

(194 9) Department.

E.&.P.H.

"COMMON PAPER"

MS

SERIES.

G.O. NO.

3361 Edn.

29-30
CJ

3361

Dated

4-11-49.

OK 25

✓ 1929-30 Copy for A.R.T.
10/1/49

[Despatch Abstract.]

Examinations - Diploma in Commerce - Equivalence to B.Com.
degree and the Chartered Accountants - Orders passed.

Back Papers.

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

Further Papers.

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

P. Surya Prakasham,
Dip. in Com., (Madras Govt.)
Lecturer-in-Book-keeping,
The Madras Co-Operative Training Institute Ltd.,

Rajahmundry,
3rd March, 1949.

To

Hon'ble Sri T.S. Avinasalingam Chettiar
Minister for Education, Government of Madras,
St. George, M.A.D.R.A.S.

Sir,

I beg to bring the following facts to your favourable consideration:-

The Government of Madras have been conducting the Technical Examinations in Commercial subjects such as Book-keeping etc., dividing the examinations into lower and higher grades. Single subject certificates, Group Certificates and Diplomas are awarded to the candidates who have come out successful in the subjects prescribed for the respective classes. For example a Diploma-in-Commerce is issued to a candidate who has come out successful in the following technical examinations:-

- | | | |
|------------------------------------|----|---------------|
| 1. Book-keeping | .. | Higher Grade. |
| 2. Theory and Practice of Commerce | .. | do. do. |
| 3. Banking | .. | do. do. |
| 4. Commercial Geography | .. | do. do. |
| 5. Shorthand. | .. | Lower Grade. |

The syllabuses prescribed for the above examinations are very advanced in grade and it is not at all exaggerating to bring to your knowledge that they are above the standards of the syllabuses prescribed for the degree of Bachelor of Commerce in the Universities in India. But in commercial field proper recognition has not been accorded.

Two years back, the Central Government constituted a technical Board under the name of "All-India Technical Education Council and Diplomas are awarded ~~in~~ for technical subjects such as Engineering, Commerce, Art, and ~~in~~ Textiles etc.. The subjects and the syllabuses for a Diploma-in-Commerce issued by the Madras Government are almost same even for the Diploma-in-Commerce issued by the All-India Technical Education Council. A holder of a Diploma-in-Commerce issued by the All-India Technical Education Council is exempted from appearing for the First R.A. Examination which is conducted under the Auditor's Certificate Rules, 1932 and he can appear for final R.A. Examination after undergoing Articleship under an approved Registered Accountant. Recently the Government of India, under a Home Ministry Press Note have decided to recognise the Diploma-in-Commerce as equivalent to the Bachelor's Degree in Commerce awarded by the recognised Indian Universities. A copy of notification published in "THE MAIL" Madras on 3rd March 1949, is enclosed herewith for kind perusal.

The Diploma-in-Commerce of the Madras Government is recognised by the Government of Madras as equivalent to the Degree of Bachelor of Commerce in respect of appointments in the High Schools in this province for the purpose of conducting Secretarial Courses which is the backbone of the bifurcated courses under the Secondary Education scheme.

Further the Diploma-in-Commerce of the Madras Government is recognised by the Central Board of Revenue along with the First R.A. Examination and a holder of Bachelor of Commerce to represent assesses before the income-tax Officer for income-tax assessment purposes under Sec. 61 of the Indian Income-tax Act.

In view of the above facts, I request the Hon'ble Minister to get the proper recognition for the Diploma-in-Commerce of the Madras Government by the Government of India for the purposes of getting exemptions for the First R.A. Examinations and treating the Diploma holders as equivalent to Degree of Bachelor of Commerce awarded by the recognised Indian Universities for the purpose of direct recruitment to services and posts under the Central Government even as in the case of a Diploma-in-Commerce issued by All-India Technical Education Council.

Yours faithfully,
Ever yours in the cause of Education

P. Surya Prakasham

ALL-INDIA TECHNICAL EDUCATION COUNCIL'S DIPLOMAS RECOGNISED.

