**Class 10 Subject : Account**

**Course of contents**

**Chapter Contents**

1. Office management and office procedure
2. Bank,Insurance and Financial Institution
3. Introduction to Tax
4. Bussiness Accounting
5. Bank Reconciliation Statement
6. Accounting Errors
7. Final Account
8. System of Government Accounting in Nepal
9. Revenue Accounting
10. Accounting of Government Expenditure
11. Store Accounting
12. Fund Accounting and Retention Accounting
13. Internal Control and Auditing
14. Agencies involved in government accounting system in Nepal
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 -clt 5f]6f] pQ/ lbg'xf]; .\_ 7\*1=7

1.Define Office Management.sfof{no Joj:yfkg eg]sf] s] xf] .

2.What is Tippani? l6Kk0fL eg]sf] s] xf] .

3.Which is the first bank of Nepal. g]kfnsf] klxnf] a}s s'g xf] .

4.What is meant by Tax? s/ eg]sf] s] xf] .

5.Write the types of cheque.r]ssf k|sf/x? pNn]v ug'{xf]; .

6. Define Accounting? n]vfljwL eg]sf] s] xf] .

7.What is Accounting Error. n]vfTds uNtL eg]sf] s] xf] .

**Group B**

Give Short Answer 5f]6f] pQ/ lbg'xf]; . 7\*5=35

1.Expain the types of resolution with examples.k|:tfjsf k|sf/x?sf] pbfx/0f ;lxt j0f{g ug'{xf]; .

2.Define Numerical Filing Method? Mention ;+VofTds kmfOlnª eg]sf] s] xf] . o;sf] $ j6f kmfObf / $ j6f a]kmfObf n]Vg'xf]; .

3.Write any two difference between life and Non-Life Insurance.lhjg ladf lglh{jg ladf lar s'g} % j6f leGgtf n]Vg'xf]; .

4.Explain any five principle of tax.s/sf] % j6f l;4fGtx? j0f{g ug'{xf]; .

5.Explain the types of Accounting.n]vfljwLsf] k|sf/xf] j0f{g ug'{xf]; .

6.Prepare Bank Reconcilation statement from the following Transcations. lgDg lnlvt sf/f]jf/sf] cfwf/df a}Fs lx;fa ldnfg ljj/0f tof/ ug'{xf]; .

i. Balance as per cash book Rs 40,000.-gulb lstfa cg';f/ a}Fs df}hbft ? $))))\_

ii. Cheque sent for collection Rs 7,000 was not collected by bank Rs 8,000.r]s hDdf ug{ a}Fs k7fOPsf] t/ hDdf gePsf] .

iii. Interest on investment Rs 2,000 was not Recorded in Cas book.nuflgdf Jofh k|fKt t/ gulb lstfadf bflvnf gul/Psf] ? @)))

iv. Amount Directly paid to suppliers by bank Rs 10,000.aFs dfkm{t cfk"lt{sTf{fnfO{ ;f]em} e'Stfg ul/Psf] ? !))))

v.Service charge of Rs 300 not Recoprded in cash book.;]jf z'Ns ? #)) gulb lstfadf bflvnf gul/Psf]

7. Explain Different types of Accounting errors.n]vfTds ulNtsf k|sf/x?sf] j0f{g ug'{xf]; .

**Group C**

Give Long Questions.nfdf] pQ/ lbg'xf]; .

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

s]lG›t a}Fssf] kl/ro lbg'xf];\ . o;sf sfo{x?sf] j0f{g ug'{xf]; .