

**Class 10**

**Subject : Account**

**Course of contents**

**Chapter**

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| 1  | Office management and office procedure                            |
| 2  | Bank, Insurance and Financial Institution                         |
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| 4  | Business Accounting   |
| 5  | Bank Reconciliation Statement                                     |
| 6  | Accounting Errors   |
| 7  | Final Account   |
| 8  | System of Government Accounting in Nepal                          |
| 9  | Revenue Accounting  |
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| 15 | Uses of Information technology in office operation and accounting |

# Specification Grid for First Terminal Examination-2081

**Class:10**

**Subject: Office Practice and Accounting**

**Time : 2Hrs**

**FM :50**

SN	Chapter	Very Short	Short	Long	Marks
1	Office Mangement and Procedures,Filing and Indexing	2	2	-	12
2	Bank,Insurance and Financial Institution	2	1	1	15
3	Introduction to Tax	1	1	-	6
4	Bussiness Accounting	1	1	-	6
5	Bank Reconciliation	-	1	-	5
6	Accounting Errors	1	1	-	6
	Total	7*1=7	7*5=35	1*8=8	50

Very Short Question	7	7*1=7
Short Question	7	7*5=35
Long Question	1	1*8=8
		50Marks

## MOdel Questions

**Class:10**

**F.M:50**

**Subject: Office Practice and Accounting**

**Time : 2Hrs**

### **Group A**

**Give very Short Answer (अति छोटो उत्तर दिनुहोस ।) 7\*1=7**

1. Define Office Management. कार्यालय व्यवस्थापन भनेको के हो ।
2. What is Tippani? टिप्पणी भनेको के हो ।
3. Which is the first bank of Nepal. नेपालको पहिलो बैंक कुन हो ।
4. What is meant by Tax? कर भनेको के हो ।
5. Write the types of cheque. चेकका प्रकारहरु उल्लेख गर्नुहोस ।
6. Define Accounting? लेखाविधि भनेको के हो ।
7. What is Accounting Error. लेखात्मक गल्ती भनेको के हो ।

### **Group B**

**Give Short Answer छोटो उत्तर दिनुहोस ।**

**7\*5=35**

1. Explain the types of resolution with examples. प्रस्तावका प्रकारहरुको उदाहरण सहित वर्णन गर्नुहोस ।
2. Define Numerical Filing Method? Mention संख्यात्मक फाइलिङ भनेको के हो । यसको ४ वटा फाइदा र ४ वटा बेफाइदा लेख्नुहोस ।
3. Write any two difference between life and Non-Life Insurance. जिवन बिमा निर्जिवन बिमा बिच कुनै ५ वटा भिन्नता लेख्नुहोस ।
4. Explain any five principle of tax. करको ५ वटा सिद्धान्तहरु वर्णन गर्नुहोस ।

5.Explain the types of Accounting.लेखाविधीको प्रकारहो वर्णन गर्नुहोस ।

6.Prepare Bank Reconciliation statement from the following Transcations. निम्न लिखित कारोवारको आधारमा बैंक हिसाब मिलान विवरण तयार गर्नुहोस ।

i. Balance as per cash book Rs 40,000.(नगदि किताब अनुसार बैंक मौजदात रु ४००००)

ii. Cheque sent for collection Rs 7,000 was not collected by bank Rs 8,000.चेक जम्मा गर्न बैंक पठाइएको तर जम्मा नभएको ।

iii. Interest on investment Rs 2,000 was not Recorded in Cas book.लगानिमा व्याज प्राप्त तर नगदि किताबमा दाखिला नगरिएको रु २०००

iv. Amount Directly paid to suppliers by bank Rs 10,000.बैंक मार्फत आपूर्तिकर्तालाई सोभै भुक्तान गरिएको रु १००००

v.Service charge of Rs 300 not Recoprded in cash book.सेवा शुल्क रु ३०० नगदि किताबमा दाखिला नगरिएको

7. Explain Different types of Accounting errors.लेखात्मक गल्तिका प्रकारहरुको वर्णन गर्नुहोस ।

### **Group C**

Give Long Questions.लामो उत्तर दिनुहोस ।

8.Define central bank? Explain the function of central bank.

केन्द्रित बैंकको परिचय दिनुहोस् । यसका कार्यहरुको वर्णन गर्नुहोस ।