

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2026 - 27

Department: B. Com. (F.M.)

Class: S.Y. B. Com (F.M.)

Semester: III

Subject: Equity Market I

Name of the Faculty: CA Vaishnavee Limaye

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Module 1: Fundamentals / Introduction to Equity Markets 1.1 Meaning, definition, and characteristics of equity shares, 1.2. Characteristics and importance of preference shares, 1.3. Growth of the Corporate Sector and the simultaneous growth in/influence on equity shareholders, 1.4. Separation of ownership and management in companies, 1.5. Regulatory Framework: Role of SEBI, Overview of Depositories, and Dematerialization (NSDL and CDSL), 1.6. Development of equity culture in India and its current position	Research activity related to growth of corporate and impact on shareholders, Role play as KMPs : Equity / Preference	12
July	Module 2: Primary Equity Market 2.1. IPO Book Building Method, 2.2. IPO Fixed Price Method, 2.3. Offer for sale, 2.4. Mainline and SME IPOs 2.5. FPOs, Bonus Issues, Private Placement, Preferential Issues, and QIPs, Rights issue of shares , Sweat equity and ESOP, Non-voting shares 2.6. Role of Merchant Bankers in fixing the price 2.7. Red-Herring Prospectus and its unique features 2.8. ASBA process and its features 2.9. Green Shoe option 2.10. International Equity Markets: ADR, GDR, and IDR	Look for IPOs activity, DIY Red Herring Prospectus	20
August	Module 3: Secondary Equity Market 3.1. Definition, functions, and role of Stock Exchanges 3.2. Evolution and Growth of Indian Stock Exchanges 3.3. BSE, NSE, SME Exchanges, and Overview of Overseas Stock Exchanges 3.4. Stock Market Indices (Importance and Composition)	Group discussion on evolution of Stock Exchanges	16
September	3.5. Recent Developments in Stock Exchanges 3.6. Developments Post-SEBI and FMC Merger Module 4: Role and Impact of Equity Markets in a Developing Economy 4.1. Need for attracting more investors towards equity 4.2. Need for strengthening secondary 4.3. Link between Primary Market and Secondary Market	Reading of articles and discussion on Status of Equity Markets in India	12
	Total Lectures		60

V.P. Limaye

Dr. Siddhi Roy

Sign of Faculty

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2026 - 27

Department: B. Com. (F.M.)

Class: S.Y. B. Com (F.M.)

Semester: III

Subject: Debt Market

Name of the Faculty: Ms. Shweta Gupta

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Module 1: Introduction to the debt markets, instruments & players in debt markets • Meaning of Debt Market • Features of debt instruments • Primary market & secondary market • Central government securities: Bonds, T-bills, State Government Bonds • Open market operations • Securities Trading Corporation of India • Primary dealers in Government Securities • Clearing Corporation of India	Debt market report analysis and Government bond trading at NSE/ BSE, other platforms.	12
July	Module 2: Bonds and Valuation of bonds • Bonds - Features, Types, Issuers • Bond ratings - Importance & Relevance and rating agencies • Valuation - Determinants of the value of bonds, Bond Mathematics and Yield Curve Analysis • Tracking bond markets • The bond trader's arsenal of economic indicators – Inflation, Monetary policy, Government deficits, Currency valuation	Practical sums.	20
August	Module 3: Fixed Income Securities • Features of Fixed Income Securities • Risk and Return Analysis in Fixed Income Securities • Type of Fixed Income Securities including hybrid instruments	Comparison between economies for bond market.	16
September	Module 4: Portfolio Management • Fixed Income Portfolio Management - Domestic and International • Bond portfolio management strategies - bond portfolio strategy, types of bond management strategy, Active, passive, neutral strategy	Creation of portfolio and analysis of portfolio mutual funds company.	12
	Total Lectures		60

Shweta Gupta

Labhesh Chaudhri

Sign of Faculty

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2026 - 27

Department: B. Com. (F.M.)

Class: S.Y. B. Com (F.M.)

Semester: III

Subject: Taxation

Name of the Faculty: Mr. Bhupesh P

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Module 1: Heads of Income Introduction to heads of income, Income from salaries (HRA, Gratuity, pension, leave encashment, compensation and VRS), income from house property		15
July	Module 1: Income from house property Module 2: Income from other source		15
August	Module 2 Capital Gains Module 3: Deductions Chapter VI A deductions of section 80		20
September	Module 4: Computation of total income Basic concepts and terminologies related to tax, residential status, scope of income, compute tax on total income		10

Bhupesh P

Sign of Faculty

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2026 - 27

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

Semester: III

Subject: Business Law

Name of the Faculty: Bhagyashree Tripathi

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Module 1: Indian Contract Act, 1872 Agreement and Contract- Definition, Essentials and Types of Contract. Proposal and Acceptance – Definition, Rules of Valid Proposal and Acceptance, Types of Proposal Communication and Revocation of Proposal and Acceptance.	Orientation of the course and experiential learning through landmark case laws, practical examples and interactive discussions.	06
July	Capacity to Contract - who is competent to contract, agreements by minors, agreements by persons of unsound mind, agreements by persons disqualified by law. Consideration meaning and definition, legal rules as to consideration, No Consideration no contract, Doctrine of privity of contract, types of considerations Consent and Free Consent definition of consent and free consent, coercion, undue influence, fraud, misrepresentation, mistake	Application based learning through quiz, MCQs, analysis of factual situations and participative classroom discussions.	10
August	Module 2: Indian Partnership Act, 1932 Concept of Partnership, Partnership and Company Distinction, Essentials of Partnership Test of Partnership. Types of Partnerships and Partners. Registration and Effects of Non-registration of Partnership. Rights and Duties of Partners.	Concept enrichment through comparative analysis, scenario-based learning and interpretation of legal provisions with business illustrations.	08
September	Authority and Liabilities of Partners Admission, Retirement and Expulsion of Partners. Dissolution of Partnership. Revision of Module 1 and Module 2.	Revision and reinforcement of concepts through problem solving exercises, examination oriented discussions and doubt solving sessions	06
Total Lectures			30

