

CHAPTER -1 INTRODUCTION

Every business organization has various types of objectives among them, the profit motive organization wants to generate maximum revenue. Revenue is such a thing, which evaluates organization status. In now days most of organization wants to increase revenue to various purposes so first' all what is revenue discuss it.

Revenue is that thing, which measurement in monetary value. Revenue is a backbone of investment and it always depends up on capital, management scheme, government policies, and many more. Revenue generate is that thing, by-which smoothly operates organization, pay salaries to staff, some of margin of profits and return on investment. Revenue shows that company status of the market, return capacity status, goodwill, growth capacity in the future, and maximum investor satisfaction ratio. By revenue generate, every business organization contribution through the tax for development country. In revenue generate concept, business organization are involve in research for new good or discover many more things.

In most of media houses also want to increase revenue for various purposes, among them Kantipur publication and Kamana Prakashan operate various activities. These activities are analysis in coming chapter.

Revenue Planning

"Revenue results from the sale of good and rendering of services and in measured by the charge made to customers, client or tenants for goods and services furnished to them. It also includes gain from the sale or exchange of assets

other than stock in trade, interest, and dividends earned on investment and other increases in the owner's equity excepts those arising from capital contributions and capital adjustment. Revenue from ordinary sales or from other transaction in the ordinary courses of business is some times described as operating revenue."(Bhattacharya & Dearden, 1980:137)

"The company earns profits only it is able to sell its product and not when it produces them. It is no use producing goods that are not likely to be sold and for which there is a limited demand. In some business, it is necessary to establish that the product will sell even before it is produces. In normal times of keen competition, the sales forecast must be realistic. It is undoubtedly true that past can provide experience and information which will be of assistance in estimating present and future revenue but care must be taken in presenting past facts to management so that incorrect conclusions may not be drawn there from" (Mohan. Goyal, 1992:10)

"The revenue plan should be designed to coordinate the efforts of the sales department, production department and all other departments. Many factors must be considered when sales budget is established, including sales trends, limitations on the supply of merchandise or the company's market, competing product, the expected amount of advertising, and general level of the economy. Since most of these unknown companies frequently maintain a specially trained staff to increase them" (Seiler & Robert, 1964:659-660)

The revenue planning estimates are only a guide to the level of future revenues, not a guarantee. If the economy remains strong, the planning estimates

are likely to underestimate future revenue. A planer should be completed the following steps planning the revenue. They are as follows:

-) Development management guidelines for sales planning
-) Prepare sales forecast
-) Assemble other relevant data
-) Develop the strategic and tactical sales
-) Securing Managerial commitment to attain the goals in the comprehensive revenue plans

Factor influencing revenue generation

The factors influencing the level of revenues may be classified as internal and external as follows:

a) Internal Factors

These include promotional aids, such as advertising, incentives to sales man, ability of the organization to satisfy demand, quantity of the finished product, changes in price etc.

b) External Factors

These include the fluctuations in the size of population, the general level of prosperity, the extent and severity of completion in the market, government policy and regulation. Changes in fashion and tastes, degree of competition expected from new product etc. Elasticity of demand for the product is of obvious importance if prices are expected to undergo a change.

Purpose of Revenue Generations

Now days, Profit motives organization has various purpose to generate revenue. Among than most important purpose are as follows

1. Maximum Profit
2. Smoothly operate organization
3. To development organization
4. Pay salaries to employee
5. To meet troop competition
6. To meet the social responsibility
7. To lead the status position
8. Goodwill

These points are main purpose for revenue generate. So now every media houses want maximum revenue for handling above point.

Sources of Revenue Generate

In the Market, many more organization is running for profit motive, but media houses not only profit motive it is also freedom of democracy, people's sources and authority of news. So it has many more different between other entities. Media house are not main objectives only profit or revenue generate so media house method, are techniques and sources of revenue generation as follows.

1. Sales of Newspaper

There are various sources of revenue generation among than most of media house depend up on sales of newspaper and magazine. It is major sources of revenue in Nepalese context. In Nepalese context, Print media are going to developing process so sale of newspaper and magazine major important sources of revenue for Nepalese print media. It is so easy to sales of newspaper in local market and it is simple process for revenue generation.

2. Advertisement

In simple séance, advertisement is vital role of revenue generation. Advertisement is going to be first major sources of revenue generation in present business competition age. In Nepalese context, it is major revenue sources of major print media house like Kantipur Publication and Kamana Prakashan etc.

3. Wastage paper sales

Most of print media wastage newspapers sales in low price for minimum level of revenue generate. It is simple process for going to be minimum loss. In Nepalese context, all print media house sales wastage newspaper for revenue generation.

4. Royalty

Royalty is also major sources of revenue but it is not use in Nepalese print media. In Europe and America royalty is major sources of revenue. But Nepalese print media is going to developing stage so one day in Nepal it is also be main sources of revenue generation.

5. Operates various types of program

Print media house running many program which are supportive role to play for generation income. In Nepalese context, most of print media house operation different types of program for revenue generation. These types of program not generate income but it has playing supportive role to revenue generation.

6. Website

Website is new techniques for revenue generation. In Nepalese context, most of media house regulate his own website. But it is just starting process so few print media are generation revenue by riding this techniques.

7. Any types of Investment

It is new concept for revenue generation. Print media regulate supportive business foe Example Kantipur publication invest in Kantipur TV and Kantipur FM. These types of investment play supportive role for smoothly operating business. So it is also a technique of revenue generation.

These points are sources of revenue on media sectors, but at least one media; Kantipur Publication is first publication, which operates TV station and FM with newspaper.

1.1 Background of the project:

The history of Nepal's daily newspapers, In more than half a century, During the time of Rana Prime Minister Dev Shamsher JBR, the first publication of newspaper 'Gorkhapatra' was published in 1958 B.S. At the time 1000 copies of newspaper was published. The published remained weakly till 42 years. Since 2003 B.S. it was Ashwin 29th; it was published two times in a week. Since 1st poush 2003 B.S It was published three times in a week and since 7th falgun 2003 B.S. it has been publishing daily. The published institution was introduced as 'Gorkhapatra' for 62 years since established time under the Gorkhapatra Sasthan act 2019. The institution turns in a corporation and introduced as a corporation in 25th Ashad 2020 B.S. Now Gorkhapatra Corporation has been expending a wide

range such as the Gorkhapatra, the Rising Nepal, Yubamanch, Maduparka and Muna.

Publication houses are attempting to provide latest news to the people. Some of them are Kantipur publication Pvt. Ltd., Kamana Prakashan Pvt. Ltd., Gorkhapatra Corporation, Space time Publication Pvt. Ltd., International Media network etc. Nepal has free press now. Newspaper helps readers to find an honest picture of an uncolored presentation. Now there are several newspapers available in several languages like Nepali, Hindi, English, Newari Maitheli etc. It is said, publication houses are accountable for the fourth estate to the society. Publication can provide voice to the citizen's aspiration to see solutions for the problem that arise in the country. (Gorkhapatra Corporation, Kathmandu)

Least of News paper publish all over the Nepal

There are many types newspaper among than ten types of news paper in Nepal. There are as follows:-

Table No: - 1

No.	Types	No	Language	No
1	Daily	398	Nepali	3643
2	Half Weekly	16	English	401
3	Weekly	1957	Nepali/ English	898
4	Fortnightly	376	Hindi	15
5	Monthly	1562	Newari	29
6	Two Monthly	301	Maitheli	15
7	Three Monthly	472	Bhojapuri	4
8	Quarterly	26	Sanskriti	2
9	Half yearly	69	Urdu	2
10	Yearly	81	Tibatiyan	1
11			Tharu	6
12			Limbu	2
13			Doteli	2
14			Tamang	3
15			Rai	1
16			Other	234
	Total	5258	Total	5258

(Nepal Government, Ministry of Information and Communication, Department of Information, Media Village, Tilganga, Kathmandu)

Kantipur publication Pvt. Ltd.

Kantipur daily newspaper is popular newspaper among national and international readers. This newspaper has been published by Kantipur Publication (P) Ltd. After the restoration of democracy in Nepal, in the year 2047 B.S. Kantipur publication Pvt. Ltd. came into existence as the only private daily newspaper. At that time, small size newspaper inclined towards political parties and few independent small size newspapers were also in the market. There was a need of broadsheet that could provide a true picture of the news and also give analytical views to the general public. In this regard, the arrival of Kantipur Daily and The Kathmandu Post contributed to a significant change in the history of newspapers in Nepal.

To give financial strength to the publication, house and management team, half of the share of Goyanka Publications was given to the Gyawali and Sirohiya family. Then after, starting from 2049 B.S., Chaitra 23, on the print line of Kantipur and the Kathmandu Post, Hem Raj Gyawali's name was kept as the publisher, and the title 'Managing editor' was replaced by 'editor'. From 2050 B.S. the name Kantipur Publications was published in both the papers instead of the Goyanka Publications. After some mutual understanding and co-operation, the remaining 50 percent share of the publication was given to Gyawali and Sirohiya family. Kantipur Publications shifted its office to a new building in Baneshwor in 2052/11/20 B.S. from the Aakashdeep building. After the Sirohiya and Gyawali family took the responsibilities, the publication became independent in many ways. The publication installed its own press in Manohara at Koteshwor. (Kantipur Publication, Milestone 2058 B.S.)

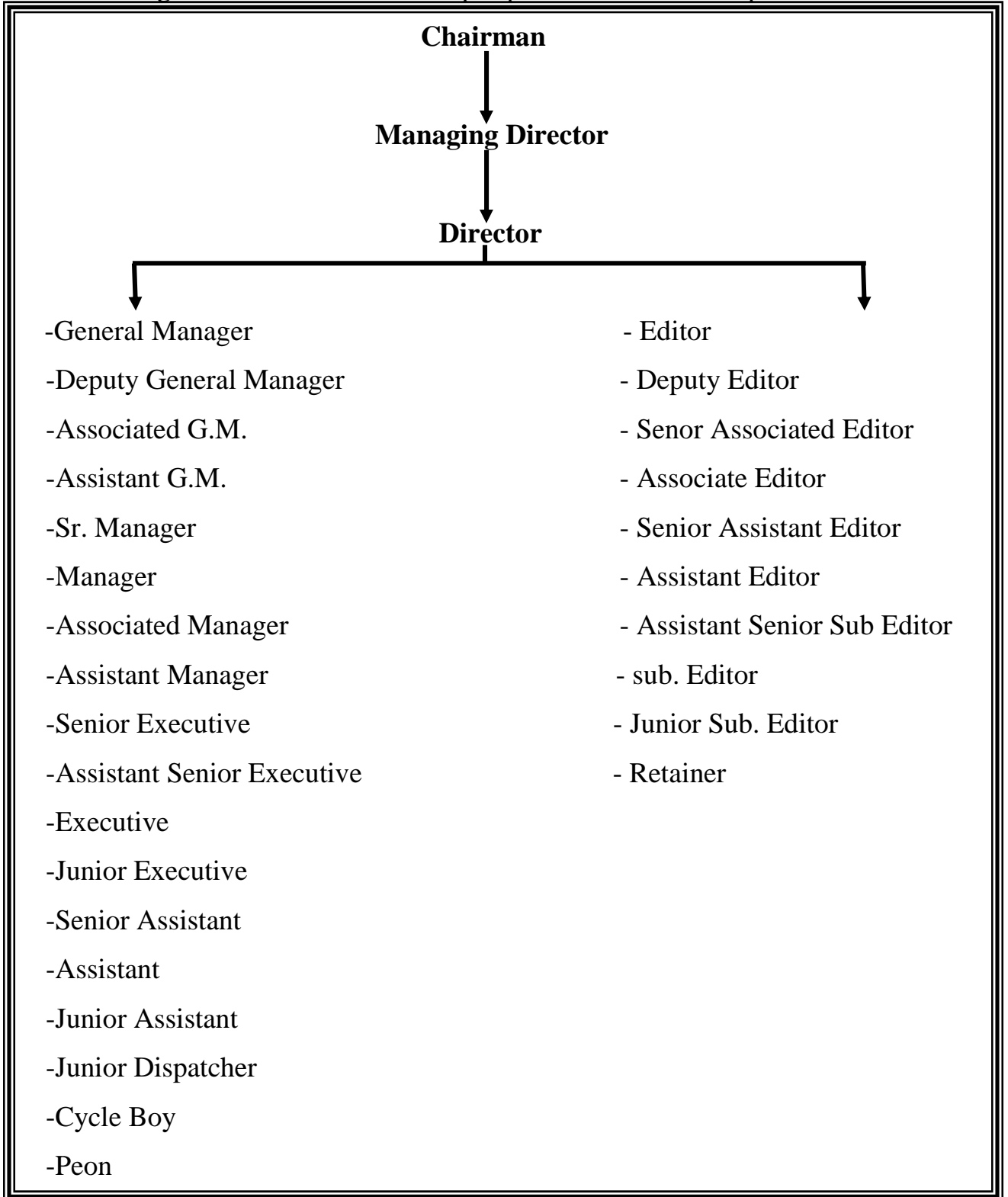
Kantipur publication had established links with the international news agencies like AP, AFP, PTI, and XINHUA for correspondence. To collect the national news it had its correspondents and stringers all around the nation. For making the publication well organized, branch offices were established at Biratnagar, Pokhara and Nepalganj. The process of distribution and advertisement collection was maintained through these offices. For its effort in the field of publication, a Kantipur publication was given the Gorkha Dakshin Bahu by His Majesty of King. Many other publications awarded the publication with honors and merits. According to the survey done by various agencies, publications occupy the leading position. The success of publication is due to the team spirit of the workers and the confidence in investments and taking the publication new heights. The management team has been appreciated by everybody. It is estimated that publications reaches to more than 100000 people who includes Nepalese as well as non-Nepalese.

