



INTEL

BRIDGE COURSE

2023

Advanced Management Course



Course of Study



INTEL INSTITUTE

The Premier Institute in Nepal for Bridge Courses

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Advanced Management Course

COURSE OF STUDY

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LIST OF TEACHING STAFF

A: PRINCIPLES OF ACCOUNTING

- Pushpa Chaulagain

B: ENGLISH

- Subash Kafle

C: ECONOMICS

- Mukunda Dahal

D: MATHEMATICS

- Amit Adhikari

E: BUSINESS STUDIES

- Hari Ghimire

Principles of Accounting

UNIT 1: BOOK KEEPING AND ACCOUNTING

- Book - Keeping
- Accounting
- Accounting process and cycle
- Branches of accounting
- Business activities
- Differences between book - keeping and accounting
- Ethics in accounting

UNIT 2: GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

- Meaning of GAAP
- Accounting concepts and conventions
- Accounting standards
- Basic accounting terminologies

UNIT 3: DOUBLE ENTRY SYSTEM AND ACCOUNTING EQUATION

- Double entry system
- Basis of accounting
- Accounting equations

UNIT 4: BOOKS OF ORIGINAL ENTRY - JOURNAL

- Original entry through journal book
- Rules for Debit and Credit
- Preparation of journal
- Simple journal entries
- Compound journal entries
- Journal for abnormal/non-recurring transactions
- Accounting for bill of exchange

UNIT 5: SUBSIDIARY BOOKS

- Meaning and concept of subsidiary books
- Objectives of subsidiary book
- Importance or advantages of subsidiary book
- Limitations or disadvantages of subsidiary book
- Cash discounts and trade discount
- Types of subsidiary book
- Purchase book

- Sales book or sales journal
- Purchase return book or return outward book
- Sales return book or return inward book
- Bills receivable book and bills payable book

UNIT 6: LEDGER ACCOUNTS

- Meaning of ledger
- Objectives of ledger
- Utility and importance of ledger
- Differences between journal and ledger
- Formats of ledger
- Continuous balancing form of ledger / Standard format of ledger
- Posting in the ledger from journal
- Preparation of ledger without journal
- Closing and balancing of the ledger
- Posting of compound entries
- Posting of opening entries
- Ledger posting from subsidiary book

UNIT 7: CASH BOOK

- Meaning of cash book
- Objectives of cash book
- Types of cash book
- Petty cash book

UNIT 8: TRIAL BALANCE

- Meaning and definition of trial balance
- Objective of trial balance
- Methods of preparing trial balance

UNIT 9: MODERN BANKING SYSTEM AND BANK RECONCILIATION STATEMENT

- Modern banking system
- Cheque
- Bank statement / Pass book
- Bank reconciliation statement

UNIT 10: JOURNAL PROPER AND ADJUSTED TRIAL BALANCE

- Meaning of journal proper
- Importance of journal proper
- Entries for journal proper
- Opening entries
- Closing entries
- Transfer entries
- Adjustment entries
- Entries for purchase and sale of assets on credit
- Adjusted trial balance
- Difference between unadjusted and adjusted trial balance

UNIT 11: ACCOUNTING ERRORS

- Meaning of accounting errors
- Classification / Types of errors
- Types of errors based on disclosed by trial balance
- Methods of locating errors
- Rectification of error
- Classification of errors
- Preparation of suspense account
- Disposal of suspense account

UNIT 12: ACCOUNTING FOR FIXED ASSETS

- Introduction to fixed assets
- Types of fixed assets
- Meaning and definition and depreciation
- Causes of depreciation
- Advantages of providing depreciation
- Factors affecting the amount of depreciation
- Provision of depreciation as per income tax act of Nepal
- Methods of computation of depreciation
- Straight-line method
- Written down value methods
- Accounting treatment for change in method of depreciation

UNIT 13: RESERVE AND PROVISIONS

- Introduction
- Reserve
- Provision

UNIT 14: CAPITAL AND REVENUE CONCEPT

- Meaning of capital and revenue items
- Types of capital and revenue items
- Capital expenditure and revenue expense
- Capital and revenue receipt
- Capital and revenue profit/gain
- Capital and revenue loss
- Capital and revenue reserve

UNIT 15 : FINAL ACCOUNTS

- Concept and meaning of final accounts
- Components of final accounts
- Trading account
- Profit and loss account
- Balance sheet
- Arrangement of assets and liabilities in balance sheet (Marshalling of assets and liabilities)
- Adjusting entries and its type
- Treatment of adjustments

