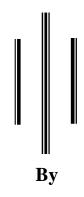
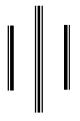
# A STUDY ON PROFIT PLANNING PRACTICES OF J.Bs' INDUSTRY, ITAHARI-5, SUNSARI.



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T.U. Registration No: 7-1-278-630-97 Roll No. 877/061



A Thesis Submitted to
Office of The Dean
Faculty of Management
Tribhuvan University

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

Kathmandu, Nepal

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.

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#### **VIVA-VOCE SHEET**

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

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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.)

<u>Viva-Voce Committee</u>	
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

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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.

I am extremely grateful to my respected teacher & the supervisor of this dissertation Associate Professor Shanker Raj Joshi and Prof. Dr. Kamal Deep Dhakal who guided & proved excellence supervision me to make this research. Without his kindly help & valuable guidance this thesis would not have come in this form.

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Date-November, 2010

Youbaraj Sapkota

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