

SAVITRIBAI PHULE PUNE UNIVERSITY

(Formerly University of Pune)



EXAMINATION CIRCULAR NO.106 OF 2026

SECOND YEAR BACHELOR OF COMMERCE 2024 Credit Pattern

Examination of Summer Session-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 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.

BACHELOR OF COMMERCE 2024 Credit Pattern

SEMESTER - III
Time:-10.00 AM To 12.00 PM

Day & Date	Paper Code	Subject
Thursday 30-04-2026	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
Saturday 02-05-2026	AEC-201-HIN	Hindi Bhasha Kshamata Sanvrdhan Bhag-I
	AEC-201-MAR	Bhasha ani Jeevanvyavhar
	AEC-201-SAN	Bhagini Bhasha Sahityam
	AEC-201-URD	Functional Urdu -I
Tuesday 05-05-2026	AASI231IKS-T	Ancient Accounting Systems in India
	ABSI236IKS-T	Ancient Banking Systems in India
	AMSI238IKS-T	Ancient and Modern Statistics in India
	BPAI235IKS-T	Business Practices in Ancient India
	CSAI232IKS-T	Costing Systems in Ancient India
	IEVBM233IKS-T	Indian Ethical and Value Based Management
	JSAI237IKS-T	Ancient Indian Legal System
	MPAI234IKS-T	Marketing Practices in Ancient India
Wednesday 06-05-2026	ME241-T	Macro Economics Time:-10.00 AM To 01.00 PM
Thursday 07-05-2026	CA201-T	Corporate Accounting-I Time:-10.00 AM To 01.00 PM
Friday 08-05-2026	CPL208-T	Consumer Protection Law-I
	EMS204-T	Enterprise Management System-I

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Friday 08-05-2026	ESIS206-T	Entrepreneurship Scenario and Institutional Support
	FAFD202-T	Forensic Accounting and Fraud Detection-I
	IBS207-T	Indian Banking System-I
	MOC203-T	Methods of Costing-I
	OR209-T	Operations Research-I
	SM205-T	Services Marketing

SEMESTER - IV
Time:-2.00 PM To 4.00 PM

Day & Date	Paper Code	Subject
Thursday 30-04-2026	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
Saturday 02-05-2026	AEC-251-HIN	Hindi Bhasha Shamta Savardhan Bhag- II
	AEC-251-MAR	Bhasha Ani Savandkaushalye
	AEC-251-SAN	Sanganakmitram
	AEC-251-URD	Urdu : Functional Urdu- II
Tuesday 05-05-2026	SEC251COM	Goods and Services Tax Act
Wednesday 06-05-2026	CA251T	Corporate Accounting-II Time:-2.00 PM To 5.00 PM
Thursday 07-05-2026	CPL258T	Consumer Protection Law-II
	EMS254T	Enterprise Management System-II
	FAFD252T	Forensic Accounting and Fraud Detection-II
	IBS257T	Indian Banking System-II
	MCHS256T	Management of Cooperative Housing Societies
	MOC253T	Methods of Costing-II

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Thursday 07-05-2026	OR259T	Operations Research-II
	TM255T	Tourism Marketing
Friday 08-05-2026	ME291T	Monetary Economics Time:-2.00 PM To 5.00 PM

Ganeshkhind, Pune - 411 007

Ref.No/Exam/Coord/:308

Date:13/04/2026

Director

Board of Examinations and Evaluation



Savitribai Phule Pune University, Pune

Faculty of Humanities

BASKET of Generic Elective (GE)/Open Elective (OE) Class: Second Year (Sem-III)

