

**A COMPARATIVE ANALYSIS OF CAPITAL STRUCTURE
OF COMMERCIAL BANKS**

(WITH REFERENCE TO HIMALAYAN BANK AND BANK OF KATHMANDU)

A THESIS

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RECOMMENDATION

This is to certify that the thesis

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Nir Bikram Dhuj Shrestha**

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**has been approved by this department in the prescribed format of the Faculty of
Management. This thesis is forwarded for examinations.**

VIVA – VOCE SHEET

We have conducted the viva- voce examination of the thesis

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the prescribed format. We recommend the thesis to be accepted as partial fulfillment of
the requirements for the degree of Master of Business Studies
(M.B.S.)

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ABBREVIATIONS

BOK	Bank of Kathmandu Limited
B.S.	Bikram Sambat
C.E.	Capital Employed
DFL	Degree of Financial Leverage
DPS	Dividend Per Share
EBIT	Earning Before Interest and Tax
EBT	Earning Before Tax
EPS	Earning Per Share
FY	Fiscal Year
HBL	Himalayan Bank Limited
LTD	Long Term Debt
Mps	Market Price Per Share
NIB	Nepal Investment Bank Limited
NEPSE	Nepal Stock Exchange
NI	Net Income
NOI	Net Operating Income
PE	Probable Error
Rs	Rupees
ROA	Return on Assets
ROE	Return on Equity
ROSHE	Return on Shareholders' Equity
SHE	Shareholders' Equity
TA	Total Assets
TD	Total Debt
WACC	Weighted Average Cost of Capital

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