

# **JAI HIND COLLEGE AUTONOMOUS**



## **Syllabus for T.Y.BCom**

**Course : Business Management  
Accountancy - I**

**Semester: V**

*Credit Based Semester & Grading System*

*With effect from Academic Year 2018-19*

# List of Courses

Course: Business Management Accountancy - I

Semester: V

SR. NO.	COURSE CODE	COURSE TITLE	NO. OF LECTURES / WEEK	NO. OF CREDITS
<b>TYBCom</b>				
1	CACC505	Business Management Accountancy - I	04	05

## Semester V – Theory

<b>Course:</b> CACC505	<b>Business Management Accountancy - I (Credits :05 Lectures/Week:04 )</b>	
	<b>Objectives:</b> <ul style="list-style-type: none"> <li>• To explain and illustrate to the students the importance of Cash and flow of Funds in Business.</li> </ul> <b>Outcomes:</b> <b>Basic Financial Management And Handling Of Funds.</b>	
<b>Unit I</b>	<b>STUDY OF FINANCIAL STATEMENTS</b> <ol style="list-style-type: none"> <li>1) A) Introduction</li> <li>1) B) Vertical Forms Of Balance Sheet And Profit And Loss Account Suitable For Analysis</li> <li>2) Commonsize Statement               <ol style="list-style-type: none"> <li>i. Meaning and Importance</li> <li>ii. Illustrations</li> </ol> </li> <li>3) Comparative Statement               <ol style="list-style-type: none"> <li>i. Meaning and Importance</li> <li>ii. Illustrations</li> </ol> </li> <li>4) Trend Analysis               <ol style="list-style-type: none"> <li>i. Meaning and Importance</li> <li>ii. Illustrations</li> </ol> </li> </ol>	<b>25 L</b>
<b>Unit II</b>	<b>CASH FLOW STATEMENT</b> <ol style="list-style-type: none"> <li>1) Introduction</li> <li>2) Preparation Of Cash Flow Statement</li> </ol>	<b>15 L</b>
<b>Unit III</b>	<b>FUNDS FLOW STATEMENT</b> <ol style="list-style-type: none"> <li>1) Nature &amp; Meaning Of Funds</li> <li>2) Concept &amp; Purposes Of Fund Flow Statements</li> <li>3) Differences Between Funds Flow And Cash Flow Statements</li> <li>4) Uses &amp; Limitations Of Funds Flow Statement</li> <li>5) Preparation Of Funds Flow Statement With Statement Of Changes In Working Capital</li> </ol>	<b>20 L</b>
<b>Textbook &amp; Reference Books:</b> <ol style="list-style-type: none"> <li>1) Horne, J. C. (2012). <i>Fundamentals of Financial Management</i> (13 ed.). New Delhi: PHI Learning Pvt. Ltd.</li> <li>2) Jayprakash, R. R. (2010). <i>Financial Management</i>. New Delhi: APH Publishing Corporation.</li> <li>3) Maheswari, S. (2006). <i>Fundamentals of Financial Management - Problems and solutions</i> (3rd ed.). New Delhi: Sultan Chand and Sons.</li> <li>4) Prasanna, C. (2003,2004). <i>financial Management- Theory and Practice</i> (5th and 6th ed.). New Delhi: Tata McGraw Hill Education Pvt.Ltd.</li> <li>5) Prasanna, C. (2010). <i>Fundamentals of financial management (5th edition)</i>. New</li> </ol>		

delhi: Tata McGraw Hill Education Pvt. Ltd.

- 6) Rustagi, R. (2011). *Financial Management: Theory, Concepts and Cases* (5th rev ed.). New Delhi: Taxmann Publication Pvt. Ltd.
- 7) S.C, k. (1995). *Financial Management - Analytical and Conceptual Approach* (Vol. 12th Edition). Allahabad: Chaitanya Publishing House.
- 8) Srivastava, R. a. (2002). *Financial Mananagement: Principles and Problems* (7th ed.). Meerut: Pragati Prakashan.

## Evaluation Scheme

**[A] Evaluation scheme:**

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

