

**Far Western University
Service Commission
Syllabus 2081**

**Special Internal Competition for the Post of Lecturer
Subject: Accountancy
Paper: II**

**Full Marks 50
Time: 2 hrs**

This paper will include questions to assess the subject-specific or content knowledge of the candidates. Questions will be asked from the following content areas that are covered in the curricula of the Bachelor's and Master's degree programs. The distribution of questions will be as follows:

- 1) Long Answer Questions – 3 Questions x 10 Marks = 30 Marks
- 2) Short Answer Questions – 2 Questions x 10 Marks = 20 Marks (Each short answer question will have 2 questions with 5 marks each)

S.No.	Themes	Sub Themes
1.	Introduction of Accounting	Meaning and importance of accounting Concepts of accounting Types of accounting Assumptions of conventions Generally accepted accounting principles (GAAP) Accounting Standards
2.	Financial Accounting	Meaning and Features of financing accounting Financial accounting cycles Double entry system of accounting Financial statement Income statements Cash flow statement Balance sheet
3.	Cost Accounting	Meaning, objectives and features of cost accounting Relation and differences between cost accounting and management accounting Accounting formation, labour and overhead cost Determination of total cost of production and cost of sales
4.	Accounting for Inventory Management and Control	Meaning of inventory management and its importance Methods of inventory accounting Techniques of inventory management ABC analysis and inventory control
5.	Cost-Volume-Profit (CVP) Analysis	Concept and Significance of CVP Analysis Break-even Point Analysis Profit Planning using CVP Analysis Application of CVP Analysis in Decision Making
6.	Cash Flow Analysis	Meaning, Importance, and Limitations of Cash Flow Analysis Preparation and Analysis of Cash Flow Statements Role of Cash Flow Analysis in Business Decision Making

7.	Financial Statement Analysis	Analysis of Retained Earnings Statement Analysis of Changes in Equity Balance Sheet Analysis Methods of Financial Statement Analysis: Horizontal Analysis Vertical Analysis Ratio Analysis (Liquidity, Profitability, Solvency Ratios)
8.	Accounting Information and Reporting	Meaning and Importance of Accounting Information Sources and Uses of Accounting Information Preparation and Presentation of Financial Reports Nepalese Financial Reporting System (NFRS) Overview
9.	Sources and Uses of Accounting Information	Preparation and Presentation of Financial Reports Nepalese Financial Reporting System (NFRS) Overview
10.	Emerging Trends in Accounting	Human Resource Accounting Social and Environmental Accounting Management Control Systems Accounting Balanced Score card (BSC) Approach Forensic Accounting Use of ICT and Modern Accounting Software in Accounting Practices

Model Questions

Far Western University
Service Commission

Subject: Accountancy
Post: Lecturer
Paper: II

Full Marks 50
Time 2hrs

Attempt all questions

Long Answer Questions: 3 x 10 Marks = 30 Marks

1. Examine the financial accounting cycle and evaluate how the Income Statement, Balance Sheet, and Cash Flow Statement together present a true and fair view of a business organization.
2. Discuss the concept and techniques of inventory management and control and analyze the effectiveness of ABC analysis in minimizing inventory cost and improving operational efficiency.
3. Evaluate the role of financial statement analysis in managerial and stakeholder decision-making. Critically assess the usefulness of liquidity, profitability, and solvency ratios in interpreting a firm's financial position.

Short Answer Questions: 2 x 10 Marks = 20 Marks (5 Marks each)

4.a Why is cash flow analysis considered more important than profit figures for short-term financial decision-making? Justify your answer.

b Critically assess the significance of Generally Accepted Accounting Principles (GAAP) in ensuring uniformity and reliability in accounting practices.

5. a How does the classification of material, labour, and overhead costs support effective cost control and managerial planning? Explain.

b "Emerging trends have changed the traditional role of accounting." Critically comment with reference to forensic accounting and ICT-based accounting software.

