

लोक सेवा आयोग
नागरिक उड्डयन प्राधिकरण, प्रशासन, आर्थिक प्रशासन, चार्टर्ड एकाउन्टेन्ट, आठौं, उपप्रबन्धक
पदको खुला प्रतियोगितात्मक लिखित परीक्षा
२०८०।०९।१९

पूर्णाङ्क : १००

विषय : सेवा सम्बन्धी

प्रत्येक Section को उत्तर छुट्टाछुट्टै उत्तरपुस्तिकामा लेख्नुपर्नेछ । अन्यथा उत्तरपुस्तिका रद्द हुनेछ ।

Section "A"

50 Marks

1. Explain the factors that influence a company's dividend decision. Additionally, discuss how changes in dividend policy can impact the company's cost of capital and share price. Support your answer highlighting the complexities and trade-offs involved in determining an optimal dividend policy for company. 3+4+3=10
2. Discuss about the situations whereby companies change accounting policies and accounting estimates. Is it necessary to disclose changes in all accounting policies and accounting estimates? (Your answer should make reference to applicable accounting standards in this regard.) 5+5=10
3. What are the key effects of changes in foreign exchange rates in financial transactions and account balances of an entity? What are the issues that an entity needs to consider in this regard? Explain. 5+5=10
4. Corporate Social Responsibility is not just about using a portion of corporate profit to support implementation of community welfare projects. In its broader sense, it includes managing business responsibility so that environmental and climate change risks are minimized and sustainability risks arising from environmental, social and governance factors are managed. Globally the emphasis on sustainability reporting and assurance is increasing and different standard-setting bodies are working on sustainability-related disclosure standards. Examine the ideas currently under development for sustainability reporting and assurance. Explain what needs to be done in Nepal to improve sustainability-related disclosures and its independent assurance. 20

Section "B"

50 Marks

5. Explain the key features of an automated environment of an entity. Also, discuss about the key audit procedures in an audit in an automated environment. 5+5=10
6. When is a due diligence audit necessary? Explain with examples. What aspects are important in the conduct of due diligence audit? Describe. 4+6=10
7. What are the major responsibilities of a public entity towards procurement activities as mentioned in the Public Procurement Act, 2063? Mention. 10
8. Given Nepal's unique geographic challenges, economic priorities and safety concerns within its civil aviation sector, what specific problems and issues do you identify regarding airport capacity, growing air traffic and compliance with international safety standards? Outline a comprehensive action plan that addresses these challenges, proposing effective strategies to enhance airport capacity, manage the increasing air traffic and ensure adherence to international safety standards. Emphasize the steps you would take to foster sustainable development and support the continued growth of tourism in Nepal, considering the intricate balance between economic priorities and safety measures. 20

- The End -