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Under

Graduate Degree Programme Choice Based Credit System (CBCS) S!öÓ≈yã, ö !û, !_Ü, ü)°fyÎ` ö ÓfÓfliyV !ÓÉİİ` ≠ İy;øy!
öÜ, Óylİçf (Commerce) Subject : B.Com (Hons.) / HCO , öyë, e´ ü ≠ xy!İ≈Ü, !•İyÓ!öÜ, yÇÈÜÈ1 (Financial Accounting-I)
Course Code : CC-CO-01

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Course Code :

CC-CO-01

1

í, z, öe´ ü!İÜ, y ü•yö ^

òçöyl' Ü, ß%ü,yEİä,w Óß%Ó' öyüy!B,ı, ~•z ü%_ ' !Öÿ!Óòfy°İİ' Ó' í,zB√%_ ' !Ç« ,yD^İö xy,öy^İÜ, fl|yài, – ßj±!ı, ~•z
≤Äİı,ı,yö^ò^İçÓ' ßÖ≈≤ÄİÜ Ó'yçf ßÖ' Ü,y!Ó' ü%_ ' !Öÿ!Óòfy°İ' !•İß^İÖ òfyÜ, (NAAC) ü°fyİ^İö Ú~ÜÈÜÈ^@^Äı,
≤Äy/Æ •İİ^İäÈ– !Öÿ!Óòfy°İ' üO%İÓ' Ü,lüçö≤ÄÜ,y!Çı, İò^İò≈çöyüyl' fl'yı,Ü, !Ç« ,ye' ü^İÜ, òNyä,ı,è, ò,İÜ,
≤ÄÜ,Ó' İr^İÖfhlİ Ü,Ó'yÓ' Ü,ly Óy •İİ^İäÈ– ~!° •ÈÜÜÜÈÜ' Ü,yÓ' ^Ü,yß≈Üñ Ú!ı,İßı'ò^İö!ßı,Ü, •z^İÜ, !
è,ü,Üñ Ú^ç^İö'Ü, •z^İÜ,ı,è,ü, ~ÓÇ Ú!flÖ'Ü † Ú~!Ó!è, ~ö•fy™İürè, ^Ü,yß≈Ü– ^e' İ,è, è,çk,ı,ı,Ó' Ä,öÓ' !ü,İ_
Ü,^İÓ' !Óòfhlİ ~•z, öyè,e'ü !Ç« ,yl≈#Ó' ßyü^İö !òÖ≈yä,öyDÜ, ,öyè,e'ü,öyè, @^Ä•İıÓ' ß%İİyà ~İö^ò^İÖ–
~Ó'•z ß^İD İ%_ ' •İİ^İäÈ ÈİyB√y!ÈİÜ, ü)°fyİ^ö ÓfÓfliy ~ÓÇ ^e' İ,è, è,Δy™ü,y^İÖ'Ó' ß%!Óöy– !Ç« ,yl≈# ^Ü,İwÜ, ~•z
ÓfÓfliy ü)ı, ^@^Äı,ÈÜÈ!ü,İ_Ü, İy x!Ó!FaÈB' xyü,fhs^Ó' #ıü)°fyİ^İöÓ' üöf !ò^İİ' ßy!Ó≈Ü, ü)°fyİ^İöÓ' !ò^İÜ,
~İäy^İÖ ~ÓÇ !Ç« ,yl≈#^İÜ, !ÓÈİİ' !öÖ≈yä,^İöÓ' ^« ,İe İİly,öİ%_ ' ß%!Óöy^ò^İÖ– !Ç« ,ye' İüÓ' ≤Äİy!Ó'ı, ò!
Ó'ß^İÖ' !Ó!Óò !ÓÈİİ' ä,İ' ^İöÓ' ß« ,üı,y !Ç« ,yl≈#^İÜ, ^ò^İçÓ' xöfyöf í,zFä, !Ç« ,y ≤Äİı,ı,y^İöÓ' xyhs' ÉÓfÓfliyİ^ x!
ç≈ı, ^e' İ,è, è, fliyöyhs' ^İÖ' ßy•ylf Ü,Ó' ^İÖ– !Ç« ,yl≈#Ó' x!ü, İİlyçö Ä, ö!Ó' @^Äı« ,üı,y xö%ylı' # ,öyè,fe' İüÓ' !
Óòfyßz ~•z öİ%,ö !Ç« ,ye' İüÓ' °« ,f– UGC (Open and Distance Learning Programmes and Online Programmes)
Regulations, 2020 xö%ylı' # İÜ,° í,zFä, !Ç« ,y ≤Äİı,ı,y^İöÓ' fl'yı,Ü, ,öyè,e'ü ~•z !ß,İÓ!ß,ß, ,öyè,e'ü ,çk,ı,ı,
Ü,yİ≈Ü,Ó' # Ü,Ó' y Óyöfı,yü)Ü,ÈÜÜÈÈ í,zFä, !Ç« ,yÓ' ,ö!Ó'ß^İÖ' ~•z

öİ%,ö !Ç« ,ye' ü ~
Ü, ^ÓÜ,İ'Ü, ,ö!Ó'Óı≈, ^İöÓ' ßä,öy Ü, ^İÖ' ^İäÈ– xyäyü# 2021ÈÜÈ22 !Ç« ,yÓÈİ≈ İ'İÜ, fl'yı,Ü, hflİ^İÖ' ~•z !òÖ≈yä,ö!
ü,İ_Ü, ~•

z,
öyè,e'ü Ü,yİ≈Ü,Ó' # Ü,Ó' y •İÖñ ~•z ü^İü≈^öı,y!ç ß%ü,yEİ ü%_ ' !Öÿ!Óòfy°İ' !ßk,yhs^ @^ÄıÜ, ^İÖ' ^İäÈ– Óı≈,üyö
,öyè,e'ü= !° í,zFä, !Ç« ,y ^« ,İeÓ' !öıyİ' Ü, Ü,ı,ı,f^İÜ,Ó' İly!Ó!ı, ≤ÄhflıyÓöy Ä !ò^İò≈çyÓ' # xö%ßy^İÖ' Ó' !ä,ı, Ä!
Óòfhlİ •İİ^İäÈ– !Ó^İçÈİ=Ó'çcy^İÖ'y,ö Ü,Ó' y •İİ^İäÈ ^ßzßÖ !òÜ, =!Ó' ≤Äİı, İy •zı,z,ı,ç,İß, Ü,ı,ı,Ü, !ä,ı,ı, Ä!
ö^İò≈çı, – ü%_ ' !Öÿ!Óòfy°İ' ^« ,İe fl|ÈÜÈ!Ç« ,y ,öyè,ÈÜÈı,z,öÜ,Ó'ı !Ç« ,yl≈# ßyİ' Ü, ,ö!Ó' ^İÈıÓyÓ' ~Ü,ı,è,
=Ó'çc,ö)ı≈ xÇÇ– !ß,!

Ó.~ß.~ß,
öyè,e'ü^İüÓ' ~•z ,öyè,ÈÜÈı,z,öÜ,Ó'ı ü)ı, Óyçy Ä •zç^İÖ' !ç^İı, !ıäı, •İİ^İäÈ– !Ç« ,yl≈#^İöÓ' ß%!Ó^İöÓ' Ü,ly üylyİ'
^Ó' ^İä xyüÓ' y •zç^İÖ' !ç ,öyè,ÈÜÈı,z,öÜ,Ó' ^İıÓ' Óyçy xö%Óy^İöÓ' Ü,y^İçÄ ~İä^İİ^İäÈ– !Öÿ!Óòfy°İ' ^İÖ'
xyü,fhs^Ó' #ı !Ç« ,Ü,Ó' yz ü)ı, ,öyè,ÈÜÈı,z,öÜ,Ó'ı ≤Äİı,Ó' ^« ,İe x@^Äı# ü), !üÜ,y !ò^İİ^İäÈöÈÜÜÈÜÈ!òÄ
,ö) ^İÖ≈Ó' ,

öÓ' jöÓ' y xö%ylı' # xöfyöf !Óòfyİ'ı, !òÜ, í,zFä, !Ç« ,y ≤Äİı,ı,y^İö ßÇİ%_ ' x!ü,K, Ä !
Ó^İçÈıK, !Ç« ,Ü, ^İöÓ' ßy•ylf xyüÓ' y xÜ%Z,ı,ä, ^İ_ @^ÄıÜ, ^İÖ' !äÈ– İÑ,y^İöÓ' ~•z ßy•ylf ,öyè,ÈÜÈı,z,öÜ,Ó' ^İıÓ'
üy^İöyB'İ' ^İö ßyİ' Ü, •İÖ Ó'İ°z xyüyÓ' !Öÿayß– ~•z !öü≈,Ó' ^İlyàf Ä ü)°fÓyö !Óòfyİ'ı, !òÜ, ßy•y^İİfÓ' çöf xy!ü
İÑ,y^İöÓ' xyhs' !Ó' Ü, x!ü,çöö çyöy-z– ~•z ,öyè,ÈÜÈı,z,öÜ,Ó'ı ü%_ ' !Öÿ!Óòfy°İ' ^İÖ' !Ç« ,ı,çk,ı,ı,ÈÜÈ≤ÄÜ,Ó' ^İı!
öÉß^İ@İ• =Ó'çc,ö)ı≈ ü), !üÜ,y ^ö^İÖ– ~

Ü,ly Óy Óy†°f ^İñ ~È !ÓÈİ^İİ'
í,zB√%_ ' !Ç« ,yD^İöÓ' ,öè,ö ≤Äİe'ı'yl' ßÇİ%_ ' İÜ,° !Ç« ,^İÜ,Ó' ßò!≈Ü, Ä äè,öü)Ü, üı,yüı, xyüy^İöÓ' xyÓ' Ä İü,k,
Ü,Ó' ^İÖ–
ü%_ ' !

Óòfy°İİ' Ó' ,öyè,ÈÜÈı,z,öÜ,Ó'ı ≤Äı,ı,Ó' ~•z !Óòfyİ'ı, !òÜ, í,z^İöfy^İä ßÖ≈yD#ı ßyú,°f Ü,yüöy
Ü,İÓ' – ü%_ ' !Ç« ,ye' İüı,zÍÜ, ^İÈİ≈Ó' ≤Ä^İYç xyüÓ' y ≤Äİı,çöı,ı,Ók,ı, –
xöfy,
öÜ, Sí, V =ü, çB,Ó' ßÖ' Ü,yÓ' í,z,öyä,yİ≈

2 ≤
Äİü ßÇfİÖÓ'ı ≠
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zñ 2021 !
Óÿ!Óòfy°İ' üO%İÓ' Ü,lüç^İöÓ' ò)Ó' !Ç« ,y Ó%f^İÖ' yÓ' !Ó!ò xö%ylı' # ü%!öı, –
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Under Graduate Degree Programme Choice Based Credit System Honours in Commerce [B.Com (Hons.)/ HCO]
(Financial Accounting-I) Course Code : CC-CO-01
3 øèèè÷èç Under
Graduate Degree Programme Choice Based Credit System (CBCS) SlöÖ≈yä,ö !ü,İ_Ü, ü)°fyİ^ö ÓfÓfliyV !ÓÈİİ' ≠ ßyıöy!

öÜ, Óy!çf (Commerce) Subject : B.Com (Hons.) / HCO ,öyë, e' ü ≠ xy!≈Ü, !•ÿyÓ!öÜ,ycÈÜÈ1 (Financial Accounting-I)
Course Code : CC-CO-01 ≠ !ÓÉÏ" ÿ!ü!i, ≠ ÿöÿfÓ,® í, . x!öÓ≈yí ^âyÉ! í, . í, z_ü Ü%,üyÓ" ò_ Professor of Commerce
Professor of Commerce NSOU (Chairperson) NSOU í, . ÿç° Ü%,üyÓ" üy•z!i, í, . xy!ÇÉ! Ü%,üyÓ" ÿyöy Profesor of
Commerce (PG Dept.) Professor of Commerce Hooghly Moshin College University of Calcutta !ÿ. ~. ÷ü,y!° ö Óÿ% ð#
ÿ%òç≈ö Ó"y!° Associate Professor Assistant Professor Ananda Mohan College NSOU Ó" ä,öy ÿjöyöy ~Ü,Ü, 1ÈÜ3 É í, .
fl! ,öò ÿÓ" Ü,ycÓ" í, . x!öÓ≈yí ^âyÉ! Assistant Professor NSOU University of Calcutta ~Ü,Ü, 4ÈÜÈ8 É í, . x!üi, üç%üyöÓ" í, .
í, z_ü Ü%,üyÓ" ò_ Associate Professor NSOU Bijoy Krishna Girls' College ≠ !Óöfyÿ ÿjöyöy ≠ ð# ÿ%òç≈ö Ó"y!°
≤ÄK,y,öò ÷√√ ÷Ü±!÷, ÷fl! ÄÜ÷, , ~≈?√, , ¶ÿQ ÇÉÜÓ÷±øÉ√, ≈^ ÷±^ ¶ ~≈qi ø÷ü' ø÷?√...±" Ä" ,÷, jZ±÷,±, ÷,
÷, øé÷Ó÷ø ø÷ü' ø÷?√...±" ,
fl!ó«÷÷ÜÄé÷÷, ø" ø÷Ó÷' Ü≈" øÓ÷ Ä√±!÷" ± ÷÷, Çfl!±ÄÜ±" ÷÷Ä" ÷, ÷Ü≈Ü" ≈«\ ÷± Çfl!±ÄÜ±" ÷±Ä÷ ÷÷÷X'øÓ÷, •Ü"i«
øÜø" ¶

X° !Ü, ^!çyÓ" ^ÿö=Æ øÜ÷i&Öfl!
4

5 væç!èà ¼4äÜi» ääk èùxHèùóÖiÜú !öÓ≈yã, ö !ü, !_Ü, ü)°fÿyö ÓfyÓfliy (Choice Based Credit System) (HCO) xy!≈Ü, !
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öÜ,yc ÿÇe^yhs" ^!ü!°Ü, öyÓ" ÷y 1.11.2 !•ÿyÓ!öÜ,yc ÿÇe^yhs" ^!ü!°Ü, ≤Ä!y 1.12 ÿyÓ" yçç 1.13 xö%ç#°ò# 1.14 í, z_Ó"
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í, z^!jçf ~z ~Ü, ^!Ü, Ó" í, z^!jçf •° !•ÿy
yÓçyflf ÿ!¶, #!° ^!ü!°Ü, öyÓ" ÷y Ä ≤Ä!y=!° ~Óç ~z çy^!flfÓ" ≤ÄÜ, !i, ñ í, z^!jçfñ ÿ%!Óöyñ ÿ#üyÓk, ÷,y ÿjò" iÜ≈,
,öyë, ^!Ü, Ó" ü!ö ~Ü, !è, ≤Äy!üÜ, öyÓ" ÷yÓ" ÿ, !çT Ü, Ó" yñ !y^!i, , öÓ" Ói≈, # ~Ü,Ü, =!° ^!i, xy^!y!ä, ÷, !ÓÉ!i" Ó" Ó" ÿfÜ,
xö%öyÓö ÿçÿyöf •!° – 1.2 ≤ÄHfl!yÓöy ^!çyflf xöf!^!iÓ" üyöf^!ü ^!Ü, yö Óf!_ Óy ≤Ä!i, ÷,y^!öÓ" xy!≈Ü, Ü,y!≈yÓ" # ÿ%!
ö!ò≈<T Ä ÿ%ÿÇÓk, ü,y^!iÓ" !°, öÓk, Ü, Ó" y^!y!° ~Óç !ö!ò≈<T ÿü!^yhs" ^!iÓ" ÷, yÓ" ú, yú, °, ö!≈y^!yã, öy Ü, Ó" y^!y!° ^!ÿz
çyflf ^!Ü, !•ÿyÓçyflf (Accountancy)

