

Government of Madras

LAW (EDUCATION) DEPARTMENT

G.O. No. 1263, 9th September 1921

Institute of Commerce, Madras

Annual report on the working of — 1920-21—Recorded.

INDEXED

ORIGINAL

Government of Madras

LAW (EDUCATION) DEPARTMENT

G.O. No. 1263, 9th September 1921

Institute of Commerce, Madras

Annual report on the working of — 1920-21 — Recorded.

READ—the following paper :—

Letter—from R. LITTLEHAILES, Esq., M.A., M.L.C., Director of Public Instruction.
To—the Secretary to Government, Law (Education) Department.
Dated—the 30th August 1921.
No.—Ref. on Cur. 6366.

I have the honour to submit herewith for the information of Government two copies of my Proceedings R.C. No. 6366/21, dated 5th August 1921, reviewing the annual report of the Government Institute of Commerce, Madras, for 1920-21.

ENCLOSURE

Proceedings of the Director of Public Instruction, R.O.C. No. 6366/21,
dated 5th August 1921.

Read—the following paper :—

Letter—from M. K. DANDEKAR, Esq., B.A., A.S.A.A., Principal, Government
 Institute of Commerce, Madras.
To—the Director of Public Instruction.
Dated—the 20th June 1921.
No.—R.C. 109.

I have the honour to submit my report on the working of the institute for the year ending 31st March 1921.

The institute continues to be held in the Law College buildings and its removal to some suitable place for permanent location is under consideration. Two more sites were examined and reports were submitted to the Director in this office letter R.C. No. 58/19, dated 7th April 1921, for favour of consideration. The Law College is feeling some difficulty for the accommodation of its library and the institute is greatly indebted to Mr. Davies for accommodating the institute with great inconvenience to the Law College. The institute is also increasing in its usefulness and with its expansion the question of its permanent location deserves immediate attention.

The staff consists of the Principal and five Assistants, viz., Mr. M. K. Dandekar, B.A., A.S.A.A., Incorporated Accountant and Fellow of the Madras University and Messrs. O. T. Govindan Nambiar, M.A., M.L., L. S. Mathurbutham Ayyar, B. Com., D.A., V. P. Achuta Menon, B.A., L.T., V. S. Ramaswami Ayyar, B.A., L.T., and Kalyanarama Ayyar, B.A. The Principal was confirmed in G.O. No. 1482, Home (Education), dated 11th December 1920, and the first three of the assistants were confirmed in Proceedings R.C. No. 417/21, dated 18th February 1921, of the Director of Public Instruction. The last two who hold permanent appointments elsewhere continue to be sub. *pro tem.* assistants. These two assistants were required in order to cope with the sudden and unexpected rush of students for admission. The classes became so unwieldy and unmanageable that the Principal had to requisition the services of two more assistants and the Principal begs to convey his thanks to the Director for making the necessary arrangements immediately.

The only change in the office establishment was that M.R.Ry. A. Gopalacharya, the permanent clerk, having been transferred as sub. *pro tem.* Head clerk, Office of the Inspector of European Schools, Madras, M.R.Ry. Narayana Ramchander, Head clerk, Office of the Assistant Inspector of Schools, Tanjore district, and Acting Second clerk, Office of the Inspector of Schools, Eighth Circle, was posted as sub. *pro tem.* clerk and he joined duty here on the 22nd March last.

The strength of the senior and junior audit classes taken together as it stood on the 31st March 1921 was 45 (21 senior and 24 junior), notwithstanding the withdrawal of one student in the senior class and seven in the junior class in the course of the year, against 21 and 25 in the senior and junior classes respectively on the 31st March 1920. This year 15 students of the institute have gone up for the Accountancy Examination of Bombay held at Madras from 11th to 16th April 1921, both days inclusive.

The results of the first batch of 18 students who appeared for the Bombay Diploma Examination were out in July last. Two were declared to have passed the examination. One student, Mr. Ramasubban, a graduate who read in the institute up to January 1920, left the institute; he appeared privately and passed. The results work out as under:—

Without counting the graduate 11.11 per cent; with the graduate 15.79 per cent. All-India results were 18.75 per cent. It should be noted that no selection was made in permitting the students to appear for the examination. The results cannot be said to be discouraging when compared with the all-India results and considering the very practical nature of the examination. The searching nature and high standard of the examination and the efficiency in teaching can be judged best by comparing the results of the practising accountants of this presidency who appeared for the same examination. One out of the seven practising accountants came out successful. This gentleman who passed had to his credit a dozen years' practical training under Messrs. Fraser and Ross, Chartered Accountants, Madras. This will answer the charges against the staff and the institute made by some persons apparently interested in the well-being of the institute.

The strength of the Technical Examination Classes (Book-keeping, Correspondence, Geography, Shorthand and Banking) was 81 on the 31st March 1921 against 36 in the previous year. The results of the Technical Examination Classes in 1920 were as shown below:—

	Elementary.			Intermediate.			Advanced.		
	Number sent up.	Number passed.		Number sent up.	Number passed.		Number sent up.	Number passed.	
		First class.	Second class.		First class.	Second class.		First class.	Second class.
Book-keeping	1	1	1	24	2	12	2	1	1
Correspondence	2	1	..	22	2	2	4	1	2
Banking	..	..	..	10	1	14	..	..	..
Geography	..	..	..	12	..	4	..	..	..
Shorthand	6	2	4	..	..	..	..	..	..

