



**D.N.R. COLLEGE OF ENGINEERING & TECHNOLOGY  
AUTONOMOUS**

Approved by AICTE, New Delhi & Permanently Affiliated to JNTUK, Kakinada  
Accredited with A++ Grade by NAAC & Accredited by NBA (B. TECH – CSE, ECE & EEE)  
Ph: 08816-221238 Email: dnrcet@gmail.com website: <https://dnrcet.org>

**II Year II Semester**

L	T	P	C
2	0	0	2

**MANAGERIAL ECONOMICS AND FINANCIAL ANALYSIS**

**UNIT-I Managerial Economics**

Introduction – Nature, meaning, significance, functions, and advantages. Demand- Concept, Function, Law of Demand - Demand Elasticity- Types – Measurement. Demand Forecasting- Factors governing Forecasting, Methods. Managerial Economics and Financial Accounting and Management.

**UNIT-II Production and Cost Analysis**

Introduction– Nature, meaning, significance, functions and advantages. Production Function–Least-cost combination–Short run and long run Production Function-Isoquants and Is costs, Cost & Break-Even Analysis - Cost concepts and Cost behavior- Break-Even Analysis (BEA) - Determination of Break-Even Point (Simple Problems).

**UNIT-III Business Organizations and Markets**

Introduction – Forms of Business Organizations- Sole Proprietary - Partnership - Joint Stock Companies-PublicSectorEnterprises.TypesofMarkets-PerfectandImperfect Competition - Features of Perfect Competition Monopoly- Monopolistic Competition– Oligopoly-Price-Output Determination - Pricing Methods and Strategies

**UNIT-IV Capital Budgeting**

Introduction – Nature, meaning, significance. Types of Working Capital, Components, Sources of Short-term and Long-term Capital, Estimating Working capital requirements. Capital Budgeting–Features, Proposals, Methods and Evaluation. Projects–Pay Back Method, Accounting Rate of Return (ARR) Net Present Value (NPV) Internal Rate Return (IRR) Method (sample problems)

**UNIT-V Financial Accounting and Analysis**

Introduction – Concepts and Conventions- Double-Entry Bookkeeping, Journal, Ledger, Trial Balance- Final Accounts (Trading Account, Profit and Loss Account and Balance Sheet with simple adjustments). Introduction to Financial Analysis - Analysis and Interpretation of Liquidity Ratios, Activity Ratios, and Capital structure Ratios and Profitability.

#### Textbooks:

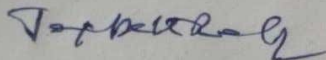
1. Varshney & Maheswari: Managerial Economics, Schand.
2. Aryasri: Business Economics and Financial Analysis, 4/e, MGH.

#### Reference Books:

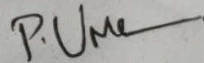
1. Ahuja Hl Managerial economics Schand.
2. S.A. Siddiqui and A.S. Siddiqui: Managerial Economics and Financial Analysis, New Age International.
3. Joseph G. Nellis and David Parker: Principles of Business Economics, Pearson, 2/e, New Delhi.
4. Domnick Salvatore: Managerial Economics in a Global Economy, Cengage.

#### Online Learning Resources:

<https://www.slideshare.net/123ps/managerial-economics-ppt>  
<https://www.slideshare.net/rossanz/production-and-cost-45827016>  
<https://www.slideshare.net/darkyla/business-organizations-19917607>  
<https://www.slideshare.net/balarajbl/market-and-classification-of-market>  
<https://www.slideshare.net/ruchi101/capital-budgeting-ppt-59565396>  
<https://www.slideshare.net/ashu1983/financial-accounting>



**HOD**  
MBA Department  
D.N.R. College of Engg. & Tech.  
BHIMAVARAM-534 202, A.P.



Prof. P.UMA MAHESWARI DEVI, MBA, M.Com., M.Phil. Ph.D.  
Department of Commerce & Management Studies  
Adikavi Nannaya University  
Ramamahendravaram-533296  
district., A.P.





