

**SALES BUDGETING AND PROFITABILITY
IN
PUBLIC ENTERPRISES**

(A Case Study of Dairy Development Corporation)

A THESIS

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(In Partial Fulfillment of the Requirements of the Degree of
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Date:.....

RECOMMENDATION

This is to certify that the thesis:

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**SALES BUDGETING AND PROFITABILITY
IN
PUBLIC ENTERPRISES
(A Case Study of Dairy Development Corporation)**

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DECLARATION

I, hereby, declare that the work reported in thesis entitled “ **SALES BUDGETING AND PROFITABILITY IN PUBLIC ENTERPRISES**” (**A Case Study of Dairy Development Corporation**) submitted to the office of the Dean, Faculty of Management, Trubhuvan University, is my original work done in the form of partial fulfillment of the requirements of the Master’s Degree of Business Studies (MBS) under the supervision of Dr. Prakash Neupane.

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.....
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List of Abbreviation

BEP	Break Even Point
BOD	Board of Directors
B.S.	Bikram Sambat
CVP	Cost Volume Profit
DDC	Dairy Development Corporation
DLH	Direct labour Hour
EBIT	Earning Before Interest and Taxes
FY	Fiscal Year
KD	Kathmandu Dairy
Kg	Kilogram
MPDDS	Milk Production District Distribution Scheme
MPD&DS	Milk Production & Distribution Scheme
PE	Public Enterprises
ROE	Return On Earning
S.d	Standard deviation
WWW	World Wide Web