

## Accounts Form 3

Business Accounting 1- 11<sup>th</sup> Edition – Frank Wood

### Term 1 :

- **CHAPTER 1 : THE ACCOUNTING EQUATION AND THE BALANCE SHEET** pp.3-17
- **CHAPTER 2 : THE DOUBLE ENTRY SYSTEM FOR ASSETS, LIABILITIES AND CAPITAL** pp. 18-27
- **CHAPTER 3 : INVENTORY** pp.28-38
- **CHAPTER 4 : THE EFFECT OF PROFIT OR LOSS ON CAPITAL AND THE DOUBLE ENTRY SYSTEM FOR EXPENSES AND REVENUES** pp. 39-49
- **CHAPTER 5 : BALANCING OFF ACCOUNTS** pp. 50-58
- **CHAPTER 6 : THE TRIAL BALANCE** pp. 59-70

**Assessment :** Behaviour 0-10 marks

Accademic Work (c.w. , h.w. , tests) 50 marks

### Term 2 :

- **Chapter 7 : INCOME STATEMENTS : AN INTRODUCTION** pp. 73-84
- **Chapter 8 : BALANCE SHEETS** pp. 85-92
- **Chapter 9 : INCOME STATEMENTS AND BALANCE SHEETS : FURTHER CONSIDERATIONS** pp. 93-105
- **Chapter 10 : ACCOUNTING CONCEPTS AND ASSUMPTIONS** pp. 106-117
- **Chapter 11 : BOOKS OF ORIGINAL ENTRY AND LEDGERS** pp.121-126
- **Chapter 12 : THE BANKING SYSTEM IN THE UK** pp.127 – 137
- **Chapter 13 : CASH BOOKS** pp. 138-154

- **Chapter 14** : SALES BOOK AND SALES LEDGER pp. 155-163
- **Chapter 15** : PURCHASES BOOK AND PURCHASES LEDGER pp. 164-169
- **Chapter 16** : RETURNS DAY BOOKS pp. 170-181

**Assessment** : Behaviour 0-10 marks

Accademic Work (c.w. , h.w. , tests) 50 marks

Exam : 100 marks

### **Term 3** :

- **Chapter 17** : THE JOURNAL pp.182 – 192
- **Chapter 18** : THE ANALYTICAL PETTY CASH BOOK AND THE IMPREST SYSTEM pp. 193-201
- **Chapter 19** : VALUE ADDED TAX (VAT) pp. 202-219

**Assessment** : Behaviour 0-10 marks

Accademic Work (c.w. , h.w. , tests) 50 marks

Exam : 100 marks