

Unit – IV:



JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY KAKINADA
KAKINADA – 533 003, Andhra Pradesh, India
DEPARTMENT OF ELECTRICAL AND ELECTRONICS ENGINEERING

Unit – V:

Capital and Capital Budgeting: Capital Budgeting: Meaning of Capital-Capitalization-Meaning of Capital Budgeting-Time value of money- Methods of appraising Project profitability: Traditional Methods (payback period, accounting rate of return) and modern methods (Discounted cash flow method, Net Present Value method, Internal Rate of Return Method and Profitability Index)

Course Outcomes:

- The Learner is equipped with the knowledge of estimating the Demand and demand elasticities for a product.
- The knowledge of understanding of the Input-Output-Cost relationships and estimation of the least cost combination of inputs.
- The pupil is also ready to understand the nature of different markets and Price Output determination under various market conditions and also to have the knowledge of different Business Units.
- The Learner is able to prepare Financial Statements and the usage of various Accounting tools for Analysis.
- The Learner can able to evaluate various investment project proposals with the help of capital budgeting techniques for decision making.

Text Books:

1. Managerial Economics and Financial Analysis by A R Aryasri, McGraw – Hill, 3rd edition.

References Books:

1. Managerial Economics by Varshney R.L, K.L Maheswari, S. Chand & Company Ltd,
2. Managerial Economics, JL Pappas and EF Brigham, Holt, R & W; New edition.
3. Accounting for Management, N.P Srinivasn and M. Sakthivel Murugan, S. Chand & Company Ltd, 1st edition, 2011.
4. An Introduction to Accountancy by Maheswari S.N, Vikas Publishing House Pvt Ltd, 12th edition, 2018.
5. Financial Management by I.M Pandey, Vikas Publishing House Pvt Ltd, 9th edition, 2009.
6. Managerial Economics by V. Maheswari, S. Chand & Company Ltd, 2002.