

PECHS Boys Campus
Proposed Syllabus Break up for Class 9, 10 & 11
Principles of Accounts (7110)

Class	Term	Topic	Sub Topics	Comments – If any
9	I	Role of Accounting	<ul style="list-style-type: none"> ✓ Book keeping ✓ Accounting ✓ Purpose of Accounting - providing information for monitoring progress and decision-making ✓ Benefits of using ICT in Accounting 	
		The Double Entry system of book-keeping	<ul style="list-style-type: none"> ✓ Introduction to terminologies ✓ Accounting Equation ✓ Double entry book keeping 	
		The Ledgers	<ul style="list-style-type: none"> ✓ Ledgers – T account format ✓ Ledgers – Running balance method ✓ Interpret ledger account ✓ Subdivision of ledgers 	
		Trial Balance	<ul style="list-style-type: none"> ✓ Preparation of Trial balance ✓ Uses and limitations 	

		Documentary Records	<ul style="list-style-type: none"> ✓ Name and purpose 	
		Books of Prime Entries	<ul style="list-style-type: none"> ✓ Names and Purposes ✓ Posting to the ledgers ✓ Trade discount 	
		The Cash Book	<ul style="list-style-type: none"> ✓ Dual function of cash book ✓ Two column cash book ✓ Cash discount ✓ Three column cash book 	
	II	Accounting for Bad and Doubtful Debts	<ul style="list-style-type: none"> ✓ Bad debts account ✓ Transfer to income statement ✓ Provision for doubtful debts account ✓ Application of Matching and Prudence principles ✓ Impact on statement of financial position 	Rationale: For class 10 term 1 is loaded with all technical topics, which requires a lot practice. And the students do not get quality time for drilling due to lesser number of periods per week and the number of periods get more squeezed due to unexpected holidays leading to a haphazard situation only to cover syllabus as formality. In addition to that, practically it is reasonable to add the topic here in class 9 as term 2 has a good time to accommodate it and also a connectivity can be created with the topics already included in syllabus.

		Financial statements (unadjusted) Note: <i>Only adjust for bad debts and provision for doubtful debts</i>	✓ Income statement ✓ Statement of financial position	
		Bank Reconciliation Statement	✓ Purpose of preparing the bank reconciliation statement ✓ Updated cash book ✓ Bank reconciliation statement	
		Paper I (multiple choice questions)	✓ Paper I	

10	I	Double entry Revision		
		Accounting Principles	<ul style="list-style-type: none"> ✓ going concern ✓ historical cost ✓ accounting entity ✓ money measurement ✓ accounting year ✓ matching/ accruals ✓ prudence ✓ materiality ✓ consistency ✓ dual aspect 	
		Capital & Revenue Expenditure	<ul style="list-style-type: none"> ✓ Capital Expenditure ✓ Revenue expenditure ✓ Capital income ✓ Revenue income 	
		Accounting for Non-Current assets	<ul style="list-style-type: none"> ✓ Depreciation ✓ Disposal 	
		Adjustments to ledgers (Accruals & Prepayments)	<ul style="list-style-type: none"> ✓ Expenses – T account ✓ Income – T account ✓ Transfer to income statement 	
		Adjusted Financial statements (Sole trader)	<ul style="list-style-type: none"> ✓ Income statement ✓ Statement of financial position 	

	II	Partnership Accounts	<ul style="list-style-type: none"> ✓ Income statement ✓ Statement of financial position 	
		Company Accounts	<ul style="list-style-type: none"> ✓ Capital Structure ✓ Income statement ✓ Statement of Changes in Equity ✓ Statement of financial position 	

11	I	Revision of double entry book keeping		
		Correction of Errors & Suspense Account	<ul style="list-style-type: none"> ✓ Corrective journal entries ✓ Suspense Account 	
		Control Accounts	<ul style="list-style-type: none"> ✓ Sales ledger control Account ✓ Purchase ledger control Account 	
		Ratio Analysis	<ul style="list-style-type: none"> ✓ Profitability Ratios ✓ Liquidity Ratios ✓ Interpretation of ratios 	
		Incomplete Records	<ul style="list-style-type: none"> ✓ Statement of Affair ✓ Completing the missing figures 	
		Accounting for payroll	<ul style="list-style-type: none"> ✓ Payroll records ✓ Book – keeping for payroll 	
		Revision of Partnership Accounts		
	II	Manufacturing Accounts	<ul style="list-style-type: none"> ✓ Direct cost ✓ Indirect cost ✓ Manufacturing Account ✓ Income statement ✓ Statement of financial position 	
		Accounting for Clubs and Societies	<ul style="list-style-type: none"> ✓ Receipt and payment Account ✓ Income statement of Shop/Café 	

			<ul style="list-style-type: none"> ✓ Subscription Account ✓ Income and Expenditure Account ✓ Statement of financial position 	
		IAS/Ethics	✓ IAS/Ethics	
		Revision		