

नेपालवायु सेवानिगम

प्रशासन सेवा, सामान्यप्रशासन/लेखा/कानून समूह,आठौं तहको आन्तरिक प्रतियोगितात्मक परीक्षाको

पाठ्यक्रम

परीक्षायोजना(Examination Scheme)

१.प्रथम चरण : लिखित परीक्षा(Written Examination)पूर्णाङ्क :- २००

पत्र	विषय	पूर्णाङ्क	उत्तीर्णाङ्क	परीक्षा प्रणाली		प्रश्नसंख्याXअङ्क	समय
प्रथम	सार्वजनिकप्रशासन र व्यवस्थापन	१००	४०	विषयगत	विश्लेषणात्मक एवं समस्या समाधानमूलक लामो उत्तर	५प्रश्नX २०अङ्क	३ घण्टा
द्वितीय	सेवा सम्बन्धी	१००	४०	विषयगत	विश्लेषणात्मक एवं समस्या समाधानमूलक लामो उत्तर	५प्रश्नX २०अङ्क	३ घण्टा

२. द्वितीय चरण : अन्तर्वार्तापूर्णाङ्क :-३०

विषय	पूर्णाङ्क	परीक्षा प्रणाली	समय
व्यक्तिगतअन्तर्वार्ता	३०	मौखिक	-

द्रष्टव्य :

- लिखित परीक्षाको माध्यमभाषा नेपालीवाअंग्रेजीहुनेछ ।
- प्रथम र द्वितीयपत्रको लिखित परीक्षा छुट्टाछुट्टै हुनेछ ।
- लिखित परीक्षामायथासम्भव पाठ्यक्रमका सबै एकाईबाट प्रश्नहरु सोधिनेछ ।
- दुवैपत्रकाप्रत्येकप्रश्नको लागिछुट्टाछुट्टै उत्तरपुस्तिकाहरु हुनेछन् रपरीक्षार्थीले एउटै उत्तर पुस्तिकामाएकभन्दा बढी प्रश्नको उत्तर दिनपाउने छैनन् ।
- यस पाठ्यक्रमयोजनाअन्तर्गतकापत्र/विषयकाविषयवस्तुमा जेसुकै लेखिएको भएतापनि पाठ्यक्रममा परेका कानून, ऐन, नियमतथानीतिहरु परीक्षाको मितिभन्दा ३ महिना अगाडि (संशोधनभएकावा संशोधनभई हटाइएका वाथप गरी संशोधनभई) कायम रहेकालाई यस पाठ्यक्रममा परेको सम्झनु पर्दछ ।
- प्रथमचरणको परीक्षाबाट छनौट भएकाउम्मेदवारहरुलाई मात्रद्वितीयचरणको परीक्षामा सम्मिलित गराइनेछ ।
- यस भन्दा अगाडि लागू भएकामाथिउल्लिखित सेवा, समूहको पाठ्यक्रमखारेज गरिएको छ ।
- पाठ्यक्रमलागू मिति :-

Nepal Airlines Corporation
Curriculum for Internal Competition

**Level 8, Administration Service/General Administration, Legal and Account
Groups**

Paper: First : Public Administration and Management

Time: 3 Hours,

Full Marks: 100

Section – A (40 Marks)

1. Constitutional Development in Nepal and the Features of the Current Constitution of Nepal
2. Formulation, Implementation and Monitoring and Evaluation of Public Policy in Nepal
3. Unionism and Its Impacts in Public Sector Performance
4. Corporate Governance in Nepal
5. Major International Institutions: UN, EU, SAARC, ASEAN
6. Inter-organizational Context of Administrative system: Development of Intergovernmental Relations, Working with Non-profit Organizations and the Private Sector

Section – B (20 Marks)

7. International Transit and Trade Facilitations
8. Connectivity of Nepal with Neighboring Countries
9. International Organizations: Multinational Corporations, INGOs and GOs

Section – C (20 Marks)

