uf]/vfkq ;+:yfgsf] k|zf;g ;]jf, k|zf;g, n]vf, 8s'd]G6 / ahf/ ;d"x, tx–% sf] ljleGg kbx¿sf] v'Nnf k|ltof]lutfTds lnlvt k/LIffsf]  Plss[t kf7\qmd

**k|yd tyf låtLo kqsf] k/LIff of]hgf** (Examination Scheme)**M–**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **kq** | **ljifo** | **k"0ff{Í** | **plQ0ff{Í** | **k/LIff k|0ffnL** | **k|Zg ;+Vof c+s ef/** | **;do** |
| **k|yd** | **;fdfGo 1fg**  **tyf**  **;fdflhs cWoog** | **100** | **40** | **j:t'ut (Objective): ax'j}slNks k|Zg**  **(MCQs)** | **50x2=100** | **45 ldg]6** |
| **låtLo** | **;]jf ;DaGWL** | **100** | **40** | **5f]6f] k|Zg**  **nfdf] k|Zg** | **8 x 10=80**  **1 x 20=20** | **2.30306f** |

**efu @M cGtjf{tf{                                                            k"0ff{ÍM #)**

**b|Z6JoM**

**1.** lnlvt k/LIffsf] dfWod g]kfnL jf c+u|]hL jf b'j} x'g;Sg]5 .

**2.** oyf;Dej ;a} kf7\of+zaf6 k|Zg ;f]lwg] 5g\ .

**3.** k|yd kq tyf låtLo kqsf]] k/LIff 5'§f5'§} x'g]5 .

**4.** o; kf7\oqmddf h];'s} n]lvPsf] ePtf klg kf7\oqmddf k/]sf P]g, lgodx? k/LIffsf] ldlt eGbf tLg -#\_ dlxgf cuf8L -;+zf]wg ePsf jf ;+zf]wg eO{ x6fOPsf jf yk u/L ;+zf]wg eO{\_ sfod /x]sfnfO{ o; kf7\oqmddf k/]sf] ;Demg' kb{5 .

**k|yd kqM— ;fdfGo 1fg tyf ;fdflhs cWoog**

**!= g]kfnsf] e"uf]n**

        !=! ef}uf]lns cj:yf÷:j?k M lsl;d / ljz]iftfx? .

       !=@ xfjfkfgL M lsl;d / ljz]iftf .

       !=# hn;Dkbf M l:ylt / dxTj .

       !=$ jg;Dkbf M cj:yf / dxTj, ;+/If0f If]qx? tyf jg ljgfzsf sf/0f / ;+/If0fsf pkfox? .

       !=% vlgh ;Dkbf M vlgh ;Dkbf ;DjGwL ;fdfGo hfgsf/L .

!=^ g]kfnsf k|d'v lxd lzv/x?, tfntn}of, em/gf, e~Hofª, .

**@= Oltxf; / ;+:s[lt**

     @=! sf}lzsL ;Eotf, afudtL ;Eotf, u08sL ;Eotf, s0ff{nL ;Eotf af/] hfgsf/L

     @=@ ljZjsf k|d'v P]ltxfl;s 36gfx? – DofUgfsf6f{, k'ghf{u/0f, cf}Bf]lus j|mflGt, k|yd / låtLo        ljZjo'4 af/] hfgsf/L

   @=# cfw'lgs g]kfnsf] Oltxf; -k[YjLgf/fo0f zfxb]vL xfn;Dd .\_

   @=$ g]kfnsf] ;f+:s[lts, wfld{s Pj+ df}lns k/Dk/f, hfthflt, efiffefifL, snf / ;flxTo;DaGwL 1fg

   @=% g]kfnsf d't{ / cd't{ ;Dkbfx? tyf ;+/If0fsf pkfox? .

   @=^ ;f+:s[lts ;Dkbfsf] lsl;d, ljz]iftf, dxTj .

**#= ;+j}wflgs Joj:yf / ;/sf/**

          #=! g]kfnsf] jt{dfg ;+ljwfg -efu !,@,#,$ / cg';"rL ;a} .\_

 #=@ ;+3Lotf / g]]kfndf ;+3Lotf zf;g k|0ffnL .

          #=# s]Gb|Lo / :yfgLo ;/sf/ tyf ;'zf;g .

          #=$ gful/s r]tgf÷lzIff, gful/s ;dfh nufot gful/sx?sf] bfloTj / st{Jo .

          #=% sfg"gsf] cy{ / dxTj tyf sfg"gsf ;|f]tx? .

          #=^ sfg"gL /fHosf] cjwf/0ff / dxTj, nf]stGqsf ljz]iftfx? .

