

# **A COMPARATIVE ANALYSIS OF COST VOLUME AND PROFIT ANALYSIS OF TRADING ORGANIZATION**

(A Case Study of Salt Trading Limited and National Trading Limited)

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## **Submitted to:**

**Office of the Dean**

**Faculty of Management**

**Tribhuvan University**

*In partial fulfilment of the requirement for the Degree of  
Master's in Business Studies (M.B.S)*

Kathmandu, Nepal

2012

## **RECOMMENDATION**

This is to certify that the thesis

Entitled:

### **A COMPARATIVE ANALYSIS OF COST, VOLUME AND PROFIT ANALYSIS OF TRADING ORGANIZATION**

(A Case Study of Salt Trading Corporation Ltd. and National Trading Ltd.)

Submitted by:

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*has been prepared as approved by this department in the prescribed Faculty of  
Management. This Thesis is forwarded for examination.*

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# VIVA-VOCE SHEET

We have conducted the viva-voce of the thesis

Entitled:

## A COMPARATIVE ANALYSIS OF COST, VOLUME AND PROFIT ANALYSIS OF TRADING ORGANIZATION

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**Mahendra Kandel**

*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 Master's in Business Studies (M.B.S.)*

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**Date:** 2069/06/10

## **DECLARATION**

I hereby, declared that this thesis "**A Comparative Analysis of Cost Volume and Profit Analysis of Trading Organization**" Submitted to the office of the Dean, Faculty of Management, Tribhuvan University is my original work. This work has been carried out the form of partial fulfillment of the requirements for the Master's Degree of Business Studies (M. B.S.) under the supervision Prof. Dr. Bal Krishna Shrerstha of Central Department of Management, Tribhuvan University

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## **ACKNOWLEDGEMENT**

I express my sincere thanks to My Supervisor Prof. Dr. Balkrishna Shrestha for his kind support, supervision and inspection during the preparation of this thesis and has made me enable complete this research.

I also would like to so my inclinations towards my seniors and peers who supported me with countless valuable tips and hints during my complications and data collections period. They also inspired me to complete the thesis on time and keep on our going till the end.

My thanks to Central Bureau of Statistics and Central Library together with its co-operatives staffs: Salt Trading and National Trading Ltd. Personnel for providing me with reports and other information required to complete this report.

Lastly I would like to share this accomplishment with my special friend Mr. Binod Sapkota through setting formatting and trouble shooting in computer and printing process.

I shall take all the responsibility for any defects of analysis or errors in thesis.

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# TABLE OF CONTENTS

## Page No

Recommendation	
Viva-voce sheet	
Declaration	
Acknowledgement	
Table of content	
List of figure	
List of table	
Abbreviations	
<b>CHAPTER I - INTRODUCTION</b>	<b>1-9</b>
1.1 Background of the Study	1
1.2 Brief Overview of Salt Trading Corporation limited and National Trading limited	3
1.2.1 Salt Trading Corporation Limited	3
1.2.2 National Trading limited	5
1.3 Statement of the problem	6
1.4 Objectives of the Study	7
1.5 Significance of the study	7
1.6 Limitation of the Study	8
1.7 Organization of the Study	8
<b>CHAPETR II - REVIEW OF LITERATURE</b>	<b>10-48</b>
2.1 Introduction to profit planning	10
2.1.1. Profit	11
2.1.2 Planning	13
2.1.3 Profit planning	15
2.2 Cost volume-profit Analysis as a tool of profit planning and control	18
2.3 Concept of Cost volume profit Analysis	19
2.4 Cost and its classification	20

2.5 Contribution Margin Approach	24
2.6 Uses of profit – Volume Ratio	25
2.7 Cost and Revenue Equation Approach	27
2.8 Break Even Analysis	27
2.8.1 Computation of Break- even Point	28
2.8.2 Application of break even analysis	31
2.8.3 Assumption of break Even analysis	31
2.8.4 Limitations of Break Even Analysis	32
2.8.5 Other Use of Break Even Analysis	32
2.8.6 Break-even sales volume in the presence of step or moving fixed cost	33
2.9 Cost-Volume-Profit analysis for a multi product firm	33
2.10 Break-Even Point of Multi Company/Firm -Product	34
2.11 Margin of Safety	35
2.12 Costs-Volume Profit Analysis and Limiting Factors	36
2.13 CVP Analysis with a Single Constraint	36
2.14 CVP Analysis with a Multiple Constraints	36
2.15 CVP and Leverage	37
2.16 Assumptions Underlying CVP Analysis	37
2.17 Limitation of CVP Analysis	38
2.18 Purpose of CVP Analysis	38
2.19 Sensitivity Analysis	39
2.20 A Brief Review of the Previous Research Work	40
2.21 Research Gap	48
<b>CHAPTER III - RESEARCH METHODOLOGY</b>	<b>49-53</b>
3.1 Introduction	49
3.2 Research design	49
3.3 population and sample	49
3.4 Nature and sources of data	50
3.5 Method of Analysis and presentation	50

