



**JAI HIND COLLEGE  
BASANTSING INSTITUTE OF SCIENCE  
&  
J.T.LALVANICOLLEGE OF COMMERCE  
(AUTONOMOUS)**

"A" Road, Churchgate, Mumbai - 400 020, India.

**Affiliated to  
University of Mumbai**

Program :T.Y. B.Com

Proposed Course : BUSINESS MANAGEMENT

**Credit Based Semester and Grading System (CBGS) with  
effect from the academic year 2018-19**

*T.Y.B.Com. Business Management Syllabus*

**Academic year 2019-2020**

<b>Semester VI</b>			
<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Lectures /Week</b>
<b>CACC605</b>	<b>BUSINESS MANAGEMENT ACCOUNTANCY - PAPER II</b>	05	04

**Semester VI**

<b>Course: CACC605</b>	<b>BUSINESS MANAGEMENT ACCOUNTANCY - PAPER II(Credits :05 Lectures/Week:04 )</b>	
	<b>Objectives: To make students acquainted with Budgeting and management of funds</b> <b>Outcomes:</b> <b>To help students to learn various budgeting techniques which helps them to prepare budgets in their business.</b> <b>To make students understand the importance of Marginal Costing.</b>	
<b>Unit I</b>	<b>MARGINAL COSTING:</b> 1) Meaning, Importance & Applications 2) Evaluation techniques: a) Contribution; b) Break – even Analysis c) Profit Volume Ratio & Graph d) Margin of Safety 3) Simple Practical Problems	<b>10L</b>
<b>Unit II</b>	<b>CAPITAL BUDGETING</b> 1. Meaning & Importance 2. Evaluation Techniques: a) Pay Back Period b) Net Present Value c) Internal Rate of Return d) Discounted Cash Flow e) Profitability Index 3. Simple Practical Problems based on Pay Back and Net Present Value method.	<b>25L</b>
<b>Unit III</b>	<b>MANAGEMENT OF CASH, &amp; RECEIVABLES</b> 1. Introduction 2. Management Of Cash 3. Motives For Holding Cash 4. Objectives Of Cash Management 5. Factors Determining Cash Needs 6. Basic Strategies Of Cash Management 7. Illustrations based on Cash Budgets. 8. Management of Receivables	<b>25L</b>

### **Textbook and Reference Books:**

1. Fundamentals Of Financial Management (5th Edition) By Chandra Prasanna (2010). Tata Mcgraw Hill Education Pvt. Ltd.: New Delhi
2. Financial Management – Analytical And Conceptual Approach (12th Edition) By Kuchhal S.C. (1995).Chaitanya Publishing House: Allahabad
3. Financial Management By Reddy R.Jayprakash (2010) APH Publishing Corporation: New Delhi
4. Financial Management – Theory And Practice (5 & 6th Edition) By Chandra Prasanna (2003, 2004). Tata Mcgraw Hill Education Pvt. Ltd.: New Delhi
5. Fundamentals Of Financial Management (13th Edition) By Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi
6. Financial Management And Decision Making By Samuels, John (1999) International Thomson NusinessPress : London
7. Financial Management - Problems & Solutions (2nd Edition) By Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi
8. Financial Management : Theory, Concepts And Cases(5th Rev Edition) By Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi
9. Financial Management : Principles & Problems (7th Edition) By Srivastava, R.M.&Vermashubhra (2002) Pragatiprakashan: Meerut
10. Fundamentals Of Financial Management – Problems And Solutions (3rd Edition) By Maheswari, S.N. (2006) Sultan Chand And Sons: New Delhi.

### **Evaluation Scheme**

#### **[A] Evaluation scheme**

1. **Semester End Examination ( SEE)- 100 Marks**