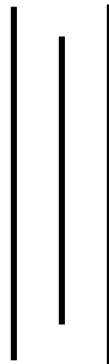


**SALES BUDGETING AND PROFITABILITY
IN PUBLIC ENTERPRISES
(A Case Study of Dairy Development Corporation)**

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**A Thesis Submitted to:
Office of the Dean
Faculty of Management
Tribhuvan University**



*In partial fulfillment of the requirement for the Degree of
Master of Business Studies (M.B.S)*

**Kathmandu, Nepal
November, 2008**

RECOMMENDATION

This is to certify that the Thesis

Submitted by:

SUMAN GHIMIRE

Entitled:

SALES BUDGETING AND PROFITABILITY IN PUBLIC ENTERPRISES

(A Case Study of Dairy Development Corporation)

*has been prepared as approved by this Department in the prescribed format of the
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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

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DECLARATION

I hereby declare that the work reported in this thesis entitled “**SALES BUDGETING AND PROFITABILITY IN PUBLIC ENTERPRISES (A Case Study of Dairy Development Corporation)**” 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 Master’s Degree in Business Study (M.B.S.) under the supervision of **Prakash Singh Pradhan** and **Shanker Raj Joshi** of Shanker Dev Campus.

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Suman Ghimire
Researcher

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ABBREVIATIONS

B.E	-	Break Even
BEP	-	Break Even Point
C.M	-	Contribution Margin
C.V	-	Coefficient of Variation
CVP	-	Cost Volume Profit
DDC	-	Diary Development Corporation
F/Y	-	Fiscal Year
i.e.	-	That is
MOS	-	Margin of Safety
P.E	-	Probable Error
P/V	-	Profit Volume
PPC	-	Profit Planning and Control
Rs.	-	Rupees
TU	-	Tribhuvan University