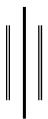
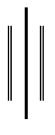
COST STRUCTURE ANALYSIS AND PROFITABILITY

(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.

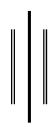
Central Department of Management
T.U. Regd. No. 7-1-54-912-98
Roll No. 247/2062-064

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

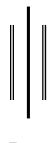
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RECOMMENDATION

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

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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
Central Department of Management
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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ACKNOWLEDGEMENT

I would like to express my gratitude to my thesis supervisor, Prof. Dr. Bal Krishna

Shrestha whose supports, stimulating suggestions and encouragement helped me in all the

time of writing this thesis. Without his encouragement and constant guidance, I could not

have finished this thesis. I am also extremely indebted to all the subject teacher of

Management Department, especially to Prof Dr. Santosh Poudel, Associate Prof. Bisnu

Hari Koirala , Achut Gyawali , Rishiraj Dawadi and all staff of management department

who encourage me in my entire academic attempt.

It is a matter of great pleasure and privilege for me to express my sincere gratitude

to my parents who always inspired me to complete this journey of higher education,

encouraging and providing me the congenial environment and continuous support in every

effort and endeavor.

I would like to extend my heartfelt gratitude to my colleagues, friends and family

for their helps, supports and valuable ideas. I would like to give my special thanks to my

Life Friend Mrs. Bibechana K.C.And friends Kush Adhikari, Surya Sharma, Ramesh

Chandra Pandey for their close attachments and kind support to bring the ideas into this

version of thesis.

Ultimately my appreciate goes to Chairman Mr. Mohan Raj Sharma (Saral Multipurpose

Co-operative Ltd, Lalitpur)for helping me to give chance to type and process.

At last but not least, I would like to thank to the officials staffs of DDC, especially

to Mr. Sita Ram Shrestha and other staff for providing me relevant information

Thank you

January, 2009

Kritipur- Katmandu

Mal Bahadur K.C.

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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