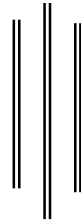


Cost Volume Profit Analysis of Nepal Public Enterprises

A Comparative Study of Nepal Telecom Ltd. and Nepal Electricity Authority



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Thesis

Submitted to

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Faculty of Management Tribhuvan University

July 2013

RECOMMENDATION

This is to certify that the thesis:

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Entitled

“Cost Volume Profit Analysis of Nepal Public Enterprises”- A Comparative Study of Nepal Telecom ltd. and Nepal Electricity Authority has been prepared as approved by this department in the prescribed format of Faculty of Management. This thesis is forwarded for examination.

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“Cost Volume Profit Analysis of Nepal Public Enterprises”- A Comparative Study of Nepal Telecom Ltd. and Nepal Electricity Authority and found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for Master’s Degree in Business Studies (M.B.S.)

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DECLARATION

I hereby declare that the data and work presented in this study entitled “**Cost Volume Profit Analysis of Nepal Public Enterprises**”- **A Comparative Study of Nepal Telecom ltd. and Nepal Electricity Authority** submitted to R.R.M. Campus, Faculty of Management, Tribhuvan University is my original work done for the partial fulfillment of the requirement of the Degree of Master of Business Studies (M.B.S) under the guidance and supervision of Dr. Balram Jha, lecturer of R.R.M. Campus.

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This is really an appreciable curriculum of T.U. because it helps the students to express their theoretical concept gained during the study period into the practical field. So, being concerned to thesis, I have also got a chance to express my theoretical concept gained from class and library study into this practical field. The present study **“Cost Volume Profit Analysis of Nepal Public Enterprises”- A Comparative Study of Nepal Telecom Ltd. and Nepal Electricity Authority** has been prepared for the partial fulfillment of the requirement for Master Degree in Business Studies.

At first, I would like to pay thanks to my parents who headed me towards the light of education and path of truth. Due to their non-stopping effort for guidance, today I come in this position. So I would like to share the credit of my success with them. I'm really indebted by them.

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(Researcher)

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List of Abbreviations

BEP	: Break Even Point
CM	: Contribution Margin
CM Ratio	: Contribution margin ratio
C.V.	: Coefficient of Variation
CVP	: Cost Volume Profit
DOL	: Degree of Operating Leverage
FC	: Fixed Cost
FCPU	fixed cost per unit
Ltd	: Limited
MOS	: Margin of Safety
NEA	: Nepal Electricity Authority
NTC	: Nepal Tele Communication
NOPBT	: Net Operating Profit before Tax
NPAT	: Net profit After Tax
NPBT	: Net Profit before Tax
PV	: Profit Volume
Pvt.	: Private
Rs.	: Rupees
SD	: Standard Deviation
SP	: Selling price
SPPU	: Selling price per unit
VC	: Variable Cost
VCPU	Variable Cost per Unit