

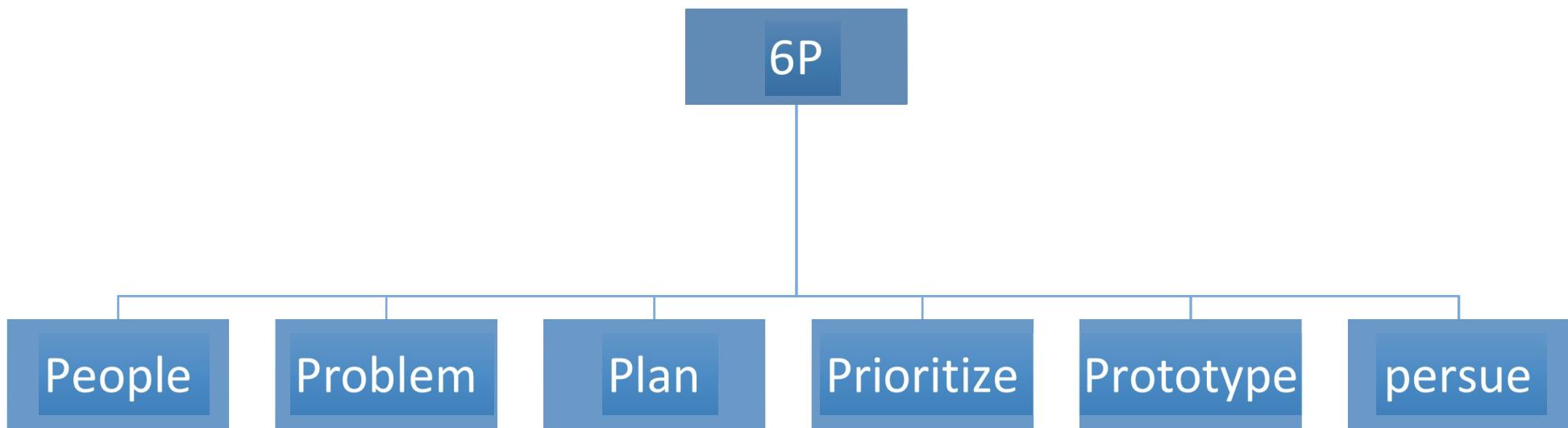
# Introduction

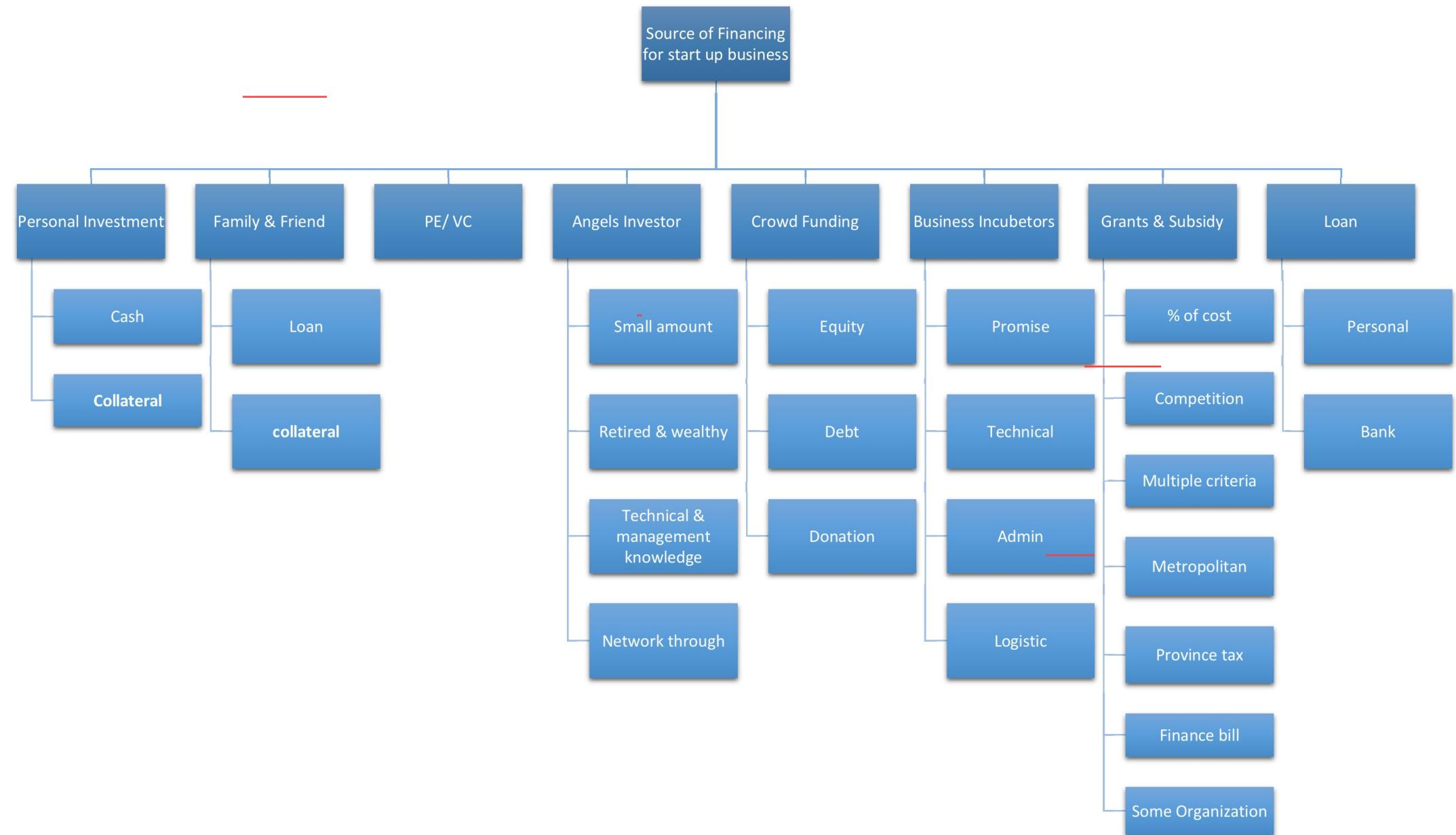
- FCA Janak Thapa, Completed CA-2015, Worked as FH-2015 to 2017 (Madwadi Business House), Start own Business Consulting firm 2018 to Till (ICSC) -10 People



# Social Entrepreneurship

- For the good of society not only profit
- Environment Friendly & underserved community
- Socially responsible Investing (SRI) & ESG investing
- E-commerce, Internet





PV=Performance  
CV= IDEA

-Technology Driven

-Importance of problem 30%

-High Growth Rate

-Product 20%

-Equity with high risk

