

File No. IGNOU/SRD/R-IV/ICAI/2025

Dated – 23rd May, 2025

### NOTIFICATION

The Academic Council's Standing Committee in its 65th meeting held on 17th January, 2025 recommended the mapping of IGNOU Courses of BCOMG / BCOMGOL / BCOMF / BCOMFOL / MCOM / MCOMOL and the courses of Institute of Chartered Accountants of India (ICAI) for credit transfer/exemption, subject to the condition that the same would be in line with the University's Credit Transfer Policy. These recommendations were approved by the Academic Council in its 83rd meeting held on 18th February, 2025.

In view of the above, the transfer of credits and mapping of courses in these programmes is allowed with immediate effect as per the Credit Transfer Policy of the University. The course mapping and guidelines are attached as **Annexure-1, 2 & 3**. A student can claim the credit transfer / exemption against a particular course passed from the Institute of Chartered Accountants of India one time only. The validity of the courses for credit transfer will be 7 years.

There will be no Fee for credit transfer and change of course associated with credit transfer in this case. Only a one-time non-refundable processing fee of Rs. 500/- up to 16 credits and Rs.1000/- for more than 16 credits has to be paid.

This notification is being issued with the approval of the competent authority.

  
**Dr. Himansu Kumar Bose**  
**Registrar (SRD)**

#### Distribution:

1. PS to VC for information of Hon'ble Vice-Chancellor
2. All Directors of Schools/Heads of Departments
3. All Regional Directors, IGNOU regional Centres with a request to disseminate the information at wider level.
4. Director (CD) with a request to upload the notification on IGNOU website
5. All Sections of SRD
6. Office copy.

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**Details of Credit Transfer /exemption scheme for BCOMG, BCOMF and BCOMOL, BCOMFOL Programmes of IGNOU against the Institute of Chartered Accountants of India (ICAI) Courses passed from the Institute of Chartered Accountants of India (ICAI).**

Sl. No.	Course Code	Name of the BCOMG/BCOMF/BCOMOL/BCOMFOL	Syllabus Scheme Year and Title of Papers of the Institute of Chartered Accountants of India (ICAI) against which credit transfer/exemption is to be granted.				
			2002-2010	2006-2012	2009-2021	2018-2023	2024 onwards
1.	BCOC-131	<b>Financial Accounting (6 Credits)</b>	Fundamentals of Accountancy	Fundamentals of Accountancy	Fundamentals of Accountancy	Principles and Practices of Accounting	Accounting
2.	BCOC-134	<b>Business Mathematics and Statistics (6 Credits)</b>	Mathematics & Statistics	Quantitative Aptitude	Quantitative Aptitude	Business Mathematics & Logical Reasoning and Statistics	Quantitative Aptitude
3.	BCOS-183	<b>Computer Application in Business (4 Credits)</b>	Information Technology	Information Technology & Strategic Management (PCC)	Information Technology & Strategic Management (IPCC)	Enterprise Information System & Strategic Management	Advanced Integrated Course on Information Technology and Soft Skills
4.	BCOC-133	<b>Business Law (6 Credits)</b>	Business & Corporate Laws	Mercantile Laws	Mercantile Laws	Business Laws and Business Correspondence and Reporting	Business Laws

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5.	BCOC-136	<b>Income Tax (6 Credits)</b>	Income Tax and Central Sales Tax	Taxation Part 1 : Income-Tax Part 2: Service Tax and VAT	Taxation Part 1 : Income-Tax Part 2: Service Tax and VAT	Taxation Section A: Income Tax Law Section B: Indirect Taxes	Taxation Section A: Income Tax Law Section B: Goods and Services Taxes
6.	BCOS-185	<b>Entrepreneurship (4 Credits)</b>	----	---	---	---	Entrepreneurship and Startup Eco System
7.	BCOC-137	<b>Corporate Accounting (6 Credits)</b>	Accounting	Accounting	Accounting /or Advanced Accounting	Accounting /or Advanced Accounting	Advanced Accounting
8.	BCOC-135	<b>Company Law (6 Credits)</b>	Business & Corporate Laws	Law, Ethics & Communication	Business Laws Ethics and Communication	Corporate and Other Laws	Corporate and Other Laws
9.	BCOC-138	<b>Cost Accounting (6 Credits)</b>	Cost Accounting & Financial Management	Cost Accounting & Financial Management	Cost Accounting & Financial Management	Cost and Management Accounting	Cost and Management Accounting
10.	MCO-021	<b>Managerial Economics (4 Credits)</b>	Economics	General Economics	General Economics	Business Economics and Business and Commercial Knowledge	Business Economics

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**Details of Credit Transfer /exemption scheme for MCOM and MCOMOL Programmes of IGNOU against the Institute of Chartered Accountants of India (ICAI) courses passed from Institute of Chartered Accountants of India (ICAI)**

Sl. No.	Course Code	Name of the MCOM/MCOMOL Courses of SOMS, IGNOU	Syllabus Scheme Year and Title of Papers of the Institute of Chartered Accountants of India (ICAI) against which credit transfer /exemption is to be granted			
1	MCO-023	Strategic Management (4 Credits)	2006-2012*	2009-2021*	2018-2023	2024 onwards
			Information Technology & Strategic Management	Information Technology & Strategic Management	Enterprise Information Systems & Strategic Management (Intermediate)	Financial Management and Strategic Management (Intermediate)
2	IBO-06	International Business Finance (6 Credits)	2003-2010*	2008-2021*	2018-2023	2024 onwards
			Management Accounting & Financial Analysis	Strategic Financial Management	Strategic Financial Management	Advanced Financial Management

\*Since parallel attempts were conducted under these schemes of Education and Training under CA course, there was an overlapping of period

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### Rules and Regulation

1. The students of Institute of Chartered Accountants of India (ICAI) will be given credit transfer for the course(s) they have completed from (ICAI) to the credits of IGNOU programme.
2. The student will complete the remaining course from IGNOU.
3. The credit transfer shall be considered for the courses which have been completed/studied from ICAI. The credit transfer shall not be considered against the courses exempted by the ICAI.
4. To avail the facility of the credit transfer/exemption scheme, the ICAI 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 the university norms notified from time to time.

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