

SAVITRIBAI PHULE PUNE UNIVERSITY

(Formerly University of Pune)



EXAMINATION CIRCULAR NO. 659 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

Day & Date	Paper Code	Subject
Tuesday 17-11-2026	FA551MJ	Financial Analysis & Control
Wednesday 18-11-2026	ST552MJ	Strategic Management
Thursday 19-11-2026	BP565MJ	Modern Business Practices
	BT553MJ	Business Tax Assessment & Planning
	BV568MJ	Business Ethics & Professional Values
	CA559MJ	Application of Cost Accounting
	CR574MJ	Public Relations & Corporate Communications
	DC556MJ	Laws Relating to Copyright & Design
	LP571MJ	Banking Law & Practices
	MC562MJ	Management of Co-Operative Movement
Friday 20-11-2026	BL566MJ	Business Laws & Ethics Time:-10.00 AM To 12.00 PM
	BR575MJ	Branding Time:-10.00 AM To 12.00 PM
	CS569MJ	Corporate Social Responsibility Time:-10.00 AM To 12.00 PM

Friday 20-11-2026	IT554MJ	Indirect Tax (GST) Time:-10.00 AM To 12.00 PM
	LA557MJ	Law of Arbitration Time:-10.00 AM To 12.00 PM
	PS572MJ	Banking Product & Services Time:-10.00 AM To 12.00 PM
	RE563MJ	Rural Entrepreneurship & Micro Finance Time:-10.00 AM To 12.00 PM
	VA560MJ	Variance Analysis & Interpretation Time:-10.00 AM To 12.00 PM
Saturday 21-11-2026	BA567MJ	Business Environment Analysis
	CC561MJ	Cost Control & Cost System
	ES558MJ	E-Security & Cyber Laws
	IC564MJ	International Cooperative Movement
	KM570MJ	Elements of Knowledge Management
	MP573MJ	Monetary Policy
	MS576MJ	Service Marketing
	SA555MJ	Specialized Areas in Accounting

SEMESTER - I

Time:- 10.00 AM To 01.00 PM

Day & Date	Paper Code	Subject
Monday 23-11-2026	MA501MJ	MANAGEMENT ACCOUNTING
Wednesday 25-11-2026	BS503MJ	BUSINESS STATISTICS
	IE502MJ	INDUSTRIAL ECONOMICS
	QA504MJ	QUANTITATIVE APPLICATIONS
Thursday 26-11-2026	AC511MJ	ADVANCED COST ACCOUNTING & COST SYSTEMS
	CB523MJ	CENTRAL BANKING
	CM514MJ	COOPERATIVE MOVEMENT IN INDIA
	IS508MJ	INFORMATION SYSTEMS & E- COMMERCE PRACTICES
	OT517MJ	ORGANIZED TRADES & MARKETS
	PO520MJ	PRODUCTION & OPERATION MANAGEMENT
	PT505MJ	PERSONAL INCOME TAX & TAX PLANNING
	HTA505MJ	INTRODUCTION TO INCOME TAX ACT, 2025 (Applicable Only to Student admitted from A.Y. 2026-2027)
	SM526MJ	SOCIAL MEDIA MARKETING

Thursday 26-11-2026	FFT530MJ	FOUNDATIONS OF FINTECH AND DIGITAL ECONOMY (Applicable Only to Student admitted from A.Y. 2026-2027)
Friday 27-11-2026	CD512MJ	COSTS FOR DECISION MAKING & ACTIVITY BASED COSTING Time:-10.00 AM To 12.00 PM
	DT506MJ	DIRECT TAX Time:-10.00 AM To 12.00 PM
	ITA506MJ	INCOME TAX ADMINISTRATION (Applicable Only to Student admitted from A.Y. 2026-2027) Time:-10.00 AM To 12.00 PM
	EC521MJ	E-COMMERCE Time:-10.00 AM To 12.00 PM
	EM527MJ	EVENT MANAGEMENT Time:-10.00 AM To 12.00 PM
	LL509MJ	LABOUR LAWS Time:-10.00 AM To 12.00 PM
	LO518MJ	LEADERSHIP AND ORGANIZATIONAL BEHAVIOUR Time:-10.00 AM To 12.00 PM
	RI515MJ	RURAL INFRASTRUCTURE Time:-10.00 AM To 12.00 PM
	UB524MJ	UNIVERSAL BANKING Time:-10.00 AM To 12.00 PM
	DPS531MJ	DIGITAL PAYMENT SYSTEMS AND UPI ECOSYSTEM (Applicable Only to Student admitted from A.Y. 2026-2027) Time:-10.00 AM To 12.00 PM
Saturday 28-11-2026	AA507MJ	ADVANCED ACCOUNTING
	BE519MJ	BUSINESS ENVIRONMENT & POLICY
	CT513MJ	COSTING TECHNIQUES AND RESPONSIBILITY ACCOUNTING
	FM522MJ	FINANCIAL MANAGEMENT

Saturday 28-11-2026	IP510MJ	INTELLECTUAL PROPERTY LAWS
	LF525MJ	LEGAL FRAMEWORK OF BANKING
	MT528MJ	MARKETING TECHNIQUES
	OC516MJ	ORGANIZATION OF COOPERATIVE BUSINESS
Monday 30-11-2026	RM529MJ	RESEARCH METHODOLOGY

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/1241
Date: 17.09.2026**

**DIRECTOR
BOARD OF EXAMINATIONS AND EVALUATION**