

COST-VOLUME-PROFIT ANALYSIS
(With Special Reference to Nepal Telecom)

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RECOMMENDATION

This is to certify that the Thesis

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(With Special Reference to Nepal Telecom)

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

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VIVA-VOCE SHEET

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*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 **Master's Degree in Business Studies (MBS)***

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DECLARATION

I hereby declare that the work reported in this thesis entitled “*Cost Volume and Profit Analysis with special reference to Nepal Telecom*” submitted to Office of the Dean, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement of the Master’s Degree in Business Studies (M.B.S) under the supervision of my thesis supervisors Prof. Dr. Kamal Deep Dhakal and Romakant Bhattarai of Shanker Dev Campus, Tribhuvan University.

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Finally, I would not want to state that this thesis is perfect but may have various limitations and shortcomings. Nevertheless, I have tried my best.

Sudhir Giri

ABBREVIATIONS

%	: Percent
Σ	: Summation
AD	: Anno Domino
BEP	: Break Even Point
BEPA	: Break Even Point Analysis
BS	: Bikram Sambat
C- Phone	: Cellular Phone
CDMA	: Code Division Multiple Access
CM	: Contribution Margin
CMPU	: Contribution Margin Per Unit
CMR	: Contribution Margin Ratio
CR	: Correlation Analysis
CVP	: Cost Volume Profit
CVPA	: Cost Volume Profit Analysis
DOL	: Degree of Operating Leverage
DPAT	: Desired Profit after Tax
e.g.	: Example
etc.	: Etceteras
FC	: Fixed Cost
FY	: Fiscal Year
GON	: Government of Nepal
GPM	: Gross Profit Margin/Ratio
GSM	: Global System for Mobile
HMG	: His Majesty Government
i.e.	: That is
ISTD	: International Subscriber Trunk Dialing
Ltd.	: Limited
Mgmt.	: Management
MOS	: Margin of Safety

No.	: Number
NPM	: Net Profit Margin/Ratio
NT	: Nepal Telecom
NTC	: Nepal Telecommunication Corporation
OR	: Operating Ratio
P/V Ratio	: Profit Volume Ratio
PEs	: Public Enterprises
PPC	: Profit Planning and Control
PSTN	: Public Switched Telephone Network
Pvt.	: Private
ROA	: Return on Asset
ROCE	: Return on Capital employed
ROSE	: Return on Shareholder's equity
SMS	: Short Message Service
SP	: Selling Price
SPPU	: Selling Price Per Unit
STD	: Subscriber Trunk Dialing
TQM	: Total Quality Management
TU	: Tribhuvan University
VC	: Variable Cost
VCPU	: Variable Cost Per Unit
ZBB	: Zero Based Budget

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