-Business Model 20%

-Exit plan (Public)

-Scalability 20%

Eg.vc Global equity fund / Team venture/ dolma Impact fund / true north association

-Presentation 10%

Eg. Foodmandu/ Skill Sewa/ Dulle/ Kathmandu coffee/ Nepal ware housing Co.,Worldlink

Be prepared to answer any questions investors may have about your startup

What problem does your startup solve?

What is the competitive landscape?

What challenges have you faced?

What have been your successes so far?

How much funding do you need?

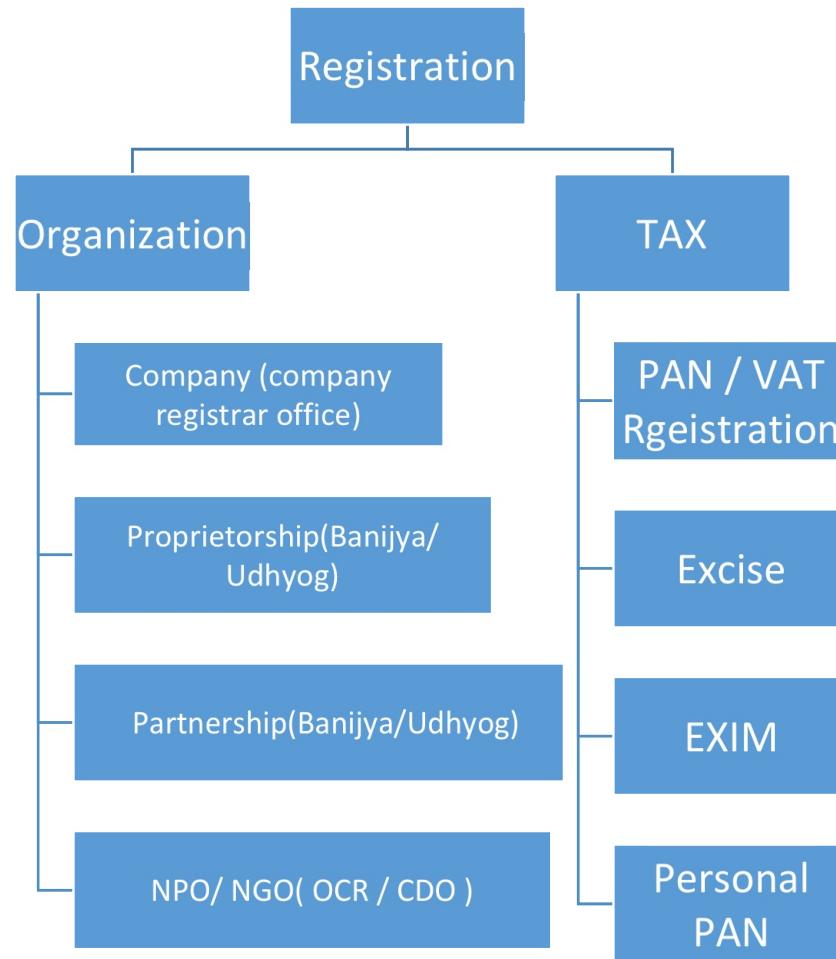
What milestones do you plan on achieving in the next year?

