

**Course Equivalence and Credit Transfer Scheme of B.COM (A&F) courses
against IGNOU B.Com. courses**

	CPT/PE-I/Foundation Courses of ICAI	IGNOU normal B.Com. Courses
1	BCO-001: Fundamentals of Accounting	ECO-02: Accountancy-I (4 Credits)
2	BCO-002: Mercantile Laws	ECO-05: Mercantile Law (4 Credits)
3	BCO-003: General Economics	ECO-06: Economic Theory (4 Credits)
4	BCO-004: Quantitative Aptitude	ECO-07: Elements of Statistics (4 Credits)
		Total: 16 credits

	PCC /PE-II/ Intermediate Courses of ICAI	IGNOU normal B.Com. Courses
1	BCO-005: Advanced Accounting	ECO-14: Accountancy-II (4 Credits)
2	BCO-006: Auditing and Assurance	ECO-12: Elements of Auditing (4 Credits)
3	BCO-007: Law, Ethics & Communication	ECO-08: Company Law (4 Credits)
4	BCO-008: Cost Accounting & Financial Management	ECO-10: Elements of Costing (4 Credits)
5	BCO-009: Taxation	ECO-11: Elements of Income Tax (4 Credits)
		Total: 20 credits

Total Credit Transfer up to the maximum of =	CPT/PEI/Foundation Courses	=	16 Credits
	PCC/PE-II/Intermediate courses	=	20 Credits
	Total Credits	=	36 Credits

**Course Equivalence and Credit Transfer of B.Com (F&CA) courses
against IGNOU B.Com Courses**

	ICWAI Foundation Courses	IGNOU B.Com Courses
1	BCO-041 Organization & Management Fundamentals	ECO-1: Business Organisation (4 Credit) ECO-3: Management Theory (4 credit)
2	BCO-042:Accounting	ECO-2: Accountancy-I (4 credit)
3	BCO-043:Economics and Business Fundamentals	ECO-6: Economic Theory (4 credit)
4	BCO-044 Business Mathematics & Statistics	ECO-07: Elements of Statistics (4 credit)
		Total Credit = 20 Credits

	ICWAI Intermediate Courses	IGNOU B.Com Courses
1	BCO-045 Financial Accounting	ECO-14: Accountancy-II (4 Credit)
2	BCO-046 Commercial and Industrial Laws and Auditing	ECO-12: Elements of Auditing (4 Credit) ECO-05: Mercantile Law (4 Credit)
3	BCO-047 Applied Direct Taxation	ECO-11: Elements of Income tax (4 Credit)
4	BCO-048 Cost & Management Accounting	ECO-10: Elements of Costing (4 Credit)
		Total Credit =20 Credits

Total Credit Transfer up to the maximum of =	Foundation Courses	=	20 Credits
	Intermediate courses	=	20 Credits
	<hr/> Total Credits	=	<hr/> 40 Credits

**Course Equivalence and Credit Transfer of B.Com (CA&A) Courses
against IGNOU B.Com Courses**

	ICSI Company Secretaryship Foundation Courses	IGNOU B.Com Courses
1	BCO – 032: Economics and Statistics	ECO – 06: Economic Theory (4 credits) ECO – 07: Elements of Statistics (4 credits)
2	BCO – 033: Financial Accounting	ECO – 02: Accountancy – 1 (4 credits)
3	BCO – 034: Elements of Business laws and Management	ECO – 05: Mercantile Law (4 credits) ECO – 03: Management Theory (4 credits)
		Total Credit = 20 Credit

	ICSI Company Secretaryship Executive Programme Courses	IGNOU B.Com Courses
1	BCO – 036: Company Accounts, Cost and Management Accounting	ECO – 10: Elements of Costing (4 credits)
2	BCO – 037: Tax Law	ECO – 11: Elements of Income Tax (4 Credits)
3	BCO – 038: Company Law	ECO – 08: Company Law (4 credits)
		Total Credit =12 Credit

Total Credit Transfer up to the maximum of :

Company Secretaryship Foundation Courses = 20 Credits

Company Secretaryship Executive Programme Courses = 12 Credits

Total Credits = 32 Credits
