

**FINANCIAL PERFORMANCE ANALYSIS OF ROYAL  
COOPERATIVE SOCIETY LIMITED IN THE  
FRAMEWORK OF PEARLS**

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## RECOMMENDATION

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

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*Entitled*

Financial Performance Analysis of Royal Cooperative Society Limited  
in the Framework of PEARLS

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

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## ABBREVIATIONS

ABCUL	Association of British Credit Unions Limited
ADB	Agricultural Development Bank
BCSL	Bishal Cooperative Society Limited
CRSP	Collaborative Research Support Program
CTC	Cooperative Training Center
CU	Credit Union
CUES	Credit Union Empowerment and Strengthening
FI	Financial Institution
FY	Fiscal Year
ICA	International Cooperative Alliances
ILO	International Labour Organization
MBB	Micro Banking Bulletin
MCSC	Micro Credit Summit Campaign
MFI	Micro Finance Institution
MOAC	Ministry of Agriculture and Cooperative
NCDB	National Cooperative Development Board
NCDF	National Cooperative Development Fund
NEDAC	Network for Development of Agricultural Cooperatives
NGO	Non Governmental Organization
NRB	Nepal Rastra Bank
PSCU	Portsmouth Savers Credit Union
UP	Union Popular
UPA	Union Progresista Amatitaneca
USAID	United States Agency for International Development
WOCCU	World Council of Credit Union
WRID	Western Regional Irrigation Directorate