J.B. INSTITUTE OF ENGINEERING & TECHNOLOGY

(AUTONOMOUS)



ACADEMIC YEAR

2013-14

http://www.jbiet.edu.in



COURSE PLAN

2013-14

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.SOBHA RANI

Designation: Asst.Prof. Department:: S&H

COURSE DETAILS

Name Of The Programme: Designation:: B.Tech., Batch:: 2011-2015

::2013-14 Year Semester |||-|

Department::

Title of The Subject MANAGERIAL Subject Code :;55015

ECONOMICS AND

FINANCIAL ANALYSIS

No of Students



COURSE PLAN

2013-14

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.Sobha Rani Designation: Asst.Prof.

Department:: S&H

1. TARGET

a) Percentage Pass 100%

b) Percentage I class 70%

2. COURSE PLAN

(Please write how you intend to cover the contents: i.e., coverage of Units by lectures, guest lectures, design exercises, solving numerical problems, demonstration of models, model preparation, or by assignments, etc.)

Coverage of Units by conceptualizing and solving numerical problems and by giving assignments.

3. METHOD OF EVALUATION

3.1.	Continuous Assessment Examinations	(CAE 1, CAE 2)

Assignments / Seminars

3.3. Mini Projects

3.5. Term End Examination

Others

4. List out any new topic(s) or any innovation you would like to introduce in teaching the subject in this Semester.

Case-Study Method.

Sobh

Signature of HOD Date:

Date:

Signature of Faculty

2013-14



GUIDELINES TO STUDY THE SUBJECT

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.Sobha Rani

Designation: Asst.Prof.

Department:: S&H

Guidelines for Preparing the Course:

Course Description:

Introducing Managerial Economics and Financial Analysis as a paper for prospective engineers, who are likely to occupy managerial position in future is to develop their versatile and dynamic personality and understanding of business and industry. The entire course covers the areas like: Managerial Economics and Cost Analysis, Business Organization and Capital Budgeting and Accountancy and Financial Analysis.

It also covers the areas of decision making process to obtain optimum solutions.

Course Objectives:

- 1. To enhance the knowledge of the students regarding importance of management and Managerial problems with optimum solutions.
- 2. To develop the concepts viz., Consumer Behaviour and demand-supply concept.
- 3. To introduce the concept of Demand Forecasting-methods.
- 4. To provide the knowledge regarding production and cost and Break-Even Analysis.
- 5. To share the concepts like market structures and Business Organization.
- 6. To discuss the contemporary practices-which influences the organization?
- 7. To provide awareness regarding Capital Budgeting decisions(Long term Investment decisions)
- 8. To introduce the concepts- Financial Accounting and Financial Analysis.
- 9. To give an idea of practicing technique of Ratio Analysis.
- 10. To provide the basic concepts which are related to managerial?

Learning Outcomes:

Expected to achieve the overall course objective to understand and enhancing the knowledge regarding managerial concepts and obtaining optimal solutions. And to get an idea of analysis of firm's financial position with the techniques of financial analysis and ratio analysis.



COURSE OBJECTIVES

2013-14

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.Sobha Rani Designation: Asst.Prof. Department:: S&H

On completion of this Subject / Course the student shall be able to:

S.No.	Objectives	Outcomes
1.		
	Understand the concept and importance of management and managerial problems.	C,D
2.	o notice and the concept with the production of maning of the production	
		G.B
	Get awareness regarding consumer behaviour and demand-supply concept.	
3.		
0.		F
	Know the implementation of demand forecasting methods for production decision.	
4		
4.		c
	Get an idea of production methods and technical relationship between input-output.	
		К
5.		
	Know the types of markets and pricing methods and strategies.	
	and with the time the time proving metricus and strategies.	
6.		
	Understand the influence of technological changes, global factors on the firm level operations.	H,J
	Onderstand the influence of technological changes, global factors on the firm level operations.	
7.		
		ŀ
	Understand the techniques regarding the long term investment decisions.	
8.		
-		В,Е
	Understand the importance of financial accounting –responsibility.	
_		
9.	Understand the application of various ratios in order to know the firm's financial position in	B,E,F
	depth.	
10.		
	Understand the various problems and solutions regarding managerial.	ľ
	Chacionala are rations problems and solutions regarding managemen.	

S Sobba Re

Signature of Faculty Date:



COURSE OUTCOMES

2013-14

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.Sobha Rani
Designation: Asst. Prof.
Department:: S&H

The expected outcomes of the Course / Subject are:

S.No.	General Categories of Outcomes	Specific Outcomes of the Course
Α	An ability to apply knowledge of mathematics, science, and engineering	An ability to apply the knowledge of managerial and economic concepts.
В	An ability to design and conduct experiments, as well as to analyze and interpret data	Ability to apply the tools and techniques.
C.	An ability to design a system, component, or process to meet desired needs within realistic Constraints such as economic, environmental, social, political, ethical, health and safety, Manufacturability and sustainability	An ability to design a system according to the resources availability to meet the organizational needs.
D.	An ability to function on multi-disciplinary teams	An ability to function on multi-disciplinary teams
E.	An ability to identify, formulate, and solve engineering problems	An ability to identify managerial problems with optimum solutions.
F.	An understanding of professional and ethical responsibility	An understanding of professional and ethical responsibility
G.	An ability to communicate effectively	An ability to communicate effectively with the teams to achieve synergise results.
Н.	The broad education necessary to understand the impact of engineering solutions in a global, economic, environmental, and societal context	To understand the global, economic and environmental issues and try to use the related tools of the management concepts.
I.	A recognition of the need for, and an ability to engage in life-long learning	To ability to motivate the continuous learning for their career and organizational growth.
J.	A knowledge of contemporary issues	An ability to get awareness of the contemporary issues and remedies.
К.	An ability to use the techniques, skills, and modern engineering tools necessary for engineering practice.	An ability to use the techniques and skills and methods of management to resolve the issues at organizational levels as well as at global level.

`Objectives – Outcome Relationship Matrix (Indicate the relationships by ⊠ mark).

Outcomes	В	С	D	E	F	G	Н	I	J	K
1.		×	×							
2.	X					×				
3.					X					
4.		X								
5.										×
6.									X	
7.								×		
8.	X			X						
9.	X			×	×					
10.									×	



COURSE SCHEDULE

2013-14

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.So
Designation: Asst.
Department:: S&H S.Sobha Rani

Asst. Prof.

The Schedule for the whole Course / Subject is:: 59 Hours.

