

Senior Officer (वरिष्ठ अधिकृत), Officer (अधिकृत) र Junior Officer (कनिष्ठ अधिकृत) को लिखित परीक्षाको

पाठ्यक्रम

| क्र.सं. | पत्र | विषय | पूर्णाङ्क | उत्तीर्णाङ्क | परीक्षा प्रणाली | परीक्षा समय |
|---------|--------------|--|-----------|--------------|---------------------------------------|-------------|
| १. | प्रथम पत्र | क) सामान्य ज्ञान-३० ख) मौद्रिक नीति-२० ग) कम्प्यूटर २० घ) कार्यालय कार्यविधि-३० | १०० | ४० | वस्तुगत विषयगत विषयगत विषयगत | ४ घण्टा |
| २. | द्वितीय पत्र | क) Accounting & Auditing-४० ख) Financial Management & General Management-३० ग) Organizational & Human Resource Management-३० | १०० | ४० | विषयगत | ४ घण्टा |
| ३. | तृतीय पत्र | क) Banking and Directives-४० ख) Micro Finance-४० ग) Poverty Alleviation-२० | १०० | ४० | विषयगत | ४ घण्टा |

प्रथम पत्र

सामान्यज्ञान, मौद्रिक नीति, कम्प्यूटर र कार्यालय कार्यविधि

(१) सामान्य ज्ञान - ३०

तल दिईएको विषयहरूमध्येबाट ३० वटा प्रश्न सोधिने छन् । सबै प्रश्नको उत्तर, उत्तर पुस्तिकामा दिनु पर्नेछ ।

- (क) नेपालको संवैधानिक, ऐतिहासिक, भौगोलिक, आर्थिक, शैक्षिक, साहित्यिक, वैज्ञानिक, राजनैतिक, मनोरञ्जन, राष्ट्रिय महत्वपूर्ण घटना ।
- (ख) नेपालमा बैंकको विकास, नेपाल राष्ट्र बैंक, बैंक तथा वित्तीय संस्थाहरू, सहकारी संस्था ।
- (ग) अन्तराष्ट्रिय घटनाहरू, राष्ट्राध्यक्षहरू, राजधानीहरू, वैज्ञानिकहरू ।
- (घ) कम्पनी ऐन २०६३, बैंक तथा वित्तीय संस्था सम्बन्धी ऐन २०६३, नेपाल राष्ट्र बैंक ऐन २०५८, आयकर ऐन २०५८, बैंक तथा वित्तीय संस्थाको ऋण असूली ऐन २०५८ ।
- (ङ) Asian Development Bank, Agricultural Development Bank Nepal, Bank and Financial Institution Act, Chief Executive Officer, Compulsory Group Training, Grameen Bikas Bank, Food and Agriculture Organization, Fiscal year, International Fund for Agricultural Development, Non Government Organization, Non Performing Loans,

(२) **Monetary and fiscal policies -20**

तल दिईएको विषयहरूमध्येबाट ४ वटा प्रश्न सोधिने छन् । दुई प्रश्नको उत्तर, उत्तर पुस्तिकामा दिनु पर्नेछ ।

- Theories of money demand: quantity theory, Keynesian theory and portfolio theory.
- Money supply: Definition and factors affecting money supply, high powered money and money multiplier.
- Money and interest rates.
- Monetary policy of Nepal: objectives, targets and tools, roles of Nepal Rastra Bank (Central Bank) in monetary and financial stability.
- Inflation causes measurement and consequences.
- Fiscal policy: objectives, importance, crowding out effect, structure of revenue and pattern of expenditure current tax structure and issues, problem in value added tax, government budgetary management.

(३) **Computer operating Knowledge -20**

तल दिईएको विषयहरूमध्येबाट ४ वटा प्रश्न सोधिने छन् । दुई प्रश्नको उत्तर, उत्तर पुस्तिकामा दिनु पर्नेछ ।

- Introduction to computer operating system.
- Windows operating system.
- Word processing packages.
- Spread sheet package.
- Presentation software MS PowerPoint.
- Graphical Package.
- Utility software win zip.
- Introduction to databases.

