

The Institute of Chartered Accountants of Nepal

Syllabus for the Post of Officer (Law) - 6th 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 Subject	General knowledge & Relevant Laws	40	100	40	1 × 40 = 40 (Objective MCQs)	2.30 hrs
			30			2 × 5 = 10 (Short answer) 2 × 10 = 20 (Long answer)	
		English	30			2 × 5 = 10 (Short answer) 2 × 10 = 20 (Long answer)	
II	Administration and Financial Management			100	40	8 × 5 = 40 (Short answer) 6 × 10 = 60 (Long answer)	3.00 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 :

Paper I: General Subject

The Institute of Chartered Accountants of Nepal

Syllabus for the Post of Officer (Law) - 6th Level

Section (A): 70 % Marks

1. **General knowledge on the following: (1 × 40 = 40, Objective MCQs)**
 - 1.1 Accounting
 - 1.1.1 History of Accounting
 - 1.1.2 Terminology of Accounts
 - 1.1.3 Comptroller General
 - 1.1.4 Regional Accounting bodies and SAFA and CAPA
 - 1.1.5 International Accounting Standards
 - 1.1.6 Nepal Accounting Standards and IASB
 - 1.2 Auditing
 - 1.2.1 History of Auditing
 - 1.2.2 Terminology of Audit
 - 1.2.3 Auditor General
 - 1.2.4 Public Accounts Committee
 - 1.2.5 International Standards on Auditing
 - 1.2.6 Nepal Standards on Auditing
 - 1.2.7 International Federation of Accountants (IFAC)
 - 1.3 General Knowledge on Nepalese Economy and Finance
 - 1.3.1 Introduction, micro and macro economics (meaning, importance, interdependence)
 - 1.3.2 Macroeconomics Indicators: GDP, GNP, Per capital income, Investment, Consumption, Saving, Inflation, and Public debt Management
 - 1.3.3 Economic growth and development: basic concepts
 - 1.3.4 Macroeconomic issues and policies with reference to Nepal
 - 1.3.5 Fiscal Policy and Monetary Policy: concept, objectives, role and importance
 - 1.3.6 The Nepalese economic issues relating to planning, mobilization of resources, growth, development and employment
 - 1.3.7 Banks: Kinds of Banks in Nepal, Functions of Nepal Rastra Bank, Commercial Banks and Financial Institutions
 - 1.3.8 ICAN
 - 1.4 Historical development and present constitution of Nepal.
 - 1.5 General knowledge on Current Affairs of National and International Importance
2. **Prevailing Relevant Laws (4 × 5 = 20, Short answer) + (1 × 10 = 10, Long answer)**
 - 2.1 Nepal Chartered Accountants Act and Regulations
 - 2.2 The ICAN Employee Service Bylaws
 - 2.3 The ICAN Financial Administration Bylaws
 - 2.4 Banking and Financial Institutions Act
 - 2.5 Company Act
 - 2.6 Nepal Rastra Bank Act
 - 2.7 Income Tax Act and Income Tax Regulation
 - 2.8 Public Procurement Act and Regulation
 - 2.9 Financial Procedure Act and Regulation

The Institute of Chartered Accountants of Nepal

Syllabus for the Post of Officer (Law) - 6th Level

Section (B): English Language (30 % Marks)

(2 × 5 = 10, 2 × 10 = 20, Subjective)

3. English Language

- 3.1 Grammar: Parts of Speech (Noun, Pronoun, Adjective, Verb, Adverb, Preposition, Conjunction, Interjection), Determiner, Articles, Infinitive, Gerund, Tense, Reported Speech and, Agreements (Subject, Verb, Object agreement in sentences).
- 3.2 Vocabulary : Meaning of the words, Single word for expressions, Synonyms/antonyms, Derivatives and Homonyms/homophones, Idioms/Phrase
- 3.3 Comprehension: Questions will be asked based on the passage given
- 3.4 Short Essay / Passage Writing/Summary
- 3.5 Letter/Short Notes/ Memo Writing

Course Contents

- Preview of Written English: Language and Structure, identification of various kinds of sentences - simple, complex and compound, transformation of sentences.
- Oral Communication and Note Taking: Basis techniques of public speaking, technical talks (techniques of preparing and delivering professional presentations and interviewing techniques); Impact of technology, i.e., satellite communication, Internet, e-mail, etc. in communication technique.
- Technical Writing: Preparing short memoranda, writing business letters, application letters writing seminar papers, report writing, writing project proposal, etc.
- Reading Skills: Understanding comprehension questions, making notes, writing descriptions, etc. and
- Familiarization with Technical Registers: Terminology used in accounting and auditing fields