Kantipur has deep seated belief in democracy and freedom of press for the positive change in society. It is committed to provide true picture of news and analytical reviews to the Nepalese society. Being the market leader the organization has the added responsibility to affirm professionalism in disseminating true information. The Publication house adopts latest Digital Printing Technology with three satellite printing stations across three major cities in the country. Kantipur values the concept of Corporate Social Responsibility. Company has a charitable trust which is provided a portion from the daily sales proceed to create a fund for the treatment of cancer patients. Bhaktapur cancer Hospital is the recipient of this fund. Some portions of the fund support other social activities as well. (Kantipur Publication, Milestone 2058 B.S. /23)

First Nepali Media House to be the member of WAN (World Association of Newspapers). One of the crucial moment in the history of Kantipur Publicaitons Pvt.Ltd. was June , 2001, when the Director, Managing Director and then Editor of Kantipur Daily were arrested by the government on the pretext of having printed allegedly one controversial article written by a leader of underground Maoist Political Party, following the Royal Massacre of 1st June 2001. The subsequent release and withdrawal of all the charges established a "landmark" for Nepali Press World. Hence it made Kantipur a pioneer in advocating and establishing the role of Free Press in Nepal. (www.ekantipur.com.kantipurdaily.16 Dec, 2009)

Chart No:-1

The organizational chart of Kantipur publication has been presented below.



Sources: - Unpublished report of Kantipur Publication

Kantipur Publication has the following media to reach the people of Nepal as well as abroad.

-) Kantipur Daily Newspaper
-) Kathmandu Post (Daily)
-) Saptahik (Friday weekly)
-) Nepal (Fortnight)
-) Sabroptam Nari
-) Kantipur FM (24hrs)
-) Kantipur TV
-) eKantipur.com

Kantipur Daily Newspaper

Kantipur daily newspaper is the daily newspaper published by Kantipur Publications (P) Ltd. In order to exhibit the actual picture on different types of news related to national and international events as well as analytical views to the general people.

Now, Kantipur daily newspaper has minimum twelve pages with eight color pages and is printed in Kathmandu, Biratnagar & Bharatpur Simultaneously. It has a children supplement four page tabloid every day Friday and the weekend of correspondents besides. An authentic and detailed coverage of national and international events including trade and commerce as well as wide and enhance coverage of sports are Kantipur's strength. A committed team of professionals consisting of nearly hundred editorial staff in Kathmandu, around forty six staff in computer and proof reading section and Nightly eight correspondents and stringers

based in districts produce the county's most popular daily. Nowadays Kantipur publication Pvt. Ltd. has 5 publications and one online Magazine. (Kantipur Publication, Administration)

A Nepali language broadsheet newspaper presently with a daily print run of 250,000 copies. Being the most widely circulated and popular vernacular, the paper is highly regarded for its in-depth reporting, analytical content, breaking news and investigative journalism. While its readership spans the kingdom, Kantipur constitutes the maximum bracket of Nepali readers by reaching cross-section of socio-economic class (SECA, B, C & below). It is not only the largest and fastest circulated newspaper in the country but also a strong media vehicle to advertise with the most reach that results in an instant reader response. (www.ekantipur.com.kantipurdaily.16 Dec, 2009)

Koseli

"koseli" is a special Saturday Supplement of Kantipur Daily. It offers weekend leisure reading that captures entertainment, art, literature and lifestyle and is immensely popular among all.

The Kathmandu Post

The Kathmandu post is first and leading national daily from private sector in Nepal. It is being circulated throughout and beyond the country with daily print run of 50000 copies per day. It has cemented niche market in development sector, expatriates, academia, professional and students in university and colleges. This English daily is widely circulated and is appreciated for its updated reporting and analytical views. It is popular amongst all sections of English reading populace (Sec A and B). The "City Post" section has a great following amongst the youth for its variety of lifestyle, art and entertainment.

Saptahik

"Saptahik" is the most popular entertainment based weekly tabloid with a wide reach and is very popular amongst its class. A sizeable readership is represented by the youth segment across the country. (www.ekantipur.com.Nari.16 Dec, 2009)

Circulation: 100,000

Nepal

"Nepal" weekly is the country's fastest growing socio-political news magazine which has made its own mark. In a short span of time it has own niche in the magazine segment. With a current circulation of thirty five thousand copies, this magazine is well accepted for its astute political reporting and current affairs analysis. (www.ekantipur.com.Nari.16 Dec, 2009)

Circulation: 37,000

Nari

First monthly women magazine with highest readership and is popular for its' diversified section. The only women's monthly magazine it's kind that provides scintillating coverage of fashion and beauty tips, career counseling, cooking, music, happenings and more. Presently, with the print run of 36,000 copies every month, it reaches out to the increasingly significant of Nepali women readers. Its lively design and brisk text makes Nari not only the happening magazine for women but has also become an integral part of their culture. This popular magazine provides something for every member of the family to read and talk about. (www.ekantipur.com.Nari.16 Dec, 2009)

Kantipur FM

The vision of our FM station is to provide news, music and entertainment programs that are valuable, accurate and entertaining to the citizens we serve and to maintain our leadership position in the market. Kantipur FM is the first private FM Station established in October 1998. It is especially popular in the eastern region of Nepal with 96% listener hip according to the research done by AC Nelson. It is the most listened Radio Station in the Capital City Kathmandu with more than 80% listener ship figure. The station is popular for its' prompt news service and varieties of entertaining programs with special focus on music, lifestyle and leisure. The expertise in identifying the audience's preferences, combined with outstanding on-air personalities, has helped, Kantipur FM 96.1, maintain a loyal Listening audience. The library of the FM station is equipped with huge collection of varieties of songs and the studios are equipped with Audio Vault workstations and are capable of recording, playing and tracking the elements, making it much easier to play them on-air.

Kantipur FM, on its anniversary, every year maintains a tradition of honoring the top ten Nepali singers, musicians, bands and lyricists to encourage and motivate them to bring out the best of their talents.
(www.ekantipur.com.Nari.16 Dec, 2009)

Kantipur Television

Kantipur Television is the latest Corporate Diversification of Kantipur Media Group. It is planned as a largest private sector station in terms of investment among all the new stations being promoted in the country. Popularly known as KTV it is licensed to operate as a national level TV broadcaster in the terrestrial format. KTV was launched on 13 of the July 2003. KTV is a non-exclusive channel with 40% news and current affairs and 60% general entertainment program mix. It is also an affiliate channel of CNN in Nepal. Currently KTV employs more than 300 TV professionals and is equipped with latest technology and updated production gadgetries.

Television station with perfect blend of technology and trained, experienced Human Resources. Successful in achieving few milestones in a short span of time.

ekantipur

Kantipur Publication has launched ekantipur.com as a complete e-magazine in which news comprises the major component. This portal encompasses all the elements that should be present in a complete magazine.

This site has added more value by broadcasting KTV News bulletin and all current affair shows and can even get connected with most popular FM station of the Nation, Kantipur FM's website directly. To go a step further, the site has sections like emusic, ebazaar, model watch, photo-features, city -lifestyles etc to cater the local market. This website has allotted a special section for Non-resident Nepalese so that they get connected to their home country via this site. This pioneering attempt by ekantipur is bound to integrate the local diaspora with their homeland more effectively.

EKantipur has been designed to target to target all the Global viewers who have deep interest in Nepal. This is an attempt made by Kantipur to keep up with the tide of time and to introduce and provide modern look to the concept of local media in Internet Technology

Kamana Prakashan Pvt. Ltd:

Reader in Kathmandu and elsewhere in the country came across yet another broadcast daily in January 1996. The newspaper, whose initial prefix 'Aafako' has now changed to 'Nepal', was the fourth and newest venture of 'Kamana Group of Publication'.

With an objective to eradicate geographical boundaries and make publications available globally, we launched newsofnepal.com on December 15th, 2002. Though started late, the official website of Kamana Prakashan gained popularity very quickly. The main reason behind it being the publications' already established credibility. Now, Kamana Prakashan's visitors from the US to UAE, from Nepal to Nigeria, from Australia to Austria, basically from all over the world. Average number of visitors is 18,000 per day. Kamana Prakashan has proved its innovativeness time and over-from introducing Nepal's first cine-magazine to becoming the first publication house to go international. Following this track, we developed an online portal in our very own national language. Being one of the pioneers in launching a Nepali website in Nepali helped newsofnepal.com build its own identity amidst existing websites. (www.newsofnepal.com, 16 Dec, 2009)

Newsfnepal.com has made it possible for visitors to view Nepal Samacharpatra (Vernacular daily), Kamana (Film-magazine), Sadhana (Health Digest) and Mahanagar (Evening) no matter where they reside. It comprises of news, views, and reviews from Nepal. Kamana Prakashan's goal is to provide contents that reflect Nepal and the Nepalese and make people aware of Nepal. At present 'Kamana Prakashan' publishes 4 publications in total which include:

- I. Nepal Samacharpatra (National daily Newspaper)
- II. Mahanager (Evening Newspaper)
- III. Kamana (Monthly Film Magazine)
- IV. Sadhana (Monthly Health Magazine)

Source: Website of Kamana Prakashan Pvt. Ltd (i.e. www.newsofnepal.com)

1.2 Objectives of the project

The basic objectives of running business organization are to revenue generation. Revenue determine by the profits. Profits determine the financial position, liquidity and solvency of Kantipur publication. The main objectives of the study are as follows:

- i. To analyze the major sources of revenue on Kantipur Publication.
- ii. To trend analysis of Kantipur Publication and Kamana Prakashan.
- iii. To know the forecasting the budgeted sales.
- iv. To know the performance report of Kantipur Publication and Kamana Prakashan
- v. To know the role in revenue generation of sales of newspaper.
- vi. To know the role of advertising on revenue generation.
- vii. To provide suggestions to Kantipur publication on the basis of study findings.

1.3 Methodology

This has equipped the researcher with the input necessary for the study and helped the researcher to make choice of research methodology to support the study in realistic terms with sound empirical analysis. "Research Methodology" refers to the various sequential steps to be adopted by a researcher in studying a problem with certain objectives in view, in other words: research methodology describes the method and process applied in the entire subject of the study.

This chapter equipped the researcher with the inputs necessary for the study and helped the researcher to make choice of research methodology to support the study in realistic terms with sound empirical analysis. "Research Methodology" refers to the various sequential steps to be adopted while studying a problem with certain objectives in view. In other words: research methodology describes the methods and process applied in the entire subject of the study. The chapter research methodology includes research design, population and sample, Data collection techniques, data analysis tools and study limitations.

Research is the process of a systematic and in-depth study or search of any particular topic, subject or area of investigation backed by the collection, complication, presentation and interpretation of the relevant details or data. It is a careful search or inquiry into any subject matter, which is an endeavourer to discover or find out valuable facts, which will be use full for further application or utilization. The research that involves the discovery of new techniques, a modification of old concepts or a knocking off an existing theories, concepts and techniques. It may develop a hypothesis and test it by establishing relationship between different variables and identify the means for problem solving.

