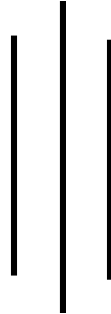


Accounting System Being Practiced By the Schools of Parsa District



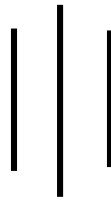
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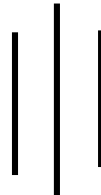
A Thesis

Submitted to

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Tribhuvan University



In the partial fulfillment of the requirement for the

Master's Degree in Business Studies

(M.B.S.)

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TRIBHUWAN UNIVERSITY
FACULTY OF MANAGEMENT
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DECLARATION

I hereby declare that the work reported in this thesis entitled “**Accounting System Being Practiced By the Schools of Parsa District** ” submitted to Thakur Ram Multiple Campus, Faculty of Management under Tribhuvan University, is my original work done in the form of partial fulfillment of the requirements for the Master’s Degree in Business Studies (M.B.S.) under the supervision of Mr. Lalan Dwibedi, Lecturer of Thakur Ram Multiple Campus, Birgunj, Parsa.

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ABBREVIATION

A/C	:	Account
AICPA	:	American Institute of Certified Public Accountants
ASB	:	Accounting Standard Board
Bal.	:	Balance
B.S.	:	Before the birth of Christ (Bikram Sambat)
Co.	:	Company
CPA	:	Certified Public Accountants
Cr.	:	Credit
d.f	:	Degree of freedom
Dr.	:	Debit
Etc	:	Et cetera
Exp.	:	Expenses
EU	:	European Union
FIFO	:	First in First Out
GAAP	:	Generally Accepted Accounting Principle
Govt.	:	Government
IASC	:	International Accounting Standard Committee
J.F.	:	Journal Folio
Liab.	:	Liabilities
L.F.	:	Ledger Folio
LIFO	:	Last in Last Out
No.	:	Number
OE	:	Owner's Equity
P/L	:	Profit and Loss
PV No.	:	Payment Voucher Number
Pvt.	:	Private
RV No.	:	Receipt Voucher Number
TA	:	Total Assets
TL	:	Total Liabilities