

नेपाल नागरिक उड्डयन प्राधिकरण
प्रशासन सेवा, आर्थिक प्रशासन समूह, लेखा उपसमूह, छैठौ तह, अधिकृत पदको खुला/आन्तरिक प्रतियोगितात्मक
परीक्षाको पाठ्यक्रम

द्वितीय पत्र:- सेवा सम्बन्धी

खण्ड (क) – ५० अङ्क

1. Financial Accounting and Financial Management

- 1.1. Accounting: Concepts and Principles
- 1.2. Accounting Terminologies, Accounting Equations, Vouching
- 1.3. Accounting Error, its types and methods of Rectification
- 1.4. Trial Balance: Errors & Rectification
- 1.5. Double Entry Accounting System, Bases of Accounting
- 1.6. Bank Reconciliation Statement: Significance, purpose and method of preparation
- 1.7. Preparation of Financial Statements: Profit or Loss Account, Statement of Financial Position, Cash Flow Statement & Change in Equity
- 1.8. Capital and Revenue Expenditures
- 1.9. Accounting Policy of Civil Aviation Authority of Nepal

2. Financial Statement and Reporting Standards and Nepal Accounting Standards

- 2.1. Concept of IAS, NFRS & NAS
- 2.2. Presentation of Financial Statements (NAS1)
- 2.3. Accounting Policies, Changes in Accounting Estimates and Errors (NAS 8)
- 2.4. Inventories (NAS 2)
- 2.5. Property, Plant and Equipment (NAS 16)
- 2.6. Borrowing Costs (NAS23)

3. Management Accounting

- 3.1. Concept & Scope of Financial and Management Accounting
- 3.2. C-V-P analysis
- 3.3. Capital Budgeting Decisions with analytical tools
- 3.4. Inventory Management
- 3.5. Receivable and Payable Management

4. Taxation and Charges

- 4.1. Tax: Introduction, Types, Objective and Importance
- 4.2. Income Tax Act, 2058 and Rules, 2059
 - 4.2.1. Calculation of Income from Business / Profession, Employment, Other Sources
 - 4.2.2. Provisions relating to Tax Deduction at Source
 - 4.2.3. Income on which Tax Deducted at Source is considered to be Final Payment of Tax
 - 4.2.4. Assessment, Filing of Return, Appeal, Revision and Refund
- 4.3. Value Added Tax Act, 2052 and Rules, 2053
 - 4.3.1. VAT provisions relating to Service Sector Industries
 - 4.3.2. Tax Credit in VAT
 - 4.3.3. Exemptions and Partially allowed Adjustment in VAT
 - 4.3.4. Filing of VAT Return and Assessment
- 4.4. Fine and Penalties in Income Tax and VAT
- 4.5. CAAN, Airport Service Charge Regulation, 2078

खण्ड (ख) – ५० अङ्क

5. Auditing & Control

- 5.1. Concept & Procedure of Auditing: Tax Audit, Internal Audit, External Audit
- 5.2. Constitutional & Legal Provision of Audit
- 5.3. Risk Based Audit
- 5.4. Internal Control and Internal Check
- 5.5. Audit File and Audit Working Notes

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- 5.6. Audit Programs, Techniques of Auditing
 - 5.7. Concept on Standards on Auditing and its applicability
 - 5.8. The Audit Act, 2075
 - 5.9. Good Governance (Management & operation) Act, 2064
- 6. Banking & Government Financial System**
- 6.1. Banking Instruments
 - 6.2. Letter of Credit – Parties to LC and opening & operation procedures
 - 6.3. Letter of guarantee
 - 6.4. Treasury Single Account: Concept, Objective & Importance
 - 6.5. Public Revenue, Public Expenditure & Public Debt Accounting
 - 6.6. Budget and Budgetary Control
 - 6.7. Monetary Policy & Fiscal Policy
 - 6.8. Financial Procedures & Fiscal Responsibility Act, 2076 & Rules 2077
- 7. Procurement & Project Management**
- 7.1. Project Life Cycle & Project Appraisal Techniques
 - 7.2. Project Failure: Cause & Consequences
 - 7.3. Public Procurement: Preparation of Procurement Proceeding, Procurement Plan and Cost Estimate, Procurement and Selection of Procurement Contract, Qualification Criteria, Technical Capacity and Technical Specifications, Provisions Relating to Consultancy Services, Provisions Relating to Bidding, Provisions on Renting House, Land and Service Contract, Provisions Relating to Procurement Contract & Evaluating Tenders & Awarding the Contract (Public Procurement Act, 2063, and Regulation, 2064)
- 8. Air Transport**
- 8.1. Chicago Convention
 - 8.2. History, Prospects and Challenges of Air Transport Development in Nepal
 - 8.3. Aviation Policy, 2063
 - 8.4. The Electronic Transaction Act, 2063
 - 8.5. Tourism Policy, 2065
 - 8.6. Civil Aviation Act, 2015
 - 8.7. Civil Aviation Authority of Nepal Act, 2053
 - 8.8. CAAN, Employees' Regulation, 2056
 - 8.9. CAAN, Financial Management Regulation, 2057

द्वितीय पत्रको लागि निम्नानुसार प्रश्नहरू सोधिनेछ :

द्वितीय पत्र (विषयगत)				
विषय	खण्ड	अङ्कभार	छोटो उत्तर	लामो उत्तर
सेवा सम्बन्धी	(क)	५०	२ प्रश्न X ५ अङ्क = १०	४ प्रश्न X १० अङ्क = ४०
	(ख)	५०	२ प्रश्न X ५ अङ्क = १०	४ प्रश्न X १० अङ्क = ४०
जम्मा		१००	४ प्रश्न X ५ अङ्क = २०	८ प्रश्न X १० अङ्क = ८०