UNIT 16: FINANCIAL STATEMENTS

- Introduction
- Features of financial statements
- Objectives/Importance of financial statements
- Limitations of financial statements
- Types/components of financial statements
- Income statement
- Statement of financial position or balance sheet
- The financial statement as per Nepal Financial Reporting Standards (NFRS)
- Terminology used in Statement of profit or loss (Income statement)
- Terminology used in Statement of financial position (Balance sheet)

UNIT 17: ACCOUNTING FOR NON PROFIT ORGANIZATIONS

- Meaning of non-profit organisation
- Features of non-profit organisation
- Terminologies used in accounting for non-profit organisation
- Accounting for non-profit organisation
- Receipt and payment account
- Income and expenditure account
- Balance sheet

UNIT 18: ACCOUNTING FOR INCOMPLETE RECORDS

- Meaning of single entry system
- Calculation of profit and loss under single entry system
- Statement of affairs
- Profit and loss statement
- Statement of affairs and profit and loss statement with adjustments

UNIT 19: GOVERNMENT ACCOUNTING

- Introduction to government accounting
- Features of government accounting
- Objectives of government accounting
- Differences between government and commercial accounting
- Government accounting system in Nepal
- New government accounting system
- Types of accounting level
- Budgetary accounting and classification of expenditure heads
- Treasury single account (TSA) system

UNIT 20: JOURNAL VOUCHER

- Meaning of general journal voucher
- Payment order
- Types of journal voucher

UNIT 21: BANK CASH BOOK

- Concept and meaning of bank cash book
- Accounts involved in bank cash book
- Objectives of bank cash book
- Importance of bank cash book
- Considerations while preparing a bank cash book
- Preparation of bank cash book

UNIT 22: BUDGET SHEET

- Meaning of ledger
- Monthly report of uncleared (Outstanding) Advances (AGF NO. 211)
- Meaning and concept of budget sheet (Program based) ledger
- Objectives of budget sheet
- Importance of budget sheet
- Parts of budget sheet
- Format of budget sheet

- Preparation of budget sheet
- Closing of budget sheet

UNIT 23: EXPENDITURE REPORTS

- Concept and meaning of statement of expenditures or monthly expenditure report
- Objectives and importance of statement of expenditure
- Preparation of statement of expenditure
- Parts of statement of expenditure

ECONOMICS

UNIT 1: BASIC CONCEPTS OF ECONOMICS AND ALLOCATION OF RESOURCES

- Definition of Economics: Adam Smith, Alfred Marshall and Lionel Robbins
- Concepts and differences between Positive and Normative Economics
- Concepts and differences between microeconomics and macroeconomics
- Definitions and types of Goods and Services: Normal goods, Giffen goods, Inferior, Substitute, Complementary, Private, Public, Economic and Free goods
- Introduction and Features of factors of production: Land, Labour, Capital and Organization

UNIT 2: MICROECONOMICS

- Demand, Supply and market Equilibrium: Demand (meaning of demand), demand function, determinants of demand, law of demand, movement along and shift in demand curve, factor causing shift in demand curve, supply (meaning of supply, supply function, determinants of supply, law of supply, movement along and shift in supply curve, Factors causing shift in supply curve), interaction between demand and supply
- Elasticity of Demand and supply: Concepts of elasticity of demand and its types, types of price, income and cross elasticity of demand, determinants of price elasticity of demand, meaning and types of price elasticity of supply
- Theory of consumer's Behaviour: concepts of cardinal utility, law of diminishing marginal utility, law of substitution, concepts of consumer's surplus and producer's surplus
- Theory of production: Concepts of production and production function (short run and long run), meaning and derivation of total product, marginal product, average product, law of variable proportions, law of returns to scale

UNIT 3: MACROECONOMICS

- Introduction to Macroeconomics: Concepts of closed and open economy, macroeconomic variables
- National Income Accounting: various concepts of National Income (Gross domestic product, Gross national product, Net national product, National Income, personal income, Disposable income, Per capita income), concepts of Nominal GDP and Real GDP; Differences and calculation, GDP Deflator, measurement of national income (expenditure, income and product method), difficulties of measurement of national income in the context of Nepal
- Money and Inflation: meaning of money, function of money, importance and types of money, concept of money supply, Fisher's quantity theory of money, inflation and deflation (causes and consequences)

UNIT 4: DEVELOPMENT ECONOMICS

- Economic Development, Growth and capital formation: Economic growth and economic development, indicators of economic development, characteristics of developing/less developed countries, capital formation

