

**Level: 4**  
National Academy of Science and Technology  
Dhangadhi-04, UttarBehadi

**Accounting and Computer Skills (Second Paper)**

**Part I (Written): 50 Marks**

1. **Accounting:** Meaning nature, function and usefulness type of accounting, accounting equation, generally accepted accounting principle, concept and conventions. Rules for debit and credit.
2. **Accounting Process:** Journals and ledger learning to the preparation of trial balance and preparation of final accounts with adjustment.
3. Preparation of bank reconciliation statement.
4. Receipts and payments account and income and expenditure account and balance sheet, capital and revenue concept.
5. **Internal control:** Meaning, objectives, internal check and internal audit.
6. Valuation and verification of assets and liabilities.
7. Right, duties and liabilities of Company Auditor.
8. Audit of Pvt. Companies.
9. Audit Reports.

Definition of income, types of income, income year, tax, Assessable income, Taxable income. Due date of return filing, calculation of tax liability and its deposit general concept of vat, Definition, taxable transaction and tax laws.

**Part II (Computer Practical): 50 Marks**

**1. Basic Computer Skills**

- 1.1 Computer:- Definition, Characteristics, & Applications, Hardware & Software:  
Input /Output devices, Storage devices, Types of software, Installation of software
- 1.2 Introduction to Operating System
- 1.3 Typing Skills Nepali and English including Mathematical symbols

**2. Office Package Skills**

**2.1. Word Processing**

Introduction of Word Processing

Creating, saving and Opening the documents

Copying, Moving, Deleting and Formatting Text (Font, Size, Color, Alignment, line & paragraph spacing)

Finding and Replacing Text

Familiar with Devanagari Fonts

Creating lists with Bullet and Numbering

Borders and Shading

Creating Newspaper Style Documents Using Column

Inserting Header, Footer, Footnotes, Page Numbers, Page break, Section break,  
Graphics, Pictures, Charts, WordArt, Symbols & Organization Chart  
Opening & saving different types of document  
Mail Merge  
Auto Correct, Spelling and Grammar Checking, and Thesaurus  
Security Technique of Documents  
Setting Page Layout, Previewing and Printing Documents

## **2.2. Electronic Spreadsheet**

Introduction of Electronic Spreadsheet  
Organization of Electronic Spreadsheet application (Cells, Rows, Columns, Worksheet,  
Workbook and Workspace)  
    Creating, Opening and Saving Work Book  
    Editing, Copying, Moving, Deleting Cell Contents  
    Familiar with Devanagari Fonts  
    Formatting Cells (Font, Border, Pattern, Alignment, Number and Protection)  
    Formatting Rows, Column and Sheets  
    Using Formula-Relative Cell and Absolute Cell Reference  
    Using basic Functions  
    Generating Series  
    Changing default options  
    Sorting and Filtering Data  
    Summarizing Data with Sub Totals  
    Creating Chart  
    Inserting Header and Footer  
    Page Setting, Previewing and Printing

## **3. Email and Internet**

- 3.1. Familiarity with internet browsers
- 3.2. Concept of E-mail/ Internet

**Level: 5**  
National Academy of Science and Technology  
Dhangadhi-04, Uttar Behadi

**Accounting and Computer Skills (Second Paper)**

**Part I (Written): 50 Marks**

1. **Accounting:** Meaning nature, function and usefulness type of accounting, accounting equation, generally accepted accounting principle, concept and conventions.
2. **Accounting Process:** Journals and ledger learning to the preparation of trial balance and preparation of final accounts with adjustment. Income statement/classified balance sheet, retained earnings.
3. Preparation of bank reconciliation statement.
4. Receipts and payments account and income and expenditure account and balance sheet. Concept revenue and capital nature items.
5. **Internal control:** Meaning, objectives, internal check and internal audit.
6. Valuation and verification of assets and liabilities.
7. Right, duties and liabilities of Company Auditor.
8. Audit of Pvt. Companies.
9. Audit Reports.
10. Cash flow statement under direct method.
11. Rate of depreciation of assets under income act.

Definition of income, types of income, income year, tax, Assessable income, Taxable income. Due date of return filing, calculation of tax liability and its deposit general concept of vat, Definition, taxable transaction and tax laws.

**Part II (Computer Practical): 50 Marks**

**1. Basic Computer Skills**

- 1.1 Computer:- Definition, Characteristics, & Applications, Hardware & Software:  
Input /Output devices, Storage devices, Types of software, Installation of software
- 1.2 Introduction to Operating System
- 1.3 Typing Skills Nepali and English including Mathematical symbols

**2. Office Package Skills**

**2.1. Word Processing**

Introduction of Word Processing

Creating, saving and Opening the documents

Copying, Moving, Deleting and Formatting Text (Font, Size, Color, Alignment, line & paragraph spacing)

Finding and Replacing Text

Familiar with Devanagari Fonts

Creating lists with Bullets and Numbering

Borders and Shading  
Creating Newspaper Style Documents Using Column  
Inserting Header, Footer, Footnotes, Page Numbers, Page break, Section break,  
Graphics, Pictures, Charts, WordArt, Symbols & Organization Chart  
Opening & saving different types of document  
Mail Merge  
Auto Correct, Spelling and Grammar Checking, and Thesaurus  
Security Technique of Documents  
Setting Page Layout, Previewing and Printing Documents

## **2.2. Electronic Spreadsheet**

Introduction of Electronic Spreadsheet  
Organization of Electronic Spreadsheet application (Cells, Rows, Columns, Worksheet,  
Workbook and Workspace)  
Creating, Opening and Saving Work Book  
Editing, Copying, Moving, Deleting Cell Contents  
Familiar with Devanagari Fonts  
Formatting Cells (Font, Border, Pattern, Alignment, Number and Protection)  
Formatting Rows, Column and Sheets  
Using Formula-Relative Cell and Absolute Cell Reference  
Using basic Functions  
Generating Series  
Changing default options  
Sorting and Filtering Data  
Summarizing Data with Sub Totals  
Creating Chart  
Inserting Header and Footer  
Page Setting, Previewing and Printing

## **2.3. Presentation System**

Introduction to presentation application  
Creating, Opening & Saving Slides  
Formatting Slides  
Slide Show  
Animation  
Inserting Built- in picture, Picture, Table, Chart, Graphs, and Organization Chart etc.

## **3. Email and Internet**

Familiarity with internet browsers  
Concept of E-mail/Internet