

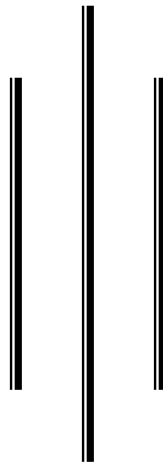
*Working Capital Position of Cement Industries
in Nepal with Special Reference to
Hetauda Cement Industry Limited*

By

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Office of the Dean

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of Master of Business Studies (MBS)

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February, 2009

RECOMMENDATION

This is to certify that the thesis :

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Working capital position of cement industries in Nepal with special reference
to

Hetauda Cement Industry Limited

*Has been prepared as approved by this department in the prescribed format of
faculty of management.*

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DECLARATION

I here by declare that the work reported in this thesis entitled working capital position of cement industries in Nepal with special reference to 'Hetauda Cement Industry Limited' submitted to faculty of Management, RRM Campus, Janakpurdham, TU, is my original work done in the form of partial fulfillment of the requirement of the degree of master of business studies (MBS) under the supervision of Mr. Vishnu Deo Yadav, Assit. Campus Chief faculty of Management, RRM Campus, Janakpurdham.

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Abbreviation

ACP	-	Average Collection Period	
AR	-	Account Receivable	
AP	-	Account Payable	
BR	-	Bills Receivable	
BP	-	Bills Payable	
CA	-	Current Assets	
CL	-	Current Liabilities	
DSO	-	Days Sales Outstanding	
EBT	-	Earning Before Tax	
GP	-	Gross Profit	
LTD	-	Long Term Debt	
NPAT	-	Net Profit After tax	
NWC	-	Net Working Capital	
PE	-	Probable Error	
QA	-	Quick Assets	
ROI	-	Return on Inventory	
TA	-	Total Assets	
UCIL	-	Hetauda Cement Industry Limited	
WC	-	Working	Capital