UNIT 5: NEPALESE ECONOMY

- Overview of Nepalese Economy: Characteristics of Nepalese economy, macroeconomic indicators of central government and seven provinces of Nepal
- Natural Resources of Nepal: Water Resource (Importance, potentially, current situation and problems of water resource development), forest resources (current situation, importance, causes of deforestation and consequences), mineral resources (importance and problems), natural resource management, climate change and its impact in the Economy, agriculture, characteristics of Nepalese agriculture, problems of Nepalese Agriculture, measures to modernize and commercialization of Nepalese Agriculture, sources of agricultural finance in Nepal, agricultural marketing
- Manufacturing and Tourism Industry in Nepal: Brief history of industrial development, concept and types of industry, importance and problems of industrial sector of Nepal, tourism industry (importance, current situation, potentiality, problems and remedial measures)
- Transport and communication: role of transport and communication in economic development, means of transport and communication and current situation

UNIT 6: QUALITATIVE TECHNIQUES FOR ECONOMICS

- Importance and use of mathematics in Economics
- Equation of straight line
- Differential calculus: Simple and partial derivatives

Business Studies

UNIT 1: INTRODUCTION TO BUSINESS

- Business: An important human activity
- Dimensions of business: Service and commerce
- Objectives of business
- Functions of business
- Business environment: Meaning and components

UNIT 2: BUSINESS IDEA

- Introduction of creativity and innovation
- Basics of creative behavior
- Sources of business ideas: Existing product, government policies, research and development, business actors network (buyers, suppliers, channel members and consultants)

UNIT 3: RESOURCE MOBILIZATION

- Major resources: Financial, physical, human and informational
- Financial resources: Equity and debt capital, fixed and working capital, venture capital, mutual fund
- Physical resources: Land and building, machinery and parts, furniture and fixtures
- Human resources: Recruitment, selection and retention
- Informational resources: Intranet, extranet and internet

UNIT 4: FORMS OF BUSINESS OWNERSHIP

A. Sole Trading Concern

- Introduction to sole trading concern
- Features of sole trading concern
- Reasons for starting sole trading concern
- Procedure of registration and renewals of sole trading concern in Nepal

B. Partnership Firm

- Introduction to partnership firm
- Features of partnership firm
- Difference between sole trading concern and partnership firm
- Reasons for starting partnership business
- Challenges of partnership business
- Partnership deed and its contents
- Right and duties of partners
- Procedure of registration and renewal of partnership firm in Nepal
- Modes of dissolution of partnership form in Nepal

C. Company

- Introduction to public and private company
- Features of company business
- Reasons for starting company business
- Challenges of company business
- Registration process of a company in Nepal
- Main documents of company in Nepal: Memorandum of association, articles of association, prospectus, certificate of incorporation, certificate of commencement
- Company meetings
- Procedure of winding-up of a company

D. Co-operatives

- Introduction to co-operative organizations in Nepal
- Features of co-operative organizations
- Procedure of registration and renewal of co-operatives in Nepal
- Role of co-operatives in economic development of Nepal

E. Other Forms of Ownership

- Public enterprises: Concept, features and roles
 - Multinational company: Concept, features and roles
- F. Factors influencing the choice of the form

UNIT 5: BUSINESS ETHICS AND SOCIAL RESPONSIBILITY

- Introduction to business ethics
- Ethical principles for business
- Introduction to social responsibility of business
- Areas of social responsibility

UNIT 6: RISK AND INSURANCE

- Introduction to business risk
- Role of insurance in business
- General principles of insurance
- Different types of insurance
- Essentials of insurance contract

UNIT 7: TAXATION

- Introduction to tax in business
- Types of tax: Direct tax & indirect tax
- PAN: Concept, registration process in Nepal

UNIT 8: OFFICE MANAGEMENT

- Office: Meaning, functions and importance
- Information management: Meaning and importance
- Principles of information management
- Role of computer applications in record management
- Filing: Meaning, purpose, types, management of electronic file
- Indexing: Meaning, purpose, types, management of electronic index

MATHEMATICS

UNIT 1: ALGEBRA

- **Real numbers:** Field axioms, order axioms, interval, absolute value, geometric representation of real numbers
- **Function and graph:** Introduction of algebraic, trigonometric, exponential, logarithmic function and their graph, types of function (injective, surjective, bijective), even and odd function, periodicity of a function, domain and range, inverse function, composite function
- **Sequence and series:** Arithmetic, geometric, harmonic sequences and series and their properties A.M., G.M., H.M. and their relations, sum of proof)
- **Complex number:** Definition imaginary unit, algebra of complex numbers, geometric representation, absolute value (modulus) and conjugate of a complex numbers and their properties, square root of a complex number, polar form of complex numbers.

