

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

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RECOMMENDATION

This is to certify that the thesis

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**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
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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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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