S. No.	Description	Duration (Date)	Total No.
	Description	From To	of Periods
1.	Introduction to Managerial Economics:		
	Definition, Nature and scope of Managerial Economics- Demand analysis: Demand Determinants, Law of Demand and its exceptions. Managerial Economics- Relationship with other disciplines – Economics. Operations Research, Mathematics, Statistics, Psychology and		
	Organizational Behaviour.	1/07/2013 9/072013	8
2.	Definition, Types, Measurement and significance of Elasticity of Demand. DEMAND Forecasting, Factors governing demand forecasting, methods of demand forecasting Survey methods, statistical methods, expert opinion method, test marketing, controlled experiments, judgmental approach to demand forecasting. Elasticity of Supply: Supply Analysis, Supply function, Law of Supply, Elasticity of supply.		
		11/07/2013 18/07/201	38
3.	Theory of Production and cost Analysis:. Production function — Isoquants, Isocosts, MRTS Least cost combination of Inputs, cob- Douglas Production function, Laws of Returns, Internal and External economies.		
	Cost Analysis: Cost concepts, opportunity costs, Fixed v/s variable	19/072013 29/07/201	.39

	costs, Explicit costs Vs Implicit costs,	
	Out of pocket costs vs. Imputed costs.	
	Break even analysis (BEA).	
	Determination of Break Even Point	
	(Simple problems) Managerial	
	significance and limitations of BEA	
4.		
	Introduction to Markets & Pricing	
	Policies:	
	Market structures: Types of	
	competition, Features of perfect	
	competition, Monopoly and	
	Monopolistic competition. Price	
	output determination in case of	
	Perfect competition and Mono poly.	
	Objectives and policies of Pricing.	
	Methods of Pricing: Cost plus pricing	
	Marginal cost pricing. Sealed Bid	
	pricing. Going Rate pricing. Limit	
	pricing. Market skimming pricing,	
	Penetration pricing. Two-part	
	pricing. Block pricing, Cross	
	subsidization.	
		30/07/201306/08/20137
5.		50/07/2013/00/00/2013/
0.	Business and New Economic	
	Environment	
	Characteristic features of Business.	
	Features and evaluation of Sole	
	Proprietorship, Partnership, Joint	
	Stock Company, Public Enterprises	
	and their types. Changing Business	
	Environment in Post liberalization	
	scenario. Liberalization. Privatisation.	
	Globalization. Sustainability of	
	Business. Corporate Social	
	Responsibilities. National income. Per	
	capita Income. Types of mergers and	
	Acquisitions.	
	Acquisitions.	
		07/09/201216/09/20129
	Introduction to Figure 11 Association	07/08/2013 16/08/2013 8
	Introduction to Financial Accounting:	
	Double Entry Keeping, Journal,	
	Ledger, Trial Balance. Final Accounts	
	(Trading Account, Profit and Loss	
6	Account and Balance sheet with	
	simple adjustments) Three methods	
	of depreciation :Straight Line Method	
	2. Diminishing Balance Method 3.	
	Sum of the years – Digits method	
	Analysis of Balance Sheets of	17/08/2013 28/08/2013 8

	Industries (Manufacturing Service Industries)	
7	Financial Analysis through Ratios: Computation, Analysis and Interpretation of Liquidity Ratios(Current Ratio and quick ratio). Activity Ratios (Inventory turnover ratio and Debtor Turnover ratio), Capital structure Ratios(Debt- Equity ratio, Interest coverage ratio), and Profitability ratios (Gross Profit ratio, Net Profit ratio, operating ratio, P/E Ratio and EPS)	
		29/08/2013/09/09/2013/8
8	Capital and Investment Evaluation Techniques: Capital and its significance, Types of Capital, Estimation of Fixed and working capital requirements, Methods and Sources of raising finance, Retained earnings, Tax implications of Depreciation, Equity structure & Interest, profitability with reference to EBITDA (Earnings Before Interest, Tax, Depreciation and Amortization) Nature and scope of Capital Budgeting, features of capital budgeting proposals, Methods of Capital budgeting- Payback method, Accounting Rate of Return(ARR), Net Present Value method (NPV) Internal Rate of Return (IRR) Profitability Index (Simple problems)	10/09/201325/09/20138

Reference Books:

- 1. Managerial Economics by P.L. MEHTA
- 2. Managerial Economics BY JOEL DEAN
- 3. Managerial Economics & Financial Analysis BY S.A.SIDDIQUI A.S. SIDDIQUI
- 4. Managerial Economics by D.M.DITHANI
- 5. Managerial Economics (Economic tools for today's Decision makers) –By KEAT, YOUNG, BENERGEE (Pearson Education)
- 6. Managerial Economics & Financial Analysis by A.R. ARYASRI
- 7. Managerial Economics by Varshney and Maheswari
- 8. Managerial Economics –by Suma Damodaraam. Oxford University Press 2009)
- 9. Financial Accounting BY S.N. Maheswari and S.K. Maheswari Vikas Publications 2008.



UNIT - I

2013-14

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.SOBHA RANI

Designation: Asst.Prof. Department:: S&H

The Schedule for the whole Course / Subject is::

SI.	Date	No. of	Topics / Sub - Topics	Objectives & Outcome	References (Text Book, Journal)
No.	Date	Periods	Topics / Sub - Topics	Nos.	Page No to
					RB1 & 2
			Introduction to Managerial Economics,		
1	1/07/13	1	Various definitions	1&1	
					RB1 & 2
	5 /7 /1 O		Nature and scope of Managerial	1.0.1	
2	5/7/13	2	Economics	1&1	DD1 0 0
			Nature and scope of Managerial		RB1 & 2
3	5/7/13	3	Economics	1&1	
	3/1/13		Demand definition and its nature and	101	RB1 & 2
			types		KB1 & 2
4	8/7/13	4	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1&1	
	8/		Determinants of demand and basic laws		RB1 & 2
	7/		of consumption	1,2&	
5	13	5		1,2	
			Law of demand and its exceptions	,	RB1 & 2
				&1	
6	9/7/13	6		,2	
			Relationship with other disciplines –	1 2&2	RB1 & 2
			Economics. Operations Research,	1	
			Mathematics, Statistics, Psychology and		
7	9/7/13	7	Organizational Behaviour.		
				1 2&2	RB1 & 2
				1	
8		8	Revision	1	

Signature of Faculty

Date

Note: 1. Ensure that all topics specified in the course are mentioned.

2. ADDITIONAL TOPICS COVERED, IF ANY, MAY ALSO BE SPECIFIED **BOLDLY**.

 $3. \ Mention \ the \ corresponding \ course \ objective \ and \ out \ come \ numbers \ against \ each \ topic.$



UNIT - II

2013-14

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.SOBHA RANI

Designation: Asst.Prof.
Department:: S&H

The Schedule for the whole Course / Subject is::

SI. No.	Date	No. of Periods	Topics / Sub - Topics	Objectives & Outcome	References (Text Book, Journal)
			Elasticity of demand definition	Nos. 1.2	Page No to
			significance and measurement	&1.	
1	11/7//13	7			RB 1, 2 4, 6
			Types of elasticity and simple problems,		RB 1
2	12/7/13		arc elasticity and point elasticity	1.2& 1.2	
	12///13	О	Demand forecasting		RB 1
			_		
3	12/7/13	9	need and definition	3&3	
			Factors governing demand forecasting		RB 1
			for the new products and existing		
4	12/7/13	10	products	3&3	
	12///13	10	Various methods of computing demand		RB 1
			forecasting survey methods		
5	13/7/13	11		3&3	
			Demand forecasting adopting statistical	3&	RB 1
6	16/7/13	12	methods with simple problems	3	
			Other methods like expert method,		RB 1
			controlled experiments etc.		
7	18/7/13	13		3&3	DD 1
					RB 1
			Elasticity of Supply- Analysis, function,		RB 1
			Law of supply.		
				1.2&	
8		14		1.2	

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Signature of Faculty Date

Note: 1. ENSURE THAT ALL TOPICS SPECIFIED IN THE COURSE ARE MENTIONED.

