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[Despatch Abstract.]

Govt Technical Examinations.
of the ——

Approving ~~A~~ revised Syllabuses in certain Commercial Subjects ~~in connection with the~~ & directing their publication in the Govt. of St George Gazette.

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# Government {1905} of Madras.

## EDUCATIONAL.

*Recd.* } 1905. *Enclosures*

*Regd.* } *Spare copies*

ORIGINAL

**G.O., No. 414, 17th June 1905.**

N. P.

**JUNE.**

### Government Technical Examinations.

Approving revised syllabuses of the — in certain commercial subjects and directing their publication in the *Fort St. George Gazette*.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

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Read—the following paper :—

From the Hon'ble Mr. A. G. BOURNE, D.Sc., F.R.S., Director of Public Instruction, to the Secretary to Government, Educational Department, Ref. on Cur. No. 3966, dated Madras, 6th June 1905.

The syllabuses of the Government Technical Examinations in the subjects grouped under Commerce having been reported to need certain changes to suit modern requirements, the late Director referred the matter to the Commissioner for Government Examinations who called for the opinion of the Board of Examiners in Commerce on the subject. The Board agreed in the above view and undertook the revision of the syllabuses at the request of the Commissioner. All the syllabuses have been revised with the exception of the syllabus for Annuities and Life Insurance, which is considered satisfactory as it stands, and the revised syllabuses which have the approval of all the members of the Board with the exception of M.R.Ry. K. Subrahmanya Aiyar, Principal, Byramji Jeejeibhoy's College of Commerce, Bombay, are now submitted for the sanction of Government. The following are the main changes introduced :—

"With regard to Shorthand the examinations are in reality all practical examinations, and the Board therefore thought it unnecessary to have a special practical examination for the advanced grade. For all the grades the Board thought it desirable to let the candidates know more in detail what was required of them, and so they are told of the percentage of errors or omissions that will prevent a candidate from passing.

"With regard to Type-writing the Board thought it desirable to substitute copying for typing to dictation in the speed test for the intermediate grade. It was also considered desirable to specify the machines that would be allowed to be used. Candidates have sometimes made use of machines of very inferior type which soon get out of order. The Remington and Yost machines are at present recommended. If agents for other machines wish their machines to be included in the list of recognized machines, they should send to you at their own risk for inspection and experiment a couple of machines with the necessary books of instructions—the machines to be afterwards returned to them. For the intermediate examination the Board considers a thorough knowledge of one machine better than a superficial knowledge of two, hence it recommends that the practical examination should refer to only one machine. Since type writing has become so common, the Board considers it desirable to institute an advanced examination for such candidates as may desire certificates for greater proficiency than is implied in the intermediate examination. This advanced examination will include the rectification of temporary derangements. This is a matter of considerable importance in offices in which many machines are used. The employment of a typist who really understands the mechanism of a machine and who can remedy slight derangements will save the expense of constantly sending for a mechanic to perform even minor repairs and to remedy slight derangements.

"With regard to 'Commercial Correspondence' the Board considered that the title does not properly represent what is included in the syllabus, and hence suggests that the title be changed to 'Theory and Practice of Commerce'."

2. I have the honour to request that the syllabuses may be approved and published in the *Fort St. George Gazette* before the end of June next so that they may come into operation at the examination of 1906.

3. A draft notification containing the revised syllabuses is herewith submitted in duplicate.



Enclosures.

DRAFT NOTIFICATION.

The Governor in Council is pleased to sanction the following syllabuses of the Government Technical Examinations in Commerce in the place of the old syllabuses hitherto in force :—

Shorthand.

*Elementary Examination.*

1. (*a*) To take down in the corresponding style of phonography an easy passage, a narrative or speech of 500 words, and a simply-worded official or business letter of 250 words, dictated at the rate of 50 words a minute. Time—fifteen minutes.

(*b*) To transcribe the above into longhand No candidate shall be allowed to pass who makes more than six per cent. of errors or omissions in his transcription. Time—one hour and a quarter from the time when the candidates commence to transcribe.

2. A paper of questions on the principles of the learners' and corresponding styles of phonography. Time—one hour.

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

| — | Maximum. | Minima for passing | |
|---|---|---|---|
| | | First class. | Second class. |
| 1. (*a*) and (*b*) Dictation and transcription .. | 70 | 30 | 25 |
| 2. Paper on principles .. .. .. .. | 30 | .. | .. |
| Total .. | 100 | 65 | 45 |

Note.—The passage to be dictated will be marked into portions of one minute's duration, and each of these sub-divided into four quarters. The reader will read with a watch in hand and notice at every quarter minute whether he is adhering strictly to the speed.

*Intermediate Examination.*

1. (*a*) To take down in the reporting style of phonography general reading matter, a narrative, speech or judgment of 700 words, and a letter of 300 words, dictated at the rate of 100 words a minute. Time—ten minutes.

