

# **SAVITRIBAI PHULE PUNE UNIVERSITY**

**(Formerly University of Pune)**



**EXAMINATION CIRCULAR NO. 484**

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

**Examination Session –DECEMBER 2025**

## **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: 02.00 PM to 05.00 PM)**

Day & Date	Paper Code	Subject
Wednesday 18-03-2026	111-I	COMPULSORY ENGLISH I
Friday 20-03-2026	112-I	FINANCIAL ACCOUNTING I
Monday 23-03-2026	113-I	BUSINESS ECONOMICS I
Tuesday 24-03-2026	114A-I	BUSINESS MATHEMATICS & STATISTICS I
	114B-I	COMPUTER CONCEPTS AND APPLICATION I
Wednesday 25-03-2026	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
Friday 27-03-2026	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
Saturday 28-03-2026	117A-I	ADDITIONAL ENGLISH I
	117B-I	MARATHI I
	117C-I	HINDI I

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

Day & Date	Paper Code	Subject
Tuesday 10-03-2026	111-II	COMPULSORY ENGLISH II
Wednesday 11-03-2026	112-II	FINANCIAL ACCOUNTING II
Thursday 12-03-2026	113-II	BUSINESS ECONOMICS II
Friday 13-03-2026	114A-II	BUSINESS MATHEMATICS & STATISTICS II
	114B-II	COMPUTER CONCEPTS AND APPLICATION II
Saturday 14-03-2026	115A-II	ORGANIZATION SKILL DEVELOPMENT II
	115B-II	BANKING AND FINANCE II
	115C-II	COMMERCIAL GEOGRAPHY II
	115D-II	DEFENCE ORGANIZATION & MANAGEMENT IN INDIA II
	115E-II	THEORY AND PRACTICE OF COOPERATION II
	115F-II	MANAGERIAL ECONOMICS II
Monday 16-03-2026	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 17-03-2026	117A-II	ADDITIONAL ENGLISH II
	117B-II	MARATHI II
	117C-II	HINDI II

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

Day & Date	Paper Code	Subject
Wednesday 18-03-2026	201-I	BUSINESS COMMUNICATION - I
Friday 20-03-2026	202-I	CORPORATE ACCOUNTING - I
Monday 23-03-2026	203-I	BUSINESS ECONOMICS (MACRO) - I
Tuesday 24-03-2026	204-I	BUSINESS MANAGEMENT - I
Wednesday 25-03-2026	205-I	ELEMENTS OF COMPANY LAW - I
Friday 27-03-2026	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)
Saturday 28-03-2026	AECC - I	ENVIRONMENTAL STUDIES – I [Time : 10.00 Am to 12.00 pm]

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

<b>Day &amp; Date</b>	<b>Paper Code</b>	<b>Subject</b>
Tuesday 10-03-2026	201-II	BUSINESS COMMUNICATION - II
Wednesday 11-03-2026	202-II	CORPORATE ACCOUNTING - II
Thursday 12-03-2026	203-II	BUSINESS ECONOMICS (MACRO) - II
Friday 13-03-2026	204-II	BUSINESS MANAGEMENT - II
Saturday 14-03-2026	205-II	ELEMENTS OF COMPANY LAW - II
Monday 16-03-2026	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)
Tuesday 17-03-2026	AECC - II	ENVIRONMENTAL STUDIES – II [Time : 10.30 am to 12.30 pm]

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

Day & Date	Paper Code	Subject
Wednesday 18-03-2026	301-I	BUSINESS REGULATORY FRAMEWORK-I
Friday 20-03-2026	302-I	ADVANCED ACCOUNTING-I
Monday 23-03-2026	303-I	INDIAN AND GLOBAL ECONOMIC DEVELOPMENT-I
Tuesday 24-03-2026	304-I	AUDITING & TAXATION-I
Wednesday 25-03-2026	305A-II(I)	BUSINESS ADMINISTRATION-II(I)
	305B-II(I)	BANKING AND FINANCE - II(I)
	305E-II(I)	COST AND WORKS ACCOUNTING - II(I)
	305G-II(I)	BUSINESS ENTREPRENEURSHIP - II(I)
	305K-II(I)	INSURANCE, TRANSPORT AND TOURISM - II(I)
Friday 27-03-2026	306A-III(I)	BUSINESS ADMINISTRATION - III(I)
	306B-III(I)	BANKING AND FINANCE - III(I)
	306E-III(I)	COST AND WORKS ACCOUNTING - III(I)
	306G-III(I)	BUSINESS ENTREPRENEURSHIP - III(I)
	306K-III(I)	INSURANCE, TRANSPORT AND TOURISM - III(I)

Ganeshkhind,Pune-411007

**Ref.No/Exam/Coordination: 1267**

**Date: 31/12/2025**

**Director**  
**Board of Examinations and Evaluation**