

**नेपाल वायुसेवा निगम**  
**प्रशासन सेवा, लेखा समूह, आठौं 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	विश्लेषणात्मक एवं समस्या समाधानमूलक लामो उत्तर	५ प्रश्न X २० अङ्क	३ घण्टा
द्वितीय	सेवा सम्बन्धी	१००	४०	विषयगत	विश्लेषणात्मक एवं समस्या समाधानमूलक लामो उत्तर	५ प्रश्न X २० 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 प्रश्नको लागि छुट्टाछुट्टै उत्तर पुस्तिकाहरू हुनेछन् र परीक्षार्थीले एउटै उत्तर पुस्तिकामा एकभन्दा बढी प्रश्नको 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।०१।०४

**Nepal Airlines Corporation**

**Curriculum for Internal Competition**

**Level 8, Administration Service, Account Group**

**Paper First: Public Administration and Management**

Time: 3 Hours,

Full Marks: 100

**Section – A (2x20=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 (1x20=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 (1x20=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 (1x20=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, Account Group**

Paper - Second: Service Related

Time: 3 Hours

Full Marks: 100

**Section – A (2x20=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 (1x20=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 (1x20=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 (1x20=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