ELEMENTS OF BOOK-KEEPING AND ACCOUNTANCY (CODE NO. 254)
CLASS-IX (2021-22)

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** **70 Marks** **210 Periods**

Unit	Contents	Marks	Periods
1	Introduction to Book Keeping and Accounting	8	25
2	Accounting Equation effects	8	25
3	Nature of Accounts and Rules for debit and credit	8	25
4	Journal	12	35
5	Ledger	11	35
6	Recording and posting of cash transactions	12	35
7	Trial balance	11	30
	Total	**70**	**210**
	Project	**30**	**30**

Unit 1: Introduction to Book keeping and Accounting **25 Periods 08 Marks**

Content	Learning Outcomes
Introduction to Book Keeping and Accounting : Need, objectives, advantages	The learners would be able to : ● 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 **25 Periods 08 Marks**

Content	Learning Outcomes
Accounting Equation effects: Business entity Concept, dual aspect of transaction and the accounting equation, effect of transactions on accounting equation.	The learners would be able to : ● Understand the importance of business entity concept ● Explain the concept of accounting equation and appreciate that every transaction affects the accounting equation

Unit 3: Nature of Accounts and Rules of Debit and Credit **25 Periods 08 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)	The learners would be able to : ● Understand the Classification of accounts ● Explain the rules of debit and credit ● Apply the rules of debit and credit ● Prepare the accounting vouchers with the help of supporting documents

Unit 4: Journal **35 Periods 12 Marks**

Content	Learning Outcomes
Journal : Need for journal, journal entries (no compound entries), subsidiary books (Cash book, purchase book, sales book, purchase return book,	The learners would be able to : ● Understand the need for journal ● Develop the understanding of recording of

sales return book and journal proper)	transactions in journal ● Explain the importance of preparing subsidiary books.

Unit 5: Ledger **35 Periods 11 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.	The learners would be able to : ● Explain the concept of ledger and its importance in accounting process. ● Appreciate the relationship between journal and ledger. ● Develop the understanding for posting of transactions and balancing of accounts. ● Explain the meaning of ledger posting ● Understand the procedure of ledger posting

Unit 6: Recording and Posting of Cash Transactions **35 Periods 12 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.	The learners would be able to : ● Explain the purpose of maintaining a cash book ● Develop the skill of preparing the format of different types of cash books ● 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 **30 Periods 11 Marks**

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

Project Work

Project – I **15 Periods** **15 Marks**

Prepare a pictorial/verbal dictionary of accounting terms

Or

Prepare subsidiary books

Or

Diagrammatic presentation of principles of accounting

(Or any other topic related to the course content)

Project – II **15 Periods** **15 Marks**

Preparation of a Cash Book of;

i. Your pocket money

ii. Help your parent to maintain one month cash statement

(OR any other topic related to the course content)