S.Y.B.F.M Semester – III 2021-22

M .L.Dahanukar College of Commerce

Teaching Plan

Department: B.Com (FM) Class: S.Y.B.Com (FM)

Semester: III

Subject: Debt Market 1

Name of the Faculty: Rugved Shivgan

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
June	Unit 1- Introduction to the debt markets, Money market & Debt Market, Fundamental features of debt instruments, Regulatory framework in the Indian debt market	Market Update & discussion	15
July	Unit 2- Instruments & players in debt markets, central government securities: bonds, T-bills, state government bonds, Open market operations	Market Update & discussion	15
August	Unit 3- Features of bonds, Types of bonds, Issuers of bonds, Bond ratings	Market Update & discussion	15
September	Unit 4- Valuation of bonds, Bond Mathematics, Yield Curve Analysis	Market Update & discussion	15
October	Total Lectures		60

M .L.Dahanukar College of Commerce

Teaching Plan

Department: B.Com (FM) Class: S.Y.B.Com (FM) Semester: III

Subject: Equity Market I

Name of the Faculty Member: Amarpreet Singh

Month	Topics to be Covered	Additional	No. of
		Activities Done	Lectures
June	Introduction to Equity-	News	08
	Meaning and Definition of equity shares		
	• Growth of corporate sector and the		
	simultaneous growth of equity shareholders		
	• Divorce between ownership and management		
	in companies		
	• Development of equity culture in India •		
	Current position		
July	Market For Equity Primary Markets		
	IPO Methods followed		
	Book building		
	• Role of merchant bankers in fixing the price	News	16
	• Red Herring Prospectus it's unique features,	Inews	
	Green Shoe option		
	Sweat equity, ESOP, Rights issue of shares,		
	Non-voting shares		

	• ADR, GDR, IDR		
August	Market For Equity Secondary Markets Definition and functions of Stock Exchanges • Evolution and Growth of Stock Exchanges • Stock Exchanges in India • NSE, BSE, OTCEI and Overseas Stock Exchanges	News/Presentation	16
September	 Recent Development in Stock Exchanges Stock Market Indices Importance of Equity Markets in a Developing Country like India Need for attracting more investors towards equity Need for strengthening secondary markets Link between Primary Market and Secondary Market 	News/ Quiz / Mock Trading	16

M .L.Dahanukar College of Commerce

Teaching Plan

Department: B.Com (FM) Class: S.Y.B.Com (FM) Semester: III

Subject: Portfolio Management

Name of the Faculty: Rahul Mehra

Month	Topic to be covered	No.of letcures
June	Investment process, Investment categories, defining investment goals and objectives, Investment constraints	15
	Process of asset allocation, different approaches to allocation decision, overview of allocation techniques	
July	Active strategy, passive strategy, semi active strategy, duration shift and immunization, efficient market hypotheses, top down and bottoms up	15
Aug	Analysis: Diversification, portfolio risk and return, single index model, The sharpe index model, Portfolio Beta	15
	Selection: Markowitz Risk- Return optimization, concept of utility, Sharpe optimization model, Geometric mean model, Safety First model, Stochastic Dominance Model	15
Sept	Revision: Portfolio rebalancing, portfolio upgrading, Formula plans, constant ratio plan, variable ratio plan, selection and revision of equity portfolio	15
	Performance measurement: Methods of calculating rate of return, Money weighted rate of return, Time weighted rate of return, Linked internal rate of return, Buying the index approach, Sharpe's- Treynor's – Jensen's performance measure of portfolio	

M .L.Dahanukar College of Commerce

Teaching Plan

Department: B.Com (FM) Class: S.Y.B.Com (FM) Semester: III

Subject: BUSINESS LAW-I

Name of the Faculty: MINAL JAISINGHANI

Month	Topics to be Covered	Additional Activities	Number of Lectures
		planned / done	(of 50 minutes)
June	INDIAN CONTRACT ACT	DRAFTING OF	12
		BUSINESS	
		CONTRACT	
July	INDIAN CONTRACT ACT		16
August	SPECIAL CONTRACT		10
September	SALE OF GOODS ACT		10
October	NEGOTIABLE INSTRUMENTS ACT	CASE STUDIES	12
		BASED ON	
		DISHONOUR OF	
		CHEQUE	
	Total Lectures		60

M .L.Dahanukar College of Commerce

Teaching Plan

Department: B.Com (FM)

Class: S.Y.B.Com (FM)

Semester: III

Subject: Foundation Course III – Money Market

Name of the Faculty: Aniket Prabhulkar

Month	Topics to be Covered	Additional Activities	Number of Lectures
		planned / done	(of 50 minutes)
June	Introduction to Money Markets		12
July	Regulatory Framework of Money		16
	Markets		
	Money Market Instruments		
August	Money Market Instruments		12
September	Recent Developments in Money Market		16
	Revision		
October	Revision		04
	Total Lectures		60

M .L.Dahanukar College of Commerce

Teaching Plan

Department: B.Com (FM) Class: S.Y.B.Com (FM) Semester: III

Subject: Management Accounting

Name of the Faculty: Sarvottam Rege

Month	Topic to be covered	No.of letcures
June	Meaning, nature, scope and functions of Management accounting- Role	
	of Management Accounting in decision making- Management accounting	
	and Financial Accounting	15
July	Vertical form of Balance sheet and Profit & Loss account suitable for	
	analysisTrend Analysis	
	Comparative Statements	15
	Common size statement	
	Simple problems based on the above	
Aug	a) Balance sheet Ratios	
	Current Ratio	
	Liquid Ratio	15
	Stock Working capital Ratio	
	Proprietary Ratio	
	Debt Equity Ratio	
	Capital Gearing Ratio	
	b) Revenue Statement Ratios	
	Gross Profit Ratio	
	Expenses Ratio	
	Operating Ratio	
	Net Profit Ratio	
	Stock Turnover Ratio	
	c) Combined Ratios	
	Return on Capital Employed (including long term borrowings)	
	Return on Proprietor's Fund (shareholders' fund and Preference	
	Capital)	
	Return on Equity Capital	
	Dividend Payout Ratio	

	Debt Service coverage Ratio Debtors Turnover Ratio Creditors Turnover Ratio	
Sept	Preparation of cash flow statements with reference to Accounting Standard No 3 – Indirect Method Only Estimation of working capital requirements in case of trading and manufacturing organisations	15

M .L.Dahanukar College of Commerce

Teaching Plan

Department: B.Com (FM)

Class: S.Y.B.Com (FM)

Semester: III

Subject: Computer Skill -2

Name of the Faculty: Amit Bane

Month	Topics to be Covered	Additional Activities	Number of Lectures
		planned / done	(of 50 minutes)
June	Advanced Spreadsheet:		15
	Pivot, Advanced formulae, Lookups,		
	Macros, Working with other		
	programmes, Inserting a spreadsheet		
	sheet in word document, modifying an		
	inserted spreadsheet, Inserting a linked		
	chart in a Word Document, Inserting		
	graphic in a spreadsheet.		
July	Data Based Management Systems:		15
	Concepts, Tables, Fields, Data types		
	RDBMS Primary Key, Foreign Key		
August	Modern E Business Software Systems:		10
	Introduction : Enterprise Resource		
	Planning – ERP Supply chain		
	Management- SCM Customer		
	Relationship Management- CRM Sales		
	Force Automation- SFA		
September	Other emerging technologies		10
	Online trading software Net-banking		
	Online banking software		
October	Revision of all units.		10
	Total Lectures		60