10. İf ÖfÖyÖ ÜyÖ # ≤Ä"ll" yçö#l" i, İf 1. üy!Ü, Ä ÖfÖfliy, öÜ, ÖfÖşy"ll" Ö" ü%öyü, y" İlyäfi, y Ä fliy!l" c şjöÜ≈, #l" İ, İf 2. !Ö:ö"ll" yàÜ, yÖ # ü%öyü, y Ä é%Ñ, İÜ, şjöÜ≈, #l" İ, İf 3. öyÄöyöÖ" ài ÖfÖşy"ll" Ö" İ" İçyö" İlyäfi, y Ä İ, yÖ" Öf şjöÜ≈, #l" İ, İf 4. şÖ ÖÖ"yÜ, yÖ # ài ÖfÖşy"ll" Ö" İ, yÖ" Öf Ä fl"Ü, y" #ö İ, öi Ö" İçyö" İlyäfi, yÖ" İ, İf 5. à! Ö" jyÖ" ài ö" İrfÖ" =öüyö Ä öyü şjöÜ≈, #l" İ, İf 6. şÖ Ü, yÖ Ä Ü, Ö" Ü, İ, ≈, ö« ÖfÖşy"ll" Ö" İ, zİ, öyöñ! Öe İ" Ä ü%öyü, y şjöÜ≈, #l" İ, İf 7. fliyö#l" çöà! ÖfÖşy"ll" Ö" şyü!çÜ, öyl" Ök, İ, y şjöÜ≈, #l" İ, İf 8. à İÖEİÜ, ài ÖfÖşy"ll" Ö" Öy!fÜ, ≤Ä! İ, İÖòö !ü, !_Ü, şÜ, °, İ, İf 1.6 !şyÖ!öÜ, yç İ, İlfÖ" =İàİ, ~Ö!çTf (Qualitative characteristics of Accounting Information) !şyÖ!öÜ, yç İ" İÜ, ≤ÄyÄ İ, İfyÖ" # !şk, yhs" @ Ä" İiÖ" xöfi, ü şyl" Ü, İ, z, öyöyö !şy" İÖ" İÖ" İÖ!ä, İ, °İ" - !Ü, v ! şk, yhs" @ Ä" İi ~şÜ, °, İ, İfyÖ" # İ, äö-z şyl" Ü, °İi" Ä İë, İäö ~=!Ö" !Ö" İçEİ!Ü, ä%É =İ Öy ~Ö!çTf !Öòfüyö °İ" - ~z şÜ, ° Ö!çTf =! "şyÖ!öÜ, yç İ, İlfÖ" =İàİ, ~Ö!çTf öy" İü, ö!Ö" İä, İ, - =İàİ, ~z şÜ, ° Ö!çTf =! "

87%	MATCHING BLOCK 1/21	J
İÜ, ü)İ, ö%!è, ≤Äöyö ü, y" İà ü, yà Ü,		

Ö" y" İ" İi, öy" İÖ" ÈÜÜÈ≤Äyş!DÜ, İ, y (Relevance) Ä !ÖYşy" İlyäfi, y (Reliability) - 1. ≤Äyş!DÜ, İ, y (Relevance) - ! şk, yhs" @ Ä" İiÖ" şyl" Ü, °İi" Äë, yÖ" çöf !şyÖ!öÜ, yç İ, İf İÜ, xÖçf-z ≤Äyş!DÜ, °İi, °İÖ- ~İç, İë ≤Äyş!DÜ, °İi" Äë, yÖ" çöf İ, İlfÖ" xÖçf-z !ö" İj" y_ ~Ö!çTf =! İyÜ, İi, °İÖ- SÜ, V şül" yö%à (Timeliness): İ, İf İÜ, xÖçf-z !şk, yhs" @ Ä" #İ, yÖ" Ü, y" İàÈ ÖfÖyÖ" İlyäf" İi, °İÖ İë, Ü, şü" İi" ñ ö" İä, İ, y ≤Äyş!DÜ, İ, y" yÖ" y" İÖ- Säv şjö)İ=İ, y (completeness): İ, İf İÜ, xÖçf-z şjö)İ≈ °İi, °İÖ- xyç!çÜ, İ, İf ü%, !şk, y" İhs" Ö" çBv !ö" İi, öy" İÖ" - Säv çöy!l=Ü, İ, y (materiality): İäö" Ü, y" İöy İ, İlfÖ" xö%, ö!flilİ, !şk, yhs" @ Ä" İ=Ä!e İ" y" İÜ, Öþ"yç" İç ≤Äü, y!Öi, Ü, İÖ" İ, äö" İ, İf İÜ, çöy!l=Ü, Ö" İ" İÖ" İÖä, öy Ü, Ö" y" °İ" - İ, y-z !şyÖ İ, İf İÜ, xÖçf-z çöy!l=Ü, °İi, °İÖñ ö" İä, İ, y" Ü, y" İöyü, y" İÖ-z ≤Äyş!DÜ, Ö" İ" İÖ" İÖä, İ, °İi, öy" İÖ" öy- Säv Öyöàüfi, y (understandability): !şyÖi, İf xÖçf-z şçñ şÖ" Ö" Ä" Öyöàüf °İi, °İÖ- ~Ü, üye İ, İÖ-z İ, y !şk, yhs" @ Ä" İi şyl" Ü, °İi" İ, zë, İÖ- Säv İ%, öy" İlyäfi, y (comparability): !şyÖi, İf ~üöü, y" İÖ ≤Äİi" ö" İi, °İÖ İy" İi, İ, y ~Ü, y!öÜ, ÖàÈ" İÖ" Ä ~Ü, y!öÜ, ≤Äİi, ç, y" İöÖ" ü" İöf İ%, öy" İlyäf" °İ" - ~çöf ~Ü, z çk, İi, xö%şÖ" İ, Ü, İÖ" z !şyÖ≤Äİi" ö" ÖyN, ö#l" - Säv, ö)Ö≈yö%üyö" İlyäf (predictive value): !şyÖi, İf ~üö" °İi, °İÖ İy" İi, ü, İÖE" İi, Ü, y" İöy !ÖE" İi" Ö" ö)Ö≈yö%üy" İö İ, y şyl" Ü, °İ" -

11.2. !ÖYşy" İlyäfi, y (Reliability): !ÖYşy" İlyäfi, yÖ" x!≈ °, öÖ" #ç, y" İlyäfi, y- x!≈y! ≤Äİ#i, !şyÖi, İf İö İyä, y-z" İlyäf" °İ" - İ" İ, İf !ÖYşy" İlyäf" öi" İ, y Ü, äö-z !şk, yhs" @ Ä" İi İ, z, ö" İlyä# °İi, öy" İÖ" öy- !ÖYşy" İlyäfi, yÖ" İ, z" İj" İçf, İ, İlfÖ" ! ö" İj" y_ =İyÖ" # İyÜ, y ≤Ä"ll" yçö- SÜ, V Öàİ, (Objective): İ, İf °İi, °İÖ Öàİ, ñ Öf!_ ài, üi, yüi, öü≈# (subjective) öi" - İ, y-z !şy" İÖ" !İai, şÜ, °, İ, İf İ, z, ö!%_ ü, yİ, zä, yÖ" Ä xöfyöf" ö!ö, öe !öü≈, Ö" Äİ" y ~Ü, yhs" x, ö!Ö" °yl≈- Säv İyä, y-z" İlyäfi, y (verifiability): !şyÖi, İf şÖ≈yö İ, z, ö!%_ ≤Äüy" İiÖ" !ü, !_ İi, İyä, y-z" İlyäf" Äİ" y ≤Ä"ll" yçö- Säv ! Öä, «, İi, y (prudence): !şyÖi, İf İö Öyhfl!Ööü≈# (realistic) °İ" - ~Ü, üye İ, y" İ" z İ, y !şk, yhs" @ Ä" İi şyl" Ü, °İÖ- Säv ! öÖ" İ, öç, İ, y (Neutrality): !şyÖi, İf Ü, äö-z" Ü, y" İöy, ö)Ö≈İö≈y!Ö" İ, °ç, f, ö)Ö" İiÖ" İ, z" İj" İçf, öç, öyİ, ü)° Ü, ü, y" İÖ ≤Äİi" ö" Ü, Ö" y İ, z, İä, İ, öi" -

İ, y" İö Ü, äö-z" Ü, y" İöy ~Ü, ö" İç, Ö" fllyl≈ İÜ, ≤Äyöyöf öy" öi" - Säv !ÖYşy" İlyäf" ≤Äİi, !ö!öçÜ, Ö" İ (Faithfull Representation): !şyÖi, İf İö ~üöü, y" İÖ, ö!Ö" İÖ!çi, °İ" İy" İi, İ, yÖ" !ÖYşy" İlyäfi, y Ä şi, fi, y %!ö!y, İ, °İ" - ~Ü, üye İ, z, ö" İÖ" Ö!i≈İ, şÖÜ, İë, =İyÖ" # Öi≈, üy" İö İyÜ, İ" z !şyÖi, İlfÖ" ÖfÖy" İÖ" Ö" üyöf" İü !şk, yhs" @ Ä" İiÖ" İ, z" İjçf Ü, y!≈Ü, Ö" #ü, y" İÖ, ö)Ö" İ, Ü, Ö" y şÖç- 1.7 !şyÖ!öÜ, yçÜ, Ö" İiÖ" %!Ööy Ä ş#üyÖk, İ, y (Benefits and limitations) 1.7.1 !şyÖÈÜÈ!öÜ, yçÜ, Ö" İiÖ" %!Ööy !şyÖÈÜÈ!öÜ, yçÜ, Ö" İiÖ" üyöf" İü !öi" !İai, %!ÖöyşÜ) • öyÄİ" y İly" ñ İly É S1V ≤Ä" İi, fÜ, Öf!_ Öy ≤Äİi, ç, yö-z" Ü, yö !ö!ö≈T şül" yhs" İÖ" İ, yÖ" xy!l≈Ü, Ü, y!≈yÖ" #Ö" ü, çyü, ° çyö" İi, xy@ Ä" #- !şyÖÈÜÈ!öÜ, yçÜ, Ö" İiÖ" üyöf" İü-z" ~Ö" *, ö ü, çyü, ° !öi≈İ" Ü, Ö" y şÖç- %İ, Ö" yç x!≈İö!i, Ü, Ü, y!≈yÖ" #Ö" ü, çyü, ° !öi≈İ" Ü, Ö" y-z" yÖ" ü%áf %!Ööy- S2V" y" İi, Ü, İ, è, yÜ, y xy" İàÈ İ, y !şy" İÖÖ" Ö-z" °İi, İyä, y-z" Ü, Ö" y İly" ~Öç İ, öö%şy" İÖ" è, yÜ, y äÖ" İä, Ö" ö!Ö" Ü, öy Ü, Ö" y İly" - ~àÉyİ, yñ è, yÜ, y İ, àÈÖ" *, ö" İ" öÖ" y İly" - S3V" Ü, yÖ" ! öÜ, è, Ü, İ, è, yÜ, y öyÖ" xy" İàÈ ~Öç Ü, yÖ" !öÜ, è, Ü, İ, è, yÜ, y, öyÄöy xy" İàÈ ÈÜÜÈ~z" èöyÈÜÈ, öyÄöy !şy" İÖÖ" Ö-z" İ" İÜ, ş" İç çyöy İly" - S4V %%, !şyÖÖ" «, İiÖ" üyöf" İü İ, °İÖ" İ, àÈÖ" *, ö ~Öç xöfyöf çy" ÈÜÈç%l" yä%, İÖ" ş" İç öÖ" y, ö" İi, - S5V İlyl! !şy" İÖÖ" Ö-z" Ö" yä" İ" Öe" İ" Ü, Ö" ñ xy! Ü, Ö" zİ, fy!öÖ" !öç!_ şçlyöf" °İ" - S6V" Ü, yö üyü" yÈÜÈçe" yhs" Öfy, öy" İÖ" !şy" İÖÖ" Ö-z" ≤Äyüy!İÜ, İ, İf !şy" İÖ xyöy" İi, öç Ü, Ö" y İly" - S7V ≤Äİi, ç, y" İöÖ" İyÖi, #l" °ö" İöö %%, ü, y" İÖ" !İ, öÖk, öy Ü, Ö" İ" flö, İi, ç!_ İi, z İ, ç#ç, ç, zÜ, öy" Ü, öñ İ, y" ü" İö Ö" yáy şÖ, Ö öi" - %İ, Ö" yç" ö" İöö şçä!è, İ, °ÖyÖ" ş" İD ş" İD İ, y !şy" İÖÖ" Ö-z" İi, İlyl!ü, y" İÖ" !İ, öÖk, Ü, Ö" y xÖçf ≤Ä"ll" yçö-

12 S8V !•šyÓÈÙÈŠÇe´yhs´ İyÓi, #İ´ İ, İfyÓ#Ó´ İ, z, öÓ´ İü, !_ Ü, İ´İÓ´ ŠÓ´ Ü, yÓ´ öfyİfÜ)°f İöð≈yÓ´ İñ İC´ö#İi, ! öð≈yÓ´ İñ xİ≈İÖİi, Ü, , öİ´ Ü, "öy ≤Äİİ´ öñ xyüöy!öÈÙÈÓ´ Æyİö ö#İi, İöð≈yÓ´ İñ ÖİÜÜ, ÈÙÈÛy!°Ü, İ´İÓ´ y´İöÓ´ šy!°! ÇÜ, Ó´ İ ≤ÄÜ, İi, =Ó´ Šc, öİ≈ Ü, yİ≈ İyöyöy Ü, İ´İÓ´ İy´İÜ, – S9V ÓFÓŠy´İİ´ Ó´ ≤Ä´İİ´ yç´İö è, yÜ, y öyÓ´ Ü, Ó´ yÓ´ ≤Ä´İİ´ yçö •İ° İİ, Ü, !•šyÓÈÙÈ!öÜ, yçÜ, Ó´ İİÓ´ ~Ü, yhs´ ≤Ä´İİ´ yçö– İyöy, y xÓÇf•z ≤Äİi, ş, y´İöÓ´ xyİ≈Ü, flİFâÈ°i, y ! Öä, yÓ´ Ü, İ´İÓ´ !öİy, İi, •İ° öyÓ´ !ö İİ, İyöi, •İ° – ~è, y İÖä, yÓ´ Ü, Ó´ yÓ´ üy, öÜ, yİè, •İFâÈ ≤Äİi, ş, y´İöÓ´ !•šy´İÖÓ´ Ó•z •İi, ≤ÄyÆ İyÓi, #İ´ İ, İf– S10V İÜ, yö, öİ´ ÓyÓ´ Óy ≤Äİi, ş, yö Š%ş%, ü, y´İÖ ä, y° İi, •İ° !•šyÓÈÙÈŠÇe´yhs´ Ó#İ! Óö İ, İİfÓ´ ≤Ä´İİ´ yçö •İ´ – İlyİ !•šyÓÈÙÈ!öÜ, yçÜ, Ó´ İİÓ´ üyöf´ İü•z !öü≈, Ó´ İİyàf İ, İf, öyÄİ´ y İyİ´ – ~•z šühfİİ İ, İİfÓ´ İ%, °öyü)°Ü, İÖä, yÓ´ Ü, İ´İÓ´ , öİ´ ÓyÓ´ Óy ≤Äİi, ş, y´İöÓ´ xyİ≈Ü, xÓfliyÓ´ àİi, ÈÙÈ≤ÄÜ, İi, İöÓ´ * , öİ Ü, Ó´ y İyİ´ – xÓfliy İ´İhs´ yÉİçöÜ, öy •İ° İ, yÓ´ Ü, yÓ´ İ=İ° xö%Šİ, yö Ü, İ´İÓ´ ≤Ä´İİ´ yçö#İ´ İİ, Ü≈, İ, yÜ)°Ü, ÓFÓfliy @´Ä•İ Ü, Ó´ y İyİ´ – 1.7.2 !•šyÓÈÙÈ!öÜ, yçÜ, Ó´ İİÓ´ İ#üyÓk, İ, y !•šyÓÈÙÈ!öÜ, yçÜ, Ó´ İİÓ´ üyöf´ İü ≤ÄyÆ İyÓi, #İ´ İ, İfyÓ# ~ÓÇ ≤Äİ İ, İ´İÖö=İ° İİ, fŠİ, f•z İlyİ≈ Ä öfyİf İä, e , öİ´ İ´İÓçö Ü, Ó´ yÓ´ Óyhflİ!ÖÜ, «, üi, y İyö´ İÜ≈, x´İö´ İÜ, İ´İ° •ÄÜ, yç Ü, İ´İÓ´ ö– ~İöÓ´ İ#üyÓk, İ, y İfİ´İİ, İyöyÓ´ İi, !ö´ İi´ Ó´ İ%!_ =İ° İöáy´ İöy •İİ´ İy´ İÜ, É SÜ, V İ, İf Ä Ä ≤Äİi, İ´İÖö=İ° x´İİ≈Ó´ ~Ü, İ´İÜ, xyİ≈Ü, İä, e ≤ÄÜ, yç Ü, İ´İÓ´ – İÜ, v =İäi, ~ÓİÇ´ İ-TfÓ´ öfyİ´ İ´İÓ´ !ÖÉİİ´ =İ° x´İİ≈Ó´ x´İB, ≤ÄÜ, yç Ü, Ó´ y İyİ´ öyÈÙÈÜÜÉxİä, İ´İ=İ° xyİ≈Ü, xÓfliy Ä Ü, yİ≈Ü, y, ö´ İÜ, ≤ÄÜ, yÓy!İİ, Ü, İ´İÓ´ İ´İ=İ° ~İöÓ´ üyöf´ İü çyöy İyİ´ öy– İüöñ , öİ´ ä, yÜ, ñ ÖİÜÜ, Ä Ü, ü≈ä, yÓ´ #à´ İİÓ´ Ü, ü≈ò«, İ, y Óy İ, y´İöÓ´ , öyÓ´ flöİ´ Ü, İyöÜ≈, ñ Ü, İz, Óf!öş, yñ ! Óy°hfİİ, y ≤ÄÜ, İi, =İäi, ~ÓİÇ-Tf=İ° x´İİ≈Ó´ x´İB, ≤ÄÜ, yç Ü, Ó´ y İÖ, Ó öİ´ – İ, y•z ≤Äİi, İ´İÖö=İ° İlyİ≈ Ä öfyİf İä, e ≤ÄÜ, yç Ü, Ó´ İäÈ Óy İyİ´ öy– SäV İ, zmi≈, , ö´ İe (Balance Sheet) İyö=İ° İlyİ≈ ü)°f Óy Öi≈, üyö ü)°f ≤ÄÜ, yç , öyİ´ öy– ä, °İi, İyö=İ° ä, °İi, ü)°fÓ´ (Current Price) Ü, yâÈyÜ, yİäÈ ü)°fÓ´ , öİ´ üy, ö Ü, Ó´ y •İ° Ä fliyİ´ # İyö=İ° xÖä, İ´ Óy´İö xİ, #İ, e İ´ ü)°f (Historical Cost) İ°äy İy´ İÜ, – ~•z !İäi, ü)°fÓ´ İ´İD İyö´ İöÓ´ İ, İÜ, y°#ö ÓyçyÓ´ ü)°fÓ´ , öyİ≈Ü, f x´İöÜ, šüİ´ !

