

# J.B. INSTITUTE OF ENGINEERING & TECHNOLOGY

(AUTONOMOUS)



**ACADEMIC YEAR**

**2013-14**



## COURSE PLAN

2013-14


Regulation: R11

### FACULTY DETAILS:

Name of the Faculty:: K.Raghuram Reddy  
Designation: Asst. Prof.  
Department:: MBA

### COURSE DETAILS

Name Of The Programme: B.Tech., Batch:: 2011-2015  
Designation::  
Year ::2013-14 Semester :: III-I  
Department::  
Title of The Subject Managerial Economics Subject Code ::55015  
And Financial Analysis  
No of Students 85

	<p>COURSE PLAN</p>	2013-14
		Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: K.RAGHURAM REDDY  
 Designation: Asst. Prof.  
 Department:: MBA

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)

3.2.  Assignments / Seminars

3.3.  Mini Projects

3.4.  Quiz

3.5.  Term End Examination

3.6.  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.

Signature of HOD  
Date:

Signature of Faculty  
Date:



## GUIDELINES TO STUDY THE SUBJECT

2013-14

Regulation: R11

### FACULTY DETAILS:

Name of the Faculty:: K.RAGHURAM REDDY

Designation: Asst. Prof.

Department:: MBA

### 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.	Get awareness regarding consumer behaviour and demand-supply concept.	G,B
3.	Know the implementation of demand forecasting methods for production decision.	F
4.	Get an idea of production methods and technical relationship between input-output.	C
5.	Know the types of markets and pricing methods and strategies.	K
6.	Understand the influence of technological changes, global factors on the firm level operations.	H,J
7.	Understand the techniques regarding the long term investment decisions.	I
8.	Understand the importance of financial accounting –responsibility.	B,E
9.	Understand the application of various ratios in order to know the firm's financial position in depth.	B,E,F
10.	Understand the various problems and solutions regarding managerial.	J

**Signature of Faculty**

**Date:**

Note: For each of the OBJECTIVE indicate the appropriate OUTCOMES to be achieved.  
Kindly refer Page 16, to know the illustrative verbs that can be used to state the objectives.



## COURSE OUTCOMES

2013-14

Regulation: R11

**FACULTY DETAILS:**

Name of the Faculty:: K.RAGHURAM REDDY  
 Designation: Asst. Prof.  
 Department:: MBA

**The expected outcomes of the Course / Subject are:**

S.No.	General Categories of Outcomes	Specific Outcomes of the Course
<b>A</b>	An ability to apply knowledge of mathematics, science, and engineering	An ability to apply the knowledge of managerial and economic concepts.
<b>B</b>	An ability to design and conduct experiments, as well as to analyze and interpret data	Ability to apply the tools and techniques.
<b>C.</b>	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.
<b>D.</b>	An ability to function on multi-disciplinary teams	An ability to function on multi-disciplinary teams
<b>E.</b>	An ability to identify, formulate, and solve engineering problems	An ability to identify managerial problems with optimum solutions.
<b>F.</b>	An understanding of professional and ethical responsibility	An understanding of professional and ethical responsibility
<b>G.</b>	An ability to communicate effectively	An ability to communicate effectively with the teams to achieve synergise results.
<b>H.</b>	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.
<b>I.</b>	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.
<b>J.</b>	A knowledge of contemporary issues	An ability to get awareness of the contemporary issues and remedies.
<b>K.</b>	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).

Objectives \ Outcomes	A	B	C	D	E	F	G	H	I	J	K
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>



## COURSE SCHEDULE

2013-14

Regulation: R11

### FACULTY DETAILS:

Name of the Faculty:: K.RAGHURAM REDDY

Designation: Asst. Prof.

Department: MBA

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

S. No.	Description	Duration (Date)		Total No. of Periods
		From	To	
1.	<p>Introduction to Managerial Economics:</p> <p>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.</p>	1/07/2013	9/072013	8
2.	<p>Elasticity of Demand:</p> <p>Definition, Types, Measurement and significance of Elasticity of Demand. DEMAND Forecasting, Factors governing demand forecasting, methods of demand forecasting</p> <p>Survey methods, statistical methods, expert opinion method, test marketing, controlled experiments, judgmental approach to demand forecasting.</p> <p>Elasticity of Supply: Supply Analysis, Supply function, Law of Supply, Elasticity of supply.</p>	11/07/2013	18/07/2013	8
3.	<p>Theory of Production and cost Analysis:.</p> <p>Production function – Isoquants, Isocosts, MRTS Least cost combination of Inputs, cob- Douglas Production function, Laws of Returns, Internal and External economies.</p> <p>Cost Analysis: Cost concepts, opportunity costs, Fixed v/s variable</p>	19/072013	29/07/2013	9




