

ELEMENTS OF BOOK-KEEPING AND ACCOUNTANCY (Subject Code 254)
CLASS-IX (2025-26)

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

| Unit | Contents | Marks |
|------|---|-----------|
| 1 | Introduction to Book Keeping and Accounting | 8 |
| 2 | Accounting Equation effects | 8 |
| 3 | Nature of Accounts and Rules for debit and credit | 8 |
| 4 | Journal | 12 |
| 5 | Ledger | 11 |
| 6 | Recording and posting of cash transactions | 12 |
| 7 | Trial balance | 11 |
| | Total | 70 |
| | Project | 30 |

Unit 1: Introduction to Book keeping and Accounting

08 Marks

| Content | Learning Outcomes |
|---|--|
| 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 2: Accounting Equation Effects

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. | 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 3: Nature of Accounts and Rules of Debit and Credit

08 Marks

| Content | Learning Outcomes |
|--|--|
| 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 4: Journal

12 Marks

| Content | Learning Outcomes |
|--|--|
| 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 |

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

Unit 5: Ledger

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

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

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

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 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)

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| Unit | Contents | Marks |
|------|------------------------------------|-----------|
| 1 | Capital and Revenue | 8 |
| 2 | Depreciation | 12 |
| 3 | Bank Reconciliation Statement | 14 |
| 4 | Bills of Exchange | 10 |
| 5 | Final Accounts | 14 |
| 6 | Accounting from Incomplete Records | 12 |
| | Total | 70 |
| | Project | 30 |

Unit 1: Capital and Revenue

08 Marks

| Content | Learning Outcomes |
|--|--|
| Capital and revenue : Capital and revenue receipts, capital and revenue expenditure and deferred revenue expenditure | <p>The learners would be able to :</p> <ul style="list-style-type: none"> ● Recapitulate the meaning of the terms 'Capital' and 'Revenue' ● Appreciate the difference between capital and revenue receipts and capital and revenue expenditure ● Acquire the knowledge about deferred revenue Expenditure |

Unit 2: Depreciation

12 Marks

| Content | Learning Outcomes |
|---|---|
| Depreciation : Need and methods of charging depreciation-straight line and Diminishing balance method (no change in the method) | <p>The learners would be able to :</p> <ul style="list-style-type: none"> ● Explain the necessity of providing depreciation on fixed assets ● Develop the skill of using the different methods i.e. straight line and diminishing balance for computing depreciation ● Prepare fixed assets accounting using straight line and diminishing balance method of charging depreciation |

Unit 3: Bank Reconciliation Statement

14 Marks

| Content | Learning Outcomes |
|--|--|
| Bank Reconciliation Statement : Meaning Preparation of BRS with the given cash book / pass book balance | <p>The learners would be able to :</p> <ul style="list-style-type: none"> ● Understand the concept of bank reconciliation statement ● Appreciate the need of preparing bank reconciliation statement ● Develop understanding of preparing bank reconciliation Statement |

Unit 4: Bills of Exchange**10 Marks**

| 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) | The learners would be able to : <ul style="list-style-type: none"> ● Acquire the knowledge of using bills of exchange for financing business transactions ● Understand the need of Bills of exchange in business ● 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**14 Marks**

| Content | Learning Outcomes |
|--|--|
| Final Accounts : Preparation of Trading and Profit & loss Account and Balance Sheet of Sole trader. Adjustment for closing stock only. [amount of closing stock to be given] | The learners would be able to : <ul style="list-style-type: none"> ● 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'. ● Understand the techniques of preparing the 'Balance Sheet'. ● Develop the understanding to the simple adjustment for closing stock |

Unit 6: Accounting from Incomplete Records**12 Marks**

| Content | Learning Outcomes |
|--|--|
| Accounting from Incomplete Records : Meaning; preparation of statement of Profit, statement of affairs. [statement of affairs method only] | The learners would be able to : <ul style="list-style-type: none"> ● State the meaning of incomplete records ● Understand the uses and limitations of incomplete records ● 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. |

Project Work**Project – I****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 Marks**

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