

# **CAPITAL BUDGETING PRACTICES IN MANUFACTURING COMPANIES OF NEPAL**

**By**

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# **RECOMMENDATION**

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**DECLARATION**

I hereby declare that the work reported in this thesis entitled "**CAPITAL BUDGETING PRACTICES IN MANUFACTURING COMPANIES OF NEPAL**" submitted to Office of the Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master's Degree in Business Study (M.B.S.) under the supervision of **Prof. Dr. K.D. Dhakal** and **Shanker Raj Joshi** of Shanker Dev Campus.

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## ABBREVIATIONS

ABB	Activity Based Budgeting
AD	Anno Domini
ARR	Accounting Rate of Return
BEP	Break Even Analysis
BS	Bikram Sambat
CEC	Certainty Equivalent Coefficient
CFAT	Cash Flow after Tax
CG	Chaudhary Group
CIMA	Chartered Institute of Management Accountants
CV	Coefficient of Variation
CVP	Cost Volume Profit
DDC	Dairy Development Corporation
DPBP	Discounted Pay Back Period
DT	Decision Tree
E	East
FVCF	Future Value of Cash Flows
GBL	Gorkha Brewery (P.) Ltd.
GDP	Gross Domestic Product
HLM	High Low Method
HPPCL	Herbal Production and Processing Company Limited
HSNPL	Himalayan Snax and Noodles (P.) Ltd.
IO	Initial Cash Outlay
IRR	Internal Rate of Return
MA	Management Accounting
MAIS	Management Accounting Information System
MCS	Management Control System

MIRR	Modified Internal Rate of Return
N	North
NIDC	Nepal Industrial Development Corporation
NPV	Net Present Value
PBP	Pay Back Period
PG	Panchakanya Group
PI	Profitability Index
PPC	Profit Planning and Control
RAD	Risk Adjusted Discount Rate
RDL	Royal Drugs Limited
ROI	Return on Investment
SD	Standard Deviation
Sq. Km	Square Kilometer
STCL	Salt Trading Corporation Limited
UNL	Unilever Nepal Limited
WACC	Weighted Average Cost of Capital
WTO	World Trade Organization
ZBB	Zero Based Budgeting