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**II Year I Semester**

L	T	P	C
2	1	0	3

**UNIVERSAL HUMAN VALUES –**

**UNDERSTANDING HARMONY AND ETHICAL HUMAN CONDUCT**

**UNIT I**

Introduction to Value Education (6 lectures and 3 tutorials for practice session)  
Lecture1: Right Understanding, Relationship and Physical Facility (Holistic Development and the Role of Education)  
Lecture2: Understanding Value Education  
Tutorial 1: Practice Session PS1 Sharing about One self Lecture 3: self-exploration as the Process for Value Education  
Lecture4: Continuous Happiness and Prosperity–the Basic Human Aspirations  
Tutorial 2: Practice Session PS2 Exploring Human Consciousness Lecture 5: Happiness and Prosperity – Current Scenario  
Lecture 6: Method to Fulfill the Basic Human Aspirations  
Tutorial 3: Practice Session PS3 Exploring Natural Acceptance

**UNIT II**

Harmony in the Human Being (6 lectures and 3 tutorials for practice session) Lecture 7: Understanding Human being as the Co-existence of the self and the body.  
Lecture8: Distinguishing between the Needs of the self and the body  
Tutorial 4: Practice Session PS4 Exploring the difference of Needs of self and body.  
Lecture 9: The body as an Instrument of the self Lecture 10: Understanding Harmony in the self  
  
Tutorial 5: Practice Session PS5 Exploring Sources of Imagination in the self Lecture 11: Harmony of the self with the body  
Lecture12: Programme to ensure self-regulation and Health  
Tutorial 6: Practice Session PS6 Exploring Harmony of self with the body

### UNIT III

Harmony in the Family and Society (6 lectures and 3 tutorials for practice session)  
Lecture 13: Harmony in the Family – the Basic Unit of Human Interaction Lecture 14: 'Trust' – the Foundational Value in Relationship  
Tutorial 7: Practice Session PS7 Exploring the Feeling of Trust Lecture 15: 'Respect' – as the Right Evaluation  
Tutorial 8: Practice Session PS8 Exploring the Feeling of Respect Lecture 16: Other Feelings, Justice in Human-to-Human Relationship Lecture 17: Understanding Harmony in the Society  
Lecture 18: Vision for the Universal Human Order  
Tutorial 9: Practice Session PS9 Exploring Systems to fulfill Human Goal

### UNIT IV

Harmony in the Nature/Existence (4 lectures and 2 tutorials for practice session)  
Lecture 19: Understanding Harmony in the Nature  
Lecture 20: Interconnectedness, self-regulation and Mutual Fulfillment among the Four Orders of Nature  
Tutorial 10: Practice Session PS10 Exploring the Four Orders of Nature Lecture 21: Realizing Existence as Co-existence at All Levels  
Lecture 22: The Holistic Perception of Harmony in Existence  
Tutorial 11: Practice Session PS11 Exploring Co-existence in Existence.

### UNIT V

Implications of the Holistic Understanding – a Look at Professional Ethics (6 lectures and 3 tutorials for practice session)  
Lecture 23: Natural Acceptance of Human Values Lecture 24: Definitiveness of (Ethical) Human Conduct  
Tutorial 12: Practice Session PS12 Exploring Ethical Human Conduct  
Lecture 25: A Basis for Humanistic Education, Humanistic Constitution and Universal Human Order  
Lecture 26: Competence in Professional Ethics  
Tutorial 13: Practice Session PS13 Exploring Humanistic Models in Education Lecture 27: Holistic Technologies, Production Systems and Management Models – Typical Case Studies  
Lecture 28: Strategies for Transition towards Value-based Life and Profession Tutorial 14: Practice Session PS14 Exploring Steps of Transition towards Universal Human Order



Practice Sessions for UNIT I – Introduction to Value Education PS1  
Sharing about Oneself  
PS2 Exploring Human Consciousness PS3  
Exploring Natural Acceptance