100%	MATCHING BLOCK 8/21	SA	Ananda Gopal Halder_TARUN SANNYALER KOBITA SOM ... (D112437323)
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Ó´İçÉİ İ, z´İÖ´á´İlyàf •İİ´ İ, z´İè, –

İ, y•z !İäi, ü)°fÓ´ İ´İD İyö´ İöÓ´ İlyİ≈ ü)°f (True Value) İDİi, , öİ≈ öyÄ •İİ, , öy´İÓ´ – SäV ≤Äİi, İ´İÖö=İ° İÜ, yö !öİò≈T ! ö´İö ≤Äİi, Ü, Ó´ y •İ° Ä ≤Äİi, İ´İÖö´ İöÓ´ öyİ´ Ä İyö!_ =İ° !Óİü, ß´ ü)°fÓ´ İÇİüö´ İi´ İİ´ İy´ İÜ, – fliyİ´ # İyö=İ° öyöyÓ´ Ü, İ´İÖ´ xİ, #İ, e İ´ ü)°fñ ä, °İi, İyö=İ° ä, °İi, ü)°f ~ÓÇ xyİ≈Ü, İyö=İ° Ä öyİ´ =İ° ä%, !_ Ók, ü)°f ≤ÄÜ, yç Ü, Ó´ y •İ´ – xİ≈yİ İ, zmi≈, , öe Ó´ ä, öyÓ´ !ö´ İö x´İİ≈Ó´ İ´ e´ İ´ «, üi, y İäÈ°ñ İ´İz ü)°f İ, zmi≈, , ö´ İeÓ´ šühfİİ İ, İf=İ° ≤ÄÜ, yç Ü, Ó´ y •İ´ öy– SäV xyİ´ Ä áÓ´ ä, İ´İÜ, ~Ü, •z İü´ İİ´ Ó´ üyöyÓ´ ~Ü, İ´İÜ, , öİ´ üy, ö Ü, Ó´ y •İ´ öy– öyü, ÈÙÈ«, İi, Ó´ !•šyÓ´ ≤Äİi, Ü, Ó´ yÓ´ šüİ´ xyİ´ =İ° İ´İÜ, ä, °İi, ü)°f , öİ´ üy, ö Ü, Ó´ y •İ° Ä İÇİ!Y´T áÓ´ ä, İ´İÜ, xİ, #İ, ü)°f İ°f , öİ´ üy, ö Ü, Ó´ y •İ´ – ~Ü, •z e´ İ´ «, üi, yİyöß´ x´İİ≈Ó´ ~Ü, İ´İÜ, xyİ´ Ä áÓ´ ä, İ´İÜ, , öİ´ üy, ö Ü, Ó´ y •İ´ öy Ó´ İ° ≤Ää, İ°i, !•šyÓÈÙÈÓFÓfliy xö%İyİ´ # İöð≈y!Ó´ İ, öyü, Ä °yÜ, İyö ≤Äİi, ş, y´İöÓ´ İlyİ≈ Ä öfyİf öyü, Óy °yÜ, İyö ≤ÄÜ, yç Ü, İ´İÓ´ öy–

13 SäV ü)°f !öð≈yÓ´ İi´ zFâÈyüi, !Óİü, ß´ , ök, İi, xö%ŠÓ´ İ Ü, Ó´ y •İ´ – xhs´ ÈÙÈÛç%İ, , öİf Óy xÖä, İ´ !öð≈yÓ´ İİÓ´ šüİ´ ! Óİü, ß´ , ök, İi, xö%ŠÓ´ İ Ü, Ó´ y •İ´ – İÜ, , ≤Äİi, ş, y´İöÓ´ ≤Äİi, İ´İÖö=İ° ~Ü, •z , ök, İi, xö%Šy´İÓ´ İ´İ´İ´ Öy •Äİ´ yÓ´ ü, İ´İ´ =İ° Ó´ ü´İöf İ%, °öyü)°Ü, !Öä, yÓ´ !Ó´ İY´Éİİ Ü, Ó´ y İyİ´ öy– ~=İ° •İi, !öü≈, Ó´ İİyàf Ä İ%!_ İDİ, !İk, yhs´ İÖÄİ´ y´İ´ ÓÇ Ü, ÇTÜ, Ó´ – Sä, V ≤Äİi, İ´İÖö=İ° , ≤Äİi, Ü, Ó´ yÓ´ šüİ´ x´İöÜ, =İ° !ÖÉİİ´ xö%üy´İöÓ´ İ, z, öÓ´ !öü≈, Ó´ Ü, Ó´ y •İ´ – xÖä, İ´ İñ xöy´İöİ´ ÓyÜ, # Ä xöfyöf İÇfliyö (provision) !•šyÓ Ü, Ó´ yÓ´ šüİ´ !•šyÓÓ´ «, Ü, àİ !Óİü, ß´ xö%üy´İöÓ´ İ, z, öÓ´ ! öü≈, Ó´ Ü, İ´İÓ´ – İ, y•z İ, y´İöÓ´ , , öİ´ üy, ö Ü, Ó´ y •İ´ İöð≈y!Ó´ İ, ~Ü, İy Óy İyİ´ öy– SäEV ≤Ää, İ°i, !

•šyÓÈÙÈÓFÓfliyİ´ ü%oyf≥, #İi, Ó´ İlyİ =Ó´ Šc İÖÄİ´ y •İ´ !ö– !•šyÓÈÙÈÓFÓfliyÓ´ è, yÜ, yÓ´ x´İB, İÖ !Ü, ä%È , öİ´ üy, ö Ü, Ó´ y •İ´ – xİ≈yİ è, yÜ, y •İ° !•šyÓÈÙÈÓFÓfliyÓ´ , öİ´ üy´ İ, öÓ´ ~

Ü,Ü, – !Ü, v ~•z ~Ü, Ü, ^iü, %!fió´ Ó´i´o´ ð´i´o´´ !ò´i´i´ ~•z !•fyóÈÜÈÓfÓfliy à´i´i´, í, zè, ^i´A´ ~Ü, Ü, !´i´f´i´Ó´ é, yÜ, yÓ´ ü) °f %!fió´ ò´i´ – ü%oyft≥, #i´, Ó´ çöf é, yÜ, yÓ´ ü)°f Ü, ü´i´, ly´i´Ü, – 1.8 !•fyó!öÜ, yçÜ, Ó´ ^i´i´Ó´ í, z´i´jçf (Objectives of Accounting) !•fyó!öÜ, yçÜ, Ó´ ^i´i´Ó´ í, z´i´jçf • !ö´i´´Ó´ *´, ðÈÜÜÈ SÜ, V ≤Ä´i´, ¢, y´i´ö´Ü´ Ü, y´i´y´Ó´#´Ó´ xy´i´≈Ü, ú, °y´ú, ° ! öð≈y´Ó´i´– SáV ≤Ä´i´, ¢, y´i´ö´Ü´ xy´i´≈Ü, xÓfliy !ö´i´´ *´, ði´– SáV ≤Ä´i´, ¢, y´i´ö´Ü´ SÜ, ° x´i´≈´i´ö´i´, Ü, S´j´ðò´ Ä´ò´y´i´´ =!´Ó´ S´j´ð´i´Ü≈, i´, l´f´ S´Ó´Ó´Ó´ y´, Ü, Ó´ y´– SáV !S´k, yhs´ @´ Ä´i´i´, l´f´Ó´f´Ó´ y´Ó´ Ü, y´Ó´ #´i´ò´Ü´ S´y´y´l´f´ Ü, Ó´ y´– 1.9 !•fyó!öÜ, yçÜ, Ó´ ^i´i´Ó´ !ù, !_ (Bases of Accounting) !•fyó!öÜ, yçÜ, Ó´ ^i´i´Ó´ ü)° í, z´i´jçf • ^Ü, y´i´löy ≤Ä´i´, ¢, y´i´ö´Ü´ !ò´i´ò´≈T !•fyóÜ, y´i´Ó´ xy´i´≈Ü, ú, °y´ú, ° Ä´xy´i´≈Ü, xÓfliy !öð≈y´Ó´ i´Ü, Ó´ y´– ~•z í, z´i´jçf, ð)´Ó´ ^i´i´!´ò´!ù, ß´ xy´i´≈Ü, ^´ò´i´ò´i´ö´Ü´ !´, ðÓ´k, Ü, Ó´ ^i´i´Ó´ Ü, yç´, è, ò%è, !ÓÜ, ° í, z, öy´i´i´ Ü, Ó´ y´ i´i´i´, öy´i´Ó´ ÈÜÜÈÈòà!ù, !_Ü, (Cash Basis) x´l´Óy´ ≤Ä´y´, ð´f´ ≤Ä´i´ò´i´ !ù, !_Ü´, (Accrual Basis)– 1. òàò !ù, !_Ü, !•fyó!öÜ, yç (Cash Basis of Accounting) : ~!è, ° !•fyó!öÜ, y´i´Ó´ ^i´f´z´, ð´k´, l´i´, ^i´i´k´, ^i´e´ ^´ò´i´ò´=!° !•fyóÓ´z´i´i´, !´, ð´Ó´k´, •i´ l´áo´ òàò x´i´ ≈´ Ä´ò´y´Ü, Ó´ y´i´ Ó´y´ ≤Ä´y´/E´i´ ñ´ l´áo´ ^´ò´i´ò´=!° S´çà´!è, i´, •i´ ^i´f´z´ S´ü´i´ ò´i´ – ú, °i´, É´ ~´i´k´, ^i´e´ ðöy´ò´ ñ´, öy´Ä´ò´y´Ó´ ñ´ ≤Ä´i´ò´i´ ÈÜÈ≤Ä´y´, ð´f´ xy´i´ ÈÜÈÓ´f´i´ !•fy´i´Ó´ !´Ó´i´Ó´ä´, öy´ Ü, Ó´ y´i´ öy´– ~´i´k´, ^i´e´ ð´ò´üye´ ^i´f´z´ S´ü´, ° ^´ò´i´ò´i´Ü´, z´i´Ó´i´Ó´ä´, öy´ Ü, Ó´ y´i´ ^i´i´k´, ^i´e´ òàò x´i´ ≈´, öy´Ä´i´ y´ à´i´i´ ^i´l´à´E´ Ó´y´ x´i´ ≈´ Ä´ò´y´Ü´ S´j´ð´i´, •i´i´ ^i´l´à´E´– òàò !ù, !_Ü, !•fyó!öÜ, yçÜ, Ó´ i´ü)°i´, !´ò´!ù, ß´ ^´ð´ç´y´i´ !´ò´!´ Ó´f´_´ ^´i´ò´Ü´ (Professionals) ü´i´ð´f´ x´i´ò´Ü´ ç´ò´!´Ä´i´ – 2. ≤Ä´y´, ð´f´ÈÜÈ≤Ä´i´ò´i´ !ù, !_Ü, !•fyó!öÜ, yçÜ, Ó´ i´ (Accrual Basis of Accounting) : !•fyó!öÜ, y´i´Ó´ ~•z´, ð´k´, l´i´, ^i´i´, xy´i´ Ä´Ó´f´i´ =!´i´Ü´ !•fyóÜ´%´_´ Ü, Ó´ y´i´ l´áo´ ^i´f´ =!° xy´ò´y´l´ #Ü, i´, •i´ Ó´y´ ≤Ä´i´ò´i´ •i´ – òàò x´i´i´ ≈´ 14 ^i´f´ =!´Ó´ ≤Ä´y´/E´ Ó´y´ ≤Ä´ò´y´Ü´ ~´i´k´, ^i´e´ !´Ó´i´Ó´ä´, f´ ò´i´ – !•fyó!öÜ, y´i´Ó´ ~•z´, ð´k´, l´i´, i´è, ≤Ä´Ü, i´, i´, ð´i´k´, !•fyóÜ, y´ ð´y´Ó´i´y´Ó´ (Accounting Period) ú´, °ð´&´i´ ñ´ ^i´i´k´, ^i´e´ x´i´ ≈´i´ö´i´, Ü, Ü, y´i´ ≈Ü´, °y´, ð´ =!´Ó´ ú´, °y´ú´, ° !´ò´i´ò´≈T !•fyóÜ, y´ ð´i´Ó´ z´ !•fyóÜ, Ó´ y´i´ •i´ – ú´, °i´, ~´i´k´, ^i´e´ i´Ó´ä´È´i´Ó´´, ð´i´f´ !´Ó´e´ i´´ •i´ ^i´f´z´ Ó´ä´È´i´Ó´´ z´i´, y´i´Ü´, xy´i´i´Ó´ ü´i´ð´f´ xhs´ ü´%´, _´ Ü, Ó´ y´i´ ñ´ i´, y´ òàò x´i´i´ ≈´ xy´ò´y´l´ öy´ •Ä´i´ y´ S´l´_´Ä´i´ – ^i´, ü´!´ò´ Ó´f´i´ =!´i´Ü´, Ä´i´f´z´ Ó´ä´È´i´Ó´´ z´ ò´i´ü´%´_´ Ü, Ó´ y´i´ ñ´ i´Ó´ä´È´i´Ó´´ i´, y´ òy´l´ S´, !´T´ Ü, ^i´Ó´ ñ´ i´, y´ òä´i´ò´ ≤Ä´ò´y´Ü´, Ó´ y´i´ y´Ü´, Ó´y´ öy´ y´Ü´, – ú´, °i´, É´ Ó´f´i´ i´Ü´, ü´%öy´, yç´y´, #i´ Ä´i´)´ð´ò´ç´y´, #i´ Ó´f´i´i´Ó´´ ü´i´ð´f´ ü´, y´à´ Ü´, Ó´ y´Ó´ !´Ó´E´i´i´ !è´ Ä´i´k´, ^i´e´ x´i´, fhs´ = Ó´´c´, ð)´i´ ≈´ Ó´i´° !´Ó´i´Ó´ä´, i´, •i´ – Ó´i´ ≈´, üy´i´ò´ ≤Ä´y´i´ S´ü´, ° ü´%öy´, y´i´ü´, y´#´ Ä´x´i´ò´Ü´, yç´c´ x´ü´%öy´, y´i´ü´, y´#´ S´ç´fliy´z´ ~•z´, ð´k´, l´i´, x´ò´%´S´Ó´ i´Ü´, ^i´i´Ó´ ly´i´Ü´, – í, z´, ð´i´Ó´ y´_´ ò%è, ð´k´, l´i´, Ó´, öy´l´ ≈Ü´, f´ !´ò´i´i´ y´_´ í, z´ò´y´Ó´ ^i´i´Ó´ S´y´y´i´l´f´ Ó´f´y´á´f´ y´, Ó´ y´i´ ^i´i´, öy´i´Ó´ – , !ü´E´ Ó´fy´Ü´, ~Ü´, ç´ò´ ≤Ä´i´, !´, i´, í, z´i´Ü´, ° – 2017 S´y´i´Ó´´ ç´öf´ i´N´, y´Ó´ xy´i´ Ä´Ó´f´i´ =!° !´ò´i´ä´, ^´ò´Ä´i´ y´, °ÈÜÜÈÈ Fees received from clients in cash Rs. 30000; Fees due Rs. 6000; Rent for office accomodation paid Rs. 9000; Rent outstanding Rs. 1000; Salary paid to clerks Rs. 8000; Advance Salary of staff Rs. 3000; Misc. expenses paid Rs. 500. ~´i´k´, ^i´e´ òàò !ù, !_Ü´, i´, y´Ó´ ò´#´è´, xy´i´ •i´i´Ó´ !´ö´i´´Ó´ *´, ðÈÜÜÈÈ Income under Cash Basis Particulars. Rs. Rs. Fees. Received in cash 30000 Less. Expenses paid in cash Rent 9000 Salary 8000 Misc. exp. 500 17500 Net Income 12500 !Ü´, v´ ≤Ä´y´, ð´f´ÈÜÈ≤Ä´i´ò´i´ !ù, !_Ü´, i´, y´Ó´ ò´#´è´, xy´i´ •i´i´Ó´ !´ö´i´´Ó´ *´, ðÈÜÜÈÈ Income under Accrual Basis Particulars. Rs. Rs. Fees. Incurred 30000 Add. Accrued fees 6000 36000 Less. Expenses : Rent paid 9000 Add.outstanding 1000 10000 Salary paid 8000 Less Advance salary 3000 5000 Misc. exp. 500 15500 Net Income 20500 «´, i´#´i´ òàò!ù, !_Ü´, !•fyó!öÜ, y´i´Ó´ ò´#´è´, xy´i´ !´ò´i´i´ ^i´l´á´y´i´ò´ ð´ò´üye´ òä´i´ò´ xy´ò´y´l´ #Ü, i´, Ä´i´ ≤Ä´ò´_´ xy´i´ ÈÜÈÓ´f´i´ z´ 15 !´Ó´i´Ó´ä´, i´, •i´i´ ^i´l´à´E´ ^i´á´y´i´ò´ ≤Ä´y´, ð´f´ ≤Ä´i´ò´i´ !ù, !_Ü´, !•fyó!öÜ, y´i´Ó´ xy´ò´y´l´ ^i´l´y´à´f´ S´ ≤Ä´y´/E´ Ä´x´öy´ò´y´l´ #V´ S´ü´, ° xy´i´ Ä´i´ ≤Ä´i´ò´i´ S´ ≤Ä´ò´_´ Ä´x´ ≤Ä´ò´_´ V´ S´ü´, ° Ó´f´i´ z´ !•fy´i´Ó´ !´Ó´i´Ó´ä´, i´, •i´i´ ^i´l´à´E´– 1.10 !•fyó!öÜ, yçÜ, Ó´ ^i´i´Ó´ ç´y´á´y´ü)´ (Branches of Accounting) !•fyóç´y´f´l´ i´, ly´ !•fyó!öÜ, yçÜ, Ó´ i´ ~Ü´, !è´, à´i´, ç´#´ S´üy´ç´i´Ó´k´, y´ò´ – ú´, ^i´° S´y´y´ç´Ü´, Ä´x´i´ ≈´i´ö´i´, Ü´, Ó´f´Ó´fliy´Ó´´ ç´ò´i´ Ó´i´ ≈´, ^i´ò´Ü´ S´i´D´ S´i´D´ !•fyó!ö´ð´f´y´Ó´ Ä´ò´ç´, ð´i´Ó´ Ó´i´ ≈´, ò´ à´i´è´, ^i´l´à´E´– i´, l´f´ Ó´f´Ó´ y´Ó´ Ü, y´Ó´ #´i´ò´Ü´, ç´ò´i´ Ó´i´ ≈´, i´, Ä´, ð´i´Ó´ Ó´i´ ð´≈´i´, ≤Ä´i´i´ yç´i´ò´Ü´ S´i´D´ S´i´D´, ^i´Ó´ ^i´l´a´ !•fyóç´y´i´f´f´Ó´ ~Ü´, y´!´ò´Ü´, ð´i´%´, ð´i´%´, ð´ ç´y´á´y´Ó´ í, z´q´ò´ à´i´è´, ^i´l´à´E´ ly´Ó´ ^Ü´, y´i´löy´!è´, Ó´ í, z´i´jçf´, ð´i´Ó´ ä´, y´ò´y´Ó´ S´%i´Ó´ð´y´i´i´ ≈´ i´, l´f´ S´Ó´Ó´Ó´ y´, S´, ð´i´Ó´ ä´, y´ò´ !•fyó!öÜ, yçÜ, Ó´ i´V´ ñ´ Ü´, y´Ó´ Ó´y´i´Ó´ Ó´ S´y´y´ç´Ü´, ≤Ä´ü´, y´Ó´ !´ò´ð´≈y´Ó´ i´ S´y´y´ç´Ü´, !•fyó!öÜ, yçÜ, Ó´ i´V´ ñ´ ly´i´ ≈´, ç´ò´i´ Ó´f´i´ !´ò´ð´≈y´Ó´ i´ S´, ð´i´Ó´ Ó´f´i´ !•fyó!öÜ, yçÜ, Ó´ i´V´ xy´ò´y´Ó´ ^Ü´, y´i´löy´!è´, Ó´ í, z´i´jçf´ ü´%oy´f´l´≥, i´, #´ò´ ≤Ä´ü´, y´Ó´ !´ü´Ü´, Ó´ i´ Sü´%oy´f´l´≥, i´, #´ !•fyó!öÜ, yçÜ, Ó´ i´V´ •z´i´, fy´!´ò´ – !•fyó!öÜ, yç´

