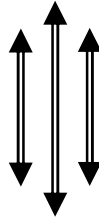
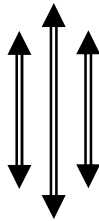


# **CASH MANAGEMENT IN MANUFACTURING COMPANIES IN NEPAL**

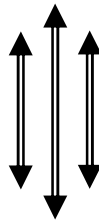


**A Thesis Submitted to  
Office of the Dean  
The Faculty of Management  
Tribhuvan University**



**By:**

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

**Chitwan, Nepal  
February, 2012**

## **VIVA-VOCE SHEET**

**We have conducted the viva-voce examination of the thesis**

**Submitted by:**

**Rajendra Mainali**

**Entitled:**

### **CASH MANAGEMENT IN MANUFACTURING COMPANIES IN NEPAL**

**and found the thesis to be original work of the student written according to the  
prescribed format. We recommended this thesis to be accepted as  
partial fulfillment of the requirements for the degree of  
Master of Business Studies (M.B.S.)**

#### **Viva-Voce Committee**

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## **RECOMMENDATION LETTER**

**This is to certify that the thesis**

**Submitted By:**

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COMPANIES IN NEPAL”**

**has been prepared as approved by this department in the prescribed format of the  
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**Campus Chief**

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## **DECLARATION**

I hereby declare that the work reported in this thesis entitled “**Cash Management in Manufacturing Companies in Nepal**”, submitted to Shaheed Smriti Multiple Campus, Tribhuvan University is my original work as partial fulfillment of the requirement of the degree of Master in Business Studies (M.B.S.), which is prepared under the guidance and supervision of Mr Khimananda Aryal of Shaheed Smriti Multiple Campus

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Date : .....

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## **ABBREVIATION**

<b>ABU</b>	Arun Banaspati Udhyog Limited
<b>ACP</b>	Average Collection Period
<b>AR</b>	Annual Report
<b>BN</b>	Bottlers Nepal Limited
<b>CA</b>	Current Assets
<b>CCC</b>	Cash Conversion Cycle
<b>CL</b>	Current Liabilities
<b>CR</b>	Current Ratio
<b>CTR</b>	Cash Turnover Ratio
<b>DTR</b>	Debtors Turnover Ratio
<b>FSLC</b>	Financial Statistics of listed Companies
<b>HMG/N</b>	His Majesty's the Government of Nepal
<b>ICP</b>	Inventory Conversion Period
<b>ITR</b>	Inventory Turnover Ratio
<b>JSM</b>	Jyoti Spinning Mills
<b>M</b>	Million
<b>Mfg.</b>	Manufacturing
<b>NBG</b>	Nepal Banaspati Ghee Udhyog Limited
<b>NLO</b>	Nepal Lube Oil Limited
<b>PDP</b>	Payable Deferral Period
<b>PE</b>	Probable Error
<b>QR</b>	Quick Ratio
<b>RCP</b>	Receivable Conversion Period
<b>SD</b>	Standard Deviation
<b>SRJM</b>	Sri Raghupati Jute Mills Limited
<b>TA</b>	Total Assets
<b>TU</b>	Tribhuvan University
<b>UNI</b>	Uni Liver limited
<b>WC</b>	Working Capital