

**AN ANALYSIS OF WORKING CAPITAL MANAGEMENT
(A CASE STUDY OF BOTTLERS NEPAL LIMITED)**

**Submitted by
Kiran Kumar Basnet
Central Department of Management
Campus Roll No.: 431/064
Symbol No.: 280402/066
T.U. Reg. No.: 7-1-39-420-2004**

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Faculty of Management
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Kirtipur, Kathmandu**

**In partial fulfillment of the requirement for the degree of
Master of Business Studies**

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RECOMMENDATION

This is to certify that the thesis

Submitted by

Kiran Kumar Basnet

Entitled

**AN ANALYSIS OF WORKING CAPITAL MANAGEMENT
(A CASE STUDY OF BOTTLERS NEPAL LIMITED)**

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

.....
Bhawani Shanker Acharya	Prof. Dr. Jay Krishna Pathak	Prof. Dr. Dev Raj Adhikari
Associate Professor	(Head of Research Committee)	(Head of Department)
(Thesis Supervisor)		

Date :

VIVA-VOCE SHEET

We have conducted the Viva-Voce Examination of the Thesis

Presented by

Kiran Kumar Basnet

Entitled

**AN ANALYSIS OF WORKING CAPITAL MANAGEMENT
(A CASE STUDY OF BOTTLERS NEPAL 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 fulfilment of the requirements for Master's Degree in Business Studies (M.B.S.)

Viva-Voce Committee

Chairman (Research Department) :

Member (Thesis Supervisor) :

Member (External Expert) :

Member (Central Department of Management) :

Date:

DECLARATION

I hereby declare that the work reported in this thesis entitled “**An Analysis of Working Capital Management of Bottlers Nepal Limited**” submitted to Office of the Dean, Faculty of Management, Tribhuvan University is my original work done in the form of partial fulfilment of the requirements of the Master's Degree in Business Management under the supervision of Mr. Bhawani Shanker Acharya, Associate Professor, Central Department of Management, Tribhuvan University, Kirtipur, Kantipur.

.....

Kiran Kumar Basnet

Researcher

Campus Roll No. 431/064

Date: July, 2011

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ABBREVIATIONS

APP	Account Payable Period
BNL	Bottler's Nepal Limited
CCC	Cash Conversion Cycle
TFA	Account Payable Period
ARP	Account Receivable to Period Total Fixed Assets
TCL	Total Current Liabilities
TCA	Total Current Assets
ICP	Inventory Conversion Period
CATA	Current Assets Total Assets
CAFA	Current Assets to Net Fixed Assets
CBCA	Cash and Bank Balance to Current Assets
CBTA	Cash and Bank Balance to Total Assets
ICA	Inventories to Current Assets
ITA	Inventories to Total Assets
RCA	Receivable to Current Assets
RTA	Receivable to Total Assets
CAT	Current Assets Turnover
NWCT	Net Working Capital Turnover
RT	Receivable Turnover
IT	Inventories Turnover
CT	Cash Turnover
GPM	Gross Profit Margin
NPM	Net Profit Margin
RNW	Return on Net Worth
E.g	For Example
Etc.	Etcetera
Fig.	Figure
FY	Fiscal Year
I.e	That is
Ltd.	Limited
NEPSE	Nepal Stock Exchange
WC	Working Capital