

Agri-Business Financial Management



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Agri-Business Financial Management

UNIT-I

Importance, need and scope of financial management; classification and credit need in changing agriculture scenario; finance functions, investment financing; balance sheet, income statement, cash flow statement for agribusiness.

UNIT II

Financial planning and control - assessment of financial requirement of an agribusiness unit; leverage – concept of leverage. Financial and operating leverage; factors affecting capital structure, features of an optimal capital structure.

UNIT III

Working capital management - concept and components of working capital, need for working capital in agribusiness, management of cash and accounts receivables, and inventory for agribusiness.

UNIT IV

Capital budgeting - steps and concept of capital budgeting, appraisal criteria - payback period, average rate of return, net present value, benefit cost ratio and internal rate of return. Agri-business financing system in India - functioning of cooperative credit institutions, commercial banks, regional rural banks, NABARD, Agro- Industries Corporation, etc. in agribusiness financing