



Pune District Education Association's
Annasaheb Magar Mahavidyalaya

Hadapsar, Pune- 411028

Affiliated to Savitribai Phule Pune University, Pune



Self Study Report: 2024 (4th Cycle)



Criterion – 3

Research, Innovation and Extension

Key Indicator 3.4- Extension Activities

Metric: 3.4.2(QIM)

Awards and recognitions received for extension activities from government / government recognised bodies



Submitted to

NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL BENGALURU

Indian Knowledge System

Sr. no	Indian Knowledge System	Page No
1	Department of Marathi Conducted Modi Lippi Script Course. Date : - 5/12/2020 To 15/12/2020	3 to 9
2	Department of Mathematics Conducted Value Added Course on “Vaidic Math's.” Date :- 04/03/2023 to 15/04/2023	10 to 19
3	Department of Marathi Conducted Certificate course on “Marathi Bhashya Shudhalekhan”. Date :- 15/02/2020 to 27/02/2020	20 to 26
4	Department of Hindi Conducted Certificate Course on “Hindi Anuvad” Date :- 04/01/2020 to 25/01/2020	27 to 37
5	Department of Commerce and Research center Conducted Value Added Course on “Yoga Therapy”. Date :- 21/06/2018 to 02/07/2018	38 to 55
6	Ecological Consciousness in Indian Classics Organized By English Department Total Number of Beneficiary - 45	56 to 89

**1. Department of
Marathi Conducted
Modi Lipi Script
Course.**


**Date : - 5/12/2020 To
15/12/2020**

Notice

पुणे जिल्हा शिक्षण मंडळाचे
अण्णासाहेब मगर महाविद्यालय हडपसर, पुणे.
सूचना

महाविद्यालयातील विद्यार्थ्यांना कळविण्यात येते की, महाविद्यालयात मराठी विभागाच्या वतीने मोडी लिपी चा कोर्स दि.५ डिसेंबर ते १५ डिसेंबर २०२० दरम्यान सकाळी ११:१५ ते दुपारी १:१५ वा. या वेळेत होणार आहे. हा कोर्स पूर्ण केल्यावर प्रमाणपत्र देण्यात येईल. महाविद्यालयातील विद्यार्थ्यांसाठी हा कोर्स मोफत असेल व इतर तरी ज्यांना मोडी लिपी शिकायची आहे. अशा इच्छुकानी कोर्स मध्ये सहभागी व्हावे.


मराठी विभाग प्रमुख
अण्णासाहेब मगर महाविद्यालय
हडपसर, पुणे-४११ ०२८


प्राचार्य डॉ. पंडित शेळके
प्राचार्य
अण्णासाहेब मगर महाविद्यालय
हडपसर, पुणे-४११०२८.

Inauguration

पुणे जिल्हा शिक्षण मंडळाचे
अण्णासाहेब मगर महाविद्यालय हडपसर, पुणे.
मराठी विभाग
मोडी लिपी प्रशिक्षण वर्ग (अल्पमुदत)
दि. ५ डिसेंबर ते १५ डिसेंबर २०२०
सकाळी ११:१५ ते दुपारी १:१५ वा.

उदघाटन समारंभ
५ डिसेंबर २०२०

प्रास्ताविक : डॉ. शोभा तितर
अध्यक्ष : प्राचार्य डॉ. पंडित शेळके
सूत्रसंचालन डॉ. नानासाहेब पवार

Report

पुणे जिल्हा शिक्षण मंडळाचे
अण्णासाहेब मगर महाविद्यालय हडपसर, पुणे.

मराठी विभाग

मोडी लिपी प्रशिक्षण वर्ग (अल्पमुदत)

दि.५ डिसेंबर ते १५ डिसेंबर २०२०

मोडी लिपी प्रशिक्षण अहवाल

मोडी लिपी प्रशिक्षण वर्गाचे आयोजन दि. ५ डिसेंबर ते १७ डिसेंबर २०२० या कालावधीत मराठी विभागाच्या वतीने मोडी लिपी प्रशिक्षण वर्गाचे आयोजन करण्यात आले आहे. या प्रशिक्षण वर्गाच्या उदघाटन महाविद्यालयाचे प्राचार्य डॉ. पंडित शेळके यांच्या हस्ते झाले. मराठी विभाग प्रमुख डॉ. पंडित शेळके, डॉ. नानासाहेब पवार, मोडी लिपी ही सहज, सुंदर, सोपी आणि जलद अशी मराठीची प्राचीन लिपी आहे. मराठी साम्राज्याचा इतिहास मोडी लिपीत लिहिलेल्या कागदपत्रांमध्ये, दफतरांमध्ये दडलेला आहे. महाराष्ट्राच्या इतिहासाची ओळख करावयाची असेल तर मोडी अवगत करणे आवश्यक आहे. मोडी शिकणाऱ्यांची संख्या दिवसेंदिवस वाढते आहे. नव्या पिढीला मोडी लिपी शिकण्याची उत्सुकता आहे. महसूल विभागाची अनेक कागदपत्रे मोडी लिपीत असून मोडी लिपी अवगत केल्यास व्यावसायिक संधी उपलब्ध आहेत. असे मत महाविद्यालयाचे प्राचार्य डॉ. पंडित शेळके यांनी अध्यक्षस्थानावरून बोलताना व्यक्त केले. या प्रशिक्षण वर्गात ३५ विद्यार्थ्यांनी सहभाग घेतला. प्रास्ताविक मराठी विभाग प्रमुख डॉ. शोभा तितर यांनी केले. सूत्रसंचालन डॉ. नानासाहेब पवार यांनी केले.



मराठी विभाग प्रमुख
अण्णासाहेब मगर महाविद्यालय
हडपसर, पुणे-४११ ०२८.

Attendance

पुणे जिल्हा शिक्षण मंडळाचे
अण्णासाहेब मगर महाविद्यालय हडपसर, पुणे.
मराठी विभाग
मोडी लिपी प्रशिक्षण वर्ग (अल्पमुदत)
दि.५ डिसेंबर ते १५ डिसेंबर २०२०

Sr. No	Full Name	Sing
1	RATHOD ANIL BHARAT	
2	JADHAV SWATI MAHADEV	
3	VANJARE KAVITA VILAS	K.V.K
4	MUTHE SUNIL PANDURANG	
5	NARONI VIKAS MAHANTESH	
6	KALE SURAJ KISAN	skale
7	LAKHADE ANIL SUBHASH	Anil Lakhadé
8	PARALE SANTOSH PRALHAD	
9	BHOSALE RUTUJARANI BHASKAR	Rutu Bhosale
10	LINKAR SHUBHANGI DATTATRAYA	
11	RAJBHOJ YOGESH GANGADHAR	Yogesh
12	MALAV HITESH SURESH	HITESH
13	JADHAV SOMNATH TUKARAM	Somnath
14	ZATE GAJANAN KUNDALIK	
15	SARADE PRASAD POPAT	
16	GUNDAL BALIRAM SHIVAJI	
17	THORAT VISHAL DADA	
18	MADAVI SAINATH VISTARI	Sainath M.
19	CHAVAN SWATI KALIDAS	
20	JAGTAP PRIYANKA BAPU	
21	SALVE NIKITA RAMDAS	
22	BAGUL MANOHAR VARYA	MANOHAR
23	GHUGE PANDHARINATH BHAGWAT	P.B.Ghugé
24	DAGALE ARVIND SURESH	
25	KOKANI KALPESH ANIL	Kalpesh
26	KHOKALE VIKAS BHARAT	VIKAS
27	JADHAV NIKITA BHAUSAHEB	Nikhil
28	TALPADE GANPAT KISAN	G.K.T.
29	GHARE ARJUN DEORAM	Arjun
30	MEMANE KRISHNA DATTU	KRISHNA
31	BHISE SONAL CHANDRABHAN	
32	PAWAR SNEHAL BABURAO	
33	PAWAR SNEHAL KAILAS	
34	KHADKE SAVITA KANHU	
35	KHADAKE JAYASHREE KANU	

पुणे जिल्हा शिक्षण मंडळ
अण्णासाहेब मगर महाविद्यालय
हडपसर, पुणे-४११०२८

प्राचार्य
अण्णासाहेब मगर महाविद्यालय
हडपसर, पुणे-४११०२८.


Certificates

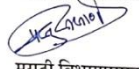



पुणे जिल्हा शिक्षण मंडळ, पुणे
अण्णासाहेब मगर महाविद्यालय, हडपसर, पुणे - २८
मराठी विभाग आयोजित प्रमाणपत्र अभ्यासक्रम
“ मोडी लिपी प्रशिक्षण वर्ग (अल्पमुदत)
दि.५ डिसेंबर ते १५ डिसेंबर २०२० ”

प्रमाणपत्र

कु.सुहे.....सुजिता.....पंडुरंग.....प्रथम/द्वितीय/तृतीय/एम.ए वर्ष कला / वाणिज्य / विज्ञान या विद्यार्थी/
विद्यार्थिनीने दि. ५ डिसेंबर ते १५ डिसेंबर २०२० या कालावधीत महाविद्यालयाच्या मराठी विभागाने आयोजित केलेला
मोडी लिपी प्रशिक्षण वर्ग (अल्पमुदत) हा प्रमाणपत्र अभ्यासक्रम यशस्वीरित्या पूर्ण केला, त्याबदल हे प्रमाणपत्र देण्यात येत आहे.


समन्वयक
(५-९)


मराठी विभागप्रमुख

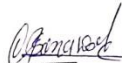

प्राचार्य



पुणे जिल्हा शिक्षण मंडळ, पुणे
अण्णासाहेब मगर महाविद्यालय, हडपसर, पुणे - २८
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दि.५ डिसेंबर ते १५ डिसेंबर २०२० ”

प्रमाणपत्र

कु.राजेश्वर.....सुजिता.....द्वितास.....प्रथम/द्वितीय/तृतीय/एम.ए वर्ष कला / वाणिज्य / विज्ञान या विद्यार्थी/
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समन्वयक


मराठी विभागप्रमुख


प्राचार्य

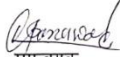
Certificates

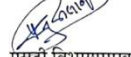


पुणे जिल्हा शिक्षण मंडळ, पुणे
अण्णासाहेब मगर महाविद्यालय, हडपसर, पुणे - २८
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दि.५ डिसेंबर ते १५ डिसेंबर २०२० ”

प्रमाणपत्र

कु...आद्य...स्वाती...सहादेव.....प्रथम/द्वितीय/तृतीय/एम.ए वर्ष कला / वाणिज्य / विज्ञान या विद्यार्थी/
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समन्वयक


मराठी विभागप्रमुख

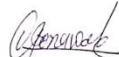

प्रमुख



पुणे जिल्हा शिक्षण मंडळ, पुणे
अण्णासाहेब मगर महाविद्यालय, हडपसर, पुणे - २८
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दि.५ डिसेंबर ते १५ डिसेंबर २०२० ”

प्रमाणपत्र

कु...सादोड...अक्षय...भारत.....प्रथम/द्वितीय/तृतीय/एम.ए वर्ष कला / वाणिज्य / विज्ञान या विद्यार्थी/
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समन्वयक


मराठी विभागप्रमुख


प्रमुख

**2. Department of
Mathematics**

**Conducted Value
Added Course on
“Vaidic Math's.”**

**Date :- 04/03/2023
to 15/04/2023**

Notice

PDEA'S ANNASAHEB MAGAR MAHAVIDYALAYA, HADAPSAR

DEPARTMENT OF MATHEMATICS

YEAR :2022-23 TERM-II

NOTICE

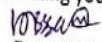
DATE:28/2/2023


All the students those who are interested in doing Value Added Course in VAIDIK GANIT of 30 hours are supposed to give their name to Prof.Pachpund Sonal , Department of Mathematics (BSc) till 4/03/2023.

The course will start on 6/03/2023 .

The time table for the course will be displayed soon.

The participated students will get Certificate of Participation which can earn extra credit for them.

Thanking you

Erram V.S.


Erram V.S.,
Department of Mathematics,
Annasaheb Magar Mahavidyalaya
Hadapsar, Pune-28.

Timetable

Value Added Course

Vaidik Ganit

Time-Table

Year-2022-2023

Days and Dates	Mon 6/3/2023	Tue	Wed 8/3/2023	Thu 9/3/2023	Fri 10/3/2023	Sat 11/3/2023
	Mon 13/3/2023	Tue 14/3/2023	Wed 15/3/2023	Thu 16/3/2023	Fri 17/3/2023	Sat 18/3/2023
	Mon 20/3/2023	Tue 21/3/2023	Wed	Thu 23/3/2023	Fri 24/3/2023	Sat 25/3/2023
	Mon 27/3/2023	Tue 28/3/2023	Wed 29/3/2023	Thu	Fri 31/3/2023	Sat 1/4/2023
	Mon 3/4/2023	Tue	Wed 5/4/2023	Thu 6/4/2023	Fri	Sat
	Mon 10/4/2023	Tue 11/4/2023	Wed 12/4/2023	Thu 13/4/2023	Fri	Sat 15/4/2023
	Mon	Tue 18/4/2023				
Time Slot	11.00 a.m. to 12.00noon OR	3.00pm to 4.00 pm				

(Signature)

Head,
Department of Mathematics,
Annasaheb Mayur Mahavidyalaya
Pune-26.

Report

PDEA'S ANNASAHEB MAGAR MAHAVIDYALAYA, HADAPSAR

DEPARTMENT OF MATHEMATICS

YEAR :2022-23 TERM-II

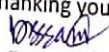
REPORT

DATE: 20/4/2023

Department of Mathematics has conducted Value Added Course in VAIDIK GANIT of 30 hours .The duration of the course was from 6/03/2023 to 18/4/2023 and it is of 30 hours.

Total 26 students participated in this course.

The participated students were given Certificate of Participation , which can earn extra credit for them.


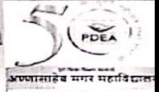
Thanking you

Erram V.S.


Head,
Department of Mathematics,
Annasaheb Magar Mahavidyalaya
Hadapsar, Pune-28.

Attendance


		दिनेश शर्मा					
No	Name of the student	10/4/23 Sign	11/4/23 Sign	12/4/23 Sign	15/4/23 Sign	18/4/23 Sign	
1]	Mahinde pranita sahebrao	<u>Mahinde</u>	<u>Mahinde</u>	<u>Mahinde</u>	<u>Mahinde</u>	<u>Mahinde</u>	
2]	Bind Sonali Manojkumar	<u>Sonali</u>	<u>Sonali</u>	<u>Sonali</u>	<u>Sonali</u>	<u>Sonali</u>	
3]	Patil Sadhvi Kishor	<u>Sadhvi</u>	<u>Sadhvi</u>	<u>Sadhvi</u>	<u>Sadhvi</u>	<u>Sadhvi</u>	
4]	Singh Aartikumari Ajaykumar	<u>Aartika</u>	<u>Aartika</u>	<u>Aartika</u>	<u>Aartika</u>	<u>Aartika</u>	
5]	Sontakke Vishakha Vijaykumar	<u>Vishakha</u>	<u>Vishakha</u>	<u>Vishakha</u>	<u>Vishakha</u>	<u>Vishakha</u>	
6]	Nimbalkar. Shraddha dnyaneshwar	<u>Shraddha</u>	<u>Shraddha</u>	<u>Shraddha</u>	<u>Shraddha</u>	<u>Shraddha</u>	
7]	Sutar Geopal chandrakant	<u>Geeta</u>	<u>Geeta</u>	<u>Geeta</u>	<u>Geeta</u>	<u>Geeta</u>	
8]	SANTOSH KARANDE	<u>Santosh</u>	<u>Santosh</u>	<u>Santosh</u>	<u>Santosh</u>	<u>Santosh</u>	
9]	kamble shivkumar Narsing	<u>Shivam</u>	<u>Shivam</u>	<u>Shivam</u>	<u>Shivam</u>	<u>Shivam</u>	
10]	Gholap Prasad Tatyasa	<u>Prasa</u>	<u>Prasa</u>	<u>Prasa</u>	<u>Prasa</u>	<u>Prasa</u>	
11]	Bale Tushar Ratan	<u>Tushar</u>	<u>Tushar</u>	<u>Tushar</u>	<u>Tushar</u>	<u>Tushar</u>	
12]	Shrivani Sanjay Yedav	<u>S.S.Yedav</u>	<u>S.S.Yedav</u>	<u>S.S.Yedav</u>	<u>S.S.Yedav</u>	<u>S.S.Yedav</u>	
13]	Ghagare Sukshi Santosh	<u>S.S.Ghagare</u>	<u>S.S.Ghagare</u>	<u>S.S.Ghagare</u>	<u>S.S.Ghagare</u>	<u>S.S.Ghagare</u>	
14]	Sanjana Santosh Madak.	<u>Smolak</u>	<u>Smolak</u>	<u>Smolak</u>	<u>Smolak</u>	<u>Smolak</u>	
15]	BHOYE SAGAR VIJAY	<u>S.Shahe</u>	<u>S.Shahe</u>	<u>S.Shahe</u>	<u>S.Shahe</u>	<u>S.Shahe</u>	
16]	Mindhe Kundan Padmatar	<u>Pratik</u>	<u>Pratik</u>	<u>Pratik</u>	<u>Pratik</u>	<u>Pratik</u>	
17]	Gholap Sukshi Datta	<u>S.D. Gholap</u>	<u>S.D. Gholap</u>	<u>S.D. Gholap</u>	<u>S.D. Gholap</u>	<u>S.D. Gholap</u>	
18]	kamble priyanka shailesh	<u>Sanku</u>	<u>Sanku</u>	<u>Sanku</u>	<u>Sanku</u>	<u>Sanku</u>	
19]	Mishra Shivam Kamalajalal	<u>Shivam</u>	<u>Shivam</u>	<u>Shivam</u>	<u>Shivam</u>	<u>Shivam</u>	
20]	sasane punam ramruti	<u>Ramruti</u>	<u>Ramruti</u>	<u>Ramruti</u>	<u>Ramruti</u>	<u>Ramruti</u>	
21]	Bhise Asmita Ravindra	<u>Ashik</u>	<u>Ashik</u>	<u>Ashik</u>	<u>Ashik</u>	<u>Ashik</u>	
22]	Hiremath Dipa Karabaiyya	<u>Dipati</u>	<u>Dipati</u>	<u>Dipati</u>	<u>Dipati</u>	<u>Dipati</u>	
23]	Rewade Prerana Rajesh	<u>P.R. Rewade</u>	<u>P.R. Rewade</u>	<u>P.R. Rewade</u>	<u>P.R. Rewade</u>	<u>P.R. Rewade</u>	
24]	Gore Omkar Balu	<u>Offee</u>	<u>Offee</u>	<u>Offee</u>	<u>Offee</u>	<u>Offee</u>	
25]	Vishwakarma Anchal J.	<u>Sulap</u>	<u>Sulap</u>	<u>Sulap</u>	<u>Sulap</u>	<u>Sulap</u>	
26]	Kumarwat Viki Papat	<u>Omawit</u>	<u>Omawit</u>	<u>Omawit</u>	<u>Omawit</u>	<u>Omawit</u>	

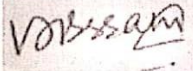
Certificates


 PDEA'S Annasaheb Magar Mahavidyalaya
Hadapsar Pune-28 



Department of Mathematics

This is to certify that MODAK SANJANA **of**
Department of B.Sc Mathematics of
Annasaheb Magar Mahavidyalaya has
completed Value Added Course in "VAIDIK GANIT"
of 30 hours


Sonal pachpund
Coordinator



Erram V.S
HOD ,Mathematics
Department

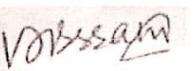

Dr. Nitin Ghorpade
Principal


 PDEA'S Annasaheb Magar Mahavidyalaya
Hadapsar Pune-28 

Department of Mathematics

This is to certify that PATIL SADVI **of**
Department of B.Sc Mathematics of
Annasaheb Magar Mahavidyalaya has
completed Value Added Course in "VAIDIK GANIT"
of 30 hours


Sonal pachpund
Coordinator


Erram V.S
HOD ,Mathematics
Department


Dr. Nitin Ghorpade
Principal

**3. Department of
Marathi Conducted
Certificate course
on “Marathi
Bhashya
Shudhalekhan”.**

**Date :- 15/02/2020 to
27/02/2020**


Notice

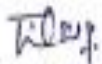
पुणे जिल्हा शिक्षणाचे,
अण्णासाहेब मगर महाविद्यालय, हडपसर, पुणे-२८
प्रमाणपत्र अभ्यासक्रम
मराठी विभाग
"सूचना"

दिनांक- १४/०२/२०२०

महाविद्यालयातील कला वाणिज्य व विज्ञान शाखेतील सर्व विषयाच्या विद्यार्थ्यांसाठी मराठी विभाग आयोजित १० दिवसांचा प्रमाणपत्र अभ्यासक्रम दि.१५.०२.२०२० पासून सुरू होत आहे. आपले विचार आपल्या भाषेतून नेटकंपणाने आणि शुध्दतेने व्यक्त करण्यातून आपले भाषाप्रेम दर्शविता येते. या हेतूने मराठी विभागाने "मराठी भाषा शुध्दलेखन आणि लेखनकौशल्ये विकास" या प्रमाणपत्र अभ्यासक्रमाचे आयोजन केले आहे.

अभ्यासक्रमापलिकडे जाऊन विद्यार्थ्यांना आपले भाषासौंदर्य वृध्दीगत करावे, यासाठी जास्तीत जास्त विद्यार्थ्यांनी याचा लाभ घ्यावा. यासंदर्भातील १ले प्रस्तावनापर व्याख्यान मराठी विभागप्रमुख डॉ. प्रवीण ससाणे यांचे उद्या सकाळी १० वाजता मराठी विभागात होत असून इच्छुक विद्यार्थ्यांनी उपस्थित राहवे.


संलग्न-
श्री. सागर कुलकर्णी


मराठी विभाग भ्रमत्वभक्त
श्री. शोभा निमर.

Syllabus

प्रमाणपत्र अभ्यासक्रम ' मराठी विभाग'

"मराठी भाषा शुद्धलेखन आणि लेखनकौशल्ये विकसित" या प्रमाणपत्र अभ्यासक्रमाचे आयोजन केले आहे.

