



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

Course Code	UE02GBED60	Title of the Course	CPS-6 : 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 clarify evaluation tools in Accountancy subject.2. The student-teachers prepare question paper based on blue print in Accountancy subject.3. The student-teachers make various methods of learning in Accountancy subject utilisable.4. The student-teachers establish the relationship of field work practical units in Accountancy subject.5. The student-teachers analysis the current school text book of Accountancy subject with reference to definite parameters.6. The student-teachers prepare the outline of the club of Accountancy subject.7. The student-teachers differentiate among various concepts included in the content of Accountancy subject.
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Course Content		
Unit	Description	Weightage* (%)
1.	Accountancy: Evaluation Tools, Audio-Visual Aids and Methods A. Evaluation tools of Accountancy and Audio-visual Aids <ol style="list-style-type: none">1. Evaluation tools: Meaning, Uses and tools2. Audio-Visual tools: Computer, Internet, Charts, Sample B. Blue Print <ol style="list-style-type: none">1. Meaning and Characteristics2. Steps and Construction C. Method of Teaching <ol style="list-style-type: none">1. Project Method: Meaning, characteristics, merits, demerits, Steps and Terms of success2. Symposium Method: Meaning, characteristics, merits, demerits and Terms of success3. Supervised study Method: Meaning, characteristics,	35





	<p style="text-align: center;">merits, demerits and Terms of success</p> <p>D. Self-Learning</p> <ol style="list-style-type: none">1. Effective use of bulletin board as a visual tool in Accountancy Subject.2. Demonstration Method : Meaning, Merits and Demerits	
2.	<p>Field Work, Text book and Accountancy Study Club</p> <p>A. Field work</p> <ol style="list-style-type: none">1. Meaning and Importance2. Visits to place of various field work and taking into consideration of field work <p>B. Text book</p> <ol style="list-style-type: none">1. Concept and characteristics2. Importance and criticism <p>C. Accountancy study club</p> <ol style="list-style-type: none">1. Meaning and Importance2. Activities <p>D. Self-Learning</p> <ol style="list-style-type: none">1. Textbook Review of Standard -122. Constitution of Accountancy study Club	32.5
3.	<p>Content</p> <p>A. Deshi Nama Method – Annual Report</p> <ol style="list-style-type: none">1. Meaning and Characteristics of Deshi Nama Method2. Simple Sum of Annual Account <p>B. Partnership's Account</p> <ol style="list-style-type: none">1. Meaning and Characteristics2. Agreement, Capital Account and Simple sums of capital account <p>C. Goodwill</p> <ol style="list-style-type: none">1. Meaning of Goodwill2. Factors Affecting of Goodwill <p>D. Self-learning</p> <ol style="list-style-type: none">1. Accounting Method and Computer2. Difference between Equity Share and Preference Share	32.5





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.	Prepare the list of various evolution tools of Accountancy Subject.
2.	Classify various evaluation tools on its types in Accountancy subject.
3.	Prepare evaluation tools according to the lesson in classroom teaching during practical lesson in Accountancy subject.
4.	Prepare a blue print in Accountancy subject.
5.	Prepare question paper based on the blue prints in Accountancy subject.
6.	Use various methods according to lesson during the practical lesson in Accountancy subject.
7.	Make a list of the units that can be used in the field work in Accountancy subject.
8.	Prepare a report on the field work done on any unit of Accountancy subject.
9.	Classify the internal and external characteristics of textbook of Accountancy subject.
10.	Review the textbook of Std.12 Accountancy subject.
11.	Prepare the procedure of constructing study club in Accountancy subject.
12.	Clarify the organisation of the study club of Accountancy subject.
13.	Clarify the list and work of the study club members in Accountancy subject.
14.	Construct a study in Accountancy subject.
15.	Clarify the school activities of the study club in Accountancy subject.





16.	Clarify various concepts of the content of Accountancy subject.
17.	Clarify the reasons, solutions, merits and demerits 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 ભાગ૧. 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.	Boynlon, L. O. (1995). Methods of Teaching Book Keeping. Cincinnatti: South Western Publication Company. Kochhar, S. K. (1992). Methods and Techniques of Teaching. New Delhi: Sterling Publishers Private Limited. Verman, M. M. (1979). Method of Teaching Accountancy. New York: McGraw Hill.

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

On-line Resources

www.researchatate.net

www.na-bussinesspress.com

www.schoollearningoutcomes.edu.mt

www.Fileseric.edu.gov

