

**A COMPARATIVE STUDY OF CASH FLOW OF BANK OF
KATHMANDU AND EVEREST BANK LIMITED**

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RECOMMENDATION

This is to certify that the Thesis

Submitted by:

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Entitled:

**A COMPARATIVE STUDY OF CASH FLOW OF BANK OF KATHMANDU &
EVEREST BANK LIMITED**

*has been prepared as approved by this Department in the prescribed format of the Faculty of
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And found the thesis to be the original work of the student and written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for the degree of

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DECLARATION

I hereby declare that the work reported in this thesis entitled "**A COMPARATIVE STUDY OF CASH FLOW OF BANK OF KATHMANDU & EVEREST BANK LIMITED**" submitted to 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 Master's Degree in Business Study (M.B.S.) under the supervision of **Joginder Goet** of Shanker Dev Campus.

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ABBREVIATION

AS	:	Accounting Standard
ASB	:	Accounting Standard Board
ATMS	:	Automated Teller machine
BOK	:	Bank of Kathmandu
CAS	:	Chartered Accountants
CFFA	:	Cash Flow from Financing Activities
CFIA	:	Cash Flow from Investing Activities
CFOA	:	Cash Flow from Operating Activities
COGS	:	Cost of Goods Sold
EBL	:	Everest Bank Limited
F/Y	:	Fiscal Year
FASB	:	Financial Accounting Standard Board
HBL	:	Himalayan Bank Limited
ASCFF	:	International Accounting Standards Committee Foundation
i.e.	:	That is
IAS	:	International Accounting Standard
IASB	:	International Accounting Standard Board
IASs	:	International Accounting Standards
ICAN	:	Institute of Chartered Accountancy of Nepal
JVB	:	Joint Venture Bank
Ltd	:	Limited
NABIL	:	Nepal Arab Bank of Limited
NAS	:	Nepal Accounting Standard

NBBL	:	Nepal Bangladesh Bank Limited
NGO	:	Non Government Organizations
NIDC	:	Nepal Industrial and Development Corporation
NRB	:	Nepal Rastra Bank
RBB	:	Rastriya Banijya Bank
SBI	:	State Bank of India
SCBNL	:	Standard Chartered Bank Nepal Limited
SWOT	:	Strength. Weakness, Opportunities and threats

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