कालावधी— १० ते २७ फेब्रुवारी २०

वेळ— ११ ते १२

स्थळ— मराठी विभाग

प्रस्तावना — प्रा.डॉ.ससाणे प्रवीण

घटक—

१. मराठीतील शुद्धलेखन संकल्पना—प्रा.डॉ.शोभा तितर १५ फेब्रुवारी २०

२. शुद्धलेखनाचे नियम— प्रा.डॉ.शोभा तितर १७ फेब्रुवारी २०

३. प्रात्यक्षिक कार्य — प्रा.डॉ.शोभा तितर २० फेब्रुवारी २०

४. भाषिक कौशल्ये —परिचय — प्रा.सागर कांबळे २० २१ फेब्रुवारी २०

५. लेखन कौशल्ये —व्यावहारिक भाषा —प्रा.वंदना सोनवल्ले २२ फेब्रुवारी २०

६. साहित्य लेखन कौशल्ये (साहित्याची भाषा)— प्रा.सागर कांबळे २४ फेब्रुवारी २०

७. प्रात्यक्षिके —व्यावहारिक — प्रा.वंदना सोनवल्ले— २५ फेब्रुवारी २०

८. प्रात्यक्षिके — साहित्य— प्रा.सागर कांबळे — २६ फेब्रुवारी २०

९. समारोप—प्रमाणपत्र— वितरण

विद्यार्थी, प्रथम, द्वितीय मराठी, तृतीय मराठी, एम.ए

Question Paper

मराठी विभाग प्रमुख
अण्णासाहेब मगर महाविद्यालय
हठपरार, पुणे-४११ ०२८.

पुणे जिल्हा शिक्षण मंडळाचे,
अण्णासाहेब मगर महाविद्यालय, हठपरार, पुणे-२८
' मराठी भाषा: सुद्धलेखन आणि लेखन कौशल्य विकास प्रकल्पपर.'

सूचना क्र. १५

१. कोवत्याही पदासाठीच्या नोंदरीसाठी अर्ज लिहा.

गुण ५

२. खालील इंग्रजी उदाहरणे सुलभ मराठीमध्ये भाषांतर करा.

गुण ५

It Was very easy to acquire bad habits, such as eating too many sweets or too much food, or drinking too much fluid of any kind, or smoking. The more we do a thing, the more we tend to like doing it; and if we do not continue to do it, we feel unhappy. This is called the force of habit, and force of habit should be fought against.

३. गुमटला माहिती असलेल्या कोवत्याही पाच साहित्यकृतींची नावे लिहा.

गुण ५

४. खालील मुद्यांवरून कक्षा विस्तार करा.

गुण ५

सुने - मग कवोचकडे एत मावूस वेऊन भीक मागणे-गशिीत चक्रा -एक घतंजी आणि एक ताकडी
पेसा एखोय सामळी-किमतीतून कुहांड येऊन दिती -साकडे सोपून कमाई केली -तापर्थ
किवा

सुद्धलेखनाचे कोवतोही का नियम लिहा.

५. पुढील शब्द सुद्ध स्वल्पात लिहा.

गुण ५

१. गतौमर २. निघाळी ३. महाप्यक ४. उक्तर ५. बहिल ६. निघाळित ७. गुळगुळ
८. आजासिक ९. पि : कर १०. तड.

६. पुढील वाक्ये सुद्ध स्व रूपाने लिहा.

गुण ५

अ) पि आधी ति तहावलीच्या कैदीची !

ब) इतवली गरीबांची परिशा पहातो.

क) आम्ही खालू पिचू छू आहोत .

ड) सोसणुगून कोरुपुस जलाना मध्येय संभवतू लाग्ते.

इ) विदी, विधि, विती, विती, हे शब्द कसे तिहायेत बरे ?

७. योग्य वर्गात विवहा.

गुण ५

अ) मराठीत उत्तम : करणआणि उकारान्त शब्द -इस्थान /दीर्घान्त तिहायेत.

ब) सामासिक शब्दांतून पूर्वपर /उत्तर दीर्घान्त तिहाये.

क) अकारान्त / आकारान्त शब्दांचे उच्चर इकार व उकार गैर तिहाये.

ड) संस्कृतमधून बरेचदा तसे मराठीत आलेल्या शब्दांना कश्च /उत्तम शब्द म्हणतात.

इ) पू हा इमकारक शब्द कोवत्याही इमसामास सावतान -इमोचोच /दीर्घान्त तिहाय.

Attendance

Sl. No.	Name	Date	Date	Date	Date	Date	Date	Date	Date
23	Nisha Chavale	Present	Present	Present	Present	Present	Present	Present	Present
24	Anil Anand Nair	Present	Present	Present	Present	Present	Present	Present	Present
25	Shriam. Shrivastav	Present	Present	Present	Present	Present	Present	Present	Present
26	Amir Tamboli	Present	Present	Present	Present	Present	Present	Present	Present
27	Harsh Ganga	Present	Present	Present	Present	Present	Present	Present	Present
28	Sahil Talwar	Present	Present	Present	Present	Present	Present	Present	Present
29	Arjun Yashwanth	Present	Present	Present	Present	Present	Present	Present	Present
30	Zide Laxman	Present	Present	Present	Present	Present	Present	Present	Present
31	Yashwanth Nair	Present	Present	Present	Present	Present	Present	Present	Present
32	Ganesh Chavale	Present	Present	Present	Present	Present	Present	Present	Present
33	Rishi Ramesh	Present	Present	Present	Present	Present	Present	Present	Present
34	Shriam. Kamble	Present	Present	Present	Present	Present	Present	Present	Present
35	Arjun Shrivastav	Present	Present	Present	Present	Present	Present	Present	Present
36	Shriam. Girish	Present	Present	Present	Present	Present	Present	Present	Present
37	Chiranjeev Arora	Present	Present	Present	Present	Present	Present	Present	Present
38	Aniket Gaikwad	Present	Present	Present	Present	Present	Present	Present	Present
39	Rishi Yashwanth	Present	Present	Present	Present	Present	Present	Present	Present
40	Saurabh Gaikwad	Present	Present	Present	Present	Present	Present	Present	Present
41	Krunal Desai	Present	Present	Present	Present	Present	Present	Present	Present
42	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
43	Chandani Arora	Present	Present	Present	Present	Present	Present	Present	Present
44	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
45	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
46	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
47	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
48	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
49	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
50	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
51	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
52	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
53	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
54	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
55	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
56	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
57	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
58	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
59	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
60	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
61	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
62	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
63	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
64	Ashish Desai	Present	Present	Present	Present	Present	Present	Present	Present
65									
66									
67									
68									
69									
70									

Signature of Teacher
 (Mr. Saagar Kulkarni)

Date: _____
 मराठी विभाग प्रमुख
 जयशंकर महाविद्यालय
 इकसार, पुणे-४११ ०२६
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Certificate



पुणे जिल्हा शिक्षण मंडळाचे,

अण्णासाहेब मगर महाविद्यालय, हडपसर, पुणे-२८

मराठी विभाग आयोजित, प्रमाणपत्र अभ्यासक्रम

“ मराठी भाषा : शुद्धलेखन आणि लेखनकौशल्ये विकास ”

प्रमाणपत्र

कु. प्रथम/द्वितीय/तृतीय वर्ष कला/वाणिज्य/विज्ञान
या विद्यार्थी/विद्यार्थिनीने दि. १५ ते २७ फेब्रुवारी २०२० या कालावधीत महाविद्यालयाच्या मराठी
विभागाने आयोजित केलेला “ मराठी भाषा : शुद्धलेखन आणि लेखनकौशल्ये विकास ” हा
प्रमाणपत्र अभ्यासक्रम यशस्वीरित्या पूर्ण केला, त्याबदल हे प्रमाणपत्र देण्यात येत आहे

**4. Department of
Hindi Conducted
Certificate Course
on “Hindi Anuvad” .**

**Date :- 04/01/2020 to
25/01/2020**

Notice

सूचना

हिंदी विभाग

दिनांक १ .१.२०२०

सभी S.Y.BA और T.Y.BA विशेष स्तर हिंदी के छात्रोंको सूचित किया जाता हैं की हिंदी अनुवाद प्रमाणपत्र (सर्टिफिकेट) कोर्स हिंदी विभाग में ४ जानेवारी २०२० से आरंभ हो रहा हैं। सभी विशेष स्तर हिंदी के छात्रों को कोर्स के लिए पंजीकरण करना अनिवार्य हैं ।

हिंदी विभाग

R.S.
Dr. Rasal. R. S.

Syllabus Structure

Certificate Course

Proposed By

Annasaheb Magar Mahavidyalaya, Hadapsar,

Under

Department of Hindi

SYLLABUS STRUCTURE, RULES AND REGULATIONS

1. Preamble:

आज के वर्तमान युग में अनुवाद का महत्व अत्यन्तसाधारण है। अनुवाद सेतु की तरह कार्य करता है। भारत के विभिन्न प्रदेशों के साहित्य मिश्रित मूलभूत एकता के स्वल्प को सिद्ध करने के लिए अनुवाद ही एकमात्र साधन है। आधुनिक, प्रादेशिक, भौगोलिक टीकारों को गिराकर विश्व में ही को सुदृढ़ बना सकते हैं। यही अनुवाद की उपादेयता विद्वाचिनों को समझाने हेतु हिंदी विभाग ने अनुवाद कोर्स का आयोजन किया जा रहा है।

2. Objectives:

- 1] विद्वाचिनों को अनुवाद का महत्व समझाने हेतु
- 2] विभिन्न भाषाओं का ज्ञान प्राप्त करने हेतु
- 3] प्रात्यक्षिक कुशलता प्राप्त करने हेतु
- 4] वैश्विक संदर्भ में आदान प्रदान की अतिव्यवस्था में अनुवाद की विशेष भूमिका और रोजगार

3. Duration of Course

एक माह

4. Eligibility For Admission to the Course :

पदवी और पदव्युत्तर छात्र

5. Common Course Structure And Credit Distribution

Course Code	Name of Course	Theory/Practical	Contact hours	Credits
	Anuvad Course	TH	21	02
		PR	09	
		Field Work		

6. Examination :

६० अंको की लिखित परीक्षा और ४० अंको की प्रात्यक्षिक परीक्षा

7 . Syllabus : ससंगत


Head
Department
Annasaheb Magar Mahavidyalaya
Hadapsar, Pune-411028


Co-ordinator
PRAC Committee
Annasaheb Magar Mahavidyalaya,
Hadapsar, Pune-28,


PRINCIPAL
Annasaheb Magar Mahavidyalaya
Hadapsar, Pune-411028

Syllabus

हिंदी अनुवाद प्रमाणपत्र कोर्स

पाठ्यक्रम

आध्ययनार्थ विषय

१. अनुवाद का स्वरूप : परिभाषा , महत्व एवं व्याप्ति , अनुवाद- कला या विज्ञान ।

२. अनुवाद प्रक्रिया : मूलभाषा का पाठ्योपेक्षन और व्याख्या , लक्ष्यभाषा में अभिव्यक्ति , अनुवाद की प्रक्रियागत स्थितियाँ- अर्थसंग्रह अर्थहासि , अर्थान्तरण , पुनःसंरचना , अनुवाद कार्य में सहायक साधन -शब्दांश , परिभाषिक शब्दावली , संश्लेषित शब्द ,कम्प्यूटर आदि ।

३. अनुवाद के प्रकार :

अ) प्रक्रिया के आधार पर - शब्दानुवाद , भावानुवाद , छापानुवाद , रूपांतरण ।

आ) गद्य -पद्य के आधार पर - गद्यानुवाद , पद्यानुवाद ।

इ) विधा के आधार पर - नाट्यनुवाद , कथानुवाद आदि ।

४. अनुवाद और भाषा विज्ञान : भाषाविज्ञान के अंग और अनुवाद , अनुवाद और रूपविज्ञान , अनुवाद और वाक्यविज्ञान , अनुवाद और अर्थविज्ञान ।

५. वैज्ञानिक और तकनीकी सामग्री का अनुवाद : स्वरूप , आवश्यकता , समस्याएँ , सीमाएँ ।

६. वाणिज्य और व्यापार तथा बैंक क्षेत्र की सामग्री का अनुवाद : स्वरूप , आवश्यकता , समस्याएँ , सीमाएँ ।

७. कम्प्यूटर अनुवाद : आवश्यकता , समस्याएँ तथा सीमाएँ ।

अनुवाद की समस्याएँ - मुहावरों और कहावतों का अनुवाद , काव्यानुवाद , नाट्यानुवाद ।

८. अनुवाद समीक्षा : आवश्यकता और निष्पत्ति तथा अनुवाद का अभ्यास -

अ) विधा -कहानी , निबंध , कविता आदि आ) साहित्य- बैंक , रेलवे , वाणिज्य , भूगोल , विज्ञान आदि ।


Head
Department of Hindi
Annapurna Mahavidyalaya
Haldopur, Pune-411028.


Co-ordinator
IQAC Committee
Annapurna Mahavidyalaya
Haldopur, Pune-28.


PRINCIPAL
Annapurna Mahavidyalaya
Haldopur, Pune-411028.

Syllabus

अण्णासाहेब मगर महाविद्यालय,

हडपसर, पुणे, २८

हिंदी विभाग,

प्रमाणपत्र अभ्यासक्रम

समन्वयकाचे नाव : प्रा.डॉ.राजेश रसाळ

अनुवाद कोर्स (एकुण ३० तासिका)

Anuvad Course

- | | |
|-----------------------------|-------------|
| 1. अनुवाद का स्वरूप | तासिका : ०४ |
| 2. अनुवाद की प्रक्रिया | तासिका : ०४ |
| 3. अनुवाद के प्रकार | तासिका : ०३ |
| 4. अनुवाद और भाषाविज्ञान | तासिका : ०४ |
| 5. अनुवाद की सीमाएँ | तासिका : ०४ |
| तासिका : ०४ प्रात्यक्षिके | |
| 6. मराठी से हिंदी अनुवाद | तासिका : ०४ |
| 7. अंग्रेजी से हिंदी अनुवाद | तासिका : ०३ |
| 8. हिंदी से मराठी अनुवाद | तासिका : ०३ |
| समारोप | तासिका : ०१ |


Head
Department of Hindi
Anna Sahab Mager Mahavidyalaya
Hadapsar, Pune-411008


Co-ordinator
IOAC Committee
Anna Sahab Mager Mahavidyalaya,
Hadapsar, Pune-28.


PRINCIPAL
Anna Sahab Mager Mahavidyalaya
Hadapsar, Pune-411008

Question Paper Format

हिंदी विभाग

हिंदी अनुवाद प्रमाणपत्र (सर्टिफिकेट) कोर्स

परीक्षा का स्वरूप दि 11.11.2020

परीक्षा का समय - 2 घंटे मार्क

लिखित परीक्षा - 10

प्रश्नोत्तर - रिटोरेसिक (लिखित) - 10

(पाठ्यक्रम पर आधारित)

किसी एक कृति का अनुवाद करना - प्रकाश (साहित्यिक) - 10

(पाठ्यक्रम पर आधारित होनी) - वैश्विकी परीक्षा - 10

यह पाठ्यक्रम सरलता से पूर्ण करने के लिए और कुल मिलाकर - 24 अंशों की आवश्यकता होगी। जिन छात्रों को कम से कम 24 अंक प्राप्त होंगे उन सभी को प्रमाणपत्र प्रदान किया जाएगा।

हिंदी विभाग

Rel
Head

Department of Hindi
Anandhaheb Magar Mahavidyalaya,
Hadapsar, Pune-411028.

Shree

(प्र. लक्ष्मी डिजाइनर)

हिंदी विभाग

Shree

Co-ordinator

DAC Committee

Anandhaheb Magar Mahavidyalaya,
Hadapsar, Pune-28.

P
Principal

PRINCIPAL

Anandhaheb Magar Mahavidyalaya,
Hadapsar, Pune-411028.

Attendance

Department of Hindi
Academic Year 2023-24
Attendance sheet

Class: _____ Subject: Hindi Date: 10/11/2023 Mark: 100

Sr. No.	Name of Students	Subject	Date	Mark	Per.
1	Vishal S. Chavale.	Hindi			
2	Anjali S. Arkhale	Hindi			
3	Komal Waghmare	Hindi			
4	Saurabh Shukla	Hindi			
5	Ujjwal D. D. D.	Hindi			
6	Nikita Vithal	Hindi			
7	Mirakshi M. V.	Hindi			
8	Rajesh S. S.	Hindi			
9	Arjun P. P.	Hindi			
10	Saurabh S. S.	Hindi			
11	Neha S. S.	Hindi			
12	Mrs. Rupali Chaudhari	Hindi			
13	Rajesh M. M.	Hindi			
14	Saurabh S. S.	Hindi			
15	Yashwanth P. P.	Hindi			
16	Pooja P. P.	Hindi			
17	Priyanka J. J.	Hindi			
18	Ujjwal S. S.	Hindi			
19	Makar S. S.	Hindi			
20	Jayant A. A.	Hindi			
21	Bhavana M. M.	Hindi			
22	Nandana A. A.	Hindi			
23	Shelke P. P.	Hindi			
24	Pooja M. M.	Hindi			
25	Sayed Aysha M. M.	Hindi			
26	A. A. A.	Hindi			
27	Sandhya K. K.	Hindi			
28	Devi K. K.	Hindi			
29	Gauri S. S.	Hindi			
30	Renu V. V.	Hindi			
31	Pranjali S. S.	Hindi			
32	Shruti M. M.	Hindi			
33					
34					
35					
36					
37					
38					
39					
40					

Signature: _____

Name of Teacher: _____

Attendance

02/02/2020
 Department of Hindi - Annual Certificate Course
 Academic Year 2019-2020 Start Date-04 Jan To 04 Feb -2020
 Attendance sheet

उत्सर्ग परीक्षा

मॉडर्न परीक्षा
 Class: _____ Subject: उत्सर्ग प्रभावना कार्य Month: फेब्रु 2020

Sr. No.	Name of Students	Signature			
1	ASHISH ANANDH MOHIDEV	ashish			
2	Tharal Nitul Sonam	Nitul			
3	Dipak Suresh Bhatia	Dipak			
4	Wadhwa Vikram Vaman	Vikram			
5	Shinde Prerana D.	Prerana			
6	Ashale pratima	Ashale			
7	Kumar Shrikha Kaji	Shrikha			
8	Wadhwa Anshu R.	Anshu			
9	Mage, Manali Vijay	Manali			
10	Bhatia Anshu chintika	Anshu			
11	Sandhyakumari Haseeta	Haseeta			
12	Mage Lakshmi Yashu	Lakshmi			
13	Deviashree Nishu Jitendra	Nishu			
14	Dogare Bhanu Abhimanyu	Bhanu			
15	Lakshmi Nisha Anurag	Nisha			
16	Jugta Anshu Vithal	Anshu			
17	Sandale Nikita Vithal	Nikita			
18	Rajpurbit Seema S.	Seema			
19	Patil Waghendra	Waghendra			
20	Rajpurbit Manishkumar	Manish			
21	Poonam Parajapati (M.A)	Parajapati			
22	Tosale Nikita Subhash	Nikita			
23	Akade Anjali Shivaji	Anjali			
24	Sawant Nishu RATU	Nishu			
25	Kamble Shubham Vikas	Shubham			
26	Kamble Shamed Ashok	Shamed			
27	Veri Tejas Hanuman	Tejas			
28	Pat Ryali chandhan	Ryali			
29	Rena V. Taimur	Taimur			
30	Ladure Prerana Hiranjan	Prerana			
31	Shinde Vijay Hanuman	Vijay			
32	Shinde Ajay Hanuman	Ajay			
33	Manisha Bhawar	Manisha			
34	Makar Shradha Manu	Shradha			
35	Shaikh Maiz Taimur	Maiz			
36					
37					
38					
39					
40					

Name of Teacher _____ Signature _____

Attendance

Department of Hindi
Academic Year 2019-2020
Attendance sheet

Class: _____

Subject: २१०११११

Month: ५/११/२०

Sr. No.	Name of Students	27/11/20	28/11/20	29/11/20	30/11/20
1	Ashwini Anjali	Ashwini	Ashwini		
2	Nihal T. Chougale	Nihal	Nihal		
3	Shayee Lakshmi V.	Shayee			
4	Ashwini Pratiksha D.	Ashwini	Ashwini		
5	Witahomaz D. D. D. D.	Witahomaz	Witahomaz		
6	Poojaram Prapatti (M.A.)	Poojaram			
7	Rajeshwari Mahabharat M.A.	Rajeshwari			
8	Sanjay Karishma P.A.U.	Sanjay			
9	Tongale Nikhila Subhash	Tongale			
10	Nehale Shubham Mahadev	Nehale	Nehale		
11	Kate Pratik S. S. S.	Kate	Kate		
12	Siddheshwar Shinde	Siddheshwar			
13	Pratik S. S. S.	Pratik	Pratik		
14	Jagtap Ananta Vitthal	Ananta	Ananta		
15	Kumar Shrushti	S.R. Kumar	S.R. Kumar		
16	Shinde Vijay Hanuman	Vijay	Vijay		
17	Shinde Pratik Hanuman	Pratik	Pratik		
18	Veer Tejendra Hanuman	Tejendra	Tejendra		
19	Leakale Shubham Vikar	Shubham	Shubham		
20	Govind Anshu Shingji	Govind			
21	Mirakshi Maye	Mirakshi			
22	Shradha Manoj Manoj	Shradha	Shradha		
23	Burase Nilata Vitthal	Nilata	Nilata		
24	Karnal Pratik Waghmare	Pratik	Pratik		
25	Rajeshwari Seema S.	Seema	Seema		
26	Manoj Swarni	Manoj	Manoj		
27	Sukai Anil	Sukai	Sukai		
28	Gachin Vasava				
29	Vighnesh S. Gadhave				
30	Babie D. Gokulwad				
31	Suraj Sidu Hake				
32	Shinde Pranali	Pranali	Pranali		
33	Surekha K. H. H.	Surekha	Surekha		
34					
35					
36					
37					
38					
39					
40					

Name of Teacher _____

Signature _____

Attendance

1)	देगले निकिता सुभाष	28	12	8	48
2)	बाली मोहन तैयूर	28	12		41
3)	शिंदे पंजव सातवी	17	15	7	39
4)	बायकवाड अरुणा त्रिवानी	36	13		49
5)	देवमुखा काशी तुळसा	37	14		51
6)	आकाडे अश्वी शिवानी	21	12		33
7)	पहाडी शशिबा सुकोल	29	11		40
8)	असाडे आशुबा भेंदूर	25	13		40
9)	शंभुजी मनिबाबुर -	38	17	15	70
10)	अश्विनी पुतळे	34	18	15	67
11)	शंभुजी सुभाष शशिबा	24	12		36
12)	शांदे कलेशी राठ	32	15	13	60
13)	शेखरी सुभाष सुभाष	29	16		45
14)	शंभुजी शिवाजी शिवानी	21	15		36
15)	महा शिवाजी शिवानी	31	17		48
16)	शंभुजी शिवानी	23	15		38
17)	शिंदे शिवानी सुभाष	21	14		35
18)	शिंदे सुभाष सुभाष	20	10		30
19)	शिवाजी सुभाष सुभाष	34	15	16	65
20)	आकाडे सुभाष सुभाष	21	10		31
21)	अश्वी शिवानी शिवानी	26	12		38
22)	शुभेकर विक्रम सुभाष	26	13		39
23)	शुभाष सुभाष सुभाष	30	15		45
24)	शिंदे सुभाष सुभाष	32	11		43
25)	शिंदे सुभाष सुभाष	28	15		43
26)	शिंदे सुभाष सुभाष	26	13		39
27)	शिंदे सुभाष सुभाष	23	12		35
28)	शिंदे सुभाष सुभाष	28	15		43
29)	शिंदे सुभाष सुभाष	25	10		35
30)	शिंदे सुभाष सुभाष	27	11		38
31)	शिंदे सुभाष सुभाष	29	12		41
32)	शिंदे सुभाष सुभाष	24	15	8	47
33)	शिंदे सुभाष सुभाष	27	17	18	62
34)	शिंदे सुभाष सुभाष	24	15		39
35)	शिंदे सुभाष सुभाष	32	12		44
36)	शिंदे सुभाष सुभाष	24	14		38
37)	शिंदे सुभाष सुभाष	26	13		39
38)	शिंदे सुभाष सुभाष	24	12		36
39)	शिंदे सुभाष सुभाष	26	11		37
40)	शिंदे सुभाष सुभाष	24	13		37
41)	शिंदे सुभाष सुभाष	26	12		38
42)	शिंदे सुभाष सुभाष	26	14		40
43)	शिंदे सुभाष सुभाष	25	12		37

**5. Department of
Commerce and
Research center
Conducted Value
Added Course on
“Yoga Therapy”.**

**Date :- 21/06/2018 to
02/07/2018**

Index

PDEA'S
ANNASAHEB MAGAR MAHAVIDYALAYA,
HADAPSAR PUNE-4110028
Department of commerce And Research Center
Value –Added Course
Yoga therapy
2018-2019

21/06/2018 To 02/07/2018

Sr. No.	Particulars
1	Notice
2	Yoga therapy time table
3	Yoga therapy syllabus
4	Invitation letter
5	Thanking letter
6	Student Attendance

Notice

PDEA'S
ANNASAHEB MAGAR MAHAVIDYALAYA,
HADAPSAR PUNE-4110028
Department of commerce And Research Center
Value -Added Course
Yoga therapy
2018-2019
Notice

Date: - 18/06/2018

All the B.Com And M.Com student are here by informed that there will be the Guest lecture on the topic yoga therapy for value added course on 21/06/2018 Timing 04.00pm To 07.00pm at yoga open theatre.


