

# SAVITRIBAI PHULE PUNE UNIVERSITY

(Formerly University of Pune)



## EXAMINATION CIRCULAR NO. 757 OF 2026

Programme of First Year Master of Commerce, 2023 & 2025 Pattern (NEP-2020)

SESSION: WINTER SESSION EXAMINATION 2026

(Under Faculty of Commerce and Management : A) Commerce)

### 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 advised 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, Time-Tables displayed on University website is the official document of Time-Table only.
- 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 shall 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, smart watch, Bluetooth Devise, Electronic Wrist Belt and such gadgets are strictly not allowed at the time of examination.
- Any act as mentioned in Ordinance nine is punishable as per the process under the Ordinance.
- The written examination will be conducted in the following order.

## MASTER OF COMMERCE 2023 & 2025 CREDIT PATTERN

### SEMESTER -II

Time:- 10.00 AM To 01.00 PM

| <b>Day &amp; Date</b>          | <b>Paper Code</b> | <b>Subject</b>                                                       |
|--------------------------------|-------------------|----------------------------------------------------------------------|
| <b>Friday<br/>27-11-2026</b>   | <b>FA551MJ</b>    | <b>Financial Analysis &amp; Control</b>                              |
| <b>Saturday<br/>28-11-2026</b> | <b>ST552MJ</b>    | <b>Strategic Management</b>                                          |
| <b>Monday<br/>30-11-2026</b>   | <b>BP565MJ</b>    | <b>Modern Business Practices</b>                                     |
|                                | <b>BT553MJ</b>    | <b>Business Tax Assessment &amp; Planning</b>                        |
|                                | <b>BV568MJ</b>    | <b>Business Ethics &amp; Professional Values</b>                     |
|                                | <b>CA559MJ</b>    | <b>Application of Cost Accounting</b>                                |
|                                | <b>CR574MJ</b>    | <b>Public Relations &amp; Corporate Communications</b>               |
|                                | <b>DC556MJ</b>    | <b>Laws Relating to Copyright &amp; Design</b>                       |
|                                | <b>LP571MJ</b>    | <b>Banking Law &amp; Practices</b>                                   |
|                                | <b>MC562MJ</b>    | <b>Management of Co-Operative Movement</b>                           |
| <b>Tuesday<br/>01-12-2026</b>  | <b>BL566MJ</b>    | <b>Business Laws &amp; Ethics</b><br>Time:-10.00 AM To 12.00 PM      |
|                                | <b>BR575MJ</b>    | <b>Branding</b><br>Time:-10.00 AM To 12.00 PM                        |
|                                | <b>CS569MJ</b>    | <b>Corporate Social Responsibility</b><br>Time:-10.00 AM To 12.00 PM |

|                                 |                |                                                                                            |
|---------------------------------|----------------|--------------------------------------------------------------------------------------------|
| <b>Tuesday<br/>01-12-2026</b>   | <b>IT554MJ</b> | <b>Indirect Tax (GST)</b><br><br><b>Time:-10.00 AM To 12.00 PM</b>                         |
|                                 | <b>LA557MJ</b> | <b>Law of Arbitration</b><br><br><b>Time:-10.00 AM To 12.00 PM</b>                         |
|                                 | <b>PS572MJ</b> | <b>Banking Product &amp; Services</b><br><br><b>Time:-10.00 AM To 12.00 PM</b>             |
|                                 | <b>RE563MJ</b> | <b>Rural Entrepreneurship &amp; Micro Finance</b><br><br><b>Time:-10.00 AM To 12.00 PM</b> |
|                                 | <b>VA560MJ</b> | <b>Variance Analysis &amp; Interpretation</b><br><br><b>Time:-10.00 AM To 12.00 PM</b>     |
| <b>Wednesday<br/>02-12-2026</b> | <b>BA567MJ</b> | <b>Business Environment Analysis</b>                                                       |
|                                 | <b>CC561MJ</b> | <b>Cost Control &amp; Cost System</b>                                                      |
|                                 | <b>ES558MJ</b> | <b>E-Security &amp; Cyber Laws</b>                                                         |
|                                 | <b>IC564MJ</b> | <b>International Cooperative Movement</b>                                                  |
|                                 | <b>KM570MJ</b> | <b>Elements of Knowledge Management</b>                                                    |
|                                 | <b>MP573MJ</b> | <b>Monetary Policy</b>                                                                     |
|                                 | <b>MS576MJ</b> | <b>Service Marketing</b>                                                                   |
|                                 | <b>SA555MJ</b> | <b>Specialized Areas in Accounting</b>                                                     |

