

**A Study on
Master Budgeting and its Impact on Profitability of Western
International Pvt. Ltd**

A Thesis Submitted to
Office of the Dean
Faculty of Management
Tribhuvan University

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**In partial fulfillment of the requirement for the degree of
Master of Business Studies (M.B.S.)**

**Butwal
March, 2010**

Recommendation

This is certify that the Thesis

Submitted by

Susil Giri

Entitled

**“A Study on Master Budgeting and its Impact on Profitability of
Western International Pvt. Ltd.”**

Has been prepared as approved by this department in the prescribed format of
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Viva- Voce Sheet

We have conducted the viva voce examination of the thesis presented by
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**“A Study on Master Budgeting and its Impact on Profitability of Western
International Pvt. Ltd.”**

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

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Declaration

I here by declare the thesis entitled “**A Study on Master Budgeting and its Impact on Profitability of Western International Pvt. Ltd.**” submitted to the office of the Dean, Faculty of Management, Tribhuvan University is my original work, which is prepared as partial fulfillment of the requirement for Master’s Degree of Business Studies (MBS) under the supervision of Mr. Tara Prasad Updhayia, Lecture of Lumbini Banijya Campus.

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Susil Giri

March 10, 2010

Acknowledgements

As the partial fulfillment of the MBS degree, I have prepared this report. During the course, I worked with sincerity, honesty and diligently, as far as possible. But besides my continue effort, I also got unforgettable support from different people and completing my work.

After this, I would like to express my cordial gratitude to my all teachers, who taught me up to now. For this dissertation, I would like to pay my sincere thanks my thesis supervisor Mr. Tara Prasad Updhayaya lecture Rajendra Lamshal , Bharat Bhusal, Na Krishna Gautam, Krishna Gautam, Bindo Dhungana and Dr. Ishwor Gautam Chief of Lumbini Banijya Campus. Their incessant suggestion and guidance from the beginning to the end is really in appreciable effort. Their valuable support for the preparations of proposal to thesis is really praise worthy things. I am extremely indebted by their efforts despite of their schedule.

I would like to express my gratitude to all the staff of Lumbini Banijya campus library as well as my friend Mr. Yadav k.c and Keshab Khanal who supported as well as inspired me to complete this thesis.

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Abbreviations

BEP	:	Break Even Point
CM	:	Contribution Margin
CV	:	Coefficient of Variation
CVP	:	Cost Volume Profit
DLC	:	Direct Labour Cost
FC	:	Fixed Cost
FY	:	Fiscal Year
GPAT	:	Gross Profit after Tax
MOS	:	Margin of Safety
MUB	:	Material Usage Budget
NEROT	:	Nepal Rohin and Turpentine Ltd.
NPAT	:	Net Profit after Tax
NTC	:	Nepal Telecom Limited
PCG	:	Planned Cost Goods
PPC	:	Profit Planning and Control
PVR	:	Profit Volume Ratio
ROA	:	Return on Assets
ROCE	:	Return on Capital employed
SD	:	Standard Deviation
SPPU	:	Selling Price per Unit
TU	:	Tribhuvan University
VCPU	:	Variable Cost per Unit
VMOH	:	Variable Manufacturing Overhead
WIPL	:	Western International Pvt. Ltd.