

**DEPARTMENT OF COMMERCE**  
**SHYAM LAL COLLEGE, UNIVERSITY OF DELHI**

**Subject- Financial Markets and Institutions**

**Course & Sem - B.Com V Sem**

Teacher's Name - Dr. Manisha

S.N.	From	To	Topics
Week 1	1-Aug-24	3-Aug-24	An introduction to financial system– concept, functions, structure and components,
Week 2	5-Aug-24	10-Aug-24	inter linkages between financial system and economic development;
Week 3	12-Aug-24	17-Aug-24	evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system
Week 4	19-Aug-24	24-Aug-24	financial stability; financial crisis – causes and policy response.
Week 5	26-Aug-24	31-Aug-24	Money markets – functions, organisations and participants; money market instruments
Week 6	2-Sep-24	7-Sep-24	role of central bank in money market; role of Reserve Bank of India in Indian money market.
Week 7	9-Sep-24	14-Sep-24	Capital Markets - introduction, components, role and functions;
Week 8	16-Sep-24	21-Sep-24	equity market-methods of issue; debt market-concept, significance and classification
Week 9	23-Sep-24	28-Sep-24	capital market instruments; primary and secondary markets- concept, similarities, differences;
Week 10	30-Sep-24	5-Oct-24	stock exchanges in India - NSE, BSE; Stock Indices: concept and major stock indices in India (NIFTY and BSE-SENSEX)
Week 11	7-Oct-24	12-Oct-24	SEBI and investor protection.
Week 12	14-Oct-24	19-Oct-24	Commercial banking – introduction, classification and role in economy; asset liability management;
Week 13	21-Oct-24	26-Oct-24	non-performing assets; financial inclusion; recent developments including digital banking, universal banking.
	<b>28-Oct-24</b>	<b>2-Nov-24</b>	<b>MID SEMESTER BREAK</b>
Week 14	4-Nov-24	9-Nov-24	Insurance - life and non-life insurance companies in India: public and private
Week 15	11-Nov-24	16-Nov-24	Mutual Funds - introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and ETFs;
Week 16	18-Nov-24	23-Nov-24	Non-banking Financial Companies (NBFCs)-role and types.
Week 17	25-Nov-24	28-Nov-24	Revision

**Teaching Methods:**

Group Discussions  
Assignments  
Lecture Method  
Presentations

## SHYAM LAL COLLEGE, UNIVERSITY OF DELHI

## COURSE AND SEM- BCOM H V SEM

TEACHER's Name: Dr. MANISHA,

**SUBJECT: MANAGEMENT ACCOUNTING**

S.N.	From	To	Topics
Week 1	1-Aug-24	3-Aug-24	Introduction: Meaning, objectives, nature and scope of management accounting
Week 2	5-Aug-24	10-Aug-24	Difference between different forms of accounting— Cost, Financial and Management accounting, Cost control and Cost Reduction. Marginal Costing: Concept of marginal cost and Absorption costing
Week 3	12-Aug-24	17-Aug-24	Absorption versus Variable Costing, Practical exercise of marginal costing and absorption costing.
Week 4	19-Aug-24	24-Aug-24	Distinctive features and income determination; Cost-volume-profit analysis
Week 5	26-Aug-24	31-Aug-24	Break-even analysis - mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, Cash breakeven point and Composite break-even point, determination of cost indifference point.
Week 6	2-Sep-24	7-Sep-24	Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations
Week 7	9-Sep-24	14-Sep-24	problems on Short term decision making, Profitable product mix, Acceptance or Rejection of special/ export offers,
Week 8	16-Sep-24	21-Sep-24	Decision making problems on Make or buy, Addition or Elimination of a product line, Sell or process further, Operate or shut down, Fixation of selling price.
Week 9	23-Sep-24	28-Sep-24	Doubts of CVP and Decision Making and Class Test 1
Week 10	30-Sep-24	5-Oct-24	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations
Week 11	7-Oct-24	12-Oct-24	Budget Administration; Functional Budgets; Fixed and Flexible budgeting;
Week 12	14-Oct-24	19-Oct-24	budgeting; Programme and Performance budgeting. Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications;
Week 13	21-Oct-24	26-Oct-24	Standard Costing: introduction, Variance Analysis- Material Cost Variance

	28-Oct-24	2-Nov-24	MID SEMESTER BREAK
Week 14	4-Nov-24	9-Nov-24	Variance Analysis – Labour Cost variances and Overhead Cost Variance
Week 15	11-Nov-24	16-Nov-24	Variance Analysis – Sales ratios and Internal Assessment
Week 16	18-Nov-24	23-Nov-24	Responsibility Accounting: Concept, Significance, Different Responsibility. Centres; Divisional Performance Measurement: Financial and Non-Financial measures; Transfer pricing.
Week 17	25-Nov-24	28-Nov-24	Practical problems on Responsibility Accounting , doubt classes on standard and budgetary control

**Teaching Plan for the session (Auguts to November 2024)**

**Subject: Management Accounting**

**Course: BCOM (P)**

**Sem : V**

**Teacher's Name: Dr. Manisha**

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**Teaching Methods: Lectures and Practical Exercises**