New Delhi, Mar. 1:- The Government of India, says a Home Ministry Press Note, have in consultation with the Federal Public Service Commission, decided to recognise the following Diplomas awarded by the All-India Council for Technical Education, as equivalent to the degrees awarded by recognised Indian Universities for the purpose of direct recruitment to services and posts under the Central Government. (The names in brackets are equivalent degrees): Diplomas in Chemical Engineering, or Chemical Technology or industrial Chemistry. (Degree in Chemical Engineering, or Chemical Technology, or Applied Chemistry).

Diploma in Architecture: (Degree in Architecture, A.I.I.A. or ~~R.I.B.A.~~ R.I.B.A. Diploma)

Diploma in Commerce: (Bachelor's degree in Commerce.)

Advanced Diploma in Commerce: (Master's Degree in Commerce)

Diploma in Art: (Degree in Art, or the Diploma of the Schools of Art.)

Diploma in Civil, Mechanical, Electrical, Metallurgical, and Mining, Engineering (Degree in Engineering in the respective branches.)

Diploma in Textile Technology: (Degree in Textile Engineering or Technology;)

SUBJECT.

B.Com. and Diploma in Commerce - & equivalence or otherwise of -
Exemption from sitting for the 1st R.A. Examination.

Station: Madras. R.C.No.124-D/49, Dated 10-6-1949.

From (Name) Sri D.S.Reddi, M.A., (Oxon).,
(Designation) Commissioner for Government Examinations,
M A D R A S.

To
The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, M a d r a s.

45564 Sir,

Government in their Endorsement No. 20490/92/49-1 Edn., dated 19-3-'49, have referred to me for remarks the letter dated 3-3-'49 of Sri P.Suryaprakasam, Lecturer in Book-Keeping, the Ramadas Co-operative Training Institute Ltd., Rajahmundry requesting to recognize (i) the diploma in Commerce (of the Government Technical Examinations) as equivalent to the B.Com. Degree of the Universities in India in the same way, as the Diploma in Commerce of the All India Technical Education Council has, as has been reported, been considered and (ii) the Diploma in Commerce of the Government Technical Examinations (Madras) for the purpose of getting exemption from sitting for the 1st R.A. Examination.

2. The letter was referred to the Present and Ex-chairmen of the Board of Examiners and they are of opinion that the Diploma in Commerce of the Government Technical Examinations cannot be treated as equivalent to the B.Com. and R.A. of the All India Commercial Diploma.

3. Compared with the B.Com. Course of the University, the Diploma in Commerce (Government Technical Examinations) cannot be considered as equivalent to the former for the following reasons.

- (i) The General Education demanded of candidates for the Diploma in Commerce is much lower than that required for the B.Com. Even persons with the lower qualification (S.S.L.C. or VI Form) can apply for the Higher Grade examinations constituting the group of subjects leading to the award of a Diploma in Commerce, where as for the B.Com., only persons with Intermediate or Higher Educational qualification are admitted;
- (ii) The B.Com. Degree holder is superior to one holding a Diploma in Commerce, as the latter lacks the grounding of 2 years in a College. There is force in this, as there is in the rule prescribing the minimum qualification for being declared eligible for admission to colleges and for public service;
- (iii) On a comparison of the syllabus of the Diploma in Commerce and B.Com., it will be observed that an Advanced study of Economics (General and Indian) and Mercantile Law and also a working knowledge of a language other than English and the candidates' mother tongue is required in the B.Com. Course. As regards Accountancy, the B.Com. candidates have in addition a paper on Auditing which is not included in the Diploma in Commerce; and

- (iv) The knowledge acquired by Diploma in Commerce candidate is just sufficient for a clerical post in any office or, at best, they can become commercial instructors

P.T.O.

Edu & Pub. Health Dept

Andt. No 20490/92/49-1

Edu. d. 19/3/49

Referred to the Commissioner
for Govt Exams for ~~deeper~~ remarks
(P.O.)

Ant. Secretary to Govt

18/3/49

To
The Commissioner for
Govt Exams
Madras

-2-
but a B.Com. has higher academic qualification and Technical attainments and is generally considered more efficient than a Diploma holder.

3. In these circumstances, a distinction needs to be made between the two on account of the great disparity in the respective syllabus and it will therefore be proper to defer the matter and any suggestion of the nature proposed in the petition regarding equivalence, considered after the chartered Accountants' bill in which drastic changes in the Accountancy profession and its constitution are contemplated, is finally passed into law.

