

नेपाल टेलिकम

(नेपाल दुरसंचार कम्पनी लिमिटेड)

प्रशासन सेवा, लेखा समुह, तह- ८ बरिष्ठ लेखा अधिकृत पदको खुला प्रतियोगितात्मक लिखित परीक्षाको पाठ्यक्रम ।

विषय	पूर्णाङ्क	उतिर्णाङ्क	समय
सेवा सम्बन्धि	१००	४०	३ घण्टा

द्वितीय पत्र – लेखा, लेखा प्रणाली तथा समस्या समाधान

समुह (क) लेखा तथा लेखा प्रणाली (Account & Accounting System)

(८०)

(1) **Financial Accounting and Analysis:–**

Accounting Concepts & Principles;
Accounting Error, Its types & Methods of Rectification;
Bank Reconciliation Statement - Significance, Purpose & Method of Preparation,
Depreciation Methods;
Financial Statements Preparation & Presentation;
Financial Statement Analysis & Interpretation of Results;
Foreign Exchange Transaction & Accounting Treatment;
Accounting for Grant & Donation;
Capital & Revenue Expenditures;
Reserves, Provisions & Owner's Equity;
Valuation of Shares, Assets and Business;
Prior Year Adjustments;
Accounting Terminologies;

(2) **Financial Management :-**

Cost of Capital;
Capital structure decision;
Dividend & Retention policy;
Lease or buy decision;
Working capital planning & management;
Risk evaluation and Inflation in Capital Investment Decision;
Financial strategy & planning;
Capital market, Money market and related Instruments;
Cost management and revenue boosting strategies.

(3) **Nepal Financial Reporting Standards/ International Financial Reporting Standards –**

Presentation of Financial Statements (IAS 1),
First time Adoption of IFRS (IFRS 1),
Operating Segments (IFRS 8),
Events after the reporting period (IAS 10),
Employee benefits (IAS 19),
Inventories (IAS 2),
Non-current Assets held for sale & discontinued operation (IFRS 5),
Cash Flow Statements (IAS 7),
Accounting policies, changes in Accounting estimates & errors (IAS 8),
Property, Plant and Equipment (IAS 16),

Revenue Recognition (IAS 18),
Accounting of Borrowing cost (IAS 23),
Related party disclosure (IAS 24),
Impairment of Assets (IAS 36),
Intangible Assets (IAS 38),
Investment properties (IAS 40),
The effects of changes in Foreign Exchange Rates (IAS 21),
Earnings per Share (IAS 33),
Provisions, Contingent Liabilities and Contingent Assets (IAS 37),
Corresponding NAS and NFRS for above mentioned IAS/IFRS.

(4) **Taxation In Nepal (Income Tax Act 2058, Value Added Tax 2052, Customs Act 2064 and Rules)**

Income Tax: - Definitions, Income from Business, Employments & Investments, Profit/loss from disposal of Asset/liability, Set off/ carry forward of loss, Tax return /assessment, Advance tax /withholding tax, Fines / penalties / Administrative Review / appeals.

Value Added Tax :- Taxpayer, Taxable Transaction & Registration, supply of goods & services, Taxable value, Records of Transaction, Tax credit & refund, Tax Return / Assessment , Fines / penalties / Administrative Review/ appeals.

Customs - Definition, valuation systems, General rules for interpretation of the Harmonized system, Changes made by the Annual Finance Act, Import & export Procedure, Bonded warehouse, fines & penalties, valuation revenue committee & appeal.

(5) **Accounting Policy of Nepal Telecom**

(6) **Management Accounting –**

Distinction between Financial & Management Accounting,
Application of Management Accounting In Management Decision Making,
Valuation of Inventories,
Cost concept & estimation,
Variable & absorption costing,
Decision regarding alternative choices,
Pricing decision,
C-V-P Analysis,
Capital Budgeting Decision with Analytical Tools,
Budgeting & Budgetary Control;

(7) **Financial Control & Auditing –**

Internal Audit- Concept and Objectives
Role of Internal Audit in internal control, Risk Management and Corporate Governance,
Responsibility of Internal Audit,
Objectives, Need & Impact of Internal Audit,
Benefits of Internal Audit to Management,
Internal Control System- Concept, Role & Responsibility of Management, BOD, Auditor,
Staff in Internal Control,
Benefits of control system,
Recent changes in Internal Auditing Practices and new approaches,
Risk Based Internal Audit- Concept, Importance, Risk Register and Risk Responses,
Role of Auditor in Risk Management,

Meaning, Scope/Objective, Requirement & Benefit of Statutory Audit, Tax Audit, Performance Audit & Technical Audit, Nepal Auditing Standards, Code of Ethics for Auditor;

(8) **Banking-**

Monetary policy,
Overview of BASEL- II,
Banking & financial Instruments;

(9) **Application of Computer System In Accounting-**

Use of Spreadsheet & Accounting Software,
ERP System,
Importance and Benefits of Computerized Accounting System;

समूह (ख) समस्या समाधान (problem solving)

(२०)

आर्थिक व्यवस्थापनको सम्बन्धित कुनै एउटा समस्या दिईनेछ । प्रचलित ऐन, नियम तथा विनियमावलीको परिधि र अवस्था समेतलाई विचार गरी दिइएको समस्याको निम्न आधारमा उपयुक्त समाधान र सूझाव प्रस्तुत गर्नु पर्ने छ ।

- (१) समस्याको पहिचान र यसको खास खास कारणहरू दर्शाउने ।
- (२) समस्या समाधानका लागि व्यवहारिक सूझावहरू प्रस्तुत गर्ने ।
- (३) प्रस्तुत सूझावहरू कार्यान्वयन गर्दा त्यसबाट पर्न सक्ने सकारात्मक प्रभावहरूको पहिचान ।

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 लागू हुनेछ ।
५. यथासम्भव सबै शिर्षकहरूलाई समेट्ने गरी प्रश्नहरू सोधिनेछन् ।
६. प्रश्न तथा अंकभार निम्न अनुसार हुनेछ ।
 - (५.१) समूह (क) बाट १०/१० अंकभार भएका ८ वटा प्रश्नहरू सोधिनेछन् ।
 - (५.२) समूह (ख) बाट २० अंकभार एउटा प्रश्न सोधिनेछ ।