

# गणना / विज्ञान

## कक्षा; ग ; ] फर्क [स] क्लस् [ त [Lo कब्द वर्णन क [तो] उत्तर / f In 0g ] In lvt k / LI ffsf ] kf & b qnd

यस बैंकमा प्रशासन सेवातर्फको अधिकृत तृतीय पद CA/CPA/ACCA तर्फ खुल्ला प्रतियोगिताद्वारा लिइने लिखित परीक्षाको प्रश्नहरू अंग्रेजीमा सोधिनेछ । प्रतियोगीहरूले नेपाली वा अंग्रेजी कुनै एक माध्यमबाट उत्तर दिन सक्नेछन् । लिखित परीक्षाको पत्र, विषय, पूर्णाङ्क, समय तथा परीक्षा प्रणाली सम्बन्धी विवरण निम्नानुसारको हुनेछ ।

पत्र	विषय	पूर्णाङ्क	समय	परीक्षा प्रणाली
प्रथम	Principles and Practices of Accounting and Auditing	१००	४ घण्टा	विषयगत र वस्तुगत
द्वितीय	Acts, Rules/Regulations and Directives	१००	४ घण्टा	विषयगत र वस्तुगत
तृतीय	Financial Management	१००	४ घण्टा	विषयगत

**Principles and Practices of Accounting and Auditing**

यस पत्रलाई समूह “क”, समूह “ख” र समूह “ग” गरी तीन समूहमा विभाजन गरिएको छ ।

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लेखामान तथा लेखापरीक्षणमानहरू (Accounting Standards and Auditing Standards)  
को कार्यगत ज्ञान

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यस समूहमा प्रश्न तथा अंकको विभाजन निम्नानुसार हुने छ :-

१. यसमा प्रचलित निम्नलिखित नेपाल लेखामान (Nepal Accounting Standards) तथा सोमा समावेश नभएका अन्तरराष्ट्रिय वित्तीय प्रतिवेदन मानहरू (International Financial Reporting Standards) तथा अन्तरराष्ट्रिय लेखामानहरू (International Accounting Standards) एवं ती मानहरूको व्याख्या (interpretations) सम्बन्धी १० वस्तुगत प्रश्नहरू सोधिनेछ ।

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(क) NAS: Framework For The Preparation and presentation of Financial Statements

(ख) Accounting Standards (NAS with corresponding IASs/IFRSs)

<u>NASs</u>	<u>IASs</u>	<u>Name of Standards</u>
1	1	Presentation of Financial Statements
2	8	Accounting Policies, Changes Accounting estimates & Errors
3	7	Cash Flow Statements
4	2	Inventories
5	10	Events After the Balance Sheet Date
6	16	Property, Plant and Equipment
7	18	Revenue
8	23	Borrowing Costs
9	12	Income Taxes
10	20	Accounting for Government Grants and Disclosure of Government Assistance
11	21	The Effects of Changes in Foreign Exchange Rates

12	37	Provisions, Contingent Liabilities and Contingent Assets
13	11	Construction Contract
15	17	Leases
16	24	Related Party Disclosures
17	34	Interim Financial Reporting
18	36	Impairment of Assets
19	40	Investment Property
20	IFRS 5	Non-current Assets Held for Sale and discontinued Operations

**(ग) Currently Under Voluntary Compliance**

14	19	Employee Benefits
21	IFRS 3	Business Combinations
23	14	Segment Reporting
24	26	Accounting and Reporting by Retirement Benefit Plans
25	28	Investment In Associates
26	33	Earnings Per Share
27	38	Intangible Assets

