



National Trust for Nature Conservation **Curriculum for the Post of Accounts Officer**

Job Title: Accounts Officer

Level: O1

Basic Qualification: Master's Degree in Business Administration/Business Studies/Finance/CA/ACCA/CPA

General Information:

- All questions will be subjective.
- Questions should cover almost all the units.
- Answers must be written in English.
- When a candidate successfully passes the written exam, he/she will then be eligible to participate in the interview.
- The candidate must obtain at least 70% marks.
- The candidate will be selected on merit basis.
- Notwithstanding anything contained in the curriculum below, candidates are required to update themselves with Act and Rules that have been amended at least three months prior to the examination.

For written exam

Full Marks: 100

Pass Marks: 70%

Language: English

Examination Scheme

Subject	Examination system	No. of questions	Weightage	Time
A. Financial Management	Subjective (Fact Based)	8	10*10 = 100	3 hours
B. Organization and Management		2		

Interview (25 marks)

1. **Academic Qualification - 5 marks**
A candidate's score in academic qualification will have points.
(Distinction – 5, First Division – 3, Second Division – 2)
2. **Interview and Personality Test – 20 marks**
(Content – 15, Personality test – 5)

A. Finance and Accounting

- Major Financial Policies
 - Monetary policy
 - Fiscal policy
 - Foreign aid policy
 - Privatization policy
 - Economic policy
 - Current national plan
- Budgeting
 - Concepts of budget
 - Classification of budget:
 - Deficit budget
 - Zero-based budget
 - Rolling budget

- Program budget
- Interrelation between plan and budget
- Budget cycle
 - Budget formulation, implementation, monitoring, and evaluation
 - Budgetary resources
 - Operational system of budget
 - Budgeting system in Nepal
- Accounting system and foreign aid
 - Universal Principles of Accounting
 - International Accounts System
 - Accounting system in Nepal
 - Documentation in Accounting system
 - Accountability and responsibility for the financial transaction
 - NASC Financial Regulations
- Financial management
 - Operational system of accounting
 - Taxation
 - Insurance
 - Banking
 - Provident fund
 - Citizen Investment Trust
 - Contract
 - Financial control and management
- Cost accounting
 - Fixed cost
 - Variable cost
 - Overhead cost
 - Cost allocation
 - Recurrent cost
 - Depreciation cost
- Procurement
 - Public Procurement Act, 2007
 - Classification of Procurement
 - Procurement process
- Auditing
 - Basic principles of auditing
 - Constitutional and legislative provision of auditing
 - Internal auditing and functional auditing
 - Performance auditing
 - Financial discipline and auditing
- Financial Institutions
 - Public Hearing Committee
 - Auditor General and Comptroller General
 - Ministry of Finance
 - Central Bank of Nepal (Nepal Rastra Bank)
 - International Financial Institutions: World Bank, IBRD, IMF, IFI, ADB
- Financial Mismanagement
 - Principle
 - Conflict of Interest
 - Anti-Money Laundering Policy
 - Anti-terrorist funding Policy
 - Due diligence

B. Organization and Management

- Fundamental aspects of organization
- Meaning, Principles and Importance
- Forms of organization
- Organizational structure and procedure
 - Organization Structure
 - Organizational environment
 - Authority, Accountability, and Responsibility
- Organization structure and functions of NTNC
- Administrative systems, rules, and procedures of NTNC