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Syllabus 2081

Special Internal Competition for the Post of Lecturer

Subject: Finance

Full Marks 50

Paper: II

Time: 2 hrs

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S. No.	Themes	Sub Themes
1	Introduction to Financial Management	Objectives of the firm, value maximization and social welfare, role of financial manager, agency relationship
2	Financial Statements Analysis	Financial statements and reports: Income statement, balance sheet, cash flow statement and statement of shareholders' equity; Financial analysis: the common-size statements and financial ratio analysis (liquidity ratios, debt management ratios, assets management ratios, profitability ratio and market related ratios); The DuPont equation.
3	Fundamental of Risk and Return	Concept and measurement of return: rupee return, percentage return, average return, expected rate of return and required rate of return; Concept and measurement of risk of an individual investment; comparison of risk and return; Portfolio risk and return: concept and objectives of portfolio, determination of portfolio risk and return; Capital Assets Pricing Model: concept, assumptions, estimation of required rate of return and the Security Market Line.
4	Valuation of Securities	Basic financial assets valuation model; Meaning and characteristics of bonds; Valuation of bond: valuation of perpetual bonds, valuation of zero coupon bonds, valuation of coupon bonds with finite maturity, valuation of bonds with semi-annual coupons and changes in bond values over time; Bond yields: current yields, yield to maturity and yield to call; Meaning and key features of common stock; Common stock valuation: single and multiple holding periods, the dividend discount model (zero growth model, normal growth model and non-constant growth model); Valuing the entire firm; Preferred stock: features and valuation.

5	Cost of Capital	Concepts of cost of capital, component cost of capital: cost of debt, cost of preferred stock, cost of retained earnings, cost of new common stock, weighted average and marginal cost of capital
6	Long Term Investment Decision	Concept and significance of capital budgeting, process of capital budgeting decisions, classification of capital projects, capital budgeting decision criteria: payback period, discounted payback period, accounting rate of return, net present value, internal rate of return, comparing NPV and IRR, modified internal rate of return, profitability index, conclusions on capital budgeting methods.
7	Dividend Decision	Concept of dividend, dividend payment procedures, dividend distribution model; residual and stable, cash dividend, stock dividend, stock split, reverse stock split, dividend payment practice in Nepal.
8	Theory of Capital Structure	An overview of capital structure theory – assumptions and definitions; leverage and value of a firm; approaches of capital structure theory; Modigliani-Miller position and capital structure; taxes and capital structure; effect of bankruptcy costs and other imperfections, incentive issues and agency costs; financial signaling; the pecking order of financing
9	Lease Financing	Lease Financing Concept and essential features of lease, types of lease, Competitive lease rent lease, accounting and tax treatments of leases, net advantages of leasing (NAL), Cashflow analysis and lease-versus- purchase decision by using NPV and IRR methods
10	A. Warrants and Convertibles B. Insurance	Valuation of warrants; convertible securities, valuation of convertible securities, effect of bonds/debentures with warrant and convertible financing; reasons for issuing warrants and convertibles. Risk: Meaning of risk, basic categories of risk and methods of handling risk Insurance: Meaning of insurance, basic characteristics of insurance, types of insurance and benefits of insurance to society Insurance Principles: Principle of indemnity, insurable interest, subrogation, the principle of utmost good faith, proximate cause, contribution, mitigation. Insurance contract: concept and legal characteristics

Model Questions

Far Western University
Service Commission

Subject: Finance

Full Marks 50

Post Lecturer

Time 2hrs

Paper II

Attempt all questions

Long Answer Questions: 3 x 10 Marks = 30 Marks

1. "The goal of profit maximization is not as conclusive as the goal of shareholders' wealth maximization." Discuss.
2. What assumptions are inherent in Capital Assets Pricing Model (CAPM)? Discuss the conclusions concerning the Security Market Line.
3. Describe the distinguishing features of preferred stock. Also explain the advantages and disadvantages of preferred stock.

Short Answer Questions: 2 x 10 Marks = 20 Marks (5 Marks each)

- 4(a). Stock dividend is not a thing of value to investors. Do you agree? Discuss.
(b). Explain how do you make lease versus purchase decisions.
- 5(a). Differentiate between warrants and convertibles.
(b). Explain the Principle of Indemnity in insurance.

