

नेपाल बैंक लिमिटेड
तह ८, प्रबन्धक (CA) पदको खुला प्रतियोगितात्मक परीक्षाको पाठ्यक्रम

पाठ्यक्रमको योजनालाई निम्नानुसार दुई चरणमा विभाजन गरिएको छ :

प्रथम चरण :- लिखित परीक्षा

पूर्णाङ्क :- २००

द्वितीय चरण :- अन्तर्वार्ता

पूर्णाङ्क :- ३०

परीक्षा योजना (Examination Scheme)

प्रथम चरण :- लिखित परीक्षा (Written Examination)

पत्र	विषय	पूर्णाङ्क	उत्तीर्णाङ्क	परीक्षा प्रणाली	प्रश्नसंख्या x अङ्क	समय
प्रथम	Banking, Management and Laws	१००	४०	विषयगत	छोटो उत्तर आउने प्रश्न	४ प्रश्न x ५ अङ्क
				लाभो उत्तर आउने प्रश्न	८ प्रश्न x १० अङ्क	
द्वितीय	Accounting and Auditing	१००	४०	विषयगत	तर्कयुक्त विश्लेषणात्मक प्रश्न	६ प्रश्न x १० अङ्क
				समस्या समाधान प्रश्न	२ प्रश्न x २० अङ्क	

द्वितीय चरण :- अन्तर्वार्ता (Interview)

विषय	पूर्णाङ्क	परीक्षा प्रणाली
अन्तर्वार्ता	३०	मौखिक

द्रष्टव्य :

- लिखित परीक्षाको माध्यम भाषा नेपाली वा अंग्रेजी अथवा नेपाली र अंग्रेजी दुवै हुन सक्नेछ।
- प्रथम र द्वितीय पत्रको लिखित परीक्षा छुट्टा छुट्टै हुनेछ।
- विषयगत प्रश्नको हकमा एउटा लाभो प्रश्न वा एउटै प्रश्नका दुई वा दुई भन्दा बढी भाग (Two or more Parts of a single question) वा एउटा प्रश्न अन्तर्गत दुई वा बढी टिप्पणीहरू (Short Notes) सोध्न सकिनेछ।
- विषयगत प्रश्न हुने पत्र/विषयमा प्रत्येक खण्डका प्रश्नका लागि छुट्टाछुट्टै उत्तरपुस्तिकाहरू हुनेछन। उम्मेदवारले प्रत्येक खण्डका प्रश्नको उत्तर सोही खण्डको उत्तरपुस्तिकामा लेख्नु पर्नेछ।
- यस पाठ्यक्रम योजना अन्तर्गतका पत्र/विषयका विषयवस्तुमा जुनसुकै कुरा लेखिएको भए तापनि पाठ्यक्रममा परेका कानून, ऐन, नियम, विनियम तथा नीतिहरू परीक्षाको मिति भन्दा ३ महिना अगाडि (संशोधन भएका वा संशोधन भई हटाईएका वा थप गरी संशोधन भई) कायम रहेकालाई यस पाठ्यक्रममा परेका सम्झनु पर्नेछ।
- प्रथम चरणको परीक्षाबाट छनौट भएका उम्मेदवारलाई मात्र दोस्रो चरणको परीक्षामा सम्मिलित गराईनेछ।
- पाठ्यक्रम स्वीकृत मिति:-२०८१/१२/१४

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प्रथम पत्र:

Banking, Management and Laws

खण्ड (क): (२ प्रश्न × ५ अङ्क + ५ प्रश्न × १० अङ्क = ६०)

