



The Poona Gujarati Kelvani Mandal's
Haribhai V. Desai College
of Arts, Science & Commerce, Pune-02
(Autonomous)

Examination of March/April 2026
First Year M.COM in Costing
(NEP-2020, 2024 Pattern)

INSTRUCTIONS FOR CANDIDATES

- Candidates are required to be present at the examination center, 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 Examination on any ground.
- Candidates are requested to note the Day, Date and Time of Paper.
- Candidates are permitted to use stencils at the time of examination.
- The exchanges of side ruler, drawing instruments of other materials used in the examination hall are 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 are not allowed at the time of examination.
- The written examination will be conducted in the following order.

Mr. Narendra V. Deore
Controller of Examination



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Semester -I (Backlog)
Time: 10:30 AM To 01:00 PM

Day & Date	Course Code	Course Name
Monday, 23/03/2026 (10.30 AM to 01:00 PM)	MA-501-TH	Management Accounting
Tuesday, 24/03/2026 (10.30 AM to 01:00 PM)	IE-502-TH	Industrial Economics
Wednesday, 25/03/2026 (10.30 AM to 01:00 PM)	RM-529-TH	Research Methodology
Friday, 27/03/2026 (10.30 AM to 01:00 PM)	ACS-511-TH	Advanced Cost Accounting & Cost System
Saturday, 28/03/2026 (10.30 AM to 12:30 PM)	CDM-512-TH	Costs for Decision Making & Activity Based Costing
Monday, 30/03/2026 (10.30 AM to 01:00 PM)	CTRA-513-TH	Costing Techniques and Responsibility Accounting

Date: - 06.03.2026

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Semester -II (Regular & Backlog)
Time: 02.30 PM to 05:00 PM

Day & Date	Course Code	Course Name
Wednesday, 01/04/2026 (02.30 PM to 05:00 PM)	FAC-551-TH	Financial Analysis & Control
Thursday, 02/04/2026 (02.30 PM to 05:00 PM)	SM-552-TH	Strategic Management
Saturday, 04/04/2026 (02.30 PM to 05:00 PM)	ACA-561-TH	Application of Cost Accounting
Monday, 06/04/2026 (02.30 PM to 04:30 PM)	VAI-562-TH	Variance Analysis & Interpretation
Tuesday, 07/04/2026 (02.30 PM to 05:00 PM)	CCS-563-TH	Cost Control & Cost System

Date: - 06.03.2026

Mr. Narendra V. Deore
Controller of Examination