

**A STUDY ON WORKING CAPITAL  
MANAGEMENT  
OF  
PHERMACEUTICAL INDUSTRY OF NEPAL  
(A CASE STUDY OF ROYAL DRUGS LIMITED)**

**A Thesis Submitted By:**

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**T.U. Regd. No.: 7-1-15-742-97**

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**In the Partial Fulfillment of the Requirement for the Degree of  
Master of Business Studies (M.B.S.)**

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***RECOMMENDATION***

This is to certify that the thesis

*Submitted by:*

**Ramniwas Kushwaha**

Entitled

**"A STUDY ON WORKING CAPITAL MANAGEMENT OF  
PHERMACUTICAL INDUSTRY OF NEPAL"**

*has been prepared as approved by this department in the prescribed  
format of Faculty of Management. This thesis is forwarded for  
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**VIVA-VOCE SHEET**

*We have conducted the viva-voce examination of the thesis presented*

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

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## DECLARATION

I hereby declare that the work reported in this thesis entitled "A STUDY ON WORKING CAPITAL MANAGEMENT OF PHERMACUTICAL INDUSTRY OF NEPAL" submitted to the Faculty of Management, Thakur Ram Multiple Campus, Trrbhuvan University is my original work done in the format of T.U. for the partial fulfillment of the requirement for the Master's Degree of Business Studies (M.B.S.) under the supervision of Mr.Sanjay Shrestha, lecturer of Thakur Ram Multiple Campus, Birganj, Parsa.

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## ABBREVIATIONS

CLASS	-	Commercial Loan Analysis Support System
CR	-	Current Ratio
CRR	-	Cash Reserve Ratio
CA	-	Capital Adequacy
EBIT	-	Earning Before Interest and Tax
FDR	-	Fixed Deposit Receipts
HISEf	-	Himalayan Securities and Finance Limited
i.e.	-	That is
KAFL	-	Kathmandu Finance Limited
L.C.	-	Letter of Credit
MARBLE	-	Managing And Recommendation Business Loan Evaluation
MBL	-	Machhapuchhre Bank Limited
NABIL	-	Nepal Arab Bank Limited
NBBL	-	Nepal Bangladesh Bank Limited
NBL	-	Nepal Bank Limited
NIDC	-	Nepal Industrial Development Corporation
No.	-	Number
NP	-	Net Profit
NPL	-	Non Performing Loan
NRB	-	Nepal Rastra Bank
P.E.	-	Probable Error
r	-	Correlation Coefficient
RBB	-	Rastriya Banijya Bank
RS.	-	Rupees