



Supercharge Your Performance With Junior Cert Mindmaps

Business Studies



Don't help someone else become a thief. Encourage them to buy their own MindMaps just like you did

The Business of Living - Mind Maps:

→ Household Income	→ Banking (3 MindMaps)
→ Household Expenditure	→ Saving and Investing
→ Household Budgeting	→ Borrowing
→ Household Accounts and Filing	→ Household Purchases
→ Household Consumer (2 MindMaps)	→ Household/Business Insurance (3 MindMaps)
→ Money	→



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The Business Environment & Information Technology - Mind Maps:

→ Economics	→ Chain of Production (3 MindMaps)
→ The National Budget	→ People at Work (2 MindMaps)
→ Foreign Trade	→ The Employer
→ Forms of Business (3 MindMaps)	→ Industrial Relations
→ Business Finance	→ Marketing (2 MindMaps)
→ Business Planning	→ Delivery Systems (2 MindMaps)
→ Communications	→ Business Documents
→ Letter Writing	→ Information Technology (2 MindMaps)
→ Report Writing	→ Assessing the Business (2 MindMaps)



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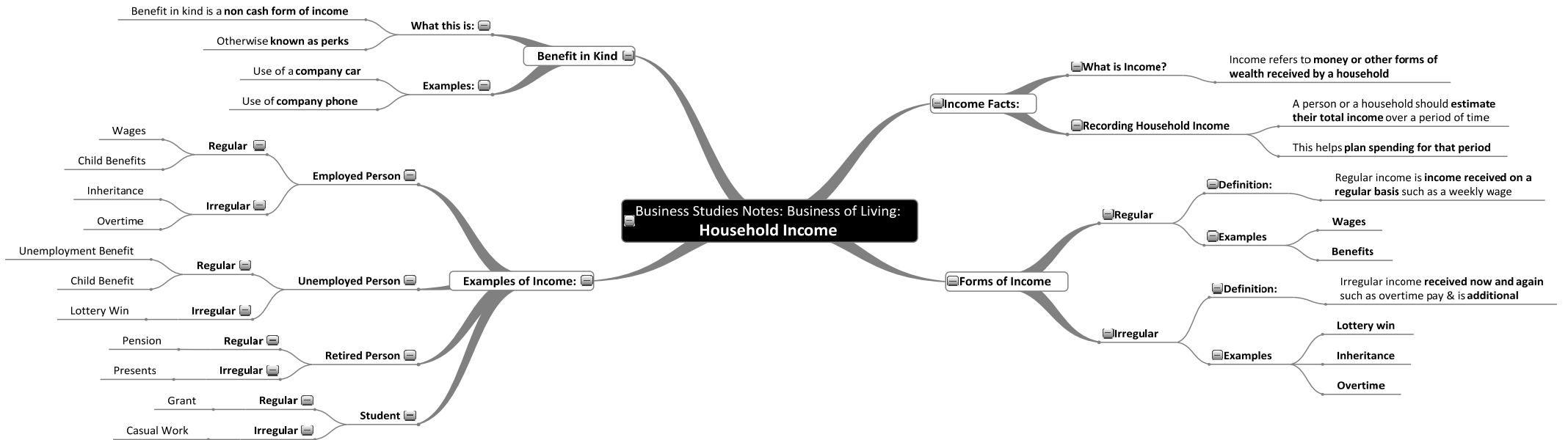


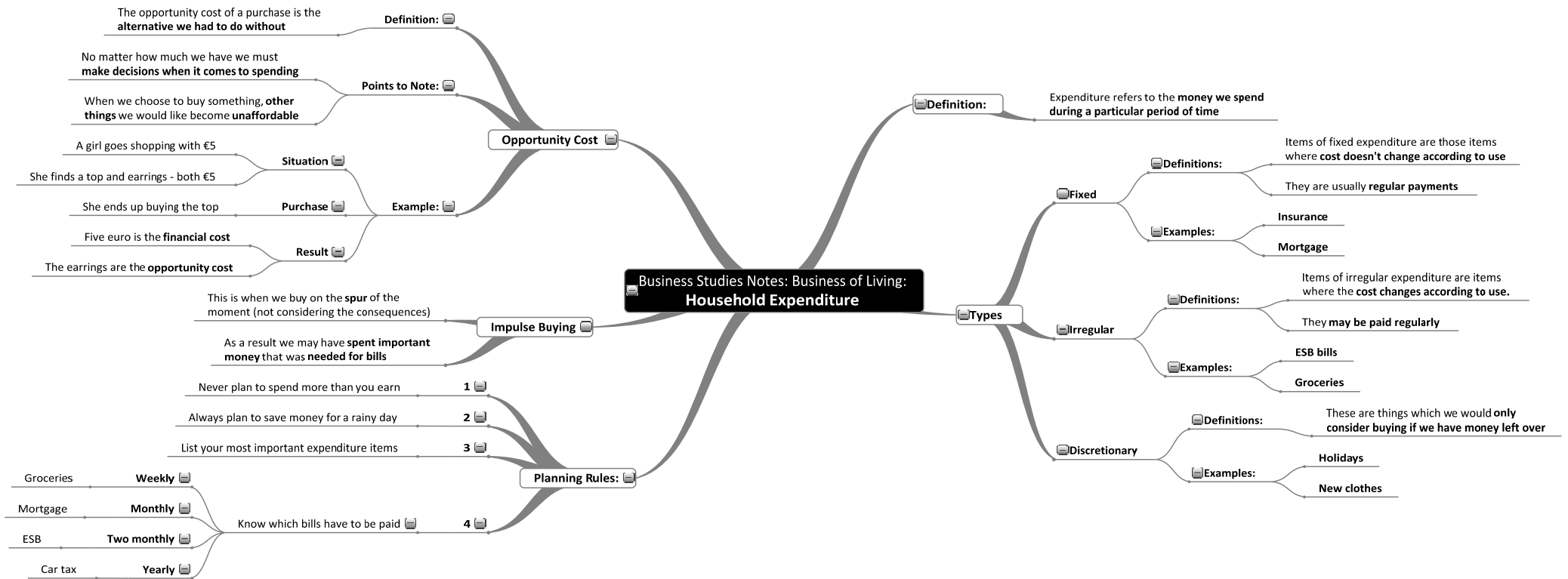
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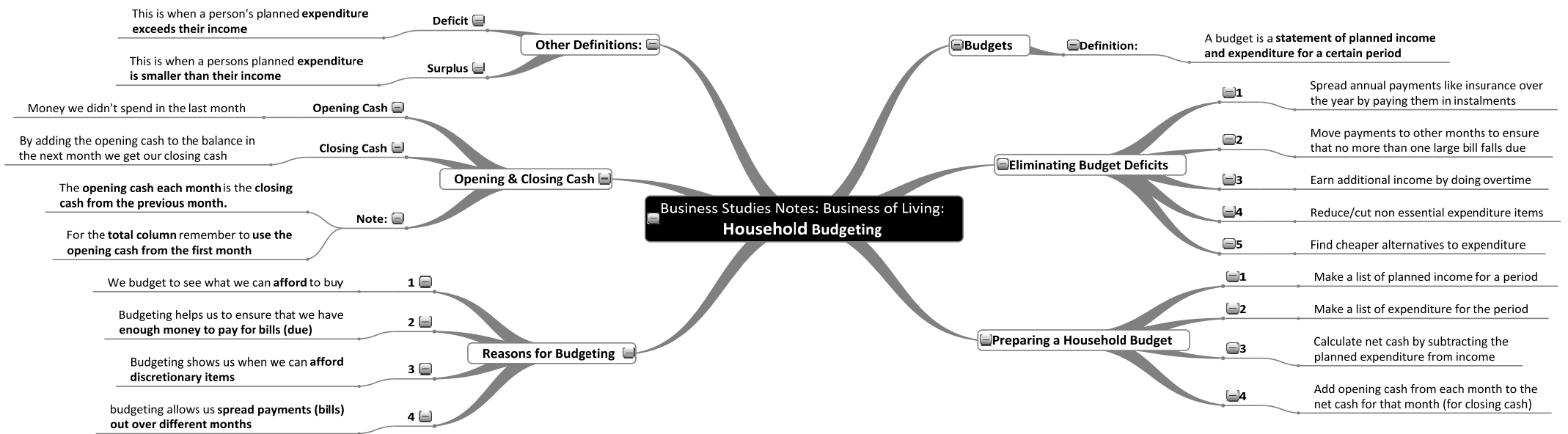
Business Studies

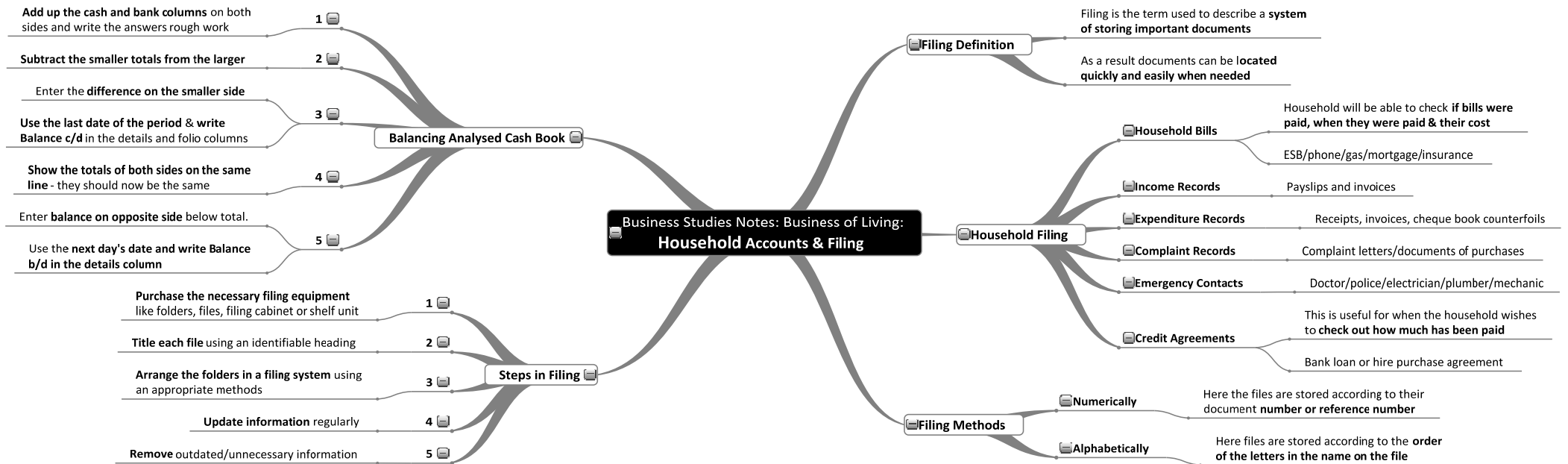
Record Keeping - Mind Maps:

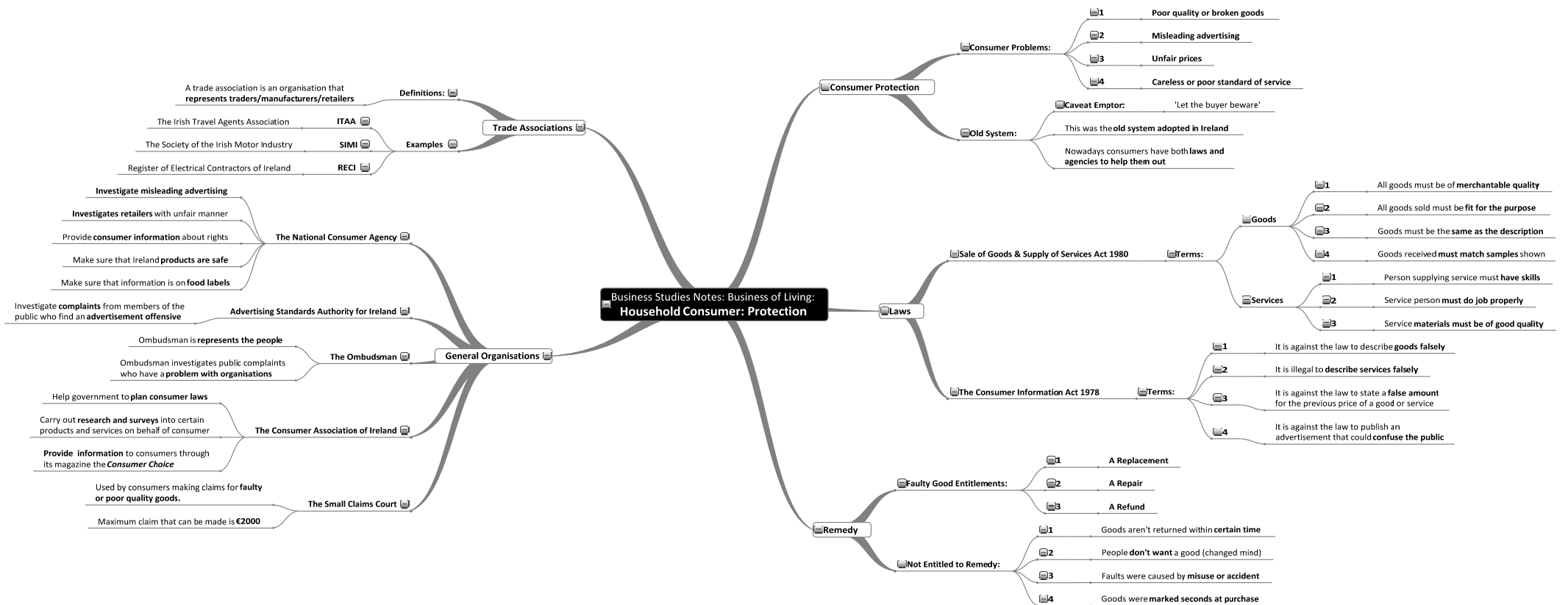
→ Introduction to Record Keeping	→ Farm and Service Accounts
→ Trial Balance Question (2 MindMaps)	→ Bank Accounts
→ Final Accounts (4 MindMaps)	→ Control Accounts
→ Club Accounts (2 MindMaps)	→ The Petty Cash Book