**(घ) IFRS and IASs, other than those covered by NAS above**

<b>IFRS 1</b>	First-time Adoption of International Financial Reporting Standards
<b>IFRS 2</b>	Share-based Payment
<b>IFRS 4</b>	Insurance Contracts
<b>IFRS 6</b>	Exploration for and evaluation of Mineral Resources
<b>IFRS 7</b>	Financial Instruments: Disclosures
<b>IFRS 8</b>	Operating Segments
<b>IAS 27</b>	Consolidated and Separate Financial Statements
<b>IAS 29</b>	Financial Reporting in Hyperinflationary Economies
<b>IAS 31</b>	Interests in Joint Ventures
<b>IAS 32</b>	Financial Instruments: Presentation
<b>IAS 39</b>	Financial Instruments: Recognition and Measurement
<b>IAS 41</b>	Agriculture

## (ड) Interpretations

**नोट:** माथि उल्लिखित मानहरुमा समयसमयमा थपघट वा अदलबदल भएको अवस्थामा सोही अनुसार कायम भएको मानिने छ ।

२. यसमा प्रचलित निम्नलिखित नेपाल लेखा परीक्षणमान (Nepal Auditing Standards), लेखापरीक्षण निर्देशन (Guidance Notes) सम्बन्धी १० प्रश्नहरु सोधिनेछ ।

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## (क) Auditing Standards

200	Objectives and General Principles Governing Audit of Financial Statements
210	Terms of Audit Engagements
220	Quality Control For Audits of Historical Financial Information
230	Documentation
240	The Auditor's Responsibility to Consider Fraud and Error in an Audit of Financial Statements
250	Consideration of Laws and Regulations in an Audit of Financial Statements
260	Communication of Audit Matters with Those Charged with Governance
300	Planning
310	Knowledge of the Business
315	Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement
320	Audit Materiality
400	Risk Assessments and Internal Control
500	Audit Evidence
505	External Confirmations
510	Initial Engagements-Opening Balances
530	Audit Sampling and Other Selective Testing Procedures
540	Audit of Accounting Estimates
550	Related Parties
560	Subsequent Events
570	Going Concern
580	Management Representations
600	Using the Work of Another Auditor

610	Considering the Work of Internal Auditor
620	Using the Work of an Expert
700	The Auditor's Report on Financial Statements
710	Comparatives
720	Other Information in Documents Containing Audited Financial Statements
800	The Auditor's Report on Special Purpose Audit Engagements

NSRs 4400

Engagements to Perform Agreed-Upon Procedures Regarding Financial Information

NSREs 2400

Engagements to Review Financial Statements

NSREs 4410

Engagements to Compile Financial Information

30 Framework of Nepal Standards on Auditing

**(ख) Guidance Notes**

GN 201 Guidance Note on Independence of Auditors

GN202 Preparation of Financial Statements on Letter-Head and Stationary of Auditors

**(ग) Nepal Auditing Practices Statement**

NAPs101 Audits of the Financial Statements of Banks

**नोट:** माथि उल्लिखित मानहरूमा समयसमयमा थपघट वा अदलबदल भएको अवस्थामा सोहीअनुसार कायम भएको मानिने छ ।

३. यसमा लेखामान वा लेखापरीक्षणमानसंग सम्बन्धित सैद्धान्तिक २ प्रश्न सोधिनेछ ।

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### समस्या समाधान

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यसमा लेखा संग सम्बन्धी र लेखा तथा लेखा परिक्षण संग सम्बन्धित विषयमा दुई समस्याहरु दिइने छ । सो मध्ये एक समस्या उपर सोको विश्लेषण सहित प्रचलित मानहरु तथा अभ्यासको आधारमा समाधानका उपायहरु व्याख्या गर्नु पर्ने छ ।

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### लेखा र लेखा परीक्षण सम्बन्धी अभ्यासहरु (General Practices of Accounting and Auditing)

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यसमा देहायका विषयसंग सम्बन्धित वित्तीय विवरणहरु (वासलात, नाफा नोक्सान हिसाब, नगद प्रवाह, पुंजीमा परिवर्तनको विवरण) तयार पार्ने वा लेखा नीतिहरु तयार गर्ने, खुलाउने (disclosure गर्ने) किसिमका दुइवटा प्रश्न सोधिनेछ ।

