

Government of Madras

HOME DEPARTMENT (EDUCATION)

G.O. No. 1458, 25th November 1919

Accountancy Diploma Board

Forwarding to the Superintendent, Government Press, for publication in the *Fort St. George Gazette* two notifications received from the —, one containing the final regulations for the award of the Diploma in Accountancy and the other containing the names of candidates who were granted the diploma.

2

ORIGIN

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G.O. Nos. 1458-59, 25th November 1919

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Forwarding to the Superintendent, Government Press, for publication in the *Fort St. George Gazette* two notifications received from the —, one containing the final regulations for the award of the Diploma in Accountancy and the other containing the names of candidates who were granted the diploma.

READ—the following paper :—

Letter—from K. SUBRAHMANYA AYYAR, Esq., B.A., Secretary, Accountancy Diploma Board, Bombay.

To—the Secretary to the Government of Madras, Home (Education) Department.

Dated—the 13th November 1919.

No.—533.

With reference to your No. 1723 of 29th July last, I have the honour to enclose, in duplicate, (1) a printed copy of the final regulations for the award of the Government Diploma in Accountancy and (2) a typewritten notification about the candidates that have been awarded the diploma. Nos. 13 and 14 of these Diplomates having received their practical training in Madras have to apply to your Government for the award of Auditor's certificates.

2. I request that the two enclosures to this letter may be ordered to be published in the *Fort St. George Gazette* for the information of Madras candidates and that a copy of the issue publishing these notifications be ordered to be supplied to my office.

3. As I have not yet received any orders from your Government authorizing the officer in charge of the *Fort St. George Gazette* to publish notifications of my Board, I have ventured to send them on to you direct.

4. In response to the request contained in my letter No. 213 of 23rd June 1919 to the Director of Public Instruction, Poona, forwarded to Local Governments by the Government of India, Educational Department, on 8th October 1919, some of the Local Governments have authorized me to correspond direct with (1) the Registrar of Companies, (2) the Director of Public Instruction or his Assistant and (3) the Superintendent of the Government Press and Publisher of the Local Government Gazette.

ENCLOSURES

(1)

Notification of the Government of Bombay, No. 4751, dated Bombay Castle, 17th October 1919.

The following regulations for the award of the Government Diploma in Accountancy of the Sydenham College of Commerce and Economics, Bombay, are published for general information :—

THE REGULATIONS FOR THE AWARD OF THE GOVERNMENT DIPLOMA IN ACCOUNTANCY OF THE SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY.

1. The Diploma in Accountancy of the Sydenham College of Commerce and Economics, Bombay, will be awarded by the Government of Bombay, on the recommendation of the Accountancy Diploma Board, to a candidate who has proved to the satisfaction of that Board—

First.—That he has passed (1) the examination of the Accountancy Diploma Board in accordance with the regulations laid down in paragraphs 2 to 11, or (2) the examination prescribed for the Degree of Bachelor of Commerce of the University of Bombay with advanced accounting and auditing as his special subject ;

Secondly.—That he has received adequate practical training in accounts as prescribed in regulations Nos. 12 and 13 ; and

Thirdly.—That he bears a good moral character, and has attained the age of 23.
Holders of this diploma will be styled "Government Diplomates in Accountancy" (G.D.A.)

I.—Examination for the Diploma in Accountancy.

2. The examination for the Diploma in Accountancy will be held in Bombay and in such other centres in the different provinces of India as may be selected in consultation with the Local Government, commencing on the second Monday in April every year or such other day in April as may be notified in January of that year.

3. Applications for admission to this examination must reach the Secretary to the Accountancy Diploma Board, Bombay, before the 31st January immediately preceding the date of the examination with a fee of Rs. 50 per candidate.

4. A candidate for admission to this examination must have passed the Matriculation Examination of an Indian University or the School Final Examination conducted by a Local Government or any other examination which, in the opinion of the Accountancy Diploma Board, is equivalent to these, and, subject to regulations Nos. 5 and 6, must produce a certificate in the prescribed form from the head of an institution recognized by the Accountancy Diploma Board that he has, subsequent to passing such an examination, studied for a period of two academic years at such an institution and is fit to present himself for the examination, provided that no such certificate shall be required from a graduate of one of the Universities of India or of the United Kingdom.

5. A candidate who has received an adequate practical training in accounts, as defined in regulation No. 12, for a period of not less than two years shall be eligible to appear for the diploma examination of this Board up to the year 1922, without being required to produce a certificate of attendance at a recognized institution.

