

**COMPREHENSIVE BUDGETING ON PROFITABILITY  
OF GORKHAPATRA CORPORATION**

**A THESIS**

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*Submitted to:*

Office of the Dean

Faculty of Management

Tribhuvan University

*In Partial fulfilment of the requirement for the degree  
Of Master in Business Studies*

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## **RECOMMENDATION**

This is to certify that the thesis

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**Entitled:**

## **COMPREHENSIVE BUDGETING ON PROFITABILITY OF GORKHAPATRA CORPORATION**

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

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And found the thesis to be original work of the student and written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for the degree of **Master of Business Studies**

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## **DECLARATION**

I here declare by that the work report in this thesis entitled “**Comprehensive Budgeting On Profitability Of Gorkhapatra Corporation**” submitted to office of the Dean, Faculty of Management, Tribhuvan University is my own created work for the partial fulfillment of the requirement for the Master of Business Study under the guidance and supervision of **Joginder Goet**, Shanker Dev Campus.

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## ABBREVIATIONS

%	: Percentage
&	: And
A/C	: Account
ARR	: Average Rate of Return
B.S	: Bikram Sambat
Co.	: Company
CVP	: Cost Volume Profit
EOQ	: Economic Order Quantity
FY	: Fiscal Year
GC	: Gorkhapatra Corporation
Gov.	: Government
HBTF	: Harisiddi Brick and Tiles Factory
i.e.	: That Is
IRR	: Internal Rate of Return
Ltd.	: Limited
M.B.S	: Master of Business Studies
NPV	: Net Present Value
P/L	: Profit and Loss
PBP	: Pay Back Period
PI	: Profitability Index
PPC	: Profit Planning and Control
Pvt.	: Private
ROP	: Re-order Point
S.D	: Standard Deviation
S.N	: Serial Number
SDVKVS	: Singha Durbar Vaidya Khana Vikas Samiti
T.U	: Tribhuvan University
TTE	: Tokla Tea Estate