

**CAPITAL STRUCTURE DECISION
AND
IT'S IMPACT ON RISK AND RETURN**

(A CASE STUDY OF JYOTI SPINNING MILLS LIMITED)

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RECOMMENDATION

This is to certify that the thesis

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DECLARATION

I hereby declare that the work reported in the thesis entitled "**Capital Structure Decision and Its Impact on Risk and Return: A Case Study of Jyoti Spinning Mills Limited**" submitted to Shanker Dev Campus, Faculty of Management, Tribhuvan University is my original work done for the partial fulfillment of the requirements of Master of Business studies (M.B.S.) under the Supervision of **Associate Professor Dr. Geeta Pradhan** and **Lecturer Mr. Rishi Raj Gautam** of Shanker Dev Campus.

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LIST OF ABBREVIATION

JSML	=	Jyoti Spinning Mills Limited
EBIT	=	Earning Before Interest and Tax
DFL	=	Degree of Financial Leverage
EPS	=	Earning Per Share
ROE	=	Return on Equity
ROA	=	Return on Assets
TD	=	Total Debt
TA	=	Total Assets
I/C Ratio	=	Interest Coverage Ratio
LTD	=	Long-Term Debt
FY	=	Fiscal Year
CM	=	Contribution Margin
C.V.	=	Coefficient of Variation
NEPSE	=	Nepal Stock Exchange