

**THE STUDY OF SALES PLANNING IN NEPALESE  
MANUFACTURING ENTERPRISES  
(A CASE STUDY OF BUTWAL CEMENT MILLS PVT. LTD.)**

**BY:**

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**Submitted to:**

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**Tribhuvan University**

**In Partial Fulfillment of the Requirements of the Degree of  
Master of Business Studies (M. B. S.)**

**Butwal, Rupadehi**

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## **RECOMMENDATION:**

This is to certify that the thesis

**Submitted by:**  
**Chudamani Khanal**

**Entitled:**  
**The Study of sales planning in Nepalese**  
**Manufacturing enterprises**  
**(A case study of Butwal cement mills Pvt. Ltd.)**

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

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# VIVA – VOCE SHEET

We have conducted the viva-voce examination of the thesis

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**The Study of sales planning in Nepalese**

**Manufacturing enterprises**

**(A case study of Butwal cement mills Pvt. Ltd.)**

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 requirements for the

**Master's Degree in Business Studies (MBS)**

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## Declaration

I hereby declare that the present thesis entitled “The Study of sales planning in Nepalese Manufacturing enterprises (A case study of Butwal Cement Mills Pvt. Ltd.)”, submitted to Lumbini Banijya Campus, faculty of management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the master’s degree in business studies under the supervision of Dr. Ishwor Gautam, Campus Chief of Lumbini Banijya Campus, Butwal and thesis supervisor Mr. Krishna Gautam.

The understudied thesis has been prepared as per the format prescribed by the University and analysis carried in the study is original.

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I am alone responsible for any errors and defects in this thesis.

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## TABLE OF CONTENTS

<b>Recommendation sheet</b>	<b>I</b>
<b>Viva-voce sheet</b>	<b>II</b>
<b>Declaration</b>	<b>III</b>
<b>Acknowledgement</b>	<b>IV</b>
<b>Table of contents</b>	<b>V-VII</b>
<b>List of tables</b>	<b>VIII</b>
<b>List of figures</b>	<b>IX</b>
<b>Notation and terminology</b>	<b>X</b>
	<b>Page No.</b>
<b>Chapter-I INTRODUCTION</b>	<b>1-12</b>
1.1 General Background of Sales Planning	1-2
1.2 Introduction of Private Enterprises	3
1.3 Role and Objective of Private Limited in Nepalese Economy	4
1.4 Introduction of Butwal Cement Mills Pvt. Ltd.	5-6
1.5 The Statement of the Problem	7
1.6 Objective of the Study	8
1.7 Importance of the Study	9
1.8 Organization of the Report	10-11
1.9 General Framework of this Research Report	12
<b>Chapter-II REVIEW OF LITERATURE</b>	<b>13-33</b>
2.1 Conceptual Framework	13
2.1.1 Concept of Sales	14
2.1.2 Sales Management	14-16
2.1.3 Sales Organizational Structure	17
2.1.3.1 Line Sales Organization	17
2.1.3.2 Line and Staff	18
2.2 Planning	18

2.2.1	Short and Long Range Planning	19
2.2.2	Sales Planning	20
2.2.3	Strategic Sales Plan/Long Term Sales Plan	21
2.2.4	Tactical Sales Plan/Sales Budget	21-22
2.2.5	Sales Forecasting	23-25
2.2.6	Sales Planning and Forecasting	26
2.2.7	Components of Comprehensive Sales Planning	27
2.2.8	Developing a Comprehensive Sales Plan	28
2.3	Review of Related Studies	29-33
<b>Chapter-III</b>	<b>RESEARCH METHODOLOGY</b>	<b>34-37</b>
3.1	Introduction	34
3.2	Research Design	35
3.3	Population and Sample	35
3.4	Sources of Data	35
3.5	Data Collection Technique	36
3.6	Data Mining and Analysis	36
3.7	Limitations of the Study	37
<b>Chapter-IV</b>	<b>DATA PRESENTATION AND ANALYSIS</b>	<b>38-60</b>
4.1	Long Term Objective	38
4.2	Management Guidelines Specific to Sales Planning Process	39
4.2.1	Organizational Structure of Sales Department With Authorities and Responsibilities	39-40
4.2.2	Other Relevant Data for Sales Planning	41
4.2.2.1	Manufacturing Capacity	41-42
4.2.2.2	Long Term Sales Target and Achievement	43-47
4.2.2.3	The Trend of Seasonal Sales Analysis of 2064/065	48
4.3	Pricing Policy	49-54
4.4	Break Even Analysis	55-56