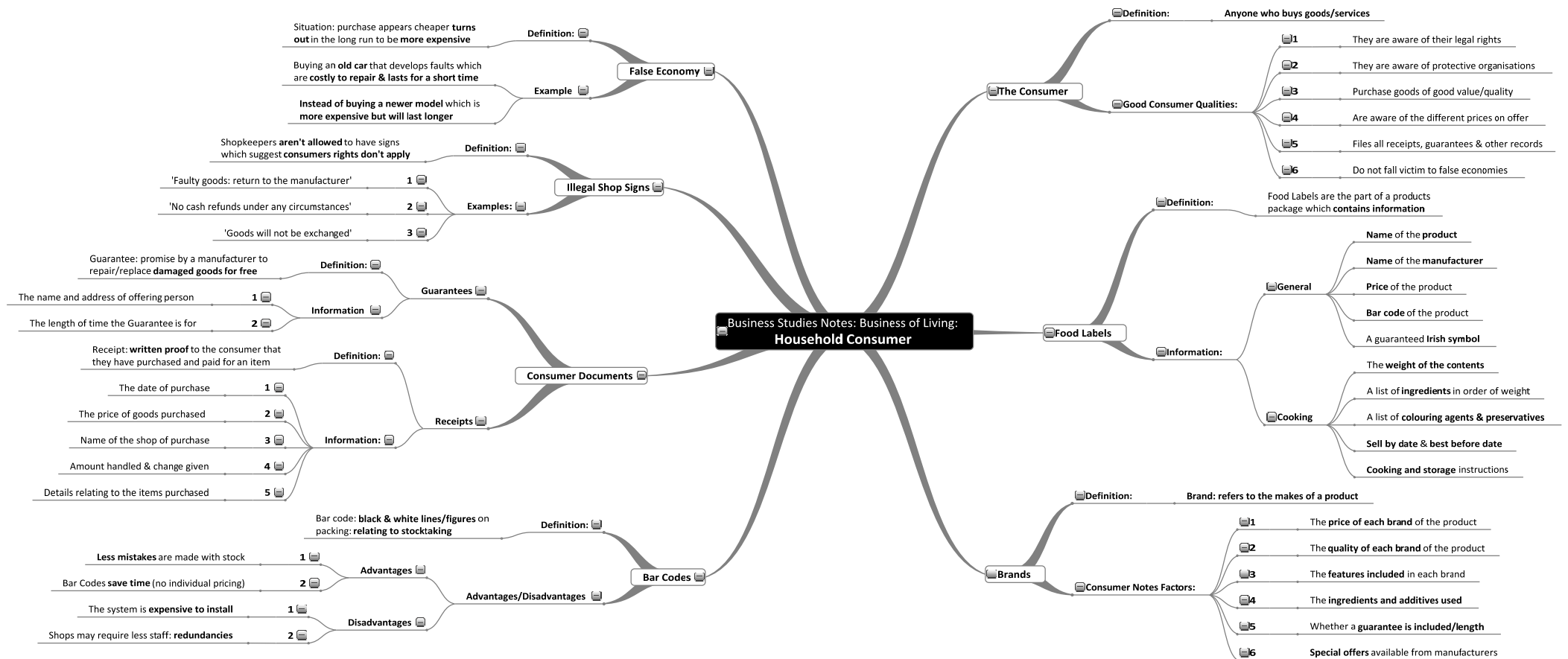


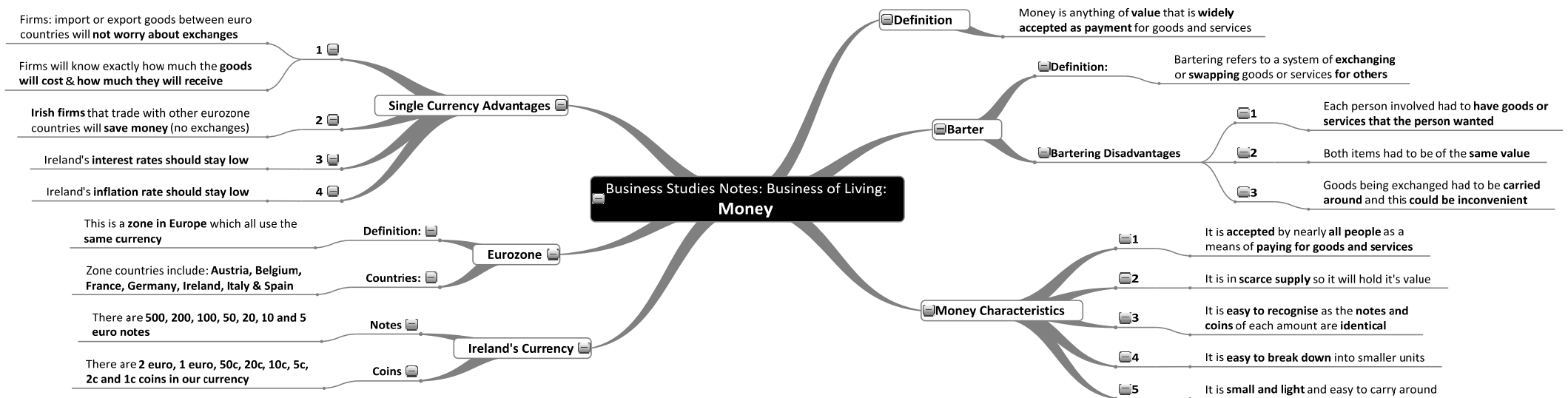


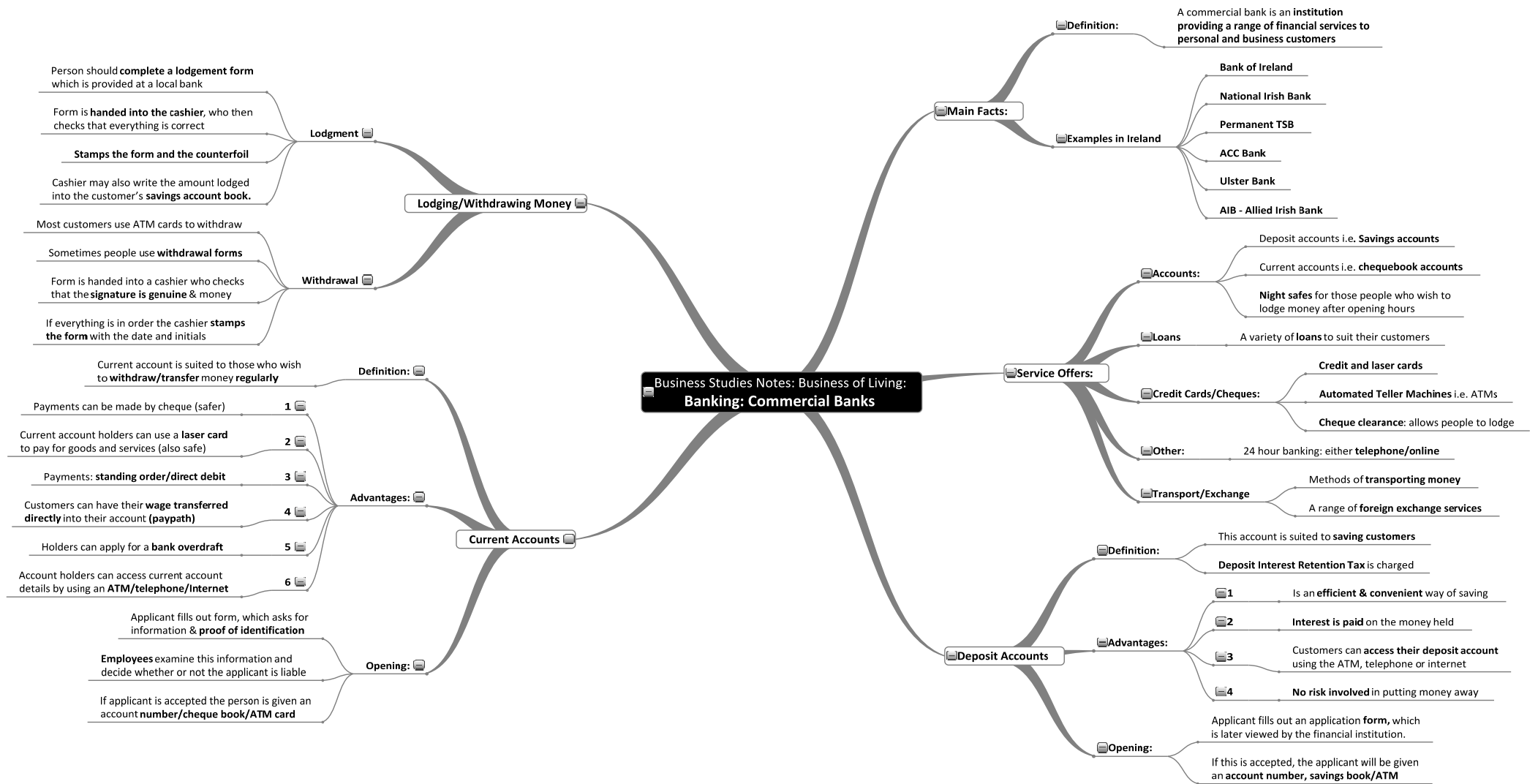


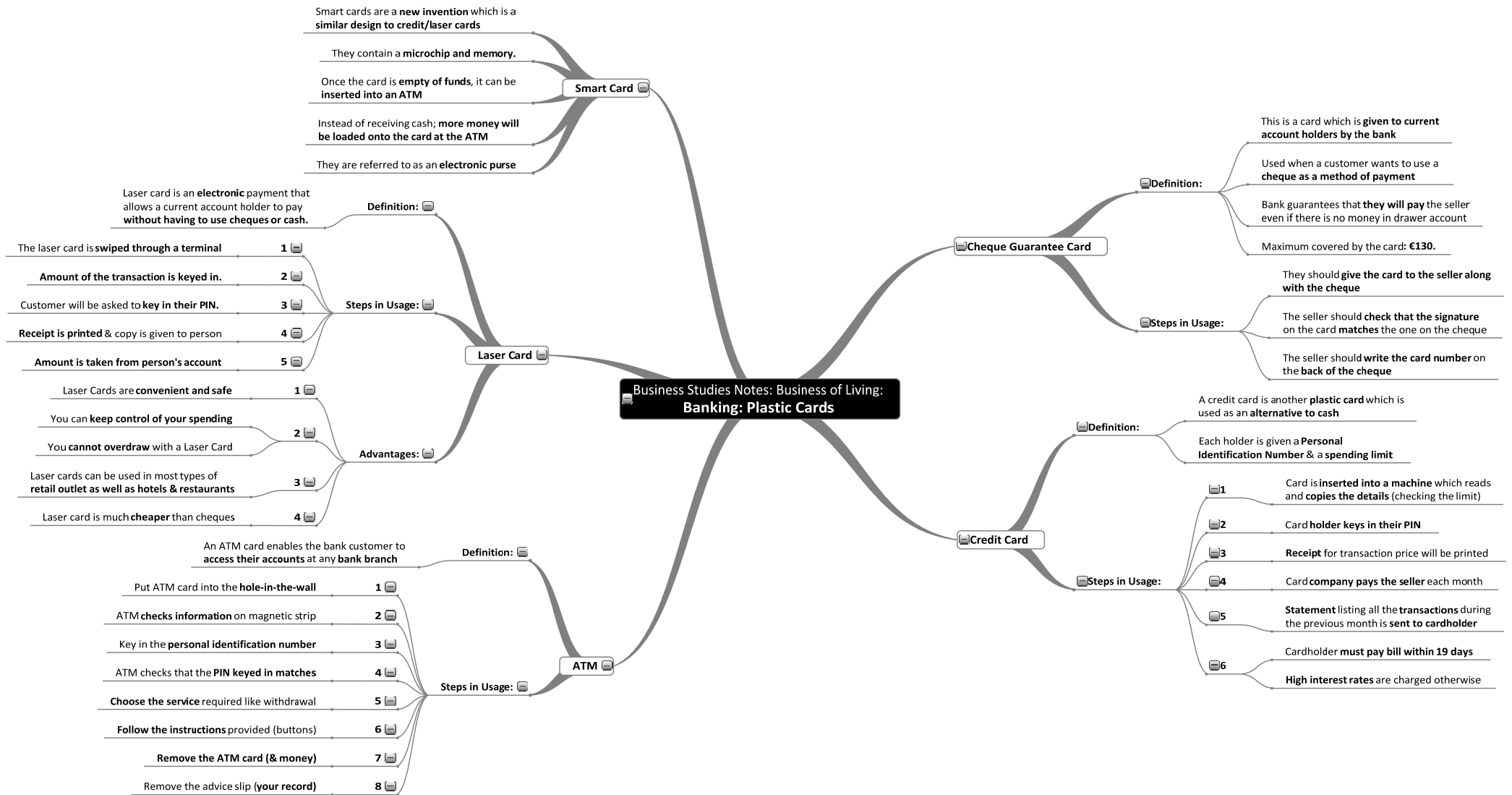


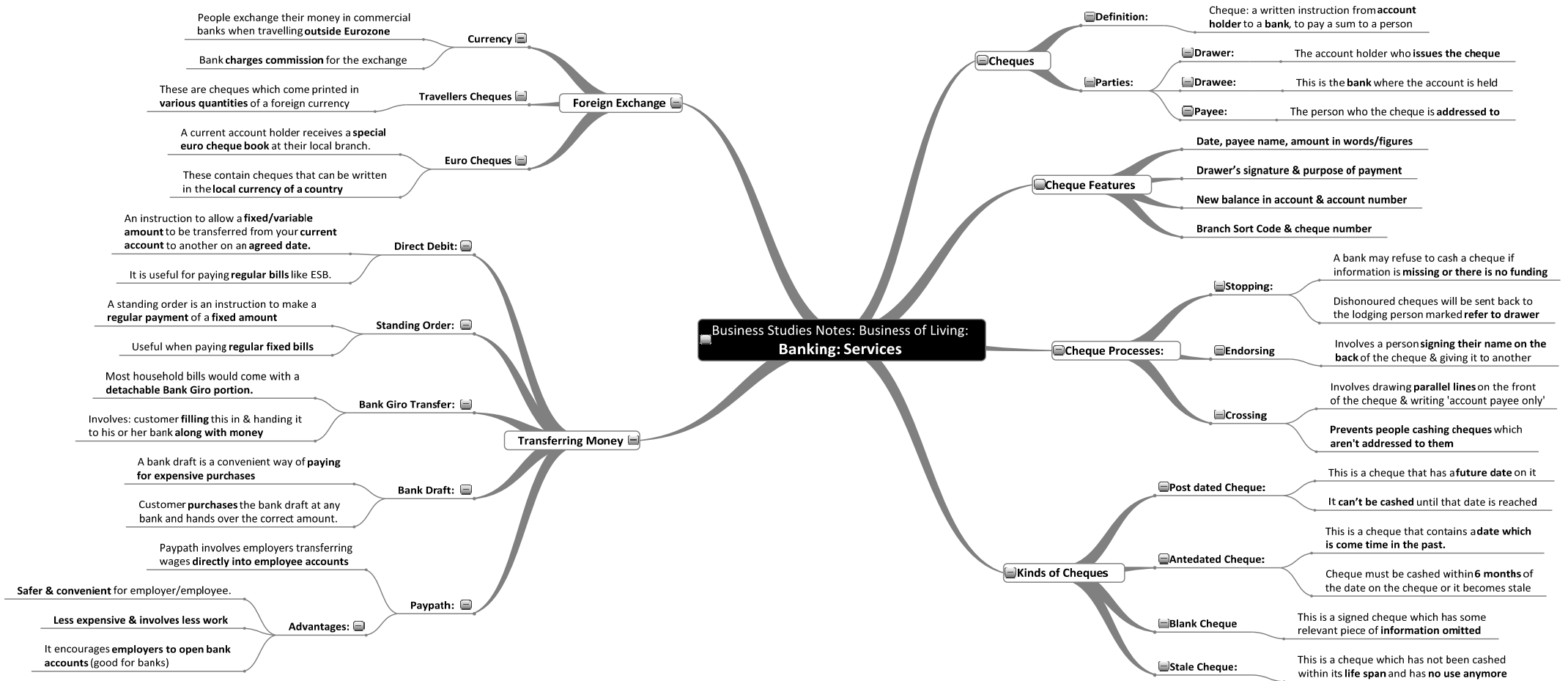


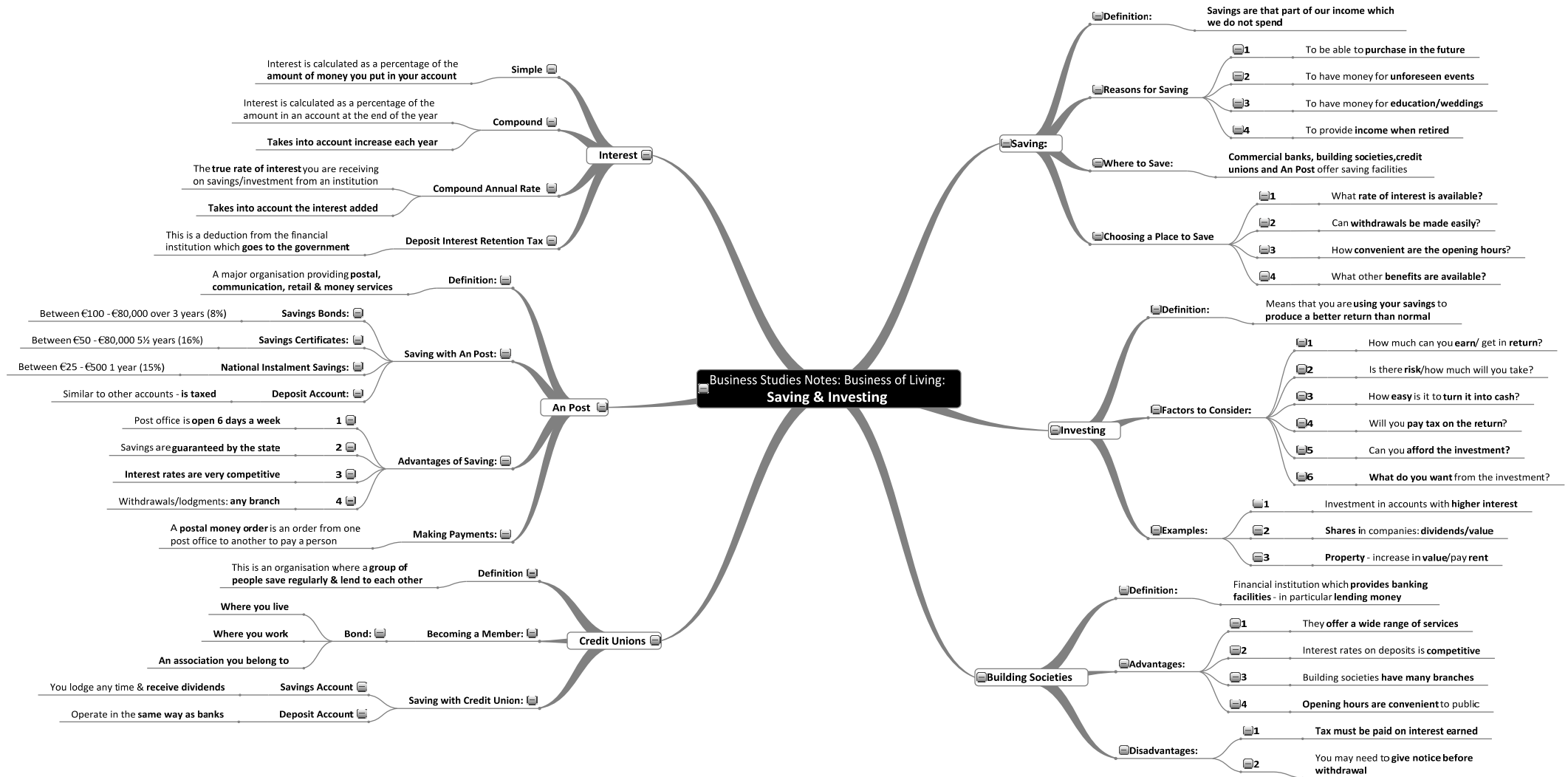


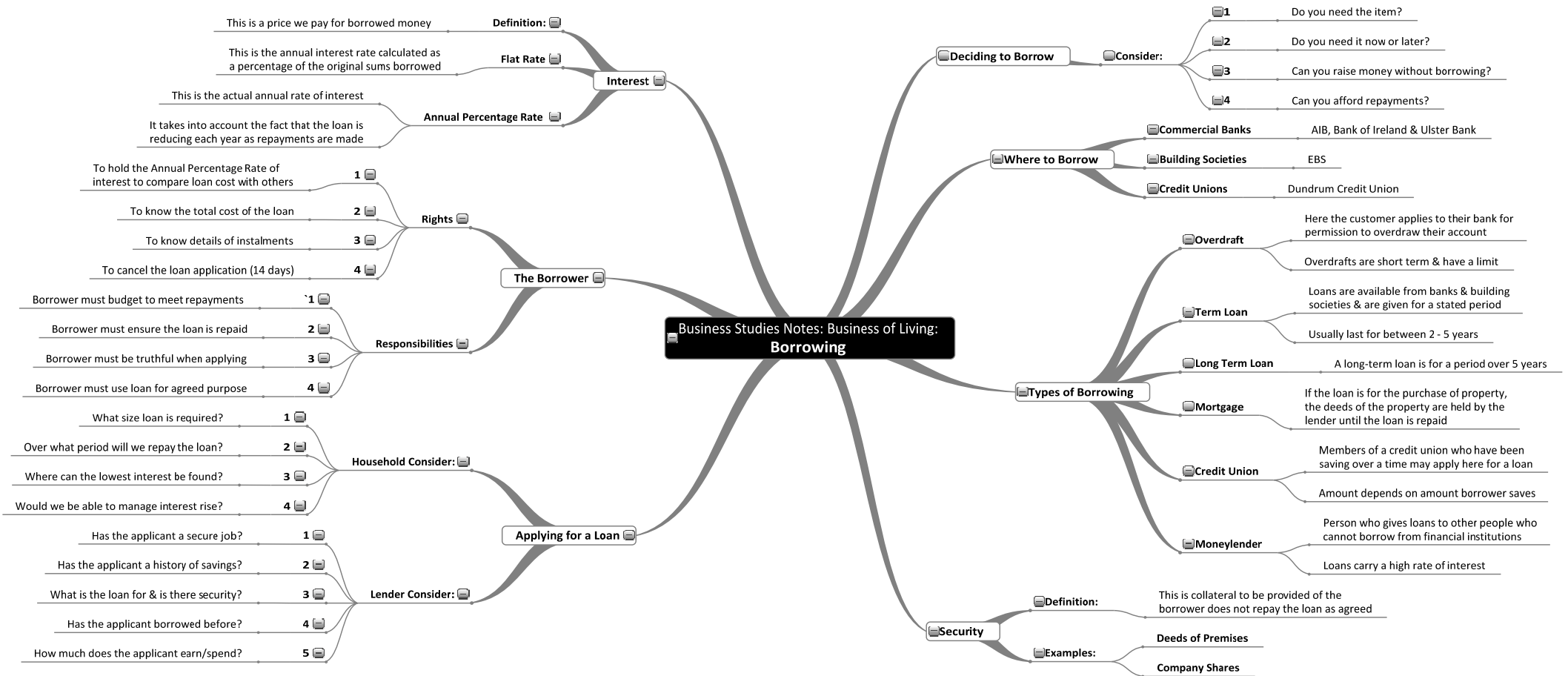


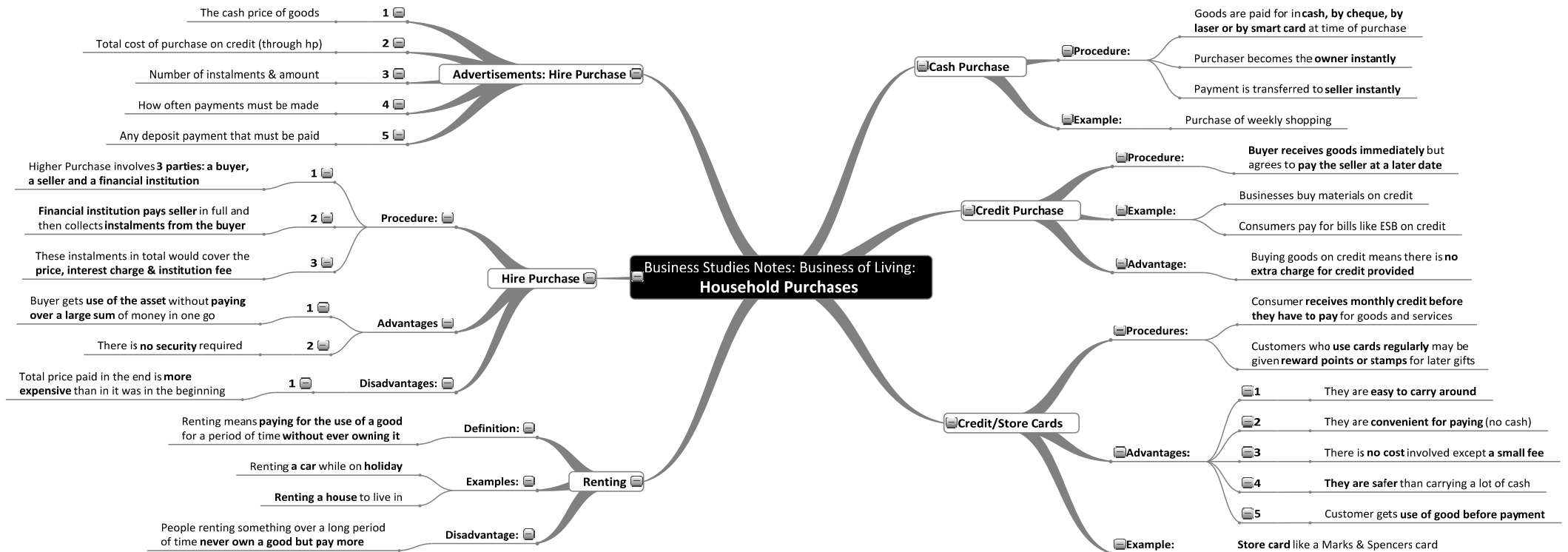


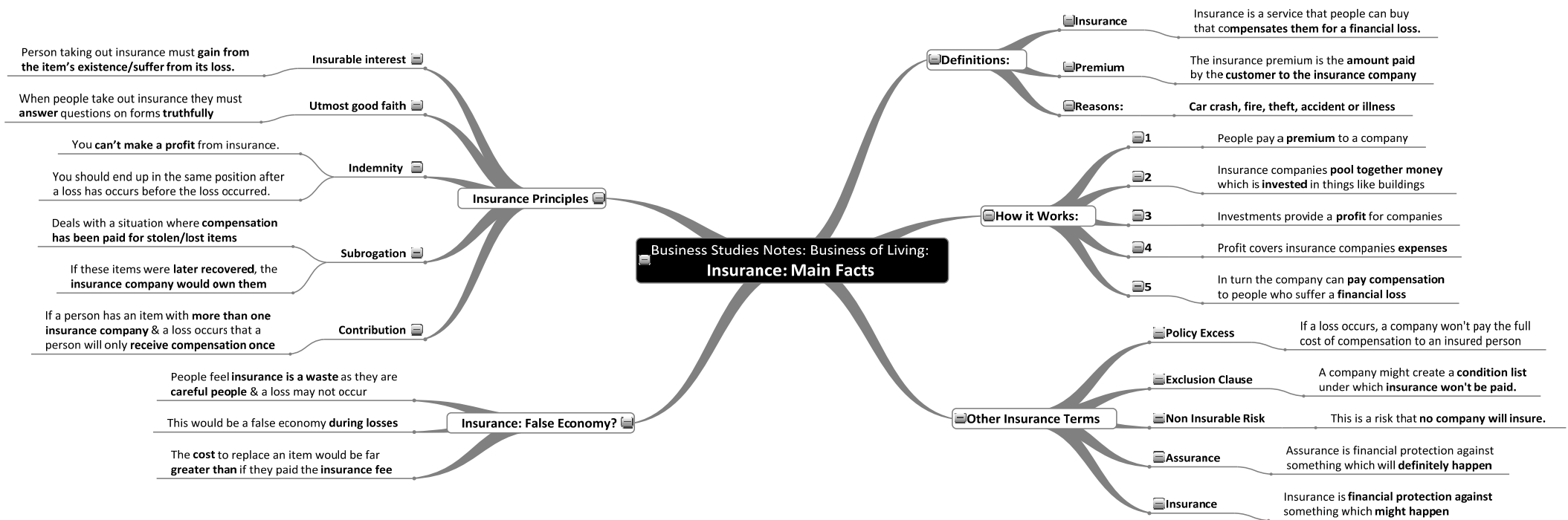


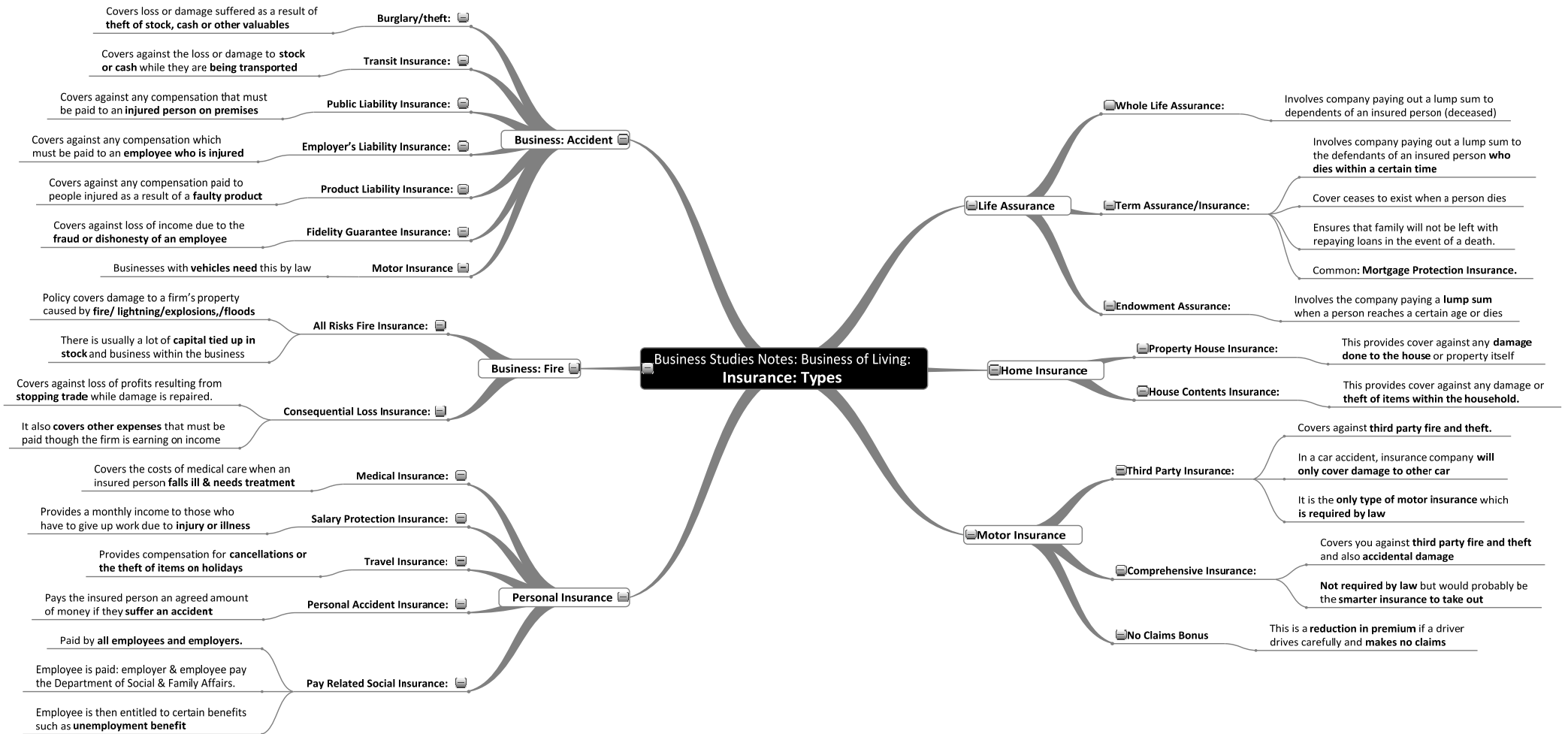


