

**A Comparative Study on Profit Planning & Control System  
of Salt Trading Corporation Limited & National Trading Limited**

**A Thesis**

Submitted To:

Office of the Dean  
Faculty of Management  
Tribhuvan University

*In Partial Fulfillment of the Requirements for the Degree of  
Master of Business Studies (MBS)*

**A Thesis**

Submitted By:

**Sunrakhi Budha Magar**

Campus Roll No. 457/066

T. U. Regd. No.7-1-54-717-2001

Central Department of Management

Tribhuvan University, Kritipur

Kathmandu, Nepal

Date: November, 2013

Date: .....

## RECOMMENDATIONS

This is to certify that the Thesis

Submitted By

**Sunraksi Budha Magar**

Entitled:

**“A Comparative Study on Profit Planning & Control System of Salt Trading Corporation Limited & National Trading Limited”**

Has been prepared as approved by this Department in the prescribed format of the Central Department of Management, Tribhuvan University, Kirtipur. This thesis is forwarded for examination.

.....

Dr. Arun K.Thakur

(Thesis Supervisor)

.....

Dr. Bal Krishna Shrestha

(Campus Chief)

Date: .....

**VIVA-VOCE SHEET**

The Thesis Report

Submitted By:

**Ms. Sunrakhi Budha Magar**

Entitled:

**‘A Comparative Study on Profit Planning & Control System of Salt Trading Corporation Limited & National Trading Limited’**

Has been found to be the original work of the student and written according to the prescribed format of Central Department of Management, Tribhuvan University, Kiritipur. We accept this thesis as partial fulfillment of the requirement for the Degree of Master of Business Studies (MBS).

Viva-Voce Committee

Head of Research Department .....

Member (Thesis Supervisor) .....

Member (External Expert) .....

## DECLARATION

I hereby declare that the work reported in this thesis entitled “**A Comparative Study on Profit Planning & Control System of Salt Trading Corporation Limited & National Trading Limited**” submitted to Central Department of Management, Tribhuvan University, Kritipur, is my original work done in the form of partial fulfillment of the requirement for the Degree of Master of Business Studies (M.B.S) under the supervision of Mr. ...., Associate Professor of Campus of Central Department of Management, Tribhuvan University, Kritipur.

-----  
Sunrakhi Budha Magar

Researcher

T. U. Regd. No.7-1-54-717-2001

## Acknowledgement

I am very pleased to present this dissertation report entitled **“A Comparative Study on Profit Planning & Control System of Salt Trading Corporation Limited & National Trading Limited”** to Central Department of Management, Tribhuvan University, Kirtipur for the partial fulfillment of the requirement of the Degree of Master of Business Studies (MBS).

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Sunrakhi Budha Magar

Roll No: 457/066

T. U. Regd. No.7-1-54-717-2001

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## ABBREVIATION

ARR	Average Rate of Return
A/C	Account
BEP	Break Even Point
B.S.	Bikram Sambat
BOM	Beginning of Month
CA	Current Assets
CL	Current Liabilities
CO.	Company
CVP	Cost Volume Profit
C. V.	Co-efficient of Variation
C/V	Cost Volume
DFC	Discounted Cash Flow
DFL	Degree of Financial Leverage
DOL	Degree of Operating Leverage
EBIT	Earnings before Interest and Tax
EOQ	Economic Order Quantity
EBT	Earnings before Tax
EOM	Ending of Month
FY	Fiscal Year
GON	Government of Nepal
GDP	Gross Domestic Production
GoN	Government of Nepal
HRD	Human Resources Department
IRR	Internal Rate of Return
NEA	Nepal Electricity Authority
NTL	National Trading Limited
NPV	Net Profit Value
NTC	National Trading Limited
NWSC	Nepal Water Supply Corporation
NS	National Standard
PEs	Public Enterprises
PPC	Profit Planning and Control
PBP	Payback Period
P/V	Profit Volume
P/L	Profit and Loss
PPP	Public Private Partnership
QC	Quality Control

ROA	Return on Assets
ROE	Return on Equity
STC	Salt Trading Corporation
STCL	Salt Trading Corporation Limited
TQM	Total Quality Management
TIE	Time Interest Earned