

**MANAGEMENT ACCOUNTING PRACTICE  
IN  
NEPALESE PUBLIC ENTERPRISES**

**A THESIS**

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# VIVA -VOCE SHEET

We have conducted the viva-voce examination of thesis

Presented by

**Prakash Sedhain**

Entitled:

**MANAGEMENT ACCOUNTING PRACTICE IN NEPALESE PUBLIC  
ENTERPRISES**

and we found the thesis to be the original work of the student written according to the prescribed format. We recommended this thesis to be accepted as partial fulfillment of the requirements for the Master's Degree of Business Studies (M.B.S).

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# RECOMMENDATION

This is to certify that the thesis

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

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Prakash Sedhain

# **DECLARATION**

I hereby, declare that the work reported in this thesis entitled **Management Accounting Practice in Nepalese Public Enterprises** submitted to Research Department of Nepal Commerce Campus, New Baneshwor, T.U., is my original work done in the form of partial fulfillment of the requirements for the Master's Degree of Business Studies (MBS) under the guidance and supervision of Dr. Prakash Neupane of Nepal Commerce Campus.

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# ABBREVIATIONS

ADB	=	Agriculture Development Bank
AICPA	=	The American Institute of Certified public Accountants
ARR	=	Average Rate of Return
ARR	=	Average rate of return
CAAN	=	Civil Aviation Authority of Nepal
CFAT	=	Cash flow after Tax
CIMA	=	Chartered Institute of Management Accountants
CO	=	Company Managerial
CVP	=	Cost Volume Profit
DDC	=	Diary Development Corporation
FC	=	Fixed Cost
FIFO	=	First In First Out
FY	=	Fiscal Year
HPPCL	=	Herbs Production and Processing Company
IDML	=	Industrial Development Management Ltd
IRR	=	Internal Rate of Return
IRR	=	Internal Rate of Return
JEMCL	=	Janak Education Material Center Ltd
CC	=	Culrural Corporation
KSK	=	Karmachari Sanchaya Kosh
LIFO	=	Last In First Out
Ltd	=	Limited
MA (10)	=	Accounting
MBS	=	Master of Business Study
MFG	=	Manufacturing
MOF	=	Ministry of Finance
NAC	=	Nepal Airlines Corporation Ltd.

NCC	=	Nepal Commerce Campus
NCCL	=	National Construction Company Ltd
NCO	=	Net Cash outlay
NEC	=	Nepal Engineering Consultancy
NPV	=	Net Present Value
NTL	=	National Trading Ltd
OH	=	Overhead
PEs	=	Public Enterprises
PI	=	Profitability Index
RS	=	Rupees
SPPU	=	Selling Price Per unit
VC	=	Variable Cost
WTO	=	World Trade Organization

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