



Bachelor of Education (B.Ed. General)
Semester-I

Course Code	UE01GBED60	Title of the Course	CPS-3 : Pedagogy of Elements of Accountancy
Total Credits of the Course	02	Hours per Week	40

Course Objectives:	<ol style="list-style-type: none"> 1. The student-teachers check the justifiability of the Accountancy subject. 2. The student-teachers establish the relationship of Accountancy subject with other subjects. 3. The student-teachers prepare the outline of the lesson plan of Accountancy subject. 4. The student-teachers analysis the current curriculum of Accountancy subject on the basis of certain parameters. 5. The student-teachers clarify the difference the concept of diagnostic work and remedial work in Accountancy subject. 6. The student-teachers make various learning methods of Accountancy subject utilisable. 7. The student-teachers derive the difference of various concepts included in the content of Accountancy subject.
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Course Content		
Unit	Description	Weightage* (%)
1.	Accountancy: Concept, Importance, Scope and Correlation <ol style="list-style-type: none"> A. Accountancy <ol style="list-style-type: none"> 1. Meaning, Concept and Importance 2. Scope B. Teaching of Accountancy <ol style="list-style-type: none"> 1. Aims and Objectives 2. Importance of Teaching Accountancy at Higher Secondary Level C. Correlation <ol style="list-style-type: none"> 1. Meaning and Importance 2. Correlation with Economics, Commerce and Mathematics D. Self-Learning <ol style="list-style-type: none"> 1. History of Accountancy 	35





	2. Correlation with Accountancy and Daily life	
2.	Lesson planning, Syllabus, Teacher, Diagnostic-Remedial work and Teaching Methods A. Lesson Planning and Syllabus 1. Lesson Planning: Meaning, Importance, Stages and Detail planning in Teaching Accountancy 2. Syllabus: Meaning, Importance, Characteristics of ideal syllabus B. Accountancy Teacher and Diagnostic-Remedial Work 1. Accountancy Teacher: Educational qualification and Characteristics 2. Diagnostic-Remedial Work: Meaning, Stages, and Differences between Diagnostic and Remedial C. Methods of Teaching Accountancy 1. Assignment Method: Meaning, characteristics, merits, demerits and Terms of success 2. Team teaching Method: Meaning, characteristics, merits, demerits and Terms of success 3. Inductive and Deductive Method: Meaning, characteristics, merits, demerits and Terms of success D. Self-Learning 1. Skills of Accountancy Teacher 2. Meaning, Merit and demerit of Comparative Method	32.5
3.	Content A. Transaction and Accounts 1. Transaction: Meaning and Types 2. Accounts: Meaning and Rules of Debit and Credit B. Journal and Cash Book 1. Journal: Meaning and Uses 2. Cash Book: Meaning, Uses, Types and Example of simple Cash Book C. Depreciation and The Dual effect of Transactions 1. Depreciation: Meaning, characteristics and factors affecting depreciation, Example of equal instalment method of depreciation 2. Types of Accounting Transactions	32.5





SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2021-2022

	D. Self-learning 1. Types of sub-notes 2. Forms of ledger	
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Teaching-Learning Methodology	Group discussion, Seminar, Preparation of report, Lecture, Demonstration, Practical, Visit, Workshop, Assignment.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination (As per CBCS R.6.8.3)	30%
2.	University Examination	70%

Course Outcomes: Having completed this course, the learner will be able to	
1.	Construct the objectives of the lesson of Accountancy .
2.	Teaching work based on the objectives of Accountancy.
3.	Find the difference remained in various objectives of Accountancy subjects.
4.	Establish practical correlation of Accountancy subjects.
5.	Establish various correlations of Accountancy subjects with other subjects.
6.	Prepare the list of Accountancy subject with other subjects.
7.	Prepare the list of various stages/steps/phases of lesson planning of Accountancy subject.
8.	Construct lesson plan of Accountancy subject.
9.	Practice classroom teaching based on lesson plan of Accountancy subject.
10.	Prepare the list of characteristics of appropriate curriculum of Accountancy subject.
11.	Review the concept of diagnostic work and remedial work in Accountancy subject.
12.	Review the curriculum of Std.11 of Accountancy subject.
13.	Clarify the concept of diagnostic work and remedial work in Accountancy subject.





14.	Clarify various methods of diagnostic work and remedial work in Accountancy subject.
15.	Use various methods during practical lesson in Accountancy subject.
16.	Clarify the concept of the content of Accountancy subject.
17.	Clarify various reasons, merits and demerits of various points of the content of Accountancy subject.

Suggested References:

Sr. No.	References
1.	<ul style="list-style-type: none"> મિસ્ત્રી,એમ.આર.(૨૦૧૦).નામાનાં મૂળતત્વો વિષયવસ્તુ. અમદાવાદ: નીરવ પ્રકાશન. વ્યાસ,આર.એચ.અને અન્ય.(૨૦૧૨).નામાનાં મૂળતત્વો,ધોરણ-૧૧ ભાગ-૧.ગાંધીનગર: ગુજરાત રાજ્ય શાળા પાઠ્યપુસ્તક મંડળ. પટેલ,બી.એસ.(૨૦૦૭).નામાનાં મૂળતત્વોના અધ્યાપનનું પરિશીલન. અમદાવાદ: બી.એસ.શાહ પ્રકાશન. રાવલ,એન.વી.(૨૦૧૦).નામાનાં મૂળતત્વોનું અભિનવ અધ્યાપન. અમદાવાદ : નીરવ પ્રકાશન.
2.	<p>Boynlon, L. O. (1995). Methods of Teaching Book Keeping. Cincinnati: South Western Publication Company.</p> <p>Kochhar, S. K. (1992). Methods and Techniques of Teaching. New Delhi: Sterling Publishers Private Limited.</p> <p>Verman, M. M. (1979). Method of Teaching Accountancy. New York: McGraw Hill.</p>

On-line resources to be used if available as reference material

On-line Resources

www.researchatate.net

www.na-bussinesspress.com

www.schoollerningoutcomes.edu.mt

www.Fileseric.edu.gov