2. ADDITIONAL TOPICS COVERED, IF ANY, MAY ALSO BE SPECIFIED **BOLDLY**.

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2013-14

UNIT - III

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.SOBHA RANI

Designation: Asst.Prof.

Department:: S&H

The Schedule for the whole Course / Subject is::

			1	Objectives &	References
SI.	Date	No. of	Topics / Sub - Topics	Objectives &	(Text Book, Journal)
No.	Date	Periods	Topics / Sub - Topics	Nos.	Page No to
			Theory of Production and its importance	1100.	1 age 110 to
			and input factors	4&	
1	19/7/13	14	and input factors	4	DD 2 6 0
1		14		4	RB 3,6,9
	22/7/13		lso quants and iso costs and their	4.0	RB 3
			importance	4&	
2		15		4	
	23/7/13		Explanation of MRTS and least cost		RB 3
			curve and its effect on demand	4&	
3		16		4	
	24/7/13		Combination of various inputs and their		RB 3
	, ,, 10		effect, cob-Douglas Production factors	4&	
4		17	l l l l l l l l l l l l l l l l l l l	4	
	24/7/13	1 /	Laws of return and explanation with	'	RB 3
	24/1/13		· ·	4&	KD 3
5		18	certain figures	4	
3	25/5/12	10		4	DD 2
	25/7/13		Economies of scale both internal and		RB 3
			external and its impact and introduction	4&	
		10	to cost concept		
6		19		4	
	30/7/13		Various cost elements like fixed,		RB 3
			variable, explicit , implicit, out of pocket		
			costs and imputed costs etc		
				4&	
		20			
7		20		4	
	31/7/13		Break even analysis, graphical		RB 3
			representation and various parameters	4.0	
			like contribution p/v ratio etc.	4&	
8		21		4	
	02/8/13		problems involving BEP formula		RB 3
				4&	
9		22		4	

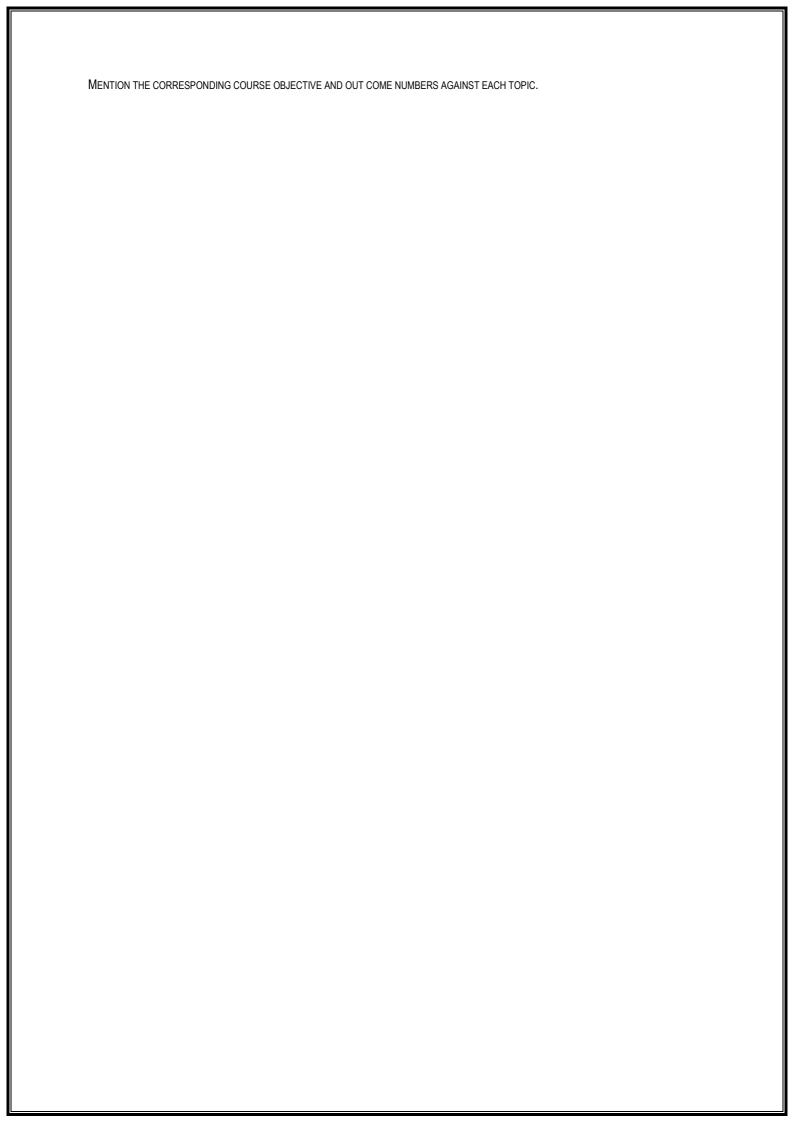
S Sobba Re-

Signature of Faculty

Date

Note: 1. ENSURE THAT ALL TOPICS SPECIFIED IN THE COURSE ARE MENTIONED.

2. ADDITIONAL TOPICS COVERED, IF ANY, MAY ALSO BE SPECIFIED **BOLDLY**.





2013-14

UNIT - IV

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.SOBHA RANI

Designation: Asst.Prof.

Department:: S&H

The Schedule for the whole Course / Subject is:: 7 Hours

SI. No.	Date	No. of Periods	Topics / Sub - Topics	Objectives & Outcome Nos.	References (Text Book, Journal) Page No to
			Definition of Marketing and concepts		
	- 10 11 0			5&	
1	5/8/13	23		5	RB - 9
	6/8/13		Types of competition and features of		RB -9
			perfect competition	5&	
2	- 12 11 -	24		5	
	7/8/13		Monopoly and monopolistic competition	7 0	RB -9
		25		5&	
3	0.10.11.0	25		5	55 0
	8/8/13		Price-out put relationship in the case of		RB -9
			perfect competition, Monopoly and	5&	
4		26	Oligopoly.	5	
	12		Objectives and policies of pricing-		RB -9
	/8		methods of pricing: Objectives and		
	ĺ		policies of Pricing. Methods of Pricing:		
	/1		Cost plus pricing		
	3		See Free Free B	~ 0	
_		22		5&	
5		27		5	
	13		.Marginal cost pricing. Sealed Bid pricing.		RB -9
	/8		Going Rate pricing. Limit pricing. Market		
	/1		skimming pricing, Penetration pricing		
	3			5&	
6		28		5	
	14/8/13		Two-part pricing. Block pricing, Cross		RB -9
			subsidization	5&	
7		29		5	

Signature of Faculty

Date

Note: 1. ENSURE THAT ALL TOPICS SPECIFIED IN THE COURSE ARE MENTIONED.

2. ADDITIONAL TOPICS COVERED, IF ANY, MAY ALSO BE SPECIFIED **BOLDLY**.

MENTION THE CORRESPONDING COURSE OBJECTIVE AND OUT COME NUMBERS AGAINST EACH TOPIC.



