

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_  
BUSINESS: Petty cash book

# Business

## Petty cash book

It is not necessary to carry out all the activities contained in this unit.

Please see *Teachers' Notes* for explanations, additional activities, and tips and suggestions.

<b>Theme</b>	<b>Petty cash book</b>
<b>Levels</b>	<b>A1 – B1</b>
<b>Language focus</b>	Key vocabulary, word identification, sentence structure, extracting information from text, writing text, grammar.
<b>Learning focus</b>	Using Business textbooks and accessing curriculum content and learning activities.
<b>Activity types</b>	Matching, word identification, structuring sentences and text, cloze, multiple choice, reading comprehension, categorising vocabulary, recording learning, developing a learning resource.
<b>Acknowledgement</b>	<b>Extracts from <i>You're in Business The Complete Textbook for Junior Certificate</i>. Dermot F. Reynolds. Gill &amp; Macmillan.</b> We gratefully acknowledge Gill & Macmillan for the right to reproduce text in some of these activities.
<b>Learning Record</b>	A copy of the Learning Record should be distributed to each student. Students should: <ol style="list-style-type: none"><li>1. Write the subject and topic on the record.</li><li>2. Tick off/date the different statements as they complete activities.</li><li>3. Keep the record in their files along with the work produced for this unit.</li><li>4. Use this material to support mainstream subject learning.</li></ol>

## Making the best use of these units

- **At the beginning of the class**, make sure that students understand **what** they are doing and **why**. *'We are doing the exercise on page (12) to help you to remember key words / to help your writing skills / to help with grammar'* etc.
- You can create your **personal teaching resource** by printing these units in full and filing them by subject in a large ring binder.
- **Encourage students to:**
  - Bring the relevant **subject textbooks** to language support class. It does not matter if they have different textbooks as the activities in these units refer to vocabulary and other items that will be found in all subject textbooks. These units are based on curriculum materials.
  - Take some **responsibility for their own learning** programmes by:



Developing a **personal dictionary** for different subjects, topics, and other categories of language, on an on-going basis. This prompt is a reminder.

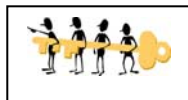


Recording what they have learnt on the **Learning Record**, which should be distributed at the start of each unit.



Keeping their own **files** with good examples of the work produced in language support for different subjects and topics. This file will be an invaluable **learning resource** in supporting mainstream learning.

- Don't forget that many of the activities in these units are suitable as **homework** tasks, for **self-study**, or for use in the **subject classroom** with the agreement of the subject teacher.



Indicates that answers may be found at the end of the unit.

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## Keywords

The list of keywords for this unit is as follows:

### Nouns

account (a/c)  
advantages  
analysis  
balance  
bank charges  
book  
breakdown  
cash  
cash book  
cashier  
cash payments  
cheques  
cleaner  
cleaning  
columns  
credit  
date  
day  
debit  
debit side  
details  
docket  
entry/entries  
envelopes  
expenses  
fares  
float  
imprest system

invoice  
ledger  
month  
office  
payments  
petty cash  
postage  
proof  
receipt  
signature  
small expenses  
spending  
stamps  
stationery  
sum of money  
total (*noun*)  
upper limit  
voucher  
week

### Verbs

to account for  
to add up  
to analyse  
to balance  
to calculate  
to check  
to clean

to complete  
to cover  
to debit  
to deduct  
to ensure  
to issue  
to maintain  
to operate  
to pay  
to pay for  
to pay out  
to post  
to purchase  
to record  
to require  
to show  
to spend  
to start  
to use

### Adjectives

appropriate  
equivalent  
maximum  
original  
petty  
relevant  
same  
total (*adjective*)

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### Vocabulary file 1

This activity may be done in language support class or in the mainstream subject classroom.

Word	Meaning	Word in my language
account		
balance		
bank charges		
cash book		
cashier		
columns		
debit side		



Get your teacher to check this and then file it in your folder so you can use it in the future.

