

Nepal Telecom
Syllabus for Written Examination for the post of Chartered Accountant- Level 8

Paper	Subject	Full Marks	Time	No. of Questions
First	General Management, Rules and Regulations	100	2 Hrs	5

1. ***Accounting Policy of Nepal Telecom***
2. ***Financial Regulation of Nepal Telecom***
 - Chapter 2- Annual Program and Budget
 - Chapter 4- Accounts and Audit
 - Chapter 5- Procurement
 - Chapter 6- Tender Procedures
3. ***Employees Regulation of Nepal Telecom***
 - Chapter 6- Leave
 - Chapter 8- Morale and Discipline
 - Chapter 10- Punishment and Appeal
4. ***Income Tax Act 2058 and Income Tax Regulation 2059***
5. ***Value Added Tax Act 2052 Value Added Tax Regulation 2053***
6. ***Company Act 2063***
 - Chapter 2- Incorporation of Companies
 - Chapter 3- Memorandum and Articles of Association, Prospectus
 - Chapter 4- Shares and Debentures
 - Chapter 5- Companies' Meeting
 - Chapter 6- Board of Directors
 - Chapter 7- Accounts and Audit
 - Chapter 18- Audit Committee
 - Chapter 21- Miscellaneous
7. ***Telecommunications Act 2053 and Telecommunications Regulation 2054***

Act

 - Chapter 5- License
 - Chapter 7-Line Installation & Monitoring.
 - Chapter 8-Tariff fixing & Recovery.

Regulation

 - Chapter 4- License Renewal
 - Chapter 7-Dispute Settlement
 - Chapter 8-Miscellaneous
8. ***Basic Management and Marketing Knowledge***
 - Concepts and Principles of Management and Human Resource Management
 - Decision Making, Motivation and Leadership
 - Team Work, Team Building and Group Dynamic
 - Project Management
 - Concept and Principles of Marketing Management
 - Service Marketing and Relationship Marketing
 - Telecom Product Pricing, Tariff and Interconnection

Paper	Subject	Full Marks	Time	No. of Questions
Second	Accounts and Financial Management	100	2 Hrs	5

1. Financial Accounting

- Accounting Concepts, Principles and Conventions
- Accounting for Acquisition and Merger
- Accounting for shares and debentures
- Financial Statements of Companies- Preparation and presentation
- Financial Statements Analysis, Interpretation and Predictive Power
- Valuation of Goodwill

2. Nepal Accounting Standards and Financial Statement Reporting Standards

- Nepal Accounting Standards
- IAS/ IFRS

3. Financial Management

- Risk and Return Theory
- Cost of Capital
- Financial Structure and Leverage
- Working Capital Management
- Dividend Policy
- Valuation of Shares, Bonds and Business
- Capital Budgeting
- Foreign Currency Transaction

4. Cost and Management Accounting

- Concepts, Principles and Scope
- Application of Management Accounting in Managerial Decision Making
- Presentation of Income Statement
- C-V-P Analysis
- Budgeting and Budgetary Control
- Linear Programming Problem

5. Auditing

- Nepal Standards on Auditing
- Internal Audit and External Audit
- Internal Control System
- Audit and Investigation
- Audit Committee
- Enterprise Risk Management

6. Banking and Insurance

- Letter of Credit
- Trade off between Liquidity and Profitability
- Capital Adequacy System
- Meaning, Concepts and Importance of Insurance
- Insurance Contract
- Insurance Relationship and its need

Important information

1. Questions can be asked in Nepali or in English both or in any one language.
2. Examinee can answer in Nepali or in English.
3. Amendments, if any, made prior to 3 months of examination date in Acts, Policies, Rules and Regulations including those of Nepal Doorsanchar Company Ltd. will be applicable
4. Question and marks will be as under:

Question No. 1 (One question)			20 Marks
Question No. 2 (One question)			20 Marks
Question No. 3	(Two questions)	(a)	10 Marks
		(b)	10 Marks
Question No. 4	(Two questions)	(a)	10 Marks
		(b)	10 Marks
Question No. 5 (Four question)		(a)	5 Marks
		(b)	5 Marks
		(c)	5 Marks
		(d)	5 Marks