

# **AN ANALYSIS ON SALES AND PRODUCTION PLANNING OF DAIRY DEVELOPMENT CORPORATION**



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*In partial fulfillment of the requirement of the degree of*  
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***RECOMMENDATION***

**This is to certify that the thesis:**

***Submitted by***

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**An Analysis on Sales and Production Planning on Dairy  
Development Corporation**

*has been prepared as approved by this Department in the prescribed  
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## **VIVA VOCE SHEET**

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

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**An Analysis on Sales and Production Planning on Dairy  
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*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*

*Master's Degree in Business Studies (M.B.S.)*

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## DECLARATION

I hereby declare that the outcome of this thesis entitled " An Analysis on Sales And Production Planning on Dairy Development Corporation" submitted to Post graduate campus, Biratnagar, Faculty of Management, T.U. Kathmandu, is my original work done in the form of partial fulfillment of the requirement for the Master of Business Studies (MBS) under the supervision of Dr. Shyam Bahadur Katuwal.

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## **LIST OF ABBREVIATIONS**

A.D.	:	Anno Domini
A/C	:	Account
A.R.R.	:	Accounting Rate of Return
B.S.	:	Bikram Sambat
BEP	:	Break Even Point
C.V.	:	Coefficient of Variation
C.V.P.	:	Cost Volume Profit
CC	:	Chilling Centers
CFAT	:	Cash Flow After Tax
DDC	:	Dairy Development Corporation
FC	:	Fixed Cost
FY	:	Fiscal Year
i.e.	:	That is
IRR	:	Internal Rate of Return
Kg.	:	Kilogram
PEs	:	Public Enterprises
S.D.	:	Standard Deviation
SMART	:	Suitable, Measurable, Applied, Reasonable and Timely
SWOT	:	Strength, Weakness, Opportunities and Threat
WFP	:	World Food Programme
ltrs	:	Liters
Rs.	:	Rupees
Mfg.	:	Manufacturing
Mgt.	:	Management
Dept.	:	Department
MBO	:	Management by Objectives
SMP	:	Scheme Milk Powder
VC	:	Variable Cost
Dep <sup>n</sup>	:	Depreciation
Prod <sup>n</sup>	:	Production
NCO	:	Net Cash Outlay
PVIF	:	Present Value Interest Factor
PPC	:	Profit Planning and Control