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## Vocabulary file 2

This activity may be done in language support class or in the mainstream subject classroom.

Word	Meaning	Word in my language
imprest system		
ledger		
payments		
petty cash		
small expenses		
sum of money		
voucher		



Get your teacher to check this and then file it in your folder so you can use it in the future.

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### Vocabulary file 3

This activity may be done in language support class or in the mainstream subject classroom.

Word	Meaning	Word in my language
to account for		
to complete		
to cover		
to maintain		
to ratify		
to purchase		
original		



Get your teacher to check this and then file it in your folder so you can use it in the future.

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**Level:** all  
**Type of activity:** whole class

**Focus:** vocabulary, spelling,  
dictionary use  
**Suggested time:** 10 minutes

## Activating students' existing knowledge

Use a spidergram to activate students' ideas and knowledge on the key points in this chapter. See **Teachers' Notes** for suggestions.

Possible key terms for the spidergram:

### **office expenses**

- Invite students to provide key words in their own languages.
- Encourage dictionary use.
- Encourage students to organise their vocabulary into relevant categories (e.g. meaning, nouns, keywords, verbs etc.).



Students should record vocabulary and terms from the spidergram in their personal dictionaries.

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BUSINESS: Petty cash book

Level: A1

Type of activity: pairs or individual

Focus: vocabulary, spelling, dictionary

Suggested time: 30 minutes



### Working with words

#### 1. Tick the correct answer



- a) this is a newspaper
- b) this is a school bag
- c) these are advantages
- d) this is a shop
  
- a) this is a cheque
- b) this is a shopping bag
- c) this is a computer
- d) this is a lunchbox

#### 2. Find these words in your textbook.

Write your own explanation for these words. Then write the word in your own language. Use your dictionary if necessary.

Word	Page in textbook	Explanation	In my language
cash			
cashier			
receipt			
expenses			



Check that these key words are in your personal dictionary.



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Level: A1

Type of activity: pairs or individual

Focus: vocabulary, basic sentence structure

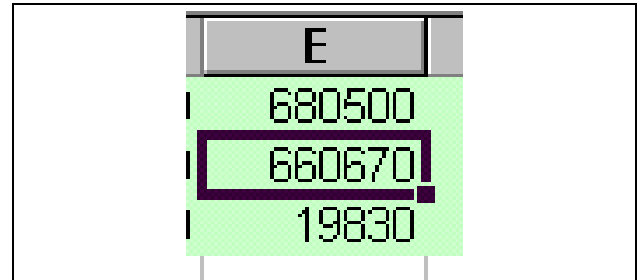
Suggested time: 20 minutes



## Picture Sentences

### 1. Tick the correct answer

- a) This is a column of numbers.
- b) These are ships.
- c) This is a movie.



- a) This is a union.
- b) This is a page from a petty cash book.
- c) This is the beach.

Dr.		PETTY CASH BOOK							Cr.
Receipts	Fo.	Date	Details	Rec. no.	Total	Stury	Trav. exp.	Tel.	Cleang.
50.00	CB1	200X Jan 1	Bank						
		6	Stationery	1/01	1.50	1.50			
		17	Trvlg exp.	1/02	2.00		2.00		
		26	Telephone	1/03	0.50			0.50	
		28	Wdw clnr	1/04	8.00				8.00
					12.00	1.50	2.00	0.50	8.00
12.00	CB1	31				NL4	NL6	NL8	NL9
		31	Balance c/d		50.00				
<u>62.00</u>					<u>50.00</u>				
50.00		Feb 1	Balance b/d						<u>62.00</u>

- a) This is the sky.
- b) This is stationery.
- c) This is a lake.