          #=& ;dfj]zLs/0f, ;dfg'kflts k|ltlglwTj / ;sf/fTds lje]b .

**$ g]kfnsf] ljsf; k"jf{wf/ tyf cfly{s cj:yf M** ljsf;sf k"jf{wf/x? -s[lif, pBf]u, Jofkf/, ko{6g, oftfoft, ;+rf/, lzIff, :jf:Yo, ljB't, cflb\_ ah]6 / ljsf; of]hgf .

**% hg;+Vof / jftfj/0f**

          %=!  hg;+Vof, Zfx/Ls/0f, a;f]jf; -aF;fO{;/fO{\_, cflb .

          %=@, kfl/l:ylts k4lt, lbuf] ljsf;, h}ljs ljljwtf, hnjfo' kl/jt{g, jftfj/0f tyf k|b'if0f .

**^= lj1fg / k|ljlw**

^=! lj1fg / k|ljlwsf] dfgj hLjg / ;dfhdf k/]sf] k|efj

^=@ qmdljsfz, j+zf0f', :jf:Yo / /f]u af/] ;fdfGo hfgsf/L

**&= cGt/f{li6«o ;DaGw tyf ;+3÷;+:yf**

&=! ;+o'Qm /fi6«;+3 M cª\u, ljlzi6Ls[t ;+:yf / ultljlwx? .

&=@ If]qLo ;+u7g M ;fs{ / lad:6]s,  .

**\*=**  /fli6«o / cGt{/fli6«o dxTjsf /fhgLlts, ;fdflhs, cfly{s, j}1flgs, ;f+:s[lts, v]ns"b, k'/:sf/, snf, ;flxTo, ;+uLt, cflb nufot ;d;fdlos 36gf tyf gljgtd ultljlwx? .

  b|i6Jo M– k|yd kq ;fdfGo 1fg tyf ;fdflhs cWoogsf kf7\oqmdsf PsfO{x?af6 oyf;Dej lgDgfg';f/ k|Zgx? ;f]lwg]5 M–

|  |  |  |
| --- | --- | --- |
| **PsfO** | **ljifoa:t'** | **c+sef/** |
| ! | g]kfnsf] e"uf]n ;DaGwL hfgsf/L | ^ |
| @ | Oltxf; / ;+:s[lt | ^ |
| # | ;+j}wflgs Joj:yf / ;/sf/ | ^ |
| $ | g]kfnsf] ljsf; k"jf{wf/ tyf cfly{s cj:yf | ^ |
| % | hg;+Vof / jftfj/0f | ^ |
| ^ | lj1fg / k|ljlw | ^ |
| & | cGt/f{li6«o ;DaGw tyf ;+3÷;+:yf | ^ |
| \* | /fli6«o / cGt{/fli6«o dxTjsf ;d;fdlos 36gf tyf gjLgtd ultljlwx? | \* |
| **hDdf k|Zgx?** | | **%)** |

