

C. U. SHAH UNIVERSITY

Summer Examination-2019

Subject Name : Pedagogy of Elements of Accountancy Group-A

Subject Code : 4ED02PAC2

Branch : B.Ed.

Semester : 2

Date : 29/04/2019

Time : 02:30 To 05:30

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[SD5F9 VG[K}8F5F9 JrR[GM E[N :5q8 SZMP

sZf aÿl} ÎÔg8GL ;\Sÿ5GF ;DHFJL VFNX" ÔÇ5+GF ,16M J6"JMP

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

s!f IGNFGFtDS S;M8LGL ZRGFGL ÔI@IF J6"JMP

sZf IGA\W ÔSFZGF ÔÇGF ,FE VG[U[Z,FE H6FJMP

s#f WMZ6<!! GF GFDP}P IJQIGF 5F9I 5]:TSG L ;DL1F AFÑ DJ^FGF ;\NE["

8}\SDF\ SZMP

**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 ZMS0D[/GM VY"4 p5IMIUTF VG[ÔSFZM IJX[RRF" SZMP

sZf XFC]GF 2015 GF JQ" DF8[S[8,FS jIJCfZMGL GM\W GLR[D]HA K[P
T[G[XFC]GL

BF; VFDGM\WDF\ GM\WMP

V[ÎÔ, 5 ~P1500GL IS\DTGM DF, VFUYL GFX 5FdIMP
JLDF S\5GLV[~P1000 GM NFJM DH}Z ZFbIM VG[
G]SXFGLJF/M DF, ~P100 DF\ R[TGG[J[rIMP

D[13 GD}GF TZLS[~P100 GM DF, DOT JC[rIMP

H}G 21 VZIJ\N ID,DF\ 2012DF\ D}S[,L ~P2000GL FD 5FSL
VG[T[GF p5ZGF ~P400GF jIFH ;ICT T[ZLgl}
SZFJLP

H],F> 29 ~P200 IN5[GG[R}SJJFGF CTF T[ÔEFT 5F;[



SA},FjIFP
 ;%8[P ~P1000G] \ l+ ZFH :8MZDF\YL pWFZ BZLn]P l+
 9 DMS,JFGF Z[,J[G}ZGF ~P100 56 T[6[AL,DF\
 pD[IF" K[P
 I0;[P 31 ;DLZ 5F;[~P200 ,[6F CTF T[;DLZ GFNFZ YJFYL
 DF\0L JFâIFP
 DFR" ~P100 DF\ H}G}\ OIG"RZ 5Z[XG[J[rI]\P
 23

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

s!f A[SI; ,SD[/G] \ DctJ ;DHFJMP

sZf IC;FAL 5†ITGF C[T]VM 8}\SDF\ H6FJMP

s#f GLR[GF jJCFZM 5ZYL zL XFgTD®GL BFGFJF/L J[RF6GM\W T{IFZ
 SZMP

- H[,F> 1 ;MCDG[~P800GF EFJ[20 l;,\U O[G TYF ~P950GF
 EFJ[
 10 8[A, O[G J[rIFP
- 3 Z[XDFG[~P750GF EFJ[5 V[ShM:8 O[G ZMS0[YL
 J[rIFP
- 10 XZLOFG[~P800GF EFJ[40 l;,\U O[G 10% J[5FZL
 J8FJ[J[rIF
 H[5{SL V0WF GF6F\ T[6[R[SYL R}SjIFP

**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 5F30LGM VY" ,BL T[GF D}ÿIF\SGGL H~Z SIFZ[50[T[H6FJL 5F30LGF
 D}ÿIF\SG

;DI[V;Z SZTF\ 5IZAM ;DHFJMP

sZf TFP31-3-2017GF ZMHGL GLR[GL AFSLVM J-JF6 _DBFGFGF 5FSF
 ;ZJ[IFDF\

NXF"JMP

BFTFGL AFSLVM	ZSD ~P	BFTFGL AFSLVM	ZSD ~P
D[R O\0	40,000	D[R O\0GF ZMSF6MG] \ jIFH	4,850
D[R O\0GF ZMSF6M	50,000	D[R O\0 DF8[D/[, NFG	21,000



