

## **13SH2202 ECONOMICS & ACCOUNTANCY**

(Common to EEE&ECE)

Lectures/Week: 4Hrs.  
Univ. Exam. Duration: 3Hrs

Credits: 4  
Sessional Marks: 40  
Univ.Exam.Marks: 60

### **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.

### **UNIT – II**

**THEORY OF PRODUCTION AND BANKING:** 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. Money-functions of Money-Functions of Commercial Banks-Features of Indian Economy.

### **UNIT – III**

**MARKETS:** Classification of markets – Pricing under perfect Competition – Pricing under Monopoly – Price discrimination – Monopolistic Competition.

### **UNIT – IV**

**TYPES OF BUSINESS ORGANIZATIONS:** Sole tradership, partnership and Joint Stock Companies – Formation of companies - Shares and debentures.

### **UNIT – V**

**FINANCIAL & MANAGEMENT ACCOUNTING:** Concepts and principles in Financial Accounting, 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.

#### **TEXT BOOKS:**

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|---|-----------------|
| 1. Managerial Economics and Financial Analysis: | A R Aryasri     |
| 2. Management Accounting                        | : S N Maheswari |
| 3. Economic Analysis                            | : K. Sankaran   |

#### **REFERENCE BOOKS:**

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|------------------------------|---------------------------|
| 1. Double entry book keeping | : Battlibai               |
| 2. Cost Accounting           | : Jain and Narang         |
| 3. Managerial Economics      | : Maheswari and Varshaney |