



# PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR

EXAM OF 2026

**SEMESTER PATTERN EXAMINATION**

**(COLLEGE AND UNIVERSITY CAMPUS)**

**FINAL PROGRAM OF M.COM. SEMESTER – I TO IV MAR./APR.-2026**

**EXAMINATION TO BE HELD IN APR- 2026**

1. Students should see their Seat No's. And Name in the Name list and mistakes if any should be communicate to this office immediately. All candidates are requested to confirm their Examinations Seat Numbers as well as place of examination on the Notice Board of the University/Colleges mentioned below at least two days before the date of Examination. The candidate should write correct Seat No. on each answer Book. If candidate writes wrong Seat No. on answer Book the performance of said subject will not be considered.
2. Candidates for the M.Com. Part – I & II Examination are requested to be in attendance **FIFTEEN MINUTES** before the time starting of the first paper and **TEN MINUTES** before the time starting of the each subsequent paper. They are forbidden to take any book or paper along with them into the Examination Hall.
3. **Important Note:** Code Numbers given in the Bracket are Computer Code of respective Subjects, Students should mention these Code Numbers on Answer Books with Name of the Subject. Also write these Code Numbers on JSR (Junior Supervisor Report) and related documents.
4. All the Candidates are asked to follow the timely instructions given by University in accordance with the examinations methodology.
5. As per the Rights of Person with Disabilities Act-2016 the persons with Disabilities are given 20 minutes extra for one per hour for the Online/Offline exam. (केंद्र शासनाच्या अपंग व्यक्ती अधिकार अधिनियम २०१६ मधील तरतूदीनुसार अपंग विद्यार्थ्यांना ऑनलाईन व ऑफलाईन परीक्षेमध्ये सर्वसाधारण विद्यार्थ्यांपेक्षा १ तासाला कमीत कमी २० मिनीट इतका वेळ वाढवून देण्यास सर्वानुमते मान्यता देण्यात आली.)

ज्या विद्यार्थ्यांच्या जुन्या अभ्यासक्रमाप्रमाणे परीक्षा देण्याच्या संधी संपलेल्या आहेत व त्यांना आता नवीन अभ्यासक्रमाप्रमाणे समकक्ष पेपर (Equivalence subject) देणे आवश्यक आहे. अशा विद्यार्थ्यांनी नवीन अभ्यासक्रमा प्रमाणे द्यावायच्या समकक्ष विषयाची नावे व त्यांचे पेपर कोड यांचा तक्ता वेळापत्रकाच्या शेवटच्या पानावर प्रिंट करण्यात आला आहे. त्याप्रमाणे विद्यार्थ्यांनी सदर पेपर द्यावेत.

**The Centers & Places of Examinations will be as under.**

Sr. No.	Center	College Abbreviation	Place
1	Solapur	ARBM	A.R.Burla Mahila Mahavidyalaya
2		CSNC	Chh. Shivaji Night College
3		DAV	D.A.V. Velankar College of Commerce
4		LBP	L.B.P. Mahila Mahavidyalaya
5		PAHSUS	Punyashlok Ahilyadevi Holkar Solapur University, Solapur
6	Barshi	SMB	Shivaji Mahavidyalaya, Barshi
7	Pandharpur	KBP	Karmveer Bhaurao Patil Mahavidyalaya
8	Sangola	SANG	Sangola College Sangola
9	Mohol	DSG	Deshbhakta Sambhajirao Garad Mahavidyalaya
10	Madha	ACCM	Arts & Commerce College
11	Natepute	SMSMPM	S.M. Shankarrao Mohite-Patil College
12	Akkalkot	LMCED	Laxmibai Mhetre College of Education