Co-ordinate


HOD
H.O.D.
Department of Commerce and
Research Centre
Annasaheb Magar Mahavidyalaya
Hadapsar, Pune - 28.


Principal
Annasaheb Magar Mahavidyalaya
Hadapsar Pune - 411 028

Timetable

PDEA'S
ANNASAHEB MAGAR MAHAVIDYALAYA,
HADAPSAR PUNE-4110028
Department of commerce And Research Center
Value -Added Course
Yoga therapy Time Table
2018-2019

Resource Person: - Prof Shinde Sandeep R.

Date	Time	Topic
21/06/2018	04.00pm To 07.00pm	Study of human anatomy and physiology
22/06/2018	04.00pm To 07.00pm	Study of concept of health and diseases
23/06/2018	04.00pm To 07.00pm	Study of disorders such as diabetes, hypertension, asthma, joint pain, cardiac diseases, obesity
25/06/2018	04.00pm To 07.00pm	Textual basis of yoga various dracaenas and approach to self realization
26/06/2018	04.00pm To 07.00pm	Patanjali yogsutra
27/06/2018	04.00pm To 07.00pm	Techniques of practicing yogic practice and their role in human health
28/06/2018	04.00pm To 07.00pm	Basic principles and methods of various asanas and their applications in curing various ailments
29/06/2018	04.00pm To 07.00pm	Principles and methods of pranayam meditation
30/06/2018	04.00pm To 07.00pm	Relaxation techniques
02/07/2018	04.00pm To 07.00pm	Shuddhakriya- principle, methods, equipment, techniques, uses

Venue :- Yoga Open Theater


Co-Ordinator


H.O.D.
Department of Commerce and
Research Centre
Annasaheb Magar Mahavidyalaya
Hadapsar, Pune - 411028.


Principal
Annasaheb Magar Mahavidyalaya
Hadapsar Pune - 411 028

Syllabus

PDEA'S
ANNASAHEB MAGAR MAHAVIDYALAYA,
HADAPSAR PUNE-4110028
Department of commerce And Research Center
Value –Added Course
2018-2019

Syllabus: - Yoga therapy




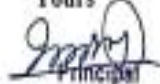


1	Study of human anatomy and physiology
2	Study of concept of health and diseases
3	Study of disorders such as diabetes, hypertension, asthma, joint pain, cardiac diseases, obesity
4	Textual basis of yoga various darshanas and approach to self realization , Patanjali yogsutra
5	Techniques of practicing yogic practice and their role in human health
6	Basic principles and methods of various asana and their applications in curing various ailments
7	Principles and methods of pranayam meditation , Relaxation techniques
8	Shuddhikriya- principle, methods, equipment, techniques, uses


Co-Ordinator


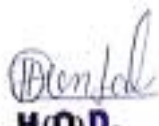


H.O.D.
Department of Commerce and
Research Centre
Annasaheb Magar Mahavidyalaya
Hadapsar, Pune - 28.


Principal
Annasaheb Magar Mahavidyalaya
Hadapsar Pune - 411 028

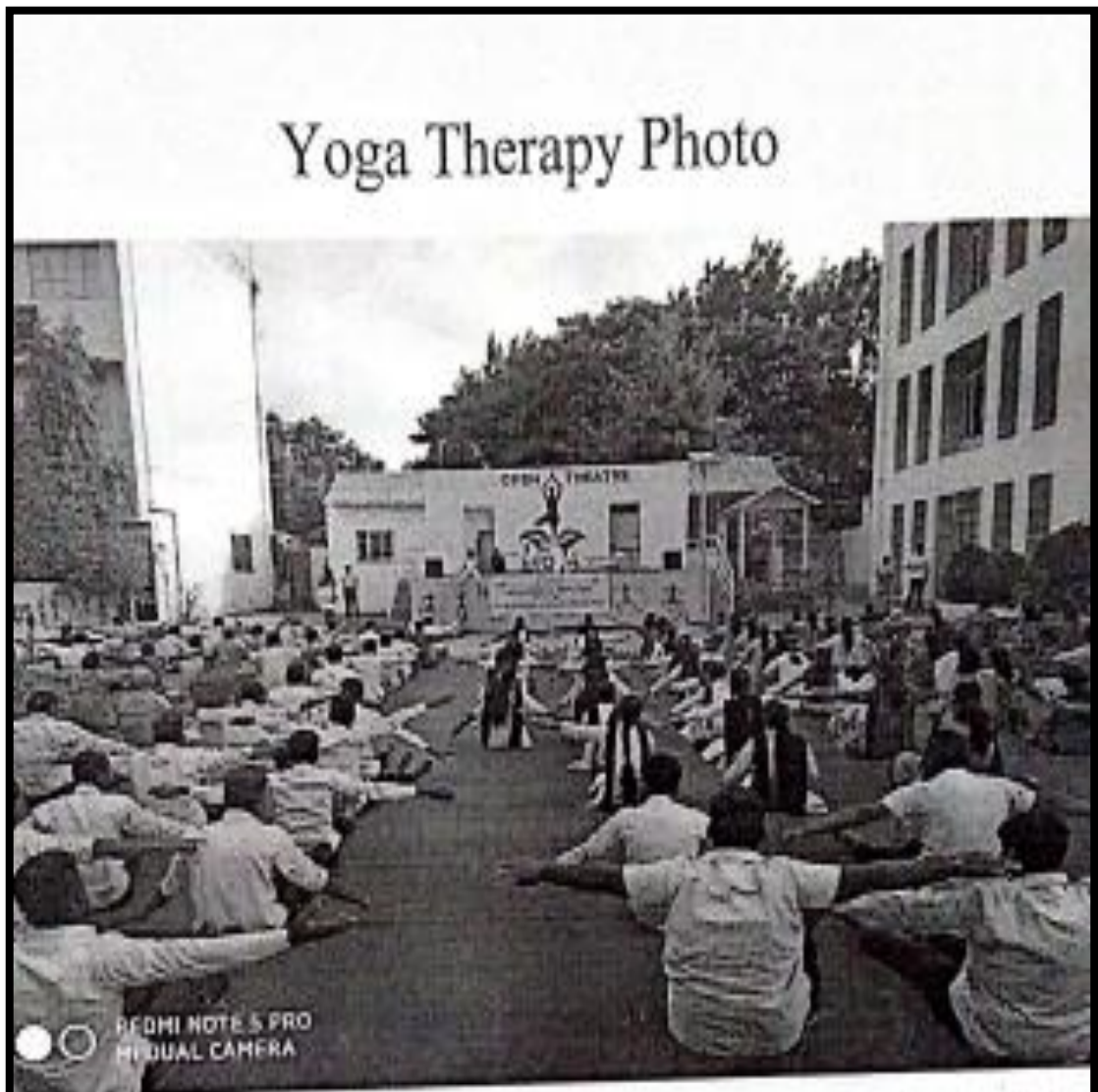
Invitation Letter

 ANNA SAHEB MAGAR MAHAVIDYALAYA Hadapsar, Pune - 411 028 ☎ 020 - 2699 0376 Fax. : 020 - 2699 0353 E-mail : plasma_amm@yahoo.co.in • Website : www.amm.pdeapune.org Affiliated to Savitribai Phule Pune University • Id No. : PUP/NASC/029/1971 • Jr.Coll.No. 11.15.005 (Mah.) • Re-Accredited by NAAC at 'A' Grade • Best College Award by Savitribai Phule Pune University	
Managing Trustee	Outward No. : AMMH/2018-2019 / 520-1 Date : 18/6/2018
President Ajit Pawar	
Vice President  Vijendra Ghadge	To Prof. Shinde Sandeep R.
Hon. Secretary Adv. Sandeep Kadam	Subject: - Invitation for Guest lecture on the topic Yoga Therapy For value added course.
Treasurer Adv. Mohanrao Deshmukh	Sir, We are pleased to inform you that we are organizing a value added course for the B.Com and M.Com students in our College. We would like you to guide our students on the topic "Yoga Therapy" on 18/06/2018 along with practicals. It will be a great pleasure to avail your precious guidance for the Students and Faculty.
Dy. Secretary  L.M. Pawar	Regards, Venue:- Yoga Open Theatre Time: - 04.00pm To 07.00pm.
Principal Dr. Sharmila R. Chaudhari	Yours  Principal Annasaheb Magar Mahavidyalaya Hadapsar Pune - 411 028
	 Co-ordinate  HOD H.O.D. Department of Commerce and Research Centre Annasaheb Magar Mahavidyalaya Hadapsar, Pune - 411 028

Invitation Letter

Pune District Education Association's	
ANNASAHEB MAGAR MAHAVIDYALAYA	
Hadapsar, Pune - 411 028 ☎ 020 - 2699 0376 Fax. : 020 - 2699 0353	
E-mail : plasma_amm@yahoo.co.in • Website : www.amm.pdeapune.org	
Affiliated to Savitribai Phule Pune University • Id No. : PUPNASC/029/1971 • Jr.Col/No. 11.15.005 (Mah.)	
• Re-Accredited by NAAC at 'A' Grade • Best College Award by Savitribai Phule Pune University	
Managing Trustee	Outward No. : AMMH/2018-2019 / 320-2 Date : 18/06/2018
<p>President Ajit Pawar</p> <p>Vice President Jeendra Ghadge</p> <p>Hon. Secretary Adv. Sandeep Kadam</p> <p>Treasurer Adv. Mohanrao Deshmukh</p> <p>Dy. Secretary L. M. Pawar</p> <p>Principal Dr. Sharmila R. Chaudhari</p>	<p>To</p> <p>Prof. Shinde Sandeep R.</p> <p>Sir/Madam,</p> <p>It is our great pleasure to extend our sincere thanks for the guest lecture delivered in the on the topic "Yoga therapy" on 02/07/ 2018 For value added course.</p> <p>We appreciate your valuable contribution and expect similar cooperation in future as well.</p> <p>Thank You.</p> <p> Co-Ordinator</p> <p> H.O.D. Department of Commerce and Research Centre Annasaheb Magar Mahavidyalaya Hadapsar, Pune - 28.</p> <p> Principal Annasaheb Magar Mahavidyalaya Hadapsar Pune - 411 028</p>

Photo's



Attendance

PDEA'S

Annasaheb Magar College, hadapsar, Pune-411028

Attendance sheet 2018-2019

Subject:- Value - Added course

Name of teacher :- Prof. Shinde Sandeep R

Sl. No	Name of student	21/6/18	22/6/18	23/6/18	25/6/18	26/6/18
1	Vaishnavi Gishan Chaitanya	Vaishnavi	Vaishnavi	Vaishnavi	Vaishnavi	Vaishnavi
2	Yadav kavay Laxman	Yadav	Yadav	Yadav	Yadav	Yadav
3	Chavan Anvik Dasmruti	Chavan	Chavan	Chavan	Chavan	Chavan
4	Gradhale Shubham Shambaji	Gradhale	Gradhale	Gradhale	Gradhale	Gradhale
5	Wankar Abhiram chandrakant	Wankar	Wankar	Wankar	Wankar	Wankar
6	Boirdhale Ait Dandhriyaji	Boirdhale	Boirdhale	Boirdhale	Boirdhale	Boirdhale
7	JATAP AMRITA PRAKASH	Jatap	Jatap	Jatap	Jatap	Jatap
8	Bhosale Rohit Ambadas	Bhosale	Bhosale	Bhosale	Bhosale	Bhosale
9	Bhalyatre Raj Ravindra	Bhalyatre	Bhalyatre	Bhalyatre	Bhalyatre	Bhalyatre
10	patil Nilesh Shamroo	Patil	Patil	Patil	Patil	Patil
11	Zende Komal Ashok	Zende	Zende	Zende	Zende	Zende
12	Patil Yashodharendra	Patil	Patil	Patil	Patil	Patil
13	Kandge Samiksha Suresh	Kandge	Kandge	Kandge	Kandge	Kandge
14	Nikita Arun Gadhave	Nikita	Nikita	Nikita	Nikita	Nikita
15	Mahalkar Pratiksha Santosh	Mahalkar	Mahalkar	Mahalkar	Mahalkar	Mahalkar
16	BPravdar Somnath chandrakant	Somnath	Somnath	Somnath	Somnath	Somnath
17	Alisha Sunil Jagade	Alisha	Alisha	Alisha	Alisha	Alisha
18	Gadamba Sneha Sunil	Gadamba	Gadamba	Gadamba	Gadamba	Gadamba
19	Konkar Nishikant Vilas	Konkar	Konkar	Konkar	Konkar	Konkar
20	Male Tanshi Gajanan	Male	Male	Male	Male	Male
21	Rokade Prachi Kushal	Rokade	Rokade	Rokade	Rokade	Rokade
22	Musale Prachi Kiran	Musale	Musale	Musale	Musale	Musale
23	Dhane Suchir Kailas	Dhane	Dhane	Dhane	Dhane	Dhane
24	Belare Aditya Anirudh	Belare	Belare	Belare	Belare	Belare
25	Thakur Anika Abhijandam	Thakur	Thakur	Thakur	Thakur	Thakur
26	Aandive shweta sharda	Aandive	Aandive	Aandive	Aandive	Aandive
27	Blujhal Gayatri Jayaram	Blujhal	Blujhal	Blujhal	Blujhal	Blujhal
28	THORAL Pratiksha Pradip	Thorale	Thorale	Thorale	Thorale	Thorale
29	Kadam Pranjali Gajendra	Kadam	Kadam	Kadam	Kadam	Kadam
30	Patwar Pranjali Dattatray	Patwar	Patwar	Patwar	Patwar	Patwar
31	Mahadik Vaishali Kundlik	Mahadik	Mahadik	Mahadik	Mahadik	Mahadik
32	Patil Nikita Mantrao	Patil	Patil	Patil	Patil	Patil
33	More Vaishnavi Dattatray	More	More	More	More	More
34	Sunny Anil Anis	Sunny	Sunny	Sunny	Sunny	Sunny
35	Nalawade Aniket Subhash	Nalawade	Nalawade	Nalawade	Nalawade	Nalawade
36	Patwar Jashin Gada	Patwar	Patwar	Patwar	Patwar	Patwar
37	Patwar Anika Deepak	Patwar	Patwar	Patwar	Patwar	Patwar
38	Manish Nitin Ravit	Manish	Manish	Manish	Manish	Manish

Attendance

PDEA'S

Annasaheb Magar College, hadapsar, Pune-411028

Attendance sheet 2018-2019

Subject:- Value - Added course

Name of teacher :- frt. shinde. Sundeep R.

Sr. No	Name of student	21/6/18	23/6/18	25/6/18	27/6/18	26/6/18
39	Raybhare Nikita Devidas	Shinde	Shinde	Shinde	Shinde	Shinde
40	Shaikh main Alim	Shinde	Shinde	Shinde	Shinde	Shinde
41	Shinde onkar	Shinde	Shinde	Shinde	Shinde	Shinde
42	Sulaw Rukia Raikumar	P.R.sulaw	P.R.sulaw	P.R.sulaw	P.R.sulaw	P.R.sulaw
43	Tosale Ansharda Ganesh	P.Tosale	P.Tosale	P.Tosale	P.Tosale	P.Tosale
44	Tekawade shubhika Ravindra	P.Tekawade	P.Tekawade	P.Tekawade	P.Tekawade	P.Tekawade
45	Vasudevan Bhaskar Tilakrao	P.Vasudevan	P.Vasudevan	P.Vasudevan	P.Vasudevan	P.Vasudevan
46	Vasave Parthivraj Dashrath	P.Vasave	P.Vasave	P.Vasave	P.Vasave	P.Vasave
47	Vasave Nitya Parth	P.Vasave	P.Vasave	P.Vasave	P.Vasave	P.Vasave
48	Walimke Anjali Anand	P.Walimke	P.Walimke	P.Walimke	P.Walimke	P.Walimke
49	Zende kamal Ashok	P.Zende	P.Zende	P.Zende	P.Zende	P.Zende
50	Bhanar Shivaji munde	P.Bhanar	P.Bhanar	P.Bhanar	P.Bhanar	P.Bhanar
51	Asurawade Hitishish Ajay	P.Asurawade	P.Asurawade	P.Asurawade	P.Asurawade	P.Asurawade
52	Arale Abhishek Shankar	P.Arale	P.Arale	P.Arale	P.Arale	P.Arale
53	Badade Rahini Sambhaji	P.Badade	P.Badade	P.Badade	P.Badade	P.Badade
54	Barve Vaidhyanath Jadhav	P.Barve	P.Barve	P.Barve	P.Barve	P.Barve
55	Belwadkar Shivaji	P.Belwadkar	P.Belwadkar	P.Belwadkar	P.Belwadkar	P.Belwadkar
56	Bhosale Prayuri Anilram	P.Bhosale	P.Bhosale	P.Bhosale	P.Bhosale	P.Bhosale
57	Bhosale prajit vilas	P.Bhosale	P.Bhosale	P.Bhosale	P.Bhosale	P.Bhosale
58	Chafakhand Shivaji	P.Chafakhand	P.Chafakhand	P.Chafakhand	P.Chafakhand	P.Chafakhand
59	Chaudhary Chandnilca	P.Chaudhary	P.Chaudhary	P.Chaudhary	P.Chaudhary	P.Chaudhary
60	Chavan Manohar	P.Chavan	P.Chavan	P.Chavan	P.Chavan	P.Chavan
61	Chopale Prati Shankar	P.Chopale	P.Chopale	P.Chopale	P.Chopale	P.Chopale
62	Ashwini Babasaheb Chougale	P.Ashwini	P.Ashwini	P.Ashwini	P.Ashwini	P.Ashwini
63	Shamcha Suresh Dhabe	P.Shamcha	P.Shamcha	P.Shamcha	P.Shamcha	P.Shamcha
64	Dixit onkar datatray	P.Dixit	P.Dixit	P.Dixit	P.Dixit	P.Dixit
65	Domele Vaidhyanath Anand	P.Domele	P.Domele	P.Domele	P.Domele	P.Domele
66	Katarkar Ganesh	P.Katarkar	P.Katarkar	P.Katarkar	P.Katarkar	P.Katarkar
67	Ajay Bhairav Gavali	P.Ajay	P.Ajay	P.Ajay	P.Ajay	P.Ajay
68	Akash Chandrakant Jadhav	P.Akash	P.Akash	P.Akash	P.Akash	P.Akash
69	Jadhav Datta Ashok	P.Jadhav	P.Jadhav	P.Jadhav	P.Jadhav	P.Jadhav
70	Bhose Anil patilba	P.Bhose	P.Bhose	P.Bhose	P.Bhose	P.Bhose
71	Ganurke Shyaji Ganu	P.Ganurke	P.Ganurke	P.Ganurke	P.Ganurke	P.Ganurke
72	Ganud Shubhangi Balasaheb	P.Ganud	P.Ganud	P.Ganud	P.Ganud	P.Ganud
73	Jadhav Manali Shankar	P.Jadhav	P.Jadhav	P.Jadhav	P.Jadhav	P.Jadhav
74	Jadhav Priya Dagad	P.Jadhav	P.Jadhav	P.Jadhav	P.Jadhav	P.Jadhav
75	Kul Sushilaji vijay	P.Kul	P.Kul	P.Kul	P.Kul	P.Kul
76	Priya Chandrakant Mali	P.Priya	P.Priya	P.Priya	P.Priya	P.Priya

Attendance

PDEA'S

Annasaheb Magar College, hadapsar, Pune-411028

Attendance sheet 2018-2019

Subject:- Value Added course

Name of teacher :- Pr. Shinde Sundeep R.

