



GONDWANA UNIVERSITY, GADCHIROLI
DIRECTION NO 23 of 2023

Admission of Students and Conduct of Examinations Leading to the Award of Six Months' Certificate Program entitled "Certificate for Practicing Accountant" under Credit System in the Faculty of Commerce and Management, Direction 2023"

Whereas, The Maharashtra Public Universities Act, 2016 (Maharashtra Act No. VI of 2017) (hereinafter the "Act") governs the Gondwana University, Gadchiroli (hereinafter the "University");

AND

Whereas, the National Education Policy (NEP) 2020 focuses on education and skill development as per the needs of the community. Therefore, the University is introducing Six Months' Certificate Program entitled "Certificate for Practicing Accountant", under credit system in the Faculty of Inter-Disciplinary Studies and it will be offered by the Model Degree College, a constituent college of the University;

AND

Whereas, as per provisions of section 73(1) of the Act, an ordinance is required to frame to lay down the conditions under which students can be admitted to courses of study for award of a diploma but since, making of an ordinance is a time consuming process and there is an urgency for introduction of Six Months' Certificate Program entitled "Certificate for Practicing Accountant", under credit system in the Faculty of Inter-Disciplinary Studies;

Now, therefore, I, Dr. Prashant Shridhar Bokare, Vice-Chancellor of the University, in exercise of my powers under section 12(8) of the Act, do hereby issue the following Directions.

1. This Direction shall be called **Admission of Students and Conduct of Examinations Leading to the Award of Six Months' Certificate Program entitled "Certificate for Practicing Accountant" under Credit System in the Faculty of Commerce and Management, Direction 2023"**
2. This direction shall come into force from the date of its issuance.
3. Definitions:-In this Direction, unless the context requires otherwise, the words and phrases shall have the meaning given hereunder.
 - a) "Program" means the full time Six Months' Certificate Program entitled "Certificate for Practicing Accountant".

- b) "Application Form" means a form prescribed by the University for seeking admission to Program under this direction.
 - c) "Competent Authority" means the Authority appointed by the Vice-Chancellor, for any specific purpose of the Program under this Direction.
 - d) "Course" means a subject or a paper offered in any semester under this Program.
 - e) "Credit" refers to the weightage given to a course, in terms of the number of instructional hours per week assigned to it. In this direction one credit means one hour of teaching work or two hours of practical work.
 - f) "Credit System" means, the system in which weightage of credits is spread over to different semesters during the period of study.
 - g) 'Grade letter' is an index to indicate the performance of a student in particular course. It is the depiction of actual marks secured by a student by a letter, the Grade letters are as given in Table 3.
 - h) 'Grade point' is the weightage allotted to each grade letter depending on the range of marks awarded in a course.
 - i) "HSSC" means the Higher Secondary School Certificate (Standard XII) examination conducted by Maharashtra State Board of Secondary and Higher Secondary Education or its equivalent certificate awarded by any other recognized Board.
 - j) "Qualifying Examination" means an examination on the basis of which a candidate becomes eligible for admission to this Program.
4. In order to conduct the admission process for admitting students to this Program, the Vice Chancellor shall appoint the "Competent Authority".
5. Intake capacity, Eligibility for application, Admission fees, Curriculum, Examination fees for this Program will be as shown in Table 1 below:

Table:1

Sr. No.	Subtitle	Details
1	Intake Capacity	20
2	Eligibility for application	12 th from any stream
4	Admission Fees	Admission fees shall be as prescribed/ revised and notified from time to time by the University.
7	Curriculum	As specified in Annexure-I
8	Examination Fees	The Examination fees shall be as prescribed/ revised and notified from time to time by the University.

6. Objectives of the Program:-

- a) To familiarize the students with the basics of financial accounting and computerized accounting software.
- b) To impart students the intermediate level in accounting so as to prepare them for further higher education.

- c) To make them skilled for the medium scale job opportunities in the vicinity.

7. EVALUATION OF THE PROGRAM

The internal and university assessment of student performance shall be carrying the weightage as mentioned in the Teaching and Examination Scheme given below:

Table 2: Teaching and Examination Scheme

CERTIFICATE IN PRACTISING ACCOUNTANT
Teaching & Examination Scheme

A] General Education Component Credits:

Sr. No	Subject	Teaching Scheme Hrs/Weeks				Examination Scheme								
		Credits	Theory Period			Duration Hrs	Theory				Practical			Total Marks Th.Pr.IA
			Th	Pr	Total		Max Th. UA	Max IA	Total	Min Pass	Du Hrs	Max Mar Pr.	Min Pass Mar.	
1	Unit I – Basic of Accounts	4	4	-	4	3	80	20	100	40	-	-	-	100
2	Unit II – Final Accounts	4	4	-	4	3	80	20	100	40	-	-	-	100
3	Unit III – Advanced Accounts	4	4	-	4	3	80	20	100	40	-	-	-	100
4	Unit IV – Accounts in Computerised E (Tally)	8	-	16	16	3	-	-	9	-	3	200	100	200
	Total	20	12	16	28	12	240	60	300	--	3	200	100	500

B] Skill Development Component Credits:

Sr. No.	Practical	Teaching Scheme (Hrs/Week)			Credits	Examination Scheme					
		Th	Pr.	Total		Duration (Hrs)	Max. Marks		Total Marks	Min. Passing Marks	
							Internal Assessment	University Assessment		Th.	Pr.
1	Project (Tally)	-	4	8	4	3	200	NIL	200	-	100

