

राष्ट्रिय वाणिज्य बैंक लिमिटेड
तह ८, प्रबन्धक (लेखा) (प्रशासन सेवा, लेखा समूह)
खुला प्रतियोगितात्मक लिखित परीक्षाको पाठ्यक्रम

सेवा :- प्रशासन

समूह :- लेखा

उपसमूह :-

तह :- ८

पद :- प्रबन्धक (लेखा)

किसिम :- खुला

पाठ्यक्रम योजनालाई निम्नानुसारका दुई चरणमा विभाजन गरिएको छ ।

प्रथम चरण :- लिखित परीक्षा

पूर्णाङ्क :- २००

द्वितीय चरण :- अन्तर्वार्ता

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	विश्लेषणात्मक प्रश्न	६ प्रश्न x १० अङ्क	३ घण्टा
					समाधानमुलक प्रश्न	२ प्रश्न x २० अङ्क	
द्वितीय	Accounting, Financial Management and Standards	१००	४०	विषयगत	विश्लेषणात्मक प्रश्न	६ प्रश्न x १० अङ्क	३ घण्टा
					समस्या समाधानमुलक प्रश्न	२ प्रश्न x २० 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 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 The Central Bank: Nepal Rastra Bank
- 1.2 Commercial Banking in Nepal: Evolution and Status
- 1.3 Rastriya Banijya Bank: Role, Contribution, Challenges and Prospects
- 1.4 Banks and Financial Institutions in Nepal: Role, Financial Indicators
- 1.5 Non-Banking Financial Institutions in Nepal: Role, Performance
- 1.6 Credit Information Center Ltd (CICL)
- 1.7 Nepal Clearing House Ltd (NCHL)
- 1.8 Credit Rating Agencies

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 Electronic Transaction Act, 2063
- 2.8 Negotiable Instruments Act, 2034
- 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 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 Bonus Act, 2030
- 3.6 National Information and Communication Technology Policy, 2015 (2072 BS)
- 3.7 National Cyber Security Policy, 2023 (2080 BS)
- 3.8 Right to Information Act, 2064
- 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 and Uses of Funds by Banks
 - 4.4.2 Off-Balance Sheet Activities
 - 4.4.3 Payment, Settlement and Clearing
 - 4.4.4 International Banking
- 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
 - 5.8 Sources and Uses of Funds
 - 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 Decision Making: Process, Effectiveness and Efficiency
 - 6.6 Managing Organizational Changes and Innovations
 - 6.7 Leadership Development
 - 6.8 Entrepreneurship Skills and Development
 - 6.9 Emotional Intelligence, Empathy
 - 6.10 Grievance Handling

Syllabus Division

Subject	Section	Marks	Unit	Question Model
Banking and Organizational Management	A	50	1	3 Question x 10 Marks 1 Question x 20 Marks
			2	
			3	
	B	50	4	3 Question x 10 Marks 1 Question x 20 Marks
			5	
			6	

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द्वितीय पत्र (Paper – II)

Accounting, Financial Management and Standards

Section – A (50 Marks)

1 Financial Accounting and Practices

- 1.1 Generally Accepted Accounting Principles, Underlying Assumptions
- 1.2 Qualitative Characteristics of Useful Financial Information
- 1.3 Preparation of:
 - 1.3.1 Statement of Financial Position
 - 1.3.2 Statement of Profit or Loss and Other Comprehensive Income
 - 1.3.3 Statement in Changes in Equity
 - 1.3.4 Statement of Cash Flows
- 1.4 Core Banking System
- 1.5 Forensic Accounting and Fraud Detection
- 1.6 Direct and Indirect Taxation
- 1.7 Uniform Customs and Practice for Documentary Credits (UCP 600)
- 1.8 Letter of Credit, Bank Guarantee, Documentation and Compliance

2 Management Accounting

- 2.1 Nature, Scope of Management Accounting
- 2.2 Different Cost Concepts and Classifications
- 2.3 Relevant Information and Decision Making
- 2.4 Different Methods of Pricing
- 2.5 Responsibility Centers, Responsibility Accounting
- 2.6 Strategy Formulation

3 Financial Management

- 3.1 Financial Planning, Budgeting and Forecasting
- 3.2 Time value of Money
- 3.3 Capital Budgeting Techniques
- 3.4 Financing Decisions
- 3.5 Risk and Return
- 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 for Commercial Banks
 - 4.2 Ratio Analysis: Liquidity, Leverage, Profitability, Activity
 - 4.3 Cost-Volume-Profit Analysis
 - 4.4 Cash break-Even Point
 - 4.5 Analysis of Risk and Uncertainty
 - 4.6 Operating Leverage, Financial Leverage
 - 4.7 Internal Control
 - 4.8 Internal Audit
- 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

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Subject	Section	Marks	Unit	Question Model
Accounting, Financial Management and Standards	A	50	1	3 Question x 10 Marks 1 Question x 20 Marks
			2	
			3	
	B	50	4	3 Question x 10 Marks 1 Question x 20 Marks
			5	
			6	