Sr. No	Name of student	21/6/18	23/6/18	23/6/18	25/6/18	26/6/18
27	Mare Niton Sambhaji	Kmare	Kmare	Kmare	Kmare	Kmare
28	Patil Vijay Jadhav	Us.Patil	Us.Patil	Us.Patil	Us.Patil	Us.Patil
29	Mure Dattatraya Suresh	Mure	Mure	Mure	Mure	Mure
30	Patil Binini Radindra	P.Patil	P.Patil	P.Patil	P.Patil	P.Patil
31	Radage Shrushti Dilip	Radage	Radage	Radage	Radage	Radage
32	Galkani Neha Anil	galkani	galkani	galkani	galkani	galkani
33	Shivani mangesh Jagtap	Shivani	Shivani	Shivani	Shivani	Shivani
34	Kawale Savitri Eknath	Kawale	Kawale	Kawale	Kawale	Kawale
35	Manojkar Ashwanya Kamaldev	Manojkar	Manojkar	Manojkar	Manojkar	Manojkar
36	Chandekar Aishwarya madhuk	Chandekar	Chandekar	Chandekar	Chandekar	Chandekar
37	Ranade Purnali	Ranade	Ranade	Ranade	Ranade	Ranade
38	Shital Rajaram Suryade	Shital	Shital	Shital	Shital	Shital
39	Shinde Poulavi Tukaram	P.Shinde	P.Shinde	P.Shinde	P.Shinde	P.Shinde
40	Natu Ashwini Khanderan	Natu	Natu	Natu	Natu	Natu
41	Waghmare Bharati Shirali	Waghmare	Waghmare	Waghmare	Waghmare	Waghmare
42	Parale Ashi Vishwas	Parale	Parale	Parale	Parale	Parale
43	Kul Sushruta vijay	Kul	Kul	Kul	Kul	Kul
44	Gawal Shubhangi Balasaheb	Gawal	Gawal	Gawal	Gawal	Gawal
45	wavare Harshada Anil	Wavare	Wavare	Wavare	Wavare	Wavare
46	Jadhav Bharati Dattatray	Jadhav	Jadhav	Jadhav	Jadhav	Jadhav
47	Shinde Supriya Vishnu	Shinde	Shinde	Shinde	Shinde	Shinde
48	Chandekar Supriya Rohidas	Chandekar	Chandekar	Chandekar	Chandekar	Chandekar
49	Kate Gauri Sunil	Kate	Kate	Kate	Kate	Kate
50	Khedekar Kshitiya Pratap	Khedekar	Khedekar	Khedekar	Khedekar	Khedekar
51	Khedekar sayani sunil	Khedekar	Khedekar	Khedekar	Khedekar	Khedekar
52	Patil Ankita Anil	Patil	Patil	Patil	Patil	Patil
53	Shete Gayatri Anjanabhai	Shete	Shete	Shete	Shete	Shete
54	MAR NARITIC Subhash	Mar	Mar	Mar	Mar	Mar
55	Devgaul Vidya Sanyappa	Devgaul	Devgaul	Devgaul	Devgaul	Devgaul
56	Jadhav Revati Sambhaji	Jadhav	Jadhav	Jadhav	Jadhav	Jadhav
57	Shinde Ananta Raghunad	Shinde	Shinde	Shinde	Shinde	Shinde
58	Jagtap Mihai Prakash	Jagtap	Jagtap	Jagtap	Jagtap	Jagtap
59	Patil Sayali Bivindra	Patil	Patil	Patil	Patil	Patil
60	Mare Poo Balasaheb	Mare	Mare	Mare	Mare	Mare
61	Prabakar Suresh Vinod	Prabakar	Prabakar	Prabakar	Prabakar	Prabakar
62	Namratakar D. Govindkar	Namratakar	Namratakar	Namratakar	Namratakar	Namratakar
63	Washi Nalini Chale	Washi	Washi	Washi	Washi	Washi
64	Yadav Kavita Laxman	Yadav	Yadav	Yadav	Yadav	Yadav

Attendance

PDEA'S

Annasaheb Magar College, hadapsar, Pune-411028

Attendance sheet 2018-2019

Subject:- value - Added course

Name of teacher :- Mr. Shinde Sandeep R.

Sr. No	Name of student	21/6/18	22/6/18	23/6/18	25/6/18	26/6/18
115	EDIVE Aniket vilas	Pres	Pres	Pres	Pres	Pres
116	Khurshid Ali Khan	S.M.K	S.R.K	S.R.K	S.R.K	S.M.K
117	Charanvikas Ajinkya	HTD	HTD	HTD	HTD	HTD
118	Takale Nandakumar	Prade	Prade	Prade	Prade	Prade
119	Arjun Khandare	Arjun	Arjun	Arjun	Arjun	Arjun
120	Rakhsare Ravindra Rajaram	Pi.Bah	Pi.Bah	Pi.Bah	Pi.Bah	Pi.Bah
121	Rohit Ravi Sadashiv	Rohit	Rohit	Rohit	Rohit	Rohit
122	Durga Kamal Shantaram	Erge	Erge	Erge	Erge	Erge
123	Pranav Dhanisha Raghav	Pranav	Pranav	Pranav	Pranav	Pranav
124	Pranav Neha Raju	Pranav	Pranav	Pranav	Pranav	Pranav
125	Madhuri Sampath Chavli	Madhuri	Madhuri	Madhuri	Madhuri	Madhuri
126	Madhavi Shivaji Khairat	Madhuri	Madhuri	Madhuri	Madhuri	Madhuri
127	Arjun Tanvi Shyam	Tanvi	Tanvi	Tanvi	Tanvi	Tanvi
128	Pranav Harman Pranduraj	H.	H.	H.	H.	H.
129	Dr. Ka. Karishma Malas Singh	Karish	Karish	Karish	Karish	Karish
130	Dhanashri Dilip Khairat	Dhan	Dhan	Dhan	Dhan	Dhan
131	Madhuri Bhagyashree Bhagya	Madhuri	Madhuri	Madhuri	Madhuri	Madhuri
132	Pranav Pratiksha Ajit	Pranav	Pranav	Pranav	Pranav	Pranav
133	Nandini Vaidishnavi Ganesh	Nandini	Nandini	Nandini	Nandini	Nandini
134	Yadav Gitanjali Tanilal	Yadav	Yadav	Yadav	Yadav	Yadav
135	Ka. Geeta Geetaji H.	Geeta	Geeta	Geeta	Geeta	Geeta
136	Takale Pratik Avinash	Pratik	Pratik	Pratik	Pratik	Pratik
137	Kulkarni Vishal D.	V.	V.	V.	V.	V.
138	Shule Kshilija Balasahib	Shule	Shule	Shule	Shule	Shule
139	Tupe Vishwajeet Rakesh	Tupe	Tupe	Tupe	Tupe	Tupe
140	Shri. Pratik Waman	Pratik	Pratik	Pratik	Pratik	Pratik
141	Takale Akshata	Takale	Takale	Takale	Takale	Takale
142	Pratik Kambale	Pratik	Pratik	Pratik	Pratik	Pratik
143	Dhanashri Waghmare	Dhanashri	Dhanashri	Dhanashri	Dhanashri	Dhanashri
144	Pranav Manoj Salom	Pranav	Pranav	Pranav	Pranav	Pranav
145	Chandrade Shrutika Shivaji	Chandrade	Chandrade	Chandrade	Chandrade	Chandrade
146	Kumbhar Samadhan	Kumbhar	Kumbhar	Kumbhar	Kumbhar	Kumbhar
147	Gandade Aniket	Gandade	Gandade	Gandade	Gandade	Gandade
148	Chhadre Prachi Sanjay	Prachi	Prachi	Prachi	Prachi	Prachi
149	Chhadre Anjali Ramdas	Anjali	Anjali	Anjali	Anjali	Anjali
150	Gandade Geeta madhav	Geeta	Geeta	Geeta	Geeta	Geeta
151	Vishwakarma Pratik R.	Pratik	Pratik	Pratik	Pratik	Pratik
152	Patil Dhruvjay Vishnu	Patil	Patil	Patil	Patil	Patil

Attendance

PDEA'S

Annasaheb Magar College, hadapsar, Pune-411028

Attendance sheet 2018-2019

Subject:- Value - Added course

Name of teacher :- Prof. Shinde Sandeep R.

Sr. No	Name of student	27/6/18	28/6/18	29/6/18	30/6/18	02/07/18
1	Vaishnavi Girish Chaitanya	Vaishnavi	Vaishnavi	Vaishnavi	Vaishnavi	Vaishnavi
2	Chavan Bhavik Dattaraj	Bh	Bh	Bh	Bh	Bh
3	Bhulphare Raj Ravindra	Raj	Raj	Raj	Raj	Raj
4	Patil Nilesh Shamso	Nilesh	Nilesh	Nilesh	Nilesh	Nilesh
5	Zende Komal Ashok	Komal	Komal	Komal	Komal	Komal
6	Yadav Kavita Laxman	Kavita	Kavita	Kavita	Kavita	Kavita
7	Grandhale Shubham Shubaji	Sh	Sh	Sh	Sh	Sh
8	Nale Tanshi Gajanan	Tanshi	Tanshi	Tanshi	Tanshi	Tanshi
9	Nikita Arun Gadhare	Nikita	Nikita	Nikita	Nikita	Nikita
10	Yadav Akshaya Anil	Akshaya	Akshaya	Akshaya	Akshaya	Akshaya
11	Binjardar Suman Chandra	Suman	Suman	Suman	Suman	Suman
12	Maholkar Pratiksha Santosh	Pratiksha	Pratiksha	Pratiksha	Pratiksha	Pratiksha
13	Waghmare Abhijit Chaitanya	Abhijit	Abhijit	Abhijit	Abhijit	Abhijit
14	Bhosale Rohit Ambadas	Rohit	Rohit	Rohit	Rohit	Rohit
15	Dhore Sudhir Kailas	Sudhir	Sudhir	Sudhir	Sudhir	Sudhir
16	Bandhale Ajit Prabhakar	Ajit	Ajit	Ajit	Ajit	Ajit
17	Kandge Samiksha Suresh	Samiksha	Samiksha	Samiksha	Samiksha	Samiksha
18	Pawar Sushil Suresh	Sushil	Sushil	Sushil	Sushil	Sushil
19	AGARE ALISHA SUNIL	Alisha	Alisha	Alisha	Alisha	Alisha
20	Musale Prachi Kiran	Prachi	Prachi	Prachi	Prachi	Prachi
21	Tambre Anshu Anil	Anshu	Anshu	Anshu	Anshu	Anshu
22	Godambe Sneha Sunil	Sneha	Sneha	Sneha	Sneha	Sneha
23	Karkar Nishkant Vilas	Nishkant	Nishkant	Nishkant	Nishkant	Nishkant
24	Amade Pooja Chandrakant	Pooja	Pooja	Pooja	Pooja	Pooja
25	Patil Yashodhanendra	Yashodhanendra	Yashodhanendra	Yashodhanendra	Yashodhanendra	Yashodhanendra
26	Belare Anshika Anand	Anshika	Anshika	Anshika	Anshika	Anshika
27	Rokte Pragati Krishna	Pragati	Pragati	Pragati	Pragati	Pragati
28	Thakre Aniket Abhinandan	Aniket	Aniket	Aniket	Aniket	Aniket
29	Kandive Shweta Sharad	Shweta	Shweta	Shweta	Shweta	Shweta
30	Bhambale Gayatri Kiran	Gayatri	Gayatri	Gayatri	Gayatri	Gayatri
31	Therai Pratiksha Dadasa	Pratiksha	Pratiksha	Pratiksha	Pratiksha	Pratiksha
32	Kadam Pratiksha Gajendra	Pratiksha	Pratiksha	Pratiksha	Pratiksha	Pratiksha
33	Pawar Pranali Dattaraj	Pranali	Pranali	Pranali	Pranali	Pranali
34	Mahadik Varsha Kundlik	Varsha	Varsha	Varsha	Varsha	Varsha
35	Patil Nikita Manikrao	Nikita	Nikita	Nikita	Nikita	Nikita
36	Morre Vaishnavi Suresh	Vaishnavi	Vaishnavi	Vaishnavi	Vaishnavi	Vaishnavi
37	Susruy Anil Anil	Anil	Anil	Anil	Anil	Anil
38	Nalawade Anshika Subhash	Anshika	Anshika	Anshika	Anshika	Anshika

Attendance

PDEA'S

Annasaheb Magar College, hadapsar, Pune-411028

Attendance sheet 2018-2019

Subject:- Value Added course

Name of teacher :- frk. Shinde Sundeep. R.

Sr. No	Name of student	27/6/18	28/6/18	29/6/18	30/6/18	2/7/18
39	Rukhmanee Aditya deepak	Shinde	Shinde	Shinde	Shinde	Shinde
40	Manish Nitin Raut	Shinde	Shinde	Shinde	Shinde	Shinde
41	Raybhaur Nikita Devdas	Shinde	Shinde	Shinde	Shinde	Shinde
42	Shaikh main Alim	Shinde	Shinde	Shinde	Shinde	Shinde
43	Shinde Omkar	Shinde	Shinde	Shinde	Shinde	Shinde
44	Sutan Rubia Raikumar	R.R.sutan	R.R.sutan	R.R.sutan	R.R.sutan	R.R.sutan
45	Torale Ashwade Samalip	Torale	Torale	Torale	Torale	Torale
46	Tekawade Shubhendra Rajinabir	Tekawade	Tekawade	Tekawade	Tekawade	Tekawade
47	Vaibhav Bhaskar Tikone	Vaibhav	Vaibhav	Vaibhav	Vaibhav	Vaibhav
48	Varare prathinay Dashaath	Varare	Varare	Varare	Varare	Varare
49	Veer Akshay Mohr	Ahr	Ahr	Ahr	Ahr	Ahr
50	Walmikee Anjali Anand	Walmikee	Walmikee	Walmikee	Walmikee	Walmikee
51	Drone Surlitha kailas	Drone	Drone	Drone	Drone	Drone
52	Tusnar Shivaji manik	Tusnar	Tusnar	Tusnar	Tusnar	Tusnar
53	Suryawanshi Ashish Ajay	Ashish	Ashish	Ashish	Ashish	Ashish
54	Mane pooja Balasaheb	Mane	Mane	Mane	Mane	Mane
55	Ankita Shrikant Laddha	Ankita	Ankita	Ankita	Ankita	Ankita
56	Kulkarni Anzu vijay	Kulkarni	Kulkarni	Kulkarni	Kulkarni	Kulkarni
57	Kashti Sonali chandrakant	Sonali	Sonali	Sonali	Sonali	Sonali
58	Khomane pragakta. P	Khomane	Khomane	Khomane	Khomane	Khomane
59	Khandve Yogesh N.	Khandve	Khandve	Khandve	Khandve	Khandve
60	Khan Mihiraj Niya	Khan	Khan	Khan	Khan	Khan
61	Karande sunil mahesh	Karande	Karande	Karande	Karande	Karande
62	Kamble Vishal Shripati	Kamble	Kamble	Kamble	Kamble	Kamble
63	Mangi sayali Sakharam	Mangi	Mangi	Mangi	Mangi	Mangi
64	Bhandase. Kamal. pandurang	Bhandase	Bhandase	Bhandase	Bhandase	Bhandase
65	Garud pravin Shantaram	Garud	Garud	Garud	Garud	Garud
66	Shitole Rajaram Zoyade	Shitole	Shitole	Shitole	Shitole	Shitole
67	Sonawane Ajay valmik	Sonawane	Sonawane	Sonawane	Sonawane	Sonawane
68	Shitole Supriya vishnu	Shitole	Shitole	Shitole	Shitole	Shitole
69	Shete Ganpat Dnyaneshwar	Shete	Shete	Shete	Shete	Shete
70	More Naikak Subhash	More	More	More	More	More
71	Morenkar Ashwini Kambharipath	Morenkar	Morenkar	Morenkar	Morenkar	Morenkar
72	Khedekar sayali ranjay	Khedekar	Khedekar	Khedekar	Khedekar	Khedekar
73	Khedekar Kshitiya Anoop	Khedekar	Khedekar	Khedekar	Khedekar	Khedekar
74	Jagtap shivraj mangesh	Jagtap	Jagtap	Jagtap	Jagtap	Jagtap
75	Karande sarika Pradip	Karande	Karande	Karande	Karande	Karande
76	Zagade Anshya Vitthal	Zagade	Zagade	Zagade	Zagade	Zagade

Attendance

PDEA'S

Annasaheb Magar College, hadapsar, Pune-411028

Attendance sheet 2018-2019

Subject:- Value Added course

Name of teacher :- Prof. Shinde Sandeep R.

Sr. No	Name of student	27/11/18	28/11/18	29/11/18	30/11/18	2/12/18
77	Tankar Prigad Agard	P.D. Agard	P.D. Agard	P.D. Agard	P.D. Agard	P.D. Agard
78	Ghodke Supriya Rahidas	S. Rahidas	S. Rahidas	S. Rahidas	S. Rahidas	S. Rahidas
79	Kate Gaurisunil	G. Sunil	G. Sunil	G. Sunil	G. Sunil	G. Sunil
80	Dedul Ankita Anil	A. Anil	A. Anil	A. Anil	A. Anil	A. Anil
81	Gadgil Rohini Shrevan	R. Shrevan	R. Shrevan	R. Shrevan	R. Shrevan	R. Shrevan
82	Paltavi Tukaram Shinde	T. Shinde	T. Shinde	T. Shinde	T. Shinde	T. Shinde
83	Natu Ashwini Khanderao	A. Khanderao	A. Khanderao	A. Khanderao	A. Khanderao	A. Khanderao
84	Waghmare Bharati Shivaji	B. Shivaji	B. Shivaji	B. Shivaji	B. Shivaji	B. Shivaji
85	Gadburd Neta Anil	N. Anil	N. Anil	N. Anil	N. Anil	N. Anil
86	Chandgude Ajaykanya M.	A. M.	A. M.	A. M.	A. M.	A. M.
87	Badage Shalika Jijji	S. Jijji	S. Jijji	S. Jijji	S. Jijji	S. Jijji
88	Borade Rupali	R. Rupali	R. Rupali	R. Rupali	R. Rupali	R. Rupali
89	Inete Gayatri Jayanathwar	J. Jayanathwar	J. Jayanathwar	J. Jayanathwar	J. Jayanathwar	J. Jayanathwar
90	Jadhav Bharati Dashrath	B. Dashrath	B. Dashrath	B. Dashrath	B. Dashrath	B. Dashrath
91	Mule Dattatray Suresh	D. Suresh	D. Suresh	D. Suresh	D. Suresh	D. Suresh
92	Mare Kiran Sambhaji	K. Sambhaji	K. Sambhaji	K. Sambhaji	K. Sambhaji	K. Sambhaji
93	Shete Anil patilka	A. Patilka	A. Patilka	A. Patilka	A. Patilka	A. Patilka
94	Patil Vijay Satish	V. Satish	V. Satish	V. Satish	V. Satish	V. Satish
95	Patil Rohini Ravindra	R. Ravindra	R. Ravindra	R. Ravindra	R. Ravindra	R. Ravindra
96	Yadav Revati Sambhaji	R. Sambhaji	R. Sambhaji	R. Sambhaji	R. Sambhaji	R. Sambhaji
97	Jagtap Mahini Prakash	M. Prakash	M. Prakash	M. Prakash	M. Prakash	M. Prakash
98	Prabhakar. S. Vinod	V. Vinod	V. Vinod	V. Vinod	V. Vinod	V. Vinod
99	Namrata. D. Gaikwad	G. Gaikwad	G. Gaikwad	G. Gaikwad	G. Gaikwad	G. Gaikwad
100	Warkhe Navrath chide	N. Chide	N. Chide	N. Chide	N. Chide	N. Chide
101	Yadav Kavita Laxman	K. Laxman	K. Laxman	K. Laxman	K. Laxman	K. Laxman
102	Kharne Shubham	S. Shubham	S. Shubham	S. Shubham	S. Shubham	S. Shubham
103	Tharmadhikari Ajinkya	A. Ajinkya	A. Ajinkya	A. Ajinkya	A. Ajinkya	A. Ajinkya
104	Tankar Nandakumar	N. Nandakumar	N. Nandakumar	N. Nandakumar	N. Nandakumar	N. Nandakumar
105	Shinde Anurag Kanchan	A. Kanchan	A. Kanchan	A. Kanchan	A. Kanchan	A. Kanchan
106	Reusale Snyali Binudas	B. Binudas	B. Binudas	B. Binudas	B. Binudas	B. Binudas
107	Mare poysa Bulasaheb	B. Bulasaheb	B. Bulasaheb	B. Bulasaheb	B. Bulasaheb	B. Bulasaheb
108	Archi Khandagale	K. Khandagale	K. Khandagale	K. Khandagale	K. Khandagale	K. Khandagale
109	Rakhasara Ravindra Rajaram	R. Rajaram	R. Rajaram	R. Rajaram	R. Rajaram	R. Rajaram
110	Shante Dipaktrao Pagnantra	D. Pagnantra	D. Pagnantra	D. Pagnantra	D. Pagnantra	D. Pagnantra
111	Drajaal Neha Raju	N. Raju	N. Raju	N. Raju	N. Raju	N. Raju
112	Shete Sanjay Lakshank	S. Lakshank	S. Lakshank	S. Lakshank	S. Lakshank	S. Lakshank
113	Mamuni Samarth Chaitra	C. Chaitra	C. Chaitra	C. Chaitra	C. Chaitra	C. Chaitra
114	Madhavi Shivaji Kharat	S. Kharat	S. Kharat	S. Kharat	S. Kharat	S. Kharat

Attendance

PDEA'S

Annasaheb Magar College, hadapsar, Pune-411028

Attendance sheet 2018-2019

Subject:- Value Added course

Name of teacher :- Prof. Shinde Sandeep R.

