

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.

TERM-I

UNIT	MCQ BASED QUESTION PAPER		MARKS
	THEORY- 35 MARKS	DURATION-90 MINUTES	
I	Introduction to Book keeping and Accounting		8
II	Accounting Equation Effects		8
III	Nature of Accounts and Rules of Debit and Credit		8
IV	Journal		11
	TOTAL		35
	PROJECT WORK (PART-1)		15

There would be only one project for the academic Session. The project work would be divided into two parts i.e. Term I (15 marks) and Term II (15 marks).

Unit I: Introduction to Book keeping and Accounting

Content	Learning Outcome
Introduction to Book keeping and Accounting Introduction to Book Keeping and Accounting: Need, objectives, advantages	The learners would be able to: <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 II: Accounting Equation Effects

Content	Learning Outcome
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 : <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

Unit III: Nature of Accounts and Rules of Debit and Credit

Content	Learning Outcome
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: <ul style="list-style-type: none"> ● 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 IV: Journal

Content	Learning Outcome
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: <ul style="list-style-type: none"> ● Understand the need for journal ● Develop the understanding of recording of subsidiary books

TERM-II

UNIT	SUBJECTIVE QUESTION PAPER		MARKS
	THEORY- 35 MARKS	DURATION- 2 HOURS	
V	Ledger		12
VI	Recording and posting of cash transaction		12
VII	Trial balance		11
		TOTAL	35
	PROJECT WORK (PART-2)		15

Unit V: Ledger

Content	Learning Outcome
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"> ● 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 VI: Recording and Posting of Cash Transactions

Content	Learning Outcome
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"> ● 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 VII: Trial Balance

Content	Learning Outcome
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:

There would be only one project for the academic Session. The project work would be divided into two parts i.e. Term I (15 marks) and Term II (15marks).The teacher should help students to identify any one project from the given topics:

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)

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)