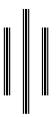
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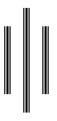


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A Thesis Submitted to:
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In partial fulfillment of the requirement of the degree of Masters of Business studies (M.B.S.)

Biratnagar October 2010



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RECOMMENDATION

This is to certify that the thesis;

Submitted by

Deepa Dhakal

Entitled

Working Capital Management

(A Case of Salt Trading Corporation Ltd.)

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 Examination of the thesis presented by

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and found the thesis to be the original work of the student and written according to the prescribed format. We recommended the thesis to be accepted as partial fulfillment of the requirement for

Masters Degree in Business Studies (M.B.S)

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DECLARATION

I hereby declare this thesis entitled "Working Capital Management" submitted to post Graduate Campus, Biratnagar Nepal, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the Masters Degree in Business studies (M.B.S) under the supervision of Dr. Khangendra Acharya

Date:	
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ABBREVIATION

STCL = Salt Trading Corporation Limited.

B.S. = Bikram Sambat

Ltd = Limited

F/Y = Fiscal Year

C/A = Current Assets

C/L = Current Liabilities

W/C = Working Capital

d = Deviation

'r' = Correlation Coefficient

P.F. = Probable error

G/P = Gross profit

No = Num of items.

X = Value of 1st items

 $Y = Value of 2^{nd} items$

i.e. = That is

P/L = Profit and Loss

B/S = Balance sheet

T/A = Total Assets

% = Percentage in 100

C/B = Cash and Bank

C/V = Co-efficient of Variation

Ave = Average

NPAT = Net profit after tax

NWC = Net Working Capital

S.D = Standard Deviation.

U.S. = United State

\$ = Dollar

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