

**A COMPARATIVE ANALYSIS ON CAPITAL STRUCTURE MANAGEMENT  
OF  
PREMIER INSURANCE CO.LTD AND SAGARMATHA INSURANCE CO.LTD.**

**A THESIS**

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**In partial fulfillment of the requirements of the degree of Masters of Business Studies  
(M.B.S)**

**New Baneshwor, Kathmandu  
September, 2008**

## RECOMMENDATION

This is to certify that the thesis submitted by Kanchan Acharya Entitled ***“A Comparative Analysis on Capital Structure Management of Premier Insurance Co. Ltd. and Sagarmatha Insurance Co. Ltd”*** 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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## VIVA VOCE SHEET

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***“A Comparative Analysis on Capital Structure Management of Premier Insurance Co. Ltd. and Sagarmatha Insurance Co. Ltd”*** and found the thesis to be the original work of the student written in accordance with the prescribed format. We recommend the Thesis to be accordance as partial fulfillment of the requirement for Master’s Degree of Business Studies (MBS).

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## DECLARATION

I here by, declare that the work reported in this thesis entitled ***“A Comparative Analysis on Capital Structure Management of Premier Insurance Co. Ltd and Sagarmatha Insurance Co. Ltd”*** 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 requirement for the Masters of Business Studies (MBS) under the supervision of Dr.Bihari Binod Pokharel and Lecturer Mr. Rewan Kumar Dahal of Nepal Commerce Campus, New Baneshwor, Kathmandu.

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## **ACKNOWLEDGEMENT**

The present study **“A Comparative Analysis on Capital Structure Management of Premier Insurance Co. Ltd. and Sagarmatha Insurance Co. Ltd”** has been prepared for the partial fulfillment of the requirement for Masters Degree of Business Studies. This research is conducted with the major objective of highlighting capital structure management between two insurance companies.

Many helpful hands are involved to support me for preparing this Thesis. I would like to express my deep gratitude towards reverent supervisor Dr.Bihari Binod Pokharel and Mr. Rewan Kumar Dahal for incisive and constant guidance's, who have immensely contributed his valuable time and labour to guide me for the preparation of this thesis.

I would like to express heartily thanks towards all the members of my family who provided regular inspiration and continuous contribution for my success and I would like to thanks my husband Er. Pashupati Dhungel who had always appreciated for my work and always inspires me. I would like to thanks all my colleagues for their valuable co-operation during this dissertation preparation. Last but not least, I would like to express my sincere thanks to all, who had supported me to complete this dissertation work. In addition, I would also like to thank the staff members of both insurance companies for providing me with the details, as I required.

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## **ABBREVIATIONS**

D/E = Debt to Equity  
EAT = Earning after Tax  
EBIT = Earning before Interest and Tax  
EBT = Earning before Tax  
EPS = Earning per Share  
MBS = Master of Business Studies  
NI = Net Income  
NOI = Net Operating Income  
P.E. = Probable Error  
PICL = Premier Insurance Company Limited  
RBS = Rastriya Beema Sansthan  
ROCE = Return on Capital Employed  
ROE = Return on Employed  
ROA = Return on Assets  
SHE = Shareholders Equity  
SICL = Sagarmatha Insurance Company Limited

