SARDAR PATEL UNIVERSITY

B.Com. Semester: II

Syllabus with Effect From:November/December-2019

Paper Code:UB02DCOM62	Total Condition
Title Of Paper: Business Management – IV (Financial Management-II)	Total Credit:3

Objective: To Familiarize the students with the principles and practice of financial management.

Unit	Description of Detail	Weighting(%)
I	Working Capital Management	25%
	Concept of Working Capital	
	Types of Working Capital	
	Operating Cycle	
	Sources of Working Capital	
II	Management of Cash	25%
	Meaning of Cash	
	Motives of Holding Cash	
	Objectives of Cash Management	
	Factors determining cash needs	
	Element of Cash Budget	
III	Management of Inventories	25%
	Kinds of Inventories	
	Objectives of Inventory Management	
	Benefit of Holding Inventories	
	Risks and Costs associated with inventories	
	Techniques of Inventory Management: EOQ, Inventory Level and ABC	
IV	Management of Accounts Receivable	25%
	Meaning of Receivables and Receivable Management	
	Purpose of Receivables	
	Cost of maintaining Receivables	
	Factors affecting the size of receivables	
	Policies for managing receivables	

Basic Text & Reference Books:-

- Financial Management ByI.M.Pandey.
- Financial Management ByS.N.Maheshwari.
- Financial Management ByPrasanna Chandra.