(*b*) To transcribe the above into longhand. Time—one hour aud forty-five minutes. No candidate shall be allowed to pass who makes more than four per cent. of errors or omissions in his transcription.

2. To take down in phonography notes of an official or business kind dictated at the rate of 100 words a minute, and to elaborate the notes into proper letter or documentary form in longhand. The amount of notes to be dictated to be regulated by the difficulty of elaboration. Time—two hours.

3. A paper on the principles of phonography, which may include passages in longhand to be transcribed into shorthand and passages in shorthand to be transcribed into longhand. Time—one hour.

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

| — | Maximum. | Minima for passing | |
|---|---|---|---|
| | | First class. | Second class. |
| First paper—Dictation and transcription .. | 50 | 30 | 22 |
| Second paper .. .. .. .. .. .. | 30 | .. | .. |
| Third paper .. .. .. .. .. .. | 20 | .. | .. |
| Total .. | 100 | 65 | 45 |

Note.—The passages to be dictated will be marked into portions of one minute's duration and each of these sub-divided into quarters. The reader will read with a watch in hand and notice at every quarter minute whether he is adhering strictly to the speed.

*Advanced Examination.*

1. (*a*) To take down in the reporting style of phonography one or more speeches containing 1,300 words, dictated at the rate of 130 words a minute. Time—ten minutes.

(*b*) To transcribe the above into longhand. Time—two and-a-half hours. No candidate shall be allowed to pass who makes more than four per cent. of errors or omissions in his transcription.

2. To take down in phonography notes of an official or business kind dictated at the rate of 130 words a minute, and to elaborate the dictated notes into proper letter or documentary form in longhand. The amount of notes to be dictated to be regulated by the difficulty of elaboration. Time—three hours.

3. (*a*) To take notes in the reporting style of phonography of a speech of 2,800 words, dictated at the rate of 140 words a minute. Time—twenty minutes.

(*b*) To transcribe into longhand a condensed report of the above speech: the condensed report to consist of about 700 to 900 words. Time—two hours.

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

| — | Maximum. | Minima for passing | |
|---|---|---|---|
| | | First class. | Second class. |
| First paper .. .. .. .. .. .. | 40 | 20 | 14 |
| Second paper .. .. .. .. .. .. | 30 | .. | .. |
| Third paper .. .. .. .. .. .. | 30 | .. | .. |
| Total .. | 100 | 65 | 45 |

Note.—The passage to be dictated will be marked into portions of one minute's duration and each of these sub-divided into quarters. The reader will read with a watch in hand and notice at every quarter minute whether he is adhering strictly to the speed.

## Type-writing.

### *Elementary Examination.*

1. *Speed test.*—To typewrite an ordinary printed passage containing 600 words. Special attention must be paid to accuracy and neatness of execution. Time—half an hour.

2. *Manifolding and Tabular work.*—To typewrite printed matter which may include a business letter, simple invoices and statistical tables, and to take not more than two copies by means of carbon paper of such portions as may be specified. Special attention must be paid by the candidates to the centering of head lines, to the setting out of word items and figure columns, to regularity of spacing and to general neetness of execution. Time—one hour and a half.

3. A practical examination on fingering and general manipulation including a knowledge of the various parts of the machine, their uses and adjustment.

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

| — | Maximum. | Minimum for passing | |
|---|---|---|---|
| | | First class. | Second class. |
| First paper .. .. .. .. .. .. | 25 | 15 | 10 |
| Second paper .. .. .. .. .. .. | 50 | 35 | 25 |
| Oral and Practical examination .. .. .. | 25 | 15 | 10 |
| Total .. | 100 | 65 | 45 |

Note.—Candidates will have to provide their own machines and carbon papers. Candidates will be examined in the Oral and Practical examination only on the Remington or the Yost, or such other machines as may be adopted by Government for use in public offices and approved by the Commissioner for Government Examinations. Only one type of machine shall be used by each candidate throughout all sections of the examination.

*Text-books recommended.*—The book of directions accompanying the machine; S. Vaidyanatha Aiyar's Text-book of Type-writing (Srinivasa Varadachari & Co.); and Pitman's publications on the construction of the machines.

### *Intermediate Examination.*

1. *Speed test.*—To typewrite a narrative or a speech of 900 words. Special attention must be paid to accuracy and neatness of execution. Time—half an hour.

2. A paper to test the candidate's power of copying a rough manuscript official or business letter (lithographed), and his power of spacing and display, copying statistical tables, invoices and similar documents, filling in blank forms, and manifolding such portions as may be specified with not more than three carbon copies. Time—two hours.

3. A practical examination on the uses, manipulation and mechanism of the machine, including a knowledge of the uses and adjustment of the various parts.



