

**FINANCIAL STATEMENT ANALYSIS
OF
HANDICRAFTS INDUSTRY**

(A case study of Nepalese crafts Pvt. Ltd.)

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RECOMMENDATION

This is to certify that thesis is

SUBMITTED BY:

Dillip Thakur

Entitled:

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OF

HANDICRAFTS INDUSTRY

(A case study of Nepalese crafts Pvt. Ltd.)

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**FINANCIAL STATEMENT ANALYSIS
OF
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(A case study of Nepalese crafts Pvt. Ltd.)

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DECLARATION

I hare by declare that the work reported in this thesis entitled "cash flow management analysis of handicraft industry as a component of profit planning and control." A case study of Nepalese crafts Pvt. Ltd. Submitted to the office of the dean facility of management, Trivhuvan University is my original work. It is done in the form of partial fulfillment of the requirements for the master of business studies under the supervision and guidance of lecture Joginder Goet, Shanker Dev Campus.

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ABBREVIATIONS

AC	-	Account
Amt	-	amount
Avg	-	average
B.S	-	bikram sambat
CFFA	-	cash flow from financing activities
CFIA	-	cash flow from investing activities
CFOA	-	cash flow from operating activities
CO	-	company
CGS	-	cost of goods sold
eg.	-	example
EPS	-	earning per share
etc	-	etcetera
F.Y	-	fiscal year
i.e	-	that is
Ltd.	-	limited
MBS	-	master of business studies
NAS	-	Nepal accounting standard
no	-	number
NPAT	-	net profit after tax
P/C	-	profit cost
PVT	-	private
Rs.	-	rupees
SWOT	-	strength, weakness, opportunities and threats
T.U.	-	Tribhuvan University
VS	-	verses
WC	-	working capital
SE	-	Sunrays Enterprises
CL	-	Current liabilities

QR - Quick Ratio
CA - Current Assets
D/E - Debt equity
NC - Nepalese Crafts
TIE - Time interest earned
ITOR - Inventory turnover ratio
DSO - Days sales outstanding
FACTOR - Fixed assets turnover ratio
TACTOR - Total assets turnover ratio
GPM - Gross profit margin
NPM - Net Profit margin
ROA - Return on assets
ROE - Return on equity
P.E. - Probable Error