

नेपाल बैंक लिमिटेड
सहायक प्रबन्धक, ६ तह, चार्टर्ड एकाउण्टेण्ट पदको प्रतियोगितात्मक परीक्षाको पाठ्यक्रम

पाठ्यक्रमको रूपरेखा :- यस पाठ्यक्रमको आधारमा निम्नानुसारका चरणमा परीक्षा लिइने छ :

प्रथम चरण :- लिखित परीक्षा पूर्णाङ्क :- २००

द्वितीय चरण :- अन्तर्वार्ता पूर्णाङ्क :- ३०

परीक्षा योजना (Examination Scheme)

१. प्रथम चरण : लिखित परीक्षा (Written Examination)

पूर्णाङ्क :- २००

पत्र	विषय	पूर्णाङ्क	उत्तीर्णाङ्क	परीक्षा प्रणाली	प्रश्नसंख्या X अङ्क	समय
प्रथम	Management & Banking	१००	४०	विषयगत	१० प्रश्न X १० अङ्क = १०० अङ्क	३ घण्टा
द्वितीय	Accounting & Auditing	१००	४०	विषयगत	१० प्रश्न X १० अङ्क = १०० अङ्क	३ घण्टा

२. द्वितीय चरण : अन्तर्वार्ता (Interview)

पूर्णाङ्क :- ५०

विषय	पूर्णाङ्क	परीक्षा प्रणाली
व्यक्तिगत अन्तर्वार्ता	५०	मौखिक

द्रष्टव्य :

- लिखित परीक्षाको माध्यम भाषा नेपाली वा अंग्रेजी हुनेछ ।
- प्रथम र द्वितीय पत्रको लिखित परीक्षा छुट्टाछुट्टै हुनेछ ।
- लिखित परीक्षामा यथासम्भव पाठ्यक्रमका सबै एकाईबाट प्रश्नहरू सोधिनेछ ।
- विषयगत प्रश्नमा प्रत्येक पत्र/विषयका प्रत्येक खण्डका लागि छुट्टाछुट्टै उत्तरपुस्तिकाहरू हुनेछन् । परिक्षार्थीले प्रत्येक खण्डका प्रश्नहरूको उत्तर सोही खण्डका उत्तरपुस्तिकामा लेख्नुपर्नेछ ।
- यस पाठ्यक्रम योजना अन्तर्गतका पत्र/विषयका विषयवस्तुमा जेसुकै लेखिएको भए तापनि पाठ्यक्रममा परेका कानून, ऐन, नियम तथा नीतिहरू परीक्षाको मिति भन्दा ३ महिना अगाडि (संशोधन भएका वा संशोधन भई हटाईएका वा थप गरी संशोधन भई) कायम रहेकालाई यस पाठ्यक्रममा परेको सम्झनु पर्दछ ।
- प्रथम चरणको परीक्षाबाट छनौट भएका उम्मेदवारहरूलाई मात्र द्वितीय चरणको परीक्षामा सम्मिलित गराइनेछ ।
- पाठ्यक्रम लागू मिति :-

प्रथम पत्र :- Management & Banking

खण्ड (क) - ३०

1. Management

- 1.1 Management: concept, characteristics, functions, principles and scope
- 1.2 Key management processes: planning, organizing, staffing, decision making, communication, coordination, controlling
- 1.3 Contemporary management issues and challenges
- 1.4 Emerging concepts of management
- 1.5 Managerial roles and skills: leadership, motivation, negotiation, empowerment, change management, knowledge management, problem solving, managerial ethics
- 1.6 Human resource management: acquisition, development, utilization and maintenance
- 1.7 Supervision, Monitoring and Control: systems and techniques
- 1.8 Strategic management: strategic planning framework, strategy formulation process and methods, strategy implementation and strategy evaluation

खण्ड (ख) - ४०

2. Banking

- 2.1 Banking history in Nepal and present scenario
- 2.2 Roles and responsibilities of central bank, commercial banks, development banks, other financial institutions
- 2.3 The contribution of Nepal Bank in the context of banking sector development in Nepal and its potentials and problems
- 2.4 Institutional linkage of Nepal Bank (national and international levels)
- 2.5 Performance, issues and challenges in banking sector and financial sector reform program
- 2.6 Risk Management: Concept, identification, types, measurement, and risk management techniques and strategies in banking business, and contingency planning and management
- 2.7 International Financial Institutions: International Monetary Fund, World Bank, International Finance Corporation
- 2.8 Prevention and Detection of Banking Crime and Frauds: money laundering, financing on terrorism and other banking crimes and frauds

खण्ड (ग) - ३०

3. Constitution, Act and Regulations

- 3.1 Present Constitution of Nepal
- 3.2 Bank and Financial Institutions Act, 2073
- 3.3 Personnel Bylaws of Nepal Bank Limited
- 3.4 Financial Bylaws of Nepal Bank Limited
- 3.5 Audit Act, 2048
- 3.6 Banking Offence and Punishment Act, 2064.
- 3.7 Company Act, 2063
- 3.8 Public Procurement Act, 2063
- 3.9 Public Procurement Regulation, 2064

द्वितीय पत्र :- Accounting & Auditing

Section (A): 40 Marks

1. Account and Accounting System

- 1.1 Accounting: concept, meaning, objectives, role and importance
- 1.2 Accounting: principles and conventions
- 1.3 Financial Statement: concept, objective, need and importance
- 1.4 Preparation, analysis and interpretation of financial statements
- 1.5 Public financial management efficiency measuring tools
- 1.6 Nepal Accounting Standards (NAS)
- 1.7 International Accounting Standards (IAS)
- 1.8 International Financial Reporting Standards (IFRS)
- 1.9 Accounting standards (NAS with corresponding IASs, IFRSs)
- 1.10 International Public Sector Accounting Standards (IPSAS)
- 1.11 Nepal Public Sector Accounting Standards (NPSAS)
- 1.12 Introduction, features and objectives of Government accounting
- 1.13 Government vs. commercial accounting

Section (B): 60 Marks

2. Auditing

- 2.1 Auditing : Introduction, nature, types, scope and objectives
- 2.2 Auditing principles and techniques
- 2.3 Audit Planning and Execution
- 2.4 Internal check and control: Internal check and internal audit
- 2.5 Public Sector Auditing Framework
- 2.6 International Standards of Supreme Audit Institutions (ISSAIs)
- 2.7 International Standards of Auditing (ISAs)
- 2.8 Nepal Standards on Auditing (NSAs)
- 2.9 Audit of Public Enterprises
 - 2.9.1 Auditing Standards: IFAC Standards, ICAN Standards. INTOSAI Standards
- 2.10 Nepal Auditing Practices Statement and Guidance Notes
- 2.11 Audit report: meaning, content and types statutory, general, qualified
- 2.12 Government audit in Nepal: Concept, objectives, difference between government audit and commercial audit
- 2.13 Auditor General: Introduction, function and responsibility
- 2.14 Auditing Standards of the Office of the Auditor General-Nepal