

# **WASSCE / WAEC STORE KEEPING SYLLABUS** **DEVELOPMENT REPORT FORM**

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- 1. SUBJECT:** Store Keeping
- 2. VENUE OF MEETING:** West African Examinations Council Test Development Division, Ogba, Lagos.
- 3. DATE:** JANUARY 23-26, 2013
- 4. INTERNATIONAL SUBJECT PANEL MEMBERS:**

<b>NAME</b>	<b>INTEREST GROUP</b>	<b>ADDRESS</b>
Omopariola, E. A.	Academics	Omole Grammar School, Ikeja, Lagos.
Olawoyin, B. S.	Academics	Dept of Management and Accounting, OAU, Ile-Ife, Nigeria.
Bolarinwa, K. O.	Academics	Adeyemi College of Education, Department of Business Education, Ondo.
Ikhu-Omoregbe G.O.	Academics	University of Benin, Department of Accounting Edo State
Alfred Morrison	Academics	University of Education, P.O. 1277, Kumasi, Ghana.

## **5. CONTENT**

<b>S/N</b>	<b>MAJOR TOPICS INCLUDED</b>	<b>ESTIMATED % OF TOTAL CONTENT</b>
<b>1</b>	Overview of Store Keeping	11
<b>2</b>	Equipment and facilities	11
<b>3</b>	Warehousing	11
<b>4</b>	Requisitioning	11
<b>5</b>	Inventory and Inventory Control	11
<b>6</b>	Stock Valuation	11

<b>7</b>	Identification of Store Items	11
<b>8</b>	Safety and Environmental Issues	12
<b>9</b>	Entrepreneurship	11

## **6. SCHEME OF EXAMINATION**

<b>PAPER TITLE</b>	<b>DURATION</b>
Objective	50 minutes
Essay	2 hours

## **7. LIST OF FACILITIES AND MAJOR EQUIPMENT/MATERIALS REQUIRED:           NIL**

## **8. RESTRICTIONS (IF ANY):   NIL**

## **9. APPENDICES**

Attached are the following documents:

Appendix A – Detailed Scheme of Examination

Appendix B – Item Specification Table

Appendix C – Examination Syllabus

Appendix D – Specification Questions

Appendix E – E- Suggested Reading List (Where applicable)

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NAME AND SIGNATURE OF SUBJECT OFFICER

-----  
DATE

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NAME AND SIGNATURE OF HEAD OF SECTION

-----  
DATE

## Appendix A

# THE WEST AFRICAN SENIOR SCHOOL CERTIFICATE EXAMINATION

## STORE KEEPING

### 1. PREAMBLE

The subject, Store Keeping is designed to equip candidates' with basic knowledge required in store record keeping and other store activities.

### 2. AIM AND OBJECTIVES

The examination in this subject is meant to test candidates':

- (i) understanding and appreciation of store keeping, basic concepts, store organization and layout.
- (ii) understanding of the functions of store keeping and warehousing.
- (iii) ability to relate concepts to the management of inventory and inventory control.

3. There will be two papers, Papers 1 and 2, both of which will be a composite paper, to be taken at one sitting.

**PAPER 1:** will consist of forty multiple-choice objective questions to be answered within 50 minutes for 40 marks.

**PAPER 2:** Will consist of six essay questions, out of which candidates will be required to answer any four within 2 hours. All questions will carry equal marks and the paper will carry a total of 80 marks.

