

(लोक सेवा आयोग)

राष्ट्रिय मानव अधिकार आयोगको राष्ट्रिय मानव अधिकार सेवा, अधिकृत तृतीय श्रेणी, लेखा अधिकृत वा सो सरह पदको खुला प्रतियोगितात्मक लिखित परीक्षाको लागि पाठ्यक्रम

**द्वितीय पत्र (Paper II): Job- Knowledge Specific Subject
(For Account Officer)**

Section (A) -

5 Marks × 2 Questions, 10 Marks × 2 Questions = 30 Marks

1. Accounting System

- 1.1 Financial Accounting : Concept, Importance and Scope
- 1.2 Generally Accepted Accounting Principles and Conventions
- 1.3 Trial Balance: Concept, Need, Method and Formation
- 1.4 Financial Statements: Concept, Objective, Need, Importance, Analysis and Interpretation
- 1.5 Cash Flow Statement: Concept, Purpose, Uses, Importance and Contains/Items-Activity Wise; Structure of the Statement of Cash Flows; Interpreting The Statement of Cash Flows
- 1.6 Bank Reconciliation: Concept, Meaning, Need, Importance and Techniques of Reconciliation
- 1.7 Accounting Cycle/Processes
- 1.8 Income Statements
- 1.9 Management Accounting : Concept, Need, Importance and Scope
- 1.10 Budget and Budgetary Control; Performance Budgeting and Zero-Base Budgeting; Relevant Costing and Costing for Decision-Making; Standard Costing and Variance Analysis; Marginal Costing and Absorption Costing

2. Government Accounting Systems

- 2.1 Government Accounting: Concept, Features and Objectives
- 2.2 Government Financial Systems: Concept, Features, Transaction Analysis, Primary Record and Ledger Posting
- 2.3 Accounting Systems: Double Entry, Cash Based, Modified Cash Based And Accrual Based
- 2.4 Chart of Accounts
- 2.5 Accounting Principles/Standards: Nepal Accounting Standards (NAS); Nepal Financial Reporting System (NFRS); Nepal Public Sector Accounting Standards (NPSAS); Related Legal Provisions on Financial Procedures
- 2.6 Accounting Tools: Treasury Single Account (TSA); Computerized Government Accounting System (CGAS); Revenue Management Information System (RMIS); Public Asset Management System (PAMS)
- 2.7 Reporting Systems: Line Ministry Budgetary Information System (LMBIS), Provincial Line Ministry Budgetary Information System (PLMBIS), Sub-National Treasury Regulatory Application (SUTRA)
- 2.8 Public Assets, Store / Inventory
- 2.9 Deposit Accounting
- 2.10 Public Procurement Management and Related Legal Provisions on Public Procurement: Public Procurement Act, 2063 and Public Procurement Rules, 2064
- 2.11 Forms Used for Accounting, Recoding and Reporting of Financial Transactions
- 2.12 Practical Question Relating to Public Financial Management (Planning, Budgeting, Accounting, Recording, Reporting and Auditing)

Section (B) -

10 Marks × 2 Questions = 20 Marks

3. Financial System and Revenue Administration

- 3.1 Concept of Financial Administration and Public Finance
- 3.2 Budget Cycle: Budget Formulation, Implementation and Evaluation

