



# RAJASTHAN TECHNICAL UNIVERSITY, KOTA

## Syllabus

II Year-III Semester: B.Tech. Computer Science and Engineering  
(Data Science)

3CDS1-03/ 4CDS1-03: Managerial Economics and Financial Accounting

Credit-2  
2L+0T+0P

Max. Marks : 100 (IA:30, ETE:70)  
End Term Exam: 2 Hours

| SN           | CONTENTS                                                                                                                                                                                                                                                                                                                                                                                 | Hours     |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 1            | <b>Basic economic concepts-</b><br>Meaning, nature and scope of economics, deductive vs inductive methods, static and dynamics, Economic problems: scarcity and choice, circular flow of economic activity, national income-concepts and measurement.                                                                                                                                    | 4         |
| 2            | <b>Demand and Supply analysis-</b><br>Demand-types of demand, determinants of demand, demand function, elasticity of demand, demand forecasting –purpose, determinants and methods, Supply-determinants of supply, supply function, elasticity of supply.                                                                                                                                | 5         |
| 3            | <b>Production and Cost analysis-</b><br>Theory of production- production function, law of variable proportions, laws of returns to scale, production optimization, least cost combination of inputs, isoquants. Cost concepts-explicit and implicit cost, fixed and variable cost, opportunity cost, sunk costs, cost function, cost curves, cost and output decisions, cost estimation. | 5         |
| 4            | <b>Market structure and pricing theory-</b><br>Perfect competition, Monopoly, Monopolistic competition, Oligopoly.                                                                                                                                                                                                                                                                       | 4         |
| 5            | <b>Financial statement analysis-</b><br>Balance sheet and related concepts, profit and loss statement and related concepts, financial ratio analysis, cash-flow analysis, funds-flow analysis, comparative financial statement, analysis and interpretation of financial statements, capital budgeting techniques.                                                                       | 8         |
| <b>TOTAL</b> |                                                                                                                                                                                                                                                                                                                                                                                          | <b>26</b> |

Office of Dean Academic Affairs  
Rajasthan Technical University, Kota