

Management Accounting Practices

In

Nepalese Public Enterprises

A THESIS

Submitted By:

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RECOMMENDATION

This is to certify that the thesis

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has been prepared in partial fulfillment of the requirements for the Master of Business Studies of the Faculty of Management, Tribhuvan University. This thesis is forwarded for examination.

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DECLARATION

I hereby declare that this thesis entitled "**Management Accounting Practices in Nepalese Public Enterprises**" submitted to the Office of the Dean, Faculty of Management, Tribhuvan University is my original work prepared in the form for partial fulfillment of the requirements for the Master of Business Studies (MBS) under the supervision of Associate Prof. Surendra Keshar Amatya, of Nepal Commerce Campus, Tribhuvan University.

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ABBREVIATIONS

AD	:	Anno Domini
ADB	:	Agriculture Development Bank.
AICL	:	Agricultural Inputs Company Ltd.
AIS	:	Accounting Information System.
ALIL	:	Agro-Lime Industries Ltd.
ARR	:	Average Rate of Return.
B/S	:	Balance Sheet
BEP	:	Break Even Point.
BOD	:	Board of Director
BS	:	Bikram Sambat
CAAN	:	Civil Aviation of Authority of Nepal.
CC	:	Cultural Corporation.
CDM	:	Central Department of Management.
CMPU	:	Contribution Margin Per Unit.
CVP	:	Cost Volume Profit.
DDC	:	Dairy Development Corporation.
F/Y	:	Fiscal Year.
GAAP	:	Generally Accepted Accounting Principles.
GC	:	Gorkhapatra Corporation.
GDP	:	Gross Domestic Product.
GON	:	Government of Nepal.
HMG/N	:	His Majesty Government of Nepal.
HPPCL	:	Herbs Production & Processing Co. Ltd.
IRR	:	Internal Rate of Return.
ISML	:	Industrial Sector Management Ltd.
JEMCL	:	Janak Education Materials Center Ltd.
KSK	:	Karmachari Sanchaya Kosh.
MA	:	Management Accounting.
MBA	:	Master of Business Administration.
MBS	:	Master of Business Studies.
Mgmt	:	Management.
MIS	:	Management Information System.
MOF	:	Ministry of Finance.
NAC	:	Nepal Airlines Corporation
NCC	:	Nepal Commerce Campus.
NCCN	:	National Construction Company Ltd.
NCO	:	Net Cash Outlay.
NDL	:	Nepal Drugs Ltd.
NEA	:	Nepal Electricity Authority.
NECSC	:	Nepal Engineering Consultancy Service Center Ltd.

NFC	:	Nepal Food Corporation.
NIDC	:	Nepal Industrial Development Corporation.
NOC	:	Nepal Oil Corporation.
NPEs	:	Nepalese Public Enterprises
NRTL	:	Nepal Rosin and Turpentine Ltd.
NSCL	:	National Seeds Company Ltd.
NTC	:	Nepal Telecommunication Co. Ltd.
NTL	:	National Trading Limited.
P/L	:	Profit and Loss
PBP	:	Pay Back Period.
PEs	:	Public Enterprises.
PI	:	Profitability Index.
Pop ⁿ	:	Population.
PPC	:	Profit Planning and Control.
PV	:	Present Value.
RBB	:	Rastriya Banijya Bank.
RBS	:	Rastriya Beema Sansthan.
STCL	:	Salt Trading Corporation Ltd.
TU	:	Tribhuvan University.
UCFL	:	Udayapur Cement Factory Ltd.
%	:	Percentage
₂	:	Chi-Square