

नेपाल नागरिक उड्डयन प्राधिकरण  
प्रशासन सेवा, आर्थिक प्रशासन समूह, राजश्व उपसमूह, आठौं तह, उपप्रबन्धक पदको खुला/आन्तरिक  
प्रतियोगितात्मक लिखित परीक्षाको पाठ्यक्रम

**द्वितीय पत्र – सेवा सम्बन्धी**

**खण्ड (क) – ५० अङ्क**

- 1. Managerial Accounting and Financial Accounting**
  - 1.1. Accounting concepts, Accounting convention and Accounting Principles and Policies
  - 1.2. Bases of Accounting and Rules of Debit and Credit
  - 1.3. Chart of Accounts
  - 1.4. Accounting Error and Methods of Rectification
  - 1.5. Cost Volume Profit Analysis
  - 1.6. Depreciation Methods
  - 1.7. Budget Transfer and Fund Accounting
  - 1.8. Accounting for Grant and Donations: Project Financial Statements: Imprest Fund, Designated Fund, Reimbursement and Replenishment and Disbursement Voucher
  - 1.9. Accounting Policy of Civil Aviation Authority of Nepal
- 2. Financial Statement and Reporting Standards**
  - 2.1. Presentation of Financial Statements (NAS 1)
  - 2.2. Inventories (NAS 2)
  - 2.3. Statement of Cash flows (NAS 7)
  - 2.4. Event After the Reporting Period (NAS 10)
  - 2.5. Property, Plant and Equipment (NAS 16)
  - 2.6. Revenue (NAS 18)
  - 2.7. The Effects of Changes on Foreign Exchange Rates (NAS 21)
  - 2.8. Interim financial Reporting (NAS 34)
  - 2.9. Revenue Recognition (NFRS 15)
  - 2.10. Leases (NFRS 16)
  - 2.11. Fair Value Measurement (NFRS 13)
- 3. Financial Management**
  - 3.1. Financial Statements: Preparation, Presentation and Analysis of Financial Statements
  - 3.2. Financial Investment Analysis; Revenue budgeting; Cost of capital, Portfolio analysis.
  - 3.3. Ratio Analysis: Liquidity Ratios, Profitability Ratios, Activity Ratios, Assets Management Ratios, Efficiency Ratios, DuPont Analysis, Market Value Ratios
  - 3.4. Trade Finance: Banking Instruments, Letter of Guarantee and Counter Guarantee, Letter of Credit (L/C), Bill of Export, Bill of Lading/Airway Bill
  - 3.5. Insurance: Machine and Equipment, Civil Works
  - 3.6. Monetary Policy and Fiscal Policy
  - 3.7. Budget Formulation and Budgetary Control
- 4. Project, Procurement and Contract Management**
  - 4.1. National Pride Projects
  - 4.2. Major Projects of Civil Aviation Authority
  - 4.3. Project Life Cycle and Project feasibility study
  - 4.4. Project Appraisal and Screening
  - 4.5. Project Implementation Plan (PERT, CPM)
  - 4.6. Public Procurement Act, 2063 and Regulation, 2064
  - 4.7. The National Civil (Code) Act, 2074: Provisions Relating to Contracts and Other Liabilities
  - 4.8. The Foreign Investment and Technology Transfer Act, 2075

**खण्ड (ख) – ५० अङ्क**

- 5. Auditing and Control**
  - 5.1. Concept, Importance and Procedure of Audit: Internal Audit, External Audit, Performance Audit, Tax Audit, Management Audit
  - 5.2. Constitutional and Legal Provision of Audit
  - 5.3. Auditing Risk and Audit Note
  - 5.4. Internal Control, Internal Check and Internal Audit

## नेपाल नागरिक उड्डयन प्राधिकरण

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- 5.5. Audit Findings and Resolving Process
- 5.6. Nepal Standards on Auditing (NSA 200, 210, 230, 240, 265, 300)
- 5.7. Audit Act, 2075
- 5.8. Good Governance (Management and operation) Act, 2064
6. **Taxation and Charges**
  - 6.1. Scope and Objectives of Taxation
  - 6.2. Income Tax Act, 2058 and Rules 2059: Source of Income, Computation of Tax, Exemptible Amounts and Other Exemptions, Withholding on Payment, Permanent Establishment, Special Provisions on Retirement Saving, Tax Administration and Authentic Documents, Review and Appeal, Double Taxation Avoidance Agreement.
  - 6.3. Value Added Tax, 2052 and Rules, 2053: Place and time of supply, Provisions relating to invoices and market value, Records of transactions, Tax return and collection, Provisions concerning tax deductions and tax refund, Provisions concerning tax deductions and tax refund, Appeal
  - 6.4. Customs Act 2064 and Rules 2064: Customs declaration, Harmonic code, Bonded Warehouse, Demurrage and Valuation Revenue committee and Appeal
  - 6.5. CAA, Airport Service Charge Regulation, 2078
7. **Airport Transport Economics**
  - 7.1. Chicago Convention
  - 7.2. ICAO's Policies on Charges for Airports and Air Navigation Services (Doc 9082)
  - 7.3. Income Sources of Civil Aviation Authority of Nepal
  - 7.4. Factors influencing cargo operators' choice of airport
  - 7.5. Airport Market Segmentation
  - 7.6. Economic impact of Air Transport Industry
  - 7.7. The Air Transport Value Chain
  - 7.8. Air Fares and Ticketing
8. **Air Transport Development in Nepal**
  - 8.1. History and Trend of Air Transport Activities in Nepal
  - 8.2. Prospects and Challenges of Air Transport Development in Nepal
  - 8.3. Aviation Policy, 2063
  - 8.4. Tourism Policy, 2065
  - 8.5. Civil Aviation Act, 2015
  - 8.6. Civil Aviation Authority of Nepal Act, 2053
  - 8.7. CAA, Employees' Regulation, 2056
  - 8.8. CAA, Financial Management Regulation, 2057
  - 8.9. CAA, Civil Aviation Regulation, 2058
  - 8.10. The Electronic Transaction Act, 2063
  - 8.11. CAA, Airport Service Charge Regulation, 2078

द्वितीय पत्रको लागि निम्नानुसार प्रश्न सोधिनेछ :

द्वितीय पत्र (विषयगत)				
विषय	खण्ड	अङ्कभार	तर्कयुक्त विश्लेषणात्मक प्रश्न	समस्या समाधानमूलक प्रश्न
सेवा सम्बन्धी	(क)	५०	३ प्रश्न X १० अङ्क = ३०	१ प्रश्न X २० अङ्क = २०
	(ख)	५०	३ प्रश्न X १० अङ्क = ३०	१ प्रश्न X २० अङ्क = २०
जम्मा		१००	६ प्रश्न X १० अङ्क = ६०	२ प्रश्न X २० अङ्क = ४०