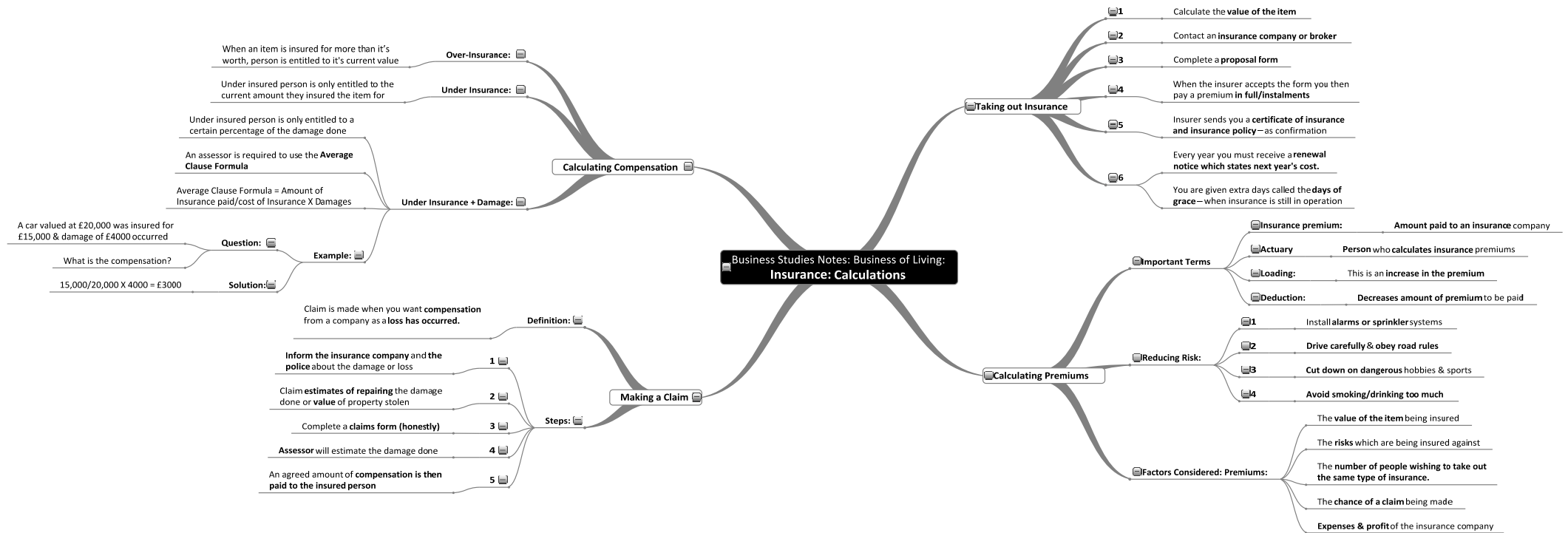


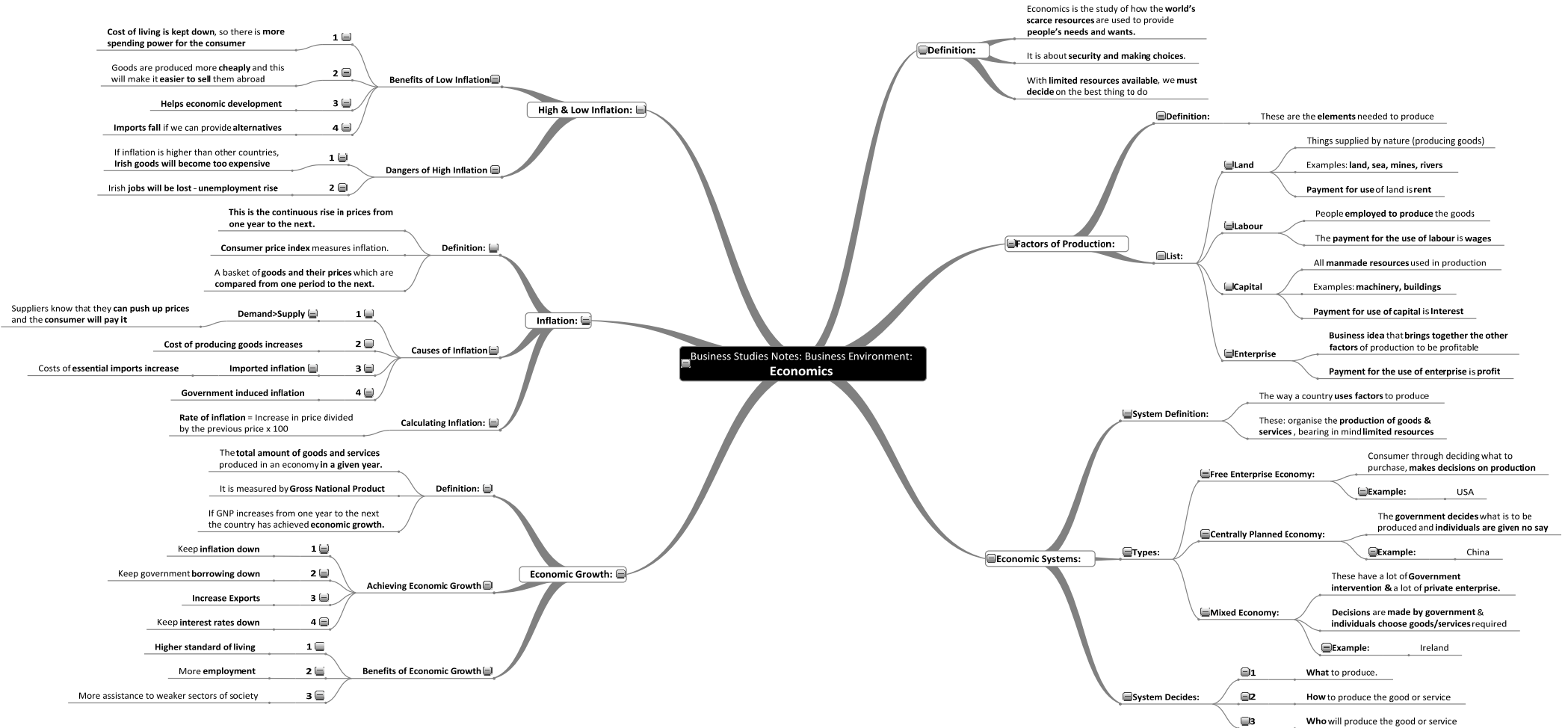


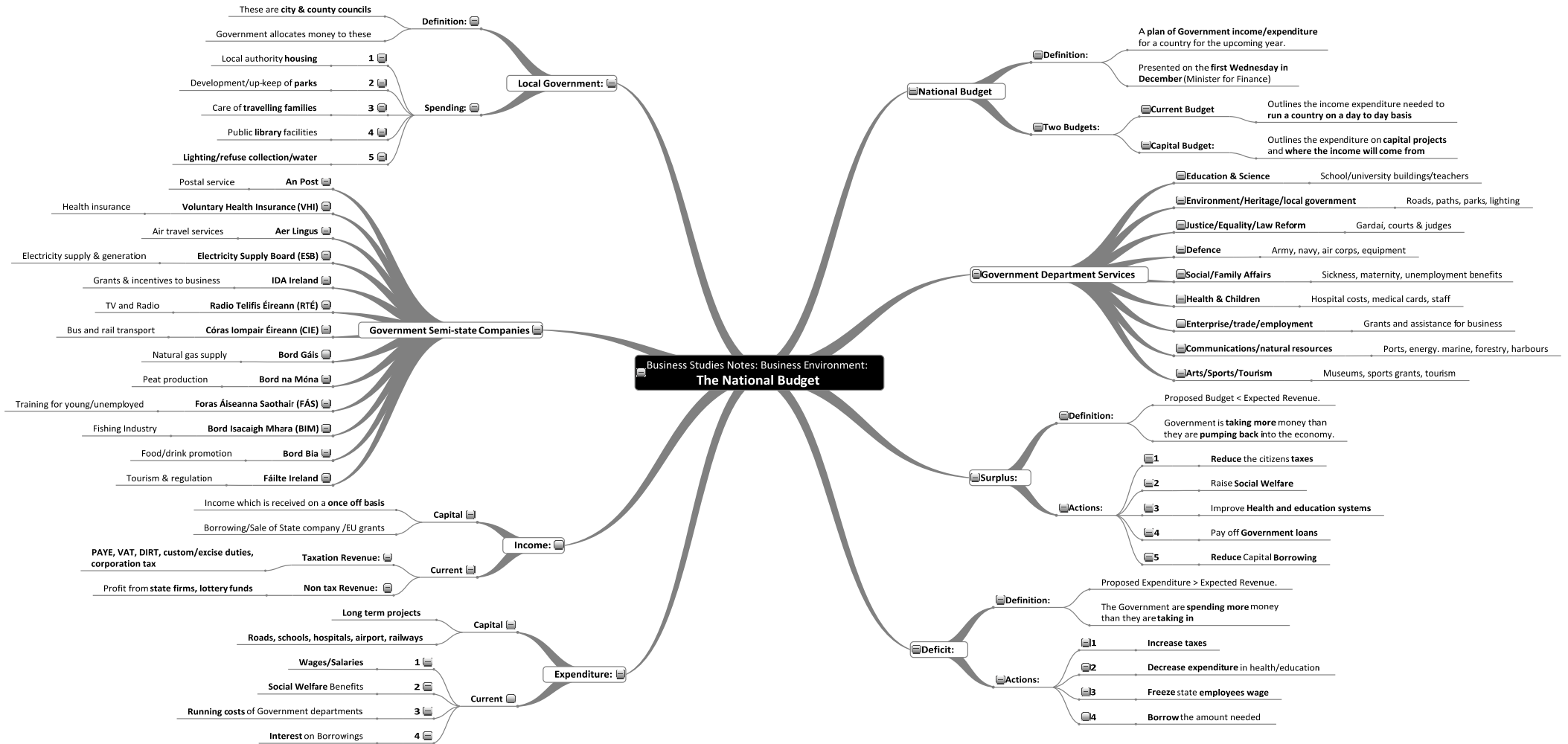


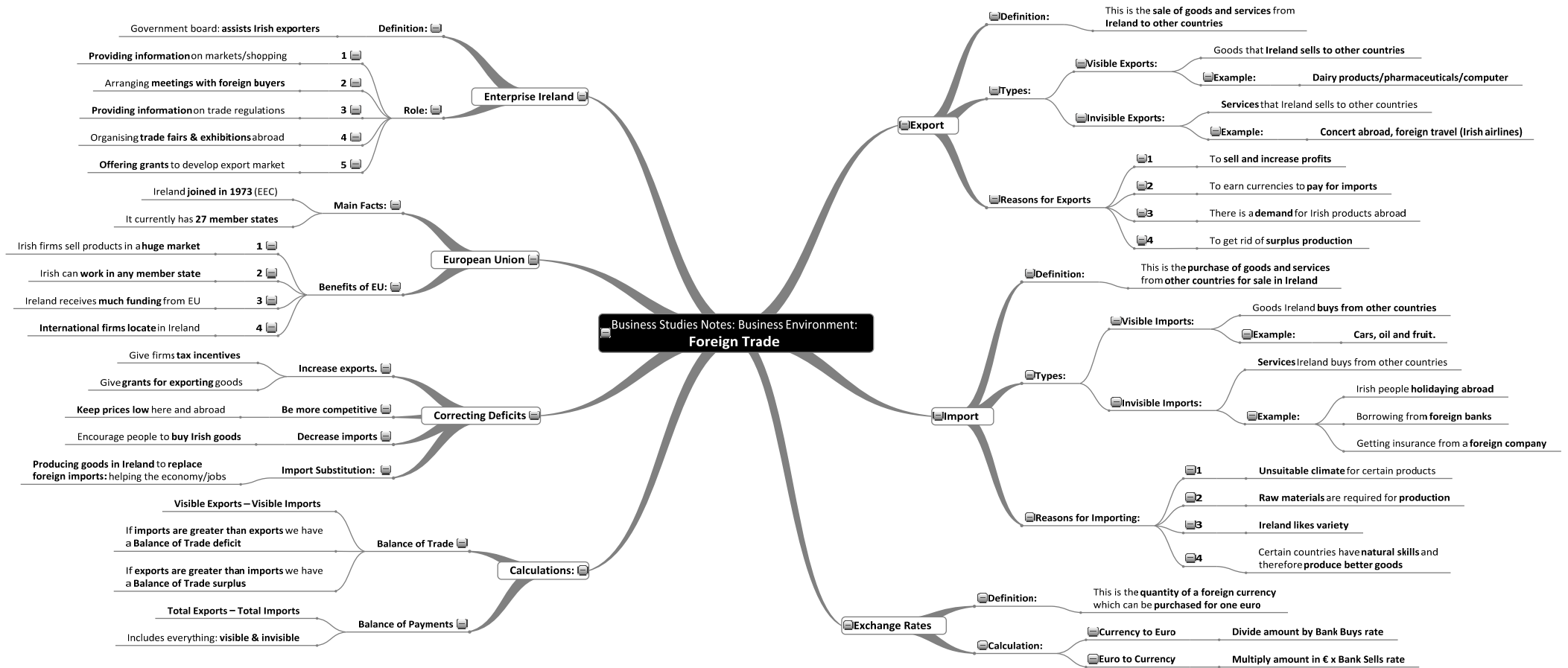


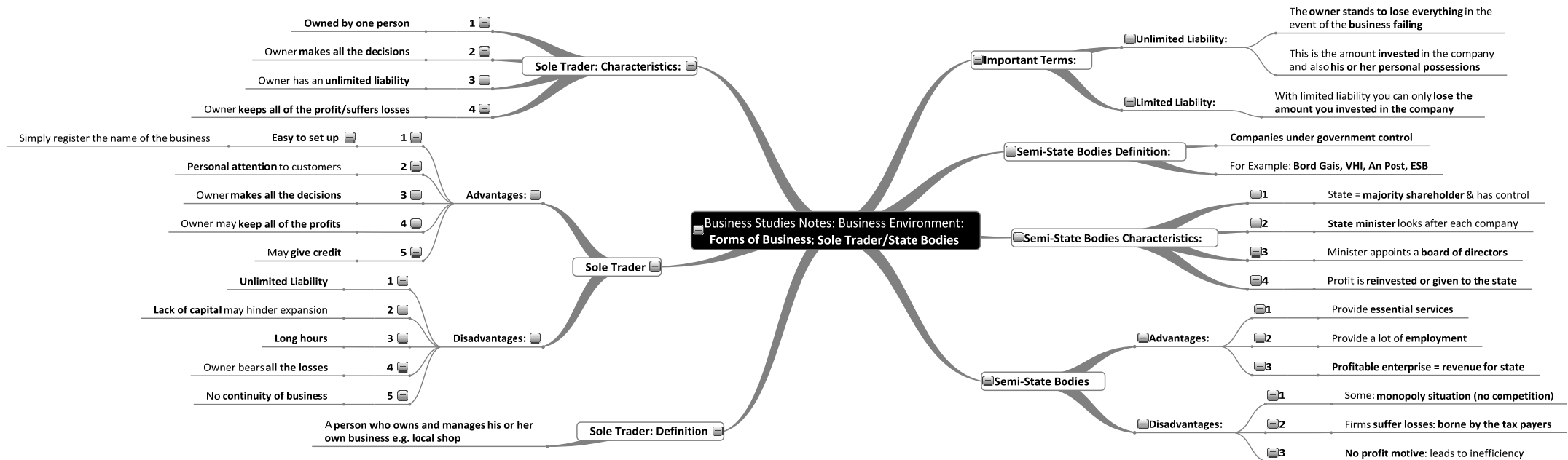


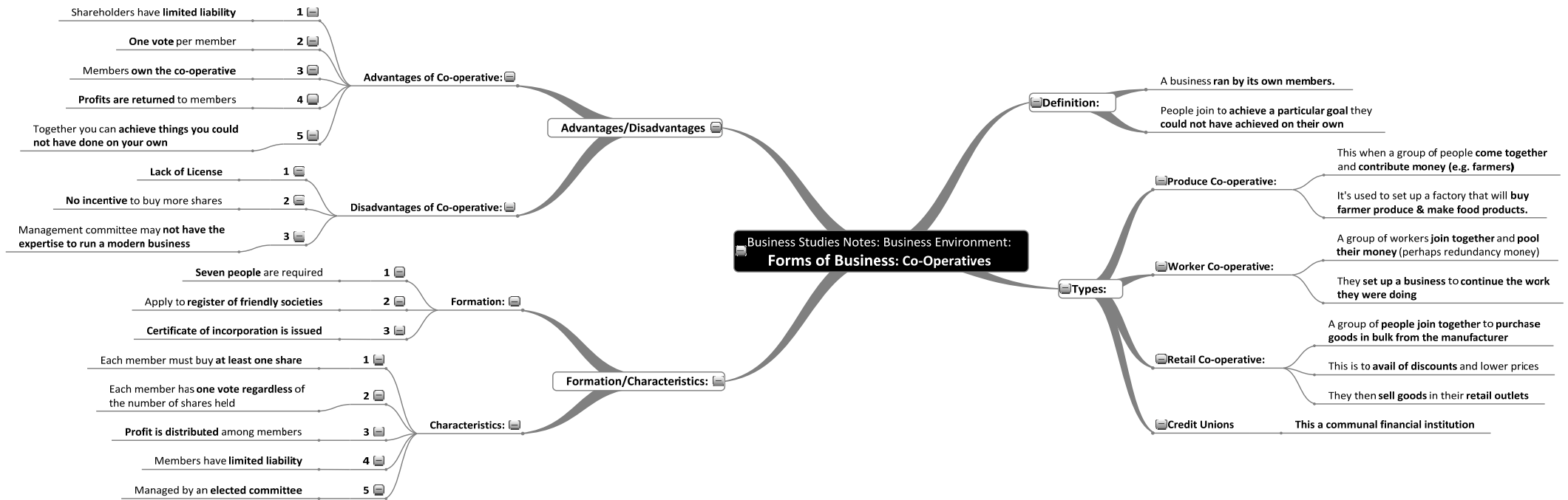


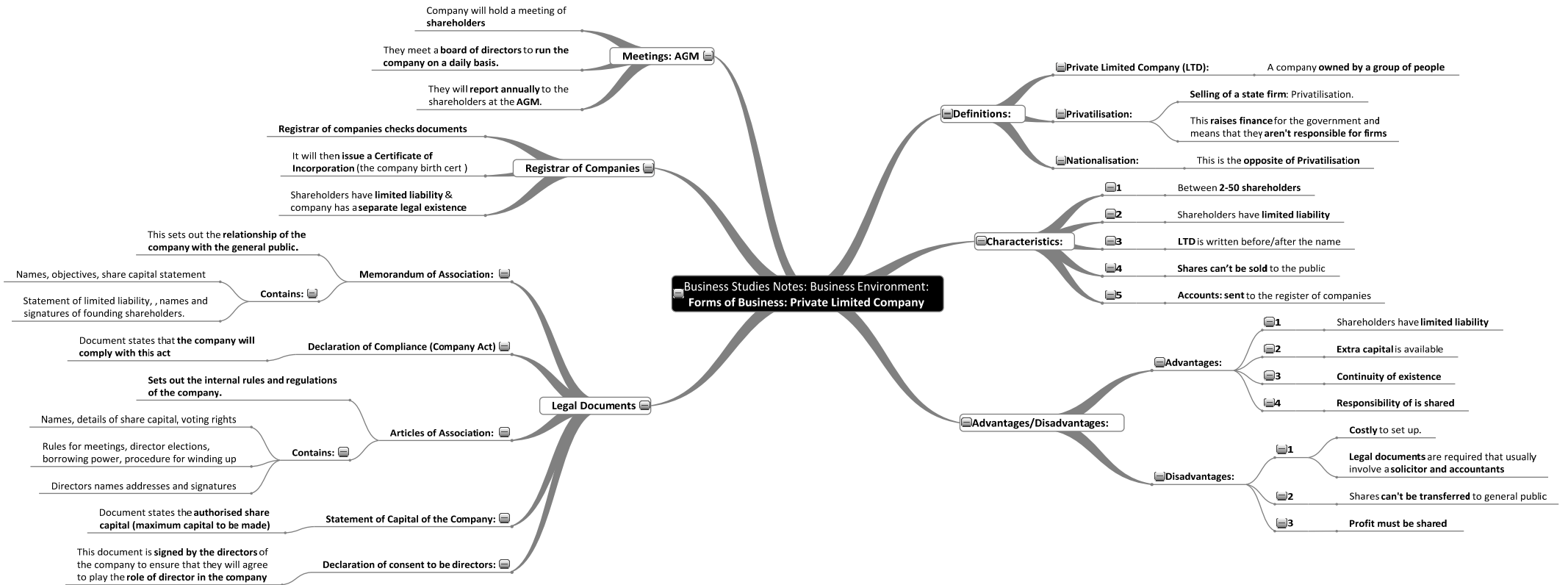


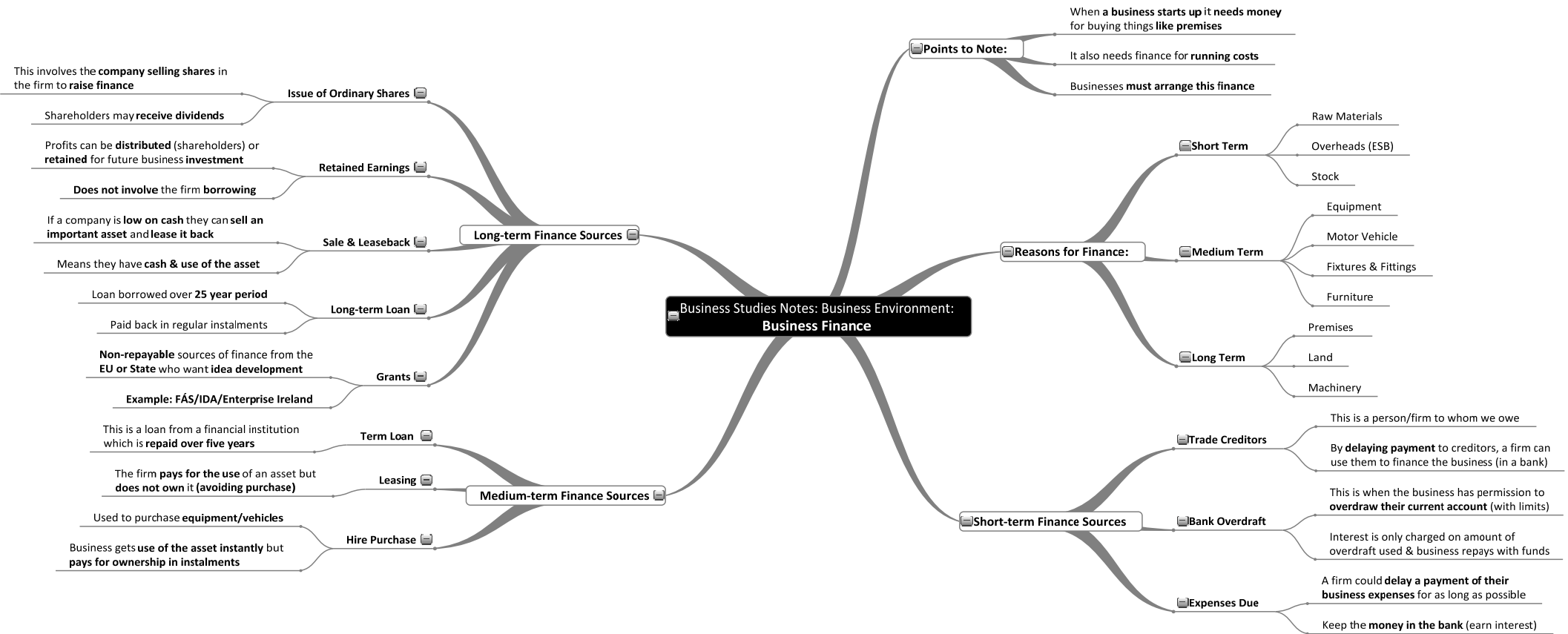


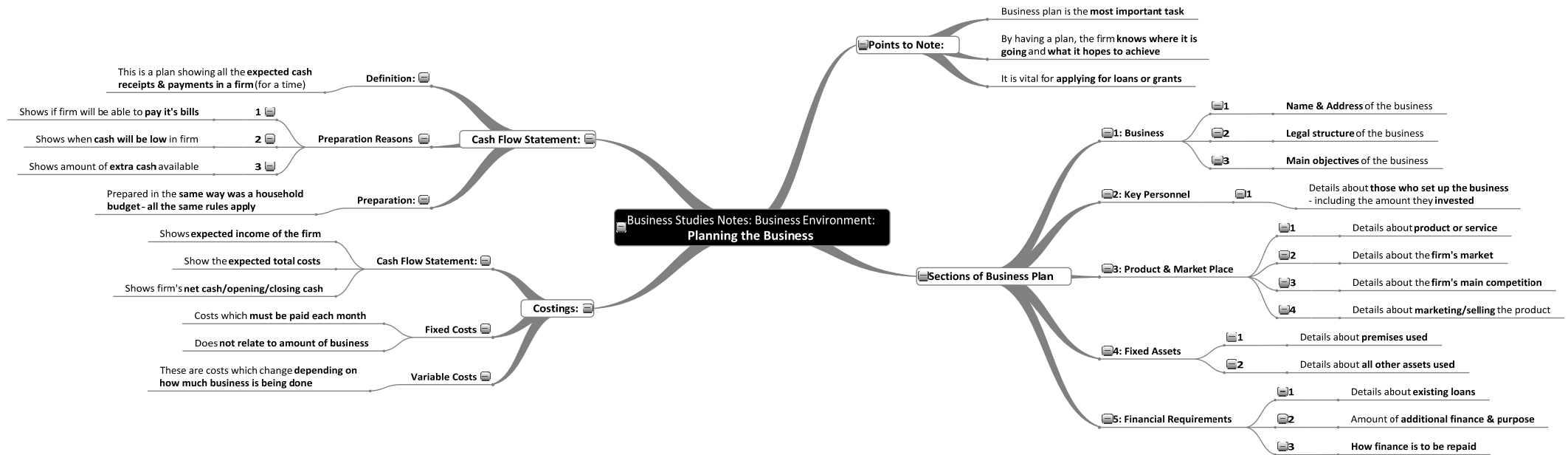


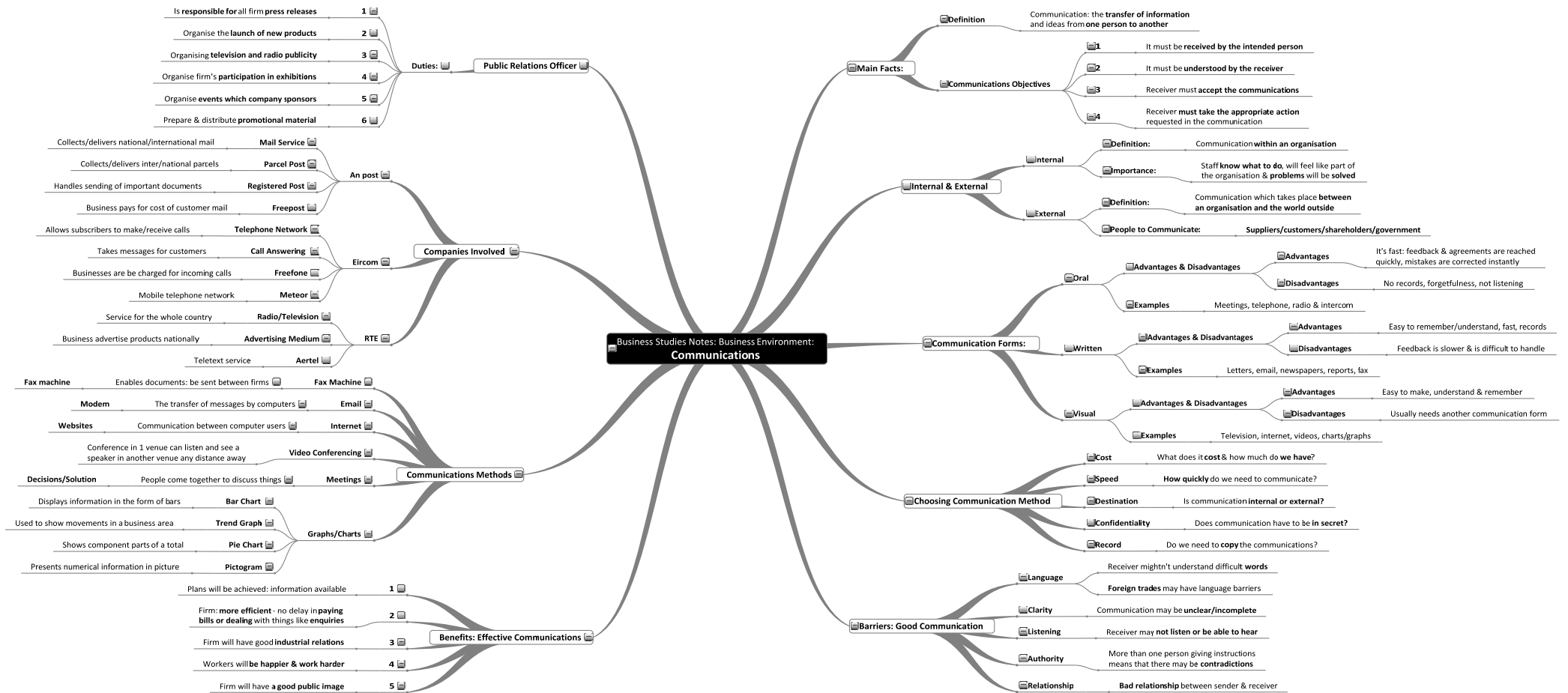


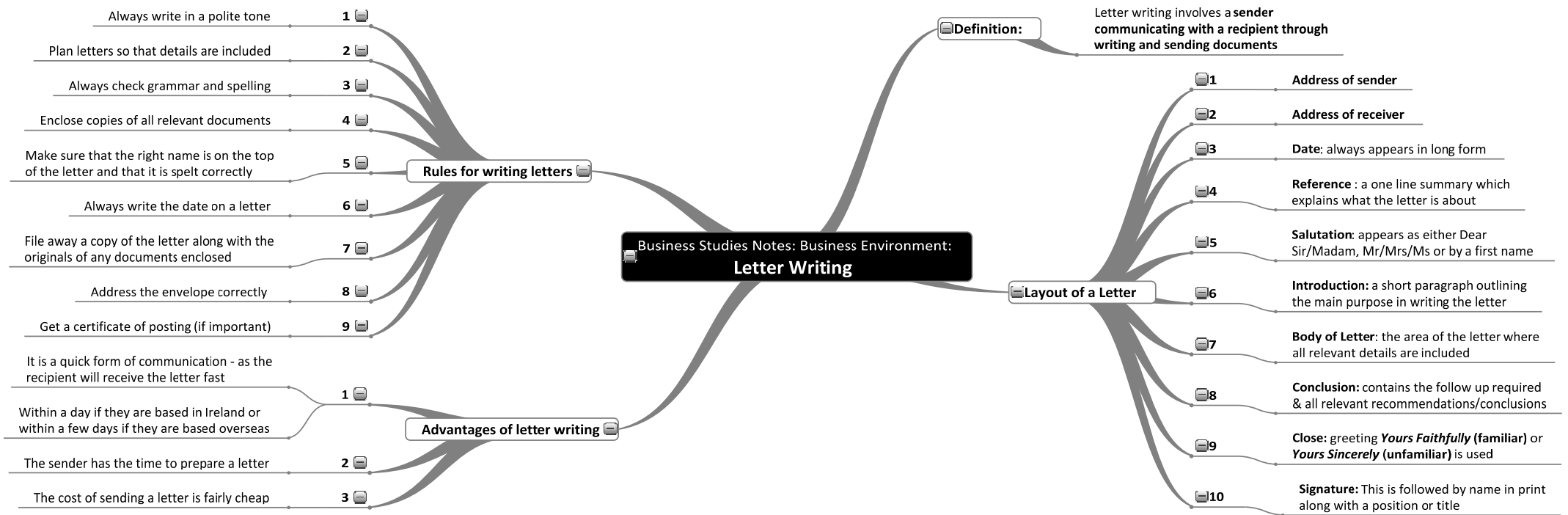


