

नेपाल नागरिक उड्डयन प्राधिकरण
प्रशासन सेवा, आर्थिक प्रशासन समूह, उपसमूहीकृत नहुने, एघारौं तह, निर्देशक 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. Operating Segments (NFRS 8)
 - 1.2.14. Consolidated Financial Statements (NFRS 10)
 - 1.2.15. Revenue from Contracts with Customers (NFRS 15)
 - 1.2.16. Insurance Contract (NFRS 17)
 - 1.2.17. Interim Financial Reporting and Impairment (IFRIC 10)
 - 1.2.18. Hedges of a Net Investment in a Foreign Operation (IFRIC 16)
 - 1.2.19. Foreign Currency Transaction and Advance Consideration (IFRIC 22)
 - 1.2.20. 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. Management Control System (Concept, techniques)
- 2.10. Trade Finance: Banking Instruments, Letter of Guarantee and Counter Guarantee, Letter of Credit (L/C), Bill of Export, Bill of Lading/Airway Bill
- 2.11. Monetary Policy and Fiscal Policy
- 2.12. Financial Procedures and Fiscal Responsibility Act, 2076 and Rules 2077
- 2.13. 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

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- 3.8. Risk Based Internal Audit (Concept, Importance, Risk, Response)
- 3.9. ERP (Concept, modules and their features)
- 3.10. Audit under Computerized Information System (CIS) environment (CAATs)
- 3.11. Nepal Standards on Auditing (NSA 220, 230, 240, 265, 300, 320, 580)
- 3.12. The Audit Act, 2075
- 3.13. 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 Life Cycle and Project feasibility study
- 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: Silver 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. Montreal Convention
- 6.3. Airport Economics Manual (Doc 9562)
- 6.4. ICAO's Policies on Charges for Airports and Air Navigation Services (Doc 9082)
- 6.5. Economic Regulation of International Air Transport (Doc 9587)
- 6.6. Factors influencing cargo operators' choice of airport
- 6.7. Economic Performance Indicators of Airports
- 6.8. Valuation of Airports and Financing of Airports
- 6.9. The Air Transport Value Chain
- 6.10. Diversification Strategies in the Multi-Activity Enterprise
- 6.11. Input Pricing and Employment
- 6.12. Aviation Policy, 2063
- 6.13. Tourism Policy, 2065
- 6.14. Civil Aviation Act, 2015
- 6.15. Civil Aviation Authority of Nepal Act, 2053
- 6.16. CAAN, Financial Management Regulation, 2057
- 6.17. CAAN, Civil Aviation Regulation, 2058

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द्वितीय पत्रबाट निम्नानुसार प्रश्न सोधिनेछ :

द्वितीय 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
जम्मा		१००			