**First term 2016 Accounts syllabus for 9-T**

**Basic principles:**

1. Role of accounting
2. Information and communication technology in book keeping and accounting
3. The double entry system of book keeping
4. Sales ledger, Purchases ledger and the General ledger
5. Documentary records
6. Books of prime entry
7. Sales Journal
8. Sales returns journal
9. Purchases Journal
10. Purchases returns journal
11. Cash book
12. The Journal
13. The ledger
14. The Trial balance