# Course Division for :2082

**Class : 9**

**Subject : Account**

### First Term Exam

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| --- | --- | --- |
| **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**

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| **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 ledger  Explanation, 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 |

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| --- | --- | --- |
| 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

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| --- | --- | --- |
| 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 |