

नेपाल विद्युत प्राधिकरण

प्रशासन सेवा, लेखा समुह, चार्टर्ड एकाउन्टेन्सी उप समुह, तह ९, उप निर्देशक पदको खुला तथा आन्तरिक प्रतियोगितात्मक लिखित परीक्षाको पाठ्यक्रम
द्वितीय पत्र: सेवा सम्बन्धी बिस्तृत ज्ञान (१०० पुर्णाङ्क)

खण्ड क (२×१५=३०, १×२० = २०)- ५० अंक

1. Nepal Accounting Standards (NASs)/Nepal Financial Reporting Standards (NFRSs)

- 1.1 NAS 1: Presentation of Financial Statements
- 1.2 NAS 2: Inventories
- 1.3 NAS 7: Statement of Cash Flows
- 1.4 NAS 8: Accounting Policies, Changes in Accounting Estimates and Error
- 1.5 NAS10: Events after the Reporting Period
- 1.6 NAS 12 : Income Taxes
- 1.7 NAS 16 : Property, Plant & Equipment
- 1.8 NAS 17 : Leases
- 1.9 NAS 18 : Revenue
- 1.10 NAS 19 : Employee Benefits
- 1.11 NAS 20: Accounting for Government Grants and Disclosure of Government Assistance
- 1.12 NAS 23 : Borrowing Cost
- 1.13 NAS 32 : Financial Instruments: Presentation
- 1.14 NAS 36 : Impairment of Assets
- 1.15 NAS 37 : Provisions, Contingent Liabilities & Contingent Assets
- 1.16 NAS 39 : Financial Instruments: Recognition & Measurements
- 1.17 NAS 40 : Investment Property
- 1.18 NFRS 5 : Non-Current Assets Held for Sale & Discontinued Operation
- 1.19 NFRS 7 : Financial Instruments: Disclosures
- 1.20 NFRS 8 : Operation Segments
- 1.21 NFRS 9 : Financial Instrument
- 1.22 NFRS 10 : Consolidated Financial Statements
- 1.23 NFRS 13 : Fair Value Measurement
- 1.24 IFRIC 12 : Service concession Arrangements

2. Cost and Management Accounting

- 2.1 Cost Concept and Decision Making
- 2.2 Inventory Valuation
- 2.3 Marginal costing
- 2.4 Key Factor in Decision Making
- 2.5 Standard Costing and Variance Analysis
- 2.6 Budget and Budgetary Control
- 2.7 Costing of Service Sector
- 2.8 Value Chain Analysis

खण्ड ख (२×१५=३०, १×२० = २०)- ५० अंक**3. Financial Management**

- 3.1 Managerial Finance
Financial Planning and control, working capital management, selection of long-term assets under certainty and risk, financial structure, cost of capital, dividend policy.
- 3.2 Corporate Budgeting and strategic planning
Capital asset planning and evaluation: present value theory and analysis, project appraisal and the theory and measurement of rate of return, problems relating to Leasing, Pricing and debt funding.
- 3.3 Understanding on Money Market, Capital Market and Derivative Market
- 3.4 Global Financial Market and its associated risks
- 3.5 Foreign Exchange Management
- 3.6 Merger, Acquisitions and corporate restructuring.

4. Audit and Assurance

- 4.1 Nepal Standards on Auditing
- 4.2 Internal control System
- 4.3 Statutory Audit
- 4.4 Internal Audit
- 4.5 Risk Based Audit
- 4.6 Due Diligence Audit
- 4.7 Tax Audit
- 4.8 Cost Audit
- 4.9 Management Audit
- 4.10 Performance Audit
- 4.11 Audit Reporting
- 4.12 Code of Ethics for Professional Accountants

5. Existing Laws and Regulation

- 5.1 Audit Act
- 5.2 Income Tax Act and Rule
- 5.3 Value Added Tax Act and Rule
- 5.4 Company Act and Rule
- 5.5 Labor Act
- 5.6 Bonus Act
- 5.7 Public Procurement Act
- 5.6 Foreign Investment & Technology Transfer Act.

The end