

COST-VOLUME-PROFIT ANALYSIS OF DAIRY DEVELOPMENT CORPORATION, NEPAL

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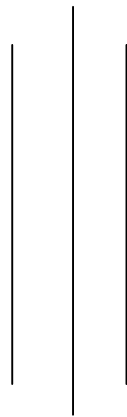
Submitted to:

Office of the Dean

Faculty of Management

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*In partial fulfillment of the requirements of the
Degree of
Master of Business Studies (M.B.S.)*



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RECOMMENDATION

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“Cost-Volume-Profit Analysis of Dairy Development Corporation, Nepal”

has been prepared as approved by this Department in the prescribed format of the faculty of Management, T.U. This thesis is forwarded for examination. We wish him every success in his life.

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VIVA-VOCE SHEET

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

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**COST-VOLUME-PROFIT ANALYSIS OF DAIRY DEVELOPMENT
CORPORATION, NEPAL**

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 for the *Degree of Master of Business Studies (M.B.S.)*

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DECLARATION

I Hereby declare that the data and work reported in this thesis entitled "**Cost-Volume-Profit Analysis of Dairy Development Corporation, Nepal**" submitted to office of Dean, Faculty of Management, Tribhuvan University is my authentic work done for the partial fulfillment of the requirement of the degree of Master of Business Studies (M.B.S.) under the guidance and supervision of **Mr. Tara Prasad Upadhyaya (Gyawali)** of Lumbini Banijya Campus, Tribhuvan University.

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Acknowledgement

This research entitled "Cost-Volume-Profit Analysis of Dairy Development Corporation (DDC), Nepal" has been prepared in the form as require by the faculty of Management in partial fulfillment of Degree of Business Studies (MBS).

This study is designed to highlight the impact of planning in overall profitability with reference to budgeting system. DDC has been taken as Representative Corporation for this purpose. As this very movement, I would like to offer my sincere gratitude to my respected Supervisor Tara Prasad Upadhyaya for his enormous guidance to escort the work to this level. This study would not have this shape absence of this his supervision and advice.

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.....

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ABBREVIATION

DDC	=	Dairy Development Corporation
FY	=	Fiscal Year
BS	=	Bikram Sambat
P	=	Page
Rs	=	Nepalese Rupees
PPC	=	Profit Planning and Control
CVP	=	Cost Volume Profit
S.D.	=	Standard Deviation
C.V	=	Coefficient of Variation
BEP	=	Break Even Point
P/V Ratio	=	Profit Volume Ratio
VC	=	Variable Cost
FC	=	Fixed Cost
CM	=	Contribution Margin
MOS	=	Margin of Safety
DOL	=	Degree of Operating Leverage
&	=	And