Practice Sessions for UNIT II – Harmony in the Human Being PS4  
Exploring the difference of Needs of self and body  
PS5 Exploring Sources of Imagination in the self PS6  
Exploring Harmony of self with the body

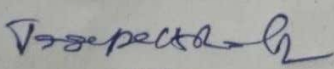
Practice Sessions for UNIT III – Harmony in the Family and Society PS7  
Exploring the Feeling of Trust  
PS8 Exploring the Feeling of Respect  
PS9 Exploring Systems to fulfil Human Goal

Practice Sessions for UNIT IV – Harmony in the Nature (Existence) PS10  
Exploring the Four Orders of Nature  
PS11 Exploring Co-existence in Existence

Practice Sessions for UNIT V – Implications of the Holistic Understanding – a Look at Professional Ethics  
PS12 Exploring Ethical Human Conduct  
PS13 Exploring Humanistic Models in Education  
PS14 Exploring Steps of Transition towards Universal Human Order

**READINGS:**

**Textbook and Teachers Manual**  
a. The Textbook

  
**HOD**  
**MBA Department**  
**D.N.R. College of Engg. & Tech.**  
**BHIMAVARAM-534 202, A.P.**

  
**Prof. P.UMA MAHESWARI DEVI, MBA, M.Com., M.Phil. Ph.D.**  
**Department of Commerce & Management Studies**  
**Adikavi Nannaya University**  
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**DEPARTMENT OF MASTER OF BUSINESS ADMINISTRATION**

**CIRCULAR**

Bhimavaram,

De: 01-04-2025.

To

The faculty members,  
MBA Department,  
DNR CET

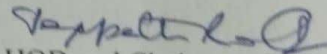
Dear sir/madam,

Sub: DNR College of Engineering & Technology, MBA Department – Board of Studies  
Meeting-Reg..

I take the privilege in inviting you for the Board of Studies (BOS) Meeting of MBA Department, DNR College of Engineering & Technology. It is proposed to discuss and finalize the following for the AY: 2024-25.

1. Welcome Speech by the Chairperson.
2. Introducing the members of Board of Studies.
3. To discuss and finalize the proposed DR – 24 Regulations and I MBA II Semester Course Structure and Syllabus.
4. To discuss and finalize the proposed DR- 24, II B.Tech II Semester Management Subjects, MEFA and UHV Course Structure and Syllabus.
5. Ratification of Course objectives and Course Outcomes for the proposed Subjects.
6. Finalization of Model Paper and List of Paper setters.
7. Any other item with the Permission of the Chair.

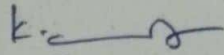
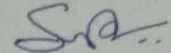
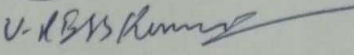
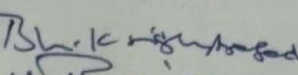
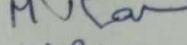
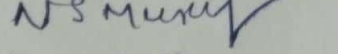
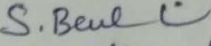
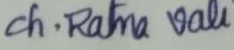
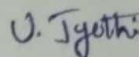
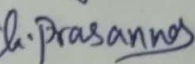
In this regard, you are requested to attend the meeting Scheduled to be held on 04-04-2025,  
Friday at 11:00 AM in the Dean Academics Room, First floor of the Administrative Block.

  
HOD and Chairman, BOS

Copy To:

- Faculty Members, MBA Dept
- Dean Academics DNR CET
- Principal DNR CET

Circulation among Faculty Members:

1. Mr. K. Chandra Mouli Raju : 
2. Mr. K.S.V.N. Satyanarayana : 
3. Mr. V.R.E.S. Santosh Kumar : 
4. Mr. B. Krishna Prasad : 
5. Mr. M Raju : 
6. Mr. N. Samba Murthy : 
7. Ms. S. Beula Kiran : 
8. Ms. Ch. Ratnavali : 
9. Mrs. U. Jyothi : 
10. Mrs. Ch. K. L. Prasanna : 





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## DEPARTMENT OF MASTER OF BUSINESS ADMINISTRATION

Bhimavaram,

Dt: 01-04-2025.