Note:

1. Th=Theory; Pr = Practical; PR=Project; INT=Internship IA = Internal Assessment UA = University Assessment.
Credit Calculations: (1) One credit would mean equivalent of 15 periods of 60 minutes each for Theory.(2) For practical /project /internship/Field work, the Credit Weightage for equivalent hours shall be 50% of that for theory. (3) The strength of Batch of Practical /Workshop / internship / Field visit / Project shall be 20. (4) 10 contact hours equals to 3 credits per semester and 6 credits for two semesters viz one year duration for Project/Field Visit/Industrial Training/Internship

a) Marks to Letter Grade & Grade Point Conversion

The marks scored by the examinees in their courses/heads of passing of the program shall be converted into Letter Grade and Grade Point as per Table given below:

Table 3: Conversion of marks into letter grade and grade points

SCORED MARKS (x)	Letter Grade	Grade Point (G) (10 point scale)
$85 \leq x \leq 100$	A+	10
$80 \leq x < 85$	A	9
$75 \leq x < 80$	B+	8
$70 \leq x < 75$	B	7
$65 \leq x < 70$	C+	6
$60 \leq x < 65$	C	5
$50 \leq x < 60$	D	4
$0 \leq x < 50$	F	0
Absent in Examination	Z	-

*Note: As such, the lowest passing Grade in any passing head shall be 'D'.

b) Calculation of Grade Point Average (GPA)

The Grade Point Average (GPA) shall be calculated for the program and shall be evaluated as mentioned below:

$$GPA = \frac{\sum_{i=1}^n (C_i \times G_i)}{\sum_{i=1}^n C_i}$$

Where C_i is the number of credits of the i^{th} course and G_i is the grade point scored by the student in the i^{th} course.

The percentage of marks scored based on obtained GPA can be evaluated using below given formula.

$$Percentage = (GPA - 0.75) * 10$$


8. Division of Passing

The Division of Passing shall be based on GPA secured by an Examinee as shown in the Table 3 below:

Table 3: Interpretation of GPA into Division of Passing

INTERVAL OF GPA	DIVISION OF PASSING
$GPA \geq 8.25$	First with Distinction
$6.75 \leq GPA < 8.25$	First
$6.00 \leq GPA < 6.75$	Second
$5.00 \leq GPA < 6.00$	Pass

9. Declaration of result is based on the Grade Point Average (GPA) earned towards the end of the program as given in Table 3. The names of the successful examinees passing the examination as a whole in the minimum prescribed period and obtaining prescribed number of places securing the grades as per adopted credit-grade system shall be arranged in order of merit as provided in ordinance relating to examinations in general.
10. Provisions with respect to grace marks for passing in a particular course/ head of passing and improvement of Division (Higher Class) and getting Distinction in any course shall be as per relevant Direction/Ordinance of the University.
11. An examinee who does not qualify in examination or remain absent for the examination, shall be eligible to appear in the same re-examination, on payment of re-examination fee and such other fees as may be prescribed from time to time, within 30 days from the date of result.
12. Successful examinees who secure minimum prescribed registered credits (40) for the program duration shall be entitled to receive a Certificate of full time six months' certificate Programme entitled "**Certificate in Practicing Accountant**" in the Faculty of Commerce and Management signed by the Vice-Chancellor of the University on payment of prescribed fees.
13. In the event of any query regarding interpretation/application of any provision of this direction, the Director of Board of Examination and Evaluation shall refer the matter for the decision of the Dean of the Faculty of Commerce and Management or alternatively to the Board of Deans if found necessary.
14. For any other matter pertaining to this Program and its final award which is beyond the purview of this Direction, it shall be referred to the Vice-Chancellor and that the decision of the Vice-Chancellor shall be final and binding on all the concerned.


(Dr. Prashant S. Bokare)
Vice-Chancellor

Place: Gadchiroli

Date: 1 /10/2023

ANNEXURE-I

CERTIFICATE IN PRACTISING ACCOUNTANT

Teaching & Examination Scheme

C] General Education Component Credits:

Sr. No	Subject	Teaching Scheme Hrs/Weeks				Examination Scheme								
		Credits	Theory Period			Theory					Practical			Total Marks Th.Pr.IA
			Th	Pr	Total	Duration Hrs	Max Th. UA	Max IA	Total	Min Pass	Du Hrs	Max Mar Pr.	Min Pass Mar.	
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D] Skill Development Component Credits:

Sr. No.	Practical	Teaching Scheme (Hrs/Week)			Credits	Examination Scheme					
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							Internal Assessment	University Assessment		Th.	Pr.
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Certificate Course on Accounting for Entrepreneurs

Classroom Teaching Duration – 20 Hours

Objective – To acquaint students with the basics of financial accounting and computerized accounting software.

Unit I:

- Types of accounts
- Golden rule of accounting

Unit II:

- Journal Entry
- Ledgering
- Cash book

Unit III:

- Introduction of financial statements
- Introduction of cash flow statement
- Introduction of ratios

Unit IV:

- Introduction of computerized accounting software tally.
- Working with Tally

Recommended Books –

- Modern Accountancy – Mukharjee and Hanif
- Book keeping and Accountancy – R.C.Agrawal
- Management Accounting – Dr. B.K. Mehta
- Tally, ERP 9 in simple steps – Kogent Learning Solutions Inc.