

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

(A Case study of Bottler's Nepal Limited)

## A THESIS

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## **RECOMMENDATION**

This is to certify that the thesis

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**““Cost – Volume –Profit Analysis as a Tool of Profit  
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# VIVA- VOCE SHEET

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

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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

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## **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.

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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