

Educational (1900) Department.

ORDINARY MS.

G.O., No. 672

DATED 20. 12. 00

INDEXED

[Despatch Abstract.]

Approving, with remarks, the proposal
to abolish the oral test for the award
of the book-keeping, Commercial
Correspondence & Commercial paper

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
710	6370/07						
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	675/07						

3,000-5-11-00.

Educational (1900) Department.

CURRENT No. 1726

From

[Name] The Honble Mr. G. H. Stuart, M. A. Bar. at Law

[Designation] Director of Public Instruction,

[Station] Madras.



Ref. No. 15802 c

Received 16.12.1900

Dated 13th December 1900.

Enclosures 4

Registered 14.12.1900

SUBJECT.

Requesting early sanction of Govt. to certain changes in the syllabuses for the advanced examination in Book Keeping, Commercial Correspondence and Commercial Geography.

BACK PAPERS.

FURTHER PAPERS.

To

The Secretary to Government,

Educational Department.

Sir,

The Headmaster, School of Commerce, Calicut, having suggested the desirability of abolishing the oral test for the advanced examinations in Book-keeping, Commercial Correspondence and Commercial Geography, as altogether superfluous, the Commissioner for Government Examinations referred the question to the Board of Examiners in Commerce for opinion. The majority of the Board were of opinion that the oral test served no useful purpose and recommended its abolition. I have the honour accordingly to submit a copy of each of the syllabuses of these examinations revised in accordance with the recommendations of the Board, and to request that early sanction may be accorded to the adoption of the changes now proposed so that they may come into force before the examinations of next April.

2. A draft notification is submitted for approval and publication in the Gazette.

I have the honour to be,

Sir,

Your most obedient servant,

G. H. Stuart

Director of Public Instruction.

[Revised up to 31st January 1893.]

Government of Madras Technical
Examinations.

BOOK-KEEPING.

ELEMENTARY EXAMINATION.

1. *Single entry*.—Keeping the bought, sold, cash, and bill books, and the ledger and recording therein assets and liabilities, cash and credit sales and purchases of goods, cash and bank receipts and payments, bills drawn, endorsed, accepted, and honoured, posting the subsidiary books into the ledger, closing the ledger, and preparing the balance sheet.

2. *Double entry*.—Recording in the bought and sold books, the bill books, and the cash book with cash and discount columns, and the journal, transactions of the following description:—cash and credit sales and purchases; cash and bank receipts and payments; bills drawn, endorsed, accepted, and honoured; rent, salaries, trade-charges, interest, discount, and bad debts; assets and liabilities; house-property, furniture, Government securities, and depreciation accounts.

Posting the subsidiary books into the ledger, preparing the trial balance, journalising the closing entries, closing the ledger, and preparing profit and loss and balance sheets.

The examination shall be entirely a written examination—
One paper of two hours' duration.

The total marks and the minima required for passing shall be as follows:—

	Max.	Min. for passing.	
		1st class.	2nd class.
Written examination	100	65	45

Text-book recommended.—K. Subramani Aiyar's Principles and Practice of Book-keeping, chapters 1 to 13, and 21, 22 and 26.

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INTERMEDIATE EXAMINATION.

1. *Single entry*.—Keeping the bought, sold, cash, and bill books, and the ledger and recording therein assets and liabilities, cash and credit sales and purchases, cash and bank receipts and payments, bills drawn, endorsed, accepted, and honoured, bills dishonoured and renewed. Posting the subsidiary books into the ledger, closing the ledger, and preparing the balance sheet.

2. *Double entry*.—Recording in the bought and sold books, the cash book with cash, bank, and discount columns, the bill books, the petty cash book, and the journal, transactions of the following description :—cash and credit sales and purchases ; cash and bank receipts and payments ; assets and liabilities ; rent, salaries, and trade charges ; interest, discount, and bad debts ; depreciation and insurance accounts ; house property, plant and machinery, furniture, Government securities ; bills drawn, endorsed, accepted, and honoured ; bills dishonoured, noted, and renewed ; shipments on account and risk of the consignee ; single adventures outwards on account and risk of the consignor ; consignments received for sale on commission on account and risk of the consignor ; goodwill and proprietor's private accounts, provision for future bad debts ; suspense and reserve fund accounts ; partnership accounts without a private ledger.

Posting the subsidiary books into the ledger, drawing out a trial balance, journalising the closing entries ; closing the ledger and preparing profit and loss and balance sheets.

3. Preparation of invoices, account sales, and accounts current and the calculation of interest on accounts current.

The examination will be entirely a written examination—
Two papers of three hours' duration each.