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

| — | Maximum. | Minimum for passing | |
|---|---|---|---|
| | | First class. | Second class. |
| First paper .. .. .. .. .. .. | 25 | 15 | 10 |
| Second paper .. .. .. .. .. .. | 50 | 35 | 25 |
| Oral and Practical examination .. .. .. | 25 | 15 | 10 |
| Total .. | 100 | 65 | 45 |

Note.—Candidates will have to provide their own machines and carbon papers. Candidates will be examined in the Oral and Practical examination only on the Remington or the Yost, or such other machines as may be adopted by Government for use in public offices and approved by the Commissioner for Government Examinations. Only one type of machine shall be used by each candidate throughout all sections of the examination.

*Test-books recommended.*—The same as for the Elementary examination, also Pitman's Type-writers Manual.

### *Advanced Examination.*

1. *Speed test.*—To typewrite a passage of 1,200 words. Special attention must be paid to accuracy and neatness of execution. Time—half an hour.

2. *Manifolding, and Tabular and Display work.*—To typewrite in proper form from confused and abbreviated rough manuscripts (lithographed). (This paper is intended to serve as a test of the candidate's knowledge of spelling, punctuation, *printer's corrections* and abbreviations.) To typewrite advanced tabular or other matter, such as invoices, balance sheets and statistical tables, from manuscripts (lithographed), to display and rule up where necessary. Time—two and-a-half hours.

3. *Mechanism.*—A practical examination which may include questions on the manipulation and care of the machine; construction of the machine; possible defects and temporary derangements, their causes and their rectification; removal and replacement of detachable parts of the machine; adjustment, alignment tension, inking devices, marginal stops, the methods of spacing; and stencil duplicating.

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

| — | Maximum. | Minimum for passing | |
|---|---|---|---|
| | | First class. | Second class. |
| First paper .. .. .. .. .. .. | 25 | 15 | 10 |
| Second paper .. .. .. .. .. .. | 50 | 35 | 25 |
| Oral and Practical examination .. .. .. | 25 | 15 | 15 |
| Total .. | 100 | 65 | 45 |

Note.—Candidates will have to provide their own machines and carbon papers. They may also be examined on machines provided by the examiners. They will be examined only on the Remington or the Yost, or such other machines as may be adopted by Government for use in public offices and approved by the Commissioner for Government Examinations.

*Text-books recommended.*—The same as for the Intermediate Examination.

## Theory and Practice of Commerce.

### *Elementary Examination.*

1. Knowledge of the forms and modes of addressing official, commercial and private letters; docketing; the letter book, index and cross-reference; the file and the pigeon-hole; commercial terms and abbreviations.

2. Filling in blank forms of credit and debit slips, receipts, cheques, bills of exchange, promissory notes, document bills, bills of lading, hypothecation letters, policies of insurance; drafting short formal letters with reference to enquiries for goods and prices, acknowledgment of letters, money, and goods received, remittances, orders and their execution.

3. Cheques; to bearer and to order, endorsement, crossing, presentment for payment, dishonour, stamp. Bills of exchange; their advantages, endorsement, acceptance, maturity, discount, payment, dishonour, stamp.

The examination will be entirely a written examination. One paper of two hours' duration. No candidate shall be allowed to pass unless he satisfies the examiner as to handwriting and neatness of execution.

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

| — | Maximum. | Miinmum for passing. | |
|---|---|---|---|
| | | First class. | Second class. |
| Handwriting and neatness of execution .. .. | 25 | 15 | 10 |
| Subject matter .. .. .. .. .. | 75 | .. | .. |
| Total .. | 100 | 65 | 45 |

*Text-books recommended.*—Pitman's Counting-house Routine (First year's Course and Second year's Course) (Sir Isaac Pitman & Sons, Ld., London).

*Intermediate Examination.*

1. Document bills, charter parties, bills of lading, freight, general average, particular average, total loss, marine insurance, bottomry bond, commercial terms and abbreviations, letters of credit ; patents, copyright and royalties ; preparation of invoices and account sales.

2. The leading provisions of the Negotiable Instruments Act, and the practice relating to cheques, promissory notes, bills of exchange and hundis.

3. The leading provisions of the Indian Companies Act of 1882 omitting sections 96 to 172 and 191 to 219.

4. Forms of letters, official, commercial and private ; docketing; filing ; the letter book.

5. Drafting short letters on the following subjects :—Inquiries and replies thereto ; orders and their execution, proffered services, letters of credit, references, receipt and despatch of goods and remittances, collection of accounts, bills of exchange, payments, and any other subjects embraced in paragraphs 1, 2 and 3.

The examination will be entirely a written examination.—

*First paper.*—Time three hours ; sub-heads Nos. 1 to 3.

