SAVITRIBAI PHULE PUNE UNIVERSITY

(Formerly University of Pune)

EXAMINATION CIRCULAR NO. 843 OF 2026

PROGRAMME OF FIRST YEAR BACHELOR OF COMMERCE
(2025 PATTERN) (NEP-2020)

SESSION: WINTER SESSION EXAMINATION 2026

(Under Faculty of Commerce and Management : A) Commerce)

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 advised 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, Time-Tables displayed on University website is the official document of Time-Table only.
- 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 shall 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, Bluetooth Devise, Electronic Wrist Belt and such gadgets are strictly not allowed at the time of examination.
- Any act as mentioned is Ordinance nine is punishable as per the process under the Ordinance.
- The written examination will be conducted in the following order.

BACHELOR OF COMMERCE, 2025 PATTERN (NEP-2020)

SEMESTER -II

Time:- 02.00 PM To 05.00 PM

Day & Date	Paper Code	Subject
Tuesday 01-12-2026	OE	Generic/Open Elective Courses Offered from Other Faculties (Faculty of Humanities, Faculty of Science & Technology & Faculty of Interdisciplinary Studies) # Lists of GE/OE courses offered from other faculties have been attached herewith Time:-02.00 PM To 04.00 PM
Wednesday 02-12-2026	AEC-121	Mastering English for Professional Purposes-II Time:-02.00 PM To 04.00 PM
Thursday 03-12-2026	FAC121T	Financial Accounting-II
Friday 04-12-2026	ILO122T	Inventory, Labour and Overhead Accounting - II
Saturday 05-12-2026	PFM123T	Principles and Functions of Management - II
Monday 07-12-2026	FOM124T	Fundamentals of Marketing -II
Tuesday 08-12-2026	PMC125T	History, Principles and Management of Cooperation-II
Wednesday 09-12-2026	FI126T	Fundamentals of Insurance-II
Thursday 10-12-2026	SEL127T	Start up and Insurance Law-II
Friday 11-12-2026	PT128T	Probability Theory - II
Saturday 12-12-2026	MSE129T	Market Structure and Welfare Economics

Monday 14-12-2026	SEC121COM	Business Accounting-II Time:-02.00 PM To 04.00 PM

SEMESTER - I

Time:-10.00 AM To 01.00 PM

Day & Date	Paper Code	Subject
Tuesday 01-12-2026	OE	Generic/Open Elective Courses Offered from Other Faculties (Faculty of Humanities, Faculty of Science & Technology & Faculty of Interdisciplinary Studies) # Lists of GE/OE courses offered from other faculties have been attached herewith Time:-10.00 AM To 12.00 PM
Wednesday 02-12-2026	AEC-101	Mastering English for Professional Purposes-I Time:-10.00 AM To 12.00 PM
Thursday 03-12-2026	FAC101T	Financial Accounting-I
Friday 04-12-2026	CMA102T	Basics of Cost and Management Accounting and Material Accounting-I
Saturday 05-12-2026	MOM103T	Modern Office Management-I
Monday 07-12-2026	FOM104T	Fundamentals of Marketing-I
Tuesday 08-12-2026	BEE105T	Business Environment and Entrepreneurship-I
Wednesday 09-12-2026	FOB106T	Fundamentals of Banking-I
Thursday 10-12-2026	ILS107T	Indian Legal System and Legal Method-I
Friday 11-12-2026	SDA108T	Statistical Decision Analysis-I

Saturday **12-12-2026**	**FFT110T**	**Fundamentals of Financial Technology (FinTech) - I** **(Applicable Only to Student admitted from A.Y. 2026-2027)**
Monday **14-12-2026**	**IBE109T**	**Introduction to Behavioural Economics**
Tuesday **15-12-2026**	**SEC111COM**	**Business Accounting-I** **Time:-10.00 AM To 12.00 PM**

Note: This timetable is applicable to both categories of students listed below:

1) B.Com. 2024 Pattern: Students admitted in the academic year 2024–2025 (Examination Evaluation Ratio 30:70).
2) B.Com. 2025 Pattern: Students admitted from the academic year 2025–2026 onwards (Examination Evaluation Ratio 40:60).
3) Backlog Exams for 2024 Pattern Students: In accordance with point No. 5 of exam circular No. 727/2026 (Outward Ref. No.1341, dated 09.10.2026), backlog examinations for the 2024 pattern will be conducted at the college level.

Ganeshkhind, Pune - 411 007
Ref.No/Exam/Coord/1504
Date: 28.10.2026

DIRECTOR
BOARD OF EXAMINATIONS AND EVALUATION