To

Prof. P. Uma Maheswari Devi

Professor, Dept of Commerce & Management Studies

Adikavi Nannaya University

Rajamahendravaram.

Respected Madam,

Sub: DNR College of Engineering & Technology, MBA Department – Board of Studies  
Meeting-Reg..

We take the privilege in inviting you for the Board of Studies (BOS) Meeting of MBA Department, DNR College of Engineering & Technology as University Nominee. It is proposed to discuss and finalize the following for the AY: 2024-25.

1. Welcome Speech by the Chairperson.
2. Introducing the members of Board of Studies.
3. To discuss and finalize the proposed DR – 24 Regulations and I MBA II Semester Course Structure and Syllabus.
4. To discuss and finalize the proposed DR- 24, II B.Tech II Semester Management Subjects, MEFA and UHV Course Structure and Syllabus.
5. Ratification of Course objectives and Course Outcomes for the proposed Subjects.
6. Finalization of Model Paper and List of Paper setters.
7. Any other item with the Permission of the Chair.

In this regard, you are requested to attend online meeting Scheduled to be held on 04-04-2025, Friday at 11:00 AM in the Dean Academics room, First floor of the Administrative Block.  
Kindly accept our Invitation and make it Convenient to attend the Board of Studies Meeting.

Thanking You

With Regards

Dr. G. V. Jagapathi Rao  
MBA HOD and  
Chairman, BOS





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## **DEPARTMENT OF MASTER OF BUSINESS ADMINISTRATION** **MEETING OF BOS SCHEDULE, AY: 2024-25**

**Minutes of meeting of Board of Studies, Dept of Master of Business Administration held on  
04-04-2025 at 12:00 Noon.**

**Venue:** Board Room

**Meeting held on:** 04-04-2025, 12:00 Noon

**Mode of conduction Meeting:** Zoom online platform

**Meeting Link:**

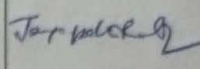
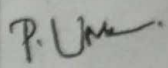
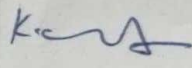
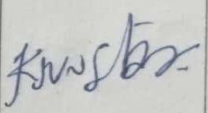
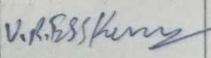
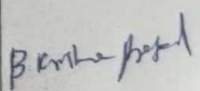
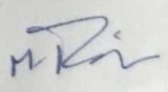
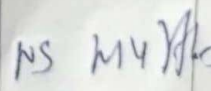
<https://us04web.zoom.us/j/3818818059?pwd=ZFbjrF7auqvaGgrYGipf8HQ3WAZlbY.1&omn=74910620231>

### **AGENDA:**

1. Welcome Speech by the Chairperson.
2. To discuss and finalize the proposed DR – 24 MBA Regulations, since it was not discussed and resolved in the BOS – I Meeting which was held on 26 – 07 – 2024.
3. To discuss and finalize the proposed DR- 24 II B.Tech Management Subjects, MEFA and UHV Syllabus.
4. Ratification of Course objectives and Course Outcomes for the II B.Tech Subjects.
5. Finalization of II B.Tech Model Papers
6. Any other item with the Permission of the Chair.



