M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2026 - 27

Department: B. Com. (F.M.) **Class: T.Y. B. Com (F.M.)** **Semester: V**

Subject: Financial Derivatives **Name of the Faculty: Ms. Shweta Gupta**

Month	**Topics to be Covered**	**Additional Activities planned / done**	**Number of Lectures (of 60 minutes)**
June	M1: Introduction to Derivatives • Meaning and Definition of Derivatives, Types of Derivative Instruments: Forwards, Futures, Options, Swaps, Participants in Derivatives Markets – Hedgers, Speculators, Arbitrageurs, Functions and Uses of Derivatives • Exchange Traded vs Over-the-Counter Derivatives • Global Derivatives Markets • Derivatives Trading in India • Role of Securities and Exchange Board of India • Recommendations of L. C. Gupta Committee, Risk Containment Measures of J. C. Varma Committee	Derivatives market report analysis	12
July	M2: Futures – Introduction • Introduction to Futures Contracts, Futures Market Terminology, Key Features of Futures Contracts, Futures vs Forward Contracts, Futures Contract Specifications, Payoff for Futures Contracts • Types of Futures - Equity Futures, Index Futures, Currency Futures & Commodity Futures • Futures Pricing and Cost of Carry Model, Relationship between Cash Price and Futures Price, Basis and Basis Risk • Futures Trading Strategies – Hedging, Speculation, Arbitrage & Spread Trading	Practical sums.	20
August	M3:**Options – Introduction and Pricing Options** • Introduction to Options Contracts, Option Terminology, Types of Options – Call and Put Options, American and European Options, Intrinsic Value and Time Value, Options Payoff for Buyer and Seller, Equity Options Contracts in India, Index Options and Stock Options • Options Trading Strategies – Hedging, Speculation, Arbitrage, Straddle, Strangle,	Practical sums.	16

	Strip and Strap, Spread Trading, Covered Call, Protective Put • Factors Affecting Option Pricing • Binomial Option Pricing Model, Black–Scholes Model • Pricing of Index Options, Option Greeks – Delta, Gamma, Theta, Vega & Rho		
September	M4: Trading Clearing and Settlement of Options and Futures • Futures and Options Trading System, Contract Specifications, Eligibility Criteria for Stock and Index Derivatives, Clearing Entities and Their Roles, Clearing Mechanism, Adjustment for Corporate Actions, Open Position Calculation • Margining System - Initial Margin, Exposure Margin & Mark-to-Market Margin, Risk Management in Derivatives Markets, SPAN (Standard Portfolio Analysis of Risk) System, Portfolio Margin Requirements	Live derivative market website to be analysed	12
	Total Lectures		**60**

Shweta Gupta **Labhessh Chaudhri**

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2026 - 27

Department: B. Com. (F.M.) **Class: T.Y. B. Com. (F.M.)** **Semester: V**

Subject: Technical Analysis **Name of the Faculty: Mr. Rahul Pandey**

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	**Module 01 - Introduction to Technical Analysis** • Meaning, Basic assumptions, Strengths and Weakness of Technical Analysis. • Types of Charts, Candlestick charts analysis with One and Two candlestick pattern.	**Live Market Chart Analysis**	12
July	Three Candlestick Pattern. • Pattern Study Analysis - Support and Resistance, Head and Shoulders, Double Top and Double Bottom and Gap Theory. **Module 02 - Major Indicators and Oscillators** • Stochastic, RSI, Williams %R, MFI, Bollinger bands	**Chart Pattern Identification with Case Studies**	20
August	Moving Averages, MACD. **Module 03 - Major Theories in Technical Analysis** • Dow Theory and Eliot Wave Theory **Module 04 - Risk Management, Trading Psychology and Trading Strategies** Risk Management – Need, Techniques,	**Dow Theory Case Analysis – Trend Phases**	16
September	• Uses of Stop Loss, Qualities of Successful Traders, Golden Rules of Traders, Do's and Don'ts in Trading, • Rules to Stop Losing Money, Choosing the Right Market to Trade, Importance of Discipline in Trading; • Day Trading, Advantages of Day Trading, Risks Associated with Trading, Strategies For Day Trading, Momentum Trading Strategies.	**Presentation by students**	12
	Total Lectures		**60**