Research methodology is a systematic way to solve the research problem. In other words research methodology describes the methods and process applied in the entire aspect of the study. It may be understood as a science of studying how research is done scientifically. It helps to analyze, examine and interpret various aspects of research works such as sales, cost and other aspects of CVP analysis, related to effective tools of profit planning. The objective of this study will be to analyze the CVP analysis of KP and GC and thereby forward some measures to improve the situation. The major contents of research methodology followed in course of this study are;

1.3.1 Study Design

Research Design is the overall plan, structure and strategy of investigation conceived so as to obtain answer to research question and control variance (Howard K. and Pant 1975:43). Design is the overall plan of any proposed activity. The design of the research project guides how to conduct the study. The study designing implies procedures, techniques and tasks which guide to evaluate the objective of the study and propounds ways for research viability. It is the overall plan of a proposal study to specify the appropriate research methods and procedures for obtaining specific findings validly, objectively, accurately and economically as possible. The research design followed in this study is descriptive research design. It is based on analytical case study. Research design means defining procedures and techniques which guide to study and propound ways for research work. It is an analytical as well as descriptive approach to achieve the objectives. It is the arrangement of conditions for collection and analysis of data

relevance to the study purpose with economy in procedure. In order to make type of research, this fulfills the objectives of the study.

The research design is an organized approach and not a collection of loose unrelated parts. It is an integrated system that guides the researcher in formatting, implementing and controlling the study. Useful research design can product the answers to the proposed research questions. The research design is thus an integrated frame that guides the researcher in planning and executing the research works.

Data and information are the lifeblood or major portion of any study. This study would be attempted to show the relationship among trend, performance and Revenue and various functional budgets for solving the problems that has accrued in Kantipur publication and Kamana Prakashan. Revenue Generation of Kantipur publication and Kamana Prakashan are presented and analyzed by descriptive research design and analytical method. A study design is the arrangement of the conditions for collection and analyze of data in manner that aims to combine relevance to the study purpose with the economy in producer. These studies will an intensive based on analysis of the past financial performance.

This study is mainly concerned with historical research. If applicable, sometimes descriptive an analytical approach may also be used. But generally, to analyze a case study on revenue generation: Kantipur publication, past data is used. The relevant and needed dates have been collected from various publications of different sources. To fulfill the objective of the study primary as well as secondary data will be used and study design will be descriptive as well as analytical.

1.3.2 Population and Sample

The large group about which the generalization is made is called the population under study, or the universe and small portion on which the study is made is called the sample of the study.

Society is too vast and vague that all members of society as a variable can't be studied. If we study all members as a census of any well defined class of people, events or object, it is called universe or population of given subject matter. As a result, it is very hard to study all universes. Therefore, we take a representative numbers of populations. That is called sample of the population.

All Publications of Nepal are taken as population. There are 5258 newspaper and magazine published in Nepal One Kantipur Publication and Kamana Prakashan will be taken for the research purpose. Among them two publications i.e., Kantipur Publication and Kamana Prakashan are taken as sample. The coherent reason for selecting the Kantipur publication ands Kamana Prakashan are that they account for the significant market share of the Medias houses.

1.3.3 Source and Type of Data

Data and information are the foundation of any study. Data may be obtained from several sources; it is not easy to list them in detail. Each research project has its own data needs and data sources. Secondary data have been taken mainly from annual reports, auditor's reports, balance sheet, P/L account, cost detail sheet, previous thesis and other relevant published and unpublished documents related to

kantipur publication and Kamana Prakashan For further information informal interviews were conducted with the concern authority.

Variables of Studies

Variables are characteristics of person, things, groups, objects etc. A variable is thus a symbol to which numerals or values are assigned. In other words, a variable can take on many values. The researcher had used two types of variables, independent variables and dependent variables, which are presented as below:

a.) Independent Variables

A variable is called independent variable if it is not influenced by any other variable under study. The independent variables are those, which are the basis of prediction.

b.) Dependent Variable

A variable is called dependent variable if its values depend upon the other variables. The investigators purpose is to study analyze and predict the variability in the dependent variable. The dependent variable is the variable that is being predicted.

There are two factors (i.e. sales and Revenue) of Revenue generation, which are interconnected and dependent on one another. So these factors are depending variables. But, testing relationship between these variable following criteria is assumed:

1.3.4 Data Collections Techniques

Data may be obtained either from a primary sources or secondary sources. All the methods or approaches are the techniques of primary data collection which facilitate to acquire new and original information. The research consists of both primary and secondary data, basically the latter one. Since the nature of these two

types of data is different, the data collection procedure also varies. To collect the secondary data, published materials are viewed in various spots.

This study based on both primary and secondary data. Primary data are collected through questionnaire, interview and field observation and secondary data collected with the help of financial statement in Kantipur publication, Kamana Prakashan, unpublished thesis, journal, magazines and books. To collect the secondary data, the researchers visited NCC library, central library and library of Shankar Dev campus.

1.3.5 Data Analysis Tools

In order to get the concentrate results from this project work, data are analyzed different types of tools. As per topic requirement emphasis is given on financial tools, Average, percentages, trend analysis, portfolio analysis, comparative analysis, time series, correlation and regression analysis. Statistical tools are also used where applicable.

Performance Reports

Performance report is an important part of a comprehensive PPC system. The performance reporting phase of a comprehensive PPC programmed significantly influences the extent to which the organizations planned goals and objectives are attained. Performance reports deal with control aspect of PPC or management control function of management defined as "the action necessary to assure the objectives, plans, policies and standards are being attend" or in other words, the objectives of control is to guarantee the achievement of the planned objectives of the management by introducing periodic systematic correction

measure. Performance report is one of the vital tools of management to exercise its control function effectively.

Trend Analysis

The term "trend analysis" refers to the concept of collecting information and attempting to spot a pattern, or *trend*, in the information. In some fields of study, the term "trend analysis" has more formally-defined meanings. In project management trend analysis is a mathematical technique that uses historical results to predict future outcome. This is achieved by tracking variances in cost and schedule performance. In this context, it is a project management quality control tool. Although trend analysis is often used to predict future events, it could be used to estimate uncertain events in the past, such as how many ancient kings probably ruled between two dates, based on data such as the average years which other known kings reigned.

Today, trend analysis often refers to the science of studying changes in social patterns, including fashion, technology and the consumer behavior.

Trend Analysis - Analyzing aggregate response data over time

The Trend Analysis module allows you to plot aggregated response data over time. This is especially valuable, if you are conducting a long running survey and would like to measure differences in perception and responses over time.

The following data points can be measured (Y-Axis)

1. Mean and Mean Percentile
2. Standard Deviation and Variance

The "Time Factor" (X-Axis) can have the following granularity

1. Daily
2. Weekly
3. Monthly
4. Quarterly (Jan-Mar, Apr-Jun, Jul-Sept, Oct-Dec)
5. Yearly

Trend Analysis can be extremely valuable as an early warning indicator of potential problems and issues with product line and service level changes that impact customers. If you see a dip in the "mean" for a Continuous Variable satisfaction question after a particular "marketing event" you can immediately start investigating the dip and explore causes of the decrease in satisfaction levels. It can also be used to gauge response rates over time.

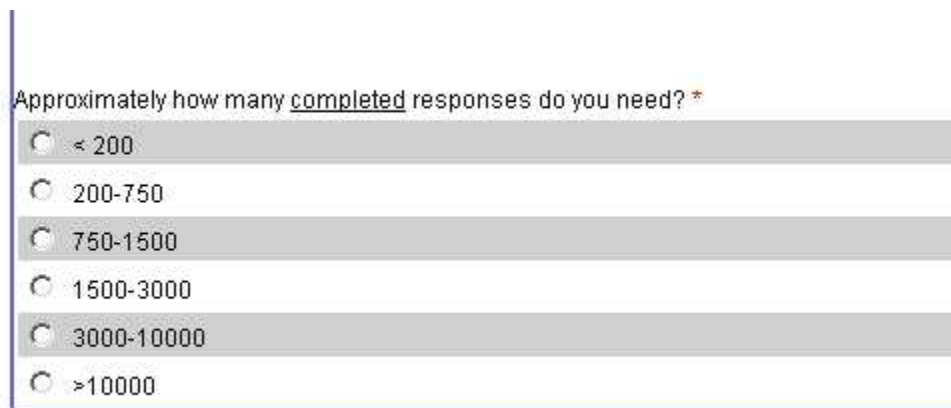
Marketing events can be anything from product or service enhancements and upgrades to general communications to your customers. A good example is a "website usability upgrade" - many organizations go to great lengths to make their website more usable, but fail to assess impacts before and after the upgrades. A "Customer Pulse" survey that asks visitors to rate the website on a 7pt scale should have a mean that is flat before the upgrade. After the upgrade, Trend Analysis can reveal the "jump" or "decline" in satisfaction levels of your customers. This can also be used to simulate, by using focus groups or a representative sample, the potential increase or decrease in satisfaction levels. This data can be further used for various cost/benefit analyses.

Trend Analysis can only be performed on "Quantitative" question types like Multiple Choice, Rank order and Constant Sum. Questions that have textual input (Qualitative) cannot be used for trend analysis.

The Trend Analysis data can be accessed real time by going to the "Trend Analysis" section in the "View Results" tab. Load up the question you would like to perform the analysis on and choose the "Frequency" or the "Time Factor" you would like the analysis on. The output would be real-time graphs as well as the data set for the graphs in a CSV format for you to cut and paste into Excel.

Example Illustration:

As part of our effort to collect and present relevant information to users who browse our site, Question Pro has a "Popup Survey" that asks a few questions about the users who visit the website. One such question is: -



Approximately how many completed responses do you need? *

- < 200
- 200-750
- 750-1500
- 1500-3000
- 3000-10000
- >10000

Now, basic frequency analysis gives us information about the "mean" responses that most of our users are looking for. But what we want is to analyze how that mean changes and varies over time. We use the Trend Analysis module for this. The following figure gives us information about how the mean varied over time.

Trend analysis is a form of comparative analysis that is often employed to identify current and future movements of an investment or group of investments. The process may involve comparing past and current financial ratios as they related to various institutions in order to project how long the current trend will continue. This type of information is extremely helpful to investors who wish to make the most from their investments.

The process of a trend analysis begins with identifying the category of the investments that are under consideration. For example, if the investor wishes to get an idea on the potential for making a profit with [pork bellies](#), the focus will be on the performance of pork bellies in a commodities market. The trend analysis will include more than one supplier for the [commodity](#), in order to get a more accurate picture of the current status of pork bellies on the market.

Once the focus is established, the investor takes a long at the general performance for the category over the last couple of years. This helps to identify key factors that led to the current trend of performance for the investment under consideration. By understanding how a given investment reached the current level of performance, it is then possible to determine if all or most of those factors are still exerting an influence.

After identifying past and present factors that are maintaining a current trend in performance, the investor can analyze each factor and project which factors are likely to continue exerting influence on the direction of the investment. Assuming that all or most of the factors will continue to exert an influence for the foreseeable future, the investor can make an informed decision on whether to buy or sell a given asset.

Statistical Tools

The relationship between two or more variables can be measured by using statistical tools. In this study the following statistical tools are used.

) Bar Diagram:

Bar diagram are one of the easiest and the most commonly used methods of presenting the numerical data. They present the data by means of bars, or rectangles of equal width. The length of the bars represents the given figures and the width may be of any size.

) Mean:

The sum of all the observations divided by the number of observations is called Mean. In such cases all the items are equally important. It is usually devoted by \bar{X} . It is defined by the following formula:

$$\text{Mean } (\bar{X}) = \frac{X}{N}$$

Where,

X = the sum of observations

N = no. of observation

) Standard Deviation (S.D.):

The standard deviation is defined as the positive root of the mean of the squared deviations from their mean of a set of values. It is also known as Root Mean Square Deviation. It is usually devoted by the Greek letter δ (Small Sigma)

The SD is calculated by the following formula:

$$SD = \sqrt{\frac{\sum (X - \bar{X})^2}{N}}$$

) Coefficient of Variation (CV):

The relative measure of dispersion based on SD is called coefficient of SD.

Thus,

$$\text{Coefficient of SD} = \frac{u}{\bar{X}}$$

100 times coefficient of SD is called coefficient of variation. It is denoted by C.V.

thus,

$$\text{CV} = \frac{u}{\bar{X}} | 100$$

) **Correlation Analysis:**

The degree of relationship between two variables at a time is called correlation. In other words, two variables are correlated in such way that if one variable changes then other variables also changes subsequently.

It can be calculated by using following formula:

$$\text{Co-efficient of correlation (r)} = \frac{(X Z \bar{X})(Y Z \bar{Y})}{\sqrt{(X Z \bar{X})^2 (Y Z \bar{Y})^2}}$$

The correlation coefficient measures the degree of correlation between Y on X. It should be between +1 and -1. If not there is no correlation between two variables.

