**First Terminal Examination 2082**

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| --- | --- | --- | --- | --- | --- | --- |
| **Unit** | **Topic** | **TP** | **Teaching method** | **Teaching materials** | **Evaluation techniques and tools** | **R** |
| **1** | **Office and Employees**   * Meaning and importance * Types and Formation * Functions * Office management * Types of office employees * Meaning of employees’ management * Role of employees in operation of office | **8** | * Micro teaching * Question Answer * Discussion * Project work and presentation | * Available materials related to the topic | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **2** | **Office Assistant**   * Introduction and Types of office assistant * Function of office assistant * Qualification and qualities of office assistant | **6** | * Question Answer * Discussion * Field trip * inquiry | * Available materials related to the topic | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **3** | **Office Resources**   * Introduction and importance * Types * Human Resources * Physical resources * financial resources * Intellectuals | **6** | * Question Answer * Discussion * Field trip * inquiry | * Different resources used in office | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **4** | **Accounting**   * Meaning and Evolution of book keeping * Introduction, objectives, functions and limitation of accounting * Interrelationship between book keeping and accounting * Scope of accounting * Accounting process | **7** | * Question Answer * Discussion * Field trip * inquiry | * books of account used under double entry system | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **5** | **Journal Entries**   * Introduction * Objectives and importance * Rules for debit and credit * Specimen of Journal * Illustration of numerical problems | **10** | * Inquiry * Micro teaching * Listing of different accounts in trial balance   Observation of agreement and disagreement of trail balance | * Numerical data of different accounts * Illustrative problems | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **6** | **Subsidiary book**   * Introduction, objectives and importance * Types * Purchase book * Purchase return book * Sales book * Sales return book | **8** | * Question Answer * Discussion * Field trip * inquiry | Sample of ledger  Illustrative problems | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **7** | **Practical**   * **Analyses objectives of an organization** * Analyses duties of office personnel * List different office resources use in school | **4** | * Demonstration * Practical * Observation * Presentation | Prospects of organization job description of a post | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
|  | **Revision** |  |  |  |  |  |

**Specification Grid for first term exam 2082**

**Subject: Account Time: 3:00 hrs**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unit** | **Chapter** | **Knowledge** | | | **Understanding** | | | **Application** | | | **Higher Ability** | | | **No of**  **Q** | **Marks** |
| **VSQ** | **SQ** | **LQ** | **VSQ** | **SQ** | **LQ** | **VSQ** | **SQ** | **LQ** | **VSQ** | **SQ** | **LQ** |  |  |
| 1 | Office and employee | 1 | 1 |  | 1 |  |  |  |  |  |  |  | 1 | 4 | 15 |
| 2 | Office assistant | 1 |  |  | 1 | 1 |  |  |  |  |  |  | 1 | 3 | 15 |
| 3 | Office resources | 1 |  |  | 1 | 1 |  |  |  |  | 1 | 1 |  | 5 | 13 |
| 4 | Book keeping and accounting | 1 | 1 |  |  | 1 |  |  |  |  |  |  |  | 3 | 11 |
| 5 | Journal | 1 |  |  |  |  |  | 1\* |  | 1\* |  |  |  | 3 | 10 |
| 6 | Subsidiary book |  |  |  |  |  |  | 1 | 2\* |  |  |  |  | 3 | 11 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Total** | | **5** | **2** |  | **3** | **3** |  | **2** | **2** | **1** | **1** | **1** | **2** | **22** | **75** |
| **\*Denotes numerical Questions** | | | | | | | | | | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Types of Question** | **Number of Asking Question** | **Time: @ 2.4 Minutes per mark** | **Full Marks** |
| Very Short Questions | 11 | 11×2.4 = 26.4 | 11 |
| Short Questions | 8 | 8×2.4×5 = 96 | 40 |
| Long Questions | 3 | 3×2.4×8 = 56.6 | 24 |
| Total | 22 | 180 Minutes | 75 |

**Mid Terminal Examination 2082**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Unit** | **Topic** | **Per**  **iods** | **Teaching method** | **Teaching materials** | **Evaluation techniques and tools** | **Rem**  **arks** |
| **1** | **Correspondence**   * Meaning and definition * Objectives and Importance * Qualities of good letter * Structure of letter * Types of letters * Handling of mail | 16 | * Micro teaching * Question Answer * Discussion * Project work and presentation | * Sample of letters * Sample of entry book * Sample of dispatch book | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **2** | **Record Management**   * Introduction, Importance and objectives * Types of records * Record management technique and cycle | 5 | * Question Answer * Discussion * Field trip * inquiry | * Sample of records | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **3** | **Ledger**   * Introduction and Objectives * Difference between journal and ledger * Specimen and procedure * Ledger from journal   Illustrative problem | 12 | * Question Answer * Discussion * Field trip * inquiry | * Numerical data of different accounts * Illustrative problems | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **4** | **Subsidiary book**  Cash book   * Simple cash book * Double column cash book * Triple column cash book | 4 |  |  |  |  |
| **5** | **Basic accounting concept**   * Introduction * Single entry system * Double entry system * Bases of accounting * Basic assumption of accounting * Basic accounting terminology | 12 |  |  |  |  |
| **6** | **Practical**   * Business letters writing * Record keeping techniques | 6 | * Demonstration * Practical * Observation   Presentation | * Business letters | Class works  Home works  Class presentation |  |
| **7** | **Revision** |  |  |  |  |  |

