# Course Division for :2082

**Class : 9**

**Subject : Account**

### First Term Exam

|  |  |  |
| --- | --- | --- |
| **S.N** | **Chapters** | **Weightage** |
| 1 | Office and Office Employee | 5+5+5 |
| 2 | Office Assistant | 8 |
| 3 | Office Resources | 5+5 |
| 4 | Accounting | 5+5 |
| 5 | Basic Accounting Concept | 8 |
| 6 | Journal Entries | 8(Num.)+5 |

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| --- | --- | --- |
| **Unit** | **Lesson** | **Periods** |
| **1** | **Office and Office Employee*** Introduction
* Function of Office
* Importance of Office
* Organization and formation of office
* Types of Office
* Meaning of Office Personnel
* Types and functions
 | 12 |
| **2** | **Office Assistant*** Introduction
* Types
* Function
* Qualification
* Qualities
 | 8  |
| **3** | **Office Resources*** Introduction
* Need and Types of Resources
* Management of Office Resources
 | 8 |
| **9** | **Accounting*** Introduction, Objective and importance
* Accounting System-Meaning, Function, importance, Merits and Demerits
* Scope of Accounting
 | 8 |
| **10** | **Basic Accounting System*** Single Entry System-Meaning, Objective, Features
* Double Entry System-Meaning, Objective, Features, Advantage and disadvantage
* Difference between Single and Double Entry System
* Accounting Terminologies
* PAN and VAT
 | 10 |
| **11** | **Journal Entry*** Introduction, Objective, Importance
* Rules of Journal Entry
* Numerical Problem
 | 15 |

Note: Very short questions will be asked from all chapters refers 1 marks

#### Half Yearly Exam

Mark allocation for Half Yearly Examination:-

|  |  |  |
| --- | --- | --- |
| S.N | **Chapters** | **Weight age** |
| 1 | Correspondence | 8+5 |
| 2 | Record Keeping | 5 |
| 3 | Business | 5+5 |
| 4 | Ledger | 8 |

Note:

a. Very short questions will be asked from Half Yearly chapters only.

b. Questions for remaining marks will be asked from 1stTerm chapters including Journal entries for 8 marks.

**Half Yearly Exam**

|  |  |  |
| --- | --- | --- |
| **Units** | **Areas, Lesson** | **E.T.P.** |
| **Unit 4** | **Correspondence**- Meaning- Importance- Objectives- Qualities of a good letter- Parts/Structure of a letter- Types of letter(on the basis of objective and importance)-Registration and dispatch of mail.- Introduction, importance of mail-consideration while preparing email. | 10 |
| Unit 5 | Record Management- Introduction- Objectives and importance- Types/Kinds- Record management cycle | 6 |
| Unit 7 | **Business( up to joint stock company)*** Meaning of Business
* Definition of Business
* Features of Business
* Importance of Business
* Types of Business
* Forms of business organization
* **Sole trading concern** : Meaning, importance, limitation
* **partnership firm**: Meaning, importance, limitation
* **Join stock company**: Meaning ,types, importance, limitation
 | 15 |
| Unit 12 | **Ledger**- Meaning and types- Process of posting- Classification of ledgerExplanation, practical, etc | 15 |

**Note: a)** Very short questions will be asked from Half yearly chapters only.

 b) Questions for remaining marks will be asked for 1st term including journal 8 marks

**Second Term**

Mark allocation for Second Terminal Examination:-

|  |  |  |
| --- | --- | --- |
| S.N | Chapters | Weightage |
| 1 | Communication and information technology | 5 |
| 2 | Business ( Remaining part) | 8 |
| 3 | Conference and meeting | 5 |
| 4 | Subsidiary Book | 5+5 |

|  |  |  |
| --- | --- | --- |
| Units | Areas, Lesson | E.T.P. |
| Unit 6 | Communication and information Technology-Meaning-Types-Importance-Means of communication-Management of communication- Postal service-Introduction and importance of information technology in communication | 10 |
| Unit 7 | **Business**- 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 | 10 |
| Unit 8 | Conference and meeting- Meaning and definition-Types of Assembly-Types of meeting-Seminar-Minute | 7 |
| Unit 13 | Subsidiary Books-Purchase book-Sales book- Purchase return book- Sales return book-cash book with types, journal proper | 15 |

**Note: a) short questions will be asked from second term chapters only.**

 **b) Questions for remaining marks will be asked from previous 1st and Half yearly**

 **exam chapters including 8 marks from journal**

**Final Term Exam**

**Marks allocation for final Examination:-**

|  |  |  |
| --- | --- | --- |
| S.N | Chapters | Weightage |
| 1 | Trial Balance | 5 (Numerical) |
| 2 | Government Accounting | 5+5 |

a. Questions for remaining marks will be asked from 1st, 2ndand3rd Term chapters including journal entries 8 marks and one long question from of business organization 8 marks

|  |  |  |
| --- | --- | --- |
| Units | Areas, Lesson | Periods |
| Unit 11 | **Government Accounting**- Introduction to Government Accounting- Historical background of Government Accounting-Features of government accounting-objectives of government accounting-Accounting system used in Nepal | 8 |
| Unit 11 | Trial Balance-Meaning and definition-Objectives-Advantages-Specimen ruling-consideration-Accounting errors-Practical problems. | 8 |

**Revision (Remaining days)**

# Course Division for :2082

**Class : 10**

**Subject : Account**

Question Pattern

|  |  |  |
| --- | --- | --- |
| Group-A | Very short answer question | 11x1=11 |
| Group-B | Short answer question | 8x5=40 |
| Group-C | Long answer question | 3x8=24 |

**For the 1st Term**

Marks allocation for 1st Terminal Examination:-

|  |  |  |
| --- | --- | --- |
| **S.N** | **Chapters** | **Weightage** |
| 1 | Office Management and Procedure | 5+5+5 |
| 2 | Bank, Insurance and Financial Institutions | 8+5 |
| 3 | Introduction of Tax | 5+5 |
| 4 | Accounting Errors | 5+5(Num.) |
| 5 | Government Accounting System in Nepal | 8 |
| 6 | Accounting of Government Expenditure | 8(Num.) |

Very short question will be asked from all the chapter beside accounting error.

