1. **Accounting Concept** 10

Principles of Accounting  
Business Accounting  
Government Accounting/ Commercial Accounting  
Accounting Standards

2. **Preparation of Books and Records** 8  
Journals, Ledger, Subsidiary Books etc.  
Posting  
Trial Balance  
Balance Sheet  
Reconciliation  
Income and Expenditure Accounting

3. **Auditing Concept** 8  
Procedures  
Internal Audit and Final Audit  
Management Audit  
Contemporary Audit Practices

4. **Budgeting Concept** 10  
Budget Preparation, Implementation and Evaluation  
Program Budgeting  
Zero Budgeting

5. Basic Knowledge of Banking and Financial Institution 8

6. Expenditure Procedures, Resource Mobilization and Accounting Procedure in higher Education. 10

7. **Taxation- Income Tax, Value Added Tax (VAT)** 10

8. **Professional Writing** 8  
Project Proposal Writing  
Report Writing  
Letter Writing

9. General Knowledge about Higher Education. System in Nepal 10

10. **Use to Computer in Accounting System : Software and Hardware** 10