

**CASH FLOW ANALYSIS OF NAPALEASE MANUFACTURING
COMPANY**

(A Comparative Study of Bottlers Nepal Limited and Himalayan Distillery Limited)

A THESIS

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VIVA-VOCE SHEET

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

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DECLARATION

I hereby declare that the work reported in this entitled Cash Flow analysis A of Nepalese Manufacturing Company (A Comparative Case Study of Bottlers Nepal Limited and Himalayan Distillery Limited) is submitted to Nepal Commerce Campus, Faculty of Management, and Tribhuvan University. It is done in the form of partial fulfillment of the requirements for the Master's in Business Studies (MBS) under the supervision of Mr. Keshav Prasad Pandey, Reader and Mr. Suresh Sapkota, Assistant Lecturer, Nepal Commerce Campus, Tribhuvan University.

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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 field. The present study "Cash Flow Analysis of Nepalese Manufacturing Company" (A Comparative Study of Bottlers Nepal Limited and Himalayan Distillery Limited) has been prepared for the partial fulfillment of the requirements for Master Degree in Business Studies.

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Comments, advices and suggestions are heartily welcome.

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ABBREVIATIONS

AD	Ano Domoni
AICPA	American Public Accountants
APB	Accounting Principles Board
BNL	Bottlers Nepal Limited
BS	Bikram Sambat
CA	Current Assets
CL	Current Liabilities
CR	Current Ratio
CV	Co-efficient of Variation
ETP	Effluent Treatment plants
FASB	Financial Accounting Standard Board's
F/Y	Fiscal Year
HDL	Himalayan Distillery Limited
IC	Indian Currency
i.e.	That is
Ltd	Limited
MBS	Master of Business Study
ML	Mili Letter
Pvt	Private
NC	Nepali Currency
NFC	National Finance Company
PE	Probable Err
QR	Quick Ratio
RS	Rupees
S.D.	Standard Deviation
SLM	Seagram Manufacturing Limited
SN	Serial Number
TU	Tribhuvan University
WTO	World Trade Organization