SAVITRIBAI PHULE PUNE UNIVERSITY

(Formerly University of Pune)

EXAMINATION CIRCULAR NO. 458

MASTER OF COMMERCE (M.Com.) (ODL Mode)

(2019 PATTERN) (Annual System)

Examination Session – June 2026

INSTRUCTIONS FOR CANDIDATES

- Candidates are required to be present at the examination centre, THIRTY MINUTES before the stipulated time.
- Candidates are forbidden from taking any material into the examination hall that can be treated as a malpractice.
- Candidates are requested to see the Notice Board at their center of examination regularly for changes if any that may be notified later in the program.
- No request shall be granted for change in time or date for the University Examination on any ground.
- Candidates are requested to note the Day, Date and Time of Paper.
- Candidates are permitted to use stencils at the time of examination.
- The exchanges of side-rules, drawing instruments of other materials used in the examination hall is not permitted at the time of examination. Candidates must bring their own instruments and will not be allowed to borrow from each other under any circumstances.
- Use of non-programmable battery operated electronic pocket size Calculator is allowed. The exchange of Calculators is not allowed. Electronics Devices including mobile are not allowed at the time of examination.
- The written examination will be conducted in the following order.

First Year M.Com.

(TIME: 10.00 AM to 01.00 PM)

Day & Date	Paper Code	Subject
Monday 20/07/2026	101	MANAGEMENT ACCOUNTING AND FINANCIAL ANALYSIS AND CONTROL
Tuesday 21/07/2026	102A	STRATEGIC MANAGEMENT AND INDUSTRIAL ECONOMICS
	102B	STRATEGIC MANAGEMENT AND BUSINESS STATISTICS
Wednesday 22/07/2026	103	ADVANCED ACCOUNTING AND SPECIALIZED AREAS IN ACCOUNTING
Thursday 23/07/2026	106	INTELLECTUAL PROPERTY LAWS AND LAWS REGULATING TO COPYRIGHTS & DESIGN

Second Year M.Com.

(TIME: 02.00 PM to 05.00 PM)

DAY & DATE	PAPER CODE	SUBJECT
Monday 20/07/2026	201	BUSINESS FINANCE AND CAPITAL MARKET AND FINANCIAL SERVICES
Tuesday 21/07/2026	202A	RESEARCH METHODOLOGY FOR BUSINESS AND INDUSTRIAL ECONOMIC ENVIRONMENT
	202B	RESEARCH METHODOLOGY FOR BUSINESS AND OPERATIONS RESEARCH
Wednesday 22/07/2026	203	ADVANCED AUDITING AND RECENT ADVANCES IN ACCOUNTING, TAXATION & AUDITING
	205	LAWS RELATING TO INTERNATIONAL BUSINESS AND RECENT ADVANCES IN COMMERCIAL LAWS AND PRACTICES
	215	FOREIGN EXCHANGE AND RECENT ADVANCES IN BANKING AND FINANCE
	217	INTERNATIONAL MARKETING AND RECENT ADVANCES IN MARKETING
Thursday 23/07/2026	204	SPECIALIZED AUDITING AND CASE STUDIES
	206	WTO–NORMS & PRACTICES AND CASE STUDIES
	216	INTERNATIONAL FINANCE AND CASE STUDIES
	218	MARKETING RESEARCH AND CASE STUDIES

Ganeshkhind, Pune-411007

Ref. No/Exam/Coordination: 893

Date: 18/06/2026

Director
Board of Examinations and Evaluation