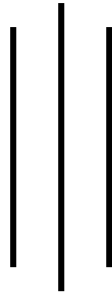


WORKING CAPITAL MANAGEMENT

(With Reference to J.Bs. Industry Pvt. Ltd. Itahari, Sunsari)

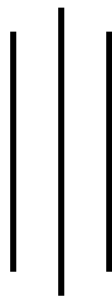


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A Thesis Submitted to:

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In Partial Fulfillment of the Requirement for the Degree of

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Janakpur Dham, Nepal

April, 2009

RECOMMENDATION

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**WORKING CAPITAL MANAGEMENT
(With Reference to J.Bs. Industry Pvt. Ltd. Itahari, Sunsari)**

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DECLARATION

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ABBREVIATIONS

B.S.	:	Bikram Sambat
B/d	:	Brought Down
C/D	:	Carried Down
Cr	:	Credit
Dr.	:	Debit
EAT	:	Earning After Tax
EBIT	:	Earning Before Interest and Tax
Ibid	:	“Ididen” in the sample place or work
Ltd.	:	Limited
NTDC	:	Nepal Tea Development Corporation
Opcit	:	“Opre Citato”
P	:	Page Number
PAT	:	Profit After Tax
PES	:	Public Enterprises
Product(s)	:	Product’s
Pvt.	:	Private
T.U.	:	Tribhuvan University
US	:	United States
P/L	:	Profit and Loss
i.e.	:	That is
DTR	:	Debtors Turnover Ratio