

A Study on Cost, Volume & Profit Analysis as a Tools of

Profit Planning and Control

(A Case Study of NEBICO Pvt. Ltd.)



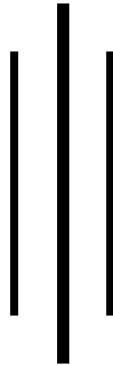
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A Thesis Submitted To:

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*In partial fulfillment of requirements for the degree of
Master of Business Studies (M.B.S.)*

Kathmandu, Nepal

May, 2010

RECOMMENDATION

This is to certify that the thesis

Submitted by:

Mahabir Prasad Yadav

**"A Study on Cost, Volume & Profit Analysis as Tools of
Profit Planning and Control"**

(With Reference to NEBICO Pvt. Ltd.)

Has been prepared as approved by this department in the prescribed format of the 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

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Entitled:

**A Study on Cost, Volume & Profit Analysis as Tools of
Profit Planning and Control**

(With Reference to NEBICO Pvt. Ltd.)

And found that the thesis to be original work of the student and written according to the prescribed format of Faculty of Management, Tribhuvan University. We recommend the thesis to be accepted as a partial fulfillment of the requirement for Master of Business Studies (MBS).

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Date:

DECLARATION

I hereby declare that this dissertation entitled “**A study on Cost, Volume & Profit Analysis as a Tools of Profit Planning and Control (A Case Study of NEBICO Pvt. Ltd.)**” submitted of Office of the Dean, Faculty of Management, Tribhuvan University is my original work done in the form of partial fulfillment of the requirement for the degree of Master of Businss Studies (M.B.S.) under the supervision of my respected teacher lecture Mr. Joginder Goet, Shanker Dev Campus, Tribhuvan University.

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TABLE OF CONTENTS

Recommendation

Viva-Voce Sheet

Declaration

Acknowledgement

List of Tables

List of Figures

List of Abbreviations

CHAPTER-I

INTRODUCTION 1-8

1.1	General Background on Industrial Development in Nepal	1
1.2	Profile of Nebico Pvt. Ltd.	3
1.2.1	Company's Introduction	3
1.2.2	Functions of the Company	5
1.3	Statement of the Problem	5
1.4	Objectives of the Study	6
1.5	Significance of the Study	6
1.6	Limitation of the Study	7
1.7	Organization of the Study	7

CHAPTER-II

REVIEW OF LITERATURE 9-59

2.1	Conceptual of Framework	9
2.2	Profit	10
2.3	Planning	12
2.4	Profit Planning	15
2.5	Process of Profit Planning	17
2.6	Elements of Profit Planning	20
2.6.1	Comprehensive and Co-ordinate Plan	21

2.6.2	Expressed in Financial Terms	21
2.6.3	Plans for Operational Resources and Expenses	21
2.6.4	Future Plan	21
2.6.5	Components of Profit Planning	21
2.6.6	The Substantive Plan	21
2.6.7	The Financial Plan	22
2.7	Major Tools used in Profit Planning and Control	23
2.7.1	Operating Budget	23
2.7.2	Financial Budgets	25
2.7.3	Appropriation Budget	26
2.8	Cost Volume Profit Analysis	25
2.9	Use of CVP Analysis in Profit Planning	31
2.10	Application of Cost Volume Profit Analysis	32
2.11	Approaches to CVP Analysis	32
2.12	Contribution Margin Approach	33
2.13	Use of Profit Volume Ratio	35
2.14	Cost and Revenue Equation Approach	36
2.15	Break Even Analysis	36
2.16	Approaches to Break Even Analysis	37
2.17	Required Sales for Desired Profit	43
2.18	Margin of Safety	44
2.19	Break Even Point for Multi Product Firm	46
2.20	Cost Volume profit Analysis and Limiting Factors	48
2.21	CVP Analysis with Single Constraint	48
2.22	CVP Analysis with Multiple Constraints	48
2.23	CVP Analysis under Condition of Uncertainty	49
2.24	Assumptions Underlying CVP Analysis	51
2.25	Limitation of CVP Analysis	51
2.26	Special Problems in CVP Analysis	52
2.27	Sensitivity Analysis	52
2.28	Risk Measurement: The Operating Leverage and Break Even Point	53
2.29	Financial Statement Analysis	54
2.30	Profitability Ratios	55
2.31	Review of Related Studies	55

2.31.1	Review of Books	55
2.31.2	Brief Review of the Previous Research Work	56
2.32	Research Gap	59

CHAPTER III

RESEARCH METHODOLOGY 60-61

3.1	Introduction	60
3.2	Research Design	60
3.3	Population and Sample	60
3.4	Nature of Data	61
3.5	Sources of Data	61
3.6	Survey Methodology	61
3.7	Data Processing	61

