

# PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR

#### **EXAM OF 2025**

#### SEMESTER PATTERN EXAMINATION

(COLLEGE AND UNIVERSITY CAMPUS)

REVISED FINAL PROGRAM OF M.COM. SEMESTER – I TO IV OCT./NOV.-2025

### **EXAMINATION TO BE HELD IN OCT- 2025**

- 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.
- 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 अधिनयम २०१६ मधील तरतूदीनुसार अपंग विद्यार्थ्यांना ऑनलाईन व ऑफलाईन परीक्षेमध्ये सर्वसाधरण 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		ARBM	A.R.Burla Mahila Mahavidyalaya		
2		CSNC	Chh. Shivaji Night College		
3	Solapur	DAV	D.A.V. Velankar College of Commerce		
4		LBP	L.B.P. Mahila Mahavidyalaya		
5		PAHSUS	Punyashlok Ahilyadevi HolkarSolapur 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		

SUS/EXAM/APR-2019

Fi.e. (xxx) indicated for Computer Paper Code.

	M.Co	m. Sen	n-I (NEW w.e.f. June 2023) (NEP CBCS Pattern-2023)
	PaperNo.	Sr.	Subject
Day & Date	•	No.	Time: 3:00 p.m. to 5:30 p.m
Wednesday		1	Adv. Accountancy Paper-I (MCOM0101)
29/10/2025			(Advanced Accountancy)
		2	Adv. Costing Paper-I (MCOM0105)
			(BASICS OF COST ACCOUNTING)
		3	Taxation Paper-I (MCOM0109)
	DSC 1		(Advanced Taxation -I)
		4	Advanced Banking and Financial System Paper-I (MCOM0113)
			(INDIAN BANKING SYSTEM)
		5	Adv. Statistics – I (MCOM0117)
			(Matrix Algebra)
Friday		6	Adv. Accountancy Paper-II (MCOM0102)
31/10/2025			(Management Accounting )
		7	Adv. Costing Paper-II (MCOM0106)
			(METHODS OF COSTING)
	DSC 2	8	Taxation Paper–II (MCOM0110)
	DSC 2		(Advanced Taxation -II)
		9	Advanced Banking and Financial System Paper-II (MCOM0114)
			(BANKING AND INDIAN FINANCIAL SYSTEM)
		10	Adv. Statistics – II (MCOM0118)
		10	(Sampling Techniques)
Monday		11	Adv. Accountancy Paper-III (MCOM0103)
03/11/2025			(Advanced Auditing)
		12	Adv. Costing Paper–III (MCOM0107)
			(- COST ACCOUNTING TECHNIQUES)
	DSC 3	13	Taxation Paper–III (MCOM0111)
	DSC 5	13	(Advanced Taxation -III)
		14	Advanced Banking and Financial System Paper-III (MCOM0115)
		15	(BANKING AND INDIAN FINANCIAL SYSTEM)
			Adv. Statistics – III (MCOM0119)
			(Operations Research-I)
Thursday	RM	16	Research Methodology (MCOM0121)
06/11/2025			
Saturday			Time: 3:00 p.m. to 4:30 p.m
08/11/2025		17	Adv. Accountancy Paper–IV (MCOM0104)
			(Basic Of GST)
		18	Adv. Costing Paper–IV (MCOM0108)
	DSC -4		(COST AUDIT)
		19	Taxation Paper–IV (MCOM0112)
			(Advanced Taxation -IV)
		20	Advanced Banking and Financial System Paper-IV
			(MCOM0116)
		21	(BANKING LAW & PRACTICE)
Manda			Adv. Statistics - IV (MCOM0120) (Demography)
Monday			Time: 3:00 p.m. to 5:30 p.m
10/11/2025			Open Elective
		22	ADVANCED ACCOUNTANCY ADVANCED COST ACCOUNTANCY
			/TAXATION (MCOM0122)
			(ENTREPRENEURSHIP AND STARTUP)
	DSE -1		ADVANCED DANKING AND FINANCIAL CVCVTTAA (AACCAACCAA
		23	ADVANCED BANKING AND FINANCIAL SYSYTEM (MCOM0123)
			(ACCOUNTING FOR BANKING SECTOR)
		24	Adv. Statistics - (MCOM0124)
		1 -	(Index Numbers)
		1	

