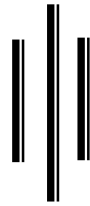


**IMPACT OF BUDGETING ON
PROFITABILITY**
(A Case Study of Nepal Electricity Authority)

A THESIS



Submitted By:

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Submitted To:

Office of the Dean

Faculty of Management

Tribhuvan University

*In Partial Fulfillment of the Requirements for the
Master's Degree of Business Studies (M.B.S.)*

January 2010

RECOMMENDATION

This is to certify that the Thesis

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**IMPACT OF BUDGETING ON PROFITABILITY
(A Case Study of Nepal Electricity Authority)**

*has been prepared as approved by this Department in the prescribed format of
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(A Case Study of Nepal Electricity Authority)**

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 requirement for

Master Degree of Business Studies (M.B.S.)

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DECLARATION

I hereby declare that the work reported in this thesis entitled “**IMPACT OF BUDGETING ON PROFITABILITY (A Case Study of Nepal Electricity Authority)** ” submitted to Office of the Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master's Degree in Business Studies (M.B.S.) under the supervision of **Binod Shah** Lecturer of R.R.M Campus.

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ABBREVIATIONS

A/c	=	Account
ARR	=	Average Rate of Return
BEP	=	Break Even Point
CA	=	Current Assets
CL	=	Current Liability
CV	=	Coefficient of Variance
CVP	=	Cost Volume Profit
EBL	=	Everest Bank Ltd.
EOQ	=	Economic Order Quantity
FC	=	Fixed Cost
FY	=	Fiscal Year
GPI	=	Gosheli Packaging Industry
GRTI	=	Ganga Rosin and Tarpendine Industry
GWh	=	Giga Watt per Hour
HBL	=	Himalayan Bank Ltd.
HBTF	=	Harisiddi Bricks and Tiles Factory
i.e.	=	that is
IRR	=	Internal Rate of Return
NBBL	=	Nepal Bangladesh Bank Ltd.
NEA	=	Nepal Electricity Authority
NPV	=	Net Present Value
PE	=	Public Enterprise
PI	=	Profitability Index
PPC	=	Profit Planning and Control
Rs.	=	Nepalese Rupees
SD	=	Standard Deviation
TU	=	Tribhuvan University