

The Institute of Chartered Accountants of Nepal
Syllabus for the Post of the Assistant (General) 4th Level

Plan of Examination

The Examination shall be conducted according to the following plan:

First Phase (I) : Written Examination (200 Marks)

Second Phase (II) : Interview (30 Marks)

I. First Phase: Written Examination Scheme

Paper	Subject	Marks	Full Marks	Pass Marks	No. Questions & Weightage	Time Allowed
I	General knowledge	80	100	40	40 × 2 = 80 (Objective MCQs)	1.30 hrs
	English	20			4 × 5 = 20 (Subjective)	
II	Office Practices & Management		100	40	10 × 5 = 50 (Short answer) 5 × 10 = 50 (Long answer)	2.30 hrs

II. Second Phase: Interview

Subject	Full Marks	Examination System
Interview	30	Oral

Note:

1. The medium of the written examination will be either Nepali or English.
2. The written examination of first and second papers will be held separately.
3. There will be penalty (Negative Marking) for wrong answers marked by a candidate in the objective type question papers, 20 percent of the marks assigned to that question will be deducted for each wrong answer as penalty. But, if a question is left blank i.e. no answer is given by the candidate, there will be neither penalty for that question nor the score will be deducted.
4. There will be separate answer booklets for each section on subjective type questions. The examinee will have to answer the questions of each section in the answer booklet of the same section.
5. Regardless of whatsoever is written in the content of the Paper/Subject under this syllabus scheme; the laws, rules, regulations, bylaws and policies in the syllabus should be considered as being included in the part of this syllabus for up to three months (revised or amended, removed or further amended) before the date of examination.
6. Only the candidates who selected from the first phase examination will be included in the second phase examination.
7. Curriculum Approved Date :

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Paper I: General Subject

Section (A): General Knowledge (80 % Marks)

(40 × 2 = 80, Objective Multiple Choice Questions)

1. **Institute of Chartered Accountants of Nepal (ICAN)**
 - 1.1 Nepal Chartered Accountants Act, 2053 (As Amended) & Regulation thereof:
 - 1.1.1 Establishment and Management of the Institute of Chartered Accountants of Nepal (ICAN)
 - 1.1.2 Objectives of ICAN
 - 1.1.3 Power and Function of Executive Committee
 - 1.1.4 ICAN Fund
 - 1.1.5 Executive Director
 - 1.2 The ICAN Employee bylaws
 - 1.3 The ICAN Financials Administration Rules
2. **General Knowledge on Nepalese Economy and Finance**
 - 2.1 Economic growth and development: basic concepts
 - 2.2 Economic Indicators
 - 2.3 Aspects of economic development: agriculture, industry, trade, tourism, foreign employment, human resource
 - 2.4 Banks: Kinds of Bank; Functions of Nepal Rastra Bank, Commercial Banks and Financial Institutions
 - 2.5 Natural Resources of Nepal
 - 2.6 Budgeting: Concept, importance, types, and practices in Nepal
3. **Constitution**
 - 3.1 Present constitution of Nepal (Salient features, Fundamental rights, directive principles and policies of the State, Constitutional Organs, Executive, Legislative, and Judiciary).
 - 3.2 Rule of law and Human rights
 - 3.3 Right to information and transparency
4. General knowledge on Current Affairs of National and International Importance

Section (B): English Language (20 % Marks)

(4 × 5 = 20, Subjective)

5. **English Language**
 - 8.1 Grammar: Parts of Speech (Noun, Pronoun, Adjective, Verb, Adverb, Preposition, Conjunction, Interjection), Determiner, Articles, Tense, and Agreements (Subject, Verb, Object agreement in simple sentences)
 - 8.2 Vocabulary : Meaning of the words, Synonyms/antonyms
 - 8.3 Comprehension: Questions will be asked based on the passage given
 - 8.4 Letter /Application writing

Course Objectives:

- Familiarization with characteristics of oral and written language.
- Familiarization with various forms of written sentence structure.
- Understanding comprehension questions and making notes.
- Comprehending given passages and descriptive writings.
- Writing letters and making applications to various channels in an organizational work situation.

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Paper II: Office Practices & Management

Section (A): 50 % Marks

(4 × 5 = 20, Short answer) + (3 × 30 = 10, Long answer)

1. Office and Records Management

- 1.1. Concept and function of an office, concept of office management, office accommodation and layout
- 1.2. Concept, purpose and types of filing and indexing, qualities of good indexing
- 1.3. Concept of record management, types of records, retention and disposal of records
- 1.4. Duties of a Store Keeper - Stores Books - Requisition forms
- 1.5. Importance of fixed Assets in organization
- 1.6. General procedure of procurement.
- 1.7. Types of office machinery and equipments used in modern office
- 1.8. Importance, type and medium of communication in office
- 1.9. Concept and introduction of computer and its applications
- 1.10. E-mail, Internet and Networking and uses

2. Organization and Management

- 2.1. Organization:
 - 2.1.1. Objectives and Functions of organization
- 2.2. Management: Concepts, functions, and emerging trends
- 2.3. Organizational Behaviour: concepts, trends, leadership, motivation, communication, group dynamics
- 2.4. Human Resource Management: Acquisition, Development, Utilization, and Maintenance
- 2.5. Public Service delivery: Meaning and importance

Section (B): 50 % Marks

(6 × 5 = 30, Short answer) + (2 × 10 = 20, Long answer)

3. Money and Banking

- 3.1. Money: meaning, types, functions and value of money
- 3.2. Financial Market: Money market and Capital market
- 3.3. Meaning of banking and types of bank: Commercial Bank and Central Bank, Functions of Nepal Rastra Bank and commercial banks with reference to Nepal

4. Financial System

- 4.1. Accounting: Basic Concepts; Accounting Cycle; Journal; Cash Book; Ledger; Profit and Loss Account; Balance Sheet; Cash Flow
- 4.2. Introduction, features and objectives of Government accounting
- 4.3. Difference between Governmental and Commercial accounting
- 4.4. Government Budget : meaning, features and component of budget
- 4.5. Auditing: Introduction, importance, objectives and types
- 4.6. General information on revenue administration (tax, customs and excise duty)
- 4.7. Role and Functions of the Institute of Chartered Accountants of Nepal

5. Calculation and Computation Skill (4 × 5 = 20, Short answer)

- 5.1. Fraction, Percentage and Ratio
- 5.2. Profit, Loss and Discount
- 5.3. Tax, Commission and Depreciation
- 5.4. Average
- 5.5. Simple Interest