

SAVITRIBAI PHULE PUNE UNIVERSITY

(Formerly University of Pune)



EXAMINATION CIRCULAR NO. 648 OF 2026

**PROGRAMME OF SECOND YEAR BACHELOR OF COMMERCE
(2024 & 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, 2024 & 2025 PATTERN (NEP-2020)

SEMESTER -IV

Time:-02.00 PM To 04.00 PM

Day & Date	Paper Code	Subject
Monday 19-10-2026	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
Wednesday 21-10-2026	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
Thursday 22-10-2026	CA251T	Corporate Accounting-II Time:-02.00 PM To 05.00 PM
	CA251RE-T	Corporate Accounting-II
Friday 23-10-2026	CPL258T	Consumer Protection Law-II
	EMS254T	Enterprise Management System-II
	FAFD252T	Forensic Accounting and Fraud Detection-II
	IBS257T	Indian Banking System-II

Friday 23-10-2026	MCHS256T	Management of Cooperative Housing Societies
	MOC253T	Methods of Costing-II
	OR259T	Operations Research-II
	TM255T	Tourism Marketing
Saturday 24-10-2026	ME291T	Monetary Economics Time:-02.00 PM To 05.00 PM
Monday 26-10-2026	SEC251COM	Goods and Services Tax Act

SEMESTER - III

Time:-02.00 PM To 04.00 PM

Day & Date	Paper Code	Subject
Tuesday 27-10-2026	ME241-T	Macro Economics Time:-02.00 PM To 05.00 PM
Wednesday 28-10-2026	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

Thursday 29-10-2026	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
Friday 30-10-2026	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
Saturday 31-10-2026	CA201-T	Corporate Accounting-I Time:-02.00 PM To 05.00 PM
	CA201RE-T	Corporate Accounting-I Time:-02.00 PM To 04.00 PM

Monday 02-11-2026	CPL208-T	Consumer Protection Law-I
	EMS204-T	Enterprise Management System-I
	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

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).**

**Ganeshkhind, Pune - 411 007
Ref.No/Exam/Coord/1230
Date: 05.10.2026**

**DIRECTOR
BOARD OF EXAMINATIONS AND EVALUATION**



Savitribai Phule Pune University, Pune

Faculty of Humanities

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

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

Sr. No.	Faculty	Semester	Name of the Course	Code
24	B. A. Mathematics	III	3. Commercial Mathematics I	OE-201-MTS (C)
25	B.A. (Statistics)	III	1. Business Statistics – I	OE-201-STs
26	B.A. (Statistics)	III	2. Applied Statistics - I	OE-202-STs
27	B. A. (Restructuring Pattern)	III	Foundation Course (Study of Indian and Global Concepts)	OE-201-Re-T
28	Law	III	Mercantile Law	OE-201-Law/ML
29	B.A. (Music)	III	Sangeet	OE-201-MUS



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Faculty of Humanities

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

Sr. No.	Faculty	Semester	Name of the Course	Code
1	B.A. Defense and Studies	IV	Internal Security Challenges for India - II	OE-251-DEF
2	B. A. Anthropology	IV	Print, Visual and Social Media from Anthropological Lens	OE-251-An
3	B. A. Mathematics	IV	Mathematics for Competitive Exams-II	OE-251-MTS (A)
4	B. A. Mathematics	IV	Mathematics for Social Science-II	OE-251-MTS (B)
5	B. A. Mathematics	IV	Commercial Mathematics II	OE-251-MTS (C)
6	B.A. (Statistics)	IV	Business Statistics – II	OEP-251-STs
7	B.A. (Statistics)	IV	Applied Statistics - II	OEP-252-STs



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Faculty of Science and Technology

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

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
3	B.Sc.Mathematics	III	2. Mathematics for Social Science-I	OE-201-MTS(B)-T
4	B.Sc.Mathematics	III	3. Commercial Mathematics-I	OE-201-MTS(C)-T
5	B.Sc. Botany	III	1. Crop Science	OE-201-BOT-I
6	B.Sc. Botany	III	2. Medicinal Botany	OE-202-BOT-T
7	B.Sc.Electronics Science	III	1. Fundamentals of Information Technology	OE-201-ELS-T

