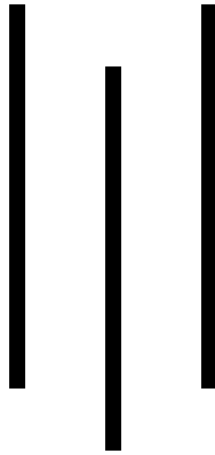


**A STUDY ON COST VOLUME PROFIT ANALYSIS
(WITH REFERENCE TO SUJITA PAINT INDUSTRY PVT. LTD.)**



SUBMITTED BY GUDIYA KUMARI HALUWAI

POST GRADUATE CAMPUS

TU REGD NO; 7-2-465-16-2004

CAMPUS ROLL NO: 169

**A THESIS SUBMITTED TO
OFFICE OF THE DEAN
FACULTY OF MANAGEMENT
TRIBHUVAN UNIVERSITY**

In Partial fulfillment of the requirements for the degree of
Masters of Business Studies (MBS)

Biratnagar, Nepal

Oct 2013



TRIBHUVAN UNIVERSITY
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RECOMMENDATION

This is to certify that the thesis

Submitted by;
Gudiya Kumari Haluwai

Entitled
A STUDY OF COST VOLUME PROFIT ANALYSIS
(With Reference to SUJITA PAINT INDUSTRIES PVT LTD)

has been prepared as approved by this department in the prescribed format of faculty of managementn. This thesis is forwarded for examination

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VIVA- VOICE SHEET

We have conducted the viva voice examination of the prepared by

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A STUDY OF COST VOLUME PROFIT ANALYSIS
(With Reference to SUJITA PAINT INDUSTRIES PVT LTD)

and found the Thesis to be the original work of the student written in accordance with the prescribed format. We recommended the thesis to be accepted as partial fulfillment for the requirement for

Master's Degree of Business Studies (MBS)

VIVA VOICE COMMITTEE

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Member (External Expert)

Date:

DECLARATION

I hereby, declare that the work reported in this thesis entitled A STUDY ON COST VOLUME PROFIT ANALYSIS (With Reference to SUJITA PAINT PVT. LTD.) Submitted to Post Graduate Campus Biratnagar, Nepal, faculty of partial fulfillment of the Master's of Business Studies (MBS) under the supervision of Mrs Bandana Jain, lecturer of Post Graduate Campus Biratnagar.

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ACKNOWLEDGEMENT

This research a study on cost volume profit analysis with reference to sujita paint Pvt. Ltd. has been prepared for the partial fulfillment of the requirement for Master Degree in Business Studies. It is really an appreciable curriculum of TU, because it helps the students to express their theoretical concept achieved during the study period into the practical field.

I would like to extend my heartfelt thanks and sincere gratitude to my supervisor Mrs Bandana Jain, Lecturer, Post Graduate Campus, Biratnagar for her guidance; encouragement and possible help in the smooth conduct of the study.

Many of my friends, colleagues and relatives encouraged me to undertake this venture. In course of preparing this research I got an opportunity to discuss and debate with them. I am thankful to my family members and relatives for providing a peaceful environment and valuable advices and who transferred my split ideas into a clean format.

I would like to express my sincere thanks to my friends Mr. Pashupati and Sanjay for his technical support, without his help the research work can not be presented in this form.

I would like to express my heartiest thanks to my family members, friends and all those who have helped me directly and indirectly to complete this research work. Last but not the least my special words thank to Mr. Brij Kishor Gupta (Avenue Computer Circle Duhabi 06, Sunsari) for his efficient computer support.

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ABBREVIATION

AD	:	Anno Domini
AM	:	Arithmetic Mean
A/C	:	Account
ASC	:	Accounting Standard Committee
BS	:	Bikram Sambat
BEP	:	Break Even Point
CV	:	Coefficient of Variation
CM	:	Contribution Margin
CMPU	:	Contribution Margin Per Unit
Co.	:	Company
CVP	:	Cost Volume Profit
Sp	:	Sujita Paint
DOL	:	Degree of Operatig Leverage
DP	:	Desired Profit
DPAT	:	Desired Profit After Tax
DPBT	:	Desired Profit Befor Tax
EBIT	:	Earning before Interest and Tax
ED	:	Edition
F/Y	:	Fiscal Year
FC	:	Fixed Cost
Ltd.	:	Limited
MC	:	Marginal Contribution
MOS	:	Margin of Society
PE	:	Probable Error
PE	:	Public Enterprise
P/L	:	Profit & Loss
P/V RATIO	:	Profit Volume Ratio
PPC	:	Profit Planing and Control
Pvt.	:	Private
RS.	:	Rupees
SD	:	Standard Deviation
SPPU	:	Selling Price per Unit
TC	:	Total Cost
TCM	:	Total Cost Contribution Margin
TFC	:	Total Fixed Cost
TS	:	Total Sales
VC	:	Variable Cost
VCPU	:	Variable Cost per Unit