

COST VOLUME PROFIT ANALYSIS
(WITH SPECIAL REFERENCE TO BUTWAL POWER
COMPANY LIMITED)

Submitted by:

JEEBAN BHANDARI

Shanker Dev Campus

T.U. Registration Number: 7-2-39-631-2005

Campus Roll No: 345/065



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Faculty of Management

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RECOMMENDATION

This is to certify that the thesis

Submitted by

Mr. Jeeban Bhandari

Entitled

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(WITH SPECIAL REFERENCE TO BUTWAL POWER
COMPANY LIMITED)

Has been prepared as approved by this Department in the prescribed format of the
Faculty of Management. This thesis is forwarded for examination.

.....
Prof. Dr. Kamal Deep Dhakal
(Thesis Supervisor)

.....
Prof. Bisheshwor Man Shrestha
(Head of Research Department)

.....
Asso. Prof. Prakash Singh Pradhan
(Campus Chief)
Shanker Dev Campus

.....
Mr. Ramakant Bhattarai
(Thesis Supervisor)

Date: -

VIVA – VOCE SHEET

We have conducted the viva – voce examination of the thesis presented by

Mr. Jeeban Bhandari

Entitled

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(WITH SPECIAL REFERENCE TO BUTWAL POWER
COMPANY LIMITED)

And found to be the original work of the student written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirement for Master of Business Studies (MBS)

Viva – Voce Committee

Head of Research Department	: -
Member (Thesis Supervisor)	:-
Member (Thesis Supervisor)	:-
Member (External Expert)	:-

Date: -

DECLARATION

I hereby declare that the work reported in this thesis entitled "*COST VOLUME PROFIT ANALYSIS; (WITH SPECIAL REFERENCE TO BUTWAL POWER COMPANY LIMITED)*", submitted to Shanker Dev Campus, Faculty of Management, and T.U. is my original work. It is done in the form of partial fulfillment of the requirement for master of Business Studies (MBS), under the guidance of Professor Dr. Kamal Deep Dahakal and Mr. Ramakant Bhattarai.

Mr. Jeeban Bhandari

T.U Regd. No. 7-2-39-631-2005

Shanker Dev Campus

Ramshah Path Kathmandu.

Date:

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This dissertation entitled "*COST VOLUME PROFIT ANALYSIS; (WITH SPECIAL REFERENCE TO BUTWAL POWER COMPANY LIMITED)*" has been prepared in this form as required by Department of Management for the partial fulfillment of the degree of Master of Business Studies.

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Mr. Jeeban Bhandari

T.U Regd. No. 7-2-39-631-2005

Shanker Dev Campus, Kathmandu.

Date: -

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Abbreviation

BPC	: Butwal Power Company
SHDB	: Small Hydro Development Board
GHG	: Green House Gases
IEA	: International Energy Agency
EIA	: Energy Information Administration
KWh	: Kilowatt Hour
NEA	: Nepal Electricity Authority
MW	: Megawatt
IPPs	: Independent Power Producers
PPA	: Power Purchase agreement
CVP	: Cost-Volume-Profit
GDP	: Gross Domestic Product
NIDC	: Nepal Industrial Development Corporation
ES	: Economics of Scale
CMPU	: Contribution margin per unit
PPC	: Profit Planning and Control
SPPU	: Selling price per unit
VCPU	: Variable cost per unit
VC	: Variable Cost
FC	: Fixed cost
ABC	: Activity Based Costing
HP	: Hydropower
BEP	: Break even profit
MOS	: Margin of Safety
PPU	: Profit per unit
INPS	: Integrated Nepal Power System
CA	: Current Assets
CL	: Current Liabilities

QA	: Quick Assets
DR	: Debt Ratio
DER	: Debt Equity Ratio
MBS	: Master of Business Study
SD	: Standard Deviation
CV	: Coefficient of Variance
PE	: Probable Error
DPAT	: Desire Profit after Tax
DP	: Desire Profit
PVR	: Profit Volume Ratio
GWH	: Gigawatt hour
WTO	: World Trade Organization
WWW	: World Wide Web