

नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था
प्राविधिक सेवा, चार्टर्ड एकाउन्टेन्ट समूह, ०९ तह, उपनिर्देशक पदको खुला र आन्तरिक प्रतियोगितात्मक परीक्षाको लागि पाठ्यक्रम

यस पाठ्यक्रम याजनालाई दुई चरणमा विभाजन गरिएको छ :

प्रथम चरण :- लिखित परीक्षा (Written Examination)

पूर्णाङ्क :- २००

द्वितीय चरण :- अन्तर्वार्ता (Interview)

पूर्णाङ्क :- ३०

परीक्षा योजना (Examination Scheme)

१. प्रथम चरण : लिखित परीक्षा (Written Examination)

पूर्णाङ्क :- २००

पत्र	विषय	पूर्णाङ्क	उत्तीर्णाङ्क	परीक्षा प्रणाली	प्रश्नसंख्या × अङ्क	समय
प्रथम	शासकीय प्रबन्ध	१००	४०	तर्कयुक्त विश्लेषणात्मक प्रश्न	६ प्रश्न × १० अङ्क	३ घण्टा
				समस्या समाधानमूलक प्रश्न	२ प्रश्न × २० अङ्क	
द्वितीय	सेवा सम्बन्धी	१००	४०	तर्कयुक्त विश्लेषणात्मक प्रश्न	६ प्रश्न × १० अङ्क	३ घण्टा
				समस्या समाधानमूलक प्रश्न	२ प्रश्न × २० अङ्क	

२. द्वितीय चरण : अन्तर्वार्ता (Interview)

पूर्णाङ्क :- ३०

विषय	पूर्णाङ्क	परीक्षा प्रणाली
अन्तर्वार्ता (Interview)	३०	मौखिक

द्रष्टव्य :

- लिखित परीक्षाको माध्यम भाषा नेपाली वा अंग्रेजी अथवा नेपाली र अंग्रेजी दुवै हुन सक्नेछ ।
- प्रथम र द्वितीय पत्रको लिखित परीक्षा छुट्टाछुट्टै हुनेछ ।
- लिखित परीक्षामा सोधिने प्रश्नसंख्या र अङ्कभार यथासम्भव सम्बन्धित पत्र/विषयमा दिईए अनुसार हुनेछ ।
- विषयगत प्रश्नको हकमा एउटा लामो प्रश्न वा एउटै प्रश्नका दुई वा दुई भन्दा बढी भाग (Two or more parts of a single question) वा एउटा प्रश्न अन्तर्गत दुई वा बढी टिप्पणीहरू (Short notes) सोध्न सकिने छ ।
- प्रत्येक खण्डका लागि छुट्टाछुट्टै उत्तरपुस्तिकाहरू हुनेछन् । परीक्षार्थीले प्रत्येक खण्डका प्रश्नको उत्तर छुट्टाछुट्टै उत्तरपुस्तिकामा लेख्नुपर्नेछ ।
- यस पाठ्यक्रम योजना अन्तर्गतका पत्र/विषयका विषयवस्तुमा जेसुकै लेखिएको भए तापनि पाठ्यक्रममा परेका कानून, ऐन, नियम, विनियम तथा नीतिहरूपरीक्षाको मिति भन्दा ३ महिना अगाडि (संशोधन भएका वा संशोधन भई हटाईएका वा थप गरी संशोधन भई) कायम रहेकालाई यस पाठ्यक्रममा परेको सम्झनु पर्दछ ।
- प्रथम चरणको लिखित परीक्षाबाट छनौट भएका उम्मेदवारहरूलाई मात्र द्वितीय चरणको परीक्षामा सम्मिलित गराइनेछ ।
- पाठ्यक्रम स्वीकृत मिति : २०८०/०३/२५