**Far Western University
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Syllabus 2081**

Special Internal Competition for the Post of Lecturer

Subject: Marketing

Full Marks 50

Paper: II

Time: 2 hrs

This paper will include questions to assess the subject-specific or content knowledge of the candidates. Questions will be asked from the following content areas that are covered in the curricula of the Bachelor's and Master's degree programs. The distribution of questions will be as follows:

- 1) Long Answer Questions – 3 questions x 10 Marks = 30 Marks
- 2) Short Answer Questions – 2 Questions x 10 Marks = 20 Marks (Each short answer question will have 2 questions with 5 marks each)

S. No	Theme	Topics
1	Introduction to Marketing Management	An overview of marketing and marketing management, marketing concepts (production concept, product concept, selling concept, modern marketing concept, societal concept and holistic concept), concept of social marketing, e-marketing and green marketing; Marketing in 21st century: concept, focus and challenges; Concept and components of marketing mix for products and services.
2	Market Segmentation, Targeting and Positioning	Market segmentation: meaning, importance and basis for segmenting consumer and business markets, segment evaluation, segment analysis and segment selection; Market targeting: meaning and targeting strategies; Product positioning: concept, types and strategies; Consumer buying behaviour: meaning, importance, business/organization buying decision processes and factors influencing buying behaviour (individual and organizational).
3	Marketing Mix Strategies	Concept of product planning and development; Product life cycle: meaning, implication and marketing strategies for each stage of product life cycle; Product mix: meaning and strategies; Service product: meaning, characteristics and quality dimensions of service product; Pricing: meaning, importance, pricing objectives, pricing methods, pricing policies and strategies; Marketing channels: meaning and structure; Logistic management: meaning, components and strategies; Integrated marketing communication: concept, objectives and components.
4	Emerging Concepts in Marketing	Value marketing: concept of customer value; Concept and determinants of customer satisfaction; Concept of customer loyalty; Direct marketing: meaning and major channels for direct marketing, ethical issues in direct marketing; Concept of quality marketing; Relationship marketing: meaning, type and process.
5	Advertising Ethics and Social Concerns	Overview of promotion ethics, ethics in advertising: concept and needs, social and ethical criticisms of advertising, advertising self-regulation, puffery and surrogate advertising, advertising ethics in Nepal, Advertising Board, and Clean feed policy.
6	Consumer Buying Behavior	Concept of consumer buying behavior, differences between organizational buying and consumer buying, nature of consumer behavior, important of understanding consumer behavior, application of consumer behavior knowledge in marketing (consumer behavior and product marketing,

		consumer behavior and branding, consumer behavior and service marketing, consumer behavior and social marketing, consumer behavior and consumer protection).
7	e-Marketing	Overview and significance of e-marketing, e-marketing landscape: concept and development of Web 1.0 (past), Web 2.0 (present), and Web 3.0 (future) platforms, e-marketing strategy, from strategy to strategy and from business models to e-business models, varieties of e-business models.
8	Sales and Distribution Management	Meaning and nature of selling, evolution of selling, types of selling, selling skills and strategies; Sales management: concept, nature, importance and strategic sales management process; Sales forecasting: concept, process, and methods; Customer relationship management: concept and ways to build strong customer relationship; Sales force automation: concept, features and tools.
9	Emerging Trends in Service Marketing	Emerging trends: an overview of digitalization and technology-driven services, social media and online service management, sustainable service marketing; Emerging service sectors in Nepal: an overview of healthcare, transportation, construction, banking, insurance, tourism, and information-technology service marketing practices in Nepal, opportunities and challenges of service marketing in Nepal.
10	Introduction to Digital Marketing	Concept and definition of digital marketing; origin of digital marketing, scope and importance of digital marketing, objectives of digital marketing, differences between traditional and digital marketing. Pillars of digital marketing (7ds), challenges and opportunities for digital marketers, key drivers, emerging digital revolution: digital devices, digital platforms, digital media, digital data, digital technology Digital marketing SWOT analysis and steps, an overview, and current digital marketing scenario in Nepal
11	Social and Digital Media Marketing	Concept and fundamentals of social media marketing, significance, and tools of social media marketing; building a successful strategy; Facebook, Twitter, LinkedIn, Instagram, and Youtube marketing: basics, different types of ad formats, setting up ad account, audience & types Content creation, content strategy, designing advertising campaigns Terminologies used in digital marketing: mobile marketing, email marketing, content marketing, social media marketing, influencer marketing, affiliate marketing Social and digital media advertising: meaning, importance, and applications of digital advertising, digital advertising, different digital advertisement, the performance of digital advertising:- process & players, display advertising media Future of digital marketing: AI (artificial intelligence), personal digital assistance, social media will shift in function, blockchain technology, chatbots, voice search, influencer marketing, and micro-moment marketing