73% **MATCHING BLOCK 2/21** **J**

Ü, Ó´ ^i´i´Ó´´ ~•z´ ç´y´á´y´ =!´Ó´´ ü´i´ð´f´ í, z´i´jçf´ ^i´l´y´à´f´ Ü´, ^i´i´Ü´, !è´, ç´

19 ÿ ÌÜ, - Ü, y Ìçz e Í Ü, Ó y ðif ßjð)î≈ !Ó!e' •Ál' yÓ' Óy í, zÍ, ðyò Ìö ÓfÓ*•i, •Ál' yÓ' xy Ìäz öi% ö, ðif ÌÜ, öy •Í' Ó' Ì° xö%üyö Ü, Ó y •Í' - x!ÓÓ' yüü, y' ÍÖ ÓfÓßy ä, yÓ' ~•z öyÓ' iy' ÌÜ, ≤Ál' i, ç, y' ÌöÓ' ä, °öç#%i, y Óy öyÓ' yÓy!•Ü, i, y ßÇe' yhs' Ó' Ì° ü' Ìö Ü, Ó y •Í' - ~•z öyÓ' iy' ÌÜ, @' Á•i' Ü, Ì' Ó' !Ó!ü, ß' ≤ÁÜ, yÓ' ÓfÍ' =!° ÌÜ, ð%Üü, y' Ìä !Óü, _ Ü, Ó y •Í' - SÜ, V ü)°ö çyí, #Í' ÓfÍ' ñ xÍ≈yÍ' ßz ßÜ, ° ÓfÍ' Ìy ð#ä≈Ü, y' ö' ÍÖ' ÓfÓßy' ÌÜ, ßÖy ≤Äöyö Ü, Ó' ÌÖñ Ìüö fliyl' # ßjð ÌöÓ' çöf ÓfÍ' ñ ÓfÓßy' ä, !° ÍÖÈÜÜÈ~•z í, z' Ìjçf ßç@' Á•Ü, Ó y •Í' !ö- ~•z Ü, yÓ' Ì' ßjð=!° Ói≈, üyö xÓfliyl' Ó' * öyhs' !Ó' i, •Í' i, Ì, xÍ≈ ÓfÍ' •Í' Ì' ÌäÈñ ßè, y' ÌÜ, •z !•ßyÓÈÜÈÓfÓfliyÓ' öfyÍfÜ)°f Ó' Ì° ü' Ìö Ü, Ó y •Í' - fliyl' # ßjð=!° Ó' e' Í' ü)°fñ xyö%É!DÜ, ÓfÍ' ñ xÓä, Í' ≤ÁÜ, i, Ì, !ÓÈÍ' !Ó' ÍÖä, öy Ü, Ó' ~=!° Ó' ü)°f Ìö≈yÓ' Ü, Ó y •Í' - SáV ü%öyü, yçyí, #Í' ÓfÍ' ñ ÌyÓ' í, z, ö' Ìÿà ~Ü, ÓäÈ' ÍÖ' Ó' ü' Ìöf' çÉÍ' •ÍÖ- ≤Ál' i, ç, y' ÌöÓ' ßyü, °f, ð!Ó' üy, ð Ü, Ó' ÓyÓ' çöf ~Ü, !ö' ÌÜ, Ìüö í, zÍ, ðy!öi, ðif Á' ßÖyÓ' !Óe' Í' ü)°f Ìö' * öi Ü, Ó y •Í' ñ ß' ID ß' ID' i, üö' =!° í, zÍ, ðyöò Ü, Ó' Ì' i, Ü, i, ÓfÍ' •Í' Ì' ÌäÈ, y' Á' !ö≈yÓ' Ü, Ó y •Í' - ≤Ál' i, ç, y' ÌÜ, ä, °üyö ü' Ìö Ü, Ó' Ì' ß' ID ß' ID' i, yÓ' xyl!≈Ü, xÓfliyÓ' ≤Ál' i, Ì' ÍÖöò ≤Ál' i, Ü, Ó y xyÓ!çfÜ, ü, y' ÍÖ öyÓ' yÓy!•Ü, ≤ÁÜ, i, Ì, Ó' •Í' Ì' ö' Ì' i, ç, - ú, Ì' i' !ö!ö≈T ßü! xhs' Ó' !öi' !üi, ü, y' ÍÖ çö' çö' °yü, ÈÜÈ« Ì' i, Ó' !•ßyÓ (Profit & Loss A/c) Á' i, zmi≈, ç, ðe (Balance sheet) ≤ÁÜ, yç Ü, Ó' yÓ' ≤Á' Ì' yçö' •Í' - S7V ~mi, Ì' ÍÖ!çTfÜ)°Ü, öyÓ' Ìy (Dual Aspect Concept) ð%zÈÜÈi, Ó' ü, y' ðylá°y, çk, Ì, Ì, (Duble-Entry System) !•ßyÓÈÜÈ! öÜ, yçÜ, Ó' Ì' i' Ó' ü)°f !ÓÈÍ' !è, • ~mi, ÈÜÈ~Ó!çTfÜ)°Ü, öyÓ' Ìy- Ü, y' ö' Ì' ö' ßÇàè, i, ç, Ì, Ì, ð%è, ç, ö' Ì' ç, Ó' ≤Á' Ì' yçöÈÜÜÈ~Ü, !è, @' Á•#i, yÓ' ç« (Debitor) ~Óç x, öÓ' !è, öyi, yÓ' ç« (Creditor)- xÍ≈yÍ' °ö' Ì' ö' myÓ' y ~Ü, ! è, ç« ß!Óöy @' Á•i' Ü, Ó' Ì' Öç x, öÓ' ç«, ß%!Óöyöyö Ü, Ó' Ì' Ö- xÍ, ~Ö' öáy Ìy' ÍFaÈ' Ì' ñ' °ö' Ì' ö' Ì' ö' ð%è, ç, ö' Ì' ç, Ó' çöf ð%è, !•ßyÓáyí, (Account) Ìy' ÌÜ, ÈÜÜÈ~Ü, !è, °' Ì' ö' !•ßyÓáyí, ~Óç x, öÓ' !è, °' Ì' ö' !•ßyÓáyí, - S8V xyöyl' Ü, Ó' i' öyÓ' Ìy (Realization Concept) xyöyl' Ü, Ó' Ì' i' Ó' xÍ≈ • xöy!≈Ü, ßjðö Öy x!öÜ, yÓ' ÌÜ, x' Ì' ~ Ó' * öyhs' Ü, Ó' Ì' i' Ó' ≤Ále' Í' y- xyöyl' Ü, Ó' i' öyÓ' Ìy xö%lyl' # xyl' ÌÜ, (Revenue) i, äöz !•ßy' ÍÖ' ÍÖ' ÍÖä, öy Ü, Ó' y Ìy' ÍÖ' ÍÖ' i, y xyöyl' #Ü, i, •ÍÖ- i, Ì' ÍÖ xyl' Ü, äö xyöyl' #Ü, i, •Í' Ì' ÌäÈ, y' !ö' * öi Ü, Ó' y ß≈öy ßç öyÄ' •Í' i, öy' ÍÖ' - Ìüöñ xyl' xyöyl' #Ü, i, •Í' i, öy' ÍÖ' ÍÖ' äö ðif !Óe' Í' •Í' Öy öàò xÍ≈ öyÁl' y' Ìy' Öy ~Ö' üöfÓi≈ # Ì' Ì' y' ö' ßü' Ì' - i, Ì' ÍÖ ßyöyÓ' Ìy, y' ÍÖ ðif!Óe' Í' Öy ßÖy≤Äöy' ÌöÓ' ßü! !è, ÌÜ, •z xyl' xyöyl' Ü, Ó' Ì' i' Ó' ßü! Ó' Ì' i' Ó' ÍÖä, öy Ü, Ó' y •Í' - xyl' xyöyl' #Ü, i, •Í' i, Ì' i' Öz i, y' yü, ÈÜÈ« Ì' i, ç, !öi≈ Ì' i' !Ó' ÍÖä, i, ç, •Í' - S9V ≤Áy, çfÈÜÈ≤Á' Ì' ö' i' öyÓ' Ìy (Accrual Concept) ~ ! ÓÈÍ' !è, xy' Ìäz xy' Ì°yä, öy Ü, Ó' y •Í' Ì' ÌäÈ

S1.9 çTÓfV- S10V !•ßyÓÜ, y' öyÓ' Ìy (Periodicity Concept) ä, °üyö ≤Ál' i, ç, y' öyÓ' Ìy' xö%üyö Ü, Ó' y •Í' Ì' ~Ü, !è, Ü, yÓ' ÓyÓ' ü, !ÓÈÍ' f' Ì' i, x!ö!ö≈TÜ, y' ö' ÍÖ' ä, °' Ì' i, Ìy' ÌÜ, - ú, °' i, È ≤Ál' i, ç, y' öè, Ó' ßyü!@' ÁÜ, xyl' %çÖy!ü, ÌÜ, ü%öyü, y' !ö≈yÓ' Ì' Ü, yÍ≈i, xÍç, Ö- i, yz !•ßyÓÓ' ç, Ü, ài ≤Ál' i, ç, y' ÌöÓ' ßyü!@' ÁÜ, xyl' %çÖy' ÍÖ' ü%öyü, y' !öi≈ Ì' i' Ó' ç, ö!Ó' Ó' Ì' i' ≈, Ü, y' Ìöy ß%!ÓöyöçÜ, fl' Ü, y' #ö ßü' Ì' Ó' !ü, Ì' Ì' i, !öi' !üi, ü, y' ÍÖ

