

**A MANAGERIAL TOOL OF PROFIT  
PLANNING AND CONTROL  
(With Reference to Himalayan Distillery Company Limited)**

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**A Thesis Submitted to:  
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***In partial fulfillment of the requirement for the degree of  
Master of Business Studies (MBS)***

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## **RECOMMENDATION**

This is to certify that the thesis

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**A MANAGERIAL TOOL OF PROFIT  
PLANNING AND CONTROL**

**(With Reference to Himalayan Distillery Company Limited)**

*has been prepared as approved by this Department in the prescribed format of  
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**(With Reference to Himalayan Distillery Company Limited)**

*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 Managerial Tool of Profit Planning and Control (With Reference to Himalayan Distillery Company 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 degree of Master of Business Studies (MBS) under the supervision of **Associate Professor Prakash Singh Pradhan** of Shanker Dev Campus, T.U.

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# TABLE OF CONTENTS

Recommendation	
Viva Voce Sheet	
Declaration	
Acknowledgement	
Table of Contents	
List of Tables	
List of Figures	
Abbreviations	
	<b>Page No.</b>
<b>CHAPTER –I</b>	<b>INTRODUCTION</b>
1.1 General Background	1
1.1.1 Introduction of Himalayan Distillery Limited	4
1.1.2 Contribution of Manufacturing Sectors in Nepalese Economy	7
1.2 Statement of the Problem	8
1.3 Objectives of the Study	9
1.4 Limitations of the Study	9
1.5 Organization of the Study	10
<b>CHAPTER – II</b>	<b>REVIEW OF LITERATURE</b>
2.1 General Concept of Profit Planning and Control	12
2.1.1 Strategic Long Range Planning	15
2.1.2 Tactical Short Range Planning	16
2.1.3 Profit Planning and Control	17
2.1.4 Decision Making on Profit Planning & Control	20
2.1.5 The Profit Planning & Control Process	24
2.1.6 Process of Profit Planning	25
2.2 Sales Budget	34
2.2.1 Meanings	35
2.2.2 Sales Forecasting	38
2.2.3 Methods of Projecting Sales	39

2.2.4 Control of Sales and Related Expenses	41
2.2.5 Preparing Distribution Selling Expenses Budgets	41
2.2.6 Consideration of Alternatives in Developing a Realistic Sales Plan	42
2.3 Planning and Controlling Production: Work in Process and Finished Goods Inventories	44
2.3.1 Introduction	44
2.3.2 Overview of Production Planning	44
2.3.3 Responsibility for Production Planning	45
2.3.4 General Considerations in Planning Production and Inventory Levels	46
2.4. Planning and Controlling Purchased and Materials Usage	53
2.4.1 Introduction and Purpose	53
2.4.2 The Raw Materials and Component Parts Budget	53
2.5 Direct Labor Budget	55
2.5.1 Introduction and Purpose	55
2.5.2 Approaches used in Planning Direct Labor Costs	57
2.5.3 Planning Direct Labor Hours	58
2.5.4 Use of Learning Curves	58
2.5.5 Planning Wage Rates	59
2.6 Flexible Expense Budgets: Concept, Development and Application	60
2.6.1 Introduction & Purpose	60
2.6.2 Concept of Flexible Expense Budgets	61
2.6.3 Relationship of Expenses to output or Productive Activity	62
2.7 Manufacturing Overhead, Product Quality Costs and Distribution and Administrative Expenses	70
2.7.1 Introduction and Purpose	70
2.7.2 Cost versus Expenses	71
2.7.3 Classification of Costs by Responsibility Centers	72
2.7.4 Controllable and Non-Controllable Expenses	72
2.7.5 Cost Reduction and Cost Control	73
2.7.6 Planning Manufacturing of Factory Overhead	74

2.7.7 Control of Manufacturing Overhead	75
2.7.8 Product Costing	75
2.7.9 Preparing Distribution (Selling) Expenses Budgets	77
2.7.10 Planning Distribution (Selling) Expenses	77
2.8 Capital Expenditure Techniques	78
2.8.1 Introduction	78
2.8.2 Meaning of Capital Expenditure Budget	78
2.8.3 Characteristics of Capital Expenditures Budget	80
2.8.4 Benefits of a Capital Expenditure Budgets	80
2.9 Cash Receipt and Disbursement Budget	81
2.9.1 Introduction	81
2.9.2 The focus of Cash Planning	81
2.9.3 The Primary Purpose of Cash Budget	82
2.9.4 Time Horizons in Cash Planning and Control	82
2.9.5 Approaches Used to Develop a Cash Budget	83
2.9.6 Control of the Cash Position	85
2.10 Zero Base Budgeting (Priority Based Budgeting)	86
2.10.1 Application of Zero Based Budgeting	86
2.10.2 Implementing Zero Based Budgeting	88
2.10.3 Stages in Implementation Zero Based Budgeting	88
2.11 Activity Based Budgeting	90
2.11.1 Introduction	90
2.11.2 Activity Based Budgeting	91
2.12 Review of Profit Planning Practices in Nepalese Context	92
2.12.1 Review of Previous Thesis	92
2.13 Research Gap	98