(४) **कार्यालय सम्बन्धी कार्यविधि - ३०**

- निबन्ध दुईवटा दिईने छन् । एक वटा नेपालीमा र एक वटा अंग्रेजी भाषामा ५००/५०० शब्द नबढाई लेख्नु पर्ने छ । -१०
- कुनै विषयमा चिठी वा टिप्पणी लेख्नु पर्ने छ । -५
- कार्यालय कार्यविधि - चिठी पत्र लेखन सीप, हाजिरी अभिलेख विदाको अभिलेख, भरपाई, दर्ता चलानी, मञ्जुरीनामा, तमसुक, नगदी रसिद, फाईलिङ्ग, व्यवस्थापन । - १५

द्वितीय पत्र

Accounting and Auditing, Financial Management, General Management & Organizational & Human Resources Management -100

(१) **Accounting & Auditing**

क) **Accounting -25**

तल दिईएको विषयहरूमध्येबाट ४ प्रश्न सोधिने छन् । ३ प्रश्नको उत्तर दिनु पर्नेछ ।

- a) Meaning and Definition of Accounting
- b) Features of Double Entry Book Keeping System, Importance and Advantages of Double Entry Book Keeping System.
- c) Journal Entry – Meaning and Definition of Journal Entry System, Rules of Debit and Credit, Banking Transaction, Journal Voucher.
- d) Cash and Banking Transactions, Meaning and Definition, Types of Cheque, Dishonored of Cheque, Endorsement of Cheque, Bank Statement, Cash Book, Petty Cash Book.
- e) Bank Re-conciliation Statement, Objectives of Bank Reconciliation Statement.
- f) Accounting for Depreciation, Advantages/Importance/Objective for providing depreciation.
- g) Trial Balance - Definition, Objective, importance of Trial Balance, Preparation to Trial Balance.
- h) Correction of Errors, Control Accounts.
- i) Capital and revenue, Expenditure and Receipts.
- j) Financial Statement - Income Statement, Statement of Financial Position.
- k) Preparation of Financial Statements.
- l) Reserve and Provision.
- m) Meaning, Definition and importance of Budget Sheet.
- n) Remittance
- o) Final Accounts - Preparation of Final Account/ half yearly/ yearly closing, profit and loss account, balance sheet, closing stock (stock register) Appreciation of fixed assets, interest on loan Interest on Investment provision for doubtful debts.

ख) Auditing Standards -15

तल दिईएको विषयहरूमध्येबाट ३ प्रश्न सोधिने छन् । २ प्रश्नको उत्तर दिनु पर्नेछ ।

- a) 200 Objectives and general principles governing audit of financial statements.
- b) 210 Terms of audit engagements.
- c) 220 Quality control for audits of historical information.
- d) 230 Documentation
- e) 240 The auditors responsibility to consider fraud and error in an audit of financial statements.

(२) General & Financial Management -30

(क) General Management -10

तल दिईएको विषयहरूमध्येबाट ३ प्रश्न सोधिने छन् । २ प्रश्नको उत्तर दिनु पर्नेछ ।

- a) Management System: Management function and processes, emerging concepts, managerial roles and skills, contemporary challenges for manager, ethics and social responsibility, good corporate governance, objectives and challenges.
- b) Strategic planning: Strategic planning processes assessment of organizational environment, environmental scanning and SWOT analysis, strategy formulation,

mission, goals, objectives, strategies and plans, organizational portfolio plans, strategy implementation and control.

(ख) Financial Management -20

तल दिईएको विषयहरूमध्येबाट ४ प्रश्न सोधिने छन् । ३ प्रश्नको उत्तर दिनु पर्नेछ ।

- Financial system and market, capital market, money market, securities market, market indexes, financial derivatives instruments.
- Financial planning and capital structure management, current asset management, long term and short term financing.
- Financial investment analysis, capital budgeting, cost of capital, portfolio analysis and selection.
- Financial statements and their analysis, analysis of financial statements, financial forecasting, ratio analysis of measuring performance, net cash flow, statement of retained earnings. Important financial ratios, source of finance.
- Financial institutions and their management, financial sector reform on Nepal.
- Financial systems and risk management.
- Stocks and their valuation.
- Investment risk.

(ग) Organizational & Human Resource Management -30

क) Organizational Structure -10

तल दिईएको विषयहरूमध्येबाट ३ प्रश्न दिईने छन् । २ प्रश्नको उत्तर दिनु पर्नेछ ।

- Dimension of organizational design; approaches to organizing, departmentation, power and authority, structure and decentralization, emerging concepts of organizing.
- Decision making and problem solving processes, group decision making, techniques for stimulating creativity, information technology in decision making, crisis management, quantitative tools for decision making.
- Leadership and Communication: Approaches and modern views, management of work groups and team work, intergroup conflicts and their management, communication structure barriers and facilitators.
- Supervisions Monitoring control and quantity: Supervision and monitoring system and techniques, organizational control system, dimensions and necessary conditions for control, information system for effective control system, quality control, quality management - TQM techniques, factors affecting quality and management role in QTM, Bench marking and quality assurance techniques, managing change and development in organization.
- Creating a customer focus.
- Problem solving tools and techniques.
- Measures of organizational success.

