

१०७१ सालमा सोधिएका प्रश्नहरू

Section (A) - 10 Marks × 3 Questions = 30 Marks

1. द्वन्द्वको परिभाषा गर्दै नेपालको सामाजिक र सांस्कृतिक रूपान्तरण गर्न के कस्तो व्यवस्थाको आवश्यकता रहेको छ ? आफ्नो धारणा प्रस्तुत गर्नुहोस् ? (Define the term conflict and describe your opinion about the requirements for social and cultural transformation in Nepal.) 10
2. नेपालमा सामाजिक न्याय र समानताको लागि राज्यबाट अवलम्बन गरिएका नीति र कार्यक्रमहरूको विवेचना गर्नुहोस् । (Discuss the policies and programmes undertaken by the state in Nepal for the social justice and equality.) 10
3. विगत जनगणनाको तुलनामा २०६८ को जनगणनामा जनसंख्या वृद्धिदर कम हुनाका कारणहरू उल्लेख गर्नुहोस् र जनसंख्या वृद्धिबाट अर्थतन्त्रमा पार्ने प्रभावबारे विवेचना गर्नुहोस् । (Clearly present the reason of low rate of population increase in 2068 census in comparison to the past census and discuss the effects of population increase in national economy.) 10

Section (B) - 10 Marks × 2 Questions = 20 Marks

4. मुलुकको प्रभावकारी आर्थिक विकासको लागि तीन खम्बे आर्थिक नीति (सरकारी, निजी र सहकारी) कतिको प्रभावकारी हुने ठान्नुहुन्छ ? विवेचना गर्नुहोस् । (Discuss the effectiveness of the three pillar economic policy (public, private and co-operative) for the overall economic development of the country.) 10
5. नेपालमा वैदेशिक सहायताको महत्वबारे प्रकाश पार्दै वैदेशिक सहायतालाई प्रभावकारी रूपमा परिचालन गर्न के कस्ता उपायहरू अवलम्बन गर्नुपर्ला ? उल्लेख गर्नुहोस् । (Highlighting the importance of foreign aid in Nepal, describe the measures that should be taken for effective mobilization of foreign aid.) 10

Section (C) - 10 Marks × 3 Questions = 30 Marks

6. "दिगो विकास" को अवधारणा उल्लेख गर्दै नेपालको दिगो विकासका प्रमुख व्यवधानहरू उल्लेख गर्नुहोस् । (Clearly spell out the concept of 'sustainable development' and also mention the major hindrance of the sustainable development in Nepal.) 10
7. आजको विश्वमा विकासका सर्वसम्बन्धित (Cross-cutting) तथा समसामयिक विषय के के हुन् ? तपाईंको विश्लेषणमा यी विषयहरूको प्रभावकारी संयोजन गर्नका लागि नेपालको वर्तमान आवधिक योजनाको दस्तावेजमा कसरी आत्मसात तथा मूलप्रवाहीकरण गरिएको पाउनु भएको छ ? (What are cross-cutting and contemporary issues of development in the present world? In your analysis, how such issues of development are internalized and mainstreamed in Nepal's present periodic plan document for bringing effectiveness?) 10

8. नेपालको आर्थिक सामाजिक विकासमा सामाजिक सांस्कृतिक परम्परा, सामाजिक मूल्य र मान्यताले पुर्‍याएको नकारात्मक र सकारात्मक भूमिकाको चर्चा गर्नुहोस् ।
(Describe the positive and negative roles of socio-cultural tradition, social values and norms on the socio-economic development of Nepal.)

10

Section (D) - 10 Marks × 2 Questions = 20 Marks

9. नेपालमा वन विनाश हुनुका कारणहरु उल्लेख गर्दै त्यसबाट परेका असरहरुको विवेचना गर्नुहोस् । (Mentioning the reasons of deforestation, discuss the effects of deforestation in Nepal.)
10. जलस्रोतको धनी देश भएर पनि नेपालमा उर्जा संकट हुनुका कारणहरु के हुन् ? साथै सो संकटबाट मुक्ति पाउन के गर्नु पर्दछ ? उल्लेख गर्नुहोस् । (In spite of being a rich country in water resources, what are the causes of having energy crisis in Nepal? And, mention what needs to be done to get rid of such crisis?)

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चतुर्थ पत्र (Paper IV)
Account And Finance (001)
Syllabus

1. Financial Accounting

1.1 Company final accounts & financial statements analysis: Financial statements of company, generally accepted accounting principles, national and international accounting standard and compliances for company financial statements, preparation of financial statements based on worksheet as per current company Act and value added statement and their analysis for appraising the performance

1.2 Financial statements of banking and insurance company: Preparation of financial statements based on worksheet as per current Company Act and Directives of controlling authorities and their analysis for performance appraisal

1.3 Growth, expansion and reconstruction of company business: Concept of amalgamation, absorption and reconstruction, purchase consideration: determination/calculation showing mode of payment, entries in the books of purchasing and vender company; for internal & external reconstruction, balance sheet of purchasing company, expansion through holding company: reasons for holding, determination of pre-acquisition profit, minority interest, cost of control/goodwill or capital reserve, revaluation of assets, dividend from subsidiary company, inter-company debt and unrealized profit, consolidation balance sheet

1.4 Corporate Liquidation: Business failure: reasons for failure, procedure of winding up as per current Nepal Company Act, liquidator's statement of account

1.5 Accounting for Profession: Concept of professional men (medical practitioners, lawyers, chartered accountant etc.) and preparation of income statement, income and expenditure account, receipt and payment account, and balance sheet

2. Cost accounting

2.1 Introduction: Meaning, objectives, importance, limitations of financial accounting and, difference between cost and financial accounting

2.2 Cost: Concept, important and classification on different bases, cost segregation & estimation: concept and different methods of segregation (least square method & high-low method)

2.3 Inventory management and control: Purchase procedures, handling and issuing of materials and costing under different costing techniques (FIFO & LIFO methods), inventory control techniques - economic

order quantity under certainty condition, different stock levels, stock control through ABC analysis, just in time inventory

2.4 Labour costing: Concept and types of wage, fringe benefits & salary in lieu of profit, allowances, idle time, leave pay etc., remuneration system- time and piece rate and premium/bonus scheme-Halsey and Rowan Plan, Taylor's differential piece rate system, Labour turnover: causes, measurement of labour turnover cost: leaving cost, replacement cost, training and learning cost

2.5 Overhead costing: Meaning and types, accumulation and classification, allocation and apportionment: primary & secondary distribution, overhead cost absorption: methods and ascertainment of total cost and profit under traditional costing system, Activity Based Costing (ABC) technique: Concept, limitation of traditional overhead cost absorption system, ascertainment of cost and profit under ABC technique, benefits and limitations of activity based costing system

2.6 Service costing: Concept and scope of operating costing; Cost sheet for: Transport service costing: Cargo and people, Hotel and Restaurant service costing and Hospital service costing, limitations of service costing.