UNIT - V

2013-14

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.SOBHA RANI

Designation: Asst.Prof.

Department:: S&H

The Schedule for the whole Course / Subject is:: 8 Hours

SI. No.	Date	No. of Periods	Topics / Sub - Topics	Objectives & Outcome Nos.	References (Text Book, Journal) Page No to
			Concept of Business and features		
			·	6&	
1	19/8/13	30		6	RB- 2,4
	20/8/13		Characteristics of a business		RB -2,4
_			organization	6&	
2		31		6	
	21/8/13		Types of business organization, sole	C 0	RB – 2,4
3		22	trader its features and evaluation	6&	
3	22/0/12	32	Double and its factions and	6	DD 2.4
	22/8/13		Partnership and its features and evaluation .Joint stock company and its		RB-2,4
			features and evaluation ,different types		
			viz Private limited company, Public		
			limited company	6&	
4		33		6	
	23/8/13		Evaluation of functioning of cooperative		RB -2,4
			society and its merits and demerits	6&	
5		34		6	
	27/8/13		Functioning of Public sector		RB -2,4
			undertakings its need and importance.	6&	
6		35	Debate on continuation of PSU s.	6	
			Concept of LPG, liberalization,	<u> </u>	RB -2,4
			Privatization and globalization. CSR	6&	2,1
7	28/8/13	36		6	
			National Income, Per capita Income and		RB -2,4
			Mergers and Acquisition.	6&	
8	29/8/13	37		6	

Signature of Faculty

Date

Note: 1. ENSURE THAT ALL TOPICS SPECIFIED IN THE COURSE ARE MENTIONED.

2. ADDITIONAL TOPICS COVERED, IF ANY, MAY ALSO BE SPECIFIED **BOLDLY**.

MENTION THE CORRESPONDING COURSE OBJECTIVE AND OUT COME NUMBERS AGAINST EACH TOPIC.



UNIT - VI

2013-14

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.SOBHA RANI

Designation: Asst.Prof.
Department:: S&H

The Schedule for the whole Course / Subject is:: 8 Hours

SI. No.	Date	No. of Periods	Topics / Sub - Topics	Objectives & Outcome Nos.	References (Text Book, Journal) Page No to
			Introduction to Financial Accounting:		
1	2/9/13	38	Double Entry Keeping,	7& 7	RB 3, 6, 9
2	3/9/13	39	Journal, Ledger, Trial Balance.	7& 7	RB 3,6,9
3		40	Final Accounts (Trading Account, Profit and Loss Account)	7& 7& 7	RB 3,6,9
4	6/9/13	41	Final Accounts (Trading Account, Profit and Loss Account)	7& 7	RB 3,6,9
5	9/9/13	42	Final Accounts (Trading Account, Profit and Loss Account)	7& 7	RB 3,6,9
6	10/9/13	43	Final Accounts (Trading Account, Profit and Loss Account and Balance sheet with simple adjustments)	7& 7	RB 3,6,9
			Three methods of depreciation: Straight Line Method 2. Diminishing Balance Method 3. Sum of the years – Digits method Analysis of Balance Sheets of Industries (Manufacturing Service Industries	7&	RB 3,6,9
7	11/9/13	44	b C file Birth	7	
8	1 2/9/13	45	3. Sum of the years – Digits method Analysis of Balance Sheets of Industries (Manufacturing Service Industries.	7& 7	RB 3,6,9

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Signature of Faculty Date

Note: 1. ENSURE THAT ALL TOPICS SPECIFIED IN THE COURSE ARE MENTIONED.

2. ADDITIONAL TOPICS COVERED, IF ANY, MAY ALSO BE SPECIFIED **BOLDLY**.



2013-14

UNIT - VII

Regulation: R11

FACULTY DETAILS:

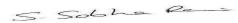
Name of the Faculty:: S.SOBHA RANI

Designation: Asst.Prof.

Department:: S&H

The Schedule for the whole Course / Subject is:: 7 Hours

	l	1	T	Objectives &	References
SI. No.	Date	No. of Periods	Topics / Sub - Topics	Outcome	(Text Book, Journal)
				Nos.	Page No to
			Financial Analysis through Ratios:		
			Computation Applysis and		
			Computation, Analysis and		
			Interpretation of Liquidity		
1	16/9/13	46	Ratios(Current Ratio and quick ratio)	8&8	RB- 3,6,9
			Activity Ratios (Inventory turnover ratio		RB – 3,6,9
			and Debtor Turnover ratios)		, ,
2	18/9/13	47	· ·	8&8	
			Activity Ratios (Inventory turnover ratio		RB -3,6,9
			and Debtor Turnover ratio)		
3	19/9/13	48		8&8	
			Capital structure Ratios(Debt- Equity		RB -3,6,9
			ratio, Interest coverage ratio)		
4	20/9/13	49		8&8	
			Capital structure Ratios(Debt- Equity		RB -3,6,9
			ratio, Interest coverage ratio),		
5	29/9/13	50		8&8	
			Profitability ratios: (Gross Profit ratio,		RB -3,6,9
			Net Profit ratio, operating ratio, P/E		
			Ratio and EPS)		
6	26/9/13	51		8&8	
			(Gross Profit ratio, Net Profit ratio,		RB -3,6,9
			operating ratio, P/E Ratio and EPS)		
7	27/9/13	52		8&8	
			Revision		RB – 3,6,9
8		53		8 & 8	



Signature of Faculty Date

Note: 1. ENSURE THAT ALL TOPICS SPECIFIED IN THE COURSE ARE MENTIONED.

2. ADDITIONAL TOPICS COVERED, IF ANY, MAY ALSO BE SPECIFIED **BOLDLY**.

MENTION THE CORRESPONDING COURSE OBJECTIVE AND OUT COME NUMBERS AGAINST EACH TOPIC.



UNIT - VIII

2013-14

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: Designation: S.SOBHA RANI

Asst.Prof. S&H

Department:: The Schedule for the whole Course / Subject is:: 8 Hours

SI.		No. of		Objectives &	References
SI. No.	Date	Periods	Topics / Sub - Topics	Óutcome	(Text Book, Journal)
INO.		Perious	·	Nos.	Page No to
	3/		Capital and Investment Evaluation		
	10		Techniques: Capital and its	9,10	
	/1		significance, Types of Capital.	&9,1	
1	3	53	Significance, Types or Capital.	0	RB 3,6,9
	7/		Estimation of Fixed and working		RB 3,6,9
	10		capital requirements		- 9 - 9-
	/1		capital regaliements	9,10	
) <u>T</u>			&9,10 &9,1	
2	3	54		ĺ	
2		54		0	DD 2 6 0
	8/10/13		Methods and Sources of raising		RB 3,6,9
0			finance, Retained earnings,	&9,1	
3		55		0	
	17		Tax implications of Depreciation,		RB 3,6,9
	/1		Equity structure & Interest,		
	0/		profitability with reference to EBITDA		
	13		(Earnings Before Interest, Tax,	9,10	
			Depreciation and Amortization)	&9,1	
4		56		0	
	21/10/1		Nature and scope of Capital		RB 3,6,9
	3		Budgeting, features of capital	9,10	, ,
			budgeting proposals	&9,1	
5		57	budgeting proposuls	0	
	22/10/1		Methods of Capital budgeting-		RB 3,6,9
	3		Payback method, Accounting Rate of	9,10	- , - ,-
			Return(ARR)	&9,1	
6		58		0	
			Net Present Value method (NPV)		
			Internal Rate of Return (IRR)	9,10	
	25/10/1		Profitability Index (Simple problems)	&9,1	
7		59	Frontability index (Simple problems)	0	RB-3,6,9
	<u> </u>			9,10	- 1 - 1 -
	25/10/1		Worked out problems – NPV, IRR,	&9,10	
8		60	ARR.	0	RB 3,6,9
O	ر	00	MIN.	U	KD 3,0,7