	M.Com. Sem-II (NEW w.e.f. June 2023) (NEP CBCS Pattern-2023)					
PaperNo. Sr.		1	Subject			
Day & Date		No.	Time: 11:00 a.m. to 1:30 p.m			
Tuesday		25	Adv. Accountancy Paper-V (MCOM0201)			
28/10/2025			(Forensic Audit Paper V)			
		26	Adv. Costing Paper–V (MCOM0205)			
			(Financial Management)			
	DSC 1	27	Taxation Paper-V(MCOM0209) (Advanced Taxation -II)			
	D3C 1	28	Advanced Banking and Financial System Paper-V (MCOM0213)			
		20	(Banking and Insurance Paper V)			
		29	Adv. Statistics – V (MCOM0217)			
			(Operations Research-II)			
Thursday		30	Adv. Accountancy Paper–VI (MCOM0202)			
30/10/2025			(Financial Management Paper VI )			
		31	Adv. Costing Paper–VI (MCOM0206)			
			(Tools for Financial analysis )  Taxation Paper–VI (MCOM0210)			
	DSC 2	32	(Advanced Taxation -VI)			
		33	Advanced Banking and Financial System Paper-VI			
		33	(MCOM0214)			
			(BANKING AND Insurance Paper VI)			
		34	Adv. Statistics – VI (MCOM0218)			
_			(Inventors Management)			
Saturday  Adv. Accountancy Paper–VII (MCOM02)						
01/11/2025		36	(Managerial Decisions Accounting Paper VII )  Adv. Costing Paper–VII (MCOM0207)			
		37	(Management Accounting Paper-VII)			
			Taxation Paper–VII (MCOM0211)			
	DSC 3		(Advanced Taxation -VIII)			
		38	Advanced Banking and Financial System Paper-VII			
			(MCOM0215)			
			(Advances Banking Paper VII)			
		39	Adv. Statistics – VII (MCOM0219)			
Tuesday			(Design of Experiments-I) Time: 11:00 p.m. to 12:30 p.m			
04/11/2025		40	Adv. Accountancy Paper–VIII (MCOM0204)			
0 1, 22, 2020		40	(Auditing and Cloud Auditing Paper No VIII)			
		41	Adv. Costing Paper-VIII (MCOM0208)			
	DSC -4		(Management Audit)			
		42	Taxation Paper–VIII (MCOM0212)			
			(Advanced Taxation -VIII)			
		43	Advanced Banking and Financial System Paper-VIII (MCOM0216)			
			(Internet Banking Paper VIII)			
		44	Adv. Statistics - VIII (MCOM0220) (Distribution Theory)			
Friday			Time: 11:00 p.m. to 1:30 p.m			
07/11/2025			Open Elective			
45 ADVANCED ACCOUNTANCY ()/ADVANC		ADVANCED ACCOUNTANCY ()/ADVANCED COST ACCOUNTANCY/				
		(Indian Accounting Standards and Practice) (MCOM022:				
	DSE -1		ADVANCED RANKING AND EINANCIAL SYSYTEM ()			
		46	ADVANCED BANKING AND FINANCIAL SYSYTEM () (ACCOUNTING FOR BANKING SECTOR) (MCOM0222)			
			(MICOMOZZZ)			
			Adv. Statistics -			
		47	(Basic Excel) (MCOM0224)			

M.Com. Sem-II (NEP CBCS Pattern-2020)						
	Paper Sr. Subject					
Day & Date No. No.			Time: 03:00 p.m. to 06:00 p.m			
Tuesday 48 28/10/2025		48	Functional area of Management (4062-13)			