UNIT 2: TRIGONOMETRY

- Properties of a triangle (sine law, cosine law, tangent law, projection laws, half angle laws)
- Solution of triangle

UNIT 3: ANALYTICAL GEOMETRY

- **Straight line:** Length of perpendicular from a given point to a given line, bisectors of the angles between two straight lines
- **Pair of straight lines:** General equation of second degree in x and y, condition for representing a pair of lines, homogenous second-degree equation in x and y, angle between pair of lines, bisectors of the angles between pair of lines
- **Circle:** Condition of tangency of a line at a point to the circle, tangent and normal to a circle
- **Conic section:** Standard equation of parabola, equations of tangent and normal to a parabola at a given point

UNIT 4: VECTORS

- **Vectors:** Collinear and non collinear vectors, coplanar and non-coplanar vectors, linear combination of vectors
- **Product of vectors:** Scalar product of two vectors, angle between two vectors, geometric interpretation of scalar product, properties of scalar product, condition of perpendicularity, vector product of two vectors, geometrical interpretation of vector product, properties of vector product, application of vector product in plane trigonometry

UNIT 5: STATISTICS AND PROBABILITY

- **Measure of dispersion:** Introduction, standard deviation), variance, coefficient of variation, skewness (Karl Pearson and Bowley)
- **Probability:** Independent cases, mathematical and empirical definition of probability, two basic laws of probability

UNIT 6: CALCULUS

- **Limits and continuity:** Limits of a function, indeterminate forms, algebraic properties of limits, basic theorems on limits of algebraic, trigonometric, exponential and logarithmic functions, continuity of a function, types of discontinuity, graphs of discontinuous function
- **Derivatives:** Derivative of a function, derivatives of algebraic, trigonometric, exponential and logarithmic functions by definition, rules of differentiation, derivatives of parametric and implicit functions, higher order derivatives, geometric interpretation of derivative, monotonicity of a function, interval of monotonicity, extreme of a function, concavity, points of inflection, derivative as rate of measure
- **Anti-derivatives:** Anti-derivative, integration using basic integrals, integration by substitution and by parts methods, the definite integral, the definite integral as an area under the given curve, area between two curves

UNIT 5: MATHEMATICS FOR ECONOMICS AND FINANCE

- Mathematical models and functions, demand and supply, cost, revenue, and profit functions, elasticity of demand, supply and income, budget and cost constraints, equilibrium and break even

ENGLISH

PART I: VOCABULARY

- Analogy
- Synonyms
- Antonyms
- Single words substitution
- Phrases and Idioms

PART II: GRAMMAR

- Adverbs and Adjectives
- Modal Auxiliaries
- Countable and Uncountable nouns
- Verbs
- Causative and state verbs
- Tense
- Speech - Direct and Indirect
- Voice - Active and Passive
- Questions
 - Indirect Questions
 - Information Question
 - Tag Questions
- Subject - Verbs Agreement
- Conditional Sentences
- Conjunctions
 - Use of so & such
 - Therefore, Though, Until etc.
- Preposition and prepositional phrases
- Articles – A, An, The
- Use of Some, Many, Any, Enough, A lot etc.
- Suggestions, Offers and Invitations
- Transformation of sentences

PART III: Reading Comprehension

PART IV: Writing

- Paragraph writing
- Essay writing
- Precise writing
- Story writing
- Letter writing

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SAMPLE QUESTION

INSTRUCTIONS

1. Read the questions carefully. Do the calculations on the scrap paper provided. Then indicate the correct answer on the answer sheet as shown in the example.
2. Sample question.
Find the sum of 6 and 4, if you divide this answer by two, what is the correct answer?
a) 3 b) 4 c) 5 d) 10

The answer is '5'; so on your sheet use a cross mark for the correct answer shown in the example:

A	B	C	D
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

3. There should not be any rough marks in the answer sheet.
4. Do not use calculator.
5. Please keep complete silence in the examination hall.

Time: 1 Hour

Full Marks: 50

Choose the best option and cross-mark the right box available in the answer sheet.