) **Coefficient of determination (r^2):**

A meaningful analysis is available from the square of correlation coefficient (r^2), which is called the coefficient of determination and calculated using the following formula:

$$\text{Co-efficient of determination } (r^2) = r \times r$$

$$\text{Probable Error (P.E.)} = 0.6745 | \frac{1 Z r^2}{\sqrt{N}}$$

CVP Analysis under financial tool

The dictionary meaning of cost is the price paid to acquire, produce, accomplish or maintain any things. Volume is a mass or quantity of something or amount. Profit is the ratio of such pecuniary gain to the amount of capital invested and analysis is resolution, separation or breaking into parts. But actually cost volume profit analysis is the process of examining the relationship among revenues, cost and profits for a relevant range of activity and for a particular time frame. Basically, CVP analysis involves finding the most favorable combination of variable costs, fixed cost, selling price, sales volume and mix of products sold. CVP analysis provides the managers with a powerful tool for identifying those courses of action that will and will not improve profitability.

Cost volume profit analysis is important tool of profit planning because it provides the information about the behaviors of cost in relation to volume, volume of production or sales where the business will break even, sensitivity of profit due to variation of output, amount of profit for a projected sales volume and quantity of production and sales for a target profit level etc. CVP analysis may therefore be defined as a managerial tool showing the relationship between various ingredients of profit planning, (cost, selling price and volume of activity). CVP analysis is an important media through which the management can have an insight into effects in profit on account of variations in cost and sales and take appropriate decisions. Cost volume profit analysis is great helpful in managerial decision making. Specially, cost control and profit planning is possible with the help of CVP analysis. Profit planning is the fundamental part of the overall management functions. Profit planning can be done only when the management has the information about the cost of production and selling price of the product.

CVP analysis is an analytical tool for analyzing the relationships among cost, price, profit, sales and production volume. Mainly, there are three elements in

CVP analysis. They are cost, sales or production volume and profit. All these terms are interconnected and dependent on one another. For instant, profit per unit of a product depends on its selling price and cost of sales. The selling price to a greater extent will depend in the cost and cost depends on the volume of production. It is highly essential for the management to have the complete knowledge about the interrelationship among the cost, volume and profit. A study concerning this inter connection is undertaken through cost volume profit analysis. CVP analysis is extremely helpful in profit planning and control, management decision and cost control etc.

CVP analysis can be regarded as a sophisticated method or analytical tool used in management. The use of this method helps in determining the different levels of product of sales to avoid losses to earn a desired net profit and so on. Cost volume profit analysis is one of the major and popular tools to analyze the financial statement of the firms. It is one of the important part of profit planning and control or budgeting.

CVP analysis is one of the most important and powerful tools that manager have at their command in short term planning. It helps managers understand inter relationship between cost volume of profit in an organization by focusing on interaction between the following five elements.

1. Price of product
2. Volume or level of activity
3. Per unit variables costs
4. Total fixed costs
5. Mix product sold

Generally cost volume profit analysis provides information regarding:

(*Munakarmi, S.P. 2003, P-124*)

1.3.6 Method of Analysis & Presentation

Analysis and presentation of the data is the core of each and every research work. In order to get the concrete results from this research, data are analyzed by using different types of tools. Basically, following two techniques are used to explain the collected data.

Descriptive Techniques

Descriptive technique is a fact-findings operation searching for adequate information. It is a type of study, which is generally conducted to assess the opinions, behaviors or characteristics of a given population and to describe the situation and events occurring at present. Descriptive technique is a process of accumulating facts. It does not necessary seek to explain relationships, test hypothesis, make predictions, or get at meanings and implications of a study.

Quantitative Techniques

Descriptive techniques would not be enough to prepare excellent research report. To fulfill the gap, or make the research report attractive and for better understanding the following profit planning and statistical tools were used:

1.3.7 Limitation of the study

The study is fundamentally based on the information provided by the Kantipur Publication. There are always many problems occur the way of any work so this study has limitations too so the following limitations can not be ignored. There are some limitations of study given below.

1. This study concern around only the revenue generates.
2. Lack of sufficient literature in revenue generation.
3. Lack of reviews of previous related studies in revenue generates.
4. Most of data in this study has been obtained through questionnaire and interview so most of the data are based on sample survey conducted in kantipur publication.
5. Only selected methodologies are used to analyze the data.

This study is prepared in a limited period of time for the partial fulfillment of MBS and cannot be considered as masterpiece.

1.4 Review of related studies

The main objectives of this part are to analyze the previous research study. Review of literature is an essential part of all studies. Review of literature provides the foundation for developing a comprehensive theoretical framework from which hypothesis can be developed for testing. There are very few research papers concerning comprehensive revenue generation form media houses.

A case study on revenue generation from media house "Kantipur Publication" seems to be new subject of study for research and project studies. Many researches have been study different topic but revenue generation from media houses has studies few cases. The following research has been suitable for related studies as follows.

Mr. Gopi Krishna Sedhain (2008) has studies on the topics of "Role of tourism industry on revenue generation". This was submitted to Shankar Dev Campus, TU in Partial fulfillment of Master's Degree in the year 2008. He found given findings are as follows.

-) The trend of Tourist arrival in Nepal is in increasing from 1996 to 1999 and after that, the trend started to decrease. The nature of the trend line is downward sloping due to decrease in total number of tourist arrival from 2004 to 2005.
-) Political event largely affects the tourist arrival that's why number of totals tourist arrival in 2007 is increased by 62.6 percent.
-) Lower than 26.12 percent tourists visit Nepal by using Land and majority of the tourist visit Nepal via air.
-) Most of the tourists come to Nepal taking the major purpose of holiday pleasure followed by trekking and mountaineering and so on. Their average length of stay ranged from 7.29 days to 13.51 days.
-) Earning from tourism sector covers 47.9 percent of total merchandise export, 23.3 percent of merchandise export of goods and non-factor services, 21.4 percent of foreign exchange earning and 3.8 percent of gross domestic product in the year 1996. The earning from tourism sector contributes more to GDP in the year 1999 while it contributes less in 2002.

-) Under the regression analysis, earning from tourism plays significant role to change the total foreign exchange earning.
-) Per tourist spends minimum 31.9 US\$ to maximum of 55.2 US\$ per day that means per visitor spends nearly Rs. 2000 to Rs. 3500 per day in various items.
-) Regression analysis result makes it clear that earning from tourism occupies large portion of the total foreign exchange earning. Any increase or decrease in earning from tourism immensely affects the foreign exchange earning of the country.
-) The number of tourist arrival has trended upward since 2006 showing sharp recovery in 2007 on account of optimism in the political sphere which clearly indicates that tourism sentiment is hugely affected by political situation of the country.

Mr. Ramesh Bhattra (2006) has studies on the topics of "CVP analysis of Kantipur Publication and Kamana Prakashan". This was submitted to Nepal Commences Campus, TU in Partial fulfillment of Master's Degree in the year 2006. He found given findings are as follows.

-) Expenses trend of Kantipur Publication and Kamana Prakashan are increasing in every coming year.
-) The both Kantipur publication and Kamana Prakashan sales trend show fluctuating trend. It doesn't satisfactory trend of increase.
-) The both publication have no detail and systematic expenses plan. The fixed, variable and mixed expenses plan is the necessary elements for profit planning and controlling

-) The both publication variable cost is higher than fixed cost in total, which contribute for lower contribution margin.
-) The both publication have not used the practice of CVP analysis. The cost is not segregated as fixed, variable and semi-variable.
-) The both publication are running in profit, but profitability ratio of both publication is not satisfactory.
-) The both publication's CM and PV ratio is in fluctuating trend.
-) The both publication's sales trend is in decreasing and Kamana Prakashan Pvt. Ltd's BEP sales is in fluctuating trend.
-) The both publication's MOS and Operating leverage are in fluctuating trend
-) The both publication's have male employees higher than the female employee.
-) There is nor proper co-ordination among production, administration, distribution, store and sales department of both Kantipur Publication and Kamana Prakashan.

Mr. Uday Dahal (2006) has studies on the topics of "Cost volume profit analysis as a tool to measure the effectiveness of profit planning with special reference to Dabur Nepal Ltd". This was submitted to Nepal Commerce Campus, TU in Partial fulfillment of Master's Degree in the year 2006. He found given findings and recommendation on his study.

-) Dabur Nepal Pvt. Ltd constitutes lack of adequate inventory policy.
-) No control over external factory i.e. it has poor SWOT analysis.
-) Dabur Nepal Pvt. Ltd. does not prepare strategic and policies for long term.
-) Dabur Nepal Pvt. Ltd is not able to co-ordinate among various departments.

-) Dabur Nepal Pvt. Ltd is not prepared raw material requirement budget and raw material purchase budget systematical.

The researcher also provides the following recommendations:

-) CVP analysis should be considered while formulating profit plan.
-) Profit planning manuals should be communicated from top level to lower level.
-) The company management should look carefully into the basis of setting target for sales and achieving those targets meaningfully.
-) Dabur Nepal Pvt. Ltd should focus on the relationship between expenditure and benefit, expenses planning and controlling is necessary to obtains companies goals.
-) To get the idea of future cash requirement and application of the form, it should make cash budget systematically.

The company should prepare raw material budget and production budget scientifically.

Mr. Puspa Lamshal (2008) has studies on the topics of "Cost Volume Profit Analysis, A case study of Kantipur Publication Pvt. Ltd.". This was submitted to Nepal Commences Campus, TU in Partial fulfillment of Master's Degree in the year 2008. He found given findings are as follows.

-) Sales of Kantipur publication are increasing every year are fluctuating rate. Kantipur Publication forecast sales for FY 2065/66 is Rs. 626368977. The sales plan of Kantipur Publication has systematic.
-) Variable cost of Kantipur publication is higher to its fixed cost contribution margin ratio of Kantipur publication is very low.

-) Kantipur Publication is running in profit. Kantipur Publication has earned reliable profit and has made it able to stand as one of the most successful publication of the country. Fixed cost is lower than variable cost of Kantipur Publication. In Kantipur Publication's variable cost is higher due to high production cost. It over tagging of employee.
-) Kantipur Publication has low P/V ratio and low fixed cost which reduces the break even level of the company.
-) Kantipur Publication's margin of safety is in average above 35 percentages which indicates the safety of the company.
-) Profit position of Kantipur Publication is best. Kantipur Publication has systematic plan and controlling mechanism.
-) CVP analysis is very important and popular tools to measure the financial performance of publication, but Kantipur Publication has not used tools properly.

Mr. Tara Poudel (2008) has studies on the topics" Cost Volume Profit Analysis of Information technology magazine publication house (Special reference with PC-Info private Limited)". This was submitted to Nepal Commences Campus, TU in Partial fulfillment of Master's Degree in the year 2008. He found given findings are as follows.

-) Fixed cost as well as variable cost per unit is in increasing trend and the impact of this factor has been shown in the decreasing trend of the profit and the increasing trend of loss during last six years.
-) Break Even Points are in increasing trend which seems that the company has use higher amount of capacity to over come with break even point.

-) Selling Price per Unit remained constant over the year which I the one of the main cause for the constant revenue over the period and due to increment in the total revenue could not contribute enough profit.
-) Contribution margin per unit is in decreasing trend due to increasing trend of the variable cost per unit and it is all due to increasing price of printing material as well as printing charge.
-) Profit volume ratio is also in decreasing trend due to low contribution margin that can be derived from sales less variable cost.
-) Degree of Operating Leverage is relatively higher in the later period of the study. Financial Leverage remained constant with compared to the Operating Leverage.
-) Margin of Safety is in decreasing trend. Trend analysis showed a negative profit before interest and tax over the next five year. Trend showed that sales revenue is also in decreasing trend.

Mr. Khagendra Prasad Ojha (1995) has studies on the topic "Profit planning in manufacturing public enterprises". This was submitted to Tribhuwan University, TU in Partial fulfillment of Master's Degree in the year 1995. He found given findings are as follows.

-) Inadequate planning of profit due to lack of skill manpower.
-) Inadequate evaluate of internal and external variables.
-) Failure due to inadequate forecasting system.
-) CVP relationships are not considered when developing sales and pricing strategy.
-) Lack of entrepreneurship and commercial concept in overall operations.

