

**“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:

Somant Yadav

Campus Roll No: 133/065

T.U. Reg. No. 7-2-14-860-2004

Exam Roll No. 140156

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RECOMMENDATION

This is to certify that the thesis

Submitted by

Somant Yadav

Entitled:

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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.

.....
Vishnudeo Yadav

Thesis Supervisor/Campus Chief

Date:

.....
Jugeshwar Sah

Assistant Campus Chief

Date :-

Date :

.....
Shailendra Lav Karn

(Chairman)

VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis

**Presented By:
Somant Yadav**

Entitled

**“A Comparative Cost Volume and Profit Analysis of
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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

(Thesis Supervisor):

(Chair Man).

External Expert:

Date:

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

.....
Somant Yadav
T.U.Regd. No.: 7-2-14-860-2004
Exam Roll No. 140156
Campus Roll No: 133/065

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.....
Somant Yadav
T.U.Regd. No.: 7-2-14-860-2004
Exam Roll No. 140156
Campus Roll No: 133/065

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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