

**WORKING CAPITAL MANAGEMENT OF  
JADIBUTI UTPADAN TATHA  
PRASHODHAN COMPANY LIMITED**

**A THESIS**

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# RECOMMENDATION

This is to certify that the thesis

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has been prepared as approved by thesis department in the prescribed format of  
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# VIVA -VOCE SHEET

We have conducted the viva –voce examination of the thesis

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

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# DECLARATION

I, hereby, declare that the work reported this thesis entitled **“Working Capital Management of Jadibuti Utpadan Tatha Prashodhan Company Limited”** submitted to Shanker Dev Campus, Faculty of Management, Tribhuvan University for the partial fulfillment of the requirements of the Master’s of Degree in Business Studies under the guidance and supervision of Lecturer Triratna Manandhar, Shanker Dev Campus.

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This thesis is prepared to submit as a partial fulfillment for the Master's of Business Studies set by T.U. on the topic "Working Capital Management of Jadibuti Utpadan Tatha Prashodhan Company Limited". The sole aim of my study and presentation of this thesis is to impart my knowledge about current policy of Jadibuti Utpadan Tatha Prashodhan Company Limited referring to the current data.

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**Arjun Acharya**

# TABLE OF CONTENTS

Viva-Voce Sheet

Recommendation

Declaration

Acknowledgment

Table of Contents

List of Tables

List of Figures

Abbreviations

## CHAPTER ONE

### INTRODUCTION **1-10**

1.1 Background 1

1.1.1 Brief Introduction of Jadibuti Utpadan Thata Prashodan

Company Ltd. 4

1.2 Statement of Problems 5

1.3 Objective of the Study 6

1.4 Significance of the Study 7

1.5 Limitations of the Study 7

1.6 Organization of the Study 7

1.7 Terminologies Used 8

## CHAPTER TWO

### REVIEW OF LITERATURE **11-29**

2.1 Introduction 11

2.1.1 Working Capital Management 11

2.1.2 Concept of Working Capital 13

2.1.3 Determinants of Working Capital 14

2.1.4 Source of Working Capital 15

2.1.5 Application of Working Capital 16

2.1.6 Working Capital Policy	17
2.1.7 Classification of Working Capital	20
2.1.8 Importance of Working Capital	21
2.1.9 Operating Cycle	22
2.2 Review of Research	23
2.2.1 Review of Related Articles/Journals	24
2.2.2 Review of Related Thesis	26
<b>CHAPTER THREE</b>	
<b>RESEARCH METHODOLOGY</b>	<b>30-46</b>
3.1 Introduction	30
3.2 Population & Sample Size	30
3.3 Research Design	31
3.4 Research Methods & Data Collection Strategy	31
3.5 Nature of Data & Collection Procedures	32
3.6 Tools & Techniques of Analysis	32
3.6.1 Financial Tools	32
3.6.1.1 Composition of Working Capital	33
3.6.1.2 Liquidity Ratio	35
3.6.1.3 Profitability Ratio	36
3.6.1.4 Turnover Ratio	38
3.6.1.5 Leverage Ratio	40
3.6.1.6 Trend Analysis	41
3.6.1.7 Cash Conversion Cycle Model	41
3.6.2 Statistical Tools	43
3.6.2.1 Arithmetic Mean	43
3.6.2.2 Bar Graphs	44
3.6.2.3 Correlation Analysis	44
3.6.2.4 Probable Error (P.E.)	45

