

नेपाल नागरिक उड्डयन प्राधिकरण  
प्रशासन सेवा, आर्थिक प्रशासन समूह, राजश्व उपसमूह, सातौं तह, वरिष्ठ अधिकृत पदको खुला/आन्तरिक  
प्रतियोगितात्मक लिखित 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
  - 1.3. Accounting Error, its types and methods of Rectification
  - 1.4. Trial Balance
  - 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 and Loss Account, Statement of Financial Position, Cash Flow Statement and 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 and NAS
  - 2.2. Presentation of Financial Statements (NAS1)
  - 2.3. Statement of Cash Flow (NAS 7)
  - 2.4. Inventories (NAS 2)
  - 2.5. Events after the Reporting Period (NAS 10)
  - 2.6. Property, Plant and Equipment (NAS 16)
  - 2.7. Revenue (NAS18)
3. **Management Accounting**
  - 3.1. Concept and Scope of Financial and Management Accounting
  - 3.2. C-V-P analysis
  - 3.3. Revenue Budgeting Decisions with analytical tools
  - 3.4. Inventory Management
  - 3.5. Receivable 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 and Control**
  - 5.1. Concept and Procedure of Auditing: Tax Audit, Internal Audit, External Audit
  - 5.2. Constitutional and Legal Provision of Audit
  - 5.3. Risk Based Audit
  - 5.4. Internal Control and Internal Check
  - 5.5. Audit File and Audit Working Notes

**नेपाल नागरिक उड्डयन प्राधिकरण**  
**प्रशासन सेवा, आर्थिक प्रशासन समूह, राजश्व उपसमूह, सातौं तह, वरिष्ठ अधिकृत पदको खुला/आन्तरिक**  
**प्रतियोगितात्मक लिखित परीक्षाको पाठ्यक्रम**

- 5.6. Audit Programs and Techniques of Auditing
- 5.7. Standards on Auditing and its applicability ((NSA 200, 210, 230, 240, 265)
- 5.8. The Audit Act, 2075
- 5.9. Good Governance (Management and operation) Act, 2064

**6. Banking and Government Financial System**

- 6.1. Banking Instruments
- 6.2. Letter of Credit – Parties to LC and opening and operation procedures
- 6.3. Letter of guarantee
- 6.4. Legal remedies for dishonors of cheque
- 6.5. Treasury Single Account: Concept, Objective and Importance
- 6.6. Public Revenue, Public Expenditure and Public Debt Accounting
- 6.7. Budget and Budgetary Control
- 6.8. Monetary Policy and Fiscal Policy
- 6.9. Financial Procedures and Fiscal Accountability Act, 2076 and Rules 2077

**7. Procurement and Project Management**

- 7.1. Major Projects of Civil Aviation Authority
- 7.2. Project Life Cycle and Project Appraisal Techniques
- 7.3. Project Implementation Plan (PERT and CPM)
- 7.4. 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 and Evaluating Tenders and Awarding the Contract (Public Procurement Act, 2063 and Regulation, 2064)
- 7.5. The National Civil (Code) Act, 2074: Provisions Relating to Contracts and Other Liabilities

**8. Air Transport**

- 8.1. Chicago Convention
- 8.2. History, Prospects and Challenges of Air Transport Development in Nepal
- 8.3. Income Sources of Civil Aviation Authority of Nepal
- 8.4. Aviation Policy, 2063
- 8.5. The Electronic Transaction Act, 2063
- 8.6. Tourism Policy, 2065
- 8.7. Civil Aviation Act, 2015
- 8.8. Civil Aviation Authority of Nepal Act, 2053
- 8.9. CAAN, Employees' Regulation, 2056
- 8.10. CAAN, Financial Management Regulation, 2057
- 8.11. CAAN, Civil Aviation Regulation, 2058

द्वितीय पत्रको लागि निम्नानुसार प्रश्न 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