6. Every holder of an auditor's certificate granted by a Local Government under the Indian Companies Act, 1913, shall be eligible for admission to the examination for the Diploma in Accountancy, even though he may not satisfy the conditions laid down in regulation No. 4.

7. Candidates for this examination will be examined in the following subjects:—

A. Accountancy and Auditing:—

(1) The principles and practice of book-keeping and accounts including a knowledge of the systems of accounts in use in different classes of business.

(2) Auditing.

** Books recommended—*

L. R. Dicksee's Advanced Accounting.

Spicer and Pegler's Book-keeping and Accounts.

L. R. Dicksee's Auditing.

Spicer and Pegler's Practical Auditing.

Dr. A. E. Sprague's Insurance Companies' Accounts.

J. J. McLauchlan's Book-keeping of a Life office.

* These books are named as helpful to the students, but are not prescribed as obligatory.

B. Mercantile Law:—

(i) The Indian Law relating to Joint Stock Companies, Life Assurance Companies and Provident Insurance Societies.

(ii) The Indian Law relating to contracts, Negotiable Instruments, Insolvency and Arbitration.

(iii) Charter Parties, Bills of Lading, Fire and Marine Insurance.

(iv) The main provisions of the Indian Stamp and Limitation Acts relating to the above.

** Books recommended—*

Smith's Mercantile Law, Volume I.

Stevens' Mercantile Law.

S. R. Davar's Indian Mercantile Law.

* These books are named as helpful to the students, but are not prescribed as obligatory.

8. (a) Three papers of three hours each will be set in accountancy and auditing as detailed below:—

First paper—General Accounts.

Second paper—Special Accounts.

Third paper—Auditing.

(b) Three papers of three hours each will be set in mercantile law as detailed below:—

First paper—The Law of contracts and arbitration.

Second paper—Company and Insolvency Law.

Third paper—Negotiable Instruments, Bills of Lading and Insurance.

9. To pass the examination, a candidate must satisfy the Board that he possesses an adequate knowledge of each of the two subjects referred to in regulation No. 7.

10. Failure to satisfy the Board will not disqualify the candidate from presenting himself at a subsequent examination on a new application being forwarded and a fresh fee paid.

11. As soon as practicable after the conclusion of the examination a list of successful candidates will be published arranged in alphabetical order, such of them as have passed with distinction being placed in the first class.

II.—Practical Training in Accounts.

12. A candidate for the Diploma in Accountancy shall, subject to regulation No. 13, be required to prove to the satisfaction of the Accountancy Diploma Board that he has, for the period specified below, served as an apprentice or as an assistant to (1) a Chartered Accountant, (2) an Incorporated Accountant, or (3) the holder of a permanent auditor's certificate under the Indian Companies Act, 1913, approved by the Local Government of the Province where he is practising:

(a) Five years, in the case of candidates exempted under regulation No. 5 from the production of a certificate of attendance at a recognized institution, inclusive of the practical training in accounts received by them prior to their appearing for the diploma examination of this Board.

(b) Three years, in the case of students of a recognized institution (other than University graduates) over and above the two years that they have attended a recognized institution under regulation No. 4.

(c) Three years, in the case of graduates of one of the Universities of the United Kingdom or of India.

13. The holder of an auditor's certificate granted by a Local Government under the Indian Companies Act, 1913, shall, on passing the diploma examination of this Board under regulation No. 6, become eligible for the Diploma in Accountancy without any further proof of practical training in accounts.

14. The Accountancy Diploma Board shall have power to frame by-laws providing for the recognition of accountants, the admission and registration of apprentices under regulation No. 12, and the recognition of institutions under regulation No. 4.

By order of His Excellency the Honourable the Governor in Council.

G. A. THOMAS,
Secretary to Government.

(2)

Accountancy Diploma Board, Bombay.

It is hereby notified that the Government of Bombay have, on the recommendation of the Accountancy Diploma Board, awarded the Government Diploma in Accountancy of the Sydenham College of Commerce and Economics, Bombay, to the undermentioned candidates who have passed the prescribed professional examination and received adequate practical training in accounts. These candidates will henceforward be styled "Government Diplomates in Accountancy" and authorized to use after their names the abbreviated letters (G.D.A.):—

Government Diplomates in Accountancy.

Bombay.

