

**COST STRUCTURE ANALYSIS AND PROFITABILITY**  
**(A Case Study of Dairy Development Corporation, Nepal)**



**A Thesis Submitted to**  
**Office of the Dean**  
**Faculty of Management**  
**Tribhuvan University**



**By**

**Mal Bahadur K.C.**  
**Central Department of Management**  
**T.U. Regd. No. 7-1-54-912-98**  
**Roll No. 247/2062-064**

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

**Kirtipur, Katmandu**  
**January, 2009**

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## **RECOMMENDATION**

This is to certify that the thesis

Submitted by:

**Mal Bahadur K.C.**

**Entitled**

**Cost Structure Analysis and Profitability**

**(A Case Study of Dairy Development Corporation, Nepal )**

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**

We have conducted the viva-voce examination of the thesis presented by :

**Mal Bahadur K.C.**

**Entitled**

**Cost Structure Analysis and Profitability**

**(A Case Study of Dairy Development Corporation, Nepal)**

and found the thesis to be the original work of the student written according to the prescribed format we recommend the thesis to be accepted as partial fulfillment for Master's Degree in Business Studies (MBS)

### **VIVA-VOCE COMMITTEE**

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Tribhuvan University  
Faculty of Management  
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Kirtipur, Katmandu

## **DECLARATION**

I hereby declare that the work reported in this thesis entitled "Cost Structure Analysis and Profitability (A case study of Dairy Development Corporation, Nepal)" submitted to Central Department of Management, Tribhuvan University is my original work. It is done in the form of partial fulfillment of the requirement for the Master of Business Studies (MBS) under the supervision and guidance of Prof. Dr. Bal Krishna Shretha, Central Department of Management, Tribhuvan University.

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January, 2009

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## **ABBREVIATIONS USED**

ARPC	Annual Rate of Percentage Change
BEP	Break Even Point
CM	Contribution Margin
CO.	Company
Corp.	Corporation
CV	Coefficient of Variation
CVP	Cost Volume Profit
DDC	Dairy Development Corporation
Dev.	Development
Distrib	Distribution
Exp.	Expenses
FC	Fiscal Year
GM	General Manager
Mfg	Manufacturing
Mgmt	Management
PEs	Public Enterprises
P/L	Profit and Loss
P/V ratio	Profit Volume Ratio
SD	Standard Deviation
S and D	Selling and Distribution
VC	Variable Cost