D[R<IJH[TFG[>GFD JC[R6L	6,700	SFIDL O\0	1,25,000
D[R V\U[BR"	9,150	SFIDL O\0GF ZMSF6M	1,25,000

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

s!f ZFD4 xIFD VG[SFG_ V[S EFULNFZL 5[-LGF EFULNFZM K[P T[VMG]\
GOF<G]SXFG

OF/J6LG]\ ÔDF6 3:3:2 G]\ K[P AWFH EFULNFZMV[T[DG]\
GOF<G]SXFG OF/J6LG]\

ÔDF6 AN,L 1:1:1 G,L SI]"\P TM T[DFG ,FE VG[tIFUGL U6TZL
NXF"JMP

sZf ZLDF VG[;LDF V[S EFULNFZL 5[-LGF EFULNFZM K[P T[VM 2:1GF
ÔDF6DF\ GOM

<G]SXFG JC[R[K[P T[G[AN,LG[1:1 SZJF DF\U[K[P T[YL 5F30LG]\
D}ÿIF\SG SZJFG]\

G,L SI]© K[P GLR[GL DFICTL 5ZYL VF EFULNFZL 5[-LGL 5F30LG]\
D}ÿIG,L SZMP

EFULNFZL SZFZ D]HA 5F30LGL ZSD K[ÿ,F 4 JQ"GF ;Z[ZFX GOFGL
5 JQ"GL

BZLNLG[VFWFZ[G,L SZJFGL K[P

s#f h[G I,ID8[0[TFP1-4-2015GF ZMH ~P75000G]\ V[S l+ BZLn]P VF l+ 5Z
;LWL ,L8LGL ZLT[15% ,[B[3;FZM U6LG[S\5GLGF RM50[ÔYD A[
JQ"GL

VFDGM\W ,BMP

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 X[ZD}0LGM VY" H6FJL >SJL8L X[Z ACFZ 5F0JFGF TA,FVMG]\ J6"G
SZMP

sZf ZFHC\; I,ID8[0[[~P100GM V[S V[JF 11% GF 25000 IOA[gRZ ACFZ 5F0IFP
H[GF 5Z S\5GLV[VZ_ JBT[~P304 D\H}ZL JBT[~P35 T[DH C5TF JBT
~P35 ,[JFG]\ G,L SI]"\P AWFH IOA[gRZ DF8[VZ_VM 5}ZL D/L H[DF\YL

800



I0A[gRZ WFZ6 SZGFZ HFG]V[D\H}ZL JBT[I0A[gRZGL AWL H ZSD
5}Z[5]ZL

R}SJL NLWLP HIFZ[200 I0A[gRZ WFZ6 SZGFZ ;MCD D\H}ZL VG[
C%TFGL

ZSD R}SJL XSIM GICP AFSLGF AWFH I0A[gRZ 5Z ;DI;Z D\H}ZL VG[
C%TFGL ZSD D/L U> TM S\5GLGF RM50[H~ZL 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 GJF EFULNFZG[RF,] EFULNFZL 5[-LDF\ ÔJ[X VF5JF DF8[GF SFZ6M
H6FJMP

sZf 8LP8LPS[P I,ID8[0GL GLR[VF5[, IJUTMG[VFWFZ[:8MS<pY,M
XMWMP

J[RF6 ~P25,00,000î SFRM GOM ~P4,00,000î X~GM :8MS ~P4,00,000î
VG[

VFBZGM :8MS ~P3,00,000 K[P

s#f VFCGF VG[RFCGF 3:2GF ÔDF6DF\ GOM<G]SXFG JC[\RTF\ 5[-LGF
EFULNFZM K[P

T[D6[Z[xDFG[GOFDF\ !í\$ EFU VF5JFGL XZT[EFULNFZLDF\ ÔJ[X
VF%IMP

Z[xDFGF ÔJ[X JBT[5[-LGL 5F30LG]\ D}ÿl ~P1,20,000 VF\SJFDF\
VFjI)\P Z[xDF

D}0L TZLS[~P50,000 VG[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 S[JL ID,ST 3;FZF5F+ GYL m

sZf C}0L \U[GL 5[8FGM\WMGF GFD H6FJMP

s#f SFDULZL U]6MàZ XMWJFG\] ;)+ ,BMP

s\$f AC]IJSÿ5 ÔSFZ S;M8LG]\ V[S pNFCZ6 VF5MP

s5f I+5IZDF6 ;FZ6LGF +6 5IZDF6M H6FJMP

s^f ;àFJFZ D}0L ALHF SIF GFD[VM/BFI K[m

s&f I0A[gRZ S[8,F JQ"GL D]NTGF ACFZ 5F0L XSFI m

s*f SM>56 V[S @[I08 Z[8L\U V[Hg;LG]\ GFD H6FJMP



s(f 5[-L 5F;[D]bItJ[SIF A[ÔSFZGL ID,ST CMI K[m
s!)f ZMS0D[/ S[A[\SBFTF ÔDF6[pWFZAFSL V[W\WF DF8[X]\ K[m
s!!f W\WFGL VF\TIZS HJFANFZL V[8,[W\WFGL SMGF Ôti[GL HJFANFZL

m

s!Zf GFDP}P IJQIGF WMZ6<!! GF JT"DFG 5F9I5]:TSGL S], IS\DT S[8,L K[

m

s!#f HIFZ[GJM EFULNFZ T[GF EFUGL 5F30L ZMS0DF\ ,FJ[tIFZGL
VFDGM\W ,BMP

s!\$f EFULNFZL 5[-LDF\ GJF EFULNFZGF ÔJ[X 5KL EFULNFZMGF
GOF<G]SXFGG]\ ÔDF6

S[J]\ CMI m