Bhagyashree Tripathi

Labhesh Chaudhri

Sign of Faculty

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2026 - 27

Department: B. Com. (F.M.)

Class: S.Y. B. Com (F.M.)

Semester: III

Subject: Financial Statement Analysis

Name of the Faculty: Labhesh Chaudhri

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Vertical form of Balance Sheet and Profit & Loss account for analysis	Practical Problem	6
July	Common size Analysis, Comparative Analysis, and Trend Analysis.	Practical Problem	10
August	Balance sheet Ratios: Current Ratio, Liquid Ratio, Stock Working capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio • Revenue Statement Ratios: Gross Profit Ratio, Expenses Ratio, Operating Ratio, Net Profit Ratio, Stock Turnover Ratio	Practical Problem	8
September	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	Practical Problem	6
	Total Lectures		30

Labhesh Chaudhri

Sign of Faculty

Labhesh Chaudhri

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2026 - 27

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

Semester: III

Subject: Shaskiya Marathi

Name of the Faculty: Mrs Suhas Ajgaonkar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	घटक १: शासकीय मराठीची ओळख आणि महत्त्व : अ) महाराष्ट्रातील शासकीय कार्यालयांमध्ये आ) मराठीचा वापर, आ) मराठी भाषा आणि संविधान: अनुच्छेद ३४३, ३४४ आणि ३५१.	वाचन (Reading)	06
July	अ) शब्दकोश वापरण्याचे तंत्र. आ) अनुवाद आणि अनुवादाचे तंत्र, प्रशासकीय मराठीत इंग्रजी ते मराठी अनुवाद तंत्राचा वापर. घटक २: शासकीय पत्रव्यवहार दस्तऐवज लेखन आणि पत्रव्यवहार अ) शासकीय दस्तऐवज लेखन महत्त्व आणि उद्देश	शुद्धलेखन (Orthography)	10
August	घटक २: शासकीय पत्रव्यवहार दस्तऐवज लेखन आणि पत्रव्यवहार अ) शासकीय पत्रांचे प्रकार - अनुप्रयोग पत्र, (आवेदन पत्र), परिपत्रक, निवेदन ठराव लेखन, स्मरणपत्र.	कथालेखन (Story writing)	08
September	अ) अहवाल लेखन: वार्षिक अहवाल, तपासणी अहवाल, माहिती अहवाल. आ) माहितीचा अधिकार उद्देश महत्त्व आणि फायदे.	प्रश्नमंजूषा (Quiz)	06
	Total Lectures		30

Mrs.Suhas Ajgaonkar

Labhesh Chaudhri

Sign of Faculty

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2026 - 27

Department: B. Com. (F.M.)

Class: S.Y. B. Com. (F.M.)

Semester: III

Subject: Evolution of Indian Numismatics

Name of the Faculty: Ms. Sejal Thakur

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Module 1: Introduction, Scope and Early History of Indian Numismatics • Meaning, scope and importance of numismatics. • Origin, role and early history of money economy in India. • Barter system and evolution of modes of exchange. • Exchange in the Proto-Historical Period. • Origin of coinage and money economy in India.	Class discussion, Assignment, Documentary/video, Quiz on basic concepts.	6
July	Continuation of Module 1 • Silver Punch Marked Coins – Janapada Series. • Silver and Copper Punch Marked Coins – Imperial Series. • Numismatics as a source of Indian knowledge systems. • Coins as sources of history, polity, metallurgy, cultural data and fiscal economy (taxes and revenue).	Identification of punch-marked coin symbols using photographs, Group seminar, Visit to a museum/virtual museum with coin collections, Mid-semester test., Student presentations.	10
August	Module 2: Early Historical Indian Coinage Kushana Dynasty: brief political history., Coins of Vima Kadphises, Kanishka I, Huvishka and Later Kushanas., Satavahana Dynasty: brief history., Nature and typology of Satavahana coinage. Coins of Simukha, Satakarni I, Gautamiputra Satakarni and Vasisthiputra Pulumavi.	Coin image analysis and identification exercise, Student seminar, Map activity showing coin distribution areas, Class quiz.	8
September	Continuation of Module 2 • Coinage of Indian Tribal States. • Brief history of tribal states. • Coins of Yaudheyas, Malavas, Arjunayanas, Vrishnis and Audumbaras. • Revision of Modules 1 and 2.	• Project: Prepare a catalogue of selected ancient Indian coins. • Museum visit/virtual gallery (if feasible). • Group discussion on the significance of tribal coinage. • Mock viva and revision sessions. • End-semester examination and feedback session.	6
Total Lectures			30

Sejal Thakur

Labhesh Chaudhri

Sign of Faculty

Sign of Coordinator