

**AN ANALYSIS OF FINANCIAL PERFORMANCE OF  
NEPALESE MANUFACTURING COMPANIES**

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## **RECOMMENDATION**

This is to certify that the thesis

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**AN ANALYSIS OF FINANCIAL PERFORMANCE OF NEPALESE  
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## **DECLARATION**

I hereby declare that the work reported in this thesis entitled "**An Analysis of Financial Performance of Nepalese Manufacturing Companies**" 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 for the degree of Master of Business Studies (MBS) under the supervision of **Asso. Prof. Achyut Raj Bhattarai** and **Kamal Prakash Adhikari** of Shanker Dev Campus, T.U.

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## ABBREVIATIONS

BNL	-	Bottlers Nepal Limited, Balaju
BNLT	-	Bottlers Nepal Limited, Terai
CV	-	Co-efficient of Variation
DA	-	Debt Assets
DPS	-	Dividend Per Share
EM	-	Equity Multiplier
EPS	-	Earning Per Share
etc.	-	Excreta
FATOR	-	Fixed Assets Turn Over Ratio
FY	-	Fiscal Year
GDP	-	Gross Domestic Production
GM	-	General Manager
GP	-	Gross Profit
i.e	-	That is
ITOR	-	Inventory Turn Over Ratio
Ltd.	-	Limited
MBS	-	Master of Business Study
NEPSE	-	Nepal Stock Exchange
NLO	-	Nepal Lube Oil
NPAT	-	Net Profit After Tax
NWC	-	Net Working Capital
P/L A/C	-	Profit and Loss Account
PE	-	Probable Error
PEs	-	Public Enterprises
Pub.	-	Publication
ROA	-	Return on Assets
ROCE	-	Return on Capital Employed
ROE	-	Return on Equity
ROSE	-	Return on shareholder's Equity
RTOR	-	Receivable Turn Over Ratio
SAFTA	-	South Asian Free

SD	-	Standard Deviation
SEBO/N	-	Security board of Nepal
TATOR	-	Total Assets Turn Over Ratio
UNL	-	Unilever Limited
WTO	-	World Trade Organization