

**A STUDY ON
ROLE OF BUDGETING IN MANAGEMENT OF CO-OPERATIVE
OFORGANIZATION**

(A CASE STUDY OF NEPAL MULTI-PURPOSE CO-OPERATIVE SOCIETY LTD.)

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RECOMMENDATION

This is to certify that the Thesis

Entitled:

"Role of Budgeting in Management of Co-operative Organization"

(a case study of Nepal Multi-purpose Co-operative Society Ltd).

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DECLARATION

I, hereby, declare that the work reported in this thesis entitled "Role of Budgeting in Management of Co-operative Organization" (a case study of Nepal Multi-Purpose Co-operative Society) submitted to Shanker Dev Campus, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master Degree of Business Studies (MBS) under the supervision and guidance of my respected teacher Mr. Joginder Goet, Lecturer of Shanker Dev Campus.

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This study entitled "Role of Budgeting in Management of Co-operative Organization" (a case study of Nepal Multi-Purpose Co-operative Society) is essentially an output of partial requirement for the Master of degree in Business Studies, Tribhuvan University prepared under the supervision and guidance of my respected teacher Mr. Joginder Goet, lecturer of Shanker Dev Campus.

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Lastly, I hearty beg sorry for my any mistake and assure to take responsibility for all comments.

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ABBREVIATIONS

A/c	=	Account
ARR	=	Average Rate of Return
B	=	Borrowing
BEP	=	Break Even Point
BS	=	Bikram Sambat
CA	=	Current Assets
CD	=	Cost of Debt
CV	=	Coefficient of Variance
CVP	=	Cost Volume Profit
CL	=	Current Liability
EOQ	=	Economic Order Quantity
FC	=	Fixed Cost
FY	=	Fiscal Year
GDP	=	Gross Domestic Product
GNI	=	Gross National Income
GON	=	Government of Nepal
ICA	=	International Co-operative Alliance
i.e.	=	that is
IRR	=	Internal Rate of Return
LDO	=	Loan, Discount, Overdraft
MBS	=	Master in Business Studies
MD	=	Managing Director
NMC	=	Nepal Multi-purpose Co-operative Society Ltd.
NPV	=	Net Present Value
No.	=	Number
NRB	=	Nepal Rastra Bank
P\L	=	Profit and Loss
PPC	=	Profit Planning and Control
PI	=	Profitability Index
ROC	=	Return on Capital
Rs.	=	Nepalese Rupees
SD	=	Standard Deviation

STCL = Salt Trading Corporation Ltd.
TU = Tribhuvan University
VC = Variable Cost