

# ACCOUNTING SYSTEM BEING PRACTICED BY THE SCHOOLS OF LALITPUR DISTRICT

## A THESIS

***Submitted by:***

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# **RECOMMENDATION**

This is to certify that the thesis

**Submitted by:**  
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Entitled

**ACCOUNTING SYSTEM BEING PRACTICED BY THE SCHOOLS OF  
LALITPUR DISTRICT**

*has been prepared as approved by this department in the prescribed format of Faculty of  
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# **VIVA – VOCE SHEET**

We have conducted the viva – voce examination of the Thesis

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## **ACCOUNTING SYSTEM BEING PRACTICED BY THE SCHOOLS OF LALITPUR DISTRICT**

And found the Thesis to be the original work of the student written in accordance with the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for Master Degree of Business Studies (M.B.S.)

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## DECLARATION

I hereby declare that the work reported in this thesis entitled “**Accounting System Being Practiced By the Schools of Nepal**” submitted to Nepal Commerce Campus, Faculty of Management under Tribhuban 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. Keshab Nath Wagle, associate professor of Nepal Commerce Campus.

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**As a human being, mistakes might have been made. However, it has been given final form after a high degree of awareness. Any errors and deficiency remained in this work are solely due to me. I alone will be responsible for my doing.**

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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