

**SARDAR PATEL UNIVERSITY**  
**Programme: BCOM**  
**Semester: III**  
**Syllabus with effect from : JUNE 2019**

<b>Paper Code:</b> UB03DCOM24	<b>Total Credit: 3</b>
<b>Title Of Paper:</b> Working Capital Management	

Unit	Description in detail	Weighting (%)
<b>1</b>	<b>Working Capital Management :</b> [Theory 50% and Examples 50%] Overview, Concepts, Significance Factors affecting working capital requirement Computation of operating cycle Estimation of working capital requirements Sources of working Capital [Theory 50% and Examples 50%]	<b>25 %</b>
<b>2</b>	<b>Management of Cash:</b> [Theory 30% and Examples 70%] Facets of cash management Motives for holding cash, Cash Planning, Cash Budgeting Managing the flow, Investment in marketable securities	<b>25 %</b>
<b>3</b>	<b>Management of Receivables :</b> [Theory 40% and Examples 60%] Optimum Credit Policy, Credit Policy variables Credit Evaluation, Credit Granting Decision Monitoring Receivables, Cost-Benefit Analysis	<b>25 %</b>
<b>4</b>	<b>Inventory Management</b> Need to hold inventories, Objectives of inventory management, Inventory management techniques (Theory & Examples) – EOQ, ABC Analysis, Re-order Level, Safety Stock, Fixation of Inventory Levels, Just-in-time (JIT) Systems	<b>25 %</b>

**Basic Text & Reference Books**

- Financial Management: P V Kulkarni
- Financial Management: S N Maheshwari
- Financial Management: I M Pandey
- Financial Management: Prasanna Chandra
- Financial Management: Khan & Jain
- Financial Management: R. S. Kulshreshta
- Fundamentals of Financial Management: Van Horne

