

**St. Francis Xavier's College**  
**2018/2019**  
**BAFS – Accounting Module**  
**Course Outline**

Level: From 4

Term 1

Textbook: i) Frank Wood's Introduction to Accounting  
ii) Frank Wood's Financial Accounting 1

1. The fundamentals of accounting
2. Double entry system
3. Trial balance
4. Financial statements for sole proprietorships
5. Accruals and Prepayments
6. Books of original entry and ledgers (Part 1 – Cash Book)
7. Fundamental Accounting Concepts and Principles

Term 2

Textbook: ii) Frank Wood's Financial Accounting 1

1. Bad debts and allowance for doubtful accounts
2. Depreciation of non-current assets
3. Year-end adjustments for Financial Statement
4. Books of original entry and ledgers (Part 2)
5. Correction of Errors (Part 1)

Modes of Assessment and weighting (Both Terms)

Modes	Regular Tests	Quiz	Designated Assignments	Examination	Total
Weights	10%	10%	10%	70%	100%