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2026 - 27

Department: B. Com. (F.M.) **Class: T.Y. B. Com. (F.M.)** **Semester: V**

Subject: Porfolio Management **Name of the Faculty: Labhessh Chaudhri**

Month	**Topics to be Covered**	**Additional Activities planned / done**	**Number of Lectures (of 60 minutes)**
June	• Investment and Portfolio Management - Meaning and concept of Investment, Investment process, Investment categories: Financial assets and Real assets, Need and objectives of Portfolio Management, Role and functions of Portfolio Manager. • Investment Goals and Constraints - Defining investment goals and objectives, Risk tolerance and return expectations, Investment constraints: Liquidity, time horizon, taxation, legal and regulatory constraints • Asset Allocation - Concept and importance of Asset Allocation, Process of Asset Allocation, Strategic Asset Allocation, Tactical Asset Allocation, Overview of Asset Allocation Techniques	**Quiz & Newspaper Reading**	12
July	Portfolio Management Approaches - Active Portfolio Management Strategy , Passive Portfolio Management Strategy & Semi-Active Strategy • Market Efficiency and Investment Strategies - Efficient Market Hypothesis (Weak, Semi Strong, Strong form) & Implications of EMH for investors • Investment Approaches - Top-Down Approach & Bottom-Up Approach • Fixed Income Portfolio Strategies - Duration concept, Duration shift strategy, Immunization strategy	**Quiz**	20
August	• Portfolio Analysis - Diversification and its benefits, Portfolio risk and return & Portfolio Beta • Portfolio Models - Single Index Model, Multi Index Model & Sharpe Index Model • Portfolio Selection - Meaning of Portfolio Selection, Feasible Set of Portfolios, Efficient Set of Portfolios & Selection of Optimal Portfolio • Modern Portfolio Theory - Markowitz Portfolio Model, Assumptions & Limitations of Markowitz Model	**Quiz**	16

	• Alternative Portfolio Selection Models - Geometric Mean Model, Safety First Model & Stochastic Dominance Model		
September	• Portfolio Revision - Need for portfolio revision, Portfolio Rebalancing & Portfolio Upgrading • Formula Plans - Constant Ratio Plan & Variable Ratio Plan • Equity Portfolio Management – Selection & Revision of Equity Portfolio • Portfolio Performance Measurement - Methods of calculating Rate of Return, Money Weighted Rate of Return, Time Weighted Rate of Return & Linked Internal Rate of Return • Portfolio Performance Measures - Sharpe Ratio, Treynor Ratio, Jensen's Alpha & Buying the Index Approach	**Quiz**	12
	Total Lectures		**60**

Labhessh Chaudhri

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2026 - 27

Department: B. Com. (F.M.) **Class: T.Y. B. Com. (F.M.)** **Semester: V**

Subject: Indirect Taxation and GST **Name of the Faculty: Urvashi Bhagat**

Month	**Topics to be Covered**	**Additional Activities planned / done**	**Number of Lectures (of 60 minutes)**
June	1. Introduction to Indirect Taxation and GST Basics of Taxation - Introduction to GST - Benefits, Framework, and Types (CGST, IGST, SGST, UTGST)	Orientation, Tax system quiz	12
July	2. Definitions (Sections 2(13) to 2(108)) – e.g., Business, Supply, Goods, Services, etc. 3. Extent and Commencement, GST Council, and GSTN	Chart on GST terms, Case examples	20
August	4. Levy and Collection of Tax - Charge of GST, Exemptions, Negative List, Rate Schedule 5. Concept of Supply - Taxable Event, Time & Value of Supply, Place of Supply	GST bill analysis, Case discussion	16
September	Input Tax Credit and Computation of GST	ITC Computation Exercise, Registration Process role play	12
	Total Lectures		**60**