4. As regards the exemption sought for in respect of the First R.A. Examination, I have the honour to state that a candidate appearing for the final R.A. can do so only within a year of completion of his Articleship (3 years' Articleship is necessary for B.Com., 4 years for ordinary graduate and 5 years for an Intermediate candidate) and as candidates with Diploma in Commerce have acquired fundamental and working knowledge and grounding in the essential subjects particularly in Accountancy that will enable them to cope up successfully with the course prescribed for the Final R.A. Examination, I recommend that the exemption sought for in respect of the First R.A. Examination may be granted.

P. S. Anuganayakumar
14.6.49
for COMMISSIONER.

CP/11-6.KC

V E.

Draft T.M. (Post) E.P.H. (G2).

From
The Asst. Secy. to govt.,
Edn. & H. Department, Fort St. George.

To The Secy. to to commr. for govt. Examinations,
Madras.

Subj- B.Com. and Diploma in commerce - Equivalence
or otherwise of - Exemption from sitting for the
1st R.A. Examination.

Ref:- Letter from the C. G. E. R.C. No. 124-D/49 dated
10-6-49. —

Please send the original letter of Sri
P. Suryaprakasam dated 3-3-49 which was
forwarded to the ~~C. G. E.~~ ^{to you} with govt. Encls.
No. 20490/G2/49-1 dated 19-3-49, as the same
has not been received with the Commissioner's
letter cited above.

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24/6/49

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24.6.49

From
Sri.P.K.Ranganayakulu,B.A.,L.T.,
Secretary to the Commissioner
for Government Examinations,
M A D R A S .

To
The Assistant Secretary to
Government,
Education and Public Health
Department,
Fort St. George,
M A D R A S .

R.C.No. 124-D/49.

Dated 27th June, 1949.

Sir,



Reference:--Your Telephonic Message by post dated 25th June, 1949. *p 7 ante*

p 1 ante
I have the honour to send herewith the letter dated 3rd March, 1949 of Sri. P. Suryaprakasam, Rajahmundry, called for in the reference quoted above.

49557

L. Krishnakumar
FOR SECRETARY.

R.M./28-6-1949.P.M.

Office of the Commissioner
for Government Examinations,
Madras, dated 4-8-1949.

Office of the Commissioner
for Government Examinations
Madras, dated 5 AUG 1943

59669 Ref: My letter R.C.No.124-D/49, dated 10-6-'49.

Yours sincerely,

McGaughey
4.8.97

To
The Assistant Secretary,
Education and Public Health Department,
Fort St. George, M a d r a s.

Ed.P.H (92)

CP/4-8.

The file No. 20490/49 on this subject has been sent to Development/Pulse (Ser.) for remarks. This ~~comment~~ may be added to that file on receipt.

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E. & P.H. (G2).

Memo. No. 20490-42/49-3 Edn. dated 5-9-1949.

Sub:- B.Com. and Diploma in Commerce - Equivalence or otherwise of - Exemption from sitting for the First R.A. Examination.

Ref:- From Sri P. Surya Prakasam, Rajahmundry, dated 3-3-49.

Copies of the letter from Sri P. Surya Prakasam cited above and of the remarks of the C.G.E. thereon, are forwarded to the Registrar of Joint Stock Companies. He is requested to offer his remarks on the suggestion of the petitioner for ^{the Recognition of} ~~recognising~~ the Diploma-in-Commerce (of this Govt.) for the purpose of exemption from the First R.A. Examination.

To

The Registrar of
Joint Stock Companies,
Madras-1 (with encls.-
copies of pp.1 and 5-6
c.f.)

Copy to C.G.E., w.r.t.
his D.O. letter dated
4-8-49.

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plc.f.

pp.1 and 5-6 c.f.

PM 5/9

29/9/49

24/8/49

D.O. *lyz*

Office of the Commissioner
for Government Examinations,
Madras, dated 10-9-1949. 15

Dear Sri Ramaswami Ayyar, (9)

70219 Enquiries are being received in this office regarding the equivalence of the Diploma in Commerce awarded under the scheme of the Government Technical Examinations with reference to the B.Com degree of Indian universities. I shall be obliged if you will kindly favour me with a copy of Government order, if any on the subject.

