

Enrolment No: \_\_\_\_\_

Exam Seat No: \_\_\_\_\_

# C.U.SHAH UNIVERSITY

## Summer Examination-2017

Subject Name :Pedagogy of Elements of Accountancy Group-A

Subject Code : 4ED02PAC2

Branch: B.Ed.

Semester : 2

Date :12/05/2017

Time : 02:00 To 05:00

Marks : 70

### Instructions:

- (1) Use of Programmable calculator & any other electronic instrument is prohibited.
- (2) Instructions written on main answer book are strictly to be obeyed.
- (3) Draw neat diagrams and figures (if necessary) at right places.
- (4) Assume suitable data if needed.

5]`G o !sVf GLR[ VF5[,F 5]`GMDF\YL SM.56 V[S 5]`GGMpàZVFXZ[ 5))  
XaNMDf\ VF5MPs)\*f

s!fK}8F5F9 VG[ V[SD5F9 JrR[GM TOFJT IJUT[J6"JMP

sZfIGNFGSFI" VG[ p5RFZSFI"GL ;\Sÿ5GF VG[ DCtJ :5q8 SZL  
JU"B\0DF\ T[GF

IJIGIMUGLÔI@IF ;DHFJMP

5]`G o !sAf GLR[ VF5[,F 5]`GMDF\YL SM.56 A[ 5]`GMGFpàZVFXZ[ !5)  
XaNMDf\ VF5MPs)^f

s!fIGA\W ÔSFZGF ÔÇGM VY" VG[ ,FEF,FE J6"JMP

sZfGFPD}P IJQI IX1SGL jIFJ;FIIS ;pHTF \U[ RRF" SZMP

s#fWMZ6<!! GF GFPD}P IJQIGF 5F9I 5]:TSGL ;DL1F VF\TIZS D]^FGF  
;\NE["

8}\SDF\ SZMP

5]`G o ZsVf GLR[ VF5[,F 5]`GMDF\YL SM. 56V[S 5]`GGMpàZVFXZ[ 5))  
XaNMDf\ VF5MPs)\*f

s!f VFDGM\WGM VY" VG[ DCtJ H6FJL GJM WWM X~ SZTL JBT[ YTF  
D}0L VG[

p5F0 \U[GF jIJCFZMGL VFDGM\W ,BMP

sZfGLR[GF jIJCFZM 5ZYL zL X[9 A|W;"GF RM50[ ZMS0 VG[ A-gS  
BFGF\JF/M ZMS0D[/

T{IFZ SZMP



V[|Ô, ! X~VFTGL ZMS0I;,S ~P ^4))) VG[ A~gSI;,S ~P 54)))  
 # 5\SHG[ ~P !4))) GM DF, !)é J[5FZLJ8FJ[ ZMS0[YL  
 J[rIMP  
 5 HFGSL 5F;[YL ~P #4))) GM DF, ZMS0[YL BZLnMP  
 & ~P !45)) ZMS0F A~gSDF\ EIF"P  
 !! N]SFG EF0FGF ~P !4!)) ZMS0F R}SJL VF%IFP  
 !& ~P !4))) A~gSDF\YL VFUGF JLDF<ÔLIDIDGF  
 EZJF p5F0IFP  
 Z! 3Z DF8[ ~P\*) G]\ OIG"RZ BZLn)\ H[GM R[S  
 W\WFDF\YL ,BL VF%IMP  
 Z# VFUGF JLDFG]\ ÔLIDID R}SJL VF%I]\P  
 Z& VSAZEF> 5F;[YL ~P 54))) GM DF, DMS,JFGM  
 VF~0"Z DâIMP

