

मकवानपुर बहुमुखी क्याम्पस

हेटौडा, मकवानपुर

मकवानपुर बहुमुखी क्याम्पस सेवामा अधिकृत तृतीय श्रेणी लेखा अधिकृत पदको खुला प्रतियोगितात्मक लिखित परीक्षाको लागि स्विकृत पाठ्यक्रम,

यस पाठ्यक्रम योजनालाई दुई चरणमा विभाजन गरिएको छ :

प्रथम चरण :- लिखित परीक्षा (Written Examination)

२०० अंक

द्वितीय चरण : (क) अन्तर्वार्ता

३० अंक

(ख) कम्प्युटर शिप परिक्षण

२० अंक

Examination Scheme

First Step: Written Examination

Paper	Subject	F.M.	P.M.	Exam system		No. of Question * Marks		Time
First	Management, Governance and Regulatory Environment	100	50	Subjective	Short Answer	10 *5	100	3 hrs
					Long Answer	5*10		
Second	Subject Specific Knowledge & Skills	100	50	Subjective	Short Answer	10 *5	100	3 hrs
					Long Answer	5*10		

Second Step: Interview and Practical Test

Items	Marks
Interview (including Qualification* 10 marks)	30
Computer Skill Test: Microsoft office (Word, Excel, PowerPoint, Outlook, Teams/ Meets/ Zooms), Email Writing Skill, Web Browser and Internet Surfing Skill, Correspondence Skill and Nepali Typing Skill)	20
<i>Total</i>	<i>50</i>

**Under Qualification, 10 marks for first division or A and A+ grade, 8 marks for second division or B+ and B grade and 6 marks for third division or B- Grade will be allotted*

First Paper: Management, Institutional Governance and Regulatory Environment

Part A. Management and Leadership

(50 Marks)

Introduction to Management and Leadership in HEIs

- Overview of Management and Leadership in HEIs
- Management Competencies for Account Officer of HEIs

- Differences Between Management and Leadership
- Leadership Theories: Trait, Behavioral, Contingency, Transformational, Transactional, and Participative Leadership.
- Adapting effective leadership styles to different situations in HEIs
- Role of an Account Officer in effective management of HEIs

Strategic Planning and Financial Control

- Understanding Strategic Planning Processes in HEIs
- Aligning Financial Goals with Institutional Strategy
- Budgeting, Forecasting, and Financial Planning
- Risk Management and Financial Controls

Effective Communication and Interpersonal Skills

- Communication Skills for Account Officers
- EMIS concept, purpose, Reporting, and Presentations
- Building Relationships with Key Stakeholders (e.g., Faculty, Administrators, External Partners)
- Conflicts and Conflict handling techniques

Team Management and Motivation

- Concept of Teams and Types of Teams.
- Building and Leading Effective Teams
- Motivation Theories and Application in HEIs
- Training & Development: Training Need Assessment, Training Methods and Evaluation
- Delegation and Empowerment
- Performance Management and Evaluation

Problem Solving and Decision Making

- Critical Thinking and Problem-Solving Techniques
- Decision-Making Models for Account Officers
- Scenario Planning and Risk Assessment
- Role of Technology in Modern Financial Management
- Financial Management Software and Tools
- Data Analytics for Decision Making

Part B: Institutional Governance and Sustainability

(30 marks)

Introduction to Institutional Governance in Higher Education Institutions (HEIs)

- Overview and Importance of Governance in HEIs
- Concepts of Financial Autonomy and Accountability,
- Governance vs. Management in HEIs
- Collegial, Bureaucratic, and Community Models of Governance
- Governance Structures in HEIs
- General Assembly, Boards and Councils of HEIs: Composition, Roles, and Responsibilities
- Role of the President/Chancellor/Chairman/ campus chief in Governance

- Faculty and Academic Senate Involvement in Governance
- The Role of Students and Alumni in Institutional Governance

Policy-Making and Decision-Making in HEIs

- The Process of Policy Making in Higher Education
- Role of Internal and External Stakeholders in Decision-Making
- Strategic Planning and Resource Allocation
- Ethical Considerations in Institutional Governance

Quality Assurance and Institutional Effectiveness

- Relationship Between Governance and Quality Assurance
- Accreditation and Regulatory Bodies' Role in Governance
- Evaluating Institutional Performance and Accountability
- Best Practices for Promoting Institutional Effectiveness

Sustainability Issues of Higher Education Institutions (HEIs)

- Financial Sustainability and Resource Management
- Academic and Administrative Conflicts
- Governance and Technology: Digital Transformation in HEIs
- Diversity, Equity, and Inclusion in Governance
- Crisis Management and Governance in HEIs

Part C: Regulatory Environment of HEIs

(20 Marks)

Provisions of UGC, Nepal

- Provisions of UGC regarding various grants to community Campuses
- UGC Provisions regarding Quality Assurance and Accreditation (QAA) for HEIs
- Overview of Nurturing Excellence in Higher Education Program of UGC Nepal.
- Provisions regarding capacity development and quality reform grants of UGC to HEIs