Yours sincerely,

M. S. Rangaswamy
10.9.49

To
Sri Ramaswamy Ayyar,
Assistant Secretary,
Education and Public Health Department,
Fort St. George, Madras.

CP/10-9.

16

Office of the Commissioner
for Government Examinations,
Madras, dated 10-9-1949.

Dear Mr. Ramaswami Aiyar,

Andurries are being received in this office regarding the equivalence of the diploma in commerce awarded under the scheme of the Government Technical Examinations with reference to the B.Com degree of Indian universities. I shall be obliged if you will kindly favour me with a copy of government order, if any on the subject.

Yours sincerely,

To
Mr. Ramaswami Aiyar,
Assistant Secretary,
Education and Public Health Department,
Fort St. George, Madras.

10-9-49

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The C. G. E.

4 17 E. & P. H. C.

Memo. No. 20490-92/49/Edn. dated 13-9-49.

Sub:- B. Com. and Diploma in Commerce -
Equivalence or otherwise of - Exemption from
sitting for the First R.A. Examination.

Ref:- D. G. No. Nil dated 10-9-49 from the Secretary
to the C. G. E.

"With refce. to the D. G. letter cited, ~~I am~~
~~directed to invite your attention~~ to Govt.

Memo. No. 20490-92/49-3 Edn. dt- 5-9-49
(copy forwarded to the C. G. E.) in which the
matter has been referred to the Registrar
of joint Stock Companies, Madras, for his
remarks. The orders of Govt. will be
communicated to the C. G. E., in due course,
on receipt of the Registrar's remarks.

12/9/49 lll
12.9.49. 13/9/49

தெரிவிக்க.

Office of the Commissioner
for Government Examinations,
Madras, dated 10-9-1949.

TELEPHONIC MESSAGE BY POST.

From The Secretary to the Commissioner
for Government Examinations,
M a d r a s.

To The Assistant Secretary,
Education and Public Health Department,
Fort St. George, M a d r a s.

Ref: My D.O. letter dated 4-8-1949, regarding
B.Com and Diploma in Commerce - Equivalence
or otherwise of.

Kindly favour me with a reply to the reference quoted
above.

P. J. Angarajulu
10.9.49
SECRETARY.

E. P. H. (C. E. S.).

CP/10-7A

28 The Govt. Memo. in reply to the Secretary to the C. E. S.
D.O. on the above subject, ~~is~~ is under issue. This may
be lodged and added to the main file.

13/9/49 13/9/49 13/9/49

In reply, please quote
number, date and
short title.*

Companies

DEPARTMENT.

Received _____ Registered _____

From (Name) Sri H. Krishnamurti,

(Designation) Registrar of Joint Stock Cos.,

Post Box _____, MADRAS.

Telegraphic Address _____



The Secretary to Government,
Education and Public Health Dept.,
Fort St. George.

No. C.2976/49, dated 5--10--1949. -194-

Sir,

Sub: B.Com. and Diploma in Commerce -
equivalence or otherwise of -
exemption from sitting for the
First R.A. examination.

ENCLOSURES - one

Ref: Government Memorandum No. 20490-G2/
49-3, Education dated 5-9-1949.

SPARE COPIES

The petitioner, Sri P. Surya Prakasam
has requested among others to recognise the
Diploma in Commerce of the Government Technical
examinations (Madras) for the purpose of the
exemption from the First R.A. Examination.

2. The Chartered Accountants Act, 1949
(Act No. XXXVIII of 1949) came into force on
1-7-49 and the examinations, First and Final,
now conducted are under the Regulations framed
under the Act. Regulation 17 (copy enclosed)
of the Regulations lays down the qualifications
for admission to First Examination. The
general education demanded of candidates for

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the Diploma in Commerce is much lower than that required for candidates eligible for admission to the First Examination.

3. On a comparison of the syllabus of the Diploma in Commerce and the First Examination (vide copy of regulation 19 enclosed) it will be observed that Auditing, Mercantile Law and Company Law are required for the latter examination.

4. The two types of candidates who are not required to pass the First Examination are

(a) a graduate who has passed the Degree examination with advanced accounting, auditing and Mercantile or Commercial Law among other subjects for the degree course, or

(b) a person who has passed the All India Diploma in Commerce examination held by the All India Board of Technical Studies in Commerce Business Administration with Auditing as a special subject (vide regulation 16).