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|-----|-----------------------|----|
| (क) | लेखा सम्बन्धी         | १५ |
| (ख) | लेखा परीक्षण सम्बन्धी | १५ |

**नोट:** लेखापरीक्षण सम्बन्धी प्रश्न विषयगत हुनेछ ।

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(Acts, Rules/Regulations and Directives)

यसमा निम्नलिखित विषयहरू मध्येबाट छ वटा प्रश्नहरू सोधिनेछ, जस मध्ये पांच वटाको उत्तर दिनु पर्नेछ । यी प्रश्नहरू वस्तुगत, समस्या समाधान, व्याख्या गर्नु पर्ने गरी कुनै तरिकाबाट सोधिन सक्ने छ ।

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१. नेपाल राष्ट्र बैंक ऐन २०५८, विदेशी विनिमय (नियमित गर्ने) ऐन २०१९ तथा राष्ट्र ऋण ऐन, २०५८ ।
२. बैंक तथा वित्तीय संस्था सम्बन्धी ऐन, २०६३, बैंक तथा वित्तीय संस्थाको ऋण असुली ऐन, २०५८, सुरक्षित कारोबार ऐन २०६३, वित्तीय मध्यस्थताको काम गर्ने संस्था सम्बन्धी ऐन, २०५५ तथा सम्पति शुद्धीकरण (मनी लण्डरिंग) निवारण ऐन २०६४ ।
३. नेपाल राष्ट्र बैंकले बैंक तथा वित्तीय संस्थाहरूलाई नियमन गर्न जारी गरेको निर्देशनहरू ।
४. कम्पनी ऐन, २०६३, दामासाही ऐन, २०६३, विदेशी लगानी तथा प्रविधि हस्तान्तरण ऐन, २०४९ तथा औद्योगिक व्यवसाय ऐन, २०४९ ।
५. धितोपत्र कारोबार ऐन, २०६३ तथा सो अन्तरगतका विभिन्न नियमावलीहरू ।
६. आयकर ऐन, २०५८ तथा मूल्य अभिवृद्धीकर ऐन, २०५२ ।

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**(Financial Management)**

वित्त व्यवस्थापन सम्बन्धी सामान्यतया निम्न विषयहरूमा जम्मा छ प्रश्नहरू सोधिनेछ, जसमध्ये पांच प्रश्नको उत्तर दिनु पर्नेछ । यी प्रश्नहरू वस्तुगत, समस्या समाधान र व्याख्या गर्नु पर्ने गरी कुनै तरिकाबाट सोधिनेछ ।

**1. Managerial Finance**

Financial planning and control, working capital management, selection of long-term assets under certainty and risk, financial structure, cost of capital, dividend policy, capital asset pricing model.

**2. Corporate Budgeting and Strategic Planning**

Capital asset planning and evaluation: present value theory and analysis, the theory and measurement of rate of return and cost of capital. Problems relating to leasing, pricing and debt funding.

**3. Money and Capital Markets and Investment Analysis**

Flow of funds in the short-term and long-term financial markets; Sources and uses of funds; Interest rate theory; Role of Nepal Rastra Bank and the Securities Board in the Present context; disclosure methods, Securitization, Investment banking and trading methods, broker-dealer regulation, and insider trading; Analysis and understanding of security markets; The economy, industries, companies, and the analysis and valuation of corporate securities.

**4. Portfolio Analysis and Management**

Quantitative concepts, portfolio analysis, performance measurement, efficient market hypothesis, portfolio management process, use of derivative securities, ethical and legal consideration and professional standards.

**5. Contemporary Topics in Finance and Economics**

Current legal, social and ethical issues in the financial and economic environment of business; Trends in international business and investments; Current fiscal and monetary scene and the outlook for the economy.

**6. Mergers, Acquisitions and Corporate Restructuring**

Economic and financial setting of business combinations; The motives for mergers, merger valuation, merger financing, merger negotiations and the consequences of such corporate activities.