

**SALES AND PRODUCTION PLANNING ANALYSIS,  
A TOOL OF PROFIT PLANNING AND CONTROL**

**(A case study of Sita Ram Gokul Milk (Ktm.) Ltd.)**

**A Thesis**

**Submitted to:**

**Office of the Dean**

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**May, 2009**

## **RECOMMENDATION**

**This is to certify that the thesis**

**Submitted by:**

**Posta Raj Lamichhane**

**Entitled:**

**“Sales and Production Planning, a Tool of Profit Planning and Control”**

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  
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and found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for the degree of Master of Business Studies (MBS)

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## **DECLARATION**

I hereby declare that the work reported in the thesis entitled “**Sales and Production Planning Analysis, A Tool of Profit Planning Control**” submitted to Central Department of Management, Faculty of Management, Tribhuvan University is my original work done in the form of partial fulfillment of the requirement for the Master’s Degree of Business Studies under the guideline and supervision of Prof. Dr. Bal Krishna Shrestha Central Department of Management.

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## **LIST OF ABBREVIATIONS**

A/C	:	Account
B.S.	:	Bikram Sambat
BEP	:	Break Even Point
C.V.	:	Coefficient of Variation
C.V.P.	:	Cost Volume Profit
CC	:	Chilling Centers
CFAT	:	Cash Flow After Tax
DDC	:	Dairy Development Corporation
FC	:	Fixed Cost
FY	:	Fiscal Year
HACCP	:	Hazard Analysis and critical control point
i.e.	:	That is
IRR	:	Internal Rate of Return
Kg.	:	Kilogram
PEs	:	Public Enterprises
S.D.	:	Standard Deviation
SMART	:	Suitable, Measurable, Applied, Reasonable and Timely
SWOT	:	Strength, Weakness, Opportunities and Threat
WFP	:	World Food Programme
ltrs	:	Liters
Rs.	:	Rupees
Mfg.	:	Manufacturing
Mgt.	:	Management
Dept.	:	Department
MBO	:	Management by Objectives
SGML	:	Sita Ram Gokul Milk (Ktm) Ltd.
SMP	:	Scheme Milk Powder
VC	:	Variable Cost
Dep <sup>n</sup>	:	Depreciation
Prod <sup>n</sup>	:	Production
NCO	:	Net Cash Outlay
PPC	:	Profit Planning and Control
PVIF	:	Present Value Interest Factor