The distribution of marks and the minima required for passing shall be as follows :—

	Max.	Min. for passing.	
		1st class.	2nd class.
Written examination	100	65	45

Text-books recommended.—K. Subramani Aiyar's Principles and Practice of Book-keeping, omitting the supplement and Bank Book-keeping. Thomson's Book-keeping. Thornton's First Lessons in Book-keeping.

ADVANCED EXAMINATION.

1. *Single entry*.—Keeping a ledger and a set of subsidiary books.

2. *Double entry*.—Keeping the bought, sold, cash, and bill books, the petty cash book, the stock-book, the journal, the public ledger and the private ledger. A knowledge of the different forms in which the subsidiary books are kept.

Recording and posting transactions involving personal, real, and nominal accounts of all kinds, cash and credit transactions, bills, joint adventures, sales on commission, drawing bills on one another, each providing for the payment of his bills, closing the ledger, journalising the closing entries.

3. Preparing invoices, account sales, accounts current, and interest accounts. A knowledge of the moneys, weights, and measures used in the internal and external trade of India.

4. Special forms and accounts required in the books of (a) bankers, (b) manufacturers, (c) brokers and commission agents, (d) insurance companies, (e) limited liability companies. The headings of accounts to be opened in the ledgers and the manner of closing such ledgers.

5. Methods of auditing the accounts of such offices; the detection and rectification of fraudulent and erroneous entries.

The examination shall comprise—

(1) A written examination.

Two papers of three hours' duration each.

(2) An oral examination.

Chiefly on designing and auditing.

The distribution of marks and the minima required for passing shall be as follows :—

	Max.	Min. for passing.	
		1st class.	2nd class.
<i>First paper</i> Written examination ...	50	65	45
<i>Second paper</i> Written examination ...	50	65	45
Oral examination ...	20	...	...
Total ...	100	65	45

Test-books recommended.—J. T. Medhurst's Examination Papers in Book-keeping. Webster's All About Book-keeping. Morrison's Practical Book-keeping. George Jackson's Book-keeping. G. P. Norton's Textile Manufacturer's Book-keeping. Carter's Practical Book-keeping. K. Subramani Aiyar's Principles and Practice of Book-keeping, especially the chapters on Bank Book-keeping, Joint Adventures and Private Ledgers.

[Revised up to 23th February 1893.]

*Government of Madras Technical
Examinations.*

COMMERCIAL CORRESPONDENCE.

ELEMENTARY EXAMINATION.

Knowledge of the forms and modes of addressing letters, whether official, commercial, or private; docketing, indexing, and cross-referencing; the letter-book, the file, and the pigeon-hole.

Filling in blank forms of receipts, cheques, bills of exchange, promissory notes, documentary bills, bills of lading, bank hypothecation letters, letters of insurance, and short formal letters with reference to these.

The Postal regulations of India, with regard to inland letters, post-cards, packets, and parcels, registration and insurance of inland postal articles, inland money orders and value payable articles. Letters, post-cards, packets, parcels, registered and insured postal articles, money orders, and postal orders to the United Kingdom.

The examination shall be entirely a written examination—
One paper of two hours' duration.

The distribution of marks and the minima required for passing shall be as follows :—

	Max.	Min. for passing.	
		1st class.	2nd class.
Hand-writing and neatness of execution	25	20	15
Subject matter	75	...	...
Total	100	65	45

Text-book recommended.—Adam's Commercial Correspondence.

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INTERMEDIATE EXAMINATION.

1. The leading provisions of the Indian Negotiable Instruments' Act (XXVI of 1881).
2. The Indian Stamp Act, Schedule I, Nos. 1, 8, 10 to 13, 15, 18, 19, 21, 23, 26, 28, 32, 33, 39 to 41, 43 to 45, 47, 49, 52, 55, 60 and 61 and portions of Schedule II, bearing on these documents.
3. The leading provisions of the Indian Companies' Act of 1882 omitting sections 124 to 172 and 191 to 219.
4. The postal rates and regulations of India, inland and foreign.
5. Documentary bills, charter-parties, bills of lading, freight, general average, particular average, marine insurance, bottomry bonds, and letters of credit.
6. Forms of letters (official, commercial, and private) docketing, indexing and cross-referencing, the letter-book, the file, and the pigeon-hole.
7. Drafting business letters on the subjects embraced in Nos. 1 to 5.

The examination shall be entirely a written examination—

One paper of three hours' duration on Nos. 1 to 5 inclusive.

One paper of three hours' duration on Nos. 6 and 7.