Signature of Faculty

Date

Note: 1	. ENSURE THAT ALL TOPICS SPECIFIED IN THE COURSI	E ARE MENTIONED.		
2. Mention	ADDITIONAL TOPICS COVERED, IF ANY, MAY ALSO BE THE CORRESPONDING COURSE OBJECTIVE AND OUT (SPECIFIED BOLDLY . COME NUMBERS AGAINST EACH TOPIC	: .	



COURSE COMPLETION STATUS

2013-14

Regulation: R11

Subject Code ::55015

FACULTY DETAILS:

Name of the Faculty:: S.SOBHA RANI

Subject:: MEFA

S&H

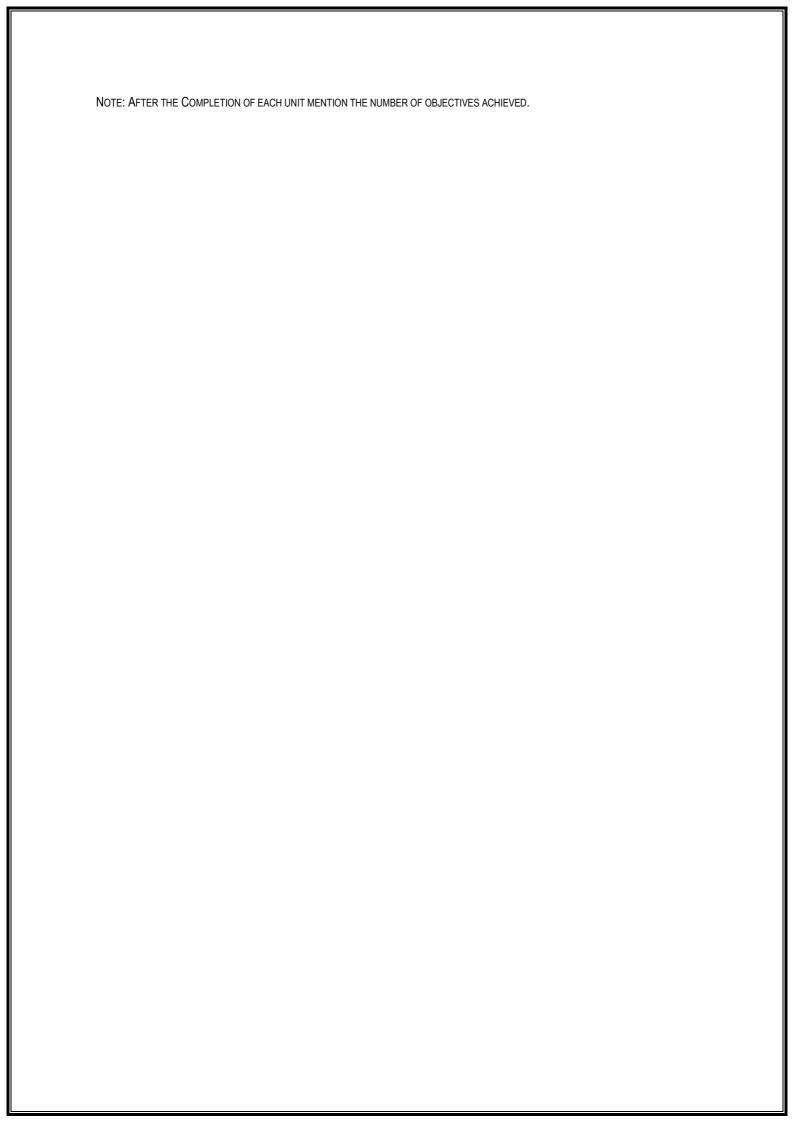
Department:: S&I

Actual Date of Completion & Remarks, if any

Units	Remarks	Nos. of Objectives Achieved
Unit 1	Covered the syllabus as the per the course plan.	1
Unit 2	Covered the syllabus as the per the course plan	2
Unit 3	Covered the syllabus as the per the course plan	3
Unit 4	Covered the syllabus as the per the course plan	4
Unit 5	Covered the syllabus as the per the course plan	5
Unit 6	Covered the syllabus as the per the course plan	6
Unit 7	Covered the syllabus as the per the course plan	7
Unit 8	Covered the syllabus as the per the course plan	8

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Signature of Faculty Date:





TUTORIAL SHEETS - I

2013-14

Regulation: R11

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Name of the Faculty:: S.SOBHA RANI

Designation: Asst.Prof.

Department:: S&H

The Schedule for the whole Course / Subject is:: MEFA

Date:17/8/13

This Tutorial corresponds to Unit Nos. UNIT::I TO IV

Time:

Q1. Explain the nature and scope of managerial economics.

Q2. Elaborate in detail the qualitative and quantitative methods of demand forecasting.

Q3.Explain law of variable proportions .

Q4.Metion various cost concepts and pricing strategies.

Q5.A company makes a single product with a sales price of Rs.10/-and a variable cost of Rs.6/- per unit. Fixed cost of Rs.60,000/-. Calculate (A) BEP in term of units and value (B)what level of sales will achieve a profit of Rs.30,0000/-

Please write the Questions / Problems / Exercises which you would like to give to the students and also mention the objectives to which these questions / Problems are related.

Signature of Dean of School Date:

Signature of Faculty

Date:

5 Sobha





TUTORIAL SHEETS - II

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.SOBHA RANI

Designation: Asst.Prof.

Department:: S&H

The Schedule for the whole Course / MEFA

Subject is::

Date:30/09/13

This Tutorial corresponds to Unit Nos. UNIT V -- VII

Time:

- Q1.Explain different forms of business organisations.
- Q2.what is the procedures involved in formation of a public and private limited company?
- Q3.Explain different types of capital budgeting techniques.
- Q4.Explain different accounting concepts and conventions.

S. Sobha Ren

Q5. Eloborate in detail application of Ratio Analysis to asses the firm's financial position.

Please write the Questions / Problems / Exercises which you would like to give to the students and also mention the objectives to which these questions / Problems are related.

Signature of Dean of School

Date:

Signature of Faculty

Date:





TUTORIAL SHEETS - II

Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: S.SOBHA RANI Designation: Asst.Prof. Department:: S&H

Date:30/10/13

This Tutorial corresponds to Unit Nos. UNIT VII& VIII

Time:

Q1. Journalise the following transactions and prepare necessary ledger accounts in the books of pavan.

