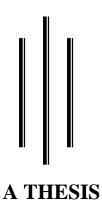
COMPARATIVE ANALYSIS ON CASH FLOW STATEMENT OF COMMERCIAL BANK

(Machchhapuchhre Bank Ltd., Kumari Bank Ltd., Laxmi Bank Ltd. & Siddhartha Bank Ltd)



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To:

Office of the Dean
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In the partial fulfillment of the requirements for the Degree of Master of Business Studies (MBS)

> Patandhoka, Lalitpur April, 2011

RECOMMENDATION

This is to certified that the thesis

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for t	he fac	culty o	of Mai	nage	ment.	This	thes	is is	forwai	ded	for	examinat	ioi	1.

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COMPARATIVE ANALYSIS ON CASH FLOW STATEMENT OF COMMERCIAL BANK

And found the thesis is to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for the Degree of Master of Business Studies (M.B.S.).

VIVA-VOCE COMMITTEE

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DECLARATION

I hereby declare that the thesis entitled "Comparative Analysis on Cash Flow Statement of Commercial Bank" submitted to patan Multiple Campus, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the Master's in Business Studies (MBS) under the supervision of Dinesh Man Malego of Patan Multiple Campus.

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ABBREVIATIONS

ABBS : Anywhere Branch Banking System

AGM : Annual General Meeting

ANZ : Australian and New Zealand

ATM : Automatic Teller Machine

B.S. : Bikram Sambat
B/S : Balance Sheet

BAFIO : Bank and Financial Institution Ordinance

BOD : Board of Director

F/Y : Fiscal Year

FASB : Financial Accounting Standard Board

HISEF : Himalayan Securities and Finance

IAS : International Accounting Standard

ICMT : Ireland Commercial Management Team.

KBL : Kumari Bank Limited.

LTD : Limited.

LUFIL : Lumbini Leasing and Finance Companies

LXBL : Laxmi Bank Limited

MBL : Machhapuchhre Bank Limited

MPE's : Manufacturing Public Enterprises

NAS . Nepal Accounting Standard

NASB : Nepal Accounting Standard Board

NBL : Nepal Bank Limited.

NEPSE : Nepal Stock Exchange.

NFC . National Finance Company

NPA : Non-performing loan.

NRB : Nepal Rastra Bank.

P&L A/C : Profit and Loss Account

RBB : Rastriya Banijya Bank

SCT . Smart Choice Network

SEBO/N : Security Board of Nepal

Sq. Km. : Square Kilometer

TU : Tribhuvan University

WTO : World Trade Organization