

A STUDY ON COST-VOLUME-PROFIT ANALYSIS
(WITH REFERENCE TO KATHMANDU DAIRY PRIVATE LIMITED)

A THESIS

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RECOMMENDATION

This is to certify that the thesis:

Submitted by

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**"A Study on Cost-Volume-Profit Analysis with Reference to
Kathmandu Dairy Pvt. Ltd."**

has been prepared as approved by this Department in the prescribed format of
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and found the thesis to be the original work of the student written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirements for Master of Business Studies (M.B.S.)

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DECLARATION

I hereby declare that the work reported in this thesis entitled "**A Study on Cost-Volume-Profit Analysis with Reference to Kathmandu Dairy Pvt. Ltd.**" submitted to Nepal Commerce Campus, Tribhuvan University is my original work. It is done in the form of partial fulfillment of the requirements for the Master of Business Studies (M.B.S.) under the supervision and guidance of **Dr. Bihari Binod Pokharel** "Head of department Nepal Commerce Campus"

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ABBREVIATIONS

A.D.	: Anno Domini
A.M.	: Arithmetic Mean
A/C	: Account
ASC	: Accounting standard committee
B.S.	: Bikram Sambat
B.S.	: Bikram Sambat
BEP	: Break Even Point
B.N.L.	: Bottler Nepal Limited
C.V.	: Coefficient of Variation
CM	: Contribution Margin
CMPU	: Contribution Margin per Unit
Co.	: Company
CVP	: Cost Volume Profit
DDC	: Dairy Development Corporation
DOL	: Degree of Operating Leverage
DP	: Desired Profit
DPAT	: Desired Profit after Tax
DPBT	: Desired Profit before Tax
EBIT	: Earning before Interest and Tax
ED	: Edition
F/Y	: Fiscal Year
FC	: Fixed Cost
KD	: Kathmandu Dairy
KMSS	: Kathmandu Mix Supply Scheme

Ltd	: Limited
MC	: Marginal Contribution
MOS	: Margin of Safety
P.E	: Probable Error
P.E	: Public Enterprise
P/l	: Profit & Loss
P/v Ratio	: Profit Volume Ratio
PPC	: Profit Planning and Control
Pvt.	: Private
Rs.	: Rupees
SD	: Standard Deviation
SPPU	: Selling Price per Unit
TC	: Total Cost
TCM	: Total Cost Contribution Margin
TFC	: Total Fixed Cost
TS	: Total Sales
VC	: Variable Cost
VCPU	: Variable Cost per Unit