

A. Topic, Issues, Research Question & Objectives for Accounting Group

Some classified & attainable topics from different area for accounting group

Nature of organization	Organization/Event/Case	Special Topic	Common Topics
1. Common organization			Income & Expenditure(Profit & Loss)/Profitability, Revenue Dependency, Sources & Uses, Cash Flow Management, Ratios(Liquidity, Profitability, Leverage, Asset Utilization), Bad Debt, Cost Ratio(Operating & Non- operating), BEP, EOQ, ROL, Income Tax Analysis, VAT(Submission, Refund, Penalty), Billing/SalesTendency(PAN Bill, VAT Billing, Memo), Audit Fee Analysis(Revenue, Balance Sheet, Profit), Impact of Covid/Natural Disaster/Conflict/Financial/Economic Crisis on business(Income & Profitability)
2. Trading Concern		Inventory Management(EOQ, Re-Ordering Level, Inventory Cost), BEP Analysis, Impact of Inventory Valuation Method on Cost of Goods Sold, Accuracy of Inventory Ledger & Stock, Profit Margin(Comparison of Purchase Price & Selling Price),	
3. Automobile	Bike, Car, Truck, Tractor & Tempo, Auto-Rikshaw, Power Tiller	Portfolio of Revenue(Spare Parts, Vehicles Sale & Servicing), Fuel Consumption & fuel cost/hour(Vehicle, model, company, capacity, Age wise), Repair & maintenance cost, Salvage Value-Re-sell Value(Age wise),	
3. Manufacturing(Industry)	Mill, Brick, Chowmin, Dress, Cement, Tile, Bakery, Distillery,	Yield(Input Output Ratio), By Product Analysis(Mill-Rice, Oil), Cost of Production Per Unit, Cost Structure of Production Cost, Apportionment of Joint Cost(Practices) basis & methods, Segregation, EOQ	
4. Financial Institution	Banks	Cost of Fund(Cost of Capital Analysis), Cost of Deposit, Revenue Analysis(major sources of income, operating Vs non-operating other income), Analysis of Loan Loss Provision & P/L Effect/Profitability, Loan Loss & Loan Recovery,	
	Insurance Company	Insurance Claim Analysis, Core Income & Expense Analysis(Premium & claim), Premium & Agent's Commission(Nep Premium) Analysis	
	Mutual Fund/Investment Company		
	Micro Finance	Cost of Fund(Cost of Capital Analysis), Cost of Deposit, Revenue Analysis(Interest Income vs Other income), Analysis of Loan Loss Provision, Loan Loss & Loan Recovery,	
	Cooperative	LLP Analysis , Analysis of Kosh, Distribution Practice of different kosh(staff bonus, dividend, patronage fund etc)	
5. Agriculture & Farming & Agro based business	General Crops/Cash Crops(Banana & Sugar Can)	Production Cost Analysis(Total & Per Unit), Productivity Analysis/Hectare or Kathha, Fertilizer Application Rate(How much fertilizer use), Impact of Fertilizer in Production	
	Vegetable shop	Normal Loss Analysis of Vegetable Business, Impact on normal loss on effective cost & selling price of vegetable	
	Buffalo/Cow Farming	Productivity(Meet/Milk), Cost of Production	
	Goat/Pig/Poultry Farming	Productivity(Meet), Cost of Production, Mortality Rate Analysis	
	Fishery(Fish Farming)	Productivity(Meet), Cost of Production, Mortality Rate Analysis, Mortality Cost Analysis	
	Nursery(Vegetable/Flower & Plant)		
6. Service Business	Salon, Repairing, Motorbike Workshop,	Cost per unit, Profit Margin in Hair Saloon, Rendered Time Analysis(minute/person),	
	Internet Service Provider		
	Cable Network		
	Telecom		
	Cyber Cafe		
	Construction & Contract	Bid Rate Analysis, Bid Analysis, Performance Analysis of construction of gvt entities, Cost Structure Analysis of Commercial/Residential Building(Raw Material, Consultancy & labour, Electricity, Water & plumbing, Painting), Cost per square feet, Cost of Road Construction(per meter),	

	Hotel	Comparative Cost Analysis of Govt & Private Construction, Revenue Analysis(Lodging, fooding, program, liquor), Effective Room Cost(Rent/Dep/Mainence)/Days Rented, Cost per meal/person in the program
	Transportation	Cost per passenger/Km, Cost Analysis, Occupancy Rate Analysis Cost per Kg/KM, Repair & Maintenance Cost Per KM(Cost type, times, amount), Profit Analysis Per Trip(Night/Local),
7.Catering & Tent Service	Catering & Tent Service	Investment Analysis(Fixed Asset+Working Capital), Cost of Damage(in program),
8.School/College	School/College	Cost Analysis(Per Student), Cost Analysis(Capital Expenditure & Revenue/Operating Expenditure),
9.Tuition Center	Tuition Center	Cost Analysis(operating cost/student), Profit margin in Tuition Center,
10.Library(School/College)	Library(School/College)	Cost of library(per student), Investment Analysis of library,
11. Government Office & Entity	Municipality/Rural Municipality & Other Office	Budget & Actual Expenditure, Budget Analysis(Surplus/Deficit, Sources), Financial Performance, Comparative Analysis(wardwise/municipality wise), Analysis of operating expenses & overheads, Analysis of Beruju & Settlement Status, Revenue Analysis(Tax Rate & Contribution to Total Revenue),
11. Hat Bazar	Cattle(Pashu Hat Bazaar)	Holding Period & Holding Cost Analysis, Profit Margin Analysis(Cattle wise), Turnover(Cattle wise)Analysis, Turnover(Sales) Analysis(Weekly/Monthly/Season/Year wise), Cattle wise
	Vegetable Hat Bazaar	

Limitation of Organization: Must be local organization or National(data used in report can be easily found in website)

You can get financial & other relevant data of NEPSE Listed companies in the website of Share Sansar & NRB(banks)

इदि कोही विद्यार्थी टीकापुर भन्दा बाहिर बस्नै पर्ने स्थितिमा छ र टीकापुर क्षेत्रको संस्थाको म्बतव पाउन नसक्ने स्थिति छ भने केह बैक तथा सूचीकृत कम्पनीहरुको Data(Share sansar or NRB को website बाट) यसरी प्राप्त गर्न सकिन्छ ।

Share sansar: [www. https://www.sharesansar.com](https://www.sharesansar.com) (type the company name in search bar then search or go to knowledge menu and select company, bank, insurance company) then in click in financial report (Company Info)

Then click on financial report then see the right side select the year & 4th quarter report(take the data of audited column)

The image shows a screenshot of the Share Sansar website. On the left, the company profile for Bottlers Nepal is visible, including its stock price (1,903.90) and market data. On the right, a financial report for Coca-Cola Bottlers Nepal Limited is displayed, showing quarterly financial results for the fourth quarter of 2021. The report includes a balance sheet with columns for 'As on date 15.07.2021 (Unaudited)' and 'As on date 15.07.2020 (Audited)'. Key figures include total assets of 110,277 and total liabilities of 10,578 for the audited period.

Nepal Rastra Bank: [www. https://www.nrb.org.np](https://www.nrb.org.np)

- Go to publication & statistics menu & select “Banking & financial statistics” then select report period mid July 20....(as you want) then see the report at some pages there are different reports.
- Go to regulations & supervision menu & click on “ annual report” of (bank, development bank, finance company, microfinance as you want). Now select the year and click on that file now you can see the bankwise detail financial report and others.