5. In the circumstances the request of the petitioner for the recognition of the Diploma in Commerce of the Government of Madras for the purpose of exemption from the First Chartered Accountants' examination may be negatived.

encl. - one.

msd.6.10.

for Registrar.

23
Regulations framed under the CHARTERED ACCOUNTANTS ACT, 1949.

17. Admission to First Examination. - No candidate shall be admitted to the First Examination unless he -

(1) is a graduate, or

(2) has (a) either

(i) entered into service as an articled clerk before the 1st January 1946 under the Auditor's Certificates Rules, 1932, OR

(ii) passed the Intermediate Examination of any of the Universities mentioned in clause (v) of Regulation 2 or and examination recognised by the Central Government as equivalent thereto, and

(b) produces either

(i) a certificate in Form H from the Head of an institution recognised for the purpose by the Council that he has, subsequently to passing the Intermediate Examination, - - studied for a period of one academic year at such an institution and
p.t.o.

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2.
is fit to present himself for the examination, or
(ii) a certificate that he has served for not less than seven years either wholly as an audit clerk or partly (but for not less than three years) as such clerk and partly as an articled clerk (in the latter case one complete year's service as an articled clerk being reckoned as two years' service as audit clerk and fractions of a year being ignored), OR

(iii) evidence to show that he was at any time admitted to the Examination for the Government Diploma in Accountancy held by the Accountancy Diploma Board, Bombay, or was eligible for admission to that Examination.

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19. Groups, Papers and Syllabus. - Candidates for the First Examination shall be examined in the subjects comprised in the following two Groups and every candidate will be required to pass in both the Groups.

Group I. - Accountancy and Auditing (two papers of three hours each).

Paper (i) - Book-keeping. - Short methods of calculation: theory and practice of Single and Double Entry Book-keeping including the preparation of Production, Trading and Profit and Loss Accounts and Balance Sheets.

Paper (ii) - Accountancy and Auditing. - Consignment and Joint Accounts; Partnership and Company Accounts; Departmental and Branch Accounts and General Principles of Auditing.

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3:

Group II. - Mercantile Law, Company Law and General Commercial Knowledge Two papers of three hours each).

Paper (i) - Mercantile Law and Company Law. - Law relating to Contracts, Sale of Goods, Partnership, and Elements of Company Law.

Paper (ii) - General Commercial Knowledge. - Charter parties; Bill of Lading; Fire and Marine Insurance; Bills; Cheques; Documents of Title to Goods, Stocks; Shares and other securities; Commercial Correspondence and Elements of Secretariat Practice.

The above particulars are intended as a general guide to questions which may be asked in each paper.

(True Copy)

For Registrar.

16 OCT 1949

Office of the Commissioner
for Government Examinations,
Madras. 14-10 1949.

From (Post Copy Of Telephonic Message)
The Secretary to the Commissioner for Government Examinations,
M A D R A S .

To

The Assistant Secretary,
Education & Public Health Department,
Fort. St. George, MADRAS.

80/90

SUB: Examinations - Government Technical - Equivalence of Diploma in
Commerce with that of B.Com degree of Indian universities.

REF: My D.O. letter, dated 10-9-49. *psmt*

Kindly favour me with an early reply to the reference quoted above.

