

# PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR

### **EXAM OF 2025**

## SEMESTER PATTERN EXAMINATION

## (COLLEGE AND UNIVERSITY CAMPUS)

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

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

- 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. <u>Important Note:</u> 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

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

	M.Co	m. Sen	n-I (NEW w.e.f. June 2023) (NEP CBCS Pattern-2023)
	Paper	Sr.	Subject
Day & Date	No.	No.	Time: 3:00 p.m. to 5:30 p.m
Wednesday		1	Adv. Accountancy Paper-I (MCOM0101)
15/10/2025			(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)
Tuesday		6	Adv. Accountancy Paper–II (MCOM0102)
28/10/2025			(Management Accounting )
		7	Adv. Costing Paper–II (MCOM0106)
			(METHODS OF COSTING)
	DSC 2	8	Taxation Paper–II (MCOM0110)
	-50.2		(Advanced Taxation -II)  Advanced Parking and Financial System Paper II (MCOM0114)
		9	Advanced Banking and Financial System Paper-II (MCOM0114) (BANKING AND INDIAN FINANCIAL SYSTEM)
			1 '
		10	Adv. Statistics – II (MCOM0118) (Sampling Techniques)
Thursday			Adv. Accountancy Paper–III (MCOM0103)
Thursday		11	(Advanced Auditing)
30/10/2025		12	Adv. Costing Paper–III (MCOM0107)
			(- COST ACCOUNTING TECHNIQUES)
			Taxation Paper–III (MCOM0111)
	DSC 3	13	(Advanced Taxation -III)
		14	Advanced Banking and Financial System Paper-III (MCOM0115)
			(BANKING AND INDIAN FINANCIAL SYSTEM)
		15	Adv. Statistics – III (MCOM0119)
			(Operations Research-I)
Saturday	RM	16	Research Methodology (MCOM0121)
01/11/2025	"""		,
Monday			Time: 3:00 p.m. to 4:30 p.m
03/11/2025		17	Adv. Accountancy Paper–IV (MCOM0104)
03/11/2023		1/	(Basic Of GST)
		10	Adv. Costing Paper–IV (MCOM0108)
	D.C	18	(COST AUDIT)
	DSC -4		Taxation Paper–IV (MCOM0112)
		19	(Advanced Taxation -IV)
			Advanced Banking and Financial System Paper-IV
		20	(MCOM0116)
			(BANKING LAW & PRACTICE)
		21	Adv. Statistics - IV (MCOM0120) (Demography)
Thursday			Time: 3:00 p.m. to 5:30 p.m
06/11/2025			Open Elective
		22	ADVANCED ACCOUNTANCY/ ADVANCED COST ACCOUNTANCY
		-	/ TAXATION (MCOM0122)
			(ENTREPRENEURSHIP AND STARTUP)
	DSE -1		
		23	ADVANCED BANKING AND FINANCIAL SYSYTEM (MCOM0123)
		23	(ACCOUNTING FOR BANKING SECTOR)
		2.	Adv. Statistics - (MCOM0124)
		24	(Index Numbers)
		1	1

