

**A STUDY ON WORKING CAPITAL MANAGEMENT OF SELECTED  
MANUFACTURING COMPANIES LISTED IN NEPSA**

**BY:**

**Rita Sharma**

**LUMBINI BANIJYA CAMPUS**

**T.U. Reg. No: 7-1-302-167-97**

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**In partial fulfillment of the requirements for the degree of**

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# VIVA -VOCE SHEET

We have conducted the viva-voce examination of the thesis

**Submitted by:**

**Rita Sharma**

**Entitled:**

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LISTED IN NEPSA**

and found the thesis to be the original work of the student written according to the prescribed format.

We recommend the thesis to be accepted as partial fulfillment of the requirements for

**Master's Degree in Business Studies (MBS)**

**Viva-Voce Committee**

Head, Research Department .....

Member (Thesis Supervisor) .....

Member (External Expert) .....

Date: .....

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This is to certify that the thesis:

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**RITA SHARMA**

Entitled:

**A STUDY ON WORKING CAPITAL MANAGEMENT OF SELECTED MANUFACTURING COMPANIES  
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Supervisor

Head of Department/Campus Chief

Name : Mr. Ganesh Pathak

Name : Dr. Ishwor Gautam

Signature

Signature

Date: .....

Date: .....

# DECLARATION

I hereby declare that the work reported in this thesis entitled “A Study on Working Capital Management of Selected Manufacturing Companies Listed in NEPSE” submitted to Lumbini Banijaya Campus is my original work done in the form of partial fulfillment of the requirement for the Master’s Degree in Business studies under the supervision of Mr. Ganesh Pathak of Lumbini Banijaya Campus.

Rita Sharma

T.U. Regd. No: 7-1-302-167-97

Exam Roll No: 812

Lumbini Banijya Campus

Date: -----

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Rita Sharma

T.U. Regd. No: 7-1-302-167-97

Exam RollNo: 812

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## **ABBREVIATION**

AD	Anno Domini
AVU Ltd.	Arun Vanaspati Udhyog Limited
Avg.	Average
B.N.Ltd.	Botteler's Nepal Limited
BS	Bikram Sambat
CA	Current Assets
C.L.	Current Liabilities
CBS	Central Bureau of Statistics
Co.	Company
FA	Fixed Assets
DDC	District Development Committee
FY	Fiscal Year
GDP	Gross Domestic Product
JSM Ltd.	Jyoti Spinning Mills Limited
Ltd.	Limited
MoF	Ministry Of Finance
N.L.Ltd.	Nepal Lever Limited
NP	Net Profit
NRB	Nepal Rastra Bank
NTDC	Nepal Tea Development Corporation
NWC	Net Working Capital
PE	Public Enterprises
Pvt.	Private
SEBON	Stock Exchange Board Of Nepal
TU	Tribhuvan University
VDC	Village Development Committee
W/C	Working Capital

## **DEFINITIONS OF THE KEY TERMS**

In order to clarify the confusion and misunderstanding the key term that have been used in the study are defined as follows.

- ) **Sales:** Sales include only trading sales and ignore the miscellaneous sales.
- ) **F.A:** It consists of the assets of the company like site development, building computer.
- ) **TA:** It is the total of CA and FA
- ) **Investment:** It includes share in other companies and holding of development bonds.
- ) **CA:** it comprises the assets like cash in hand and bank receivable inventories and miscellaneous CA
- ) **CL:** It includes a/p loan and advances, provision of taxation and miscellaneous CL and provisions.
- ) **W/C :** W/c is used in the net concept. In other words, it is the different between CA and CL
- ) **Inventories:** It includes the inventory of raw material, work in progress and finished goods, chemicals and other goods inventory.