Provisions/ Rules/ Acts/ and Regulations of Tribhuvan University

- Organization Structure of Tribhuvan University (executive council, academic council, and faculty board)
- Role of planning directorate in regard to providing affiliation and monitoring to HEIs.
- Interrelationship of respective dean office with affiliate campuses.
- Major provisions of Financial management and procurement Rules of Tribhuvan university

Provisions/ Rules/ Acts of Campus

- Organization structure of Makawanpur Multiple Campus (Campus Assembly, Campus Board, Academic committee and executive committee, departments and program heads)
- Provisions regarding assets management, procurements and construction
- Provisions regarding budgeting, budget expenditure, reporting and approval
- Provisions regarding campus funds, accounting, auditing and account committee
- Campus procurement process under public procurement act

Second Paper: Accounting, Taxation and Auditing

Part A. Financial Accounting & Reporting

(40 marks)

- Overview of Financial accounting, principles and assumptions in accounting, accounting standards
- Financial Statements and Reporting; Users of financial statements (internal vs. external users).
- Regulatory bodies (e.g., Financial Accounting Standards Board - FASB, International Accounting Standards Board - IASB).
- Accounting Cycle: Double Entry System, Journal, Ledger, Trial balance, adjustment entries, work sheet, closing entries, Bank reconciliation statement
- Income statement, statement of Retained earnings, Balance sheet, Cashflow statement, Financial Analysis; Horizontal Vertical, trends and ratio analysis, Common Size Financial Statements

Part B: Cost and Management Accounting

(30 marks)

- **Overview of Cost and Management accounting**
 - **Role of accounting information in decision making**
 - **Understanding Cost Behavior: fixed, variable, semi variable cost**
 - How costs behave with changes in activity levels.
- **Cost-Volume-Profit (CVP) Analysis:**
 - Break-even analysis and contribution margin.
 - Margin of safety and its importance in decision-making.
 - Target profit analysis and sensitivity analysis.
 - CVP analysis for campuses with multiple faculties
 - Steps in designing an ABC system.
 - Assigning costs to activities and programs.
 - Application of ABC system in Campuses
- **Budgeting and Planning**
 - Different types of budgets (e.g., operating, capital, cash).
 - Steps in the budgeting process of a community campus.
 - Preparation of master budgets and cash budgets for campuses.
 - Fixed vs. flexible budgeting.
 - Variance analysis for budgetary control and performance measurement
- **Capital Budgeting and Investment Decisions**
 - Overview of capital budgeting techniques.
 - **Capital Budgeting Techniques:**

- Payback period and accounting rate of return (ARR).
- Net present value (NPV) and internal rate of return (IRR).
- Profitability index and discounted payback period.

Part C: Taxation and Auditing

(30 marks)

Taxation

- Overview of Tax Systems, objectives of tax
- Basic terms under income tax act
- Tax accounting and timing
- Classification and status of an assessee (tax payer)
- Computation of taxable income and tax liability from employment, business and investment
- Value added tax; methods of computation, realization and refund of VAT
- Income return and tax assessment
- Tax administration and official documentation
- Administrative review and appeal

Auditing

- Concept and Purpose of Auditing
- Types of Audits (Internal, External, Financial, Operational, Compliance, Public/social, Academic audit, etc.)
- Role of Auditors
- **Auditing Standards and Principles**
- **The Audit Process**
- Internal check and control
- Vouching, verification and valuation
- Audit Reporting (Types of Audit Opinions, Audit Report Structure)

द्रष्टव्य :

- १) लिखित परीक्षाको माध्यम भाषा नेपाली वा अंग्रेजी अथवा नेपाली र अंग्रेजी दुवै हुनेछ । तर द्वितीय पत्रमा Accounting, Auditing, Taxation सम्बन्धी विषयबस्तुबाट प्राक्टिकल प्रश्नहरू अंग्रेजी भाषामा सोधिनेछ र परिक्षार्थीले त्यस प्रश्नको उत्तर पनि अंग्रेजी भाषामा नै दिनु पर्नेछ ।
- २) प्रथम र द्वितीय पत्रको लिखित परीक्षा छुट्टाछुट्टै हुनेछ ।
- ३) विषयगत प्रश्न हकमा प्रत्येक खण्डका लागि छुट्टाछुट्टै उत्तरपुस्तिकाहरू हुनेछन् ।
- ४) परिक्षार्थीले प्रत्येक खण्डका प्रश्नहरूको उत्तर सोही खण्डको उत्तरपुस्तिकामा लेख्नुपर्नेछ ।

५) यस पाठ्यक्रम योजना अन्तर्गतका पत्र/विषयका विषयवस्तुमा जेसुकै लेखिएको भए तापनि पाठ्यक्रममा परेका कानून, ऐन, नियम तथा नीतिहरू परीक्षाको मिति भन्दा ३ महिना अगाडि (संशोधन भएका वा संशोधन भई हटाईएका वा थप गरी संशोधन भई) कायम रहेकालाई यस पाठ्यक्रममा परेको सम्झनु पर्दछ ।

६) प्रथम चरणको परीक्षाबाट छनौट भएका उम्मेदवारहरूलाई मात्र द्वितीय चरणको परीक्षामा सम्मिलित गराइनेछ ।