

**A CASE STUDY ON COST VOLUME PROFIT  
ANALYSIS OF BUTWAL POWER COMPANY**

**Submitted by:**  
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T.U. Registration Number: 7-2-202-448-2005

Exam Roll No: 4530003

**Submitted to:**  
Office of the Dean  
Faculty of Management  
**Tribhuvan University**

In partial fulfillment of the requirement for the  
Master of Business Studies (MBS)

Sinamangal, Kathmandu  
Jan, 2013

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# RECOMMENDATION

This is to certify that the thesis

Submitted by

**Mr. BINAM KHATIWODA**

Entitled

**A CASE STUDY ON COST VOLUME PROFIT ANALYSIS OF BUTWAL POWER  
COMPANY**

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

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## **VIVA – VOCE SHEET**

We have conducted the viva – voce examination of the thesis presented by

**Mr. BINAM KHATIWODA**

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### **A CASE STUDY ON COST VOLUME PROFIT ANALYSIS OF BUTWAL POWER COMPANY**

And found to be the original work of the student written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirement for Master of Business Studies (MBS)

#### **Viva – Voce Committee**

Head of Research Department : - .....

Member (Thesis Supervisor) :- .....

Member (External Expert) :- .....

Date: .....

## **DECLARATION**

I hereby declare that the work reported in this thesis entitled “A Case Study On Cost Volume Profit Analysis of Butwal Power Company” submitted to Goldengate International College, Faculty of Management, and T.U. is my original work. It is done in the form of partial fulfillment of the requirement for master of Business Studies (MBS), under the guidance of Rohit Poudel of Goldengate int’l college, Trivhuwan University.

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## **ACKNOWLEDGEMENT**

This dissertation entitled “A Case Study On Cost Volume Profit Analysis of Butwal Power Company "has been prepared in this form as required by Department of Management for the partial fulfillment of the degree of Master of Business Studies.

I would like to extend special thanks to prof.Dr Puspa Raj Kandel head of research Department of Goldengate int’l college.

I am extremely grateful to our respected teacher and advisor of this thesis Mr.Rohit Poudel of Goldengate Int’l College for his guidance and excellence supervision.

I would also like to express my gratitude to all other member of GGIC,especially,staffs from MBS department,libraries staffs as well as known and unknown people who supported as well as inspired me to complete this thesis. It is my pleasure to thank all of my friends who have supported me in different ways.

Lastly, my heartfelt thanks goes to my family members and classmates who have supported me by providing consistent help and encouragement.

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## **ABBREVIATION**

BPC	: Butwal Power Company
SHDB	: Small Hydro Development Board
GHG	: Green House Gases
IEA	: International Energy Agency
EIA	: Energy Information Administration
KWh	: Kilowatt Hour
NEA	: Nepal Electricity Authority
MW	: Megawatt
IPPs	: Independent Power Producers
PPA	: Power Purchase agreement
CVP	: Cost-Volume-Profit
GDP	: Gross Domestic Product
NIDC	: Nepal Industrial Development Corporation
ES	: Economics of Scale
CMPU	: Contribution margin per unit
PPC	: Profit Planning and Control
SPPU	: Selling price per unit
VCPU	: Variable cost per unit
VC	: Variable Cost
FC	: Fixed cost
ABC	: Activity Based Costing
HP	: Hydropower
BEP	: Break even profit
MOS	: Margin of Safety
PPU	: Profit per unit
INPS	: Integrated Nepal Power System
CA	: Current Assets
CL	: Current Liabilities

QA	: Quick Assets
DR	: Debt Ratio
DER	: Debt Equity Ratio
MBS	: Master of Business Study
SD	: Standard Deviation
CV	: Coefficient of Variance
PE	: Probable Error
DPAT	: Desire Profit after Tax
DP	: Desire Profit
PVR	: Profit Volume Ratio
GWH	: Gigawatt hour
WTO	: World Trade Organization
WWW	: World Wide Web