<b>M.Com. Sem-I (w.e.f. June 2023) (NEP CBCS Pattern-2023)</b>			
<b>Day &amp; Date</b>	<b>PaperNo.</b>	<b>Sr. No.</b>	<b>Subject</b> <b>Time: 3:00 p.m. to 5:30 p.m (60 Mark)</b>
<b>Friday 17/04/2026</b>	DSC 1	1	<b>Adv. Accountancy Paper-I (MCOM0101)</b> (Advanced Accountancy)
		2	<b>Adv. Costing Paper-I (MCOM0105)</b> (BASICS OF COST ACCOUNTING)
		3	<b>Taxation Paper-I (MCOM0109)</b> (Advanced Taxation -I)
		4	<b>Advanced Banking and Financial System Paper-I (MCOM0113)</b> (INDIAN BANKING SYSTEM)
		5	<b>Adv. Statistics – I (MCOM0117)</b> (Matrix Algebra)
<b>Monday 20/04/2026</b>	DSC 2	6	<b>Adv. Accountancy Paper-II (MCOM0102)</b> (Management Accounting)
		7	<b>Adv. Costing Paper-II (MCOM0106)</b> (METHODS OF COSTING)
		8	<b>Taxation Paper-II (MCOM0110)</b> (Advanced Taxation -II)
		9	<b>Advanced Banking and Financial System Paper-II (MCOM0114)</b> (BANKING AND INDIAN FINANCIAL SYSTEM)
		10	<b>Adv. Statistics – II (MCOM0118)</b> (Sampling Techniques)
<b>Wednesday 22/04/2026</b>	DSC 3	11	<b>Adv. Accountancy Paper-III (MCOM0103)</b> (Advanced Auditing)
		12	<b>Adv. Costing Paper-III (MCOM0107)</b> (- COST ACCOUNTING TECHNIQUES)
		13	<b>Taxation Paper-III (MCOM0111)</b> (Advanced Taxation -III)
		14	<b>Advanced Banking and Financial System Paper-III (MCOM0115)</b> (BANKING AND INDIAN FINANCIAL SYSTEM)
		15	<b>Adv. Statistics – III (MCOM0119)</b> (Operations Research-I)
<b>Friday 24/04/2026</b>	RM	16	Research Methodology (MCOM0121)
<b>Tuesday 28/04/2026</b>	DSC -4	17	<b>Time: 3:00 p.m. to 4:30 p.m (30 Mark)</b> <b>Adv. Accountancy Paper-IV (MCOM0104)</b> (Basic Of GST)
		18	<b>Adv. Costing Paper-IV (MCOM0108)</b> (COST AUDIT)
		19	<b>Taxation Paper-IV (MCOM0112)</b> (Advanced Taxation -IV)
		20	<b>Advanced Banking and Financial System Paper-IV (MCOM0116)</b> (BANKING LAW & PRACTICE)
		21	<b>Adv. Statistics - IV (MCOM0120)</b> (Demography)
<b>Thursday 30/04/2026</b>	DSE -1	22	<b>Time: 3:00 p.m. to 5:30 p.m (60 Mark)</b> <b>Open Elective</b> <b>ADVANCED ACCOUNTANCY/ ADVANCED COST ACCOUNTANCY / TAXATION (MCOM0122)</b> (ENTREPRENEURSHIP AND STARTUP)
		23	<b>ADVANCED BANKING AND FINANCIAL SYSYTEM (MCOM0123)</b> (ACCOUNTING FOR BANKING SECTOR)
		24	<b>Adv. Statistics - (MCOM0124)</b> (Index Numbers)