Mr. Pukar Thapa (2000) has tried to point out some features and problems of profit planning in the context of Nepalese manufacturing enterprises: a comparative study on profit planning of Dairy Development Corporation and Sita Ram Dairy Milk, submitted to the Central Department of Management, T.U. Mr. Thapa has listed the following major findings:

-) DDC has concentrated its whole effort on the survival of the company.
-) Sales figure (both targeted and achieved) of SRD are more inconsistent and variable than of DDC
-) Both companies have positive correlation between actual and target sales.
-) SRD's capacity utilization is poorer than that of DDC's capacity utilization.
-) SRD has highly been successful to maintain co-ordination than DDC.
-) Overall responsibility of profit planning is under finance department in SRD whereas it is under account department in DDC.
-) Both companies have not proposed profit planning except sales and production plan.
-) DDC and SRD have been suffering from operating loss for many years. The main cause is low contribution margin ratio, high fixed cost and underutilization of capacity.
-) Mr. Thapa has recommended the following aspects to improve DDC's and SRD's planning and performances:
 -) Long term objective should be clearly formulated so as to make a clear distinction between profit motive and social motive and entrepreneurship is the first requirement for the success of any business.
 -) These companies are facing the problem of under capitalization by which production is affected. So to enhance the production capacity the necessary financial management should be over viewed.

-) DDC and SRD should follow marginal cost pricing in addition to cost plus pricing. Adoption marginal margin cost pricing; both companies can retain all potential customers.
-) Responsibility centers should be clearly defined. Reward and the punishment system for all the performance of related responsibility center should be maintained and it should be operated on purely commercial basis.
-) The aspect of marketing management is necessary for evaluation from time to time.

Miss Pratima Dongol (2001) has conducted a research entitled “profit planning in manufacturing public enterprise; a case study in Hetauda cement industry ltd”. Miss Dangol had focused her study in the application of profit planning concepts in PEs. The time period covered by the research is five years from FY 2051/52 to 2055/56. The required data and information were collected from both primary and secondary source. Miss Dangol had reached at the conclusion from the analysis making several remarkable findings. Some of the findings were as follows:

-) No proper application of any effective sales forecasting technique.
-) Planning of budgeting policy of the company is very poor and there is no system of taking corrective action for pre planning.
-) Decision making powers are centralized.
-) There are no clear cut duties and responsibilities of the employees.

Mr. Dharma Raj Timsina (2007) has studied on the topic “cost volume profit analysis of Himalayan distillery limited.”. This was submitted to Nepal commerce Campus, TU in Partial fulfillment of Master’s Degree in the year 2007.

The general objective of this study is to evaluate the C-V-P analysis of multi products manufacturing company. The specific objectives of this study are as follows:

-) To analyze different components of cost as per cost behavior.
-) To analyze the impact of fixed cost on profit.
-) To analyze break even point of overall firm as well as individual product.
-) To show the relationship of cost, volume and profit between multi products.
-) To provide suggestions and recommendations on the basis of major findings.

Mr. Timsina had pointed out some major findings in his research. Some major findings are as follows;

-) Different types of profit planning tools, which are used in the academic field, are not found applied by HDL.
-) C-V-P analysis is not applied by HDL as no segregation of cost in to fixed and variable, which is the hardcore of CVP analysis.
-) Company has no clear-cut boundaries to separate cost into fixed and variable. The classification of cost is not scientific and systematic. So, HDL has not been able to use C-V-P analysis and make the realistic and smart budget.
-) Production and sales are comparatively low than production capacity.
-) Avoiding C-V-P analysis tool and not utilizing full capacity, the company is bearing loss. Promoter and director, and staff of the company are enjoying by achieving allowance and salary respectively. Other part, general shareholders are not achieving dividend and government couldn't claim for income tax since loss and loss recovery situation.

The researcher also provides the following recommendations;

Classification of expenses item as variable and fixed or controllable and non-controllable must be made within specific framework of responsibility and time.

-) Separate cost control department should be established for the effective management and reduction of cost.
-) HDL should consider about the product line to improve its profit. Market studies on demand, supply and pricing of product should be carried out and loss oriented costs should be identified and control.
-) HDL should consider BEP analysis which preparing sales plan, production plan and selling price of its products.
-) HDL is multi Product Company; more emphasis should be provided the product having high contribution so as have more profit.
-) Some portion of fund should be allocated to research and development program so that new technology could be found which provide more competitiveness in the market.
-) HDL should have proper manpower planning.
-) System of periodical performance reports should be strictly followed to be conscious about poor performance and take corrective action immediately and timely.
-) New market areas should be identified for the coverage of increased activities of companies.

Chapter – II DATA ANALYSIS AND MAJOR FINDINGS

2.1 Data presentation and analysis

Data presentation and analysis is the important part of the research work. It is known as heart of research. Major finding of the research depends on the data presentation and analysis. Here, the researcher has tried to present and interpret the collected data in a systematic manner and meaningful ways. Mainly, to fulfill the objectives of the study required factors about Revenue generation are presented and analyzed. Revenue generation analysis is important for every business organization. It is also important tool used for profit planning in any organization. It shows which techniques, method and volume to gain a certain amount of revenue. It helps to determine the volume of operation designed to maintain the corporation's profit. It shows the relationship among the variables. Sales and revenue of this enterprise (Kantipur publication and Kamana Prakashan) is presented. For that purpose sales, Revenue, trend and sensitivity test are done.

The main objectives of this study are to examine the sources of revenue generation of Kantipur publication. On the basis of the analysis and diagnosis of the collected data and to provide the suggestion and recommendation for the improvement of Revenue generate of this publication. In this chapter collected data from the publishing houses are analyzed according to deterministic as well as probabilistic model or techniques as per the requirements of this study so as to know the real situation of Revenue Generation of publishing houses. The study covers the period of five years from 2060/61 to 2064/65. In order to highlight the formulated objectives, related data have been collected from different sources and demonstrate by the use of different tools and techniques.

2.2 Analysis of Revenue Generation

Mean of analysis of Revenue generation, latest fiscal five years date presented and show there impact with time, performance and sales for revenue generation. So analysis of revenue generation, Kantipur publication and Kamana Prakashan data are presented annually.

2.2.1 Analysis of Revenue trend of Kantipur Publication.

Table No:-2

Different sources of Revenue of Kantipur Publication

Fiscal year 2060/61 to 2064/65

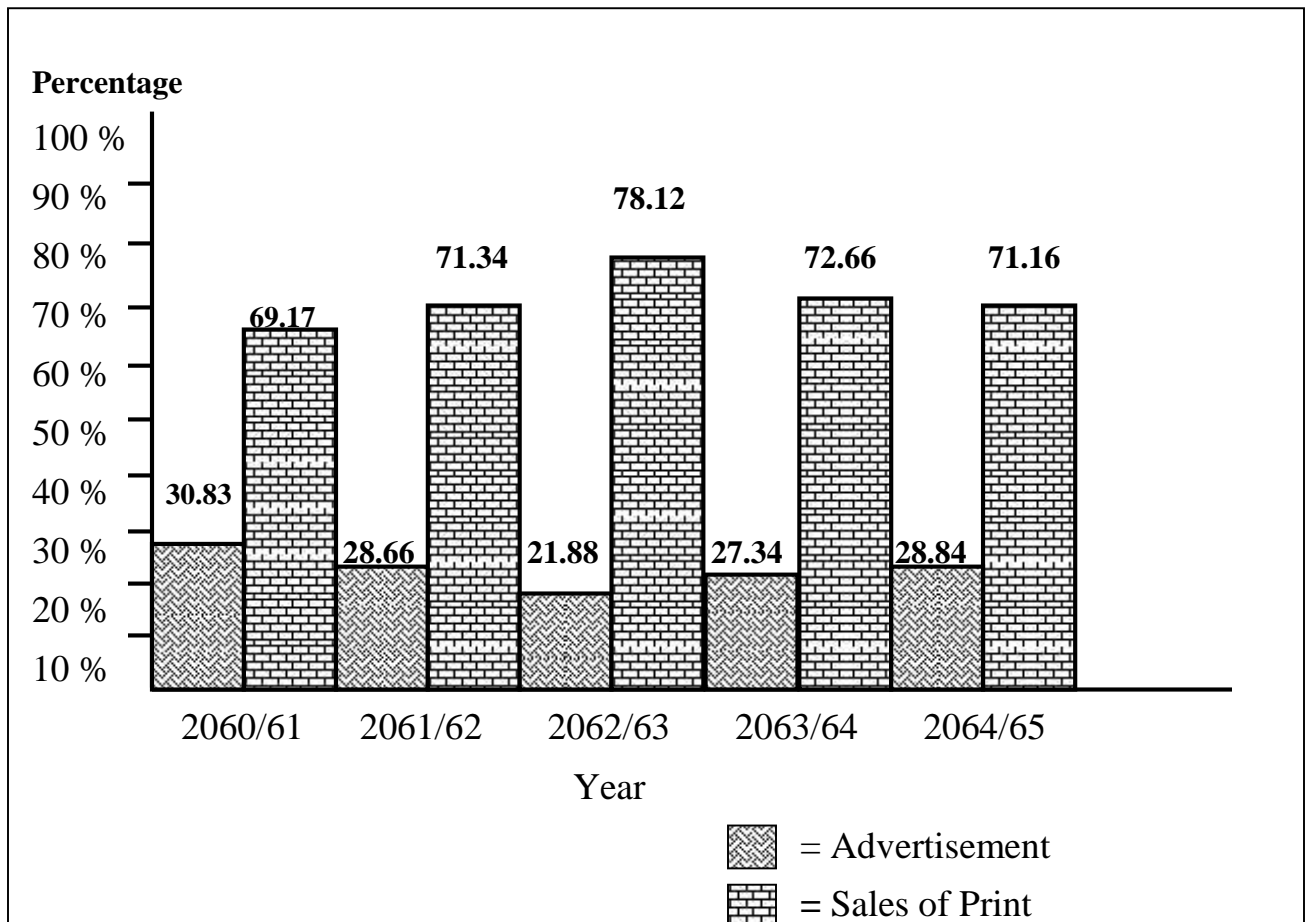
Year	2060/61		2061/62		2062/63		2063/64		2064/65	
	Rs	%	Rs	%	Rs	%	Rs	%	Rs	%
Sources										
Sales of print	280686418	69.17	299729796	71.34	357451226	78.12	404651838	72.66	409819990	71.16
Advertisement	125105715	30.83	120412092	28.66	100115628	21.88	152259582	27.34	166093430	28.84
Total	405792133	100	420139888	100	457566854	100	556911420	100	575913420	100
Increase/Decrease			3.54 %		8.91 %		21.70 %		3.41 %	

Sources: - Unpublished records of Kantipur Publication

In above table No: - 2 show that different sources of revenue allocation trend for five years of Kantipur publication. There is variation between sales of newspaper and advertisement. The sales of newspaper trend are increasing from fiscal year 2060/61 to 2062/63 than it is decreasing. Fiscal year 2062/63 sales of newspaper and magazine are 78.12% but it is decreasing to 71.16 in fiscal year 2064/65.

This mean revenue generation from sales of newspaper trend fluctuating by many reason, one of the major reason is political condition. Advertisement trend is fluctuating fiscal year 2060/61 to 2064/65. It is decreasing fiscal year 2061/62 to 2062/63 than it is increasing. Advertisement trend is affected by Nepalese economic condition. This is chart present as below.