**Specification Grid for Mid Term exam 2082**

**Subject: Account Time: 3:00 hrs**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unit** | **Chapter** | **Knowledge** | | | **Understanding** | | | **Application** | | | **Higher Ability** | | | **No of**  **Q** | **Marks** |
| **VSQ** | **SQ** | **LQ** | **VSQ** | **SQ** | **LQ** | **VSQ** | **SQ** | **LQ** | **VSQ** | **SQ** | **LQ** |  |  |
| 1 | Office and Employee |  | 1 |  | 1 | 1 |  |  |  |  |  |  |  |  | 11 |
| 2 | Office Assistant | 1 |  |  | 1 |  |  |  |  |  |  |  | 1 |  | 10 |
| 3 | Office resources |  |  |  |  | 1 |  |  |  |  | 1 |  |  |  | 6 |
| 4 | Correspondence |  |  |  |  |  |  |  |  |  |  |  | 1 |  | 8 |
| 5 | Record Management |  |  |  | 1 |  |  |  |  |  | 1 | 1 |  |  | 7 |
| 8 | Book keeping and accounting | 1 | 1 |  | 1 |  |  |  |  |  |  |  |  |  | 7 |
| 9 | Basic Accounting concept | 1 |  |  |  |  |  |  |  |  |  | 1 |  |  | 6 |
| 10 | Journal |  |  |  |  |  |  |  |  | 1\* |  |  |  |  | 8 |
| 11 | Ledger | 1 |  |  |  |  |  |  | 1\* |  |  |  |  |  | 6 |
| 12 | Subsidiary book |  |  |  | 1 |  |  |  | 1\* |  |  |  |  |  | 6 |
| **Total** | | **4** | **2** |  | **5** | **2** |  |  | **2** | **1** | **2** | **2** | **2** | **22** | **75** |
| **\*Denotes numerical Questions** | | | | | | | | | | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Types of Question** | **Number of Asking Question** | **Time: @ 2.4 Minutes per mark** | **Full Marks** |
| Very Short Questions | 11 | 11×2.4 = 26.4 | 11 |
| Short Questions | 8 | 8×2.4×5 = 96 | 40 |
| Long Questions | 3 | 3×2.4×8 = 56.6 | 24 |
| Total | 22 | 180 Minutes | 75 |

**Second Terminal Examination 2082**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Unit** | **Topic** | **Per**  **Iods** | **Teaching method** | **Teaching materials** | **Evaluation techniques and tools** | **Rem**  **arks** |
| **1** | * **Communication and Information Technology (IT)** * **-**Introduction and importance * -Means of communication   -Methods of communication  management in office  -Postal service  Importance of IT in communication | 9 | * Question Answer * Discussion * Field trip * inquiry | Sample of letter  Sample of register  Ordinary letters  Aerogram, post cards, postage stamps etc | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **2** | **Business**   * Meaning and definition * Types of business * Evolution of business * Development of auxiliaries * Characteristics of business   Forms of business organization   * Meaning and definition * Sole trading concern * Partnership forms * Joint stock company * Public enterprises * Co-operative   Multinational company | 34 | * Question Answer * Discussion * Field trip * inquiry | * Sample of records | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **4** | **Trial balance**   * Introduction/Objectives * Specimen and procedure * Illustrative problem | 7 | * Question Answer * Discussion * Field trip * inquiry | Sample of ledger  Illustrative problems | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **6** | **Practical**   * observation accounting records * Analyze merits and demerits of different forms of business organization | 4 | * Demonstration * Practical * Observation   Presentation | * Business letters | Class works  Home works  Class presentation |  |
| **7** | **Revision** | 8 |  |  |  |  |

