |
| **STEP 5** | **EVALUATION:** the teacher evaluates the students with the following questions:   1. What is office procedure? 2. Why is office procedures necessary? 3. Explain ways of preparing bills, receipts and invoice. | | The students answer the questions. |
| **Assignment**  **Differentiate between a receipt, bill and an invoice.**  **References**  **Spectrum Business studies by Eno L. Inanga.** | |  |