M.Com. Sem-II (NEW w.e.f. June 2023)(NEP CBCS Pattern-2023)				
	Paper	Sr.	Subject	
Day & Date	No.	No.	Time: 11:00 a.m. to 1:30 p.m	
Tuesday	1101	25	Adv. Accountancy Paper–V (MCOM0201)	
•		25		
14/10/2025			(Forensic Audit Paper V)	
		26	Adv. Costing Paper–V (MCOM0205)	
			(Financial Management)	
	DSC 1	27	Taxation Paper–V(MCOM0209)	
			(Advanced Taxation -II)	
		28	Advanced Banking and Financial System Paper-V (MCOM0213)	
			(Banking and Insurance Paper V)	
		29	Adv. Statistics – V (MCOM0217)	
			(Operations Research-II)	
Thursday		20	Adv. Accountancy Paper–VI (MCOM0202)	
16/10/2025		30	(Financial Management Paper VI )	
20, 20, 2020		24	Adv. Costing Paper-VI (MCOM0206)	
		31	(Tools for Financial analysis )	
			Taxation Paper–VI (MCOM0210)	
	DSC 2	32	(Advanced Taxation -VI)	
			1 '	
		33	Advanced Banking and Financial System Paper-VI	
			(MCOM0214)	
			(BANKING AND Insurance Paper VI)	
		34	Adv. Statistics – VI (MCOM0218)	
			(Inventors Management)	
Monday		35	Adv. Accountancy Paper-VII (MCOM0203)	
27/10/2025			(Managerial Decisions Accounting Paper VII )	
		36	Adv. Costing Paper–VII (MCOM0207)	
		37	(Management Accounting Paper-VII)	
	DSC 3		Taxation Paper-VII (MCOM0211)	
			(Advanced Taxation -VIII)	
		38	Advanced Banking and Financial System Paper-VII	
			(MCOM0215)	
			(Advances Banking Paper VII)	
		39	Adv. Statistics – VII (MCOM0219)	
			(Design of Experiments-I)	
Wednesday			Time: 11:00 p.m. to 12:30 p.m	
29/10/2025		40	Adv. Accountancy Paper–VIII (MCOM0204)	
29/10/2025		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)	
		42	Advanced Banking and Financial System Paper-VIII	
		43	(MCOM0216)	
			(Internet Banking Paper VIII)	
		44	Adv. Statistics - VIII (MCOM0220) (Distribution Theory)	
Friday	1		Time: 11:00 p.m. to 1:30 p.m	
31/10/2025			Open Elective	
,, <b></b> -		45	ADVANCED ACCOUNTANCY ()/ADVANCED COST ACCOUNTANCY/	
		45	TAXATION	
			(Indian Accounting Standards and Practice) (MCOM0221)	
	DSE -1			
		46	ADVANCED BANKING AND FINANCIAL SYSYTEM ()	
			(ACCOUNTING FOR BANKING SECTOR) (MCOM0222)	
	1			
	1	1	1	
		47	Adv. Statistics - (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 14/10/2025		48	Functional area of Management (4062-13)			

	Paper	Sr.	New w.e.f. June. 2024) (NEP CBCS Pattern-2023) Subject			
Day & Date	No.	No.	Time: 11:00 a.m. to 1:30 p.m			
Wednesday	IX	49	Adv. Banking and Financial System Paper-IX			
15/10/2025		73	Investment Analysis and Portfolio Management (MCOM0313)			
_5, _6, _6_5		50	Advanced Accountancy Paper-IX			
		50	AUDITING AND REPORTING (MCOM0301)			
	DSC-9	51	Advanced Statistics Paper-IX			
	D3C 3	51	Estimation Theory (MCOM0317)			
		52	Taxation Paper-IX			
		32	ADVANCED TAXATION PAPER IX (MCOM0309)			
	IX	53	Advanced Costing Paper-IX			
	1/	33	STRATEGIC COST MANAGEMENT-I (MCOM0305)			
Tuesday	X	54	Advanced Banking and Financial System Paper-X			
28/10/2025	^	34	Commodity and Derivatives Market (MCOM0314)			
20, 10, 2023		55	Advanced Accountancy Paper-X			
		33	AUDIT STRATEGY AND PLANNING (MCOM0302)			
	DSC-10	56				
	D2C-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)			
Thursday	XI	59	Advanced Banking and Financial System Paper-XI			
30/10/2025			Wealth Management (MCOM0315)			
		60	Advanced Accountancy Paper-XI			
			MANAGEMENT ACCOUNTING (MCOM0303)			
	DSC-11	61	Advanced Statistics Paper-XI			
			Design of Experiments-II (MCOM0319)			
		62	Taxation Paper-XI			
			ADVANCED TAXATION PAPER XI (MCOM0311)			
	ΧI	63	Advanced Costing Paper-XI			
			MANAGEMENT ACCOUNTING (MCOM0307)			
Saturday	XII	64	Advanced Banking and Financial System Paper-XII			
01/11/2025			Risk Management (MCOM0316)			
		65	Advanced Accountancy Paper-XII			
			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)			
		67	Taxation Paper-XII			
			ADVANCED TAXATION PAPER XII (MCOM0312)			
	XII	68	Advanced Costing Paper-XII			
			COMPONENTS OF WORKING CAPITAL MANAGEMENT (MCOM03)			
Monday	ELECTIVE	69	Introduction to Project Management & Project Initiation			
03/11/2025	PAPER		(MCOM0323)			
,,	III	70	(1110012100220)			
	""	/0	ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES			
			(MCOM0322)			
		71	Advanced Excel (MCOM0324)			

