



स्वास्थ्य सेवा, तह ८, चार्टर्ड एकाउन्टेण्ट प्रोफेशनल प्रतियोगितात्मक परीक्षाको पाठ्यक्रम
पाठ्यक्रमको रूपरेखा:- यस पाठ्यक्रमको आधारमा निम्नानुसारका कारणमा परीक्षा लिइने छः
प्रथम चरण :- अन्तर्वार्ता पूर्णाङ्क :- ४०

परीक्षा योजना (Examination Scheme)

विषय	पूर्णाङ्क	परीक्षा प्रणाली	समय
व्यक्तिगत अन्तर्वार्ता	४०	मौखिक	-

पाठ्यक्रमका विषयवस्तु:

1. Financial Management

- 1.1 Introduction: Nature, Scope, Purpose and Objectives of Financial Management
- 1.2 Tools of Financial Analysis: Ratio Analysis, Funds-Flow and Cash-Flow Statement
- 1.3 Short term and Long Term Planning
- 1.4 Cost of Capital
- 1.5 Financing Decisions-Capital Structure
- 1.6 Financing Decisions-Leverages
- 1.7 Treasury and Cash management
- 1.8 Management of inventories
- 1.9 Management of Receivables & payables (Creditors)
- 1.10 Financing of Working Capital
- 1.11 Investment Decision: Capital Budgeting, Adjustment of Risks and Uncertainty in Capital Budgeting,
- 1.12 Dividend Decision

2. Accounting System

- 2.1 Accounting: concept, objectives, principles, conventions and importance
- 2.2 Inter office Reconciliation
- 2.3 Accounting of Government Grant
- 2.4 Accounting Policies of CAAN
- 2.5 Disclosure of accounting policies.
- 2.6 Valuation of Inventories
- 2.7 Cash Flow Statement
- 2.8 Borrowing Costs
- 2.9 The effect of Changes in Foreign Exchange rates
- 2.10 Property, Plant & Equipment
- 2.11 Accounting for Investments
- 2.12 Contingencies and Events Occurring after the balance Sheet date.
- 2.13 Preparation of Unit wise financial statements
- 2.14 Preparation, Analysis and Interpretation of Consolidated Financial Statements
- 2.15 Nepal Financial Reporting Standards (NFRS),
- 2.16 Nepal Public Sector Accounting Standards (NPSAS)
- 2.17 Consolidated Financial Statements: Concept of consolidation consolidated financial statements with unit wise financial statements.
- 2.18 Corporate Social Responsibility Reporting

3. Auditing

- 3.1 Auditing: Introduction, Nature, Types, Scope and Objectives
- 3.2 Auditing Principles and Techniques
- 3.3 Engagement standards
- 3.4 Audit Strategy, Audit planning and Audit Programme
- 3.5 Audit Documentation and Audit Evidence
- 3.6 Risk Assessment and Internal Control



स्वास्थ्य सेवा, तह ८, चार्टर्ड एकाउन्टेण्टहरूको खर्च प्रतियोगितात्मक परीक्षाको पाठ्यक्रम

- 3.7 Audit in an Automated Environment
- 3.8 Audit Sampling
- 3.9 Analytical Procedure
- 3.10 Internal check and control: Internal check and internal audit, verification and valuation of asset and liabilities
- 3.11 Tax Audit, Performance Audit, Due Diligence Audit and Forensic Audit
- 3.12 Internal Audit, Management and Operational Audit.
- 3.13 Public Sector Auditing Framework
- 3.14 International Standards of Supreme Audit Institutions (ISSAIs)
- 3.15 International Standards of Auditing (ISAs)
- 3.16 Nepal Standards on Auditing (NSAs)
- 3.17 Nepal Auditing Practices Statement and Guidance Notes
- 3.18 Government Auditing Standards, Directives, Guidelines and Manuals issued by the Office of the Auditor General
- 3.19 Audit Committee and Corporate Governance
- 3.20 Audit of Public Sector Undertakings
- 3.21 Audit report: meaning, content and types of report

4. Acts related to Health insurance

- 4.1 Public Health Service Act, 2075,
- 4.2 Public Health Service Regulation, 2077,
- 4.3 National Health Policy,
- 4.4 Second Long Term Health Plan,
- 4.5 Nepal Health Sector Strategy, 2015-2020,
- 4.6 स्वास्थ्य बीमा ऐन, २०७४ र नियमावली, २०७५,
- ४.७ विपन्न कार्यक्रम अन्तर्गत दिईदै आएका कडा रोगहरूको उपचार खर्च स्वास्थ्य बीमामा आवद्ध गर्ने कार्यविधि २०७८