*Second paper.*—Time three hours; sub-heads Nos. 4 and 5.

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

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

| — | Maximum. | Minimum for passing | |
|---|---|---|---|
| | | First class. | Second class. |
| | 50 | .. | .. |
| First paper .. .. .. .. .. .. | 10 | 7 | 5 |
| Second paper. { Handwriting, etc. .. .. | 40 | .. | .. |
| { Subject matter .. .. .. | | | |
| Total .. | 100 | 65 | 45 |

*Text-books recommended.*—Pearce's Merchant's Clerk (Effingham Wilson, London) ; Modern business methods (Export and import trade) by F. Hooper and J. Graham (Macmillan & Co., Ld., London) for sub-head No. 1, Pitman's Commercial Correspondence and Commercial English for sub-head No. 5 (Sir Isaac Pitman & Sons, Ld., London).

*Advanced Examination.*

1. Bills of lading, the nature of a bill of lading and its legal incidents ; exceptions and stipulations in a bill of lading and their effects ; rights and liabilities of shipowners, consignors, consignees, endorsees and vendees under a bill of lading ; freight and its payment, goods *in transitu.*

2. Charter parties ; expresses and implied conditions and warranties, provisions as to loading and unloading, exceptions excusing performance of the contract, freight and other payments to shipowner, war risks, contraband of war.

3. Marine insurance, insurable interest, the policy of insurance relations of assured broker and underwriter, causes which make a policy void, perils insured against clauses in the policy and their meaning, total loss, general average and particular average on ship and cargo, and freight ; subrogation.

4. The Indian Sea Customs Act VIII of 1878 omitting chapters 2, 3, 16 and 17.

5. The Indian Companies Act of 1882 (the portion prescribed for the intermediate grade).



6. The law and practice relating to cheques, promissory notes, bills of exchange and hundis ; and their negotiation.

7. The relation of banker and customer ; joint accounts trust and partnership accounts.

8. The Indian Contract Act with reference to sale of goods, agency and partnership.

9. The Indian Insolvent Debtors Act.

10. The Indian Limitation Act so far as it relates to commercial documents and transactions.

11. *Drafting business letters.*—Circular notes and letters of credit. Commissions and consignments ; agencies ; complaints and claims ; shipping accounts ; insurance of goods.

The examination will be entirely a written examination—

*First paper.*—Time three hours ; sub-heads Nos. 1 to 5 inclusive.

*Second paper.*—Time three hours ; sub-heads Nos 6 to 11 inclusive.

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

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

| — | Maximum. | Minimum for passing | |
|---|---|---|---|
| | | First class. | Second class. |
| First paper .. .. .. .. .. .. | 45 | .. | .. |
| Second paper. { Handwriting, etc. .. .. | 10 | 7 | 5 |
| { Subject matter .. .. .. | 45 | .. | .. |
| Total .. | 100 | 65 | 45 |

*Text-books recommended.*—T. E. Scrutton's Charter Parties and Bills of Lading for sub-heads Nos. 1 and 2 (Thacker Spink & Co., Calcutta). William Gow's Marine Insurance for sub-head No. 3 (Macmillan & Co., Bombay). Law of Banker and Customer by J. W. Smith for sub-head No. 7 (Effingham Wilson, London). Pitman's Commercial Correspondence and Commercial English for sub-head No. 11.

## 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 they 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.

3. Marking on an outline map of India any specified administrative divisions, railways, rivers and canals, trade routes, ports, fields of production and markets for commodities.

The examination will be entirely a written examination—

*First paper.*—Time two hours ; sub-heads Nos. 1 and 2.

*Second paper* (*Map-drawing*).—Time one hour ; sub-head No. 3.

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

| — | Maximum. | Minimum for passing | |
|---|---|---|---|
| | | First class. | Second class. |
| | 75 | .. | .. |
| First paper .. .. .. .. .. .. | 25 | 15 | 10 |
| Second paper (map-drawing) .. .. .. | | | |
| Total .. | 100 | 65 | 45 |

*Text-books recommended*—The Wor'd and its Commerce, Parts I and II (Sir Isaac Pitman & Sons, Ld., London). British India and its Trade by H. J. Tozer, Harper's International Commercial Series (Harper and Brothers, London).

*Intermediate Examination.*

1. Circumstances affecting the production, distribution and exchange of commercial commodities; claimate, soil, irrigation, labour, machinery, transport, trade routes and railway routes, and products of the temperate zone, sub-tropical products and tropical products, mineral products and manufactured articles. A general knowledge of the chief characteristics, physical features, climate, resources and density of population of the principal commercial countries of the world, their raw products and materials of commerce, manufactures, foreign trade markets, exports and imports, communications by land and water, aids and obstacles to trade and commerce. A special knowledge of the Commercial Geography of the British Empire on each of the subjects falling under the first head in greater detail and with special reference to India; of the situation, area and population of the principal trade centres of the British Empire, its railways and ports.