<b>M.Com. Sem-II (NEW w.e.f. June 2023)</b> <b>(NEP CBCS Pattern-2023)</b>			
Day & Date	PaperNo.	Sr. No.	Subject <b>Time: 11:00 a.m. to 1:30 p.m (60 Mark)</b>
<b>Thursday 16/04/2026</b>	DSC 1	25 26 27 28 29	<b>Adv. Accountancy Paper–V (MCOM0201)</b> (Forensic Audit Paper V) <b>Adv. Costing Paper–V (MCOM0205)</b> (Financial Management) <b>Taxation Paper–V(MCOM0209)</b> (Advanced Taxation -II) <b>Advanced Banking and Financial System Paper-V (MCOM0213)</b> (Banking and Insurance Paper V) <b>Adv. Statistics – V (MCOM0217)</b> (Operations Research-II)
<b>Saturday 18/04/2026</b>	DSC 2	30 31 32 33 34	<b>Adv. Accountancy Paper–VI (MCOM0202)</b> (Financial Management Paper VI ) <b>Adv. Costing Paper–VI (MCOM0206)</b> (Tools for Financial analysis ) <b>Taxation Paper–VI (MCOM0210)</b> (Advanced Taxation -VI) <b>Advanced Banking and Financial System Paper-VI (MCOM0214)</b> (BANKING AND Insurance Paper VI) <b>Adv. Statistics – VI (MCOM0218)</b> (Inventors Management)
<b>Tuesday 21/04/2026</b>	DSC 3	35 36 37 38 39	<b>Adv. Accountancy Paper–VII (MCOM0203)</b> (Managerial Decisions Accounting Paper VII ) <b>Adv. Costing Paper–VII (MCOM0207)</b> (Management Accounting Paper-VII) <b>Taxation Paper–VII (MCOM0211)</b> (Advanced Taxation -VIII) <b>Advanced Banking and Financial System Paper-VII (MCOM0215)</b> (Advances Banking Paper VII) <b>Adv. Statistics – VII (MCOM0219)</b> (Design of Experiments-I)
<b>Thursday 23/04/2026</b>	DSC -4	40 41 42 43 44	<b>Time: 11:00 p.m. to 12:30 p.m (30 Mark)</b> <b>Adv. Accountancy Paper–VIII (MCOM0204)</b> (Auditing and Cloud Auditing Paper No VIII) <b>Adv. Costing Paper–VIII (MCOM0208)</b> (Management Audit) <b>Taxation Paper–VIII (MCOM0212)</b> (Advanced Taxation -VIII) <b>Advanced Banking and Financial System Paper-VIII (MCOM0216)</b> (Internet Banking Paper VIII) <b>Adv. Statistics - VIII (MCOM0220)</b> (Distribution Theory)
<b>Monday 27/04/2026</b>	DSE -1	45 46 47	<b>Time: 11:00 p.m. to 1:30 p.m (60 Mark)</b> <b>Open Elective</b> <b>ADVANCED ACCOUNTANCY ( )/ADVANCED COST ACCOUNTANCY/ TAXATION</b> (Indian Accounting Standards and Practice) (MCOM0221)  <b>ADVANCED BANKING AND FINANCIAL SYSYTEM ( )</b> (ACCOUNTING FOR BANKING SECTOR) (MCOM0222)  <b>Adv. Statistics -</b> (Basic Excel) (MCOM0224)

<b>M.Com. Sem-II</b> <b>(NEP CBCS Pattern-2020)</b>			
Day & Date	Paper No.	Sr. No.	Subject <b>Time: 03:00 p.m. to 06:00 p.m (80 Mark)</b>
<b>Thursday</b> <b>16/04/2026</b>		48	Functional area of Management (4062-13)

<b>M.Com. Sem-III (New w.e.f. June. 2024) (NEP CBCS Pattern-2023)</b>			
Day & Date	PaperNo.	Sr. No.	Subject <b>Time: 11:00 a.m. to 1:30 p.m (60 Mark)</b>
<b>Friday</b> <b>17/04/2026</b>	IX	49	<b>Adv. Banking and Financial System Paper-IX</b> Investment Analysis and Portfolio Management (MCOM0313)
		50	<b>Advanced Accountancy Paper-IX</b> Auditing And Reporting (MCOM0301)
	DSC-9	51	<b>Advanced Statistics Paper-IX</b> Estimation Theory (MCOM0317)
		52	<b>Taxation Paper-IX</b> Advanced Taxation Paper Ix (MCOM0309)
	IX	53	<b>Advanced Costing Paper-IX</b> Strategic Cost Management-I (MCOM0305)
<b>Monday</b> <b>20/04/2026</b>	X	54	<b>Advanced Banking and Financial System Paper-X</b> Commodity and Derivatives Market (MCOM0314)
		55	<b>Advanced Accountancy Paper-X</b> Audit Strategy And Planning (MCOM0302)
	DSC-10	56	<b>Advanced Statistics Paper-X</b> Industrial Statistics-I(MCOM0318)
		57	<b>Taxation Paper-X</b> Advanced Taxation Paper X (MCOM0310)
	X	58	<b>Advanced Costing Paper-X</b> Strategic Cost Management-II (MCOM0306)
<b>Wednesday</b> <b>22/04/2026</b>	XI	59	<b>Advanced Banking and Financial System Paper-XI</b> Wealth Management (MCOM0315)
		60	<b>Advanced Accountancy Paper-XI</b> Management Accounting (MCOM0303)
	DSC-11	61	<b>Advanced Statistics Paper-XI</b> Design of Experiments-II (MCOM0319)
		62	<b>Taxation Paper-XI</b> Advanced Taxation Paper XI (MCOM0311)
	XI	63	<b>Advanced Costing Paper-XI</b> MANAGEMENT ACCOUNTING (MCOM0307)
<b>Friday</b> <b>24/04/2026</b>	XII	64	<b>Advanced Banking and Financial System Paper-XII</b> Risk Management (MCOM0316) <b>Time: 11:00 a.m. to 12:30 p.m (30 Mark)</b>
		65	<b>Advanced Accountancy Paper-XII</b> Internal Control And Testing Of Internal Control (MCOM0304) <b>Time: 11:00 a.m. to 12:30 p.m (30 Mark)</b>
		<b>Time: 11:00 a.m. to 12:30 p.m (30 Mark)</b>	
	DSC-12	66	<b>Advanced Statistics Paper-XII</b> Time Series Analysis (MCOM0320)
		67	<b>Taxation Paper-XII</b> Advanced Taxation Paper XII (MCOM0312)
	XII	68	<b>Advanced Costing Paper-XII</b> Components Of Working Capital Management (MCOM0308)

