

NATIONAL EXAMINATIONS COUNCIL  
(NECO)

BASIC EDUCATION CERTIFICATE  
EXAMINATION  
(BECE)

**SYLLABUS**

FOR CANDIDATES IN UPPER BASIC  
(JSS1-3) IN NIGERIA UNDER THE  
UNIVERSAL BASIC EDUCATION (UBE)  
PROGRAMME.

***BECE***

***SECOND EDITION***

**BUSINESS STUDIES**  
**DETAILED SYLLABUS CONTENT**

**JSS THREE**

**1. OFFICE PROCEDURE**

(a) Meaning

- I. Importance

(b) Procedures for

- I. Preparing bills
- II. Invoice
- III. Receipt

(c) Procedures for payments:

- I. Cash
- II. Bank transfer cheque
- III. Bank draft
- IV. E-payment

(d) Imprest account

- I. Balance
- II. Restoration of imprest

(e) Store records

- I. Meaning of store
- II. Meaning of Store Records
- III. Procurement
- IV. Procedure for store procurement
- V. Importance of stock taking

(f) Delivery note gate pass

**2. OFFICE EQUIPMENT**

(a) Office equipment

- I. Meaning
- II. Identification
- III. Types
- IV. Importance
- V. Uses

(b) Care of office equipment

### **3. TRANSPORTATION**

(a) Meaning of transportation

(b) Importance of transportation in commerce

(c) Types of transportation

I. Road

II. Air

III. Rail

IV. Water

V. Pipeline

(d) Advantages of each type of transportation

(e) Disadvantages of each type of transportation

### **4. ADVERTIZING**

(a) Meaning of advertizing

I. Types

II. Functions

(b) Advertizing media

I. Radio television

II. Magazine, etc

### **5. COMMUNICATION**

(a) Meaning of communication

(b) Means of communication

I. Post

II. Telephone

III. World wide web

IV. Courier services

(c) Importance of communication in business

(d) Services provided by communication agencies

I. Postal and telegraphic services,

II. Telephone services

III. Internet

IV. Courier services

### **6. SETTING SIMPLE BUSINESS GOALS**

(a) Simple Business goals

I. Meaning

- II. Strength
- III. Weakness
- IV. Opportunities
- V. Threats

## **7. SIMPLE SINGLE BUSINESS PLAN**

- (a) Simple single business plan
- (b) Procedure for drawing up simple single business plan

## **8. CONSUMER PROTECTION AGENCIES**

- (a) Consumer protection agencies
  - I. Meaning
  - II. Need
  - III. Regulators
  - IV. Consumer Protection Council (CPC)
  - V. National Communication Commission (NCC)
  - VI. Standard Organization of Nigeria (SON)
  - VII. National electricity Regulatory Commission (NERC)
  - VIII. National Agency for Foods and Drug Administration and Control (NAFDAC)
  - IX. Roles and responsibilities of consumer protection agencies

## **9. HOW TO MAKE COMPLAINTS**

- (a) Meaning of complaint
- (b) Justified complaint
- (c) Unjustified complaint
- (d) Steps in lodging a complaint
- (e) writing a complaint letter
- (f) Reasons for banning chemicals not suitable for use
- (g) Procedure for banning chemicals not suitable for use
- (h) Reasons for restricting chemicals not suitable for use

## **10. HOW TO SEEK REDRESS**

- (a) Meaning of consumer rights and redress
- (b) Ways of seeking redress
- (c) Benefits of providing redress

## **11. PERSONAL FINANCE**

- (a) Meaning of personal finance
- (b) Source of finance for individual

- (c) Consumption and choice
- (d) Scale of preference
- (e) Modesty
  - I. Meaning
- (f) Attributes
  - I. Simplicity (living within ones means)
  - II. Contentment
  - III. Effects of living modestly
  - IV. Self-control
  - V. Low tendency of corrupt practices
  - VI. Prudence, etc.
- (g) Link between modesty and extravagancy
- (h) Preparation of individual budgets (a) meaning
- (i) Attributes
  - (I) Simplicity (living within ones means
  - (II) Contentment etc
- (j) Effects of living modestly
  - I. Self-control
  - II. Low tendency of corrupt practices
  - III. Prudence etc
- (k) Link between modesty and extravagances
- (l) Preparation of individual budgets

## **12.TRIAL BALANCE**

- (a) Trial balance
  - I. Meaning
  - II. Uses
- (b) Balances that form the trial balance
- (c) Formation of trial balance from ledger
- (d) Identification of balance sheet items on trial balance

## **13.FROMS OF TRIAL BALANCE**

Forms of trial balance:

- I. Trading
- II. Profit and loss account
- III. Balance sheet

## **14.TRADING PROFIT AND LOSS ACCOUNT**

- I. Purpose of trading profit and loss account
- II. Trading account
- III. Profit and loss account
- IV. Rules for constructing simple profit and loss account

## **15.BALANCE SHEET**

### **(a) Balance sheet**

- I. Meaning
- II. Content
- III. Uses

### **(b) Classification of items**

- I. Assets
- II. Capital
- III. Liabilities

### **(c) Preparation of simple balance sheet**

## **16.BUSINESS LETTERS**

### **(a) Parts of Business letters**

- I. Heading
- II. Opening
- III. Body
- IV. Closing
- V. Layout

### **(b) Printing of assignment**

## **17.SIMPLE TABULATION**

### **(a) Simple tabulation**

- I. Table creation

### **(b) Keyboarding items into a table**