

Enrolment No: _____

Exam Seat No: _____

C.U.SHAH UNIVERSITY

Summer Examination-2018

Subject Name: Pedagogy of Elements of Accountancy Group-A

Subject Code: 4ED02PAC2

Branch: B.Ed.

Semester: 2

Date: 04/05/2018

Time: 10:30 To 01:30

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]`GGM pàZ VFXZ[5))
XaNMDf\ VF5MP s)*f

s!f V[SD5F9GF ,16M H6FJL T[G]\ DCtJ J6"JMP

sZf GFFPD}P IJQIGF WMZ6<!! GF 5F9I5]:TSGL ;DL1F SZMP

5]`G o !sAf GLR[VF5[,F 5]`GMDF\YL SM.56 A[5]`GMGF pàZ VFXZ[!5)
XaNMDf\ VF5MP s)^f

s!f VFNX" ÔÇ5+GF ,16M 8}\SDF\ J6"JMP

sZf ‡-LSZ6GM VY" VF5L T[GF OFINF H6FJMP

s#f D}ÿIF\SGGL ;\Sÿ5GF :5q8 SZL T[GF ;M5FGM ;DHFJMP

5]`G o ZsVf GLR[VF5[,F 5]`GMDF\YL SM.56 V[S 5]`GGM pàZ VFXZ[5))
XaNMDf\ VF5MP s)*f

s!f 5[8FGM\WGM VY" VG[DCtJ H6FJL T[GF ÔSFZM ;DHFJMP

sZf zL HM :8L, OIG"RZGF ZMS0D[/ D]HA #) V[IÔ,4 Z)!5GF ZMH ~P 6,000

A-SI;,S K[4 GLR[GF jJCFZM 5ZYL SBI GF A-SBFTFGM A-S I; ,SD[/
T{IFZ SZMP

V[IÔ, ! ~P 12,000 GM R[S EZ[,M H[GF AN, FDF\ E/TF BFTF
GVAZGM R[S ~P 6,000 GM HDF YIMP

5\SH[AFZMAFZ A-SDF\ ~P 4,000 EZFjIF H[GL
GM\W ZMS0D[/DF\ GYLP

5 VF56[EZ[,M ~P 1,200 GM R[S A-S[E},YL ALHFGF
BFTFDF\ HDF VF5L NLWM K[P



!! Vgl SM>GM ~P 1,400 GM R[S E},YL VF56F
 BFTFDF\ pWFZ[, K[P
 !& ~P 4,000 GF R[S ,B[,F H[5{SL ~P 1,600 GF R[S CH
 ;]WL R}SJ6L DF8[ZH} YIF GYLP
 Z(A-S RF_";GF ~P 200 A-S[pWFIF" 5Z\T]
 ZMS0D[/DF\ GM\W[, GYLP

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

s!f IC;FAL 5†ITGM VY" VF5L D}0L VFJS VG[DC[;},L VFJS ;DHFJMP

sZf GLR[GF jIJCFZM 5ZYL SMD,GF RM50FDF\ VFDGM\W ,BMP

DFR"4 IJXF, GFNFZ HFC[Z YJFYL T[GL 5F;[YL ,[6L
 Z)!* ! GLS/TL ZSD ~P 3,000 J;}, Y> XS[T[D GYLP

!) 5dDL 5F;[~P 4,000 ,[6F CTF H[DF\YL ~P 2,500 VFjIF
 AFSLGL ZSD DF\0LJF/LP

!5 E}TSF/DF\ Z[CFGFGF DF\0L JF/[,F ~P 2,200 5ZT
 DâIFP

s#f G HGZ, :8M;"GL JQ"GF V\T[GLR[GF BFTFVMGL AFSLVM VF5[, K[T[
 5ZYL

5[-LGF RM50[VFBZGM\WM ,BMP

BZLNBFTFGL AFSL	1,23,300	UF0LEF0F BFTFGL AFSL	7,870
DH}ZL BR" BFTFGL AFSL	2,485	D/[, jIFHBFTFGL AFSL	1,750
D/[, I0IJ0g0BFTFGL AFSL	685	:8[XGZL BR"BFTFGL AFSL	4,320

