

नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था
प्राविधिक सेवा, चार्टर्ड एकाउन्टेन्ट समूह, १० तह, सह निर्देशक पदको खुला र आन्तरिक प्रतियोगितात्मक
परीक्षाको लागि पाठ्यक्रम

यस पाठ्यक्रम योजनालाई दुई चरणमा विभाजन गरिएको छ :

प्रथम चरण :- लिखित परीक्षा (Written Examination)

पूर्णाङ्क :- २००

द्वितीय चरण :- (क) प्रस्तुतीकरण (Presentation)

पूर्णाङ्क :- २०

(ख) अन्तर्वार्ता (Interview)

पूर्णाङ्क :- ३०

परीक्षा योजना (Examination Scheme)

१. प्रथम चरण : लिखित परीक्षा (Written Examination)

पूर्णाङ्क :- २००

पत्र	विषय	पूर्णाङ्क	उत्तीर्णाङ्क	परीक्षा प्रणाली	प्रश्नसंख्या × अङ्क	समय
प्रथम	सार्वजनिक प्रशासन तथा व्यवस्थापन (Public Administration and Management)	१००	४०	विषयगत - तर्कयुक्त र विश्लेषणात्मक (Critical Analysis) तथा समस्या समाधान (Problem Solving)	५ प्रश्न × २० अङ्क	३ घण्टा
द्वितीय	सेवा सम्बन्धी	१००	४०	विषयगत - तर्कयुक्त र विश्लेषणात्मक (Critical Analysis) तथा समस्या समाधान (Problem Solving)	५ प्रश्न × २० अङ्क	३ घण्टा

२. द्वितीय चरण : प्रस्तुतीकरण र अन्तर्वार्ता (Presentation & Interview)

पूर्णाङ्क :- ५०

विषय	पूर्णाङ्क	परीक्षा प्रणाली	समय
(क) मामिला प्रस्तुतीकरण (Case Presentation)	२०	व्यक्तिगत प्रस्तुतीकरण	
(ख) अन्तर्वार्ता (Interview)	३०	मौखिक	-

द्रष्टव्य :

- लिखित परीक्षाको माध्यम भाषा नेपाली वा अंग्रेजी अथवा नेपाली र अंग्रेजी दुवै हुन सक्नेछ ।
- प्रथम र द्वितीय पत्रको लिखित परीक्षा छुट्टाछुट्टै हुनेछ ।
- लिखित परीक्षामा सोधिने प्रश्नसंख्या र अङ्कभार यथासम्भव सम्बन्धित पत्र/विषयमा दिईए अनुसार हुनेछ ।
- विषयगत प्रश्नको हकमा एउटा लामो प्रश्न वा एउटै प्रश्नका दुई वा दुई भन्दा बढी भाग (Two or more parts of a single question) वा एउटा प्रश्न अन्तर्गत दुई वा बढी टिप्पणीहरू (Short notes) सोध्न सकिने छ ।
- प्रत्येक प्रश्नका लागि छुट्टाछुट्टै उत्तरपुस्तिकाहरू हुनेछन् । परीक्षार्थीले प्रत्येक प्रश्नको उत्तर छुट्टाछुट्टै उत्तरपुस्तिकामा लेख्नुपर्नेछ ।
- यस पाठ्यक्रम योजना अन्तर्गतका पत्र/विषयका विषयवस्तुमा जेसुकै लेखिएको भए तापनि पाठ्यक्रममा परेका कानून, ऐन, नियम, विनियम तथा नीतिहरूपरीक्षाको मिति भन्दा ३ महिना अगाडि (संशोधन भएका वा संशोधन भई हटाईएका वा थप गरी संशोधन भई) कायम रहेकालाई यस पाठ्यक्रममा परेको सम्झनु पर्दछ ।
- प्रथम चरणको लिखित परीक्षाबाट छनौट भएका उम्मेदवारहरूलाई मात्र द्वितीय चरणको परीक्षामा सम्मिलित गराइनेछ ।
- पाठ्यक्रम स्वीकृत मिति : २०८०/०३/२५

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प्रथम पत्र : शासकीय प्रबन्ध, सार्वजनिक जवाफदेहिता, नैतिकता र व्यवसायिकता
(**Governance, Public Accountability, Ethics and Professionalism**)

