

(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

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	<p>The learners would be able to :</p> <ul style="list-style-type: none"> ● 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.	<p>The learners would be able to :</p> <ul style="list-style-type: none"> ● Understand the importance of business entity concept ● Explain the concept of accounting equation and appreciate that every transaction affects the accounting equation

	<ul style="list-style-type: none"> • 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)	<p>The learners would be able to :</p> <ul style="list-style-type: none"> • 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)