3. Management accounting

3.1 Introduction: Meaning, objectives, scope, advantages and limitations difference between cost & management accounting

3.2 Absorption and Variable costing: Concept, importance, limitations, income statement under absorption and variable costing techniques, normal capacity and fixed manufacturing overhead rate

3.3 Cost volume profit analysis: Meaning, importance, contribution margin ratio, cost volume ratio, margin of safety, assumptions, advantages and limitations of CVP analysis, Break-even-analysis: under constant underlying situations using contribution margin, income statement, algebraic & graphic approaches and under changed situation: changes on selling price, fixed cost, and variable cost, and under multi-products situation

3.4 Standard costing: Concept, difference between standard and budget, advantages and limitations, variance analysis: concept and types: material, labour and overhead cost variances

3.5 Budgeting for planning: Budget- concept, importance, and types- sales budget; manufacturing budget, material consumption and purchase budget, production budget, labour budget; manufacturing overhead budget, cost of goods manufactured budget, administrative, selling and distribution and cost of goods sold budget, flexible budgeting: concept, importance and limitations of planning (static budget), flexible budgeting on activity levels and budget allowance basis including for actual level attained

4. Taxation

- 4.1 Introduction : Meaning , objectives and types
- 4.2 Income Tax: Current income tax act, relation between constitutional provision, tax acts, tax rules and finance acts, exemptions and deductions: exemption on income, income tax rebate and deduction allowed, expenses not allowed for deductions, special provisions for natural persons, entities, insurance and banks, retirement savings, assessment of tax liability: valuation of perquisites, computation of taxable income and tax liability from various sources of income, types of assessment, payment of tax, collection of tax, tax refund, set off and carry forward of losses, interest and penalties, administrative review and appeal
- 4.3 Value Added Tax: Concept, objectives, features and coverage of VAT, taxable & exempted goods and services, VAT registration, VAT accounting, return filing, collection and refund of VAT, administrative revision, appeal, fine and penalty

5. Auditing

- 5.1 Introduction: Nature, scope, objectives, detection and prevention of fraud and errors, Accounting, Auditing and Investigation, distinction between vouching and verification
- 5.2 Internal check and control: Internal check and internal audit, verification and valuation of asset and liabilities
- 5.3 Appointment, remuneration and right and duties of an auditor: Nepal company act and other legislations governing audit, company auditor: qualification, appointment and removal, remuneration, qualities, rights and duties, liability of an auditor: legal provision, limited company auditor
- 5.4 Audit report: Meaning, content and types statutory, general, qualified, tax audit report
- 5.5 Government audit in Nepal : Concept, objectives, difference between government audit and commercial audit, internal audit, : concept, objectives, internal audit of expenditure, debts, deposit, remittance and stores, audit report
- 5.6 Auditor General : Introduction, function, responsibility and roles in government audit, final audit of expenditure, debts, deposit, remittance and stores, audit report

6. Financial Management:

- 6.1 Introduction: Nature, functions and goal of financial management, relationship with other functional areas.
- 6.2 Banking: Concept, functions and importance of Central Bank, Commercial Bank, Development Bank and Finance Company, legal provisions under current Nepal Rastra Bank Act and its directives to

banks and financial institutions. Company Act, Bank and Financial Institutions Act.

- 6.3 Insurance: Concept, nature, scope, types: life insurance, non life insurance or general insurance, marine insurance, fire insurance, miscellaneous insurance, re-insurance, life fund and general reserve: legal provisions under the insurance company act, Nepal Insurance Board and its functions
- 6.4 Cost of capital: Introduction, components of cost of capital, cost of debts, preferred stock, equity and weighted average cost of capital.
- 6.5 Capital structure analysis: Meaning and concept, leverage, meaning, types and measurement, effect of leverage on EBIT and EPS, analysis of alternative financial plan: EBIT- EPS Analysis, determination of indifference/equilibrium point
- 6.6 Capital budgeting: Introduction, investment proposals and projects, capital investment budgeting procedures and determination of cash flow stream, appraisal of capital investment proposal: meaning, need, importance and techniques, payback period, average accounting rate, and discounted techniques: net present value, profitability index and internal rate of return

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Table of specification

Unit No.	Contents Title	Weight age	No. of items	Specification		
				Level I	Level II	Level III
1.	Financial Accounting	25	25	8	10	7
2.	Cost accounting	15	15	4	6	5
3.	Management accounting	15	15	5	6	4
4.	Taxation	15	15	4	6	5
5.	Auditing	15	15	5	6	4
6.	Financial management	15	15	4	6	5
Total		100	100	30	40	30

लोक सेवा आयोगद्वारा प्रस्तुत नमूना प्रश्नहरू

Sample MCQs of Account & Finance

Level I questions

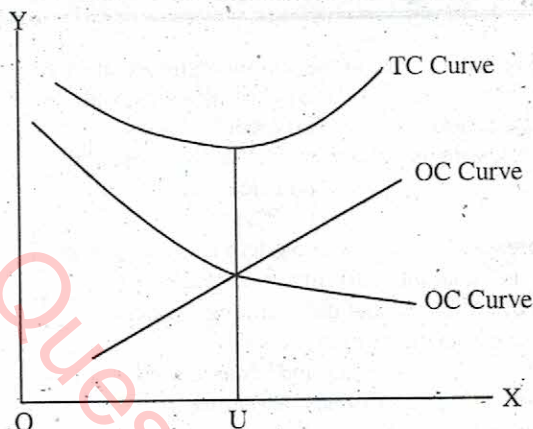
1. Cost Accounting provides all of the following information except
(A) Product costs (B) Cost of goods sold
(C) Inventory valuation (D) Cash forecasts
2. Which of the following is not one of McCarthy's Four P's?
(A) Product (B) Price
(C) Profit (D) Place
3. The main advantages of Piece Rate System is and
(A) simplicity and guarantee off minimum wages
(B) simplicity of labor cost and unity among workers
(C) simplicity and accuracy of labor cost
(D) guarantee of minimum wages and accuracy of labor cost
4. Which of the following best defines marketing?
(A) The maximization of company sales
(B) Improving the market share of organizations
(C) Matching the resources of organizations with identified customer needs
(D) Increasing the profitability of buyer-supplier relationship

Level II questions

5. Identify "True" or "False" in following statements:
 1. Service costing is applied to ascertain the cost of the products
 2. Cost of operating the service is ascertained by preparing Job Account
(A) 1 is true but 2 is false (B) Both statements are true
(C) Both statements are false (D) 1 is false but 2 is true
6. In a period, opening stock were 12,000 units and closing stock 14,000 units. The profit based on variable costing was Rs. 50,000 and Profit using Absorption costing was Rs. 60,000. The fixed overhead absorption rate per unit is:
(A) Rs. 6.00 (B) Rs. 7.50 (C) Rs. 5.00 (D) Rs. 5.50
7. Identify the objectives of Cost Accounting from the list given below:
 1. to reveal managerial efficiency
 2. to ascertain true cost of product and service
 3. to analyze and classify the cost of production
 4. to record day to day transactions of business
(A) 1 and 4 (B) 2 and 3 (C) 2 and 4 (D) 3 and 4
8. A manufacturing company uses Rs. 20,000 materials per year. The ordering cost per order is Rs. 200 and carrying cost is Rs. 50. The company currently has an optimum purchasing policy. In this case the Economic Order Quantity will be:

(A) 200 units (B) 300 units (C) 400 units (D) 500 units

9. The following diagram presents the graph of Economic Order quantity



The graph represents that Economic Order Quantity is determined at a point, Where:

- (A) Total Carrying Cost exceeds to Total Cost
- (B) Total Carrying Cost is equal to Total Ordering Cost
- (C) Total cost exceed to Total Carrying Cost
- (D) Total Ordering Cost exceeds to Total Carrying Cost

10. Which of the following statements is correct?

- (A) Marketing is the term used to refer only to the sales function within a firm
- (B) Marketing managers usually don't get involved in production or distribution decisions
- (C) Marketing is an activity that considers only the needs of the organization, not the needs of society as a whole
- (D) Marketing is the activity, with institutions, and processes for creating, communicating, delivering and exchanging offerings that have value for customers, clients, partners and society at large