Urvashi Bhagat Labhessh Chaudhri

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Teaching Plan: 2026 - 27

Department: B. Com. (F.M.) **Class: T.Y. B. Com. (F.M.)** **Semester: V**

Subject: Equity Research **Name of the Faculty: Rahul Pandey**

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	**Module 1: Fundamentals of Equity Research** Equity Research: Meaning and Introduction, Goals and Importance, Elements and Process & Types Classification of Stocks, Market Participants in Equity Markets, Role of Equity Research in Capital Markets. Different Approaches to Equity Research - Fundamental Approach & Technical Approach.	Quiz Competition on Basic concepts of Equity Research.	6
July	Research Analyst Profession: Research Analyst - Introduction & Role and Responsibilities, Qualities and Skills Required & Ethical Standards. Basic Principles of Interaction with Clients and Companies. Regulatory Role of Securities and Exchange Board of India for Research Analysts Fundamentals of Investment Research. Key Factors Considered Before Investing. Research on Business and Stocks Overview of Investment Analysis Approaches Fundamental Analysis, Technical Analysis & Behavioural Finance.	Assignments allocation and Viva-voce	10
August	**Module 2: Economic, Industry & Company Analysis** Economic Analysis - Principles of Macroeconomics and Microeconomics, Key Economic Variables for Fundamental Analysis (GDP Growth, Inflation, Interest Rates & Exchange Rates), Sources of Information and Data for Economic Analysis. Industry Analysis-Importance, Models for Industry Analysis (Porter's Five Forces Model, PESTLE Analysis, BCG Matrix, Structure-Conduct-Performance (SCP) Model), Key Industry Drivers, Sources of Information for Industry Analysis. Company Analysis - Qualitative Dimensions Understanding Business and Business Models, SWOT Analysis of Companies.	Presentations by student.	8
September	Management Quality and Corporate Governance Pricing Power and Sustainability of Business Key Success Factors of Companies, Quantitative Dimensions, Historical Performance vs Future Prospects of Business Reading and Understanding Financial Statements Balance Sheet, Profit and Loss Account, Cash Flow Statement Peer Comparison Dividend and Earnings History of Companies. Corporate Actions and Their Impact - Bonus Issue,	Presentations by student.	6

	Stock Split, Rights Issue & Dividend. Basics of Equity Valuation: Concept of Equity Valuation Key Valuation Ratios Price to Earnings (P/E) Ratio, Price to Book Value (P/BV) Ratio, Earnings per Share (EPS), Dividend Yield Equity Research Reports Introduction, Structure of a Research Report & Buy/Hold/Sell Recommendations		
	Total Lectures		**30**

Rahul Pandey   Shri. Labhessh Chaudhari

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2026 - 27

Department: B. Com. (F.M.) **Class: T.Y. B. Com. (F.M.)** **Semester: V**

Subject: Ancient Indian Finance: Principles and Practices **Name of the Faculty:** Ms. Sejal S Thakur

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	**Module 1: Foundations of Financial Thought in Indian Knowledge System** • Introduction to Indian Knowledge System (IKS): Meaning, scope, importance in modern education and economy. • Overview of economic thought in ancient India. • Financial Administration in Ancient India: Kautilya's principles, treasury management, fiscal policy, sources of state revenue, public expenditure and welfare policies.	• Orientation session on course outcomes and assessment. • Documentary/video screening on Ancient Indian Economy and Kautilya. • Group discussion: "Relevance of Indian Knowledge System in Modern Finance." • Quiz on IKS concepts. • Assignment: Prepare a brief report on Kautilya's contribution to financial administration.	6
July	**Continuation of Module 1** • Ancient Indian Trade and Commercial Systems: Trade routes, commercial centres, merchant guilds (Shreni), partnership practices, regulation of trade and markets. • Indigenous Banking and Credit Systems: Early banking, moneylenders, merchant bankers, Hundis, trade financing, risk-sharing mechanisms.	• Case study on Ancient Trade Routes and Merchant Guilds. • Demonstration of traditional Hundi system. • Student seminar on indigenous banking practices. • Visit to a museum, heritage site, or local traditional market (if feasible). • Mid-semester class test.	10
August	**Module 2: Traditional Financial Practices and Modern Relevance** • Indigenous Accounting and Financial Practices: Bahi-Khata, traditional accounting methods, record keeping, financial discipline and transparency. • Investment and Wealth Management in Indian Tradition: Gold, land, cattle, trade, wealth preservation, risk management practices.	• Practical activity: Prepare a sample Bahi-Khata ledger. • Workshop comparing traditional accounting with modern accounting software. • Debate: "Gold vs. Modern Financial Investments." • Group presentation on traditional wealth management practices. • Quiz and assignment submission.	8
September	**Completion of Module 2**	• Expert lecture by a finance	6

	• Ethical and Philosophical Foundations of Finance: Concept of Artha, Dharma, trusteeship, ethical wealth creation, charity, philanthropy, responsible wealth management. • Contemporary Relevance of Indian Financial Wisdom: Ancient financial principles in modern management, ethical finance, sustainable economic practices, lessons for modern banking and financial systems. • Revision and Course Wrap-up.	professional or IKS scholar. • Student presentations on modern applications of ancient financial principles. • Case study analysis of ethical business practices. • Revision sessions and mock test. • End-semester project presentation and viva.	
	Total Lectures		**30**

Sejal S Thakur　　　　　　　　　　Labhessh Chaudhri

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