20 ~•z ú, çyü, °!ö' * öi Ü, Ó' i' ö- ~•z ßü! Ü, y' •z • !•ßyÓÜ, y' - Ü, yÓ' ÖyÓ' # ç, Ì' è ~•z öyÓ' ÌyÓ' =Ó' ç x, ç! Ó' ß#ü- ~Ü, !ö' ÌÜ, Ìüö ~!è, Ü, yÓ' Öy' ÍÖ' Ó' ü, çyü, °!öi' !üi, ü, y' ÍÖ ç, ö!Ó' ÍÖçö Ü, Ó' Ì' i, ßy, yÍf Ü, Ó' Ì' ñ' i, ü!ö xöf! ð' ÌÜ, ü)°öö Ä ü%öyü, yçyí, #Í' ÓfÍ' Ì' Ó' çy!≈Ü, fÄ' ~Ó' !ü, Ì' Ì' i, •z Ü, Ó' y •Í' - ~ü!Ü, ßjð!_Ó' xÓä, Í' !ö≈yÓ' Ì' Íä ~•z öyÓ' Ìy!è, x, ç, ö!Ó' •y!≈- S11V !ü' öÜ, Ó' i' öyÓ' Ìy (Matching Concept) ≤Áy, çfÈÜÈ≤Á' Ì' ö' i' öyÓ' Ìy Ä' !ü' Ü, Ó' i' öyÓ' Ìy í, z, ç, Ì' •z !•ßyÓÜ, y' öyÓ' ÌyÓ' •z ú, çyü, ç, - x' Ì' öÜ, ç, Ì' è •z !ü' Ü, Ó' i' öyÓ' Ìy Ä' ≤Áy, çfÈÜÈ≤Á' Ì' ö' i' öyÓ' Ìy' ~' ÌÜ, x' Ì' öfÓ' ç, ö!Ó' Ó' Ì' i' ≈, ÓfÓ' yÓ' Ü, Ó' y •Í' - !ü' Ü, Ó' i' öyÓ' Ìy xö%lyl' # ç#è, çyü, Öy ç, Ì' i, Ó' !öi≈ Ì' i' Ó' í, z' Ì' jçf' Ü, y' Ìöy ~Ü, !è, !•ßyÓÜ, y' Ì° xyöyl' #Ü, i, ßü, ° xy' Ì' i' Ó' ß' ID' xyl' xç≈' ÌöÓ' Ü, i, ßÜ, ° ÓfÍ' Ì' Ü, •z !Ó' Ìä, öy Ü, Ó' Ì' i, •ÍÖ' i, y' !•ßyÓÜ, y' Ì° ≤Áð- •Í' Ì' ÌyÜ, Öy öy ÌyÜ, - ~ü!Ü, xyl' xç≈' Ìö ÓfÓ' *i, ßjð!_ =!° Ó' ÓfÍ' Ì' Ü, Ä' e' Ì' i' Ó' ÓäÈ' ÍÖ' ßjð)î≈Ó' *i' ö ÓfÍ' Ó' Ì' i' öáy' ÌöyÓ' ç, ö!Ó' Ó' Ì' i' ≈, Ä' ßjð!_Ó' xyl' %çÖy' ç% Ì' i, ç, ÓfÍ' !•ßy' ÍÖ' SxÓ!ä, i, ç, V öáy' ÌöyÓ' üyöf' Ìü•z ç#è, çyü, !öi≈! Ü, Ó' Ì' i, •ÍÖ- 1.11.2 !•ßyÓÈÜÈ!öÜ, yç ßÇe' yhs' ≤Ályßü)• ÓfÓ' y!Ó' Ü, ç, Ì' è !•ßyÓÈÜÈ! öÜ, yçÜ, Ó' Ì' yÓ' # ÌöÓ' K, çyí, ßy' ÍÖ' Öy xK, çyí, ßy' ÍÖ' Ü, y' e' Ì' ü, i, Ü, =!° ß≈çöf!#Ü, i, ç, ≤Ály Öy xyä, y' ÍÖ' Ó' í, z, ç, ö!Ó' !ü, Ì' Ü, Ì' Ó' à' Ì' i, ç, í, z' Ì' è, Ì' äÈ- ~•z ßühfll' ≤Ály=!° Ì' Ü, Öy •Í' Ü!•ßyÓ' ßÇe' yhs' ≤ÁlyÜ- ~•z ≤Ály=!° Ó' Ì' i' Ó' Ì' Ü, i, y' !ö' Ì' Ü, í, z, xy, ç, ö!_ Ü, Ì' i' Ó' öy ~Óç !möy#öü, y' Ì' Ó' !•ßyÓÈÜÈ!öÜ, yçÜ, y' Ì' i' ≈ ≤Á' Ì' i' yà Ü, Ì' i' Ó' - Ü, Ì' i' Ü, !è, Ì' ü!Ö' Ü, ç, ≤Ály (Some Basic Conventions): Ü, Ì' i' Ü, !è, Ì' ü!Ö' Ü, ≤Ály • É S1V ßD!i, ßÇe' yhs' ≤Ály (Consistency Convention) ! •ßyÓÓ' ç, Ì' i' Ó' ç, Ì' è ~Ü, ÖyÓ' Ì' i' ç#!i, ≤Á' Ì' i' yà Ü, Ó' y •Í' Ì' ÌäÈñ ßz ç#!i, •z öyÓ' yÓy!•Ü, ü, y' ÍÖ ≤Á' Ì' i' yà Ü, Ó' Ì' i, •ÍÖ- ~•z !öi' üö#!i, =!° ~Ü, •z !•ßyÓÜ, y' Ì° Öy ç, ö!Ó' Ói≈, # Ü, y' ö!•ßyÓÜ, y' Ì° ç, ö!Ó' Ói≈, ç, ö Ü, Ó' y ÖyN, ç#!i' öi' - ~•z ≤Ály xö%ßy' ÍÖ' !•ßyÓÜ, y!≈ Ü, Ó' y •Í' ≤Ál' i, ç, y' ÌöÓ' xyl!≈Ü, ú, çyü, °!ö!ü, ß' ÓäÈ' ÍÖ' Ó' ß' ID' i%, öy Ü, Ó' y ä, Ì' i' - Ìüöñ ~Ü, ÓäÈÓ' fliyl' # ßjðö xÍ, #i, e' Í' ü)°f (Historical Cost) ~Óç xöfÓäÈÓ' ä, °' i, ç, ü)°f (Current Cost) ü)fyÍ' ö Ü, Ó' Ì' i' Ì' fÈÜÈÓfÓ' yÓ' Ü, yÓ' #àí ≤ÁÜ, i, ç, Ì' f, öy' ÍÖö öy- ú, Ì' i' ñ i, yÓ' y!Ósyhs' •ÍÖö- ~•z !öi' üö#!i, Ü, ä' Ìöy, ç, ö! Ó' Ói≈, ç, ö Ü, Ó' y •Í' i, y xyl!≈Ü, ≤Ál' i, Ì' i' Ó' Ì' ö' ç, ö!Ó' çÖyÓ' ü, y' ÍÖ ≤ÁÜ, yç Ü, Ó' Ì' i, •ÍÖ- S2V ≤ÁÜ, yç#Ü, Ó' i' ≤Ály (Disclosure Convention) ~•z ≤Ály xö%lyl' # ßühfll' !•ßyÓÜ, y' Ì' i' ≈!° !ÓÓÓ' i# ßi, i, yÓ' ß' ID' i, i' Ó' Ü, Ó' y •Í' ~Óç ßÜ, ° ≤ÁÜ, yÓ' i, yÍ, ç, ö!≈, ç, ö!≈ (Material) i, Ì' f, yÓ' # ç, ö!≈ ≤ÁÜ, yç Ü, Ó' y •Í' - Ì' i' Ó!ü)°öö# ≤Ál' i, ç, y' ÌöÓ' ç, Ì' è fl' çy!öÜ, y! Ó' ä' Ì' i' Ó' ß' ID' ≤Áçyß!öÜ, Ü, y' Ì' i' ≈!° Æ ÓfÍ' _ Ì' i' Ó' ü' Ìöf' Ü, y' ö' ßjðÜ≈, ç, öz- ú, Ì' i' ñ üy!Ü, ài ÓfÓßyÈÜÈ≤Ál' i, ç, y' Ìö' Ü, Ü, yç, •Í' FaÈñ ß' ßj' Ì' i, xÓ!i, Ìy' ÌÜ, öy- ßzçöf ~•z ≤ÁÜ, yç#Ü, Ó' i' ≤Ály xÍ, fhs' ≤Á' Ì' i' yçö#Í' - ~•z ≤Ály xö%lyl' # Ì' i' Ó!ü)°öö# ≤Ál' i, ç, y' ÌöÓ' çyü, ÈÜÈ« Ì' i, Ó' !•ßyÓ' ~Óç í, zmi≈, ç, ðe ßÜ, ° i, Ì' f ≤ÁÜ, yç Ü, Ó' y' Ü, yjçöy# xy•z' Ìö Öyöfi, yü)°Ü, Ói≈öy Ü, Ó' y •Í' Ì' ÌäÈ-

ö≠ SÜ, V fl_y öyÓ'iy SáV Ó' «, ic#°i, y ≤Äly SáV xyòyl'Ü, Ó'î öyÓ'iy SáV !ü°Ü, Ó'î öyÓ'iy SáV ä, °üyö ≤Äli'ı, ı, yö öyÓ'iy Sá, V !Dli'ı Çe' yhs' ≤Äly SáÈV ≤ÄÜ, yç#Ü, Ó'î ≤Äly SçV !ıyÓÜ, y° öyÓ'iy Sé, V ≤Äy!DÜ, i, y ≤Äly S~èV xı=ü) ^İ'f, ö!
 Ó'ü, öö öyÓ'iy – Practical Problems : 1. From the followign particulars, determine the net income of Mr. X for the year ended on 31.3.2021 under (i) cash basis and (ii) Accrual basis. Fees received in cash Rs. 30,240; outstanding fees Rs. 2120; Expenses paid in cash Rs. 9,250; Expenses outstanding Rs. 1210; Fees received in advance Rs. 240 (included in the above); Expenses paid in advance Rs. 250 (included in the above). 2. From the following particulars, determine the net income of Mr. Y for the year ended on 31.3.2021 under (i) cash basis and (ii) Accrual basis. Fees received in cash Rs. 50,250; Fees outstanding Rs. 5000; Expenses paid in cash Rs. 6750; Expenses outstanding Rs. 750; Fees received in advance Rs. 250 (included in above), Expenses paid in advance Rs. 750 (included in the above). 3. Name the correct Concept/ Convention in the following cases: – (i) 'A business unit is distinct from the proprietor or proprietors.' (ii) 'The basis of accounting is not the proprietor or the business entity, but a collection or group of assets applied to a set of activities or functions.' (iii) 'The whole of the accounting is focussed on the proprietor and he is regarded

23 as owning all the enterprise assets and being obliged to meet the claims of Creditors.' (iv) 'Anticipate no profit and provide for all possible losses.' (v) Accounting equation: Assets = Liabilities. 1.14ı, z_Ó' Ç'Ü, i, Practical problems ~Ó' 3 öç ≤Ä'İ'Y'ç'Ó' í, z_Ó' ≠ (i) Equity concept, (ii) Fund concept, (iii) Proprietary concept, (iv) Doctrine of conservatism, (v) Dual aspect concept.

24 ~Ü, Ü, 2SÜ, V ? !ıyÓ!öÜ, yç ≤Äle'İ'ı (Accounting Process) àè, ö 2SÜ, V.1 í, z'İjçf 2SÜ, V.2 ≤ÄhflıyÓöy 2SÜ, V.3 !
 •ıyÓä, İle'Ó', öİ=yİ'İü) • 2SÜ, V.4 ö%•zÈÜÈİ, Ó'ú, y öylá'y, ök, İ, Ó' xı≈ 2SÜ, V.5 !ıyÓÈÜÈİöÜ, yç İü#Ü, Ó'î 2SÜ, V.6 !
 •ıyÓäyİ, 2SÜ, V.7 ^ö'İòö 2SÜ, V.8 İ, İ, Öé, Ä, e'İ, İ, è, 2SÜ, V.8.1 İ, İ, Öé, Ä, e'İ, İ, è, !öö=yÓ'İİÓ' !öİ'ü 2SÜ, V.9 !
 •ıyÓÈÜÈİöÜ, yç İü#Ü, Ó'î ≠ ≤Ä'İİ'ı yàİ, İ, zòy•Ó'î 2SÜ, V.10 ö%•zÈÜÈİ, Ó'ú, y öylá'y, ök, İ, Ó' İ%!Óöy Ä İ#üyÓk, İ, y 2SÜ, V.11 İyÓ'yÇç 2SÜ, V.12 xö%ç#°ö# 2SÜ, V.13 í, z_Ó' Ç'Ü, i, 2SÜ, V.1 í, z'İjçf ~z ~Ü, Ü, Ó' í, z'İjçf •

S1V !ıyÓ!öÜ, yç ≤Äle'İ'ı yÓ' !Ó!ü, İ, öİ=yİ'İü= !° İjçf'İÜ≈, , öyè, İÜ, Ó' ü'İö ~Ü, İ, è, ≤Äy!üÜ, öyÓ'iy İ, İ, Ü, Ó' yñ S2V İÓ≈çöä Äy•f ö%•zÈÜÈİ, Ó'ú, y öylá'y, ök, İ, İjçf'İÜ≈, İ%flöçT öyÓ'ıyÓ' İ, İ, Ü, Ó' y S3V ^ö'İòö'İòÓ' İ, İ, Öé, Ä, e'İ ! İ, è, ^ÓÓ' Ü, Ó' yÓ' !öİ'üyÓ# İjçf'İÜ≈, xÓ!ı, •Äİ'y ~Óç S4V !ıyÓÈÜÈİöÜ, yç İü#Ü, Ó'İİÓ' ≤Ä'İİ'ı yà!Ó!ö xy'İ'ıyā, öy Ü, Ó' y– 2SÜ, V.2 ≤ÄhflıyÓöy ≤Äli'ı, è, ÓfÓİy!İ'Ü, ≤Äli'ı, ı, y'İö•z ~Ü, İ, è, !ò!ö≈çT !ıyÓÜ, y'İ'Ó' ü'İöf xİÇáf ^ö'İòö İÇà! è, İ, İ' – ≤Äli'ı, ı, y'İòÓ' í, z'İjçf ä) İ, , yhs' xy!≈Ü, !ÓÓÓ'İ# ≤Äı, Ü, Ó'İ'İ'Äñ İı, «, İ öy ≤Äli'ı, è, ÓfÓİy!İ'Ü, ^ö'İòö !° !, öÓk, Ü, Ó'İ'Ä'Ó'İ'Y'Èİİ'Ü, Ó' y •İFäÈñ İ, İ, «, İ, öİ≈hs' ≤Äli'ı, ı, y'İòÓ' xy!≈Ü, xÓfliyÓ' í, z, öÓ' ~İòÓ' ≤Äü, yÓ !öö=yÓ'İ'Ü, Ó' y İΩ, Ó'İ' öy– ~çöf ÓfÓİy!İ'Ü, ≤Äli'ı, ı, y'İòÓ' ~z ≤Äli'ı, è, ^ö'İòö= !Ó' İlyİ !° !, öÓk, Ü, Ó'İ'ñ #Ók, Ü, Ó'İ'Ä İÇ'İk, öÜ, Ó'İ'İòÓ' ≤Ä'İİ'ı yçö •İ' – İ' İÜ, °, öİ=yİ'İü'Ó' ü'İöf !ò'İİ' ~z İyü!@ ÄÜ, Ü, yİ≈İ, İjçf'İ'İ'ı, İ, y'İÜ, !ıyÓä, e' Ó'y •İ' –

25 2SÜ, V.3 !ıyÓä, İle'Ó', öİ=yİ'İü) • !ıyÓä, İle'Ó', öİ=yİ'İü= !° •ÈÜÜÈS1V ^ö'İòö'İòÓ' !ä, !ı, Ü, Ó'İ'2V ^ö'İòö İÇe' yhs' ò!°, öe İÇ@ Ä' Öy ≤Äı, Ü, Ó'İ'3V ≤Äy!üÜ, !ıy'İ'ÓÓ' Ó'z'İı, !ıy'İ'ÓÓ' !° !, öÓk, Ü, Ó'İ'4V ä) İ, , yhs' !
 •ıy'İ'ÓÓ' Ó'z'İı, ^ö'İòö'İòÓ' !° !, öÓk, Ü, Ó'İ'5V ^Ó'Äİ'y!ü° ≤Äı, Ü, Ó'İ'6V !ü°Ü, Ó'İ'öylá'y !° !, öÓk, Ü, Ó'İ'6V ä) İ, , yhs' !ıyÓ ≤Äı, Ü, Ó'İ'– İ, z, ö'İ'Ó'y_ , öİ=yİ'İü= !° e'üyİj'İİ' xy'İ'ıyā, öy Ü, Ó' y •– 1. ^ö'İòö'İòÓ' !ä, !ı, Ü, Ó'İ'İ'Ü, y'İöy ~Ü, İ, è, ÓfÓİy!İ'Ü, ≤Äli'ı, ı, y'İö ≤Äli'ı, İö'İ, İÇà!è, İ, xçfLÄ äè, öyÓ' İÜ, İ, è, •z !ıy'İ'Ó !° !, öÓk, Ü, Ó' yÓ' ≤Ä'İİ'ı yçö •İ' öy– Ü, yÓ'İ' ~!Ó' İÜ, İ, è, •z ≤Äli'ı, ı, y'İòÓ' xy!≈Ü, xÓfliyÓ' , ö!Ó' Óı≈, ö äè, yİ' öy– Ü, Ó'üye xy!≈Ü, äè, öy= !° •z ≤Äli'ı, ı, y'İòÓ' xy!≈Ü, xÓfliyÓ' , ö!Ó' Óı≈, ö äè, yİ' – ~z xy!≈Ü, äè, öy= !° İÜ, •z ^ö'İòö Ó'İ'– İ, y, z !
 •ıyÓä, İle'Ó' ≤Äy!üÜ, , öİ=yİ'İü' ÓçİÇáfÜ, äè, öyÓ' ü'İöf İ'İÜ, ^ö'İòö'İòÓ' !ä, !ı, Ü, Ó'İ'~Ü, =Ó' çc, ö)İ≈ Ü, yç– ^ö'İòö !ä, !ı, Ü, Ó'İ'ä) İ, , yhs' !ıyÓ ≤Äı, Ü, Ó'İ'ò!°, öe İÇe' yhs' !ü°Ü, Ó'İ'öylá'y !° !, öÓk, Ü, Ó'İ'Äy!üÜ, Ó'z'İı, !
 •ıyÓ !° !, öÓk, Ü, Ó'İ'Ó'Äİ'y!ü° ≤Äı, Ü, Ó'İ'ä) İ, , yhs' Ó'z'İı, !ıyÓ !° !, öÓk, Ü, Ó'İ'İä, e ≠ !ıyÓä, e' (Accounting Cycle)

