

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: III
Syllabus with effect from : JUNE 2020

Paper Code: UB03DCOM54	Total Credit: 3
Title Of Paper: Working Capital Management	

Unit	Description in detail	Weighting (%)
1	Working Capital Management : [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%]	25 %
2	Management of Cash: [Theory 30% and Examples 70%] Facets of cash management Motives for holding cash, Cash Planning, Cash Budgeting Managing the flow, Investment in marketable securities	25 %
3	Management of Receivables : [Theory 40% and Examples 60%] Optimum Credit Policy, Credit Policy variables Credit Evaluation, Credit Granting Decision Monitoring Receivables, Cost-Benefit Analysis	25 %
4	Inventory Management 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	25 %

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

