

**A STUDY ON INVENTORY MANAGEMENT OF  
PUBLIC ENTERPRISES**

**(With Reference to Salt Trading Corporation Limited)**

**Submitted By**

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**2<sup>nd</sup> Year Symbol No.: 390240**

**A Thesis Submitted to**

**Office of the Dean**

**Faculty of management**

**Tribhuwan University**

***In Partial Fulfillment of the Requirements for the  
Degree of Masters of Business Studies (MBS)***

**Kathmandu, Nepal**

**February, 2013**

## **RECOMMENDATION**

This is to certify that the thesis:

Submitted by

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Entitled

### **A STUDY ON INVENTORY MANAGEMENT OF PUBLIC ENTERPRISES**

**(With Reference to Salt Trading Corporation Limited)**

has been prepared as appeared by this department in the prescribed format of  
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## **VIVA VOCE SHEET**

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*And found the thesis to be original work of the student and written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for Master's Degree in Business Studies (M.B.S.)*

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## DECLARATION

I hereby declare that the work reported in this thesis entitled “**A STUDY ON INVENTORY MANAGEMENT OF PUBLIC ENTERPRISES (With Reference to Salt Trading Corporation Limited)**” submitted to Shanker Dev campus, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfilment of the requirements of the Master's Degree in Business Studies (MBS) under the supervision of my thesis supervisors Prof. Dr..Kamal Deep Dhakal and Romakant Bhattarai of Shanker Dev Campus, Tribhuvan University.

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## **ACKNOWLEDGEMENTS**

As the partial fulfillment of the MBS degree, I have prepared this report. During the course, I worked with sincerity, honesty and diligently, as far as possible. But beside my continual efforts, I also got unforgettable support from different people and completing my work.

Firstly, I would like to pay homage to my father and mother, who headed me towards the light of education and path of truth. Due to their non-stopping effort for guidance, today I come in thesis position. So I would like to share the credit of my success with them. I'm really indebted by them.

After this, I would like to express my cordial gratitude to my all teachers, who taught me up to now. For this dissertation, I would like to pay my sincere thanks to my thesis supervisors Prof. Dr. Kamal Deep Dhakal, and Romakant Bhattarai of Shanker Dev Campus. Their incessant suggestion and guidance from the beginning to the end is really an appreciable effort. Their valuable support for the preparation of proposal to thesis is really praise worthy things. I am extremely indebted by their efforts despite of busy schedule.

I would also like to express my gratitude to all other members of Shanker Dev Campus, especially, staffs from MBS department, libraries staffs as well as all known and unknown people who supported as well as inspired me to complete this thesis.

Lastly, my sincere thanks goes to my friends, Pradip Khanal, D.R Pokharel, Narhari Pokharel for their help in my thesis and valuable suggestion.

**Ram Mani Gajurel**  
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# TABLE OF CONTENT

	Page No.
<b>Recommendation</b>	
<b>Viva Voce Sheet</b>	
<b>Declaration</b>	
<b>Acknowledgement</b>	
<b>Table of Content</b>	
<b>List of Tables</b>	
<b>List of Figures</b>	
<b>Abbreviation</b>	
<b>CHAPTER-I: INTRODUCTION</b>	<b>1-8</b>
1.1 Background of the Study	1
1.2 Introduction of STC	3
1.3 Statement of the Problems	5
1.4 Objectives of the Study	6
1.5 Significance of the Study	6
1.6 Limitation of the Study	7
1.7 Organization of the Study	7
<b>CHAPTER-II: CONCEPTUAL FRAMEWORK AND                     REVIEW OF LITERATURE</b>	<b>9-42</b>
2.1 Conceptual Frame Work	9
2.1.1 Meaning of Inventory management	9
2.1.2 Objectives of the Inventory Management	13
2.1.3 Need and Importance of Inventory Management	15
2.1.4 Cost Associate with Inventory	16
2.1.5 Technical Formulation	19
2.1.6 Inventory Control System	20
2.1.7 Technique of Inventory control	20
2.1.8 Economic Order Quantity (EOQ)	22
2.1.9 System of Ordering (When to Order)	26
2.1.10 Always Better Control (ABC) Analysis	27

2.1.11 Just In Time (JIT) Inventory system	30
2.1.12 Inventory System	30
2.1.13 Safety Stock	31
2.1.14 Perpetual Inventory System	32
2.1.15 Comparison of the Periodic and Perpetual Inventory System	33
2.1.16 Introduction of Cash Flow and Cash Flow Statement	33
2.1.17 Importance of Cash Flow and Cash Flow Statement	34
2.1.18 Objective of Cash Flow Statement	35
2.2 Review of Books	36
2.3 Review of Articles	37
2.4 Review of Previous Thesis	38
2.5 Research Gap	41
<b>CHAPTER- III RESEARCH METHODOLOGY</b>	<b>43-46</b>
3.1 Research Design	43
3.2 Sources of Data	43
3.3 Method of Data Analysis and Presentation	44
3.3.1 Ratio Analysis	44
3.3.2 Inventory Turnover Ratio	45
3.3.3 Inventory Holding Days (IHD)	45
3.3.4 Trend Analysis	46
<b>CHAPTER- IV DATA PRESENTATION AND ANALYSIS</b>	<b>47-82</b>
4.1 Analysis of Secondary Data	47
4.1.1 Inventory to Net Sales Ratio	47
4.1.2 Current Ratio	48
4.1.3 Quick Ratio	50
4.1.4 Inventory to Total Assets Ratio	51
4.1.5 Inventory to Current Assets Ratio	51
4.1.6 Inventory to Net Profit Ratio	54
4.1.7 Inventory Turnover Ratio (ITR)	56
4.1.8 Inventory Holding Day (IHD)	58
4.1.9 Relationship between Inventory and Cash Flow	60