No candidate shall be allowed to pass unless he satisfies the examiner as to hand-writing and neatness of execution.

The distribution of marks and the minima required for passing shall be as follows:—

	Max.	Min. for passing.	
		1st class.	2nd class.
First paper	60	...	...
Second paper	40	...	...
Total	100	65	45

Text-books recommended.—Adam's Correspondence for Nos. 5 and 6.
Pearce's Merchant's Clerk for No. 5.

ADVANCED EXAMINATION.

1. Cheques, promissory notes, bills of exchange, and hundis as in P. D. Shaw's Negotiable Instruments' Act of 1881.
2. Letters of credit; joint accounts, trust and partnership accounts at a bank.
3. The Law of Marine insurance: insurable interest; the policy of insurance, relations of assured, broker and underwriter; causes which make a policy void; perils insured against; total loss; particular average on cargo, ship, and freight; subrogation.
4. The Indian Sea Customs' Act VIII of 1878 omitting Chapters 2, 16, 17 and the Indian Ports' Act XII of 1875.
5. Bills of lading: the nature of a bill of lading and its legal incidents: the effects of the stipulations in a bill of lading; rights and liabilities of consignors, consignees, assignees, endorsees, and vendees under a bill of lading.
6. Charter-parties: expressed and implied conditions and warranties; provisions as to loading and unloading; exceptions excusing performance of the contract; freight and other payments to the shipowner.
7. The Indian Companies' Act of 1882.
8. The Indian Trusts' Act of 1882.
9. The Indian Bankruptcy Law.
10. The laws of partnership; the contract of partnership; the rights and liabilities of partners; dissolution of partnership, procedure in actions by and against partners.
11. Drafting original business letters and circulars.
12. The Indian Stamp and Limitation Acts.

The examination shall comprise—

(1) A written examination.

Two papers of three hours' duration each.

(2) An oral examination.

The distribution of marks and the minima required for passing shall be as follows:—

	Max.	Min. for passing.	
		1st class.	2nd class.
Written examination	80	...	...
Oral examination	20	...	...
Total	100	65	45

Text-books recommended.—Lowndes' Practical Treatise on Marine Insurance for No. 3. Leggat's Treatise on Bills of Lading for No. 5. Book III of J. D. Wood's Interpretations of Mercantile Agreements for No. 6. F. Pollock's Digest of Law of Partnership for No. 10.

Government of Madras Technical Examinations.

COMMERCIAL GEOGRAPHY.

ELEMENTARY EXAMINATION.

1. A general knowledge of the chief characteristics, physical features, and resources, climate, and density of population of the countries constituting the British Empire, their mineral, vegetable, and animal productions—how raised and how disposed of; their manufactures—the markets to which these are sent and the uses to which they are put; their foreign trade; their exports and imports.

2. A special knowledge of the situation, area, and population of the principal trade centres of the Indian Empire; of the railways and other important trade routes, and of all subjects falling under the first head and a general knowledge of Indian trade laws and regulations facilitating or hindering trade.

3. Marking on an outline map of India railways, rivers, and canals, trade routes, fields of production, markets for commodities, and trade centres.

The examination shall be entirely a written examination—
One paper of two hours' duration.
Map-drawing, half an hour.

The distribution of marks and the minima required for passing shall be as follows:—

	Max.	Min. for passing.	
		1st class.	2nd class.
Paper	75	...	...
Map-drawing	25	...	...
Total	100	65	45

Text-books recommended.—Stone's Commercial Geography and Ruddiman Johnston's Indian Atlas of Commercial Geography.

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INTERMEDIATE EXAMINATION.

1. A general knowledge of the commercial geography of the world; circumstances affecting the production, distribution, and exchange of commercial commodities; climate, soil, irrigation, labour, machinery, transport, and trade routes; products of the temperate zone, sub-tropical products, and tropical products; mineral products and manufactured articles; markets, foreign trade, exports, and imports; currencies, weights and measures, tariffs and other regulations affecting trade.

2. A knowledge of the commercial geography of the British Empire on each of the subjects falling under the first head in greater detail; of the situation, area and population of the principal trade centres of the British Empire, its railways and ports, its chief trade laws and regulations.

3. Drawing maps of the British Empire or portions thereof, showing trade routes, trade areas, railways, fields of production, and markets for commodities.

The examination shall be entirely a written examination—

One paper of three hours' duration.

Map-drawing, one hour.