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प्रथम पत्र : शासकीय प्रबन्ध

खण्ड- (क) :- ५० अङ्क

1. **Governance**

- 1.1 Concept, Principles, Dimensions of governance, Perspectives and Issues
- 1.2 Envisioning Governance and Public Service
- 1.3 Constitutional Development and The Constitution of Nepal
- 1.4 Federal System: Federal, Provincial and Local Level Governance
- 1.5 Public Services in Nepal
- 1.6 Public Policy: Concept, Formulation, Implementation, Monitoring and Evaluation, Problems and Challenges in the Processes of Various stages of Public Policy
- 1.7 Current National Policies: Trade Policy, Information and Technology Policy, Foreign Assistance Policy, Monetary Policy, Fiscal Policies
- 1.8 Unionism and Its Impacts in Public Sector Performance
- 1.9 Role of Public Service Commission in Strengthening the Personnel Management of the Nepalese Public Sector
- 1.10 Citizen-administration Interface
- 1.11 Resource Mobilization (Internal and External): Opportunities and Threats
- 1.12 State Responsibility
- 1.13 Legislative Process (in the Context of Nepal)
- 1.14 Major International Institutions, Agencies (UN, WTO, SAFTA, BIMSTEC, IFAC, IASB, CAPA, SAFA etc)
- 1.15 Human Rights and International Humanitarian Law
- 1.16 Corruption Control: Efforts and Challenges in the Nepalese Context
- 1.17 Social Justice
- 1.18 Sustainable Development Goals: Efforts, Achievements and Challenges in the context of Nepal
- 1.19 Theory and Practice of Diversity, Equity and Inclusion and their Practice in Nepal

खण्ड- (ख) : - ५० अङ्क

2. **Ethics, Values and Public Accountability**

- 2.1 Essence, determinants, consequences and dimensions of ethics
 - 2.2 Human values
 - 2.3 Spiritualism in public affairs management
 - 2.4 Sources of ethical guidance
 - 2.5 Ethics in public service
 - 2.6 Principles of public life
 - 2.7 Public Accountability and Transparency
3. Public Enterprises and Agencification of State Services
 4. International Organizations: Multinational Corporation, INGOs and GOs

नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था

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5. Inter-Organizational Context of Administrative System: Development of Intergovernmental Relations, Working with Non-Profit Organizations and the Private Sector
6. Development of Private Sector in Nepal: Efforts, achievements and Challenges
7. Contemporary Issues: Integrity, Environmental and Ecological Problems, Global Warming, Climate Change, Terrorism, Globalization, Poverty, Unemployment, Human Trafficking, Drug Trafficking, Cyber Crime, Transnational Threats, Migration and Development, Anti-Money Laundering, Proper Utilization of Public Money
8. Emotional Intelligence and its relevance in governance

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द्वितीय पत्र : सेवा सम्बन्धी

खण्ड- (क) :- ५० अङ्क

1. **Regulatory Framework for Accounting and Financial Reporting**

Laws and Regulation relating to financial accounting and financial reporting :

- 1.1. Company Act, 2063
- 1.2. Nepal Rastra Bank Act, 2058
- 1.3. Bank & Financial Institutions Act, 2073
- 1.4. Labor Act, 2048 and Amendment 2073
- 1.5. Insurance Act, 2063
- 1.6. Securities Act, 2063
- 1.7. Insolvency Act, 2063
- 1.8. Arbitration Act, 2056
- 1.9. Money Laundering Prevention Act, 2064
- 1.10. Public Procurement Act, 2063
- 1.11. Income Tax Act, 2058 and Regulation, 2059
- 1.12. Value Added Tax Act, 2052 and Rules, 2053
- 1.13. Industrial Enterprises Act, 2073
- 1.14. Financial Procedures and Fiscal Responsibility Act, 2076
- 1.15. Cooperatives Act, 2074
- 1.16. Foreign Investment and Technology Transfer Act, 2075
- 1.17. Audit Act, 2075
- 1.18. Nepal Chartered Accountants Act, 2053 and Regulation, 2061

2. **Development, Regulation and Supervision of Accounting Profession**

- 2.1. Curriculum development, Certification courses and post qualification courses
- 2.2. Career Counselling and Capacity Development interventions
- 2.3. Members Certification and Registration
- 2.4. Education and Professional Development of Members

3. **Financial Reporting Framework**

- 3.1. General Purpose Financial Reporting vs. Special Purpose Financial Reporting
- 3.2. Government Vs Commercial Accounting and Financial Reporting
- 3.3. Nepal Financial Reporting Standards (NFRS) Nepal Accounting Standards (NAS) and Equivalent IFRS
- 3.4. Implementation of NFRS
- 3.5. NFRS for SMEs, NFRS for MEs and NFRS for NPOs
- 3.6. Financial Reporting Framework for Public Sector; Nepal Public Sector Accounting Standards (NPSAS)
- 3.7. Analysis & Interpretation of NFRS Compliant Financial Statements

