[Bookkeeping](https://www.shuledirect.co.tz/notes/list_notes/2/43904)

1. [Subject Matter Of Book Keeping](https://www.shuledirect.co.tz/notes/list_notes/2/43904#43905)
   1. Subject Matter of Book Keeping
      * Define book keeping
      * Explain the role of Book-keeping
      * Explain the concepts of business entity
2. [Principles Of Double Entry System](https://www.shuledirect.co.tz/notes/list_notes/2/43904#43913)
   1. Principles of Double Entry Sysytem
      * Describe what a business transaction is
      * Analyses a business transaction
      * Sort the changing values of things owned and owed
      * Determine account balances
3. [Classification Of Accounts](https://www.shuledirect.co.tz/notes/list_notes/2/43904#43927)
   1. Classification of Accounts
      * Differentiate between personal and impersonal accounts
      * Identify the possessions of the business
4. [Trial Balance](https://www.shuledirect.co.tz/notes/list_notes/2/43904#43933)
   1. Trial Balance
      * Define the Trial Balance
      * Construct a Trial Balance
      * Give the advantages and short falls of the Trial Balance
5. [Stock](https://www.shuledirect.co.tz/notes/list_notes/2/43904#43941)
   1. Tock
      * Distinguish between stock at start and stock at close
      * Identify the treatment of stocks in the books of the business with particular reference to the final accounts
6. [Elementary Trading Profit And Loss Accounts](https://www.shuledirect.co.tz/notes/list_notes/2/43904#43947)
   1. Elementary Trading Profit and Loss Accounts
      * Describe what a Trading, profit and Loss account is
      * Determine the Gross profit or Gross Loss
      * Determine the cost of goods sold
      * Determine the net profit and the net loss
7. [Elementary Balance Sheet](https://www.shuledirect.co.tz/notes/list_notes/2/43904#43957)
   1. Elementary Balance Sheet
      * Define the balance sheet
      * Explain the Balance sheet Interpretation and Capital of the business