L. Krishnamoorthy
for SECRETARY.

C/14/10. *hr*

Register number.	Name of candidate in full as entered in the admission register.	Date of birth.	Class of community.	Language.	Subjects of Examination.					Total.
					First Language.	Elementary Mathematics.	History and Geography including Civics.	English (Optional).		
SOUTH MALABAR DISTRICT—cont.					Max.	100	100	100	100	
PONNANI TALUK—cont.					Min.	35	30	30	35	
ST. THOMAS' HIGHER ELEMENTARY SCHOOL FOR BOYS, ENGANDIYOOR (22)—cont.										
24084	Leelavathiamma, K.	(G) 8- 2-1932	H	Mal.	1	1	1	1		
24085	Devassy, A. V.	1- 7-1928	C	Mal.	1	1	1			
24086	Lazar, E. M.	15- 5-1931	C	Mal.	1	1	1	1		
24087	Ignatius, P. V.	20-11-1932	C	Mal.	1	1	1	1		
24088	Ramakrishnan, T. S.	6- 4-1929	H	Mal.	1	1	1	1		
24089	Ramakrishnan, I. T.	1- 7-1930	H	Mal.	1	1	1			
24090	Janardhanan Nayar, K.	15- 5-1932	H	Mal.	1	1	1	1		
24091	Ayyappan, P. T. K.	20-12-1932	H	Mal.	1	1	1	1		
24092	Sekharan, A. S.	13- 6-1926	H	Mal.	1	1	1			
24093	Balan, K. K.	15-10-1932	H	Mal.	1	1	1	1		
24094	Narayanan, T. K.	15- 2-1930	H	Mal.	1	1	1			
24095	Janardhanan Nair, K.	13- 4-1931	H	Mal.	1	1	1	1		
24096	Gangadhara Panikker, K.	1- 9-1933	H	Mal.	1	1	1	1		
24097	Satyavathan, P. T. R.	22- 7-1930	H	Mal.	1	1	1			
24098	Dharmarathnam, T. S.	1- 7-1930	H	Mal.	1	1	1			
SREE NARAYANA HIGHER ELEMEN- TARY SCHOOL FOR BOYS AND GIRLS.										

20490/252/49.

32/5-11

Examinations - Diploma in Commerce - Equivalence
to B. Com. degree and first R.A. Examination -
Orders passed.

Recd From Sri P. Surya prakasham, Rajamundry, letter d. 3.3.49
pp 5-6 of From the C. of. E. No. Re. 124-P-49 dated 10-6-49.
pp 21-22 of From the Regd. of Joint Stock Companies, Madras
No. C-2976-49 2/5-10-49.

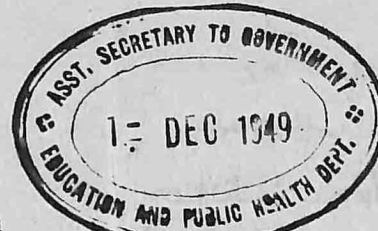
3/11 Order (Ms) No. 3361 Edu. d. 4.11.49

Recd - That the suggestion made in the letter cited,
that the Govt. Diploma in Commerce may be
recognised as equivalent to the B. Com. Degree
of the Universities in India for purposes
of appointment to posts under the Provincial
and Central Govt, Can not be complied
with accepted -

2). With regard to his second
P.T.O

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second request that the Diploma may be
recognised for the purpose of exemption
from appearing for the first R.A. Examination, he is informed that for
Di Sanga Prasad ^{that he may} address ^{(1-7-49) the Examination}
the Council of the Institute of Chartered
Accountants of India, ~~in the matter~~
conducted under the Chartered Accountants Act, 1949.

To.
1) The C. of A.
2) The Registrar of St.
Stock Companies
Madras
3) Di Sanga Prasad
Lecturer in Book
Keeping, Madras
Cooperative Training Institute
Rajamundry
S/c(-)



Office of the Commissioner
for Government Examinations,
MADRAS, dated 28-11-1949.

POST COPY OF THE TELEPHONIC MESSAGE.

From
The Secretary to the Commissioner for
Government Examinations, Madras.6.

To
The Assistant Secretary, Education and
Public Health Department, Fort St. George, Madras.

SUB: Examinations - Government - Technical - Equivalence of Diploma
in Commerce with that of B.Com degree of Indian Universities.

REF: My D.O. Letter dated 10-9-49 and Telephonic Message dated
14-10-49. -o- -o- -o-

The favour of an early reply is requested in the matter.

SECRETARY.
30.11.49.

MRC.29.11/49

93984/eg/cg

Examinations - Govt. Technical - Equivalence of
Diploma in Commerce with that of B. Com
Degree of Indian Universities.

From the C. G. E. P. C. & T. U. d 28/11/49

79/6/12

Memo. No. 93984/eg/cg - Edu. d. 6/12/49

The C. G. E. is informed that
orders on the above subject, issued in G.O.
3361 Edu d 4/11/49 have already been
communicated to Univ. A copy of the same
is furnished herewith.

To
The C. G. E. with
Copy of G.O. dt 10.2.50/①

To be filed with
Go after issue.

