

A STUDY OF  
ACCOUNTING PRACTICES IN  
NEPALESE COMMERCIAL BANK

By :

*Prajay Lal Karn*

**R.R.M Campus**

T.U. Registration No: 7-2-14-622-2003

Campus Roll No: 94/064

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Submitted to:

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*Management Department*

*In the partial fulfillment of the requirements of  
Masters of Business Studies (M.B.S)*

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## RECOMMENDATION LETTER

This is to certify that the thesis

*Submitted By:*

**Prajay Lal Karn**

*Entitled*

## **ACCOUNTING PRACTICES IN NEPALESE COMMERCIAL BANK**

has been prepared as approved by this department in the prescribed format of Faculty of Management. This thesis is forwarded for examination.

-----

Mr. Dilip lal karn

(Thesis Supervisor)

Date: -

-----

Prof. Dr. Shailendra Labh karn

(Head, Research Department)

Date:-

-----

Mr. Jugeshwar Sah

(Asst. Campus Chief)

Date: -

-----

Mr. Vishnu Deo Yadav

(Campus Chief)

Date:-

# VIVA-VOCE SHEET

We have conducted the Viva-Voce examination of the  
Thesis presented by  
**Prajay Lal Karn**

Entitled  
**Accounting Practices in Nepalese Commercial Bank**

and found the thesis to be the original work of the student and written according to  
the prescribed format. We recommended the thesis to be accepted as partial  
fulfillment of the requirement for  
Master's Degree in Business Studies (MBS)

## VIVA-VOCE COMMITTEE

**Head, Research Department:** .....

**Member (Thesis Supervisor):** .....

**Member (External Expert):** .....

**Date:**

## DECLARATION

I hereby declare that the work reported in this thesis entitled “**Accounting Practices in Nepalese Commercial Bank**” submitted to Research Department of R.R.M Campus faculty of management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirements for the Master’s Degree in Business Studies (M.B.S.) under the guidance and supervision of **Mr. Dilip Lal Karn** of R.R.M Campus faculty of management, Tribhuvan University, Janakpur, Nepal.

-----

Prajay Lal Karn

Researcher

T.U. Registration No: 7-2-14-622-2003

Campus Roll No: 94/064

Exam Roll No.140042

Date: -----

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Last but not the least, I express my thanks to all the authors whose books, journal and thesis paper have been consulted during the preparation of this thesis. I hope that this thesis report will serve as a stepping stone to the student of business studies and to those who wish to make further research under this topic. I hope, I have attempted to bring the report errorless but the possible errors would be covered by further researches. Needless to say, I fully accept my accountability for all faults that may occur in this study.

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**Prajay Lal Karn**

Exam Roll No:140042

E-mail:- prajay\_karn@yahoo.com

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## **List of Appendix**

**Appendix No.**  
Appendix – I

**Titles**  
Questionnaire

## ABBREVIATION

A.D.	:	Anno Domini
A/C	:	Account
AGM	:	Annual General Meeting
AICPA	:	American Institute of Certified Public Accounts
B.S.	:	Bikram Sambat
b/d	:	Brought Down
Bal. Fig.	:	Balance Figure
c/d	:	Carried Down
CB	:	Commercial Bank
Co.	:	Company
Cr.	:	Credit
CVPA	:	Cost Volume Profit Analysis
Dr.	:	Debit
e.g.	:	For Example
Exps.	:	Expenses
GAAP	:	Generally Accepting Accounting Practices
i.e.	:	That is
IAS	:	International Accounting Standards
IASC	:	International Accounting Standards Committee
IMF	:	International Money Fund
IT	:	Information Technology
J. F.	:	Journal Folio
L. F.	:	Ledger Folio
Ltd.	:	Limited
NAS	:	Nepalese Accounting Standards
No.	:	Number
NRB	:	Nepal Restra Bank
P & L App.	:	Profit and Loss Appropriation
P & L	:	Profit and Loss
Rs	:	Rupees
Sec.	:	Section
SWOT	:	Strength Weakness Opportunity and Threats
USA	:	United State of America
WTO	:	World Trade Organization