

**SARDAR PATEL UNIVERSITY**  
**Vallabh Vidyanagar, Gujarat**  
**(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))**  
**Programme: B.COM Semester: III**  
**Syllabus with effect from the Academic Year: 2022-2023**

| <b>B.COM. SEMESTER-III</b> |  |                     |
|----------------------------|--|---------------------|
| <b>Paper Code</b>          | <b>Title of the Paper</b>  | <b>Total Credit</b> |
| <b>UB03DCOM74</b>          | <b>Working Capital Management</b>  | <b>3</b>            |
| <b>Course Objectives</b>   | To make student ready for management of working capital by imparting practical knowledge in the area |                     |

| <b>Course Description</b> |   |                  |
|---------------------------|---|------------------|
| <b>Unit</b>               | <b>Description</b>  | <b>Weightage</b> |
| <b>1.</b>                 | <b>Working Capital Management :</b><br>Overview, Concepts, Significance<br>Factors affecting working capital requirement<br>Computation of operating cycle<br>Estimation of working capital requirements<br>Sources of working Capital<br>[Theory 50% and Examples 50%] | <b>25%</b>       |
| <b>2.</b>                 | <b>Management of Cash:</b><br>[Theory 30% and Examples 70%]<br>Facets of cash management<br>Motives for holding cash, Cash Planning, Cash Budgeting<br>Managing the flow, Investment in marketable securities   | <b>25%</b>       |
| <b>3.</b>                 | <b>Management of Receivables :</b><br>[Theory 40% and Examples 60%]<br>Optimum Credit Policy, Credit Policy variables<br>Credit Evaluation, Credit Granting Decision<br>Monitoring Receivables, Cost-Benefit Analysis   | <b>25%</b>       |
| <b>4.</b>                 | <b>Inventory Management</b><br>Need to hold inventories,<br>Objectives of inventory management,<br>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>       |

\*Units will have the same Weightage in the evaluation as suggested in the course outline.

|                                      |  |
|--------------------------------------|--|
| <b>Teaching-Learning Methodology</b> | <ul style="list-style-type: none"> <li>• Lecture Method</li> <li>• Online Lectures</li> <li>• Group Discussion</li> <li>• Practical Problem Solving</li> </ul> |
|--------------------------------------|--|

| <b>Evaluation Pattern</b> |  |                  |
|---------------------------|--|------------------|
| <b>Sr. No.</b>            | <b>Details of the Evaluation</b>   | <b>Weightage</b> |
| <b>1.</b>                 | Internal/Written Examination   | <b>15%</b>       |
| <b>2.</b>                 | Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance | <b>15%</b>       |
| <b>3.</b>                 | University Examination   | <b>70%</b>       |

\* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

| <b>Course Outcomes: Having Completed this course, the students will be able to</b>  |
|---|
| <ul style="list-style-type: none"> <li>• Learn about various aspects of working capital like Cash, Receivables and Inventories</li> <li>• Acquire the knowledge and skills about management of working capital at firms.</li> </ul> |

| <b>Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)</b> |   |
|--|---|
| <b>Sr. No</b>  | <b>References</b>                               |
| <b>1.</b>  | Financial Management: P V Kulkarni              |
| <b>2.</b>  | Financial Management: S N Maheshwari            |
| <b>3.</b>  | Financial Management: I M Pandey                |
| <b>4.</b>  | Financial Management: Prasanna Chandra          |
| <b>5.</b>  | Financial Management: Khan & Jain               |
| <b>6.</b>  | Financial Management: R. S. Kulshreshta         |
| <b>7.</b>  | Fundamentals of Financial Management: Van Horne |
| <b>On-Line Resources available that can be used as Reference Material</b>  |   |
| <b><a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/238">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/238</a></b>                                       |   |