**SEMESTER - I**

**Time:- 10.00 AM To 01.00 PM**

| <b>Day &amp; Date</b>          | <b>Paper Code</b> | <b>Subject</b>                                                                                            |
|--------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------|
| <b>Thursday<br/>03-12-2026</b> | <b>MA501MJ</b>    | <b>MANAGEMENT ACCOUNTING</b>                                                                              |
| <b>Friday<br/>04-12-2026</b>   | <b>BS503MJ</b>    | <b>BUSINESS STATISTICS</b>                                                                                |
|                                | <b>IE502MJ</b>    | <b>INDUSTRIAL ECONOMICS</b>                                                                               |
|                                | <b>QA504MJ</b>    | <b>QUANTITATIVE APPLICATIONS</b>                                                                          |
| <b>Saturday<br/>05-12-2026</b> | <b>AC511MJ</b>    | <b>ADVANCED COST ACCOUNTING &amp; COST SYSTEMS</b>                                                        |
|                                | <b>CB523MJ</b>    | <b>CENTRAL BANKING</b>                                                                                    |
|                                | <b>CM514MJ</b>    | <b>COOPERATIVE MOVEMENT IN INDIA</b>                                                                      |
|                                | <b>IS508MJ</b>    | <b>INFORMATION SYSTEMS &amp; E- COMMERCE PRACTICES</b>                                                    |
|                                | <b>OT517MJ</b>    | <b>ORGANIZED TRADES &amp; MARKETS</b>                                                                     |
|                                | <b>PO520MJ</b>    | <b>PRODUCTION &amp; OPERATION MANAGEMENT</b>                                                              |
|                                | <b>PT505MJ</b>    | <b>PERSONAL INCOME TAX &amp; TAX PLANNING</b>                                                             |
|                                | <b>HTA505MJ</b>   | <b>INTRODUCTION TO INCOME TAX ACT, 2025<br/>(Applicable Only to Student admitted from A.Y. 2026-2027)</b> |
|                                | <b>SM526MJ</b>    | <b>SOCIAL MEDIA MARKETING</b>                                                                             |

|                                |                 |                                                                                                                                             |
|--------------------------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Saturday<br/>05-12-2026</b> | <b>FFT530MJ</b> | <b>FOUNDATIONS OF FINTECH AND DIGITAL ECONOMY</b><br>(Applicable Only to Student admitted from A.Y. 2026-2027)                              |
| <b>Monday<br/>07-12-2026</b>   | <b>CD512MJ</b>  | <b>COSTS FOR DECISION MAKING &amp; ACTIVITY BASED COSTING</b><br><br>Time:-10.00 AM To 12.00 PM                                             |
|                                | <b>DT506MJ</b>  | <b>DIRECT TAX</b><br><br>Time:-10.00 AM To 12.00 PM                                                                                         |
|                                | <b>ITA506MJ</b> | <b>INCOME TAX ADMINISTRATION</b><br>(Applicable Only to Student admitted from A.Y. 2026-2027)<br>Time:-10.00 AM To 12.00 PM                 |
|                                | <b>EC521MJ</b>  | <b>E-COMMERCE</b><br><br>Time:-10.00 AM To 12.00 PM                                                                                         |
|                                | <b>EM527MJ</b>  | <b>EVENT MANAGEMENT</b><br><br>Time:-10.00 AM To 12.00 PM                                                                                   |
|                                | <b>LL509MJ</b>  | <b>LABOUR LAWS</b><br><br>Time:-10.00 AM To 12.00 PM                                                                                        |
|                                | <b>LO518MJ</b>  | <b>LEADERSHIP AND ORGANIZATIONAL BEHAVIOUR</b><br><br>Time:-10.00 AM To 12.00 PM                                                            |
|                                | <b>RI515MJ</b>  | <b>RURAL INFRASTRUCTURE</b><br><br>Time:-10.00 AM To 12.00 PM                                                                               |
|                                | <b>UB524MJ</b>  | <b>UNIVERSAL BANKING</b><br><br>Time:-10.00 AM To 12.00 PM                                                                                  |
|                                | <b>DPS531MJ</b> | <b>DIGITAL PAYMENT SYSTEMS AND UPI ECOSYSTEM</b><br>(Applicable Only to Student admitted from A.Y. 2026-2027)<br>Time:-10.00 AM To 12.00 PM |
|                                |                 |                                                                                                                                             |
| <b>Tuesday<br/>08-12-2026</b>  | <b>AA507MJ</b>  | <b>ADVANCED ACCOUNTING</b>                                                                                                                  |
|                                | <b>BE519MJ</b>  | <b>BUSINESS ENVIRONMENT &amp; POLICY</b>                                                                                                    |
|                                | <b>CT513MJ</b>  | <b>COSTING TECHNIQUES AND RESPONSIBILITY ACCOUNTING</b>                                                                                     |
|                                | <b>FM522MJ</b>  | <b>FINANCIAL MANAGEMENT</b>                                                                                                                 |

|                                 |                |                                             |
|---------------------------------|----------------|---------------------------------------------|
| <b>Tuesday<br/>08-12-2026</b>   | <b>IP510MJ</b> | <b>INTELLECTUAL PROPERTY LAWS</b>           |
|                                 | <b>LF525MJ</b> | <b>LEGAL FRAMEWORK OF BANKING</b>           |
|                                 | <b>MT528MJ</b> | <b>MARKETING TECHNIQUES</b>                 |
|                                 | <b>OC516MJ</b> | <b>ORGANIZATION OF COOPERATIVE BUSINESS</b> |
| <b>Wednesday<br/>09-12-2026</b> | <b>RM529MJ</b> | <b>RESEARCH METHODOLOGY</b>                 |

**Note: This timetable is applicable to both categories of students listed below:**

- 1) M.Com. 2023 Pattern: Students admitted from the academic year 2023–2024 to academic year 2024–2025 (Examination Evaluation Ratio 30:70).**
- 2) M.Com. 2025 Pattern: Students admitted from the academic year 2025–2026 onwards (Examination Evaluation Ratio 40:60).**

**Ganeshkhind, Pune - 411 007  
Ref.No/Exam/Coord/1375  
Date: 10.10.2026**

**DIRECTOR  
BOARD OF EXAMINATIONS AND EVALUATION**