

**MANAGEMENT ACCOUNTING PRACTICES IN
CIVIL AVIATION AUTHORITY OF NEPAL**

Submitted to
Office of the Dean
Faculty of Management
Tribhuvan University

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In partial fulfillment of the requirement for the Degree of
Master of Business Studies (M.B.S)

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RECOMMENDATION

This is to certify that the thesis

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MANAGEMENT ACCOUNTING PRACTICES IN CIVIL AVIATION AUTHORITY 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.

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VIVA-VOCE SHEET

We have conducted the viva-voce examination of the thesis

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and found the thesis to be the original work of the student and written according to prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements of Master's Degree in Business Studies (M.B.S)

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DECLARATION

I hereby declare that this thesis entitled “Management Accounting Practices in Civil Aviation Authority of Nepal” submitted to office of the dean, faculty management, Tribhuvan University is my original work as partial fulfillment of the requirement of Master's of Business Studies (M.B.S.) prepared under the guidance and supervision of Asso. Prof. Krishna Gautam, Lumbini Banijya Campus, Butwal, Rupandehi, Nepal.

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LIST OF ABBREVIATIONS

AOC	Air Operator Certificate
AMSL	Average Mean Sea Level
ARR	Average Rate of Return
BS	Bikram Sambat
BOD	Board of Directors
BEP	Break Even Point
CAAN	Civil Aviation Authority of Nepal
CIP	Commercially Important Person
CFAT	Cash Flow after Tax
CFA	Cash Flow Analysis
CVP	Cost Volume Profit
DG	Director General
DCA	Department of Civil Aviation
FY	Fiscal Year
FIFO	First In First Out
GON	Government of Nepal
ICAO	International Civil Aviation Organization
IRR	Internal Rate of Return
LIFO	Last In First Out
NAS	Nepal Accounting Standard
NAC	Nepal Airlines Corporation
NPV	Net Present Value
PICAO	Provisional International Civil Aviation Organization
PBP	Payback Period
RADAR	Radio Detection and Ranging
SARPS	Standards and Recommended Practices
STOL	Short Take Off and Landing
TIA	Tribhuvan International Airport
WTO	World Trade Organization