

The Institute of Chartered Accountants of Nepal
Syllabus for the Post of Senior Officer (Administration) Level 7th

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	40 × 1 = 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 :

The Institute of Chartered Accountants of Nepal
Syllabus for the Post of Senior Officer (Administration) Level 7th

Paper I: General Subject
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 Senior Officer (Administration) Level 7th

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 Senior Officer (Administration) Level 7th

Paper II: Administration and Financial Management

Section (A): 50 % Marks

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

1. Administration and Management

- 1.1 Administration - Concepts and Practices
- 1.2 Administrative systems, rules and procedures
- 1.3 Meaning and principles of administration, distinction between administration and personnel management
- 1.4 Management: concept, characteristics, functions, principles and scope
- 1.5 Key management processes: planning, organizing, staffing, decision making, communication, coordination, controlling
- 1.6 Human Resource Management: acquisition, development, utilization and maintenance
- 1.7 Contemporary management issues and challenges
- 1.8 New public management and its challenges
- 1.9 Management information system
- 1.10 Participative management, strategic management, time management, change management, organization development, delegation of authority, Team work and Quality Management, Organization Development, and Stress Management
- 1.11 Objectives and challenges of corporate governance, concept of corporate social responsibilities

2. Governance and Development

- 2.1 Concept and elements of state
- 2.2 Concept and organs of government
- 2.3 Fundamentals of governance: concept, context and characteristics
- 2.4 Historical Development of Constitutional Law in Nepal
- 2.5 Present Constitution of Nepal
 - 2.5.1 Fundamental Rights & Duties, Directive Principles, and Policies of the State
 - 2.5.2 Separation of Power and Check and Balance
 - 2.5.3 Powers, functions and jurisdiction federal, provincial and local governments
- 2.6 Rule of law, democratic values and norms
- 2.7 Organized crimes, Corporate Crime, White collar Crime and Economic crime
- 2.8 Concept of development, Indicators of development, Major issues in development
- 2.9 Contemporary Aspect of Development: Sustainable Development goals and growth, Poverty alleviation, Economic Liberalization and privatization
- 2.10 Difference in economic development and growth
- 2.11 Prospects and Problems of Natural Resources and Human Resources of Nepal
- 2.12 Planning: Concept and issues

Section (B): 50 % Marks

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

1. Financial System

- 1.1. Financial System: central bank, commercial banks, development banks, other financial institutions and their roles and responsibilities

The Institute of Chartered Accountants of Nepal
Syllabus for the Post of Senior Officer (Administration) Level 7th

- 1.2. Financial Markets: concept, importance, functions of financial markets, capital market, prospects and issues of financial markets in Nepal
- 1.3. Business Finance: concept, scope and importance of business finance, capital budgeting, cost of capital, financial statement and their analysis
- 1.4. Role of International Financial Institutions, World Bank, International Monetary Fund, Asian Development Bank.

2. Financial Management

- 2.1. Financial management: Concept and process
- 2.2. Budgeting: Concept, types, process, principles, and practices in Nepal
- 2.3. Budget formulation, implementation and control
- 2.4. Sources of revenue and revenue administration in the Nepalese context
- 2.5. Accounting
 - 2.5.1. Accounting: concept, meaning, objectives and importance
 - 2.5.2. Accounting: principles, concept and conventions
 - 2.5.3. Chart of Accounts
 - 2.5.4. Income Statements
 - 2.5.5. Financial Statements
 - 2.5.6. Reserves and Depreciation
 - 2.5.7. Difference between Commercial and Government Accounting
 - 2.5.8. Capital and Revenue Expenditures
 - 2.5.9. International Accounting Standards
 - 2.5.10. Accounting information system
 - 2.5.11. Cost and management accounting
 - 2.5.12. Procurement management and Inventory management
- 2.6. Auditing
 - 2.6.1. Auditing: introduction, importance, objectives and types
 - 2.6.2. Internal - External Audit
 - 2.6.3. Qualities of a good auditor
 - 2.6.4. Errors
 - 2.6.5. Audit reports
 - 2.6.6. Different concepts of Audit
 - 2.6.7. Role of Comptroller General
 - 2.6.8. Role and Power of Auditor General
 - 2.6.9. Standards on Auditing
- 2.7. Role and Functions of the Institute of Chartered Accountants of Nepal