**5]`G o #sVf GLR[VF5[,F 5]`GMDF\YL SM.56 V[S 5]`GGM pàZ VFXZ[5))
 XaNMDF\ VF5MP s)*f**

s!f 3;FZFGM VY"4 ,16M VG[T[GL HMUJF>GL H~IZIFT J6"JMP

sZf ZFD4 ZCLD VG[ZC[DFG 5 : 3 : 2 GF ÔDF6YL GOM<G]SXFG JC[\RTF
 V[S 5[-LGF

EFULNFZM K[P 5[-LGF RM50[5F30L ~P 20,000 NXF"J[, K[P T[D6[3 : 2 :
 1 G)\ GJ)\



ÔDF6 VG[5F30LG]\ 5]GoD}ÿIF\SG SZJFG]\ G,L SI]©P GLR[GF ;\HMUMDF\ 5[-LGF RM50[

H~ZL VFDGM\W 5;FZ SZMP

sVf 5F30LGL IS\DTDF\ ~P 10,000 GM JWFZM SZJFGM CMI4 tIFZ[

sAf sVfD]HAGM JWFZM SIF" AFN4 5F30LGL ZSD 5}Z[5}ZL DF\0L JF/JFGL CMI4 tIFZ[

sSf 5F30LGL IS\DTDF\ ~P 5,000 GM 38F0M SZJFGM CMI4 tIFZ[

s0f sSfD]HAGM 38F0M SIF" AFN4 5F30LGL ZSD 5}Z[5}ZL DF\0L JF/JFGL CMI4 tIFZ[

5]`G o #sAf GLR[VF5[,F 5]`GMDF\YL SM.56 A[5]`GGMF pàZ VFXZ[!5) XaNMDF\ VF5MP s)^f

s!f IAGJ[5FZL ;\:YFGF ,16M J6"JMP

sZf ZFWF4 DLZF VG[SFG V[S EFULNFZL 5[-LGF EFULNFZM K[P T[VMG]\ GOF<G]SXFG

OF/J6LG)\ ÔDF6 4 : 3 : 3 K[P AWF H EFULNFZMV[T[DG]\ GOF<G]SXFG OF/J6LG)\

ÔDF6 AN,L 3 : 2 : 1 G,L SI]"P TM T[DFG ,FEG]\ ÔDF6 XMWMP

s#f S I,P ~P 90,000 G)\ V[S I\+ BZLN[K[P H[G[,FJJFGM BR" ~P 12,000 YIMP

T[UM9JJF ~P 3,000 BR" SIM"P NZ JQ[" 5% ,[B[38TL HTL AFSLGL ZLT[ÔYD +6

JQ" ;]WL 3;FZFGL U6TZL SZMP

5]`G o \$sVf GLR[VF5[,F 5]`GMDF\YL SM.56 V[S 5]`GGM pàZ VFXZ[5)) XaNMDF\ VF5MP s)^f

s!f IOA[gRZGM VY"4 ,16M VG[ÔSFZM V\U[IJ:T'T GM\W ,BMP

sZf U]HZFT I;ÿS I,ID8[0[[~P 10 GM V[S V[JF 2,00,000 >S JL8L X[Z X[ZNL9 ~P 25

GF ÔLIDID[ACFZ 5F0IFP X[ZNL9 GLR[D]HA ZSD D\UFJJFDF\ VFJLP VZ_ JBT[~P 12 s~P 10 GF ÔLIDID ;ICTf

DH}ZL JBT[~P 13 s~P 10 GF ÔLIDID ;ICTf

C5TF JBT[~P 10 s~P 05 GF ÔLIDID ;ICTf

ZMGS[WFZ6 SZ[, 1,000 X[Z 5Z C5TFGL ZSD I;JFI AWF X[Z 5Z 5}Z[5}ZL ZSD

D/L U> K[TM S\5GLGF RM50[VFDGM\W ,BMP



5]`G o \$sAf GLR[VF5[,F 5]`GMDF\YL SM.56 A[5]`GMGF pàZ VFXZ[!5)
XaNMDF\ VF5MP s)^f

s!f X[Z ACFZ 5F0JFGL +6 ZLTM pNFCZ6YL ;DHFJMP

sZf S[IJG I,ID8[0GF RM50[J[RF6 ~P 8,50,000 K[P SFRM GOM ~P 3,40,0004
VFBZGM

:8MS ~P 2,10,000 VG[X~GM :8MS ~P 1,30,000 CMI TM :8MS ÷Y,FGM NZ
XMWMP

s#f ,LGF VG[GLGF 4 : 1 GF ÔDF6DF\ GOM<G]SXFG JC[\RTF\
EFULNFZM K[P T[D6[

5LGFG[GOFDF\ !\$ EFU VF5JFGL XZT[EFULNFZLDF\ ÔJ[X
VF%IMP 5LGF T[GM

EFU ,LGF VG[GLGF 5F;[YL 3 : 2 GF ÔDF6DF\ D[/JX[P GOM<G]SXFG
JC[\R6LGF

GJF ÔDF6GL U6TZL SZMP

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

s!f J;}, VFJ[, D}0L V[8,[X]\ m

sZf V[SD5F9GL V[S jIFbIF ,BMP

s#f RF,] U]6MàZ XMWJFG]\ ;)+ ,BMP

s\$f DF, \U[GL 5[8FGM\WMGF GFD H6FJMP

s5f IAGVFIY"S jIJCfZG]\ V[S pNFCZ6 VF5MP

s^f VFNX" ÔÇ5+GF D]bl +6 5IZDF6M SIF K[m

s&f 5F30LGF D}ÿIF\SGGL 5†ITVM 5{SL A[GFD ,BMP

s*f 3;FZF5F+ G CMI T[JL V[S ID,STG]\ GFD VF5MP

s(f EFULNFZ[SZ[, tIFUG]\ ÔDF6 XMWJFG]\ ;)+ H6FJMP

s!)f GFPD}P IJQI IX1SGL H~ZL X{1I6S ,FISFT S> K[m

s!!f ~P 1,500 GM DF, GD}GF TZLS[VF%IM T[GL VFDGM\W ,BMP

s!Zf JQ" NZIDIFG ~P 74,500 5UFZ R}SjIM T[GL VFBZGM\W ,BMP

s!#f HM I0A[gRZ ÔLIDIDYL 5ZT VF5JFGF CMI TM ÔLIDID S\5GL DF8[X]\
K[m



s!\$f V[DP H[P ,F>A[ZL ;\:YF ï;D6]\đ ;FDIISG]\ ,JFHD EZ[TM T[S[JM BR"
K[m

