



Pathfinder Honour: Requirements & Framework

Bookkeeping

Part of Vocational Category of Honours

Honour Patch



Part of Technician
Master Honour



Snapshot of Honour

This is an honour that everyone should have. It's all about keeping track of your hard-earned money. Learn the basics outlined in this honour, develop these habits and you'll reap the benefits for the rest of your life.

You will know about household budgets (or farm budgets if you live on a farm). You'll make your own budget and keep track of your own finances for at least 3 months.

Then there's other common financial topics such as writing and endorsing cheques, understanding monthly statements, calculating vehicle mileage and doing simple financial calculations. Understand the basics of electronic banking and credit cards. Go for it!

Honour History:

Original Honour: 1935, Author not known

General Conference: Reviewed 2001

South Pacific Division: Reviewed January 2010.

- John Sommerfeld, Aaron Brown, Paula Stephens; South Queensland Conference

Bookkeeping Honour

Honour Framework: [Compulsory items are underlined. Others are for guidance]

#Skill Level:	Level 1
<u>Pre-requisites:</u>	Nil
Preparation Time:	Average (4-8 hrs)
Physical Requirements:	Minimal
Equipment/Materials Required:	Calculator / Computer would be useful but not essential.
Location:	Indoors; Excursion
Sabbath Appropriate:	Not likely
<u>Safety & Legal Requirements:</u>	Refer to and comply with Local, State and Country Requirements. All duty of care must be complied with.
Links to P/F Curriculum: (Cards, Speciality, Pursuits), or AO Modules	
Suggested Teaching / Presentation method(s):	Presentation and Discussion; Excursion; Practical application;
Recommended Assessment:	Workbook & Assessment Sheet which has a checklist of practical requirements and a short test to check knowledge of the honour.
List of Resources:	See Trainer's Notes

#Skill Level. A General Conference term which broadly describes typical physical and mental development. Level 1 (Friends, Companions); Level 2 (Explorers, Rangers); Level 3 (Voyagers, Guides)

Honour Components:

Requirements:	See following page
Trainer's Notes:	Bookkeeping Honour Trainer's Notes
Student's Workbook:	Bookkeeping Honour Workbook Bookkeeping Honour Workbook Spreadsheet (Provided as an additional resource, its use is not compulsory)
Assessment Sheet:	Bookkeeping Honour Assessment (On SPD Honour Website but Leader's level access is required)

Bookkeeping Honour

Requirements

Source: General Conference of SDA, 22 April 2009.

<http://gcyouthministries.org/Ministries/Pathfinders/Honors/tabid/85/agentType/View/PropertyID/240/Default.aspx>

Note: Any Additional South Pacific Division (SPD) Requirements are in italics

~~Strikethroughs~~ show parts not applicable to the SPD.

1. Make out a household budget and keep an accurate cash (*ie income*) and expense record for ~~six~~ *three* (3) months (junior youth can do this in cooperation with parents), or boys and girls living on a farm may keep an accurate expense and income record in connection with crops, dairy products, or livestock. *Alternatively, for a well-run Pathfinder Club, the cash flow of the Club may be substituted for the household or farm.*
2. Keep a personal cash record and budget for at least ~~six~~ *three* (3) months.
3. *For a period of one month:*
 - a. *Keep a vehicle mileage log;*
 - b. *Keep a log on vehicle fuel consumption and fuel expenses*
- ~~3. Demonstrate ability to write and endorse checks, fill out receipts, make bills and monthly statements, report expenses, keep auto mileage and expense records, and figure simple interest. (Inexpensive manuals of general business methods are obtainable everywhere.)~~
4. *Demonstrate ability to:*
 - a. *Write and endorse checks;*
 - b. *Check receipts / invoices;*
 - c. *Check bills (ie Tax Invoices) and monthly statements;*
 - d. *Report expenses or keep an expense log;*
 - e. *Calculate simple interest.*
5. *Understand the basic principles and outline benefits and pitfalls of:*
 - a. *Electronic banking*
 - b. *Credit card system (ie Visa, Master Card etc)*

NOTE - Arrangements with a businessman may be made for a demonstration of a bookkeeping and accounting system. One may also accompany an instructor on field trips, which may include visits to banks, industrial firms, and factories. ~~If you have opportunity to do one of these things, write a theme describing the visit and points observed.~~

General Conference Reference No: YOU5160 Bookkeeping.