

Teaching Syllabus (2024– 2025)

S4 – BAFS (Accounting)

First Term:

Chapter 1 Purposes and Role of Accounting

Chapter 2 The accounting Equation

Chapter 3 Double-Entry System

Chapter 4 Books of Original Entry and Ledgers (I)

Chapter 5 Books of Original Entry and Ledgers (II)

Chapter 6 Trial Balance

Chapter 7 Financial Statements for Sole Proprietorships (I)

Chapter 8 Financial Statements for Sole Proprietorships (II)

Second Term:

Chapter 9 Accruals and Prepayments

Chapter 10 Bad debts and allowance for doubtful debts

Chapter 11 Depreciation of Non-current Assets

Chapter 12 Valuation of Inventory

Chapter 18 Bank reconciliation Statement