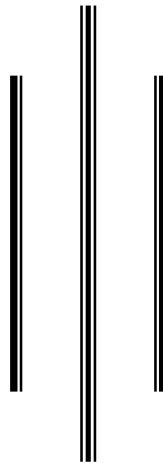


**A STUDY ON
MANAGEMENT ACCOUNTING PRACTICES
IN
PRIVATE HOSPITALS**



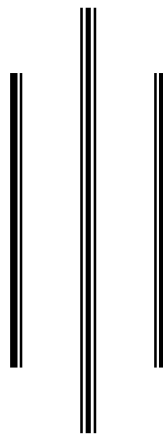
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Submitted to:

Office of the Dean
Faculty of Management
Tribhuvan University

In partial fulfillment of requirement of the degree of
Master of Business Studies (MBS)
Kathmandu, Nepal
August 2009

RECOMMENDATION

This is to certify that the thesis

Submitted by

UMESH MAHARJAN

Entitled

**“A STUDY ON
MANAGEMENT ACCOUNTING TOOLS
IN
PRIVATE HOSPITALS”**

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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(Thesis Supervisor)

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Prof. Bishweswor Man Shrestha
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VIVA-VOCE SHEET

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

UMESH MAHARJAN

Entitled

**“A STUDY ON
MANAGENEMT ACCOUNTING TOOLS
IN
PRIVATE HOSPITALS”**

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 partial fulfillment of the requirement of the degree of Master in Business Studies (MBS).

Viva- Voce Committee

Head of Research Department

Member (Thesis Supervisor)

Member (External Expert)

TRIBHUVAN UNIVERSITY
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DECLARATION

I hereby declare that the work reported in this study entitled “**A STUDY ON MANAGEMENT ACCOUNTING PRACTICES IN PRIVATE HOSPITALS**” submitted to Shanker Dev Campus, Faculty of Management, Tribhuvan University is my original work done in the form of partial fulfillment of the requirement of the degree of Master in Business Studies (MBS) under the supervision of Yamesh Man Singh.

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Lastly, I want to say that this research paper is my original work.

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LIST OF ACRONYMS

ABC	: Activity Based Costing
ADB	: Agriculture Development Bank
ARR	: Average Rate of Return
BEP	: Break Even Point
BNL	: Bottlers Nepal Limited
CAAN	: Civil Aviation Authority of Nepal
CFAT	: Cash Flow After Tax
C.V.	: Co-Efficient of Variance
DDC	: Dairy Development Corporation
DT	: Decision Tree
ES	: Economic Survey
FY	: Fiscal Year
GRIL	: Gorakhkali Rubber Industry
HBTF	: Harisiddhi Brick and Tile Factory
HCI	: Hetauda Cement Industry
HCC	: Hymnal Cement Company
HPPCL	: Herbal Production and Processing Co. Ltd.
HMG/N	: His Majesty's Government of Nepal
IRR	: Internal Rate of Return
JCF	: Janakpur Cigarette Factory
KBL	: Kumari Bank Limited
KMTNC/CZ	: King Mahendra Trust for Nature Conversation (Central Zoo)
MoF	: Ministry of Finance
NEA	: Nepal Electricity Authority
NPV	: Net Present Value
NTC	: Nepal Telecom
PBP	: Pay Back Period
PE	: Public Enterprises
PFS	: Public Financial Sector
RAD	: Risk Adjustment Discount Rate
RBB	: Rastriya Banijya Bank
RDL	: Royal Drug Limited
SOWT	: Strength & Weakness and Opportunities & Threats
T.U.	: Tribhuvan University
TVA	: Tennessee Valley Authority
U.S.	: United State
ZBB	: Zero Base Budgeting