

राष्ट्रिय वाणिज्य बैंक लिमिटेड
तह ६, सहायक प्रबन्धक (लेखा) (प्रशासन सेवा, लेखा समूह)
खुला प्रतियोगितात्मक लिखित परीक्षाको पाठ्यक्रम

सेवा :- प्रशासन
तह :- ६

समूह :- लेखा
पद :- सहायक प्रबन्धक (लेखा)

उपसमूह :-
किसिम :- खुला

पाठ्यक्रम योजनालाई निम्नानुसार दुई चरणमा विभाजन गरिएको छ ।

प्रथम चरण :- लिखित परीक्षा
द्वितीय चरण :- अन्तर्वार्ता

पूर्णाङ्क :- २००
पूर्णाङ्क :- ३०

परीक्षा योजना (Examination Scheme)

१. प्रथम चरण : लिखित परीक्षा (Written Examination)

पत्र	विषय	पूर्णाङ्क	उत्तीर्णाङ्क	परीक्षा प्रणाली		प्रश्नसंख्या x अङ्क	समय
प्रथम	Banking and Organizational Management	१००	४०	विषयगत	छोटो उत्तर	४ प्रश्न x ५ अङ्क	३ घण्टा
					लामो उत्तर	८ प्रश्न x १० अङ्क	
द्वितीय	Financial Management, Accounting and Standards	१००	४०	विषयगत	छोटो उत्तर	४ प्रश्न x ५ अङ्क	३ घण्टा
					लामो उत्तर	८ प्रश्न x १० अङ्क	

२. द्वितीय चरण : अन्तर्वार्ता (Interview)

विषय	पूर्णाङ्क	परीक्षा प्रणाली
अन्तर्वार्ता	३०	मौखिक

दृष्टव्य :

- 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 अंकभार यथासम्भव सम्बन्धित पत्र/विषयमा दिईए अनुसार हुनेछ ।
- विषयगत प्रश्नहरूको 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 टिप्पणी (Short notes) सोध्न सकिने छ ।
- विषयगत प्रश्न हुने पत्र/विषयका प्रत्येक खण्डका लागि छुट्टाछुट्टै उत्तरपुस्तिकाहरू हुनेछन् । परीक्षार्थीले प्रत्येक खण्डका प्रश्नको उत्तर सोही खण्डको उत्तरपुस्तिकामा लेख्नुपर्नेछ ।
- यस पाठ्यक्रम योजना अन्तर्गतका पत्र/विषयका विषयवस्तुमा जुन सुकै कुरा लेखिएको भए तापनि पाठ्यक्रममा परेका कानून, ऐन, नियम, विनियम तथा नीति परीक्षाको 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 परीक्षाबाट छनौट भएका उम्मेदवारहरूलाई मात्र द्वितीय चरणको परीक्षामा सम्मिलित गराइनेछ ।
- पाठ्यक्रम स्वीकृत मिति : २०८२/०९/१७

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प्रथम पत्र (Paper – I)

Banking and Organizational Management

Section – A (50 Marks)

1 Nepalese Banking and Other Related Institutions: History, Role and Contribution

- 1.1 The Central Bank
- 1.2 Commercial Banks
- 1.3 Other Banks and Financial Institutions
- 1.4 Non-Bank Financial Institutions
- 1.5 Investment and Merchant Banking
- 1.6 Mutual Funds

2 Banking Related Laws and Directives

- 2.1 Nepal Rastra Bank Act, 2058
- 2.2 Bank and Financial Institution Act, 2073
- 2.3 Payment and Settlement Act, 2075
- 2.4 Money Laundering Prevention Act, 2064
- 2.5 Banking Offence and Punishment Act, 2064
- 2.6 Foreign Exchange (Regulation) Act, 2019
- 2.7 Negotiable Instruments Act, 2034
- 2.8 Electronic Transaction Act, 2063
- 2.9 The Act on Recovery of Debts of Banks and Financial Institutions, 2058
- 2.10 Unified Directives and Circulars issued by Nepal Rastra Bank for Commercial Banks

3 Other Related Laws, Policies

- 3.1 Company Act, 2063
- 3.2 Income Tax Act, 2058
- 3.3 Labor Act, 2074
- 3.4 Public Procurement Act, 2063
- 3.5 Right to Information Act, 2064
- 3.6 Bonus Act, 2030
- 3.7 Cyber Resilience Guidelines, 2023 (Issued by Nepal Rastra Bank)
- 3.8 National Cyber Security Policy, 2023 (2080 BS)
- 3.9 राष्ट्रिय वाणिज्य बैंक, कर्मचारी सेवा विनियमावली, २०७०

