

Syllabus of Written Examination
Post: Chartered Accountants (Open Competition)

Level: 7



Time Duration: 3 Hours

Full Marks: 100

The syllabus is divided into two sections

Section "A"

Financial Reporting

(70 Marks)

1. Accounting Standards

(10x5 = 50 marks)

- NFRS 3: Business Combination
- NFRS 7: Financial Instruments Disclosure
- NFRS 9: Financial Instruments
- NFRS 13: Fair Value Measurement
- NFRS 15: Contract with customers
- NFRS 16: Lease
- NAS 32: Financial Instruments Presentation

Remaining NFRSs including SICs, IFRICs and Conceptual Framework

2. Case Study on Financial Reporting

(1x20 = 20 marks)

A case study on preparation of financial statements as per Nepal Financial Reporting Standards will be provided and the participants are required to prepare the financial statement referring relevant standards.

Section "B"

NRB Directives, Banking and Other Laws

(30 Marks)

- 1. Capital Adequacy and NRB Directives (2x5 = 10 marks)
- 2. Bank and Financial Institutions Act, 2063 (1x5 = 5 marks)
- 3. Nepal Rastra Bank Act, 2058 (1x5 = 5 marks)
- 4. Banking Offence and Punishment Act, 2064 (1x5 = 5 marks)
- 5. Income Tax Act and Income Tax Rules (1x5 = 5 marks)



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