

**F.Y.B.F.M**  
**Semester - I**

# M.L.Dahanukar College of Commerce

## Teaching Plan

Department: B. Com (Financial Markets)

Class: FYBFM

Semester: I

Subject: Financial Accounting - I

Name of the Faculty: Rupali Duggal

Month	Topics to be covered	Topics for Internal	No of Lectures
June	Nature, Purpose of Accounting <ul style="list-style-type: none"><li>- Development , definition of Accounting</li><li>- Accounting concepts &amp; Accounting Standards</li></ul>	Nature, Purpose of Accounting  &  Books of Accounts	10
July	Books of Accounts <ul style="list-style-type: none"><li>- Journals</li><li>- Ledgers</li><li>- Subsidiary books</li><li>- Trial Balance</li></ul>		15
August	Introduction to Financial Statements <ul style="list-style-type: none"><li>- Bank Reconciliation Statements</li><li>- Treatment of Capital and Revenue</li><li>- Depreciation Accounting</li></ul>		15
September	Preparation of Final Accounts <ul style="list-style-type: none"><li>- Final Accounts of Sole Traders – Manufacturing Account, Trading and Profit and Loss Account and Balance Sheet</li><li>- Final Accounts of Partnership Firm, Manufacturing Account, Trading &amp; Profit and Loss Account and Balance Sheet</li></ul>		20
October	Revision		5

## M.L.Dahanukar College of Commerce

### Teaching Plan

Department: B. Com (Financial Markets)

Class: FYBFM

Semester: I

Subject: Business Mathematics

Faculty: Anushree Joshi

Month	Topics to be covered	Topics for Internal	No of Lectures
June	Ratio, Proportion and Percentage <ul style="list-style-type: none"> <li>- Ratio- Definition, Continued Ratio &amp; Inverse Ratio</li> <li>- Proportion- Continued Proportion, Direct proportion, Inverse proportion.</li> <li>- Variation – Inverse variation &amp; Joint variation</li> <li>- Percentage – Meaning &amp; computation of percentage.</li> </ul>	Ratio, Proportion and Percentage  &  Profit and Loss <ul style="list-style-type: none"> <li>- Terms &amp; Formulae</li> <li>- Trade discount</li> <li>- Cash discount</li> <li>- Problems involving cost price, selling price, trade discount, cash discount.</li> </ul>	15
July	Profit and Loss <ul style="list-style-type: none"> <li>- Terms &amp; Formulae</li> <li>- Trade discount</li> <li>- Cash discount</li> <li>- Problems involving cost price, selling price, trade discount, cash discount.</li> <li>- Introduction to Commission and brokerage with problems.</li> </ul>		15
August	Interest and Annuity <ul style="list-style-type: none"> <li>- Simple interest,</li> <li>- compound interest,</li> <li>- Equated monthly instalments</li> <li>- reducing balance and flat rate of interest</li> </ul>		15

	<ul style="list-style-type: none"> <li>- Annuity immediate-present value and future value</li> <li>- Stated annual rate and effective annual rate</li> </ul>		
September	<p>Shares and Mutual Fund</p> <ul style="list-style-type: none"> <li>- Shares- Concept, face value,</li> <li>- market value,</li> <li>- dividend</li> <li>- Equity shares</li> <li>- preference shares, bonus shares,</li> <li>- Mutual Fund- Simple problems on calculation of net income after considering entry load,</li> <li>- exit load,</li> <li>- dividend, change in net asset value</li> </ul>		15
October	Revision and problem solving session		05

# M.L.Dahanukar College of Commerce

## Teaching Plan

Department: B. Com (Financial Markets)

Class: FYBFM

Semester: I

Subject: Business Communication – I

Name of the Faculty: Shivani Naik

Month	Topics to be covered	Topics for Internal	No of Lectures
June	<p>Theory of Communication</p> <ul style="list-style-type: none"><li>- Concept of Communication</li><li>- Channels and Objectives of Communication</li><li>- Objectives of</li><li>- Methods and Modes of Communication</li><li>- Business Etiquette</li></ul> <p>Modes</p>	<p>Theory of Communication</p> <p>&amp;</p>	10
July	<p>Obstacles to Communication in Business World</p> <ul style="list-style-type: none"><li>- Problems in Communication /Barriers to Communication</li><li>- Ways to Overcome these Barriers</li><li>- Listening, Listening Skills</li><li>- Introduction to Business Ethics</li><li>- Corporate Social Responsibility</li></ul>	<p>Obstacles to Communication in Business World</p>	10
August	<p>Business Correspondence</p> <ul style="list-style-type: none"><li>- Theory of Business Letter Writing: Parts, Structure, Layouts— Full Block, Modified Block, Semi - Block</li></ul> <p>Principles of Effective</p>		12

	<p>Letter Writing, Principles of effective Email Writing,</p> <ul style="list-style-type: none"> <li>- Personnel</li> </ul> <p>Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation</p>		
September	<p>Language and Writing Skills</p> <ul style="list-style-type: none"> <li>- Commercial Terms used in Business Communication</li> </ul> <p>Paragraph Writing: Developing an idea, using appropriate linking devices, etc. Cohesion and Coherence, self- editing, etc.</p>		11
October	Practice Sessions& Activities		5

# M.L.Dahanukar College of Commerce

## Teaching Plan

Department: B. Com (Financial Markets)

