



**INDIRA GANDHI NATIONAL OPEN UNIVERSITY**

Maidan Garhi, New Delhi – 110 068

Application for External Credit Transfer for B.COM(G)/B.COM(OL)/MCOM/MCOM(OL) Programme of IGNOU against the ICWA/CMA Courses passed from the Institute of Cost Accountants of India, ICAI (erstwhile Institute of Cost and Works Accountants of India).

**IGNOU Admission Detail**

Name of the Programme \_\_\_\_\_

Enrolment Number \_\_\_\_\_

Name \_\_\_\_\_

Address: \_\_\_\_\_

**Detail of (ICAI)**

Name of the Programme Registered/Completed \_\_\_\_\_

Roll Number \_\_\_\_\_

1. Details of Course(s) Applied for Credit Transfer						Equivalent IGNOU Courses(s) as per Credit Transfer Scheme		
Sl. No.	Subject(s)/ title of the course Qualified from the ICWA/CMA	Year of the Registration	% age of Marks	Marks obtained	Year of passing	Course Code	Credits	Title of the course

Mobile No. \_\_\_\_\_ Email id: \_\_\_\_\_

Signature of the Student \_\_\_\_\_ Dated: \_\_\_\_\_

**Annexure – 1****Details of Credit Transfer /exemption scheme for BCOMG and BCOMOL, Programmes of IGNOU against the ICWA/CMA Courses passed from the Institute of Cost Accountants of India, ICAI (erstwhile Institute of Cost and Works Accountants of India)**

Sr No.	Course Code	Name of the BCOMG courses of SOMS, IGNOU	Syllabus Scheme Year and Title of Papers of the ICMAI against which credit transfer/exemption is to be granted				
			2022	2016	2012	2008	2002
1.	BCOC-131	<b>Financial Accounting (6 credits)</b>	Fundamentals of Financial and Cost Accounting	Fundamentals of Accounting	Fundamentals of Accounting	Accounting	Financial Accounting Fundamentals
2.	BCOS-185	<b>Entrepreneurship 4( credits)</b>	Entrepreneurship and Start Up	NIL	NIL	NIL	NIL
3.	BCOC-133	<b>Business Law (6 credits)</b>	Business Laws and Ethics	Laws & Ethics	Laws, Ethics and Governance	Commercial & Industrial Law and Auditing	Business Laws and Communication Skills
4.	BCOC-134	<b>Business Mathematics and Statistics (6 credits)</b>	Fundamentals of Business Mathematics and Statistics	Fundamentals of Business Mathematics and Statistics	Fundamentals of Business Mathematics and Statistics	Business Mathematics and Statistics fundamentals	Business Mathematics and Statistics fundamentals
5.	BCOC-137	<b>Corporate Accounting (6 credits)</b>	Corporate Accounting and Auditing	Company Accounts & Audit	Company Accounts & Audit	NIL	Advanced Financial Accounting
6.	BCOC-138	<b>Cost Accounting (6 credits)</b>	Cost Accounting	Cost Accounting	Cost Accounting and Financial Management	Cost and Management Accounting	Cost and Management Accounting
7.	BCOE-143	<b>Fundamentals of Financial Management (6 credits)</b>	Financial Management and Business Data Analytics	NIL	NIL	NIL	NIL
8.	BCOG-171	<b>Principles of Micro Economics (6 credits)</b>	Fundamentals of Business Economics and Management	Fundamentals of Economics and Management	Fundamentals of Economics and Management	NIL	NIL
9.	BCOE-142	<b>Management Accounting (6 credits)</b>	Management Accounting	NIL	Cost & Management Accountancy	Cost & Management Accounting	Cost & Management Accounting

Sr No.	Course Code	Name of the BCOMG courses of SOMS, IGNOU	Syllabus Scheme Year and Title of Papers of the ICMAI against which credit transfer/exemption is to be granted				
			2022	2016	2012	2008	2002
10. coc	BCOC-136	<b>Income Tax Law and Practices (6 credits)</b>	Direct Taxation	Direct Taxation	Direct Taxation	NIL	NIL

**Details of Credit Transfer /exemption scheme for MCOM and MCOMOL Programmes of IGNOU against the ICWA/CMA courses passed from Institute of Cost Accountants of India (erstwhile Institute of Cost and Works Accountants of India)**

Serial no.	Course Code	Name of the MCOM/MCOMOL courses of SOMS, IGNOU	Syllabus Scheme Year and Title of Papers of the ICMAI against which credit transfer/exemption is to be granted				
			2022	2016	2012	2008	2002
1.	MCO-05	<b>Accounting For Managerial decisions</b>	Strategic Cost Management	Strategic Cost Management – Decision Making	Business Strategy and Strategic Cost Management	Management Accounting-Enterprise Performance Management	Management Accounting-Decision Making
2.	MCO-07	<b>Financial Management</b>	Strategic Financial Management	Strategic Cost Management	Advanced Financial Management	Financial Management and International Finance	Advanced Financial Management and International Finance
3.	MCO-23	<b>Strategic Management</b>	Strategic Management	NIL	Strategic Financial Management	NIL	NIL

## **Rules and Regulation**

1. The students of Institute of Cost Accountants of India (erstwhile ICWAI) will be given credit transfer for the course(s) they have completed from ICAI (erstwhile ICWAI) to the extent of 50% of total credits of IGNOU programme.
2. The student will complete the remaining courses from IGNOU.
3. The credit transfer shall be considered for the courses which have been completed/studied from ICAI (erstwhile ICWAI). The credit transfer shall not be considered against the courses exempted by the ICAI (erstwhile ICWAI).
4. To avail the facility of the credit transfer/exemption scheme, the ICAI (erstwhile ICWAI) students have to take fresh admission to respective Programme of IGNOU fulfilling the eligibility criteria for the same.
5. The credit transfer so permitted will be spread over a period of minimum duration of the programme specified by IGNOU.
6. The minimum and maximum duration of the programme shall be applicable for exercising the provision of Credit Transfer/ Exemption. The student shall apply for credit transfer/exemption during the final semester/year or after completion of the minimum period but within the maximum period of the concerned programme. In any case, the degree cannot be awarded before completion of the minimum period of the programme.
7. The credit transfer/exemption against a particular course passed from ICAI is permitted one time only.
8. No credit transfer fee will be charged in this case.
9. The student has to submit an application to The Registrar, Student Registration Division (SRD), IGNOU, Maidan Garhi, New Delhi-110068 along with the Marks Sheet of the courses successfully completed from ICAI as per the course mapping complying with the university norms notified from time to time.

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