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| 13SH2203 | - | ECONOMICS & ACCOUNTANCY |

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| Hours / Week | : | 4 |  | Sessional Marks | : | 40 |
| Credits | : | 4 |  | End Examination Marks | : | 60 |

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| **UNIT – I** |
| **Demand Analysis**: Definition and basic concepts of Economics – **Consumer’s Equilibrium**: Marginal Utility Analysis - the concept of Demand - Law of demand – **Elasticity Of Demand**: Types, determinants and its importance. |
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| **UNIT – II** |
| **Theory Of Production And Cost**: Production function – Cobb – Douglas production function and its properties – Law of variable proportions – Law of Returns to Scale – Cost concepts – Revenue curves – Break-Even Analysis. |
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| **UNIT – III** |
| **Theory Of Pricing**: Classification of markets – Pricing under perfect Competition – Pricing under Monopoly – Price discrimination – Monopolistic Competition. |
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| **UNIT – IV** |
| **Types Of Business Organizations**: Sole tradership, partnership and Joint Stock Companies – Formation of companies - Shares and debentures. |
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| **UNIT - V** |
| **Financial & Management Accounting**: Concepts and principles, Journal and Ledger, Trial Balance, **Final Accounts**: Trading account, Profit and Loss account and Balance Sheet.**Basic Concepts In Capital Budgeting Process And Methods** – Working Capital: operating cycle, factors and sources. |
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| TEXT BOOKS |
| 1. Managerial Economics and Financial Analysis: A R Aryasri
2. Management Accounting : S N Maheswari
3. Economic Analysis : K. Sankaran
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| REFERENCE BOOKS |
| 1. Double entry book keeping : Battlibai
2. Cost Accounting : Jain and Narang
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