

**COST-VOLUME-PROFIT ANALYSIS
OF KATHMANDU DAIRY PRIVATE LIMITED**

A THESIS

SUBMITTED TO:

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SUBMITTED BY:

HIMAL MAN RAI

**T.U. Regd.: 7-1-22-884-2001
Exam Roll No.: 6446/065
Central Department of Management
T.U. Kirtipur, Kathmandu, Nepal**

**In partial fulfillment of the requirements for the master of Business
Studies (MBS)**

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RECOMMENDATION

This is to certify that the thesis:

Submitted by

HIMAL MAN RAI

Entitled

“Cost-Volume-Profit Analysis of Kathmandu Dairy Pvt. Ltd.”

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

Prof.Dr. Bal Krishna Shrestha
(Thesis Supervisor)

Prof.Dr. Bal Krishna Shrestha
(Chairman of Research Committee)

Prof. Dr. Bal Krishna Shrestha
(Head of Department)

Date:-.....

VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis presented by

HIMAL MAN RAI

Entitled

"Cost-Volume-Profit Analysis of Kathmandu Dairy Pvt. Ltd."

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.)

Viva-Voce Committee:

Chairperson of Research Committee:

Member (Thesis Supervisor:

Member (External Expert):

Member (Head of Department)

Date:

DECLARATION

I hereby declare that the work reported in this thesis entitled “**Cost-Volume-Profit Analysis of 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 **Prof. Dr. Bal Krishna Shrestha** Head of department of Management.

.....

HIMAL MAN RAI
Researcher

T.U. Regd. No.: 7-1-22-884-2001

Roll No. : 6446/65

Date:

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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