

# **CAPITAL BUDGETING PRACTICE IN SMALL SCALE MANUFACTURING ENTERPRISES OF CHITWAN DISTRICT**

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**RECOMMENDATION**

This is to certify that the thesis

*Submitted by:*

**Purushottam Adhikari**

*Entitled:*

**Capital Budgeting Practice in Small Scale Manufacturing  
Enterprises of Chitwan District**

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

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## **VIVA-VOCE SHEET**

We have conducted the viva-voce examination of the thesis

*Submitted by:*

Purushottam Adhikari

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**Capital Budgeting Practice in Small Scale Manufacturing  
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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 this thesis to be accepted as partial fulfillment of

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## DECLARATION

I hereby declare that the work reported in this thesis entitled “**Capital Budgeting Practices in Small Scale Manufacturing Enterprises of Chitwan District**” submitted to the office of the dean, faculty of management, T.U, is my original work in the form of partial fulfillment of the requirements for the Degree of Masters of Business Studies (MBS) under the supervision of **Mr. Surendra Regmi, Mr. Deepak Chandra Ghimire, Mr. Khimananda Aryal** and **Mr. Nurnath Subedi** Shaheed Smriti Multiple Campus Ratnanagar, Chitwan.

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## **Abbreviation**

ARR	: Average Rate of Return
BEP	: Break Even Point
BOD	: Board of Directors
CB	: Capital Budgeting
CFAT	: Cash Flow After Tax



DCI	: District of Cottage and Small Industry
DCI	: Department of Cottage and Small Industry
DI	: Department of Labour
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