<b>CHAPTER FOUR</b>	
<b>PRESENTATION AND ANALYSIS OF DATA</b>	<b>47-95</b>
4.1 Introduction	47
4.2 Analysis of Current Assets	47
4.3 Composition of Working Capital (Financial Ratio) Analysis	49
4.3.1 Proportion of Current Assets to Total Assets	49
4.3.2 Proportion of Current Assets to Fixed Assets	51
4.3.3 Proportion of Cash and Bank Balance to Current Assets	53
4.3.4 Proportion of Cash and Bank Balance to Total Assets	54
4.3.5 Proportion of Inventories to Current Assets	56
4.3.6 Proportion of Inventories to Total Assets	58
4.3.7 Proportion of Receivables to Current Assets	59
4.3.8 Proportion of Receivables to Total Assets	60
4.4 Liquidity Position	62
4.4.1 Current Ratio	62
4.4.2 Quick Ratio (Acid-Test Ratio)	64
4.4.3 Cash Ratio	65
4.4.4 Working Capital to Current Assets Ratio	67
4.5 Profitability Position	68
4.5.1 Gross Profit Margin (GPM)	69
4.5.2 Net Profit Margin (NPM)	70
4.5.3 Operating Ratio (OR)	72
4.5.4 Return on Assets (ROA)	73
4.5.5 Return on Equity (ROE)	75
4.5.6 Return on Working Capital (ROWC)	77
4.6 Turnover Ratio	78
4.6.1 Working Capital Turnover (WCT)	78
4.6.2 Inventory Turnover Ratio (ITR)	80
4.6.3 Receivable Turnover Ratio (RTR)	82
4.6.4 Cash and Bank Balance Turnover Ratio	84
4.7 Leverage Ratio	85
4.7.1 Short-Term Financing to Long-Term Financing Ratio	86



4.7.2 Short-Term Financing to Total Financing Ratio	87
4.8 Trend Analysis	88
4.9 Cash Conversion Cycle Model	90
4.10 Major Findings	91

## **CHAPTER FIVE**

### **SUMMARY, RECOMMENDATION AND CONCLUSION 96-101**

5.1 Summary	96
5.2 Conclusion	97
5.3 Recommendation	98

### **Bibliography**

### **Appendixes**

## **LIST OF TABLES**

<b>Table No.</b>	<b>Titles</b>	<b>Page No.</b>
4.1	Analysis of Current Assets	48
4.2	Current Assets to Total Assets	50
4.3	Coefficient of Correlation between Current Assets and Total Assets	51
4.4	Current Assets to Fixed Assets	52
4.5	Coefficient of Correlation between Current Assets and Fixed Assets	53
4.6	Cash and Bank Balance to Current Assets	53
4.7	Coefficient of Correlation between Cash & Bank and Current Assets	54
4.8	Cash and Bank Balance to Total Assets	55
4.9	Coefficient of Correlation between Cash & Bank Balance & Total Assets	56
4.10	Inventory to Current Assets	56
4.11	Coefficient of Correlation between Inventory & Current Assets	57
4.12	Inventory to Total Assets	58
4.13	Coefficient of Correlation between Inventory & Total Assets	59
4.14	Receivables to Current Assets	59
4.15	Coefficient of Correlation between Receivables & Current Assets	60
4.16	Receivables to Total Assets	61
4.17	Coefficient of Correlation between Receivables & Total Assets	61
4.18	Current Ratio	62

4.19	Coefficient of Correlation between Current Assets & Current Liabilities	63
4.20	Quick Ratio	64
4.21	Coefficient of Correlation between Quick Assets & Current Liabilities	65
4.22	Cash Ratio	66
4.23	Coefficient of Correlation between Cash & Marketable Securities & Current Liabilities	67
4.24	Working Capital to Current Assets Ratio	67
4.25	Coefficient of Correlation between Working Capital & Current Assets	68
4.26	Gross Profit Margin	69
4.27	Coefficient of Correlation between Gross Profit & Sales	70
4.28	Net Profit Margin	71
4.29	Coefficient of Correlation between Net P/L after Tax & Sales	72
4.30	Operating Ratio	72
4.31	Coefficient of Correlation between Cost of Goods Sold + Operating Expenses & Sales	73
4.32	Return on Assets	74
4.33	Coefficient of Correlation between Net P/L after Tax & Total Assets	75
4.34	Return on Equity	75
4.35	Coefficient of Correlation between Net P/L after Tax & Equity Capital	76
4.36	Return on Working Capital	77
5.37	Coefficient of Correlation between Net P/L after Tax & Current Assets	78
4.38	Working Capital Turnover	79
4.39	Coefficient of Correlation between Working Capital & Sales	80
4.40	Inventory Turnover	81

