

**A STUDY ON WORKING CAPITAL MANAGEMENT
OF
DUGAR BROTHERS AND SONS**

A THESIS

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**In partial fulfillment of the requirements for the Master Degree of
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RECOMMENDATION

This is to certify that the thesis:

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has been prepared as approved by this department in the prescribed format of faculty of Management. This thesis is forwarded for examination.

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and found the thesis to be the original 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's Degree in Business Studies (M.B.S.)

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DECLARATION

I here by declare that the work reported in this thesis entitled “**A STUDY ON WORKING CAPITAL MANAGEMENT OF DUGAR BROTHERS AND SONS.**” submitted to Nepal Commerce Campus, faculty of management, Tribhuvan University is my original work for the partial fulfillment of Degree of Master of Business Studies (M.B.S.) under the supervision of **Dr. Bihari Binod Pokharel** and **Dipesh Bhatta**, Nepal Commerce Campus, Minbhwan, New Baneshwor, Kathmandu.

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I have tried to cover all the possible are that I felt, important to sum up the “A Study on Working Capital Management of Dugar Brothers and Sons” task will be helpful to the students of business studies and to those who want to make further researches under this topic.

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TABLE OF CONTENTS

<u>CHAPTER TITLE</u>	<u>PAGE NO.</u>	
Viva-Voce Sheet		
Recommendation		
Declaration		
Acknowledgements		
Table of Contents		
List of Tables		
List of Figures		
Abbreviations		
CHAPTER I	INTRODUCTION	1-12
1.1	Background of the study	1
1.2	Introduction to Working Capital Management	2
1.3	Introduction to Dugar Brothers and Sons	3
1.4	Statement of the Problem	8
1.5	Objective of the Study	10
1.6	Significance of the Study	10
1.7	Limitation of the Study	11
1.8	Organization of the Study	11
CHAPTER II	REVIEW OF LITERATURE	13-37
2.1	Introduction	13
2.2	Conceptual Framework	13
2.2.1	Concept of Working Capital	15
2.2.2	Need for Working Capital	17
2.2.3	Types of Working Capital	18
2.2.4	Determinants of Working Capital	19
2.2.5	Working Capital Policy	21
2.2.6	Goals of Working Capital Management	25
2.2.7	Adequacy of working Capital	26
2.3	Literature Review	27
2.3.1	Review of Articles / Journals	27
2.3.2	Review of Thesis	31
2.4	Research Gap	36
CHAPTER III	RESEARCH METHODOLOGY	38-51
3.1	Research Design	38
3.2	Nature and Sources of Data	39
3.3	Data Processing Procedure	39

3.4	Tools and Techniques of Analysis	39
CHAPTER IV	PRESENTATION AND ANALYSIS OF DATA	52-92
4.1	Introduction	52
4.2	Composition of Working Capital	52
	4.2.1 Position of Current Assets	52
	4.2.2 Position of Current Liabilities	54
	4.2.3 Proportion of Current Assets to Total Assets	56
	4.2.4 Current Assets to Net Fixed Assets	57
	4.2.5 Cash and Bank Balance to Current Assets	58
	4.2.6 Cash and Bank Balance to Total Assets	59
	4.2.7 Inventory to Current Assets Ratio	60
4.3	Liquidity Position	61
	4.3.1 Current Ratio	61
	4.3.2 Quick Ratio	62
4.4	Profitability Position	63
	4.4.1 Return on Total Assets	63
	4.4.2 Return on Current Assets	64
	4.4.3 Net Profit Margin Ratio	65
	4.4.4 Gross Profit Margin Ratio	66
4.5	Turnover Position	67
	4.5.1 Current Assets Turnover Ratio	68
	4.5.2 Inventory Turnover Ratio	68
	4.5.3 Working Capital Turnover Ratio	69
	4.5.4 Cash Turnover Position	70
4.6	Statistical Analysis	71
	4.6.1 Trend Analysis or time series analysis and calculating Standard error of estimate for regression.	71
	4.6.2 Trend Analysis of Working Capital	72
	4.6.3 Trend Analysis of Net Profit After Tax	74
	4.6.4 Trend Analysis of Sales	75
	4.6.5 Trend Analysis of Cash and Bank Balance	77
4.7	Correlation Analysis between the variables	79
	4.7.1 Correlation between the Current Assets and Total Assets	79
	4.7.2 Correlation between Current Assets and Fixed Assets	80
	4.7.3 Correlation between Cash and Bank Balance and Total Assets	80
	4.7.4 Correlation between Current Assets and Current Liabilities	80