Level III questions

11. Read the following statements and identify the correct and incorrect alternative.

- a. The term 'Allocation', 'Apportionment' and 'Absorption' carry the same meaning
 - b. Under absorption of overhead means that the absorbed overheads are more than actual overhead
 - c. Over absorption of overheads lead to over statements of cost
 - d. When actual overheads are more than absorbed overhead, it is known as over absorption
- (A) a and b are incorrect, c and d are correct

(B) a and b are correct, c and d are incorrect

(C) a, b and d are incorrect and c is correct

(D) a, b and c are incorrect and d is correct

12. Match the followings:

a. Bin Card

b. Material Requisition Form

c. Motion Study

d. Wages Study

1. is used for issuing materials

2. is prepared by Pay Roll Department

3. records quantity of materials

4. is conducted by Engineering Department

(A) a-4, b-2, c-3, d-1

(B) a-3, b-1, c-4, d-2

(C) a-2, b-3, c-4, d-1

(D) a-1, b-4, c-2, d-3

13. Match List-I with List-II and select the correct answer using the code given below the lists:

List I (4 Ps)

a. Product

b. Price

c. Place

d. Promotion

List II (replacement 4Cs)

1. convenience

2. consumer

3. cost

4. communication

Code

(A) a b c d

4 3 1 2

(B) a b c d

1 2 3 4

(C) a b c d

2 3 1 4

(D) a b c d

4 3 2 1

14. Which of the following statements is/are correct?

1. Generic promotion occurs when a specific brand of product is promoted.

2. Trade discounts are also commonly called as functional discounts.

3. Payment period is the length of time before payment is received.

4. Skimming involves the introduction of a product at a high price for affluent customers.

Select the correct answer using the code given below:

(A) Only 1, 2 and 4

(B) Only 2 & 3

(C) Only 2, 3 and 4

(D) Only 1

पूराजा प्रश्नपत्रहरू (Old Questions)

लोक सेवा आयोग

राजपत्रांकित तृतीय श्रेणी, अप्राविधिक तर्फका विभिन्न सेवा/समूह, शा.अ. वा
सोसरह पदको द्वितीय चरणको प्रतियोगितात्मक लिखित परीक्षा

समय : १ घण्टा ३० मिनेट

मिति : २०७०/१२/२२ गते

पत्र: चतुर्थ (ऐच्छिक)

विषय : Account & Finance

वस्तुगत प्रश्नोत्तर (१०० X १ = १०० अंक)

उत्तरपुस्तिकामा प्रश्नपत्रको Key अनिवार्य रूपले उल्लेख गर्नुपर्नेछ । उल्लेख नगरेमा
उत्तरपुस्तिका रद्द हुनेछ ।

- कुन लेखाले लागत नियन्त्रण गर्दछ ?
Which Account Controls cost?
(A) वित्तीय लेखा (Financial Account)
(B) लागत लेखा (Cost Account)
(C) व्यवस्थापकीय लागत (Management Account)
(D) कुनै पनि होइन (None of the above)
- प्रत्यक्ष लागतहरूको कुल जम्मालाई के भनिन्छ ?
What is called to total sum of Direct Cost?
(A) कुल लागत (Total Cost) (B) मूल लागत (Prime Cost)
(C) स्थिर लागत (Fixed Cost) (D) कुनै पनि होइन (None of the above)
- कुन आधारमा लागतलाई वर्गीकरण गर्दा प्रत्यक्ष लागत र अप्रत्यक्ष लागत भन्ने विभाजन गरिन्छ ?
In which basis of classification, costs are classified as direct cost and indirect cost?
(A) उत्पादन र प्रक्रियाको आधारमा (on the basis of production & process)
(B) प्रकृति र तत्वको आधारमा (On the basis of Nature & element)
(C) कार्यका आधारमा (On the basis of function)
(D) परिवर्तनशीलकताका आधारमा (On the basis of variability)
- पृथक पारिश्रमिक दर व्यवस्था (Differential piece rate system) को शुरुवात गर्ने व्यक्ति हुन् ?
Differential piece rate system was introduced by
(A) एफ. डब्लु. टेलर (F.W. Taylor)
(B) हाल्से (Hasley)
(C) डेविड रोवान (David Rowan)
(D) म्याक्स वेबर (Max Weber)
- प्रस्तुत विवरणमा ठीक बेठीक छुट्याउनुहोस् ।
Identify 'True' and 'False' in the following statements:
(1) कार्यका आधारमा लागतलाई उत्पादन, प्रशासनिक, बिक्री वितरण र अनुसन्धान र विकास जस्ता लागतमा वर्गीकरण गर्न सकिन्छ । (According to

functional classification, cost can be classified as manufacturing, administration, selling and distribution and research and development)

- (2) नियन्त्रणका आधारमा लागतलाई नियन्त्रण योग्य लागत र नियन्त्रण अयोग्य लागतमा वर्गीकरण गर्न सकिन्छ । (According to controllability classification, cost can be classified as controllable and uncontrollable cost)

- (A) 1 ठीक हो 2 बेठीक हो (1 is true but 2 is false)
 (B) दुवै विवरणहरू ठीक छन् (Both statements are true)
 (C) दुवै विवरणहरू बेठीक छन् (Both statements are false)
 (D) 1 बेठीक हो 2 ठीक हो (1 is false but 2 is true)

6. सामग्री व्यवस्थापन (Inventory Management) को प्रमुख उद्देश्यहरू कुन कुन हुन् ?
 Identify the objectives of inventory management from the list given below:

1. सामग्रीको नियमित आपूर्ति गर्नु (The regular supply of material)
2. खर्चलाई मितव्ययीता कायम गर्नु (Economy in expenses)
3. नाफालाई घटाउनु (Minimizing profit)
4. खर्चलाई बढाउनु (Maximizing profit)

- (A) 1 and 2 (B) 2 and 3
 (C) 3 and 4 (D) 2 and 4

7. शीर्षस्थ लागत (Overheads cost) का प्रमुख वर्गीकरण कुन कुन हुन् ? चिन्नुहोस् ।
 Identify the main classification of overhead cost from the list given below:

1. कार्यका आधारमा (Functional Classification)
2. व्यवहारका आधारमा (Behavioural classification)
3. तत्वका आधारमा (Element wise classification)
4. प्रणालीका आधारमा (System wise classification)

- (A) 1 and 4 (B) 2, 3 and 4
 (C) 1, 2 and 3 (D) 3 and 4

8. देहायका मध्ये कुन विषय भण्डार व्यवस्थापन (Inventory Management) सँग सम्बन्धित छैन ।

Inventory Management includes all of the following information except:

- (A) बिन कार्ड (Bin Card)
 (B) भण्डार खाता (Store ledger)
 (C) लिफो र फिफो (LEFO and FIFO)
 (D) बजार विश्लेषण (Market Analysis)

9. हलसे योजना कहिले आएको हो ?

In which year Halsey Plan introduced?

- (A) 1890 (B) 1891 (C) 1892 (D) 1893

10. एक कामदारले प्रति घण्टा रु. 18 ज्याला पाउँछ । 8 थान उत्पादन गर्नका लागि 0.25 श्रम लाग्दछ । हप्ताको 40 घण्टा काम गर्दा 1600 थान उत्पादन भएको छ । यी सूचनाको आधारमा हलसे योजना बमोजिम ज्याला कति हो ?