1. Banking and Management

- 1.1 Banking history in Nepal and present scenario
- 1.2 Roles and responsibilities of central bank, commercial banks, development banks, other financial institutions, contribution of Nepal Bank in the development of banking sector in Nepal
- 1.3 Institutional linkage of Nepal Bank (national and international levels)
- 1.4 Issues and challenges in banking sector and financial sector reform program
- 1.5 Risk Management: Concept, identification, types, measurement, and risk management techniques and strategies in banking business, and contingency planning and management
- 1.6 BASEL III, ICAAP (Internal Capital Adequacy Assessment Process) and stress testing
- 1.7 Treasury Management: Forex, Investment and Derivative Instruments.
- 1.8 International Financial Institutions: International Monetary Fund, World Bank, International Finance Corporation, BRICS
- 1.9 Anti-Money Laundering (AML) and Terrorist Financing: Concept, Nature and Process of Money Laundering, Identification, Analysis and Reporting of Threshold transactions and Suspicious Transactions, Prevention and Detection of other Banking Crime and Frauds
- 1.10 Management: concept, characteristics, functions, principles and scope, Contemporary management issues and challenges, Emerging concepts of management
- 1.11 Managerial roles and skills: leadership, motivation, negotiation, empowerment, change management, knowledge management, problem solving, managerial ethics, management audit
- 1.12 Decision Making and Problem Solving: Decision Making Process, Information technology in decision making, Quantitative Tools for Decision Making, Problem Solving Techniques.
- 1.13 Human resource management: acquisition, development, utilization and maintenance
- 1.14 Supervision, Monitoring and Control: systems and techniques
- 1.15 Strategic management: strategic planning framework, strategy formulation process and methods, strategy implementation and strategy evaluation.
- 1.16 Corporate governance, ethics, morality, integrity and social responsibility

खण्ड (ख): (२ प्रश्न × ५ अङ्क + ३ प्रश्न × १० अङ्क = ४०)

2. Constitution and Laws

- 2.1 The Constitution of Nepal
- 2.2 Bank and Financial Institutions Act, 2073

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- 2.3 Nepal Rastra Bank Act, 2058
- 2.4 Audit Act, 2048
- 2.5 Value Added Tax Act, 2052 and Regulation, 2053
- 2.6 Banking Offence and Punishment Act, 2064
- 2.7 Asset (Money) Laundering Prevention Act 2064
- 2.8 Company Act, 2063
- 2.9 Income Tax Act, 2058 and Regulation, 2059
- 2.10 Secured Transaction Act, 2063
- 2.11 Public Procurement Act, 2063 and Regulation, 2064
- 2.12 Nepal Chartered Accountant Act, 2053 and Regulation, 2061
- 2.13 Directives Issued by Nepal Rastra Bank for Banks and Financial Institutions

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द्वितीय पत्र:

Accounting and Auditing

खण्ड (क): (३ प्रश्न × १० अङ्क + १ प्रश्न × २० अङ्क = ५०)

1. Accounting

- 1.1 Accounting: concept, meaning, objectives, role and importance
- 1.2 Accounting: principles and conventions
- 1.3 Financial Statement: concept, objective, need and importance
- 1.4 Preparation, analysis and interpretation of financial statements
- 1.5 Public financial management efficiency measuring tools
- 1.6 Nepal Accounting Standards (NAS)
- 1.7 International Accounting Standards (IAS)
- 1.8 International Financial Reporting Standards (IFRS)
- 1.9 Nepal Financial Reporting Standards (NFRS)
- 1.10 Accounting standards (NAS with corresponding IASs, IFRSs)
- 1.11 International Public Sector Accounting Standards (IPSAS)
- 1.12 Nepal Public Sector Accounting Standards (NPSAS)
- 1.13 Introduction, features and objectives of Government accounting
- 1.14 Government vs. commercial accounting

खण्ड (ख): (३ प्रश्न × १० अङ्क + १ प्रश्न × २० अङ्क = ५०)

2. Auditing

- 2.1 Auditing : Introduction, nature, types, scope and objectives
- 2.2 Auditing principles and techniques
- 2.3 Audit Planning and Execution
- 2.4 Internal check and control: Internal check and internal audit
- 2.5 Due Diligence Audit (DDA)
- 2.6 Risk Based Auditing
- 2.7 Information System Audit
- 2.8 Public Sector Auditing Framework
- 2.9 International Standards of Supreme Audit Institutions (ISSAIs)
- 2.10 International Standards of Auditing (ISAs)
- 2.11 Nepal Standards on Auditing (NSAs)
- 2.12 Audit of Public Enterprises
- 2.13 Auditing Standards: IFAC Standards, ICAN Standards. INTOSAI Standards
- 2.14 Nepal Auditing Practices Statement and Guidance Notes
- 2.15 Audit report: meaning, content and types statutory, general, qualified
- 2.16 Government audit in Nepal: Concept, objectives, difference between government audit and commercial audit
- 2.17 Auditor General: Introduction, function and responsibility
- 2.18 Auditing Standards of the Office of the Auditor General-Nepal