

PROBLEMS OF ADAPTABILITY AND PRACTICES OF ACTIVITY-BASED COSTING SYSTEM IN COMMERCIAL BANKS IN NEPAL



by

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A Thesis Submitted to

Office of the Dean
Faculty of Management
Tribhuvan University

*In partial fulfillment of the requirements of the degree of
Masters of Business Studies (M.B.S.)*

May, 2009



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DECLARATION

This “**Problems of Adaptability and Practices of Activity-Based Costing System in Commercial Banks in Nepal**” submitted to Post Graduate Campus, Biratnagar, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirements for the Master of Business Studies (M.B.S) under the strict supervision and guidance of Dr. Yadav Raj Koirala, Associate Professor, Post Graduate Campus, Biratnagar.

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DIPAK POUDEL

ACKNOWLEDGEMENT

The work of this nature will not and is usually not the work of one person. The writing of this dissertation has been the assistant by generous help of many people. I feel that I was very fortunate to receive assistance from them. I wish to express my sincere appreciation and gratitude to them.

First and foremost, I am indebted to my research advisor, **Associate Prof. Dr. YADAV RAJ KOIRALA** who has been very supportive at every stage of this dissertation. I wish to express my almost gratitude to his invaluable advice and patience in reading, correcting and commentating on the drafts of the dissertation and, more importantly, for his generosity which I received throughout my entire masters programme. His kindness and spiritual support has made me feel more confident during the study period. Without his generous assistance and encouragement, this dissertation could never have been completed.

I am especially grateful to **Associate Prof. Dr. MADHAV BAHADUR SHRESTHA**, Chairman of Research Committee, for his kindness and encouragement. I appreciate his reading, guidance and comments on this dissertation, as well as his provision of kind support and valuable suggestions on my questionnaire.

I wish to express my special thanks to Mr. **GYAN B. KHADKA**, my brother (Principal of SHIKSHADEEP HIGHER SEC. SCHOOL) for his kindness by providing me leave (adequate time) to conduct this research work. The special thanks to all the financial and marketing executives of commercial banks under the study for answering the questionnaire.

I am also grateful to Mr. **Sailendra Siwakoti**, Lecturer of Accountancy in Mahendra Multiple Campus, Biratnagar, for supporting and encouraging me on this entire project.

I will be making a mistake of not appreciating the computer work of Mr. **BISHAL SHRESTHA**, Proprietor of Bishal Computer, Photocopy and Communication Center.

The whole project is dedicated to my father and mother Late Mr. **RISHI RAM POUDEL** and Late Mrs. **BISHNU MAYA POUDEL** who passed away during the middle of my studies.

DIPAK POUDEL

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ABBREVIATIONS

| | |
|-----------|-----------------------------------|
| & | And |
| ABCM | Activity-Based Costing Management |
| ABCS | Activity-Based Costing System |
| ATM | Automated Teller Machine |
| EVA | End Value of Assets |
| JV | Joint Ventures |
| LRSC | Land Reform Saving Corporation |
| MBS | Masters of Business Studies |
| NPA | Non Performing Assets |
| ROE | Return on Equity |
| ROI | Return on Investment |
| RRB | Rastriya Banijya Bank |
| SMS | Short Message System |
| Std. dev. | Standard Deviation |
| T. U. | Tribhuvan University |
| TOC | Theory of Constraint |
| TQM | Total Quality Management |
| UK | United Kingdom |
| USA | United States of America |
| Vs | Versus |