4.5	Market Segmentation and Channel of Distribution	57-58
4.6	Sales Elements	59
4.7	Major Findings	60
<b>Chapter –V</b>	<b>SUMMARY, CONCLUSION AND RECOMMENDATIONS</b>	<b>61-64</b>
5.1	Summary	61
5.2	Conclusion	62
5.3	Recommendation and Suggestions	63-64

## **BIBLIOGRAPHY**

## **APPENDICES**

## List of Tables

<b>Table No</b>	<b>Title</b>	<b>Page No.</b>
1.1	Showing Raw Material Used	6
2.1	Time Periods of Forecasts, Factors Determining Time Period and Major Uses	25
2.2	The components of Comprehensive Sales Planning	27
4.1	Capacity Utilization and Net Profit of Butwal Cement Mills Pvt. Ltd.	41
4.2	Capacity Utilization of Cement Factories in Nepal	42
4.3	Capacity Utilization Comparison	42
4.4	Sales Target and Achievement	43
4.5	Showing Mean, Standard Deviation and Co-efficient of Variation of Actual Sales and Achievement	45
4.6	Time Series Analysis of Sales Fitting Straight Line Trend	46
4.7	Seasonal Trend Sales of 2064/065 (by month)	48
4.8	Price List for Various FY of BCM	50
4.9	Actual Production and Actual Sales of BCM	50
4.10	Product wise Production of BCM (in MT)	51
4.11	Time Series Analysis of Production Fitting Straight Trend Line	52
4.12	Share of BCM in Cement Production	53
4.13	Showing Mean, Standard Deviation and Co-efficient Of Variation of Actual Sales and Production	54
4.14	Numbers of Dealers of BCM	58
4.15	Showing the Elements of Sales Planning	59

## List of Figures

<b>Figure No.</b>	<b>Title</b>	<b>Page No.</b>
1.1	Organizational Structure of BCM	7
2.1	Showing Conversion of Materials Ready for Sales	13
2.2	Management Model	15
2.3	Line Sales Department Organization	17
4.1	Sales Department Structure	39
4.2	Level of Management Showing Authorities and Responsibilities	40
4.3	Capacity Utilization Comparison	43
4.4	Sales Target and Achievement	44
4.5	Trend Line of BCM's Sales	47
4.6	Pie Chart of Sales Achievement on Product wise basis	47
4.7	Trend Line of Production of BCM	53
4.8	Share of BCM in Total Production	54
4.9	Channel of Distribution	57

## **Notation and Terminology**

A/C	-	Account
AD	-	Anna Domini
AMI	-	Arunodaya Metal Industries
BCM	-	Butwal Cement Mills
BOD	-	Board of Director
BS	-	Bikram Sambat
Co	-	Company
Fig	-	Figure
FY	-	Fiscal Year
Govt	-	Government
HCIL	-	Hetauda Cement Industry Limited
HPPCL	-	Herbs Production and Processing Company Limited
IBID	-	Same as above
I e	-	That is
KW	-	Kilo Watt
Ltd	-	Limited
MBA	-	Master in Business Administration
MBS	-	Master in Business Studies
MT	-	Metric Ton
NTC	-	Nepal Telecommunication Corporation
PEs	-	Public Enterprises
P/L	-	Profit and Loss
PPC	-	Profit Planning and Control
PV Ratio	-	Profit Volume Ratio
Pvt	-	Private
RDL	-	Royal Drugs Limited
SN	-	Serial Number
TU	-	Tribhuvan University