### 2. Put these words in the correct order to form sentences.

useful is cash

expenses recorded columns are in

similar column expenses in are same the

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Level: A1 / A2

Type of activity: pairs or individual

Focus: word identification, vocabulary

Suggested time: 20 minutes



## Odd One Out

1. Circle the word which does not fit with the other words in each line.

Example: *apple*   *orange*   *banana*   **taxi**

envelopes   stationery   sun   stamps

book   phone   cash   petty

float   cashier   expenses   milk

fish   total   balance   write

2. Find these words in your textbook. Then put them in short sentences in your own words. Use a dictionary if necessary.

to analyse \_\_\_\_\_

to balance \_\_\_\_\_

to calculate \_\_\_\_\_

to deduct \_\_\_\_\_

to record \_\_\_\_\_



Check that these key words are in your personal dictionary.

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BUSINESS: Petty cash book

Level: A2 / B1

Type of activity: individual

Focus: key vocabulary, writing descriptive text

Suggested time: 20 minutes



## Business Keywords

1. Fill in the missing letters of the keywords listed below.

On the line beside each word, write whether the word is a noun, an adjective or a verb.

ana\_\_s\_\_s \_\_\_\_\_

si\_\_at\_\_re \_\_\_\_\_

pos\_\_ge \_\_\_\_\_

pur\_\_a\_\_e \_\_\_\_\_

2. Write as many words as possible related to **petty cash**. You have 3 minutes!

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**BUSINESS: Petty cash book**

**Level:** A1

**Type of activity:** pairs or individual

**Focus:** vocabulary, basic sentence structure

**Suggested time:** 30 minutes



## Completing sentences

**1. Fill in the blanks in these sentences. Use words from the Word Box below.**

Understanding the petty cash process

There are many small \_\_\_\_\_ for a business in the normal course of a week's work.

For example, an employee may be asked to drive into town to collect a parcel. The

employee is entitled to claim \_\_\_\_\_ expenses for this journey. Similarly, an

employee who is asked to post a letter for the business can claim the cost of the

\_\_\_\_\_. In addition, the office must be cleaned and paper must be bought for the printer and photocopier.

The petty cash \_\_\_\_\_ is used to record these expenses. It is similar to a cash

book but has extra columns to give an analysis of the payments. Expenses that are

similar are shown in the same \_\_\_\_\_, e.g. petrol, oil and puncture repairs are all

shown in the motor expenses column.

**Word Box:**

book	petrol	expenses
stamp	column	

**2. What does the word 'petty' mean? Select the definition you think is correct:**

a. attractive

b. unimportant or not serious

c. large amounts

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BUSINESS: Petty cash book

Level: A2 / B1

Type of activity: individual

Focus: key vocabulary, topic information, reading comprehension

Suggested time: 30 minutes



## Multiple choice

*Read the text below and choose the best answers.*

### The Imprest

The petty cashier is the person who is appointed to pay the petty cash expenses. He or she is given cash, known as the imprest, which is given out to employees who make a claim for expenses. At the end of the month the petty cashier receives more money to restore the imprest back to its original amount. Therefore, the money received each month is equal to the amount spent.

### Petty Cash voucher

An employee who wishes to make a claim for expenses must complete a petty cash voucher. This contains:

- the date.
- the reason for the claim.
- the amount claimed.
- the signature of the person making the claim.
- the signature of another person, usually a superior, who authorises the claim.

1. Who is appointed to pay the petty cash expenses?

- |                      |                |
|----------------------|----------------|
| a) the person        | b) the imprest |
| c) the petty cashier | d) the boss    |

2. How often does the petty cashier receive money?

- |                |                 |
|----------------|-----------------|
| a) once a year | b) once a month |
| c) every day   | d) now and then |

3. What must an employee do to claim expenses?

- |                       |                 |
|-----------------------|-----------------|
| a) complete a voucher | b) spend money  |
| c) ask his boss       | d) start saving |

4. Does the petty cash voucher contain many details?

- |        |       |
|--------|-------|
| a) Yes | b) No |
|--------|-------|

5. Does the petty cash voucher need more than one signature?

- |        |       |
|--------|-------|
| a) Yes | b) No |
|--------|-------|

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Level: A2 / B1

Type of activity: individuals

Focus: writing skills, form filling

Suggested time: 30 minutes

## Writing

Form filling

Business can involve lots of form filling. While each form is different, some terms are common to all forms. These terms are written out below, see if you can fill them in:

Remember: Always read forms carefully, before you fill them in!

