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Engineering Economics & Accountancy — Complete Syllabus (Open Elective-1, Option 1)

BTEUP Diploma in Electrical Engineering • 3rd Semester • Session 2026-27
Subject 3.6 (Open Elective-1, Theory) (Q) • 50 Marks internal • 2 Credits • L 2 – P 0 •
Choose this OR Disaster Management • Qualifying only

Please note — cover year vs approval: BTEUP's own file for this curriculum prints “YEAR 2025-2026” on its cover, while carrying the approval line “UPDATED AND APPROVED BY BOARD OF TECHNICAL EDUCATION U.P. LUCKNOW IN C.D.C MEETING HELD ON 16.07.2026” on every page. It is filed in BTEUP's 2026-27 folder (folder2627), so it is treated here as the 2026-27 syllabus on the strength of that approval. The scheme it carries is identical, subject for subject and mark for mark, to the 2025-26 scheme.

About this document: Open Elective-1 (3.6) is a (Q) qualifying subject — compulsory to appear and pass, but marks are not included for percentage and division. Choose either this theory course or Disaster Management, or a certification course (not less than 20 hrs) from the approved providers.

Examination Scheme

Code	Paper	Type	L - P	Credits	Internal	External	Total
3.6	Engineering Economics & Accountancy (Open Elective-1)	Theory (Q)	2 – 0	2	50	—	NA
Open Elective-1 Total				2	50	—	NA

What This Subject Aims To Do

To acquire knowledge of basic economics to facilitate the process of economic decision making, to acquire knowledge on basic financial management aspects, and to develop the basic skills to analyze financial statements.

Unit-Wise Complete Topic List

Unit	Topic	Periods	Marks Share
I	Introduction	04	17%
II	Demand & Supply Analysis	05	20%
III	Production and Cost Analysis	06	20%
IV	Pricing	05	20%
V	Financial Accounting (Elementary Treatment)	08	23%

Unit - I: Introduction (04 Periods, 17%)

Topics: Managerial Economics; Relationship with other disciplines; Firms: Types, objectives and goals; Managerial decisions; Decision analysis.

Unit - II: Demand & Supply Analysis (05 Periods, 20%)

Topics: Demand; Types of demand; Determinants of demand; Demand function; Demand elasticity; Demand forecasting; Supply; Determinants of supply; Supply function; Supply elasticity.

Unit - III: Production and Cost Analysis (06 Periods, 20%)

Topics: Production function; Returns to scale; Production optimization; Least cost input; Isoquants; Managerial uses of production function; Cost Concepts; Cost function; Types of Cost; Determinants of cost; Short run and Long run cost curves; Cost Output Decision; Estimation of Cost.

Unit - IV: Pricing (05 Periods, 20%)

Topics: Determinants of Price; Pricing under different objectives and different market structures; Price discrimination; Pricing methods in practice; Role of Government in pricing control.

Unit - V: Financial Accounting (Elementary Treatment) (08 Periods, 23%)

Topics: Balance sheet and related concepts; Profit & Loss Statement and related concepts; Financial Ratio Analysis; Cash flow analysis; Funds flow analysis; Comparative financial statements; Analysis & Interpretation of financial statements; Investments; Risks and return evaluation of investment decision; Average rate of return; Payback Period; Net Present Value; Internal rate of return.

Reference Books (as listed in the syllabus)

- Premvir Kapoor, Sociology & Economics for Engineers, Khanna Publishing House, New Delhi, 2018
- McGuigan, Moyer and Harris, 'Managerial Economics; Applications, Strategy and Tactics', Thomson Southwestern, 10th Edition, 2005
- Prasanna Chandra. 'Fundamentals of Financial Management', Tata Mcgraw Hill Publishing Ltd., 4th edition, 2005
- Samuelson. Paul A and Nordhaus W.D., 'Economics', Tata Mcgraw Hill Publishing Company Limited, New Delhi, 2004
- Paresh Shah, 'Basic Financial Accounting for Management', Oxford University Press, New Delhi, 2007

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Source: BTEUP 2nd Year curriculum (folder2627) — cover prints YEAR 2025-2026, but the approval line 'UPDATED AND APPROVED BY BOARD OF TECHNICAL EDUCATION U.P. LUCKNOW IN C.D.C MEETING HELD ON 16.07.2026' appears on every page (95 times); treated as the 2026-27 curriculum. Topic lists follow the official syllabus; short explanations are the author's own plain-English summaries, not syllabus text. Please confirm with your own polytechnic for any local changes.