## Appendix C

### DETAILED SYLLABUS

S/NO	TOPICS	NOTES
1	Overview of Store Keeping	<p>1.1 Introduction to Store Keeping</p> <ul style="list-style-type: none"><li>(i) Meaning and importance of store keeping;</li><li>(ii) Components of Store Keeping:<ul style="list-style-type: none"><li>- warehousing;</li><li>- requisition;</li><li>- inventory and inventory control.</li></ul></li><li>(iii) Areas where store keeping is required.</li></ul> <p>1.2 Career Opportunities:</p> <ul style="list-style-type: none"><li>(i) Definition</li><li>(ii) Job opportunities</li><li>(iii) factors influencing choice of career in store keeping</li><li>(iv) Skills required for store keeping:<ul style="list-style-type: none"><li>- numerical</li><li>- administrative</li><li>- computer</li></ul></li></ul> <p>1.3 Roles, Attributes and Qualification of a Store Keeper:</p> <ul style="list-style-type: none"><li>(i) Functions of a Store Keeper:<ul style="list-style-type: none"><li>- receipt of goods;</li><li>- store requisition;</li><li>- store issues;</li><li>- counting and grading;</li><li>- weighting and classification;</li><li>- record keeping;</li></ul></li></ul>

		<ul style="list-style-type: none"> <li>- Maintaining clean store environment</li> </ul> <p>(ii) Attributes of a store keeper:</p> <ul style="list-style-type: none"> <li>- Honesty;</li> <li>- Quality consciousness;</li> <li>- Flair for details, etc.</li> </ul> <p>(iii) Qualification of a store keeper.</p>
2	Equipment and facilities	<p>2.1 Types of store equipment;</p> <p>2.2 Uses of storage equipment;</p> <p>2.3 Care of storage equipment and facilities.</p>
3.	Warehousing	<p>3.1 Meaning of warehousing.</p> <p>3.2 Forms of warehousing (room, cold room, silos).</p> <p>3.3 Factors for setting up a warehouse.</p> <p>3.4 Store keeping Document.</p> <p>3.5 Government regulations on warehousing:</p> <ul style="list-style-type: none"> <li>- NAFDAC.</li> <li>- SON.</li> </ul>
4.	Requisitioning	<p>4.1 Meaning</p> <p>4.2 Importance</p> <p>4.3 Procedure</p> <p>4.4 Documentation (requisition and issue notes)</p> <p>4.5 E-requisitioning (use of computer)</p>
5.	Inventory and Inventory Control	<p>5.1 Inventory:</p> <ul style="list-style-type: none"> <li>(i) Meaning;</li> <li>(ii) Uses of inventory;</li> <li>(iii) Inventory items;</li> <li>(iv) Types of inventory control (perpetual and periodic);</li> <li>(v) Store keeping terms and their computation: <ul style="list-style-type: none"> <li>- stock out</li> <li>- lead time</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>- maximum stock level</li> <li>- minimum stock level</li> <li>- economic order quantity</li> </ul>
6.	Stock Valuation	<p>6.1 meaning.</p> <p>6.2 Reasons for stock valuation.</p> <p>6.3 Determination of stock values using:</p> <ul style="list-style-type: none"> <li>- LIFO method</li> <li>- FIFO method</li> </ul>

7.	Identification of Store Items	<p>7.1 Need for identification of items.</p> <p>7.2 Classification of materials in store.</p> <p>7.3 Codification system:</p> <ul style="list-style-type: none"> <li>- alphabetic</li> <li>- numerical</li> <li>- alphanumeric</li> <li>- decimal</li> </ul>
8	Safety and Environmental Issues	<p>8.1 Store Organization and Layout:</p> <ul style="list-style-type: none"> <li>(i) Meaning;</li> <li>(ii) Importance;</li> <li>(iii) Store layout</li> <li>(iv) Factors influencing store layout.</li> </ul> <p>8.2 Safety and Safety Standard:</p> <ul style="list-style-type: none"> <li>(i) Meaning of safety in store;</li> <li>(ii) Importance of safety at work;</li> <li>(iii) Methods of providing safety at work place: <ul style="list-style-type: none"> <li>- First Aid Box</li> <li>- Fire extinguisher</li> <li>- Shielding of electrical installation</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>- Safety wear, Types and uses (gloves, boots and helmets)</li> <li>- Health and safety at work Act</li> </ul> <p>8.3 Environmental Issue:            (1) Meaning ,importance of environment;            (ii) Characteristics of a good environment.</p>
9	Entrepreneurship	<p>9.1 Meaning of entrepreneurship.</p> <p>9.2 importance of entrepreneurship.</p> <p>9.3 Entrepreneurship skills:  <ul style="list-style-type: none"> <li>- managerial</li> <li>- accounting</li> <li>- marketing</li> <li>- promotion</li> </ul> </p> <p>9.4 Idea generation.</p> <p>9.5 Feasibility study.</p> <p>9.6 Writing a proposal on a type of business in store keeping.</p>

