

# SAVITRIBAI PHULE PUNE UNIVERSITY

(Formerly University of Pune)



**EXAMINATION CIRCULAR NO. 485**

**MASTER OF COMMERCE (ODL Mode)**  
**(ANNUAL SYSTEM) (2019 PATTERN)**

**Examination Session –DECEMBER 2025**

### **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)**

<b>Day &amp; Date</b>	<b>Paper Code</b>	<b>Subject</b>
Saturday, 14/02/2026	101	MANAGEMENT ACCOUNTING AND FINANCIAL ANALYSIS AND CONTROL
Monday, 16/02/2026	102A	STRATEGIC MANAGEMENT AND INDUSTRIAL ECONOMICS
	102B	STRATEGIC MANAGEMENT AND BUSINESS STATISTICS
Tuesday, 17/02/2026	103	ADVANCED ACCOUNTING AND SPECIALIZED AREAS IN ACCOUNTING
	105	INFORMATION SYSTEM AND E-COMMERCE PRACTICES & E- SECURITY & CYBER LAWS
	107	ADVANCED COST ACCOUNTING AND APPLICATION OF COST ACCOUNTING
	109	CO-OPERATIVE MOVEMENT IN INDIA AND INTERNATIONAL CO-OPERATIVE MOVEMENT
	111	ORGANIZED TRADES AND MARKETS AND MODERN BUSINESS PRACTICES
	113	PRODUCTION AND OPERATION MANAGEMENT AND BUSINESS ETHICS & PROFESSIONAL VALUES
	115	LEGAL FRAMEWORK OF BANKING AND BANKING LAW & PRACTICES
	117	MARKETING TECHNIQUES AND CUSTOMER RELATIONSHIP MANAGEMENT & RETAILING
Wednesday 18/02/2026	104	INCOME TAX AND BUSINESS TAX ASSESSMENT & PLANNING
	106	INTELLECTUAL PROPERTY LAWS AND LAWS REGULATING TO COPYRIGHTS & DESIGN
	108	COSTING TECHNIQUES AND RESPONSIBILITY ACCOUNTING AND COST CONTROL & COST SYSTEM
	110	RURAL DEVELOPMENT AND CO-OPERATIVE MANAGEMENT AND EDUCATION
	112	BUSINESS ENVIRONMENT AND POLICY AND BUSINESS ENVIRONMENT ANALYSIS
	114	FINANCIAL MANAGEMENT AND ELEMENTS OF KNOWLEDGE MANAGEMENT

Wednesday 18/02/2026	116	CENTRAL BANKING AND MONETARY POLICY
	118	CONSUMER BEHAVIOR AND SERVICES MARKETING

**Second Year M.Com.**

**(TIME: 02.00 PM to 05.00 PM)**

<b>Day &amp; Date</b>	<b>Paper Code</b>	<b>Subject</b>
Saturday, 14/02/2026	201	BUSINESS FINANCE AND CAPITAL MARKET AND FINANCIAL SERVICES
Monday, 16/02/2026	202A	RESEARCH METHODOLOGY FOR BUSINESS AND INDUSTRIAL ECONOMIC ENVIRONMENT
	202B	RESEARCH METHODOLOGY FOR BUSINESS AND OPERATIONS RESEARCH
Tuesday, 17/02/2026	203	ADVANCED AUDITING AND RECENT ADVANCES IN ACCOUNTING, TAXATION & AUDITING
	205	LAWS RELATING TO INTERNATIONAL BUSINESS AND RECENT ADVANCES IN COMMERCIAL LAWS AND PRACTICES
	207	COST AUDIT AND RECENT ADVANCES IN COST AUDITING AND COST SYSTEM
	209	CO-OPERATIVE CREDIT SYSTEM AND RECENT ADVANCES IN CO-OPERATIVE & RURAL DEVELOPMENT
	211	ENTREPRENEURIAL BEHAVIOR AND RECENT ADVANCES IN BUSINESS PRACTICES AND ENVIRONMENT
	213	HUMAN RESOURCE MANAGEMENT AND RECENT ADVANCES IN BUSINESS ADMINISTRATION
	215	FOREIGN EXCHANGE AND RECENT ADVANCES IN BANKING AND FINANCE
	217	INTERNATIONAL MARKETING AND RECENT ADVANCES IN MARKETING

<b>Wednesday 18/02/2026</b>	<b>204</b>	SPECIALIZED AUDITING AND CASE STUDIES
	<b>206</b>	WTO-NORMS & PRACTICES AND CASE STUDIES
	<b>208</b>	MANAGEMENT AUDIT AND CASE STUDIES
	<b>210</b>	CO-OPERATIVE BANKING SYSTEM AND CASE STUDIES
	<b>212</b>	ENTREPRENEURSHIP AND CASE STUDIES
	<b>214</b>	ORGANIZATIONAL BEHAVIOR AND CASE STUDIES
	<b>216</b>	INTERNATIONAL FINANCE AND CASE STUDIES
	<b>218</b>	MARKETING RESEARCH AND CASE STUDIES

**Ganeshkhind, Pune-411007**

**Ref. No/Exam/Coordination: 1268**

**Date: 31/12/2025**

**Director  
Board of Examinations and Evaluation**