## University Grants Commission

## Curriculum for Post of Account Officer Second Paper (Officer Level, III Class)

Full Marks: 100

Time: 3 hours

		Course outline		
1.	Bas	Basic Knowledge		
	a.	Concept and principle of accounting		
	b.	Accrual and improved accounting flow chart analysis		
	C.	Basic accounting and journal entry, ledger		
	d.	Concept of chart of accounts		
	e.	Income, recognition and measurement		
	f.	Banking adjustment		
	g.	Preparation of basic financial statements		
	h.	Preparation of income statement, Balance sheet		
	i.	Cash flow management		
	j.	Financial ratio analysis, common size statement and horizontal analysis	is	
	k.	Budgeting and budgetary control		
	1.	Costing technique		
	m.	Cost-volume profit analysis		
	n.	Managerial accounting technique for control		
	0.	Financial management: Concept and importance		
2.	Go	overnments Accounts and Accounting	10	
	a.	Charts of accounts of Government of Nepal		
	b.	Fund accounting		
	c.	Project accounting		
	d.	Utility of expense and budgetary control		
	e.	Budget virement and accounting		
	f.	International norms of Government accounting		
	g.	Basic knowlegde of Government financial data presentation		
	h.	Accounting on foreign currency		
	i.	Knowledge of A.I.G. forms		

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3.	a. Evaluation techniques of investment projects	5
	Preparation of final reports  a. Periodic, timely and annual financial reports  b. Progress reports  c. Audit reports	10
5.	Auditing  a. Methods of internal control, types of auditing, methods of internal a external and internal auditig principles, auditing technology (programs, vouching, valuation of capital and liabilities, auditing management audit, action audit, performance audit standards of audit audit, fraud investigation	auditing reports),
6.	<ul> <li>Knowledge of Financial Administration</li> <li>a. Financial procedure Act, 2055 (latest if amendment)</li> <li>b. Rules and regulation of financial administration, 2064 (latest if amendment)</li> <li>c. Auditing act 2048 (latest if amendment)</li> <li>d. Budget statement</li> <li>e. Classification if income and expenditure (Budget heads)</li> </ul>	10 Iment)
7.	Use of Information Technology in Accounting	10
8.	Work ethics, transparency and good Governance	10
9.	Act, Rules and Regulations of UGC	10
10.	Transparency, Abuses of Authority	5
11.	Public Procurement System	5

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## Mark distribution for each area

S.N.	Areas	Marks Allocated
1.	Basic Knowledge on Accounting	15
2.	Governments Accounts and Accounting	10
3.	Capital Expense	5
4.	Preparation of final reports	10
5.	Auditing	10
6.	Knowledge of Financial Administration	10
7.	Use of Information Technology in Accounting	10
8.	Work ethics, transparency and good Governance	10
9.	Act, Rules and Regulations of UGC	10
10.	Transparency, Abuses of Authority	5
11.	Public Procurement System	5
	Total	100

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