

**PROFIT PLANNING AND CONTROL SYSTEM
OF NEPALESE TRADING ENTERPRISES**
(A Case Study of Salt Trading Corporation & National Trading Limited)

A THESIS

Submitted By:
Krishna Bhagwan Thakur
Campus Roll No: 5/065
T.U. Reg. No. 44318 - 94

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RECOMMENDATION

This is to certify that the thesis

Submitted by:

Krishna Bhagwan Thakur

Entitled:

**PROFIT PLANNING AND CONTROL SYSTEM
OF NEPALESE TRADING ENTERPRISES**

(A Case Study of Salt Trading Corporation & National Trading Limited)

has been prepared as approved by this department in the prescribed format of the faculty of management, this thesis is forwarded for examination.

.....
(Mr. Sambhu Nath Jha)

Thesis Supervisor

.....
(Mr. Vishnudeo Yadav)

Campus Chief

.....
(Head of Research committee)

VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis

Submitted by:

Krishna Bhagwan Thakur

Entitled:

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OF NEPALESE TRADING ENTERPRISES

(A Case Study of Salt Trading Corporation & National Trading Limited)

and found the thesis to be original work of the student written according to the prescribed format. We recommended this thesis to be accepted as partial fulfillment of requirement for the **Master Degree in Business Studied (M.B.S)**.

Viva-Voce Committee

Chairperson of Research Committee

Member (Thesis Supervisor)

Member (External Expert)

Date.....

DECLARATION

I hereby declare that the work reported in this thesis entitled **Profit Planning and Control System of Nepalese Trading Enterprises**, a case study of Salt Trading Corporation Limited and National Trading Limited submitted to the Office of the Dean, Faculty of Management, Tribhuvan University is my original work done in the form of partial fulfillment of the requirements for the Master's Degree of Business Studies (MBS), under the supervision of Mr.Sambhu Nath Jha, Lecturer, Faculty of management, R.R.M. Campus Janakpurdham.

Date:

.....
Krishna Bhagwan Thakur
Researcher
R.R.M. Campus
Roll No. 5/065
TU Registration No. 44318-94

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.....

Krishna Bhagwan Thakur

Researcher

R.R.M. campus, Janakpurdham

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ABBREVIATIONS

BEP	Break Even Point
BLSF	Banshabari Leather Shoe Factory
B.S.	Bikram Sambat
CA	Current Assets
CL	Current Liabilities
Co.	Company
CVP	Cost Volume Profit
DDC	Dairy Development Corporation
DOL	Degree of operating leverage
EBIT	Earning before interest and tax
FY	Fiscal Year
GON	Government of Nepal
GRIL	Gorakhkali Rubber Industry Limited
HPP	Herbal Production and Processing
ITE	Ilam Tea Estate
NEA	Nepal Electricity Authority
NTDC	National Tea Development Center
NTL	National Trading Limited
PEs	Public Enterprises
PPC	Profit Planning and Control
RDL	Royal Drugs Limited
SRD	Sita Ram Dairy
STCL	Salt Trading Corporation Limited
SWOT	Strength, Weakness, Opportunity and Threat