2. Drawing on a projection a map of any specified portion or portions of the British Empire showing any specified important political divisions, trade routes, railways, fields of production, ports and markets for commodities.

The examination will be entirely a written examination—
*First paper.*—Time three hours; sub-heads Nos. 1 and 2.
*Second paper* (*Map-drawing*).—Time one hour; sub-head No. 3.

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

| — | Maximum. | Minimum for passing | |
|---|---|---|---|
| | | First class. | Second class. |
| First paper .. .. .. .. .. .. | 75 | .. | .. |
| Second paper (map-drawing) .. .. .. | 25 | 15 | 10 |
| Total .. | 100 | 65 | 45 |

*Text-books recommended.*—George G. Chisholm's Smaller Commercial Geography (Longmans Green & Co., Bombay). Pitman's Commercial Geography of the World (Sir Isaac Pitman & Sons, Ld., London). British India and its Trade by H. J. Tozer, Harper's International Commercial Series (Harper and Brothers, London) for sub-heads Nos. 1 and 2. The British Empire maps in Pitman's Commercial Geography of the World for sub-head No. 3.

*Advanced Examination.*

1. The Commercial Geography of the World under the heads given in paragraphs 1 and 2 of the Intermediate grade syllabus, the questions to be of a much more searching character than for the Intermediate grade examination. The great trade routes and ocean routes of the world, the world's carrying trade, comparative trade statistics.

2. History of Commerce from the discovery of the Cape Route to India with reference to the following: Evolution of the leading countries to their present position among commercial nations; Trading companies in the time of Elizabeth; the Colonization of America; Commerce in the Old World and in the East in the 15th century; Protective Policy of England; Voyages of discovery; the Industrial and Commercial Evolution at the end of the 18th and at the beginning of the 19th centuries and its effects on the United Kingdom and on the Continent of Europe; Trading companies in the 18th century; French Commerce during the Napoleonic wars and thereafter; German Zollverein; Free Trade policy adopted by the United Kingdom; Scientific discoveries and inventions; Industrial and Commercial development during the 19th century with special reference to the United Kingdom, the United States, France, Germany, Holland, Japan and India.

3. Drawing two maps showing railways, trade routes, fields of production, markets and ports.

The examination will be entirely a written examination—
*Firt paper.*—Time three hours; sub-head No 1.
*Second paper.*—Time three hours; sub-head No. 2.
*Third paper* (*Map-drawing*).—Time three hours; sub-head No. 3.

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

| — | Maximum. | Minimum for passing | |
|---|---|---|---|
| | | First class. | Second class. |
| First paper .. .. .. .. .. .. | 35 | .. | .. |
| Second paper .. .. .. .. .. .. | 35 | .. | .. |
| Third paper .. .. .. .. .. .. | 30 | 18 | 12 |
| Total .. | 100 | 65 | 45 |



*Books recommended.*—Chisholm's Hand-book of Commercial Geography (Longmans, Green & Co., Bombay) for sub-head No. 1. Pitman's Commercial History, Part II (Sir Isaac Pitman & Sons, Limited, London), for sub-head No. 2. The maps in Chisholm's Hand-book of Commercial Geography or Pitman's Commercial Geography for sub-head No. 3. The latest annual report on the trade of India by the Director-General of Statistics.

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Book-keeping.

*Elementary Examination.*

1. *Single entry.*—Its meaning; the books used and the methods of keeping them; the incompleteness of the system.

2. *Double entry.*—Its meaning, principles and advantages; recording in the journal, the cash book with cash and discount columns, the bought and sold books, transactions of the following description:—Cash and credit sales and purchases, cash receipts and payments, bank account, cheques received and paid, bills drawn, endorsed, accepted, honoured, and dishonoured; rent, salaries, trade charges, interest, discount, bad debts; assets and liabilities.

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

The paper will contain a set of transactions to be journalised or entered in more than one subsidiary book, posted, and worked out, as may be required by the examiner; and it may include questions and exercises in the principles and their application.

The examination will be entirely a written examination. One paper; time two hours. No candidate shall be allowed to pass unless he satisfies the examiner as to hand writing and neatness of execution with special reference to the necessities of entries in account books.

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

| — | Maximum. | Minimum for passing. | |
|---|---|---|---|
| | | First class. | Second class. |
| Handwriting and neatness of execution .. .. | 10 | 7 | 5 |
| Subject-matter .. .. .. .. .. | 90 | .. | .. |
| Total .. | 100 | 65 | 45 |

*Text-books recommended.*—Pitman's Primer of Book-keeping (Sir Isaac Pitman & Sons, Limited, London); Practical Book-keeping, by W. Grierson (Blackie & Son, Limited, London).