30 S1V $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ myÓ y Ófí Óy «,li, Óyé,yí ñ $\hat{i}^{\circ} \hat{z}$!•ŷyÓáyí, !è, Debit Ü, Ó y •í (Debit, Expenses and losses)–
S2V xyÓyÓ $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ myÓ y xyl Óy yú, Óyé,yí ñ $\hat{i}^{\circ} \hat{z}$!•ŷyÓáyí, !è, Credit Ü, Ó y •í (Credit, Income and Gain)–
 $\hat{i}^{\circ} \hat{u} \hat{o} \hat{n}$ Óyí, !, ü, yí, y !ò Ì ñ Óyí, !, ü, yí, y ~Ü, !è, áÓ ã, – xí, ~Óñ Rent A/c Debit •ÍÓ– xyÓyÓ $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ Æ
~Ü, !è, xyl – xí, ~Óñ Interest A/c Credit •ÍÓ– xí, ~Ó òy!üÜ, !•ŷyÓáyí, !è, Ó «, $\hat{i}^{\circ} \hat{l} \hat{e}$ 'Debit' Á 'Credit'ÈÜÈ~Ó !ò!ü •º S1V
Debit-expenses and losses S2V Gredit—income or gain xì=yí É 2SÜ, V.9 !•ŷyÓÈÜÈ!òÜ, yç ŷü#Ü, Ó í Æ Æ Ì ñ yààì,
í, zòy•Ó í xy Ì ñ Æ Óy • Ì ñ Æ È Ì ñ !•ŷyÓÈÜÈ!òÜ, y ç Ó Ü #Ü, Ó !è, • É ŷjò!_ = òyí (Assets = Liabilities)– •z
ŷü#Ü, Ó !è, $\hat{i}^{\circ} \hat{i} \hat{U}$, yò ŷü Ì ñ ŷi, f– xì=yí ñ $\hat{i}^{\circ} \hat{U}$, yò ŷü Ì ñ $\hat{i}^{\circ} \hat{U}$, yò ≤Á!i, x, y Ì ñ Ó $\hat{i}^{\circ} \hat{u} \hat{y} \hat{e}$, ŷjò!_ $\hat{i}^{\circ} \hat{u} \hat{y} \hat{e}$, òy Ì ñ Ó ŷüyö •ÍÓ–
xyò%!òÜ, !•ŷyÓçyfl!ò%ò.ài $\hat{i}^{\circ} \hat{U}$, yò $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ 'Ddbit' Á 'Credit' !ò!ü Ì Ü, Ó ÓyÓ çöf í, z_ ŷü#Ü, Ó !è, ÓfÓ•yÓ
Ü, $\hat{i}^{\circ} \hat{I} \hat{O}$ Ì y Ì Ü, ò ~ÓÇ !ò Ì ñ Ó ŷjè!è, ≤Á Ì ñ yà Ü, $\hat{i}^{\circ} \hat{I} \hat{O}$ ò É 1– SÜ, V ŷjò!_ Ó, !k, $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ Debit ŷjò!_ Ó $\hat{i}^{\circ} \hat{ç} \hat{O}$
(Balance) SáV ŷjò!_ •...yŷ $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$Credit ŷyôyÓ Ì, Debit •í – 2– SÜ, V òyí Ó, !k, $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ Credit
òy Ì ñ Ó $\hat{i}^{\circ} \hat{ç} \hat{O}$ (Balance) SáV òyí •...yŷ $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$Debit ŷyôyÓ Ì, Credit •í – 3– SÜ, V ù)òò Ó, !k,
 $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ Credit ü)òò Ì ñ Ó $\hat{i}^{\circ} \hat{ç} \hat{O}$ (Balance) SáV ü)òò •...yŷ $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$Debit ŷyôyÓ Ì, Credit •í – 4– SÜ, V
Ófí Ó, !k, $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ Debit Óf Ì ñ Ó $\hat{i}^{\circ} \hat{ç} \hat{O}$ (Balance) SáV Ófí •...yŷ $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$Credit ŷyôyÓ Ì, Debit
•í – 5– SÜ, V xyl Ó, !k, $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ Credit xy Ì ñ Ó $\hat{i}^{\circ} \hat{ç} \hat{O}$ (Balance) SáV xyl •...yŷ $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$Debit
ŷyôyÓ Ì, Credit •í – í, zòy•Ó í É S1V Purchased Furniture in Cash—òò x Ì ñ xyl ÓyÓ, òe e í Ü, Ó $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$ ≠ ŷjò!_
SxyŷÓyÓ, òeV Ó, !k, = Debit Furniture A/c– ŷjò!_ Sòàò xì=v •...yŷ = Credit Cash A/c– S2V Purchased Furniture from Ram
& Sons on Credit–Ram & SonsÈÜÈ~Ó Ü, yàÈ Ì ñ Ü, òy Ì ñ xyŷÓyÓ, òe e í Ü, Ó $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$ É ŷjò!_ SxyŷÓyÓ, òeV Ó, !k, òy Ì ñ
= Debit Furniture A/c– Ram & SonsÈÜÈ~Ó Ü, y Ì ñ òy Ì ñ Ó, !k, òy Ì ñ = Crdit Ram & Sons A/c– } } } }

31 S3V Paid Cash to Ram & Sons, a Creditor—Ram & sons òyÜ, ç, òyÄöyòyÓ Ì Ü, è, yÜ, y ≤Äöyö Ü, Ó $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$ É Ram & Sons
S, òyÄöyòyÓ VÈÜÈ~Ó !òÜ, è, òyí •...yŷ, òy Ì ñ = Debit Ram & Sons A/c– ŷjò!_ Sòàò xì=v •...yŷ, òy Ì ñ = Credit Cash
A/c– S4V Paid Rent in Cash—Óyí, !, ü, yí, y òàò x Ì ñ ≤Äöyö Ü, Ó $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$ É Ófí (Rent) Ó, !k, òy Ì ñ = Debit Rent A/c– ŷjò!_
(Cash) •...yŷ, òy Ì ñ = Credit Cash A/c– S5V Received Commission in Cash—òhfl!Ó (Commission) òàò x Ì ñ ≈, òyÄí y
 $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$ É ŷjò!_ (Cash) Ó, !k, òy Ì ñ = Debit Cash A/c– xyl (Comission) Ó, !k, òy Ì ñ = Credit Commission A/c– S6V
Started business with Cash—òò xì ≈ !ò Ì ñ ÓfÓŷy ä, y% Ü, Ó $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$ É ŷjò!_ (Cash) Ó, !k, òy Ì ñ = Debit Cash A/c– ü)òò
Ó, !k, òy Ì ñ = Credit Capital A/c– S7V Bought furniture from P. K. Sen in Cash—òò x Ì ñ ≈, òif e í Ü, Ó $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$ É ŷjò!_
(Furniture) Ó, !k, òy Ì ñ = Debit Furniture A/c– ŷjò!_ (Cash) •...yŷ, òy Ì ñ = Credit Cash A/c– S8V Bought goods from P. K.
Sen–P. K. SenÈÜÈ~Ó Ü, y Ì ñ òy Ì ñ, òif e í Ü, Ó $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$ É Ófí (purchases) xìÓy ŷjò!_ (Goods) Ó, !k, òy Ì ñ =
Debit Purchases A/c– P. K. SenÈÜÈ~Ó Ü, y Ì ñ òy Ì ñ Ó, !k, òy Ì ñ = Credit P.K. Sen A/c– S9V Charged Depreciation on
Furniture—xyŷÓyÓ, ò Ì ñ Ó í, z, òÓ xÓä, Ì ñ òy Ì ñ Ü, Ó $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$ É Ófí (Depreciation) Ó, !k, òy Ì ñ = Debit Depreciation A/c–
ŷjò!_ Ó ü)òò •...yŷ, òy Ì ñ = Credit Furniture A/c– S10V Sold goods to Ramesh—RammeshÈÜÈ~Ó Ü, yàÈ Ì ñ Ü, òy Ì ñ
, òif !òe í Ü, Ó $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$ É RameshÈÜÈ~Ó !òÜ, è, òyÄöy ŷjò!_ V Ó, !k, òy Ì ñ = Debit Ramesh A/c– xyl (Sales) Ó, !k,
, òy Ì ñ xìÓy ŷjò!_ (goods) •...yŷ, òy Ì ñ = Credit Sales A/c– 2SÜ, V.10 ò%z Ì ñ Ó ú, y òy!áy, òk, !i, Ó $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$ Óy Á
ŷ#üyÓk, Ì y ŷ!Óy ò%z Ì ñ Ó ú, y òy!áy, òk, !i, Ói ≈, üyö çà Ì ñ, ŷÓ ≈ Ì ñ òk, !i, Ó Ì ñ fl#Ü, Ì, – ~, òk, !i, Ì ñ Ü, !òj !
ái, ŷ!Óy =! , òyÄí y Ì ñ É SÜ, V ~z, òk, !i, xò%yl Ì ñ ≤Á Ì ñ, fÜ, !è, $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ í, z, òÓ, òk, •z !, òÓk, Ü, Ó y •í –
ŷ%í, Ó yç •z•yÓ myÓ y, ò!Ó, òj ≈ !•ŷyÓ Ó yáy ŷÜ, Ó–

32 SáV Ü, yò $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ ŷÇe yhs Ì yÓi, #í ≤Á Ì ñ yçò#í Ì, !f x!i, x"ŷü Ì ñ Á xóyí y Ì ŷ, òyÄí y Ì ñ – SáV ~z, òk, !i, Ì ñ,
≤Á Ì ñ, fÜ, !è, $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ í, z, òÓ, òk, •z !, òÓk, Ü, Ó y •í – ŷ%í, Ó yç ≤Á Ì ñ, fÜ, !è, DebitÈÜÈ~Ó çöf ~Ü, !è, Ü, $\hat{i}^{\circ} \hat{I} \hat{O}$
ŷü, ò!Ó üyí x Ì ñ, Ó Credit Ì yÜ, $\hat{i}^{\circ} \hat{I} \hat{O}$ – $\hat{i}^{\circ} \hat{u} \hat{y} \hat{e}$, Debit, $\hat{i}^{\circ} \hat{u} \hat{y} \hat{e}$, CreditÈÜÈ~Ó ŷüyö •ÍÓ •z•yÓ ú, $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ (Trial
Balance) üyòf Ì ñ !•ŷy Ì ñ Ó ÓzÈÜÈ~Ó ày!i!i, Ü, =k, Ì, y Ì yä, yz Ü, Ó y ŷÜ, Ó– SáV ~z, òk, !i, Ì ñ, xyl ÈÜÈÓfí ~ÓÇ
yü, ÈÜÈ«, !i, ŷÇe yhs !•ŷyÓ =!Ó ~Ü, e ŷüy Ì ñ Ü, $\hat{i}^{\circ} \hat{I} \hat{O}$ yü, ÈÜÈ«, !i, Ó !•ŷyÓ (Profit & Loss Account) Ì, !Ó Ü, Ó y
Ïy Ì ñ ~ÓÇ Ì, myÓ y ÓfÓŷy Ì ñ Ó ú, yü, ò!ò!ü Ì Ü, Ó y Ì ñ – SáV Ì yÓi, #í ŷjò!_ Á òyí (Assets and Liabilities) ŷÇe yhs !
•ŷyÓ =!Ó ~Ü, e ŷüy Ì ñ Ü, $\hat{i}^{\circ} \hat{I} \hat{O}$ í, zmi ≈, òe (Balance Sheet) Ì, !Ó Ü, Ó y Ì ñ ~ÓÇ Ì, jpyÓ y ÓfÓŷy Ì ñ Ó xy!ü, Ü,
xÓfliy Ì yä, yz Ü, Ó y Ì ñ – Sá, V ~z, òk, !i, Ì ñ, ù%, Á çy!ó! y!i, ŷ• Ì ç òÓ y, ò Ì ñ, – ú, $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$!•ŷyÓÓ «, Ü, Á xòfyöf
Ü, ü ≈, yÓ # Ì ñ Ó í, z, òÓ ò!i, Ü, ä, y, ò ŷ, !T •í – SáEV ~z, òk, !i, Ì ñ, ≤Á Ì ñ yçò#í, ò!Ó ŷÇáfyö (Statistics) ŷ• Ì ç
, òyÄí y Ì ñ – ~Ó myÓ y, ò!Ó ã, yÜ, Ó, @ !ò, ò%ii, yÓ ŷ!i, ÓfÓŷy, ò!Ó ã, yÜ, Ü, Ó Ì ñ, òy Ì ñ ò– SçV
 $\hat{i}^{\circ} \hat{o} \hat{y} \hat{o} \hat{y} \hat{O}^{\circ}$ Ì ñ Ó !òÜ, è, Ü, Ì, è, yÜ, y, òyÄöy xy Ì ñ Æ ~ÓÇ, òyÄöyòyÓ Ì ñ Ó !òÜ, è, Ü, Ì, è, yÜ, y $\hat{i}^{\circ} \hat{o} \hat{y} \hat{x} \hat{i} \hat{E} \hat{n} \hat{i}, y, y$
ŷ• Ì ç •z ò!ò!ü Ì Ü, Ó y Ì ñ – ŷ#üyÓk, Ì, y ~z, òk, !i, Ì ñ, Ì ñ Ì T ŷ!Óy Ì yÜ, $\hat{i}^{\circ} \hat{I} \hat{O}$ Ì ñ, à%È xŷ!Óy xy Ì ñ Æ ŷ =!Ó ü Ì ñ òf ≤Äöyö
• É SÜ, V ~z, òk, !i, Ì ñ, ≤Á Ì ñ, !è, $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ ò!è, !ò Ì Ü, (Debit Á Credit) ò!è, ò!èy Ì ñ Sçy Ì ñ Óy Á á!i, Ì yÖV !•ŷy Ì ñ Ó
Óz Ì ñ, $\hat{i}^{\circ} \hat{a} \hat{y} \hat{i} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ – ú, $\hat{i}^{\circ} \hat{l} \hat{o} \hat{O}^{\circ}$ Óz Ì ñ ŷÇáfy Á xyÜ, yÓ Ó, !k, òyí ~ÓÇ òyöy ç!è, òi, yÓ ŷ, !T •í – SáV •z•y òüñ ŷüí
Á Ófí ŷy Ì ñ, òk, – ŷ%í, Ó yç «%, ò «%, ò ≤Á!i, x, y Ì ñ Ó, ò Ì ñ, ~z, òk, !i, Ì ñ, !•ŷyÓÓ «, Ì ŷÜ, Ó, òÓ •í òy– SáV ~z, òk, !
í, Ì ñ, !•ŷyÓ Ó yá Ì ñ, òk, $\hat{i}^{\circ} \hat{o} \hat{l} \hat{o} \hat{O}^{\circ}$ ≤Á Ì ñ yçò– SáV ç!è, òi, yÓ çöf ~z, òk, !i, Ì ñ, ù%, •ÓyÓ ŷÜ, yÓy
Ó!ç–
í, z, ò Ì ñ Ó y Ì ñ yä, òy Ì ñ Ü, ~è, y

fłõT Î ò%•z î, Ó ú, y òylá°y , òk, !i, Ó xſ%!ÓôyÓ °i% , °öyl° ſ%!Óôy x ïlõÜ, ^ Ó!ç– ſ%î, Ó`yçñ ~•z , òk, !i, Ói≈, üy ïlõ ſ`ÍÓ≈y_ü Ó`î° fl!#Ü, î, – 2SÜ, V.11 ſyÓ`yçç ~•z ~Ü, `ÏÜ, xyüÓ`y xy`Ï°yã, öy Ü, `ÍÓ`!ã! •ſyÓ!ÖÜ, yç ã, e` Öy !•ſyÓã, `Îe`´ Ó`!ÓÉ!`Ï – !•ſyÓã, e`´ •`ſz ≤Ä!e`Ï`y ïyÓ`!Ó!ü, ß` , ðl≈y`Ï` Ó` ü`lõf !ò`Ï` ≤Ä!i, ç, y`Ïö ſÇ!è, î, !Ó!ü, ß`´ °ö`lõö= !°Ó` !°! ðÓſ, Ü, Ó`î`Ï`ÏÜ, =Ó`&

