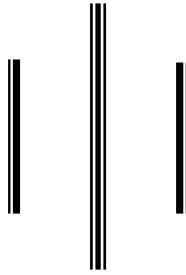


# **MANAGEMENT ACCOUNTING PRACTICES IN PUBLIC ENTERPRISES OF NEPAL**



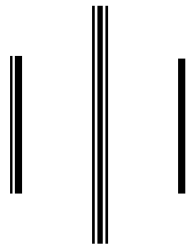
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A Thesis Submitted to  
Office of the Dean  
Faculty of Management  
Tribhuvan University  
Kirtipur

In partial fulfillment of the requirements for the degree of  
Master of Business Studies (MBS)

Nepalgunj

May, 2012



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**RECOMMENDATION**

This is to certify that the thesis

**SUBMITTED BY**  
**SUMAN KATTEL**

**ENTITLED**  
**MANAGEMENT ACCOUNTING PRACTICES IN PUBLIC**  
**ENTERPRISES OF NEPAL**

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

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**VIVA- VOCE SHEET**

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

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and found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for Master of Business Studies (MBS)

**VIVA-VOCE COMMITTEE**

Chairman of Research Department .....

Member (Thesis Supervisor).....

Member (External Expert).....

Member (External Expert).....

Date: - .....

## **DECLARATION**

I hereby declare that the work reported in this thesis entitled **Management Accounting Practices in Public Enterprises of Nepal** submitted to Office of Dean, Faculty of Management, Tribhuvan University is my original work done in the form of partial fulfillment of the requirement of Master's Degree in Business Studies (M.B.S.) under the guidance and supervision of Mr. Mukesh Kumar Gupta of Mahendra Multiple Campus, Nepalgunj. Hence, the sole responsibility would be remained on me regarding this thesis for any positive or negative implication if emerged in future.

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## **ACKNOWLEDGEMENTS**

This thesis has been as a partial requirement for the MBS. It would not be possible to complete this without the cooperation of different well wishers. The completion of the present study is a product of help and support of several hands. So, I would like to express my heartfelt gratitude, to all those respondents for their support and help.

First of all, I would like to express gratitude to Mukesh Kumar Gupta, Thesis Supervisor, Mahendra Multiple Campus, Nepalgunj. I would like to pay my sincere thanks to Mr. Laxman Pokhrel Department Chief of Management, Mahendra Multiple Campus, Nepalgunj, Mr. Chakra Bahadur Bom, Head of Research Department (MBS), Mahendra Multiple Campus, Nepalgunj. I could not remain without thanking to my teachers and lectures, especially to all the people who helped me during my study of MBS and during preparation of this thesis report.

I should not forget to thank the staff of Nepal Oil Corporation, National Trading Limited, Nepal Food Corporation, Salt Trading Corporation Limited, National Seeds Company Limited and Agriculture Inputs Company Limited.

I express my deep thanks Sabin Luitel of New Lumbini Pustak Pasal, Nepalgunj who helped to provide computer typing properly and timely.

May, 2012  
Nepalgunj

**Suman Kattel**

## **TABLE OF CONTENTS**

	<b>PAGE NO.</b>
RECOMMENDATIONS	i
VIVA-VOCE SHEET	ii
DECLARATION	iii
ACKNOWLEDGEMENTS	iv
TABLE OF CONTENTS	v
LIST OF TABLES	viii
LIST OF FIGURES	ix
LIST OF ACRONYMS	x
<b>CHAPTER I: Introduction</b>	<b>1-18</b>
1.1 Background of the Study	1
1.2 Public Enterprises	2
1.2.1 Historical Background	2
1.2.2 Meaning and Definitions of PEs	4
1.2.3 Importance of PEs.	5
1.2.4 Features of PEs	7
1.2.5 Objectives of PEs	7
1.2.6 Types of PEs in Nepal	7
1.2.6.1 On the Basis of Function & Services	8
1.2.6.2 On the basis of organization pattern & Operation	9
1.2.7 Evolution of PEs in Nepal	11
1.3 Statement of the Problem	16
1.4 Objectives of the Study	17
1.6 Significance of the Study	17
1.7 Limitation of the Study	17
1.8 Chapter scheme	18

<b>Chapter II: Review of Literature</b>	<b>19-74</b>
2.1 The Management Process and the Role of Management Accounting	19
2.2 Stewardship, Treasurership and Controllership Functions of Management Accounting	20
2.3 Management Accounting Tools	21
2.4 Limitation of Management Accounting	21
2.5 A Review of Management Accounting Tools	22
2.5.1 Cost Estimation	22
2.5.2 Methods of Mixed Cost Segregations	22
2.5.3 Product Costing Method	24
2.5.4 Inventory System	25
2.5.5 Inventory Valuation Method	26
2.5.6 Managerial Application of the Cost-Volume Profit analysis	27
2.5.7 Pricing of the Product	29
2.5.8 Budgeting for Profit Planning & Control	31
2.5.8.1 Concept of Budgeting	31
2.5.8.2 Essential of Budgeting	32
2.5.8.3 Objectives of Budgeting	32
2.5.8.4 Budgeting Over Time	32
2.5.8.5 The Budgeting Process	33
2.5.8.6 Master Budget	34
2.5.9 Zero- Base Budgeting	39
2.5.10 Activity Based Budgeting	40
2.5.11 Flexible Budget	40
2.5.12 Capital Budgeting	42
2.5.12.1 Estimating the Project's Cash Flows	43
2.5.12.2 Techniques of Capital Budgeting	43
2.5.12.3 Analysis of Risk and Uncertainty Under Capital Budgeting	47
2.5.13 Standard Costing	50
2.5.13.1 Standard Costing Process	51
2.5.13.2 Variance Analysis	51
2.5.13.3 Budgeting Control and Standard Costing	54
2.5.14 Management Accounting Control System	54
2.5.14.1 Responsibility Accounting	55

