

SAVITRIBAI PHULE PUNE UNIVERSITY

(Formerly University of Pune)



EXAMINATION CIRCULAR NO. 460

**BACHELOR OF COMMERCE (B.COM.) (ODL Mode)
(SEMESTER SYSTEM) (CBCS 2019 PATTERN)**

Examination Session –JUNE 2026

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 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 University 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-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 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 are not allowed at the time of examination.
- The written examination will be conducted in the following order.

**B.Com. (ODL Mode) (2019 Pattern) Semester-I
(TIME: 10.00 AM to 01.00 PM)**

Day & Date	Paper Code	Subject
Thursday 23-07-2026	111-I	COMPULSORY ENGLISH - I
Friday 24-07-2026	112-I	FINANCIAL ACCOUNTING - I
Saturday 25-07-2026	113-I	BUSINESS ECONOMICS - I
Monday 27-07-2026	114A-I	BUSINESS MATHEMATICS & STATISTICS - I
	114B-I	COMPUTER CONCEPTS AND APPLICATION - I
Tuesday 28-07-2026	115A-I	ORGANIZATION SKILL DEVELOPMENT - I
	115B-I	BANKING AND FINANCE - I
	115C-I	COMMERCIAL GEOGRAPHY - I
	115D-I	DEFENCE ORGANIZATION & MANAGEMENT IN INDIA - I
	115E-I	THEORY AND PRACTICE OF COOPERATION - I
	115F-I	MANAGERIAL ECONOMICS - I
Wednesday 29-07-2026	116A-I	ESSENTIALS OF E-COMMERCE - I
	116B-I	INSURANCE AND TRANSPORT - I
	116C-I	MARKETING AND SALESMANSHIP - I
	116D-I	CONSUMER PROTECTION AND BUSINESS ETHICS - I
	116E-I	BUSINESS ENVIRONMENT & ENTREPRENEURSHIP - I
	116F-I	FOUNDATION COURSE IN COMMERCE - I
Thursday 30-07-2026	117A-I	ADDITIONAL ENGLISH - I
	117B-I	MARATHI - I
	117C-I	HINDI - I

**B.Com. (ODL Mode) (2019 Pattern) Semester-II
(TIME: 10.00 AM to 01.00 PM)**

Day & Date	Paper Code	Subject
Monday 13-07-2026	111-II	COMPULSORY ENGLISH - II
Tuesday 14-07-2026	112-II	FINANCIAL ACCOUNTING - II
Wednesday 15-07-2026	113-II	BUSINESS ECONOMICS - II
Thursday 16-07-2026	114A-II	BUSINESS MATHEMATICS & STATISTICS - II
	114B-II	COMPUTER CONCEPTS AND APPLICATION - II
Friday 17-07-2026	115A-II	ORGANIZATION SKILL DEVELOPMENT - II
	115B-II	BANKING AND FINANCE - II
	115D-II	DEFENCE ORGANIZATION & MANAGEMENT IN INDIA - II
	115F-II	MANAGERIAL ECONOMICS - II
Monday 20-07-2026	116A-II	ESSENTIALS OF E-COMMERCE - II
	116B-II	INSURANCE AND TRANSPORT - II
	116C-II	MARKETING AND SALESMANSHIP - II
	116D-II	CONSUMER PROTECTION AND BUSINESS ETHICS - II
	116E-II	BUSINESS ENVIRONMENT & ENTREPRENEURSHIP - II
	116F-II	FOUNDATION COURSE IN COMMERCE - II
Tuesday 21-07-2026	117A-II	ADDITIONAL ENGLISH - II
	117B-II	MARATHI - II
	117C-II	HINDI - II

**B.Com. (ODL Mode) (2019 Pattern) Semester-III
(TIME: 02.00 PM to 05.00 PM)**

Day & Date	Paper Code	Subject
Thursday 23-07-2026	AECC - I	ENVIRONMENTAL STUDIES – I [Time : 02.00 pm to 04.00 pm]
Friday 24-07-2026	201-I	BUSINESS COMMUNICATION - I
Saturday 25-07-2026	202-I	CORPORATE ACCOUNTING - I
Monday 27-07-2026	203-I	BUSINESS ECONOMICS (MACRO) - I
Tuesday 28-07-2026	204-I	BUSINESS MANAGEMENT - I
Wednesday 29-07-2026	205-I	ELEMENTS OF COMPANY LAW - I
Thursday 30-07-2026	206A-I	BUSINESS ADMINISTRATION - I(I)
	206B-I	BANKING AND FINANCE - I(I)
	206E-I	COST AND WORKS ACCOUNTING - I(I)
	206G-I	BUSINESS ENTREPRENEURSHIP - I(I)
	206K-I	INSURANCE, TRANSPORT AND TOURISM - I(I)