SUS/EXAM/APR-2019 [i.e. (xxx) indicated for Computer Paper Code

	M.Com. S	em-III (	New w.e.f. June. 2024) (NEP CBCS Pattern-2023)
	PaperNo.	Sr.	Subject
Day & Date		No.	Time: 11:00 a.m. to 1:30 p.m
Wednesday	IX	49	Adv. Banking and Financial System Paper-IX
29/10/2025			Investment Analysis and Portfolio Management (MCOM0313)
		50	Advanced Accountancy Paper-IX
			AUDITING AND REPORTING (MCOM0301)
	DSC-9	51	Advanced Statistics Paper-IX
			Estimation Theory (MCOM0317)
		52	Taxation Paper-IX
			ADVANCED TAXATION PAPER IX (MCOM0309)
	IX	53	Advanced Costing Paper-IX
			STRATEGIC COST MANAGEMENT-I (MCOM0305)
Friday	X	54	Advanced Banking and Financial System Paper-X
31/10/2025			Commodity and Derivatives Market (MCOM0314)
		55	Advanced Accountancy Paper-X
			AUDIT STRATEGY AND PLANNING (MCOM0302)
	DSC-10	56	Advanced Statistics Paper-X
			Industrial Statistics-I(MCOM0318)
		57	Taxation Paper-X
			ADVANCED TAXATION PAPER X (MCOM0310)
	X	58	Advanced Costing Paper-X
			STRATEGIC COST MANAGEMENT-II (MCOM0306)
Monday	XI	, , ,	
03/11/2025			Wealth Management (MCOM0315)
		60	Advanced Accountancy Paper-XI
	500.11		MANAGEMENT ACCOUNTING (MCOM0303)
	DSC-11	61	Advanced Statistics Paper-XI
		62	Design of Experiments-II (MCOM0319)
		62	Taxation Paper-XI
	VI.	62	ADVANCED TAXATION PAPER XI (MCOM0311)
	XI	63	Advanced Costing Paper-XI
Thursday	XII	64	MANAGEMENT ACCOUNTING (MCOM0307)  Advanced Banking and Financial System Paper-XII
06/11/2025	A11	04	Risk Management (MCOM0316)
00, 11, 1010		65	Advanced Accountancy Paper-XII
		03	INTERNAL CONTROL AND TESTING OF INTERNAL CONTROL
			(MCOM0304)
			Time: 11:00 a.m. to 12:30 p.m
	DSC-12	66	Advanced Statistics Paper-XII Time Series Analysis (MCOM0320)
	D3C 12		
		67	Taxation Paper-XII
			ADVANCED TAXATION PAPER XII (MCOM0312)
	XII	68	Advanced Costing Paper-XII
			COMPONENTS OF WORKING CAPITAL MANAGEMENT (MCOM0308)
Saturday	ELECTIVE	69	Introduction to Project Management & Project Initiation
08/11/2025	PAPER		(MCOM0323)
III			
		70	ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES
			(MCOM0322)
		71	Advanced Excel (MCOM0324)

	M.Com. Sem-IV (New w.e.f. Nov. 2024) CBCS Pattern- 2023					
	PaperNo. Sr. Subject					
Day & Date		No.	Time: 3:00 p.m. to 5:00 p.m			
Tuesday XIII		72	Advanced Accountancy Paper-XIII (MCOM0401)			
28/10/2025			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			
Thursday	XIV	77	Advanced Accountancy Paper-XIV (MCOM0402)			
30/10/2025			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			
Saturday	lay XV 82 Advanced Accountancy Paper-XV (MCOM0403)					
01/11/2025			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		•			
Tuesday	ELECTIVE	87	ADVANCED ACCOUNTANCY /ADVANCED COST ACCOUNTANCY			
04/11/2025	PAPER-IV		International Financial Management (MCOM0421)			
88			Commercial Banking in India (MCOM0422)			
		89	Introduction to SPSS (MCOM0424)			

M.Com. Sem-IV (New w.e.f. June. 2021) (CBCS Pattern-2020) (Old up to OCT-2025)					
	Paper Sr. Subject				
Day & Date	No	No.	Time: 3:00 p.m. to 6:00 p.m		
Tuesday 28/10/2025	HCT4.1	90	Business Finance (4064-01)		
Thursday 30/10/2025	HCT4.2	91	Management Accounting ((4064-02)		
Saturday 01/11/2025	SCT 4.2	92 93 94 95 96 97 98 99 100	i) Advanced Accountancy Paper-IV ((4064-04) ii) Advanced Costing Paper-IV (4064-05) iii) Taxation Paper -IV (4064-06) i) Industrial Management Paper -IV(4064- 07)07) OR i) Advanced Banking and Financial system P-IV (4064-08) ii) Co-operation and Rural Development-P-IV ((4064-09) iii) Insurance P-IV (4064-10) iv) Marketing Management -IV ((4064-11) v) Advanced Statistics Paper-IV ((4064-12)		
Tuesday 04/11/2025	SCT4.1 SCT 4.2	101 102	i) Computer Application in Business (4064-13) ii) Agro-Tourism (4064-14)		