खण्ड- (क) :- ५० अङ्क

1. Governance and Development

- 1.1 Concept, Principles and Dimensions of governance
- 1.2 Perspectives and Issues in Governance and Public Management
- 1.3 Constitutional Development and The Constitution of Nepal
- 1.4 Federal System: Federal, Provincial and Local Level Governance
- 1.5 Public Service Delivery and its effectiveness
- 1.6 Nepalese Policy Governance Security and Disaster Management
- 1.7 Structure of The Nepalese Societies
- 1.8 Theory and Practice of Diversity, Equity and Inclusion
- 1.9 Theoretical Perspective of Development
- 1.10 Issues in Sustainable Development
- 1.11 Poverty Alleviation, Issues and Policies
- 1.12 Public Policy: Policy Formulation, Implementation, Monitoring and Evaluation
- 1.13 The Politics of Public Policy
- 1.14 Constraints on public policy: Economic, Institutional, Social and Cultural
- 1.15 Major National Policies
- 1.16 Public Finance and Budgeting - Budget Formulation, Implementation, Monitoring, Evaluation and Financial control system
- 1.17 Public Procurement Policy and System
- 1.18 Planning and Development of Human Resource
- 1.19 Coaching Skills for HR Professionals
- 1.20 Talent and Organization Development
- 1.21 Performance Appraisal: Benefits, Challenges, Wage administration and developmental importance of reliability, acceptability, Sensitivity and Practicality in Performance Appraisal
- 1.22 Creating and Monitoring High Performance Organization
- 1.23 Conflict Resolution and Confrontation Skills

खण्ड - (ख) :- ५० अङ्क

2. Ethics, Values and Public Accountability

- 2.1 Essence, determinants, consequences and dimensions of ethics
- 2.2 Human values
- 2.3 Spiritualism in public affairs management
- 2.4 Sources of ethical guidance
- 2.5 Ethics in public service
- 2.6 Principles of public life
- 2.7 Power, ethics and ethical organization
- 2.8 Ethical issues in public service delivery and utilization of public funds

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- 2.9 Challenges of corruption and corruption control strategies
 - 2.10 Doctrines and principles of public accountability
 - 2.11 Public accountability and transparency
 - 2.12 Changing concept of public accountability
 - 2.13 Compliance mechanism of public accountability
 - 2.14 Nepal's public accountability system
3. **Professionalism in Public Management**
- 3.1 The foundational values for public service - integrity, impartiality, non-partisanship, objectivity, dedication, empathy, tolerance and compassion
 - 3.2 Applications of public management for developing professionalism
 - 3.2.1 Time management
 - 3.2.2 Resource management
 - 3.2.3 Technology management
 - 3.2.4 Information management
 - 3.2.5 Performance Management
 - 3.2.6 Grievance management
 - 3.2.7 Team management
 - 3.2.8 Crisis management
 - 3.2.9 Risk management
 - 3.2.10 Disaster management
 - 3.2.11 Negotiation Skills and Strategy
 - 3.3 Attitude and its relation with thought and behavior: moral and political attitudes, social influence and persuasion
 - 3.4 Emotional intelligence and its relevance in public management and governance

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द्वितीय पत्र : सेवा सम्बन्धी
खण्ड- (क) :- ५० अङ्क

1. **Regulatory Framework for Accounting and Financial Reporting**
Laws and Regulation relating to financial accounting and financial reporting :
 - 1.1. Company Act, 2063
 - 1.2. Nepal Rastra Bank Act, 2058
 - 1.3. Bank & Financial Institutions Act, 2073
 - 1.4. Labor Act, 2048 and Amendment 2073
 - 1.5. Insurance Act, 2063
 - 1.6. Securities Act, 2063
 - 1.7. Insolvency Act, 2063
 - 1.8. Arbitration Act, 2056
 - 1.9. Money Laundering Prevention Act, 2064
 - 1.10. Public Procurement Act, 2063
 - 1.11. Income Tax Act, 2058 and Regulation, 2059
 - 1.12. Value Added Tax Act, 2052 and Rules, 2053
 - 1.13. Industrial Enterprises Act, 2073
 - 1.14. Financial Procedures and Fiscal Responsibility Act, 2076
 - 1.15. Cooperatives Act, 2074
 - 1.16. Foreign Investment and Technology Transfer Act, 2075
 - 1.17. Audit Act, 2075
 - 1.18. Nepal Chartered Accountants Act, 2053 and Regulation, 2061
2. **Development, Regulation and Supervision of Accounting Profession**
 - 2.1. Curriculum development, Certification courses and post qualification courses
 - 2.2. Career Counselling and Capacity Development interventions
 - 2.3. Members Certification and Registration
 - 2.4. Education and Professional Development of Members
3. **Financial Reporting Framework**
 - 3.1. General Purpose Financial Reporting vs. Special Purpose Financial Reporting
 - 3.2. Government Vs Commercial Accounting and Financial Reporting
 - 3.3. Nepal Financial Reporting Standards (NFRS) Nepal Accounting Standards (NAS) and Equivalents IFRS
 - 3.4. Implementation of NFRS
 - 3.5. NFRS for SMEs, NFRS for MEs and NFRS for NPOs
 - 3.6. Financial Reporting Framework for Public Sector; Nepal Public Sector Accounting Standards (NPSAS)
 - 3.7. Analysis & Interpretation of NFRS Compliant Financial Statements
4. **Public Financial Management Practices in Nepal and Role of Chartered Accountants in National Economic Developments**
5. **Internal Control Frameworks applied in different sectors in Nepal**