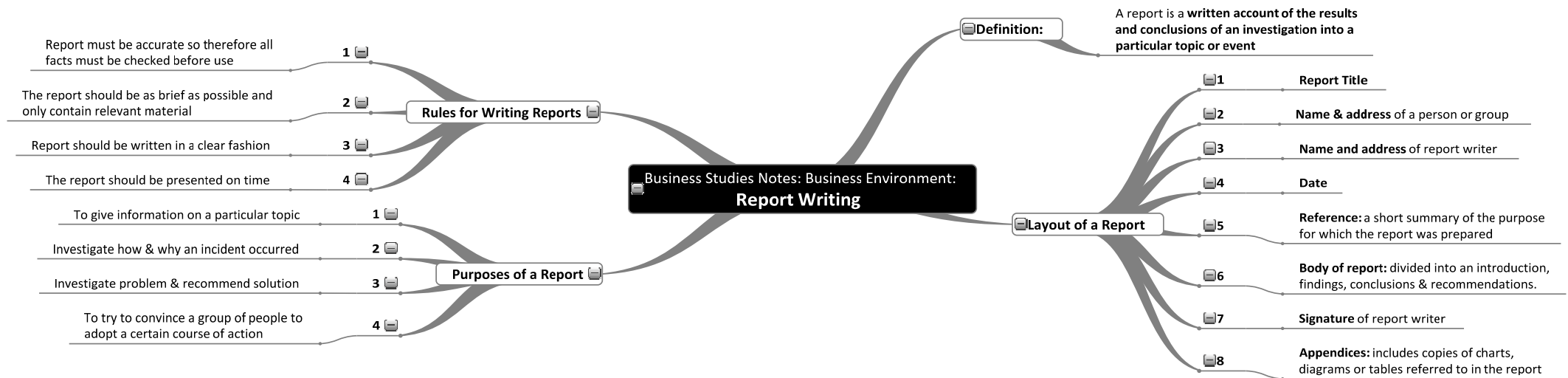


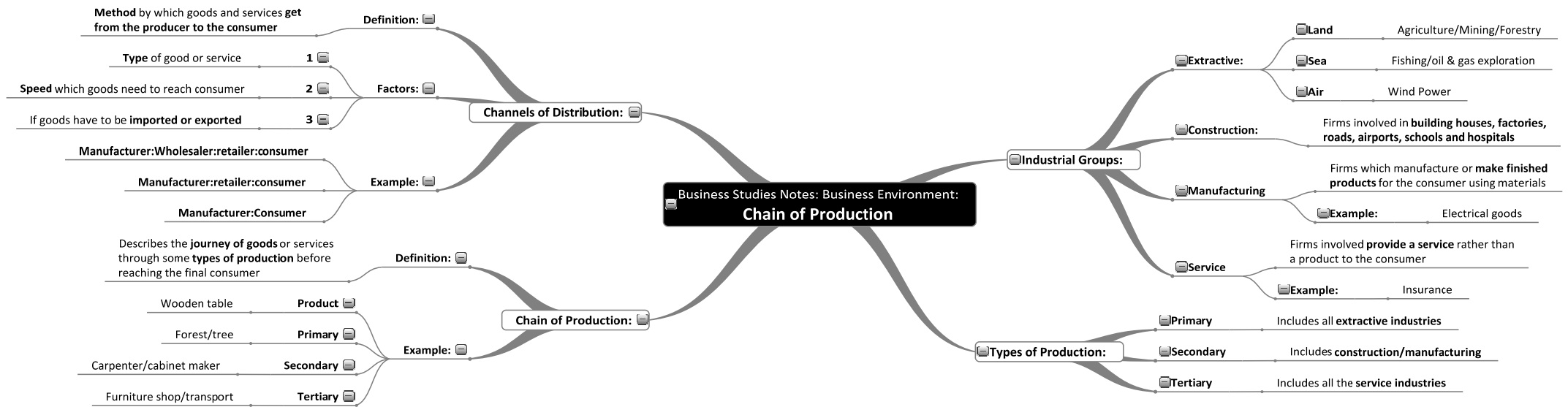


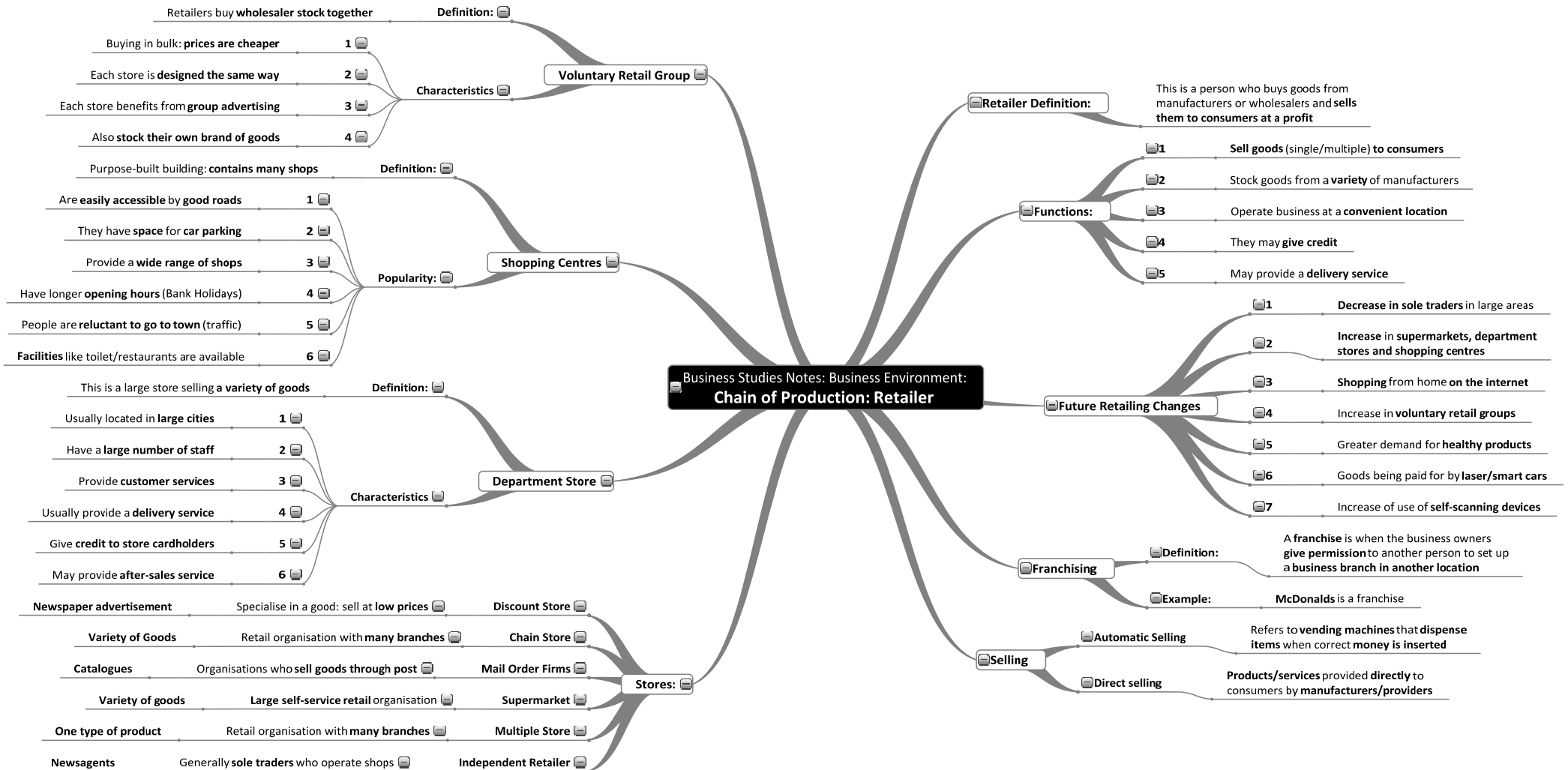


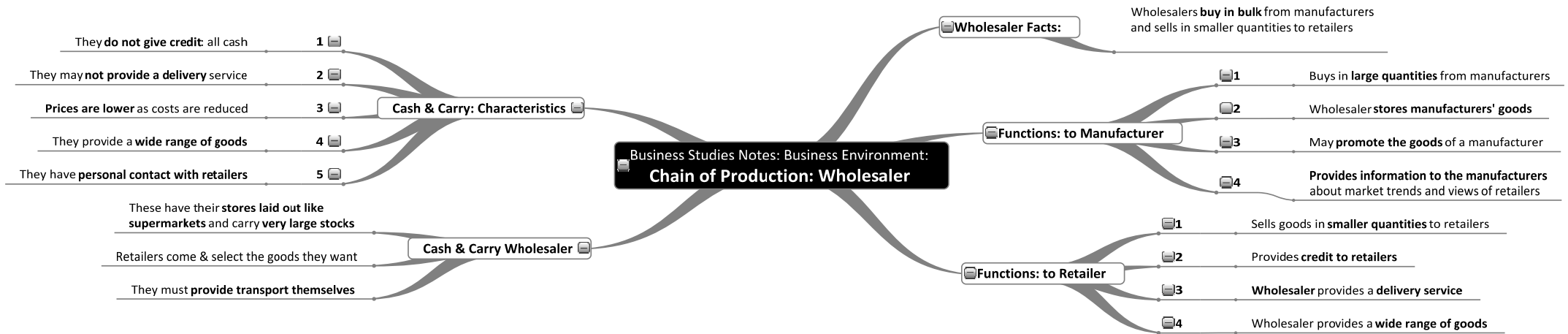


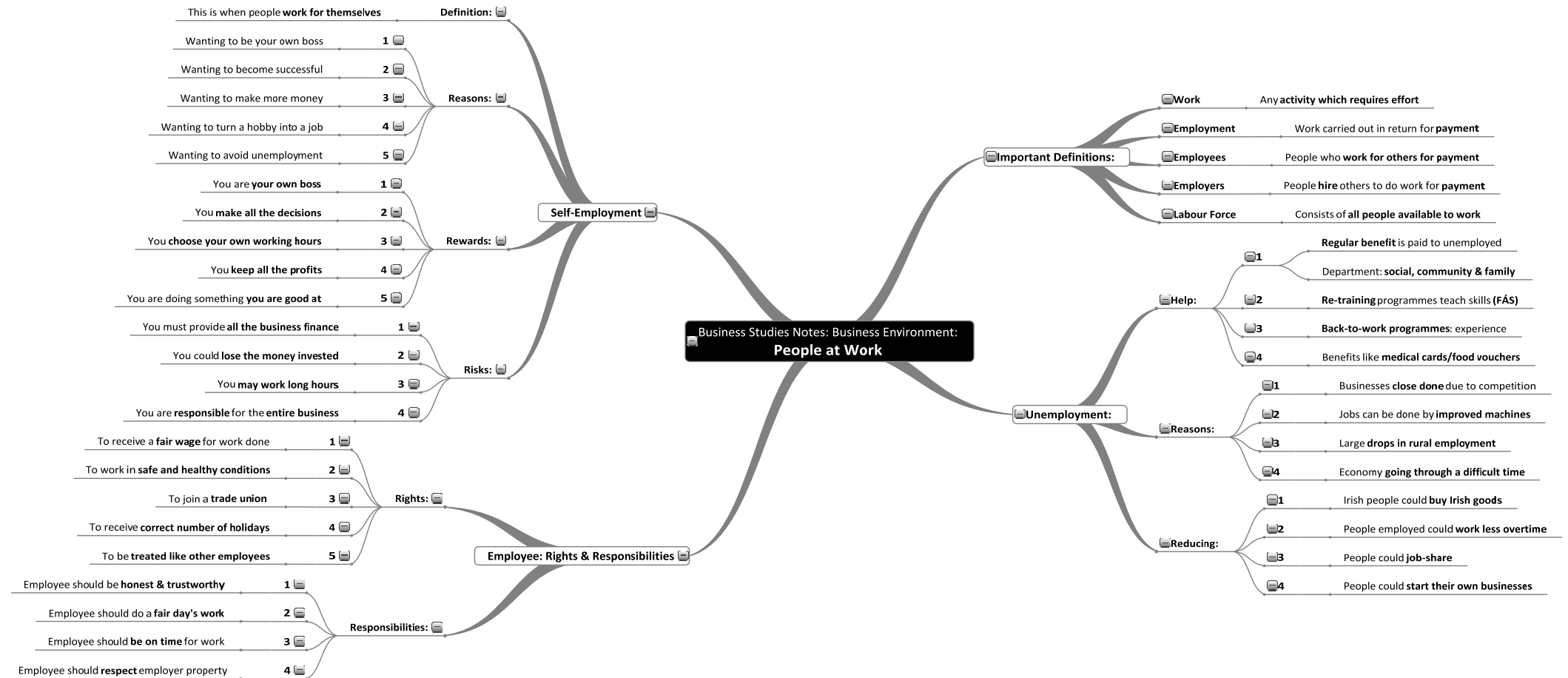


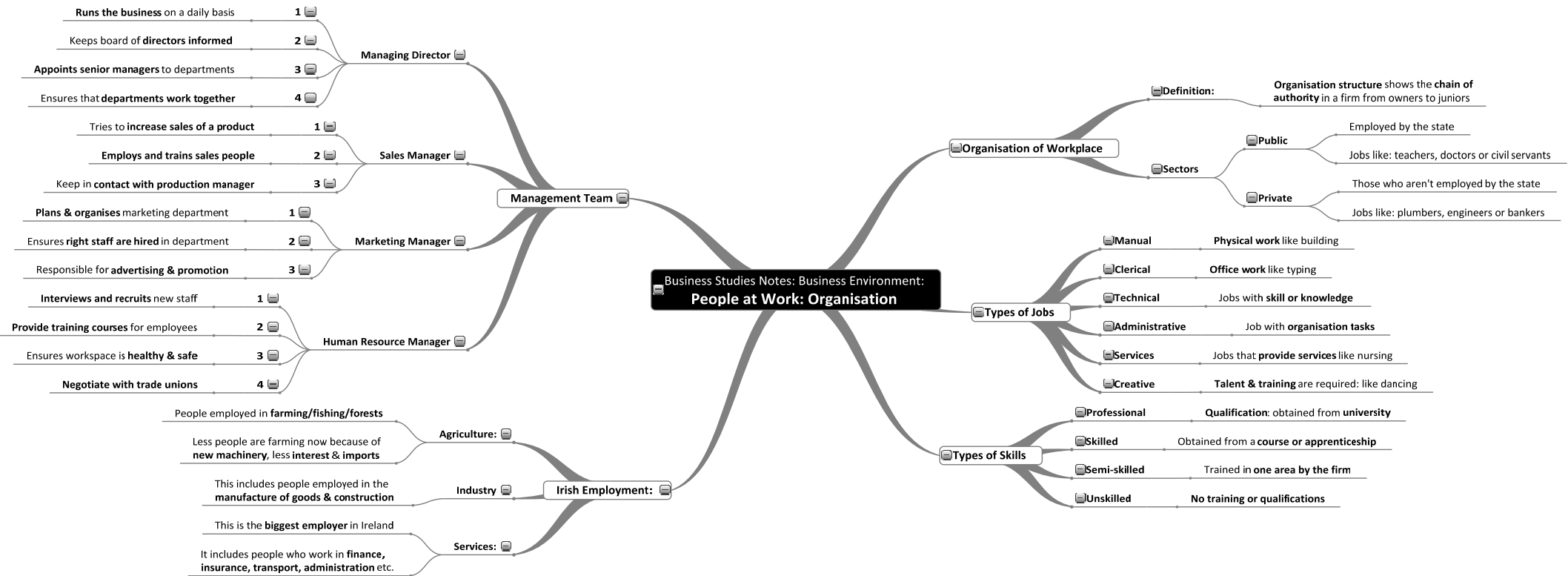


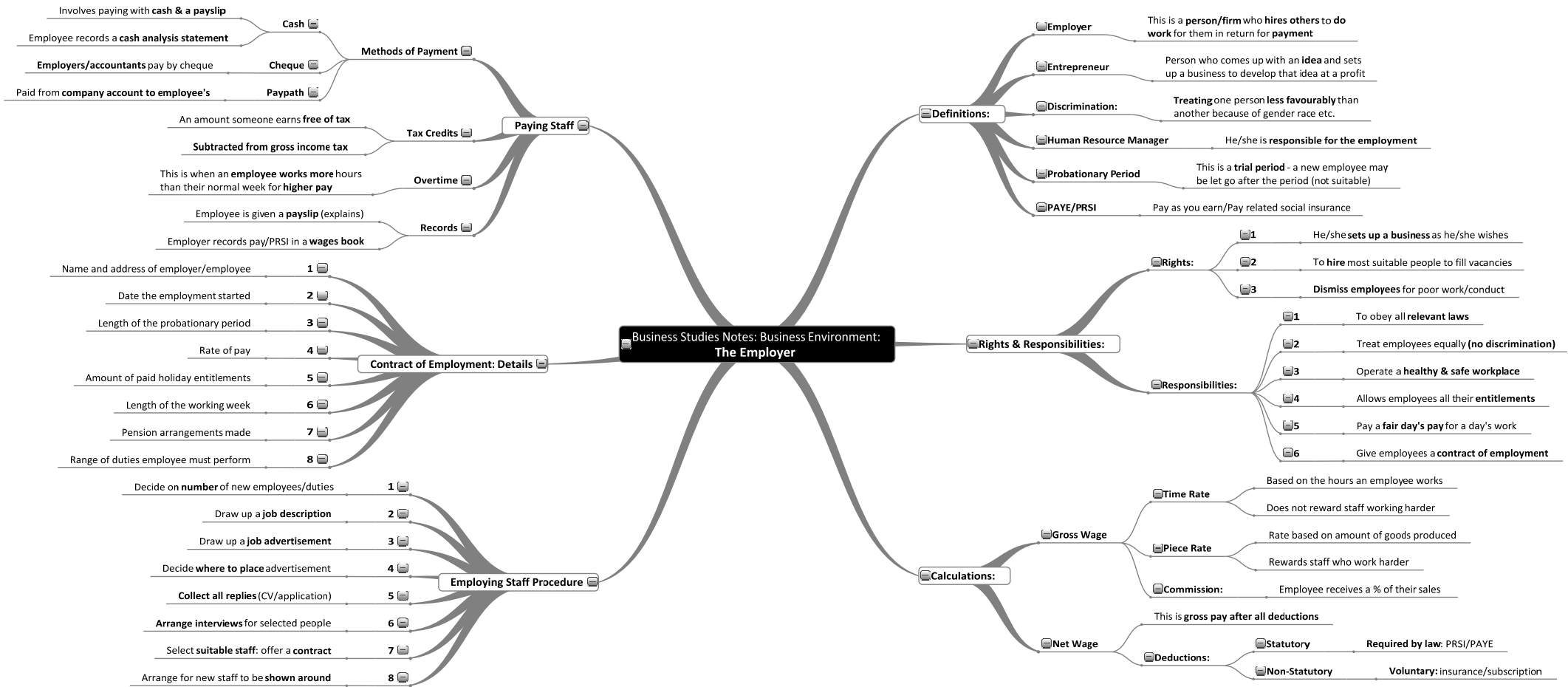


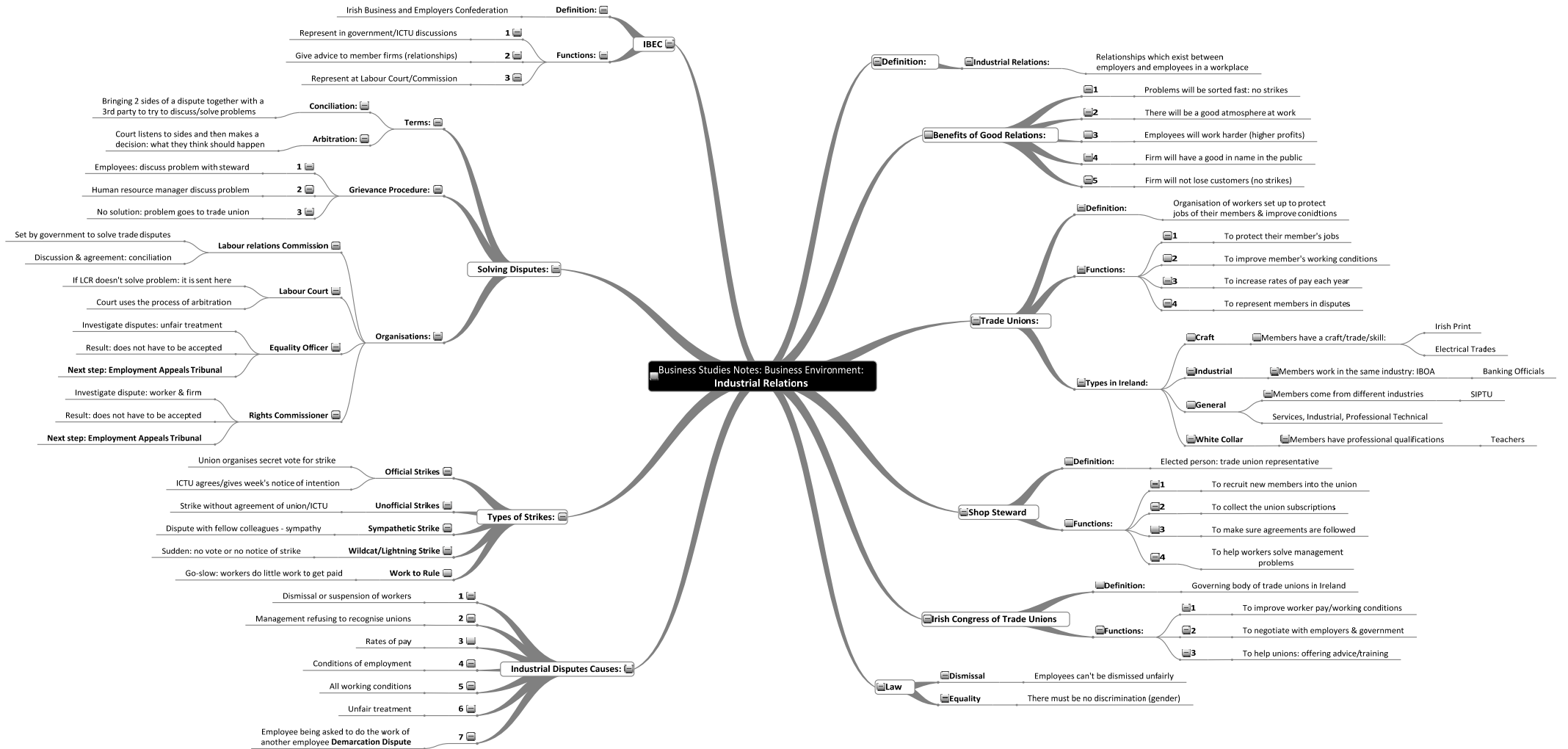


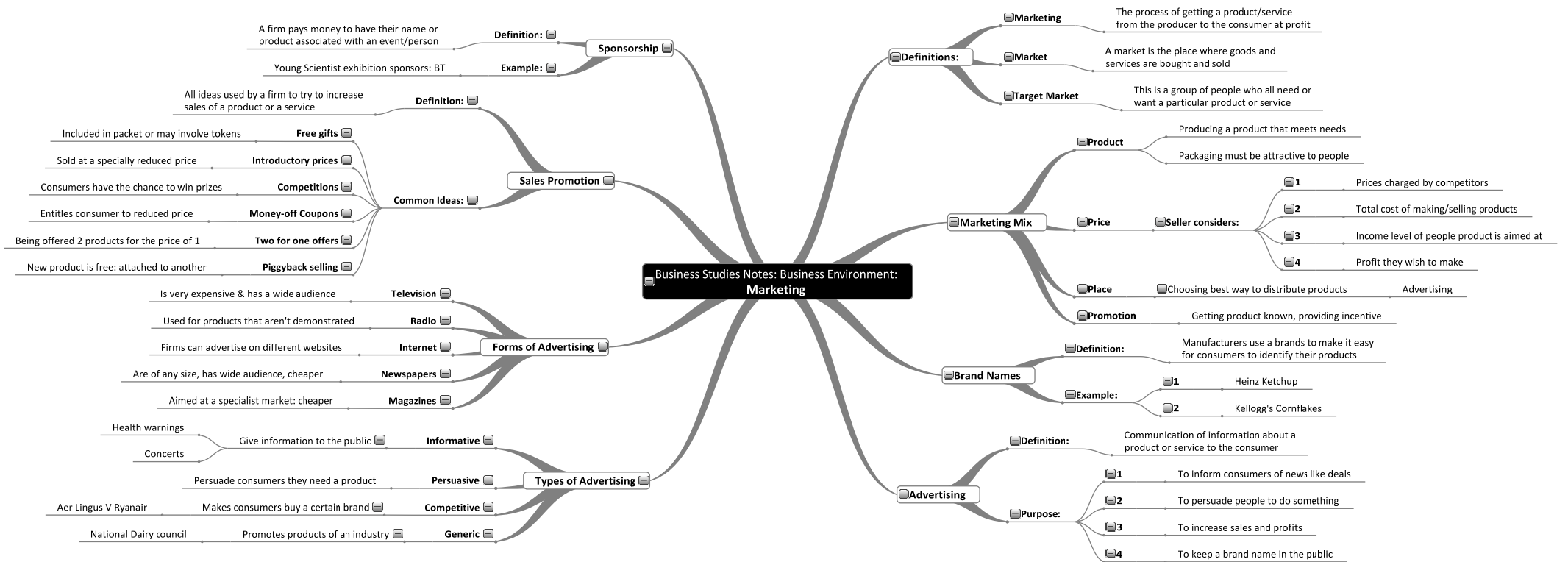


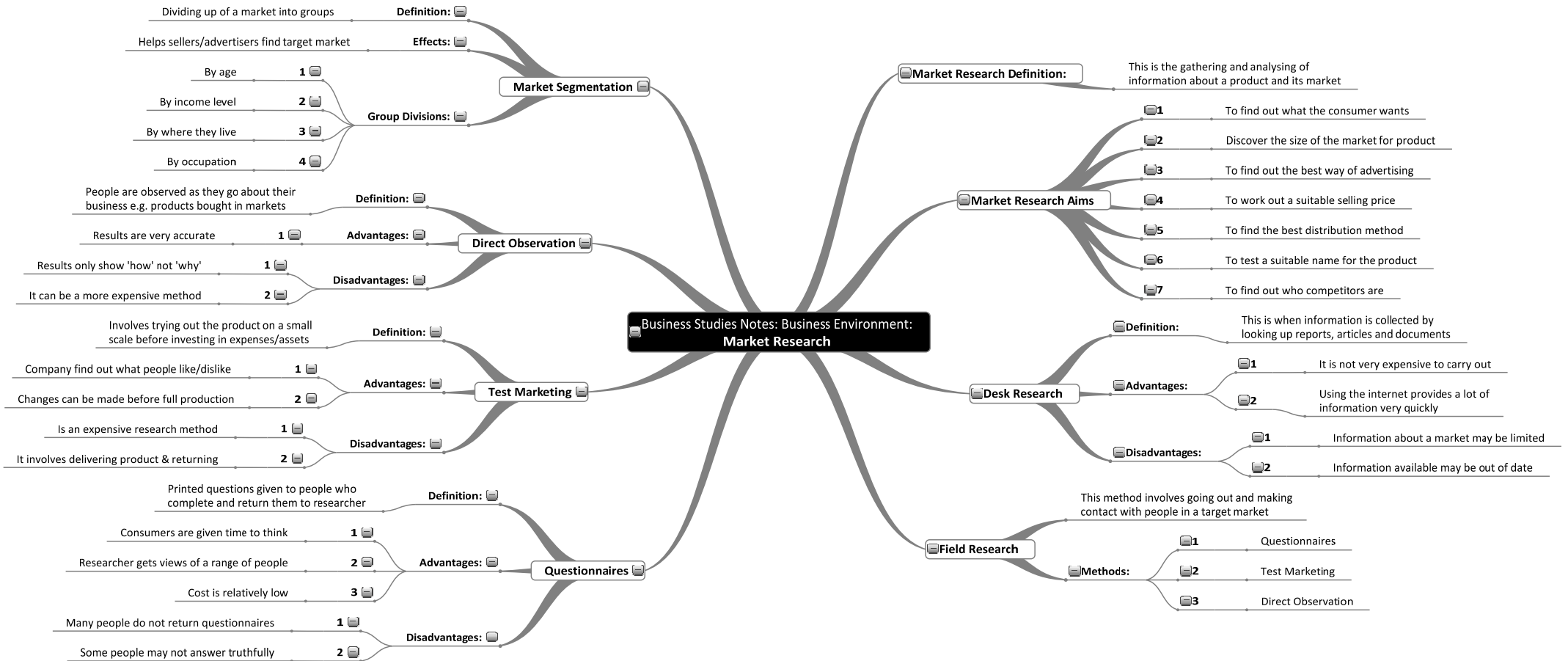