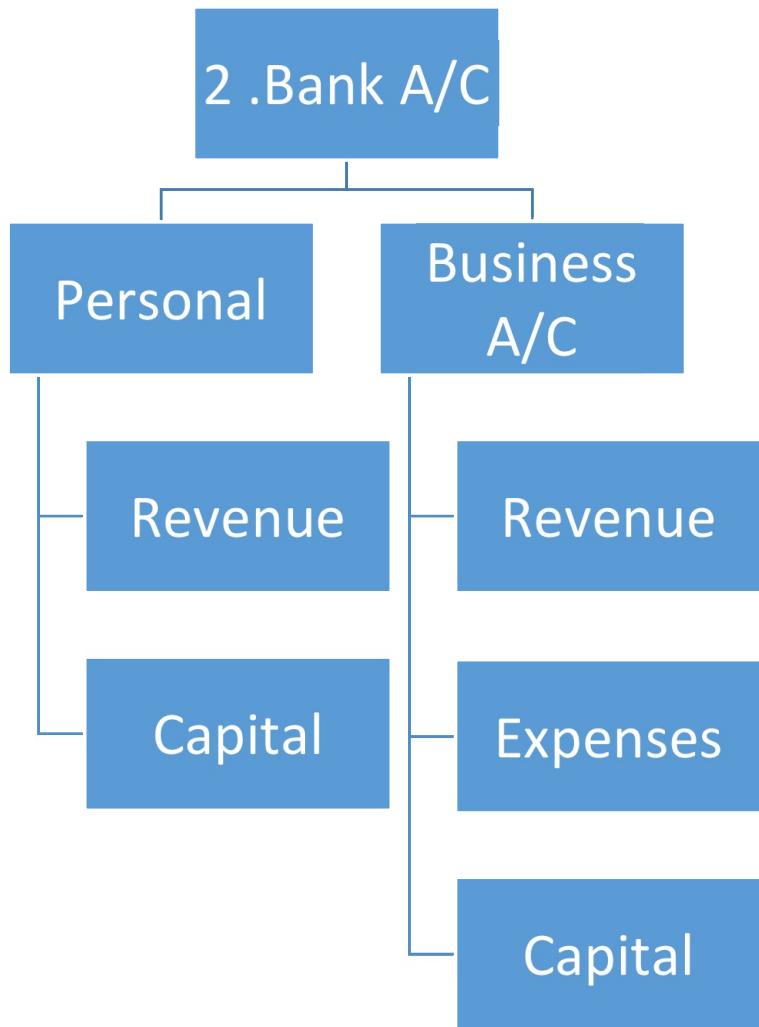
How will you generate revenue?

Who is on your team?



