

YEAR 13: Accounting-Elsa

WEEK 26 (February 21-25, 2021)

Topic:- Capital Investment(expenditure) Appraisal.

Learning Objectives:1) an appreciation of the particular nature of capital expenditure and the importance of basing capital expenditure decisions on as much information as possible.

2) An understanding of profitability: risk factor and the time value of money in relation to capital expenditure.

3) Calculate Accounting Rate of Return, Payback period, Net Present Value, Cost of capital and Internal Rate of Return.

4) Develop the critical ability and analysis of the various appraisal method including the non-financial aspect which may affect the capital expenditure decision.

Learning Outcome: the students should be able to :

- 1) Calculate Accounting Rate of Return.
- 2) Calculate Payback period.
- 3) Calculate NPV, Cost of Capital and IRR

2) They should be able to analyse each method and take a proper decision regarding the capital investment in a project by considering the non financial aspect as well.

Wednesday – 3rd Period Zoom class (8.55 -9.35 am)	Zoom meeting(details will be shared on Google class room) Resources: Accounting Text Book for ALevel by H.Randall (page no:440-459)& The Past Board paper questions. Introduction: Share the learning objectives and Lesson outcomes with the students. <ul style="list-style-type: none">• Power point presentation through zoom live class.• the various methods and its calculation Teacher input: Explain the Net Present Value and Discounted Cash Flow. Students: Solve the question given from the Text book to calculate the NPV and Cost of capital
Thursday – 3 rd & 4 th period Zoom 3 rd lesson (8.40 to9.20 AM) Zoom 4 th lesson (9.25 to 10 AM.	Zoom meeting(details will be shared on Google class room) Resources: Accounting Text Book for ALevel by H.Randall (page no:440-459) Introduction: Share the learning objectives

	<p>and Lesson outcomes with the students.</p> <ul style="list-style-type: none">• Power point presentation through zoom live class.• Internal Rate of Return <p>Teacher input: Explain the calculation given. Students: Solving the question given from the Text Book.</p>
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