

COST VOLUME PROFIT ANALYSIS OF HERBS PRODUCTION & PROCESSING CO. LTD.

A THESIS

Submitted by:

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Tribhuvan University

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VIVA -VOCE SHEET

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

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Entitled

**COST VOLUME PROFIT ANALYSIS OF HERBS
PRODUCTION & PROCESSING CO. LTD.**

and found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for Master's Degree in Business Studies (M.B.S.)

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RECOMMENDATION

This is to certify that the thesis:

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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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DECLARATION

I hereby, declare that present thesis entitled "**COST VOLUME PROFIT ANALYSIS OF HERBS PRODUCTION & PROCESSING CO. LTD.**" is the output of my original research work. Now, I submit this thesis for the partial fulfillment of the degree in master in Business Studies, Tribhuvan University, Nepal Commerce Campus. I have not published or submitted this research report any where. I have completed this research work under the regular guidance of my thesis supervisor Rewan Kumar Dahal, therefore, I humbly request to the concerned authority for necessary evaluation and acceptance.

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LIST OF ABBREVIATIONS

A.D.	–	Anno Domini
A.M.	–	Arithmetic Mean
A/C	–	Account
AS	–	Actual Sales
B.S.	–	Bikram Sambat
BE	–	Break Even
BEP	–	Break Even Point
BE's	–	Break Even Sales
CM	–	Contribution Margin
CMPU	–	Contribution Margin Per Unit
Co.	–	Company
CV	–	Coefficient of Variation
CVP	–	Cost Volume Profit
DP	–	Desired Profit
DOL	–	Degree of Operating Leverage
FC	–	Fixed Cost
FY	–	Fiscal Year
GDP	–	Gross domestic Product
GPMR	–	Gross Profit Margin Ratio
HPPCL	–	Herbs Production and Processing Company Limited
IBID	–	Ibiden (in the same Place)
Ltd.	–	Limited
MBS	–	Master of Business Studies
MOS	–	Margin of Safety
NCC	–	Nepal Commerce Campus
NPMR	–	Net Profit Margin Ratio
NRB	–	Nepal Rastra Bank
P.E.	–	Probable Error
P/L	–	Profit (Loss)
P/V Ratio	–	Profit Volume Ratio
PE's	–	Public Enterprises
PPC	–	Profit Planning and Control
Pvt. Ltd.	–	Private Limited
Rs.	–	Rupees
S.D.	–	Standard Deviation
SPPU	–	Selling Price per Unit
T.U.	–	Tribhuvan University
VC	–	Variable Cost
VCPU	–	Variable Cost per Unit
V/V Ratio	–	Variable Volume Ratio