1. **Elementary Accounting Procedures:** 20
   a. Double entry book keeping system.
   b. Journal entry / ledger.
   d. Trial balance.
   e. Income and expenditure account.

2. **Elementary banking knowledge:** 15
   a. Deposits, cheques writing, collection, bank reconciliation.

3. Filing procedures. 10
4. Pay- roll sheet preparation. 10
5. Professional writing: 10
   a. Official correspondence.
   b. Reporting on general accounting.
6. General knowledge about Higher education in Nepal. 10