4.7.5	Correlation between Quick Ratio and Current Liabilities	81
4.7.6	Correlation between Sales and Inventory	81
4.7.7	Correlation Between Working Capital and Inventory	82
4.7.8	Correlation Between Net Profit After Tax and Sales	82
4.7.9	Correlation Between Net Profit After Tax and Current Assets	82
4.7.10	Correlation Between Gross Profit and Total Assets	83
4.7.11	Correlation Between Working Capital and Net Profit After Tax	83
4.7.12	Correlation Between Working Capital and Cash and Bank Balance	83
4.7.13	Correlation between Working Capital and Sales	84
4.8	Regression Analysis	84
4.8.1	Regression Equation of Net Working Capital and Net Profit After Tax	84
4.8.2	Regression Equation of Net Working Capital and Cash and Bank Balance	86
4.9	Major Findings of the Study	87
CHAPTER V	SUMMARY, CONCLUSION AND RECOMMENDATIONS	93-99
5.1	Summary	93
5.2	Conclusion	94
5.3	Recommendations	98
	BIBLIOGRAPHY	
	APPENDIX	
	CURRICULUM VITAE	

LIST OF TABLES

<u>Table No.</u>	<u>Title</u>
<u>Page No.</u>	
1	Position of Current Assets
53	
2	Position of Current Liabilities
55	
3	Proportion of Current Assets to Total Assets
56	
4	Proportion of Current Assets to Net Fixed Assets
57	
5	Proportion of Cash and Bank Balance to Current Assets
58	
6	Proportion of Cash and Bank Balance to Total Assets
59	
7	Proportion of Inventory to Currents Assets
60	
8	Current Ratio
61	
9	Quick Ratio
62	
10	Return on Total Assets
64	
11	Return on Current Assets
65	
12	Net Profit Margin Ratio
66	
13	Gross Profit Margin Ratio
67	
14	Current Assets Turnover Ratio
68	
15	Inventory Turnover Ratio
69	
16	Working Capital Turnover Ratio
70	

17	Cash Turnover Position
71	
18	Trend Analyses of Working Capital
72	
19	Trend Analysis of Net Profit After Tax
74	
20	Trend Analysis of Sales
76	
21	Trend Analysis of Cash and Bank Balance
77	
22	Regression Analysis between Net Working Capital and Net Profit after Tax
	85
23	Regression Analysis between Net Working Capital and Cash and Bank Balance
	86

LIST OF FIGURES

<u>Figure No.</u>	<u>Title</u>	<u>Page No.</u>
1	Types of Working Capital	19
2	Financing Under Aggressive Policy	23
3	Financing Under Conservative Policy	24
4	Financing Under Moderate Policy	25
5	Position of Current Assets	54
6	Position of Current Liabilities	55
7	Trend Analysis of Net Working Capital	73
8	Trend Analysis of Net Profit after Tax	75
9	Trend Analysis of Sales	77
10	Trend Analysis of Cash and Bank Balance	78

ABBREVIATIONS

CA	Current Assets	
C&BB	Cash and Bank Balance	
CEO	Chief Executive Officer	
CL	Current Liabilities	
	CR	Current Ratio
DB&S	Dugar Brothers and Sons	
6	DDC	Diary Development Corporation
7	FA	Fixed Assets
FY	Fiscal Year	
	FNCCI	Federation of Nepal Chamber of Commerce and Industry
8	GPM	Gross Profit Margin
9	JCF	Janakpur Cigarette Factory
Ltd	Limited	
NEPSE	Nepal Stock Exchange	
N/G	Government of Nepal	
NIDC	Nepal Industrial Development Corporation	
10	NLOL	Nepal Lube Oil Limited
11	NP	Net Profit
12	NPAT	Net Profit After Tax
13	NPM	Net Profit Margin
	NTC	Nepal
	Telecommunication Corporation	
14	NWC	Net Working Capital
PE	Probable Error	
PEs	Public Enterprises	
Pvt	Private	
ROA	Return on Assets	
RVI	Retail Visual Identity	
SEreg	Standard Error of Estimate for Regression	
TA	Total Assets	
TBDCRC	Tolaram Bhawani Devi Chikitsalaya and Research Center	
T.U	Tribhuvan University	
Vol	Volume	
WC	Working Capital	
WFP	World Food Program	
WWW		