

**COMPARATIVE STUDY OF WORKING CAPITAL
MANAGEMENT OF
BOTTLERS NEPAL PRIVATE LIMITED
AND
JYOTI SPINNING MILLS LIMITED**

A Thesis submitted to

Office of the Dean
Faculty of Management
Tribhuvan University

By

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In partial fulfillment of the requirement for the degree of
Masters in Business Studies (MBS)

**Patan Multiple Campus, Patan Dhoka
April 2009**

RECOMMENDATION

This is to certify that the thesis

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Entitled:

**Comparative Study of Working Capital Management
of
Bottlers Nepal Limited and Jyoti Spinning Mills Limited**

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DECLARATION

I hereby declare that the work reported in the thesis entitled, "**Comparative Study on Working Capital Management of Bottlers Nepal Limited and Jyoti Spinning Mills Limited**" submitted to Patan Multiple Campus, Lalitpur, Faculty of Management, Tribhuvan University is my original work carried out for the partial fulfillment of the requirements of Master of Business Studies (MBS) under the supervision of Mr. Arjun Prasad Shrestha, Head, Department of Accountancy of Patan Multiple Campus.

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ACKNOWLEDGEMENT

It has been good experience to do the research study for my Masters Level and going through whole process.

I want to thank my thesis guide; Mr. Arjun Prasad Shrestha, Head of Department of Accountancy, Patan Multiple Campus, TU for being very cooperative and helping me to finish my studies. I also want to thank Mr. Vijay Gopal Shrestha, Head of Finance Department, Patan Multiple Campus, TU for guiding me especially for the statistical analysis part, TU Library staff, Patan College Library Staff, Management Section Administration Staff and those who directly and indirectly helped me to complete this study.

Above all, I want to thank my spouse, Mr. Dwarika Shrestha for creating environment at home to work on this study and encouraging me and pushing me to finish it on time.

Ashima Acharya

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TABLE OF CONTENTS

Recommendation

Viva-Voce Sheet

Declaration

Acknowledgement

Table of Contents

List of Tables

List of Figures

Abbreviations

CHAPTER ONE: INTRODUCTION.....1

1.1 Background of the Study.....1

1.2 Statement of the Problem..... 4

1.3 Objective of the Study..... 6

1.4 Focus of the Study..... 7

1.5 Limitations of the Study..... 8

1.6 Organization of the Study..... 8

CHAPTER TWO: REVIEW OF LITERATURE.....9

2.1 Conceptual Framework.....9

2.2 Concept of Working Capital..... 11

2.2.1 Gross Working Capital.....12

2.2.2 Net Working Capital.....12

2.3	Characteristics of Working Capital.....	13
2.3.1	Short Life.....	13
2.3.2	Nearness of cash or liquidity.....	14
2.3.3	Lack of Synchronization.....	14
2.4	Types of Working Capital.....	15
2.4.1	Fixed or Permanent Working Capital.....	15
2.4.2	Temporary or Variable Working Capital.....	15
2.5	Determinants of Working Capital.....	16
2.5.1	Nature and Size of Business.....	16
2.5.2	Manufacturing Cycle.....	16
2.5.3	Production Policy.....	17
2.5.4	Growth and Expansion.....	17
2.5.5	Price Level Change.....	17
2.5.6	Operating Efficiency.....	18
2.5.7	Profit Margin.....	18
2.5.8	Level of Taxes.....	18
2.6	Working Capital Policy.....	19
2.6.1	Current Assets Investment Policy.....	19
2.6.2	Current Assets Financing Policy.....	20
2.7	Need and Importance of Working Capital.....	24
2.7.1	The Transactions Motive.....	24
2.7.2	The Precautionary Motive.....	24
2.7.3	The Speculative Motive.....	24
2.7.4	Compensation Balance Requirement.....	25

2.8	Financing of Working Capital.....	26
2.8.1	Long Term Financing.....	26
2.8.2	Short Term Financing.....	26
2.8.3	Spontaneous Financing.....	28
2.9	Review of Related Studies.....	29

CHAPTER THREE: RESEARCH METHODOLOGY.....39

3.1	Research Design.....	39
3.2	Nature and Sources of Data.....	39
3.3	Population and Samples.....	40
3.4	Methods of Data Analysis.....	40
3.4.1	Quantitative Method.....	40
(i)	Financial Analysis.....	40
(ii)	Statistical Analysis.....	41

