

**“TECHNIQUES ADOPTED BY NEPALESE PUBLIC  
ENTERPRISES ON MANAGEMENT ACCOUNTING”**

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## **RECOMMENDATION**

This is to certify that the Thesis

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*has been prepared as approved by this Department in the prescribed format of the  
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## **DECLARATION**

I hereby declare that the work reported in this thesis entitled “**TECHNIQUES ADOPTED BY NEPALESE PUBLIC ENTERPRISES ON MANAGEMENT ACCOUNTING**” 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 Master’s Degree in Business Study (M.B.S.) under the supervision of Campus Chief **Prakash Singh Pradhan** of Shanker Dev Campus.

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**Devaraj Acharya**  
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## **ABBREVIATIONS**

MA	-	Management Accounting
PE	-	Public Enterprises
JV	-	Joint Venture
WTO	-	World Trade Organization
MOF	-	Ministry of Finance
GON	-	Government of Nepal
FY	-	Fiscal Year
BOD	-	Board of Director
MIS	-	Management Information System
SWOT	-	Strength, Weakness, Opportunity and Threats
CVP	-	Cost Volume and Profit
CIMA	-	Chartered Institute of Management Accounting
AICPA	-	American Institute of Certified Public Accountants
VMOH	-	Variable Manufacturing Overhead
FMOH	-	Fixed Manufacturing Overhead
UVC	-	Unit Variable Cost
FC	-	Fixed Cost
LA	-	Level of Activity
EBIT	-	Earning Before Interest and Taxes
NPV	-	Net Present Value
CFAT	-	Cash Flow After Tax
NCO	-	Net Cash Outlay
PV	-	Present Value
IRR	-	Internal Rate of Return
PI	-	Profitability Index
PBP	-	Pay Back Period
ARR	-	Average Rate of Return