# S.Y.B.F.M Semester – III 2023-24

# M .L.Dahanukar College of Commerce

# **Teaching Plan**

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

Subject: Debt Market I 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	12
July	Unit 2- Instruments & players in debt markets, central government securities: bonds, T-bills, state government bonds, Open market operations	Market Update & discussion	18
August	Unit 3- Features of bonds, Types of bonds, Issuers of bonds, Bond ratings	Market Update & discussion	16
September	Unit 4- Valuation of bonds, Bond Mathematics, Yield Curve Analysis	Market Update & discussion	14
	<b>Total Lectures</b>		60

**Faculty: Rugved Shivgan** 

# 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	12
	Meaning and Definition of equity shares		
	Growth of corporate sector and the		
	simultaneous growth of equity shareholders		
	Divorce between ownership and		
	managementin 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		
	Red Herring Prospectus it's unique		
	features, Green Shoe option		
	Sweat equity, ESOP, Rights issue of shares,	News	18
	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		1.0
		News/Presentation	16
September	Recent Development in Stock Exchanges		
_	Stock Market Indices		
	Importance of Equity Markets in		
	aDeveloping Country like India		
	<ul> <li>Need for attracting more investors</li> </ul>		
	towardsequity		
	Need for strengthening secondary markets	N. /O: /35 :	
	Theed for strengthening secondary markets	News/ Quiz / Mock	14
	A Link between Drimery Medicat	Trading	
	Link between Primary Market     and Secondary Market		
	andSecondary Market		(0
	Total lectures		60

Faculty: Amarpreet Singh CMA Sarvottam Rege, Coordinator



#### 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	
		12
	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	18
Aug	Analysis: Diversification, portfolio risk and return, single index model, The	
	sharpe index model, Portfolio Beta	
		16
	Selection: Markowitz Risk- Return optimization, concept of utility,	
	Sharpe optimization model, Geometric mean model, Safety First	
	model, Stochastic Dominance Model	
Sept	Revision: Portfolio rebalancing, portfolio upgrading, Formula plans,	
	constant ratio plan, variable ratio plan, selection and revision of equity	
	portfolio	14
	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	
T-4-1	performance measure of portfolio	60
Total		60

Faculty: Rahul Mehra

## 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	Number of
		Activities	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

Faculty: Minal Jaishinghani

## 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 planned / done	Number of Lectures (of 50 minutes)
June	Introduction to Money Markets		12
July	Regulatory Framework of Money Markets Money Market Instruments		18
August	Money Market Instruments		16
September	Recent Developments in Money MarketRevision		14
	<b>Total Lectures</b>		60

Faculty: Aniket Prabhulkar

**CMA Sarvottam Rege** 

Coordinator

# 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	12
July	Vertical form of Balance sheet and Profit & Loss account suitable for	
	analysis Trend Analysis	
	Comparative Statements	18
	Common size statement	
	Simple problems based on the above	
Aug	a) Balance sheet Ratios	
	Current Ratio	1.0
	Liquid Ratio	16
	Stock Working capital	
	RatioProprietary 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	14
	manufacturing organisations	14
	Total	60

**Faculty: CMA Sarvottam Rege** 

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## 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
		planned / done	Lectures (of 50 minutes)
June	Advanced Spreadsheet: Pivot, Advanced formulae, Lookups, Macros, Working with other programmes, Inserting a spreadsheet sheet in word document, modifying an inserted spreadsheet, Inserting a		12
	linkedchart in a Word Document, Inserting graphic in a spreadsheet.		
July	Data Based Management Systems: Concepts, Tables, Fields, Data types RDBMS Primary Key, Foreign Key		18
August	Modern E Business Software Systems:Introduction: Enterprise Resource Planning – ERP Supply chain Management- SCM Customer Relationship Management- CRM SalesForce Automation- SFA		16
September	Other emerging technologies Online trading software Netbanking Online banking software		14
	<b>Total Lectures</b>		60

**Faculty: Amit Bane**