

PROFIT PLANNING IN PUBLIC  
ENTERPRISES  
(A Case Study of Dairy Development Corporation)

A Thesis

***Submitted to:***

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**In Partial Fulfillment of the Requirement for the  
Master of Business Studies (MBS)**

***Submitted by:***

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## **RECOMMENDATION**

This is to certify that the thesis:

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**“PROFIT PLANNING IN PUBLIC ENTERPRISES  
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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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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 “**Profit Planning in Public Enterprises (A Case Study of Dairy Development Corporation)**” submitted to Central Department of Management, Tribhuvan University is my original work. It is done in the form of partial fulfillment of the requirements for the Master’s Degree of Business Studies (M.B.S.) under the supervision and guidance of **Dr. Bal Krishna Shrestha** Associate Professor.

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## **LIST OF ABBREVIATIONS**

%	: Percentage
&	: And
AM	: Arithmetic Mean
BEP	: Break Even Point
CM	: Contribution Margin
CP	: Corporate Planning
CV	: Co-efficient of Variation
CVP	: Cost Volume and Profit
DDC	: Dairy Development Corporation
etc.	: Etcetera
FIFO	: First in First Out
GDP	: Gross Domestic Product
LIFO	: Last in Last Out
PE	: Public Enterprises
PME	: Public Manufacturing Enterprises
PPC	: Profit Planning and Control
Rs.	: Rupees
S.D.	: Standard Deviation