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6. **Project management and financial analysis:**
 - 6.1. Project Planning and Scheduling: Network models, CPM/PERT, Project preparation for implementation and justification
 - 6.2. Project monitoring and control: Feedback systems, Cash control, Management Information system
 - 6.3. Financial analysis: Methods of financial analysis - benefit cost ratio, internal rate of return, net present value, and payback period
 - 6.4. Logical Framework analysis and Project Proposal Writing
7. **Contemporary issues in Finance, Economics Accounting & Financial Reporting**
 - 7.1. Trends in international business and investments
 - 7.2. Current fiscal Outlook for the economy and Prospects analysis
 - 7.3. Mergers, Acquisitions and Corporate Restructuring and its impact in financial reporting
 - 7.4. Process of Development, Implementation and update of financial reporting standards and ICAN's role
 - 7.5. Research and Development in Financial Reporting frameworks
 - 7.6. Future of accounting profession
 - 7.7. Use of ICT in Financial Reporting
 - 7.8. Advisory Services relating to financial reporting
 - 7.9. Merger, Acquisition and Corporate Restructuring and its impact in financial reporting
8. **Coordination and Cooperation with Regulatory Agencies and Other Public Institutions and Stakeholders**
9. **Corporate Budgeting and Planning**
 - 9.1. Capital asset planning and evaluation
 - 9.2. Present value theory and analysis
 - 9.3. Theory and measurement of rate of return and cost of capital
 - 9.4. Leasing, pricing and debt funding

खण्ड- (ख) : - ५० अङ्क

Audit Practices in Nepal

10. **Financial Accountability Systems in Nepal**
11. **Internal Audit Practices in Nepal (Government Sector and Private Sector)**
12. **Risk Based Auditing Approach and its use in Nepal**
13. **Auditing Practices in Nepal**
 - 13.1. Nepal Standards on Auditing (NSAs) and International Standards on Auditing (ISAs)
 - 13.2. Nepal Government Auditing Standards (NGAS) and International Standards of Supreme Audit Institutions (ISSAIs)
 - 13.3. Code of Ethics for Professional Accountants
 - 13.4. Auditing practices in Nepal for different sectors;
 - 13.4.1. Bank and Financial Institutions,
 - 13.4.2. Insurance Companies

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- 13.4.3. Government including provincial and local levels,
- 13.4.4. Donor Funded Projects
- 13.4.5. Public Enterprises
- 13.4.6. Cooperatives
- 13.4.7. Schools
- 13.4.8. Non-governmental Organizations (NGOs)
- 13.5. Audit of Procurements
- 13.6. Process of Development, Implementation and update of Nepal Standards on Auditing and ICAN's Role
- 13.7. Assurance Services vs. Consulting Services
- 14. **Regulation and Monitoring of Members' performance**
 - 14.1. Quality Assurance
 - 14.2. Disciplinary Actions against professional misconduct
 - 14.3. Investigation of professional misconduct and legal proceedings
- 15. **Relations with Regional and International Organizations**
 - 15.1. International Federation of Accountants (IFAC)
 - 15.2. Confederation of Asia and Pacific Accountants (CAPA)
 - 15.3. South Asian Federation of Accountants (SAFA)
 - 15.4. Foreign Accounting Bodies (ICAI, ICAEW, CAANZ etc)
- 16. **New Developments and Trends in Auditing**
 - 16.1. Research and Developments in Auditing
 - 16.2. Use of ICT in Audit; Computerized Auditing Tools and Audit Management Systems
 - 16.3. Use of Artificial Intelligence (AI), Machine Learning (ML), Mobile technology, Drone Technology etc.
 - 16.4. Fraud and Corruption and Role of Auditors
 - 16.5. Public Interest and Managing Stakeholders' Expectation and Engaging them in Audit Process
- 17. **Performance Audit, IT Audit, Disaster Management Audit, Concurrent Audit, Forensic Audit**
- 18. **ICAN Bylaws**
 - 18.1. ICAN Procurement Bylaws, 2079
 - 18.2. ICAN Financial Administration Bylaws, 2066
 - 18.3. ICAN Employees Bylaws, 2066