**5]`G o ZsAf GLR[ VF5[,F 5]`GMDF\YL SM.56 A[ 5]`GMGFpàZVFXZ[ !5)  
 XaNMDF\ VF5MP s)^f**

s!f J[5FZL DF8[ A~gS I;,SD[/G]\ X]\ DCtJ K[ m

sZfGLR[GF jIJCFZM 5ZYL ZFH[g2 ISZF6F :8M;"GF RM50[ BZLNGM\W  
 T{IFZ SZMP

H],F> ! W]IJ, 5F;[YL ~P !4))) GM DF, !)é J[5FZL J8FJ[  
 BZLnMP  
 & SMD, 5F;[YL ~P \$4&)) GM DF, 5é ZMS0 J8FJ[ A[  
 DF;GL XFBYL BZLnMP  
 !( IGDL" 5F;[YL ~P #Z4))) GM DF, BZLnM H[GF  
 V0WF GF6F\ TZT H R}SJL NLWFP  
 Z& SG]G[ ~P 545)) GF DF,GM VM0"Z VF%IMP

s#f;]DG :8M;"GL JQ"GF \T[ GLR[GF BFTFVMGL AFSLVM VF5[, K[ T[  
 5ZYL 5[-LGL

VFBZGM\WM ,BMP

J[RF6BFTFGL	**4)))	BZLNBFTEFGL	^#4)))
AFSL		AFSL	
5UFZBFTFGL	!*4)))	R}SJ[, jIFHBFTFGL	Z4*5)
AFSL		AFSL	
D[/, I0IJ0g0BFTFGL	Z5)	DH}ZL BR"BFTFGL	!4Z))



5|`G o #sVf GLR[ VF5[,F 5|`GMDF\YL SM.56 V[S 5|`GGMpàZVFXZ[ 5))  
XaNMDf\ VF5MP s)\*f

s!f 5F30LGM VY" VG[ 5F30LG[ V;Z SZTF\ 5IZA/MGL RRF" SZL4 ;FNF  
;Z[ZFX

GOFGL VD]S JQ"GL BZLNGL 5†IT pNFCZ6YL ;DHFJMP

sZfXFI,G I,ID8[0[ TFP!<\$<Z)!\$ GF ZMH ~P !4\*54))) DF\ V[S \+ BZLn]P  
\+GM[ UM9JJFGM BR" ~P !54))) YIMP HM NZ JQ[" !5é ,[B[ 38TL  
HTL

AFSLGL 5†ITV[ 3;FZM U6JFGM CMI TM ÔYD A[ JQ" DF8[GL  
VFDGM\W

VG[ 3;FZF BFT]\ T{IFZ SZMP

5|`G o #sAf GLR[ VF5[,F 5|`GMDF\YL SM.56 A[ 5|`GMGFpàZVFXZ[ !5)  
XaNMDf\ VF5MPs)^f

s!f 3;FZFG[ V;Z SZTF\ 5IZA/M IJX[ 8)\SDF\ H6FJMP

sZfZFD4xIFDVG[SFGV[SEFULNFZL5[-  
LGFEFULNFZMK[PT[VMG]\GOF<G]SXFG

OF/J6LG]\ÔDF6ZoZo!G]\K[PAWFH EFULNFZMV[ T[DG\  
GOF<G]SXFG

OF/J6LG]\ ÔDF6 AN,L ! o ! o ! G,L SI]"P TM T[DFG ,FE VG[ tIFUGL  
U6TZL NXF"JMP

s#fGLR[ VF5[, DFICTL 5ZYL z†F VG[ ;]DGGL EFULNFZL 5[-LGL  
5F30LGL IS\DT

ï;Z[ZFX GOFG[ D}0LS'T SZJFGL 5†ITð VG];FZ G,L SZMP

JQ"	Z)!)	Z)!!	Z)!Z
GOM	!)4)))	*4)))	!Z4)))
~P			

WWFDF\ ZMSFI[,L D}0L ~P \*)4))) K[ VG[ V5[I1T J/TZGM NZ !)é  
K[P

5|`G o \$sVf GLR[ VF5[,F 5|`GMDF\YL SM.56 V[S 5|`GGMpàZVFXZ[ 5))  
XaNMDf\ VF5MPs)\*f