*Intermediate Examination.*

1. *Single entry.*—Its meaning; the books used and the methods of keeping them; the incompleteness of the system.

2. *Double entry.*—Its meaning, principles and advantages; recording in the journal, the cash book with cash, bank, and discount columns, the bought and sold books, and the bill books, transactions of the following description:—Cash and credit sales and purchases; cash receipts and payments; bank account; cheques received and paid; assets and liabilities; rent, salaries and trade charges; interest, discount, commission, and bad debts; repairs; depreciation; house property, plant, and machinery, furniture, Government securities; bills drawn, endorsed, accepted, and honoured; bills dishonoured, noted, and renewed; consignment accounts; joint adventures; goodwill and proprietors' accounts including the division of profits; provision for future bad debts; suspense and reserve fund accounts.

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

3. Preparation of credit and debit notes, statements of account, invoices, account sales, and accounts current.

The examination will be entirely a written examination—

*First paper.*—Time, three hours. This paper will contain questions in the principles, and their application, and may include exercises on the preparation of forms and statements, and the treatment of the various kinds of account.

*Second paper.*—Time, three hours. This paper will contain exercises in the practice of Book-keeping; candidates will be expected to enter a given set of transactions in the journal or in more than one subsidiary book, post into the ledger, and work them out as may be required by the examiner. No candidate shall be allowed to pass unless he satisfies the examiner as to handwriting and neatness of execution with special reference to the necessities of entries in account books.

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

| — | Maximum. | Minimum for passing. | |
|---|---|---|---|
| | | First class. | Second class. |
| First paper .. .. .. .. .. | 45 | .. | .. |
| Second paper { Handwriting .. .. | 10 | 7 | 5 |
| Second paper { Subject-matter .. .. | 45 | .. | .. |
| Total .. | 100 | 65 | 45 |

*Text-books recommended.*—Pitman's Book-keeping simplified (Sir Isaac Pitman & Sons, Limited, London); School and Examination Book-keeping, by J. Logan (Longmans, Green & Co., Bombay).

*Advanced Examination.*

1. *Single entry.*—Its method; the books used and methods of keeping them; the incompleteness of the system; conversion of accounts of single entry to double entry.

2. *Double entry.*—Principles; keeping the journal, the cash book, the bought, sold, and the return books, bill books, the petty cash book, and the stock book. The preparation of the different forms in which these or other subsidiary or auxiliary books are kept. The ledger; departmental ledgers; trade ledger, and private ledger.

Recording and posting transactions involving Personal, Real and Nominal accounts of all kinds; Consignments and Joint adventures; Reserve Fund, Reserve, and Rebate accounts; Suspense account; Preliminary expenses account; Bad and Doubtful debts, Depreciation, Stock valuation, and Goodwill; Capital and Revenue accounts; Patents and Royalties; Bank Reconciliation statements; Self-balancing ledgers; Partnership accounts; the Accounts of Branch offices and of Foreign Branches; Double Account system; Cost accounts; Preparation of Revenue accounts; Trading accounts; Profit and Loss accounts, and Balance sheets; making out a statement of affairs, and a deficiency account for an insolvent.

3. Preparation of account sales, accounts current, and interest accounts.

4. Books of account and other auxiliary books required for the business of joint stock companies, bankers, manufacturers, Life Insurance Companies and for other special kinds of business, also the form of presentation of the final accounts of such concerns.

5. Preparing for audit; methods and principles of auditing accounts, points to be attended to in auditing account books and final accounts. The duties of an auditor; the detection of fraudulent, and the discovery and rectification of erroneous entries.

The examination will be entirely a written examination—

*First paper.*—Time, three hours. This paper will contain questions on sub-heads Nos. 3, 4 and 5, and on the principles and their application with reference to the headings set forth in sub-heads Nos. 1 and 2.

*Second paper.*—Time, three hours. This paper will contain exercises in the practice of Book-keeping on sub-head No. 2. No candidate shall be allowed to pass unless he satisfies the examiner as to handwriting and neatness of execution with special reference to the necessities of entries in account books.

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

| — | Maximum. | Minimum for passing. | |
|---|---|---|---|
| | | First class. | Second class. |
| First paper .. .. .. .. .. | 45 | .. | .. |
| Second paper { Handwriting .. .. | 10 | 7 | 5 |
| Second paper { Subject-matter .. .. | 45 | .. | .. |
| Total .. | 100 | 65 | 45 |



*Text-books recommended.*—Pitman's Complete Book-keeping (Sir Isaac Pitman & Sons, Limited, London); G. P. Norton's Textile Manufacturers' Book-keeping (Simpkin, Marshall, Hamilton, Kent & Co., Limited, London); L. R. Dicksee's Book-keeping for Company Secretaries (Gee & Co., London); J. P. Sprague's Life Insurance Accounts (Charles & Edwin Layton, London); L. R. Dicksee's Auditing (Gee & Co., London).

