# SAVITRIBAI PHULE PUNE UNIVERSITY

**(Formerly University of Pune)**

## EXAMINATION CIRCULAR NO. 744 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<br>19-10-2026 | OE | Generic/Open Elective Courses Offered from Other Faculties<br><br>(Faculty of Humanities, Faculty of Science & Technology & Faculty of Interdisciplinary Studies)<br><br># Lists of GE/OE courses offered from other faculties have been attached herewith |
| Wednesday<br>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<br>22-10-2026 | CA251T | Corporate Accounting-II<br>Time:-02.00 PM To 05.00 PM |
| | CA251RE-T | Corporate Accounting-II |
| Friday<br>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<br>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<br>Time:-02.00 PM To 05.00 PM |
| Wednesday 28-10-2026 | OE | Generic/Open Elective Courses Offered from Other Faculties<br><br>(Faculty of Humanities, Faculty of Science & Technology & Faculty of Interdisciplinary Studies)<br><br># 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<br>Time:-02.00 PM To 05.00 PM |
| | CA201RE-T | Corporate Accounting-I<br>Time:-02.00 PM To 04.00 PM |

| | | |
|---|---|---|
| Friday<br>27-11-2026 | 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/1362**
**Date: 10.10.2026**

**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. | Degree/ Progrmme | 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) |
| 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 |

## Savitribai Phule Pune University, Pune
### Faculty of Humanities
### BASKET of Generic Elective (GE)/Open Elective (OE) Class: First Year (Sem-IV)

| Sr. No. | Degree/ Progrmme | Semester | Name of the Course | Code |
|---|---|---|---|---|
| 1 | B.A. Defense and Studies | 4 | Internal Security Challenges for India - II | OE-251-DEF |
| 2 | B. A. Anthropology | 4 | Print, Visual and Social Media from Anthropological Lens | OE-251-An |
| 3 | B. A. Mathematics | 4 | Mathematics for Competitive Exams-II | OE-251-MTS (A) |
| 4 | B. A. Mathematics | 4 | Mathematics for Social Science-II | OE-251-MTS (B) |

| Sr. No. | Degree/ Progrmme | Semester | Name of the Course | Code |
|---|---|---|---|---|
| 5 | B. A. Mathematics | 4 | Commercial Mathematics II | OE-251-MTS (C) |
| 6 | B.A. (Statistics) | 4 | Business Statistics – II | OEP-251-STS |
| 7 | B.A. (Statistics) | 4 | Applied Statistics - II | OEP-252-STS |

**Savitribai Phule Pune University, Pune**

**Faculty of Science and Technology**

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

| Sr. No. | Degree/ Progrmme | 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 |
| 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 |
| 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 tudies | III | 1. Food Hygiene & Safety | OE-201-HS-T |
| 11 | B.Sc.Hospitality tudies | 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 |
| 24 | B.Sc. (Biotechnology) | III | 1. Wine Technology | OE- 201-BT-T |
| 25 | B.Sc. (Biotechnology) | III | 2. Dairy Technology | OE- 202-BT-T |
| 26 | B.Sc.(Chemistry) | III | 1. Chemistry of Cosmetics and Perfumes-I | OE-201-CHE-T |
| 27 | B.Sc.(Chemistry) | III | 2. Dairy Chemistry | OE-202-CHE-T |
| 28 | B.Sc. (Microbiology) | III | 1. Scope of Microbiology | OE-201-MB-T |
| 29 | B.Sc.(Wine, Brewing and Alcohol Technology) | III | 1. Grains to beer | OE - 201 WT -T |
| 30 | B.Sc. (Artificial Intelligence and Machine Learning) | III | 1. E-Commerce-I | OE-201-AIML-T |
| 31 | B.Sc. (Artificial Intelligence and Machine Learning) | III | 2. Web Design-I | OE-202-AIML-T |
| 32 | B.Sc. (Artificial Intelligence and Machine Learning) | III | 3. Digital Marketing-I | OE-203-AIML-T |
| 33 | B.Sc. (Artificial Intelligence and Machine Learning) | III | 4. AI for everyone - I | OE-204-AIML-T |
| 34 | B.Sc. (Data Science) | III | 1. E commerce-I | OE-201-DS-T |
| 35 | B.Sc. (Data Science) | III | 2. Web Design-I | OE-202-DS-T |
| 36 | B.Sc. (Data Science) | III | 3. Digital Marketing-I | OE-203-DS-T |
| 37 | B.Sc. (Data Science) | III | 4. AI for Everyone-I | OE-204-DS-T |
| 38 | B.Sc.(Information Technology) | III | 1. Content Writing / Script Writing | OE-201-IT-T |

| Sr. No. | Degree/ Progrmme | Semester | Name of the Course | Code |
|---|---|---|---|---|
| 39 | B. Sc.(Cyber and Digital Science) | III | 1. AI for Everyone I | OE-201-CDS-T |
| 40 | B. Sc.(Cyber and Digital Science) | III | 2. Web design I | OE-202-CDS-T |
| 41 | B. Sc.(Cyber and Digital Science) | III | 3. Digital Marketing I | OE-203-CDS-T |
| 42 | B. Sc.(Cyber and Digital Science) | III | 4. Introduction to Cyber Security | OE- 204-CDS-T |
| 43 | B. Sc. (Computer Science) | III | 1. E commerce I | OE-201-CS-T |
| 44 | B. Sc. (Computer Science) | III | 2. Web Design I | OE -202-CS-T |
| 45 | B. Sc. (Computer Science) | III | 3. Digital Marketing I | OE-203-CS-T |
| 46 | B. Sc. (Computer Science) | III | 4. AI for everyone I | OE-204-CS-T |
| 47 | B.C.A. | III | 1. Introduction to Artificial Intelligence | OE-201-CA-T |
| 48 | B.Sc. (Aviation) | III | 1. Fundamentals of Computer & Programming Languages | OE-201-BAV-T |
| 49 | B. Sc. (Nanoscience and Nanotechnology) | III | 1. Nanoscience and Nanotechnology in Daily Life | OE-201-NS-T |
| 50 | BSc ( Defence and Strategic Studies) | III | 1. Internal Security Challenges for India – I | OE--201-DEF-T |
| 51 | B.Sc. (Psychology) | III | 1. Psychological Skills and Enrichment of Life | OE-202-PSY-T |

**Savitribai Phule Pune University, Pune**

**Faculty of Science and Technology**

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

| Sr. No. | Degree/ Progrmme | 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 |
| 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 | IV | 1. E-Commerce-II | OE-251-AIML-T |
| 12 | B.Sc. (Artificial Intelligence and Machine Learning) | IV | 2. Web Design-II | OE-252-AIML-T |
| 13 | B.Sc. (Artificial Intelligence and Machine Learning) | IV | 3. Digital Marketing-II | OE-253-AIML-T |
| 14 | B.Sc. (Artificial Intelligence and Machine Learning) | 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 |

| Sr. No. | Degree/ Progrmme | Semester | Name of the Course | Code |
|---|---|---|---|---|
| 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 |