10. Effectiveness of Nepal's Current Trade Policy, Aviation Policy, Tourism Policy and Foreign Assistance Policy
11. Development of Private Sector in Nepal: Efforts, Achievements and Challenges
12. Contemporary Issues: Environmental and Ecological Problems, Global Warming, Climate Change, Terrorism, Globalization, Poverty,

Unemployment, Human Trafficking, Drug Trafficking, Cyber Crime, Transnational Threats

13. Functions of International Civil Aviation Organization (ICAO) and International Air Transport Association (IATA)

Section – D (20 Marks)

14. Current Status, Problems and Challenges of Civil Aviation in Nepal

15. Role of Civil Aviation Authority of Nepal in the development of Civil Aviation in Nepal

16. Role of Nepal Airlines in the economic and social development of Nepal

17. Features of Good Governance and Their Application in Nepal Airlines Corporation

Nepal Airlines Corporation
Curriculum for Internal Competition
Level 8, Administration Service/AccountGroup

Paper - Second: Service Related

Time: 3 Hours

Full Marks: 100

Section – A (40 Marks)

1. Financial Accounting and Analysis
 - 1.1 Accounting concepts and principles
 - 1.2 Accounting Error, its type and methods of rectification
 - 1.3 Bank reconciliation statement; significance, purpose and method of preparation
 - 1.4 Depreciation Methods
 - 1.5 Financial statements: Preparation and presentation
 - 1.6 Financial statement analysis and interpretation of results
 - 1.7 Foreign exchange transaction and accounting treatment
 - 1.8 Accounting for grant and donation
 - 1.9 Capital and revenue expenditures
2. Accounting Policy of the Nepalese corporate sector
3. Financial control and Auditing

Section – B (20 Marks)

4. Financial Management
 - 4.1 Cost of capital
 - 4.2 Capital structure decision

- 4.3 Dividend and retention policy
- 4.4 Lease or buy decisions
- 4.5 Working capital planning and management
- 4.6 Risk evaluation and inflation in capital investment decision
- 4.7 Financial strategy and planning
- 4.8 Capital market, money market and related instruments
- 4.9 Cost management and revenue boosting strategies

5 Management Accounting

- 5.1 Distinction between financial and management accounting
- 5.2 Application of management accounting in management decision making
- 5.3 Cost: concept and estimation
- 5.4 Variable and absorption costing
- 5.5 Decision regarding alternative choices
- 5.6 Pricing decision
- 5.7 C-V-P analysis
- 5.8 Capital budgeting decision with analytical tools
- 5.9 Budgeting and budgetary control

Section – C (20 Marks)

6. Nepal financial Reporting Standards and international financial Reporting Standards

- 6.1 Presentation of Financial Statements (IAS 1)
- 6.2 First Time Adoption of IFRS (IFRS 1)
- 6.3 Operating segments (IFRS 8)

- 6.4 Events after the reporting period (IAS 10)
- 6.5 Employee benefits (IAS 19)
- 6.6 Inventories (IAS 2)
- 6.7 Non-current Assets held for sale and discontinued operation (IFRS 5)
- 6.8 Cash flow statements (IAS 7)
- 6.9 Accounting Policies, changes in accounting estimates and errors (IAS 8)
- 6.10 Property, plant and equipment (IAS 16)
- 6.11 Revenue recognition (IAS 18)
- 6.12 Accounting of borrowing cost (IAS 23)
- 6.13 Related party disclosure (IAS 24)
- 6.14 Impairment of Assets (IAS 36)
- 6.15 Intangible Assets (IAS 38)
- 6.16 Investment properties (IAS 40)
- 6.17 The effects of changes in foreign exchange rates (IAS 21)
- 6.18 Corresponding NAS and NFRS for above mentioned IAS and IFRS

Section – D (20 Marks)

- 7. Taxation in Nepal (Income Tax Act, 2058, Value Added Tax Act, 2052, Customs Act, 2064 and Rules)
- 8. Application of Computer system in Accounting
 - 8.1 Use of Spreadsheet and Accounting Software
 - 8.2 ERP system
 - 8.3 importance and benefits of Computerized Accounting System