<b>Forename/first name</b>	
<b>Surname/family name</b>	
<b>Full name</b>	
<b>Signature</b>	
<b>Initials</b>	
<b>Age</b>	
<b>Sex</b>	
<b>Marital status</b>	
<b>Date of birth</b>	
<b>Date of purchase</b>	
<b>Address (permanent)</b>	
<b>Address (temporary)</b>	
<b>Tel No.</b>	
<b>Mobile No.</b>	
<b>Passport No.</b>	
<b>Bank acc No.</b>	

You will often see the following expressions: BLOCK CAPITALS or PLEASE PRINT  
What do they mean?

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**BUSINESS: Petty cash book**

**Level:** B1

**Type of activity:** individual and pairs

**Focus:** building vocabulary related to jobs

**Suggested time:** 20 minutes

## Vocabulary building



If you are at work, and you need money for your expenses, you go to the petty cashier. The following is an activity to test you on the words for some other jobs. First, cover the word box and with a partner, try to guess the words. Then use the word box to check if you were correct.

1. You think your eyes need testing.
2. Your fringe is getting a bit too long.
3. You need to borrow money.
4. Your car won't start.
5. You want to learn to drive.
6. Water is gushing from your bathroom taps, even though they are turned off.
7. All the lights in your house have just fused.
8. Your house is on fire.
9. You need advice on how to manage your money.
10. At work, you are having problems with the people you work with.
11. At school, you are worried about what to study at university.
12. After playing sports yesterday, your calf is really painful.

### Word Box:

a driving instructor	a mechanic	an optician	a physiotherapist
an electrician	the fire brigade	a plumber	a hairdresser
a bank manager	an accountant	a human resources manager	
a career guidance counsellor			



NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

BUSINESS: Petty cash book

Level: A2/B1  
Type of activity: individual

Focus: identifying and using prepositions  
Time: 30 minutes:

## Grammar points



### Prepositions

1. The following sentences are all about 'Petty Cash Book'. However, many of the prepositions are missing. Read through the sentences and fill in the missing prepositions from the list.

of for to into in out by

- An employee may be asked to drive \_\_\_\_\_ town.
- The employee is entitled to claim expenses \_\_\_\_\_ the journey.
- Paper must be bought \_\_\_\_\_ the printer and the photocopier.
- A petty cash book is similar \_\_\_\_\_ a cash book.
- Expenses that are similar are shown \_\_\_\_\_ the same column.
- The petty cashier is the person who is appointed \_\_\_\_\_ pay the cash.
- The cash is given \_\_\_\_\_ employees who make a claim.
- A cashier who wishes to make a claim \_\_\_\_\_ expenses must fill \_\_\_\_\_ a petty cash voucher.
- The company has a record \_\_\_\_\_ the small payments.
- The financial manager is not disturbed \_\_\_\_\_ claims for small sums of money.

2. Next it's your turn. Pick a chapter from your business textbook. Rewrite six sentences leaving out the prepositions. Make a list of the missing prepositions. Now swap sentences with another student and fill in the missing prepositions in one another's sentences.

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## Levels A1 and A2

### Alphaboxes

Using your textbook, find **one** word beginning with each of the letters of the alphabet. Write the word in the relevant box. You could also write the word in your own language.

a	b	c
d	e	f
g	h	i
j	k	l
m	n	o
p	q	r
s	t	u
v	w	xyz

Do you understand all these words?



Get your teacher to check this, then file it in your folder so you can use it in the future.

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BUSINESS: Petty cash book

Word Search Level: All levels



Find the words in the box below.

