

लोक सेवा आयोग
नेपाल नागरिक उड्डयन प्राधिकरण, प्रशासन, आर्थिक प्रशासन, राजस्व, सातौं, वरिष्ठ अधिकृत पदको
आन्तरिक प्रतियोगितात्मक लिखित परीक्षा
२०८०।०९।२७

पत्र : द्वितीय
समय : ३ घण्टा

पूर्णाङ्क : १००

विषय : सेवा सम्बन्धी

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

Section "A"

50 Marks

1. What are the major differences between direct and indirect method of preparation of Cash Flow Statement? Explain. 5
2. Nepal's Income Tax Law considers tax deducted at source as final tax on certain incomes. What are such incomes? Explain. 5
3. What are the reasons for differences in the balance as per bank and as per books? If there are differences, which balance do you report in the Balance Sheet? Explain. 6+4=10
4. Explain the significance of tax credits in a VAT system for business. How does the availability of tax credits affect cash flow, pricing strategies and overall business operations in an organization? Explain. 4+6=10
5. How are revenue expenditures different from capital expenditure in terms of accounting treatment? Explain with examples. 10
6. What is "average collection period" in receivable management and how is it calculated? What does an average collection period longer than credit period indicate? Explain. 3+4+3=10

Section "B"

50 Marks

7. What is a 'Risk Based Audit'? What preparations are necessary before conducting a Risk Based Audit? 5
8. How does the implementation of a Treasury Single Account influence transparency, accountability and efficiency in the government financial management and reporting? Explain with suitable examples. 5
9. Should regulatory and commercial functions of Civil Aviation Authority of Nepal be separated? Present a critical analysis by referring to other country practices. 10
10. In what ways does the Chicago Convention address modern challenges in aviation, such as security, sustainability and technological advancements? How adaptable is the convention to emerging trends and issues in the aviation industry in the context of Nepal? Explain with examples. 5+5=10
11. What is the purpose of 'Letter of Credit' (LC)? Explain the requirement of banks for opening LC. 4+6=10
12. What is the purpose of Program Evaluation Review Technique (PERT)? In what way does this technique improve project implementation? Explain. 5+5=10

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