Chart No:-2
 Different sources of Revenue of Kantipur Publication
 Fiscal year 2060/61 to 2064/65



Sources: - Unpublished records of Kantipur Publication

2.2.2 Analysis of Revenue trend of Kamana Prakashan.

Table No:-3

Different sources of Revenue of Kamana Prakashan
Fiscal year 2060/61 to 2064/65

Year	2060/61		2061/62		2062/63		2063/64		2064/65	
	Rs	%	Rs	%	Rs	%	Rs	%	Rs	%
Sources										
Sales of print	203151060	78.12	213900345	81.00	219417785	83.19	216813476	82.91	239632470	83.05
Advertisement	56898940	21.88	50174155	19.00	44337215	16.81	41574649	17.09	48907530	16.95
Total	260050000	100	264074500	100	263375000	100	258388125	100	288540000	100
Increase/Decrease			1.547 %		(0.12) %		(2.03) %		11.70 %	

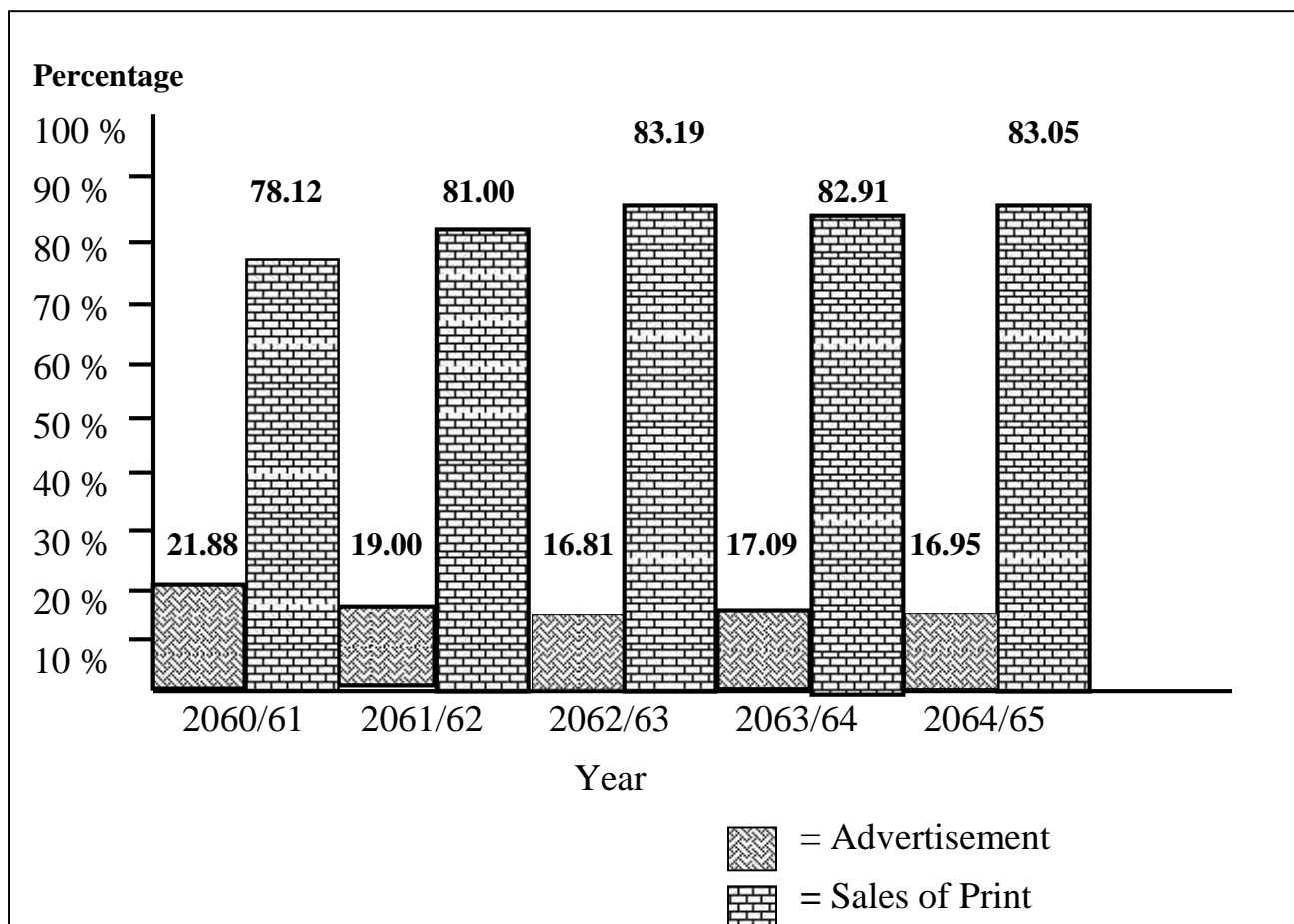
Sources: - Unpublished records of Kamana Prakashan

In above table No: - 3 show that different sources of revenue allocation trend for five years of Kamana Prakashan. There is also variation between sales of newspaper and advertisement. The sales of newspaper trend are increasing trend fiscal year 2061/62 to 2062/63 and remaining year sales of newspaper trend fluctuating. This mean value of sales of newspaper trend is affected by Nepalese political condition. Advertisement trend is going to fluctuating between 21.88 to 16.81% this mean revenue generation value from advertisement trend effected by marketing policy. This is chart present as below.

Chart No:-3

Different sources of Revenue of Kamana Prakashan

Fiscal year 2060/61 to 2064/65



Sources: - Unpublished records of Kamana Prakashan

2.2.3 Comparison Sales of Kantipur Publication and Kamana Prakashan

Table No:-4

Fiscal year 2060/61 to 2064/65

Fiscal Year	Kantipur Publication		Kamana Prakashan	
	Sales	% change	Sales	% change
2060/61	405792133	-	260050000	-
2061/62	420139888	3.5	264074500	1.55
2062/63	457566854	8.9	263755000	(0.12)
2063/64	556911420	21.71	258388125	(2.03)
2064/65	575913420	3.41	288540000	11.70

Sources: - Unpublished records of Kantipur Publication and Kamana Prakashan

Above table No: 4 show the sales revenue of Kantipur Publications and Kamana Prakashan for 5 years from F.Y 2060/61 to FY 2064/65. Sales revenue of Kantipur publication is increased in the F.Y 2061/62 by 3.5% than 2060/61. In the F.Y 2062/63 the sales revenue of Kantipur Publications increased by 8.9% than that of F.Y 2061/62, in the F.Y 2063/64 sales revenue of Kantipur Publications increased by 21.71% more than the previous F.Y. In the F.Y 2064/65 sales revenue increased by 3.41 % more than that of previous year. On other hand, above table shows the sales revenue of Kamana Prakashan for 5 years from F.Y 2060/61 to FY 2064/65. Sales revenue of Kamana Prakashan is increased in the F.Y 2061/62 by 1.55% than 2060/61. Sales revenue of Kamana Prakashan is decreased in the F.Y 2062/63 by Rs 319500 which is 0.12% less than the year 2061/62., in the F.Y 2063/64 sales revenue of Kamana Prakashan decreased by Rs 5366875 which is 2.03% less than the previous F.Y. In the F.Y 2064/65, sales revenue increased by Rs 30151875. This is 11.70% more than that of previous year. From this calculation it can be concluded that the revenue of kamana Prakashan is highly fluctuated in last 5 years. And it gives the high risk to company. So stabilization of income is necessary.

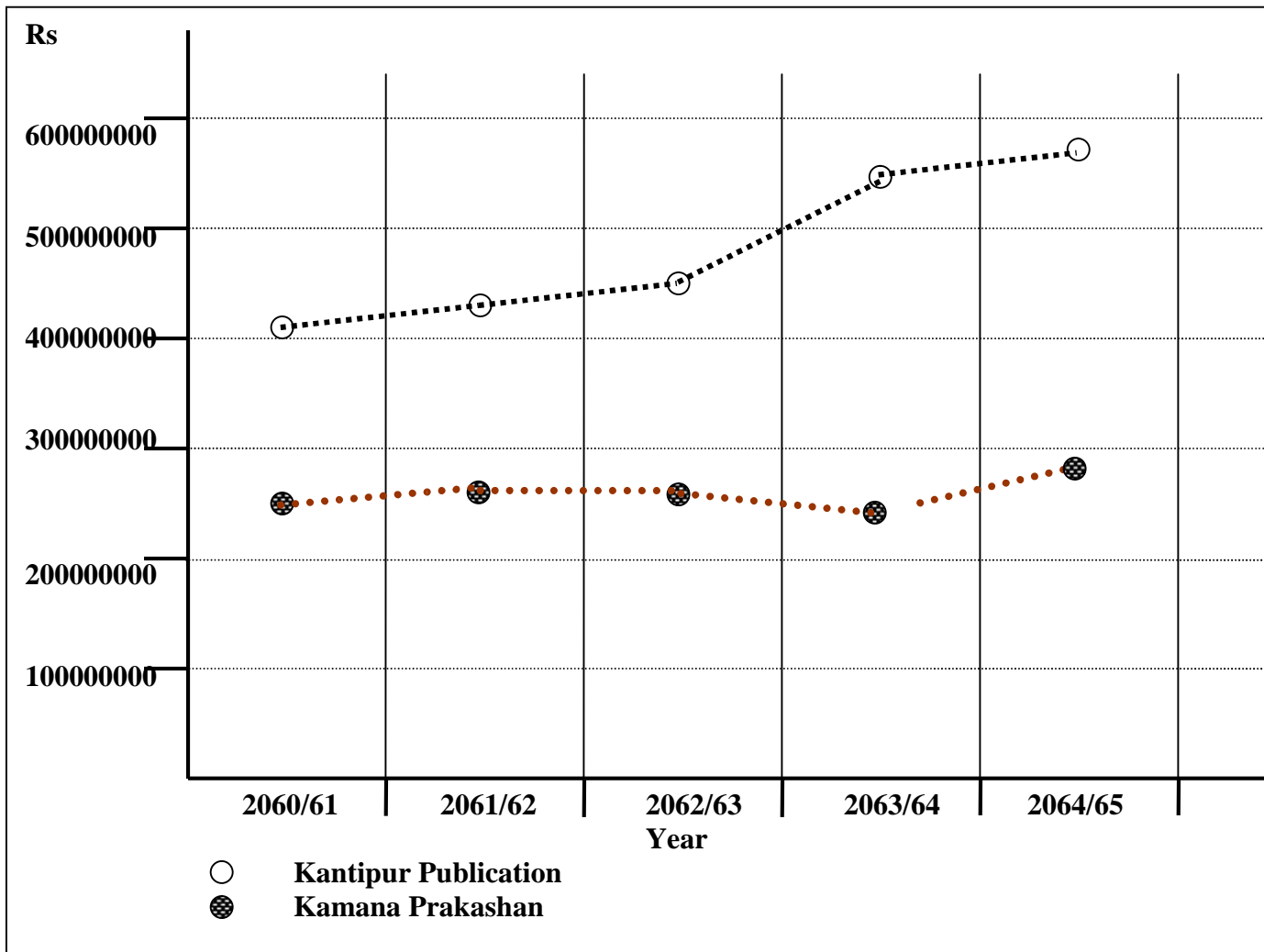
2.2.4 Comparison between budgeted sales and actual sales of Kantipur Publication and Kamana Prakashan fiscal Year 2060/61 to 2064/65

Table No:-5

Fiscal year	Budgeted sales		Actual sales		Achievement (%)	
	Kantipur	Kamana	Kantipur	Kamana	Kantipur	Kamana
2060/61	415000000	270000000	405792133	260050000	97.78	96.31
2061/62	427000000	270000000	420139888	264074500	98.39	97.81
2062/63	473000000	270000000	457666854	263755000	96.76	97.69
2063/64	560000000	265000000	556911420	258388125	99.49	97.50
2064/65	570000000	280000000	575913420	288540000	101.00	103.05

Sources: - Unpublished records of Kantipur Publication and Kamana Prakashan

Figure No: - 1



In above table No: - 5 show that different between budgeted sales & actual sales and it's achievement of Kantipur Publication and Kamana Prakashan. Which are show gap between budgeted sales and actual sales. In comparison both publication, Kantipur Publication is better than Kamana Prakashan. Kantipur Publication achievement rate is 96.17 to 101%, which is 4.24% gap but Kamana Prakashan achievement rate is 96.31 to 103.05%, which is 6.74% gap between two achievement rates. It mean Kantipur Publication management team superior than Kamana Prakashan.

2.2.5 Total Revenue of Kantipur Publication at different sources

Fiscal year 2060/61 to 2064/65

Table No:-6

Details	Fiscal Years				
	2060/061	2061/062	2062/063	2063/064	2064/065
In Units					
Kantipur Daily	66719776	68972965	72108377	91009687	93177434
Kathmandu Post	21271057	23227734	23835073	28829880	30670738
Saptahik	5548970	5951982	6104358	7330508	7620808
Nepal Saptahik	981450	1390464	1445495	1748443	1821494
Sarbottam Nari	443540	490163	499164	595766	642880
Total	94370263	100033307	103992467	129514284	133933354
In Amount					
Kantipur Daily	259869282	260906870	285247177	376472120	390930029
Kathmandu Post	83633759	87221041	94258772	82033052	72392317
Saptahik	27350389	27939303	30199412	37869977	47973588
Nepal Saptahik	24144632	32602855	35644458	45221207	47743223
Sarbottam Nari	10794071	11469819	12217035	15315064	16874263
Total	405792133	420139888	457566854	556911420	575913420
Increase/Decrease	-	5.3%	8.9%	21.71%	3.41%

Sources: - Unpublished records of Kantipur Publication

Above table shows the sales value trend for five fiscal years from 2060/61 to 2064/65 of Kantipur publication Pvt Ltd. There is a variation in sales because of difference in demand, cost of products, nature of competition, government policy, social political factors & product prices etc. The sales units and values are in fluctuating trend for different publications i.e. Kantipur Daily, the Kathmandu Post, the Sarbottam Nari, Nepal Spathik and Spathik.