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## Banking.

*Elementary Examination.*

1. The general nature of banking transactions; utility of banking; joint stock and private banks; current and deposit accounts; discounting bills; loans and cash credits; remittances. The general administration of a bank.

2. The metallic and paper currencies of India.

3. The chief provisions of the Indian Negotiable Instruments Act relating to cheques, promissory notes, bills of exchange, and hundis with reference to the negotiation, presentment, and payment of these instruments.

The examination will be entirely a written examination. One paper. Time, two hours.

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

| — | Maximum. | Minimum for passing. | |
|---|---|---|---|
| | | First class. | Second class. |
| Written examination .. .. .. | 100 | 65 | 45 |

*Text-books recommended.*—Parts I and III of the Banker's Clerk (Houlston's Industrial Library) or chapters 6 to 13, 15, 16, 18 and 25 of W. Gilbart's Banking, edited Michie (Bohn's series) for sub-head No. 1.

*Intermediate Examination.*

1. The theory and practice of banking; deposits; remittances; loans and discounts. The nature and utility of banking. Join stock and private banks. The general administration of a bank; the administration of bank during seasons of pressure and with regard to the employment of its funds; Banker's clearing house.

2. The metallic and paper currencies of England and India.

3. The leading provisions of the Indian Negotiable Instruments Act of 1881 with latest amendments, with special reference to the negotiation presentment noting protesting and payment of cheques, promissory notes, bills of exchange and hundis.

4. The leading provisions of the Indian Companies Act of 1882 omitting sections 96 to 172 and 191 to 219.

5. The value and price of commodities, metallic and paper money credit and foreign trade.

The examination will be entirely a written examination. One paper. Time, three hours.

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

| — | Maximum. | Minimum for passing. | |
|---|---|---|---|
| | | First class. | Second class. |
| Written examination .. .. .. | 100 | 65 | 45 |

*Text-books recommended.*—W. Gilbart's Banking volume I, chapters 6 to 21, inclusive, and volume II, chapters 25, 27 and 35 for sub-head No. 1 (George Bell & Sons, London). Parts I and III of the Banker's Clerk (Houlston's Industrial Library); J. E. Syme's Text-book of Political Economy, chapters, 1, 2 and 8 to 14 for sub-head No. 5.

Order—No. 414, Educational, dated 17th June 1905.

The revised syllabuses submitted by the Director of Public Instruction are approved and will be published in the *Fort St. George Gazette.*

(True Extract.)

H. D. TAYLOR,
*Ag. Secretary to Government.*

To the Director of Public Instruction.
„ Commissioner for Government Examinations.
Gazette.

Ed. K. Murugesan.

Educational Department.

## NOTES CONNECTED WITH G.O., No. 414, EDUCATIONAL, DATED 17th JUNE 1905.

[Subject.—*Government Technical examinations—Revised Syllabuses of Commercial subjects.*]

*From the Director of Public Instruction, No. 3966, dated 6th June* 1905.

Examine early please.

H. D. Taylor—10-6-05.

There are seven subjects under Commerce, and they are as follows :—

(1) Type-writing,
(2) Shorthand,
(3) Commercial Correspondence,
(4) Commercial Geography,
(5) Book-keeping,
(6) Banking, and
(7) Annuities and Life Insurance.

*Vide* page 74 of the Government Examinations Calender for 1904-1905.

2. The Board of Examiners in Commerce have revised the Syllabuses in the subjects given above. The Board consists of the following gentlemen :—

*Chairman*—

C. A. Paterson, Esq. (Registrar, Madras University).

*Members*—

Harry Ormerod, Esq. (Secretary, U.P.A.S.I.).

M.R.Ry. S. Vaidyanatha Aiyar (Headmaster, School of Commerce, Calicut).

M.R.Ry. N. C. Rajagapola Chariyar (Official Reporter, Legislative Council).

E. C. Woods-Seawen, Esq.

M.R.Ry. K. Subrahmanya Aiyar (Principal, Jeejeebhoy's College of Commerce, Bombay).

*Vide* page 149 of the Government Examinations Calendar.

3. The Board have revised all the Syllabuses excepting the Syllabus for Annuities and Life Insurance, which is considered to require no revision, and it is reported that all the members of the Board with the exception of M.R.Ry. K. Subrahmanya Aiyar have approved of the revised Syllabuses. The note of dissent recorded by M.R.Ry. K. Subrahmanya Aiyar, if any, has not been forwarded.