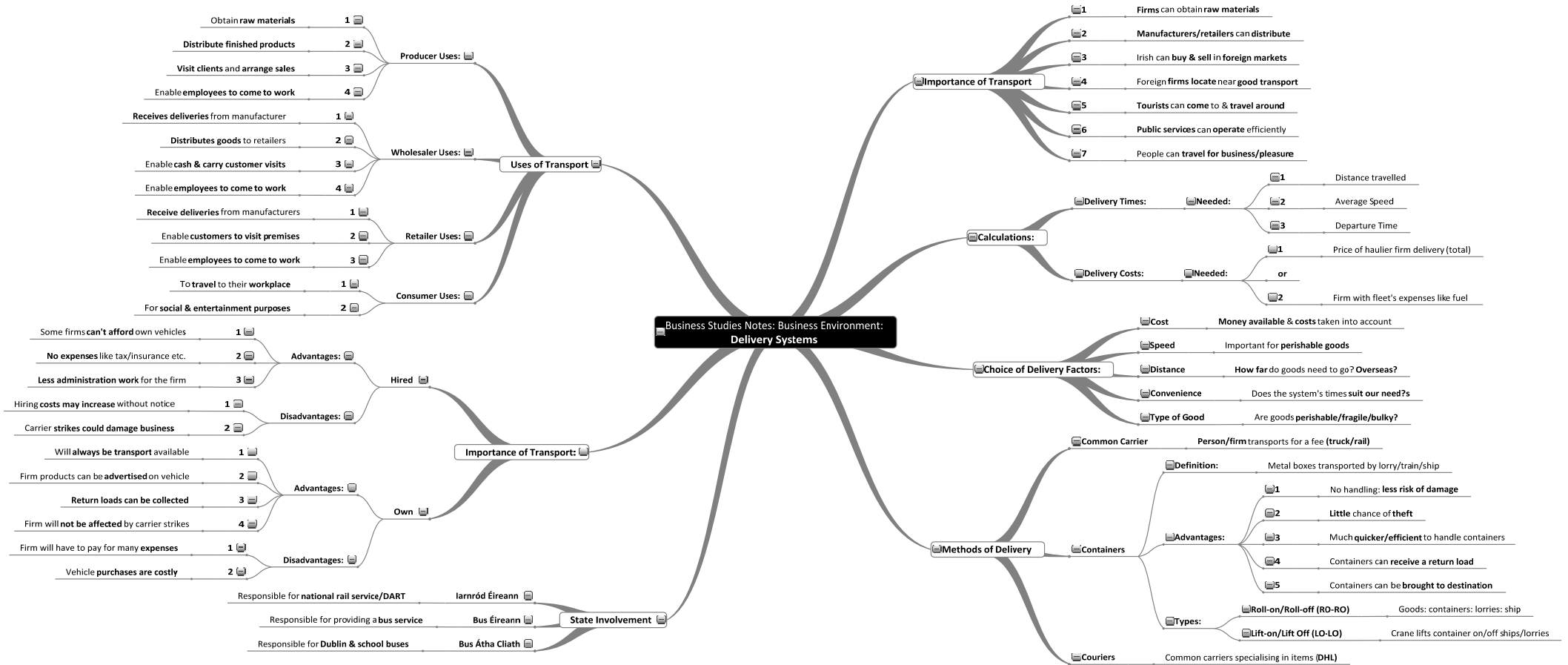


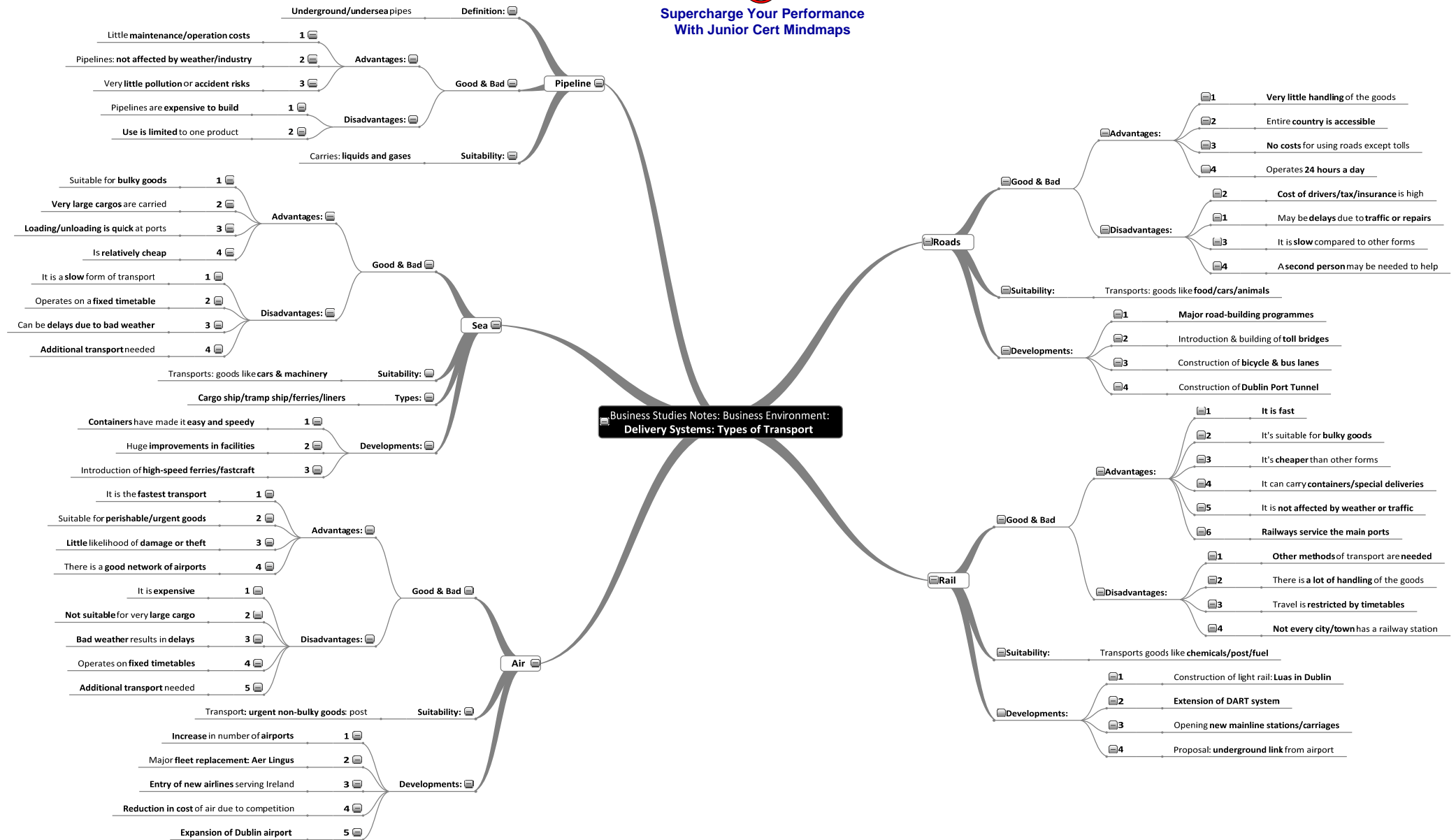


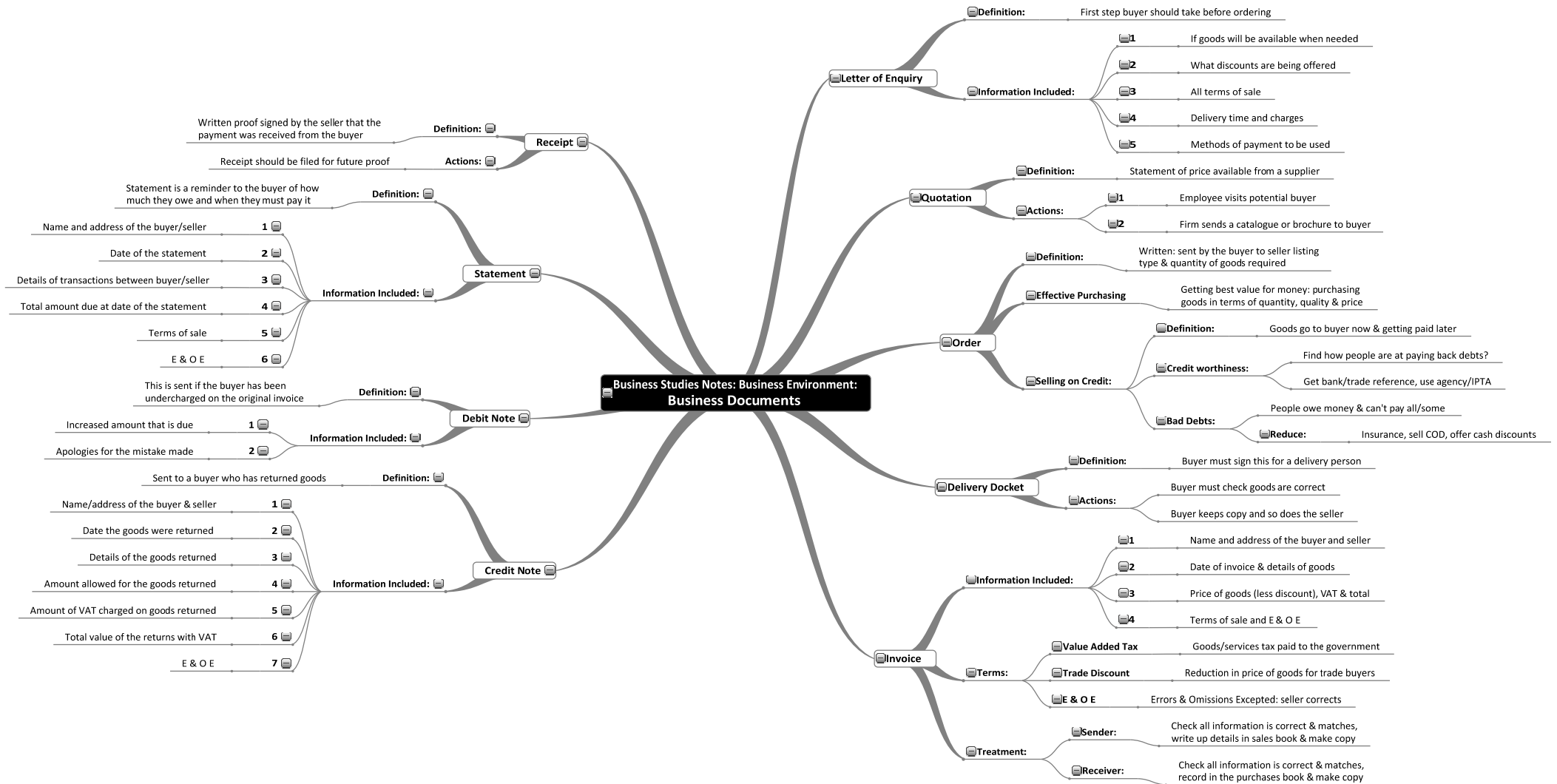


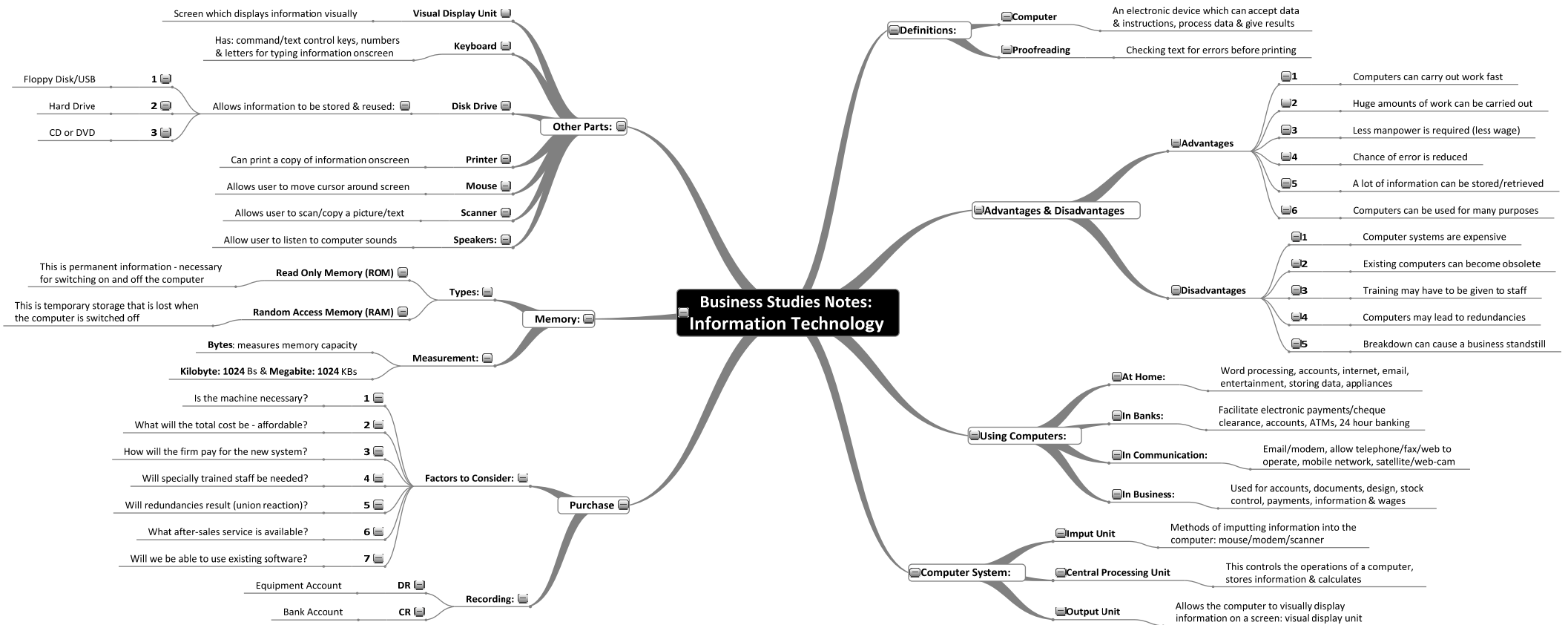


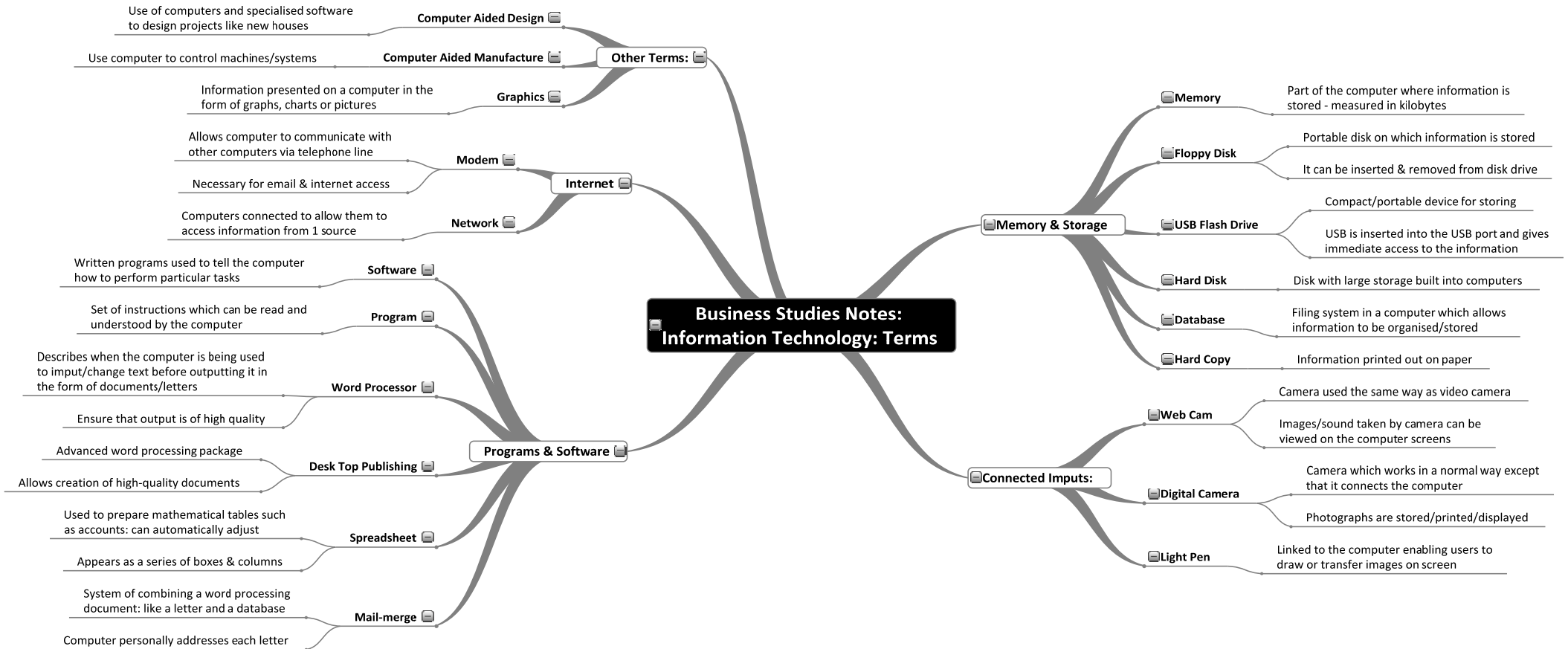


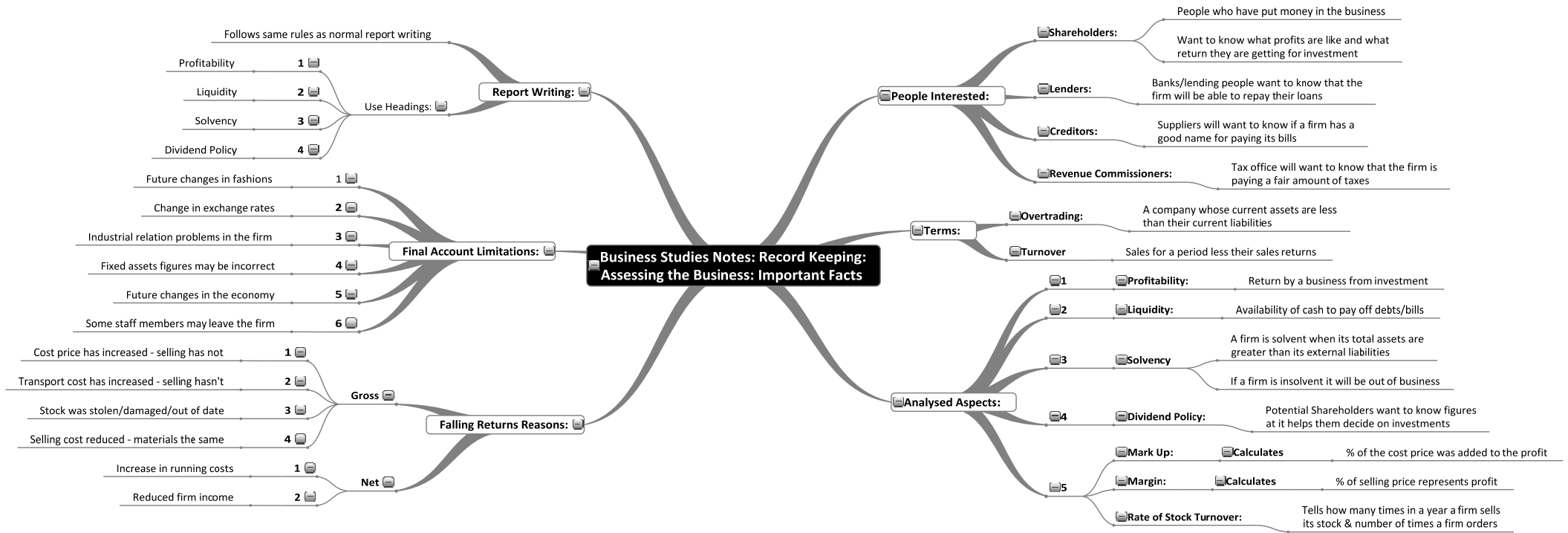


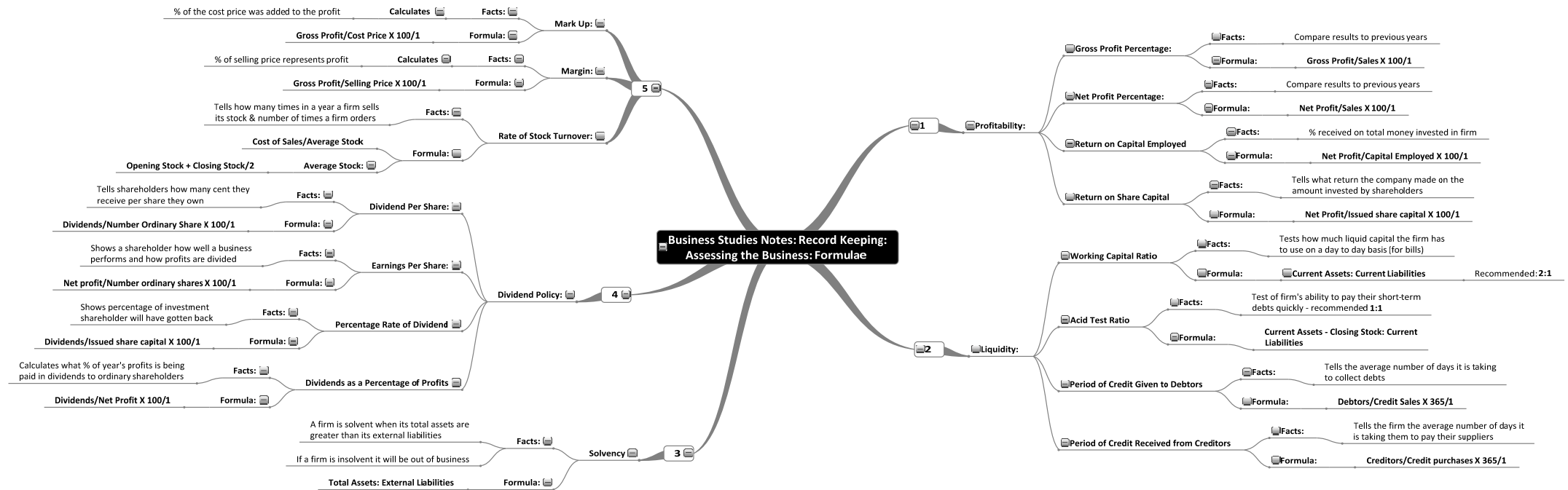


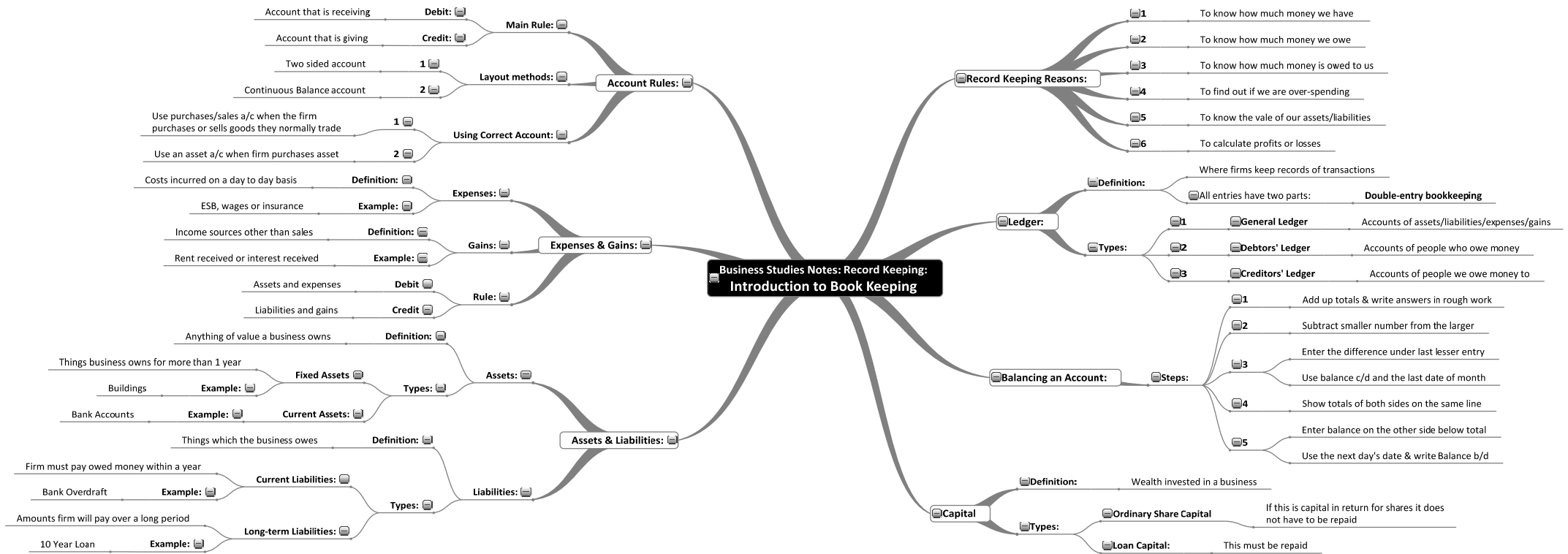


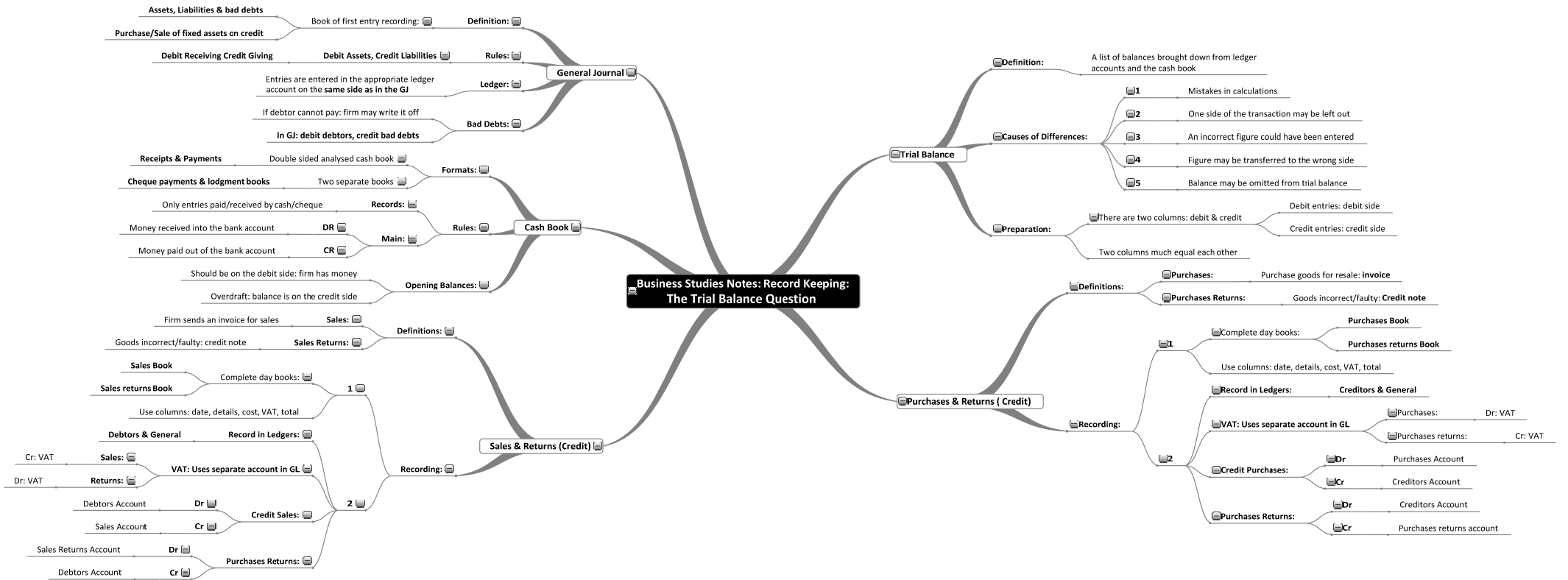


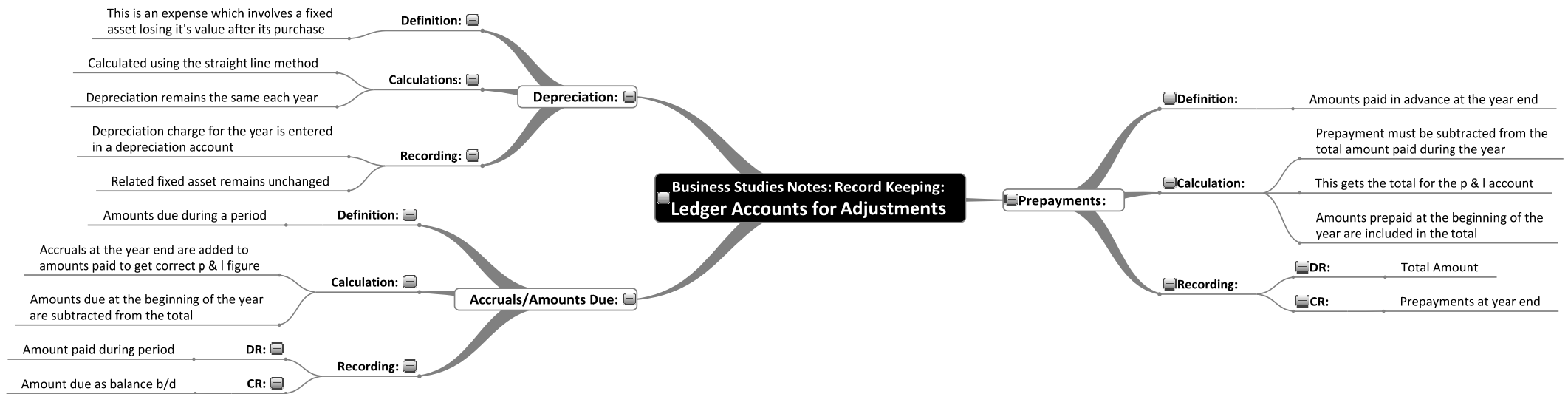


