

A STUDY ON COST CONTROL
MECHANISM OF DAIRY DEVELOPMENT
CORPORATION

Submitted to
Office of the Dean
Faculty of Management
Tribhuvan University

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In partial fulfillment of the Requirements for
Master's
Degree in Business Studies (MBS)

Butwal, Nepal
July, 2010

Recommendation

This is to certify that the thesis

Submitted by:

Gopal Kharel

Entitled

**A STUDY ON COST CONTROL MECHANISM OF DAIRY DEVELOPMENT
CORPORATION**

has been prepared as approved by this department in the prescribed format of 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

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And found the thesis to be the original work of the student and written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of requirements.

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Date: -----

DECLARATION

I Hereby declare that the data and work reported in this thesis entitled “**A Study on Cost Control Mechanism of Dairy Development Corporation, Nepal**” submitted to office of Dean, Faculty of Management, Tribhuvan University is my authentic work done for the partial fulfillment of the requirement of the degree of Master of Business Studies (M.B.S.) under the guidance and supervision of Mr. Tara Prasad Upadhyaya (Gyawali) of Lumbini Banijya Campus, Tribhuvan University.

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ACKNOWLEDGEMENT

This research entitled “**A Study on Cost Control Mechanism of Dairy Development Corporation (DDC), Nepal**” has been prepared in the form as require by the faculty of management in partial fulfillment of Master's Degree in Business Studies (MBS).

This study is designed to highlight the impact of cost control mechanism of DDC. DDC has taken a Representative Corporation for this purpose. As this very movement, I would like to offer my sincere gratitude to my respected Supervisor Mr. Tara Prasad Upadhyaya for his enormous guidance to escort the work to this level. This study would not have this shape absence of his supervision and advice.

I am grateful to all staffs of Dairy Development Corporation specially Mr. Badri Adhikari, who helped providing the necessary information and data timely. All the staff of library of Lumbini Banijya Campus, Shanker Dev Campus and Tribhuvan University Central Campus deserves heartily thanks.

I would like to avail the opportunity to extend my sincere thanks to my family members for providing me with their unconditional support and creating a conducive atmosphere to bring this work to this meaningful end. More specially, my lovely thanks go to my brother Dhruba Kharel for his continuous support during the preparation of this work.

At last but not the least special thanks goes to all of my friends for their valuable support during this work.

Gopal Kharel

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ABBREVIATIONS

DDC	=	Dairy Development Corporation
FY	=	Fiscal Year
EPs	=	Enterprises
BS	=	Bikram Sambat
CVP	=	Cost Volume Profit
BEP	=	Break Even Point
CMPU	=	Contribution Margin Per Unit
P/V Ratio	=	Profit Volume Ratio.
MOS	=	Margin Of Safety
St.	=	Standard
P	=	Page
Rs	=	Nepalese Rupees.
PPC	=	Profit Planning and Control
S.D	=	Standard Deviation
VC	=	Variable Cost
FC	=	Fixed Cost
CM	=	Contribution Margin
&	=	And
MCV	=	Material Cost Variance
MPV	=	Material Price Variance
MUV	=	Material Usage Variance
MQV	=	Material Quantity Variance
MMV	=	Material Mix Variance

MYV	=	Material Yield Variance
LCV	=	Labour Cost Variance
LRV	=	Labour Rate Variance
LEV	=	Labour Efficiency Variance
LMV	=	Labour Mix Variance
LYV	=	Labour Yield Variance
LITV	=	Labour Idle Time Variance
UVC	=	Unit Variable Cost
SQ	=	Standard Quantity
AQ	=	Actual Quantity
SP	=	Standard Price
AP	=	Actual Price
ICMA	=	Institute of Chartered Accountants Management
Fac	=	Factory
Adm.	=	Administrative