ख) HR Management - 20

तल दिईएको विषयहरूमध्येबाट ७ प्रश्न दिईने छन् । ५ प्रश्नको उत्तर दिनु पर्नेछ ।

- HRM System- Components, functions and design, HRM and organizational performance, competitive advantage through people, HR planning-forecasting job analysis, selection tests, managing workforce diversity.
- HR framework, employee empowerment and capacity building method of employee training and management development, methods of work based training and management development, evaluation of training effectiveness, employee empowerment and capacity building, objectives, methods and processes, succession planning.
- Motivation and performance- Motivation through compensation, gain sharing, job redesign, participation, quality of work life, motivation and retentions issues.
- Performance evaluation - Criteria and techniques administrating performance evaluation, career development.
- Employee - Commitment and productivity, objective, measurement techniques and issues, organizational citizenship behavior, flexible working, job rotation, job sharing, shift working, family friendly working, tele commuting team roles at work.
- Contemporary challenges and problems of HRM and labor relations.
- Reward and punishment system.
- Relationship between client and staff, maintaining public relation.
- Management stress.

तृतीय पत्र

Banking & Directives, Micro Finance & Poverty Alleviation -100

१. Banking & Directives -40

तल दिईएको विषयहरूमध्येबाट ७ प्रश्न सोधिने छन् । ५ प्रश्नको उत्तर दिनु पर्नेछ ।

- The role board of directors and responsibilities; code of conduct of board of directors.
- The role an auditors committee and responsibilities.
- The role of officers and responsibilities.
- Importance of management information system (MIS).
- Prevention of fraud and forgeries.
- Distribution of dividend.
- Bank and financial institution Act 2063 (BAFIA) chapter I, 3,6,7,8,9,11.
- Loan classification and loan loss provision (NRB Directive No.2)
- The role of a risk management committee.
- Corporate governance (NRB Directive No.6)
- Company Act 2063 (Chapter 5,6,8,17 & 21)
- Karar Ain 2056 (Chapter 4)
- Nepal Rastra Bank directives Current.
- Money laundering Act 2064.

२. Micro Finance & Macro Economics -40

(क) Micro Finance -30

तल दिईएको विषयहरूमध्येबाट ७ प्रश्न सोधिने छन् । ५ प्रश्नको उत्तर दिनु पर्नेछ ।

- a) Definition of microfinance, scope, evolution, merits and demerits of micro credit program.
- b) Loan loss provision, non performing assets/ loan (NPA/NPL)
- c) Problems and challenges of microfinance institutions/activities.
- d) Village Banking Model/Gramin Bank Replication program.
- e) Problem and importance of remittance.
- f) Value at risk spread rate, zero balance account (ZBA), solvency risk (SR), related earnings, return on assets (ROA), maturity date, market risk, liquidity risk, line of credit (LOC), Interest rate of return (IRR), gross profit, depreciation, cash flow, break even interest rate. Nonperforming assets (NPA), Rate of return (RR), Microfinance activity (MFA).

(ख) Macro Economics -10

तल दिईएको विषयहरूमध्येबाट ३ प्रश्न सोधिने छन् । २ प्रश्नको उत्तर दिनु पर्नेछ ।

- a) National Income accounting concepts of GDP, GDP measurement, GDP computation in Nepal and associated problems.
- b) Inflation and unemployment: Concepts and cost of inflation; Concept and cost of unemployment; tradeoff between inflation and unemployment.

३. Poverty alleviation -20

तल दिईएको विषयहरूमध्येबाट ३ प्रश्न सोधिने छन् । २ प्रश्नको उत्तर दिनु पर्नेछ ।

- a) Poverty alleviation program in Nepal: Poverty, inequality, population growth and development, Measuring poverty and inequality.
- b) Development Planning in Nepal: Development issues in Nepal Relevance of planning tools used in the planning process, cost analysis, internal rate return, financial and economic analysis, logical farm work analysis, challenges of economic development in Nepal.
- c) Women Empowerment Program.