2.5.14.2	Process of Responsibility Accounting	56
2.5.15	Decision Making	56
2.5.15.1	Process of Decision Making	56
2.5.15.2	Types of Decisions	57
2.5.16	Managerial Use of Financial Statement Analysis	58
2.5.16.1	Cash Flow Statement	59
2.5.16.1.1	Objectives of Cash Flow Statement	60
2.5.16.1.2	Preparation of Cash Flow Statement	60
2.5.16.2	Techniques of Financial Statements Analysis	61
2.5.16.3	Ratio Analysis	62
2.6	Review of the previous thesis	63
2.7	Research Gap (Different Between the Current Research and Previous Research):	73
<b>CHAPTER-III: Research Methodology</b>		<b>75-77</b>
3.1	Research Design	75
3.2	Sources of Data	75
3.3	Population and Samples	75
3.4	Data Processing Procedure	76
3.5	Statistical tools used	76
<b>CHAPTER-IV: Presentation and Analysis of Data with Findings</b>		<b>78-98</b>
4.1	Introduction	78
4.2	Percentage Analysis of Management Accounting Practice in Public Enterprises of Nepal	78
4.3	Hypothesis Test	88
4.4	Major Findings	95
<b>Chapter-V: Summary, Conclusion and Recommendation</b>		<b>99-102</b>
5.1	Summary	99
5.2	Conclusion	100
5.3	Recommendations	101

## **Bibliography**

## **Appendix**



## LIST OF TABLE

<b>Table No.</b>	<b>Name of Tables</b>	<b>Page No.</b>
4.1	Practice of Management Accounting Tools in PTC's of Nepal	78
4.2	Base for Not Practiced Management Accounting Tools in PTC's of Nepal	79
4.3	Method of Segregating Mixed Cost into Fixed and Variable in PTC's of Nepal.	80
4.4	Base for Budget preparation in PTC's of Nepal.	80
4.5	Budget Preparation System in PTC's of Nepal	81
4.6	Budget Practice in PTC's of Nepal	81
4.7	Types of Budget Practiced on the Basis of Period in PTC's of Nepal.	82
4.8	Practice for Pricing Product in PTC's of Nepal	82
4.9	Pricing of Inventory practiced in PTC's of Nepal	83
4.10	For Cost and Revenue Estimation practice in PTC's of Nepal	83
4.11	Capital Budgeting or Long Term Investment Decision practiced in PTC's of Nepal	84
4.12	Basis for Alternative Decision Practiced in PTC's of Nepal	85
4.13	Risk Adjustment practice used while Evaluating Capital Investment in PTC's of Nepal.	85
4.14	Tools used for evaluation of overall performance at the end of the accounting year in PTC's of Nepal.	86
4.15	Practice of Management Accounting Function in PTC's of Nepal	86
4.16	The main factor that affects the decision-making process in PTC's of Nepal	87
4.17	The Major Difficulties for the Application of Managerial Accounting Tools and Technique in PTC's of Nepal	87

## LIST OF FIGURE

<b>Figure No.</b>	<b>Name of Figures</b>	<b>Page No.</b>
1.1	Types of PEs in Nepal	8
2.1	Break- Even Analysis	28
2.2	Master Budget	34
2.3	Material Variances	52
2.4	Labour Variances	53

## LIST OF ACRONYMS

ABC	=	Activity Based Costing
ABB	=	Activity Based Budgeting
ARR	=	Accounting Rate of Return
AV	=	Average
BN Ltd	=	Bottlers Nepal Limited, Balaju
CVP	=	Cost Volume Profit Analysis
CZ	=	Central Zoo
DDC	=	Dairy Development Corporation
DLH	=	Direct Machine Hour
DMH	=	Direct Machine Hour
FY	=	Fiscal Year
HBTF	=	Harrisiddhi Brick and Tiles Factory
HCTL	=	Hetauda Cement Industry Limited
IRR	=	Internal Rate of Return
ITE	=	Ilam Tea Estate
MA	=	Management Accounting
MCV	=	Material Cost Variance
MIRR	=	Modified Internal rate of Return
MOS	=	Margin of Safety
MMV	=	Material Mix Variance
MPV	=	Material Price Variance
MUV	=	Material Usage Variance
MYV	=	Material Yield Variance
NCO	=	Net Cash Outlay
NJVB	=	Joint Venture Banks of Nepal
NOC	=	Nepal Oil Corporation Limited
NPE	=	Nepalese Public Enterprises
NPV	=	Net Present Value
NTC	=	Nepal Telecommunication
PBP	=	Pay Back Period
PE	=	Public Enterprises

PI	=	Profitability Index
PPC	=	Profit Planning and Control
PTC's	=	Public Trade Comapnies
RBB	=	Rastriya Banijya Bank
SBPPNL	=	Sir Bhrkuti Pulp and Paper Nepal Limited
TPV	=	Total Present Value
ZBB	=	Zero Base Budgeting