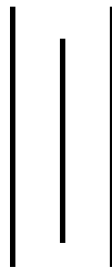


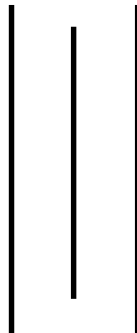
**AN APPRAISAL ON FINANCIAL POSITION OF  
NEPAL TELECOM**

**A Thesis**

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**Submitted to  
Office of the Dean  
Faculty of Management  
Tribhuvan University**



**In the partial Fulfillment of the Degree of Masters of Business Studies (MBS)  
Patan Dhoka, Lalitpur  
August, 2012**

## **RECOMMENDATION**

This is certify that the thesis

**Submitted by**  
**Ms. Yashoda Thapa**

**Entitled**

**An Appraisal of Financial position of Nepal Telecom**

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

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## VIVA-VOCE SHEET

We have conducted the viva-voce of the thesis presented

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**An Appraisal of Financial Position of Nepal Telecom**  
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 of the requirement for the degree of Master of Business Studies (MBS)

### Viva-Voce Committee

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**TRIBHUVAN UNIVERSITY**

Faculty of Management

Patan Multiple Campus

**DECLARATION**

I hereby declare that this thesis entitled **An Appraisal of Financial Position of Nepal Position** submitted to Patan Multiple Campus, Faculty of Management, Tribhuvan University is my original work done for the partial fulfillment of requirement of the degree of Masters of Business Studies (MBS), which is prepared under the supervision of Mr. BabuRam Singh Thapa Lecturer (Assistant campus chief) of Patan Multiple Campus.

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August, 2012

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---

Yashoda Thapa  
Kathmandu, Nepal

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## LIST OF ABBREVIATIONS

ACP	Average Collection Period
ADB	Asian Development Bank
B.S.	Bikash Sambat
CA	Current Assets
CBS	Central Bureau of Statistics
CE	Capital Employed
CET	Capital Employed Turnover
CL	Current Liabilities
Co.	Company
CR	Current Liabilities
CVP	Cost Volume Profit
D/E	Debt - Equity
D/E	Debt-Equity
D/TA	Debt to Total Assets
D-E RATIO	Debt Equity Ratio
DTR	Debtors Turnover Ratio
e.g.	Examples
EBT	Earning Before Tax
etc.	Etcetera
F/Y	Fiscal Year
FAT	Fixed Assets Turnover
GDP	Gross Domestic Products
GoN	Government of Nepal
i.e	That is
I/C	Interest Coverage
ISD	International Subscriber Dialing
ITR	Inventory Turnover Ratio
JICA	Japan International Cooperation Agency
Kbps	Kilo bit Per Second
Ltd	limited
LTD	Long Term Debt
NEPT	Net Profit After Tax
NFA	Net Fixed Assets
No.	Number
NPAT	Net Profit After Tax
NPC	National Planning Commission
NRs.	Nepal Rupees
NTC	Nepal Telecom
NW	Net Worth
PE	Public Enterprise
PR	Profitability Ratio
QR	Quick Raito

ROA	Return on Assets
ROCE	Return on Capital Employed
ROD	Return on Total Deposit
ROI	Return on Investment
ROSE	Return on Shareholders' Equity
SMS	Short Message Service
STD	Subscriber Trunk Dialing
TA	Total Assets
TAT	Total Assets Turnover
TATR	Total Assets Turnover Ratio
TD	Total Debt
TE	Total Expenditure
TR	Total Revenue
US	United States
UTL	United Telecom Limited
VDC	Village Development Committee
VIZ.	Namely
VMS	Voice Mail Service
WCT	Working Capital Turnover