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
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

5. Public Management
   5.1 Concept and Scope of Public Management
   5.2 Public Administration in Nepal: Evolution, Basic Structures, Features, Efforts for Reforms and Challenges
   5.3 Managerial Functions: Planning, Organizing, Staffing, Directing, Coordinating, Reporting and Budgeting
   5.4 Various Aspects of Human Resource Management: Recruitment, Selection, Placement, Socialization, Development and Utilization
   5.5 Concept and Importance of Supervision, Monitoring and Evaluation in Public Management
   5.6 Evaluation of Public Sector Performances: Public Hearing, Social Audit, Public Audit and Third Party Evaluation
   5.7 Innovative Trends of Public Management
   5.8 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
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)
8.9 Interrelations Between Duties and Rights
8.10 Universal Declaration of Human Rights, 1948
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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