The Institute of Chartered Accountants of Nepal

Syllabus for the Post of Officer (Law) - 6th Level

Paper II: Law Specific Subject

Section (A): 50 % Marks

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

1. **General Principles and Concept of Law**
 - 1.1 Definition, Purpose and Functions of Law
 - 1.2 Classification of Law
 - 1.3 Sources of laws
 - 1.4 The Concept and Kinds of Justice and Rule of Law
 - 1.5 Rights and Duties: Meaning and Kinds
 - 1.6 Obligation and Liability: Meaning and Kinds
 - 1.7 Meaning of Person and Personality
 - 1.8 Concept of Ownership and Possession

2. **Constitutional and Administrative Law**
 - 2.1 Meaning and Understanding of Constitution
 - 2.2 Historical Development of Constitutional Law in Nepal
 - 2.3 The distinctive features of the present Constitution of Nepal
 - 2.4 Fundamental Rights & Duties, Directive Principles, and Policies of the State
 - 2.5 Powers, functions and jurisdiction federal, provincial and local governments
 - 2.6 Meaning and Understanding of Administrative Law
 - 2.7 Principle of Separation of Power and Check and Balance
 - 2.8 Delegated Legislation and its Limitation
 - 2.9 Judicial Authority of Administrative bodies
 - 2.10 Relationship between Administrative Law and Constitutional Law
 - 2.11 Principle of Natural Justice
 - 2.12 Law Making Process in Nepal

3. **International Law, Human Rights and Inter-Governmental Organizations**
 - 3.1 General Introduction to International Law
 - 3.2 Sources of International Law
 - 3.3 Universal Declaration of Human Rights and its salient Features
 - 3.4 Role of National Human Rights Institutions in Nepal
 - 3.5 Intergovernmental Organizations
 - 3.5.1 United Nations Organs and Agencies
 - 3.5.2 International Criminal Court (ICC)
 - 3.5.3 International Committee of Red Cross and Red Crescent
 - 3.5.4 South Asian Association for Regional Cooperation

Section (B): 50 % Marks

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

4. **Procedural Law**
 - 4.1 Meaning of Procedural Law
 - 4.2 Difference between Substantive and Procedural Laws
 - 4.3 Kinds of Procedures
 - 4.3.1 General Procedures (Muluki Ain)
 - 4.3.2 Summary Procedures (Summary Procedures Act)
 - 4.3.3 Special Procedures (Special Court Act)
 - 4.3.4 Writ Procedures

The Institute of Chartered Accountants of Nepal

Syllabus for the Post of Officer (Law) - 6th Level

- 4.4 Basic Elements and Principles of Procedural Law
 - 4.4.1 Limitation and laches
 - 4.4.2 Jurisdiction
 - 4.4.3 Locus Standi
 - 4.4.4 Res Judicata
 - 4.4.5 Natural Justice
 - 4.4.6 Alternative Dispute Resolutions (ADR): Mediation and Arbitration
 - 4.4.7 Legal Aid and Amicus Curie
- 4.5 Jurisdiction of courts : District Court, Appeal Court and Supreme Court

- 5. **Criminal and Civil Laws**
 - 5.1 Criminal Laws
 - 5.1.1 General Introduction to Criminal Law
 - 5.1.1.1 Meaning and Nature of Criminal Law
 - 5.1.1.2 Jurisdiction of Criminal Law
 - 5.1.2 General Principles of Criminal Law
 - 5.1.2.1 Ignorantia juris non excusat (ignorance of law is no excuse)
 - 5.1.2.2 Nullum crimen sine lege (no punishment without the law)
 - 5.1.2.3 Principle of ex post facto law
 - 5.1.2.4 Principle of double jeopardy
 - 5.1.3 Stages and Elements of Crime
 - 5.1.4 Crimes against State and Organised Crimes
 - 5.1.5 International Crimes : Genocide, Crime against Humanity
 - 5.1.6 White collar crimes and economic crimes
 - 5.1.7 Corporate Crime
 - 5.2 Civil Laws
 - 5.2.1 Marriage
 - 5.2.2 Adoption (Intra-Country and Inter-Country)
 - 5.2.3 Property
 - 5.2.4 Natural and Legal Person
 - 5.2.5 Ownership and Possession
 - 5.2.6 Trusts, Donation and Gifts
 - 5.2.7 Contract and Transaction (*lenden*)
 - 5.3 Prevailing Relevant Laws
 - 5.3.1 Contract Act
 - 5.3.2 Labor Act
 - 5.3.3 Arbitration Act
 - 5.3.4 Securities Transaction Act
 - 5.3.5 Insolvency Act
 - 5.3.6 Corporation Act
 - 5.3.7 Money Laundering Prevention Act
 - 5.3.8 Corruption Prevention Act
 - 5.3.9 Right to Information Act
 - 5.3.10 Nepal Auditing Act
 - 5.3.11 Muluki Civil (Code) Act, 2074 & Muluki Civil Procedure (Code) Act, 2074