

नेपाल नागरिक उड्डयन प्राधिकरण  
प्रशासन सेवा, आर्थिक प्रशासन समूह, उपसमूहीकृत नहुने, दशौं तह, उपनिर्देशक पदको खुला/आन्तरिक  
प्रतियोगितात्मक लिखित परीक्षाको पाठ्यक्रम

द्वितीय पत्र : सेवा सम्बन्धी

खण्ड (क) -६० अङ्क

**1. Financial Accounting and Reporting Standards**

1.1. Financial Accounting

1.1.1. Government Accounting System

1.1.2. Accounting for Grant and Donations

1.1.3. Detailed Analysis and Interpretation of Financial Statements

1.2. Reporting Standards

1.2.1. Presentation of Financial Statements (NAS1)

1.2.2. Accounting Policies, Changes in Accounting Estimates and Errors (NAS-8)

1.2.3. Event After the Reporting Period (NAS 10)

1.2.4. Property, Plant and Equipment (NAS16)

1.2.5. Employee benefits (NAS 19)

1.2.6. Accounting of government grants and disclosure of government Assistance (NAS20)

1.2.7. The effects of changes on foreign exchange rates (NAS21)

1.2.8. Financial Reporting in Hyperinflationary Economies (NAS 29)

1.2.9. Interim Financial Reporting (NAS34)

1.2.10. Impairment of assets (NAS36)

1.2.11. Provision, contingent liabilities and contingent assets (NAS37)

1.2.12. Investment Property (NAS 40)

1.2.13. Consolidated Financial Statements (NFRS 10)

1.2.14. Revenue from Contracts with Customers (NFRS 15)

1.2.15. Insurance Contract (NFRS 17)

1.2.16. Interim Financial Reporting and Impairment (IFRIC 10)

1.2.17. Foreign Currency Transaction and Advance Consideration (IFRIC 22)

1.2.18. Uncertainty Over Income Tax Treatments (IFRIC 23)

1.3. Accounting Policy of Civil Aviation Authority of Nepal

**2. Financial Analysis and Management Accounting**

2.1. Investment Decision Making

2.2. Cost of Capital

2.3. Receivables and payables Management

2.4. Working Capital Financing and Management

2.5. Capital Structure and Leverage

2.6. Financial Markets (Concept, issues and challenges in context of Nepal) Accounting

2.7. Insurance and risk management (Concept, major types, pure risk, insurable risk)

2.8. Cost Control and Cost Reduction

2.9. Trade Finance: Banking Instruments, Letter of Guarantee and Counter Guarantee, Letter of Credit (L/C), Bill of Export, Bill of Landing/Airway Bill

2.10. Monetary Policy and Fiscal Policy

2.11. Financial Procedures and Fiscal Responsibility Act, 2076 and Rules 2077

2.12. Financial Scenario of CAAN

**3. Auditing and Control**

3.1. Auditing and its types (Internal Audit, External Audit, Performance Audit, Technical Audit, Due Diligence Audit, Management Audit, Tax Audit)

3.2. Constitutional and Legal Provision of Audit

3.3. Internal Control, Internal Check and Risk Assessment

3.4. Audit committee and its functions

3.5. Concept of Enterprises Risk Management

3.6. Concept of Quality Assurance Review

3.7. Revenue Assurance and its Audit

3.8. Risk Based Internal Audit (Concept, Importance, Risk, Response)

3.9. ERP (Concept, modules and their features)

3.10. Nepal Standards on Auditing (NSA 220, 230, 240, 265, 300, 320)

**नेपाल नागरिक उड्डयन प्राधिकरण**  
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**प्रतियोगितात्मक लिखित परीक्षाको पाठ्यक्रम**

- 3.11. The Audit Act, 2075
- 3.12. Good Governance (Management and operation) Act, 2064

**4. Taxation and Charges**

- 4.1. Principle of Taxation
- 4.2. International Taxation
- 4.3. Trend of Taxation in Nepal
- 4.4. Income Tax Act, 2058 and Rules, 2059
- 4.5. Value Added Tax Act, 2052 and Rules, 2053
- 4.6. Custom Tax Act, 2064
- 4.7. CAAN, Airport Service Charge Regulation, 2078

**खण्ड (ख) - ४० अङ्क**

**5. Project, Procurement and Contract Management**

- 5.1. Project feasibility study and Project Life Cycle
- 5.2. Project Appraisal and Screening, SWOT Analysis
- 5.3. Project Implementation Plan (PERT, CPM, Network Diagram, Gantt Chart)
- 5.4. Contract Management
- 5.5. Contract Related Risks and Mitigation Measures
- 5.6. Arbitration Process of NCB and ICB Contracts
- 5.7. Incoterm 2020
- 5.8. Procurement Guidelines of Donor Agencies: ADB, World Bank, OPEC
- 5.9. FIDIC Procurement Procedures and Guideline: Orange Book
- 5.10. Public Procurement Act, 2063 and Regulation, 2064
- 5.11. The National Civil (Code) Act, 2074: Provisions Relating to Contracts and Other Liabilities
- 5.12. The Foreign Investment and Technology Transfer Act, 2075
- 5.13. Public Private Partnership and Investment Act, 2075

**6. Air Transport and Management**

- 6.1. Chicago Convention
- 6.2. Airport Economics Manual (Doc 9562)
- 6.3. ICAO's Policies on Charges for Airports and Air Navigation Services (Doc 9082)
- 6.4. Economic Regulation of International Air Transport (Doc 9587)
- 6.5. Factors influencing cargo operators' choice of airport
- 6.6. Economic Performance Indicators of Airports
- 6.7. Valuation of Airports and Financing of Airports
- 6.8. The Air Transport Value Chain
- 6.9. Diversification Strategies in the Multi-Activity Enterprise
- 6.10. Input Pricing and Employment
- 6.11. Aviation Policy, 2063
- 6.12. Tourism Policy, 2065
- 6.13. Civil Aviation Act, 2015
- 6.14. Civil Aviation Authority of Nepal Act, 2053
- 6.15. CAAN, Financial Management Regulation, 2057
- 6.16. CAAN, Civil Aviation Regulation, 2058

द्वितीय पत्रको लागि निम्नानुसार प्रश्न सोधिनेछ :

प्रथम पत्र					
विषय	खण्ड	अङ्कभार	परीक्षा प्रणाली	प्रश्न संख्या X अङ्क	
सेवा सम्बन्धी	(क)	६०	विषयगत	समस्या समाधानमूलक प्रश्न	३ प्रश्न X २० अङ्क
	(ख)	४०		सैद्धान्तिक-तर्कयुक्त र विश्लेषणात्मक प्रश्न	१ प्रश्न X १५ अङ्क
				व्यावसायिक योजना/मामिला विश्लेषण सम्बन्धी प्रश्न	१ प्रश्न X २५ अङ्क