## ACCOUNTING PRACTICES IN CO-OPERATIVE ORGANIZATION (WITH REFERENCE TO CHITWAN DISTRICT)

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In the partial fulfillment of the requirements for the degree of Master of Business Studies (M.B.S.)

> Bharatpur, Chitwan, Nepal January , 2013

### RECOMMENDATION

This is to certify that the thesis

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And foun the thesis to be the original work of the student and return accirding to the prescribed formet. We recommended the thesis to be accepted as partial fulfilment of the requirment for the degree of

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### DECLARATION

I hereby declare that the work reported in this thesis entitled, Accounting Practices In Co-Operative Organization (With Reference To Chitwan District) submitted to Birendra Multiple Campus, Tribhuvan University is my original work done in the form of partial fulfillment of the requirement for the Master's in Business Studies (M.B.S.) under the supervision and guidance of Sushil Dahal and Udaya Shrestha Lecture of Birendra Multiple Campus.

January 2013

.....

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Lastly, I want to say that this research is my original work. I do not want to declare that this study is perfectly satisfactory and complete as there may be limitations and shortcoming because of limited time and resources. I hereby wanted to take the responsibility of all the errors, mistakes and shortcomings.

January 2013

Krishna Prasad Adhikari Bharatpur-10, Chitwan

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#### **ABBREVIATION**

| &      | : | And   |
|--------|---|---|
| A/c    | : | Account   |
| Cr.    | : | Cottage and Small Industries                            |
| CTEVT  | : | Council for Technical Education and Vocational Training |
| Dr.    | : | Debit   |
| etc.   | : | Etcetera  |
| GDP    | : | Gross Domestic Product                                  |
| i.e.   | : | That is   |
| IAS    | : | International Accounting Standards                      |
| IEDI   | : | Industrial Enterprise Development Institute             |
| L.F.   | : | Ledger Folio  |
| Ltd.   | : | Limited   |
| No.    | : | Number  |
| NTC    | : | National Training Center                                |
| Regd.  | : | Registration  |
| S.N.   | : | Serial Number   |
| T.U.   | : | Tribhuvan University                                    |
| UNCTAD | : | United Nations Conference on Trade and Development      |
| Vol.   | : | Volume  |
| WEAN   | : | Women Entrepreneurs Association of Nepal                |
| CBS    | : | Central Bureau of Statistics                            |