- A. Pavan started business with Rs.50,000
- B. Deposited in the bank Rs.20,000
- C. Purchased goods from naveen for Rs.10,000
- D. Sold goods to Rames for cash of Rs.5,000
- E. Received interest Rs.500
- F. Paid salaries, rent for Rs.1,000 and Rs.300 respectively. G. Allowed discount on sales for Rs.200

Q2 .A project involves initial outlay of Rs.1,29,600.Its working life is expected to be 3 years. The cash inflows follows: i year-Rs.64,000, year-2 Rs.56,000, year-3 Rs.24,000. Compute internal rate of are likely to be as return and IRR.NPV

HINT: discount factor at the rate 10%.

Q3 Prepare profit and loss account and balance sheet as on that date of 31/3/2013 in the books of Akashi &Co..

particulars	Amount
Sundry debtors Stock(1/1/2013) Cash in hand Cash at bank Plant and machinery Creditors Trade expenses Sales Salaries Carriage outwards Rent Bills payable Purchases	Rs 32,000 22,000 35 1,035 17,000 10,650 1,075 2,34,500 2,225 400 900 7,500 2,18,870
Discounts(dr) Capital Business premises	1, 100 79,500 34,500

Q4.Based on a balance sheet of Air lines company, calculate debt-equity ratio and interest coverage ratio .given that the debt –equity ratio is in the range of 10.1 how do you interpret the these ratio.

50,000,10% of preference shares	Rs.100 each
2,00,000 equity shares of	Rs 10 each
10%,30,000 debenture of	Rs.100 each.
Net profit during the year was	Rs.10,00,000.

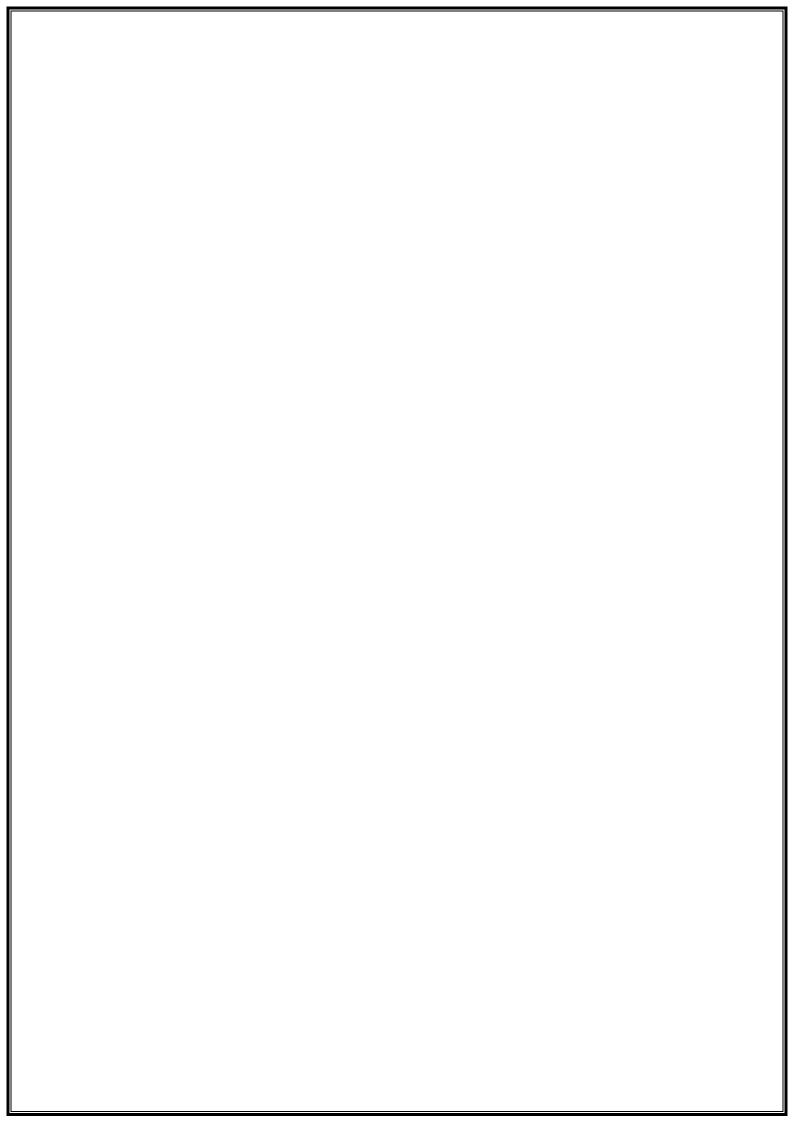
- Q5. Explain advantages and disadvantages of Ratio Analysis.
- Q6.Short note on Liquidity ratios and capital structure ratios.

Please write the Questions / Problems / Exercises which you would like to give to the students and also mention the objectives to which these questions / Problems are related.

S. Soloha Rei

Signature of Dean of School Date:

Signature of Faculty Date:





ILLUSTRATIVE VERBS FOR STATING INSTRUCTIONAL OBJECTIVES

2013-14

Regulation: R11

These verbs can also be used while framing questions for Continuous Assessment Examinations as well as for End – Semester (final) Examinations.

ILLUSTRATIVE VERBS FOR STATING GENERAL OBJECTIVES

Know	Understand	Understand Analyze	Generate
Comprehend	Apply	Apply Design	Evaluate

<u>ILLUSTRATIVE VERBS FOR STATING **SPECIFIC OBJECTIVES**:</u>

A. Cognitive Domain

1	2	3	4	5	6	
Knowledge Comprehension Understanding		Application	Analysis	Synthesis	Evaluation	
		of knowledge & comprehension	of whole w.r.t. its constituents	combination of ideas/constituents	judgement	
Define	Convert	Change	Breakdown	Categorize	Appraise	
Identify	Defend	Compute	Differentiate	Combine	Compare	
Label	Describe (a	Demonstrate	Discriminate	Compile	Conclude	
List	procedure)	Deduce	Distinguish	Compose	Contrast	
Match	Distinguish	Manipulate	Separate	Create	Criticize	
Reproduce	Estimate	Modify	Subdivide	Devise	Justify	
Select	Explain why/how	Predict		Design	Interpret	
State	Extend	Prepare		Generate	Support	
	Generalize	Relate		Organize		
	Give examples	Show		Plan		
	Illustrate	Solve		Rearrange		
	Infer			Reconstruct		
	Summarize			Reorganize		
				Revise		

B. Affective I	Domain		C. Psychomotor Domain (skill development)				
Adhere	Resolve	Bend	Dissect	Insert	Perform	Straighten	
Assist	Select	Calibrate	Draw	Keep	Prepare	Strengther	
Attend	Serve	Compress	Extend	Elongate	Remove	Time	
Change	Share	Conduct	Feed	Limit	Replace	Transfer	
Develop		Connect	File	Manipulate	Report	Туре	
Help		Convert	rt Grow Move preciselyReset		Reset	Weigh	
Influence		Decrease	Handle	Operate	Run		
Initiate		Demonstrate	Increase	Paint	Set		



LESSON PLAN Unit-1

2013-14

Regulation: R11

Name of the Faculty: S.Sobha Rani

Subject MEFA Subject Code 55015

Unit l

INSTRUCTIONAL OBJECTIVES: To provide the knowledge regarding the concepts of basic ideas of

management and managerial problems and obtaining optimal

solutions.

