

**LETTER OF CREDIT OPERATIONS AND  
MECHANISMS OF  
NEPAL INVESTMENT BANK LTD.**

**A THESIS**

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# RECOMMENDATION

This is to certify that the Thesis work

Submitted by  
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Entitled  
**“LETTER OF CREDIT OPERATIONS AND  
MECHANISMS OF  
NEPAL INVESTMENT BANK LTD.”**

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

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## **Declaration**

I hereby declare that the work done in thesis entitled  
**“LETTER OF CREDIT OPERATIONS AND MECHANISMS OF  
NEPAL INVESTMENT BANK LTD.”**

has submitted to the office of the Dean, Faculty of Management, Tribhuvan University, is my own created work report in the form of partial fulfillment of the requirement of Master’s in Business Studies (MBS) course under the guidance and supervision of Dr. Sushil Bhakta Mathema and Mr. Balan Kumar Rajbhanshi of Nepal Commerce Campus.

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# VIVA-VOCE SHEET

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

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and found the thesis to be the original work of the student written according to the prescribed format. We recommended the thesis to be accepted as partial fulfillment of the requirement for Master of Business Studies (MBS).

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## ABBREVIATIONS

A.D.	: After Death of Christ
B.S.	: Bikram Sambat
B.C.	: Before Christ
T-BILL	: Treasury Bill
B/L	: Bill Of Lading
L/C	: Letter of Credit
DC	: Documentary Credit
HMG	: His Majesty's Government
ICC	: International Chamber of Commerce
IDC	: Industrial Development Corporation
ISBP	: International Standard of Banking Practice
FOM	: Faculty of Management
M.B.S.	: Masters in Business Studies
T.U.	: Tribhuvan University
AGM	: Annual General Meeting
CBs	: Commercial Banks
NEPSE	: Nepal Stock Exchange Limited
NRB	: Nepal Rastra Bank
NIBL	: Nepal Investment Bank Limited
PAN	: Permanent Account Number
SEBON	: Security Board of Nepal
UCP	: Uniform Custom And Practice
Ltd.	: Limited
SBI	: State Bank of India
UCPDC	: Uniform Customs and Practices for Documentary Credit
IFIC	: International Finance Investment and Commerce
VAT	: Value Added Tax
CIF	: Carriage, Insurance and Freight
C&F	: Carriage and Freight
OGL	: Open General License
SWIFT	: Society of Worldwide Inter Bank Financial Telecommunication
Bi.Bi.Ni.	: Bideshi Binimaya Niyaman
TFD	: Trade Finance Dept.
A.M.	: Arithmetic Mean
S.D.	: Standard Deviation
USD	: United State Dollar
NPR	: Nepalese Rupees