

**A COMPARATIVE RATIO ANALYSIS OF PUBLIC
UTILITY SECTOR WITH REFERENCE TO NEPAL
ELECTRICITY AUTHORITY AND KATHMANDU
UPATYAKA KHANEPANI LIMITED**

A THESIS

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VIVA – VOCE SHEET

We have conducted the viva – voce examination of the Thesis

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And found the Thesis to be the original work of the student written in accordance with the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for Master Degree of Business Studies (M.B.S.)

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AUTHORITY AND KATHMANDU UPATYAKA
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DECLARATION

I hereby declare that the work reported in this thesis entitled "**A Comparative Ratio Analysis of Public Utility Sector with Reference to Nepal Electricity Authority and Kathmandu Upatyaka Khanepani Limited**" submitted to Nepal Commerce Campus, Faculty of Management, Tribhuwan University, is my original work done in the form of partial fulfillment of the requirements for the Master of Business Studies (MBS) under the guidance and supervision of **Dr. Bihari Binod Pokharel** and **Mr. Bishal Mani Bhandari** of Nepal Commerce Campus, Tribhuwan University.

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ABBREVIATIONS

A.D.	Anno Domini
ACP	Average Collection Period
B.S	Bikram Sambat
BSFL	Birgunj Sugar Factory Limited
C.L.	Current Liabilities
C.R.	Current Ratio
CET	Capital Employed Turnover
CV	Covariance
DDC	Diary Development Corporation
FAT	Fixed Assets Turnover
GP	Gross Profit
HCIL	Hetauda Cement Industry Limited
IDA	Development Association
KUKL	Kathmandu Upatyaka Khanepani Limited
Ltd.	Limited
NEA	Nepal Electricity Authority
NIDC	Nepal Industrial Development Corporation
NPAT	Profit After Tax (NPAT)
NPBIT	Net profit before interest and Tax
NPR	Net Profit Ratio
NWSC	Nepal Water Supply Corporation
OP	Operating Profit
P.E.	Probable Error
PEs	Public Enterprises
QR	Quick Ratio
ROA	Return on Assets
ROCE	Return on Capital Employed
ROCSE	Return on Common Shareholders' Equity
ROSE	Return on Shareholders' Equity
SD	Standard Deviation
WEC	The water and Energy Commission