# 1.Accounting





### 3.Accounting Method

Cash Basis

(Does not periodic report)

Accrual Basis

(Provide periodic report)

## 8.Reporting & Analysis

Profit & loss a/c

Balance Sheet

Cash Flow statement

# Profit and loss A/C / Balance Sheet/ Cash Flow

Particulars	Amount (Rs.)	Financial Terminology
<b>Revenue</b>		Term Sheet
:- Sales/ Service Income	xxxx	Discounted Cash Flow
: -Other Income	xxxx	<b>Burn rate</b>
Less: <b>Cost of Goods Sold (COGS)</b>	(xxxx)	
<b>Gross Profit / Margin</b>	xxxx	<b>Run way</b>
Less: Administration Expenses	(xxxx)	<b>ROI &amp; Pay Back Period</b>
<b>Earning Before Interest Tax Amortisation</b>	xxxx	<b>Debt</b>
Less Depreciation	(xxxx)	
Less: Finance Cost	(xxxx)	<b>Royalty</b>
<b>Profit Before Tax</b>	xxxx	<b>Equity- Majority/Minority</b>
Less: Income Tax	(xxxx)	<b>Sweat Equity</b>
<b>Profit After Tax (Net Income)</b>	xxxx	<b>ESOP</b>



# VAT return



# TDS



# Business Tax

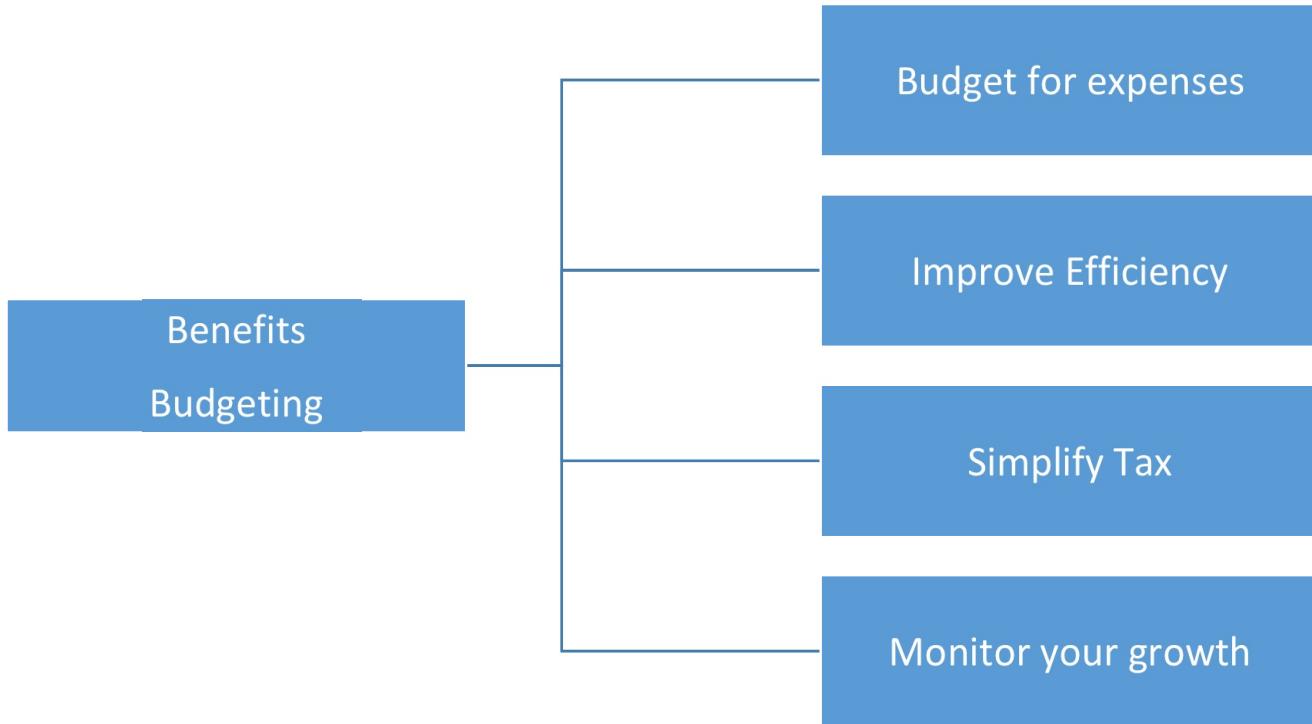
# Budgeting

## 1) Why

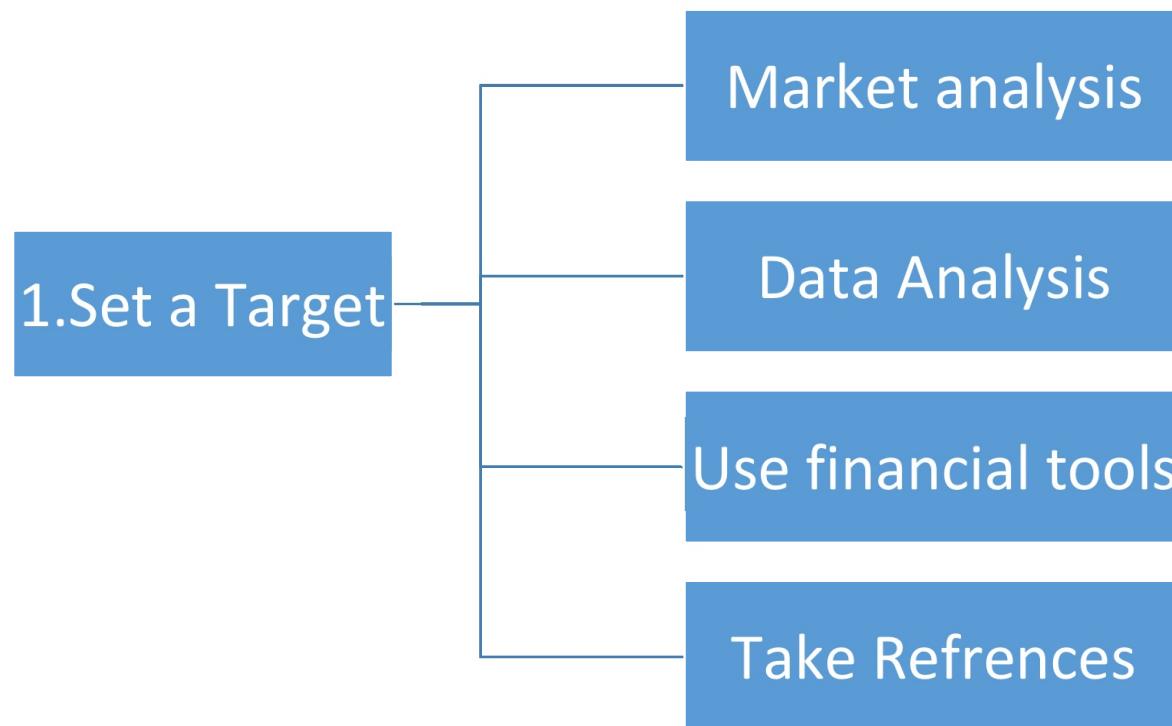
- Idea about business & Team expansion- short Term and long term
- Avoid early fundraising & over borrowing - INVESTOR, BANKERS

Shark Tank –First Round

- Second Round Ex. Foodmandu
- Third Round



# \*Steps for Budgeting



## **2.List Income Source**

**-Major/Regular**

**-Annually / occasional**

S.N.	Firm	Café	Resort
