

## ANNUAL EXAMINATION - 2077

**Grade: IX**

**Subject: Account**

**Time: 1 hour and 30 minutes**

**Full Marks: 50**

**Pass Marks: 20**

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**A. Very Short Question Answers.**

**[5]**

1. What is the business letter?
2. Give any two examples of permanent records?
3. Write the full form of UPU?
4. Who is a nominal partner?
5. Write the post box no of your school.

**B. Short Question Answer.**

**[5 \* 5 = 20]**

1. Discuss the types of letters according to Administrative Job Clearance Act 2026.
2. What is registered letter? Write its advantages.
3. Give the meaning of public enterprises? List the objectives of establishing public enterprises in Nepal.
4. What is minute book? Write guide lines (consideration) for drafting a minute.
5. What is record keeping? Write down the objectives of record keeping.

**C. Long Question Answer.**

**[2 \* 10 = 20]**

1. Give the meaning of multi-national company. Discuss any four advantages and four disadvantages of multinational company.
2. Journalize the following transactions in the books of Rupa stores
  - i. Business started with Rs.250,000
  - ii. Furniture purchased from Shubham Stores for Rs.6,000
  - iii. Bank a/c opened for Rs.150,000
  - iv. Purchased goods from Sabina for Rs.25,000 through cheque
  - v. Paid Rs.7500 for rent
  - vi. Received communication for Rs.2500
  - vii. Goods sold to Varun for Rs.3500
  - viii. Electricity bills of Rs.750 paid
  - ix. Received Rs.1500 from Varun
  - x. Good lost by theft Rs.350

*Best Wishes!!!*