CHAPTER FOUR: DATA PRESENTATION AND ANALYSIS....51

4.1	Working Capital Policy.....	51
4.1.1	Financial Analysis.....	51
4.1.2	Descriptive Analysis of variables of Working Capital.....	67
4.2	Relationship between Profitability and Current Assets: Regression Analysis.....	72
4.3	Breakdown Analysis: Relationship between Profit and variables of Current Assets through Regression Analysis.....	75
4.4	Relationship between Sales and Current Assets: Regression Analysis.....	82

4.5	Major Findings of the Study.....	85
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CHAPTER FIVE: SUMMARY, CONCLUSION AND

RECOMMENDATIONS.....	89
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5.1	Summary.....	89
-----	--------------	----

5.2	Conclusion.....	90
-----	-----------------	----

5.3	Recommendations.....	92
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BIBLIOGRAPHY.....	93
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APPENDIX.....	97
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LIST OF TABLES

4.1	Percentage of Current Assets to Total Assets.....	52
4.2	Percentage of Cash to Current Assets.....	53
4.3	Percentage of Inventory to Current Assets.....	55
4.4	Percentage of Receivables to Current Assets.....	56
4.5	Percentage of Current Assets to Current Liabilities ,.....	58
4.6	Percentage of Sales to Current Assets.....	60
4.7	Percentage of Net Profit(Loss) after Tax to Total Assets.....	61
4.8	Percentage of Net Profit(Loss) after Tax to Net Assets.....	63
4.9	Percentage of Other Current Assets to Current Assets.....	64
4.10	Percentage of NPAT to Net Working Capital.....	65
4.11	Descriptive Analysis of Working Capital variables of JSML.....	67
4.12	Descriptive Analysis of Working Capital variables of BNL.....	68
4.13	Descriptive Analysis of JSML and BNL to observe WC Policy.....	71
4.14	Estimation of sensitivity of CA on of Profit SML and BNL.....	73
4.15	Estimation of sensitivity of AR on Profit of JSML and BNL	76
4.16	Estimation of sensitivity of C&B on Profit of JSML and BNL.....	78
4.17	Estimation of sensitivity of Inventory on Profit of JSML and BNL.....	80
4.18	Estimation of sensitivity of CA on Sales of JSML and BNL.....	83
4.19	Summary of financial and statistical analysis.....	85
4.20	Summary of Regression Analysis.....	87

LIST OF FIGURES

2.4	Types of Working Capital.....	15
2.6.1	Current Assets Investment Policy.....	20
2.6.2.a	Aggressive Financing Policy.....	21
2.6.2.b	Conservative Financing Policy.....	22
2.6.2.c	Maturity Matching Policy.....	23
4.1	Chart showing structure of CATA for JSML and BNL.....	52
4.2	Chart showing structure of CCA for JSML and BNL.....	54
4.3	Chart showing structure of ICA for JSML and BNL.....	56
4.4	Chart showing structure of RCA for JSML and BNL.....	57
4.5	Chart showing structure of CR for JSML and BNL.....	59
4.6	Chart showing structure of CATR for JSML and BNL.....	61
4.7	Chart showing structure of NPM for JSML and BNL.....	62
4.8	Chart showing structure of ROA for JSML and BNL.....	63
4..9	Chart showing structure of Other CA to CA for JSML and BNL..	65
4.10	Chart showing structure of NPAT to NWC for JSML and BNL..	66

ABBREVIATIONS

BNL	Bottlers Nepal Limited
CA	Current Assets
CL	Current Liabilities
CR	Current Ratio
CATA	Current Assets to Total Assets
CEO	Chief Executive Officer
CTA	Cash to Total Assets
EBIT	Earning Before Interest and Tax
FA	Fixed Assets
JSML	Jyoti Spinning Mills Limited
NEPSE	Nepal Stock Exchange
NPM	Net Profit Margin
NWC	Net Working Capital
PE	Public Enterprises
RoA	Return on Assets
RCA	Receivable to Total Assets
SME	Small to Medium Sized Enterprises
WC	Working Capital
WCM	Working Capital Management