**Specification Grid for second term exam 2082**

**Subject: Account Time: 3:00 hr**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unit** | **Chapter** | **Knowledge** | | | **Understanding** | | | **Application** | | | **Higher Ability** | | | **No of**  **Q** | **Marks** |
| **VSQ** | **SQ** | **LQ** | **VSQ** | **SQ** | **LQ** | **VSQ** | **SQ** | **LQ** | **VSQ** | **SQ** | **LQ** |  |  |
| 1 | Office |  | 1 |  | 1 |  |  |  |  |  |  |  |  |  | 6 |
| 2 | Office personnel | 1 |  |  |  | 1 |  |  |  |  | 1 |  |  |  | 7 |
| 3 | Office resources |
| 4 | Correspondence |  |  |  | 1 |  |  |  |  |  |  |  | 1 |  | 9 |
| 5 | Record Management |  |  |  | 1 | 1 |  |  |  |  |  | 1 |  |  | 11 |
| 6. | * Communication and Information Technology (IT) |
| 7 | Business | 1 |  |  | 1 |  | 1 | 1 |  |  |  |  | 1 |  | 11 |
| 8 | Book keeping and accounting | 1 | 1 |  |  |  |  |  |  |  |  |  |  |  | 6 |
| 9 | Basic Accounting concept |  |  |  | 1 |  |  |  |  |  |  | 1 |  |  | 6 |
| 10 | Journal |  |  |  |  |  |  |  |  | 1\* |  |  |  |  | 8 |
| 11 | Ledger | 1 |  |  |  |  |  |  | 1\* |  |  |  |  |  | 6 |
| 12 | Subsidiary book |
| 13 | Trial Balance |  |  |  |  |  |  |  | 1\* |  |  |  |  |  | 5 |
| Total | | 4 | 2 |  | 5 | 2 | 1 | 1 | 2 | 1 | 1 | 2 | 2 | 22 | 75 |
| \*Denotes numerical Questions | | | | | | | | | | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Types of Question** | **Number of Asking Question** | **Time: @ 2.4 Minutes per mark** | **Full Marks** |
| Very Short Questions | 11 | 11×2.4 = 26.4 | 11 |
| Short Questions | 8 | 8×2.4×5 = 96 | 40 |
| Long Questions | 3 | 3×2.4×8 = 56.6 | 24 |
| Total | 22 | 180 Minutes | 75 |

**Annual Examination 2082**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Unit** | **Topic** | **Per**  **iods** | **Teaching method** | **Teaching materials** | **Evaluation techniques and tools** | **Rem**  **arks** |
| **1** |  |  |  |  |  |  |
| **2** | **Government accounting**   * Introduction and objectives * Importance and difference between * History * Accounting system used in Nepal | 10 | * Question Answer * Discussion * Field trip * inquiry | * accounting forms | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **6** | **Assembly meeting and seminar**   * Assembly * Meeting and its types * Seminar * Minute * Endorsement of minute | 10 | * Question Answer * Discussion * Field trip * inquiry | Sample of letter  Sample of register  Ordinary letters  Aerogram, post cards, postage stamps etc | Unit test  Oral test  Class works  Home works  Practical  Assignment |  |
| **7** | **Revision** | **15** |  |  |  |  |

**Specification Grid**

**Subject: Account Time: 3:00 hr**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unit** | **Chapter** | **Knowledge** | | | **Understanding** | | | **Application** | | | **Higher Ability** | | | **No of**  **Q** | **Marks** |
| **VSQ** | **SQ** | **LQ** | **VSQ** | **SQ** | **LQ** | **VSQ** | **SQ** | **LQ** | **VSQ** | **SQ** | **LQ** |  |  |
| 1 | Office |  | 1 |  | 1 |  |  |  |  |  |  |  |  | 2 | 6 |
| 2 | Office personnel | 1 |  |  |  | 1 |  |  |  |  | 1 |  |  | 2 | 7 |
| 3 | Office resources |
| 4 | Correspondence |  |  |  |  |  |  |  |  |  |  |  | 1 | 1 | 8 |
| 5 | Record Management |  |  |  | 1 |  |  |  |  |  |  | 1 |  | 2 | 6 |
| 6. | * Communication and Information Technology |
| 7 | Business |  |  |  | 1 |  | 1 | 1 |  |  |  |  | 1 | 4 | 10 |
| 8 | Meeting and Assembly | 1 | 1 |  |  |  |  |  |  |  |  |  |  | 2 | 6 |
| 9 | Book keeping and accounting |
| 10 | Basic Accounting concept |  |  |  | 1 |  |  |  |  |  |  | 1 |  | 2 | 6 |
| 11 | Journal |  |  |  |  |  |  |  |  | 1\* |  |  |  | 1 | 8 |
| 12 | Ledger | 1 |  |  | 1 |  |  |  | 1\* |  |  |  |  | 3 | 7 |
| 13 | Subsidiary book |
| 14 | Trial Balance |  |  |  |  |  |  |  | 1\* |  |  |  |  | 1 | 5 |
| 15 | Government Accounting | 1 |  |  |  | 1 |  |  |  |  |  |  |  | 2 | 6 |
| Total | | 4 | 2 |  | 5 | 2 | 1 | 1 | 2 | 1 | 1 | 2 | 2 | 22 | 75 |
| \*Denotes numerical Questions | | | | | | | | | | | | | | | |

**Additional and alternative questions will be according to the grid of Curriculum Development Center**