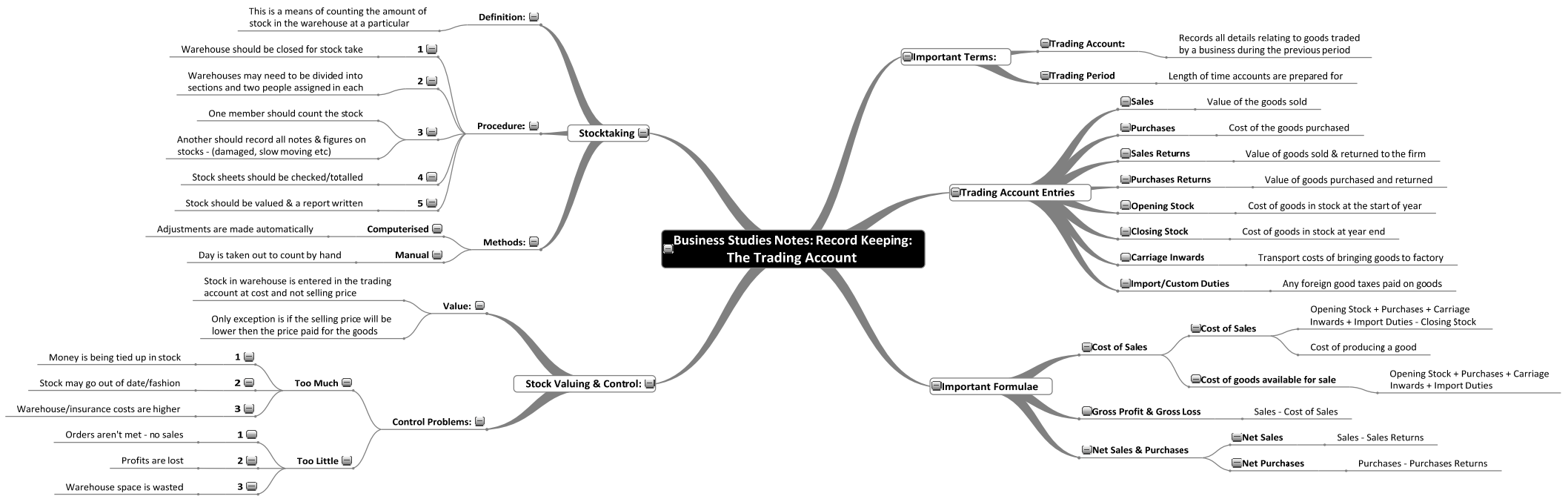


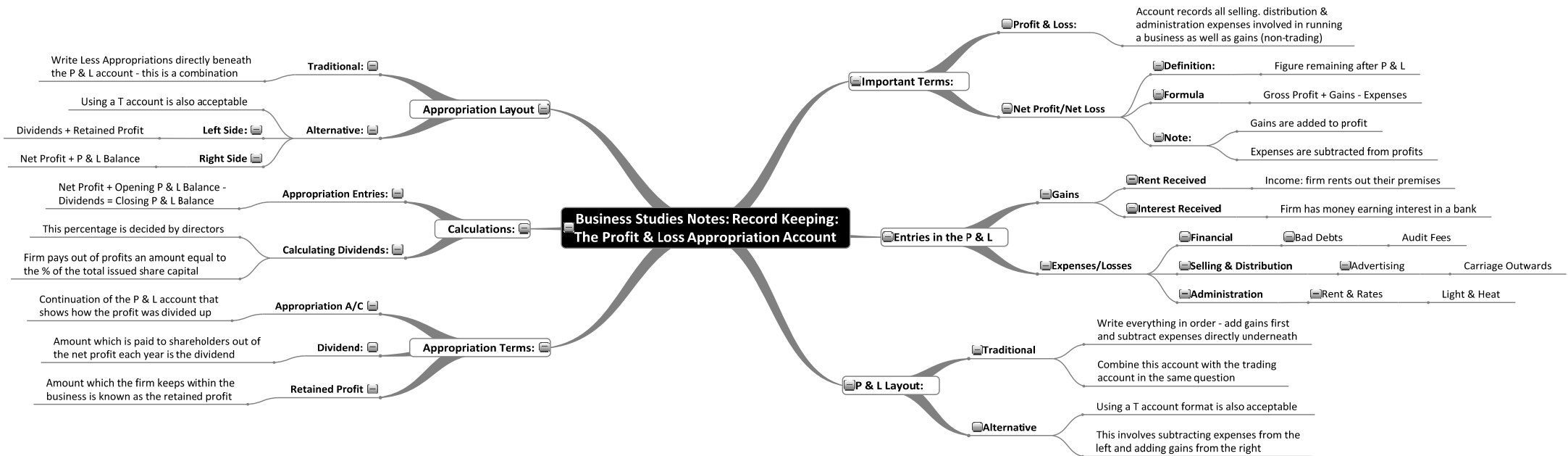


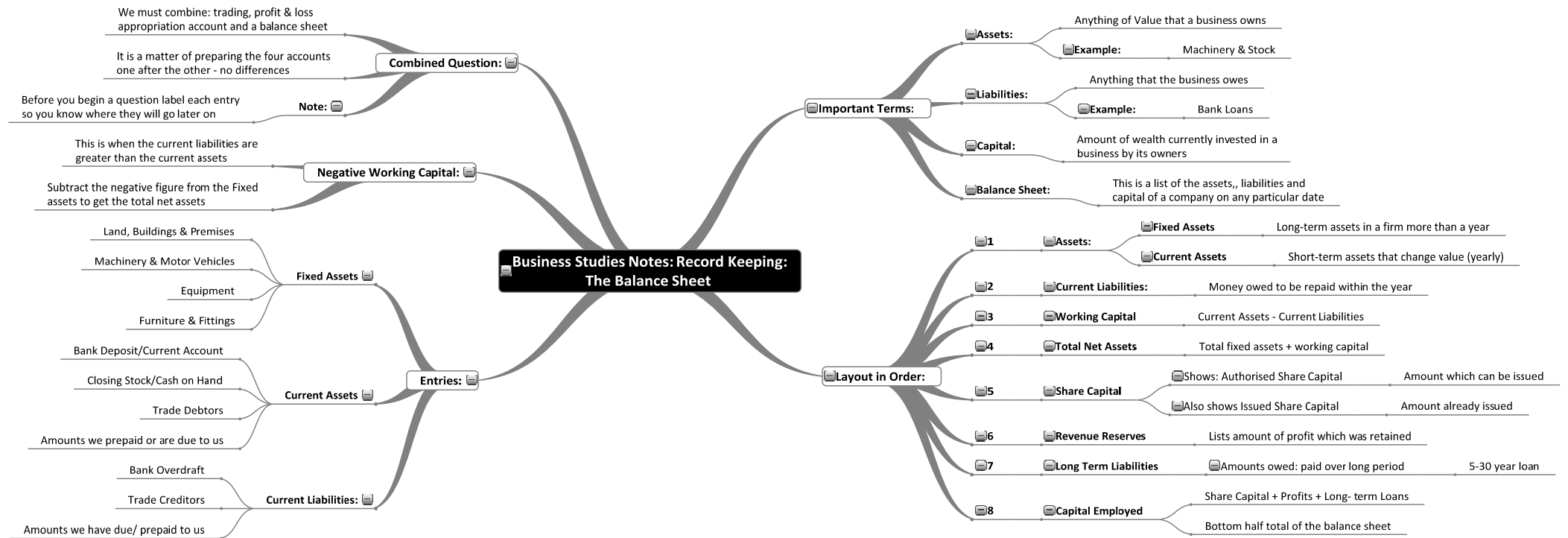


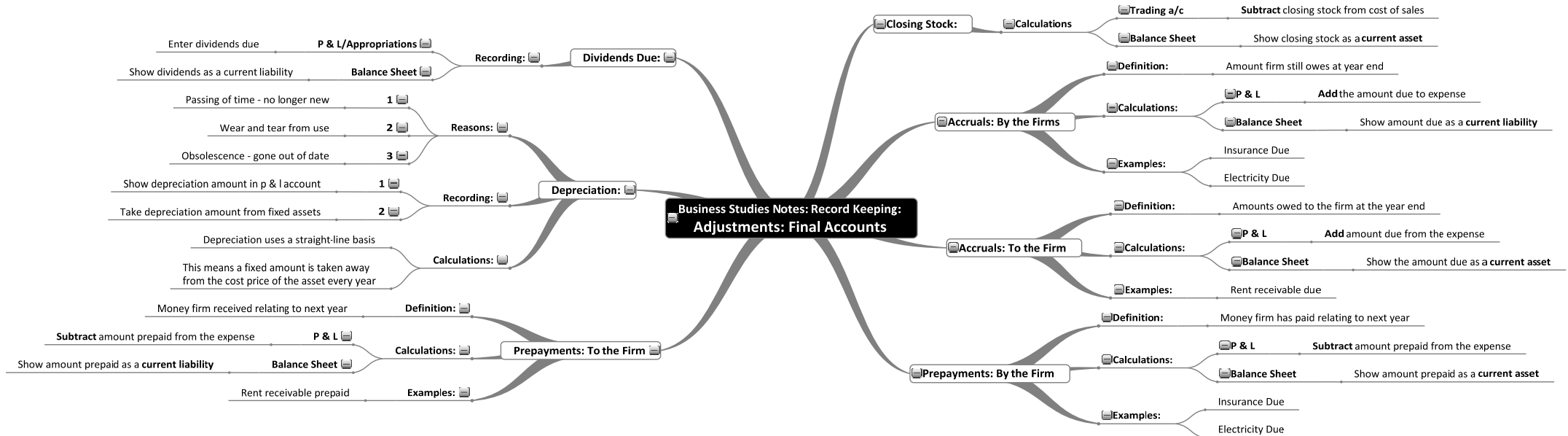


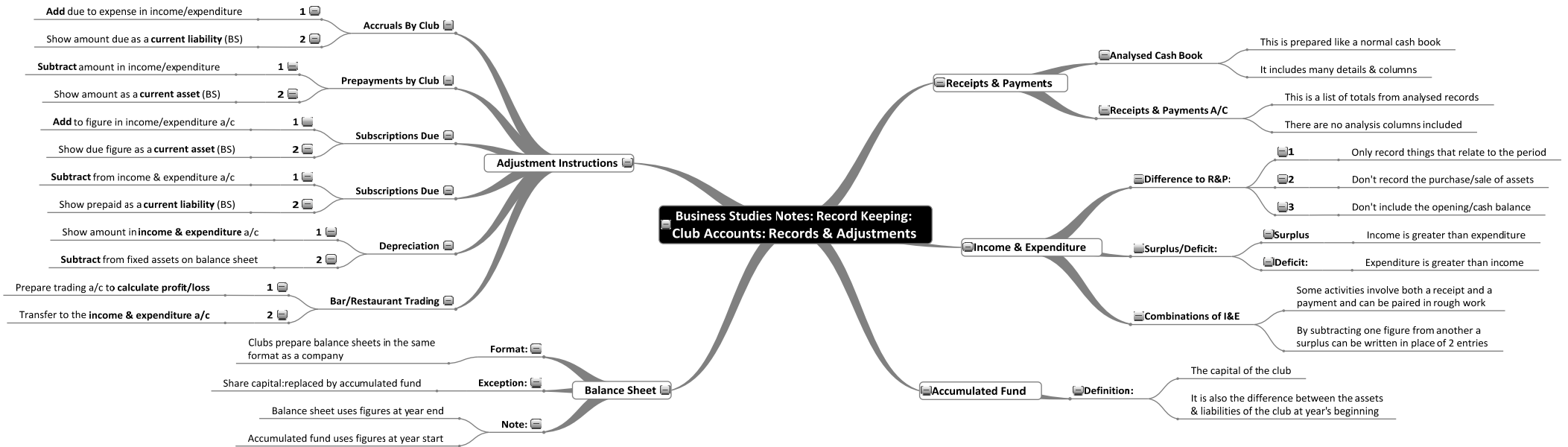


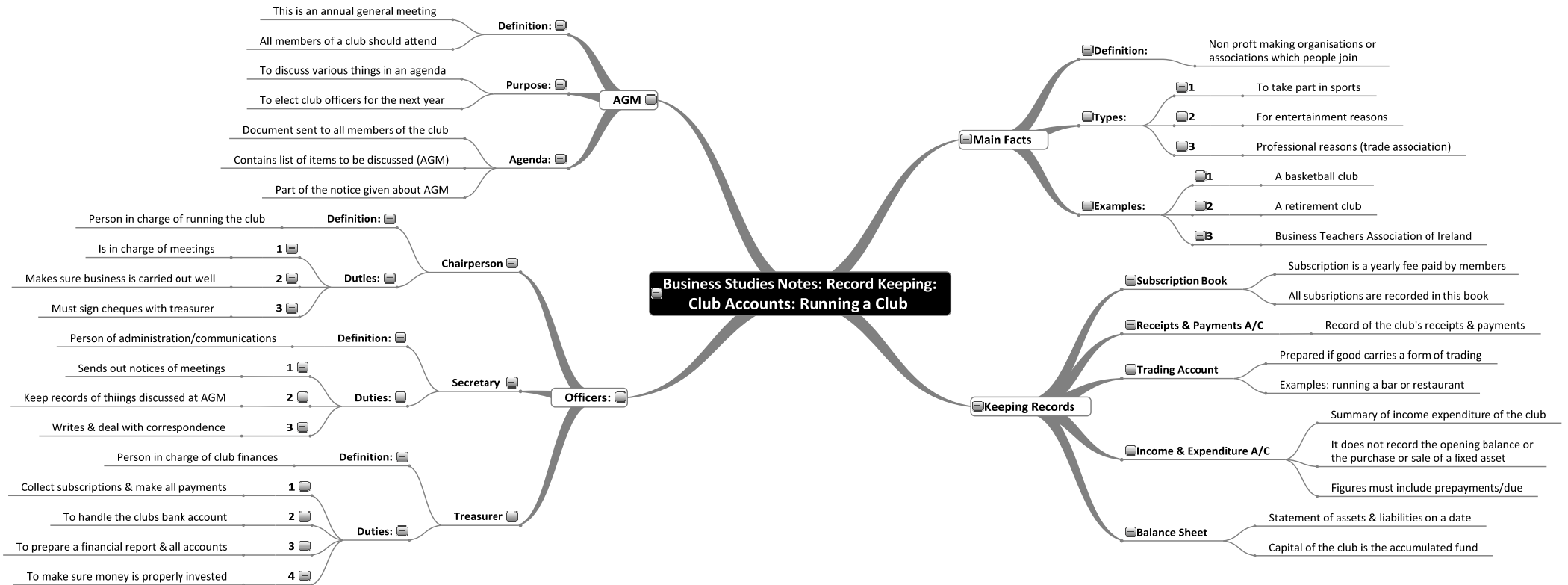




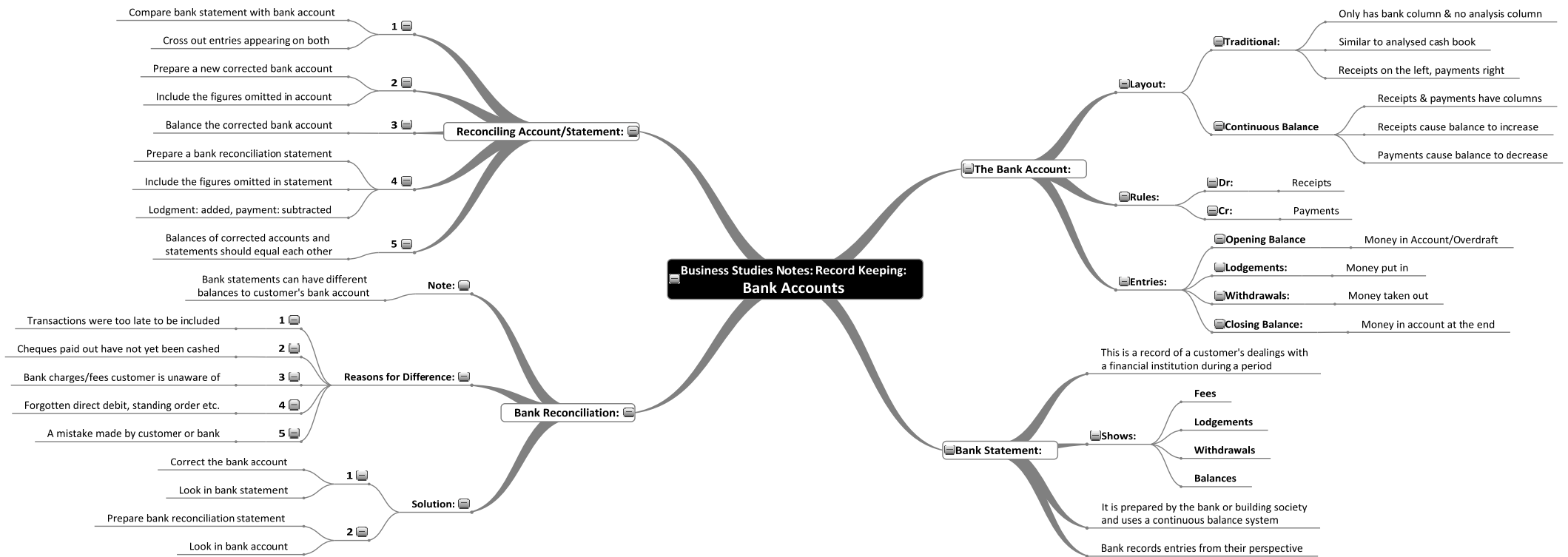


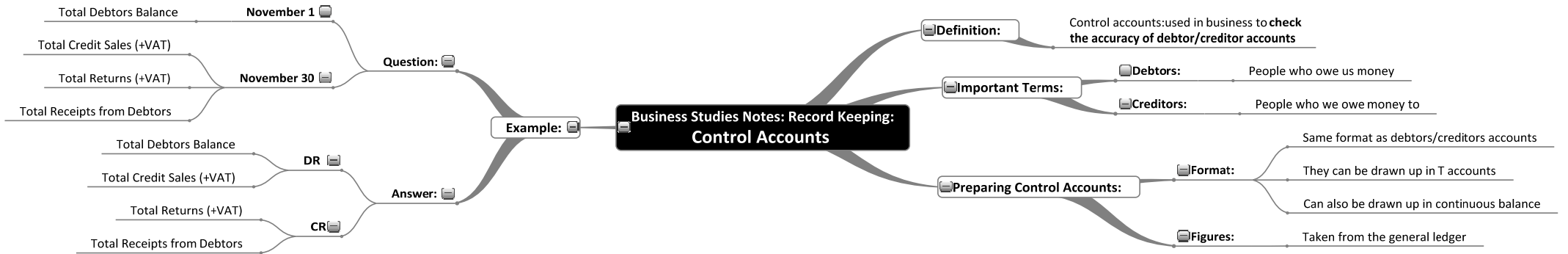












**Business Studies Notes: Record Keeping:
The Petty Cash Book**

Imprest System

