

CAPITAL BUDGETING PRACTICES IN MANUFACTURING ENTERPRISES OF KATHMANDU DISTRICT

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TRIBHUVAN UNIVERSITY

CENTRAL DEPARTMENT OF MANAGEMENT

Thesis

**Office of Head of the Department
Kirtipur, Kathmandu, Nepal**

RECOMMENDATION

This is to certify that the Thesis

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Entitled:

**CAPITAL BUDGETING PRACTICES IN MANUFACTURING
ENTERPRISES OF KATHMANDU DISTRICT**

*has been prepared as approved by this Department in the prescribed format of the
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DECLARATION

I hereby declare that the work reported in this thesis entitled "**Capital Budgeting Practices in Manufacturing Enterprises of Kathmandu District**" 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 Study (M.B.S.) under the supervision of **Nirajan Basnet**, Lecturer of Central Department of Management, T.U.

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VIVA-VOCE SHEET

We have conducted the viva –voce of the thesis presented

By

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Entitled:

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*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 the degree of*

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TABLE OF CONTENTS

	Page No.
Title Page	I
Declaration	II
Recommendation	III
Viva Voce Sheet	IV
Acknowledgements	V
Table of Contents	VI
List of Tables	VII
Abbreviations	VIII

CHAPTER- I INTRODUCTION

1.1 Background of the Study	1
1.1.1 General Background	1
1.1.2 Introduction of Capital Budgeting	3
1.1.3 Significance of Capital Budgeting	5
1.2 Statement of the Problem	7
1.3 Objectives of the Study	7
1.4 Significance of the Study	8
1.5 Limitation of the Study	9
1.6 Organization of the Study	10

CHAPTER- II REVIEW OF LITERATURE

2.1 Theoretical Review/ Conceptual Review	11
2.1.1 Capital Expenditure Definition	11
2.1.1.1 Concept of Capital Budgeting Decision	12
2.1.1.2 Nature of Investment Decision	13
2.1.1.3 Importance of Investment Decision	14
2.1.1.4 Components of Investment Decision	15
2.1.1.5 Principles of Capital Budgeting	17
2.1.1.6 Characteristics of Capital Budgeting	18

2.1.1.7 Classification of Fixed Investment	21
2.1.1.8 Problems of Fixed Investment Decision	24
2.1.1.9 Reasons for Fixed Investment	25
2.1.1.10 Factors Influencing Fixed Investment Decision	27
2.1.1.11 Evaluation Process of the Fixed Investment	31
2.1.1.12 Financing Fixed Investment	36
2.1.13 Capital Structure	42
2.2 Review of Related Studies	42
2.3 Research Gap	46
CHAPTER – III RESEARCH METHODOLOGY	
3.1 Introduction	47
3.2 Research Design	47
3.3 Sources of Data	48
3.4 Population and Sample	48
3.5 Method of Data Collection	48
3.6 Methods of Research Analysis	49
Chapter- IV Presentation and Analysis of Data	
4.1 Knowledge of Time Value of Money	50
4.2 Necessity of Knowledge of TVM	51
4.3 Clarification about the Concept of CB	51
4.4 Knowledge of CB	52
4.5 Source of Knowledge of CB	52
4.6 Knowledge of CB Techniques	53
4.7 Usefulness of CB	54
4.8 Use of CB Methods	54
4.9 Range of Investment Where CB Used	55
4.10 Preference of Cash Flow Calculation Method	56
4.11 Basis of Cash Flow Calculation	57
4.12 Effectiveness of Cash Flow Forecasting	58
4.13 Practices of CB Techniques in Manufacturing Enterprises of	

Kathmandu District	58
4.14 Vary in Using CB Techniques with Different Investment Limit	59
4.15 Use of CB Evaluation Techniques with Different Investment Range	60
4.16 Application of CB Techniques	62
4.17 Implementation of CB	63
4.18 Effectiveness of CB Techniques	64
4.19 Attainment of Organizational Objectives	64
4.20 Major Findings	65
CHAPTER- V	SUMMARY, CONCLUSIONS & RECOMMENDATIONS
5.1 Summary	68
5.2 Conclusions	69
5.3 Recommendations	71

Bibliography

Appendix

LIST OF TABLES

Table No.	Title	Page No.
1.1	Number of Cottage and Small Scale Industries in Kathmandu District	2
4.1	Knowledge of Time Value of Money	50
4.2	Necessity of Knowledge of TVM	51
4.3	Clarification to the Concept of CB	52
4.4	Knowledge of CB	52
4.5	Source of Knowledge of CB	53
4.6	Knowledge of CB Techniques	53
4.7	Usefulness of CB	54
4.8	Use of CB Methods	55
4.9	Range of Investment Where CB is Used	55
4.10	Preference of Cash Flow Calculation Method	56
4.11	Basis of Cash Flow Calculation	57
4.12	Effectiveness of Cash Flow Forecasting	58
4.13	Practices of CB Techniques	59
4.14	Vary in Using CB Techniques with Different Investment Limit	59
4.15	Use of CB Techniques with Investment Range of Up to Rs 100000	60
4.16	Use of CB Techniques with Investment Range of Rs 100000 to Rs 500000	61
4.17	Use of CB Techniques with Investment Range of greater than Rs 500000	61
4.18	Sequential Order with Investment Range	62
4.19	Application of CB Techniques	62
4.20	Implementation of CB	63
4.21	Effectiveness of CB Techniques	64
4.22	Attainment of Organizational Objectives	64

ABBREVIATIONS

ARR	:	Average Rate of Return
BEP	:	Break Even Point
BOD	:	Board of Directors
CB	:	Capital Budgeting
CFAT	:	Cash Flow after Tax
DCI	:	Department of Cottage and Small Industry
DI	:	Department of Labor
FID	:	Fixed Investment Decision
GDP	:	Gross Domestic Product
HR	:	Human Resources
HR	:	Higher Rate
IRR	:	Internal Rate of Return
LR	:	Lower Rate
n	:	No. of year
NCO	:	Net Cash Outlay
NPV	:	Net Present Value
PBP	:	Pay Back Period
PI	:	Profitability Index
r	:	Rate of Return
R & D	:	Research & Development
ROI	:	Return on Investment
TVM	:	Time Value of Money
U.K.	:	United Kingdom