

## INTRODUCTION TO ACCOUNTING (CAF : 01)

### Topics

2018		2017		2016		2015		2014			
Spring		Autumn		Spring		Autumn		Spring		Autumn	
Q	M	Q	M	Q	M	Q	M	Q	M	Q	M

Marks	% of Total
-------	------------

### INTRODUCTION TO ACCOUNTING & BOOKKEEPING

**Introduction to accounting**

- Meaning
- Business types
- Concepts
- User of Financials

**Bookkeeping (Journal)**

- Elements
- Chart of accounts
- Accounting equation
- Double entry
- Books of prime entry

**Bookkeeping (Ledgers/TB)**

**Section Total**

3b	8	3	5	4	11	4a	4	6b	6			2	7	1	8
								1	5						
										7	9	1d	1		
													5	4	
3a	8					5	8						4	8	
2a	3	2	10	6	8					1	10	5&1a	12	8a	8
2b	9	1	13			1a	4	2a	2			3a	4		
														8b&c	
5	15	4	15			1b	8					4&1e	10		12
	<b>43</b>		<b>43</b>		<b>19</b>		<b>24</b>		<b>13</b>		<b>19</b>		<b>34</b>		<b>40</b>

-	0.0%
-	0.0%
49	6.1%
5	0.6%

10	1.3%
4	0.5%
24	3.0%
51	6.4%
32	4.0%
60	7.5%

### PRIOR PERIOD ADJUSTMENT

Depreciation

Allowance for Bad Debt

Prepayments & Accruals

Closing Entries (Inven)

Bank Reconciliation

Control Accounts

Rectification of Errors

**Section Total**

				7	14							1c	2		
		8	12			2	12			3	8				
						4b	2	5&6	13			3b	3		
				2	10	2	8	3	12			1b	1	6	9
1	8			8	9	8	10	4	14	4	9	6	14		
		7	10	1	12	1b	7	2b	8	8	16			2	12
7a	13									2	8	3a	6		
	<b>21</b>		<b>22</b>		<b>45</b>		<b>39</b>		<b>47</b>		<b>41</b>		<b>26</b>		<b>21</b>

16	2.0%
32	4.0%
18	2.3%
40	5.0%
64	8.0%
65	8.1%
27	3.4%

