

**MANAGEMENT ACCOUNTING PRACTICES IN PUBLIC
ENTERPRISES IN NEPAL**



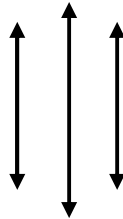
Submitted By:

Daya Shankar Lal Karn

**Ram Swarup Ram Sagar Multiple Campus, Janakpur Dham
Tribhuvan University**

TU Regd. No.: 7-1-14-395-98

Campus Roll No.: 11/064



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TO

**Office of the Dean
Faculty of Management
Tribhuvan University**

***In partial fulfillment of the requirements for the Degree of
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R.R.M. Campus, Janakpur

December 2012

RECOMMENDATION

This is to certify that the thesis

Submitted by

Daya Shankar Lal Karn

Entitled

‘Management Accounting Practices in Public Enterprises in Nepal’

has been prepared in partial fulfillment of the requirements for the Master of Business Studies of the Faculty of Management, Tribhuvan University. This thesis is forwarded for examination.

.....

(Mr. Dileep Lal Karna)

Thesis Supervisor

.....

(Dr. Shailendra Labh Karna)

Head of Research Department

.....

(Mr. Jugeshwar sah)

Asst. Campus Chief

.....

(Mr. Bishnudeo Yadav)

Campus chief

Date:.....

VIVA VOICE SHEET

We have concluded the viva voice examination of the thesis presented by

Daya Shankar Lal Karna

Entitled

‘Management Accounting Practices in Public Enterprises in Nepal’

and found that the thesis to be the original work of the student and written according to prescribed format of Faculty of Management, Tribhuvan University. We recommend the thesis to be accepted as the partial fulfillment of the requirement for Masters Degree of Business Studies (MBS).

Viva-Voice Committee

Chairperson, Research Department:.....

Member (Thesis Supervisor):.....

Member (External Expert):.....

Date:.....

DECLARATION

I hereby declare that this thesis entitled "**Management Accounting Practices in Public Enterprises in Nepal**" submitted to the Office of the Dean, Faculty of Management, Tribhuvan University is my original work prepared in the form for partial fulfillment of the requirements for the Master of Business Studies (MBS) under the supervision of Associate Mr. Dileep Lal Karna, of R.R.M. Campus, , Janakpur, Tribhuvan University.

Date:.....

Daya Shankar Lal Karn

R.R.M.Campus

Campus Roll No. 11/064

TU Registration No.: 7-1-14-395-98

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ABBREVIATIONS

AD	:	Anno Domini
ADB	:	Agriculture Development Bank.
AICL	:	Agricultural Inputs Company Ltd.
AIS	:	Accounting Information System.
ALIL	:	Agro-Lime Industries Ltd.
ARR	:	Average Rate of Return.
B/S	:	Balance Sheet
BEP	:	Break Even Point.
BOD	:	Board of Director
BS	:	Bikram Sambat
CAAN	:	Civil Aviation of Authority of Nepal.
CC	:	Cultural Corporation.
CDM	:	Central Department of Management.
CMPU	:	Contribution Margin Per Unit.
CVP	:	Cost Volume Profit.
DDC	:	Dairy Development Corporation.
F/Y	:	Fiscal Year.
GAAP	:	Generally Accepted Accounting Principles.
GC	:	Gorkhapatra Corporation.
GDP	:	Gross Domestic Product.
GON	:	Government of Nepal.
HMG/N	:	His Majesty Government of Nepal.
HPPCL	:	Herbs Production & Processing Co. Ltd.
IRR	:	Internal Rate of Return.
ISML	:	Industrial Sector Management Ltd.
JEMCL	:	Janak Education Materials Center Ltd.
KSK	:	Karmachari Sanchaya Kosh.
MA	:	Management Accounting.
MBA	:	Master of Business Administration.
MBS	:	Master of Business Studies.
Mgmt	:	Management.
MIS	:	Management Information System.
MOF	:	Ministry of Finance.
NAC	:	Nepal Airlines Corporation
NCC	:	Nepal Commerce Campus.
NCCN	:	National Construction Company Ltd.
NCO	:	Net Cash Outlay.
NDL	:	Nepal Drugs Ltd.
NEA	:	Nepal Electricity Authority.
NECSC	:	Nepal Engineering Consultancy Service Center Ltd.
NFC	:	Nepal Food Corporation.
NIDC	:	Nepal Industrial Development Corporation.
NOC	:	Nepal Oil Corporation.
NPEs	:	Nepalese Public Enterprises

NRTL	:	Nepal Rosin and Turpentine Ltd.
NSCL	:	National Seeds Company Ltd.
NTC	:	Nepal Telecommunication Co. Ltd.
NTL	:	National Trading Limited.
P/L	:	Profit and Loss
PBP	:	Pay Back Period.
PEs	:	Public Enterprises.
PI	:	Profitability Index.
Pop ⁿ	:	Population.
PPC	:	Profit Planning and Control.
PV	:	Present Value.
RBB	:	Rastriya Banijya Bank.
RBS	:	Rastriya Beema Sansthan.
STCL	:	Salt Trading Corporation Ltd.
TU	:	Tribhuvan University.
UCFL	:	Udayapur Cement Factory Ltd.
%	:	Percentage
²	:	Chi-Square