	<p>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</p>			
4.	<p>Introduction to Markets &amp; Pricing  Policies:</p> <p>Market structures: Types of  competition, Features of perfect  competition, Monopoly and  Monopolistic competition. Price  output determination in case of  Perfect competition and Mono poly.</p> <p>Objectives and policies of Pricing.  Methods of Pricing: Cost plus pricing</p> <p>Marginal cost pricing. Sealed Bid  pricing. Going Rate pricing. Limit  pricing. Market skimming pricing,  Penetration pricing. Two-part  pricing. Block pricing, Cross  subsidization.</p>	30/07/2013	06/08/2013	7
5.	<p>Business and New Economic  Environment</p> <p>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.</p>	07/08/2013	16/08/2013	8
6	<p>Introduction to Financial Accounting:</p> <p>Double Entry Keeping, Journal,  Ledger, Trial Balance. Final Accounts  (Trading Account, Profit and Loss  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</p>	17/08/2013	28/08/2013	8

	Industries (Manufacturing Service Industries)			
7	<p>Financial Analysis through Ratios:</p> <p>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)</p>	29/08/2013	09/09/2013	8
8	<p><b>Capital and Investment Evaluation Techniques:</b> 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 &amp; 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)</p>	10/09/2013	25/09/2013	8

**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.

	<b>SCHEDULE OF INSTRUCTIONS</b>	2013-14
	<b>UNIT - I</b>	Regulation: R11

**FACULTY DETAILS:**

Name of the Faculty:: K.RAGHURAM REDDY  
 Designation: Asst. Prof.  
 Department:: MBA

The Schedule for the whole Course / Subject is::

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

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.



## SCHEDULE OF INSTRUCTIONS

2013-14

### UNIT - II

Regulation: R11

**FACULTY DETAILS:**

Name of the Faculty:: K.RAGHURAM REDDY

Designation: Asst. Prof.

Department:: MBA

The Schedule for the whole Course / Subject is::

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

F  
E  
1  
2  
4  
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.

	<b>SCHEDULE OF INSTRUCTIONS</b>  <b>UNIT - III</b>	2013-14
		Regulation: R11

FACULTY DETAILS:

Name of the Faculty:: K.RAGHURAM REDDY

Designation: Asst. Prof.

Department: MBA

The Schedule for the whole Course / Subject is::


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

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.

	<b>SCHEDULE OF INSTRUCTIONS</b>  <b>UNIT - IV</b>	2013-14
		Regulation: R11

**FACULTY DETAILS:**

Name of the Faculty:: K.RAGHURAM REDDY

Designation: Asst. Prof.

Department: MBA

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

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

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.



	<b>SCHEDULE OF INSTRUCTIONS</b>  <b>UNIT - V</b>	2013-14
		Regulation: R11

**FACULTY DETAILS:**

Name of the Faculty:: K.RAGHURAM REDDY

Designation: Asst. Prof.

Department: MBA

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


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

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.

	<b>SCHEDULE OF INSTRUCTIONS</b>	2013-14
	<b>UNIT - VI</b>	Regulation: R11

**FACULTY DETAILS:**

Name of the Faculty:: K.RAGHURAM REDDY

Designation: Asst. Prof.

Department:: MBA

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

Sl. No.	Date	No. of Periods	Topics / Sub - Topics	Objectives & Outcome Nos.	References (Text Book, Journal...) Page No ___ to ___
1	2/9/13	38	Introduction to Financial Accounting: 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	4/9/13	40	Final Accounts (Trading Account, Profit and Loss Account)	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
7	11/9/13	44	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& 7	RB 3,6,9
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


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.

	<b>SCHEDULE OF INSTRUCTIONS</b>	2013-14
	<b>UNIT - VII</b>	Regulation: R11

**FACULTY DETAILS:**

Name of the Faculty:: K.RAGHURAM REDDY

Designation: Asst. Prof.

Department:: MBA

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

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

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.



## SCHEDULE OF INSTRUCTIONS

2013-14

### UNIT - VIII

Regulation: R11

**FACULTY DETAILS:**

Name of the Faculty:: K.RAGHURAM REDDY

Designation: Asst. Prof.

Department: MBA

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

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

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.

	<b>COURSE COMPLETION STATUS</b>	2013-14
		Regulation: R11

**FACULTY DETAILS:**

Name of the Faculty:: K.RAGHURAM REDDY

Subject:: MEFA

Subject Code ::55015

Department:: MBA

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

**Signature of Dean of School**  
Date:

**Signature of Faculty**  
Date:

NOTE: AFTER THE COMPLETION OF EACH UNIT MENTION THE NUMBER OF OBJECTIVES ACHIEVED.