Sr. No	Name of student	27/6/18	28/6/18	29/6/18	30/6/18	2/7/18
115	Deena Karishma Malomsingh	Deena	Deena	Deena	Deena	Deena
116	Puneri Teenu Sharm	Teenu	Teenu	Teenu	Teenu	Teenu
117	Dhamashi Milp Khatiwkar	Milp	Milp	Milp	Milp	Milp
118	Ankay Pragata Sijil	Pragata	Pragata	Pragata	Pragata	Pragata
119	Yadav Gajendra Tajilal	Gajendra	Gajendra	Gajendra	Gajendra	Gajendra
120	Regina Gajendra H.	Regina	Regina	Regina	Regina	Regina
121	Narise Vaishnavi Pramesh	Vaishnavi	Vaishnavi	Vaishnavi	Vaishnavi	Vaishnavi
122	Abhayaashree B. Waghmare	Abhaya	Abhaya	Abhaya	Abhaya	Abhaya
123	Tupe Vihyicet Rakesh	Rakesh	Rakesh	Rakesh	Rakesh	Rakesh
124	Takale Pratik Avinash	Pratik	Pratik	Pratik	Pratik	Pratik
125	Kulkarni Ushat D	Ushat	Ushat	Ushat	Ushat	Ushat
126	Shinde Kshiteej Pralansahab	Kshiteej	Kshiteej	Kshiteej	Kshiteej	Kshiteej
127	Nirise Prayalaxman	Prayal	Prayal	Prayal	Prayal	Prayal
128	Panchal Manika. sajan	Manika	Manika	Manika	Manika	Manika
129	Mamta Prayapati	Prayapati	Prayapati	Prayapati	Prayapati	Prayapati
130	Kamble Samadhan	Samadhan	Samadhan	Samadhan	Samadhan	Samadhan
131	Chandade Shweta Shivaji	Shweta	Shweta	Shweta	Shweta	Shweta
132	Chandani Abhimanyu Waghmare	Abhimanyu	Abhimanyu	Abhimanyu	Abhimanyu	Abhimanyu
133	Chandade Aniket	Aniket	Aniket	Aniket	Aniket	Aniket
134	Adwal Nitisha Abul	Nitisha	Nitisha	Nitisha	Nitisha	Nitisha
135	Bankar Prayakta Dhip	Prayakta	Prayakta	Prayakta	Prayakta	Prayakta
136	Bankar Apurna Ravindra	Apurna	Apurna	Apurna	Apurna	Apurna
137	Chavan Pratiksha Vashil	Pratiksha	Pratiksha	Pratiksha	Pratiksha	Pratiksha
138	Chandani Rakhi Ratri	Rakhi	Rakhi	Rakhi	Rakhi	Rakhi
139	Tajal Bhadrnath Hile	Bhadrnath	Bhadrnath	Bhadrnath	Bhadrnath	Bhadrnath
140	Tajal Ashwanta Ram	Ashwanta	Ashwanta	Ashwanta	Ashwanta	Ashwanta
141	Madhapat Ashanta Nikant	Ashanta	Ashanta	Ashanta	Ashanta	Ashanta
142	Dak Madhuranjire Abhaykumar	Madhuranjire	Madhuranjire	Madhuranjire	Madhuranjire	Madhuranjire
143	Shinde Pratik Babasaheb	Pratik	Pratik	Pratik	Pratik	Pratik
144	Pathan Nikhat Najeeb	Nikhat	Nikhat	Nikhat	Nikhat	Nikhat
145	Puneri Pooja Babasaheb	Pooja	Pooja	Pooja	Pooja	Pooja
146	Waghmare Megha Bhayashah	Megha	Megha	Megha	Megha	Megha
147	Shinde Geeta. Balaji	Geeta	Geeta	Geeta	Geeta	Geeta
148	Chavhan Pooja Prayal	Pooja	Pooja	Pooja	Pooja	Pooja
149	Swarajit Sakunika Patil	Sakunika	Sakunika	Sakunika	Sakunika	Sakunika
150	Kusum Santosh Mhapadi	Santosh	Santosh	Santosh	Santosh	Santosh
151	Tippe Shital Krishna.	Shital	Shital	Shital	Shital	Shital
152	Nawale Chaitrali Ramchandra	Chaitrali	Chaitrali	Chaitrali	Chaitrali	Chaitrali

**6. Ecological
Consciousness in
Indian Classics
Organized**

By

English Department

**Total Number of
Beneficiary - 45**

Notice

PDEA's
Annasaheb Magar College
Department of English

Notice

18 March 2023

A lecture on Career Opportunities in the Study of Indian Classics

All the students are hereby informed that a lecture on "Ecological Consciousness in Indian Classics" by Dr. Shubha Tiwari, an eminent speaker from the APS University, Rewa, Madhya Pradesh, is organized on Thursday, 23 March 2023, in the Seminar Hall at 11 a.m. This talk will expose you to the avenues for research in the area and also the career opportunities you can have in this field. All are instructed to be present for the lecture with the Identity Card


HoD

Ms. Shashikala Walmiki


The Principal

Dr. Nitin Ghorpade

Attendance

1

PDEA's

Annasaheb Magar College Hadapsar

Department of English

Attendance

23 March 2023

Session by Dr. Shubha Tiwari, Professor, Dept. of English, APS University

SN	Name	Class	Sign
1	Aaradhana Mishra	S.Y.B.A	
2	Kaustav Neha	S.Y.B.A	
3	Vaishnavi Kasekar	S.Y.B.A	
4	Rituja Tambe	S.Y.B.A	
5	Jyoti Paramshetty	T.Y.B.A.	
6	Vaishnavi Chitambar	T.Y.B.A	
7	Vaishnavi Sutar	SYBCA (Sci)	
8	Shruti Kshirsagar	SYBCA (Sci)	
9	Kad Nirja Santosh	SYBCA (Sci)	
10	prema Sahish Jagtap	SYBCA (Sci)	
11	Sonali Anil Lonkar	SYBCA (Sci)	
12	Anish Pawar	SYBCS	
13	Shivani Summi	SYBCS	
14	Prakash Shirsalkar	SYBCS	
15	Mahesh Sutar	SYBCS	
16	Anu Waghmare	SYBCS	
17	Bhikha Anjali	SYBCS	
18	Ajane Swati	SYBCS	
19	Gaukwad Tanaya	SYBCS	
20	shinde Ankita	SYBCS	
21	Mindhe Kundan	SYBSC (Sci) IA	
22	Khadekar Pooja Sanjay	M.A Eng II	
23	Urduke Anantksha	TYBA	
24	Kamble Pooja Vasant	M.A Eng I	
25	Varsha Lalgir Gosavi	M.A. Eng. I	
26	Pooja Patil	F.Y.B.A	
27	Sakshi Gajanan Jorid	F.Y.B.A	
28	Narayan Gajanan Sutar	S.Y.B.CS	
29	Shanwar Pratik Kondhar	T.Y.B.A	
30	Jadhav Omkar Haridas	S.Y.D.A	

Attendance

PDEA's

Annasaheb Magar College Hadapsar

Department of English

Attendance

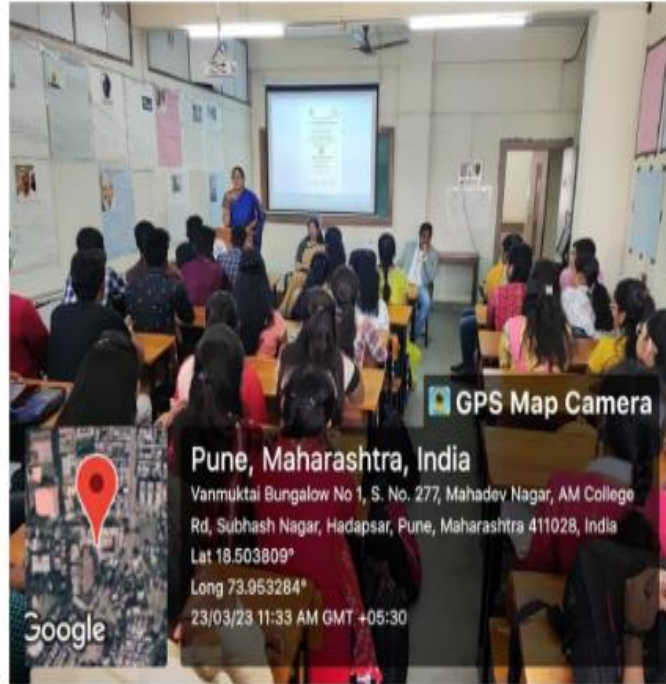
23 March 2023

Session by Dr. Shubha Tiwari, Professor, Dept. of English, APS University

SN	Name	Class	Sign
1	Devkar Ravi Arun	S.Y.B.A.	
2	Tanujee Ramesh Rameshwar	S.Y.B.A.	
3	Patil Dnyaneshwar Sambhaji	S.Y.B.A.	
4	Jadhav Prithvish Bhaichand	S.Y.B.A.	
5	Kumbhar Krunal Bhalu	S.Y.B.A.	
6	Waghule Yash Devdas	S.Y.B.A.	
7	Muraje Abhishek Shishankar	S.Y.B.A.	
8	Gawali Amit Mahadev	S.Y.B.A.	
9	Patil Sumit Rameshwar	S.Y.B.A.	
10	Waghule Pravin Bhagwan	S.Y.B.A.	
11	Vaishnavi B. Chilwant	F.Y.B.A. (A)	
12	Vaishnavi Durbhe	F.Y.B.A.	
13	Vimla H. Chaudhary	F.Y.B.A. (A)	
14	Chakrawal Komal Vijay	F.Y.B.A. (A)	
15	Renold William John	S.Y.B.A. (A)	
16			
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Photo's

Photos



Report

Report


A lecture on "Ecological Consciousness in Indian Classics" was organized in the department of English in **Annasahb Magar College Hadapsar** on **23 March 2023**. The speaker was Dr. Shubha Tiwari, Professor, APS University, Rewa, Madhya Pradesh. The lecture focused on the solutions in the ancient literature for the ecological distress that human beings face today. The lecture also focused on the career opportunities one can have with the knowledge of Indian scriptures and literature as there is a new ministry formed for Indian Knowledge Management. She commenced the talk with the cure of man's "Saviour Mentality" and the mortality of human beings and the eternity of the planet Earth. She explained how people in ancient India managed the ecological concerns as they reflect in the Vedas, Upanishads and Bhagavad Gita. She also spoke on the close affinity and friendship between human beings and nature that is found in Walmiki Ramayan and Kalidas' Abhijaat Shakuntalam and Meghdoot. She reflected on the Pre-Varna Indian society that practiced "Adwait" i.e. no duality, with no social or any kind of hierarchy and where everyone was equal and one. It is the **Spirit of Oneness** not only among human beings but also with all the living and non living entities on the planet. Consequently the philosophy of oneness even with nature doesn't raise any question of man doing something for nature. According to Dr. Tiwari, it is the Spirit of Oneness with nature that resolved the duality of everything in the ancient India. Dr. Tiwari emphasized on going back to this "Sanatan (Sada Nootan) i.e. "always new' ancient philosophy advocated in the Vedas and Upanishads to resolve the current ecological problems and crisis. She also was realistic that it would take time as the damage done is irreversible. She concluded on the positive note that the government's initiative to resolve the ecological distress by 2040 and every individual's contribution by going back to the ancient philosophy of oneness can certainly heal the damage done to the ecological system in the longer run.

The session was very enlightening and invigorating to the students in creating awareness of our ancient literature and the ancient Pre-Varna Indian philosophy. The whole point of finding answers to the problems of ecology in these literatures has opened a whole lot of avenues to the further exploration in this area to the research scholars.

The principal of the college Dr. Nitin Ghorpade gave the introductory remarks to the session, the session was observed by Ms. Shashikala Walmiki, Asso Prof. and the HoD of English

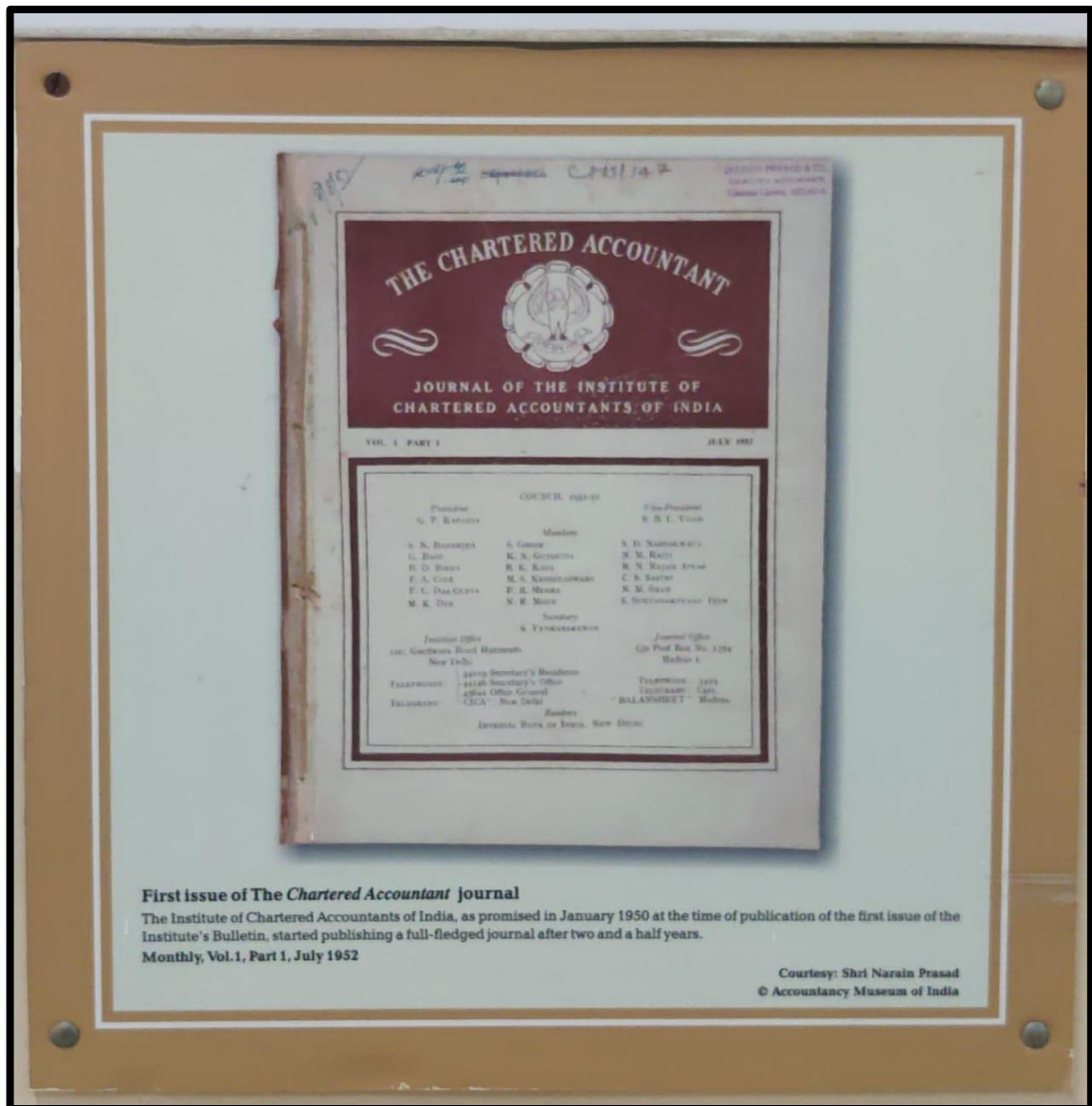
department, and vote of thanks was expressed by a Faculty of the department; Prof. Hrishikesh More.




PRINCIPAL
Annasahb Magar Mahavidyalaya
Hadapsar, Pune-411028

First journal of the Chartered Accountant

Accountant Journal

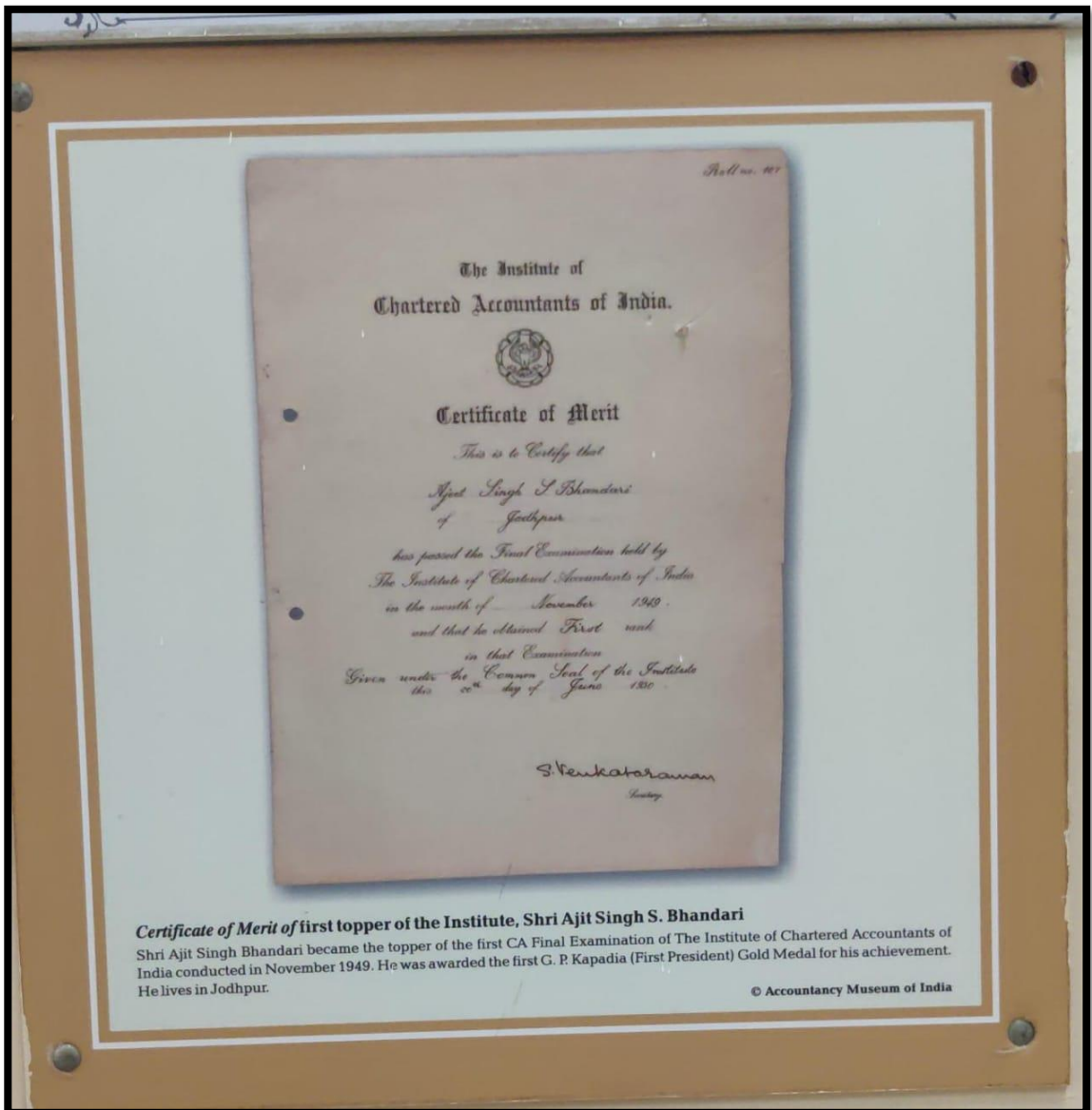


First issue of The *Chartered Accountant* journal

The Institute of Chartered Accountants of India, as promised in January 1950 at the time of publication of the first issue of the Institute's Bulletin, started publishing a full-fledged journal after two and a half years.
Monthly, Vol.1, Part 1, July 1952

Courtesy: Shri Narain Prasad
© Accountancy Museum of India

The institute of CA of India Certificate of merit

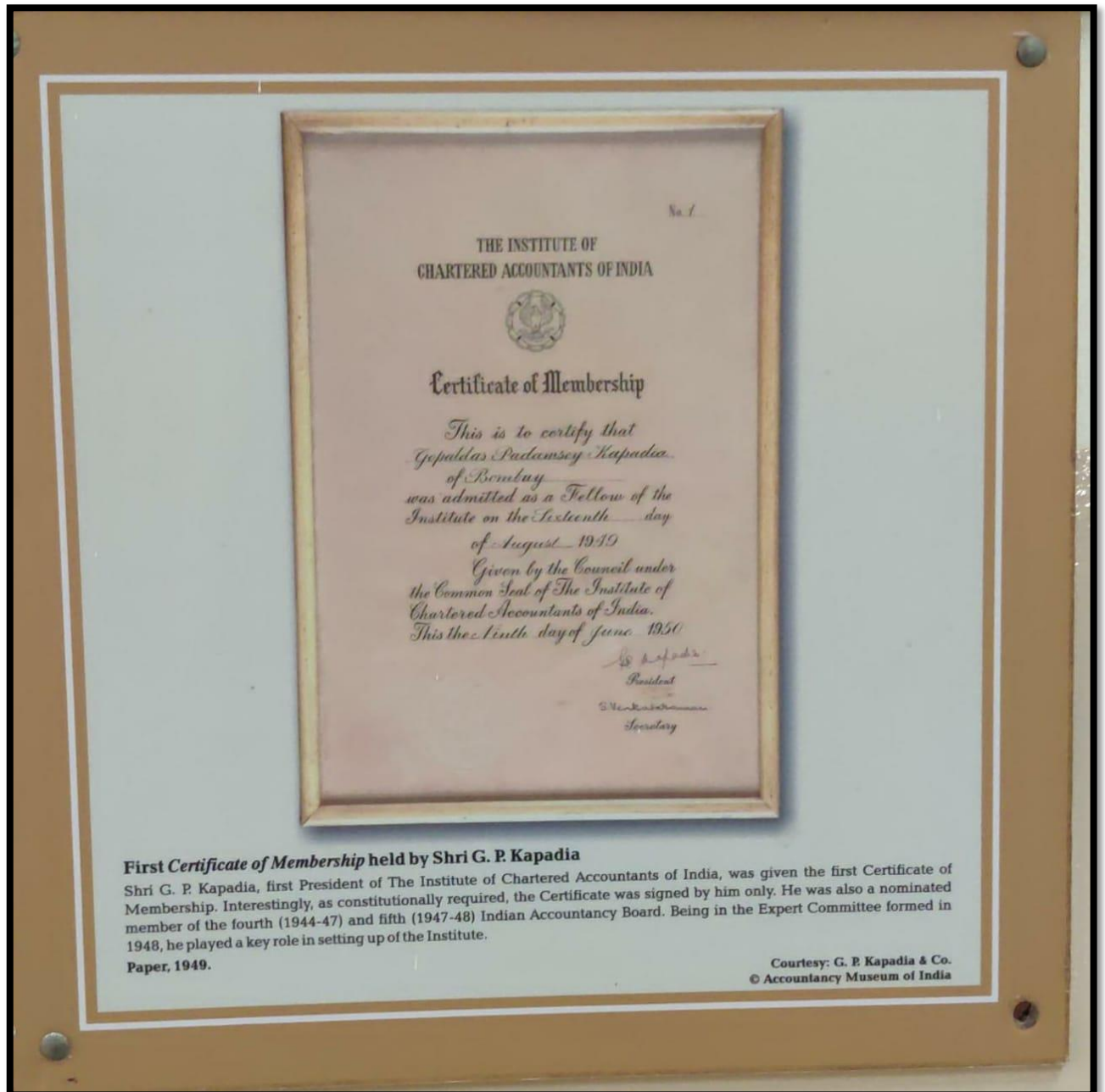


Certificate of Merit of first topper of the Institute, Shri Ajit Singh S. Bhandari

Shri Ajit Singh Bhandari became the topper of the first CA Final Examination of The Institute of Chartered Accountants of India conducted in November 1949. He was awarded the first G. P. Kapadia (First President) Gold Medal for his achievement. He lives in Jodhpur.

