

पोखरा विश्वविद्यालय सेवा आयोग
मुख्य सहायक (लेखा) पदको लिखित परीक्षाको पाठ्यक्रम (आन्तरिक परीक्षा)

समय: ३ घण्टा

पूर्णाङ्क: ७५

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| 1. <u>Elementary Accounting Procedures:</u> | 20 |
| a. Double entry book keeping system. | |
| b. Journal entry / ledger. | |
| c. Rules of accounting. | |
| d. Trial balance. | |
| e. Income and expenditure account. | |
| 2. <u>Elementary banking knowledge:</u> | 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 |