**låtLo kqM— ;]jf ;DaGwL**

1. **n]vf / n]vf k|0ffnLsf] kl/ro**
   1. n]vfkfngsf] cjwf/0ff, cfwf/e"t tTj, p2]Zo / dxTj
   2. n]vf k|0ffnLsf] kl/ro / k|sf/
   3. bf]xf]/f] n]vf k|0ffnLsf] l;4fGtx? / ;f] ;DjGwL vftfx?
   4. n]vfk|0ffnLsf If]qx? M ljQLo n]vf+sg, Joj:yfkg n]vf+sg, nfut n]vf+sg, cfDbfgL n]vf+sg / lhDd]jf/L n]vf+sg
   5. vftfsf k|sf/ / 8]lj6 / q]m8L6sf lgodx?
   6. n]vfÍg k|0ffnLsf cfwf/x? M gub (Cash), k|f]befjL (Accrual), Modified Cash / Modified Accrual
   7. Joj;flos n]vf k|0ffnL / o;sf] dxTj
2. **n]vf clen]v** 
   1. n]vfÍg ;lds/0f tyf n]vfx?sf] juL{s/0f
   2. PsfpG6sf] rf6{ (Chart of Accounts)
   3. uf]Zj/f ef}r/, gubL k'l:tsf, j}+s gubL lstfj / jh]6 lx;fj ;DaGwL hfgsf/L
   4. n]vfdf cfosf] klxrfg tyf dfkg
   5. ;Gt'ng k/LIf0f / a}+s lx;fj ldnfg ljj/0f ;DaGwL hfgsf/L
   6. n]vf clen]vdf b]lvg] q'6Lx? tyf ;'wf/ ug]{ t/Lsf
   7. g]kfn n]vf dfg (Nepal Accounting Standard)
3. **cfly{s ljj/0fx?**
   1. g]kfn ;/sf/sf] n]vf k|0ffnL adf]lhdsf ljQLo ljj/0fx?
   2. n]vf+sg clen]v k|jfx (Accounting Flow Chart)
   3. sf/f]jf/ ljZn]if0f, k|f/lDes n]vf+sg / vftfdf k|ljli6
   4. cfwf/e"t ljQLo ljj/0fx?sf] tof/L (Preparation of Financial Statements)
   5. cfly{s ljj/0fx?
      1. cfo tyf Joo ljj/0f (Income & Expenditure Statement)
      2. jf;nft (Balance Sheet)
      3. gub k|jfx ljj/0f (Cash Flow Statement)
      4. km08 k|jfx ljj/0f (Fund Flow Statement)
4. **n]vf k/LIf0f tyf lgoGq0f** 
   1. n]vfk/LIf0fsf] kl/ro, p2]Zo, cfwf/e"t l;4fGt / dxTj
   2. cfGtl/s lgoGq0f k|0ffnL / o;sf t/Lsfx?
   3. cfGtl/s n]vf kl/If0f / clGtd n]vf kl/If0f
   4. n]vfk/LIf0f l6kf]6
5. **cfly{s k|zf;g, Joj:yfkg / Jofj;flos ul0ftLo**
   1. cfly{s k|zf;gsf] cy{, If]q, k|d'v sfo{x? / dxTj
   2. ah]6sf] cy{, l;4fGt, k|sf/ / dxTj
   3. ah]6 th{"df, sfof{Gjog / lgoGq0f
   4. Joj:yfkgsf] kl/ro, p2]Zo / sfo{If]q
   5. lgb]{zg, lgoGq0f, ;dGjo, pTk|]/0ff, g]t[Tj, ;'kl/j]If0f, cg'udg tyf d"Nof+sg af/] hfgsf/L
   6. P]lss lgod, k|ltZft, cg'kft, Gffkmf / gf]S;fg, Aofh, ld>x|f;, cf};t
   7. Computer and its applications: Windows basic, Word processing, Electronic spreadsheets, Presentation system, Multimedia, E-mail and Internet, Computer related threats and Networking af/]df hfgsf/L
6. **;fj{hlgs ;+:yfg tyf P]g, lgod, gLlt / lgb]{lzsf** 
   1. g]kfndf ;fj{hlgs ;+:yfgsf] cf/De, ljsf; / cf}lrTo
   2. uf]/vfkq ;+:yfgsf] Oltxf;, p2]Zo, ;+u7gfTds :j?k, jt{dfg cj:yf, ultljlwx?
   3. ;"rgf tyf ;~rf/ dGqfno / uf]/vfkq ;+:yfg aLrsf] cGt/;DaGw
   4. uf]/vfkq ;+:yfgsf] ;fdflhs, ;f+:s[lts, cfly{s If]qx?sf] ljsf;df of]ubfg
   5. uf]/vfkq ;+:yfg P]g, @)!(
   6. uf]/vfkq ;+:yfg sd{rf/L ;]jf zt{ ljlgodfjnL, @)%@
   7. uf]/vfkq ;+:yfg cfly{s k|zf;g ljlgodfjnL, @)^%
   8. lj1fkg ;+sng, k|sfzg Pj+ lj1fkg ;DaGwL lgb]{lzsf, @)%#
   9. k|sfzg Pj+ lalqm ljt/0f lgb]{lzsf, @)%(
   10. ;fj{hlgs vl/b P]g, @)^# / ;fj{hlgs vl/b lgodfjnL, @)^$
   11. cfos/ P]g, @)%\* -cfos/ k|df0fkq, cfo ljj/0f, cfos/ 5"6 tyf clu|d cfos/ s§L\_
   12. d"No clej[l4s/ P]g, @)%@ -d"No clej[l4s/df btf{, s/s§L, s/ e'QmfgL, s/ lkmtf{ / n]vf Joj:yf\_
   13. e|i6frf/ lgjf/0f P]g, @)%(

o; kq÷ljifo lnlvt k/LIff of]hgf / k/LIff ;f]lwg] k|Zg ;+Vof b]xfo adf]lhd x'g]5 .

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **kq** | **ljifo** | **k"0ff{Í** | **ptL0ff{Í** | **k/LIff k|0ffnL** | | **k|Zg;+Vof x cÍ** | **;do** |
| låtLo | ;]jf ;DaGwL | 100 | 40 | ljifout | nfdf] pQ/ | ! k|Zg x @) cÍ Ö @) cÍ | # 306f |
| 5f]6f] pQ/ | \* k|Zg x !) cÍ Ö \*) cÍ |