

**BUDGETING AND ITS IMPACT ON PROFITABILITY**  
(A Case Study of Nepal Electricity Authority )

**A THESIS**

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# **VIVA- VOCE SHEET**

We have conducted the viva voce examination of the thesis presented by

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Entitled

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**(A Case Study of Nepal Electricity Authority )**

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 requirements for Master of Business Studies (M.B.S.)

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November 2008

**Dipak Kumar Lamsal**

# **DECLARATION**

I hereby, declare that the work reported in this thesis entitled **Budgeting and Its Impact on Profitability (A case Study of Nepal Electricity Authority)**. I would like to express my heartiest submitted to Research Department of Nepal Commerce Campus, New Baneshwor, T.U., is my original work done in the form of partial fulfillment of the requirements for the Masters of Business Studies (MBS) under the guidance and supervision of **Dr Prakash Neupane & Mr. Umesh K. Koirala**, Lecturers, Nepal Commerce Campus.

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## ABBREVIATIONS

A/c	= Account
ARR	= Average Rate of Return
BEP	= Break Even Point
CA	= Current Assets
CL	= Current Liability
CV	= Coefficient of Variance
CVP	= Cost Volume Profit
EOQ	= Economic Order Quantity
FC	= Fixed Cost
FY	= Fiscal Year
GWh	= Giga Watt per Hour
i.e.	= that is
IRR	= Internal Rate of Return
NEA	= Nepal Electricity Authority
NPV	= Net Present Value
PE	= Public Enterprise
PI	= Profitability Index
PPC	= Profit Planning and Control
Rs.	= Nepalese Rupees
SD	= Standard Deviation
TU	= Tribhuvan University
VC	= Variable Cost