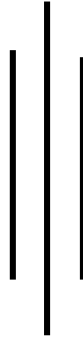


# **IMPACT OF BUDGETING ON PROFITABILITY OF MANUFACTURING INDUSTRY**

(A Case Study of Ganga Rosin and Turpentine Industry)



*Submitted By*

**Shiva Kumar Paudel**

Roll No.:159/061

T.U. Registration No: 7-2-268-158-98

*Submitted to:*

Office of the Dean

Faculty of Management

Shanker Dev Campus

Tribhuvan University

In Partial fulfillment for the requirement of the Degree of  
Master of Business Studies (M.B.S.)

Kathmandu, Nepal

April, 2009

## **VIVA VOCE SHEET**

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

*Entitled:*

### **IMPACT OF BUDGETING ON PROFITABILITY OF MANUFACTURING INDUSTRY**

**(A Case Study of Ganga Rosin and Turpentine Industry)**

*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)**

#### **Viva-Voce Committee**

Head of Research Department : .....

Member (Thesis Supervisor) :.....

Member (Thesis Supervisor) :.....

Member (External Expert): :.....

Date:.....

## **RECOMMENDATION**

This is to certify that the Thesis

*Submitted by:*

*Shiva Kumar Paudel*

*Entitled :*

### **IMPACT OF BUDGETING ON PROFITABILITY OF MANUFACTURING INDUSTRY**

**(A Case Study of Ganga Rosin and Turpentine Industry)**

has been prepared as approved by this department in the prescribed format of faculty of management. This Thesis is forwarded for examination.

#### **Supervisors:**

.....

**Prakash Singh Pradhan**

(Associate Professor)

.....

**Dr. Kamal Deep Dhakal**

(Campus Chief)

.....

**Shankar Raj Joshi**

(Subject Teacher)

Date:.....

## DECLARATION

I hereby declare that the worked reported in this thesis entitled **IMPACT OF BUDGETING ON PROFITABILITY OF MANUFACTURING INDUSTRY** (*A Case Study of Ganga Rosin and Turpentine Industry*) submitted to office of the Dean, Faculty of Management, Tribhuvan University is my original work done in the form of partial fulfillment for the requirement of Master's Degree in Business Studies (MBS) under the guidance and supervision of **Prakash Singh Pradhan (Associate Professor)** and **Shankar Raj Joshi (Subject Teacher)** of Shanker Dev Campus Tribhuvan University.

Date:

Researcher

Shiva Kumar Paudel

Roll No.: 159/061

T.U. Registration No: 7-2-268-158-98

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Lastly, I don't want to state that this research report is complete and perfectly satisfactory. There may be various limitations and short comings. I am alone responsible for all those.

**Shiva Kumar Paudel**  
Shanker Dev Campus  
Putalisadak, Kathmandu

## **LIST OF ABBREVIATION**

ARR	=	Average Rate of Return
BEP	=	Break Even Point
BOD	=	Board of Director
CV	=	Coefficient of Variation
CVP	=	Cost Volume Profit
FC	=	Fixed Cost
FY	=	Fiscal Year
GDP	=	Gross Domestic Product
IRR	=	Internal Rate of Return
Ltd.	=	Limited
NPV	=	Net Present Value
PA	=	Per Annum
PBP	=	Pay Back Period
PPC	=	Profit Planning and Control
P/V ratio	=	Profit Volume Ratio
Rs.	=	Nepalese Rupees
GRTI	=	Ganga Rosin and Turpentine Industries
SD	=	Standard Deviation
VC	=	Variable Cost

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