

**COST REDUCTION MECHANISM  
A STUDY ON APPLYING COST REDUCTION  
TOOLS IN NEPALESE BREWERIES COMPANY**

**A THESIS**

*SUBMITTED BY*

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# VIVA VOCE SHEET

We have conducted the viva-voce examination of the Thesis

*Presented by*  
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*Entitled*  
**Cost Reduction Mechanisms**  
**(A Study on Applying Cost Reduction Tools in Nepalese Breweries Company)**

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 the Degree of Master's Degree in Business Studies (M.B.S.)

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This is to certify that the thesis

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has been prepared as approved by this thesis Department in the prescribed format of faculty of management. This thesis is forwarded for examination

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## DECLARATION

I hereby declare that the work reported in this thesis entitled “**Cost Reduction Mechanisms (A Study on Applying Cost Reduction Tools in Nepalese Breweries Company)**” 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 of Business Studies (M.B.S.) under the supervision and guidance of Mr. Rajesh Gurung, lecturer, central department of the management.

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Cost reduction is one of the important issues today. Daily, we have been hearing news regarding either liquidation of many manufacturing companies or handing over of the government. All are centrally due to high cost of operation.

Thus study is an attempt to closely know about the modern cost reduction mechanism widely being used by the Japanese manufacturing companies at present, which have led them to unchangeable success. Further, this study tries to know whether any of those mechanisms are being applied in Nepalese breweries sector and if not what their failures for applying.

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## **LIST OF ABBREVIATIONS**

ABC	Activity Based Costing
ABCM	Activity Based Costing Management
ABM	Activity Based Management
B.S.	Bikram Sambat
CDM	Central Department of Management
e.g.	For Example
HRD	Human Resource Department
HRM	Human Resource Management
IMA	Institute of Management Accountants
JIT	Just In Time
LCM	Least Common Multiple
Ltd	Limited
No	Number
OJT	on the Job Training
p.	page
SAARC	South Asian Association for Regional Corporation
SSS	Standardization, Simplification and Specialization
T.U.	Tribhuvan University
TQM	Total Quality Management
Vs	Versus
WTO	World Trade Organization