This year (1921) the number of students who have gone up for the Government Technical Examination are as follows:—

Book-keeping	Intermediate	Grade	..	..	50
Do.	Advanced	..	..	..	18
Correspondence	Intermediate	..	..	..	52
Do.	Advanced	..	..	..	12
Banking	Intermediate	..	..	..	44
Shorthand	Elementary	..	..	..	28
Do.	Intermediate	..	..	..	4
Geography	Do.	..	..	..	20
Do.	Advanced	..	..	..	7

The following table will show the progress of the institute from its very start:—

	Number applied.	Number admitted.
Audit class—		
1918-19	31	25
1919-20	45	27
1920-21	113	31
Technical Examination class—		
1918-19	20	14
1919-20	89	55
1920-21	185	143

There are 876 volumes in the library, as many as 245 volumes having been added during the year 1920-21. Besides these, the marginally-noted periodicals and journals were also subscribed for.

1. Accountant.
2. Banker's Magazine.
3. British Trade Review.
4. Journal of Geography.
5. Journal of the Institute of Bankers.
6. Business.
7. Commerce and Industry.
8. Economic Journal of London.
9. Indian Journal of Economics.
10. Business Organization.

The association of the students of the institute continued to work during the year and Mr. N. Narayanaswami Chetti was the Secretary. There were three socials. The session was opened by Mr. K. S. Ayyar, Secretary to the Bombay Accountancy Diploma Board. The Annual Day Celebration was celebrated with Sir P. Rajagopala Achariyar, now the President of the Legislative Council, in the chair. The Deputy Director, Mr. R. M. Statham, M.A., and the Personal Assistant, Mr. C. D. Subrahmanya Chetti, M.A., also attended the function. The last social was before the closing of the institute, when the report of the society was read and it was announced that prizes to successful students of the institute would be awarded from the balance of the society's funds. Four lectures were delivered by students and outsiders during the session.

The fees derived during the year ending 31st March 1921 were as follows:—

	Rs.
Audit class	5,670
Technical Examination classes	5,166
	10,836

The expenditure on staff, contingencies, etc., was as follows:—

	Rs.	A.	P.
Principal and staff	14,604	13	3
Establishment	1,219	3	2
Temporary additions to pay	1,295	4	9
Books and maps	1,690	6	3
Furniture	1,434	1	0
Pay of menials	36	0	0
Cleaning charges	24	0	0
Office expenses	150	2	6
Total	20,562	14	11

The net expenditure to Government was Rs. 9,726-14-11 and the average expenditure per student comes to Rs. 77-3-2 against Rs. 102-11-1 of the previous year.

The following table shows the financial side of the institute:—

	Receipts.			Payments.		
	Audit class.	Technical Examination classes.	Total.	Expenditure.	Net cost.	Average cost per student.
	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1918-19	2,726	549	3,275	2,006 0 0	5,221 0 0	171 3 3
1919-20	5,459	2,305	7,764	16,184 13 3	8,420 13 3	102 11 1
1920-21	5,670	5,166	10,836	20,562 4 11	9,726 14 11	77 3 2

One meeting of the Advisory Council was held on the 15th November 1920. The minutes were recorded and submitted to the Director for approval.

It will be seen that a very large number of students took admission and the strength increased up to Michaelmas holidays and began to fall subsequently. The sudden increase in the number of admissions can be attributed to a large number of failures in the Intermediate Examination and many failed students joined the institute. The sudden decrease is due to two causes: firstly, the failed students

It may be remarked here in passing that a few students left the institute owing to non-co-operation, but all, except two, returned to their studies within a fortnight.

R.O.C. No. 6366/21, dated 5th August 1921.

2. The strength of the Technical Examination classes increased considerably during the year.

4. The question of a site for the institute is under consideration.

R. LITTLEHAILES,
Director of Public Instruction.

Copy to Members of the Advisory Council
 „ Headmaster, School of Commerce, Calicut.
 „ Principals of all Government First Grade Colleges.
 „ Government for information with C.L.

Recorded.

P. C. DUTT,
Acting Secretary to Government.

To the Director of Public Instruction
Publicity Officer.
Editors' Table.

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GOVERNMENT of Madras

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were again given a chance by the University and some left to prepare themselves for the October examination; and secondly, to the lack of regulations for Government Technical Examinations which admit any students for the examinations without any school attendance certificate. The students learn as much as they want and leave off either to take up an appointment without being fully equipped, or read at home and appear as private candidates. The Calicut School of Commerce also labours under the same difficulty, and Mr. L. T. Anantanarayana Sastri, the Headmaster of the Calicut School of Commerce, has also had the same experience that the strength of the classes dwindles down owing to lack of such regulations. It is suggested that school attendance for the students going in for the Technical Examinations should be made obligatory.

It may be remarked here in passing that a few students left the institute owing to non-co-operation, but all, except two, returned to their studies within a fortnight.

Resolutions were to be moved for introducing degree courses in the University at the last October meeting of the Senate, but the matter was referred back to the Board of Studies and there it rests at present.

R.O.C. No. 6366/21, dated 5th August 1921.

Recorded.

2. The strength of the Technical Examination classes increased considerably during the year.

3. The results of the Technical Examinations of 1920 were satisfactory in most subjects.

4. The question of a site for the institute is under consideration.

5. The Principal may submit definite proposals regarding a minimum attendance for students who wish to appear for Technical Examinations.

R. LITTLEHAILES,
Director of Public Instruction.

To the Principal, Government Institute of Commerce.

Copy to Members of the Advisory Council.
Headmaster, School of Commerce, Calicut.
Principals of all Government First Grade Colleges.
Government for information with C.L.

Order—No. 1263, Law (Education), dated 9th September 1921.

Recorded.

(By order of the Government in Council)

P. C. DUTT,
Acting Secretary to Government.

To the Director of Public Instruction.

Publicity Officer.

Editors' Table.

Forwarded to the

(By order)

Senior Superintendent,
Law Department.

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Law (Edn.) DEPARTMENT.

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