



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

Content	Learning Outcomes
Nature of Accounts and Rules of debit and credit : Classification of accounts, rules debit and credit, preparation of accounting vouchers and supporting documents (Bills, cash memo, debit note, credit note)	<p>The learners would be able to :</p> <ul style="list-style-type: none"> <li>• Understand the Classification of accounts</li> <li>• Explain the rules of debit and credit</li> <li>• Apply the rules of debit and credit</li> <li>• Prepare the accounting vouchers with the help of supporting documents</li> </ul>

Unit 4 : Journal 30 Periods 17 Marks

Content	Learning Outcomes
Journal : Need for journal, journal entries (no compound entries), subsidiary books (Cash book, purchase book, sales book, purchase return book, sales return book and journal proper)	<p>The learners would be able to :</p> <ul style="list-style-type: none"> <li>• Understand the need for journal</li> <li>• Develop the understanding of recording of transactions in journal</li> <li>• Explain the importance of preparing subsidiary books.</li> </ul>

Unit 5 : Ledger 40 Periods 15 Marks

Content	Learning Outcomes
Ledger : Definition and importance, relation between journal and ledger. Meaning of posting, guiding rules procedure of posting transactions from journal to ledger and balancing of accounts.	<p>The learners would be able to :</p> <ul style="list-style-type: none"> <li>• Explain the concept of ledger and its importance in accounting process.</li> <li>• Appreciate the relationship between journal and ledger.</li> <li>• Develop the understanding for posting of transactions and balancing of accounts.</li> <li>• Explain the meaning of ledger posting</li> <li>• Understand the procedure of ledger posting</li> </ul>

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

Content	Learning Outcomes
Recording and posting of cash transactions : Necessity of cash book and its preparation. Simple cash book and cash book with cash and discount column. Petty cash book with imprest system.	<p>The learners would be able to :</p> <ul style="list-style-type: none"> <li>• Explain the purpose of maintaining a cash book</li> <li>• Develop the skill of preparing the format of different types of cash books</li> </ul>

	<ul style="list-style-type: none"> <li>• 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</li> <li>• Understand the concept of imprest system</li> <li>• Develop the skill of maintaining petty cash book on imprest system</li> </ul>
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Unit 7 : Trial Balance

40 Periods 15 Marks

Content	Learning Outcomes
Trial Balance : Purpose and Preparation (Only Balance Method; No suspense Account)	<p>The learners would be able to :</p> <ul style="list-style-type: none"> <li>• State the need and objective of preparing trial balance</li> <li>• Develop the skill of preparing trial balance by balance method</li> </ul>