Appendix B

**TABLE OF SPECIFICATION**

**WASSCE – STORE KEEPING**

S/NO.	TOPIC	NO OF ITEMS	TYPE OF THINKING				
			A	B	C		
1	<p>1.1 <u>Overview of Store Keeping:</u></p> <p>1.2 Introduction to Store Keeping</p> <p>(i) Meaning and importance of store keeping;</p> <p>(ii) Components of Store Keeping:  <ul style="list-style-type: none"> <li>- warehousing;</li> <li>- requisition;</li> <li>- inventory and inventory control.</li> </ul> </p> <p>(iii) Areas where store keeping is required.</p> <p>1.2 Career Opportunities:            (i) Definition            (ii) Job opportunities</p>	5	2	2	1		



	<p>(iii) factors influencing choice of career in store keeping</p> <p>(iv) Skills required for store keeping:</p> <ul style="list-style-type: none"> <li>- numerical</li> <li>- administrative</li> <li>- computer</li> </ul> <p>1.3 Roles, Attributes and Qualification of a Store Keeper:</p> <p>(i) Functions of a Store Keeper:</p> <ul style="list-style-type: none"> <li>- receipt of goods;</li> <li>- store requisition;</li> <li>- store issues;</li> <li>- counting and grading;</li> <li>- weighting and classification;</li> <li>- record keeping;</li> <li>- Maintaining clean store environment</li> </ul> <p>(ii) Attribute of a store keeper:</p> <ul style="list-style-type: none"> <li>- Honesty;</li> <li>- Quality consciousness;</li> <li>- Flair for details, etc.</li> </ul> <p>(iii) Qualification of a store keeper.</p>						
2.	<p>2.1 <u>Equipment and facilities:</u></p> <p>2.2 Types of store equipment;</p> <p style="padding-left: 40px;">1.1 Uses of storage equipment;</p> <p>2.3 Care of storage equipment and facilities.</p>	2	-	1	1		
3.	<p><u>3.1 Warehousing:</u></p> <p><u>3.2</u> Meaning of warehousing.</p> <p><u>3.3</u> Forms of warehousing (room, cold room, silos).</p>	5	2	1	2		

	<p>3.3 Factors for setting up a warehouse.</p> <p>3.4 Store keeping Document.</p> <p>3.5 Government regulations on warehousing:</p> <ul style="list-style-type: none"> <li>- NAFDAC.</li> <li>- SON.</li> </ul>						
4.	<p><u>4.1 Requisitioning:</u></p> <p><u>4.2</u> Meaning</p> <p><u>4.3</u> Importance</p> <p><u>4.4</u> Procedure</p> <p><u>4.5</u> Documentation (requisition and issue notes)</p> <p><u>4.6</u> E-requisitioning (use of computer)</p>	4	2	1	1		
5.	<p><u>5.1 Inventory and Inventory Control:</u></p> <p><u>5.2</u> Inventory:</p> <ul style="list-style-type: none"> <li>(i) Meaning;</li> <li>(ii) Uses of inventory;</li> <li>(iii) Inventory items;</li> <li>(iv) Types of inventory control (perpetual and periodic);</li> <li>(v) Store keeping terms and their computation: <ul style="list-style-type: none"> <li>- stock out</li> <li>- lead time</li> <li>- maximum stock level</li> <li>- minimum stock level</li> <li>- economic order quantity</li> </ul> </li> </ul>	5	1	1	3		
6	<p><u>6.1 Stock Valuation:</u></p> <p><u>6.2</u> meaning.</p> <p><u>6.3</u> Reasons for stock valuation.</p> <p><u>6.4</u> Determination of stock values using:</p>	4	1	1	2		

