

**राष्ट्रिय वाणिज्य बैंक लिमिटेड**  
तह ९, वरिष्ठ प्रबन्धक (लेखा) (प्रशासन सेवा, लेखा समूह)  
खुला प्रतियोगितात्मक लिखित परीक्षाको पाठ्यक्रम

सेवा :- प्रशासन  
तह :- ९

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

उपसमूह :-  
किसिम :- खुला

पाठ्यक्रम योजनालाई निम्नानुसारका तीन चरणमा विभाजन गरिएको छ ।

प्रथम चरण :- लिखित परीक्षा

पूर्णाङ्क :- २००

द्वितीय चरण :- प्रस्तुतीकरण

पूर्णाङ्क :- १०

तृतीय 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
					समस्या समाधानमुलक प्रश्न	२ प्रश्न x २० अङ्क
द्वितीय	Accounting, Financial Management and Standards	१००	४०	विषयगत	विश्लेषणात्मक प्रश्न	६ प्रश्न x १० अङ्क
					समस्या समाधानमुलक प्रश्न	२ प्रश्न x २० अङ्क

**२. द्वितीय चरण : प्रस्तुतीकरण (Presentation)**

विषय	पूर्णाङ्क	परीक्षा प्रणाली	समय
प्रस्तुतीकरण	१०	व्यक्तिगत प्रस्तुतीकरण	१५ मिनेट

**३. तृतीय 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 । परीक्षार्थीले 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 । साथै द्वितीय चरणको परीक्षामा सहभागी भएका उम्मेदवारलाई मात्र तृतीय 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 International Financial Institutions: World Bank Group, International Monetary Fund, Asian Development Bank, Asian Infrastructure Investment Bank (AIIB) and their role in Nepal's Economic Development.
- 1.2 Nepal Rastra Bank: Regulatory and Supervisory Dimensions
- 1.3 Rastriya Banijya Bank: Role, Contribution, Challenges and Prospects
- 1.4 Banks and Financial Institutions in Nepal: Evolution, Status, Challenges
- 1.5 Other Related Institutions:
  - 1.5.1 Credit Information Center Ltd (CICL)
  - 1.5.2 Nepal Clearing House Limited (NCHL)
  - 1.5.3 Credit Rating Agencies
  - 1.5.4 Employee Provident Fund (EPF)
  - 1.5.5 Citizen Investment Trust
  - 1.5.6 Social Security Fund (SSF)
  - 1.5.7 Nepal Insurance Authority
  - 1.5.8 Securities Board of Nepal (SEBON), Nepal Stock Exchange Ltd.
  - 1.5.9 The Institute of Chartered Accountants of Nepal (ICAN)

**2. Banking Related Laws, Bylaws, Rules and Regulations**

- 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 Foreign Investments and Technology Transfer Act, 2019
- 2.8 Negotiable Instrument Act, 2034
- 2.9 Electronic Transaction Act, 2063
- 2.10 The Act on Recovery of Debts of Banks and Financial Institutions, 2058
- 2.11 Unified Directives and Circulars issued by Nepal Rastra Bank for Banks and Financial Institutions in Nepal

**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 Secured Transaction Act, 2063
- 3.6 Securities Act, 2063
- 3.7 Insolvency Act, 2063
- 3.8 Right to Information Act, 2064
- 3.9 Bonus Act, 2030
- 3.10 National Information and Communication Technology Policy, 2015 (2072 BS)
- 3.11 National Cyber Security Policy, 2023 (2080 BS)
- 3.12 राष्ट्रिय वाणिज्य बैंक, कर्मचारी सेवा विनियमावली, २०७०

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**Section – B (50 Marks)**

**4. Financial Markets and Banking Operation**

- 4.1 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
  - 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, Change Management
- 5.3 Strategic Planning, Strategic Management, Total Quality 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 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 Capacity Building
- 6.11 Grievance Handling

**Syllabus division**

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

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द्वितीय पत्र (Paper – II)

**Accounting, Financial Management, Analysis and Standards**

**Section – A (50 Marks)**

**1 Financial Accounting and Practices**

- 1.1 Generally Accepted Accounting Principles
- 1.2 Accounting Policy and Format for Financial Statements as per Nepal Rastra Bank Directives
- 1.3 Preparation and Presentation of Financial Statements
- 1.4 Taxation System
- 1.5 Forensic Accounting and Fraud Detection
- 1.6 Ethical issues in Accounting
- 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 Difference Between Financial Accounting and Management Accounting
- 2.2 Relevant Costing and Decision Making
- 2.3 Activity-Based Costing
- 2.4 Pricing Decisions
- 2.5 Measuring Divisional Performance
- 2.6 Cost concepts and Classifications

**3 Financial Management**

- 3.1 Budgeting and Profit Planning
- 3.2 Time Value of Money
- 3.3 Risk and Return
- 3.4 Valuation of Bonds and Shares
- 3.5 Cost of Capital
- 3.6 Cost of Fund
- 3.7 Base Rate
- 3.8 Business valuation
- 3.9 Mergers and Acquisitions
- 3.10 Corporate Restructuring
- 3.11 Emerging trend in Financial Management

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**Section – B (50 Marks)**

- 4 Financial Analysis and Decisions**
- 4.1 Financial Indicators and its Interpretations  
4.2 Appraising Annual Reports of Business Corporates  
4.3 Ratio Analysis: Liquidity, Leverage, Profitability, Activity  
4.4 Cost-Volume-Profit Analysis  
4.5 Cash Break-Even Point  
4.6 Financing Decisions
- 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

Subject	Section	Marks	Unit	Question Model
Accounting, Financial Management, Analysis 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	