

नेपाल वायुसेवा निगम
प्रशासन सेवा, लेखा समूह, सातौं तहको आन्तरिक प्रतियोगितात्मक
परीक्षाको पाठ्यक्रम

परीक्षा योजना (Examination Scheme)

१. प्रथम चरण : लिखित परीक्षा (Written Examination) (पूर्णाङ्क २००)							
पत्र	विषय	पूर्णाङ्क	उत्तीर्णाङ्क	परीक्षा प्रणाली		प्रश्न संख्या X अङ्क	समय
प्रथम	सार्वजनिक प्रशासन र व्यवस्थापन	१००	४०	विषयगत	तर्कपूर्ण एवं समाधानमूलक	१० प्रश्न X १० अङ्क	३ घण्टा
द्वितीय	सेवा सम्बन्धी	१००	४०	विषयगत	तर्कपूर्ण एवं समाधानमूलक	१० प्रश्न X १० अङ्क	३ घण्टा
२. द्वितीय चरण : अन्तर्वार्ता (पूर्णाङ्क ३०)							
विषय		पूर्णाङ्क	परीक्षा प्रणाली			समय	
व्यक्तिगत अन्तर्वार्ता		३०	मौखिक			-	

द्रष्टव्य :

१. लिखित परीक्षाको माध्यम भाषा नेपाली वा अंग्रेजी वा दुवै हुनेछ ।
२. प्रथम र द्वितीय पत्रको लिखित परीक्षा छुट्टाछुट्टै हुनेछ ।
३. लिखित परीक्षामा यथासम्भव पाठ्यक्रमका सबै एकाइहरूबाट प्रश्नहरू सोधिनेछ ।
४. दुवै पत्रका प्रत्येक खण्डको लागि छुट्टाछुट्टै उत्तर पुस्तिकाहरू हुनेछन् र परीक्षार्थीले एउटै उत्तर पुस्तिकामा एकभन्दा बढी खण्डको उत्तर दिन पाउने छैनन् ।
५. 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 हटाइएका वा थप गरी संशोधन भई) कायम रहेकालाई यस पाठ्यक्रममा परेको सम्झनु पर्दछ ।
६. प्रथम चरणको परीक्षाबाट छनौट भएका उम्मेदवारलाई मात्र द्वितीय चरणको परीक्षामा सम्मिलित गराइनेछ ।
७. यस भन्दा अगाडि लागू भएको माथि उल्लिखित सेवा/समूहको पाठ्यक्रम खारेज गरिएको छ ।
८. पाठ्यक्रम लागू मिति :- २०७९।०५।०४

Nepal Airlines Corporation
Curriculum for Internal Competition
Level 7, Administration Service, Account Group

Paper- First: Public Administration and Management

Time: 3 Hours

Full Marks: 100

Section – A (6x10=60 Marks)

1. Concept, Functions and Challenges of Public Service
2. Current Constitution of Nepal: Features, Fundamental Rights, Directive Principles, Policies of the State, Legislation Processes and constitutional Bodies)
3. Formulation, Implementation and Monitoring and Evaluation of Public Policy in Nepal
4. Budgeting and planning System in Nepal
5. Corporate Governance in Nepal
6. Unionism and Its Impacts in the performance of the Nepalese Corporate Sector
7. Features of Good Governance and their application in Nepal Airlines Corporation
8. Major International Institutions: UN, EU, SAARC, ASEAN
9. Global Warming, Climate Change, Terrorism, Human Trafficking, Drug Trafficking, Cyber Crime, Transnational Threats
10. Concept of Public-Private Partnership and its application in Nepal
11. Role of Civil Society in Nation Building and State Building Processes

Section – B (4x10=40 Marks)

1. Current Policies and Legal Instruments Related to Nepal Airlines Corporation
2. Government's Efforts for the Development of Civil Aviation and Tourism in Nepal
3. Current Status, Problems and Challenges of Civil Aviation in Nepal
4. Role, Functions and challenges of Civil Aviation Authority of Nepal
5. Functions of International Civil Aviation Organization (ICAO) and International Air Transport Association (IATA)
6. Role of ICT in Strengthening Nepal Airlines

