

**PROFIT PLANNING AND CONTROL OF  
GOVERNMENT CORPORATIONS  
“A CASE STUDY OF NEPAL FOOD CORPORATION”**

**A THESIS**

**Submitted By:-**

**DIBAS BISTA  
Nepal Commerce Campus  
Roll no: 1608/064  
T.U Regd No: 7-2-465-12-2004  
Exam Roll No: 250806**

**Submitted To: -  
Office of the Dean  
Faculty of Management  
Tribhuvan University**

**In partial fulfillment of the requirement for the Degree of  
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# RECOMMENDATIONS

This is to certify that the Thesis

Submitted By  
**Dibas Bista**

Entitled  
**Profit Planning and Control of Nepal Food Corporation**

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

.....  
Mr. Mahendra Aryal  
(Thesis Supervisor)

.....  
Dr. Susil Bhakta Mathema  
(Head, Reserch Department )

.....  
Mr. Madhav Neupane  
(Campus Chief)

Date: .....

**VIVA-VOCE SHEET**

The Thesis Report

Submitted By  
**Mr. Dibas Bista**

Entitled  
**Profit Planning and Control of Nepal Food Corporation**

Has been found to be the original work of the student and written according to the prescribed format of Faculty of Management. We accept this thesis as partial fulfillment of the requirement for the Degree of Master of Business Studies (MBS).

Viva-Voce Committee

Head of Research Department .....  
Member (Thesis Supervisor) .....  
Member (External Expert) .....

Date: .....

## **DECLARATION**

I hereby declare that the work reported in this thesis entitled “**Profit Planning and Control of Nepal Food Corporation**” submitted to Nepal Commerce Campus, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Degree of Master of Business Studies (M.B.S) under the supervision of Mr. Mahendra Singh Aryal, Associate Professor of Nepal Commerce Campus.

-----  
**Dibas Bista**

**Researcher**

**T.U Regd. No: 7-2-465-12-2004**

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**DIBAS BISTA**

**Roll No: 1608/064**

**T.U Reg. no: 7-2-465-12-2004**

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## **List of Acronyms:**

ADO	Agriculture Development Office
ARR	Average Rate of Return
BC	Before Christ
BEP	Break Even Point
BOM	Beginning on Month
BS	Bikram Sambat
CDO	Chief District Officers
CM	Contribution Margin
CV	Coefficient of Variation
CVP	Cost Volume and Profit
DCF	Discounted Cash Flow
DDC	District Development Committee
DOV	Degree of Variability
EAT	Earning After Tax
EBT	Earning Before Tax
EBDIT	Earning Before Donation Interest and Tax
EBIT	Earning Before Interest and Tax
EBT	Earning Before Tax
EOM	Ending of Month
FAMSD	Food Agriculture and Market Development
FC	Fixed Cost
FY	Fiscal Year
GC	Gorkhapatra Corporation
GDP	Gross Domestic Product
HSTR	Historical Sales Turnover Ratio
IRR	Internal Rate of Return
JIT	Just-in-Time
MOA	Ministry of Agriculture
MOF	Ministry of Finance
NFC	Nepal Food Corporation
NG	Nepal Government
NPV	Net Present Value
PBP	Payback Period
PPC	Profit Planning and Control
PV	Present Value
ROA	Return on Assets
ROE	Return on Equity
STCL	Salt Trading Corporation Limited
SVC	Semi Variable Cost
TPV	Total Present Value
UF	Unfavorable
VC	Variable Cost