English

1. If Ram were the headmaster, he --- him.
a) don't punish b) doesn't punish
c) didn't punish d) wouldn't punish
2. Each of the persons presents here --- his own personality.
a) have b) has
c) having d) have had
3. My father went to --- hospital to meet his friend.
a) a b) an
c) the d) nothing
4. She burst --- tears.
a) in b) into
c) the d) nothing
5. Listen! he --- a beautiful song.
a) sing b) sings
c) is singing d) sang
6. The antonym of the word 'conservative' is ---.
a) conventional b) cautions
c) radical d) careful
7. The word 'true' has the same vowel sound as the word:
a) trump b) trunk
c) trust d) tune
8. If I --- you, I'd start looking for another job.
a) be b) am
c) were d) had been

15. If $a = b^c$, $b = c^a$, $c = a^b$, find the value of abc .
a) 0 b) $\frac{1}{2}$
c) 2 d) 1
16. Dipu bought a radio at Rs.760 with 5% discount.
What was the marked price of radio?
a) Rs.722 b) Rs.798
c) Rs.800 d) Rs.765
17. Find the sum of the infinite series, $1 - \frac{1}{3} + \frac{1}{3^2} - \frac{1}{3^3} + \dots$
--
a) $3/4$ b) $4/3$
c) 1 d) 0
18. If \$5 = £4 and Rs.225 = \$3, how many pounds will be equal to Rs.5625?
a) 93.75 b) 75
c) 80.25 d) 60
19. Find the probability of getting an ace or a jack when a card is drawn from a pack of 52 cards.
a) $1/26$ b) $4/13$
c) $2/13$ d) $1/13$
20. Anju can complete $1/3$ of work in 4 hours. How many hours will she take to do half the work?
a) 12 hrs b) 3 hrs
c) 6 hrs d) 8 hrs

Economics

21. Goods for which do not have to pay any price is called ---.
- a) Economic goods b) Free goods
c) Rare goods d) Expensive goods

22. In economics wealth means all those goods and services that have ---.
- a) value in use b) value misuse
 - c) value in exchange d) value mixed
23. The creation of economic utilities in different ways termed as ---.
- a) production b) consumption
 - c) exchange d) distribution
24. The transaction of goods with money is defined as ---.
- a) money exchange b) barter exchange
 - c) no exchange d) high exchange
25. A wide area where buyers and sellers meet for exchange is called ---.
- a) market b) ground
 - c) bank d) hall
26. The allocation of the national income to all the factors of production is called ----.
- a) production b) distribution
 - c) exchange d) consumption
27. Earlier economist are also known as ---.
- a) classical economics b) neo- classical economics
 - c) neo- modern economics d) all of the above
28. "Economics deals with material welfare" whose version is this?
- a) Adam smith b) Alfred Marshall
 - c) Lionel Robbins d) J.M Keynes
29. Resources are limited in relation to ---.
- a) demand b) supply
 - c) production d) consumption
30. Means have --- uses.
- a) single b) double
 - c) alternative d) imperative

Accountancy

31. Which of the following errors are not revealed by the trial balance?
- a) compensating errors
 - b) wrong balancing of an account
 - c) error of commission
 - d) wrong totalling of an account
32. The cash book showed an overdraft of Rs. 1,500 but the pass book made up to the same date showed that cheques of Rs. 100, Rs. 50 and Rs. 125 respectively had not been presented for payment and the cheque of Rs. 400 paid into account had not been cleared. The balance as per cash book will be ---.
- a) Rs. 1,100
 - b) Rs. 2,175
 - c) Rs. 1,625
 - d) Rs. 2,375
33. A second hand car is purchased for Rs. 10,000. The amount of Rs. 1,000 is spent on its repair, Rs. 500 B incurred to get the car registered in owner's name and Rs. 1,200 is paid as dealer's commission. The amount debited to car A/C will be ---.
- a) Rs. 10,000
 - b) Rs. 10,500
 - c) Rs. 11,500
 - d) Rs. 12,700
34. Which of the following are of capital nature?
- a) purchase of goods
 - b) cost of repair
 - c) wages paid for installation of machine
 - d) rent of the factory
35. The feature of receipt and payment A/C ---.
- a) it starts with opening balance of cash in hand and cash at bank
 - b) it does not record non cash item
 - c) it does not record non cash item (depreciation)
 - d) all of the above

44. Characteristics of business ---.
a) customer satisfaction b) unlimited liability
c) sole ownership d) all of above
45. Social objective of the business ---.
a) sympathy towards employee
b) profit sharing to the workers
c) fair remuneration to employee
d) to pay taxes to the government
46. "Members way come, members may go but the company goes on forever" is characteristics of ---.
a) Multinational company b) Joint Stock Company
c) Cooperative society d) Public enterprises
47. Maximum numbers of partnership firm ---.
a) 10 b) 15
c) 20 d) 7
48. Elected body of Joint Stock Company ---.
a) general manager b) managing director
c) board of director d) chief exceptive officer
49. Voluntary organization is characteristics of ---.
a) Public enterprises b) Cooperative society
c) Society stock company d) Partnership firm
50. Increased dependency disadvantage of ---.
a) Public enterprises b) Multinational company
c) Joint stock company d) Cooperative society

