

B.Topic, Issues, Research Question & Objectives for Finance Group

Nature of organization	Organization/Event/Case	Special Topic	Common Topics
1. Common organization			Revenue Analysis(Revenue dependency), Income & Expenditure, Financial Performance Analysis (Liquidity, Profitability, Asset Utilization, Capital Structure, Cost of Capital, Cost of Fund, Impact of capital structure on Profit & Shareholder's earnings, Relationship between EPS & MPS(Impact of earnings in Market Price of Share), Dividend & Market Price of Share, Investment Opportunity(Available alternatives, approval, issue type, nature, volume, amount) Impact of IPO on Secondary Market, Tendency of Exercising Right Issue, Investors Investment Priority Sector-Sensitive Index, Capital Budgeting(New Project, Replacement Project-only if company/firm have plan about), 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			
3. Automobile	Bike, Car, Truck, Tractor & Tempo, Auto-Rikshaw, Power Tiller	Role(Impact) of Financing in Selling Vehicle, Capital Budgeting,	
3. Manufacturing(Industry)	Mill, Brick, Chowmin, Dress, Cement, Tile, Bakery, Distillery,		
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, Attraction in Financial Investment(DMAT Account), Digital Payment Practices, Impact of digital payment on revenue collection(Electricity Bill, Water Bill), Tendency of Digital Payment(e-sewa Center, electricity/water supply office), Shifting Customer Behaviour from Cash Payment into Digital Payment Due to Covid, Foreign Exchange Rate(Stability/Fluctuation, Impact of Export Import, Share Market, Gold), Capital Adequacy Ratio, Cash Reserve Ratio, Lending Rate Vs Base Rate, Base Rate Analysis	
	Insurance Company	Insurance Claim Analysis(Claim & Settlement Ratio), Core Income & Expense Analysis(Premium & claim), Net Premium & Agent's Commission(Nep Premium) Analysis, Performance Annalysis(CAMEL), Impact of Covid on Insurance Business(Policy Selling) & Claim,	
	Mutual Fund/Investment Company	Investment tendency in Mutual Fund, Investment of Opportunity in Mutual Fund, Rate of Return in Mutual Fund, NAV & Price	
	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, Deposit Disbursement Ratio, Cash Disbursement Rate Analysis(Total Vs Deposit & Loan), During Festival, Loan Recovery, Analysis of Kosh, Distribution Practice of different kosh(staff bonus, dividend, patronage fund etc), Spread Rate(Interest Rate) Analysis, Impact Analysis of interest rate on deposit/lending, Cost of Deposit, Performance Ratio Analysis(PEARL), Deposit & Lending Ratio	
	Remittance	Remittance(Transaction, Commission/income, Company wise), Type wise(Domestic/Foreign, Incoming/Outgoing), Customer wise(Sender/Beneficiary, Occupation, Purpose), Size of transaction,	
	Digital Payment	IPS Link, ATM, Credit Card user, Transaction by Digital Payment,	
5.Agriculture & Farming	General Crops/Cash Crops(Banana & Sugar Can)		
	Buffalo/Cow Farming		
	Goat/Pig/Poultry Farming		
	Fishery(Fish Farming)		
	Construction & Contract	Investment Analysis(Capital Investment+Working capital)	
10.Library(School/College)	Library(School/College)		
11.Cattle Trading(Pashu Hat Bazar/Business)		Investment Cattle Business	

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 बस्ने पर्ने स्थितिमा छ र टीकापुर क्षेत्रको संस्थाको खतव पाउन नसक्ने स्थिति छ भने केह बैंक तथा सूचीकृत कम्पनीहरुको Data(Share sansar or NRB को website बाट) यसरी प्राप्त गर्न सकिन्छ ।

Share sansar: www. <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 screenshot shows the Share Sansar website interface. On the left, there's a search bar and navigation menu. The main content area displays the profile of Botlers Nepal Limited (BNL), including its stock price (1,903.90), sector (Manufacturing and Products), and share registrar (Nabil Investment Banking Limited). On the right, there's a 'Financial Reports' section with a table of reports:

Date	Title
2021-11-16	Botlers Nepal Limited(Balaju) has posted a net profit of Rs.403.46 million and published its 1st quarter company analysis of the fiscal year 2077/78.
2021-09-15	Botlers Nepal Limited(Balaju) has posted a net profit of Rs.440.72 million and published its 4th quarter company analysis of the fiscal year 2077/78.
2021-05-11	Botlers Nepal Limited(Balaju) has posted a net profit of Rs.294.02 million and published its 3rd quarter company analysis of the fiscal year 2077/78.
2021-02-10	Botlers Nepal Limited(Balaju) has posted a net loss of Rs.12.22 million and published its 2nd quarter company analysis of the fiscal year 2077/78.
2021-01-13	Botlers Nepal Limited (Balaju) has posted a net profit of Rs.350.46 million and published its 1st quarter company analysis of the fiscal year 2077/78.
2020-08-14	Botlers Nepal Limited (Balaju) has posted a net loss of Rs.46.23 million and published its 4th quarter company analysis of the fiscal year 2076/77.

On the far right, there's a screenshot of the Coca-Cola Bottlers Nepal Limited financial report for the fourth quarter of 2021. The report is titled 'Unaudited Financial Results (Quarterly) As at the end of Fourth Quarter (15/07/2021) of the Fiscal Year 2077/78 (FY 2020-2021)'. The data is presented in a table with columns for 'As on date 15.07.2021 (Unaudited) (Group)' and 'As on date 15.07.2020 (Audited) (Group)'. The total assets for 2021 are 10,728,300 and for 2020 are 11,152,229.

- 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.

The screenshot shows the NRB website interface. On the left, there's a navigation menu with 'Publications & Statistics' selected. The main content area displays a list of publications and statistics, including 'Annual Reports', 'Economic Review', 'Quarterly Financial Highlights', and 'Interest Rate Archives'. On the right, there's a screenshot of the 'Banking and Financial Statistics' report for Mid-July 2015, No. 61. The report includes a line graph showing 'Deposit Credit of Commercial Banks (2001-2015)' with a peak in 2015. The graph shows a general upward trend in deposits and credit over the period.

https://www.bcb.org/contenuto/uploads/2019/12/Banking_and_Financial_Statistics-Rel-31-July-2019.pdf

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Table 1.10
 Statement of Assets, Liabilities and Equity of BANK OF MEXICO S.A. DE CV

Category	31 July 2019		31 July 2018	
	Millions of Mexican Pesos	US Dollars	Millions of Mexican Pesos	US Dollars
Assets				
Available for sale	1,000,000	15,000	1,000,000	15,000
Loans	1,000,000	15,000	1,000,000	15,000
Other	1,000,000	15,000	1,000,000	15,000
Liabilities				
Deposits	1,000,000	15,000	1,000,000	15,000
Other	1,000,000	15,000	1,000,000	15,000
Equity				
Capital	1,000,000	15,000	1,000,000	15,000
Reserves	1,000,000	15,000	1,000,000	15,000
Other	1,000,000	15,000	1,000,000	15,000
Total	3,000,000	45,000	3,000,000	45,000

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