

APPLICATION OF COST REDUCTION TOOLS

(A Survey Study in Nepalese Manufacturing Organizations)

Submitted to:

Office of the Dean

Faculty of Management

Tribhuvan University, Kirtipur

Kathmandu, Nepal

Submitted by:

Santosh Ghimire

Central Department of Management

T.U. Registration No.:- 7-2-55-898-2002

Exam Roll No.:- 2973/64

Class Roll No.:- 92/62

**In Partial Fulfillment of the Requirement for the Degree of
Master of Business Studies (MBS)**

Kirtipur, Kathmandu, Nepal

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RECOMMENDATION

This is to certify that the thesis

Submitted by:

Santosh Ghimire

Entitled

"Application of Cost Reduction Tools (A Survey Study in Nepalese Manufacturing Organization)" 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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Thesis Supervisor

Prof. Dr. Jay Krishna Pathak
Chairman, Research Committee

Prof. Dr. Dev Raj Adhikari
Head of Department

Date:.....

VIVA - VOCE SHEET

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

By

Santosh Ghimire

Entitled

"Application of Cost Reduction Tools (A Survey Study in Nepalese Manufacturing Organization)" And found the thesis is to be the original work of the student and written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirement for Master of Business Studies (MBS).

VIVA-VOCE COMMITTEE

Chairman, (Research Committee)

Member, (Thesis Supervisor)

Member, (External Expert)

Member, (Central Department of Management)

Date:.....

DECLARATION

I hereby declare that the work reported in this thesis entitled "**Application of Cost Reduction Tools (A Survey Study in Nepalese Manufacturing Organizations)**" submitted to the office of the Dean, Faculty of Management, Tribhuvan University is my original work. This research work is conducted in the form of partial fulfillment of the requirements for the Master of Business Studies (MBS) under the supervision and guidance of Lecturer Govinda Tamang, Central Department of Management, Kirtipur.

Santosh Ghimire

Exam Roll No.: 2973-64

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Santosh Ghimire
Researcher

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LIST OF ABBREVIATIONS

ABC	=	Activity Based Costing
ABCM	=	Activity Based Cost Management
ABM	=	Activity Based Management
B.S.	=	Bikram Sambat
BSC	=	Balance Scorecard
CDM	=	Central Department of Management
CF	=	Correction Factor
e.g.	=	For Example
HRD	=	Human Resources Development
HRM	=	Human Resources Management
IMA	=	Institutions of Management Accountants
JIT	=	Just-in-Time
LCM	=	Least Common Multiplier
LCM	=	Least Common Multiplier
Ltd.	=	Limited
MACS	=	Management Accounting Costing System
No.	=	Number
SAARC	=	South Asian Association for Regional Cooperation
SSE	=	Sum of Squares Due to Errors
SSR	=	sum of Squares between ROWS
SSS	=	Sum of Squares between Columns

TOC	=	Theory of Constraints
TQC	=	Total Quality Control
TQM	=	Total Quality Management
TSS	=	Total Sum of Squares
TU	=	Tribhuvan University
USA	=	United States of America
VS	=	Versus
WTO	=	World Trade Organization