### Members Present:

S.NO	Designation in Committee	Name(s) of the Member(s)	Designation	Signature
1.	Chairman	Dr. G.V. Jagapathi Rao	HOD & Assoc. Prof, MBA Department, DNR College of Engineering & Technology, Bhimavaram - 534202	
2.	Expert Nominated by the Vice-Chancellor (University Nominee)	Prof. P. Uma Maheswari Devi	Professor, Dept of Commerce & Management Studies Adikavi Nannaya University Rajamahendravaram	
3.	Subject experts from outside the parent University	Prof. D. Surya Chandra Rao	Rector, Krishna University, Machilipatnem	Attended online
		Dr. BVR Naidu	Professor & Head Dept. of Management Studies Godavari Institute of Engg & Tech(A), Rajamahendravaram	Attended online
4.	Representative from industry Expert	Mr. T. C. V. Narasimha Rao	Mg Partner, UNO Feeds, Komarada, Bhimavaram Mandal, WG dt.	Attended online
5.	Faculty Members	Mr. K. Chandra Mouli Raju	Asst. Prof, MBA Department, DNR College of Engineering & Technology, Bhimavaram - 534202	
		Mr. K.S.V.N. Satyanarayana	Asst. Prof, MBA Department, DNR College of Engineering & Technology, Bhimavaram - 534202	
		Mr. V.R.E.S.Santosh Kumar	Asst. Prof, MBA Department, DNR College of Engineering & Technology, Bhimavaram - 534202	
		Mr. B. Krishna Prasad	Asst. Prof, MBA Department, DNR College of Engineering & Technology, Bhimavaram - 534202	
		Mr. M Raju	Asst. Prof, MBA Department, DNR College of Engineering & Technology, Bhimavaram - 534202	
		Mr. N. Samba Murthy	Asst. Prof, MBA Department, DNR College of Engineering & Technology, Bhimavaram - 534202	



		Ms. S. Beula Kiran	Asst. Prof, MBA Department, DNR College of Engineering & Technology, Bhimavaram - 534202	S. Beula Kiran
		Ms.Ch. Ratnavali	Asst. Prof, MBA Department, DNR College of Engineering & Technology, Bhimavaram - 534202	ch. Ratnavali
		Mrs. U. Jyothi	Asst. Prof, MBA Department, DNR College of Engineering & Technology, Bhimavaram - 534202	U. Jyothi
		Mrs.Ch. K. L. Prasanna	Asst. Prof, MBA Department, DNR College of Engineering & Technology, Bhimavaram - 534202	ch. Prasanna

## **Minutes of Meeting**

### **Resolutions:**

At the outset, the Principal of D N R College of Engg. &Tech. expressed his gratitude to the University Nominee and other Members of BOS and handed over the session to the Chairman of BOS.

**Welcome speech by the Chairperson.**

### **Resolution:**

The BOS chairman welcomed the Members of the Meeting. He briefed them about structure and pattern of the course. The chairman of BOS placed the agenda for the deliberation of the members. The following deliberations were made as per the items of circular agenda.

#### **1. Approval of the proposed DR- 24 MBA Regulations (Annexure – I)**

**Suggestion:** Discussions made on the DR- 24 MBA Regulations to implement.

**Resolution:** BOS members resolved to implement the proposed DR- 24 MBA regulations from the AY: 2024-2025 onwards.

#### **2. Approve the DR- 24 II B.Tech Management Subjects (Annexure – II)**

**Suggestion:** Discussion held on B.Tech Management Subjects such as, MEFA, UHV. Prof. B. V. R. Naidu Subject expert, proposed to implement syllabus deviation in II B.Tech.

**Resolution:** Resolved to modify the syllabus from 15% to 20% from next academic year onwards.

#### **3. Ratification of Course Objectives and Course Outcomes of II B.Tech Management Subjects. (Annexure – III)**

**Suggestion:** Discussion was held on the course objectives as well as course outcomes of the subjects.

**Resolution:** Resolved the course objectives and course outcomes of II B.Tech Management subjects

#### **4. Approve the DR- 24 II B.Tech Model Papers (Annexure – IV)**

**Suggestion:** Discussions made on the B.Tech Model Papers to implement.

**Resolution:** Unanimously resolved to implement the existing model papers.

#### **5. No further item to discuss proposed by BOS Members**

The chairman of BOS concluded the meeting by summarizing all the agenda points and resolutions.