s!f IC;FAL U]6MàZGM VY" VG[ p5IMIUTF ,BL IC;FAL U]6MàZ IJ`,[Q6GL  
DIF"NFVM H6FJMP



sZfU]HZFT 5MI,SM8 I,ID8[0[[ ~P !)) GM V[S V[JF (é GF #4))) I0A[gRZ  
Z) 8SFGF\ ÔLIDID[ ACFZ 5F0IFP S\5GLV[ VZ\_ JBT[ ~P#)4 D\H}ZL  
JBT[  
~P ^) sÔLIDID ;ICTf VG[ C5TF JBT[ ~P#) ,[JFG]\ G,L SI]"\P  
S], \$4))) I0A[gRZ DF8[ VZ\_VM D/L H[DF\YL JWFZFGL VZ\_VM  
GFD\H}Z  
SZLVZHNFMZMG[ ZSD 5ZT SZLP TDFD ZSD ;DI;Z D/L U> TM  
S\5GLGF  
RM50[VFDGM\W ,BMP

**5`G o \$sAf GLR[ VF5[,F 5`GMDF\YL SM.56 A[ 5`GMGFpàZVFXZ[ !5)  
XaNMDF\ VF5MPs)^f**

s!f X[ZGF IJJW ÔSFZM IJX[ ;DHFJMP

sZfALP5LPV[,P I,ID8[0GF 5FSF<;ZJ{IFDF\ N[JFNFMZM ~P !4#Z4))) VG[  
,[6LC}\0L

~P ^\*4))) K[P S], J[RF6sZMS0 J[RF6 V[ pWFZ J[RF6GM !í\$ EFU K[f  
~P &45)4))) K[P JQ"GF #)) INJ; U6L N[JFNFMZGM U]6MàZ XMWMP

s#fV[STF VG[ VG]xSF ;ZB[ IC::; GOM<G]SXFG JC[\RTF\ EFULNFZM  
K[P T[D6[

ZFGLG[ GOFDF\ !í\$ EFU VF5JFGL XZT[ EFULNFZLDF\ ÔJ[X  
VF%IMP 5[-LGL

5F30LG]\ D}ÿI ~P !^4))) VF\SJFDF\ VFjI]\P ZFGL T[GF IC::;FGL  
5F30LGL ZSD

ZMS0DF\ ,FJLP 5[-LGF RM50[ 5F30L \U[GL H~ZL VFDGM\W  
,BMP

**5`G o 5 GLR[[ VF5[, TDFD 5`GMGF pàZ V[S XaN S[ V[S JFSIDF\ VF5MP  
s!\$f**

s!f X~Z V[8,[ X]\ m

sZf VFBZGM\WGM VY" ,BMP

s#f TAT G\ 5}Z]\ GFD H6FJMP

s\$f ïIJC\UFJ,MSGö V[8,[ X]\ m

s5f J8FJYL X~Z ACFZ 5F0JF V[8,[ X]\ m

s^f IAG~5F\TZ5F+ I0A[gRZGM VY" ,BMP

s&f S], DFI,SLU]6MàZ XMWJFG\ ;)+ ,BMP



s\*f JFIQ"S W;FZFGL ZSD XMWJFG]\ ;)+ ,BMP  
s(f SM>56 W\WF DF8[ iD}0L BRF"ð V[8,[ X]\ m  
s!)f W\WFSLI jIJCFZGF D]bi ÔSFZ SIF SIF K[ m  
s!!fEFULNFZG[ D/TF ,FEGF ÔDF6G]\ ;)+ ,BMP  
s!Zf W\WFDF\YL DF, WDF"NDFDF\ VF5JFDF\ VFJ[ tIFZ[ S> VFDGM\W  
YFI K[ m  
s!#f I]JF S,ADF\ DM8F 5FI[ SZ[, ZUZMUFG BR" V[ S[JF ÔSFZGM BR"  
K[ m  
s!\$f i;DFG S1FJF/F X{1I6S VG]EJMGL CFZDF/F ZRTM 5F9ð V[ SIM 5F9  
K[ m