© Accountancy Museum of India

The institute of CA of India Certificate of membership



2nd composition of India Accountancy Board 1935-39



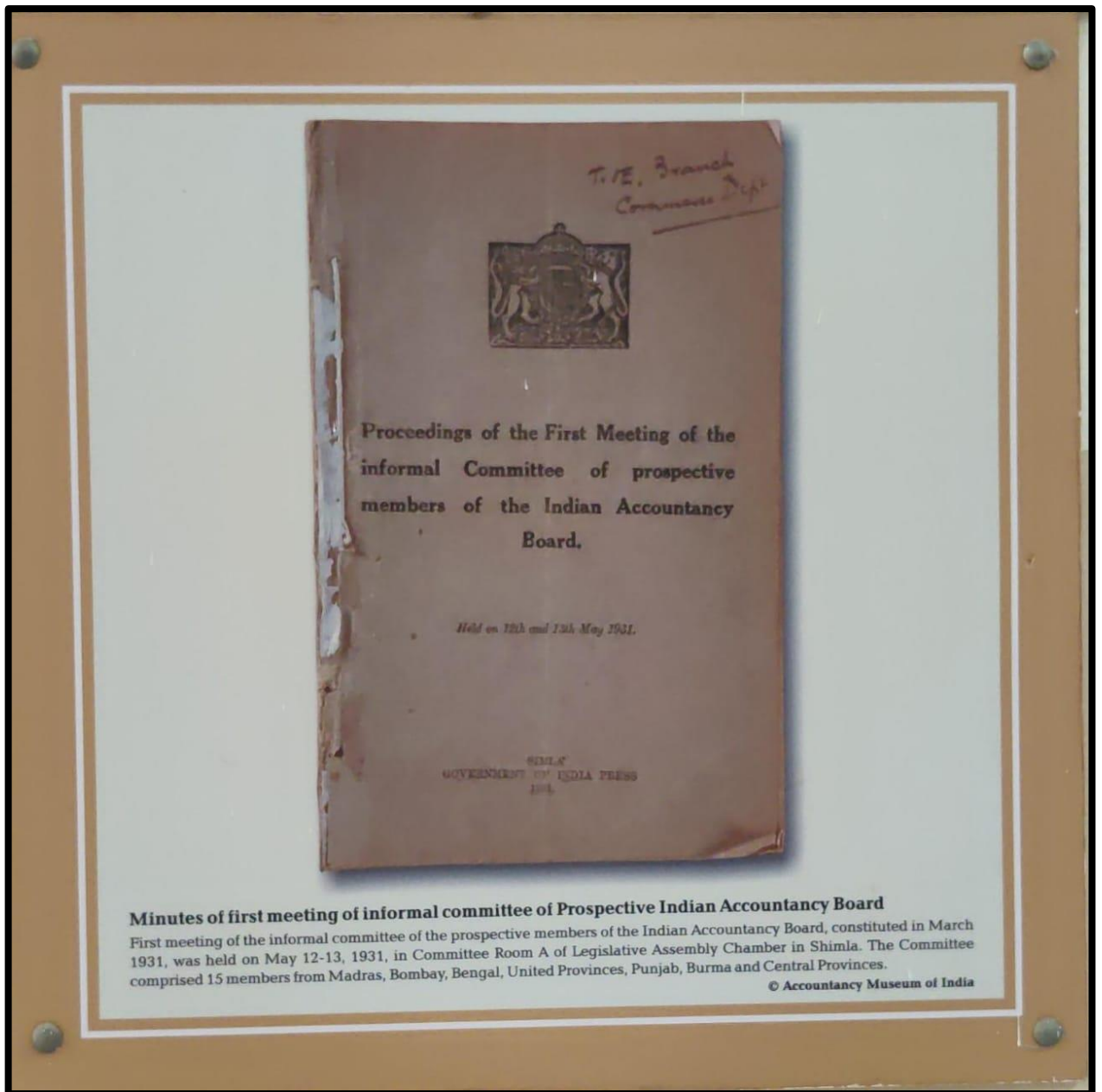
Second composition of Indian Accountancy Board (1935-39)

Indian Accountancy Board was first constituted with prospective members in 1931 and its first informal meeting was held in May 12-13, 1931. Eventually, the first Board was formally constituted in 1932 comprising entirely nominated members, with Commerce Secretary as Chairman and Shri M. L. Tannan as Secretary to the Board.

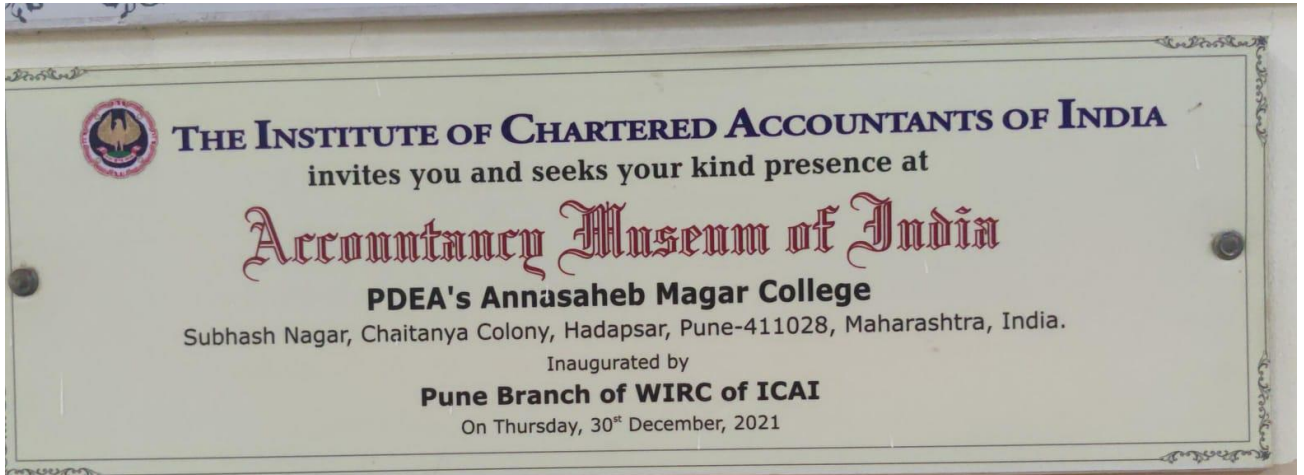
Black & White, 1938.

Courtesy: Shri Narain Prasad

**Proceedings of the first' meeting of the
informal committee of prospective
members of the Indian Accountancy
Board WhatsApp Image 2024-01-12 at
8.34.14 PM**



The Institute of Chartered Accountants of India



Aes signatum or money ingot (money before coins in early Rome)



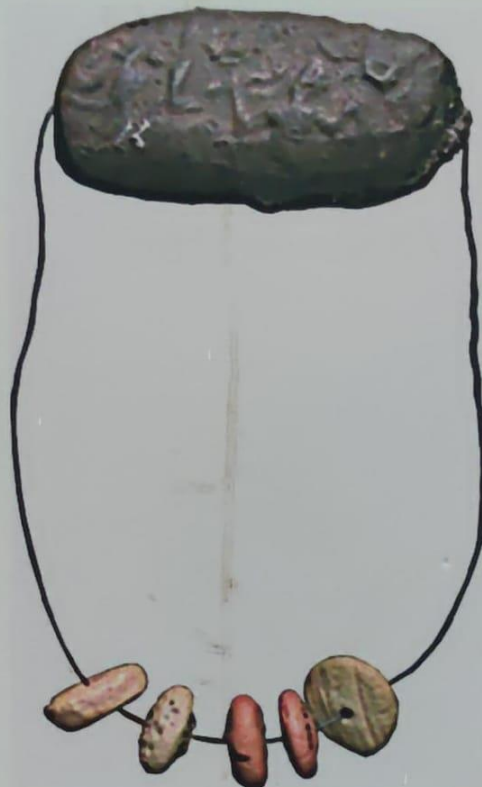
Aes signatum or money ingot (money before coins in early Rome)

Before the use of silver coins started in mid-3rd century BC, when money consisted of heavy bronze, wealthy Romans of 4th century BC transported their money from one place to another in wagons and heavy bronze took the form of cast ingots weighing about 1600 grams (around 5 Roman pounds) with variety of designs on sides. They were used as a means of making official payments like taxes or judicial fines.

Roman, early 3rd century BC

© Trustees of British Museum

Bulla for folding string of soil complex counting tokens concerning a transaction



Bulla for holding a string of five complex counting tokens concerning a transaction

The bulla locked the ends of a string with a number of complex counting tokens attached to it, representing 1 transaction. This number of tokens representing items of transactions could not be tampered with without breaking the seal.

Bulla in clay, Syria/Sumer/Highland Iran, ca. 3500-3200 BC

Courtesy: Schøyen Collection

Tablet recording the allocation of beer



Tablet recording the allocation of beer

This clay tablet has an early example of writing, in the form of pictographs. They record the allocation of beer. The symbol for beer is an upright jar with pointed base. Beer was the most popular drink in Mesopotamia and was issued as rations to workers. Alongside the pictographs are five different shaped impressions, representing numerical symbols. The first written language in Mesopotamia is called Sumerian.

Prehistoric period, about 3100-3000 BC, southern Iraq

© Trustees of British Museum

Brass sestertius of Titus, showing the colosseum



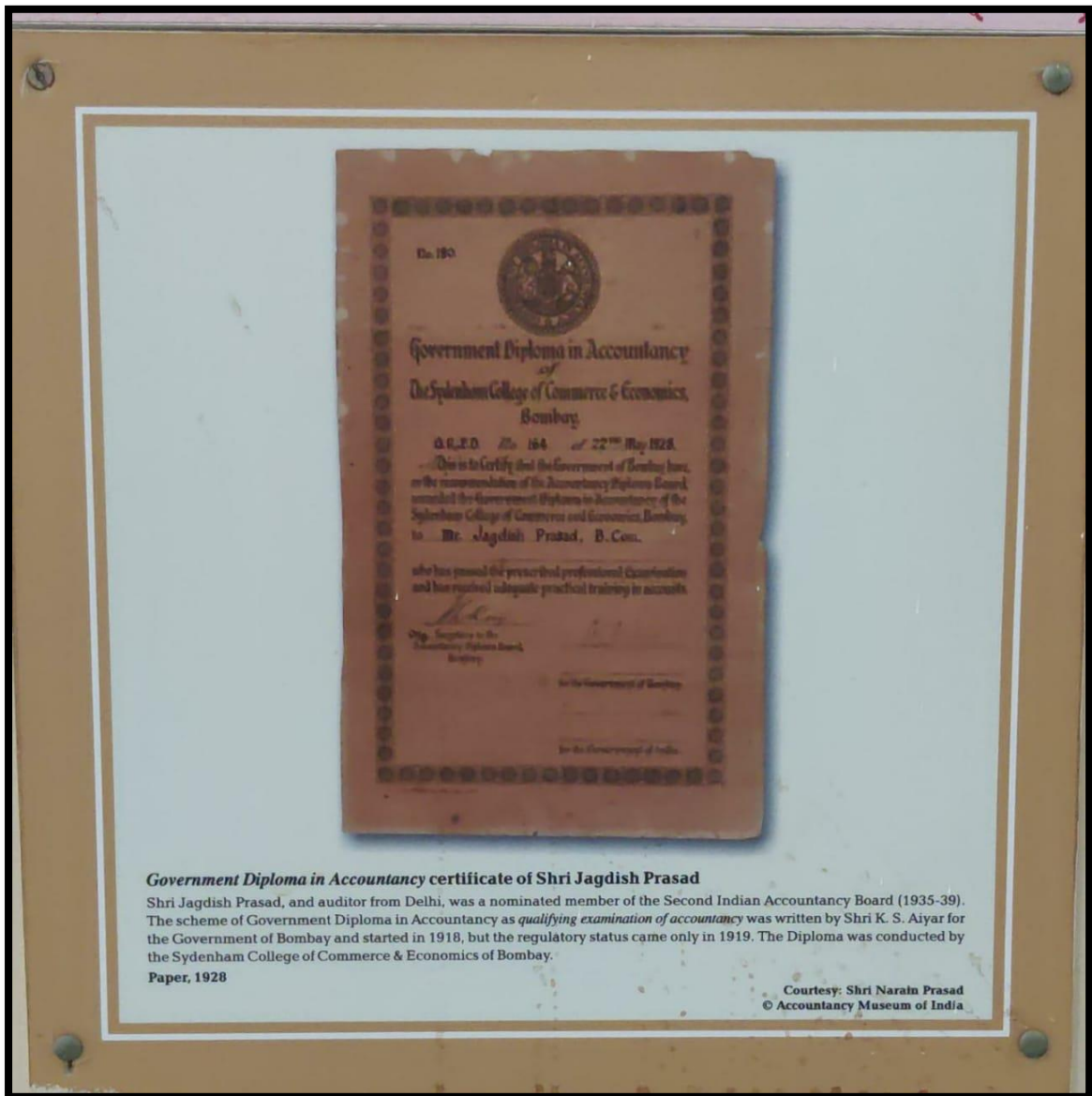
Brass sestertius of Titus, showing the Colosseum

Roman coins often depicted buildings and monuments in the city of Rome. Colosseum's ancient name was the Flavian Amphitheatre, after the Flavian dynasty founded by the emperor during AD 69-79. The Colosseum is a marvel of ancient engineering. With an estimated capacity of 50,000, seats were arranged in three tiers corresponding to the bottom three of the four storeys visible on the coin.

Roman, AD 80-81, Minted at Rome, Italy

© Trustees of British Museum

Government diploma in accountancy certificate of Shri Jagdish Prasad



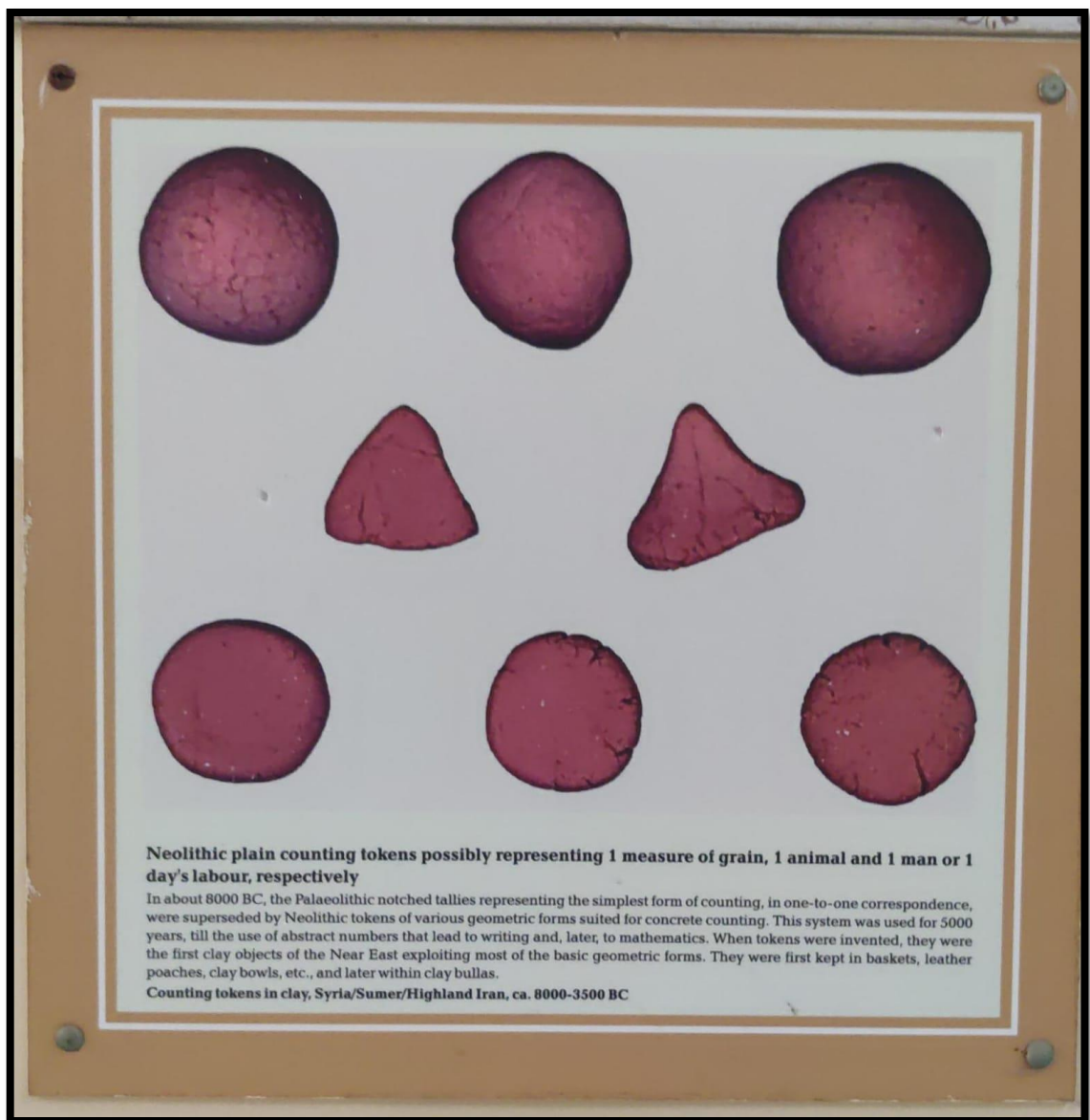
Government Diploma in Accountancy certificate of Shri Jagdish Prasad

Shri Jagdish Prasad, and auditor from Delhi, was a nominated member of the Second Indian Accountancy Board (1935-39). The scheme of Government Diploma in Accountancy as *qualifying examination of accountancy* was written by Shri K. S. Aiyar for the Government of Bombay and started in 1918, but the regulatory status came only in 1919. The Diploma was conducted by the Sydenham College of Commerce & Economics of Bombay.

Paper, 1928

Courtesy: Shri Narain Prasad
© Accountancy Museum of India

Neolithic plain accounting tokens possibly representing one nature of crane 1 Animal and one man or one days' labour respectively



Accounting for History of Accountancy

Accounting for History of Accountancy

Studying the history of accounting as a discipline wouldn't have been difficult, if accounting could be conceptualized as a set of neutral and technical tools, virtually divorced from social, economic and historical contexts. The inexhaustible challenges are primary sources, material lacunae, translation and theorizing ancient accounting history.

Primary sources are scattered and widely dispersed. These sources are to be accessed through the expertise of the ancient historians, to make the matter more complex. Then come the gaps and discontinuities in these sources. The complexity of the research becomes more complex, as most of the surviving resources are damaged varying in intensity. Some of these do not mean anything to the historians. In such cases, researchers are forced to make assumptions. It is then unimaginably difficult for the researchers to make a choice from a list of very few left, intact and saved resources. They are often left with just one choice to study all available resources.

Resources

Following sources have been studied to trace the history of accountancy in Indian subcontinent, which are literary in nature, therefore less reliable than epigraphic, numismatic and archaeological sources, but indicative of contemporary realities:

- (i) Vedic Samhitas (1500-1000 BC)
- (ii) Rgveda (1200 BC; Book X is post- Rgvedic)
- (iii) Later Vedic texts (1000-500 BC)
- (iv) Upanisadas (1000-500 BC) - although some were compiled post 500 BC, e.g., Brahmanas and Upanisads
- (v) Dharmasūtras (620 BC onwards) - Legal texts on the view of sociopolitical-economic order, which includes earliest sources of Hindu law, Dharmasūtras of Gautama, Apastamba, Vashishtha and Baudhayana (600 BC - 200 BC); Visnudharmasutras (300-100 BC), Manavadharmasāstra or Manusmṛti (200 BC-200 AD), Visnumṛti and Yajñavalkyasmṛti (200-400 AD), Mitakāśara (11th Century AD)
- (vi) Legal Smṛtis of Narada, Brihaspati and Katyayana (CA 300-600)
- (vii) Panini (5th Century BC)
- (viii) Valmiki Ramayana (C. 400-300 BC)
- (ix) Arthashastra (300-200 BC; 245 AD by Trautman)
- (x) Dīghanikāya (3rd century BC)
- (xi) Smṛti sections in Puranas and the Mahābhārata (C. 200 BC-200 AD)
- (xii) Jātaka (2nd Century BC)
- (xiii) Buddhacharita and Saudārananda of Ashwaghosh (100-400 AD)
- (xiv) Panchatantra (100-200 AD)
- (xv) Quran (633-653 AD)

Tokens Beginnings of Accountings

Tokens: Beginning of Accounting

Calculi, i.e. tokens, are small geometric clay objects, e.g. cylinders, cones, spheres, etc., found all over the near East from about 8000 B.C. until the development of writing. As precursors of both mathematics and writing, these were part and parcel of the Neolithic phenomenon. With more complexity in economy and social structures, tokens acquired more diversity in shape having complicated designs of incisions and holes. Standardization of tokens meant that they had great power for record-keeping and contracts.



Sumerian Clay Bulla-Envelopes, circa 3500 BC



A collection of tokens could represent a future promised transaction, or be kept in an archive (in a temple or palace) as a record of a past transaction. Both contracts and archives required secure methods. Envelopes provided a secure storage to the tokens. Mesopotamians devised two systems of storage: first, piercing the tokens with small holes, stringing them on a piece of cord and attaching the ends of the string to a solid lump of clay, called a *bulla*, and second, storing tokens inside a hollow clay envelope called *bulla* envelope marked by a seal. Any attempt to alter the number or type of tokens would involve breaking the seals. These two contemporary methods were used differentially for plain and complex tokens.



MS 4038
Bulla-envelopes with 11 plain tokens inside.
Near East, ca. 3500-3200 BC.

Since a clay envelope was not transparent, they decided was to impress the tokens on the outer surface of the envelope before sealing them inside. Those marks served as a reference. The envelope could be broken open to check in case of any dispute.

Then simple tokens were impressed to make marks on a solid lump or tablet of clay. Only the tablets were then kept. Within a couple of hundred years, this was used for complex tokens. Because of their complicated shapes and designs, images of tokens were drawn on the tablet. This new system, in place by about 3000 B.C., though easy in storage, was not secure. It was the beginning of a numeration system.



MS 4038
Bulla-envelopes with 11 plain and complex tokens inside.
Near East, ca. 3500-3200 BC.

Bulla envelopes represented a personal account about debtors or stewards with list of inventories. The total sum of tokens inside the envelope or on a string represented the equity that a creditor lent to a debtor, which is similar to a **superaccount** or a **balance sheet**, as the aggregation of the tokens revealed individual assets in its details, and an equity interest or part of it in its totality.



MS 4038
Envelopes with 11 plain and complex tokens inside.
Near East, ca. 3500-3200 BC.

Beginning of Writing

Need to record economic transactions gave rise to the birth of writing systems. Starting around 4000 BC, administrators in cities in search for ways to record information, started drawing pictographs on wet clay as memory aids, and, once dried, the clay was very durable. These pictographs were made by drawing a sharp stick or reed across the clay. Circular or crescent-shaped impressions alongside the pictographs represented numerical symbols. Use of small tokens of clay in geometric shapes represented numbers or quantities. Over the time, pictographs evolved and became more abstract turning into what we know today as cuneiform. The *bulla* or envelopes represent the dawn of written language.

First coin of the World & India

First Coins of the World and India

Most historians agree that the first coins were issued by the Greek living in Lydia and Ionia, located on the western coast of modern Turkey in 6th century BC, which were made up of **Electrum**, an alloy of gold and silver. Mostly, animal figures were impressed on these Lydian coins. As many early Lydian coins were also manufactured by individuals, they should be taken as tokens rather than coins. One such coin was of a composition of 55 per cent gold, 43 per cent silver and 2 per cent copper and traces of iron and lead. King Alyattes of Lydia is most frequently mentioned as originator of coinage.



