

“AN ANALYTICAL AND COMPARATIVE STUDY ON CASH FLOW”

(with reference to Unilever Nepal Ltd and Dabur Nepal Pvt. Ltd)

Submitted by

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RECOMMENDATION

This is to certify that the thesis:

Submitted by

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Entitled

“AN ANALYTICAL AND COMPARATIVE STUDY ON CASH FLOW”

(with reference to Unilever Nepal Ltd and Dabur Nepal Pvt. Ltd)

has been presented as approved by this Department in the prescribed format of Faculty of Management. This thesis is forwarded for examination.

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“AN ANALYTICAL AND COMPARATIVE STUDY ON CASH FLOW”

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and found the thesis to be the original work of the student written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirements for Master of Business Studies (MBS)

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DECLARATION

I hereby declare that the work reported in this thesis entitled “An Analytical and a Comparative Study on Cash Flow (With Reference to Unilever Nepal Ltd. and Dabur Nepal Pvt. Ltd.)” submitted to Central Department of Management, Tribhuvan University is my original work. It is done in the form of partial fulfillment of the requirements for the Master’s Degree of Business Studies (M.B.S.) under the supervision and guidance of Dr. Arun Kumar Thakur Reader.

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ABBREVIATION

AICPA	=	American Institute of Certified Public Accountants
APB	=	Accounting Principles Board
B.S.	=	Bikram Sambat
CFFA	=	Cash From Financing Activities
CFIA	=	Cash From Investing Activities
CFOA	=	Cash From Operating Activities
DNPL	=	Dabur Nepal Private Limited
FASB	=	Financial Accounting Standards Board
IAS	=	International Accounting Standards
ICAN	=	The Institute of Chartered Accounts of Nepal
ICC	=	The International Chambers of Commerce
ICT	=	Information and Communication Technology
IFC	=	International Financing Co-operative
MPE	=	Manufacturing Public Enterprise
NAS	=	Nepal Accounting Standards
NASB	=	Nepal Accounting Standard Board
NCF	=	Net Cash Flow or (Net increase/decrease in cash)
FY	=	Fiscal Year
i.e.	=	That is
Ltd	=	Limited
M.B.S	=	Master of Business Studies
PVT	=	Private
RDL	=	Royal Drugs Limited
STCL	=	Salt Trading Corporation Limited
UNL	=	Unilever Nepal Limited.