

COST VOLUME PROFIT ANALYSIS
(A Case Study of Dairy Development Corporation)

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RECOMMENDATION

This is to certify that the Thesis

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DECLARATION

I hereby declare that the work reported in this thesis entitled “**COST VOLUME PROFIT ANALYSIS (A Case Study of Dairy Development Corporation)**” 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 **Shree Bhadra Neupane** and **Dilli Ram Bhandari** of Shanker Dev Campus.

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The purpose of preparing this thesis is to fulfill the requirements for the degree of Masters of Business studies (MBS). It is carried out within the conceptual framework of profit planning and control. The main objective of this study is to review the practice and effectiveness of cost-volume-profit analysis of Dairy Development Corporation (DDC). I am extremely grateful to all of them who has helped me guided me and supervised me to complete this work.

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ABBREVIATIONS

ABC	:-	Activity Based Costing
B.S.	:-	Bikram Sambat
B/E	:-	Break-Even
BEP	:-	Break-Even Point
BMSS	:-	Biratnagar Milk Supply Scheme
BOD	:-	Board of Directors
C.C.	:-	Chilling Centre
C.M.	:-	Contribution Margin
C.V.	:-	Co-efficient of Variation
CA	:-	Current Assets
CEO	:-	Chief Executive Officer
CMPU	:-	Contribution Margin Per Unit
CVP	:-	Cost-Volume-Profit Analysis
DDC	:-	Dairy Development Corporation
DOL	:-	Degree of Operating Leverage
DOV	:-	Degree of Variability
EOQ	:-	Economic Order Quantity
Exp.	:-	Expenses
F/Y	:-	Fiscal Year
FC	:-	Fixed Cost
GDP	:-	Gross Domestic Product
Govt.	:-	Government
HMSS	:-	Hetauda Milk Supply Scheme
KMSS	:-	Kathmandu Milk Supply Scheme
MBO	:-	Management by Objectives
MOS	:-	Margin of Safety
MPA	:-	Milk Producers' Associations
MPCS	:-	Milk Producers' Co-Operative Societies
NPAT	:-	Net Profit After Tax

P.E.(r)	:-	Probable Error of Correlation
P/V	:-	Profit Volume
PEs	:-	Public Enterprises
PPC	:-	Profit Planning and Control
QA	:-	Quick Assets
ROI	:-	Return on Investment
S.D.	:-	Standard Deviation
SR	:-	Sales Revenue
SRD	:-	Sita Ram Dairy
TC	:-	Total Cost
V.C.	:-	Variable Cost
V/V	:-	Variable Volume
VC	:-	Variable Cost
WFP	:-	World Food Program
ZD	:-	Zero Defect

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