

SAVITRIBAI PHULE PUNE UNIVERSITY

(Formerly University of Pune)



EXAMINATION CIRCULAR NO. 438 OF 2026

SECOND YEAR M.COM. SEM. III & IV 2019 PATTERN CREDIT SYSTEM

Examination of Summer Session-2026

**(APPLICABLE ONLY FOR N+2 ONLY BACKLOG, N+2+1 SUMMER, ALLOWED AGAINST INTERIM APPLICATION STUDENTS)
AS PER CIRCULAR DATED: 30-05-2026)**

(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 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.
- 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 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, smart watch, Bluetooth device, electronic wrist belt and all such gadget are not allowed at the time of examination.
- Any act as per the ordinance nine is punishable as per the process under the ordinance.
- The written examination will be conducted in the following order.

M.Com 2019 Credit pattern

SEMESTER - III

Time:-02.00 PM To 5.00 PM

Day & Date	Paper Code	Subject
Saturday 27-06-2026	301 OR 321	BUSINESS FINANCE
Tuesday 30-06-2026	302 OR 322	RESEARCH METHODOLOGY FOR BUSINESS
Thursday 02-07-2026	313 OR 333	HUMAN RESOURCE MANAGEMENT
Saturday 04-07-2026	314 OR 334	ORGANIZATIONAL BEHAVIOUR

SEMESTER - IV

Time:-02.00 PM To 5.00 PM

Day & Date	Paper Code	Subject
Monday 29-06-2026	401 OR 421	CAPITAL MARKET & FINANCIAL SERVICES
Wednesday 01-07-2026	402A OR 422A	INDUSTRIAL ECONOMIC ENVIRONMENT
Friday 03-07-2026	407 OR 427	RECENT ADVANCES IN COST AUDITING & COST SYSTEM
Monday 06-07-2026	413 OR 433	RECENT ADVANCES IN BUSINESS ADMINISTRATION

Note: 1.The students of the M.Com. 2013 Pattern will have to appear for the exam of their respective equivalent subjects, as listed in the M.Com. 2019 Pattern.

2.The list of Master of Commerce (M.Com.) 2013 pattern to M.Com. (CBCS) 2019 pattern course equivalence is attached below for reference.

3.College-level term-end examinations (Practical, Project, Internship, Viva-Voce, etc.) shall be conducted by the concerned colleges before the commencement of the university-level theory exams. For these, no separate timetable or schedule will be published by the university. The Principal/The Director of all concerned affiliated commerce colleges/institutes hereby informed that to make necessary arrangement for the same.

Ganeshkhind, Pune - 411 007

Ref.No/Exam/Coord/876

Date:15/06/2026

Director

Board of Examinations and Evaluation

M.Com.

Course_ Name	Ye ar	Course_ year	Se m	Paper _ Code	Paper_ Name	Cour se Code	Name of the Subject 2019 Patt.
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	108	SPECIAL PAPER-II COSTING TECHNIQUES & RESPONSIBILITY ACCOUNTING	108	SPECIAL PAPER-II COSTING TECHNIQUE & RESPONSIBILITY ACCOUNTING
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	114	SPECIAL PAPER-II FINANCIAL MANAGEMENT	114	SPECIAL PAPER-II FINANCIAL MANAGEMENT
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	116	SPECIAL PAPER-II CENTRAL BANKING	116	SPECIAL PAPER-II CENTRAL BANKING
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	115	SPECIAL PAPER-I LEGAL FRAMEWORK OF BANKING	115	SPECIAL PAPER-I LEGAL FRAMEWORK OF BANKING
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	109	SPECIAL PAPER-I CO- OPERATIVE MOVEMENTS IN INDIA	109	SPECIAL PAPER-I CO- OPERATIVE MOVEMENT IN INDIA
MCOM 2013 Credit	1	FY MCOM 2013	2	218	SPECIAL PAPER-IV SERVICES MARKETING	218	SPECIAL PAPER-IV SERVICES MARKETING

