

AS LEVEL ACCOUNTING SYLLABUS SESSION 2016-17

| MONTH | CHAPTER |
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| JULY | <ul style="list-style-type: none"> • The double entry system • The books of prime entry • The ledger accounts in detail • Accounting principles, concepts and conventions |
| AUGUST | <ul style="list-style-type: none"> • The cash book • Discounts • Preparing simple financial statements • Closing down the double entry system • Accruals and prepayments |
| SEPTEMBER | <ul style="list-style-type: none"> • Control system- the trial balance • Suspense accounts <p>HALF YEARLY EXAMINATION</p> |
| OCTOBER | <ul style="list-style-type: none"> • Control systems- bank reconciliation • Control systems- ledger control accounts • Statements of financial position • Profits |
| NOVEMBER | <ul style="list-style-type: none"> • The trading account • The Profit and loss account • Irrecoverable debts and provision of doubtful debts • Depreciation of non-current assets |
| DECEMBER | <ul style="list-style-type: none"> • The valuation of inventories • Financial Statements • Incomplete records • Partnership accounting |
| JANUARY | <ul style="list-style-type: none"> • Partnership accounting-structural changes • The financial statements of limited companies • Company financing |
| FEBRUARY | <ul style="list-style-type: none"> • Interpretation and analysis of financial data • Absorption (total) costing |
| MARCH | <ul style="list-style-type: none"> • Marginal costing • Unit,job,batch costing • Business planning |
| APRIL | REVISION FOR JUNE SERIES |