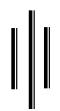
"A Comparative Cost Volume and Profit Analysis of Alcoholic Manufacturing Companies

(A Comparative Case Study of United Spirits Nepal Pvt. Ltd. & Himalayan Distillery Ltd)

A THESIS



Submitted By:

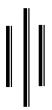
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Submitted To:
Office of the Dean
Faculty of Management
Tribhuvan University

In Partial Fulfillment of the Requirements for the Master's Degree of Business Studies (M.B.S.)

RECOMMENDATION

This is to certify that the thesis

Submitted by

Somant Yadav

Entitled:

"A Comparative Cost Volume and Profit Analysis of Alcoholic
Manufacturing Companies
(A Comparative Case Study of United Spirits Nepal Pvt. Ltd. & Himalayan
Distillery Ltd)

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

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VIVA-VOCE SHEET

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Entitled

"A Comparative Cost Volume and Profit Analysis of Alcoholic Manufacturing Companies" (A Comparative Case Study of United spirits Nepal Pvt. Ltd. & Himalayan Distillery Ltd.)

And found the thesis to be original work of the student written according to the prescribed format. We recommended this thesis to be accepted as partial fulfillment of the requirements for the degree of

Master of Business Studies (M.B.S.)

Viva-Voce Committee

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External Expert:
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DECLARATION

I hereby declare that the work reported in this thesis entitled "A

Comparative Cost Volume and Profit Analysis of Alcoholic Manufacturing

Companies, (A Comparative Case Study of Himalayan Distillery Ltd. & United

Spirits Nepal Pvt. Ltd.)", submitted to the Office of the Dean, Faculty of

Management, Tribhuvan University is my original work done in the

form of partial fulfillment of the requirements for the Masters of

Business Studies (MBS), under the supervision of Associate Prof.

Vishnudeo Yadav of R.R.M Multiple Campus Tribhuvan University.

Date: October, 2012

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.....

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ABBREVIATION

HDL = Himalayan Distillery Limited b

V.D.C. = Village Development Committee

SML = Seagram Manufacturing Limited

CO = Company

EOQ = Economic Order Quantity

USNPL = United Spirits Nepal Private Limited

FIFO = First In First Out

CVP = Cost-volume-profit

FY = Fiscal Year

FCP = Fixed cost present

DP = Desired Profit

PVR = Profit Volume Ratio

AS = Actual Sales

JIT = Just-in-time

TU = Tribhuvan University

MBS = Master's in Business studies

MRP(II) = Manufacturing Resource Planning

PM = Packaging Material

R/M = Raw Materials

ROL = Re-order-Level

ROP = Re-order Point

RS = Rupees

WIP = Work-in-process

BHD Beverage and Highline Distillery

CM = Contribution Margin

BEP Break Even Point