

**COST-VOLUME-PROFIT ANALYSIS OF
NEPAL ELECTRICITY AUTHORITY**

Submitted By

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RECOMMENDATION

This is to certify that the Thesis

Submitted by:

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Entitled

“Cost-Volume-Profit Analysis of Nepal Electricity Authority”

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

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We have conducted the viva-voce examination of the thesis presented by

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COST-VOLUME-PROFIT ANALYSIS OF NEPAL ELECTRICITY AUTHORITY

and found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment for **Master's Degree in Business Studies (M.B.S.)**

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DECLARATION

I hereby that the work reported in this thesis entitled “Cost Volume Profit Analysis of Nepal Electricity Authority” submitted to Central Department of Management, Tribhuvan University in my original work done in the form of partial fulfillment of the requirement of the Masters Degree of Business Studies (MBS) under the supervision of Avinash Singh of Thakur Ram Multiple Campus , Tribhuvan University.

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ABBREVIATIONS

A.D.	:	Anno Domini
A.M.	:	Arithmetic Mean
A/C	:	Account Current
B.S.	:	Bikram Sambat
BEP	:	Break Even Point
CM	:	Contribution Margin
CMPU	:	Contribution Margin per Unit
Co	:	Company
CVP	:	Cost Volume Profit
DOL	:	Degree of Operating Leverage
DP	:	Desired Profit
DPAT	:	Desired Profit after Tax
DPBT	:	Desired Profit before Tax
EBIT	:	Earning before interest and Tax
ED	:	Edition
F/Y	:	Fiscal Year
FC	:	Fixed Cost
Ltd	:	Limited
MC	:	Marginal Contribution
MOS	:	Margin of Safety
NEA	:	Nepal Electricity Authority
P.E	:	Public Enterprise
P/L	:	Profit and Loss
P/V ratio	:	Profit Volume Ratio
PPC	:	Profit Planning and Control

Pvt.	:	Private
Rs.	:	Rupees
SD	:	Standard Deviation
SPPU	:	Selling Price per Unit
TC	:	Total Cost
TCM	:	Total Cost Contribution Margin
TFC	:	Total Fixed Cost
TS	:	Total Sales
VC	:	Variable Cost
VCPU	:	Variable Cost per Unit