Wage rate of worker is Rs. 18 per hour. 0.25 Labour hour is needed to produce 8 units. 1600 units were produced in 40 hours of week. On the base of these information, calculate wages as per Hasley Plan?

- (A) 800 (B) 805 (C) 810 (D) 815

11. तल दिइएका विषयहरूको जोडा मिलाई सही उत्तर छान्नुहोस् ।

Match the contents of the following and select correct answer:

- | | |
|---|---|
| a. हलसे योजना
(Halsey Plan) | 1. अधिक बोनस योजना
(More Bonus Plan) |
| b. रोवान योजना
(Rowan Plan) | 2. निश्चित समयको ज्याला
(Fixed time wages) |
| c. समय दर ज्याला
(Time rate Wages) | 3. कार्यमा आधारित
(Work based) |
| d. इकाई दर ज्याला
(Piece-rate wages) | 4. समयमा आधारित
(Time based) |

(A) a2, b1, c4, d3

(B) a1, b4, c2, d3

(C) a1, b3, c4, d2

(D) a2, b3, c1, d4

12. Economics order quantity (EOQ) निकाल्ने सूत्र (Formula) देहायका मध्ये कुन हो ?

Which of the following formula is to calculate the Economic order quantity?

(A) $\sqrt{\frac{2CO}{C}}$

(B) $\sqrt{\frac{2AO}{C}}$

(C) $\sqrt{\frac{2CA}{O}}$

(D) $\sqrt{\frac{2CO}{A}}$

A = Annual requirement

O = Ordering cost per order, C = Carrying cost per unit

13. जोडा मिलाउनुहोस् ।

Match the following:

- | | |
|---|---|
| a. वित्तीय लेखा
(Financial Accounting) | 1. व्यवस्थापकीय निर्णय
(Managerial decision) |
| b. लागत लेखा
(Cost Accounting) | 2. वित्तीय विवरण
(Financial statement) |
| c. व्यवस्थापन लेखा
(Management Accounting) | 3. लागतको वर्गीकरण
(Classification of Cost) |
| d. वित्तीय व्यवस्थापन
(Financial Management) | 4. अधिकतम नाफा
(Profit Maximization) |

(A) a-2, b-3, c-1, d-4

(B) a-3, b-4, c-3, d-1

(C) a-1, b-2, c-3, d-4

(D) a-4, b-3, c-2, d-1

14. कार्यमा आधारित लेखा (Actively based costing) का प्रमुख फाइदाहरू कुन कुन हुन् ?
Identify the benefits of Actively based costing from the list given below:
1. कार्यका आधारमा लागत विवरण (Cost allocated based on activities)
 2. यथार्थ उत्पादन लागत (Realistic Production Cost)
 3. व्यवसाय सम्बन्धी निर्णय गर्न सरल (Simplified decision making process)
 4. जटिल प्रणाली लागू गर्न कठिन (Complex system, applicability is still doubtful)
- (A) 1 and 4 (B) 1, 2 and 3
(C) 2, 3 and 4 (D) 2 and 4
15. प्रतिकिलोमिटर लागत पत्ता लगाउने विधि कुन हो ?
Which costing system can identify per kilometer cost?
- (A) करार लागत प्रणाली (Contract Costing)
 - (B) प्रक्रिया लागत प्रणाली (Process Costing)
 - (C) सेवा लागत प्रणाली (Service Costing)
 - (D) एबीसी लागत प्रणाली (ABC Costing)
16. ह्रासकृष्टी खर्च हो ।
Depreciation is expenditure.
- (A) नगद (Cash)
 - (B) गैर नगदी (Non-cash)
 - (C) उधारो (Credit)
 - (D) कुनै पनि होइन (None of the above)
17. पूँजीगत खर्च भनेको के हो ?
What is capital expenditure?
- (A) चालु खर्च (Current Expenditure)
 - (B) स्थिर सम्पत्तिमा गरिएको खर्च (Expenditure to Fixed Assets)
 - (C) कच्चा पदार्थ (Raw Material Expenditure)
 - (D) कुनै पनि होइन (None of the above)
18. लागत लेखांकनमा बढी देखाइएको अप्रत्यक्ष खर्चको प्रभावले वित्तीय लेखामा कस्तो असर पार्दछ ?
Describe the effect of overvalued indirect expenses charged on Cost Amount on the Financial Accounts?
- (A) नाफा घटाउँछ (Decreased Profit)
 - (B) नाफा बढाउँछ (Increased Profit)
 - (C) नोक्सान बढ्छ (Increased Loss)
 - (D) कुनै पनि होइन (None of the above)
19. तल दिइएका विवरणबाट जोडा मिलाई सही उत्तर छान्नुहोस् ।
Match the contents of the following and select correct answer:
- | | |
|---|--|
| a. स्थिर लागत
(Fixed Cost Expenditure) | 1. यातायात खर्च
(Vehicle Expenditure) |
| b. परिवर्तनशील लागत
(Variable Cost) | 2. आवधिक लागत
(Periodical Cost) |

- c. अर्ध परिवर्तनशील लागत (Semi-Variable Cost) 3. कच्चा सामग्री लागत (Raw material Cost)
- d. बिक्री वितरण लागत (Selling and Distribution Cost) 4. अधिकतम नाफा (Telephone Expenditure)
- (A) a-1, b-2, c-3, d-4 (B) a-4, c-3, b-2, d-1
- (C) a-3, b-1, c-2, d-4 (D) a-2, b-3, c-4, d-1
20. प्रामाणिक लागत (Standard Cost) लागत हो ।
Standard Cost is a cost.
- (A) पूर्वनिर्धारित (Pre-determined) (B) ऐतिहासिक (Historical)
- (C) वर्तमान (Current) (D) प्रोदभावी (Accrual)
21. तलका वाक्यहरू पढ्नुहोस् र ठीक, बेठीक छुट्याउनुहोस् ।
Read the following statements and identify the correct and incorrect alternatives:
- a. बजेट भविष्यको क्रियाकलापको लागि समग्र वित्तीय योजना हो । (Budget may defined as the overall financial plan for future activities.)
- b. बजेटलाई संख्यात्मक, मौद्रिक वा दुवै रूपमा व्यक्त गर्न सकिन्छ । (Budget may be expressed in terms of quantity or money or both.)
- c. बजेटले व्यवस्थापनलाई निर्धारित लक्ष्य प्राप्त गर्न सहयोग पुर्याउँदछ । (Budget assists management to attain the given goals)
- d. बजेट अनुमानमा आधारित हुँदैन । (Budget is not based on estimation)
- (A) a र b बेठीक छन् तर c र d ठीक छन् । (a and b are incorrect but c and d are correct)
- (B) a र b ठीक छन् तर c र d बेठीक छन् (a and b are correct but c and d are incorrect)
- (C) a, b र c ठीक छन् तर d बेठीक छ (a, b and c are correct but d is incorrect)
- (D) a, b र c बेठीक छन् तर d ठीक छ (a, b and c are incorrect but d is correct)
22. प्रस्तुत विवरणमा ठीक बेठीक छुट्याउनुहोस् ।
Identify 'True' or 'False' in following statements:
1. सेल्स बजेट (Sales budget) तयार गर्दा विगतको बिक्री प्रवृत्तिमा ध्यान दिनुपर्छ । (Past sales figure should be considered while preparing a sales budget.)
2. सेल्स बजेट (Sales budget) तर्जुमा गर्दा उत्पादन वा उत्पादन समूह छुट्याएर गनुपर्दछ । (The sales budget is usually prepared on the lines of the product or product group.)
- (A) 1 ठीक हो 2 बेठीक हो (1 is true but 2 is false)
- (B) दुवै विवरणहरू ठीक छन् (Both statements are true)
- (C) दुवै विवरणहरू बेठीक छन् (Both statements are false)
- (D) 1 बेठीक हो 2 ठीक हो (1 is false but 2 is true)

23. व्यवस्थापकीय लेखामा Variance निकाल्नका लागि तलको मध्ये कुन सूत्र (Formula) प्रयोग गरिन्छ ?