## TUTORIAL SHEETS - I

2013-14

Regulation: R11

### FACULTY DETAILS:

Name of the Faculty:: K.RAGHURAM REDDY

Designation: Asst. Prof.

Department:: MBA

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.Mention 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:**





## TUTORIAL SHEETS - II

2013-14

Regulation: R11

### FACULTY DETAILS:

Name of the Faculty:: K.RAGHURAM REDDY

Designation: Asst. Prof.

Department:: MBA

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.

Q5.Elaborate 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

2013-14

Regulation: R11

### FACULTY DETAILS:

Name of the Faculty:: K.RAGHURAM REDDY  
Designation: Asst. Prof.  
Department:: MBA

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 are likely to be as follows :i year-Rs.64,000,year-2 Rs.56,000, year-3 Rs.24,000.Compute internal rate of 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 Rs
Sundry debtors	32,000
Stock(1/1/2013)	22,000
Cash in hand	35
Cash at bank	1,035
Plant and machinery	17,000
Creditors	10,650
Trade expenses	1,075
Sales	2,34,500
Salaries	2,225
Carriage outwards	400
Rent	900
Bills payable	7,500
Purchases	2,18,870
Discounts(dr)	1,100
Capital	79,500
Business premises	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 these ratios?

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.

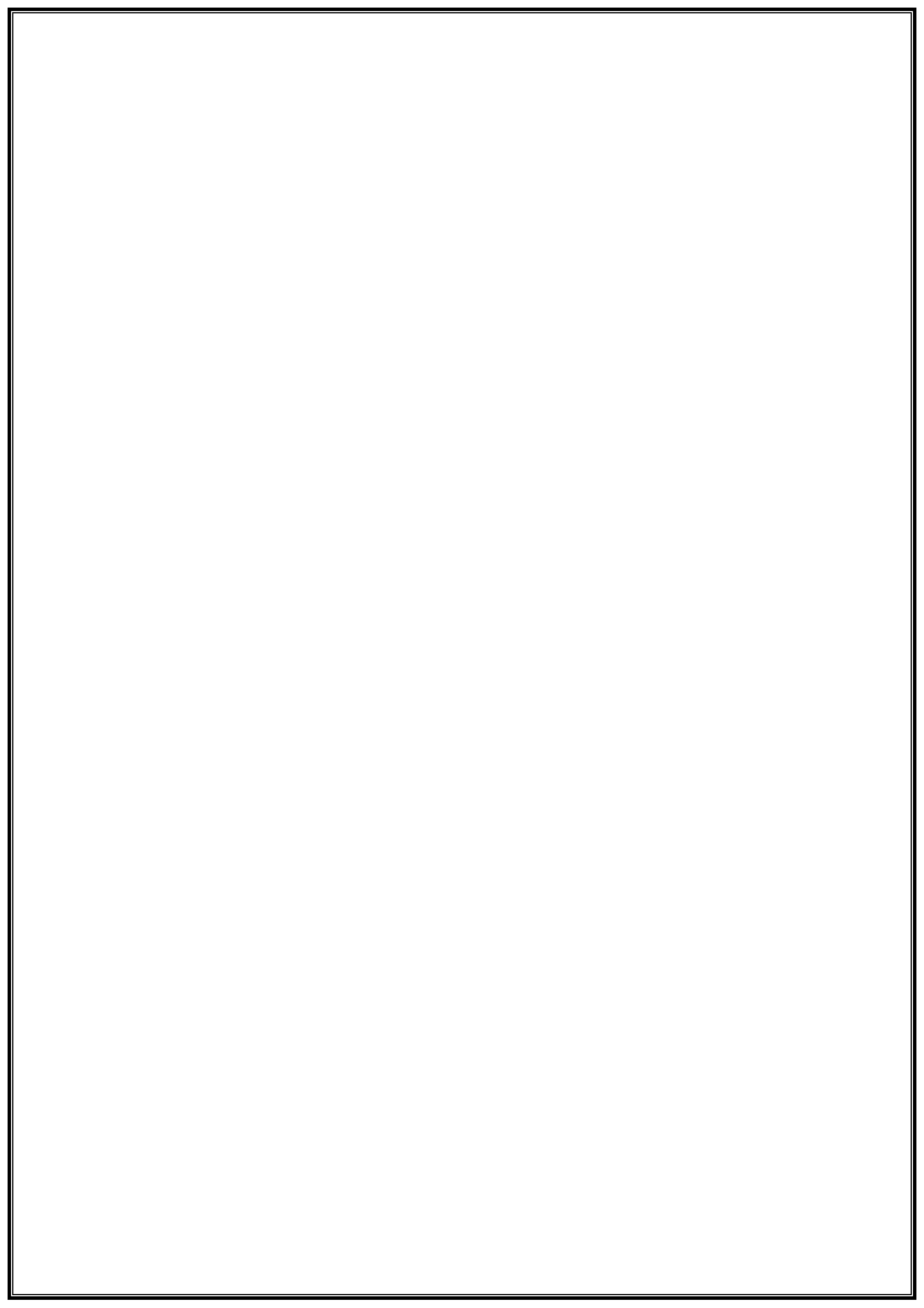
Please write the Questions / Problems / Exercises which you would like to give to the students and also mention the objectives to which these questions / Problems are related.

