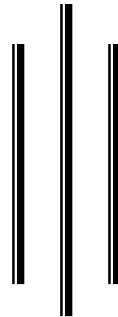


Revenue and Cost Planning in HPPCL

(A Case Study on Herbs Production and Processing Company Ltd.)



By

Bijay Kumar Thakur

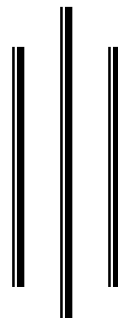
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Central Department of management

Tribhuvan University



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Faculty of Management

Tribhuvan University

In Partial Fulfillment of the Requirements for the

Master's Degree in Business Studies (MBS)

Kritipur, Kathmandu

2011

RECOMMENDATION

This is to certify that the thesis:

Submitted by:

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Entitled:

“Revenue and Cost Planning in HPPCL” has been prepared this dissertation, A case study of Herbs production and processing company under our guidance and supervision. He has successfully completed the course of research methodology.

The dissertation has been prepared in the form as required by the faculty of Management for the partial fulfillment of the Degree of Master in Business Studies.

It is forwarded for examination. We recommend this thesis for approval and acceptance.

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VIVA -VOCE SHEET

We have conducted the viva-voce examination of the thesis

Submitted by:

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“Revenue and Cost Planning in HPPCL” and found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for Master’s Degree in Business Studies (M.B.S.)

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Industrialization is the key factor of overall development of a nation in undeveloped country like as Nepal. Natural resource plays vital role to develop industrialization and economic of a country. The value of a natural resource is a great in undeveloped or developing country like as Nepal. So the use of herbs, small plants, seeds flowers, water, mineral etc are our major natural resources thought which our nation can be free fear from unemployment, growing of industry, using of wastage resource and contribution on GDP etc. While preparation of annual budget, it is necessary to considered local resource, material, manpower, changes market demand, views of international marker etc. which are help to reducing the price of commodity.

This thesis entitled "Revenue and cost planning as a tool to measure the effectiveness of profit planning and control. A case study of Herbs production and processing cowpony limited" has been written in the required form prescribed by the faculty of management for the partial fulfillment of the masters Degree in Business studies (MBS). It is hardly possible to list the names of all my well wishes but sincerely acknowledge the precious encouragement they offered me. I am extremely grateful with all of them who have helped, guided and supervised to complete this work.

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I am alone responsible for any defects of analysis or errors in this thesis advices, recommendation and suggestion are wholeheartedly welcomed.

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DECLARATION

I am hereby declared that intitle "**Revenue and Cost Planning**" research work is my original worked done. Which submitted to office of the dean Faculty of Management, TU, In partial fulfillment of the requirement for the Master of Business Studies (MBS), Kirtipur, Kathmandu. I am also sure that every data and information gathered by myself.

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LIST OF ABBREVIATION

B.S	-	Bikram Sambat
BEP	-	Break Even Point
BES	-	Break Even Sales
CM	-	Contribution Margin
CVP	-	Cost Volume Profit
DOL	-	Degree of Operating Leverage
EBIT	-	Income before Interest and Tax
FY	-	Fiscal Year
GDP	-	Gross Domestic Product
GM	-	Gross Margin
GP	-	Gross Profit
HPPCL	-	Herbs Product and Processing Company Ltd.
MOS	-	Margin of Safety
NOI	-	Net operating Income
P	-	Profit
PEC	-	Public Enterprises Company
PPC	-	Profit Planning and Control
SR	-	Sales Revenue
TC	-	Total Cost
TR	-	Total revenue