In management account, which of the following formula can be used to determine the variance:

- (A) वास्तविक लागत - प्रामाणिक लागत (Actual Costs - Standard Costs)
- (B) स्थिर लागत - वास्तविक लागत (Fixed Costs - Actual Costs)
- (C) प्रत्यक्ष लागत - वास्तविक लागत (Direct Costs - Actual Costs)
- (D) अप्रत्यक्ष लागत - स्थिर लागत (Indirect Costs - Fixed Costs)

24. CMPU निकाल्ने सूत्र कुन चाहिँ हो ?

What is the formula for CMPU?

- (A) बिक्रि मूल्य प्रति इकाई - परिवर्तनीय लागत प्रति इकाई (SPPU - VCPU)
- (B) परिवर्तनीय लागत प्रति इकाई + स्थिर लागत प्रति इकाई (VCPU + FCPU)
- (C) बिक्रि मूल्य प्रति इकाई + परिवर्तनीय लागत प्रति इकाई (SPPU + VCPU)
- (D) परिवर्तनीय लागत प्रति इकाई + नाफा प्रति इकाई (VCPU + Profit per unit)

25. प्रामाणिक लागत लेखाको प्रमुख उद्देश्य कुन हो ?

What is the main objective of standard costing?

- (A) नाफामा वृद्धि (Increasing profit)
- (B) बिक्रिमा वृद्धि (Sales Increasing)
- (C) लागतमा वृद्धि (Cost Increasing)
- (D) लागतको नियन्त्रण (Cost control)

26. बजेट तर्जुमा गर्नुको मुख्य उद्देश्य कुन हो ?

What is the main objective of budget?

- (A) योजना गर्न (Planning)
- (B) नियन्त्रण गर्न (Controlling)
- (C) समन्वय गर्न (Co-ordinating)
- (D) माथिका सबै (All of the above)

27. तल दिइएका विवरणबाट जोडा मिलाई सही उत्तर छान्नुहोस् ।

Match the contents of the following and select correct answer:

- | | |
|---|---|
| a. बिक्रि बजेट
(Sales budget) | 1. बिक्रि बजेटसँग सम्बन्धित
(Sales budget related) |
| b. उत्पादन बजेट
(Production budget) | 2. उत्पादन बजेटसँग सम्बन्धित
(Production Budget related) |
| c. सामग्री खरिद
(Material purchase budget) | 3. उत्पादनसँग सम्बन्धित
(Production related) |
| d. श्रम बजेट
(Labour Budget) | 4. विगतको बिक्रि परिमाणसँग सम्बन्धित
(Previous sales Volume related) |

(A) a-1, b-2, c-3, d-4

(B) a-4, b-1, c-2, d-3

(C) a-4, c-3, b-2, d-1

(D) a-3, b-1, c-2, d-4

28. तल दिइएका मध्ये कुन परिवर्तनीय बजेटको गुण होइन ?

Which of the following statements is not feature of Flexible Budget?

- (A) वास्तविकता (Reality)
- (B) समन्वयकारी (Coordinating)
- (C) स्थिरता (Fixed)
- (D) नियन्त्रणकारी (Controlling)

29. तलको भनाई कुन बेठीक छ ?

Identify the incorrect from the following statements:

1. पारविन्दु बराबरको बिक्रि भएमा नाफा नोक्सान केही हुँदैन । (If sales equal to BEP, there will no profit, no loss.)
2. पारविन्दु भन्दा कम बिक्रि भएमा नोक्सान हुन्छ । (If sales less than BEP, there will be loss.)
3. पारविन्दु भन्दा बढी बिक्रि भएमा नाफा हुन्छ । (If sales more than BEP, there will be profit.)
4. पारविन्दुमा शुरु मौज्जात र अन्तिम मौज्जातको प्रभाव रहन्छ । (Opening stock and closing stock effect in BEP)

(A) 1, 2 र 3 ठीक र 4 बेठीक (1, 2 and 3 are correct but 4 is incorrect)

(B) 1 र 2 ठीक र 3 र 4 बेठीक (1 and 2 are correct but 3 and 4 are incorrect)

(C) 1, 2, 3 र 4 ठीक (1, 2, 3 and 4 are correct)

(D) 1, 2 र 3 बेठीक र 4 ठीक छ (1, 2 and 3 are incorrect but 4 is correct)

30. यो सूत्र कुन भिन्नता विश्लेषणसँग सम्बन्धित छ ?

$SQ \times SP - AQ \times AP$ formula is related with:

- (A) सामग्री लागत भिन्नता (Material Cost Variance)
- (B) सामग्री मूल्य भिन्नता (Material Price Variance)
- (C) सामग्री परिमाण भिन्नता (Material usage Variance)
- (D) सामग्री प्रतिफल भिन्नता (Material Yield Variance)

31. तल दिइएका मध्ये कुन करको उद्देश्यमा पर्दैन ?

Which of the following is not objective of tax?

- (A) राजश्व वृद्धि (Revenue Increase)
- (B) आर्थिक वृद्धि (Economic Growth)
- (C) अनुदान परिचालन (Aid Mobilization)
- (D) नियन्त्रणकारी कार्य (Controlling function)

32. तल दिइएका मध्ये कुन अप्रत्यक्ष कर हो ?

Which of the following is indirect tax?

- (A) आय कर (Income Tax)
- (B) सम्पत्ति कर (Property Tax)
- (C) मूल्य अभिवृद्धि कर (Value Added Tax)
- (D) पूँजीगत लाभ कर (Capital Gain Tax)

33. तल दिइएका मध्ये कुन प्रत्यक्ष कर हो ?

Which of the following is direct tax?

- (A) आय कर (Income Tax)
- (B) भन्सार (Custom)
- (C) मूल्य अभिवृद्धि कर (Value Added Tax)
- (D) उपभोग कर (Consumption Tax)

34. प्रस्तुत विवरणमा ठीक बेठीक छुट्याउनुहोस् ।

Identify 'True' or 'False' in following statements:

1. नेपालमा आयकरको शुरुवात वि.सं. २०१७ साल देखिएको भएको हो । (Income tax system in Nepal has been introduced from B.S. 2017.)
2. विश्वमा आयकरको शुरुवात बेलायतबाट भएको हो । (In the world history income tax has been introduced from United Kingdom.)