Session No	Topics to be covered	Time	Ref	Teaching Method
1	Introduction to Managerial Economics, Various definitions	50 minut es	RB: 1&4	Lecture method
2	Nature and scope of Managerial Economics	50 minut es	RB: 1&4	Lecture method
3	Nature and scope of Managerial Economics	50 minut es	RB: 1&4	Lecture method
4	Demand definition and its nature and types	50 minut es	RB: 1&4	Lecture method
5	Determinants of demand and basic laws of consumption	50 minut es	RB: 1&4	Lecture method
6	Law of demand and its exceptions	50 minut es	RB: 1&4	Lecture method

On completion of this lesson the student shall be able to

- 1 .Get awareness regarding managerial economics concepts.
- 2. Analyze the demand factors on a product that may be existed/new.
- 3. Enhance the knowledge regarding the law of demand.
- 4. Know concept of demand and its exceptions.



ASSIGNMENT Unit-I

2013-14

Regulation: R11

Assignment / Questions

.Explain the nature and scope of managerial economics.

- Q2. Elaborate in detail the qualitative and quantitative methods of demand forecasting.
- Q3. How can u say that managerial economics is inter-disciplinary in nature.

5 Soloha Rei

Signature of Faculty

Note: Mention for each question the relevant objectives and outcomes.

OBJECTIVE : To know how far student has understand the concepts and its practical expression.

Outcome: To test the students' efficiency and their way of presentation according to the questions based on their understanding capacity levels.



LESSON PLAN Unit-II

2013-14

Regulation: R11

Name of the Faculty: S.SOBHA RANI

Subject MEFA Subject Code 55015

Unit |

INSTRUCTIONAL OBJECTIVES:

To cover the topics regarding the concept of elasticity of demand and its

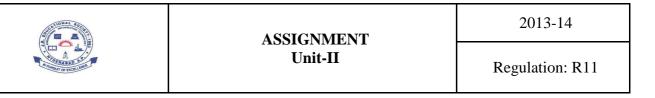
factors governing it.

Session No	Topics to be covered	Time	Ref	Teaching Method
1	Elasticity of demand definition ,significance and measurement	50 Minut es	RB 1&2	Lecture method
2	Types of elasticity and simple problems, arc elasticity and point elasticity	50 Minut es	RB 1&2	Lecture method
3	Demand forecasting need and definition	50 Minut es	RB 1&2	Lecture method
4	Factors governing demand forecasting for the new products and existing products	50 Minut es	RB 1&2	Lecture method
5	Various methods of computing demand forecasting survey methods	50 Minut es	RB 1&2	Lecture method
6	Demand forecasting adopting statistical methods with simple problems	50 Minut es	RB 1&2	Lecture method
7	Other methods like expert method, controlled experiments etc.	50 Minut es	RB 1&2	Lecture method

On completion of this lesson the student shall be able to

 $1\ analyzes\ different\ measurements\ of\ {\it Elasticity}\ of\ demand.$

- 2. Know various methods of Demand forecasting
- 3. Understand Factors governing demand forecasting for the new products and existing products.



Assignment / Questions

- 1. Explain various measurements and types of Elasticity of Demand.
- Discuss various demand forecasting methods.
 Explain various factors governing demand forecasting.

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Signature of Faculty

Note: Mention for each question the relevant objectives and outcomes.

OBJECTIVE: To know how far student has understand the concepts and its practical expression.

Outcome: To test the students' efficiency and their way of presentation according to the questions based on their understanding capacity levels.



LESSON PLAN Unit-III

2013-14

Regulation: R11

Name of the Faculty: S.SOBHA RANI

Subject MEFA Subject Code 55015

Unit III

INSTRUCTIONAL OBJECTIVES: To give the knowledge about the production and various factors influence it.

Session No	Topics to be covered	Time	Ref	Teaching Method
1	Theory of Production and its importance and input factors	50 MINUT ES	RB1&4	Lecture method
2	Iso quants and iso costs and their importance	50 MINUT ES	RB1&4	Lecture method
3	Explanation of MRTS and least cost curve and its effect on demand	50 MINUT ES	RB1&4	Lecture method
4	Combination of various inputs and their effect, cob-Douglas Production factors	50 MINUT ES	RB1&4	Lecture method
5	Laws of return and explanation with certain figures	50 MINUT ES	RB1&4	Lecture method
6	Economies of scale both internal and external and its impact and introduction to cost concept	50 MINUT ES	RB1&4	Lecture method
7	Various cost elements like fixed, variable, explicit, implicit, out of pocket costs and imputed costs etc	50 MINUT ES	RB1&4	Lecture method
8	Break even analysis, graphical representation and various parameters like contribution p/v ratio etc.	50 MINUT ES	TB1&4	Lecture method
9	problems involving BEP formula	50 MINUT ES	RB1&4	Lecture method

On completion of this lesson the student shall be able to

- 1. Know theory of production and its importance.
- 2. Analyse total product, average product and marginal product of a firm.
- 3. Know understand economies of scale to produce optimum production.
- 4. Understand BEP, cost concepts and its applications.



ASSIGNMENT Unit-III

2013-14

Regulation: R11

Assignment / Questions

Explain isoquant, isocost concepts.
 Discuss economies of scales of Internal and External.
 Define MRTP
 Explain significance of BEP



Signature of Faculty

Note: Mention for each question the relevant objectives and outcomes.

OBJECTIVE : To know how far student has understand the concepts and its practical expression.



LESSON PLAN Unit-IV

2013-14

Regulation: R11

Name of the Faculty: S.SOBHA RANI

Subject MEFA Subject Code 55015

Unit IV

INSTRUCTIONAL OBJECTIVES: To teach about the knowledge of the markets and its various types of competitions.

Session No	Topics to be covered	Time	Ref	Teaching Method
1	Definition of Marketing and concepts	50 minut es	TB1&4	Lecture method & Seminars
2	Types of competition and features of perfect competition	50 minut es	TB1&4	Lecture method & Seminars
3	Monopoly and monopolistic competition	50 minut es	TB1&4	Lecture method & Seminars
4	Advantages of monopoly and difference between perfect competition and monopoly	50 minut es	TB1&4	Lecture method & Seminars
5	Price output relation for both monopoly and perfect completion. Introduction to pricing strategies	50 minut es	TB1&4	Lecture method & Seminars
6	Need and method of fixing price for a product or service	50 minut es	TB1&4	Lecture method & Seminars
7	Different methods like competition oriented strategy based methods, competition oriented based pricing etc. advantages and disadvantages	50 minut es	TB1&4	Lecture method & Seminars

On completion of this lesson the student shall be able to (Outcomes)

1.know the types of market structures.

2. know the different pricing strategies.

3.analyse perfect and imperfect competition markets.



ASSIGNMENT Unit-IV

2013-14

Regulation: R11

Assignment / Questions

- 1. Discuss various types of market structures.
- 2. Explain the different pricing strategies.
- 3. Analyse perfect and imperfect competition markets



Signature of Faculty

Note: Mention for each question the relevant objectives and outcomes.

