

राष्ट्रिय जीवन बीमा कम्पनी लिमिटेड
प्रशासन सेवा, सि.ए. समूह, तह ९, व्यवस्थापक पदको आन्तरिक प्रतियोगितात्मक परिक्षाको पाठ्यक्रम
द्वितीय पत्र (Paper II)
सेवा सम्बन्धी (Service Related)

खण्ड (A) - ७० अङ्क
(५ प्रश्न × १० अङ्क, १ प्रश्न × २० अङ्क)

1. लेखाविधि (Accounting)

- 1.1 Nepal Financial Reporting Standards (NFRS) with corresponding IASS/IFRSs
 - 1.1.1 NFRS 1: First-time Adoption of Nepal Financial Reporting Standards
 - 1.1.2 NFRS 3: Business Combinations
 - 1.1.3 NFRS 4: Insurance Contracts
 - 1.1.4 NFRS 8: Operating Segments
 - 1.1.5 NAS 1: Presentation of Financial Statements
 - 1.1.6 NAS 2: Inventories
 - 1.1.7 NAS 7: Statement of Cash Flows
 - 1.1.8 NAS 8: Accounting Policies, Changes in Accounting Estimates, and Errors
 - 1.1.9 NAS 10: Events after the Reporting Period
 - 1.1.10 NAS 12: Income Taxes
 - 1.1.11 NAS 16: Property, Plant and Equipment
 - 1.1.12 NAS 18: Revenue
 - 1.1.13 NAS 19: Employee Benefits
 - 1.1.14 NAS 20: Accounting for Government Grants and Disclosure of Government Assistance
 - 1.1.15 NAS 21: The Effects of Changes in Foreign Exchange Rates
 - 1.1.16 NAS 23: Borrowing Costs
 - 1.1.17 NAS 24: Related Party Disclosures
 - 1.1.18 NAS 26: Accounting and Reporting by Retirement Benefit Plans
 - 1.1.19 NAS 27: Consolidated and Separate Financial Statements
 - 1.1.20 NAS 33: Earnings per Share
 - 1.1.21 NAS 36: Impairment of Assets
 - 1.1.22 NAS 37: Provisions, Contingent Liabilities, and Contingent Assets
 - 1.1.23 NAS 38: Intangible Assets
 - 1.1.24 NAS 40: Investment Property
- 1.2 Analysis & Interpretation of Financial Statements
- 1.3 Government Vs Commercial Accounting
- 1.4 Practical question relating to Nepal financial reporting standards

2. लेखापरीक्षण (Auditing)

- 2.1 NSA 200: Objectives and General Principles Governing Audit of Financial Statements
- 2.2 NSA 210: Terms of Audit Engagements
- 2.3 NSA 230: Audit Documentation
- 2.4 NSA 240: The Auditor's Responsibilities to Consider Fraud and Error in the Audit of Financial Statements
- 2.5 NSA 250: Consideration of Laws and Regulations in the Audit of Financial Statements
- 2.6 NSA 260: Communication of Audit Matters with Those Charged with Governance
- 2.7 NSA 300: Planning an Audit of Financial Statements
- 2.8 NSA 320: Audit Materiality
- 2.9 NSA 500: Audit Evidence

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- 2.10 NSA 505: External Confirmations
- 2.11 NSA 510: Initial Audit Engagements: Opening Balances
- 2.12 NSA 530: Audit Sampling and Other Selective Testing Procedures
- 2.13 NSA 540: Audit of Accounting Estimates
- 2.14 NSA 560: Subsequent Events
- 2.15 NSA 570: Going Concern
- 2.16 NSA 580: Management Representations
- 2.17 NSA 600: Using the Work of Another Auditor
- 2.18 NSA 610: Considering the Work of Internal Auditors
- 2.19 NSA 620: Using the Work of an Expert
- 2.20 NSA 800: The Auditor's Report on Special Purpose Audit Engagements

3. वित्तीय व्यवस्थापन (Financial Management)

- 3.1 Working Capital Management
- 3.2 Capital Budgeting
- 3.3 Capital Market
- 3.4 Management Information System
- 3.5 Portfolio Management

खण्ड (B) - ३० अङ्क

(३ प्रश्न × १० अङ्क)

4. सम्बन्धित कानूनी व्यवस्था (Relevant Legal Provisions)

- 4.1 नेपालको संविधान (The Constitution of Nepal)
- 4.2 बीमा ऐन, २०७९ तथा बीमा नियमावली, २०८१ (Insurance Act, 2079 and Insurance Regulations, 2081)
- 4.3 राष्ट्रिय जीवन बीमा कम्पनी लिमिटेड कर्मचारी सेवा, शर्त तथा सुविधा सम्बन्धी विनियमावली, २०८२ (Employee Service, Conditions and Facilities Bylaw, 2082 of Rastriya Jeewan Beema Company Limited)
- 4.4 जीवन बीमालेख सम्बन्धी निर्देशिका, २०७९ (Life Insurance Policy Related Directive, 2079)
- 4.5 बीमकको संस्थागत सुशासन सम्बन्धी निर्देशिका, २०८० (Directives on the Corporate Governance of Insurers, 2080)
- 4.6 International Association of Insurance Supervisors (IAIS) को मूलभूत सिद्धान्तहरू (Core Principles)
- 4.7 मुलुकी देवानी संहिता, २०७४ (करार सम्बन्धी व्यवस्था) {Civil Code, 2074 (Provisions Relating to Contracts)}
- 4.8 श्रम ऐन, २०७४ (Labor Act, 2074)
- 4.9 बोनस ऐन, २०३० र बोनस नियमावली, २०३९ (Bonus Act, 2030 and Bonus Regulation 2039)
- 4.10 आयकर ऐन, २०५८ तथा आयकर नियमावली, २०५९ (Income Tax Act, 2058 and (Income Tax Regulation, 2059)
- 4.11 कम्पनी ऐन, २०६३ (Company Act, 2063)
- 4.12 धितोपत्र सम्बन्धी ऐन, २०६३ (Securities act, 2063)

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- 4.13 सम्पत्ति शुद्धीकरण (मनी लाउन्डरीङ्ग) निवारण ऐन, २०६४ {Asset (Money) Laundering Act, 2008}
- 4.14 सार्वजनिक खरिद ऐन, २०६३ र सार्वजनिक खरिद नियमावली, २०६४ (Public Procurement Act, २०६३ and Public Procurement Regulations, 2064)
- 4.15 नेपाल चार्टर्ड एकाउन्टेन्ट ऐन, २०५३, नेपाल चार्टर्ड एकाउन्टेन्ट नियमावली, २०६१ (Nepal Chartered Accountants Act, 2053 and Nepal Chartered Accountants Regulation, 2061)
- 4.16 लेखापरीक्षण ऐन, २०७५ (Audit Act, 2075)