Class: FYBFM

Semester: I

Subject: Foundation Course - I

Name of the Faculty: Manasi Mule

Month	Topics to be covered	Topics for Internal	No of Lectures
June	<p>Overview of Indian Society</p> <ul style="list-style-type: none"><li>- Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender;</li><li>- Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference</li></ul>	<p>Overview of Indian Society</p> <p>&amp;</p> <p>Concept of Disparity- 1</p>	05
July	<p>Concept of Disparity- 1</p> <ul style="list-style-type: none"><li>- Understand the concept of disparity as arising out of stratification and inequality;</li><li>- Appreciate the inequalities faced by people with disabilities</li><li>- understand the issues of people with physical and mental disabilities</li></ul>		10
August	<p>Concept of Disparity-2</p> <ul style="list-style-type: none"><li>- Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof</li></ul>		10

	<ul style="list-style-type: none"> <li>- Understand inter-group conflicts arising out of communalism;</li> <li>- Examine the causes and effects of conflicts arising out of regionalism and linguistic differences</li> </ul>		
September	<p>The Indian Constitution</p> <ul style="list-style-type: none"> <li>- Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution</li> <li>- Fundamental Duties of the Indian Citizen</li> <li>- crucial values in strengthening the social fabric of Indian society</li> <li>- Basic features of the Constitution</li> </ul>		15
October	<p>Significant Aspects of Political Processes</p> <ul style="list-style-type: none"> <li>- The party system in Indian politics; Local self-government in urban and rural areas;</li> <li>- 73rd and 74th Amendments and their implications for inclusive politics</li> <li>- Role and significance of women in politics</li> </ul>		5

# M.L.Dahanukar College of Commerce

## Teaching Plan

Department: B. Com (Financial Markets)

Class: FYBFM

Semester: I

Subject: Business Environment

Name of the Faculty: Prajakta Jadhav

Month	Topics to be covered	Topics for Internal	No of Lectures
June	<p>Business and its Environment</p> <ul style="list-style-type: none"><li>- Business Objectives, Dynamics of Business and its Environment, Types of Business Environment</li><li>- Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis</li></ul>	<p>Business and its Environment</p> <p>&amp;</p>	15
July	<p>Business and Society</p> <ul style="list-style-type: none"><li>- Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate</li><li>- Development of Business</li><li>- Entrepreneurship</li><li>- Entrepreneurship as a Career Option</li><li>- Consumerism and Consumer Protection</li></ul>	<p>Business and Society</p>	15
August	<p>Contemporary Issues</p> <ul style="list-style-type: none"><li>- Corporate Social Responsibility and Corporate Governance</li><li>- Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit</li></ul>		15

September	<p>International Environment</p> <ul style="list-style-type: none"><li>- Strategies for going Global: MNCs and TNCs, WTO</li><li>- Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries</li></ul>		15
October	Case studies &Revision		5

## M.L.Dahanukar College of Commerce

### Teaching Plan

**Department:** B. Com (Financial Markets)

**Class:** FYBFM

**Semester:** I

**Subject:** Business Economics - I

**Name of the Faculty:** Charu Talwar

Month	Topics to be covered	Topics for Internal	No of Lectures
June	<ul style="list-style-type: none"> <li>Introduction</li> <li>- Scope and Importance of Business Economics</li> <li>- Basic economic relations - functional relations</li> <li>- Marginal analysis in decision making</li> <li>- The basics of market demand, market supply and equilibrium price</li> </ul>	<ul style="list-style-type: none"> <li>Introduction</li> <li>- Scope and Importance of Business Economics</li> <li>- Basic economic relations - functional relations</li> <li>- Marginal analysis in decision making</li> </ul>	10
July	<ul style="list-style-type: none"> <li>Demand Analysis</li> <li>- Demand Function - Meaning, significance, types and measurement of elasticity of demand</li> <li>- relationship between elasticity of demand and revenue concepts</li> <li>- Demand estimation and forecasting</li> <li>- Meaning and significance - methods of demand estimation</li> </ul>	<ul style="list-style-type: none"> <li>The basics of market demand, market supply and equilibrium price</li> <li>&amp;</li> <li>Demand Analysis</li> <li>- Demand Function - Meaning, significance, types and measurement of elasticity of demand</li> </ul>	10
August	<ul style="list-style-type: none"> <li>Supply and Production Decisions and Cost of Production</li> <li>- Production function</li> <li>- Law of Variable Proportions</li> <li>- Production function with two variable inputs- isoquants, ridge lines and least cost</li> </ul>	<ul style="list-style-type: none"> <li>relationship between elasticity of demand and revenue concepts</li> </ul>	15

	<ul style="list-style-type: none"> <li>- combination of inputs</li> <li>- Long run production function and Laws of Returns to Scale - expansion path</li> <li>- Economies and diseconomies of Scale.</li> <li>- Cost concepts</li> </ul>		
September	<p>Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition</p> <ul style="list-style-type: none"> <li>- Monopolistic competition</li> <li>- Oligopolistic market</li> </ul>		15
October	<p>Pricing Practices</p> <p>Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing</p>		05

# M.L.Dahanukar College of Commerce

## Teaching Plan

Department: B. Com (Financial Markets)

Class: FYBFM

Semester: I

Subject: Introduction to Financial System

Name of the Faculty: Amarpreet Banga

Month	Topics to be covered	Topics for Internal	No of Lectures
June	Introduction, overview, evolution and constituents of financial system		12
July	Capital Market, Money market, foreign exchange, commodity and derivatives market.		12
August	Financial regulators		12
September	Financial instruments		12
October	Financial instruments and revision		12