Sr. No.	Faculty	Semester	Name of the Course	Code
8	B.Sc.Environmental Science	III	1. Natural Calamities	OE-201-EVS-T
9	B.Sc.Environmental Science	III	2. Ecotourism	OE-202-EVS-T
10	B.Sc.Hospitality studies	III	1. Food Hygiene & Safety	OE-201-HS-T
11	B.Sc.Hospitality studies	III	2. MICE Management	OE-202-HS-T
12	B.Sc.Zoology	III	1. (Sericulture Practices and Management) (रेशीम उद्योग आणि व्यवस्थापन)	OE-201-ZOO-T
13	B.Sc.Zoology	III	2. Pearl Culture and Management (मोती निर्माण आणि व्यवस्थापन)	OE-202-ZOO-T
14	B.Sc.Animation	III	1. Designing & Video Animation for Social Media	OE-201-ANM-T
15	B.C.A.	III	1. Introduction to Artificial Intelligence	OE-201-CA-T
16	B.Sc.(Geography)	III	1. Geography of Soil	OE -201-GEO(S)-T
17	B.Sc.(Physics)	III	1. Eco-friendly Living Energy for Modern	OE-221-PHY-T
18	B.Sc.(Computer Applications)	III	1. Introduction to Artificial Intelligence	OE-201-CA-T
19	B.Sc.(Seed Technology)	III	1. Landscape Gardening	OE-201-ST-T
20	B.Sc.(Seed Technology)	III	2. Organic Farming	OE-202-ST-T
21	B.Sc.(Seed Technology)	III	3. Modern Irrigation Techniques	OE-203-ST-T
22	B.Sc.(Statistics)	III	1. Business Statistics - I	OE-201-STS-T
23	B.Sc.(Statistics)	III	2. Applied Statistics - I	OE-202-STS-T



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Faculty of Science and Technology

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

Sr. No.	Faculty	Semester	Name of the Course	Code
1	B.Sc. (Geology)	IV	1. Water Resource Management	OE -252-GL-T
2	B.Sc.(Mathematics)	IV	1. Mathematics for Competitive Exams- II	OE-251-MTS(A)-T
3	B.Sc.(Mathematics)	IV	2. Mathematics for Social Science-II	OE-251-MTS(B)-T
4	B.Sc.(Mathematics)	IV	3. Commercial Mathematics-I	OE-251-MTS(C)-T
5	B.Sc.Hospitality Studies	IV	1. Human Resource Management (HRM) in Hospitality Industry	OE-251-HS-T
6	B.Sc.Hospitality Studies	IV	2. Customer Relationship Management (CRM) in Hospitality Industry	OE-252-HS-T
7	B.Sc.(Statistics)	IV	1. Business Statistics – II	OE-251-STS-T

Sr. No.	Faculty	Semester	Name of the Course	Code
8	B.Sc.(Statistics)	IV	2. Applied Statistics - II	OE-252-STs-T
9	B.Sc.(Chemistry)	IV	1. Chemistry of Cosmetics and Perfumes-II	OE-251-CHE-T
10	B.Sc.(Chemistry)	IV	2. Agricultural Chemistry	OE-252-CHE-T
11	B.Sc. (Artificial Intelligence and Machine	IV	1. E-Commerce-II	OE-251-AIML-T
12	B.Sc. (Artificial Intelligence and Machine	IV	2. Web Design-II	OE-252-AIML-T
13	B.Sc. (Artificial Intelligence and Machine	IV	3. Digital Marketing-II	OE-253-AIML-T
14	B.Sc. (Artificial Intelligence and Machine	IV	4. AI for Everyone - II	OE-254-AIML-T
15	B.Sc.(Data Science)	IV	1. E commerce-II	OE-251-DS-T
16	B.Sc.(Data Science)	IV	2. Web Design-II	OE-252-DS-T
17	B.Sc.(Data Science)	IV	3. Digital Marketing-II	OE-253-DS-T
18	B.Sc.(Data Science)	IV	4. AI for Everyone-II	OE-254-DS-T
19	B. Sc.(Cyber and Digital Science)	IV	1. AI for Everyone II	OE-251-CDS-T
20	B. Sc.(Cyber and Digital Science)	IV	2. Web design II	OE-252-CDS-T
21	B. Sc.(Cyber and Digital Science)	IV	3. Digital Marketing II	OE-253-CDS-T
22	B. Sc. (Computer Science)	IV	1. E commerce II	OE-251-CS-T
23	B. Sc. (Computer Science)	IV	2. Web Design II	OE-252-CS-T
24	B. Sc. (Computer Science)	IV	3. Digital Marketing II	OE-253-CS-T
25	B. Sc. (Computer Science)	IV	4. AI for everyone - II	OE-254-CS-T
26	B.Sc.(Aviation)	IV	1. Professional Communication Skill	AEC-251-BAV-T
27	BSc (Defence and Strategic Studies)	IV	1. Internal Security Challenges for India – II	OE--251-DEF-T