### **CHAPTER – III RESEARCH METHODOLOGY**

3.1 Research Design	100
3.2 Period Covered	100
3.3 Source of Data	100
3.4 Data Collection Procedures	101



3.5 Tools used	101
3.6 Research Questions	103
3.7 Research Variables	103
<b>CHAPTER – IV DATA PRESENTATION AND ANALYSIS</b>	
4.1 Sales Plan in HDL	104
4.1.1 Correlation between Budgeted and Actual Sales	107
4.1.2 Regression Analysis between Budgeted and Actual Sales	108
4.1.3 Fitting Straight Line Trend of Actual Sales	109
4.2 Production Plan in HDL	110
4.2.1 Comparison between Actual and Budgeted Production	112
4.2.2 Correlation between Budgeted and Actual Production	112
4.2.3 Regression Analysis between Budgeted and Actual Production	113
4.2.4 Fitting Straight Line Trend of Actual Production	114
4.2.4 Correlation between Actual Sales and Actual Production	115
4.3 Material Purchase Plan	116
4.4 Direct Labor Cost Plan	117
4.5 Expenses Plan	118
4.6 Financial Analysis of HDL	120
4.6.1 Current Ratio	21
4.6.2 Total Asset Turnover Ratio	121
4.6.3 Capital Employed Turnover	122
4.6.4 Net Profit Margin	123
4.6.5 Return on Shareholder's Equity	123
4.7 Major Findings	124
<b>CHAPTER – V SUMMARY, CONCLUSION AND RECOMMENDATIONS</b>	
5.1 Summary	126
5.2 Conclusion	127
5.3 Recommendation	128

## **Bibliography**

## **Appendices**

## **LIST OF TABLES**

<b>Table No.</b>	<b>Title</b>	<b>Page No.</b>
2.1	Overview of Profit Planning and Control	31
2.2	Components of Comprehensive Sales Planning	37
4.1	The Budgeted and Actual Sale Volume of HDL	104
4.2	Budgeted and Actual Sales Comparison	106
4.3	Fitting Straight Line trend of Actual Sales Using Least Square Method from the Fiscal Year 2004/05 to 2008/09	110
4.4	Budgeted Production and Actual Production of HDL	111
4.5	Budgeted and Actual Production Comparison	112
4.6	Fitting Straight Line trend of Actual Production Using Least Square Method from the Fiscal Year 2004/05 to 2008/09	114
4.7	Annual Performance Analysis of Raw Material Purchase	116
4.8	Annual Performance Analysis of Direct Labor Cost	117
4.9	Budgeted and Actual Overhead of HDL	119
4.10	Summary of Financial Statement of HDL	120
4.11	Presentation of Current Ratio of HDL	121
4.12	Presentation of Total Asset Turnover Ratio of HDL	122
4.13	Presentation of Capital Employed Turnover of HDL	122
4.14	Presentation of Net Profit Margin of HDL	123
4.15	Presentation of Return on Shareholder's Equity (ROSE) of HDL	123

## LIST OF FIGURES

<b>Figure No. No.</b>	<b>Title</b>	<b>Page</b>
4.1	The Budgeted and Actual Sale Volume of HDL	106
4.2	Actual Production of Overall Products of HDL	111
4.3	Annual Performance Analysis of Raw Material Purchase	117
4.4	Annual Performance Analysis of Direct Labor Cost	118

## **ABBREVIATIONS**

BOD	:	Board of Director
BS	:	Bikram Sambat
Co.	:	Company
CP	:	Cost Price
DOL	:	Degree of Operating Leverage
EBIT	:	Earning Before interest Tax
FY	:	Fiscal Year
GDP	:	Gross Domestic Product
GNP	:	Gross National Product
GP	:	Gross Profit
GPMR	:	Gross Profit Margin Ratio
HDL	:	Himalayan Distillery Company Limited
Ltd.	:	Limited
MOS	:	Margin of Safety
NPMR	:	Net Profit Margin Ratio
P/V Ratio	:	Profit Volume ratio
PE	:	Probable Error
PPC	:	Profit planning control
Pvt.	:	Private
SP	:	Sales Price
TCM	:	Total contribution Margin
TFC	:	Total Fixed Cost
TS	:	Total Sales
WTO	:	World Trade Organization