

**WORKING CAPITAL MANAGEMENT PRACTICE IN  
LISTED MANUFACTURING COMPANY OF NEPAL**

**(A Case Study of Bottlers Nepal Ltd., Balaju)**

Submitted to  
Office of the Dean  
Faculty of Management  
Tribhuvan University

Submitted by  
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In partial fulfillment of the requirement for the Degree of  
Master of Business Studies (MBS)

**Butwal  
November, 2010**

## **RECOMMENDATION**

This is to certify that the thesis

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**Working Capital Management Practice in Listed  
Manufacturing Company of Nepal  
(A Case Study of Bottlers Nepal Ltd., Balaju)**

has been prepared as approved by the Department in the prescribed  
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**(A Case Study of Bottlers Nepal Ltd., Balaju)**

and found the thesis to be the original work of the student and written according to prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements of Master's Degree in Business Studies (M.B.S)

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## DECLARATION

I hereby declare that the work reported in this thesis entitled "Working Capital Management Practice in Listed Manufacturing Company of Nepal (A Case Study of Bottlers Nepal Ltd., Balaju)" submitted to Lumbini Banijya Campus, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master of Business Studies under the supervision of Mr. Na Krishna Bhattarai of Lumbini Banijya Campus.

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## LIST OF ABBREVIATION AND SYMBOLS

CA	:	Current Assets
TA	:	Total Assets
QR	:	Quick Ratio
ATR	:	Acid-Test Ratio
CR	:	Current Ratio
BN Ltd.	:	Bottlers Nepal Limited
RCP	:	Receivable Collection Period
PDP	:	Payable Deferred Period
CATA	:	Current Assets to Total Assets
CTA	:	Cash to Total Assets
RTA	:	Receivable to Total Assets
ITA	:	Inventory to Total Assets
CCA	:	Cash to Current Assets
RCA	:	Receivable to Current Assets
IT	:	Inventory Turnover
TCA	:	Turnover to Current Assets
NWCT	:	Net Working Capital Turnover
CT	:	Cash Turnover
RT	:	Receivable Turnover
STA	:	Sales to Total Assets
NPM	:	Net Profit Margin
RTA	:	Return to Total Assets
GPM	:	Gross Profit Margin
OR	:	Operating Ratio
RNW	:	Return on Net Worth
RWC	:	Return on Working Capital
PE	:	Public Enterprise

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