(II) ELEMENTS OF BOOK-KEEPING AND ACCOUNTANCY (CODE NO. 254) CLASS-IX

Objective: The main objective of this paper is to enable the students to understand the fundamental principles and to develop skills of preparing and maintaining simple books of accounts from given details.

One Paper 3 Hours 100 Marks 240 Periods

Unit	Contents	Marks	Periods
1	Introduction to Book Keeping and Accounting	12	30
2	Accounting Equation effects	12	30
3	Nature of Accounts and Rules for debit and credit	12	30
4	Journal	17	30
5	Ledger	15	40
6	Recording and posting of cash transactions	17	40
7	Trial balance	15	40
	Total	100	240

Unit 1: Introduction to Book keeping and Accounting 30 Periods 12 Marks

Content	Learning Outcomes
Introduction to Book Keeping and Acounting: Need, objectives, advantages	
	 Identify the need of Book Keeping.
	• Understand the Objectives of Book Keeping.
	• Appreciate the advantages of Book Keeping.
	Describe the meaning, objectives and advantages of accounting.

Unit 2 : Accounting Equation effects

Content	Learning Outcomes
Accounting Equation effects :	The learners would be able to :
Business entity Concept, dual aspect of transaction and the accounting equation, effect of transactions on accounting equation.	

30 Periods

12 Marks

Unit 3: Nature of Accounts and Rules of Debit and Credit 30 Periods 12 Marks

Content	Learning Outcomes
Nature of Accounts and Rules of	The learners would be able to :
debit and credit: Classification of accounts, rules debit and credit,	Understand the Classification of accounts
preparation of accounting vouchers	Explain the rules of debit and credit
and supporting documents (Bills,	• Apply the rules of debit and credit
cash memo, debit note, credit note)	Prepare the accounting vouchers with the help of supporting documents

Unit 4: Journal 30 Periods 17 Marks

Content	Learning Outcomes
Journal : Need for journal,	
journal entries (no compound entries), subsidiary books (Cash	Understand the need for journal
book, purchase book, sales book,	Develop the understanding of recording of transactions in journal
book and journal proper)	• Explain the importance of preparing subsidiary books.

Unit 5 : Ledger 40 Periods 15 Marks

Content	Learning Outcomes
Ledger:	The learners would be able to :
Definition and importance, relation betwee journal and ledger. Meaning of posting, guiding rules procedure of posting transactions from journal to ledger and balancing of accounts.	tance in accounting process.
	and ledger.
	Develop the understanding for posting of transactions and balancing of accounts.
	Explain the meaning of ledger posting
	Understand the procedure of leder posting

Unit 6: Recording and Posting of Cash Transactions 40 Periods 17 Marks

Content	Learning Outcomes
Recording and posting of cash	The learners would be able to :
	 Develop the skill of preparing the format of

Understand the method of recording cash transactions in simple cash book, double column cash book (cash book with cash and discount column) and petty cash book
Understand the concept of imprest system
Develop the skill of maintaining petty cash book on imprest system

Unit 7 : Trial Balance 40 Periods 15 Marks

Content	Learning Outcomes
Trial Balance : Purpose and	The learners would be able to :
Preparation (Only Balance Method; No suspense Account)	State the need and objective of preparing trial balance
	 Develop the skill of preparing trial balance by balance method