

SAVITRIBAI PHULE PUNE UNIVERSITY

(Formerly University of Pune)



EXAMINATION CIRCULAR NO. 660 OF 2026

Programme of Second 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 is 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 -IV

Time:- 2.00 PM To 5.00 PM

Day & Date	Paper Code	Subject
Tuesday 17-11-2026	CMFS651MJ	Capital Market and Financial Services
Wednesday 18-11-2026	OR653MJ	Operation Research
	SDG652MJ	Sustainable Development Goals
Thursday 19-11-2026	ABC658MJ	Activity Based Costing
	CACTA654MJ	Customs Act, 1962 and Customs Tariff Act, 1975
	FEFT666MJ	Foreign Exchange & Financing of Foreign Trade
	RACLP656MJ	Recent Advances in Commercial Laws and Practices
	RTCRD660MJ	Recent Trends in Cooperatives and Rural Developments
	SCLM664MJ	Supply Chain and Logistics Management
	SCML668MJ	Supply Chain Management and Logistics
	SEBPE662MJ	Skill Enhancement in Business Practices and Environment
Friday 20-11-2026	ETBFI667MJ	Emerging Trends in Banking, Finance and Insurance

Friday 20-11-2026	ETCRD661MJ	Emerging Trends in Co-operation and Rural Development
	ETM669	Emerging Trends in Marketing
	FTPESG655MJ	Foreign Trade Policy (FTP) & Environment, Social and Governance (ESG) Assurance
	LAIR657MJ	Legal Aspects of Industrial Relations
	RABPE663MJ	Recent Advances in Business Practices and Environment
	RACACS659MJ	Recent Advances in Cost Auditing and Cost System
	RTBA665MJ	Recent Advances in Business Administration

SEMESTER - III

Time:- 2.00 PM To 5.00 PM

Day & Date	Paper Code	Subject
Saturday 21-11-2026	BF601MJ	Business Finance
Monday 23-11-2026	AC602MJ	Auditing and Corporate Governance
	CA610MJ	Cost Audit
	CC614MJ	Cooperative Credit System
	FB626MJ	International Banking and Finance
	HR622MJ	Human Resource Planning and Development

Monday 23-11-2026	IB606MJ	Law Relating to International Business
	IM630MJ	International Marketing
	TE618MJ	Tourism Entrepreneurship and Start-Up
Wednesday 25-11-2026	AS603MJ	Audit Assurance Standards
	ES619MJ	Entrepreneurship Support
	IS627MJ	Insurance Studies
	MA611MJ	Management Audit
	MR631MJ	Marketing Research
	PM623MJ	Project Management
	SF615MJ	Statutory Framework of Cooperation in Maharashtra
	WT607MJ	WTO: Norms and Practices
Thursday 26-11-2026	AR620MJ	Agri-preneurship and Intellectual Property Rights Time:-02.00 PM To 04.00 PM
	DM612MJ	Decision-Making Techniques Time:-02.00 PM To 04.00 PM
	FS632MJ	Marketing of Financial Services Time:-02.00 PM To 04.00 PM
	GA616MJ	Governance of Agricultural Producer Marketing Committee (APMC) Time:-02.00 PM To 04.00 PM
	IA628MJ	Introduction to Actuarial Studies Time:-02.00 PM To 04.00 PM

Thursday 26-11-2026	IT604MJ	International Taxation Time:-02.00 PM To 04.00 PM
	PC624MJ	Project Management: Inputs, Monitoring and Control Time:-02.00 PM To 04.00 PM
	ST608MJ	Science, Technology and Laws Time:-02.00 PM To 04.00 PM
Friday 27-11-2026	BC629MJ	Commercial Banking and Investment Banking
	CB617MJ	Cooperative Banking System
	CE621MJ	Corporate Entrepreneurship
	IL609MJ	Insurance Laws
	IP605MJ	Inflation Accounting and Investment Portfolio Management
	MS633MJ	Marketing Strategy
	OB625MJ	Organizational Behaviour
	SC613MJ	Strategic Cost Management

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/1242
Date: 17.09.2026

**DIRECTOR
BOARD OF EXAMINATIONS AND EVALUATION**