Sr. No	Faculty	Semester	Name of the Course	Code
1.	B.A. Marathi	3	प्रसारमाध्यमांसाठी लेखन	OE-201- MAR
2.	B.A. Hindi	3	हिंदी गीत और एकांकी लेखन	OE - 201 - HIN
3.	B.A. English	3	Business English (for Commerce Faculty)	OE- 201 - ENG
		3	English for IT (for Science Faculty)	OE- 202- ENG
4.	B.A. Sanskrit	3	गीर्वाणीरसमयी	OE-201-SAN
5.	B.A. Urdu	3	Urdu: Study of Modern Prose & Poetry	OE 201 URD
6.	B.A. Persian	3	Basic Persian-III	OE 201 PER
7.	B.A. Arabic	3	Classical Prose and Poetry	OE-201-ARA
8.	B.A. Economic	3	Introduction to Stock Market	OE - 201 - ECO
9.	B.A. History	3	Glimpses of Modern Maharashtra	OE – 201 - HIS
10.	B.A. Psychology	3	Consumer Psychology	OE-201-PSY
11.	B.A. Political Science and Public Administration	3	1. District Administration 2. Local Self Governance 3. Human Rights	OE-201-POL OE-201-PUB OE-202-POL
12.	B.A. Logic	3	Logic and Methodology of Science – I	OE-201-LOG
13.	B. A. Philosophy	3	Ethics and Human Action	OE-201-PHL
14.	B.A. Defense and Studies	3	Internal Security Challenges for India - I	OE-201-DEF
15.	B.A. Sociology	3	Social Media and Challenges	OE-201-SOC
16.	B. A. Anthropology	3	Anthropology of Food	OE-201-An
17.	B. A. Education	3	Guidance and Counseling I	OE-201-EDU

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Sr. No	Faculty	Semester	Name of the Course	Code
18.	B. A. Geography	3	Political Geography	OE-201-GEO
19.	B. A. Mathematics	3	Mathematics For Competitive Exams Mathematics for Social Science-I Commercial Mathematics I	OE-201-MTS OE -201-MTS OE-201-MTS
20.	B.A. (Statistics)	3	Business Statistics – I Applied Statistics - I	OE-201-ST OE-202-ST
21.	B. A. (Restructuring Pattern)	3	Foundation Course (Study of Indian and Global Concepts)	OE-201-Re-T
22.	Law	3	Mercantile Law	OE-201-Law
23.	B.A. (Music)	3	Sangeet	OE-201-MUS



Savitribai Phule Pune University, Pune
Faculty of Science and Technology

BASKET for Generic Elective (GE) / Open Elective (OE) Class : Second Year (Sem-III)

Sr. No	Degree/ Programme	Semester	Name of the Course	Code
1.	B.Sc. Geology	III	1. Introduction to Natural Resources	OE-202-GL-T
2.	B.Sc.Mathematics	III	1. Mathematics for Competitive Exams	OE-201-MTS(A)-T
			2. Mathematics for Social Science-I	OE-201-MTS(B)-T
			3. Commercial Mathematics-I	OE-201-MTS(C)-T
3.	B.Sc. Botany	III	1. Crop Science	OE-201-BOT-I
			2. Medicinal Botany	OE-202-BOT-T
4.	B.Sc.Electronics Science	III	1. Fundamentals of Information Technology	OE-201-ELS-T
5.	B.Sc.Environmental Science	III	1. Natural Calamities	OE-201-EVS-T
			2. Ecotourism	OE-202-EVS-T
6.	B.Sc.Hospitality studies	III	1. Food Hygiene & Safety	OE-201-HS-T
			2. MICE Management	OE-202-HS-T
7.	B.Sc.Zoology	III	1. (Sericulture Practices and Management) (रेशीम उद्योग आणि व्यवस्थापन)	OE-201-ZOO-T
			2. Pearl Culture and Management) (मोती निर्माण आणि व्यवस्थापन)	OE-202-ZOO-T
8.	B.Sc.Animation	III	1. Designing & Video Animation for Social Media	OE-201-ANM-T
9.	B.C.A.	III	1. Introduction to Artificial Intelligence	OE-201-CA-T
10.	B.Sc.(Geography)	III	1. Geography of Soil	OE -201-GEO(S)-T
11.	B.Sc.(Physics)	III	1. Eco-friendly Living Energy for Modern	OE-221-PHY-T
12.	B.Sc.(Computer Applications)	III	1. Introduction to Artificial Intelligence	OE-201-CA-T
13.	B.Sc.(Seed Technology)	III	1. Landscape Gardening	OE-201-ST-T
			2. Organic Farming	OE-202-ST-T
			3. Modern Irrigation Techniques	OE-203-ST-T