pattern		Credit pattern					
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	204	SPECIAL PAPER-IV BUSINESS TAX ASSESSMENT & PLANNING <p>SPECIAL PAPER-IV BUSINESS TAX ASSESSMENT & PLANNING (REVISED FROM 2018)</p>	204	SPECIAL PAPER-IV BUSINESS TAX ASSESSMENT & PLANNING
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	215	SPECIAL PAPER-III BANKING LAW & PRACTICES	215	SPECIAL PAPER-III BANKING LAW & PRACTICES
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	202-A	INDUSTRIAL ECONOMICS	202-A	INDUSTRIAL ECONOMICS
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	208	SPECIAL PAPER-IV COST CONTROL & COST SYSTEM	208	SPECIAL PAPER-IV COST CONTROL & COST SYSTEM
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	210	SPECIAL PAPER-IV MANAGEMENT OF CO-OPERATIVE BUSINESS	210	SPECIAL PAPER-IV MANAGEMENT OF CO-OPERATIVE BUSINESS
MCOM 2013 Credit	1	FY MCOM 2013	2	212	SPECIAL PAPER-IV BUSINESS ENVIRONMENT	212	SPECIAL PAPER-IV BUSINESS ENVIRONMENT ANALYSIS

pattern		Credit pattern			ANALYSIS		
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	211	SPECIAL PAPER-III MODERN BUSINESS PRACTICES	211	SPECIAL PAPER-III MODERN BUSINESS PRACTICES
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	107	SPECIAL PAPER-I ADVANCED COST ACCOUNTING	107	SPECIAL PAPER-I ADVANCED COST ACCOUNTING
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	110	SPECIAL PAPER-II ORGANIZATION OF CO-OPERATIVE BUSINESS	110	RURAL DEVELOPMENT
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	118	SPECIAL PAPER-II CONSUMER BEHAVIOUR	118	SPECIAL PAPER-II CONSUMER BEHAVIOUR
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	203	SPECIAL PAPER-III SPECIALIZED AREAS IN ACCOUNTING	203	SPECIAL PAPER-III SPECIALIZED AREAS IN ACCOUNTING
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	207	SPECIAL PAPER-III APPLICATION OF COST ACCOUNTING	207	SPECIAL PAPER-III APPLICATION COST ACCOUNTING
MCOM	1	FY	2	206	SPECIAL PAPER-IV LAW	206	SPECIAL PAPER-IV LAWS

2013 Credit pattern		MCOM 2013 Credit pattern			RELATING TO COPYRIGHT & DESIGNS		REGULATING TO COPYRIGHT S & DESIGN
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	103	SPECIAL PAPER-I ADVANCED ACCOUNTING	103	SPECIAL PAPER-I ADVANCED ACCOUNTING
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	113	SPECIAL PAPER-I PRODUCTION & OPERATIONS MANAGEMENT	113	SPECIAL PAPER-I PRODUCTION & OPERATIONS MANAGEMENT
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	117	SPECIAL PAPER-I MARKETING TECHNIQUES	117	SPECIAL PAPER-I MARKETING TECHNIQUES
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	104	SPECIAL PAPER-II INCOME TAX	104	SPECIAL PAPER-II INCOME TAX
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	105	SPECIAL PAPER-I INFORMATION SYSTEMS & E-COMMERCE PRACTICES	105	SPECIAL PAPER-I INFORMATION SYSTEMS & E-COMMERCE PRACTICES
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit	1	111	SPECIAL PAPER-I ORGANISED TRENDS AND MARKETS	111	SPECIAL PAPER-I ORGANISED TRENDS AND MARKETS

		pattern					
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	201	FINANCIAL ANALYSIS & CONTROL	201	FINANCIAL ANALYSIS & CONTROL
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	209	SPECIAL PAPER-III INTERNATIONAL CO- OPERATIVE MOVEMENT	209	SPECIAL PAPER-III INTERNATIONAL CO- OPERATIVE MOVEMENT
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	101	MANAGEMENT ACCOUNTING	101	MANAGEMENT ACCOUNTING
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	106	SPECIAL PAPER-II INTELLECTUAL PROPERTY LAWS	106	SPECIAL PAPER-II INTELLECTUAL PROPERTY LAWS
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	112	SPECIAL PAPER-II BUSINESS ENVIRONMENT & POLICY	112	SPECIAL PAPER-II BUSINESS ENVIRONMENT & POLICY
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	1	102	STRATEGIC MANAGEMENT	102	STRATEGIC MANAGEMENT
MCOM 2013	1	FY MCOM	2	216	SPECIAL PAPER-IV MONETARY POLICY	216	SPECIAL PAPER-IV MONETARY POLICY