E A U K P Z H R  
D C S L T G T Y G B  
M A E F A V S T A M P S  
I N V O I C E P R O O F K T  
P C Y E R L R U P H P K E I  
B C M U T J U O M O N T H L  
D I M P R E S T S Y S T E M  
W S T A T I O N E R Y W  
F K P A Y M E N T S  
C O L U M N S A  
T C A S H I E R  
Z A S P E N D I N G  
A D V A N T A G E S V W  
H S I G N A T U R E V X S A  
D E B I T Q N E N T R I E S  
P O S T A G E C H E Q U E S  
L E D G E R T A C R E D I T  
H T G L P F F L O A T Q  
H R W N M I G V P S  
N V Q O I X A J

ADVANTAGES	FLOAT	PROOF
CASHIER	IMPRESST SYSTEM	SIGNATURE
CHEQUES	INVOICE	SPENDING
COLUMNS	LEDGER	STAMPS
CREDIT	MONTH	STATIONERY
DEBIT	PAYMENTS	
ENTRIES	POSTAGE	

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## Play Snap

Make Snap cards with 2 sets of the same keywords. See *Notes for teachers* for ideas about how to use the cards.



petty cash	petty cash
purchase	purchase
ledger	ledger

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<b>expenses</b>	<b>expenses</b>
<b>total</b>	<b>total</b>
<b>write</b>	<b>write</b>

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<b>balance</b>	<b>balance</b>
<b>cashier</b>	<b>cashier</b>
<b>month</b>	<b>month</b>

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<b>pay</b>	<b>pay</b>
<b>payments</b>	<b>payments</b>
<b>signature</b>	<b>signature</b>

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## Answer key

### Working with words, page 8

c, a

### Picture sentences, page 9

a, b, b

Cash is useful.

Expenses are recorded in columns.

Similar expenses are in the same columns.

### Odd One Out, page 10

Sun, phone, milk, fish

### CSPE key words, page 11

Analysis (noun), signature (noun), postage (noun), purchase (verb or noun)

### Unscramble the letters, page 12

Stationery, signature, stamp, payments

Secret Code: payments are great

### Completing Sentences, page 13

Understanding the petty cash process

There are many small **expenses** for a business in the normal course of a week's work. For example, an employee may be asked to drive into town to collect a parcel. The employee is entitled to claim **petrol** expenses for this journey. Similarly, an employee who is asked to post a letter for the business can claim the cost of the **stamp**. In addition, the office must be cleaned and paper must be bought for the printer and photocopier.

The petty cash **book** is used to record these expenses. It is similar to a cash book but has extra columns to give an analysis of the payments. Expenses that are similar are shown in the same **column**, e.g. petrol, oil and puncture repairs are all shown in the motor expenses column.

Petty - b. unimportant or not serious

### Multiple Choice, page 14

1c,2b,3a,4a,5a



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**Vocabulary building, page 15**

1. an optician, 2. a hairdresser, 3. a bank manager, 4. a mechanic, 5. a driving instructor, 6. a plumber, 7. an electrician, 8. the fire brigade (a fire officer), 9. an accountant, 10. a human resources (HR) manager, 11. a career guidance counsellor, 12. a physiotherapist.

**Grammar points, page 17**

Drive **into** town, claim expenses **for** the journey, bought **for**, similar **to**, shown **in**, appointed **to**, given **to**, a claim **for** expenses, fill **out**, a record **of**, disturbed **by**

**Word Search, page 19**

E A U K P Z H R  
D C S L T G T Y G B  
M A E F A V S T A M P S  
I N V O I C E P R O O F K T  
P C Y E R L R U P H P K E I  
B C M U T J U O M O N T H L  
D I M P R E S T S Y S T E M  
W S T A T I O N E R Y W  
F K P A Y M E N T S  
C O L U M N S A  
T C A S H I E R  
Z A S P E N D I N G  
A D V A N T A G E S V W  
H S I G N A T U R E V X S A  
D E B I T Q N E N T R I E S  
P O S T A G E C H E Q U E S  
L E D G E R T A C R E D I T  
H T G L P F F L O A T Q  
H R W N M I G V P S  
N V Q O I X A J