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| --- | --- | --- |
| **Unit** | **Lesson** | **Periods** |
| **1** | **Office Management and Procedure*** Introduction
* Office Layout
* Tippani
* Report
* Resolution
* Mandatory order
* Introduction, Necessity, Objectives, Advantages and Qualities of Filing
* Types of Filing (Traditional and Modern)
* Methods of Filing(Alphabetical, Numerical, Subject, Geographical, Chronological)
* Indexing ( Introduction, Importance, Types and Purpose
 | 14 |
| **2** | **Bank, Insurance and Financial Institutions*** Introduction and Functions
* Types of Financial Institutions (Bank only)
* Central Bank and Functions
* Commercial Bank and Functions
* Development Bank
* Finance Company
* Micro-Finance Company
* Non Banking Institutions
* Insurance: Introduction and types
* Employee Provident Fund
* Citizen Investment Trust
* Social Security Fund
 | 14 |
| **3** | **Introduction of Tax*** Introduction and sources of revenue
* Tax (Introduction, Features and Principle)
* Classification of Tax
* PAN and VAT
 | 4 |
| **6** | **Accounting Errors*** Introduction
* Types
* Rectification of Errors
* One sided
* Two sided
* Suspense Account
* Numerical Problem
 | 10 |
| **8** | **Government Accounting System in Nepal*** Introduction
* Major Basis of Government Accounting Operation in Nepal
* Accounting for Federal, Provincial and Local Government
* Uses of Charts of Accounting in Government Accounting of Nepal
* Approvals and Use of Government Accounting Forms
* Areas of Government Accounting in Nepal
* Treasury Single Account
 | 6 |
| **10** | **Accounting of Government Expenditure*** Introduction of Expenditure accounting
* Expenditures Accounting Codes
* Forms Used for Expenditure Accounting
* Journal Voucher Only

(Simple, Advance and Miscellaneous) | 13 |

**Half Yearly Exam**

Mark allocation only for Half Yearly exam.

|  |  |  |
| --- | --- | --- |
| S.N | Chapters | Weight |
| 1 | Business Accounting | 5 |
| 2 | Bank Reconciliation Statement | 5 |
| 3 | Final Account | 8 |
| 4 | Revenue Accounting/ Bank, insurance and financial institution  | 8+5 |
| 5 | Accounting for Government Expenditure | 8+5 |
| 6 | Store Accounting | 5 |
| 7 | Internal control and auditing  |

Very short question will be asked from all the chapter.

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| --- | --- | --- |
| **Unit** | **Lesson** | **Periods** |
| **4** | **Business Accounting*** Types of Accounting
* Advantages and Objectives of Financial Accounting
* Introduction of Accounting Standard
* Use of charts of Accounts in Business Accounting
 | 5 |
| **5** | **Bank Reconciliation Statement*** Introduction
* Objective and Importance
* Methods of Bank Reconciliation Statement
* Numerical Problem
 | 10 |
| **7** | **Final Account*** Introduction and importance
* Trading Account
* Profit and Loss Account
* Balance Sheet
* Adjustment
* Numerical problem
 | 15 |
| **9** | **Revenue Accounting*** Introduction and use
* Revenue Accounting Code
* Forms of Revenue Accounting
* Banking Management of Revenue Accounting
* Reports system of Revenue Accounting
* Preparation of Revenue statement
 | 5 |
| **8** | **Accounting of Government Expenditure*** Bank Cash Book
* Statement of Expenditure
 | 8 |
| **11** | **Store Accounting** * Introduction and Importance
* Forms for Store Accounting
 | 3 |
| **13** | **Internal Control and Auditing*** Introduction and use of internal control
* Meaning, importance and types of auditing
 | 5 |

SEE Pre Board

Question will be asked as per the SEE Grid of CDC

Very short question will be asked from all the chapter according to CDC model.

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| **Unit** | **Lesson** | **Periods** |
| **12** | **Fund Accounting and Retention Accounting System** * Introduction to Fund Accounting
* Introduction, Necessity and Use of Consolidated Fund
* Divisible Fund and Revenue Allocation
* Fund Accounting Used in Nepal
 | 8 |
| **14** | **Institutions Related Accounting*** Office of Auditor General
* Ministry of Finance
* Finance Comptroller General
* District Treasury And Comptroller General
* Other Institutions
 | 8 |
| **15** | **Use of Information and Technology in Office Operation and Accounting*** Introduction of Computer and Information Technology
* Office Package Used in Office Operation
* Databese Introduction and Use
* Use of ICT in Business Accounting
* ICT used in Nepal's Government Accounting
* Advantages and Disadvantages
 | 10 |