Credit pattern		2013 Credit pattern					
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	217	SPECIAL PAPER-III CUSTOMER RELATIONSHIP MANAGEMENT & RETAILING	217	SPECIAL PAPER-III CUSTOMER RELATIONSHIP MANAGEMENT & RETAILING
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	214	SPECIAL PAPER-IV ELEMENTS OF KNOWLEDGE MANAGEMENT	214	SPECIAL PAPER-IV ELEMENTS OF KNOWLEDGE MANAGEMENT
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	202-B	BUSINESS STATISTICS	202-B	BUSINESS STATISTICS
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	205	SPECIAL PAPER-III E-SECURITY & CYBER LAWS	205	SPECIAL PAPER-III E-SECURITY & CYBER LAWS
MCOM 2013 Credit pattern	1	FY MCOM 2013 Credit pattern	2	213	SPECIAL PAPER-III BUSINESS ETHICS & PROFESSIONAL VALUES	213	SPECIAL PAPER-III BUSINESS ETHICS & PROFESSIONAL VALUES
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	405	SPECIAL PAPER-VII RECENT ADVANCES IN COMMERCIAL LAWS & PRACTICES	405	SPECIAL PAPER-VII RECENT ADVANCES IN COMMERCIAL LAWS & PRACTICES

MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	415	SPECIAL PAPER-VII RECENT ADVANCES IN BANKING & FINANCE	415	SPECIAL PAPER-VII RECENT ADVANCES IN BANKING & FINANCE
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	402-A	INDUSTRIAL ECONOMIC ENVIRONMENT	402- A	INDUSTRIAL ECONOMIC ENVIRONMENT
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	407	SPECIAL PAPER-VII RECENT ADVANCES IN COST AUDITING & COST SYSTEM	407	SPECIAL PAPER-VII RECENT ADVANCES IN COST AUDITING & COST SYSTEM
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	417	SPECIAL PAPER-VII RECENT ADVANCES IN MARKETING	417	SPECIAL PAPER-VII RECENT ADVANCES IN MARKETING
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	402-B	OPERATIONS RESEARCH	402- B	OPERATIONS RESEARCH
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	311	SPECIAL PAPER-V ENTREPRENEURIAL BEHAVIOR	311	SPECIAL PAPER-V ENTREPRENEURIAL BEHAVIOR
MCOM 2013 Credit	2	SY MCOM 2013	3	310	SPECIAL PAPER-VI CO- OPERATIVE AND RURAL BANKING SYSTEM	310	SPECIAL PAPER-VI CO- OPERATIVE BANKING SYSTEM

pattern		Credit pattern					
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	312	SPECIAL PAPER-VI ENTREPRENEURSHIP DEVELOPMENT PATTERN	312	SPECIAL PAPER-VI ENTREPRENEURSHIP
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	409	SPECIAL PAPER-VII RECENT TRADE IN CO-OPERATIVE AND RURAL DEVELOPMENT	409	SPECIAL PAPER-VII RECENT ADVANCES IN CO-OPERATIVE AND RURAL DEVELOPMENT
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	411	SPECIAL PAPER-VII RECENT ADVANCES IN BUSINESS PRACTICES AND ENVIRONMENT	411	SPECIAL PAPER-VII RECENT ADVANCES IN BUSINESS PRACTICES AND ENVIRONMENT
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	307	SPECIAL PAPER-V COST AUDIT	307	SPECIAL PAPER-V COST AUDIT
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	313	SPECIAL PAPER-V HUMAN RESOURCE MANAGEMENT	313	SPECIAL PAPER-V HUMAN RESOURCE MANAGEMENT
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	315	SPECIAL PAPER-V FOREIGN EXCHANGE	315	SPECIAL PAPER-V FOREIGN EXCHANGE
MCOM	2	SY	3	302	RESEARCH	302	RESEARCH

