



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

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)

**15 Periods**

**15 Marks**

#### Project – II

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)

**15 Periods**

**15 Marks**