Sr. No	Degree/ Programme	Semester	Name of the Course	Code
14.	B.Sc.(Statistics)	III	1. Business Statistics - I 2. Applied Statistics - I	OE-201-STS-T OE-202-STS-T
15.	B.Sc.(Biotechnology)	III	1. Wine Technology	OE- 201-BT-T
			2. Dairy Technology	OE- 202-BT-T
16.	B.Sc.(Chemistry)	III	1. Chemistry of Cosmetics and Perfumes-I	OE-201-CHE-T
			2. Dairy Chemistry	OE-202-CHE-T
17.	B.Sc.(Microbiology)	III	1. Scope of Microbiology	OE-201-MB-T
18.	B.Sc.(Wine, Brewing and Alcohol Technology)	III	1. Grains to beer	OE - 201 WT -T
19.	B.Sc. (Artificial Intelligence and Machine Learning)	III	1. E-Commerce-I 2. Web Design-I 3. Digital Marketing-I 4. AI for everyone - I	OE-201-AIML-T OE-202-AIML-T OE-203-AIML-T OE-204-AIML-T
20.	B.Sc.(Data Science)	III	1. E commerce-I 2. Web Design-I 3. Digital Marketing-I 4. AI for Everyone-I	OE-201-DS-T OE-202-DS-T OE-203-DS-T OE-204-DS-T
21.	B.Sc.(Information Technology)	III	1. Content Writing / Script Writing	OE-201-IT-T
22.	B. Sc.(Cyber and Digital Science)	III	1. AI for Everyone I / 2. Web design I / 3. Digital Marketing I/ 4. Introduction to Cyber Security	OE-201-CDS-T OE-202-CDS-T OE-203-CDS-T OE- 204-CDS-T
23.	B. Sc.(Computer Science)	III	1. E commerce I 2. Web Design I 3. Digital Marketing I 4. AI for everyone I	OE-201-CS-T OE -202-CS-T OE-203-CS-T OE-204-CS-T
24.	B.C.A.	III	1. Introduction to Artificial Intelligence	OE-201-CA-T
25.	B.Sc. (Aviation)	III	1. Fundamentals of Computer & Programming Languages	OE-201-BAV-T
26.	B. Sc. (Nanoscience and Nanotechnology)	III	1. Nanoscience and Nanotechnology in Daily Life	OE-201-NS-T
27.	BSc (Defence and Strategic Studies)	III	1. Internal Security Challenges for India – I	OE--201-DEF-T

Sr. No	Degree/ Programme	Semester	Name of the Course	Code
28.	B.Sc.(Psychology)	III	1. Psychological Skills and Enrichment of Life	OE-202-PSY-T



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Faculty of Humanities

BASKET of Generic Elective (GE)/Open Elective (OE) Class: Second Year (Sem-IV)

