

ACCOUNTANCY · CHAPTER 4**Recording of Transactions – II**

A 1-page guide for parents · 90-second read.

EXPECTED MARKS

**8-10 out of the marks
this chapter carries.
Because part of it is
format-based numerical
work, full marks are
achievable with regular
practice rather than last-
minute reading.**

TIME TO MASTER**6-8 hrs****HELPLINE****70330 05444****WHAT THIS CHAPTER IS, IN PLAIN ENGLISH**

After learning to write journal entries in the previous chapter, your child now learns where those entries GO and how a business keeps its books tidy. The chapter teaches the LEDGER (the master book where every entry is sorted account-by-account and then 'balanced' to see how much is left), and the SPECIAL PURPOSE BOOKS that split a big business's recording into smaller specialised books — the most important being the CASH BOOK, which tracks all cash and bank dealings. There are formats to learn and short numericals to solve, but the logic is simple and repetitive once practised, and the same posting-and-balancing skill is reused for the rest of the course.

5 QUESTIONS TO ASK YOUR CHILD

- What does it mean to 'post' a journal entry to the ledger?
- How do you balance an account — what are balance c/d and balance b/d?
- Why is the cash book called both a journal and a ledger?
- What is a contra entry and how is it marked?
- Which transactions go in the purchases book, and which do not?

WEAK-SPOT INDICATORS

- Writes balance c/d and balance b/d on the same side of the account.
- Posts a debited account to the credit side (flips the side during posting).
- Opens a separate cash account in the ledger even though the cash book already is one.
- Misses the 'C' on contra entries (cash to bank / bank to cash).
- Records cash purchases or the purchase of an asset in the purchases book.

WHEN TO WORRY — AND WHAT TO DO

This is the first heavily 'practical' chapter, so a child who only memorises and never practises the formats will struggle in the exam. If your child cannot balance a simple ledger account or cannot say which book records which transaction after a week of practice, that gap will widen at the trial balance and final accounts. The fix is simple: a few solved cash books and ledger accounts every day until the format becomes automatic.

+91 70330 05444 · [readyforboards.com](https://www.readyforboards.com) · Boards prep that builds confidence, not anxiety.