<b>CHAPTER IV - PRESENTATION AND DATA ANALYSIS</b>	<b>54-70</b>
4.1 General Concept	54
4.2 Analysis of secondary data	54
4.2.1 Analysis of sales revenue	54
4.2.2 Profit (Loss) pattern of STCL and NTL	57
4.3 Analysis of correlation between sales and net profit of STCL and NTL	59
4.4 Cost Analysis of STCL & NTL	60
4.4.1 Fixed cost	60
4.4.2 Variable costs	60
4.4.3 Semi variable cost or Semi fixed costs	61
4.5 Analysis of Sales and Cost Relationship	62
4.6 Cost Volume profit Analysis of STCL and NTL	65
4.6.1. Contribution Margin Analysis	66
4.6.2 Profit Volume Analysis	67
4.6.3. Break Even Points (BEP) Analysis	67
4.6.4 Margin of Safety (MOS) Analysis	68
4.7 major finding of the study	69
4.7.1 Salt Trading Corporation Limited	69
4.7.2 National Trading Limited.	70
<b>CHAPTER V - SUMMARY, CONCLUSIONS AND RECOMMANDATION</b>	<b>71-75</b>
5.1 Summary	71
5.2 Conclusion	72
5.3 Recommendations	74
<b>Appendixes</b>	
<b>Bibliography</b>	



## **LIST OF TABLE**

<b>Table No.</b>	<b>Particular</b>	<b>Page No.</b>
4.1	Sales Revenue of Salt trading Corporation Limited	55
4.2	Sales revenue for NTL	56
4.3	Profit (loss) trend of STCL	57
4.4	Profit (Loss) of NTL	58
4.5	Summary of statistical Calculation of STCL and NTL	59
4.6	Classification of costs of STCL	61
4.7	Classification of cost of NTL	62
4.8	Cost structure Analysis of STCL &NTL	63
4.9	Cost structure analysis of STCL and NTL in Percentage	63
4.10	Contribution Margin of STCL and NTL	66
4.11	Analysis of PV ratio of STCL and NTL	67
4.12	Analysis of BEP of STCL and NTL	67
4.13	Analysis of MOS of STCL and NTL	69

## **LIST OF FIGURE**

<b>Figure No.</b>	<b>Particular</b>	<b>Page No:</b>
2.1	Variable Cost	21
2.2	Fixed Costs	22
2.3	Semi Variable and Mix	23
2.4	Graphic approach to CVP	30
4.1	Sales Revenue of salt trading corporation	56
4.2	Sales Revenue of National Trading Limited	57
4.3	Sales and profit trend of STCL	58
4.4	Sales and profit trend of NTL.	59
4.5	Sales, FC, and VC Trend of STCL	64
4.6	Sales, FC, and VC Trend of NTL	65

## ABBREVIATIONS

A/C	Account
BEP	Break Even Point
CM	Contribution Margin
CMPU	Contribution Margin Per Unit
CVP	Cost Volume Profit
DOL	Degree of Operating Leverage
F/Y	Fiscal Year
FC	Fixed cost
GDP	Gross Domestic Product
i.e.	That is
Ltd.	Limited
M.B.s.	Master of business Studies
M.C>	Mixed Cost
MOS	Margin of Safety
N.P	Net Profit
NTL	National Trading Ltd
P/L	Profit and Loss
P/V	Profit Volume
PPC	Profit Planning and Control
Pvt.	Private
R	Correlation coefficient
Rs	Rupees
S.D	Standard Deviation

S.P.P.U	Selling Price Per Unit
STCL	Salt Trading Corporation Ltd.
SVC	Semi Variable Cost
TC	Total Cost
TR	Total Revenue
VC	Variable Cost
VCPU	Variable Cost Per Unit