**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  
Comprehend

Understand  
Apply

Analyze  
Design

Generate  
Evaluate

### ILLUSTRATIVE VERBS FOR STATING SPECIFIC OBJECTIVES:

#### **A. Cognitive Domain**

1	2	3	4	5	6
<b>Knowledge</b>	<b>Comprehension Understanding</b>	<b>Application</b> of knowledge & comprehension	<b>Analysis</b> of whole w.r.t. its constituents	<b>Synthesis</b> combination of ideas/constituents	<b>Evaluation</b> judgement

Define	Convert	Change	Breakdown	Categorize	Appraise
Identify	Defend	Compute	Differentiate	Combine	Compare
Label	Describe (a procedure)	Demonstrate	Discriminate	Compile	Conclude
List	Distinguish	Deduce	Distinguish	Compose	Contrast
Match	Estimate	Manipulate	Separate	Create	Criticize
Reproduce	Explain why/how	Modify	Subdivide	Devise	Justify
Select	Extend	Predict		Design	Interpret
State	Generalize	Prepare		Generate	Support
	Give examples	Relate		Organize	
	Illustrate	Show		Plan	
	Infer	Solve		Rearrange	
	Summarize			Reconstruct	
				Reorganize	
				Revise	

#### **B. Affective Domain**

Adhere  
Assist  
Attend  
Change  
Develop  
Help  
Influence  
Initiate

Resolve  
Select  
Serve  
Share

#### **C. Psychomotor Domain (skill development)**


Bend  
Calibrate  
Compress  
Conduct  
Connect  
Convert  
Decrease  
Demonstrate

Dissect  
Draw  
Extend  
Feed  
File  
Grow  
Handle  
Increase

Insert  
Keep  
Elongate  
Limit  
Manipulate  
Move precisely  
Operate  
Paint

Perform  
Prepare  
Remove  
Replace  
Report  
Reset  
Run  
Set

Straighten  
Strengthen  
Time  
Transfer  
Type  
Weigh

	<b>LESSON PLAN</b> <b>Unit-1</b>	2013-14
		Regulation: R11

Name of the Faculty: K.RAGHURAM REDDY

Subject MEFA

Subject Code 55015

**Unit I**

**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 minutes	RB: 1&4	Lecture method
2	Nature and scope of Managerial Economics	50 minutes	RB: 1&4	Lecture method
3	Nature and scope of Managerial Economics	50 minutes	RB: 1&4	Lecture method
4	Demand definition and its nature and types	50 minutes	RB: 1&4	Lecture method
5	Determinants of demand and basic laws of consumption	50 minutes	RB: 1&4	Lecture method
6	Law of demand and its exceptions	50 minutes	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.

**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: K.RAGHURAM REDDY

Subject MEFA

Subject Code 55015

**Unit II**

**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 Minutes	RB 1&2	Lecture method
2	Types of elasticity and simple problems, arc elasticity and point elasticity	50 Minutes	RB 1&2	Lecture method
3	Demand forecasting need and definition	50 Minutes	RB 1&2	Lecture method
4	Factors governing demand forecasting for the new products and existing products	50 Minutes	RB 1&2	Lecture method
5	Various methods of computing demand forecasting survey methods	50 Minutes	RB 1&2	Lecture method
6	Demand forecasting adopting statistical methods with simple problems	50 Minutes	RB 1&2	Lecture method
7	Other methods like expert method, controlled experiments etc.	50 Minutes	RB 1&2	Lecture method


On completion of this lesson the student shall be able to

1 analyzes different measurements of Elasticity of demand.



