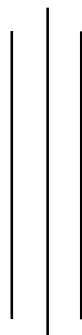


**A Comparative Study on Cash Management Of
National Trading Limited and Salt Trading Corporation Limited**



**Submitted By:
Pramila Dware
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2nd Year Exam Symbol No.: 391311**



**A Thesis Submitted to
Office of the Dean
Faculty of Management
Tribhuvan University**

**In partial fulfillment of the requirement for the degree of
Master of Business studies (MBS)**

**Kathmandu, Nepal
April, 2014**

RECOMMENDATION

This is to certify that the thesis

Submitted by:

Pramila Dware

Entitled:

**A COMPARATIVE STUDY OF CASH MANAGEMENT OF
NATIONAL TRADING LIMITED AND SALT TRADING CORPORATION
LIMITED**

has been prepared as approved by this Department in the prescribed format of the Faculty of Management.

This thesis is forwarded for examination.

.....
Asso. Prof. Prakash Singh Pradhan
(Thesis Supervisor)

.....
Pro.Dr. Kamal Deep Dhakal
(Head, Research Department)

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Asso. Prof. Prakash Singh Pradhan
(Campus Chief)

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Kiran Thapa
(Thesis Supervisor)

VIVA-VOCE SHEET

We have conducted the viva-voce of the thesis presented

by:

Pramila Dware

Entitled:

A COMPARATIVE STUDY OF CASH MANAGEMENT OF NATIONAL TRADING LIMITED AND SALT TRADING CORPORATION LIMITED

And found the thesis to be the original work of the student and written according to the prescribed format.

We recommend the thesis to be accepted as partial fulfillment of requirement for the degree of

Master of Business Studies (MBS)

VIVA-VOCE Committee

Head, Research Department
Member (Thesis Supervisor)
Member (Thesis Supervisor)
Member (External Expert)

DECLARATION

I hereby declare that the work reported in this thesis entitled "A Comparative Study of Cash Management of National Trading Limited and Salt Trading Corporation Limited" submitted to Office of the Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the degree of Master of Business Studies (MBS) under the supervision of Kiran Thapa and Campus Chief Asso. Prof. Prakash Singh Pradhan of Shanker Dev Campus, T.U.

.....

Pramila Dware

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T.U. Regd. No.: 7-2-503-47-2004

2nd Year Exam Symbol No.: 391311

ACKNOWLEDGEMENT

The present thesis "A Comparative study on cash management (National Trading Limited and Salt Trading Corporation Limited)," has been prepared for the partial fulfillment of the requirement for Master Degree in Business Studies. The majority of Nepalese public enterprises are suffering from poor performance. So, 'Cash Management' is the most and important approach of today's management system which can considerably contribute to improve performance and to achieve goal of an entity.

National Trading Limited and Salt Trading Corporation Limited have played very important role for the development of Trading Sector in Nepal. They have been providing daily necessary goods, construction materials, machinery and equipment, industrial raw material etc. at reasonable prices. They have dual responsibility i.e. providing essential goods at cheaper rate and sustain in today's competitive market, making reasonable profit. So, these main organizations are selected for this research work.

I would like to express my in-depth gratitude to Kiran Thapa and campus chief Asso. Prof. Prakash Singh Pradhan, thesis supervisors, for providing this opportunity and guiding to carry out this dissertation properly. I would like to express heartily thanks towards all the members of my family and friends specially Manish Shrestha for helping me to prepare this research work. I would like to thanks all the staffs of NTL and STCL and more specially; Madhav Prasad Sharma and Om Siddhi Guvaju are the persons to whom I would always be grateful for their valuable suggestions, sincere cooperation and for providing various information for this work.

Pramila Dware
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ABBREVIATION

ACP	- Average Collection Period
AD	- After Death
A/R	- Account receivable
BS	- Bikram Sambat
C and B	- Cash and bank
CV	- Co-efficient of variation
DNPL	- Dabur Nepal Private Limited
DSO	- Daily sales outstanding
F/Y	- Fiscal year
ICP	- Inventory conversion period
Ltd	- Limited
MBS	- Master's of Business Studies
NTL	- National Trading Limited
PEs	- Public enterprises-standard deviation
STCL	- Salt Trading Limited
USSR	- Union of Soviet Socialist Republic
TU	- Tribhuvan University