93984/eg

312.49

Note: Please see C. G. E's time for p l e f. A copy
of the orders of the above subject have been

34
 have been despatched to P.W. Another copy
 may be sent.
 The draft alone is for approval.
 Hence after same may be filed with
 S.O. 3861 Ed. d. 4/11/49

[Faint handwritten notes and signatures]

Office of the Commissioner
 for Government Examination
 Madras, Dated:- 19-3-50.

TELEPHONIC MESSAGE BY POST.

From

Sri P.K. Ranganayakulu, B.A., L.T.,
 Secretary to the Commissioner
 for Government Examinations,
 Madras.

To

The Assistant Secretary,
 Education & Public Health Department,
 Fort St. George,
 Madras.



Sub:- Examinations - Government Technical - Equivalence of
 Diploma in Commerce with that of B.Com degree of
 Indian Universities.

Ref:- My D.O letter dated 10-9-49 and telephonic message
 dated 14-10-49, 28-11-49 and 12-1-50.

Kindly favour me urgently with your reply in the matter.

P. K. Ranganayakulu
 SECRETARY. 20.3.50

SBR/19-3

3604/F/50²

Examinations - Diploma in Commerce - Equivalence to
B. Com. degree and Chartered Accountants Examination
~~Copy of orders passed.~~

~~27/3~~
p. 10

From the C. E. E. T. U. d. 19.3.50.

Memo. No. 3604/F/50-1

Edu. d. 25/3/50

encd p. 30 of
p. 33 of
To the C. E. E. (C. E. E.)
enclosure - Copy of
pages 29-30 of (C)

The C. E. E. is informed that two copies
of the orders issued in E. O. 3361 Edu d 4.11.49 on the
above subject have already been sent to him.
However, another copy of the E. O. is furnished herewith

25/3/50
24.3.50

p. 33 of

Note: In Memo. 93984/92/49, Edu d 6.12.49 a copy
of the E. O. was furnished to the C. E. E.
The draft above is for approval. His

P. To

may be filed with G.O. 3361 Edu. 4.11.49. p 29-30/ (C)
23/5/50
24/5/50

7
p. 4 of [End. No. 20490-19280 D] 19.5.49
from the C. G. E. No. RC-124
- D-49 D 10.6.49
B. Com & Diploma in Commerce - Equivalence or otherwise.

last para on p 1 of

The Requests in the petition on p. 1 of are
(i) That the Govt. Diploma in Commerce may be recognised as being equivalent to the B. Com. Degree of the Universities in India for purposes of appointment to posts under the Provincial and Central Govt. and that
(ii) That the Diploma may be recognised for the purpose of exemption from appearing for the first R.A. Examination -

p. 5 of

2. The C. G. E. in his letter on pages 5-6 of does not support the 1st Request in view of the disparity between the Syllabuses for the two examinations, namely those for the Diploma in Commerce and for the B. Com. His view may be accepted.

3. As regards the 2nd Request - The C. G. E. recommends that a candidate with a Diploma in Commerce can be exempted from appearing for the first R.A. Examination -

4. Pub (Sd) Devt. and Public

This is an examination conducted by the Govt. of India.
1-8-49

Public (Ser) may see for remarks,
if any -

30-7-49 1-8-49 2/8 Dev
Pue (Ser)

Ed. P. H. W. 6. No. 20490
- 92/48-2 dated 2-8-49

80789 B1

4.8.49

Dev. Dept

Pages 1-2 above may be perused and the file
passed on to Pub (Ser).

5-8-49 18-49 Is this not for the 11?

The file has been sent to this Dept. apparently
because the petitioner is a lecturer in the University
of Toronto.

DEVELOPMENT DEPT. (K)

Item (ii) on p. 1 above. Recognition of the Diploma in
Commerce for the purpose of exemption from the First R.A.
Examination.

The Auditor's Certificate Rules, 1932 which prescribed
the conditions for the First and Final R.A. Examination had
ceased to exist with effect from 1.7.49. The Chartered Accountants
Act, 1949, (Central Act XXXVIII of 1949) and the regulations framed
thereunder have come into force from that date. The Council of the
Institute of Chartered Accountants to be constituted under that
Act is vested with powers of conducting examination of candidates
for enrolment on the Register of the Institute. The request made by
the applicant is one for consideration by the Council of the
Institute of Chartered Accountants. ~~Each of the above is the~~
~~Commission has been constituted on 1949.~~ However before forwarding the



NA Concerned
The 11? to the whole
they are
not concerned
6-8-49
9-8-49
not put up

application to the Council with the remarks of the C.G.E.,
E. & P.H. Dept. may be requested to obtain the views of the
R.J.S.C. in the matter. With these remarks the file may be
passed on to Public (Ser).

