

नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था
प्राविधिक सेवा, चार्टर्ड एकाउन्टेन्ट समूह, ०८ तह, सहायक निर्देशक पदको खुला र आन्तरिक प्रतियोगितात्मक परीक्षाको लागि पाठ्यक्रम

यस पाठ्यक्रम योजनालाई 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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परीक्षाको लागि पाठ्यक्रम

प्रथम पत्र : सार्वजनिक प्रशासन तथा व्यवस्थापन

खण्ड- (क) :- ५० अङ्क

1. Public Administration: Basic Principles, Functions, Scope and Challenges
2. Ecology of Public Administration and Administrative Behavior
3. Approaches and Principles of Organization, Line and Staff Agencies
4. Development Administration and Management, Project Management, Organizational Culture, Organization Development and Change Management
5. Control, Coordination, Supervision, Communications, Delegation of Authority, Reporting
6. Planning and Budgeting
7. Emerging Trends in New Public Management
8. Public Corporations and Privatization
9. Corporate Ethics, Code of Conducts and Disciplinary Actions
10. Professionalism
11. Collective Bargaining and Industrial Relation
12. Current Strategic Business Plan of "The Institute of Chartered Accountants of Nepal"
13. Decision Making and Leadership
14. Corruption Control in Nepal

खण्ड- (ख) : - ५० अङ्क

15. Theories of Management
16. Performance Management, Conflict Management, Grievance Management, Stress Management, Risk Management, Time Management, Information Management, Resource Management, Knowledge Management, Diversity Management, Crisis Management
17. Aspects of Development: - Economic, Social, Political and Institutional
18. Civic Engagement in Development
19. Employee Motivation and Leadership
20. Strategic Human Resource Management
21. Public Relations
22. Coordination with major stakeholders (Public Service Commission, Ministry of Finance, Provincial Governments, Private Sectors, Office of Auditor General, Civil Society organizations, Community based organizations, NGOs/INGOs)
23. Skill Competencies: Proposal, Memorandum of Understanding(MoU), Mutual Recognition Agreements(MRA), Technical Collaboration Agreement, Press Release

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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**
6. **Project management and financial analysis:**
 - 6.1. Project Planning and Scheduling: Network models, CPM/PERT, Project preparation for implementation and justification

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- 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**
 - 8.1. Ministry of Finance
 - 8.2. Office of the Auditor General
 - 8.3. Nepal Rastra Bank
 - 8.4. Nepal Insurance Authority
 - 8.5. Company Registrar Office
 - 8.6. Securities Board of Nepal
 - 8.7. Department of Cooperative
 - 8.8. Social Welfare Council
 - 8.9. Accounting Standards Board of Nepal
 - 8.10. Auditing Standards Board of Nepal
 - 8.11. Federation of Nepal Chamber of Commerce and Industries and similar organization

खण्ड- (ख) : - ५० अङ्क

Audit Practices in Nepal

9. **Financial Accountability Systems in Nepal**
10. **Internal Audit Practices in Nepal (Government Sector and Private Sector)**
11. **Risk Based Auditing Approach and its use in Nepal**
12. **Auditing Practices in Nepal**
 - 12.1. Nepal Standards on Auditing (NSAs) and International Standards on Auditing (ISAs)
 - 12.2. Nepal Government Auditing Standards (NGAS) and International Standards of Supreme Audit Institutions (ISSAIs)
 - 12.3. Code of Ethics for Professional Accountants
 - 12.4. Auditing practices in Nepal for different sectors;
 - 12.4.1. Bank and Financial Institutions,

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- 12.4.2. Insurance Companies
- 12.4.3. Government including provincial and local levels,
- 12.4.4. Donor Funded Projects
- 12.4.5. Public Enterprises
- 12.4.6. Cooperatives
- 12.4.7. Schools
- 12.4.8. Non-governmental Organizations (NGOs)
- 12.5. Audit of Procurements
- 12.6. Process of Development, Implementation and update of Nepal Standards on Auditing and ICAN's Role
- 12.7. Assurance Services vs. Consulting Services
- 13. **Regulation and Monitoring of Members' performance**
 - 13.1. Quality Assurance
 - 13.2. Disciplinary Actions against professional misconduct
 - 13.3. Investigation of professional misconduct and legal proceedings
- 14. **Relations with Regional and International Organizations**
 - 14.1. International Federation of Accountants (IFAC)
 - 14.2. Confederation of Asia and Pacific Accountants (CAPA)
 - 14.3. South Asian Federation of Accountants (SAFA)
 - 14.4. Foreign Accounting Bodies Like ICAI, ICAEW, CA ANZ etc
- 15. **New Developments and Trends in Auditing**
 - 15.1. Research and Developments in Auditing
 - 15.2. Use of ICT in Audit; Computerized Auditing Tools and Audit Management Systems
 - 15.3. Use of Artificial Intelligence (AI), Machine Learning (ML), Mobile technology, Drone Technology etc.
 - 15.4. Fraud and Corruption and Role of Auditors
 - 15.5. Public Interest and Managing Stakeholders' Expectation and Engaging them in Audit Process
- 16. **Performance Audit, IT Audit, Disaster Management Audit, Concurrent Audit, Forensic Audit**
- 17. **ICAN Byelaws**
 - 17.1. ICAN Procurement Byelaws, 2079
 - 17.2. ICAN Financial Administration Byelaws, 2066
 - 17.3. ICAN Employees Byelaws, 2066