- | | |
|---------------------------------|----------------|
| 1. Minocher Shapurji Joshi, | B. Com. G.D.A. |
| 2. Hoshang Navroji Metha | do. |
| 3. Erach Jamshedji Dastur | do. |
| 4. Ramanlal Govindlal Shah | do. |
| 5. Jeyshankar Amritlal Gandhi | do. |
| 6. Phirozsha Manekji Modi | do. |
| 7. Apaji Babaji Amin | do. |
| 8. Chaturbhai Shankarbhai Patel | do. |
| 9. Manibhai Ishwarbhai Patel | do. |
| 10. Bhagwanlal Kashanlal Gandhi | do. |
| 11. Nariman Rattanji Paymaster | do. |
| 12. Sorabji Framji Tity, | G.D.A. |

Madras.

- | | |
|-------------------------------|----------------|
| 13. William John Siromani, | G.D.A. |
| 14. L. S. Mathurbutham Ayyar, | B. Com. G.D.A. |

This diploma makes the holder thereof eligible for the award of a permanent unrestricted Auditor's certificate by the Local Government of the Province where the candidate received his practical training for the diploma.

Office of the Accountancy Diploma Board,
65, Apollo Street, Fort, Bombay,
12th November 1919.

K. SUBRAHMANYA AYYAR,
Secretary.

Order—No. 1458, Home (Education), dated 25th November 1919.

2. The Superintendent, Government Press, is requested to forward to the Secretary, Accountancy Diploma Board, Bombay, a copy of the issue of the Gazette in which the notifications are published.

3. Orders are issuing separately with reference to paragraph 4 of the Secretary's letter.

(True extract)

R. RAMACHANDRA RAO,
Secretary to Government.

To the Superintendent, Government Press.
 „ Home (Judicial) Department.
 „ Registrar of Joint Stock Companies.
 „ Director of Public Instruction.
 Gazette.

Endorsement—No. 1459, Home (Education), dated 25th November 1919.

Copy to the Secretary, Accountancy Diploma Board, Bombay.

R. RAMACHANDRA RAO,
Secretary to Government.

Sectt. II-10 (a) - 5,002 13 1-19 (6)

Accountancy Diploma Home (Edn), DEPARTMENT.

Board

forwarding to the S. S. P. for publication
in the Feb. St. George two Notices received
from the —, one containing the final
regulations for the award of the Diploma in
Accountancy & the other containing the names
of candidates who were granted the Diploma 19

READ AGAIN G.O. No

READ ALSO:—

C. No. 2332/B From the *Secy Accountancy*, No. 533, dated 13. 11. 1919
Diploma Board
Bombay

191

191

ORDER

No. 1458 dated 25.11.1919

The notifications received from the Secy, Accountancy Diploma Board, Bombay are forwarded to the Supdt Govt Press for publication in the Fort St. George Gazette.

2. The Supdt. Govt Press is requested to forward to the Secy, Accountancy Diploma Bd. Bombay a copy of the issue of the Gazette in which the notifications are published.

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to para. 4 of the Lys
letter.

To The S. G. P.
" Home Guard Dept
" Deputy Joint Stock
" Companies
" D. D. D.
Gazette 9/12

IL CR
 15.11.19 16.11.19
 Enclt- 1459 and n 17.11.19
 Copy to the Secretary

Accountancy Diploma Board,
Bombay.

15/11/19
16/11/19
17/11/19

Note

Judl no. for acceptance

15/11/19
16/11/19
17/11/19

Home (Judl) Dept.

Regr.

The draft may, it is subd, be accepted

in this Dept. and the file returned to Edl.

Pvt J) 2. Orders in regard to the point raised in para 4 of the current letter from the Secy of the Diploma Board are issuing separately in Home (Ldn).

3. The papers, especially the one at pp 2-3 cf, will be required for constant reference in the future and it may be suggested to Home (Ldn) to get them printed (please see para 2, p 2 cf. & para 1 of the draft).

Res
21.11.19

Edl no 2332 B-1/17.11.19

ED
May issue with the addition indicated.

12/11/19

23/11/19

ORDINARY.

Seett. II, 38-1-17.

PRESS SLIP.

PREFERENCE.

DEPARTMENT.

Home

Current No. dated 191

G.O. No. 1458-9, dated 2.5.11. 191

number of MS. pages sent { Correspondence... 6 (Suz)
(b) Notes... Nil

Brief subject

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(b) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item has been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

(b¹) For rules regarding printing of notes, see rule 315 of the office Manual.

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(b) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Registrar any instance of incomplete or careless editing.

(c) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.

(d) This slip should be returned by the Press to the Secretariat when proofs are furnished; it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.

(e) The names of the Secretary and Members should be printed in full when they occur on the right hand side, only the first time when they appear on the left side, the initials alone being printed later.

TO PRESS, MADRAS OOTY.

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B
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C
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Type may be released after usual interval.

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