# ELEMENTS OF BOOK-KEEPING AND ACCOUNTANCY (CODE NO. 254) CLASS-IX (2022-23)

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 :	The learners would be able to :
Need, objectives, advantages	<ul> <li>Identify the need of Book Keeping.</li> </ul>
	<ul> <li>Understand the Objectives of Book Keeping.</li> </ul>
	<ul> <li>Appreciate the advantages of Book Keeping.</li> </ul>
	<ul> <li>Describe the meaning, objectives and</li> </ul>
	advantages of accounting.

# **Unit 2: Accounting Equation Effects**

## 25 Periods 08 Marks

Content	Learning Outcomes
Accounting Equation effects: Business entity	The learners would be able to :
Concept, dual aspect of transaction and the	<ul> <li>Understand the importance of business entity</li> </ul>
accounting equation, effect of transactions on	concept
accounting equation.	<ul> <li>Explain the concept of accounting equation</li> </ul>
	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:	The learners would be able to :
Classification of accounts, rules debit and credit,	<ul> <li>Understand the Classification of accounts</li> </ul>
preparation of accounting vouchers	Explain the rules of debit and credit
and supporting documents (Bills, cash memo, debit	<ul> <li>Apply the rules of debit and credit</li> </ul>
note, credit note)	<ul> <li>Prepare the accounting vouchers with the help of</li> </ul>
,	supporting documents

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

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

sales return book and journal proper)	transactions in journal
	<ul> <li>Explain the importance of preparing subsidiary</li> </ul>
	books.

# Unit 5: Ledger

#### 35 Periods 11 Marks

Content	Learning Outcomes
Ledger : Definition and importance, relation	The learners would be able to :
between journal and ledger. Meaning of posting,	<ul> <li>Explain the concept of ledger and its importance</li> </ul>
guiding rules procedure of posting transactions	in accounting process.
from journal to ledger and balancing of accounts.	<ul> <li>Appreciate the relationship between journal and</li> </ul>
	ledger.
	<ul> <li>Develop the understanding for posting of</li> </ul>
	transactions and balancing of accounts.
	Explain the meaning of ledger posting
	<ul> <li>Understand the procedure of ledger posting</li> </ul>

# 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	The learners would be able to :
Balance Method; No suspense Account)	<ul> <li>State the need and objective of preparing trial</li> </ul>
	balance
	<ul> <li>Develop the skill of preparing trial balance by</li> </ul>
	balance method

# **Project Work**

Project – I 15 Periods 15 Marks

Prepare a pictorial/verbal dictionary of accounting terms

Or

Prepare subsidiary books

O

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)