OBJECTIVE : To know how far student has understand the concepts and its practical expression.



LESSON PLAN Unit-V

2013-14

Regulation: R11

Name of the Faculty: S.Sobha Rani

Subject MEFA Subject Code 55015

INSTRUCTIONAL OBJECTIVES: To cover the syllabus in the area of business concept and its prevailing situations.

Session No	Topics to be covered	Time	Ref	Teaching Method
1	Concept of Business and its features	50 minut es	RB 1&5	Lecture method & Seminars
2	Characteristics of a business organization	50 minut es	RB 1&5	Lecture method & Seminars
3	Types of business organization, sole trader its features and evaluation	50 minut es	RB 1&5	Lecture method & Seminars
4	Partnership and its features and evaluation .Joint stock company and its features and evaluation ,different types via Private limited company, Public limited company	50 minut es	RB 1&5	Lecture method & Seminars
5	Evaluation of functioning of cooperative society and its merits and demerits	50 minut es	RB 1&5	Lecture method & Seminars
6	Functioning of Public sector undertakings its need and importance. Debate on continuation of PSU s.	50 minut es	RB 1&5	Lecture method & Seminars
7	Concept of LPG, liberalization, Privatization and globalization and the back drop of its emergence	50 minut es	RB 1&5	Lecture method & Seminars
8	Change of Business scenario in the context of post liberalization	50 minut es	RB 1&5	Lecture method & Seminars

On completion of this lesson the student shall be able to (Outcomes)

- 1. Understand different business organizations.
- 2. Analyse the concepts of partnership.
- 3. Know the differences between public and private sectors.

4. Know the contemporary concepts like LPG, economic reforms.



Assignment / Questions

- 1. Explain different business organizations.
- 2. Discuss the concepts of partnership and types.
- 3 what are the differences between public and private sectors.
- 4 Overview the contemporary concepts like LPG, economic reforms.

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Signature of Faculty

Note: Mention for each question the relevant objectives and outcomes.

OBJECTIVE : To know how far student has understand the concepts and its practical expression.



LESSON PLAN Unit-VI

2013-14

Regulation: R11

Name S.Sobha Rani

of the Faculty: Subject MEFA VIII

Subject ::Code:: 55015

1	capital and its significance and need	50 minut es	TB 2&3	Lecture method
2	Types of capital and estimation of capital requirements	50 minut es	TB 2&3	Lecture method
3	Working capital and its cycle and its importance	50 minut es	TB 2&3	Lecture method
4	Methods and sources of raising Finance for an industry or organization	50 minut es	TB 2&3	Lecture method
5	Nature and scope of Capital budgeting and proposals	50 minut es	TB 2&3	Lecture method
6	Payback period of calculating the requirements and problems	50 minut es	TB 2&3	Lecture method
7	Accounting Annual Rate of return method and simple problems	50 minut es	TB 2&3	Lecture method
8	Net present value method and some problems of all methods	50 minut es	TB 2&3	Lecture method



ASSIGNMENT Unit-VI

2013-14

Regulation: R11

Signature of Faculty

On completion of this lesson the student shall be able to (Outcomes)

- 1. Know the concept of investment process in different project.
- 2. Know techniques and evaluation of capital budgeting.
- 1. Analyze the difference between traditional and modern techniques of capital budgeting.
- 2. How the modern techniques are useful in evaluation of a firm?

OBJECTIVE: To know how far student has understand the concepts and its practical expression.



LESSON PLAN Unit-VII

2013-14

Regulation: R11

Name of the Faculty: S.Sobha Rani

Subject MEFA Subject Code 55015

INSTRUCTIONAL OBJECTIVES: To discuss the knowledge in the area of long term investment decision-regarding.

Session No	Topics to be covered	Time	Ref	Teaching Method
1	Introduction to Financial Accounting: Double Entry Keeping,	50 minut es	TB 2&3	Lecture method
2	Journal, Ledger, Trial Balance.	50 minut es	TB 2&3	Lecture method
3	Final Accounts (Trading Account, Profit and Loss Account)	50 minut es	TB 2&3	Lecture method
4	Final Accounts (Trading Account, Profit and Loss Account)	50 minut es	TB 2&3	Lecture method
5	Final Accounts (Trading Account, Profit and Loss Account)	50 minut es	TB 2&3	Lecture method
6	Final Accounts (Trading Account, Profit and Loss Account and Balance sheet with simple adjustments)	50 minut es	TB 2&3	Lecture method
7	Three methods of depreciation :Straight Line Method 2. Diminishing Balance Method 3. Sum of the years – Digits method Analysis of Balance Sheets of Industries (Manufacturing Service Industries	50 minut es	TB 2&3	Lecture method
8	3. Sum of the years – Digits method Analysis of Balance Sheets of Industries (Manufacturing Service Industries.	50 minut es	TB 2&3	Lecture method

On completion of this lesson the student shall be able to

- 1. Know the concepts and conventions of financial accountings.
- 2. Understand financial performance through financial statements.
- 3. Know the importance and differences between the Book- Keeping and Accounting.
- 4 know the preparation of Journal, ledger, trial balance.



ASSIGNMENT Unit-VII

2013-14

Regulation: R11

- 1. What are the Accounting concepts and conventions? Explain in detail.
- 2. What is the importance of Book-Keeping records?
- 3. Write short notes on
- 4. Capital expenditure and Revenue Expenditure.
- 5. Write concept of depreciation and why it is charged over a period of time to an asset.

5 Soloha Re

Signature of Faculty

Note: Mention for each question the relevant objectives and outcomes.

OBJECTIVE : To know how far student has understand the concepts and its practical expression.



LESSON PLAN Unit-VIII

2013-14

Regulation: R11

Name of the Faculty: S.Sobha Rani

> Subject **MEFA** Subject Code 55015

INSTRUCTIONAL OBJECTIVES: To discuss the knowledge regarding the ratio analysis techniques which are useful in analysis

of the firm financial status in detail.

1	Importance of ratio analysis, and interpretation of ratios	50 minute s	RB2&3	Lecture method
2	Computation of liquidity ratios and its importance and usage in Business organizations	50 minute s	RB2&3	Lecture method
3	Activity Ratios and simple problems	50 minute s	RB2&3	Lecture method
4	Capital structure Ratios and its importance	50 minute s	RB2&3	Lecture method
5	Profitability ratios and interpretation of its usage	50 minute s	RB2&3	Lecture method
6	Net profit ratio and operating ratios	50 minute s	RB2&3	Lecture method
7	P/E ratios and EPS and worked out problems.	50 minute s	RB2&3	Lecture method

On completion of this lesson the student shall be able to

Know the concepts of ratio analysis techniques to know the firm's financial position in detail.
 To know the advantages and disadvantages of the ratio analysis in detail.
 3Application of ratio analysis techniques.

Assignment / Questions

- 3. Explain the importance of Ratio Analysis
- 4. Discuss the various types of ratios to know the financial performance of a firm.
- 3. Briefly explain the concepts of EPS and DPS
- 4. Explain the advantages and disadvantages of ratio analysis.



Signature of Faculty

Note: Mention for each question the relevant objectives and outcomes.

OBJECTIVE: To know how far student has understand the concepts and its practical expression.