Indian Coins

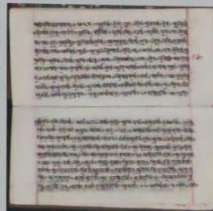
Niska is the earliest reference about coins, derived from *niskagriva*, i.e. golden ornament worn around neck or gold necklace, in Rgveda (1200 BC), where there is a reference of singers receiving niskas as rewards. Niskas are referred as *nikkha* in Jatakas, as coined money of gold. Silver niskas has also been mentioned in Rgveda (RV: V.33,6)

In the Rgvedic period, Mahajanpadas, i.e. large states including Magadha, Kashi, Koshala, Panchala, Avanti and Gandhar, issued the earliest coins in India. The earliest coin of Indian subcontinent was found near Mathura. This rectangular bent-bar coins, called *śatamānas*, made of almost pure silver and issued in Madhyadesa (central India), has seven punch marks including central pentagon enclosing a sphere's punch mark. The largest *śatamāna* weighed 11.66 gms. In about 600 BC, Takshasila or Taxila and Pushkalavati became important commercial centres for trade with Mesopotamia. Ancient Indian coinage was



based on *karnapana* or *pana* consisting of 32 *rattis* (3.3 grams of silver). Earliest Indian coins, i.e. punch-marked coins, were uniface in nature and mostly manufactured in silver, without a definite shape and inscription. Assumption that the Greek introduced coinage in India doesn't appear intelligent.

Taxation was theoretically justified as a return for protection granted by a king. When Manu was appointed by Lord Brahma to head a kingdom, he was assured that the people would give Manu a share of their crops and herds as cost of their protection. In pre-Mauryan times, tax-collectors were appointed over groups of villages. In villages, headman and the council represented the last link of governance, which have survived as present-day *mukhiyā* (headman) and *panch* (council), and the head of the council is called *sarpanch*. Headman was usually one of the wealthier peasants, who was given tax-free land and dues in kind as remuneration from the government. Tax basically applied on land, usually called *bhag* or share, which was a fixed proportion of the crop. This share was one-sixth according to the *Smṛtis*, one-quarter according to Megasthenese and one-quarter or one-third, in the cases of fertile lands, according to the *Arthaśāstra*. In the middle ages, especially in the South, many villages had commuted their land tax for an annual cash payment. According to the *Dharmasūtras*, women, children, students, learned *brāhmaṇa* and ascetics should not be taxed. But in practice, even religious establishments paid taxes, although in lower rates. Disliked classes like leather workers and the followers of heterodox faiths had to pay extra taxes, especially in the South. In the South, tax was also levied on shops and necessary industrial equipments like looms, potter's wheels and oil presses.



The University has Born



The Institute was Born

The Institute of Chartered Accountants of India was eventually established on **July 1, 1949**. The Institute's telegraphic address was: CICA, NEW DELHI. Its first telephone number was 44146. It Council was inaugurated by the Indian Commerce Minister **Shri K.C. Neogy** on **August 15, 1949**. Fifteen members were selected and 11 out of that had been the members of the Indian Accountancy Board:

Region I	Region II	Region III	Region IV
Shri G.P. Kapadia	Shri M.S. Krishnaswami	Shri S. Ghosh	Shri S.B.L. Vaish
Shri N.R. Mody	Shri C.S. Sastri	Shri S.N. Banerjea	
Shri B.D. Birly	Shri S. Suryanarayan	Shri G. Basu	Region V
Shri N.M. Shah	Shri R.N. Rajam Aiyar	Shri M.K. Deb	Shri P.R. Mehra
Shri N.M. Rajji			

There were five nominated members in the Council: Shri C.C. Desai (Secretary to Ministry of Commerce), Dr. Tarachand (Secretary to Ministry of Education), Shri S.D. Nargolwala (Commissioner of Income Tax, West Bengal), Shri G.M. Bathgate and Shri K.N. Gutgutia.

Shri G.P. Kapadia and **Shri G. Basu** were elected President and Vice-President unanimously. The Government of India appointed **Shri S. Venkataraman** as the first Secretary to the Council. **Shri S. Vaidyanathan Aiyar**, a Chartered Accountant from Delhi, was appointed to audit the accounts of the Council for the first period ended March 31, 1950, in July 1950. This 15-pager report was printed by S.C. Ghosh at **Calcutta Press Ltd.**, 1, Wellington Square, Calcutta. **Shri A.S.S. Bhandari** and **Shri H.M. Talati** were awarded GP Kapadia (First President) Gold and Silver Medals respectively, who stood first in the Final and First Examination respectively held in November 1949.



Shri G. P. Kapadia

Half an acre of land was allotted to the Institute at the rate of **Rs. 4,000.00 @ acre plus 5%** of the amount as annual ground rent. It is interesting to note that in the financial year 1950-51, the rent and light expenses were Rs. 4,257.00. In this connection, **Shri K.R.K. Menon** (Secretary to Ministry of Finance), **Shri Mehrachand Khanna** (Rehabilitation Adviser to Ministry of Rehabilitation), **Shri C.R.B. Menon** (Under Secretary to Ministry of Commerce), **Shri C.C. Desai** (Secretary to the Ministry of Works, Mines and Power), **Shri S. Ranganathan** (Joint Secretary to the Ministry of Works, Mines and Power) and **Shri Shankar Prasad** (Chief Commissioner, Delhi) played an important role in the allocation of the land to the Institute. Foundation of the building of the Institute was laid by Union Finance Minister **Shri C.D. Deshmukh** on **February 7, 1953**. The building was inaugurated by **Dr. Rajendra Prasad**, first President of India, on **April 2, 1954**.

Debate Over Chartered

Debate over Chartered

A systematic attempt to secure the appellation, Chartered Accountant, for the members of the accounting profession in India took place during the discussions on the **Companies (Amendment) Bill**, which was introduced in the Legislative Assembly on **March 23, 1936**. The amendment was sought in the section 144 of the Bill. In 1936, there were only 274 accountants who were associated with one of the five societies of themselves as Chartered Accountants. The demand sought the permission to use the label of Chartered Accountants for those who got the auditing rights through a certificate from Governor General in Council and were called Registered Accountants. The only law that dealt with the Accountants in India was the Companies Law and the Companies (Amendment) Act was passed in 1930 for the special purpose of enabling the Government to regulate the accountants and auditors.

A memorandum sent by the **Indian Society of Accountants and Auditors** became the ground of this discussion. Registered Accountants were looked down upon for no fault of theirs during the International Congress of Accountants. Under the President of Legislative Assembly, **Sir Abdur Rahim, Shri Sushil Chandra Sen**, a nominated official of the Government of India, opposed the move for replacement of Registered for Chartered and saw no reasons to equal the cases for those who got the certificate of practice from Governor General in Council, India, and for those who got their academic affiliations from one of the chartered societies of the UK. His opposition was attacked by **Shri Mohan Lal Saxena** of Lucknow Division and **Pandit Shri Krishna Dutta Paliwal**. **Sir Nripendra Sircar** presented arguments on Shri Sen's side and alleged that non-Chartered accountants would 'commit a fraud...by posing as Chartered Accountants', to which **Pandit Govind Ballabh Pant** of Rohinkund and Kumaon Division presented remarkable arguments. **Pandit Krishna Kant Malaviya** of Benaras and Gorakhpur Division, **Shri N. M. Joshi**, a nominated non-official of the Government of India, and **Pandit Lakshmi Kant Maitra** of Presidency Division also spoke for the Memorandum. **Shri K. Ahmad** joined hands with Sir Nripendra Sircar. **Sir H.P. Mody** of Bombay Millowners' Association, **Shri M.S. Aney** a Berar Representative, **Shri Prakasa** of Allahabad and Jhansi Division, and **Sir Cowasji Jehangir** of Bombay City tried to probe further, which was unacceptable to Sir Sircar and Shri Sen. Eventually Pandit Pant presented strong arguments in favour of the Registered Accountants to be called Chartered Accountants. **Shri M. A. Jinnah** of Bombay City put forth a couple of basic questions at this stage clarifying fundamental issues in debate.

The last part of discussion was dominated by Pandit Pant and Shri Jinnah. Finally the Deputy Speaker **Shri Akhil Chandra Datta** pronounced the motion adopted. **Shri Bhulabhai J. Desai** of Bombay Northern Division talked about the promise of the creation of an autonomous institution of Accountants with power to grant degrees and give designations.

However, the promise was fulfilled only in 1948 with the appointment of the **Expert Committee** under the chairmanship of **Shri C.C. Desai**. Other members of the Committee were: **Shri K. Santhanam, Shri A. L. Sahgal, Shri G. D. Apte, Shri G.P. Kapadia, Shri S. B. L. Vaish, Shri M. S. Krishnaswami, Shri N. R. Mody, Shri S. N. Banerjee, Shri J. Pritchard** (Information Officer) and **Shri K. Srinivasan** (ex-officio Secretary). The Committee in its first meeting took a decision in principle that Registered Accountants in future would be designated as Chartered Accountants. In its second and final meeting in June 9-11, 1948, it was finally decided that the special Act that had been suggested by Ministry of Law in response to the communication from Ministry of Commerce would be preferably called **Chartered Accountants Act** and in case there were legal objections to this name, it would be called **Public Accountants Act**. The Expert Committee in its report on **July 4, 1948**, said that accountants in India would be called Chartered Accountants and no other designation would be used in India.

During the 18th meeting of the Indian Accountancy Board, Shri G.P. Kapadia had pointed out to an amendment being carried out in the Charter of the English Institute that the prohibition in the use of designation Chartered Accountant by members of other institutes belonging to other dominions would be taken away. This meeting was held in the Commerce Minister's room and both Commerce Minister and Secretary were absent. Under-Secretaries **Shri K. Srinivasan** and **Shri M.A. Mulky**, who was also the Secretary of the Board, were present. **Shri S. Ranganathan** chaired the Meeting. It was decided to designate all accountants of India as Chartered Accountants.

The **Chartered Accountants Bill** was introduced in the Constituent Assembly of India that was referred to a Select Committee. The Select Committee submitted its report on March 1, 1949. There were no further obstacles to the Bill and **The Institute of Chartered Accountants of India** was born.

Indian Accountancy Board

Indian Accountancy Board

Indian Accountancy Board was to be constituted only after the Indian Companies' (Amendment) Act, 1930, came into force. Therefore, the prospective members of the Board, under the President **J. A. Woodhead**, went for its first informal meeting on May 12, 1931. **Shri M. L. Tannan**, Bar-at-Law & I.E.S. and the Head of Sydenham College of Commerce & Economics, Bombay, assisted the Government in preparing the draft Rules of the Indian Accountancy Board. He had also been the Secretary of the Accountancy Diploma Board for many years.



Rai Sahib Raddheshiam Wahi

Indian Companies' (Amendment) Act, 1930 also laid down the functions of the Board. Members, in its first informal meeting, expressed their concern over the roles of the Board that it must have executive powers instead of just being an advisory body. They also decided to call the registered accountants by **Registered Public Accountants (India)** and that the accountants would put RPA (India) after their names. Fees would be deposited in the Imperial Bank of India at New Delhi. The draft Rules were to be called **Restricted Certificate Rules**, a separate set of rules. They decided that there would be two examinations: first and final examinations. It was **Rai Sahib Raddheshiam Wahi**, who suggested first that students who were holding B. Com. degree would be exempted from

appearing at the first examinations. His contention was supported by **Shri Rai Bahadur Pandit Balak Ram Pandya** from Hailey College of Commerce, Lahore, **Shri S.R. Battliboi**, **Shri E.J. Dastur**, and **Shri S.B. Billimoria**.

The five subjects in which students would be examined were: Bookkeeping, Accountancy, Mercantile Law, Elements of Economics and General Commercial Knowledge. For the final examinations, students would be examined in Advanced Accounting, Special Classes of Accounts, Costing, Auditing, Mercantile Law, Banking Law and Practice and one of the following optional subjects: Elements of Public Finance and Statistics, Business Methods, Organization and Finance, and Currency, Banking and Foreign Exchange.

Indian Accountancy Board was eventually set up in 1932, with **Shri M.L. Tannan** as the Secretary and **Mr. J. C. B. Drake** as the President. First meeting of the Indian Accountancy Board was held on December 6, 1932. **Sir Bernard J. Whitby**, a partner in the firm of M/s A. F. Ferguson & Co. and an associate of **Mr. Turner Green**, has played an effective role in the Indian Accountancy Board.

In its 16th meeting held on April 9, 1948, a decision was taken for the appointment of an **Expert Committee** to examine the tentative scheme for an autonomous body. It was also decided to award the toppers of First and Final R. A. examinations, each year. **Shri P. S. Bhargava** was the first recipient of the Gold Medal for securing first rank in the R. A. Final examination in 1948. The Medal has Governor-General's seal on its one side. The Expert Committee drafted the Chartered Accountants Bill and presented its report along with the Bill for discussion in 17th meeting of the Board held on July 5 of the same year. A discussion on definition of the words chartered accountant also took place.

Shri S. Ranganathan presided over the 18th and final meeting of the Board held on November 21, 1948, and considered the various opinions expressed by members over the CA Bill. A discussion on the definition of words Chartered Accountants also took place.



Accountancy Diploma of Board & GDA

Accountancy Diploma Board & GDA

In 1917, Government of India expressed a view that the ideal system was one by which control is exercised by an autonomous association of professional accountants over the professional discipline of its own members. Further Companies Acts of 1929 and 1947 were consolidated by the Companies Act 1948.



Shri K. S. Aiyar

In 1922, the Government of Bombay on the recommendations of the Accountancy Diploma Board formulated a scheme of training for entry into the profession of accountancy, in **Sydenham College of Commerce & Economics**, Bombay, which started on October 22, 1913, as Government College of Commerce. The scheme comprised a qualifying examination known as **Government Diploma in Accountancy (GDA)** and articleship of three years under an approved accountant in practice. This scheme was prepared by **Shri Kalyan Subramani Aiyar**, better known as Shri K. S. Aiyar, a pioneer of commercial and accountancy education and profession in India and founder-principal of the Sydenham College of Commerce & Economics. In 1912, he had instituted the first Bachelor of Commerce degree in the Bombay University. This scheme was approved by the Government of India, which also approved the B.Com. Degree with accounting and auditing as special papers of the Sydenham College, as qualifying examination, i.e. a B. Com., who completed three years of articleship under an approved accountant, would be eligible to be granted an **Unrestricted Certificate** for the entitlement of practicing accountancy in India, as it was applicable to the qualified GDA accountants with three years of articleship.



Shri S. B. Billimoria

Beginning his public practice through his own firm **M/s K. S. Aiyar & Co.** in 1900, Shri K. S. Aiyar secured the permission from London Council of the Society of Incorporated Accountants & Auditors (SIAA) in 1905 to serve apprenticeship in India only instead of serving it necessarily in England. He was an elected Associate Member of SIAA. The first of such apprenticeship in India was served by **Shri Sorab S. Engineer** under Shri K.S. Aiyar. Later Shri Engineer joined M/s K. S. Aiyar & Co. as partner and served the firm for five years. He was the proclaimed guru of Shri G. P. Kapadia, first President of The Institute of Chartered Accountants of India. Amongst the oldest Indian qualified accountants, **Shri Shapurji Bomanji Billimoria**, better known as Shri S. B. Billimoria, founded his firm **M/s S.B. Billimoria & Co.** in 1902. Shri A. E. Cama, first Indian member of the Institute of Chartered



Shri Sorabji S. Engineer

Accountants in England and Wales, served the Gwalior state first as Accountant-General and then as its Finance Minister. He was later given the powers of the Prime Minister. In 1910, **Society of Professional Accountants** was formed. Mr. Turner Green of M/s A. F. Ferguson & Co. and Shri Billimoria became the president and vice-president respectively of the Society.

In 1930, the Government of India exercised control over the members in practice by maintaining a register of accountants. Section 144 of the Indian Companies Act, 1913, was amended and a scheme for the registration of accountants on an all India basis and for securing better and uniform control over the audit of public companies was adopted. The words "Governor General in Council" were substituted for the words "Local Governments". Thus, **Indian Companies (Amendment) Act, 1930**, made provision for the constitution of an **Indian Accountancy Board** consisting of members having special knowledge of accountancy, which could advise the Governor General in Council on all administrative matters and to assist him in maintaining the standards of qualifications and conduct of persons enrolled on the Register of Accountants which was proposed to be maintained. Governor General in Council was given power to make rules by notification in the Gazette of India providing for the grant, renewal or cancellation of Certificates and prescribing conditions and restrictions for such grant, renewal or cancellation.

Evolution of Companies of India

Evolution of the Companies Act in India

The Governor and the Company of Merchants of London trading into the East Indies, popularly known as **East India Company** was a joint-stock company formed to pursue trade with the East Indies, and was granted Royal Charter on December 31, 1600. It ended up trading with the Indian subcontinent and China. After a rival English company challenged its monopoly in late 17th century, the two companies were merged in 1708 to form the United Company of Merchants of England Trading to the East Indies, commonly styled the Honourable East India Company, colloquially referred to as **John Company** and in India as **Company Bahadur**.

Company rule in India effectively began in 1757. Following the Indian rebellion of 1857, and under the Government of India Act 1858, the British Crown assumed the direct administration of India. The Company itself was finally dissolved on 1 January 1874, as a result of the **East India Stock Dividend Redemption Act**. The Crown assumed all governmental responsibilities held by the company due to the Act for the better government of India, **Government of India Act**, passed in 1858.

The **Joint Stock Companies Act, 1844** was an Act of the Parliament of the United Kingdom that expanded access to the incorporation of joint-stock companies in the UK. The industrial revolution and the rise of capitalism accelerated further development in accountancy in 19th and 20th century. Aggregation of capital and labour led to dissatisfaction with some aspects of merchant double-entry bookkeeping. Problems associated with depreciation of machinery, allocation of fixed costs and overheads, and some inventory costing issues were new at that time. As a result, cost accounting issues received considerable attention.

The 1844 Act created a Registrar of Joint Stock Companies. The Act of 1844 was amended in 1847 and replaced in 1856 by an act which required all companies completely registered under the 1844 Act, but not those only provisionally registered, to re-register. Separation of ownership and control was first established in the UK in the middle of 19th century by way of Joint Stock Companies Act and Limited Liability Act. This resulted in a split of accounting systems for internal and external purposes leading to the development of managerial accounting and financial accounting. This also paved the way for disclosure regulations and a growing need for independent attestation of external accounts by auditors. Limited liability was subsequently introduced by the **Limited Liability Act, 1855**. The system of registration was revised by the **Joint Stock Companies Act, 1856** with an aim to place business and economy on a surer foundation, and to increase public confidence in the honesty of business. Non-mandatory balance sheet format contained in this Act had the longest shelf-life, i.e. without any amendments, which was used in Joint Stock Companies Act, 1862, and the Indian Companies Act, 1882.

Indian Companies Act, 1866, a copy of the English Companies Act of 1862 with some modifications, made elaborate provisions in respect of audit of accounts of companies. The **Indian Companies Act, 1882** underwent amendments by the Companies Act, 1867, the Joint Stock Companies Arrangement Act, 1870 and the Companies Act, 1877. Amendments were due to the defects in the Section 49 of the Indian Companies Act (No. X of 1866), as it did not clearly provide that the annual balance-sheet to be filed with the Registrar should be the one which had been laid before and finally adopted and passed by a general meeting of the company concerned, or, that it should be filed within a prescribed time. For the first time, the accounts to be maintained by the directors were indicated.

Up to 1913, there was nothing like the profession of qualified accountants and auditors. Any well-known or respectable person could be appointed an auditor of a joint-stock company. The **Indian Companies Act, 1913**, closely followed the Companies Consolidation Act, 1908 of the UK and revised the Indian law on the subject of joint-stock companies. For the first time, it defined the format for balance sheet. Audit of accounts was made compulsory and as such auditing profession got statutory recognition. It contained specific provisions relating to accounts and audit. Matters like authentication of the balance sheet and auditor's report to the registrar, right of members to copies of the balance sheet and auditor's report, qualifications and appointment of auditors and powers and duties of auditors found mention in the Act. Section 131(2) required balance sheet to be audited, the Auditor's report to be attached, and the Report to be read at the meeting and to be made available for inspection of members.

THE INDIAN COMPANIES ACT, 1913.

CONTENTS.

PART I.

PRELIMINARY.

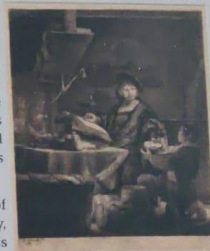
Sections.

1. Short title, commencement and extent.
2. Definitions.
- 2-A. Provisions as to companies registered in Burma, Aden or Pakistan before separation from India.
3. Jurisdiction of the Courts.

advent of the Portugese & English

Advent of the Portugese and the English

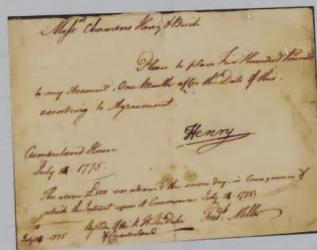
Early in 16th century, the Portugese founded the first European trading stations and settlements. Portugese naval dominance gave them sovereignty over the sea. No Indian ship could sail to East Africa, China, Japan or the Spice Island without Portugese permission. They had to obtain cartaz (passes for safe conduct) and had to call Portugese fort to pay duty on their cargo before proceeding to their destination. The Portugese fleet of warships prevented any violation of cartaz system and kept the local coastal power under control. During 17th century, European factories increased in number in India.



Bhimji Parik, a broker of the East India Company, ordered for printing press to print his bills in order

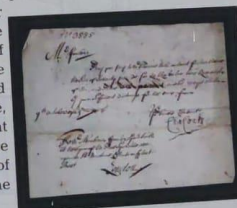
to save on the enormous quantity of papers and quills that traditional commercial practice consumed. A printer was sent by the east India Company in 1671. In fact, they were not successful in contriving ways to cast the Gujarati characters. It was first mechanical experiment of producing bills to maintain accounts but venture could not succeed due to lack of experience in casting.

Changes in economic relations among classes promoted the use of writing, accountancy and the land holders knew the importance of the village accounts books. State revenue managers drew on commercial techniques developed by Hindu and Jain merchants. The state officials required more standardized presentation of commercial books for adjudication in which royal justice was involved.



First ruler the Portugese came into contact with on the south western coast of India was Zamorin, the king of Calicut. In 1513, the Portugese governor Affonso de Alburquerque was allowed to establish a fort and a factory at Calicut. Portugese and Mughal relation became estranged after the death of Akbar due to the Mughal attack on Deccan States and the arrival of English Ambassador Captain Hawkins in 1608 on a diplomatic mission to get trade facility in Mughal lands and ports. The English were received with great honour and respect. The acquisition of

Bombay by the English in 17th century, as dowry for the marriage of Charles II with Portugese Princess, contributed greatly to the English commercial success. Sir Thomas Roe, accepted as the English ambassador to the Court of the great Jahangir, established factories in Bengal, Sind and Surat. The earliest legislation in India relating to companies was act of 1857 with the introduction of European companies to the Indian trade.



Luca Pacioli Father of Accountancy

By the end of Akbar's reign, a special syllabus had been devised for accountants. Books on *siyāq*, accountancy, were also written. For efficient administration, Akbar following Sher Shah's policies, for custom duties on the import and export of goods. Traders were asked to pay a tax on the transport of goods *rahdārī* and *chunḡī* (octroi). The personal record of Jahangir (1569-1627), *Jahāngīrnāmā*, provides references of *tamghā* (a transit/custom duty). *Zakāt* has been referred to as an import and amil. All ceremony presents, awards and grants and *peškaś* (offerings) offered to the ruler were recorded and accounted. Revenue collected by *jagirdar* was sent to the royal treasury after being recorded in *bahīs*.