	- LIFO method and FIFO method						
7.	<u>7.1 Identification of Store Items:</u> <u>7.2</u> Need for identification of items. <u>7.3</u> Classification of materials in store. <u>7.4</u> Codification System: - alphabetic - numerical - alphanumeric - decimal	4	1	1	2		
8.	8.1 Safety and Environmental Issues: 8.2 Store Organization and Layout: (i) Meaning; (ii) Importance; (iii) Store layout (iv) Factors influencing store layout. 8.3 Safety and Safety Standard: (i) Meaning of safety in store; (ii) Importance of safety at work; (iii) Methods of providing safety at work place: - First Aid Box - Fire extinguisher - Shielding of electrical installation - Safety wear, Types and uses (gloves, boots and helmets) - Health and safety at work Act 8.4 Environmental Issue: (1) Meaning ,importance of environment; (ii) Characteristics of a good environment.	6	2	2	2		
9.	<u>9.0 Entrepreneurship:</u>	5	2	1	2		

	<p>9.1 Meaning of entrepreneurship.</p> <p>9.2 importance of entrepreneurship.</p> <p>9.3 Entrepreneurship skills:</p> <ul style="list-style-type: none"> <li>- managerial;</li> <li>- accounting;</li> <li>- marketing;</li> <li>- promotion.</li> </ul> <p>9.4 Idea generation.</p> <p>9.5 Feasibility study.</p> <p>9.6 Writing a proposal on a type of business in store keeping.</p>						
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**TYPES OF THINKING**

Items should be written to test the following:

- A. Knowledge** - recall of information (terminologies, acts, definitions).
- B. Comprehension** - ability to explain or interpret information, facts or principles.
- C. Application** - ability to apply principles, procedures, methods to solve problems.

Appendix D

**SPECIMEN QUESTIONS ON OBJECTIVE AND ESSAY**

1. In organizing a store, the storekeeper must consider
  - a. cost paid for goods
  - b. the nature of goods
  - c. value of goods
  - d. obsolete goods.
2. Which of the following document will be needed when goods are received in the store?
  - a. Debit note
  - b. Credit note
  - c. Consignment note
  - d. Delivery note
3. Which of the following is not important in store layout arrangement?
  - a. Proper layout
  - b. Proper lighting
  - c. Adequate security

d. Adequate staffing

4 A warehouse owned and controlled by an independent business firm is called

- a. bonded warehouse
- b. private warehouse
- c. public warehouse
- d. company warehouse

5 A document which authorizes the issue of materials for use is

- a. record requisition
- b. materials requisition
- c. bill requisition.
- d. maintenance

6 A purchase requisition will include the following heading except

- a. materials description
- b. purchase order number
- c. stock code number
- d. delivery number

7 The purpose of inventory is to

- a. ensure the store is not empty.
- b. keep the storekeeper busy.
- c. ensure regular flow of production activities.
- d. facilitate efficient use of funds.

8 (a) Explain five advantages of public warehouse

- (i) \_\_\_\_\_
- (ii) \_\_\_\_\_
- (iii) \_\_\_\_\_
- (iv) \_\_\_\_\_
- (v) \_\_\_\_\_

(b) State *five* functions of a warehouse

- (i) \_\_\_\_\_
- (ii) \_\_\_\_\_
- (iii) \_\_\_\_\_
- (iv) \_\_\_\_\_
- (vi) \_\_\_\_\_

(9) Describe *five* factors to be considered in choosing store layout.

- (i) \_\_\_\_\_
- (ii) \_\_\_\_\_
- (iii) \_\_\_\_\_
- (iv) \_\_\_\_\_
- (v) \_\_\_\_\_

10. Explain the following

- (a) Maximum stock level \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- (b) Minimum stock level \_\_\_\_\_  
\_\_\_\_\_
- (c) Economic order quantity \_\_\_\_\_