EVALUATION OF CASH FLOW MANAGEMENT OF BANK OF KATHMANDU AND EVEREST BANK LIMITED

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A Thesis Submitted to:
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RECOMMENDATION

This is to certify that the thesis

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EVALUATION OF CASH FLOW MANAGEMENT OF BANK OF KATHMANDU AND EVEREST BANK LIMITED

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 of the thesis presented

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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 degree of

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Viva-Voce Committee

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DECLARATION

I hereby declare that the work reported in this thesis entitled "Evaluation of Cash Flow Management of Bank of Kathmandu And Everest Bank Limited" 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 Lecturer Rita Maskey of Shanker Dev Campus, T.U.

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ABBREVIATIONS

AS : Accounting Standard

ASB : Accounting Standard Board

ATMS : Automated Teller machine

BOK : Bank of Kathmandu

CAS : Chartered Accountants

CFFA : Cash Flow from Financing Activities

CFIA : Cash Flow from Investing Activities

CFOA : Cash Flow from Operating Activities

COGS : Cost of Goods Sold

EBL : Everest Bank Limited

F/Y : Fiscal Year

FASB : Financial Accounting Standard Board

HBL : Himalayan Bank Limited

IASCFF : International Accounting Standards Committee

Foundation

Ι

i.e. : That is

IAS : International Accounting Standard

IASB : International Accounting Standard Board

IASs : International Accounting Standards

ICAN : Institute of Chartered Accountancy of Nepal

JVB : Joint Venture Bank

Ltd : Limited

NABIL : Nepal Arab Bank of Limited

NAS : Nepal Accounting Standard

NBBL : Nepal Bangladesh Bank Limited

NGO : Non Government Organizations

NIDC : Nepal Industrial and Development Corporation

NRB : Nepal Rastra Bank

RBB : Rastriya Banijya Bank

SBI : State Bank of India

SCBNL : Standard Chartered Bank Nepal Limited

SWOT : Strength. Weakness, Opportunities and threats