4.1.10 Trend Analysis	61
4.1.10.1 Trend Analysis of Net Sales and Inventory	61
4.1.10.2 Trend Analysis of Purchase and Inventory	63
4.1.10.3 Trend Analysis of Net Profit and Inventory	65
4.1.10.4 Trend Analysis of Net Sales and Purchase	67
4.1.10.5 Trend Analysis of Cash Flow and Inventory	69
4.1.11 Sales Plan of Salt Trading Corporation Limited	70
4.1.12 Variable Cost Analysis of Salt Trading Corporation Limited	73
4.1.13 Fixed Costs Analysis	75
4.1.14 Profitability Ratio Analysis of STCL	77
4.1.15 Gross Profit Margin Ratio	79
4.1.16 Net Profit Margin Ratio	80
4.2 Major Findings	81
<b>CHAPTER-V SUMMARY, CONCLUSION AND RECOMMENDATION</b>	<b>83-84</b>
5.1 Summary	83
5.2 Conclusion	84
5.3 Recommendation	85
BIBLIOGRAPHY	86
APPENDICES	89



## **LIST OF TABLES**

<b>Table</b>	<b>Title</b>	<b>Page No.</b>
4.1	Inventory to Net Sales Ratio	47
4.2	Current Ratio	49
4.3	Quick Ratio	50
4.4	Inventory to Total Assets Ratio	52
4.5	Inventory to Current Assets Ratio	53
4.6	Inventory to Net Profit Ratio	55
4.7	Inventory Turnover Ratio	57
4.8	Inventory Holding days	59
4.9	Effects of Change of Inventory in Cash Flow	61
4.10	Trend of Net Sales and Inventory	61
4.11	Relationship between Net Sales and Inventory	63
4.12	Trend of Purchase and Inventory	63
4.13	Relationship between Purchase and Inventory	65
4.14	Trend of Net Profit and Inventory	65
4.15	Relationship between Net profit and Inventory	66
4.16	Trend of Net Sales and Purchase	67
4.17	Relationship between Net Sales and Purchase	68
4.18	Cash Flow and Change in Inventory	69
4.19	Sale Revenue	71
4.20	Time Series Analysis	72
4.21	Forecasted Sales	73
4.22	Variable Costs Analysis of STCL	74
4.23	Fixes Costs Analysis	76
4.24	Profitablity Analysis of Salt Trading Corporation Limited	78
4.25	Income Statement for the Fiscial Year 2067/68 and 2068/6979	

## **LIST OF FIGURES**

<b>Figure No</b>	<b>Title</b>	<b>Page No.</b>
2.1	Graphic Approach	26
2.2	ABC Classification system	28
2.3	Graphical presentation of ABC analysis	39
2.4	Relationship of fixed order size and safety stock	32
4.1	Inventory to Net Sales Ratio	48
4.2	Current Ratio	50
4.3	Quick Ratio	51
4.4	Inventory to Total Assets Ratio	53
4.5	Inventory to Current Assets Ratio	54
4.6	Inventory to Net Profit Ratio	56
4.7	Inventory Turnover Ratio	58
4.8	Inventory Holding Days	60
4.9	Trend of Net Sales and Inventory	62
4.10	Trend of Purchase and Inventory	64
4.11	Trend of Net Profit and Inventory	66
4.12	Trend of Net Sales and Purchase	68
4.13	Cash Flow and Change in Inventory	70

## **ABBREVIATIONS**

AIC	:	Agriculture Input Corporation
BNL	:	Bottlers Nepal Limited
CEDA	:	Central Economics Department of Administration
CIE	:	Control by Importance and Exception
COGS	:	Cost of Goods Sold
CR	:	Current Ratio
CV	:	Co-efficient of Variation
DDC	:	Dairy Development Corporation
EOQ	:	Economic Order Quantity
FIFO	:	First In First Out
HMG	:	His Majesty Government
IHD	:	Inventory Holding Days
ITR	:	Inventory Turnover Ratio
JIT	:	Just In Time
LIFO	:	Last In First Out
PE	:	Probable Error
QR	:	Quick Ratio
RDL	:	Royal Drugs Limited
S.D.	:	Standard Deviation
SGML	:	Sitaram Gokul Milk Limited
STC	:	Salt Trading Corporation
TAR	:	Total Assets Ratio
UNL	:	Unilever Nepal Limited
NEBICO	:	Biscuit and Confectionary Limited