Nepal Airlines Corporation

Curriculum for Internal Competition

Level 7, Administration Service, Account Group

Paper - Second: Service Related

Time: 3 Hours

Full Marks: 100

Section-A (5x10=50 Marks)

1. Financial Accounting

- 1.1 Accounting: Concept and Principles
- 1.2 Accounting error and methods of rectification
- 1.3 Bank reconciliation statements: Significance, purpose and method of preparation
- 1.4 Financial Statements: Preparation and presentation
- 1.5 Financial Statements Analysis and Interpretation of Results: Liquidity Ratios, Leverage Ratios, Profitability Ratios, Assets Management Ratios, Market Value Ratios, Common-size Statements

2. Nepal Accounting Standards and Nepal Financial Reporting Standards (NFRS)

2.1. Name of Nepal Financial Reporting Standards (NFRs)

- 2.1.1. The Conceptual Framework for Financial Reporting
- 2.1.2. NFRS 1 First-time Adoption of Nepal Financial Reporting Standards
- 2.1.3. NFRS 5 Non-current Assets Held for Sale and Discontinued Operations
- 2.1.4. NFRS 9 Financial Instruments
- 2.1.5. NFRS 15 Revenue from Contracts with Customers
- 2.1.6. NFRS 16 Leases

2.2. Nepal Accounting Standards (NAS)

- 2.2.1. NAS 1 Presentation of Financial Statements
- 2.2.2. NAS 2 Inventories
- 2.2.3. NAS 7 Statement of Cash flow
- 2.2.4. NAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- 2.2.5. NAS 10 Events after the Reporting Period
- 2.2.6. NAS 12 Income Taxes
- 2.2.7. NAS 16 Properties, Plant and Equipment
- 2.2.8. NAS 19 Employee Benefit
- 2.2.9. NAS 21 The Effects of Changes in Foreign Exchange Rates

- 2.2.10. NAS 23 Borrowing Costs
- 2.2.11. NAS 24 Related Party Disclosure
- 2.2.12. NAS 34 Interim Financial Reporting
- 2.2.13. NAS 36 Impairment of Assets
- 2.2.14. NAS 37 Provisions, Contingent Liabilities and Contingent Assets
- 2.2.15. NAS 38 Intangible Assets
- 2.2.16. NAS 40 Investment Property

3. Accounting Policy of Nepal Airlines Corporation

Section-B (5x10=50 Marks)

4. Auditing

- 4.1 Internal Audit and External Audit (Concept and Need)
- 4.2 Internal Control and Internal Check
- 4.3 Audit program, Audit Files and Audit working papers
- 4.4 Techniques of Audit
- 4.5 Audit Risk
- 4.6 Risk-Based Audit
- 4.7 Nepal Standard of Auditing (NAS)

5. Management Accounting

- 5.1 Distraction between Financial and Management Accounting
- 5.2 Application of Management Accounting in Managerial Decision making
- 5.3 Valuation of Inventories
- 5.4 C-V-P Analysis
- 5.5 Capital Budgeting Decision with Analytical Tools
- 5.6 Budgeting and Budgetary Control
- 5.7 Foreign Exchange Transaction and accounting Treatment
- 5.8 Accounting for Grant and Donations
- 5.9 Capital and Revenue Expenditures
- 5.10 Inventory Management

6. Taxation in Nepal

- 6.1 Assessment of Income Tax of Income from Business/Profession and Employment
- 6.2 Provision Relating to Tax Deduction of Source
- 6.3 Exemptions, Partially Allowed Adjustment and Tax credit in VAT
- 6.4 VAT Return, Assessment, Filing of Return, Admin Review

7. Trade Finance

- 7.1 Banking Instrument
- 7.2 Letter of Guarantee and Counter Guarantee
- 7.3 Letter of Credit (L/C)
- 7.4 Bill of Export
- 7.5 Bill of Lading

8. Financial Planning and Evaluation

- 8.1 Project Analysis and Appraisal
- 8.2 Treasury Management
- 8.3 Cost Benefit Analysis