

LIST OF TEACHING STAFF

A: PRINCIPLES OF ACCOUNTING

- Pushpa Chaulagain
- Madhav Ghimire

B: ENGLISH

- Subash Kafle
- Mukta Bdr. Nepali
- Pradip Niraula

C: ECONOMICS

- Khechar Sapkota

D: MATHEMATICS

- Hira Bhandari
- Ananda Shrestha
- Mahesh Subedi

E: BUSINESS STUDIES

- Hari Ghimire

Principles of Accounting

UNIT 1: BOOK KEEPING AND ACCOUNTING

- Book - Keeping
- Accounting
- Accounting process and cycle
- Branches of accounting
- Business activities
- Differences between book - keeping and accounting
- Ethics in accounting

UNIT 2: GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

- Meaning of GAAP
- Accounting concepts and conventions
- Accounting standards
- Basic accounting terminologies

UNIT 3: DOUBLE ENTRY SYSTEM AND ACCOUNTING EQUATION

- Double entry system
- Basis of accounting
- Accounting equations

UNIT 4: BOOKS OF ORIGINAL ENTRY - JOURNAL

- Original entry through journal book
- Rules for Debit and Credit
- Preparation of journal
- Simple journal entries
- Compound journal entries
- Journal for abnormal/non-recurring transactions
- Accounting for bill of exchange

UNIT 5: SUBSIDIARY BOOKS

- Meaning and concept of subsidiary books
- Objectives of subsidiary book
- Importance or advantages of subsidiary book
- Limitations or disadvantages of subsidiary book
- Cash discounts and trade discount
- Types of subsidiary book
- Purchase book