# (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	4 Journal		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
advantages	
	• Identify the need of Book Keeping.
	Understand the Objectives of Book Keeping.
	Appreciate the advantages of Book Keeping.
	<ul> <li>Describe the meaning, objectives and advantages of accounting.</li> </ul>

Unit 2: Accounting Equation effects

Content	Learning Outcomes
Accounting Equation effects :	The learners would be able to :
Business entity Concept, dual aspect of transaction and the accounting equation, effect of transactions on accounting equation.	

25 Periods

08 Marks

Unit 3: Nature of Accounts and Rules of Debit and Credit 25 Periods 08 Marks

Content	Learning Outcomes
Nature of Accounts and Rules of	The learners would be able to :
debit and credit: Classification of accounts, rules debit and credit,	Understand the Classification of accounts
preparation of accounting vouchers	Explain the rules of debit and credit
and supporting documents (Bills, cash memo, debit note, credit	Apply the rules of debit and credit
note)	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	I <b>V</b> UNGELSTAND THE HEED TOLLIONINAL
book, purchase book, sales book,	Develop the understanding of recording of
book and journal proper)	• Explain the importance of preparing subsidiary books.

Unit 5 : Ledger 35 Periods 11 Marks

Content	Learning Outcomes
Ledger:	The learners would be able to :
_	tance in accounting process.
ledger. Meaning of posting, guiding rules procedure of posting transactions from journal to	I • ADDIECTALE THE FETATIONSHID DELWEEL TOHTHAL - I
ledger and balancing of accounts.	<ul> <li>Develop the understanding for posting of transactions and balancing of accounts.</li> </ul>
	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	The learners would be able to :
transactions: Necessity of cash book and its preparation. Simple	i 🖷 Exhiain ine hiirnose ni mainiainino a cash book i
cash book and cash book with cash	Develop the skill of preparing the format of
and discount column. Petty cash	different types of cash books
book with imprest system.	

<ul> <li>Understand the method of recording cash transactions in simple cash book, double colum cash book (cash book with cash and discount column) and petty cash book</li> </ul>	
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)	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)

## (II) ELEMENTS OF BOOK-KEEPING AND ACCOUNTANCY (CODE NO. 254) CLASS-X

Objective: The main objective of this paper is to enable the students to understand the fundamental principles and 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	Capital and Revenue	8	25
2	Depreciation	12	35
3	Bank Reconciliation Statement	14	45
4	Bills of Exchange	10	25
5	Final Accounts	14	45
6	Accounting from Incomplete Records	12	35
	Total	70	210

Project	30	30

Unit 1: Capital and Revenue

25 Periods 08 Marks

Content	Learning Outcomes
Capital and revenue: Capital and revenue receipts, capital and revenue expenditure and deferred revenue expenditure	
	I • RECADILLIATE THE HEATING OF THE TELLIS CADI-
	Appreciate the difference between capital and revenue receipts and capital and revenue expenditure
	Acquire the knowledge about deferred revenue expenditure

Unit 2 : Depreciation 35 Periods 12 Marks

Content	Learning Outcomes
Depreciation: Need and methods of charging depreciation-straight line and Diminishing balance method (no change in the method)	
	• Explain the necessity of providing depreciation on fixed assets
	<ul> <li>Develop the skill of using the different methods i.e. straight line and diminishing balance for computing depreciation</li> </ul>
	<ul> <li>Prepare fixed assets accounting using straight line and diminishing balance method of charging depreciation</li> </ul>

25 Periods 10 Marks

Content	Learning Outcomes
Bank Reconciliation Statement: Meaning Preparation of BRS with the given cash book / pass book balance	
	ry understand the concept of bank reconcination. I
	• Appreciate the need of preparing bank reconciliation statement
	• Develop understanding of preparing bank reconciliation statement

Unit 4: Bills of Exchange

Content	Learning Outcomes
Bill of Exchange: Nature and use of Bills of Exchange, Terms used in Bills of Exchange. simple transactions related to bills of exchange (No dishonour, retiring & renewal of the bill)	
	<ul> <li>Understand the need of Bills of exchange in business</li> </ul>
	• State the meaning of different terms used in bills of exchange and their implication in accounting
	Develop in the skill of journalising simple bill transactions in the book of creditor and debtor

Unit 5 : Final Accounts 45 Periods 14 Marks

Content	Learning Outcomes
Final Accounts : Preparation of	The learners would be able to :
Trading and Profit & loss Account and Balance Sheet of Sole trader. Adjustment for closing stock only. [amount of closing stock to be given]	• State the meaning of financial statements & the purpose they serve for a sole proprietor.
	• Develop the skill of preparing Trading Account and calculating gross profit.
	Develop the skill of preparing Profit & Loss     Account and calculating the net profit
	• Explain the need for preparing 'Balance Sheet'.
	<ul> <li>Understand the techniques of preparing the 'Balance Sheet'.</li> </ul>
	Develop the understanding to the simple adjustment for closing stock

Unit 6: Accounting from Incomplete Records

Content **Learning Outcomes** from Incomplete The learners would be able to: Accounting Records: Meaning; preparation • State the meaning of incomplete records of statement of Profit, statement • Understand the uses and limitations of incomof affairs. [statement of affairs plete records method only] Develop the skill of computation of profit / loss by preparing Statement of Profit Develop the skill of preparing 'Statement of Affairs' and ascertain the position of the business on a particular date.

35 Periods

12 Marks

#### Project Work

#### Project - I 15 Periods 15 Marks

Identify 20 items and classify them as capital and revenue receipts, capital and revenue expenditure and deferred revenue expenditure (OR any other topic related to the course content)

#### Project -II 15 Periods 15 Marks

Make a statement of affairs for incomplete records of a small shop. (OR any other topic related to the course content)