

COST VOLUME PROFIT ANALYSIS OF COMMERCIAL BANK

(A Case Study of Himalayan Bank Limited)

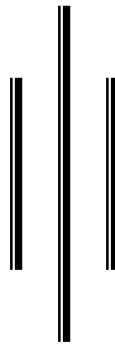
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A Thesis

Submitted to:

Office of the Dean

Faculty of Management

Tribhuvan University

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

Kathmandu, Nepal

July, 2012

RECOMMENDATION

This is to certify that the Thesis

Submitted by:

Birendra Raj Dhakal

Entitled:

**COST VOLUME PROFIT ANALYSIS OF COMMERCIAL BANK
(A Case Study of Himalayan Bank Limited)**

*Has been prepared as approved by this Department in the prescribed format of the
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DECLARATION

I, hereby, declare that the work reported in this thesis entitled “*Cost Volume Profit Analysis Commercial Bank (A Case Study of Himalayan Bank Ltd)*” submitted to office of the Dean, Faculty of Management, Tribhuvan University, is my original work done for the partial fulfillment of the requirement for the Masters of Business Studies (MBS) under the supervision of **Associate Prof. Kishor Maharjan** Shanker Dev Campus.

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ABBREVIATIONS

| | |
|------|-------------------------------|
| AD | : Anno Domini |
| ATM | : Automatic Teller machine |
| BE | : Break even |
| BEP | : Break even profit |
| CM | : Contribution Margin |
| CVP | : Cost Volume Profit analysis |
| FC | : Fixed cost |
| FY | : Fiscal Year |
| HBL | : Himalayan Bank Limited |
| MBS | : Master of Business Studies |
| MOF | : Ministry of Finance |
| MOS | : Margin of safety ratio |
| NP | : Net profit |
| NPMR | : Net profit margin ratio |
| NRB | : Nepal Rastra Bank |
| PV | : Profit volume |
| Rs. | : Rupees |
| SPPU | : Selling price per unit |
| SR | : Sales revenue |
| TFC | : Total fixed cost |
| TP | : Total profit |
| TSI | : Total sundry income |
| TU | : Tribhuvan University |
| VC | : Variable cost |
| VCPU | : Variable cost per unit |
| WTO | : World trade organization |