

Book-keeping and Accounts

In the Book-keeping and Accounts Examination there is a major long desired change in the examination structure. There is a clear delineation in the content to be covered on Paper 1 and on Paper 2. NOTE: The hurdle still exists for the achievement of grades A/B....Must pass Paper 1 with a C in order to be considered for a Grade A or B. **Both Paper must be sat in the same examination cycle.**

Paper 1 (Grades C)

1. Introduction
2. Accounting
3. The Balance Sheet
4. The Ledger
5. Stock
6. Trial Balance
7. Income Statement/Trading Account, Profit & Loss Account, Balance Sheet of a Sole Trader
8. The Two and Three Column Cash Book
9. The Journal/Special Journal
10. The Banking System
11. The Analytical Petty Cash Book
12. Adjustments

Paper 2 (Grades A/B)

1. Manufacturing Accounts
2. Consignment Accounts
3. Departmental Accounts
4. Accounting Ratios & Interpretation of Accounts
5. Incomplete Records
6. Partnership Accounts Limited Companies
7. Receipts & Payments Accounts, Income & Expenditure Accounts of Non-Trading Organizations