	M.Com. Sem-IV (New w.e.f. Nov. 2024)				
	1	Sr.	CBCS Pattern- 2023		
Paper			Subject		
Day & Date	No.	No.	Time: 3:00 p.m. to 5:00 p.m		
Tuesday	XIII	72	Advanced Accountancy Paper-XIII (MCOM0401)		
14/10/2025			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)		
16/10/2025			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		
Monday	XV	82	Advanced Accountancy Paper-XV (MCOM0403)		
27/10/2025			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		
Wednesday	ELECTIVE	87	ADVANCED ACCOUNTANCY /ADVANCED COST ACCOUNTANCY		
29/10/2025	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 14/10/2025	HCT4.1	90	Business Finance (4064-01)				
Thursday 16/10/2025	HCT4.2	91	Management Accounting ((4064-02)				
Monday 27/10/2025	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)				
Wednesday 29/10/2025	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/2025/1890

Date : 23/09/2025

Sd/Director
Board of Examinations and Evaluation

		Pattern		
Pattern 2020	M.Com Sem-I OLD	2023 Paper	M.Com Sem-I NEW	
Paper Code	Wi.com Schi i OLD	Code	WI.COM SCHITTINE VV	
r aper code	Management Thoughts,	Couc		
	Theories& Organizational		ENTREPRENEURSHIP	
(4061-01)	Behaviour Paper I	MCOM0122	AND STARTUP)	
, ,	·		Advanced Banking	(BANKING AND
			and Financial	INDIAN FINANCIAL
(4061-02)	Managerial Economics Paper I	MCOM0115	System Paper-III	SYSTEM)
			Adv. Accountancy	
(4061-03)	E Commerce	MCOM0103	Paper–III	(Advanced Auditing)
(4061-04)	Business Correspondence			
(4061-05)	Office Management			
			Adv. Accountancy	(Advanced
(4061-06)	Advanced Accountancy	MCOM0101	Paper–I	Accountancy)
			Adv. Costing Paper-	(BASICS OF COST
(4061-07	Advanced Costing	MCOM0105	1	ACCOUNTING)
(4061-08	Taxation	MCOM0109	Taxation Paper–I	
	Industrial Management Paper			
(4061-09)	1			
			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)
		Pattern		
Pattern 2020	M.Com Sem-II OLD	2023 Paper	M.Com Sem-II NEW	
Paper Code		Code		
	Management Thoughts,			(Indian Accounting
4062.04)	Theories & Organizational	NACONA0224	ADVANCED	Standards and
4062-01)	Behaviour Paper II	MCOM0221	ACCOUNTANCY	Practice)
			Adv. Assauntance	(Auditing and Cloud
4062-02	Managerial Economics Paper II	MCOM0204	Adv. Accountancy Paper–VIII	Auditing Paper No VIII)
4002-02	Wanageriai Economics Faper ii	101001010204	Research	VIII)
			Methodology (Sem-	
(4062-03	Research Methodology	MCOM0121	I)	
( .00_ 00			Adv. Accountancy	(Forensic Audit Paper
(4062-04)	Advanced Accountancy	MCOM0201	Paper–V	V
,	,		Adv. Costing Paper–	(Financial
(4062-05)	Advanced Costing	MCOM0205	V	Management)
	Ţ.			(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)
			Advanced Banking	
	Advanced Banking and		and Financial	(Banking and
4062-08	Financialsystem	MCOM0213	System Paper-V	Insurance Paper V)
	Co-operation and Rural		Adv. Accountancy	(Auditing and Cloud
4062-09)	Development	MCOM0204	Paper–VIII	Auditing Paper No

				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)