

**COST-VOLUME PROFIT ANALYSIS AS A TOOLS TO MEASURE
EFFECTIVENESS OF PROFIT PLANNING AND CONTROL
(A Case Study of Nepal Electricity Authority)**

By:

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A Thesis

Submitted to:

Office of the Dean

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Tribhuvan University

**In the Partial Fulfillment of the Requirement for the Master's
Degree in Business Studies (MBS)
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RECOMMENDATION

This is to certify that the Thesis

Submitted by:

Mr. Kedar Bartaula

Entitled:

**COST-VOLUME PROFIT ANALYSIS AS A TOOLS TO MESURE
EFFICTIVENESS OF PROFIT PLANNING AND CONTROL
(A Case Study of Nepal Electricity Authority)**

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

.....
Prof. Dr. Kamal Deep Dhakal
Campus Chief

VIVA-VOCE SHEET

We have conducted the Viva-Voce examination of the thesis

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**COST-VOLUME PROFIT ANALYSIS AS A TOOLS TO MESURE
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(A Case Study of Nepal Electricity Authority)

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 requirements for Master's Degree in Business studies (M.B.S.)

Viva-Voce Committee

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SHANKER DEV CAMPUS

DECLARATION

I hereby declare that the work reported in this thesis entitled "Cost Volume Profit Analysis As a Tools to Measure Effectiveness of Profit Planning and Control: A Case of Nepal Electricity Authority" 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 Masters Degree in Business Studies under the supervision of Kamal Deep Dhakal and Shanker Raj Joshi of Shanker Dev Campus.

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Kedar Bartaula

Researcher

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ABBREVIATIONS

A.D.	:	Anno Domini
B.S.	:	Bikram Sambat
BEP	:	Break Even Point
BOD	:	Board of Director
CM	:	Contribution Margin
CMPU	:	Contribution Margin Per Unit
CVP	:	Cost Volume Profit
DOL	:	Degree of Operating Leverage
FC	:	Fixed Cost
FY	:	Fiscal Year
GDP	:	Gross Domestic Product
GHW	:	Giga Watt Hour
i.e.	:	That is
KWH	:	Kilo Watt Hour
MOS	:	Margin of Safety
NEA	:	Nepal Electricity Authority
P.E.	:	Probable Error
P/V Ratio	:	Profit Volume Ratio
PEs	:	Public Enterprises
PPC	:	Profit Planning and Control
Q	:	Quantity
r	:	Correlation Coefficient
Rs.	:	Rupees
SDC	:	Shanker Dev Campus
SPPU	:	Selling Price Per Unit
SVC	:	Semi Variable Cost
T.U.	:	Tribhuvan University
U	:	Unfavourable
VC	:	Variable Cost
VCPU	:	Variable Cost Per Unit