- (A) 1 ठीक हो 2 बेठीक हो (1 is true but 2 is false)
 (B) दुवै विवरणहरू ठीक छन् (Both statements are true)
 (C) दुवै विवरणहरू बेठीक छन् (Both statements are false)
 (D) 1 बेठीक हो 2 ठीक हो (1 is false but 2 is true)

35. करका उद्देश्यहरू कुन कुन हुन् चिन्नुहोस् ।

Identify the objectives of tax from the list given below:

1. बेरोजगारीलाई घटाउनु (To reduce unemployment)
2. स्वदेशी उद्योगलाई संरक्षण गर्नु (To protect domestic industries)
3. सम्पत्तिको पुनर्वितरण गर्नु (To re-distribute wealth)
4. अनुत्पादक खर्च बढाउनु (To increase unproductive expenses)

- (A) 1 and 4 (B) 2 and 4 (C) 3 and 4 (D) 1, 2 and 3

36. करका सिद्धान्तहरू कुन कुन हुन् चिन्नुहोस् ।

Identify the principles of taxation from the list given below:

1. मितव्ययीताको सिद्धान्त (Cannon of economy)
2. समानताको सिद्धान्त (Cannon of equity)
3. लचकताको सिद्धान्त (Cannon of elasticity or flexibility)
4. समावेशीताको सिद्धान्त (Cannon of Inclusion)

- (A) 1 and 4 (B) 2 and 4
 (C) 3 and 4 (D) 1, 2 and 3

37. प्रस्तुत विवरणमा ठीक बेठीक छुट्याउनुहोस् ।

Identify 'True' or 'False' in following statements:

1. आयकर ऐन, २०५८ अनुसार आय वर्ष भन्नाले कुनै श्रावण १ देखि अर्को सालको आषाढ मसान्त सम्मको अवधिलाई जनाउँछ । (According to income tax act 2058 'income tax' means a period from the first day of Shrawan of any year to the last day of Ashad of the next year.)
2. आयकर ऐन, २०५८ अनुसार आय भन्नाले कुनै व्यक्तिले रोजगारी व्यवसाय, लगानी वा आकस्मिक लाभबाट प्राप्त गरेको आय सम्मनुपर्दछ । (According to income tax act, 2058 'Income' means the income earned by person from employment, profession, investment or other benefits.)

- (A) 1 ठीक हो 2 बेठीक हो (1 is true but 2 is false)
 (B) दुवै विवरणहरू ठीक छन् (Both statements are true)
 (C) दुवै विवरणहरू बेठीक छन् (Both statements are false)
 (D) 1 बेठीक हो 2 ठीक हो (1 is false but 2 is true)

38. सूची (I) लाई सूची (II) सँग मिलाई सही उत्तर छान्नुहोस् ।

List -I

- अन्तशुल्क, भ्याट
(Exise duty, VAT)
- अनुदान, चन्दा
(Gift, Donation)
- आम्दानी कर
(Income Tax)
- बजेट (Budget)

List -II

- गैरकर राजश्व
(None Tax Revenue)
- प्रत्यक्ष कर
(Direct Tax)
- अप्रत्यक्ष कर
(Indirect Tax)
- आम्दानी र खर्चको विवरण
(Income & Expenditure statement)

(A) a-4, b-2 c-3, d-1

(C) a-1, b-4, c-4, d-3

(B) a-4, b-3, c-1, d-2

(D) a-3, b-1, c-2, d-4

39. करको उद्देश्य कुन होइन ?

Which is not the objectives of Tax;

(A) बेरोजगारी समस्या कम गर्न (To reduce unemployment)

(B) राजश्व उठाउने (To collect Tax)

(C) अर्थतन्त्रमा उत्थान गर्न (To boost up the economy)

(D) अनुदान प्राप्त गर्न (To receive grant)

40. कुनै वर्ष नोक्सान भएमा करदाताले के गर्दछ ?

What is done by tax payer when there is loss in certain year

(A) कर मिलान गर्छ (Tax saving)

(B) कर बक्यौता रहन्छ (Tax outstanding)

(C) A र B दुवै (Both A and B)

(D) माथिका कुनै पनि होइनन् (None of the above)

41. मूल्य अभिवृद्धि कर कस्तो कर हो ?

Value added tax is what type of tax;

(A) प्रत्यक्ष (Direct)

(B) अप्रत्यक्ष (Indirect)

(C) भन्सार (Custom)

(D) घरवहाल (House Rent)

42. मूल्य अभिवृद्धि कर सम्बन्धमा तल दिइएका विवरणबाट जोडा मिलाई सही उत्तर छान्नुहोस् ।

In relation to the value added tax, match the contents of the following and select correct answer:

a. विवरण दाखिला
(Tax Return file)

b. कर फिर्ता
(Tax Refund)

c. कर पद्धति
(Tax System)

d. करदाता दर्ता
(Taxpayer Registration)

1. कर छुट सुविधा ग्राही
(Tax exempted)

2. वार्षिक कारोबार
(Annual Turnover)

3. स्वयं कर निर्धारण
(Self-Assessment)

4. २५ दिन मात्र
(Within 25 days)

(A) a-4, b-1, c-3, d-2

(B) a-1, b-2, c-3, d-4

(C) a-2, b-4, c-3, d-1

(D) a-3, b-1, c-2, d-4

43. मूल्य अभिवृद्धि कर सम्बन्धमा तल दिइएका विवरणबाट जोडा मिलाई सही उत्तर छान्नुहोस् ।

In relation to the value added tax, match the contents of the following and select correct answer:

- | | |
|---|---|
| a. कर दाखिला नगरेमा
(No Tax Return File) | 1. एक देखि दुई हजार जरिवाना
(One-Two thousand penalty) |
| b. कारोबारमा बिल नदिएमा
(No issuing Bills) | 2. १५ प्रतिशत थप दस्तुर
(15% additional fee) |
| c. करदाता प्रमाणपत्र नराखेमा
(Not keepitn Taxpayer
Registration Certificate) | 3. १००० जरिवाना
(1000 penalty) |
| d. करदाता दर्ता नगरी कारोबार गरेमा
(Transaction without
Registration in tax office) | 4. ५००० जरिवाना
(5000 penalty) |

(A) a-4, b-1, c-3, d-2

(B) a-1, b-2, c-3, d-4

(C) -2, b-4, c-3, d-1

(D) a-2, b-4, c-1, d-3

44. दम्पतीको नाममा रहेको व्यवसायमा कति रकम सम्म १% मात्र कर लाग्दछ ?

In a profession, couple can only pay 1% tax what is the maximum taxable income of that profession?

(A) Rs. 2,50,000

(B) Rs. 3,00,000

(C) Rs. 2,00,000

(D) Rs. 1,60,000

45. तलको विवरणहरूमध्ये कुन असत्य हो ?

Which is incorrect from the following statements:

1. मूल्य अभिवृद्धि कर खरिद मूल्य र बिक्रि मूल्य बीचको फरक मूल्यमा लाग्दछ ।
(Vat is charged in difference between selling price and purchase)

2. नेपालमा मूल्य अभिवृद्धि कर वि.सं. २०५० बाट लागू भयो । (VAT is started in Nepal from 2050 B.S.)