			<b>Time: 11:00 a.m. to 01:30 p.m (60 Mark)</b>
<b>Tuesday 28/04/2026</b>	ELECTIVE PAPER III	69	Introduction to Project Management & Project Initiation (MCOM0323)
		70	Accounting For Government And Local Bodies (MCOM0322)
		71	Advanced Excel (MCOM0324)

<b>M.Com. Sem-IV (New w.e.f. Nov. 2024) CBCS Pattern- 2023</b>			
Day & Date	PaperNo.	Sr. No.	Subject <b>Time: 3:00 p.m. to 5:30 p.m (60 Mark)</b>
<b>Thursday 16/04/2026</b>	XIII	72	Advanced Accountancy Paper-XIII (MCOM0401) Corporate Accounting and Financial Management
		73	Advanced Costing Paper-XIII (MCOM0405) Project Appraisal And Infrastructure Finance
	XIII	74	Taxation Paper-XIII (MCOM0409) Advanced Taxation Paper XIII
	XIII	75	Advanced Banking and Financial System Paper-XIII (MCOM0413) Direct Taxes
	DSC-13	76	Advanced Statistics Paper-XIII (MCOM0417) Testing of Theory of Hypotheses
			<b>Subject Time: 3:00 p.m. to 5:30 p.m (60 Mark)</b>
<b>Saturday 18/04/2026</b>	XIV	77	Advanced Accountancy Paper-XIV (MCOM0402) Accounting Information System
		78	Advanced Costing Paper-XIV (MCOM0406) Cost Control And Cost System
	XIV	79	Taxation Paper-XIV (MCOM0410) Advanced Taxation Paper XIV
	XIV	80	Advanced Banking and Financial System Paper-XIV (MCOM0414) International Finance
	DSC-14	81	Advanced Statistics Paper-XIV (MCOM0418) Industrial Statistics-II
<b>Tuesday 21/04/2026</b>	XV	82	Advanced Accountancy Paper-XV (MCOM0403) Advanced Financial Management And Policy
		83	Advanced Costing Paper-XV (MCOM0407) Applications Of Cost Accounting
	XV	84	Taxation Paper-XV (MCOM0411) Advanced Taxation Paper XV
	XV	85	Advanced Banking and Financial System Paper-XV (MCOM0415) Innovative Financial Services
	DSC-15	86	Advanced Statistics Paper-XV (MCOM0419) Decision Theory
<b>Thursday 23/04/2026</b>	ELECTIVE PAPER-IV	87	<b>ADVANCED ACCOUNTANCY /ADVANCED COST ACCOUNTANCY</b> International Financial Management (MCOM0421)
		88	Commercial Banking in India (MCOM0422)
		89	Introduction to SPSS (MCOM0424)

Note:

1. The students are allowed to use the calculators for Calculations at their own cost. University will not supply such calculators.
2. Candidate should write Answer in **Blue Ink** Only.
3. Cellular Phone, Scientific Calculators, Pager & Digital Diary or any means can be used for unfair practices are not allowed in the Examination Hall.
4. The Examination Program is subject to change, if there is any change in the examination Program, the University is not responsible for the loss or inconvenience caused to the candidates.

