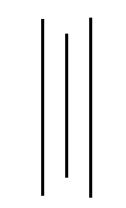
MANAGEMENT ACCOUNTING PRACTICES OF DEVELOPMENT BANKS IN NEPAL

By:

Prakash Rawol
Central Department of Management
Campus Roll No.:332 /066-068
T.U. Regd. No.: 7-2-49-647-2006

Symbol No. of 2nd Year Exam: 280338

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RECOMMENDATION

This is to certify that the thesis:

Submitted by

PRAKASH RAWOL

Entitled

MANAGEMENT ACCOUNTING PRACTICES IN DEVELOPMENT BANKS OF NEPAL

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

Achyut Gyawali	Prof. Dr. Sunity Shrestha	Prof. Dr. Balkrishna Shrestha
Thesis Supervisor	Chairperson	Head
	Research Committee	Central Department of Management
Date:		

VIVA-VOCE SHEET

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

PRAKASH RAWOL

Entitled

MANAGEMENT ACCOUNTING PRACTICES IN DEVELOPMENT BANKS OF NEPAL

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 (M.B.S)

Viva-Voce Committee:

Chairman, Research Committee:	
Member (Thesis Supervisor):	
Member (External Expert):	
Member (Head of Department):	
Date:	

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.

.....

Prakash Rawol

T.U. Regd. No.: 7-2-49-647-2006

Campus Roll No.: 332/066

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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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Prakash Rawol

T.U. Regd. No.: 7-2-49-647-2006

Campus Roll No.: 332/066

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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