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| 1-2                    |              | Books of accounts and records | 1. Discuss the uses of the financial statements.  
                                          2. Identify different users of the accounts.  
                                          Chapter 4  
                                          1. Relate the source documents with the prime entries using a diagram.  
                                          2. Prepare different day books.  
                                          Sup. Ex. |
| 3                      |              | Books of original entries | 1. Post the day book entries into different ledgers.  
                                          2. Identify the different balances of different ledger accounts.  
                                          Sup. Ex. |
| 4-5                    |              | - control accounts | 1. Prepare purchase and sales control accounts.  
                                          2. Correction of errors related to control accounts.  
                                          Chapter 1 & Sup. Ex.  
                                          Write up a trial balance.  
                                          Sup. Ex. |
| 6-7                    |              | Correction of errors | 1. Prepare statement of correction of profit.  
                                          2. Correct the ledger accounts’ balance.  
                                          3. Apply journal entries to correct errors.  
                                          Chapter 2 & Sup. Ex. |
| 8-9                    |              | Bank reconciliation statement | 1. Identify the functions of bank reconciliation statement.  
                                          2. Write up bank reconciliation with correction of cash book balance.  
                                          Chapter 3 & Sup. Ex. |
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| 10        | Preparation of final accounts                                        | 1. From trial balance of a sole trader  
2. Balancing day adjustment  
   - depreciation  
   - prepayments and accruals  
   - bad debts and discounts  
3. Single entry and incomplete record  
4. Income and expenditure accounts  
5. Some special forms of accounts  
   - Manufacturing accounts  
   - Balancing day adjustment  
   - depreciation  
   - prepayments and accruals  
   - bad debts and discounts  
6. Income and expenditure accounts | Write up the final accounts of the sole trader.  
Chapter 21 & Sup. Ex.  
1. Identify different depreciation methods and their uses.  
2. Write up accounts with adjustment for prepayments, accruals and discount in the accounts.  
3. State the difference between bad debts and provision of bad debts.  
Sup. Ex.  
1. State the reason of single entry.  
2. Write up trading & profit & loss account and balance sheet base on incomplete record.  
Chapter 20 & Sup. Ex.  
1. Identify the different cost of production.  
2. Write up manufacturing accounts with transfer price.  
3. Calculate unrealized profit for stock.  
Chapter 18  
1. State the difference between trading and non-trading organizations.  
2. Write up trading accounts for special functions.  
3. Calculate accumulated fund.  
4. Write up Income and Expenditure account.  
Chapter 23 & Sup. Ex. |
| 20        | Preparation of final accounts                                        | 1. From trial balance of a sole trader  
2. Balancing day adjustment  
   - depreciation  
   - prepayments and accruals  
   - bad debts and discounts  
3. Single entry and incomplete record  
4. Income and expenditure accounts  
5. Some special forms of accounts  
   - Manufacturing accounts  
   - Balancing day adjustment  
   - depreciation  
   - prepayments and accruals  
   - bad debts and discounts  
6. Income and expenditure accounts | Write up the final accounts of the sole trader.  
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2. Write up trading accounts for special functions.  
3. Calculate accumulated fund.  
4. Write up Income and Expenditure account.  
Chapter 23 & Sup. Ex. |
| 21        | Revision                                                              | 1. Preparation of final accounts  
2. Treatment of goodwill  
3. Revaluation of assets  
4. Admission of new partners  
5. Retirement or death of partners  
6. Sales of partnership to limited company  
7. Dissolution of partnership and revision | 1. Write up final accounts for partnership.  
2. State the nature of goodwill.  
3. Calculate goodwill.  
Chapter 32 |
| 22-23     | Partnership                                                           | 1. Preparation of final accounts  
2. Treatment of goodwill  
3. Revaluation of assets  
4. Admission of new partners  
5. Retirement or death of partners  
6. Sales of partnership to limited company  
7. Dissolution of partnership and revision | 1. Write up final accounts for partnership.  
2. State the nature of goodwill.  
3. Calculate goodwill.  
Chapter 32 |
| 24-25     | Dissolution of partnership and revision                              | 1. Preparation of final accounts  
2. Treatment of goodwill  
3. Revaluation of assets  
4. Admission of new partners  
5. Retirement or death of partners  
6. Sales of partnership to limited company  
7. Dissolution of partnership and revision | 1. Write up final accounts for partnership.  
2. State the nature of goodwill.  
3. Calculate goodwill.  
Chapter 32 |
| 30/1-8/2  | Lunar New Year Holidays                                               | 1. Preparation of final accounts  
2. Treatment of goodwill  
3. Revaluation of assets  
4. Admission of new partners  
5. Retirement or death of partners  
6. Sales of partnership to limited company  
7. Dissolution of partnership and revision | 1. Write up final accounts for partnership.  
2. State the nature of goodwill.  
3. Calculate goodwill.  
Chapter 32 |
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