



Yogoda Satsanga Mahavidyalaya

JAGANNATHPUR, DHURWA, RANCHI – 834004

Email address: ysmranchi4@gmail.com

(NAAC Accredited, Grade: B++, CGPA: 2.89)

COURSE PLAN

- **Name of the department:** Commerce
- **Name of the faculty** : Dr. Loveneesh Goutam
- **Academic session** : 2023-27
- **Year** : 2024
- **Programme** : B.Com.
- **Semester** : II
- **Course type** : Skill Enhancement Course
- **Course** : Inventory & Working Capital Management
- **Course code** : SEC 2
- **Total credit** : Theory-03

PROGRAMME OUTCOME (POs)

Students should be able to,

PO1: Demonstrate reflective and independent thinking by understanding the concepts in every area of Commerce and business.

PO2: Develop managerial knowledge and tactical dexterity, with a broader skill set to evolve as visionary management leaders.

PO3: Create innovative and sustainable solutions for modern-day business problems compassionately yet efficiently.

PO4: Demonstrate capability to use various technical ICT tools for exploring, analyzing and using the information for business purposes.

PO5: Design processes and solutions for complex business situations to meet the specified needs with appropriate consideration for public health & safety, cultural, societal, legal, constitutional and environmental considerations.

PO6: Ability to decide the appropriate technology, tools and models to solve problems based on the understanding of the available resources, their judicious use, and thereby executing business projects in a sustainable way.

PO7: Develop scientific temperament and ability to merge, interconnect and extrapolate information and knowledge across various streams.

PO8: Use research-based knowledge and research methods in the collection, analysis, and interpretation of data, and synthesis of the information to draw valid conclusions.

PO9: Communicate effectively on complex business activities and practices with the business community, relevant professional bodies, Government, and society at large, such as being able to comprehend and write



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effective project reports and design documents, make effective presentations, and give and receive clear instructions.

PO10: Demonstrate knowledge and understanding of the management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.

PO11: Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of emerging trends in the business environment.

PO12: Value and foster Physical, Physiological and Psychological well-being through personal practice and conduct.

PO 13: Ability to apply the learnings for a lifelong commitment to ethics in the fulfilment of professional and social obligations.

PO14: Apply academic learning to promote higher studies, sustainable living through employment, and initiation of entrepreneurial advent to create opportunities and wealth for self and society.

PO15: Value and support social causes and rural development through service and philanthropic activities.

PROGRAMME SPECIFIC OUTCOME

Students should be able to,

PSO 1: Apply the comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax, Statistics, and several other branches of Commerce that include Investment, Insurance, and Banking To stand with the requirements of different industries that seek youth fit for employment and/or build a concrete footing for advanced/professional studies/research in commerce.

PSO 2: Apply the specialised knowledge and expertise of different branches of Accounting in preparing various accounts and financial statements and interpreting financial data to serve as a basis for sound and efficient decision- making.

PSO 3: Demonstrate progressive learning of various Tax issues and Tax forms related to individuals and businesses.

PSO 4: Analysing Consumer Behavior within the spectrum of the dynamic business environment and applying marketing tools to augur and develop appropriate products and solutions to serve the consumers.

PSO 5: Generate proactive decisions pertaining to business solutions through the application of techniques and principles at the micro and macro levels.



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COURSE OUTCOMES (COs):

On successful completion of this course, the student would be able to:

CO1: Define and categorize various types of inventories, understand the necessity of holding inventory, and evaluate the risks and costs associated with excessive inventory.

CO2: Understand the definition, objectives, advantages, and limitations of inventory management, enabling them to appreciate its role in efficient business operations.

CO3: Have proficiency in various inventory management techniques such as the EOQ model, ABC analysis, stock levels, VED analysis, FSN analysis, and traditional techniques, enhancing their ability to optimize inventory levels.

CO4: Comprehend the concept, types, and significance of working capital, as well as identify the factors influencing it, allowing them to determine and manage working capital needs effectively.

CO5: Understand the meaning and objectives of cash management, the motives for holding cash, and the methods and models for determining the optimum level of cash, facilitating efficient cash management practices.

CO6: Understand the nature, benefits, and management of receivables, along with the factors affecting investment in receivables and the scope of receivable management, enabling them to devise effective credit policies and control mechanisms.

