

**Class – IX**  
**DELETED SYLLABUS**  
**(For the Session of 2020-21 Only)**  
**Elements of Book-Keeping and Accountancy**  
**(THEORY)**

- 2- ***Basic Concepts*** : The Accounting Equations, Effect of transaction on Accounting equations, Business entity concept.
- 3- ***Natures of Accounts and Rules for debit and credit*** : Preparation of vouchers and supporting documents.
- 4- ***Journal*** : Subsidiary books.
- 6- ***Recording and Posting of Cash Transactions*** : Imprest system, Journal proper.