10/8/49

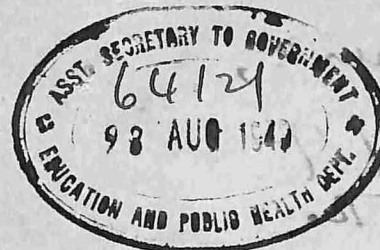
Dev. No 80789 k/49-1

16-8-49



Pub (Ser. A) no.
no. 3222/49.1

22/8/49



Presumably the remarks of this dept. have been
called for on para 2 on p. 1 ante. The views of E & P.H.
therein may be agreed to in this dept.
The file may be returned to E & P.H.

With reference to the suggestion of Development
Dept. above, a draft memo. to the Registrar of
Joint Stock Companies calling for his views
in the matter is submitted for approval.

[Memo. No. 20490-92/49-3 Ed. dt. 5-9-49.]

From the Secy. to C.G.E., D. 6. No nil dated 10-9-49.

Please see the D. 6. letter from the Secretary to the
C.G.E. at p. 15 c.f. A draft Memo drawing
his attention to the Govt. Memo. issued at p. 13
c.f. is submitted for approval.

12/9/49 12-9-49

[Memo. No. 20490-92/49-4 Edn. dt-13-9-49.]

From the Registrar of Joint Stock Companies,
No. C. 2976/49 dated 5-10-49.

p-17 c.f.
11-21-25 c.f.

The letter on page 1 c.f.
makes the two requests mentioned
in paragraph 1 on page 1 ante.
The C. & E. has stated that the
first request is not acceptable.
It has already been noted that his
view may be agreed to -

pages
21-25
g

from the letter of the Registrar
of Joint Stock Companies it may
be seen that in view of the
difference between the syllabus
of the Diploma in Commerce and
that of the First R.A. Examⁿ,
(the latter requires the study of
subjects not included in the
syllabus for the former), the
second request that the
two examinations may be
treated as equivalent cannot
also be accepted -

p-22
y

Dev. may see the
draft reply below

11-10-49

15-10-49

Dev.
102813
18-10-49

E. & P. H. W. 6. 20490-92/49-5
17-10-49

DEVELOPMENT (K) DEPT.

This Dept. last saw the file on pp. 2-3 above.
The subsequent notes on pp. 3-4 above and the draft order
below may be perused. For In the circumstances explained
by the R.J.S.C. in his letter on pp. 21-22 c.f., his view
that the Diploma-in-Commerce of this Govt. cannot be
recognised for purposes of exemption from the First
Chartered Accountants' Examination may be accepted in this
Dept.

para 5 on p. 22 c.f.

in
reply

Not put up

M' on p. 1 c.f.

p. 1 c.f.
The petition may
move the Council
of Chartered Accountants
in the matter. If the
Council wants the
petition to be sent
to the Govt. then
the Govt. may have
other air remarks.

2. The First and Final (C.A) Examinations are now
conducted by the Council of the Institute of Chartered
Accountants of India constituted under the Chartered
Accountants Act, 1949. The request made by the petitioner
ask regards recognition of the Diploma-in-Commerce for pur-
poses of exemption from the First Examination is, therefore,
one for consideration by the Council and it does not seem
that this Govt. can pass orders on the request. This Dept.
may therefore suggest that so far as the petitioner's above
request is concerned, his petition may be forwarded
to the Council of the Chartered Accountants of India with
the recommendations of this Govt.

3. With the above remarks the file may be returned to
E. & P. H. Dept.

28/10/49

M. M. W. 49

Genl. P. H.
G. 2

The Dev. v.o. note above
may be perused. Their suggestion
as at 'x' above may be accepted.
The revised draft order
below is for approval.

Dev. Dept. No. no:
102813 K/49-1 dt
24.10.49



29/10/49
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1-11-49

5/3
2/N

9/10/12

[Faint, illegible handwriting on lined paper, possibly a list or notes.]

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