Model Questions

Far Western University

Service Commission

Subject: Marketing

Full Marks 50

Post: Lecturer

Time 2hrs

Paper: II

Attempt all questions

Long Answer Questions: 3 x 10 Marks = 30 Marks

1. Explain the meaning and nature of product life cycle. Discuss the implications and marketing strategies for each stage of product life cycle.
2. What do you understand by consumer buying behavior? How do you differentiate between organizational buying and consumer buying? Discuss the application of consumer behavior knowledge in marketing.
3. Discuss the concept, focus and challenge of Marketing in 21st century.

Short Answer Questions: 2 x 10 Marks = 20 Marks (5 Marks each)

- 4 (a) Describe the major emerging trends in Marketing.
(b) Explain the challenges of service marketing in Nepal.
- 5.(a) What is digital marketing? Explain its future.
(b) Describe the meaning and features of social media marketing.

**Far Western University
Service Commission**

Syllabus 2081

Special Internal Competition for the Post of Lecturer

Subject: Hotel Management

Full Marks 50

Paper: II

Time: 2 hrs

This paper will include questions to assess the subject-specific or content knowledge of the candidates. Questions will be asked from the following content areas that are covered in the curricula of the Bachelor's and Master's degree programs. The distribution of questions will be as follows:

- 1) Long Answer Questions – 3 questions x 10 Marks = 30 Marks
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S.No.	Themes	Sub Themes
1.	Introduction to Hotel Management	<ul style="list-style-type: none">• Concept, nature and scope of hotel management• Evolution and classification of hotels• Hotel organization structure and departmental coordination• Strategic role of hospitality in tourism systems• Service quality management and guest satisfaction models
2.	Front Office Management	<ul style="list-style-type: none">• Front Office organization and functions• Guest cycle and reservation systems• Yield and revenue management strategies• Guest services and Customer Relationship Management (CRM)• Technology applications (PMS and CRS)
3,	Housekeeping and Facility Management	<ul style="list-style-type: none">• Housekeeping departmental structure• Cleaning systems, linen and laundry management• Interior décor and ambience management• Facility planning and safety management• Sustainable housekeeping practices
4.	Food and Beverage Operations Management	<ul style="list-style-type: none">• Food and Beverage outlets and services• Kitchen organization and cooking principles• Menu planning and menu engineering• Beverage management and controls

		<ul style="list-style-type: none"> • Cost control in Food and Beverage operations
5.	Food Production Management	<ul style="list-style-type: none"> • Kitchen organization • Methods and rules of cooking • Food cost control and portion control • Kitchen hygiene and HACCP • Contemporary culinary trends in Nepal
6.	Hotel Accounting and Financial Management	<ul style="list-style-type: none"> • Basics accounting principles • Revenue management and budgeting • Costing, pricing and break-even analysis • Financial statements and ratio analysis • Internal control systems
7.	Human Resource Management	<ul style="list-style-type: none"> • Human resource planning in hotels • Recruitment, training and development • Motivation and performance appraisal • Leadership styles in hospitality • Nepalese labor laws and industrial relations
8.	Tourism and Sustainable Hospitality Development	<ul style="list-style-type: none"> • Role of hotels in Nepalese tourism • Basics of sustainable tourism • Sustainable and responsible hospitality practices • Eco-friendly hotels and green operations • Policy frameworks and tourism governance in Nepal • Hospitality marketing and marketing mix for hotels • Customer satisfaction and branding • Strategic marketing and digital marketing • Entrepreneurship and hotel business planning • Innovation and competitiveness in hospitality
9.	Marketing and Entrepreneurship in Hotel Management	<ul style="list-style-type: none"> • Hospitality marketing and marketing mix for hotels • Customer satisfaction and branding • Strategic marketing and digital marketing • Entrepreneurship and hotel business planning • Innovation and competitiveness in hospitality
10.	Current Issues of Hotel Management in Nepal	<ul style="list-style-type: none"> • Emerging trends in Nepalese hotels • Challenges faced by the hotel industry • Digital transformation in hotel operations • Government policies, regulations and tourism recovery • Sustainability and climate change