33 Ü, `ÍÓ` ≤Ä!i, ç, y`ÏöÓ` !•ſy`ÍÓÓ` ä), î, , yhs`Ü, Ó``ÏÍÓ` Ü, yç!è, ſjðß`´•! – !•ſyÓã, `Îe`´ Ó` Ü, yç!è, =Ó`&´•!´ °ö`lõö`! ã, !•`î, Ü, Ó`î`Ï`ÏÜ, – xi, É, ðÓ`´´ °ö`lõö`≤Ä!`Ïü ≤Äy!üÜ, Ó`z Sxl≈yl çy`ÍÓöyV Ä, ðÓ`Ói≈, #, ðl≈y`Ï` ä), î, , yhs` Ó`z Sxl≈yl ál!i, `Ï`y`ÏöV`! , ðÓk, •!´ – ~Ó`´, ðÓ`´ ſühfl! !•ſyÓáy`Ï`i, Ó`´ çÓ`´= !°`!ö`Ï`´ Ó`Ä!`y!ü° ≤Ä`i, Ü, Ó`y´•!´ – ſÖ`Ïç`ÏÉ!´ Ó`Ä!`y!ü`Ï° xhs`û%≈, _´ çÓ`´= !°Ó` ſ•`ÏÏy`là`i, z, ðl`_´ !ü`Ü, Ó`î`òylá°yÓ` üyðf`ü !•ſyÓ` ä), î, , yhs`Ü, Ó``ÏÍÓ` üyðf`ü xy!≈Ü, ú, çyú, ° Ä xy!≈Ü, xÓfliy !öi≈#i, •

Î´ – ~•z ~Ü, `ÏÜ, xy`ÍÓ`y xy`Ï°yã, öy Ü, Ó`y´•!´`Ï``ÎãÈ`´

Î xy!≈Ü, `°ö`lõö`!°! , ðÓk, Ü, Ó`yÓ`´ ~Ü, üye`´ Ók, y!öÜ, , òk, !i, , °`ò%•z î, Ó`ú, y òylá°y , òk, !i, – ~•z , òk, !i, xö%ſy`ÍÓ`´ ≤Ä`Ï`i, fÜ, !è, xy!≈Ü, `°ö`lõö`ÏÜ, `î, !Ó`è, Ä`e`!i, è, ÈÜÈ~ !Ó`ÏY`É!i Ü, `ÍÓ`´i, z, ðl`_´ !•ſyÓáy`Ï`i, !°! , ðÓk, Ü, Ó`y´•!´ – ~•z , òk, !i, xö%ſy`ÍÓ`´ üyè, `î, !Óè, =`üyè, `e`!i, è, – xyò%!òÜ, Ü, y`Ï°`üyè, `î, !Óè, ~Óç`üyè, `e`!i, `Îè, Ó` ſüyò`ÏÜ, ~Ü, !è, ſü#Ü, Ó`´ÏÍÓ` üyðf`ü ≈ÄÜ, yç Ü, Ó`y´•!´ ñ`ÏÏy`É ſjð!_´ = öyl´ – ſühfl! ſjð!_´`î, !Óè, ~Óç`ſühfl! öyl´`e`!´i, è, •!´ – Óf!_´Ü, !•ſyÓáy`Ï`i, Ó`´«`´Îe`´Óf!_´`Öy, ç, Ä!i, ç, yò`Ü, yò ſ%`ÏÏyàÈÜÈſ%!Óôy´ç, ð`Ï`Ï`Ïy`ÏÜ, `i, yÓ`!´

•ſyÓáy`i, `ÏÜ, `î, !Óè, Ü, Ó`y´•!´ ~Óç`´ÍÓf!_´`Öy ≤Ä!i, ç, yò ſ%`ÏÏyàÈÜÈſ%!Óôy´ç, Äöyò Ü, `ÍÓ`´Ïy`ÏÜ, `i, yÓ`!´!•ſyÓáy`i, `ÏÜ, `e`!i, è, Ü, Ó`y´•!´ – ſjð!_´Ó`!•ſyÓáy`Ï`i, Ó`´«`´Îe`´!ò`Ü, yò ſjð!_´Ó`xyäüö`•!´`i, y`ÏÜ, `~`î, !Óè, Ü, Ó`y´•!´ ñ`xyÓyÓ`´Ü, yò ſjð!_´Ó`!ò≈üö`•!´`i, y`ÏÜ, `e`!´i, è, Ü, Ó`y´•!´ – öy!üÜ, !•ſyÓáy`Ï`i, Ó`´«`´Îe`´ ſühfl! Óf!`Ä`«`î, `ÏÜ, `î, !Óè, ~Óç`ſühfl! xy!`Ä`yü, `ÏÜ, `e`!´i, è, Ü, Ó`y´•!´ – 2SÜ, V.12 xö%ç#°#î, _`Ïäi, ≤ÄÏyÓ°# 1– !•ſyÓã, e`´ Ó``Ï`i, !Ü, `Öy`Îe, ç/2– !•ſyÓã, `Îe`´ Ó`!Ó!ü, ß`´, ðl≈y!´= !° xy`Ï°yã, öy Ü, Ó`´ðö– 3– Ü`°ö`lõö`!ã, !•`î, Ü, Ó`î`!•ſyÓã, `Îe`´ Ó`´xöf!i, ü ≈Äöyö xççÜÈÜÜÜÈxy`Ï°yã, öy Ü, Ó`´ðö– 4– Ü!•ſyÓ` ä), î, , yhs`Ü, Ó`´Ï`i`!ü`Ü, Ó`î`òylá°y xi, fhs`´=Ó`&ç, ði≈ÜÈÜÜÜÈxy`Ï°yã, öy Ü, Ó`´ðö– 5– ò%•z òÓ`ú, y òylá°y , òk, !i, Ó`´Ï`i, !Ü, `Öyè, y!´/•z•yÓ` ſ%!Óôy= !°!Ü/6– !•ſyÓáy`i, Ó``Ï`i, !Ü, `Öyè, y!´/!´

•ſyÓáy`Ï`i, Ó`´`î#!Óü, yà`ÏÜ, ü, çy`ÏÓ`Ü, Ó`y´•!´/!•ſyÓáy`Ï`i, Ó`´`î#!Óü, y`ÏàÓ` ſ%!Óôy= !°!Ü/7– !•ſyÓÈÜÈ!ÖÜ, yç ſü#Ü, Ó`î`!Ü/`Ü, yò`°ö`lõö`lõÓ` Debit Ä CreditÈÜÈ~Ó`!òÜ, !öi≈!´ Ü, Ó`´Ï`i, •z•y`!Ü, ü, çy`ÏÓ` ſy•y!f`Ü, `ÍÓ`´/i, zyò•Ó`ſß`´ Ó`é, `Ï`!òö– !ÓÉ!`ü%á# ≤ÄÏyÓ°# 4– !ò`Ï`i´´`Ï!ÓÜ, `Îè, xy, ð!ò`+k,

73% **MATCHING BLOCK 3/21** **J**

Ó`î° ü`lõö`Ü, `ÍÓ`´õñ`i, yÓ`´i, z`Ï`Ö`á`Ü, Ó`´&

ö É SÜ, V In Double-Entry System of Book-keeping every business transaction affects– (i) two Accounts, (ii) two sides of the same Account, (iii) the same Account on two different dates. SáV Double-Entry Syststem of Book-keeping means : (i) entry in two sets of books, (ii) entry for two aspects of the transactions, (iii) entry at two dates.

34 5– ≤Ä`Ï`Ï`yçç`ÍÓy`lõ`!ò!`!á!i, `i, z!´= !°`+k, Ü, Ó`´ðö É SÜ, V Furniture A/c is Nominal. SáV Building A/c is Personal. SáV Bank A/c is Nominal. SáV Investment A/c is Personal. SáV Salary A/c is Personal. 6– !ò!`!`!á!i, `i, z!´= !°`ü%´, °`Ïy, `Ï°`+k, Ü, Ó`´ðö É SÜ, V Bank overdraft is an asset SáV Capital is an asset SáV Sundry Creditors is a liability. SáV Investment is a liability 7– !ò`Ï`i´y_´`ÖyÜ, f= !°`Ï`i, !ÓÜ, ´´´Ó_´Óf= !°Ó´`ü`lõf`Ï`Îè, +k, `i, çy`Ï`i, S?V`!ã, ´´´`Öyö É SÜ, V Debit balance of a Personal Account is Debtor/ Creditor/ Loss/Profit/ Liability. SáV Credit balance of a Personal Account is Loss/ Creditor-Debtor/ Asset/ Income. SáV The balance of a Real Account is Asset/ Liability. SáV Debit balance of Nominal Account is Profit/ Asset/ Expenses/ Liability. SáV Real Account always shows Debit Balance/ Credit Balance. Sá, V Drawing Account is a Real Account/ Personal Account/ Nominal Account. SáÈV An increase in asset is followed by a corresponding increase in another asset/ a liability. 8– !ò!`!`!á!i, `ú, çyú, °= !°Ó´´ſ`ÏD ſÇ!Ï`T´`°ö`lõö`!è, !°á%ö É SÜ, V Increase in asset and increase in liability. SáV Increase in an asset and decrease in another asset. SáV Increase in capital, decrease in asset, decrease in liability. SáV Decrease in capital and decrease in asset. 9– ſ!è, Ü, çΣ ÓfÓ•y`ÍÓ`´Ó´ myÓ`y ç)öf!lyö, `ð)î≈ Ü, Ó`´ðö É SÜ, V The account which receives values is— —. SáV The person receiving a benefit is a — —. SáV Every debit has a corresponding — —. SáV The left-hand side of an account is called— —. SáV The right-hand side of Balance Sheet is called— —.

35 10– ſ!è, Ü, çΣ!è, S?V`!ã, !•`î, Óſyö É SÜ, V Increase in asset is debit/ credit. SáV Decrease in liability is debit/credit. SáV Increase in expenses is debit/credit. SáV Increase in capital is debit/credit. SáV Person who receives the benefit is debtor/creditor. Sá, V Decrease in income is debit/credit. 2SÜ, V.13 `i, z_Ó´ ſÇ`ÏÜ, `i, ç, ≤ÄÏy`ç 4 É SÜ, V (i), SáV (ii). ≤ÄÏy`ç 5 É SÜ, V Real, SáV Real, SáV Personal, SáV Real, SáV Nominal. ≤ÄÏy`ç 6 É SÜ, V Liability, SáV Liability, SáV Correct, SáV Asset. ≤ÄÏy`ç 7 É SÜ, V Debtor, SáV Creditor, SáV Asset, SáV Expense, SáV Debit Balance Sá, V Personal Account, SáÈV a Liability. ≤ÄÏy`ç 8 É SÜ, V Purchase of asset on credit, SáV Purchase of asset on cash, SáV Discharge of a liability in cash at discount, SáV Drawing by proprietor. ≤ÄÏy`ç 9 É SÜ, V Debited, SáV Debtor, SáV Credit, SáV Debit side, SáV Assets side. ≤ÄÏy`ç 10 É SÜ, V Debit, SáV Debit, SáV Debit, SáV Credit, SáV Debtor, Sá, V Debit.

36 ~Ü,Ü, 2Sáv ? !•ÿ^ÍÓÓ° Ó•z (Books of Accounts) àè,ö 2Sáv.1 í,z^ljçf 2Sáv.2 ≤ÄhflÿÖöy 2Sáv.3 çy^ÍÖòyÓ° òy!á°y 2Sáv.3.1 çy^ÍÖòy !°áÓyÓ° !ö!üyÓ°# (Rules for Journalising) 2Sáv.3.2 çy^ÍÖòyÓ° òy!á°y É í,zòy•Ó° î 2Sáv.4 á!í,î yó 2Sáv.4.1 á!í,î yó !°áÓyÓ° !ö!üyÓ°# (Rules for Posting in Ledger) 2Sáv.4.2 !•ÿ^ÍÓÓ° ^çÓ° é,yöy (Balancing an Account) 2Sáv.5 çy^ÍÖòy Ä á!í,î yó ß!ö!üyÓ° î, í,zòy•Ó° î 2Sáv.6 çy^ÍÖòy Ä á!í,î yó !öÓ° ^ö!#!Óú,yà 2Sáv.6.1 çy^ÍÖòyÓ° ^ö!#!Óú,yà 2Sáv.6.2 á!í,î yó !öÓ° ^ö!#!Óú,yà 2Sáv.7 ßyÓ° yçç 2Sáv.8 xó%ç#°ö# 2Sáv.9 í,z_Ó° ßç^ÍÜ,î, 2Sáv.1

í,z^ljçf ~•z ~Ü,^ÍÜ,Ó° í,z^ljçf •° !

Ü,

ü,y^ÍÖ°

ö^!öò=!° !Óú,ß° ^ö!#° çy^ÍÖòy Ä á!í,î yó !°!çÖk,Ü,Ó° y•!° î,yÓ° Ü,yÈÜÈ^Ü,Ö° Ófyáfy Ü,Ó° y- 2Sáv.2 ≤ÄhflÿÖöy ò%•z î,Ó° ú,y òy!á°y çk,î, xó%ÿ!°# ^ö^!öò=!° !•ÿ^ÍÓÓ° Ó•z^!í,ò%Ü!é, çá!y^!í° !°!çÖk,Ü,Ó° y•!° - ßyÉ S1V ≤Ä!ü, çá!y^!í° çy^ÍÖòyÈÜÈ^Ä S2V !mí,#!° çá!y^!í° á!í,î yóÈÜÈ~ ^ö^!öò=!° ßçà!é,î, •ÓyÓ° ß^!D ß^!D•z ^ß= !°Ó° 'Debit' Ä 'Credit' !öÜ, !°Ó° !°ÍY^!í,Ü,^!Ö° ßÖ~≤Ä!ü,^!Äy!üÜ, Ó•z^!í, çÖ° çÖ° î,y!Ó° á xó%ÿ!°# (Chronologically) ^ö^!öò=!°Ó° ßç!«,Æ !ÓÓ° !°!çÖk,Ü,Ó° y•!° ^ß•z Ó•z^!Ü, çy^ÍÖòy (Journal) Ó°!° ~Ó° ú,^!° á!í,î yó (Ledger) !°á^!í, á%Ó•z ß%!Óóy •!° - 2Sáv.4 çy^ÍÖòyÓ° òy!á°y ^Ü,yö ^ö^!öò^!Ü, çy^ÍÖòy!° !°!çÖk,Ü,Ó° î^!Ü, Ó°y •!° çy^ÍÖòyÓ° òy!á°y (Journal Entry) x!Óy

37 (Journalising)- ^Ü,yö ^ö^!öò^!öÓ° òy!á°yÓ° ö#^!ä, ^ö^!öò!é,Ó° ßç!«,Æ !ÓÓ° !°# ^áý•!° - î,y^!Ü, Ó°y •!° Ófyáfy (Narration)- 2Sáv.3.1 çy^ÍÖòy !°áÓyÓ° !ö!üyÓ°# ^Ü,yö ^ö^!öò çy^ÍÖòy!° !Ü,ü,y^!Ö° !°!çÖk,Ü,Ó° ^!í, •!Öñ î,yÓ° ~Ü,î, èÈÜ, ö#^!ä, ^ö!Ä y•° É Journal Date Particulars L.F. Dr. Cr. Amount Amount Rs. Rs. (1) (2) (3) (4) (5) (1) Date : ~•z á^!Ö° ^ö^!öò^!öÓ° î,y!Ó° á í,z^!Ö^!á Ü,Ó° ^!í, •!° - (2) Particulars : ~•z á^!Ö° ßç!Y^T !•ÿÓáy, ò%Ü!é,Ó° öyü ç,ö!Ü,ü,y^!Ö ò%Ü!é, ^y•z^!ö !°á^!í, •!° - Debit !•ÿÓáy, !é, ≤Ä!ü ^y•z^!ö ~Óç Credit !•ÿÓáy, !é, !mí,#!° ^y•z^!ö !°á^!í, •!° - Debit !•ÿÓáy, !é, Ó° öy^!üÓ° ^ç^!É!^Dr. çΣ!é, ~Óç Credit !•ÿÓáy, !é, Ó° öy^!üÓ° ≤Ä!ü 'To' çΣ!é, ÓfÓ•yÓ° Ü,Ó° ^!í, •!° - !•ÿÓáy, ò%Ü!é,Ó° öy^!üÓ° ö#^!ä, Ófyáfy (Narration) !°á^!í, •!° - (3) L.F. (Ledger Folio) : ~•z áÓ° !é, ^!í, Debit !•ÿÓ!é, á!í,î yó !ö !í, ö!jÓ° çöy,yl° ^áýy xy^!äÈñ ^ß•z çöy,yÓ° ö!jÓ° !é,Ó° Debit !•ÿ^!ÖÓ° çöçy,çy!ç ~Óç Credit !•ÿÓ!é, á!í,î yó !ö !í, ö!jÓ° çöy,yl° ^áýy xy^!äÈñ ^ß•z çöy,y ö!jÓ° !é, Credit !•ÿ^!ÖÓ° çöçy,çy!ç !°!á Ó°yáý •!° - (4) Amount : ≤Ä!ü AmountÈÜÈ~Ó° á^!Ö° ^ö^!öò^!öÓ° Debit xB, !é, ñ Debit !•ÿÓáy^!í,Ó° öy^!üÓ° ^y•z^!ö ~Óç !mí,#!° AmountÈÜÈ~Ó° á^!Ö° Credit xB, !é, ñ Credit !•ÿÓáy^!í,Ó° öy^!üÓ° ^y•z^!ö !°á^!í, •!° - 2Sáv.3.2 çy^ÍÖòyÓ° òy!á°y É í,zòy•Ó° î ≤ÄYç 1- !ö!ü!á!í, ^ö^!öò!ü) ^!Ö° ßç!Y^T !•ÿÓáy, !ü) ^öáyö ~Óç ~!öÓ° ^ö!#!Óú,yà Ü,^!Ö° çy^ÍÖòyÓ° òy!á°y ≤ÄYç, Ü,Ó° çö É 2021 Rs. April 1. Mr. A started business with Capital ... 50,000 2. Bought Furniture for ... 10,000 4. Purchased goods ... 12,000 6. Sold goods ... 8,000 10. Bought Stationery ... 2,000 12. Sold goods to Mr. Roy ... 9,000 13. Received Commission ... 100 17. Purchased goods from Mr. N. C. Dey ... 10,000 18. Paid Shop Rent ... 300 38 22. Paid Salaries ... 1,200 24. Purchased goods ... 4,000 Paid Carriage thereon ... 200 26. Returned goods to Mr. N. C. Dey ... 600 27. Goods returned by Mr. Roy ... 500 29. Paid to Mr. N. C. Dey ... 4,000 30. Received Cash from Mr. Roy ... 5,000 Mr. A withdrew Cash for personal use ... 1,000 Charged Depreciation on Furniture ... 100 ? ßyüyöy ö,î,y!Ó° á !