In the fiscal year 2061/62 the circulation of Kantipur Daily Was 68972965 units, The Kathmandu Post was 23227734 units, Saptahik was 5951982units, Nepal Spathik was 1390464 and Sarbottam Nari was 490163 units sold in all over the country with Rs 260906870, 87221041, 27939303, 32602855, 11469819 and 420139888 respectively. Which is increased 5.3% as compared to total sales value of FY 2060/61 and same as increased by 8.9% in FY 2062/63 as compared to FY 2061/62 of total sales value? Similarly increased by 21.71% in FY 2063/64 as compared to FY 2062/63 of total sales value. Similarly increased by 3.41% in FY 2064/65 as compared to FY 2063/64 of total sales value. In the fiscal year 2064/65 the circulation of Kantipur Daily Was 93177434 units, The Kathmandu Post was 30670738 units, Spathik was 7620808 units, Nepal Spathik was 1821494 and Sarbottam Nari was 642880 units sold in all over the country with Rs 390930029, 72392317, 47973588, 32602855, 47743223 and 16874263 respectively. This is increased 3.41 % as compared to total sales value of FY 2063/64.

To analyze the trend of actual sales of the company least square method can be used to format possible future scales for given time or year.

Table No: - 7

Time Series Analysis of Kantipur Publication

Year	Income(Y)	Time(x)	X ²	XY
2060/61	405792133	1	1	405792133
2061/62	420139888	2	4	840279776
2062/63	457566854	3	9	1372700562
2063/64	556911420	4	16	2227645680
2064/65	575913420	5	25	2879567100
N =5	∑Y=2416323715	∑X =15	∑X ² = 55	∑XY=7725985251

Straight line trend of actual sales (y) depends upon time(x), which is expressed as

$$y = a + bx$$

Substituting the value in equation (1) & (2)

$$y = na + b \quad x \dots\dots\dots (1)$$

$$xy = a \quad x + b \quad x^2 \dots\dots\dots(2)$$

Here:

$$2416323715 = 5a + 15b \dots\dots\dots (3)$$

$$7725985251 = 15a + 55b \dots\dots\dots (4)$$

By solving

$$a = 340160511$$

$$b = 47701411$$

Thus, $y = a + bx$

Therefore, $y = 340160511 + 47701411x$ is the trend line of sales which shows the positive sales revenue in the future. By using this trend we can estimate the actual sales for 2065/66

$$\begin{aligned}
y &= 340160511 + 47701411 \times 6 \\
&= 340160511 + 286208466 \\
&= \text{Rs } 626368977
\end{aligned}$$

Therefore if the trend does not change, possible sales of Kantipur Publication for the year 2065/66 will be Rs 626368977.

2.2.6 Total Revenue of Kamana Prakashan at different sources

Fiscal year 2060/61 to 2064/65

Table No:-8

Details	Fiscal Years				
	2060/061	2061/062	2062/063	2063/064	2064/065
In Units					
Nepal Samachar	18220000	19210500	19850000	19888000	21210000
Mahanagar	3600000	4850000	4720000	5120500	
Kamana	3540000	3610000	3820000	3535000	4110000
Shadhana	3470000	3580000	3305000	324000	4020000
Total	28830000	31250500	31695000	31783500	29340000
In Amount					
Nepal Samachar	72880000	76842000	79400000	79552000	84840000
Mahanagar	8100000	10912500	11295000	11521125	
Kamana	106200000	108300000	106960000	102515000	123300000
Shadhana	72870000	68020000	66100000	64800000	80400000
Total	260050000	264074500	263755000	258388125	288540000
Increase/Decrease	-	1.55%	(0.12)%	(2.03)%	11.70

Sources: - Unpublished records of Kamana Prakashan

Above table shows the sales value trend for five fiscal years from 2060/61 to 2064/65 of Kamana Prakashan Pvt Ltd. There is a variation in sales because of difference in demand, cost of products, nature of competition, government

policy, social political factors & product prices etc. The sales units and values are in fluctuating trend for different publications i.e. Nepal Samachar patra, Mahanagar, Kamana, Shadhana.

In the fiscal year 2061/62 the circulation of Samachar patra Daily Was 19210500 units, Mahanagar was 4850000 units, Kamana was 3610000 units and Sadhana was 3580000 units sold in all over the country with Rs 76842000, 10912500, 108300000 and 68020000 respectively. This is increased 1.55% as compared to total sales value of FY 2060/61. Decreased by 0.12% in FY 2062/63 as compared to FY 2061/62 of total sales value of kamana and Sadhana was decrease by Rs 1340000 and 192000 respectively. Similarly decreased of total sales by 2.03% in FY 2063/64 as compared to FY 2062/63. FY 2064/65 as compared to FY 2063/64 of total sales value was increase 11.70% to stop production Mahanagar daily. In this analysis show that Mahangar daily resources had move other sector than revenue increase by 11.70%.

To analyze the trend of actual sales of the company least square method can be used to format possible future scales for given time or year.

Table No: - 9 Time Series Analysis of Kantipur Publication

Year	Income(Y)	Time(x)	X ²	XY
2060/61	260050000	1	1	260050000
2061/62	264074500	2	4	528149000
2062/63	263755000	3	9	791265000
2063/64	258388125	4	16	1033552500
2064/65	288540000	5	25	1442700000
N =5	ÿY=1334807625	ÿX =15	ÿX ² = 55	ÿXY=4055716500

Straight line trend of actual sales (y) depends upon time(x), which is expressed as

$$y = a + bx$$

Substituting the value in equation (1) & (2)

$$y = na + b \quad x \dots\dots\dots (1)$$

$$xy = a \quad x + b \quad x^2 \dots\dots\dots(2)$$

Here:

$$1334807625 = 5a + 15b \dots\dots\dots (3)$$

$$4055716500 = 15a + 55b \dots\dots\dots (4)$$

By solving

$$a = 251573437$$

$$b = 5129363$$

Thus, $y = a + bx$

Therefore, $y = 251573437 + 5129363 x$ is the trend line of sales which shows the positive sales revenue in the future. By using this trend we can estimate the actual sales for 2065/66

$$\begin{aligned} Y &= 251573437 + 5129363 \times 6 \\ &= 251573437 + 30776178 \\ &= \text{Rs } 282349615 \end{aligned}$$

Therefore if the trend does not change, possible sales of Kantipur Publication for the year 2065/66 will be Rs 282349615.

**2.2.7 Comparison Revenue of Kantipur Publication and Kamana Prakashan
At different sources of Fiscal year 2064/65**

Table No:-10

Details	Kantipur Publication		Details	Kamana Prakashan	
	Amount	%		Amount	%
Kantipur	390930029	67.88	Samacharpatra	84840000	29.41
Kathmandu post	72392317	12.57	Kamana	123300000	42.73
Saptahik	47973588	8.33	Sadhana	80400000	27.86
Nepal	47743233	8.29			
Sarbottam	16874263	2.93			
Total	575913420	100.00	Total	288540000	100.00

Sources: - Unpublished records of Kantipur Publication and Kamana Prakashan

In above table No:-10 show that comparison of revenue generation at different department of Kantipur Publication and Kamana Prakashan. In Kantipur Publication has (67.88+12.57) =80.45% of daily revenue generation by Kantipur daily and Kathmandu post. Remaining 19.55% is weekly and fortnightly. In Kamana Prakashan has 29.41% daily print and remaining 70.59% print fortnightly and monthly.

In above analysis Kantipur Publication revenue generation is 80.45%. This mean Kantipur Publication regulator income more than (80.45-29.41) =51.04% of Kamana Prakashan. It shows that, Kantipur Publication daily revenue generation ratio is better than Kaman Prakashan.

**2.2.8 Generation of Revenue from Sales of Newspaper and Magazine
Of Kantipur Publication by Month Fiscal Year 2064/65**

Table No:-11

Dept. Month	Kantipur		Kanthmandu		Nepal		Sapatahik		Nari		Total	%
	Rs	%	Rs	%	Rs	%	Rs	%	Rs	%		
Sharwan	16979785	7.85	6018071	8.19	3366630	8.34	4004868	8.13	2514795	8.27	32884149	
Bhadra	17369130	8.03	6282602	8.55	3386814	8.39	4014719	8.15	2520877	8.29	33574142	2.10
Ashwin	19791724	9.25	5893154	8.02	3451402	8.55	4458063	9.05	2563449	8.43	36157792	7.70
Kartik	20245960	9.36	5973983	8.13	3520026	8.72	4527027	9.19	2648593	8.71	36915589	2.10
Manshir	18883251	8.73	617729	8.41	3406998	8.44	3945755	8.01	2533040	8.33	34948773	(5.33)
Push	17628694	8.15	6451608	8.78	3281859	8.13	3975311	8.07	2526958	8.31	33864430	(3.10)
Magh	17671954	8.17	6591221	8.97	3314153	8.21	3995015	8.11	2508713	8.25	34081056	0.64
Fagun	17607063	8.14	6209121	8.45	3293969	8.16	4423581	8.98	2520876	8.29	34054610	(0.08)
Chaitra	17498912	8.09	6120944	8.33	3330300	8.25	3955607	8.03	2511754	8.26	33417517	(1.87)
Bhaishakh	17953148	8.30	6069508	8.26	3338372	8.27	4093536	8.31	2517835	8.28	33972399	1.66
Jestha	17520543	8.10	5885805	8.01	3350483	8.30	3926052	7.97	2526958	8.31	33209842	(2.24)
Ashadh	17152827	7.93	5804977	7.90	3326263	8.24	3940829	8.00	2514795	8.27	32739691	1.42

Total	21630299	100	73480724	100	40367269	100	49260363	100	30408643	100	40981999	
	1										90	

Sources: - Unpublished records of Kantipur Publication

In above table No: - 11 show that revenue generation from sales of newspaper and magazine in fiscal year 2064/65. There are increasing in Bhadra 2.1% of sales of newspaper more than Sharwan and increasing in Ashwin 7.7% more than Bhadra. There are revenue generation on Rs 36915589, 34948773, 33864430, 34081056, 34054610, 33417517, 33972399, 33209842 and 32739691 respectively Kartik, Manshir, Push, Magh, fagun, Chaitra, Bhaishkha, Jeshtha and Ashadha. Maximum revenue generation month of this year is Kartik and Minimum revenue generation month of this year is Ashadha. This mean sales of newspaper and magazine variation of Rs (36915589-32739691) =4175898 of fiscal year 2064/65. Which is 1% fluctuated.

In analysis this figure revenue generation from sales of newspaper and magazine trend is fluctuating rate. Ashwin, Kartik and Manshir are going to maximum revenue generate than other remaining month. It means 3 months (Ashwin, Kartik and Manshir) of Kantipur Publication should have management maximum raw material and work forces manpower.

2.2.9

**Generation of Revenue from Advertisement of
Kantipur Publication by Month Fiscal Year 2064/65**

Table No:-12

Dept. Month	Kantipur		Kanthmandu		Nepal		Sapatahik		Nari		Total	%
	Rs	%	Rs	%	Rs	%	Rs	%	Rs	%		
Sharwan	7002448	7.13	2174660	7.19	698499	7.14	1607784	8.00	549940	7.09	12033331	
Bhadra	7650641	7.79	2365207	7.82	765023	7.82	1629891	8.11	598031	7.71	13008793	8.11
Ashwin	9546113	9.72	2722105	9.00	890244	9.10	1686164	8.39	715931	9.23	15560557	19.62
Kartik	10852320	11.05	3015488	9.97	907853	9.28	1881108	9.36	714379	9.21	17371148	11.64
Manshir	8780067	8.94	2694884	8.91	872635	8.92	1710281	8.51	683353	8.81	14741220	(15.44)
Push	7886347	8.03	2471067	8.17	795350	8.13	1641950	8.17	635263	8.19	13429977	(8.89)
Magh	7955095	8.10	2501312	8.27	811981	8.30	1670086	8.31	637589	8.22	13576063	1.09
Fagun	7886347	8.03	2489214	8.23	832525	8.51	1656018	8.24	644570	8.31	13508674	(0.50)
Chaitra	7856884	8.00	2510386	8.30	834483	8.53	1730378	8.61	659308	8.50	13591439	0.61
Bhaishakh	7964916	8.11	2519460	8.00	822742	8.41	1668076	8.30	653103	8.42	13628297	0.27
Jestha	7837241	7.98	2419649	8.00	779697	7.97	1627882	8.10	643795	8.30	13308264	(2.35)
Ashadh	6992626	7.12	2362182	7.81	771871	7.89	1587687	7.90	621301	8.01	12335667	(7.31)

Total	98211045	100	30245614	100	9782903	100	20097305	100	7756563	100	16609343	0
--------------	-----------------	------------	-----------------	------------	----------------	------------	-----------------	------------	----------------	------------	-----------------	----------

Sources: - Unpublished records of Kantipur Publication

In above table No: - 12 show that revenue generation from advertisement in fiscal year 2064/65. There are increasing 8.11%, 19.62% and 11.64% in Bhadra, Ashwin and Kartik respectively. There are revenue generation on Rs 17371148, 14741220, 13429977, 13576063, 13508674, 13591439, 13628297, 13308264, 12335667 and 12033331 and respectively Kartik, Manshir, Push, Magh, fagon, Chaitra, Bhaishkha, Jeshtha, Ashadha and Sharwan. Maximum revenue generation month of this year is Kartik and Minimum revenue generation month of this year is Sharwan. This mean revenue generation from advertisement is variation of Rs (17371148-12033331) =5337817 of fiscal year 2064/65. Which is 3.21% fluctuated.