Sr. No.	Faculty	Semester	Name of the Course	Code
1.	B.A. Marathi	4	प्रसार माध्यमांशी लेखन: प्रात्यक्षिक	OE-251- MAR
2.	B.A. Hindi	4	हिंदी गीत और एकांकी लेखन	OE - 251 - HIN
3.	B.A. English	4	Business English (for Commerce Faculty)	OE – 251- ENG
		4	English for IT (for Science Faculty)	OE- 252-ENG
4.	B.A. Sanskrit	4	पुस्तक मित्रम	OE-251-SAN
5.	B.A. Urdu	4	Urdu: Study of Ghazal & Satire	OE-251-URD
6.	B.A. Persian	4	Basic Persian-IV	OE 251 PER
7.	B.A. Arabic	4	Modern Prose, Grammar and Translation	OE-151-ARA
8.	B.A. Economic	4	Analysis of Stock Market – Practical	OE - 251 - ECO
9.	B.A. History	4	Glimpses of Modern Maharashtra PRACTICAL	OE – 251 - HIS
10.	B.A. Psychology	4	Psychology and Social Issues	OE –251 PSY
11.	B.A. Political Science and Public Administration	4	District Administration - Practical	OE–251 -POL
12.	B.A. Logic	4	Logic and Methodology of Science – II	OE-251-LOG
13.	B. A. Philosophy	4	Values: Moral, Social and Political	OE-251-PHL
14.	B.A. Defense and Studies	4	Internal Security Challenges for India - II	OE-251-DEF
15.	B.A. Sociology	4	Social Inclusion and Social Harmony	OE-251-SOC
16.	B. A. Anthropology	4	Print, Visual and Social Media from Anthropological Lens	OE-251-An
17.	B. A. Education	4	Guidance and Counseling II	OE-251-EDU

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Sr. No.	Faculty	Semester	Name of the Course	Code
18.	B. A. Geography	4	Introduction to GPS	OE-251-GEO
19.	B. A. Mathematics	4	Mathematics for Competitive Exams-II Mathematics for Social Science-II Commercial Mathematics II	OE-251-MTS
20.	B.A. (Statistics)	4	Business Statistics – II Applied Statistics - II	OEP-251-STS OEP-252-STS
21.	B. A. (Restructuring Pattern)	4	Foundation Course – II	OE-251-Re-T



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Faculty of Science and Technology

BASKET for Generic Elective (GE) / Open Elective (OE) Class : Second Year (Sem-IV)

Sr. No	Degree/ Programme	Semester	Name of the Course	Code
1.	B.Sc.(Mathematics)	IV	1. Mathematics for Competitive Exams- II	OE-251-MTS(A)-T
			2. Mathematics for Social Science-II	OE-251-MTS(B)-T
			3. Commercial Mathematics-I	OE-251-MTS(C)-T
2.	B.Sc.Hospitality Studies	IV	1. Human Resource Management (HRM) in Hospitality Industry	OE-251-HS-T
			2. Customer Relationship Management (CRM) in Hospitality Industry	OE-252-HS-T
3.	B.Sc.(Statistics)	IV	1. Business Statistics – II	OE-251-STS-T
			2. Applied Statistics - II	OE-252-STS-T
4.	B.Sc.(Chemistry)	IV	1. Chemistry of Cosmetics and Perfumes-II	OE-251-CHE-T
			2. Agricultural Chemistry	OE-252-CHE-T
5.	B.Sc.(Microbiology)	IV	1. Use of Microbes in Daily Life	OE -251-MB-T/P
6.	B.Sc. (Artificial Intelligence and Machine Learning)	IV	1. E-Commerce-II	OE-251-AIML-T
			2. Web Design-II	OE-252-AIML-T
			3. Digital Marketing-II	OE-253-AIML-T
			4. AI for Everyone - II	OE-254-AIML-T
7.	B.Sc.(Data Science)	IV	1. E commerce-II	OE-251-DS-T
			2. Web Design-II	OE-252-DS-T
			3. Digital Marketing-II	OE-253-DS-T
			4. AI for Everyone-II	OE-254-DS-T
8.	B. Sc.(Cyber and Digital Science)	IV	1. AI for Everyone II	OE-251-CDS-T
			2. Web design II	OE-252-CDS-T
			3. Digital Marketing II	OE-253-CDS-T
9.	B. Sc. (Computer Science)	IV	1. E commerce II	OE-251-CS-T
			2. Web Design II	OE-252-CS-T
			3. Digital Marketing II	OE-253-CS-T
			4. AI for everyone - II	OE-254-CS-T

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Sr. No	Degree/ Programme	Semester	Name of the Course	Code
10.	B.Sc.(Aviation)	IV	1. Professional Communication Skill	AEC-251-BAV-T
11.	BSc (Defence and Strategic Studies)	IV	1. Internal Security Challenges for India – II	OE--251-DEF-T