

Nepal Telecom
Syllabus for Written Examination for the post of Chartered Accountant-
Level 8 Open competition

Paper	Subject	Full Marks	Time	No. of Questions
First	General Management, Rules and Regulations	100	2 Hrs	5

1. Accounting Policy of Nepal Telecom
2. Financial Regulation of Nepal Telecom
 - Chapter 2- Annual Program and Budget
 - Chapter 4- Accounts and Audit
 - Chapter 5- Procurement
 - Chapter 6- Tender Procedures
3. Employees Regulation of Nepal Telecom
 - Chapter 6- Leave
 - Chapter 8- Morale and Discipline
 - Chapter 10- Punishment and Appeal
4. Income Tax Act 2058 and Income Tax Regulation 2059
5. Value Added Tax Act 2052 & Value Added Tax Regulation 2053
6. Company Act 2063
 - Chapter 2- Incorporation of Companies
 - Chapter 3- Memorandum and Articles of Association, Prospectus
 - Chapter 4- Shares and Debentures
 - Chapter 5- Companies' Meeting
 - Chapter 6- Board of Directors
 - Chapter 7- Accounts and Audit
 - Chapter 18- Audit Committee
 - Chapter 21- Miscellaneous
7. Telecommunications Act 2053 and Telecommunications Regulation 2054
 - Act
 - Chapter 5- License
 - Chapter 7- Line Installation & Monitoring.
 - Chapter 8- Tariff fixing & Recovery.
 - Regulation
 - Chapter 4- License Renewal
 - Chapter 7- Dispute Settlement

- Chapter 8-Miscellaneous

8. Basic Management and Marketing Knowledge

- Concepts and Principles of Management and Human Resource Management
- Decision Making, Motivation and Leadership
- Team Work, Team Building and Group Dynamic
- Project Management
- Concept and Principles of Marketing Management
- Service Marketing and Relationship Marketing
- Telecom Product Pricing, Tariff and Interconnection

द्रष्टव्य :

१. प्रश्नहरू अंग्रेजी तथा नेपाली दुवै वा कुनै एक भाषामा मात्र पनि सोध्न सकिनेछ ।
२. प्रश्नहरू सैद्धान्तिक, व्यवहारिक र विश्लेषणात्मक किसिमबाट सोधिनेछन् ।
३. परीक्षार्थीहरूले अंग्रेजी वा नेपाली मध्ये कुनै एक वा दुवै भाषामा उत्तर दिन सक्नेछन् ।
४. प्रश्नहरूसँग सम्बन्धित ऐन, नीति, नियम तथा प्रचलित नेपाल कानूनहरू (नेपाल दुरसञ्चार कम्पनी लिमिटेडसँग सम्बन्धित समेत) मा परीक्षा मिति भन्दा तीन महिना अघिसम्ममा संशोधन भई कायम रहेका व्यवस्था लागु हुनेछ ।
५. यथासम्भव सबै शिर्षकहरूलाई समेट्ने गरी प्रश्नहरू सोधिनेछन् ।
६. प्रश्न तथा अंकभार निम्न अनुसार हुनेछ ।

Question No. 1 (One question)		20 Marks
Question No. 2 (One question)		20 Marks
Question No. 3 (Two questions)	(a)	10 Marks
	(b)	10 Marks
Question No. 4 (Two questions)	(a)	10 Marks
	(b)	10 Marks
Question No. 5 (Four question)	(a)	5 Marks
	(b)	5 Marks
	(c)	5 Marks
	(d)	5 Marks

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Second	Accounts and Financial Management	100	2 Hrs	5

1. Financial Accounting

- Accounting Concepts, Principles and Convention
- Accounting for Acquisition and Merger
- Accounting for shares and debentures
- Financial Statements of Companies- Preparation and presentation
- Financial Statements Analysis, Interpretation and Predictive Power
- Valuation of Goodwill

2. Nepal Accounting Standards and Financial Statement Reporting Standards

- Nepal Accounting Standards
- IAS/ IFRS

3. Financial Management

- Risk and Return Theory
- Cost of Capital
- Financial Structure and Leverage
- Working Capital Management
- Dividend Policy
- Valuation of Shares, Bonds and Business
- Capital Budgeting
- Foreign Currency Transaction

4. Cost and Management Accounting

- Concepts, Principles and Scope
- Application of Management Accounting in Managerial Decision Making
- Presentation of Income Statement
- C-V-P Analysis
- Budgeting and Budgetary Control
- Linear Programming Problem

5. Auditing

- Nepal Standards on Auditing
- Internal Audit and External Audit
- Internal Control System
- Audit and Investigation
- Audit Committee
- Enterprise Risk Management

6. Banking and Insurance

- Letter of Credit
- Trade off between Liquidity and Profitability
- Capital Adequacy System
- Meaning, Concepts and Importance of Insurance
- Insurance Contract
- Insurance Relationship and its need

द्रष्टव्य :

१. प्रश्नहरू अंग्रेजी तथा नेपाली दुवै वा कुनै एक भाषामा मात्र पनि सोध्न सकिनेछ ।
२. प्रश्नहरू सैद्धान्तिक, व्यावहारिक र विश्लेषणात्मक किसिमबाट सोधिनेछन् ।
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