

**A STUDY ON PROFIT PLANNING PRACTICES OF  
J.Bs' INDUSTRY, ITAHARI-5, SUNSARI.**



**By**

**Youbaraj sapkota**

**Shanker Dev Campus**

**T.U. Registration No: 7-1-278-630-97**

**Roll No. 877/061**



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

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**November, 2010**

## **RECOMMENDATION**

This is to certify that the thesis

Submitted by  
**Youbaraj Sapkota**

Entitled

**A Study on Profit Planning Practices of J.Bs'Industry, Itahari-5, Sunsari,**  
has been prepared as approved by this campus in the prescribed format of the Faculty of  
Management. This thesis is forwarded for examination.

.....  
Prof. Dr. Kamal Deep Dhakal  
Supervisor

.....  
Shanker Raj Joshi  
Supervisor

.....  
Prof. Dr. Kamal Deep Dhakal  
(Chief)  
Shanker Dev Campus

## **VIVA-VOCE SHEET**

We have Conducted the Viva-Voce Examination of the  
Thesis Presented by

**Youbaraj Sapkota**

Entitled

**A Study on Profit Planning Practices of J.Bs' Industry, Itahari-5, Sunsari,**

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 Master in Business Studies (M.B.S.)

### **Viva-Voce Committee**

Head of the Research Department: .....

Member (Thesis Supervisor): .....

Member (Thesis Supervisor): .....

Member (External Expert): .....

## **DECLARATION**

I hereby declare that the work reported in this thesis entitled "**A Study on Profit Planning Practices of J.Bs'Industry, Itahari-5, Sunsari,**" submitted to Shankar Dev Campus, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master's Degree in Business Studies (M.B.S.) under the supervision of Professor Dr. Kamal Deep Dhakal & Mr. Shankar Raj Joshi Associate Professor of Shanker Dev Campus, Tribhuvan University.

.....

Youbaraj Sapkota

Researcher

Roll No. 877-061

Batch: 2061-63

T.U. Registration No: 7-1-278-630-97

Date: 18<sup>th</sup> November 2010

## **Acknowledgement**

This research study on "A Study on Profit planning Practices of Manufacturing Industry: A case study of J.Bs' Industry has been prepared for the partial fulfillment of the requirement for Master's Degree in Business Studies (MBS). The Industry can generate revenue only when it is able to sales it's products. Therefore profit planning is essential to manage it's future profit. It is widely accepted practice in business organization.

J.Bs'Industry. is one of the major industry of Nepal which has been planning a significant role in the national development. The company is only in a position to meet National demands. Profitability condition is not good so this study will be useful to provide information & draw attention of J.Bs' Industry Ltd. management regarding what can be done for future planning of profit.

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Researcher

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## LIST OF ABBREVIATION

A/C	:	Account
A.D.	:	Anno Domin
Amo <sup>n</sup>	:	Amortization
AM	:	Arithmetic Mean
BEP	:	Break Even Point
B.S.	:	Bikram Sambat
CEO	:	Chief Executive Officer
C.V.	:	Coefficient of Variation
CVP	:	Cost Volume Profit
CM	:	Contribution Margin
CMPU	:	Contribution Margin per Unit
Dep <sup>n</sup>	:	Depreciation
F/Y	:	Fiscal Year
HR	:	Human Resource
Ltd.	:	Limited
MOS	:	Margin of safety
Pvt.	:	Private
PPC	:	Profit Planning & Control
P/V	:	Profit Volume
r	:	Correlation
Rs	:	Rupees
SPPU	:	Sales Price per Unit
S.D.	:	Standard Deviation
T.U.	:	Tribhuvan University
VCPU	:	Variable Cost Per Unit