Rajasthan: An Important Trade Centre

Rajasthan was an important trade centre having connections to trade centres like Gujarat, Surat, Kabul, Lahore, Ajmer, etc. The state had a well-developed system of accountancy due to give-and-take credit system of the Marwaris. In Jaipur, village-level record series are a *aśarā* and *arāśa ā rahadārī*, abstracts of income and expenditure along with commercial taxes of each *paragana*. The business records of Marwari houses like *rokar-bahī* (Cash Book), *roz-bahī* (books of daily account), *lekhapada-bahī* (account book of transaction of money with interest etc.), *utarā* (document of money transaction) and *khardā* (letter of account) provide us information about record-keeping and bookkeeping.

Bahī-khātā: Indian Double-entry Bookkeeping

Indian system of bookkeeping was far ahead in sophistication of its European counterparts. This system, called *bahī-khātā*, recorded the two aspects of each event. Occidental historians referred to *bahī-khātā* as single-entry bookkeeping, and could not explain and define and undefined. *Bahī-khātā*, also called *mahājani* or *deśī-nāmā* system, is still used by traditional traders of South Asia including Andhra Pradesh, Bihar, Gujarat, Jharkhand, Rajasthan, Uttar Pradesh, West Bengal, and Sindh province of Pakistan. It is very simple in use and operation and actually a double-entry system for real (*vāstavik*), nominal (*avāstavik*) and personal (*vyaktigat*) accounts. Its motto is: **first write then give**. *Bahīs* are long, glazed, tough, white and unlined papers bound with a red cloth and strongly stitched with cotton strings at one end. There is very little conceptual difference between *bahī-khātā* and modern double-entry system of bookkeeping. Usual books of primary records are: *kachchī* and *pakkī rokaṇ-bahī* and *nakal-bahī*. There may be other books of record maintained by large firms: *vāpisi-bahī*, *māl-bahī*, *jakaṇ-bahī* (daily book), *hunṇī-bahī*, *biltī-bahī*, *chithī-bahī*, *saudā-bahī*, *tāk patṭī-bahī* and *tagādā-bahī*. Transactions are first entered in *kachchī rokar-bahī*, and then posted in summarized and fair form in *pakkī rokad-bahī*. *Nakal-bahī* serves as a journal and may be divided into two: *jamā nakal-bahī* (credit purchase) and *nām nakal-bahī* (credit sales).



Bahī-khātā (ledger) records summarized and classified financial information. *Talpaṇ* or *ānkaṇ-bahī* (trial balance) is prepared to test the arithmetical accuracy of the account books, and to test if the double aspect of each transaction has been given effect in the books of original record. *Antim-khātā* (financial statements) is the output of conventional and contemporary accounting process. Further there may be *nafā-nuksān* or *vidhi khātā* and *mal-khātā*. The compilation of *pakkā chithā* (balance sheet) marks the end of the periodic accounting process. It is a statement of wealth that is defined as the itemized list of assets, liabilities, and proprietorship of a business at a given date.

This double-entry system based *bahī-khātā* is being used for thousands of years in India since time immemorial and oriental scholars support this viewpoint. Eminent oriental academic Alexander Hamilton F. R. S. noted in 1798:

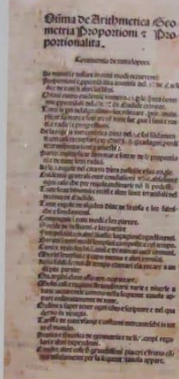
...the Banias of India have been from time immemorial, in possession of the method of book-keeping by double entry, and that Venice was the emporium of Indian commerce at the time at which Friar Luca's treatise appeared. (B.S. Yamey: Introduction to Studies in the History of Accounting 1956)

The language used in *bahīs* was of course one of the Indian languages, but the most common script was *Muṣīā*, also called *Munṣī*, *Sarāfī* or *Mahājani*. It could be quickly written. It also gave the *bahīs* a semblance of secrecy, as it was not easily understood by others. Even now in most of the business firms in Indian small towns, suburbs or villages, where *bahīs* are used, *Muṣīā* is used as the language of a *bahī*.

Luca Pacioli Father of Accountancy

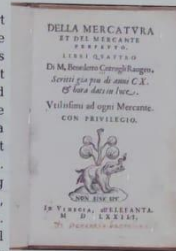
Luca Pacioli: Father of Accountancy

Charge-discharge system of accounting was a simpler system for custodial responsibilities consisting of two parts: charge or money that came into the custodian's responsibility and discharge on how it was utilized. It was primarily used in superior-subordinate relationship, where responsibility was assigned to an individual. It was prevalent in European governments during 13th to 15th century, as Indians were using bahi-khatā system. Then came the treatise of the great Italian mathematician Luca Pacioli that revolutionised accounting methods of the world, especially that of western accountants.

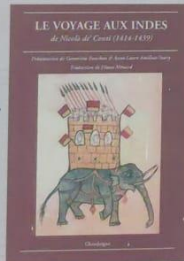


Italian friar **Luca Pacioli** in 1494 wrote *Summa de arithmetica, geometria, proportioni et proportionalita* (Everything about Arithmetic, Geometry, and Proportions), first book written and published on double-entry accounting. It served as the only textbook on accounting for more than next hundred years. Though **Benedetto Cotrugli Raugo** had already written *Della Mercatura et del Mercante Perfetto* (Of Trading and the Perfect Trader), book on double-entry system of bookkeeping, before Pacioli in 1458, it got published only in 1573.

Pacioli's *Summa* contains 36 short chapters on bookkeeping, entitled *De Computis et Scripturis* (Of Reckonings and Writings) to give the trader without delay information as to his assets and liabilities. Pacioli described the use journals and ledgers and warned that a person should not go to sleep at night until the debits equalled the credits. His ledger included assets (including receivables and inventories), liabilities, capital, income, and expense accounts.



He demonstrated year-end closing entries and proposed that a trial balance be used to prove a balanced ledger. While Luca Pacioli is regarded as the Father of Accounting, he admittedly only codified and described the system that was in vogue in Venice.



Niccolò da Conti had published *Le Voyage Aux Indes*, an account of his travels to India and South-east Asia in 1439. It was in India that he coined the phrase 'Italian of the East' to refer to the Telugu language, which he found had words ending with vowels, similar to Italian. Da Conti described South-East Asia as exceeding all other regions in wealth, culture and magnificence, and abreast of Italy in civilization. It shows the extent of commercial communications between the two, some 55 years before the publication of Pacioli's *Summa*.

Age of Delhi Sultanate & Mughals

Age of Delhi Sultanate and Mughals



(insurance of goods).

Islam came to India soon after its existence in Arabia in 7th century AD through trade. Delhi Sultanate introduced administration based on Islam in sync with local beliefs and customs in 12th century AD that improved further with the coming of early Mughals (1526–1707 AD). There existed no organized Muslim merchant guilds, but leaders of Muslim merchants, *maliku't-tujjar* (merchant princes), were quite influential. Hindu merchants too enjoyed considerable autonomy under the Delhi Sultans and Mughal kings. Bankers and money lenders were readily accepted as guarantors for the character of candidates during their appointment on Mughal positions. Hindu bankers and money lenders called *multanis*, *sah* and *mahajans* freely indulged in usury. *Sarrāfs* or *sharoffs* acted as bankers to make remittances of money and issues letters of exchange. They monopolized all monetary transactions and issued *hunnā* (bill of exchange) and organized *bīmā*

Wazīrs and Dīwāns: Key Influencers

According to *Adabul-harb* was *Suja'a*, a text dedicated to *Ilutmish*, a government could not flourish without a *wazīr* (vizier), whose department was called *diwan-i-wizarat* dealing with income and expenditure. *Dīwāns* was used for *wazīr*'s department. He was assisted by *musarif-i-mamalik* and *mustawfi-i-mamalik* that had direct access to Sultan. Officers in *musarif* department supervised collection of revenues and audited local accounts, and *mustawfi-i-mamalik* controlled state expenditure. According to *Abu'l-Fazl*, *dīwāns* was the emperor's lieutenant in financial matters, superintendent of imperial treasury and auditor of accounts. In *Sher Shah Suri*'s reign, *dīwān-i-wizarat* looked after income, tax system and expenditure of the state. Direct tax was paid to royal treasury. Supervisors of cultivated lands, *amins*, issued *parā* (lease deeds) and obtained *qabuliyat* (deeds of acceptance). Akbar's *dīwān* *Raja Todar Mal*, Jahangir's *dīwān* *I'timad'u'd-Dawla* and Shahjahan's *dīwāns* *Afzal Khan* and later *Sa'du'llah Khan* were all very learned, competent and powerful men, and all were their emperor's favorites. *I'timadu'd-Dawla* was respectable, not because his daughter *Nur-Jahan* was Jahangir's wife. Death of *Sa'du'llah Khan* was deemed an irreparable loss by Shahjahan himself. *Shantidas Jawhari*, a leading Jain jeweller and banker, also had great influence at Shahjahan's court. Assistant *dīwāns* – *dīwān-i-khalsa* for *khalsa* land, *dīwān-i-tan* for salaries, *musrif* (chief accountant) and *mustawfi* (auditor) – were generally Hindus.



During *Balban*'s reign, to maintain revenue accounts principal revenue administrators, *sāhib-i-dīwāns*, called *khwājās* were appointed. They also helped in settling the account. *Muqta*, *iqṭā* holders, were expected to remit the surplus, *fawazil*, of their income to sultans after meeting their personal and troupe's expenses. *Ala'u'd-Din Khalji* reformed agrarian system and market, and introduced *gharāi* (house tax) and *cherāi* (grazing or cattle tax) from the cultivators. He appointed many *musarifs* (accountants) and *amils* (revenue collectors) headed by *na'ib wazir* (deputy vizier) and their accounts were maintained in *bahīs* (ledger book) of village *patwaris*. Land revenue was based on *jamā* (assessment) and *hāsīl* (actual collection).

Other Commercial Practices during Sultanate and Mughals

Kṛṣhī Parāśara, a late ancient text from Bengal, deals with agriculture, earning from it and accounting of income. *Lekhāpaddhati* is a collection of Sanskrit and Prakrit Gujarat documents on fiscal and agrarian matters. According to its document number 22, dated VS 1288/AD 1231, the rate of revenue was fixed on the basis of the nature of land. The documents also referred to creditor, mortgaged house, threshing floor, field and crops. *Iqṭā*, land revenue assigned to individuals by the rulers, was prevalent since the early days of Islam as a form of reward for service to the state.

Brokers were called *profiteers* and considered responsible for rising prices. *Ala'u'd-Din Khalji* effectively stopped their profiteering. Sultan *Firuz* abolished the tax that brokers were required to pay. During Akbar's reign, *kotwāls* (chief police officers) appointed and supervised brokers for each occupational group.

Form Quoran

From Qur'ān



Islam was founded in Makkah in the year **610 AD**. Accounting in Islamic region was religiously motivated and associated with the imposition of poor-dues or zakāt in 624 AD. Zakāt, one of the five pillars of Islam, was introduced in 624 AD encouraged accounting for calculating and paying zakāt, an Arabic word meaning purification of earnings.

Establish, worship, pay the poor-due, and bow your heads with those who bow.

[Surāh II, verse 43 of Qur'ān]

It is an obligatory payment by Muslims of 2.5% of the income/profit, which they have had for a full lunar year, 2.5% of goods used for trade, and 5% or 10% of certain type of harvests depending on irrigation. House and personal transportation were exempted from zakāt. Zakāt is not mandatory on harvest if the total did not reach the minimum limit of about 653 kilograms, nor on gold amounts if the owner has less than 85 grams of gold or less than 595 grams of silver.

The terms Al-Amel, Mubasher, Al-Kateb, or Kateb Al-Mal were the common titles for accountant, bookkeeper or accounts clerk. These titles were used interchangeably in different parts of the Islamic regions. Al-Kateb became dominant and was used to include any person with the responsibility of writing and recording both financial and non-financial information. In 976 AD, **Al-Khawarismy** for the first time documented these systems and used Muhasabah for the function of accounting. The person responsible for this function is Muhaseb (Accountant). Muslim scholar **Al-Mazenderany** in his book Risalah Falakujyah Kitabus Siyakat published in 1363 AD, also called Risale-i-Felekiyya, documents accounting practices of the Muslim society. The book outlines seven accounting systems having income-statement orientation suited to specific governmental departments, which were used for calculating their zakāt.

Arthaśāstra and Islamic Accountancy

Both Arthaśāstra and Risalah refer to accounting period. Arthaśāstra identifies a year, a month, a fortnight and a day as accounting periods facilitating intra-year comparisons. The beginning of the year is the first day of Srawana month of the Hindu calendar. Risalah calls this 12-month period as al-hawl, as zakat was payable only on assets held for more than a period of an al-hawl. Debts were classified into three groups: collectable, un-collectable and difficult/doubtful/complicated. Zakāt was payable only on collectable debts.

Great Indian Mathematicians

Indians had very early in their history evolved a simple system of geometry. Especially, in the field of mathematics, with the contribution of people like **Aryabhata**, **Brahmagupta**, **Mahavira Bhaskaracharya**, **Narayana the first**, **Ganesa** and **Narayana the second**. With these giants in the field of mathematics, India carved a niche for it in the field of mathematics. Aryabhata (476–550 AD), the founder of modern mathematics, discovered the value of π (pi) and proved that it is irrational in his *Āryabhaṭīya*. Later Brahmagupta (598–670 AD) gave the solution of the general linear equation in his *Brahmasphuṭasiddhānta*, and, for the first time, he made use of the most preced concept in mathematics, **0 (zero)**, whereas Aryabhata treated zero as simply a placeholder digit, and Ptolemy treated it as a symbol for a lack of quantity. Prithudakaswami quoted in his commentary on the *Brahmasphuṭasiddhānta* that the Earth making a revolution produces a daily rising and setting of the stars and planets, and that Aryabhata is said to have discovered the diurnal motion of the earth which he thought to be spherical.



From the Indian Heritage

From the Indian Heritage

India has the oldest cultural traditions in the world. It has over 9000 years of civilization and every period of its history has contributed something to present day life. Indian history starts from the Mesolithic Rock Shelters of **Bhimbetka** in the foothills of the Vindhya Mountains, which are five clusters of natural rock shelters, displaying paintings, which belongs to 9000-7000 BC. Mehrgarh Civilization that predates the Indus Valley Civilization, has the oldest evidence for the drilling of human teeth – eleven drilled molars from nine adults were discovered in a Neolithic graveyard that dates back to the period of 7500-9000 BC. Ever since **Mohen-jo-daro** and **Harappa** have been discovered, more than 500 seals have been exposed with fine representations of animal figures and not-yet-deciphered pictorial writings. Trade between Mesopotamia (modern Iraq) and Harappa is evident with the finding of the seals.

From Mythology: Chitrugupta the Accountant

According to Purana's, viz. Padma Purana, Bhaviniya Purana, Yama San hita, Mahabharata and Brihad Parashar Smriti, Brahma, the God of Creation, appointed Yama to keep a record of the deeds of all life-forms, i.e. 84 lakh yonis, born and yet to be born on the earth, in the heavens above and in the lands below. To help Yama in this responsibility, Brahma created a male figure with a quill-pen in one hand and an ink-pot in another. Since he was conceived in Brahma's chitta, i.e. cognitive-self, and that was lying gupta, i.e. secret, Brahma named him Chittagupta, whose duty was to record and to assist Yama. The name Chittagupta transformed into Chitrugupta. Garuda Purana describes Chitrugupta as the giver of the script, Chitrugupta namastubhyam vedaksaradatre. Yajnavalkya Smriti describes worshippers of Chitrugupta as writers, scribes and village accountants. Vishnu Purana and Parashar Smriti have also similar references to them. When life forms die, their souls first go to Yama, the God of Death, who decides on the fate of the souls with the help of ten judges. Chitrugupta reads out the account of deeds of the dead, so that Yama could allocate next life or grant moksha, i.e. freedom from the cycle of birth and death, to them. People in India celebrate Chitra Pournami and Dawat Pujan in southern and northern India respectively. Traditionally the worshippers of Chitrugupta pursue careers in writing including accounting and literature.

A rare and the most notable temple of Chitrugupta is at Kanchipuram in Tamilnadu. The idol bears a book of palm-leaf leaves in the left hand and an iron nail as writing instrument in the right. According to a legend, Parameswara created Chitrugupta's picture and, on request of Parameswari, Lord Shiva gave life to the picture and Chitrugupta was born. Rigveda enjoins a salutation to Chitrugupta before offering sacrifice. In 8/21/18, it mentions an invocation to be made to Chitrugupta before offering a sacrifice. There is also a special invocation to Chitrugupta as Dharmraj, the God of Justice, to be made at the performance of sraddha, rites to ancestors, or other rituals.

From Jātakas, Dighānikāya and Nāradaśmṛtis

Jātakas refer to the collection of tax by kings as royal measurement of grains on the threshing floor for conveyance to the king's granary, and to the harsh exaction of local officers and to the peasants emigrating from their villages to escape crushing taxes. There are references of taking extreme drastic and oppressive measures against defaulters of tax, viz., whole village council being imprisoned for failure to pay the land tax and the looting of a village. Jātakas refer to local officers as holders of rajjuhaka, the surveyor's cord. In Ashokan inscriptions, there are references to rajjuka as officers. Megasthenes records that land was thoroughly surveyed. Dighānikāya mentions various occupations including mudha for counting on finger, ganana for counting without the use of fingers and samkhanana for summing up large totals. Nāradaśmṛtis has the references to lending of money at interest, sureties, pledges, documents, witnesses, oaths, and also detailed provision on partnership.

From Panini's Aṣṣādhyaī

Panini, eminent Sanskrit grammarian from Takshashila, wrote Arīdhyaī in 4th-5th century BC in which he has mentioned satamāna, nirṅkas, sana, vimastika, Karṇapaṇa that were used in financial transactions.

From Valmiki's Rāmāyaṇa and Mahābhārata

Valmiki (ca. 400 BC, northern India), the poet harbinger in Sanskrit literature, is the poet of the epic Rāmāyaṇa. In Book II Ayodhyākāṇḍ section, Sarg 100, there is a reference of treatment of Sudhanva, a teacher of political economy (arthaśāstra virāda), with respect II-100-14. Further, in II-100-54, there are references of income (āya), expenditure (vyaya) and treasure (koria): āya te vipula... alpataro vyaya (income is more... expenditure is less). Mahābhārata depicts a war that dates back to the period of Rg Veda. In Book XII Śānti Parva, Sarga 40, King Yudhisthira asks his brother Nakula to look after the army's accounts.

From Kingdoms of South

The kingdoms of the South like Rashtrakutas, Cholas, Cheras, Pallavas and Pandyas were gifted with natural

From the Indian Heritage

harbours that made scopes for the maritime trade and the network of rivers gave a fertile land, which helped in production. They had a special but common feature of Temple Economy, as temples coordinated and carried out all the functions of economy including grant of land, loan and wealth. Large retinue of Brāhmanas who were appointed as officers carried out the various tasks related to collection accounting and depositing the revenue. All records of royal treasury were kept on copper plates and stones, and also in manuscripts. Cholas had a large land revenue department consisting of several rungs, which was largely concerned with maintaining of accounts. Very few land grants were tax-paying grants which were known as kara-sāsanas. The plates of **Bobbil** of Chandavarman, **Ningondi** of Prabhanjana Varma, and Talcher of Kulastambha have references about the registration of the amount payable for the village, the dues for the land and trinodaks, i.e. tax, respectively.

From Arthaśāstra

Arthaśāstra, dating to as early as 4th to 3rd century BC, was written by **Vishnugupta**, also known as **Kautilya** or **Chanakya**, the professor in Takshashila University. Arthaśāstra was an account of politics, economics and finance in India from a king's perspective. It primarily dealt with accounting for government treasury. It has fifteen parts, i.e. books, with one hundred and fifty chapters.



In its second book, three chapters provide an encompassing account on accounting, and deal with some vital concepts in accounting, viz. income, expenditure and profit, revenue, account heads, distinct accounting phases like recording of information, classification of information and reporting, checks and balances, and audit practices. Revenue has been classified into three categories: recurring current revenue, non-recurring past revenue received and another non-recurring revenue called accidental revenue. The testimony of Megasthenes corroborated by the Arthaśāstra, shows that, in Mauryan times, prices were regulated by market officials. The Arthaśāstra suggests that as an effort of maintaining a just price, government officers should buy on the open market when any staple

commodity was cheap and plentiful, and release stocks from government stores when it was in short supply as a measure of bringing down the price. It is simply amazing and striking that our ancient political theorist Vishnugupta anticipated the plan by over 2000 years of the Food and Agriculture Organization of the United Nations for maintaining a stable level of process of staple commodities on a world-wide scale.

According to the Arthaśāstra, merchants also paid small road tolls collected by antapālas, officers responsible for the upkeep of roads. Essential goods such as grains, oil, sugar, pots and cheap textiles were taxed at one-twentieth of their value. Megasthenes even recorded a sale tax of ten per cent. Bhattaswamin, a medieval commentator on Arthaśāstra, declares that king is the lord of land and water of his kingdom and other things belong to individuals. Neelakantha, a 16th century jurist, stated that land is the property of its owner and a king has only the right to tax it. The work of an accountant in Arthaśāstra was classified into three groups: karaniya (routine work such as collection and audit of revenue), sidham (concluding work such as deposition in the treasury) and śeṇa (preparatory work such as computing balance of the dues). Accounting equated the king to the treasury and treasury was considered a part of a king's personality. But on the contrary, the Qur'ān through zakāt puts obligation on Muslims on individual basis.

From Manusmṛti: Role of Vaiśyas

Manusmṛti, also known as Manu Saṅhitā, is an ancient text written during 200 BC to 200 AD that has reference to the concepts of accounting and profit in its Śloka 127 of Chapter VII. It mentions taxes that were payable to the king. Traders were supposed to calculate their taxes after considering costs, sales, distance, i.e. freight, cost of protection and procurement, and sustenance charges in connection with the deals. It indicates the existence of accounting and bookkeeping by the people of India in earlier than the time of the text.

The causes that lead to degradation of families include agricultural, pastoral, industrial and commercial operations. Varna system was a complex of obligatory duty, i.e. dharma, birth and status. Vaiśyas were asked to get involved in agriculture, trade and banking in society as their special means of livelihood, i.e. vṛtti, an essential technical training that was for their usefulness in society. Vaiśyas' avocations were open to all other varnas as distress means of livelihood, but vaiśyas were asked not to follow the avocations of other varnas. Vaiśyas, the capitalist and moneyed members of society, were the backbone of the economic organism of society. They were required to nourish people of other sections, group organizations and civic government. They possessed high positions among the counsels of the king and were generally head of municipality. Number-wise, they were the biggest single group in the population. Being the chief contributors to the state fisc, they were expected to get interested in the stability of the society.