4. The principal changes made in the Syllabuses are given in paragraph 1 of the Director's letter. At present there are only two examinations in Type-writing—Elementary and Intermediate. The Board considered it desirable to introduce an Advanced examination and has drawn up a Syllabus for it. The Board have also changed the title of "Commercial Correspondence" into "Theory and Practice of Commerce"—*vide* subject No. (3) given in paragraph 1 above.

With regard to the Type-writing examination, the Board consider that candidates should be allowed to use only the Remington and Yost machines and have so specified in the Syllabus. It is for consideration whether this restriction should be allowed.

5. The existing Syllabuses in these subjects are not available in the Ootacamund office and the Madras office has been asked to send them. But the file is now submitted for orders as the Director wants the Syllabuses to be approved and published before the end of this month—*vide* paragraph 2 of his letter.

The duplicate copy of the notification submitted by the Director has been sent to the Press to be put in type.

T. KANAKASUNDARAM PILLAI—15-6-05.

A. GALLETTI—16-6-05.

Submitted that the matter is a technical one and that the proposals of the Board may be accepted.

H. D. TAYLOR—16-6-05.

Yes.

J. T[THOMSON]—17-6-05.

Draft.

H. D. TAYLOR—17-6-05.

A draft is placed below for approval.

T. KANAKASUNDARAM PILLAI—17-6-05.

Issue.

A. GALLETTI—17-6-05.

[G.O., No. 414, Educational, dated 17th June 1905.]

Form No. 135
3,000—6-10-04.

# Educational (1905) Department.

9

## CURRENT No. 1098

*From*

[*Name*] The Hon'ble Mr. A.G. Bourne, D.Sc., F.R.S.,

[*Designation*] Director of public Instruction,

[*Station*] M a d r a s

Ref on Cur No. 3 9 6 6 /05

*No.*

*Dated* 6 et. J U N E 1905.

*Enclosures* 1 in duplicate

*Received* 10 JUN 1905 1905.

*Registered* 12. 6. 1905.

LOCAL & MUNICIPAL SECR...

### SUBJECT.

Submitting for approval and publication in the Fort St. George Gazette a draft notification containing the revised syllabuses in Commerce under the Government Technical Examination scheme.

### BACK PAPERS.

G.O. 3554 dt 8-6-04 Copy
" 3628 30-7-04 "
" 3900 dt 22-8-04 "

### FURTHER PAPERS.

To

The Secretary to Government,

Educational Department.

Sir,

The syllabuses of the Government Technical Examinations in the subjects grouped under Commerce having been reported to need certain changes to suit modern requirements the late Director referred the matter to the Commissioner for Government Examinations who called for the opinion of the Board of Examiners in Commerce on the subject. The Board agreed in the above view and undertook the revision of the syllabuses at the request of the Commissioner. All the syllabuses have been revised with the exception of the syllabus for Annuities and Life Insurance, which is considered satisfactory as it stands, and the revised syllabuses which have the approval of all the members of the Board with the exception of M.R.Ry K. Subramaniya Aiyar Principal, Byramji Jeejeibhoy's College of Commerce, Bombay, are now submitted for the sanction of Government. The following are the main changes introduced.

"With regard to Shorthand the examinations are in reality all practical examinations and the Board therefore thought it unnecessary to have a special practical examination for the advanced grade. For all the grades the Board thought it desirable to let the candidates know more in detail what was required of them and so they are told of the percentage of errors or omissions that will prevent a candidate from passing.

With regard to Type-writing the Board thought it desirable to substitute copying for typing to dictation in the speed test for the intermediate grade. It was also considered desirable to specify the machines that would be allowed to be used . Candidates have sometimes made use of machines of very inferior type which soon get out of order. The Remington and Yost machines are at present recommended. If agents for other

3

E. 12

1,200—7/05.

EDUCATIONAL DEPARTMENT.

READ AGAIN G.O., No. , dated 190 .

" " " " , " 190 .

READ ALSO:—

C. No. 1098 , From the D. P. I. , No. 3966 , dated 6th June 1905.

" " " " , " , " 190

" " " " , " , " 190

ORDER No. 414 , dated 17—6— 1905.

P. S.

Desp. in MSS to be sent first.

N.B. Please note that the note ficition is not to be published in the Gazette before it is passed by H.E. Please send proof as early as possible.

7/9
17-6-05

Sequis desp 18/7/5.

Desp 17/6/5

To

The D.P.I.

C-9-9 Desp 18/7/05

Gazette 5417

The revised syllabuses ~~in~~ ~~Commerce~~ submitted by the D.P.I. are approved and will be published in the Fort St. George Gazette.

7/9.
17-6-05

17/6

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AGAINST G.O., No. , DATED
190 .

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ENCLOSURES TO C. No. 1098 — A

ORDER OF GOVERNMENT .. — .. .. A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

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Q = Print heading only.

2S P
Note 1-ST

So notes
CW
19-605