SAVITRIBAI PHULE PUNE UNIVERSITY

(Formerly University of Pune)

EXAMINATION CIRCULAR NO. 462

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

(SEMESTER SYSTEM) (CBCS 2019 PATTERN)

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.

M.Com. (ODL Mode) (2019 Pattern) Semester-I
(TIME: 02.00 PM to 05.00 PM)

Day & Date	Paper Code	Subject
Friday 24-07-2026	101-I	MANAGEMENT ACCOUNTING
Saturday 25-07-2026	102A-I / 102B-I	STRATEGIC MANAGEMENT
Monday 27-07-2026	103-I	ADVANCED ACCOUNTING
	105-I	INFORMATION SYSTEM AND E-COMMERCE PRACTICES
	107-I	ADVANCED COST ACCOUNTING
	109-I	CO-OPERATIVE MOVEMENT IN INDIA
	111-I	ORGANIZED TRADES AND MARKETS
	113-I	PRODUCTION AND OPERATION MANAGEMENT
	115-I	LEGAL FRAMEWORK OF BANKING
	117-I	MARKETING TECHNIQUES
Tuesday 28-07-2026	104-I	INCOME TAX
	106-I	INTELLECTUAL PROPERTY LAWS
	108-I	COSTING TECHNIQUES AND RESPONSIBILITY ACCOUNTING
	110-I	RURAL DEVELOPMENT
	112-I	BUSINESS ENVIRONMENT AND POLICY
	114-I	FINANCIAL MANAGEMENT
	116-I	CENTRAL BANKING
	118-I	CONSUMER BEHAVIOUR

M.Com. (ODL Mode) (2019 Pattern) Semester-II
(TIME: 02.00 PM to 05.00 PM)

Day & Date	Paper Code	Subject
Thursday 30-07-2026	101-II	FINANCIAL ANALYSIS AND CONTROL
Friday 31-07-2026	102A-II	INDUSTRIAL ECONOMICS
	102B-II	BUSINESS STATISTICS
Monday 03-08-2026	103-II	SPECIALIZED AREAS IN ACCOUNTING
	105-II	E- SECURITY & CYBER LAWS
	107-II	APPLICATION OF COST ACCOUNTING
	109-II	INTERNATIONAL CO-OPERATIVE MOVEMENT
	113-II	BUSINESS ETHICS & PROFESSIONAL VALUES
	115-II	BANKING LAW & PRACTICES
	117-II	CUSTOMER RELATIONSHIP MANAGEMENT & RETAILING
Tuesday 04-08-2026	104-II	BUSINESS TAX ASSESSMENT & PLANNING
	106-II	LAWS REGULATING TO COPYRIGHTS & DESIGN
	108-II	COST CONTROL & COST SYSTEM
	110-II	CO-OPERATIVE MANAGEMENT AND EDUCATION
	114-II	ELEMENTS OF KNOWLEDGE MANAGEMENT
	116-II	MONETARY POLICY
	118-II	SERVICES MARKETING

M.Com. (ODL Mode) (2019 Pattern) Semester-III
(TIME: 10.00 AM to 01.00 PM)

Day & Date	Paper Code	Subject
Friday 24-07-2026	201-I	BUSINESS FINANCE
Saturday 25-07-2026	202A-I / 202B-I	RESEARCH METHODOLOGY FOR BUSINESS
Monday 27-07-2026	203-I	ADVANCED AUDITING
	205-I	LAWS RELATING TO INTERNATIONAL BUSINESS
	207-I	COST AUDIT
	209-I	CO-OPERATIVE CREDIT SYSTEM
	211-I	ENTREPRENEURIAL BEHAVIOR
	213-I	HUMAN RESOURCE MANAGEMENT
	215-I	FOREIGN EXCHANGE
	217-I	INTERNATIONAL MARKETING
Tuesday 28-07-2026	204-I	SPECIALIZED AUDITING
	206-I	WTO – NORMS & PRACTICES
	208-I	MANAGEMENT AUDIT
	210-I	CO-OPERATIVE BANKING SYSTEM
	212-I	ENTREPRENEURSHIP
	214-I	ORGANIZATIONAL BEHAVIOUR
	216-I	INTERNATIONAL FINANCE
	218-I	MARKETING RESEARCH

M.Com. (ODL Mode) (2019 Pattern) Semester-IV
(TIME: 10.00 AM to 01.00 PM)

Day & Date	Paper Code	Subject
Thursday 30-07-2026	201-II	CAPITAL MARKET AND FINANCIAL SERVICES
Friday 31-07-2026	202A-II	INDUSTRIAL ECONOMIC ENVIRONMENT
	202B-II	OPERATIONS RESEARCH
Monday 03-08-2026	203-II	RECENT ADVANCES IN ACCOUNTING, TAXATION & AUDITING
	205-II	RECENT ADVANCES IN COMMERCIAL LAWS AND PRACTICES
	207-II	RECENT ADVANCES IN COST AUDITING AND COST SYSTEM
	209-II	RECENT ADVANCES IN CO-OPERATIVE & RURAL DEVELOPMENT
	211-II	RECENT ADVANCES IN BUSINESS PRACTICES AND ENVIRONMENT
	213-II	RECENT ADVANCES IN BUSINESS ADMINISTRATION
	215-II	RECENT ADVANCES IN BANKING AND FINANCE
	217-II	RECENT ADVANCES IN MARKETING
Tuesday 04-08-2026	204-II	CASE STUDIES
	206-II	CASE STUDIES
	208-II	CASE STUDIES
	210-II	CASE STUDIES
	212-II	CASE STUDIES
	214-II	CASE STUDIES
	216-II	CASE STUDIES
	218-II	CASE STUDIES

Ganeshkhind, Pune-411007

Ref.No/Exam/Coordination: 897
Date: 18/06/2026

Director
Board of Examinations and Evaluation