4.41	Coefficient of Correlation between Sales & Inventory	82
4.42	Receivables Turnover	82
4.43	Coefficient of Correlation between Sales & Receivables	83
4.44	Cash and Bank Balance Turnover	84
4.45	Coefficient of Correlation between Sales & Cash & Bank Balance	85
4.46	Short-Term Financing to Long-Term Financing	86
4.47	Coefficient of Correlation between STF & FTF	87
4.48	Short-Term Financing to Total Financing	87
4.49	Coefficient of Correlation between STF & TF	88
4.50	Comparative Trend Analysis	89
4.51	Cash Conversion Cycle	91

## **LIST OF FIGURES**

<b>Figure No.</b>	<b>Titles</b>	<b>Page No.</b>
2.1	Cycle of the Working Capital Management	12
2.2	Source and Application of Funds	17
2.3	Aggressive Approach	19
2.4	Conservative Approach	19
2.5	Moderate Approach	20
2.6	Types of Working Capital	21
3.1	Operating Cycle of Manufacturing Firm	41

## LIST OF GRAPHS

<b>Graph No.</b>	<b>Titles</b>	<b>Page No.</b>
4.1	Analysis of Current Assets	49
4.2	Current Assets to Total Assets	50
4.3	Current Assets to Fixed Assets	52
4.4	Cash and Bank Balance to Current Assets	54
4.5	Cash and Bank Balance to Total Assets	55
4.6	Inventory to Current Assets	57
4.7	Inventory to Total Assets	58
4.8	Receivables to Current Assets	60
4.9	Receivables to Total Assets	61
4.10	Current Ratio	63
4.11	Quick Ratio	65
4.12	Cash Ratio	66
4.13	Working Capital to Current Assets Ratio	68
4.14	Gross Profit Margin	70
4.15	Net Profit Margin	71
4.16	Operating Ratio	73
4.17	Return on Assets	74
4.18	Return on Equity	76
4.19	Return on Working Capital	78
4.20	Working Capital Turnover	80
4.21	Inventory Turnover	81
4.22	Receivables Turnover	83
4.23	Cash and Bank Balance Turnover	85
4.24	Short-Term Financing to Long-Term Financing	86
4.25	Short-Term Financing to Total Financing	88
4.26	Comparative Trend Analysis	89

## **Abbreviations**

ACP	=	Average Collection Period
A/RCA	=	Receivables to Current Assets
A/RTA	=	Receivables to Total Assets
BDCP	=	Book Debts Conversion Period
CAFA	=	Current Assets to Fixed Assets
CAs	=	Current Assets
CATA	=	Current Assets to Total Assets
CBCA	=	Cash and Bank Balance to Current Assets
CBTA	=	Cash and Bank Balance to Total Assets
CCC	=	Cash Conversion Cycle
CLs	=	Current Liabilities
Co.	=	Company
COGS	=	Cost of Goods Sold
CR	=	Current Ratio
DOS	=	Days Sales Outstanding
FGCP	=	Finished Goods Conversion Period
FY	=	Fiscal Year
GOS	=	Gross Operating Cycle
GPM	=	Gross Profit Margin
GWC	=	Gross Working Capital
I	=	Inventories
ICA	=	Inventories to Current Assets
ICP	=	Inventory Conversion Period
ITA	=	Inventories to Total Assets
ITR	=	Inventory Turnover Ratio
JUTPCL Limited	=	Jadibuti Utpadan Tatha Prashodhan Company

Ltd.	=	Limited
LTF	=	Long-Term Financing
MPEs	=	Manufacturing Private Enterprises
NIDC	=	Nepal Industrial Development Corporation
NLL	=	Nepal Lever Limited
NOC	=	Net Operating Cycle
NPM	=	Net Profit Margin
NWC	=	Net Working Capital
OC	=	Operating Cycle
OR	=	Operating Ratio
PCP	=	Payable Conversion Period
PDP	=	Payable Deferral Period
PE	=	Probable Error
PEs.	=	Public Enterprises
QR	=	Quick Ratio
r	=	Correlation Coefficient
RCP	=	Receivable Conversion Period
ROA	=	Return on Assets
RMCP	=	Raw Material Conversion Period
RONW	=	Return on Net Worth
ROWC	=	Return on Working Capital
RTR	=	Receivable Turnover Ratio
STF	=	Short-Term Financing
TF	=	Total Financing
WC	=	Working Capital
WCT	=	Working Capital Turnover
WIPCP	=	Work-in-progress Conversion Period