3. मु.अ.क. एक प्रकारको अप्रत्यक्ष कर हो । (VAT is one kind of indirect Tax)

4. मु.अ.क. को भार अन्तिम उपभोक्तामा पर्दछ । (VAT is charged on final consumer)

(A) 1, 3 र 4 ठीक र 2 बेठीक (1, 3 and 4 are correct but 2 is incorrect)

(B) 1 र 3 ठीक र 2 र 4 बेठीक (1 and 3 are correct but 2 and 4 are incorrect)

(C) 1 र 4 ठीक र 2 र 3 बेठीक (1 and 4 are correct but 2 and 3 are incorrect)

(D) 1, 2, 4 र 4 सबै ठीक (1, 2, 3 and 4 are correct)

46. प्राचीन समयमा लेखापरीक्षणको उद्देश्य मा सीमित थियो ।

In ancient times objectives of auditing was limited to

(A) हिसाब बुझाउने कार्य (Submit the account)

(B) गणितीय शुद्धता जाँच गर्ने (Examine mathematical accuracy)

(C) आम्दानी खर्चको जानकारी दिनु (Inform income and expenditure)

- (D) आर्थिक कारोबार जाँच्नु (Examine financial transaction)
47. अन्जानमा भएको त्रुटिलाई गल्ती भनिन्छ भने जानजान भएको गल्तीलाई भनिन्छ ।
 Unknowingly done errors are mistake but knowingly done mistake are
- (A) चोरी (Thieving) (B) छलकपट (Fraud)
 (C) त्रुटि (Errors) (D) प्रविष्टि (Entry)
48. पूरक गल्तीहरू सन्तुलन परीक्षणबाट पत्ता लगाउन सकिँदैन । यो भनाइ के हो ?
 Compensating errors cannot be identified through trail balance. What is it?
- (A) ठीक (Right)
 (B) बेठीक (Wrong)
 (C) आंशिक ठीक (Partially right)
 (D) कुनै पनि ठीक होइन (None of the above)
49. कुन कुन अवस्थामा नगद हिनामिना हुन सक्दछ ?
 In which conditions Embezzlement of Cash may occurred?
- (A) सामान बिक्री (Sale of Goods) (B) सामान खरिद (Purchase of Goods)
 (C) नगद भुक्तानी (Cash payment) (D) माधिका सबै (All of the above)
50. नेपालमा प्रथम पटक कहिले देखि महालेखा परीक्षकको व्यवस्था गरियो ?
 When was Auditor General provisioned first time in Nepal?
- (A) BS 2016 (B) BS 2020 (C) BS 2012 (D) BS 2018
51. पब्लिक कम्पनीमा लेखापरीक्षकको नियुक्ति कसले गर्दछ ?
 Who appoint the auditor in public company?
- (A) सञ्चालक समिति (Board of directors)
 (B) प्रबन्धक (Manager)
 (C) महालेखा परीक्षक (Auditor General)
 (D) शेयर होल्डर (Shareholders)
52. महालेखा परीक्षकले आफ्नो वार्षिक प्रतिवेदन समक्ष पेश गर्दछ ।
 Auditor general presents the annual reports to
- (A) राष्ट्रपति समक्ष (President)
 (B) प्रधानमन्त्री (Prime Minister)
 (C) अर्थ मन्त्रालय (Ministry of Finance)
 (D) मन्त्रिपरिषद (Cabinet)
53. पब्लिक कम्पनीमा वार्षिक साधारण सभाको बैठक हुनुभन्दा कति दिन अघि शेयरधनीलाई सूचना दिनुपर्छ ?
 How many days before should notify the shareholders about general meeting in public company?
- (A) 21 days (B) 22 days (C) 20 days (D) 30 days
54. "कारको लागि रु. १०,००० मा नयाँ टायर खरिद गरियो" यो कसको खर्च हो ?
 "Purchase a net tyre for a car" it is
- (A) आयगत खर्च (Revenue expenditure)
 (B) पूँजीगत खर्च (Capital expenditure)

- (C) कार्यालय खर्च (Office expenditure)
(D) सवारी साधन खर्च (Vehicle expenditure)

55. जोडा मिलाउनुहोस् ।

Match the following:

- | | |
|---|--|
| a. अन्तिम लेखा परीक्षण
(Final audit) | 1. निरन्तर जाँच
(Continue Check) |
| b. आन्तरिक लेखा परीक्षण
(Internal audit) | 2. १ वर्षको १ पटक
(Once with in a year) |
| c. आन्तरिक नियन्त्रण
(Internal Control labour) | 3. आन्तरिक कार्य विभाजन
(Internal division of work) |
| d. आन्तरिक जाँच
(Internal Check) | 4. प्रशासनिक तथा लेखात्मक नियन्त्रण
(Administrative and Accounting Control) |
- (A) a-2, b-1, c-4, d-3
(B) a-3, b-2, c-1, d-4
(C) a-4, b-3, c-2, d-1
(D) a-1, b-4, c-2, d-3

56. जोडा मिलाउनुहोस् ।

Match the following:

- | | |
|---|--|
| a. महालेखा परीक्षक
(Auditor General) | 1. अन्तिम लेखा परीक्षण
(Final Audit) |
| b. महालेखा नियन्त्रक
(Comptroller General) | 2. कोष व्यवस्थापन
(Treasury Management) |
| c. कोष तथा लेखा नियन्त्रण कार्यालय
(District treasury of comptroller account office) | 3. जिल्ला स्थित सरकारी कार्यालयको आन्तरिक लेखा परीक्षण
(Internal audit of district offices) |
| d. मन्त्रालय/विभाग/कार्यालय
(Ministries/Department/Offices) | 4. आन्तरिक नियन्त्रण र जाँच
(Internal control and check) |
- (A) a-2, b-3, c-4, d-1
(B) a-1, b-2, c-3, d-4
(C) a-3, b-4, c-1, d-2
(D) a-4, b-3, c-2, d-1

57. महालेखा परीक्षकले लेखा परीक्षण गर्दा विचार गर्नुपर्ने विषयहरू कुन कुन हुन् ? चिन्नुहोस् ।

Identify the materials that auditor general should given consideration while conduction audit from the list given below:

1. नियमितता र मितव्ययीता (Regularity and economy)
2. कार्यदक्षता (Efficiency)
3. प्रभावकारिता र औचित्यता (Effectiveness and propriety)
4. सहभागिता (Participation)

- (A) 1 and 4 (B) 2 and 4 (C) 3 and 4 (D) 1, 2 and 3

58. कसले आन्तरिक लेखापरीक्षणलाई अन्तिम लेखा परीक्षण कायम गर्न सक्दछ ?

Who can make Internal Audit as Final Audit?

(A) नेपाल सरकार (Government of Nepal)

(B) महालेखा परीक्षक (Auditor General)

(C) महालेखा नियन्त्रक (Financial Comptroller General)

- (D) अर्थ मन्त्रालय (Ministry of Finance)
59. नेपाल सरकारको कार्यमूलक लेखापरीक्षण कसले गर्दछ ?
Who can make performance Audit?
(A) चार्टर्ड एकाउन्टेन्ट (Charter Accountant)
(B) महालेखा परीक्षक (Auditor General)
(C) महालेखा नियन्त्रक (Financial Comptroller General)
(D) कोष तथा लेखा नियन्त्रक कार्यालय (District Treasury Comptroller office)
60. तल दिइएका विवरणमा ठीक बेठीक चिन्नुहोस् ।
Identify 'True' and 'False' in the following statements:
- सबै मूल प्रमाणहरूको होसियारीपूर्वक परीक्षण गर्ने प्रक्रियालाई प्रमाण परीक्षण (Vouching) भनिन्छ । (Vouching means a careful examination of all original evidences)
 - वित्तीय विवरणहरूको यथार्थता र सत्यतालाई प्रमाण गर्नु-रुजु (Variation) हो । (Verification means to certify or confirm the truth of financial statement.)
- (A) 1 ठीक हो 2 बेठीक हो (1 is true but 2 is false)
(B) दुवै विवरणहरू ठीक छन् (Both statements are true)
(C) दुवै विवरणहरू बेठीक छन् (Both statements are false)
(D) 1 बेठीक हो 2 ठीक हो (1 is false but 2 is true)
61. कार्यशील पूँजी भनेको के हो ?
What is Working Capital?
(A) चालु दायित्वबाट चालु सम्पत्ति घटाइ बाँकी रहने रकम (Current Liability - Current Assets)
(B) चालु सम्पत्तिबाट चालु दायित्व घटाइ बाँकी रहने रकम (Current Assets - Current Liabilities)
(C) कुल सम्पत्तिबाट चालु दायित्व घटाइ बाँकी रहने रकम (Total Assets - Current Liability)
(D) कुनै पनि होइन (None of the above)
62. नेपाल राष्ट्र बैंकको सञ्चालक समितिको अध्यक्ष को हुन्छ ?
Who chairs the Board of Directors of Nepal Rastra Bank?
(A) अर्थ सचिव (Finance Secretary)
(B) अर्थ मन्त्री (Finance Minister)
(C) गभर्नर (Governor)
(D) कम्पनी सचिव (Company Secretary)
63. तल दिइएका विवरणबाट जोडा मिलाई सही उत्तर छान्नुहोस् ।
Match the contents of the following and select correct answer:
- | | |
|---|---|
| a. नेपाल राष्ट्र बैंक
(Nepal Rastra Bank) | 1. पूँजी व्यवस्थापन
(Capital Management) |
| b. वित्तीय व्यवस्थापन
(Financial Management) | 2. सहकारी
(Cooperatives) |
| c. वाणिज्य बैंक | 3. अर्धविकर्ष |

