

# **BUDGETING AND ITS IMPACT ON PROFITABILITY OF PUBLIC SECTOR ENTERPRISES**

**“A Case study of Gorkhapatra Sansthan”**

**A THESIS**

**Submitted By:**

**Manoj Shrestha**

**Nepal Commerce Campus**

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## RECOMMENDATION

This is to certify that thesis

**Submitted by:**

*Manoj Shrestha*

Entitled

*Budgeting and its impact on profitability of public Sector enterprises*

***“A Case Study of Gorkhapatra Sansthan”***

has been prepared as approved by this Department in the prescribed format of the Faculty of Management. This thesis report is forwarded for examination purpose.

.....  
**Dr. Sushil Bhakta Mathema**

Head, Research Department

And Thesis Supervisor

.....  
**Madhab Prasad Neupane**

Campus Chief

Date.....

## VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis

*Submitted by:*  
Manoj Shrestha

*Entitled:*  
**Budgeting and its impact on profitability of Public Sector enterprises**  
**“A Case study of Gorkhapatra Sansthan”**

and found 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 of the requirements for the **Master’s Degree in Business Studies (M.B.S)**

### Viva-Voce Committee

Head of Research Department.....

Member (Thesis Supervisor).....

Member (External Expert).....

Date:.....

## DECLARATION

I hereby declare that the work done in thesis entitled **Budgeting and its impact on profitability of Public Sector enterprises “A Case study of Gorkhapatra Sansthan”** submitted to Nepal Commerce Campus, Faculty of Management, TU, is my own created work reported in the form of partial fulfillment of the requirement of Master's of Business Studies (M.B.S.) course under the guidance of respected teacher supervisor **Dr. Sushil Bhakta Mathema** of Nepal Commerce Campus.

Date:.... ..

.....

**MANOJ SHRESTHA**

**Researcher**

T.U. Regd. No: 7-2-25-154-2004

Exam Roll No.:

Class Roll No: 466/064

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Thank you.

**MANOJ SHRESTHA**  
**Researcher**

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## ABBREVIATIONS

A/C	Account
Ad.	Advertisement
B.S.	Bikram Sambat
B/S	Balance Sheet
CVP	Cost Volume Profit
EOQ	Economic Order Quantity
Exp <sup>n</sup>	Expenses
FC	Fixed Cost
FY	Fiscal Year
G.C	GorkhaPatra Corporation (Gorkhapatra Sansthan)
HBTF	Harisiddhi Bricks and Tile Factory
Ltd.	Limited
Mgmt.	Management
NG	Nepal Government
P.E	Public Enterprises
PPC	Profit Planning and Control
Pvt.	Private
RDL	Royal Drugs Ltd.
Rs.	Rupees
S.D.	Standard Deviation
STCL	Salt Trading Corporation Ltd.
TU	Tribhuvan University

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