

**A STUDY ON  
COST-VOLUME-PROFIT ANALYSIS  
OF  
GORAKHAKALI RUBBER INDUSTRY LIMITED**

**A thesis Submitted to:  
Office of the Dean  
Faculty of Management  
Trubhuvan University**

**In partial fulfillment of the Requirement for the Degree of Master of  
Business Studies (MBS)**

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**Kirtipur , Kathamndu  
March, 2009**

## RECOMMENDATION

This is to certify that the thesis

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Entitled

Cost – Volume – Profit Analysis of Gorkhakali Rubber Industry limited 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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## **DECLARATION**

I hereby declare that the work reported in this thesis entitled “CVP analysis of Gorkhkali Rubber Industry limited” submitted to the Office of the Dean Faculty of Management, Tribhuvan University, is my original work. It is done in the form of partial fulfillment of the requirements for the Master of Business Studies (MBS) under the supervision and guidance of Lecturer Bhawani Shankar Acharya, Central Department of Management, Kirtipur.

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I am alone responsible for any defects of analysis of errors in this thesis. Advices, recommendations and suggestions are wholeheartedly welcomed

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## Abbreviation

BEP	Breakeven Point
BES	Breakeven Sales
CNCCC	China National Chemical Construction Corporation
CPPC	Comprehensive Profit Planning and Control
CVP	Cost – Volume – Profit
DDC	Dairy Development Corporation
DOL	Degree of Operating Leverage
EBIT	Earning Before Interest and Tax
FY	Fiscal Year
GP	Gross Profit
GRIL	Gorakhkali Rubber Industry Limited
HCIL	Heatuda Cement Industry limited
MOS	Margin of Safety
NOP	Net Operating Profit
OP	Operating Profit
PPC	Profit Planning and Control
PVR	Profit Volume Ratio
SPPU	Selling Price per Unit
SR/TSR	Sales Revenue / Total Sales Revenue
STCL	Salt Trading Corporation Limited
T/FC	Total / Fixed Cost
VC/VCPU	Variable Cost / Variable Cost per Unit
WTO	World Trade Organization
ZBB	Zero Based Budgeting
CIMA	Chartered Institute of Management Accounting

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