Model Questions

Far Western University

Service Commission

Subject: Hotel Management

Full Marks 50

Post: Lecturer

Time 2hrs

Paper :II

Attempt all questions

Long Answer Questions: 3 x 10 Marks = 30 Marks

1. Discuss the role of hospitality in the tourism system and explain how service quality and guest satisfaction contribute to hotel success.
2. Explain menu engineering and cost control techniques used in food in beverage operations.
3. Analyze the importance of yield management and the role of PMS and CRS in hotel operations.

Short Answer Questions: 2 x 10 Marks = 20 Marks (5 Marks each)

4. a) Classify hotels on any two bases and give suitable examples.
b) Define hospitality marketing. Brief the elements of the marketing mix for hotels.
5. a) Describe food cost control and portion control techniques used in hotel kitchens.
b) Identify ant two current issues faced by the hotel industry in Nepal and brief their impact.

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Syllabus 2081

Special Internal Competition for the Post of Lecturer

Subject: Computer Science Faculty of Management

Full Marks 50

Paper: II

Time: 2 hrs

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S.No	Themes	Sub Themes
1.	Procedural and Object-Oriented Programming	Procedural Programming, Data Types, Operators, Control Statements, Functions, Arrays, Object-Oriented Programming, Objects and Classes, Inheritance, Polymorphism, Abstraction, Overloading and Overriding
2.	Data Structure and Algorithms	Time and Space Complexity, Abstract Data Types, Linked List, Stack, Queue, Sorting, Searching and Hashing, Tree and Graph
3.	Database Management System	Database and Database Management System, RDBMS, Three-Schema Architecture, ER Diagram, SQL, Normalization, Transaction Management, Concurrency Control, Database Recovery
4.	Operating System	Functions and Types of Operating System, Process Management, Process Synchronization, Memory Management, Storage and File Management, I/O Management
5.	System Analysis and Design	System Development Life Cycle, Waterfall Model, Prototyping, Spiral and Agile Development, SDLC Phases: Planning, Analysis, Design, Implementation, and Maintenance
6.	Software Engineering	Importance of Software Engineering, Software Project Management, Requirements Engineering, System Modeling, Software Design, Software Testing, Software Quality Assurance, Software Configuration Management

7.	Cybersecurity	Overview, Threats and Vulnerability, CIA Triad, Security Policy, Security Standards, Network Security, OS and Application Security, VAPT
8.	Management Information System	Information System, Information Systems and Business Transformation, Globalization Challenges and Opportunities, Digital Firm, Strategic Business Objectives of Information System, Business Perspective on Information Systems, Contemporary Approaches to Information Systems, Business Processes and their Relationship with Information Systems, Types of Systems for Different Management Groups, Impact of Information Systems on Organizations, Strategic Information Systems, Business Intelligence, Enterprise System, Supply Chain Management System, Customer Relationship Management System
9.	E-Commerce	Unique Features of E-Commerce, E-Commerce Types, Business Models, Payment Systems, Digital Marketing, Collaborative Commerce
10.	Recent Trends	Big Data, Cloud Computing, IoT, Blockchain Technology, Quantum Computing, Machine Learning, Neural Network, Deep Learning, Data Science

Model Questions

Far Western University

Service Commission

Subject: Computer Science/ Faculty of Management

Full Marks 50

Post: Lecturer

Time 2hrs

Paper II

Attempt all questions

Long Answer Questions: 3 x 10 Marks = 30 Marks

1. What are the benefits of using array in programming? Explain different principles of object-oriented programming in detail. (3 + 7)
2. Why do you need concurrency control in databases? Explain two-phase locking protocol for concurrency control (3 + 7)
3. Explain Enterprise System in detail. What is business intelligence? (7 + 3)

Short Answer Questions: 2 x 10 Marks = 20 Marks (5 Marks each)

- 4.a) What do you mean by Spiral development approach in information system development? (5)
- b) Explain CIA security triad in brief. (5)
- 3a) Explain any two B2C e-commerce business models. (5)
- b) What are 5 V's of Big Data? (5)