CHAPTER IV

PRESENTATION AND ANALYSIS OF DATA 62-88

4.1	Sales Plan of Nebico Pvt. Ltd.	62
4.1.1	Sales Plan	63
4.1.2	Sales Value Analysis	63
4.1.3	Analysis of Budgeted Sales and Actual Sales	64
4.2	Cost Plan of Nebico Pvt. Ltd.	67
4.2.1	Fixed Cost Analysis	68
4.2.2	Variable Cost Analysis	70
4.2.3	Semi-Variable Cost Analysis	72
4.2.4	Production Salary and Wages Cost Analysis	73
4.3	Inventory Consideration of Nebico Pvt. Ltd.	75
4.4	Nebico's Profitability Ratio Analysis	76
4.5	Operating Leverage of Nebico Pvt. Ltd.	79
4.6	Cost–Volume–Profit Analysis of Nebico Pvt. Ltd.	80
4.6.1	Contribution Margin	81
4.6.2	Profit-Volume-Ratio	82
4.6.3	Break Even Point	82
4.6.4	Margin of Safety	84
4.7	Change Effect and Relationship of C.V.P. Analysis with its Sub-Factors	85

4.7.1	Change Effect of Fixed Costs	85
4.7.2	Change in Effect of Variable Cost	86
4.7.3	Change Effect of Sales Value	87
4.8	Major Findings Regarding Nebico Pvt. Ltd.	87

CHAPTER V

SUMMARY, CONCLUSION AND RECOMMENDATIONS 89-92

5.1	Summary	89
5.2	Conclusion	90
5.3	Recommendations	91

BIBLIOGRAPHY

APPENDICES

LIST OF TABLES

Table 2.1	Formula Approach of CVP Analysis	38
Table 2.2	Determination of Break Even Point in Terms of Unit	47
Table 2.3	Determination of Break Even Point In Terms of Rs.	47
Table 4.1	Budgeted Sales Value	63
Table 4.2	Actual Sales trend	63
Table 4.3	Budgeted and Actual Sales Value Evaluation	65
Table 4.4	Summary of Statistical Calculation (From Appendix -I)	65
Table 4.5	Fixed Cost Sheet	68
Table 4.6	Variable Cost Sheet	70
Table 4.7	Semi-Variable Cost Sheet	72
Table 4.8	Sex-wise and Skill-wise Workers Distribution	73
Table 4.9	Wages Structure	74
Table 4.10	Total Inventory/Stock Level From the Fiscal Year 2060/061 to 2064/065	76
Table 4.11	Income Statement	77
Table 4.12	Income Statement for the year 2060/61-2064/65	80
Table 4.13	Income Statement with Change in Fixed Cost For the Base Year 2060/061	85
Table 4.14	Income Statement with Change in Variable Cost For the Base year 2060/061	86
Table 4.15	Income Statement with Change in Sales Value For the Base year	87

LIST OF FIGURES

Figure 2.1	Graphic Approach of BEP Analysis	39
Figure 2.2	Step Fixed Cost	41
Figure 4.1	Nebico's Break Even Point Chart	83

LIST OF ABBREVIATIONS

BEP	:	Break-even Point
CM	:	Contribution Margin
CMPU	:	Contribution Margin per Unit
Co.	:	Company
Coef.	:	Coefficient
C.V.	:	Coefficient of Variation
CVP	:	Cost-Volume-Profit
DPAT	:	Desired Profit Before Tax
DPBT	:	Desired Profit Before Tax
eg.	:	example: for example
ELS	:	Economic Lot Size
etc.	:	Etcetera, and other similar things
eq ⁿ	:	equation
et al.	:	Et alia
FC	:	Fixed Costs
Fig	:	Figure
F/Y	:	Fiscal Year
i.e.	:	that is
Ltd.	:	Limited
Min.	:	Minimum
MOS	:	Margin of Safety
No.	:	Number
P.E.	:	Probable Error
PPC	:	Profit Planning & Control
PPU	:	Profit per Unit
Prod ⁿ	:	Production
PV	:	Profit Volume

Pvt.	:	Private
Regd.	:	Registration
Rs.	:	Rupees
S.D.	:	Standard Deviation
SPPU	:	Selling Price Per Unit
SQ	:	Selling Quantity
SR	:	Sales Revenue
TC	:	Total Cost
T.U.	:	Tribhuvan University
Var.	:	Variance
VC	:	Variable Cost
vol.	:	Volume
P.	:	Profit
L.	:	Loss