2. Know various methods of Demand forecasting

3. Understand Factors governing demand forecasting for the new products and existing products.

	<b>ASSIGNMENT Unit-II</b>	2013-14
		Regulation: R11

**Assignment / Questions**

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

**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: K.RAGHURAM REDDY

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 MINUTES	RB1&4	Lecture method
2	Iso quants and iso costs and their importance	50 MINUTES	RB1&4	Lecture method
3	Explanation of MRTS and least cost curve and its effect on demand	50 MINUTES	RB1&4	Lecture method
4	Combination of various inputs and their effect, cob-Douglas Production factors	50 MINUTES	RB1&4	Lecture method
5	Laws of return and explanation with certain figures	50 MINUTES	RB1&4	Lecture method
6	Economies of scale both internal and external and its impact and introduction to cost concept	50 MINUTES	RB1&4	Lecture method
7	Various cost elements like fixed, variable, explicit , implicit, out of pocket costs and imputed costs etc	50 MINUTES	RB1&4	Lecture method
8	Break even analysis, graphical representation and various parameters like contribution p/v ratio etc.	50 MINUTES	TB1&4	Lecture method
9	problems involving BEP formula	50 MINUTES	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.

	<b>ASSIGNMENT</b> <b>Unit-III</b>	2013-14
		Regulation: R11

**Assignment / Questions**


1. Explain isoquant, isocost concepts.
2. Discuss economies of scales of Internal and External.
3. Define MRTP
4. 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.

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

	<b>LESSON PLAN</b> <b>Unit-IV</b>	2013-14
		Regulation: R11

Name of the Faculty: K.RAGHURAM REDDY

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 minutes	TB1&4	Lecture method & Seminars
2	Types of competition and features of perfect competition	50 minutes	TB1&4	Lecture method & Seminars
3	Monopoly and monopolistic competition	50 minutes	TB1&4	Lecture method & Seminars
4	Advantages of monopoly and difference between perfect competition and monopoly	50 minutes	TB1&4	Lecture method & Seminars
5	Price output relation for both monopoly and perfect completion. Introduction to pricing strategies	50 minutes	TB1&4	Lecture method & Seminars
6	Need and method of fixing price for a product or service	50 minutes	TB1&4	Lecture method & Seminars
7	Different methods like competition oriented strategy based methods, competition oriented based pricing etc. advantages and disadvantages	50 minutes	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.

	<b>ASSIGNMENT</b> <b>Unit-IV</b>	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.

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

	<b>LESSON PLAN</b> <b>Unit-V</b>	2013-14
		Regulation: R11

Name of the Faculty: K.RAGHURAM REDDY

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 minutes	RB 1&5	Lecture method & Seminars
2	Characteristics of a business organization	50 minutes	RB 1&5	Lecture method & Seminars
3	Types of business organization, sole trader its features and evaluation	50 minutes	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 minutes	RB 1&5	Lecture method & Seminars
5	Evaluation of functioning of cooperative society and its merits and demerits	50 minutes	RB 1&5	Lecture method & Seminars
6	Functioning of Public sector undertakings its need and importance. Debate on continuation of PSU s.	50 minutes	RB 1&5	Lecture method & Seminars
7	Concept of LPG, liberalization, Privatization and globalization and the back drop of its emergence	50 minutes	RB 1&5	Lecture method & Seminars
8	Change of Business scenario in the context of post liberalization	50 minutes	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.

	<b>ASSIGNMENT</b> <b>Unit-V</b>	2013-14
		Regulation: R11

**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.


**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.



	<b>LESSON PLAN</b> <b>Unit-VI</b>	2013-14
		Regulation: R11

Name K.RAGHURAM REDDY  
of the  
Faculty:  
Subject MEFA  
Unit 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. :

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



**LESSON PLAN**  
**Unit-VII**

2013-14

Regulation: R11

Name of the Faculty: K.RAGHURAM REDDY

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 minutes	TB 2&3	Lecture method
2	Journal, Ledger, Trial Balance.	50 minutes	TB 2&3	Lecture method
3	Final Accounts (Trading Account, Profit and Loss Account)	50 minutes	TB 2&3	Lecture method
4	Final Accounts (Trading Account, Profit and Loss Account)	50 minutes	TB 2&3	Lecture method
5	Final Accounts (Trading Account, Profit and Loss Account)	50 minutes	TB 2&3	Lecture method
6	Final Accounts (Trading Account, Profit and Loss Account and Balance sheet with simple adjustments)	50 minutes	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 minutes	TB 2&3	Lecture method
8	3. Sum of the years – Digits method Analysis of Balance Sheets of Industries (Manufacturing Service Industries.	50 minutes	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.

	<b>ASSIGNMENT</b> <b>Unit-VII</b>	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.

**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-VIII**

2013-14

Regulation: R11

Name of the Faculty: K.RAGHURAM REDDY

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

On completion of this lesson the student shall be able to

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

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