2013 Credit pattern		MCOM 2013 Credit pattern			METHODOLOGY FOR BUSINESS		METHODOLOGY FOR BUSINESS
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	303	SPECIAL PAPER-V ADVANCED AUDITING	303	SPECIAL PAPER-V ADVANCED AUDITING
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	309	SPECIAL PAPER-V CO- OPERATIVE CREDIT SYSTEM	309	SPECIAL PAPER-V CO- OPERATIVE CREDIT SYSTEM
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	308	SPECIAL PAPER-VI MANAGEMENT AUDIT	308	SPECIAL PAPER-VI MANAGEMENT AUDIT
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	316	SPECIAL PAPER-VI INTERNATIONAL FINANCE	316	SPECIAL PAPER-VI INTERNATIONAL FINANCE
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	301	BUSINESS FINANCE	301	BUSINESS FINANCE
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit	3	305	SPECIAL PAPER-V LAWS RELATING TO INTERNATIONAL BUSINESS	305	SPECIAL PAPER-V LAWS RELATING TO INTERNATIONAL BUSINESS

		pattern					
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	317	SPECIAL PAPER-V INTERNATIONAL MARKETING	317	SPECIAL PAPER-V INTERNATIONAL MARKETING
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	306	SPECIAL PAPER-VI WORLD TRADE ORGANIZATION - NORMS & PRACTICES	306	SPECIAL PAPER-VI WORLD TRADE ORGANIZATION - NORMS & PRACTICES
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	413	SPECIAL PAPER-VII RECENT ADVANCES IN BUSINESS ADMINISTRATION	413	SPECIAL PAPER-VII RECENT ADVANCES IN BUSINESS ADMINISTRATION
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	403	SPECIAL PAPER-VII RECENT ADVANCES IN ACCOUNTING TAXATION & AUDITING	403	SPECIAL PAPER-VII RECENT ADVANCES IN ACCOUNTING TAXATION & AUDITING
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	314	SPECIAL PAPER-VI ORGANIZATIONAL BEHAVIOUR	314	SPECIAL PAPER-VI ORGANIZATIONAL BEHAVIOUR
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	304	SPECIAL PAPER-VI SPECIALIZED AREAS IN AUDITING	304	SPECIAL PAPER-VI SPECIALIZED AUDITING

MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	3	318	SPECIAL PAPER-VI MARKETING RESEARCH	318	SPECIAL PAPER-VI MARKETING RESEARCH
Semester IV							
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	40 1	Capital Market and Financial Services/Portfolio Management	401	Capital Market and Financial Services
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	40 2	Industrial Economic Environment/Operat ions Research	402	Industrial Economic Environment/Operations Research
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	40 3	Recent Advances in Accounting, Taxation and Auditing	403	Recent Advances in Accounting, Taxation and Auditing
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	40 4	Project Work/Case Studies	404	Project Work/Case Studies
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	40 5	Recent Advances in Commercial Laws and Practices	405	Recent Advances in Commercial Laws and Practices
MCOM	2	SY	4	40	Project Work/Case	406	Project Work/Case

2013 Credit pattern		MCOM 2013 Credit pattern		6	Studies		Studies
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	40 7	Recent Advances in Cost Auditing and Cost System	407	Recent Advances in Cost Auditing and Cost System
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	40 8	Project Work/Case Studies	408	Project Work/Case Studies
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	40 9	Recent Advances in Co-operative and Rural Development	409	Recent Advances in Co- operative and Rural Development
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	41 0	Project Work/Case Studies	410	Project Work/Case Studies
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	41 1	Recent Advances in Business Practices and Environment	411	Recent Advances in Business Practices and Environment
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	41 2	Project Work/Case Studies	412	Project Work/Case Studies

		pattern					
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	41 3	Recent Advances in Business Administration	413	Recent Advances in Business Administration
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	41 4	Project Work/Case Studies	414	Project Work/Case Studies
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	41 5	Recent Advances in Banking and Finance	415	Recent Advances in Banking and Finance
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	41 6	Project Work/Case Studies	416	Project Work/Case Studies
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	41 7	Recent Advances in Marketing	417	Recent Advances in Marketing
MCOM 2013 Credit pattern	2	SY MCOM 2013 Credit pattern	4	41 8	Project Work/Case Studies	418	Project Work/Case Studies