In analysis this figure revenue generation from sales advertisement trend is fluctuating more than sales of newspaper and magazine rate. Bhardra, Ashadha and Kartik are going to maximum revenue generate than other remaining month. It means 3 months (Ashwin, Kartik and Manshir) of Kantipur Publication should have good management paper layout policy. It analysis show, Nepalese festival like Dashain and Dipawal affected revenue generation from advertisement

2.2.10 Cost-Volume-Profit Analysis of Kantipur Publication

Income statement shows the picture of company, how it is earning profit. Here, the income statement of Kantipur Publication is shown based on its revenues, variable and fixed cost.

Table No: - 13

Income statement of Kantipur Publication for the
Fiscal Year 2060/61 to 2064/65 (In Rs)

Particular	2060/61	2061/62	2062/63	2063/64	2064/65
Sales Units	94370263	100033307	103992467	129514284	133933354
1.Sales revenue	405792133	420139888	457566854	55691142	575913420
2.variable cost	32463370	34031330	37520482	434390908	460730736
3.CM (1-2)	81158427	79826579	82362034	12252051	115182684
4.Total fixed	66621447	66708106	67345500	64079581	64214275
5.Profit/loss(3-	14536980	13118473	15016534	58440931	50968409
6.Other income	3690084	9571399	3430688	9950732	9963103
7.Profit/loss	18227064	22689872	18447222	68391663	60931512
8.P/L % on	4.49%	5.40%	4.03%	12.28%	10.58%
%in/decrease	-	20.27%	(25.37)%	204.71%	(13.84)%

Sources: - Unpublished records of Kantipur Publication

Kantipur Publication is earning profit in increasing trend. The profit of Kantipur Publication is increasing in fluctuating rate through out the study period. In FY 2061/62 profit is increased by 20.27% in comparison with previous year's profit. Variable and fixed costs are also increasing. Profit on sales is 4.49%, 5.4%, 4.03%, 12.28%, and 10.58% in year 2060/61 to 2064/65 respectively. In year 2063/64 profit is 12.28% which is highest profit percentage amongst the years. In year 2064/65 company's rate of percentage change in profit is reduced by nearly 14% which is not good sign.

2.3 Findings

Every research work is done to find something new, bases on the objectives. From the analysis and review of the thesis, journal and books written on related topic, I have the major findings of this study are as follows.

- i. Media sectors are developing in Nepal step by step.
- ii. The trend of media house arrival in Nepal is in increasing from democracy in B.S. 2046
- iii. Media sector affected various things like political status, infrastructure, electricity, capable manpower and various types of ram materials.
- iv. Sources of revenue generation techniques of Media's house are increasing in the market. Most of the media's income generation sources are advertisement and price of news papers. A few media house income generate through other tools.
- v. The both Kantipur publication and Kamana Prakashan sales trend show fluctuating trend. It doesn't satisfactory trend of increase.
- vi. Kantipur Publication revenue sources on sales of newspaper and magazine is maximum than advertisement. They are not equal contribution to revenue.
- vii. Kantipur Publication revenue generation source is fluctuation.
- viii. Kamana Prakashan revenue sources on sales of newspaper and magazine is maximum than advertisement. They are not equal to contribution to revenue.
- ix. Kamana Prakashan revenue generation source is fluctuation.
- x. Kantipur Publication meets near the budgeted sales plan last two years. 2063/64 and 2064/65 are better than remaining other years.

- xi. Kamana Prakashan has budgeted sales plan and actual sales is too difference. Difference of budgeted sales and achievement are -3.69% and +3.05%.
- xii. Kantipur publication has daily published newspaper more than other to revenue generation.
- xiii. Kamana Prakashan has weekly and monthly published magazine more than daily print to revenue generation.
- xiv. Kantipur Publication has most of 3 months Ashwin, Kartik and Manshir maximum no of copies to sales for revenue generation.
- xv. Kantipur Publication has most of 3 months Ashwin, Kartik and manshir has maximumrevenue generation from advertisement.
- xvi. CVP analysis is very important and popular tools to measure the financial performance, but both Publications have not used tools properly.

CHAPTER-3 CONCLUSION AND RECOMMENDATIONS

3.1 Conclusion

In Nepal Most of the theoretical knowledge is not applied in practical. There are various types of revenue planning tools and techniques, which are taught in the academic field neither are nor applied in Kantipur Publication and Kamana Prakashan, There are vast gap between theoretical and practical in both publication. Revenue generation or planning analysis shows that relation ship between sales, revenue and profit. Most of Nepalese organizations have been planning classical method not use to scientific method, but Kantipur Publication and Kaman Prakashan start to some of scientific method for revenue generate planning. There are few no of skill manpower for handling management and account in both publications. Kantipur Publication has few no of skill manpower than Kaman Prakashan but they have also used rare cases of scientific method for revenue generates planning.

The following point highlights the analytical usefulness to revenue generation for both publications.

- i. Kantipur Publication and Kamana Prakashan print ratio are not satisfactory.
- ii. In revenue of Kantipur Publication have more proportion of sales of newspaper and few proportion of advertisement.

- iii. In revenue of Kamana Prakashan have more proportion of sales of newspaper and few proportion of advertisement with compare of Kantipur Publication.
- iv. In history of Kantipur Publication, It has not satisfactory prolonged on revenue generation.
- v. It has shrink on revenue generation sources in history trend of Kamana Prakashan.
- vi. Kantipur Publication more prints items than kamana Prakashan.
- vii. Monthly Kamana magazine has more effective for maximum revenue generate in Kamana Prakashan.
- viii. Kamana Prakashan has stopped his evening daily newspaper “Mahanage” by high cost of production.
- ix. Kantipur Publication and Kamana Prakashan have not been able to apply CVP analysis to make the realistic budget.

3.2 Recommendations

On the basic of the study Revenue generation of Kantipur Publication and Kamana Prakashan the following recommendations based on the findings of research study are made.

- i. There is little skill manpower if both publication, but they have not use scientific tools and method, so both publications use the scientific tools for revenue generation.
- ii. Sales revenue of both publications is in increasing trend but it is not sufficient to cover the cost and earn desire profit. Sales plan of these publications should clearly maintain and improve.
- iii. Both publication has not satisfactory print ration so, both publication improve print ratio.
- iv. Both publications has not use statistical tools for budgeted sales plan so both publications use the suitable statistical tools for budgeted sales plan.
- v. Both publications have low percentage of advertisement to compare sales of newspaper, so both publications improve it.
- vi. Kantipur Publication and Kaman Prakashan should apply the practice of CVP analysis in systematic manner.
- vii. The study shows, that there is high amount to fixed cost in both publication, which shows that they have high investment in fixed assets so minimize it.

Questionnaire

Respondents are requested to given the best answer.

Respondent's Name : -

Organizations :-

Designation :-

Part (A)

Please, to tick the best answer.

1. Have the Nepalese Press controlled before as now?
i) Yes ii) No iii) Don't know iv) Other

2. International journalist & community have showed deep concern on royal movement of feb 1st 2005. Does it help to resume freedom in Nepal?
i) Yes ii) No iii) Dubious

3. In your Opinion, Which of the following two sources will be more effective to achieve maximum revenue generation?
i) Website ii) SMS voting iii) Sales of Newspaper and Magazine
iv) Advertisement iv) Sales of wastage raw material

4. In your opinion, Which of the following categories be more effective to achieve maximum revenue generation?
i) Daily Print ii) Weekly Print iii) Fortnightly iv) Monthly

5. Did you feel any change in your mind to maximum revenue generation.
i) Yes ii) No iii) Can't say
6. Did you feel, Kantipur TV and Kantipur FM play to supportive role for maximum revenue generation on Kantipur print?
i) Yes ii) No iii) I don't say
7. What is the condition of press freedom in Nepal after royal takeover in feb 1st 2005?
i) Best ii) Better iii) Good iv) Worst v) Other
8. Who is the responsible for the present staggering condition of press freedom for revenue generation?
i) Media ii) Government iii) Political Party iv) Maoist
v) Other

Part (B)

Please, to given suitable answer on with attach paper.

9. What is the present legal condition of press freedom after royal takeover?
10. How do you consider the restrictive order of the government published in Nepal gazette?
11. How do you taking the communication ordinance that is issued in 2062?
12. Do you feel any change in your mind on your publication?
13. How many employees in your organization?
14. Why doesn't use CVP analysis for profit planning?
15. Why press freedom is necessary for Revenue generation?
16. How does royal takeover affecting to revenue generation?
17. In your opinion, What is the present financial status of Nepalese press?

18. Why did not use for statistical tools for budgeted sales plan?

Bibliography

Books

Wolf Howard, K & Pant, P.R. (2000) ' **A Social Sciences Research & Thesis writing** ' Second Edition, Buddha academic enterprises Ltd, Kathmandu P.75

Bajracharya P., Ojha K. P., Goet J & Sharma S. (2004) **Managerial Accounting: Nepalese Perspective**, Asmita Publication, Kathmandu

Munakarmi, S. (1999), **Accountancy and Auditing**, Educational Enterprises, Kathmandu Oxford Dictionary for Accounting (1999), Oxford University Press, London

Bhattra, Binod, (2004), **Nepali Press under emergency**, Centre for Investigation Journalism

Archarya Suman, Marasaini Shashi, (2009) '**An outline of media research and thesis writing**' First Edition, Vidyarthi Pustak Bhandar, Kathmandu

Gloria D. Feliciano, (1978) '**Research in population communication**' The United Nations education, scientific and cultural organization, Philippines

Me quail, Denis, (1992) '**Media performance, Mass communication & the public interest**' First Edition, Sage publication Inc 2455 Teller Road, Newbury park, California

Thesis

Dahal Udyia Kumar, "**Cost Volume Profit Analysis as a tool to measure the effectiveness of profit planning with special reference to Dabur Nepal Ltd**" (Unpublished Degree dissertation submitted to TU-2006)

Sedhain Gopi Krishna, "**Role of tourism industry on revenue generation**"

(Unpublished Degree dissertation submitted to TU-2008)

Bhattra Rai Ramesh, "**CVP analysis of Kantipur Publication and Kamana Prakashan**"(Unpublished Degree dissertation submitted to TU-2006)

Lamshal Pushakar Raj, "**Cost Volume Profit Analysis: A case study of Kantipur Publication Pvt. Ltd.**"(Unpublished Degree dissertation submitted to TU-2006)

Poudel Tara, "**Cost Volume Profit Analysis of Information technology magazine publication house Special reference with PC-Info private Limited**" (Unpublished Degree dissertation submitted to TU-2008)

Ojha Khagendra Prasad, "**Profit planning in manufacturing public enterprises**". (Unpublished Degree dissertation submitted to TU-1995)

Thapa Pukar, "**A comparative study on profit planning of Dairy Development Corporation and Sita Ram Dairy Milk**" (Unpublished dissertation submitted to TU–2000)

Dongol Pratima, "**profit planning in manufacturing public enterprise; a case study in Hetauda cement Industry Ltd**" (Unpublished dissertation submitted to TU–2001)

Timsina Dharma Raj, "**cost volume profit analysis of Himalayan distillery limited**" (Unpublished dissertation submitted to TU–2007)

Web Sites

<http://www.google.com>.Dec.1, 2009

<http://www.cbs.gov.np>.Dec.5 2009

<http://www.ekantipur.com>.Dec.24 2009

<http://www.newsofnepal.com>.Dec.24 2009

<http://www.presscouncilnepal.org>.Dec.28 2009