**Class IX**

**Account First Term 2079**

*The aim of this Strategic Curriculum and Planning is to impart conceptual knowledge through practical approach so that students can apply in their real life situation. Teachers are also requested to use multi –texts to have better resource for practical classes. It is also expected to complete Trial Balance in class Nine though it is beyond the course as per CDC Syllabus.*

|  |  |  |
| --- | --- | --- |
| ***S.N*** | Chapters | ***Weight age*** |
| 1 | Office and office personnel | 10+5+5+5 |
| 2 | Subsidiary Books: –Purchase Book – Purchase Return Book – Sales Book – Sales Return Book | 5+5 |
| 3 | Book Keeping | 10+5+5 |
| 4 | Journal | 10+5 |

 *Note : Very short questions will be asked from all chapters.*

|  |  |  |
| --- | --- | --- |
| ***Units***  | ***Areas, Lesson*** | ***E.T.P.*** |
| ***Unit 1******Office and Office Personnel*** | ***Office****- Meaning and definition**- Functions of office**- Organization /formation of office**- Importance of an office**- Types of office* | *12* |
|  | ***Office Personnel:****- Meaning of Office Personnel**- Types of Office Personnel**- Office chief - functions, rights and duties* *- Branch chief / section officer**- Meaning of office assistant**- Types of office assistant**- Qualifications, qualities, functions and duties of an office assistant* | *12* |
| *Unit 7* ***Book keeping*** | *- Meaning, objectives, importance**- Concepts or basic principles of book keeping* *- Accounting system - Meaning, merits and demerits of single entry system of book-keeping**- Double entry system- Meaning, objectives, features, advantages and disadvantages* *- Differences between single and double entry system of book- keeping**- Accounting terminologies*  | *10* |
| *Unit 8* ***Journal***  | ***Original entry/ Journal****- Meaning, objectives, importance**- Ways of making entry in journal book(Accounting equation base rule and by classification of accounts i.e. personal, real and nominal)* | *10* |
| *Unit 8****Subsidiary Books*** | ***Subsidiary Book****Meaning, objectives and importance, types of subsidiary book :**-Purchase book, purchase return book, sales book, sales return book,*  | *7* |

***Revision (Remaining 2 days)***

**Account Second Term: 2079**

*Mark allocation for 2nd Terminal Examination:-*

|  |  |  |
| --- | --- | --- |
| ***S.N*** | **Chapters** | ***Weight age*** |
| 1 | Office Resources | 5+5 |
| 2 | Correspondence | 10+5 |
| 3 | Subsidiary Books (Cash Book) – Remaining  | 10  |
| 4 | *Postal Service and Electronic communication service* | 5 |

*Note:*

*a. Very short questions will be asked from 2nd Term chapters only.*

*b. Questions for remaining marks will be asked from 1stTerm chapters including Journal entries for 10 marks. and subsidiary books for 5 marks.*

**Second Term Exam**

|  |  |  |
| --- | --- | --- |
| ***Units***  | ***Areas, Lesson*** | ***E.T.P.*** |
| ***Unit 2*** ***Office Materials/ Resources*** | *- Meaning* *-Necessity and Importance**- Manpower- meaning, types, considerations for acquisition and development of human resources in organization**- Communication- Meaning, types, different means of communication* *- Transportation- types and different means of transportation* *- Materials and supplies - Meaning, uses**-Finance - Importance and different sources of finance for different types of organization (government and private)* | *10* |
| ***Unit 3 Correspondence*** | *- Meaning* *- Importance**- Objectives**- Qualities of a good letter**- Parts/Structure of a letter**- Types of letter(on the basis of objective and importance)**-Record keeping of letters, Registry, dispatch**- Notices, circular and mandatory order* | *18* |
| *Unit 8 Subsidiary Books*  | *Subsidiary Books**-cash book with types, journal proper* | *10* |
| ***Unit: 5******Postal Service and Electronic communication service*** | ***Postal Service:****- Meaning and importance**- Historical development of postal service**- Methods used for sending letters through postal service**- Ordinary* *- Registry**- Aerogram**- Postcard****Electrical means of communication:******–****E-mail**­–Fax**-Internet* | *6* |

***Revision (Remaining days)***

**Strategic Course Division -2079**

**Third Term**

 **Account**

**Class:- IX**

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*Mark allocation for Third Terminal Examination:-*

|  |  |  |
| --- | --- | --- |
| S.N | Chapters | Weightage |
| 1 | Record Keeping | 5 |
| 2 | Business Organization- Up to partnership organization | 10 |
| 3 | Government Accounting system | 5 |
| 4 | Business | 5 |
| 5 | Ledger | 10 |

*a. Very short questions will be asked from 3rd Term chapters only*

*b. Questions for remaining marks will be asked from 1st and 2ndTerm chapters including Journal entries for 10 marks Ledger for 10 marks and subsidiary for 5+5 Marks.*

**Third Term Exam**

|  |  |  |
| --- | --- | --- |
| Units  | Areas, Lesson | E.T.P. |
| *Unit Record Management* | - *Introduction**- Objectives and importance**- Types/Kinds**- Use and Disposal of record* | *7* |
| *Unit Business organization* | *- Types of Business organization**- Sole proprietorship business- Meaning, feature, advantages, disadvantages**- Partnership- introduction, features, and types of partners, type of partnership, advantages and disadvantages* | *12* |
|  *Unit 6 Business* | * *Meaning of Business*
* *Definition of Business*
* *Features of Business*
* *Importance of Business*
* *Historical Development of Business in Nepal*
* *Types of Business*
 | *7* |
| *Unit 11* | ***Government Accounting****- Introduction to Government Accounting**- Historical background of Government Accounting* | *8* |
| *Ledger* | ***Ledger****- Meaning and types**- Process of posting**- Classification of ledger**Explanation, practical, etc* | *12* |

***Revision (Remaining 17 days)***

**Strategic Course Division -2079**

 **Account**

**Class:- IX**

***Marks allocation for final Examination:-***

|  |  |  |
| --- | --- | --- |
| S.N | Chapters | Weightage |
| 1 | Business Organization | 10 |
| 2 | Meeting and conference | 5 |
| 3 | Trial Balance | 5 (Numerical) |

*a. Very short questions will be asked from Final Term chapters only*

*b. Questions for remaining marks will be asked from 1st, 2nd and3rd Term chapters including Journal entries for 10 marks, Ledger for 10 marks and Subsidiary Books for 5+5 marks.*

**Final Term Exam**

|  |  |  |
| --- | --- | --- |
| Units | Areas, Lesson | Periods |
| *Unit 9* *Business* | - Joint stock company- introduction, features, types, advantages and disadvantages- Public enterprises- introduction, features,  objectives, types, advantages and disadvantages-Public Enterprises and privatization , objective of  privatization- Co-operative- introduction, features, importance  and types- Development of co-operative in Nepal- Multinational company- introduction, features,  advantages and disadvantages | *18* |
| *10 Meeting and conference* | - Meaning and definition-Types of Assembly-Types of meeting-Seminar-Minute | *8* |
| *Unit 11* | Trial Balance-Meaning and definition-Objectives-Advantages-Specimen ruling-consideration-Accounting errors-Practical problems.  | *8* |

***Revision (Remaining 19 days)***