(Commercial Bank)

(Overdraft)

d. वित्तीय संस्था

4. केन्द्रीय बैंक

(Financial Institution)

(Central Bank)

(A) a-2, b-3, c-4, d-1

(B) a-1, b-2, c-3, d-4

(C) a-4, b-1, c-3, d-2

(D) a-2, b-1, c-4, d-3

64. नेपाल राष्ट्र बैंकको स्थापना कहिले भएको हो ?

When did Nepal Rastra Bank was established?

(A) 2013 Baishakh 12

(B) 2013 Baishakh 13

(C) 2013 Baishakh 14

(D) 2013 Baishakh 15

65. नेपाल राष्ट्र बैंकको सञ्चालक समितिमा कति जना सदस्यहरू हुन्छन् ?

How many members are governing board of Nepal Rastra Bank?

(A) 7

(B) 9

(C) 11

(D) 5

66. समूह (I) लाई समूह (II) सँग जोडा मिलाई सही उत्तर छान्नुहोस् ।

Match Group (I) with Group (II) and choose the correct answer from the following:

Group I

Group II

a. क वर्ग (Class 'A')

1. वाणिज्य बैंक (Commercial Bank)

b. ख वर्ग (Class 'B')

2. विकास बैंक (Development Bank)

c. ग वर्ग (Class 'C')

3. सहकारी (Co-operatives)

d. घ वर्ग (Class 'D')

4. वित्तीय संस्थाहरू (Financial Institution)

(A) a-1, b-2, c-4, d-3

(B) a-3, b-1, c-2, d-4

(C) a-3, b-4, c-2, d-1

(D) a-4, b-1, c-3, d-2

67. तलको मध्ये पूँजीको लागतको महत्व कुन चाहिँ पर्दैन ?

Which of the following is not importance for cost of capital?

(A) पूँजी संरचनाको निर्णय (Capital Structure Decision)

(B) लगानी निर्णय (Investment Decision)

(C) लाभांश नीति निर्णय (Divident Policies Decision)

(D) बिक्रि मूल्य निर्णय (Selling Price Decision)

68. यदि बिक्रि = Rs. 4,00,000, परिवर्तनीय लागत = Rs. 2,00,000 र स्थिर लागत = Rs. 1,00,000 लागदछ भने आर्जन प्रभावकारिता कति हुन्छ ?

When Sales = Rs. 4,00,000, Variable Cost = Rs. 2,00,000 and Fixed cost = Rs. 1,00,000 the how much is operating leverage?

(A) 2

(B) 2.5

(C) 3

(D) 1.5

69. देहायका वाक्यहरू पढ्नुहोस् र ठीक बेठीक छुट्याउनुहोस् ।

Read the following statments and Select the Correct/Incorrect:

a. बीमा करारमा बीमित (Insured) र बीमक (Insurer) गरी दुई पक्ष हुन्छन् ।
(Two parties are involved in insurance contract namely, insured and insurer.)

b. नेपाल राष्ट्र बैंकको सञ्चालक समितिमा अर्थ सचिव सदस्य रहन्छ । (The Board of directors of Nepal Rastra Bank includes Finance secretary.)

c. नेपाल राष्ट्र बैंकलाई बैंकहरूको बैंक पनि भनिन्छ। (Nepal Rastra Bank is also called 'Bank of the Bank'.)

d. पूँजीगत बजेट (Capital Budgeting) चालु खर्चसँग सम्बन्धित छ। (The Capital budgeting is concerned with recurrent expenditure.)

(A) a र b ठीक छन् तर c र d बेठीक छन्। (a and b are correct but c and d are incorrect)

(B) a र b बेठीक छन् तर c र d ठीक छन् (a and b are incorrect but c and d are correct)

(C) a, b र c ठीक छन् तर d बेठीक छ (a, b and c are correct but d is incorrect)

(D) a, b र d बेठीक छन् तर c ठीक छ (a, b and d are incorrect but c is correct)

70. "स्थिर लागतमा सम्पत्ति वा कोष प्रयोग गरी संस्थाका स्वामीहरूलाई बढी मुनाफा प्रदान गर्ने क्षमतालाई सामान्यतया उत्तोलन शब्द प्रयोग गरिन्छ।" यो परिभाषा कसको हो।

The term leverage is quite commonly used to describe the firm's ability to use fixed cost of assets or funds to magnify the returns to its owners. "Who defined it?"

(A) Lawrence Gitman

(B) James Walter

(C) Maurice Joy

(D) None of the above

71. तल दिइएका विवरणबाट जोडा मिलाई सही उत्तर छान्नुहोस्।

Match the contents of the following and select the correct answer.

a. लगानी फिर्ता अवधि
(Payback period)

1. नगद प्रवाह मूल्य
(Cash flow value)

b. खुद वर्तमान मूल्य
(Net Present Value)

2. अनुपात
(Ratio)

c. नाफाजन्य सूची
(Profitability Index)

3. शुन्य खुद वर्तमान मूल्य
(0 NPV)

d. आन्तरिक प्रतिफल दर
(Internal Rate Return)

4. समय
(Time)

(A) a-4, b-1, c-3, d-2

(B) a-4, b-1, c-2, d-3

(C) a-2, b-3, c-4, d-1

(D) a-2, b-1, c-4, d-3

72. एक आयोजनामा रु. १,००,००० लगानी गर्नुपर्नेछ र सो आयोजनाको प्रतिवर्ष रु. ३०,००० का दरले ५ वर्षसम्म नगद प्रवाह दिने अनुमान छ। न्यूनतम प्रतिफल दर १० प्रतिशत र बट्टा दर ३.७९१ रहेको छ। यी सूचनाको आधारमा आयोजनाको खुद वर्तमान मूल्य पत्ता लगाउनुहोस्।

Net cash outlay of project is Rs. 1,00,000 and it generates cashflow Rs. 30,000 each year for 5 years. The minimum required rate of return is 10% and Discount rate is 3.791. On the base of these information, calculate Net Present Value of the project?

(A) Rs. 13700

(B) Rs. 13720

(C) Rs. 13730

(D) Rs. 13750