1.	-Business Consulting & A/c	-Coffee & Tea	-Rooms
2.	-Auditing	-Bakery	-Restaurant
3.	-Project income	-Smoke	-Pool
4.	-Training	-Fast food	-Sauna & Steam -Programme

### **3.Categorize costs**

Revenue (Operational)

-Variable(Purchase, Direct cost tax)

-S.V.(Salary)

-Fixed (Rent, Internet, Finance cost, Auditing)

Capital (Investments)

-Land

-Equipment

**\*Cost break down as per business nature % wise**

Eg. (Salary, Rent, Marketing, Admin, Logistic)

(COGS)

-Pricing

-Competition/Quotation

-Quality

#### **4. Accommodation, Interest, Taxes, Non cost, Expenses**

- Financial charges/ Taxes – High in account
- Depreciation- Replacement policy

#### **5. Use estimate & contingencies**

- Assets & liabilities
- Fund Flow
- Utilization of loan or investor fund
- Output or result of capital or cash insert

#### **6. Integrates with all department like**

- Slab
- HR
- R& D
- Department Head
- Finance

## \*Challenges as start up & management

- 1) Check cash flow
  - Receipt schedule only can't sustain if long term receivable
  - Payment schedule (urgent, need, optional )
- 2) Deviation from budget
  - Periodic review of budget & real business (my example IL billing)
- 3) Unexpected Expense
  - Lower the such expenses
  - Plan or save future

# THANK YOU

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