

# नेपाल टेलिकम

(नेपाल दुरसंचार कम्पनी लिमिटेड)

अधिकृतस्तर तह ९ उप प्रबन्धक,लेखा पदको आन्तरिक प्रतियोगितात्मक लिखित परीक्षाको पाठ्यक्रम

विषय	पूर्णाङ्क	उत्तिर्णाक	समय
सेवा सम्बन्धी	१००	४०	३ घण्टा

समूह (क) सेवा सम्बन्धी

अंकभार ६०

## 1. Financial Accounting

- 1.1 Accounting Concepts, Principles and Conventions.
- 1.2 Accounting Error, its types and methods of rectification.
- 1.3 Accounting for shares and debentures.
- 1.4 Financial Statements of Companies – Preparation and presentation.
- 1.5 Financial Statements Analysis, Interpretation and Predictive Power.
- 1.6 Reserves, Provisions and Owners' Equity
- 1.7 Valuation of Shares, Business and Goodwill

## 2. Nepal Accounting Standards and Financial Statement Reporting Standards.

- 2.1 Nepal Accounting Standards.
- 2.2 Application of NAS and IFRS (International Financial Reporting Standards).

## 3. Cost and Management Accounting

- 3.1 Concepts, Principles and Scope.
- 3.2 Application of Management Accounting in Managerial Decision Making.
- 3.3 Capital structure (Equity+Debt+Loan)
- 3.4 Budgeting and budgetary control.

## 4. Auditing.

- 4.1 Internal Audit and External Audit.
- 4.2 Internal Control and Internal Check.
- 4.3 Audit Files and Audit Working Notes.
- 4.4 Techniques of Auditing.
- 4.5 Audit Planning and Programs.
- 4.6 Audit and Investigation.
- 4.7 Nepal Standards on Auditing and its applicability.

## 5. Management and Marketing Knowledge

5.1 Leadership and Motivation

5.2 Team Work, Team Building and Group Dynamic

5.3 Project Management

समूह (ख) ऐन, नियम तथा कानून

अंकभार ४०

1. Telecommunication Act 2053 (1997) and Telecommunication Rules 2054 (1998).

2. Income Tax Act 2058 and Income Tax Rules 2059.

3. Value Added Tax Act 2052 and Value Added Tax Rules 2053.

4. Companies Act 2063.

- Chapter 5 Company's Meeting.

- Chapter 6 Board of Director.

5. Accounting Policy of Nepal Telecom.

6. Financial Rules and Regulation of Nepal Telecom.

- Chapter 2,3,4,5,6,7 & 9.

7. Personnel Rules and Regulation of Nepal Telecom.

- Chapter 3,8 & 10.

द्रष्टव्य :

१. प्रश्नहरू अंग्रेजी तथा नेपाली दुवै वा कुनै एक भाषामा मात्र पनि सोध्न सकिनेछ ।

२. प्रश्नहरू सैद्धान्तिक, व्यावहारिक र विश्लेषणात्मक किसिमबाट सोधिनेछन् ।

३. परीक्षार्थीहरूले अंग्रेजी वा नेपाली मध्ये कुनै एक वा दुवै भाषामा उत्तर दिन सक्नेछन् ।

४. प्रश्नहरूसंग सम्बन्धित ऐन, नीति, नियम तथा प्रचलित नेपाल कानूनहरू (नेपाल दुरसञ्चार कम्पनी लिमिटेडसंग सम्बन्धित समेत) मा परीक्षा मिति भन्दा तीन महिना अघिसम्ममा संशोधन भई कायम रहेका व्यवस्था लागु हुनेछ ।

५. प्रश्न तथा अंकभार निम्न अनुसार हुनेछ ।

समूह (क)

एक प्रश्न

२० अंक

दुई प्रश्नहरू

१०/१० अंक

चार प्रश्नहरू

५/५ अंक

समूह (ख)

दुई प्रश्नहरू

१०/१० अंक

चार प्रश्नहरू

५/५ अंक