

**MANAGEMENT ACCOUNTING PRACTICES OF
DEVELOPMENT BANKS IN NEPAL**

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RECOMMENDATION

This is to certify that the thesis:

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VIVA-VOCE SHEET

We have conducted the viva -voce examination of the thesis presented by

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DECLARATION

I hereby declare that the work reported in this thesis entitled “**Management Accounting Practices in Development Banks 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 degree of Master of Business Studies (MBS) under the supervision of **Achyut Gyawali** of Central Department of Management, T.U.

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Though management accounting is a new evolving phenomenon of accounting concept in modern business world, whatever the tools and techniques have been developed, are accepted as the inevitable management instruments for effective, efficient and rational decision-making. Realizing this fact, an attempt has been made in this thesis to shed light on the present practice of management accounting tools and techniques in Development Banks of Nepal.

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ABBREVIATIONS

A/C	= Account
ABB	= Activity Base Budgeting
ABC	= Activity Base Costing
AD	= Anno Domini
ARR	= Accounting Rate of Return
AV	= Average
B.S	= Bikram Sambat
BEP	= Break Even Point
BOD	= Board of Director
CEO	= Chief Executive Officer
CFAT	= Cash Flow after Tax
CGS	= Cost of Goods Sold
CMA	= Certified Management Accountant
CMPU	= Contribution Margin per Unit
CPA	= Certified Public Accountant
CVP	= Cost Volume Profit
DLH	= Direct Labor Hour
DMH	=Direct Machine Hour
FC	= Fixed Cost
FIFO	= First In First Out
FY	= Fiscal Year
GAAP	=Generally Accepted Accounting Principle
GDP	= Gross Domestic Product
GM	=General Manager
HPPCL	=Herbal Production and Processing Company Limited
IMA	= Institute of Management Accountants
IRR	= Internal Rate of Return
ISO	= International Standard Organization
LIFO	= Last In First Out

MA	= Management Accounting
MBS	= Master of Business Study
MCV	= Material Cost Variance
MOF	= Ministry of Finance
MOS	= Margin of Safety
NAS	= Nepal Accounting Standard
NCO	= Net Cash Outlay
NIDC	= Nepal Industrial Development Corporation
NPV	= Net Present Value
NRB	= Nepal Rastra Bank
NSE	= Nepal Stock Exchange
NTC	= Nepal Telecom Corporation
P/E	= Price Earning
P/L	= Profit and Loss
PBP	= Pay Back Period
PI	= Profitability Index
PPC	= Profit Planning and Control
RDL	=Royal Drugs Limited
STD	= Standard
T.U	= Tribhuvan University
TPV	= Total Present Value
UK	= United Kingdom
USA	=United State of America
UVC	= Unit Variable Cost
VCPU	= Variable Cost per Unit
WHO	= World Health Organization
WTO	= World Trade Organization
x^2	= Chi-Square
ZBB	= Zero Base Budgeting