Please Visit: [sus.ac.in](http://sus.ac.in)

Ref No. : PAHSUS/EXAM/TIME-TABLE/2026/452

Date : 24/03/2026

Sd/-  
Director  
Board of Examinations and Evaluation

Pattern 2020 Paper Code	M.Com Sem-I OLD	Pattern 2023 Paper Code	M.Com Sem-I NEW	
(4061-01)	Management Thoughts, Theories & Organizational Behaviour Paper I	MCOM0122	ENTREPRENEURSHIP AND STARTUP)	
(4061-02)	Managerial Economics Paper I	MCOM0115	Advanced Banking and Financial System Paper-III	(BANKING AND INDIAN FINANCIAL SYSTEM)
(4061-03)	E Commerce	MCOM0103	Adv. Accountancy Paper-III	(Advanced Auditing)
(4061-04)	Business Correspondence			
(4061-05)	Office Management			
(4061-06)	Advanced Accountancy	MCOM0101	Adv. Accountancy Paper-I	(Advanced Accountancy)
(4061-07)	Advanced Costing	MCOM0105	Adv. Costing Paper-I	(BASICS OF COST ACCOUNTING)
(4061-08)	Taxation	MCOM0109	Taxation Paper-I	
(4061-09)	Industrial Management Paper I			
(4061-10)	Advanced Banking and financial system	MCOM0113	Advanced Banking and Financial System Paper-I	(INDIAN BANKING SYSTEM)
4061-11	Co-operation and Rural Development			
(4061-12)	Insurance			
(4061-13)	Marketing Management			
(4061-14)	Advanced Statistics Paper	MCOM0117	Adv. Statistics – I	(Matrix Algebra)
Pattern 2020 Paper Code	M.Com Sem-II OLD	Pattern 2023 Paper Code	M.Com Sem-II NEW	
4062-01)	Management Thoughts, Theories & Organizational Behaviour Paper II	MCOM0221	ADVANCED ACCOUNTANCY	(Indian Accounting Standards and Practice)
4062-02	Managerial Economics Paper II	MCOM0204	Adv. Accountancy Paper-VIII	(Auditing and Cloud Auditing Paper No VIII)
(4062-03)	Research Methodology	MCOM0121	Research Methodology (Sem-I)	
(4062-04)	Advanced Accountancy	MCOM0201	Adv. Accountancy Paper-V	(Forensic Audit Paper V)
(4062-05)	Advanced Costing	MCOM0205	Adv. Costing Paper-V	(Financial Management)
4062-06	Taxation	MCOM0209	Taxation Paper-V	(Advanced Taxation - II)
(4062-07)	Industrial Management Paper II	MCOM0204	Adv. Accountancy Paper-VIII	(Auditing and Cloud Auditing Paper No VIII)
4062-08	Advanced Banking and Financial system	MCOM0213	Advanced Banking and Financial System Paper-V	(Banking and Insurance Paper V)
4062-09)	Co-operation and Rural Development	MCOM0204	Adv. Accountancy Paper-VIII	(Auditing and Cloud Auditing Paper No VIII)

(4062-10)	Insurance	MCOM0204	Adv. Accountancy Paper-VIII	(Auditing and Cloud Auditing Paper No VIII)
4062-11)	Marketing Management	MCOM0204	Adv. Accountancy Paper-VIII	(Auditing and Cloud Auditing Paper No VIII)
(4062-12)	Advanced Statistics Paper II	MCOM0217	Adv. Statistics – V	(Operations Research-II)

Pattern 2020 Paper Code	M.Com Sem-III OLD	Pattern 2023 Paper Code	M.Com Sem-III NEW
4063-01	Business Finance	MCOM0322	ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES
4063-02	Management Accounting	MCOM0303	Advanced Accountancy Paper-XI
4063-03	Strategic Management	MCOM0302	Advanced Accountancy Paper-X
(4063-04)	Advanced Accountancy	MCOM0322	ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES