

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

SEC – 6 Cash accounting and operating cycle

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246S4A	2				2	2	25	75	100
Unit	Contents								No. of Hours
I	Introduction to Cash Accounting-Accrual Basis of Accounting-Accrual and Cash accounting comparison								6
II	Balance sheet and Income Statement-Accounts Payable-Basic Cash flow Statement								6
III	Introduction to working capital- Meaning-Direct and Indirect Cost-Current Assets-Cash Conversion								6
IV	The Operating Cycle- Inventory Days								6
V	Profit, Assets and Cashflow-The Profit Equation- Assumed Assets-The Financial Crisis								6
									30
Text Books									
1	Cost Accounting – S.P.Jain & K.L. Narang from Kalyani Publishers								
2	Financial Accounting- R.L. Gupta & V.K. Gupta from Sulthan Chand and Sons								