**Course Outline / Topics Covered:**

**Week 1–2: Introduction to Accounting**

* Definition and purpose of accounting
* Users of financial information
* Accounting concepts, principles & conventions
* The accounting equation

**Week 3–4: Source Documents and Books of Original Entry**

* Types of source documents (invoices, receipts, etc.)
* Subsidiary books: Sales, Purchases, Cash Book, Journal
* Recording transactions in the books of original entry

**Week 5–6: Double-Entry System**

* Rules of debit and credit
* Ledger accounts (Sales, Purchases, Capital, Expenses, etc.)
* Balancing off accounts

**Week 7–8: Trial Balance and Correction of Errors**

* Purpose and preparation of a trial balance
* Types of errors (error of omission, commission, principle, etc.)
* Suspense accounts

**Week 9–10: Adjustments in Financial Accounting**

* Accruals and prepayments
* Depreciation (straight-line and reducing balance)
* Bad debts and provisions

**Week 11–12: Financial Statements of a Sole Proprietor**

* Trading, Profit & Loss Account
* Statement of Financial Position (Balance Sheet)
* End-of-year adjustments

**Week 13: Bank Reconciliation Statement**

* Causes of differences between cash book and bank statement
* Preparation of bank reconciliation statement

**Week 14: Control Accounts**

* Sales Ledger Control Account
* Purchases Ledger Control Account
* Benefits and uses of control accounts

**Week 15: Revision and Final Exam Preparation**

Mock exams

Review of key topics and practical exercises

Assessment Methods:

Continuous Assessments / CATs: 30%

Assignments & Quizzes: 30%

Final Examination: 70%