

Class 10

Subject : Account

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Chapter

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**Specification Grid for First Terminal
Examination-2081**

**Class:10 Subject: Office Practice and
Accounting**

Time : 2Hrs

FM

:50

S N	Chapter	Very Shor t	Short	Long	Mark s
1	Office Mangement and Procedures,Fil ing and Indexing	2	2	-	12
2	Bank,Insuranc e 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=3 5	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 प्रकारहरू उल्लेख गर्नुहोस ।
6. Define Accounting? लेखाविधी 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 प्रकारहरूको 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 Recorded in cash book. सेवा शुल्क रु ३०० नगदि किताबमा दाखिला नगरिएको

7. Explain Different types of Accounting errors. लेखात्मक गल्तिका प्रकारहरूको वर्णन गर्नुहोस् ।

Group C

Give Long Questions. लामो उत्तर दिनुहोस् ।

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

केन्द्रित बैंकको परिचय दिनुहोस् । यसका कार्यहरूको वर्णन गर्नुहोस् ।

SPECIFICATION GRID OF SECOND TERMINAL EXAMINATION-2081

Class :10

Subject : Account

Unit	Unit Name	Very Short	Short	Long	Total
1	Office Management and Procedure	-	1	-	5
2	Bank, Insurance and Financial Institution	-	1	-	5
3	Introduction to Tax	1	1	-	6
4	Business Accounting				
5	Bank Reconciliation Statement	-	1	-	5
6	Accounting Errors	-	1	-	5
7	Final Account	1	-	1	9
8	System of Government accounting in Nepal	1	1	-	6
9	Revenue Accounting	1	-	-	1

10	Accounting of Government	-	-	1	8
		4x1=4	6x5=30	2x8=16	50

Group A

Very Short questions (4 x 1=4)

1. What is Direct Tax.
2. How is net profit and net loss adjusted in balance sheet.
3. What is Government Accounting.
4. What is Revenue Accounting System.

Group B (6x5=30)

5. What is report. Mention any four points to be considered while drafting it.
6. What is commercial bank ? Explain any four function of it.
7. What is accounting. Explain its types.

8. Following information is provided to you

July 1: Balance as per cash book Rs 30,000.

July 3: A cheque of Rs 7000 issued was not presented into bank.

July 7 : Bank charge Rs 600 debited by bank.

July 15: Cheque sent for collection Rs 10,000 wasnot credited by bank.

July 20: Interest on investment Rs 5,000 was not recorded in cash book.

Required: Bank Reconciliation Statement

9. Following errors were detected before prepare trail balance

- i. Wages paid Rs 3000/- but debited to salary Account.
- ii. Goods purchased from Ram RS 7000/- debited to Hari account.
- iii. Purchase book was undercast by Rs 3,000.
- iv. Goods sold to Rita for Rs 7,000/- posted to her account Rs 700 only.

(1.5+1.5+1+1)

10. Explain any five basic of government accounting in Nepal.

Group C

Give Long answers questions.

2x8=16

11. The following is the trail balance of ABC Traders.

Particular	Amount	Particular	Amount
Opening Stock	120000	Capital	84000
Purchase	215000	Creditors	40000
Cash and Bank	31000	Return inwards	10000
Carriage inwards	10000	Rent received	10000
Return inwards	10000	Sales	410000
Debtors	50000	Bank Loan	70000
Discount	3000		
Furniture	100000		
General Expenses	15000		

Goodwill	20000		
Wages	50000		
Total	624000	Total	624000

Additional Information

1. Closing Stock Rs 50,000
2. Outstanding Wages Rs 30,000.
3. Depreciation on Furniture @10% pa.

Required

1. Trading account 2
2. Profit and loss account 3
3. Balance sheet 3

12. Following are the transaction of District education office , Chitwan.

- i. 2081/02/05 Issued payment order of Rs 1,00,000 for purchasing office furniture.
- ii. 2081/02/08 Issued payment order of Rs 30,000 for office materials.
- iii. 2081/02/09 Advance given to office assistant Hari Sharma Rs 20000 for the purpose of travelling expenses.
- iv. 2081/02/25 Paid employees salary Rs 90000 to staffs for jetha deduction Rs 9000 provident fund Rs 5600 for income tax ,Rs 5000 for citizen investment trust.
- v. 2081/02/28 The amount deducted from employees salary for the month jetha was deposited in concerned office.

Required: Journal Voucher (1.5+1.5+1.5+2+1.5)

Or

Prepared statement of expenditure of Local development office ,Kathmandu for the month of Mangsir 2080

Budget Head No	Budget Head	Annual Appropriation(Rs)	Expenditure upto Kartik(Rs)	Expenses of Mangsir
21111	Employees Remuneration	190000	70000	22000
21133	Field Allowance	15000	4500	1000
22311	Office Expenses	20000	6500	1500
22711	Miscellaneous Expenses	5000	1000	500
31122	Machinery And Equipment	30000	17000	2000

	Total	260000	99000	27000
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Additional Information

Uncleared office expenses Rs 500/-

THE END