- Person in the office is put in charge of a cash box and will **distribute cash when needed**
- Given a float at the beginning of a period
- Cashier makes sure vouchers are signed
- Payment records made in petty cash book
- Remaining amount + vouchers spent = Float

Petty Cash Voucher:

PETTY CASH VOUCHER

AUTHORISED BY	RECEIVED BY	AMOUNT	
DATE	DESCRIPTION	€	p
SAMPLE			
TOTAL			

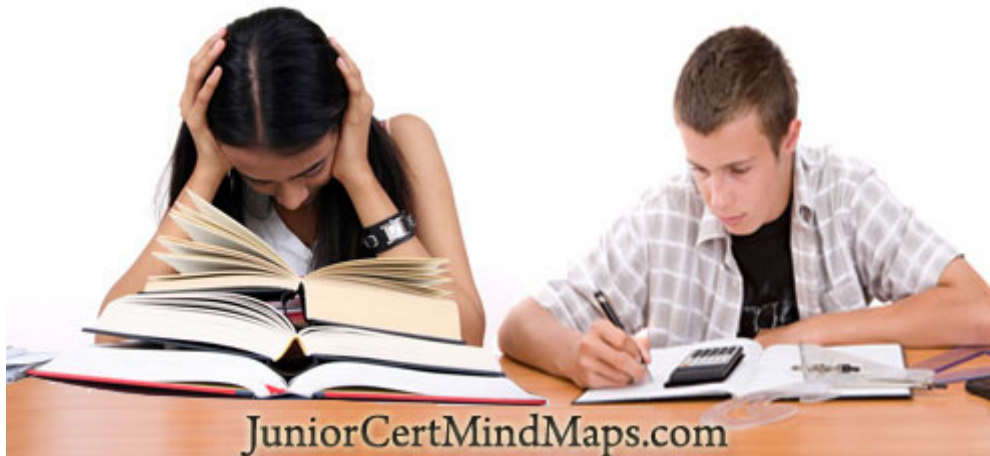
Sample Petty Cash Voucher

Important Terms:

- Petty Cash** - Small store of cash in an office
- Petty Cash Box** - This is where the cash is stored
- Petty Cash Book:** - Payments are recorded here
- Petty Cash Voucher:** - Filled in to access cash
- Imprest:** - Float at beginning of period
- Petty Cashier:** - Person in charge of the petty cash

Uses of Petty Cash:

- Stamps
- Taxi Fares
- Milk
- Tea
- Window Cleaning



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