CORRELATION BETWEEN POs AND COs

POs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PS O1	PS O2	PS O3	PS O4	PS O5
CO 1	3	1	-	-	1	2	1	-	-	-	1	-	1	-	-	3	2	-	-	2
CO 2	3	2	2	-	2	2	1	-	-	1	1	-	1	-	-	3	2	-	-	2
CO 3	3	3	3	2	3	3	2	2	1	2	1	-	1	-	-	3	3	-	-	3
CO 4	3	3	2	-	2	2	2	1	2	2	1	-	1	-	-	3	2	-	-	3
CO 5	3	2	3	2	3	2	2	2	1	2	1	-	1	-	-	3	2	-	-	3



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C	3	3	3	1	3	2	2	2	1	2	1	-	1	-	-	3	2	-	1	3
O																				
6																				

1. Weak

2. Moderate

3. Strong

COURSE TEACHING AND LEARNING ACTIVITIES

A. PEDAGOGY

1. PPT
2. Green Board
3. Experiential Learning
4. Group discussions
- 5.

B. COURSE COMPLETION PLAN

UNIT	NO. OF LECTURES		TEST	QUIZ	ASSIGNMENT
	Lectures	Tutorial Lectures			
1	8	5	1	1	1
2	6				
3	11		1	1	1
4	10				
5	5				
6	5				



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C. COURSE DELIVERY PLAN:

UNIT NO.	UNIT NAME	TOPIC/ SUB TOPIC	LECTURE REQUIRED
I	Inventory	Meaning and Definition of Inventory	1
		Types of Inventories	2
		Need for holding Inventory	2
		Risks and Cost Associated with excessive inventory	3
II	Inventory Management	Meaning and Definition of Inventory Management	1
		Objectives of Inventory Management	1
		Advantages of Inventory Management	2
		Limitations of Inventory Management	2
III	Techniques of Inventory Management	EOQ Model	2
		ABC Analysis	2
		Stock Levels	2
		VED Analysis	2
		FSN Analysis	2
		Traditional Techniques	1
IV	Management of Working Capital	Meaning and Definition of Working Capital	1
		Types of Working Capital	1
		Importance of Working Capital	1
		Factors affecting Working Capital	2
		Optimum of Working Capital	1
		Need and Determination of Working Capital	2
		Sources of Working Capital Financing	2
V	Management of Cash	Meaning and Objectives of Cash Management	2
		Motives for holding cash	
		Determination of Optimum level of Cash	2
		Methods of Cash Management	2
		Models of Cash Management	1
VI	Management of Receivables	Meaning and Nature of Receivables	2
		Benefits of Receivables	
		Meaning of Receivables Management	3
		Factors affecting Investment in Receivables	
		Scope of Receivable Management	
		Credit Policy	
		Control of Receivables	



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D. COURSE OUTCOME ASSESSMENT PLAN

a DIRECT ASSESSMENT

COURSE OUTCOME	ASSESSMENT	REMARKS
CO1	The assessment will be made through student's performance in classroom discussions and self-assessment quizzes.	
CO2		
CO3		
CO4		
CO5		
CO6		

E. SUGGESTED READINGS

a TEXT BOOKS & REFERENCE BOOKS

- V.K. Bhalla, Working Capital Management, S. Chand
- Pandey, I M, Financial Management. Vikas Publications
- Khan And Jain. Financial Management Text Problems, 2nd Edition, Tata Mc Graw Hill New Delhi.
- Chandra, P Financial Management-Theory And Practice (Tata Mc Graw Hill).

b VIDEO RESOURCE

- https://www.youtube.com/watch?v=TgF2XvjquUU&list=PLLy_2iUCG87CXY2B6fPex1SOIqxzzD5Wj
- <https://www.youtube.com/watch?v=jjV9zKAXfYA>
- <https://www.youtube.com/watch?v=z8F4JQe4GF0>
- <https://www.youtube.com/watch?v=ZOaGNDmKpzo>
- https://www.youtube.com/watch?v=-ShXQs_XNic
- https://www.youtube.com/watch?v=VGN_IonxroE
- https://www.youtube.com/watch?v=nO7_xTNXay4
- <https://www.youtube.com/watch?v=jvfbmm36JJw>
- <https://www.youtube.com/watch?v=LmlMFTh6Zco>
- <https://www.youtube.com/watch?v=OyWS3Hrkdzk>
- <https://www.youtube.com/watch?v=ekZp1DhGqJc>
- <https://www.youtube.com/watch?v=MDeCGC5G2BI>

c WEB RESOURCES

- <https://egyankosh.ac.in/handle/123456789/90810>
- <https://www.managementstudyguide.com/financial-management.htm>
- <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf>
- https://live.icai.org/bos/vcc/pdf/08042022_Board_of_Studies_Academic_Management_of_Working_Capital_1649403401.pdf



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- <https://mrcet.com/downloads/MBA/digitalnotes/Financial%20Management.pdf>
 - <https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdf>
 - https://www.icai.org/post.html?post_id=17776

d E-RESOURCES: Will be shared with the students in their Whatsapp group