4. **Public Financial Management Practices in Nepal and Role of Chartered Accountants in National Economic Developments**

5. **Internal Control Frameworks applied in different sectors in Nepal**

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6. **Project management and financial analysis:**
 - 6.1. Project Planning and Scheduling: Network models, CPM/PERT, Project preparation for implementation and justification
 - 6.2. Project monitoring and control: Feedback systems, Cash control, Management Information system
 - 6.3. Financial analysis: Methods of financial analysis - benefit cost ratio, internal rate of return, net present value, and payback period
 - 6.4. Logical Framework analysis and Project Proposal Writing
7. **Contemporary issues in Finance, Economics, Accounting and Financial Reporting**
 - 7.1. Trends in international business and investments
 - 7.2. Current fiscal Outlook for the economy and Prospects analysis
 - 7.3. Mergers, Acquisitions and Corporate Restructuring and its impact in financial reporting
 - 7.4. Process of Development, Implementation and update of financial reporting standards and ICAN's role
 - 7.5. Research and Development in Financial Reporting frameworks
 - 7.6. Future of accounting profession
 - 7.7. Use of ICT in Financial Reporting
 - 7.8. Advisory Services relating to financial reporting
8. **Coordination and Cooperation with Regulatory Agencies and Other Public Institutions and Stakeholders**
9. **Corporate Budgeting and Planning**
 - 9.1. Capital asset planning and evaluation
 - 9.2. Present value theory and analysis
 - 9.3. Theory and measurement of rate of return and cost of capital
 - 9.4. Leasing, pricing and debt funding

खण्ड- (ख) : - ५० अङ्क

Audit Practices in Nepal

10. **Financial Accountability Systems in Nepal**
11. **Internal Audit Practices in Nepal (Government Sector and Private Sector)**
12. **Risk Based Auditing Approach and its use in Nepal**
13. **Auditing Practices in Nepal**
 - 13.1. Nepal Standards on Auditing (NSAs) and International Standards on Auditing (ISAs)
 - 13.2. Nepal Government Auditing Standards (NGAS) and International Standards of Supreme Audit Institutions (ISSAIs)
 - 13.3. Code of Ethics for Professional Accountants
 - 13.4. Auditing practices in Nepal for different sectors;
 - 13.4.1. Bank and Financial Institutions,
 - 13.4.2. Insurance Companies

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- 13.4.3. Government including provincial and local levels,
- 13.4.4. Donor Funded Projects
- 13.4.5. Public Enterprises
- 13.4.6. Cooperatives
- 13.4.7. Schools
- 13.4.8. Non-governmental Organizations (NGOs)
- 13.5. Audit of Procurements
- 13.6. Process of Development, Implementation and update of Nepal Standards on Auditing and ICAN's Role
- 13.7. Assurance Services vs. Consulting Services
- 14. **Regulation and Monitoring of Members' performance**
 - 14.1. Quality Assurance
 - 14.2. Disciplinary Actions against professional misconduct
 - 14.3. Investigation of professional misconduct and legal proceedings
- 15. **Relations with Regional and International Organizations**
 - 15.1. International Federation of Accountants (IFAC)
 - 15.2. Confederation of Asia and Pacific Accountants (CAPA)
 - 15.3. South Asian Federation of Accountants (SAFA)
 - 15.4. Foreign Accounting Bodies Like ICAI, ICAEW, CAANZ etc.
- 16. **New Developments and Trends in Auditing**
 - 16.1. Research and Developments in Auditing
 - 16.2. Use of ICT in Audit; Computerized Auditing Tools and Audit Management Systems
 - 16.3. Use of Artificial Intelligence (AI), Machine Learning (ML), Mobile technology, Drone Technology etc.
 - 16.4. Fraud and Corruption and Role of Auditors
 - 16.5. Public Interest and Managing Stakeholders' Expectation and Engaging them in Audit Process
- 17. **Performance Audit, IT Audit, Disaster Management Audit, Concurrent Audit, Forensic Audit**
- 18. **ICAN Bylaws**
 - 18.1. ICAN Procurement Bylaws, 2079
 - 18.2. ICAN Financial Administration Bylaws, 2066
 - 18.3. ICAN Employees Bylaws, 2066