



**Dawood Public School**  
**Syllabus for Mid-Year Exam 2017-18**  
**Principles of Accounts**  
**Class IX**

1. Accounting equation and the balance sheet
2. Double entry for assets, liabilities and capital
3. The asset of stock
4. The effect of profit or loss on capital and the double entry for expense and revenue
5. Balancing off Accounts
6. Trial Balance
7. Statement of Financial Position/Balance Sheet
8. Income Statement/Trading and Profit and Loss Account