

Cost – Volume –Profit Analysis as a Tool of Profit Planning

(A Case study of Bottler's Nepal Limited)

A THESIS

Submitted By:

Sanu Babu Barakoti

TU Redg No: 7-1-25-150-99

Campus Roll No: 169/061

TU Exam Roll No: 1628/063

Nepal Commerce Campus

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RECOMMENDATION

This is to certify that the thesis

Submitted By

Sanu Babu Barakoti

Entitled

““Cost – Volume –Profit Analysis as a Tool of Profit Planning””

has been approved by this Department in the prescribed format of Faculty of Management.

This thesis is forwarded for examination.

.....

(Dr Bihari Binod Pokharel)

Chairperson Research Department and Thesis Supervisor

.....

(Mr. Dipesh Bhatta)

Thesis Supervisor

Date: -

.....

(Mr. Diwakar Pokhrel)

Campus Chief

VIVA- VOCE SHEET

We have conducted the Viva- Voce examination of thesis prepared by

Sanu Babu Barakoti

Entitled

“Cost – Volume –Profit Analysis as a Tool of Profit Planning”

And found the thesis to be the original work of the student and written according to the prescribed format. We recommend the thesis to be accepted as

the partial fulfillment of the requirement for

Master's Degree in Business Studies (M.B.S.)

Viva-Voce Committee

Head of the Research Department:

Member (Thesis Supervisor) :

Member (Thesis Supervisor) :

Member (External Expert) :

Date:.....

DECLARATION

I hereby declare that the thesis “**Cost – Volume –Profit Analysis as a Tool of Profit Planning**” submitted to Nepal Commerce Campus, the Faculty of Management, Tribhuvan University is my original work done for the partial fulfillment of requirements for the Master of Business Studies (M.B.S.) under the supervision of Dr Bihari Binod Pokhrel and Mr. Dipesh Bhatta of Nepal Commerce Campus.

Date:.....

Sanu Babu Barakoti
TU Redg No: 7-1-25-150-99
Campus Roll No: 169/061
TU Exam Roll No: 1628/063
Nepal Commerce Campus

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ABBREVIATIONS

AS	Actual Sales
BEP	Break Even Point
BNL	Bottlers Nepal
BS	Budgeted Sales
CM	Contribution Margin
CM	Contribution Margin
CVP	Cost volume Profit
DPAT	Desire Profit After Tax
FC	Fixed Cost
FY	Fiscal Year
LTD	Limited
MBS	Master in Business Studies
NCC	Nepal Commerce Campus
PV	Profit Volume
PVT	Private
SPPU	Selling Price Per Unit
TFC	Total Fixed Cost
TU	Tribhuvan University
VC	Variable Cost
VCPU	Variable Cost Per Unit