



ACE

Engineering College

An Autonomous Institution

Ghatkesar, Hyderabad - 501 301, Telangana.

Approved by AICTE & Affiliated to JNTUH

NBA Accredited B.Tech Courses, Accorded NAAC A-Grade with 3.20 CGPA



Course file

for

BEFA

II B. TECH II SEMESTER

Program Educational Objectives (PEOs)

PEO 1: To prepare the students for successful careers in Computer Science and Engineering and fulfill the need by providing training to excel in competitive examinations for higher education and employment.

PEO 2: To provide students a broad-based curriculum with a firm foundation in Computer Science and Engineering, Applied Mathematics & Sciences. To impart high quality technical skills for designing, modeling, analyzing and critical problem solving with global competence.

PEO 3: To inculcate professional, social, ethical, effective communication skills and entrepreneurial practice among their holistic growth.

PEO 4: To provide Computer Science and Engineering students with an academic environment and members associated with student related to professional bodies for multi-disciplinary approach and for lifelong learning.

PEO 5: To develop research aptitude among the students in order to carry out research in cutting edge technologies, solve real world problems and provide technical consultancy services.

Program Outcomes

Program Outcomes	Statement
PO1	Managerial Skills: Apply knowledge of management theories and practices to solve business problems.
PO2	Ability to Identify, formulate and solve engineering problems.
PO3	An ability to design a system, component, or process to meet desired needs in Computer Science and Engineering within realistic constraints such as economic, environmental, social, political, ethical, health and safety, manufacturability and sustainability, Design and Modeling.
PO4	An ability to design and conduct experiments, as well as to analyze and interpret data, Experimentation & Interpret/Engineering Analysis.
PO5	An ability to use the techniques, skills and modern Computer Science and Engineering tools necessary for system design with

	embedded engineering practice.
PO6	Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to the professional engineering practice.
PO7	The broad education necessary to understand the impact of engineering solutions in a global, economic, environmental, and societal context.
PO8	An understanding of professional and ethical responsibility.
PO9	An ability to function on multidisciplinary teams.
PO10	An ability to communicate effectively.
PO11	Demonstrate knowledge and understanding of the engineering and management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.
PO12	A recognition of the need for, and an ability to engage in life-long learning.

Program Specific Outcomes

Program Specific Outcomes	Statement
PSO1	To prepare the students ready for industry usage by providing required training in cutting edge technologies.
PSO2	An Ability to use the core concepts of computing and optimization techniques to develop more efficient and effective computing mechanisms.
PSO3	Prepare the graduates to demonstrate a sense of societal and ethical responsibility In their professional endeavors and will remain informed and involved as full participants in the profession and our society.

Course Objectives

1. Understand the market dynamics namely demand elasticity of demand and pricing in different market structures.
2. Analyze how capital budgeting decisions are carried out for selecting the best investment proposal.
3. Learn how organizations make important investment and financing decisions.
4. Analyze a company's financial statements and come to a reasoned conclusion about the financial situation of the company.
5. Acquire the basics of how to analyze and interpret the financial statements through ratio analysis

COURSE CODE	COURSE OUTCOMES	BTL
C101.1	Understand the micro and macro economics theories and its significance in economy	L2
C101.2	Understand the relative importance of business economics and structure of business firms.	L2
C101.3	Analyze the product demand and its costs using tools as well as in forecasting demand of product.	L3
C101.4	Develop the knowledge about production, market, BEA and pricing theories and its theories.	L3
C101.5	Understand the conceptual knowledge of accounting and acquire the skills to prepare financial statements.	L2
C101.6	Evaluate the company profitability and financial position by suing financial tools and techniques.	L3

Course Syllabus:

BUSINESS ECONOMICS AND FINANCIAL ANALYSIS

B.TECH II Year II Sem.

L T P C

Prerequisites: None

3 0 0 3

Course Objective: To learn the basic Business types, impact of the Economy on Business and Firms specifically. To analyze the Business from the Financial Perspective.

Course Outcome: The students will understand the various Forms of Business and the impact of economic variables on the Business. The Demand, Supply, Production, Cost, Market Structure, Pricing aspects are learnt. The Students can study the firm's financial position by analysing the Financial Statements of a Company.

UNIT-I Introduction to Business and Economics: Business: Structure of Business Firm, Theory of Firm, Types of Business Entities, Limited Liability Companies, Sources of Capital for a Company, Non-Conventional Sources of Finance. Economics: Significance of Economics, Micro and Macro Economic Concepts, Concepts and Importance of National Income, Inflation, Money Supply in Inflation, Business Cycle, Features and Phases of Business Cycle. Nature and Scope of Business Economics, Role of Business Economist, Multidisciplinary nature of Business Economics.

UNIT-II Demand and Supply Analysis: Elasticity of Demand: Elasticity, Types of Elasticity, Law of Demand, Measurement and Significance of Elasticity of Demand, Factors affecting Elasticity of Demand, Elasticity of Demand in decision making, Demand Forecasting: Characteristics of Good Demand Forecasting, Steps in Demand Forecasting, Methods of Demand Forecasting. Supply Analysis: Determinants of Supply, Supply Function & Law of Supply.

UNIT-III Production, Cost, Market Structures & Pricing: Production Analysis: Factors of Production, Production Function, Production Function with one variable input, two variable inputs, Returns to Scale, Different Types of Production Functions. Cost analysis: Types of Costs, Short run and Long run Cost Functions. Market Structures: Nature of Competition, Features of Perfect competition, Monopoly, Oligopoly, Monopolistic Competition. Pricing: Types of Pricing, Product Life Cycle based Pricing, Break Even Analysis, Cost Volume Profit Analysis.

UNIT-IV Financial Accounting: Accounting concepts and Conventions, Accounting Equation, Double-Entry system of Accounting, Rules for maintaining Books of Accounts, Journal, Posting to Ledger, Preparation of Trial Balance, Elements of Financial Statements, Preparation of Final Accounts.

UNIT - V Financial Analysis through Ratios: Concept of Ratio Analysis, Liquidity Ratios, Turnover Ratios, Profitability Ratios, Proprietary Ratios, Solvency, Leverage Ratios (simple problems). Introduction to Fund Flow and Cash Flow Analysis (simple problems).

TEXT BOOKS:

1. D.D. Chaturvedi, S.L. Gupta, Business Economics - Theory and Applications, International Book House Pvt. Ltd. 2013.
2. Dhanesh K Khatri, Financial Accounting, Tata McGraw Hill, 2011.
3. Geethika Ghosh, Piyali Gosh, Purba Roy Choudhury, Managerial Economics, 2e, Tata McGraw Hill Education Pvt. Ltd. 2012.

REFERENCES:

1. Paresh Shah, Financial Accounting for Management 2e, Oxford Press, 2015.
2. S.N. Maheshwari, Sunil K Maheshwari, Sharad K Maheshwari, Financial Accounting, 5e, Vikas Publications, 2013.