## COST VOLUME PROFIT ANALYSIS OF INFORMATION TECHNOLOGY MAGAZINE PUBLICATION HOUSE (SPECIAL REFERENCE WITH PC-INFO PRIVATE LIMITED)

## A THESIS

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> Submitted to: Office of the Dean Faculty of Management Tribhuvan University

In The Partial Fulfillment of The Requirements for the Degree of Master of Business Studies (M. B. S)

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## RECOMMENDATION

This is to certify that the thesis:

Submitted by: Tara Poudel

Entitled

# "COST VOLUME PROFIT ANALYSIS OF IT MAGAZINE PUBLICATION HOUSE"

#### (SPECIAL REFERENCE WITH PC INFO PRIVATE LIMITED)

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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## **VIVA-VOCE SHEET**

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

Tara Poudel

#### Entitled

# "COST VOLUME PROFIT ANALYSIS OF IT MAGAZINE PUBLICATION HOUSE" (SPECIAL REFERENCE WITH PC INFO PRIVATE LIMITED)

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's Degree in Business Studies (M.B.S.)

#### **VIVA-VOCE COMMITTEE**

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#### DECLARATION

I hereby declare that the work reported in this thesis entitled: "**Cost Volume Profit Analysis of IT Magazine Publication House (Special Reference with PC-Info Pvt. Ltd.**)" submitted to Research Department of Nepal Commerce Campus, New Baneshwor, T. U., is my original work. It is done in the form of partial fulfillment of the requirements for the Master of Business Studies (M.B.S.) under the supervision and guidance of the respectable sir, Mr. Rewan Kumar Dahal.

.....

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### ACKNOWLEDGEMENTS

Cost Volume Profit are the most common expressions for the business firms, but in context of Nepal it is the least premeditated part as an analysis is apprehension (based on the study of IT magazine publishing house) so this study actually bases on the cost structure of the particular business (IT Magazine Publishing). This study organized in attendance the basic concept on the cost-volume-profit analysis and the finding those can achieve by the analysis and the benefits those can an organization get through it.

Due to be deficient in of the study, that is so simple to study but advanced towards the best ever helping tools regarding decision making on the cost based problems, organization in Nepal are having so many decision making problems regarding cost. So that, this study will beneficial for them.

This thesis has been prepared as partial fulfillments for the degree of Master of Business Studies (M. B. S). It includes the some basis need for the development the Information and Technologies in Nepal as far as the practical aspect is concerned.

The successful completion of this dissertation is the result of invaluable guidance of my supervisor Mr. Rewan Kumar Dahal Lecturer of Nepal Commerce Campus, Minbhavan, New Baneshwor. Without his proper guidance and excellent supervision, this research report would not have been presented in this form. So, first of all, I would like to express my heartfelt gratitude to Mr. Dahal for his valuable supervision and regular inspiration during this study.

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# **ABBREVIATIONS**

BEP	-	Break- Even- Point
CEO	-	Chief Executive Officer
СМ	-	Contribution Margin
CMPU	-	Contribution Margin Per Unit
CVP	-	Cost Volume Profit Analysis
EOQ	-	Economic Order Quantity
FC	-	Fixed Cost
F/Y	-	Fiscal Year
IT	_	Information Technology
NEBICO	_	Nepal Biscuits Company
NRS	-	Nepalese Rupees
NRS P/V	_	Nepalese Rupees Profit Volume
	-	
P/V	-	Profit Volume
P/V PPC	-	Profit Volume Profit Planning and Control