**B.Com. (ODL Mode) (2019 Pattern) Semester-IV
(TIME: 02.00 PM to 05.00 PM)**

Day & Date	Paper Code	Subject
Monday 13-07-2026	AECC - II	ENVIRONMENTAL STUDIES – II [Time : 10.00 am to 12.00 pm]
Tuesday 14-07-2026	201-II	BUSINESS COMMUNICATION - II
Wednesday 15-07-2026	202-II	CORPORATE ACCOUNTING - II
Thursday 16-07-2026	203-II	BUSINESS ECONOMICS (MACRO) - II
Friday 17-07-2026	204-II	BUSINESS MANAGEMENT - II
Monday 20-07-2026	205-II	ELEMENTS OF COMPANY LAW - II
Tuesday 21-07-2026	206A-II	BUSINESS ADMINISTRATION - I(II)
	206B-II	BANKING AND FINANCE - I(II)
	206E-II	COST AND WORKS ACCOUNTING - I(II)
	206G-II	BUSINESS ENTREPRENEURSHIP - I(II)
	206K-II	INSURANCE, TRANSPORT AND TOURISM - I(II)

**B.Com. (ODL Mode) (2019 Pattern) Semester-V
(TIME: 10.00 AM to 01.00 PM)**

Day & Date	Paper Code	Subject
Thursday 23-07-2026	301 - I	BUSINESS REGULATORY FRAMEWORK - I
Friday 24-07-2026	302 - I	ADVANCED ACCOUNTING - I
Saturday 25-07-2026	303 - I	INDIAN AND GLOBAL ECONOMIC DEVELOPMENT - I
Monday 27-07-2026	304 - I	AUDITING & TAXATION - I
Tuesday 28-07-2026	305A - I	BUSINESS ADMINISTRATION - II(I)
	305B - I	BANKING AND FINANCE - II(I)
	305E - I	COST AND WORKS ACCOUNTING - II(I)
	305G - I	BUSINESS ENTREPRENEURSHIP - II(I)
	305K - I	INSURANCE, TRANSPORT AND TOURISM - II(I)
Wednesday 29-07-2026	306A - I	BUSINESS ADMINISTRATION - III(I)
	306B - I	BANKING AND FINANCE - III(I)
	306E - I	COST AND WORKS ACCOUNTING - III(I)
	306G - I	BUSINESS ENTREPRENEURSHIP - III(I)
	306K - I	INSURANCE, TRANSPORT AND TOURISM - III(I)

**B.Com. (ODL Mode) (2019 Pattern) Semester-VI
(TIME: 10.00 AM to 01.00 PM)**

Day & Date	Paper Code	Subject
Tuesday 14-07-2026	301 - II	BUSINESS REGULATORY FRAMEWORK - II
Wednesday 15-07-2026	302 - II	ADVANCED ACCOUNTING - II
Thursday 16-07-2026	303 - II	INDIAN AND GLOBAL ECONOMIC DEVELOPMENT - II
Friday 17-07-2026	304 - II	AUDITING & TAXATION - II
Monday 20-07-2026	305A - II	BUSINESS ADMINISTRATION - II(II)
	305B - II	BANKING AND FINANCE - II(II)
	305E - II	COST AND WORKS ACCOUNTING - II(II)
	305G - II	BUSINESS ENTREPRENEURSHIP - II(II)
	305K - II	INSURANCE, TRANSPORT AND TOURISM - II(II)
Tuesday 21-07-2026	306A - II	BUSINESS ADMINISTRATION - III(II)
	306B - II	BANKING AND FINANCE - III(II)
	306E - II	COST AND WORKS ACCOUNTING - III(II)
	306G - II	BUSINESS ENTREPRENEURSHIP - III(II)
	306K - II	INSURANCE, TRANSPORT AND TOURISM - III(II)

**Ganeshkhind,Pune-411007
Ref.No/Exam/Coordination: 895
Date: 18/06/2026**

**Director
Board of Examinations and Evaluation**