

ELEMENTS OF BOOK-KEEPING AND ACCOUNTANCY (Subject Code 254)
CLASS-IX (2026-27)

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 <ul style="list-style-type: none"> • Explain the importance of preparing subsidiary books. |
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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 : <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 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 : <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 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 : <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

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)