

**ROLE OF BUDGETING PRACTICE ON PROFITABILITY**  
(With Special Reference to Manufacturing and Service Sector)

*A Thesis*

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*In partial fulfillment of the requirement for the degree of  
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## **RECOMMENDATION**

This is to Certify that the Thesis

Submitted by

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Entitled

### **ROLE OF BUDGETING PRACTICE ON PROFITABILITY**

**(With Special Reference to Manufacturing and Service Sector)**

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

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## **VIVA - VOCE SHEET**

We have conducted a Viva - Voce examination of the thesis

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### **ROLE OF BUDGETING PRATICE ON PROFITABILITY**

**(With Special Reference to Manufacturing and Service Sector)**

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

format. We recommend the thesis to be accepted as the partial fulfillment of the

requirements for the Master's Degree of Business Studies (M.B.S.)

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## **DECLARATION**

I hereby declare that the work reported in this thesis entitled **ROLE OF BUDGETING PRACTICE ON PROFITABILITY (With Special Reference to Manufacturing and Service Sector)** submitted to R.R.M. Campus, Janakpurdham , Faculty of Management, Tribhuvan University is my original work done for the partial fulfillment of the requirements for the Master's Degree of Business Studies (MBS) under the supervision of **Mr. Braham Deo Sah**, R.R.M. Campus.

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## ABBREVIATION

&	- And
A.D	- Anno Domini
A/C	- Account
ARR	- Average Rate of Return
AS	-Actual Sales
BEP	- Break Even Point
BO	-Branch Office
BS	-Bikram Sambat
CV	-Coefficient of Variation
CVP	- Cost-Volume-Profit
CMPU	-Contribution Margin per unit
FY	-Fiscal Year
FC	-Fixed Cost
GDP	-Gross Domestic Product
GNP	-Gross National Product
GM	-General Manager
HO	-Head office
i.e	-That is
MOS	-Margin of Safety
NPAT	-Net Profit After Tax
NTC	-Nepal Telecom Company
PV	-Profit Volume
PPC	-Profit Planning Control
PEs	-Public Enterprises
ROI	-Return on Investment
SD	-Standard Deviation
TU	-Tribhuwan University
VC	-Variable Cost