

DEPARTMENT OF HUMANITIES AND MANAGEMENT

Syllabus for

Project Risk Estimation / Risks in Capital Budgeting Process

Dear Students,

Kindly read the following topics from the source shared that is:

Institute of Chartered Accountants of India. (2025). Risk in capital budgeting. In

Financial management (Chapter 8). Institute of Chartered Accountants of India.

The topics mentioned below will be part of your syllabus and based on these topics only you will get the questions in end semester examination or in any other assessments.

Topics Included in Syllabus

- 1. Introduction to risk analysis in capital budgeting (section 8.1)**
- 2. Sources of risks (section 8.2)**
- 3. Techniques of risk analysis in capital budgeting (section 8.3)**
- 4. Probability (section 8.4.1)**
- 5. Conventional techniques (section 8.5)**
 - Risk adjusted discount rate (section 8.5.1)
 - Certainty equivalent (section 8.5.2)
- 6. Other techniques (section 8.6)**
 - Sensitivity analysis (section 8.6.1)
 - Scenario Analysis (section 8.6.2)