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- 3.3 Concept, Principles and Sources of Revenue; Tax and Non-Tax Income
 - 3.4 Concepts of Public Expenditure and Public Debt
 - 3.5 Intergovernmental Fiscal Transfer and Revenue Sharing
 - 3.6 Legal Provision Related to Financial Procedures: Fiscal Procedures and Financial Accountability Act, 2076 and Fiscal Procedures and Financial Accountability Liability Rules, 2077
 - 3.7 Economic Policy: Financial Policy and Monetary Policy
 - 3.8 Government Financial Control System
 - 3.9 Internal Control System
 - 3.10 Fiscal Federalism in Nepal
- 4. Project Planning and Management**
- 4.1 Project Management: Project Planning and Scheduling, Project Cycle, Network Models, CPM/PERT, Manpower Planning and Resource Scheduling
 - 4.2 Project Preparation for Implementation and Justification; Project Monitoring and Control
 - 4.3 Project Appraisal: Concept and Techniques; Financial, Economic and Social Analysis; Decision Criteria
 - 4.4 Project Bank: Concept and Practices in Nepal
 - 4.5 Medium Term Expenditure Framework (MTEF)
- 5. Auditing System**
- 5.1 Auditing: Concept, Purpose, Types, Basic Principles and Importance
 - 5.2 Provisions Related to Irregularities and Settlement of Irregularities
 - 5.3 Legal Provisions Related to Auditing
 - 5.4 Nepal Auditing Standards (NAS)
 - 5.5 National and International Institutions related to Auditing
- Section (C) -
10 Marks × 2 Questions = 20 Marks**
- 6. Public Management**
- 6.1 Concept and Scope of Public Management
 - 6.2 Public Administration in Nepal : Evolution, Basic Structures, Features, Efforts for Reforms and Challenges
 - 6.3 Managerial Functions: Planning, Organizing, Staffing, Directing, Coordinating, Reporting and Budgeting
 - 6.4 Various Aspects of Human Resource Management: Recruitment, Selection, Placement, Socialization, Development and Utilization
 - 6.5 Concept and Importance of Supervision, Monitoring and Evaluation in Public Management
 - 6.6 Evaluation of Public Sector Performances: Public Hearing, Social Audit, Public Audit and Third Party Evaluation
 - 6.7 Innovative Trends of Public Management
 - 6.8 Use of Computer, Internet, Social Networking, Information-Communication Technology in Public Service Delivery; Opportunities and Challenges
- 7. Ethics, Integrity and Professionalism**
- 7.1 Essence, Determinants, Consequences and Dimensions of Ethics
 - 7.2 Human Values and Norms
 - 7.3 Principles of Public Life
 - 7.4 Spiritualism in Public Affairs Management, Spirituality at Works

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- 7.5 Ethical Guidance, Ethical Issues and Integrity in Public Sector Management, Public Service Delivery and Utilization of Public Funds
- 7.6 Corruption Control: Challenges, Strategies and Effectiveness
- 7.7 Public Accountability, Transparency and Good Governance
- 7.8 Understanding Professional Values, Professional Standards, Professionalism in Workplace
- 7.9 Emotional Intelligence and its Relevance in Public Management
- 7.10 Discipline and Code of conduct in Public service

Section (D) -

5 Marks × 2 Question, 10 Marks × 2 Questions = 30 Marks

8 Human Rights

- 8.1 Introduction to Human Rights
- 8.2 National Human Rights Commission (NHRC) Act, 2068
- 8.3 National Human Rights Action Plan of Government of Nepal
- 8.4 Strategic Plan of NHRC
- 8.5 Financial Rules of NHRC
- 8.6 The Employee Service and Condition Rules of NHRC
- 8.7 Minorities Rights in Nepalese Context (Indigenous Group, Dalits, LGBTIQ+, Senior Citizen, Migrant Workers among Others)
- 8.8 Human Rights and Development Context (Social Inclusion for Disadvantaged Groups, Right to Development, Right to Live in Peace, Right to Environment, Human Rights Advocacy, Education and Training, Human Rights and Sustainable Human Development, Right Based Approach to Development)
- 8.9 Interrelations Between Duties and Rights
- 8.10 Universal Declaration of Human Rights, 1948
- 8.11 International Human Rights Treaties (International Covenant on Economic, Social and Cultural Rights 1966; International Covenant on Civil and Political Rights 1966; International Convention on the Elimination of all Forms of Racial Discrimination 1965; Convention on the Elimination of all Forms of Discrimination against Women 1979; Convention on the Rights of the Child 1989; Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment 1984; Convention on The Rights of Persons with Disabilities 2006; International Convention for the Protection of all Persons from Enforced Disappearance 2010; International Convention on the Protection of the Rights of all Migrant Workers and Members of Their Families 1990)
- 8.12 Human Rights Under UN System
- 8.13 Universal Periodic Review

9 Drafting and Research Skills

- 9.1 Media Techniques
- 9.2 Press Release
- 9.3 Speech
- 9.4 Research: Concept, Meaning, Types, Research Proposal, Research Methodology, Data collection, Use of Statistical Tools and Analysis and Research Report

Explanatory Notes: Medium of examination would be either Nepali language or English language or both. One question bearing 10 marks from **Drafting and Research Skills** will be in English Language and answer to this question must be also in English Language

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