The distribution of marks and the minima required for passing shall be as follows:—

	Max.	Min. for passing	
		1st class.	2nd class.
Paper	75	...	...
Map-drawing	25	15	10
Total	100	65	45

Text-books recommended.—Geo. G. Chisholm's Smaller Commercial Geography and Dr. Yeat's Map Studies of the Mercantile World, for sub-heads 1 and 2. The maps in Geo. G. Chisholm's Hand-book of Commercial Geography for sub-head 3.

ADVANCED EXAMINATION.

1. The commercial geography of the world under the heads given in paragraphs 1 and 2 of the intermediate syllabus. The natural divisions of commerce, *i.e.*, trade areas based on similarity of produce and season of shipment. The questions to be of a much higher character than in the intermediate examination.

2. (a) The collection of statistics relating to trade together with the uses to which such statistics are put and the necessity for gathering them.

(b) History of commerce from 1790 A.D.

3. Drawing maps showing trade areas, railways, roads, waterways, fields of production, markets, and density of population.

The examination shall comprise—

(1) A written examination.

Two papers of three hours' duration each.

Map-drawing, three hours.

(2) An oral examination.

The distribution of marks and the minima required for passing shall be as follows:—

	Max.	Min. for passing.	
		1st class.	2nd class.
Papers <i>First paper</i>	35	...	...
Map-drawing	30	20	15
Oral examination	10	...	...
Total	100	65	45

Text-books recommended.—Chisholm's Hand-book of Commercial Geography. Zehden's Hand-book of Commercial Geography. Manuals of Commerce by Dr. Yeats, Vol. III, pt. IV, and Vol. IV (Recent and Existing Commerce). Syme's Political Economy. Statesman's Year Book for the year preceding that in which the examination is held.

Notification.

10

It is hereby notified that His Excellency the Governor in Council has sanctioned the following alterations in the rules relating to the Advanced Examinations in Book keeping, Commercial Correspondence and Commercial Geography.

"Advanced Examination *in* Book keeping"

For

"The Examination shall compriseto, Total 100, 65, 45"

Read

"The Examination shall be entirely a written Examination comprising two papers of three hours' duration each. The distribution of marks and the minima required for passing shall be as follows:-

	Maximum	Minima Required for passing	
		I class	II class.
First paper 50 :	100	65	45"
Second paper 50:			

"Advanced Examination *in* Commercial Correspondence"

For

"The Examination shall comprise.....to, Total 100, 65, 45"

Read

"The Examination shall be entirely a written Examination comprising two papers of three hours' duration each The distribution of marks and the minima required for passing shall be as follows:-

	Maximum	Minima Required for passing	
		I class	II class
First paper-50 :			
Second paper-50:	100	65	45

"Advanced Examination *in* Commercial Geography"

For

"The Examination shall comprise.....to, Total 100, 65, 45"

Read

"The Examination shall be entirely a written examination comprising

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(1) Two papers of three hours' duration ~~22~~ each

(2) Map drawing three hours.

The distribution of marks and the minima required for passing shall be as follows:-

	Maximum	Minima for passing	
		I class	II class
First paper-35	70	...	...
Second paper-35	30	20	15
Map drawing-30			
Total	100	65	45

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EDUCATIONAL DEPARTMENT.

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NOTE FOR THE ASSISTANT SECRETARY.

The Director proposes to abolish the oral test for the advanced examination in book-keeping, commercial correspondence and commercial geography. This may be approved.

2. But it is not usual for Govt to notify these changes in the gazette; that is done by the Commissioner for Examinations to whom ~~action~~ ^{the} ~~may be referred~~ ^{is done by the Commissioner for Examinations to whom} ~~the Director may be referred~~ ^{Paragraph 5 of the Director's letter in Director's letter 88. no 3258 dt 20th Jan 1893.}

3 The draft placed below may issue?

7/12/00
17-12-00

As altered

17.12.00

18th 00

9.12.00

” ” ” ” ” 190

READ ALSO:—

” ” ” ” ” ” 190

” ” ” ” ” ” 190

ORDER No. 672, dated 20.12. 190

The proposal to abolish the oral test for the advanced examinations in book-keeping, commercial correspondence and

Commercial geography is approved.
The Hon. Mr. Stewart ~~may~~, in his capacity
~~the Comm.~~ for for^t examinations, ~~should~~
make any arrangements
7/17-12-00 ~~to be addressed regarding the publication~~
in regard to the
Ath necessary notification in the
Gazette of these changes
in the Gazette.

7/12/00

18th 00

MR
17-12-42

The A.P.I. 980 South 22/12

When given for copying _____
When copied _____ } 190 .
When examined _____
When signed _____

READ AGAIN G.O., No. _____, DATED _____
190 .

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

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