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Section – B (50 Marks)

4 Organizational Management and Control

- 4.1 Principles and Functions of Management
- 4.2 Human Resource Management
- 4.3 Risk Management
- 4.4 Stress Management, Conflict Management, Change
- 4.5 Total Quality Management (TQM)
- 4.6 Audit and Internal Control
- 4.7 Project Appraisal, Financial Statement Analysis and Break-even Analysis
- 4.8 Sources and Uses of Funds in Banking Industry
- 4.9 Principles and Utility of Budget

5 Organizational Behavior

- 5.1 Job Description, Analysis and Specialization
- 5.2 Motivation, Performance and Evaluation
- 5.3 Communication: Skill, Approach
- 5.4 Team Building
- 5.5 Customer Satisfaction and Service Delivery
- 5.6 Grievance Handling

6 Office Management

- 6.1 Record Keeping and Management: Filing, Indexing, Digitization
- 6.2 Office Layout and Logistic Management
- 6.3 Meeting Management
- 6.4 Urgency and Crisis Management
- 6.5 Customer Relationship Management

Syllabus Division

Subject	Section	Marks	Unit	Question Model
Banking and Organizational Management	A	50	1	2 Questions x 5 Marks
			2	
			3	
	B	50	4	2 Questions x 5 Marks
			5	
			6	

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द्वितीय पत्र (Paper – II)

Financial Management, Accounting and Standards

Section – A (50 Marks)

1 Financial Management

- 1.1 Financial Budgeting and Forecasting
- 1.2 Cost of Capital, Cost of Fund
- 1.3 Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period
- 1.4 Capital Budgeting
- 1.5 Valuation of Shares, Bonds and Debentures
- 1.6 Portfolio Management and Risk-Return Analysis
- 1.7 Base Rate Calculations
- 1.8 Working Capital Management

2 Financial Accounting

- 2.1 Underlying Assumptions on Preparation of Financial Statements
- 2.2 Objective of the General Purpose Financial Reporting
- 2.3 Qualitative Characteristics of Useful Financial Information
- 2.4 Preparation of:
 - 2.4.1 Statement of Financial Position
 - 2.4.2 Statement of Profit or Loss and Other Comprehensive Income
 - 2.4.3 Statement in Changes in Equity
 - 2.4.4 Statement of Cash Flows

3 Financial Analysis and Control

- 3.1 Key Performance Indicators for Commercial Banks
- 3.2 Ratio Analysis: Liquidity, Leverage, Profitability, Activity
- 3.3 Cost-Volume-Profit Analysis
- 3.4 Cash break-Even Point
- 3.5 Standard Costs and Estimated Costs
- 3.6 Operating Leverage, Financial Leverage
- 3.7 Audit and Internal Control

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Section – B (50 Marks)

4 Record Keeping and Management

- 4.1 Property and Equipment
- 4.2 Investment Property
- 4.3 Investment in Subsidiaries and Associates
- 4.4 Investment Securities
- 4.5 Stationery and Office Supplies
- 4.6 Inter-branch Reconciliations

5 Accounting Standards

- 5.1 Accounting Standards Board, Nepal
- 5.2 Nepal Financial Reporting Standards/ NAS:
 - 5.2.1 Presentation of Financial Statements
 - 5.2.2 Statement of Cash Flows
 - 5.2.3 Accounting Policies, Changes in Accounting Estimates and Errors
 - 5.2.4 Events After the Reporting period
 - 5.2.5 Property, Plant and Equipment
 - 5.2.6 Employee Benefits
 - 5.2.7 Financial Instruments
 - 5.2.8 Provisions, Contingent Liabilities and Contingent Assets
- 5.3 Key Aspects of Nepal Public Sector Accounting Standards (NEPSAS)

6 Auditing Standards

- 6.1 Auditing Standards Board, Nepal
- 6.2 Nepal Standards on Auditing
 - 6.2.1 General Principles and Responsibilities
 - 6.2.2 Audit Evidence
 - 6.2.3 Audit Conclusions and Reporting
 - 6.2.4 Nepal Auditing Practice Notes
- 6.3 Guidelines on Verification of Working Capital Statement (Issued by ICAN)

Syllabus Division

Subject	Section	Marks	Unit	Question Model
Financial Management, Accounting and Standards	A	50	1	2 Questions x 5 Marks
			2	
			3	4 Questions x 10 Marks
	B	50	4	2 Questions x 5 Marks
			5	
			6	4 Questions x 10 Marks