

राष्ट्रिय वाणिज्य बैंक लिमिटेड  
तह ७, उप-प्रबन्धक (लेखा) प्रशासन सेवा, लेखा समूह)  
खुला प्रतियोगितात्मक लिखित परीक्षाको पाठ्यक्रम

सेवा :- प्रशासन  
तह :- ७

समूह :- लेखा  
पद :- उप 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	Economics and Banking	१००	४०	विषयगत	छोटो उत्तर	४ प्रश्न x ५ अङ्क	३ घण्टा
					लामो उत्तर	८ प्रश्न x १० अङ्क	
द्वितीय	Accounting, Financial management 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

**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 प्रश्न संख्या र अंकभार 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 टिप्पणी (Short notes) सोध्न सकिने छ ।
- विषयगत प्रश्न हुने पत्र/विषयका प्रत्येक भाग/खण्ड/एकाइका प्रश्नका लागि छुट्टाछुट्टै उत्तरपुस्तिका हुनेछन् । परिक्षार्थीले प्रत्येक भाग/खण्ड/एकाइका प्रश्नको उत्तर सोही भाग/खण्ड/एकाइको 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 उम्मेदवारलाई 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 Banking and Related Institutions**

- 1.1 Commercial Banking in Nepal: Evolution and Status
- 1.2 Rastriya Banijya Bank: Role, Contribution, Challenges and Prospects
- 1.3 Other Banks and Financial Institutions in Nepal: Role, Performance
- 1.4 Payment System Operators (PSO), Payment Systems Providers (PSP)
- 1.5 Merchant Banking Institutions, Private Equity Investments
- 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 Electronic Transaction Act, 2063
- 2.7 Negotiable Instrument Act, 2034
- 2.8 The Act on Recovery of Debts of Banks and Financial Institutions, 2058
- 2.9 Unified Directives and Circulars issued by Nepal Rastra Bank for Banks and Financial Institutions in Nepal

**3 Other Related Laws and Bylaws**

- 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 National Information and Communication Technology Policy, 2015 (2072 BS)
- 3.8 National Cyber Security Policy, 2023 (2080 BS)
- 3.9 राष्ट्रिय वाणिज्य बैंक, कर्मचारी सेवा विनियमावली, २०७०

राष्ट्रीय वाणिज्य बैंक लिमिटेड  
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**Section – B (50 Marks)**

**4 Financial Markets and Banking Operation**

- 4.1 Basic Understanding of Financial Markets
- 4.2 Interest Rates Determination
- 4.3 Interest Rates Structures, Yield Curves
- 4.4 Commercial Banking Operations
  - 4.4.1 Sources of Funds for Banks
  - 4.4.2 Uses of Funds by Banks
  - 4.4.3 Off-Balance Sheet Activities

**5 Organizational Management and Planning**

- 5.1 Human Resource Management, Succession Planning, Knowledge Management
- 5.2 Stress Management, Conflict Management, Time Management
- 5.3 Strategic Management
- 5.4 Risk Management
- 5.5 Business Intelligence
- 5.6 Business Continuity Plan (BCP)
- 5.7 Project Appraisal, Financial Statement Analysis and Break-even Analysis
- 5.9 Principles and Utility of Budget

**6 Organizational Behavior and Development**

- 6.1 Employee Motivation,
- 6.2 Performance Monitoring and Evaluation
- 6.3 Management Information System
- 6.4 Communication: Skill, Approach, Issues and Challenges
- 6.5 Managing Organizational Changes and Innovations
- 6.6 Entrepreneurship Skills and Development
- 6.7 Emotional Intelligence, Empathy
- 6.8 Grievance Handling

**Syllabus Division**

Subject	Section	Marks	Unit	Question Model
Economics and Banking	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

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**द्वितीय पत्र (Paper – II)**

**Accounting, Financial management and Standards**

**Section – A (50 Marks)**

**1 Financial Accounting**

- 1.1 Underlying Assumptions on Preparation of Financial Statements
- 1.2 Objective of General Purpose Financial Reporting
- 1.3 Qualitative Characteristics of Useful Financial Information
- 1.4 Preparation of:
  - 1.4.1 Statement of Financial Position
  - 1.4.2 Statement of Profit or Loss and Other Comprehensive Income
  - 1.4.3 Statement in Changes in Equity
  - 1.4.4 Statement of Cash Flows
- 1.5 Uniform Customs and Practice for Documentary Credits (UCP 600)
- 1.6 Letter of Credit, Bank Guarantee, Documentation and Compliance

**2 Management Accounting**

- 2.1 Scope and Functions of Management Accounting
- 2.2 Different Cost Concepts and Classifications
- 2.3 Absorption of Overheads, Methods of Absorption
- 2.4 Relevant Information and Differential Analysis
- 2.5 Different Methods of Pricing
- 2.6 Responsibility Centers, Responsibility Accounting

**3 Financial Management**

- 3.1 Financial Budgeting and Forecasting
- 3.2 Present Value and Discounting Technique
- 3.3 Capital Budgeting Techniques
- 3.4 Valuation of Bonds, Debentures, Shares
- 3.5 Risk and return of portfolio
- 3.6 Cost of Capital
- 3.7 Cost of Fund
- 3.8 Base Rate calculations
- 3.9 Cash Management
- 3.10 Emerging trend in Financial Management

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**Section – B (50 Marks)**

**4 Financial Analysis and Control**

- 4.1 Key Performance Indicators of Commercial Banks
- 4.2 Ratio Analysis: Liquidity, Leverage, Profitability, Activity
- 4.3 Cost-Volume-Profit Analysis
- 4.4 Cash break-Even Point
- 4.5 Standard Costs and Estimated Costs
- 4.6 Operating Leverage, Financial Leverage
- 4.7 Internal Control System

**5 Nepal Financial Reporting Standards on:**

- 5.1 Presentation of Financial Statements
- 5.2 Inventories
- 5.3 Statement of Cash Flows
- 5.4 Accounting Policies, Changes in Accounting Estimates and Errors
- 5.5 Events After the Reporting period
- 5.6 Income Taxes
- 5.7 Property, Plant and Equipment
- 5.8 Employee Benefits
- 5.9 Effects of Changes in Foreign Exchange Rates
- 5.10 Related Party Disclosures
- 5.11 Consolidated and Separate Financial Statements
- 5.12 Investment in Associates
- 5.13 Impairment of Assets
- 5.14 Financial Instruments: Recognition and Measurement
- 5.15 Provisions, Contingent Liabilities and Contingent Assets
- 5.16 Fair Value Measurement
- 5.17 Leases
- 5.18 Key Aspects of Nepal Public Sector Accounting Standards (NEPSAS)

**6 Nepal Standards on Auditing:**

- 6.1 General Principles and Responsibilities
- 6.2 Risk Assessment and Response to Assessed Risk
- 6.3 Audit Evidence
- 6.4 Using the Work of Others
- 6.5 Audit Conclusions and Reporting
- 6.6 Specialized Areas
- 6.7 Nepal Auditing Practice Notes

**Syllabus Division**

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