#### 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

Ref No.: PAHSUS/EXAM/TIME-TABLE/2025/1928

Date : 03/10/2025

Sd/Director
Board of Examinations and Evaluation

	-	Pattern		
Pattern 2020	M.Com Sem-I OLD	2023 Paper	M.Com Sem-I NEW	
Paper Code		Code		
·	Management Thoughts,			
	Theories& Organizational		ENTREPRENEURSHIP	
(4061-01)	Behaviour Paper I	MCOM0122	AND STARTUP)	
			Advanced Banking	(BANKING AND
(4064.02)		NACONA0445	and Financial	INDIAN FINANCIAL
(4061-02)	Managerial Economics Paper I	MCOM0115	System Paper-III	SYSTEM)
(4061-03)	E Commerce	MCOM0103	Adv. Accountancy Paper–III	(Advanced Auditing)
(4061-03)	Business Correspondence	IVICOIVIO103	rapei-iii	(Advanced Additing)
(4061-04)	Office Management			
(4001-05)	Office Management		Adv. Accountancy	(Advanced
(4061-06)	Advanced Accountancy	MCOM0101	Paper–I	Accountancy)
(4001 00)	/ Advanced / Accountancy	WICOWIOLOL	Adv. Costing Paper—	(BASICS OF COST
(4061-07	Advanced Costing	MCOM0105		ACCOUNTING)
(4061-08	Taxation	MCOM0109	Taxation Paper–I	,
	Industrial Management Paper			
(4061-09)	ı			
			Advanced Banking	
	Advanced Banking and		and Financial	(INDIAN BANKING
(4061-10	financial system	MCOM0113	System Paper-I	SYSTEM)
	Co-operation and Rural			
4061-11	Development			
(4061-12	Insurance			
(4061-13	Marketing Management			
(4061-14)	Advanced Statistics Paper	MCOM0117	Adv. Statistics – I	(Matrix Algebra)
D. II 2020	14 C C II O I D	Pattern	NA Company HAIFIA	
Pattern 2020 Paper Code	M.Com Sem-II OLD	2023 Paper Code	M.Com Sem-II NEW	
raper code	Management Thoughts,	Code		(Indian Accounting
	Theories & Organizational		ADVANCED	Standards and
4062-01)	Behaviour Paper II	MCOM0221	ACCOUNTANCY	Practice)
,	,			(Auditing and Cloud
			Adv. Accountancy	Auditing Paper No
4062-02	Managerial Economics Paper II	MCOM0204	Paper–VIII	VIII)
			Research	
(4060.00			Methodology (Sem-	
(4062-03	Research Methodology	MCOM0121	1)	/Fanancia Audit Danan
(4062-04)	Advanced Accountancy	MCOM0201	Adv. Accountancy Paper–V	(Forensic Audit Paper V
(4002-04)	Advanced Accountancy	IVICOIVIOZOI	Adv. Costing Paper—	(Financial
(4062-05)	Advanced Costing	MCOM0205	V	Management)
(1002 00)				(Advanced Taxation -
4062-06	Taxation	MCOM0209	Taxation Paper–V	ii)
			-	(Auditing and Cloud
	Industrial Management Paper		Adv. Accountancy	Auditing Paper No
(4062-07	II	MCOM0204	Paper–VIII	VIII)
	1		Advanced Banking	,
4062.00	Advanced Banking and	NACCN 40343	and Financial	(Banking and
4062-08	Financialsystem	MCOM0213	System Paper-V	Insurance Paper V)
4062-09)	Co-operation and Rural Development	MCOM0204	Adv. Accountancy Paper–VIII	(Auditing and Cloud Auditing Paper No
7002-031	Development	IVICOIVIU2U4	i ahei – viii	Auditing Fapel IND

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