

**CURRENT SCENARIO OF MANAGEMENT ACCOUNTING  
PRACTICES IN THE LISTED COMPANY IN NEPAL**

**A Thesis**

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# **RECOMMENDATION**

This is to certify that the thesis

Submitted by

**Tika Ram Kandel**

Entitled

**Current Scenario of Management Accounting Practices  
in the Listed Company in Nepal**

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

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# **VIVA-VOCE SHEET**

We have conducted the Viva-Voce examination of the  
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**Current Scenario of Management Accounting Practices**  
**in the Listed Company in Nepal**

and found the thesis to be the original work of the student and written according to  
the prescribed format. We recommended the thesis to be accepted as partial  
fulfillment of the requirement for

**Master Degree in Business Studies (MBS)**

## **VIVA-VOCE COMMITTEE**

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## **DECLARATION**

I hereby proclaim that the thesis work entitled 'Current Scenario of Management Accounting Practices in the Listed Company in Nepal' submitted to Balkumari College, faculty of Management, Tribhuvan University is my original work for the partial fulfillment of the requirement for the Master's Degree of Business Studies (M.B.S.) under the supervision of Mr. Shiva Prasad Poudel lecturer of Balkumari College Narayangarh Chitwan.

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## ABBREVIATION

ARR	:	Average Rate of Return
AV	:	Average
COGS	:	Cost of Goods Sold
CVP	:	Cost Volume Profit
DDC	:	Dairy Development Corporation
DPS	:	Dividend Per Share
DY	:	Dividend Yield
EPS	:	Earning Per Share
FY	:	Fiscal Year
GDP	:	Gross Domestic Product
GPS	:	Gorkha Patra Sasthan
HCIL	:	Hetauda Cement Industry Limited
HPPCL	:	Herbal Production and Processing Company Nepal
IRR	:	Internal Rate of Return
ITE	:	Ilam Tea Estate
KMSS	:	Kathmandu Milk Supply Scheme
MVPS	:	Market Value Per Share
MYV	:	Material Yield Variance
NPV	:	Net Present Value
NRROT	:	Nepal Rosin and Turpentine Limited
NTC	:	Nepal Tele Communication
P/E	:	Price Earning
PBP	:	Pay Back Period
PI	:	Profitability Index
RBB	:	Rastriya Banijya Bank
RDL	:	Royal Drugs Limited
SBPPNL	:	Sri Bhrikuti Pulp and Paper Nepal Limited