•ÿÓáy^!í,Ó° öyü ^ö!#!Óú,yà Debit/Credit 2021 April 1 Cash A/c Real (Comes in) Debit Capital A/c Personal (Giver) Credit 2 Furniture A/c Real (Comes in) Debit Cash A/c Real (Goes out) Credit 4 Purchases A/c Nominal (Expense) Debit Cash A/c Real (Goes out) Credit 6 Cash A/c Real (Comes in) Debit Sales A/c Nominal (Income) Credit 10 Stationery A/c Nominal (Expense) Debit Cash A/c Real (Comes in) Credit 12 Mr. Roy A/c Personal (Receiver) Debit Sales A/c Nominal (Income) Credit 14 Cash A/c Real (Comes in) Debit Commission A/c Nominal (Income) Credit 17 Purchases A/c Nominal (Expense) Debit Mr. N. C. Dey A/c Personal (Giver) Credit 18 Rent A/c Nominal (Expense) Debit Cash A/c Real (Goes out) Credit 22 Salaries A/c Nominal (Expense) Debit Cash A/c Real (Goes out) Credit 24 Purchase A/c Nominal (Expense) Debit Cash A/c Real (Goes out) Credit Carriage A/c Nominal (Expense) Debit Cash A/c Real (Goes out) Credit 39 î,y!Ó° á !•ÿÓáy^!í,Ó° öyü ^ö!#!Óú,yà Debit/Credit 26 Mr. N. C. Dey A/c Personal (Receiver) Debit Returns Outward/ Purchase Return A/c Real/Nominal/Goes out/Income Credit 27 Returns Inward/Sales Real/Nominal/Comes in/Expense Debit Return A/c Mr. Roy A/c Personal (Giver) Credit 29 Mr. N. C. Dey A/c Personal (Receiver) Debit Cash A/c Real (Going out) Credit 30 Cash A/c Real (Comes in) Debit Mr. Roy A/c Personal (Giver) Credit Drawings A/c Personal (Receiver) Debit Cash A/c Real (Going out) Credit Depreciation A/c Nominal (Expense) Debit Furniture A/c Real (Reduction in value of Asset) Credit JOURNAL In the Books of Mr. A Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2021 April 1 Cash A/c Dr. 50,000 To Capital A/c 50,000 (Being cash brought in as Capital.) 2 Furniture A/c Dr. 10,000 To Cash A/c 10,000 (Being furniture bought for cash.) 4 Purchases A/c Dr. 12,000 To Cash A/c 12,000 (Being goods purchased for cash.) 6 Cash A/c Dr. 8,000 To Sales A/c 8,000 (Being goods sold for cash.) 10 Stationery A/c Dr. 2,000 To Cash A/c 2,000 (Being stationery purchased for cash.) 12 Mr. Roy A/c Dr. 9,000 To Sales A/c 9,000 (Being goods sold to Mr. Roy on credit.) 14 Cash A/c Dr. 100 To Commission A/c 100 (Being Commission received.)

40 Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 17 Purchases A/c Dr. 10,000 To Mr. N. C. Dey A/c 10,000 (Being goods purchased from Mr. N. C. Dey on credit.) 18 Rent A/c Dr. 300 To Cash A/c 300 (Being rent paid.) 22 Salaries A/c Dr. 1,200 To Cash A/c 1,200 (Being salaries paid.) 24 Purchases A/c Dr. 4,000 To Cash A/c 4,000 (Being goods purchased in cash.) Carriage A/c Dr. 200 To Cash A/c 200 (Being carriage paid.) 26 Mr. N. C. Dey A/c Dr. 600 To Returns Outward A/c 600 (Being goods returned to Mr. N. C. Dey.) 27 Returns Inward A/c Dr. 500 To Mr. Roy A/c 500 (Being goods returned by Mr. Roy.) 29 Mr. N. C. Dey A/c Dr. 4,000 To Cash A/c 4,000 (Being cash paid to Mr. N. C. Dey.) 30 Cash A/c Dr. 5,000 To Mr. Roy A/c 5,000 (Being cash received from Mr. Roy.) Drawing A/c Dr. 1,000 To Cash A/c 1,000 (Being amount withdrawn by proprietor.) Depreciation A/c Dr. 100 To Furniture A/c 100 (Being depreciation charged on furniture.)

41 $\leq\tilde{A}\tilde{Y}\zeta$ 2- Enter the following transactions in the Journal of P.K. Sen for the month of May 2021 P.K. Sen $\tilde{E}\tilde{U}\tilde{E}\sim\acute{O}$ 2017 $\mathfrak{J}\mathfrak{y}\hat{I}^{\circ}\acute{O}$ \hat{u} $\tilde{u}\tilde{y}\hat{I}\mathfrak{J}\acute{O}$ $!o_j$ $!^{\circ}!a\grave{i}$ $\hat{e}^{\circ}\hat{I}o\grave{o}=\!^{\circ}\hat{I}\tilde{U}$ ζ $\mathfrak{c}\mathfrak{y}\hat{I}\acute{O}\grave{o}\mathfrak{y}\tilde{u}\%$ ζ \tilde{U} \acute{O} $\&o$ \acute{E} 2021 Rs. May 1. Started business with Capital borrowed from Anil, his friend... 40,000 2. Bought goods from Sen Co. in cash ... 30,000 4. Bought four chairs from Calcutta Furniture Co. ... 1,600 5. Sold goods to C. R. Das in cash ... 34,000 7. Cash Sales ... 8,000 10. Purchased goods from Gupta & Co. ... 18,000 14. Opened a Bank Account with cash ... 10,000 17. Sold goods to Karim ... 12,000 19. Paid salaries by cheque ... 4,000 22. Received from Karim in full settlement of his account ... 11,800 24. Cash deposited to Bank ... 7,000 26. Paid Calcutta Furniture Co. by cheque in full settlement ... 1,500 28. Paid rent to Sachin, landlord by cheque ... 500 30. Paid interest to his friend Anil in cash ... 400 31. Paid Electric bill ... 200 Paid Telephone bill ... 300 ? $\mathfrak{J}\mathfrak{y}\grave{o}\mathfrak{y}\acute{o}$ In the Books of Mr. P.K. Sen JOURNAL Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2021 May 1 Cash A/c Dr. 40,000 To Loan from Anil A/c 40,000 (Being loan taken to start business) 2 Purchases A/c Dr. 30,000 To Cash A/c 30,000 (Being goods purchased for cash) 4 Furniture A/c Dr. 1,600 To Calcutta Furniture Co. A/c 1,600 (Being Furniture purchased on cash) 5 Cash A/c Dr. 34,000 To Sales A/c 34,000 (Being goods sold for cash) 7 Cash A/c Dr. 8,000 To Sales A/c 8,000 (Being goods sold for cash)

42 Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 10 Purchases A/c Dr. 18,000 To Gupta & Co. A/c 18,000 (Being goods purchased on credit) 14 Bank A/c Dr. 10,000 To Cash A/c 10,000 (Being Bank Account opened) 17 Karim A/c Dr. 12,000 To Sales A/c 12,000 (Being goods sold on credit) 19 Salaries A/c Dr. 4,000 To Bank A/c 4,000 (Being Salaries paid by cheque) 22 Cash A/c Dr. 11,800 Discount Allowed A/c Dr. 200. To Karim A/c 12,000 (Being cash received and discount allowed) 24 Bank A/c Dr. 7,000 To Cash A/c 7,000 (Being cash deposited) 26 Calcutta Furniture Co. A/c ... Dr. 1,600 To Bank A/c 1,500 To Discount Received A/c 100 (Being amount paid by cheque and discount received) 28 Rent A/c Dr. 500 To Bank A/c 500 (Being rent paid by cheque) 30 Interest A/c Dr. 400 To Cash A/c 400 (Being interest paid in cash) 31 Electric charges A/c Dr. 200 Telephone charges A/c Dr. 300 To Cash A/c 500 (Being electric and telephone charges paid)

43 $\leq\tilde{A}\tilde{Y}\zeta$ 3 \acute{E} Journalise the following transactions : $!o\hat{I}^{\circ}\acute{O}$ $\hat{e}^{\circ}\hat{I}o\grave{o}=\!^{\circ}\mathfrak{c}\mathfrak{y}\hat{I}\acute{O}\grave{o}\mathfrak{y}\hat{I}$ $!^{\circ}!$ ζ $\acute{O}\acute{k}$ ζ \tilde{U} \acute{O} $\&o$ \acute{E} 2020 June 1. Jayanta started business with Cash in hand Rs. 5,000, Cash at Bank Rs. 15,000, Goods Rs. 5,000 and a Car Rs. 20,000. 2. Bought goods on credit from Roy Rs. 9,000 and paid carriage thereon Rs. 100. 3. Paid travelling expenses Rs. 50. 8. Sold to Das Rs. 6,000. 10. Sold goods to Sen in cash Rs. 4,000 and paid carriage thereon Rs. 20. 15. Paid to Roy Rs. 6,000 by cheque. 18. Received cash from Das Rs. 6,000. 20. Paid Rs. 200 to Mr. P., landlord, for office rent. 22. Purchase a Table for Rs. 1,000 and paid by cheque. Paid carriage thereon Rs. 60. 25 Paid Rs. 300 to Mihir for his salary. 28. Sold to Sen Rs. 4,000, received a cheque from him for Rs. 3,800 in full settlement and sent the cheque to Bank. 30. Goods returned to Roy Rs. 500. 30. Paid trade expenses Rs. 150, Telephone bill Rs. 400 and Salary to domestic servant Rs. 200. Sen's cheque returned by Bank being dishonoured. ? $\mathfrak{J}\mathfrak{y}\grave{o}\mathfrak{y}\acute{o}$ JOURNAL In the Books of Jayanta Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2020 June 1 Cash A/c Dr. 5,000 Bank A/c Dr. 15,000 Opening Stock A/c Dr. 5,000 Car A/c Dr. 20,000 To Capital A/c 45,000 (Being business started with cash in hand, cash at Bank, goods and car.) 2 Purchases A/c Dr. 9,000 To Roy A/c 9,000 (Being goods purchased from Roy.)

44 Date Particulars L.F. Amount Amount Rs. Rs. 2 Carriage Inward A/c Dr. 100 To Cash A/c 100 (Being carriage paid on purchase.) 3 Travelling Expenses A/c ... Dr. 50 To Cash A/c 50 (Being travelling expenses paid.) 8 Das A/c Dr. 6,000 To Sales A/c 6,000 (Being goods sold to Das on credit.) 10 Cash A/c Dr. 4,000 To Sales A/c 4,000 (Being goods sold in cash.) 10 Carriage Outward A/c Dr. 20 To Cash A/c 20 (Being carriage on sales paid.) 15 Roy A/c Dr. 6,000 To Bank A/c 6,000 (Being amount paid by cheque.) 18 Cash A/c Dr. 6,000 To Das A/c 6,000 (Being cash received from Das.) 20 Office Rent A/c Dr. 200 To Cash A/c 200 (Being office rent paid.) 22 Furniture A/c Dr. 1,060 To Bank A/c 1,000 To Cash A/c 60 (Being a Table purchased by cheque and paid carriage thereon.) 25 Salary A/c Dr. 300 To Cash A/c 300 (Being salary paid.) 28 Bank A/c Dr. 3,800 Discount Allowed A/c Dr. 200 To Sales A/c 4,000 (Being goods sold, amount received by cheque and cash discount allowed.)

45 Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 30 Roy A/c Dr. 500 To Purchase Returns A/c 500 (Being goods returned to Roy.) 30 Trade Expenses A/c Dr. 150 Telephone Charges A/cDr. 400 DrawingsA/c Dr. 200 To Cash A/c 750 (Being trade expenses, telephone charges and private expenses paid.) 30 Sen A/c Dr. 4,000 To Bank A/c 3,800 To Discount Allowed A/c 200 (Being Sen's cheque return dishonoured by discount allowed previously written back) 2SáV.4 áli, Í yö (Ledger) Í Ó•z İli, Ü, yö ≤Äİi, ꞑ, y İlöÓ çy İÖöyl İ! İ, öÓk, ≤Ä İi, fÜ, İê, İ ö İlöö İ İ, İÖê, Ä ê e İ İ, ê, xö%İyİ # İÇ!ÿ'çT !•İyÓáyİ, ÈÜÈ~ , öyÜ, y, öy!Ü, Ü,

84% **MATCHING BLOCK 4/21** **J**

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46 In Rahim's Journal Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 10.2.21 Ram A/c Dr. 4,000 To Sales A/c 4,000 (Being sale of goods worth Rs. 4,000 to Ram on credit.) 28.2.21 Cash A/c Dr. 3,000 To Ram A/c 3,000 (Being cash received from Ram on account.) In Rahim's Ledger Ram A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2021 2021 Feb.10 To Sales A/c Feb. 28 By Cash A/c 3,000 4,000 ,, By Balance c/d 1,000 4,000 4,000 March 1 To Balance b/d 1,000 ~áy İö =ö% Ram A/c öáy İöy •– İ, z, ö İÓ Ó äÈÜ, İ İÜ, öáy İy İFäÈ İñ ≤Ä İi, fÜ, İê, !•İyÓáy İi, Ó ~Ü, •z Ó Ü, ü ö%İê, İöÜ, xy İäÈÈÜÜÈÖyü İöÜ, İÜ, Ó y •İ Debit (Dr.) İöÜ, ~ÓÇ İ, yö ! öÜ, İÜ, Ó y •İ Credit (Cr.)– Date : ~z ä İÖ İ ö İlöö İ İ, y!Ó á İ! á İi, •İ – Particulars : ~z ä İÖ İÇ!ÿ'çT ! •İyÓáy İi, Ó öyü İ öáy •İ – Debit İö İÜ, İ! áÓyÓ İüİ İÖ=y İ@ Ä 'To' çΣİê, ~ÓÇ İ, yÓ, öÓ İ!•İyÓİê, Credit •İÖñ İ, yÓ öyü İ öáy •İ – Credit İö İÜ, İ! áÓyÓ İüİ İÖ=y İ@ Ä 'By' çΣİê, ~ÓÇ İ, yÓ, öÓ İ!•İyÓáyİ, İê, Debit •İÖñ İ, yÓ öyü İ öáy •İ – J. F. (Journal Folio): çy İÖöyÓ İ İ, öyi, yİ İ ö İlööİê, İ! İ, öÓk, Ü, Ó y •İ İ İäÈ İz, öyi, yÓ öİjÓ ~z ä İÖ İ öáy •İ – Ó İy y İİf çy İÖöyÓ öyİá yİê, İ İç ÓÓ Ü, Ó y İyl – Amount : ~z ä İÖ İê, yÜ, yÓ xB, İ öáy •İ – áli, Í y İöÓ Ü, yö !•İyÓáy İi, öyİá y Ü, Ó ÖyÓ İüİ ü İö Ó yá İi, •İÖ İñ Ü, yö !•İyÓáy İi, Ó öyü İz !•İyÓáy İi, öyİá y !•İy İÖ öáy İy İÖ öy– ~Ó, öİ Ó Ö İi, İ! Ó, öÓ #İ, !•İyÓáyİ, İê, ñ xli=yİ İ!•İyÓáy İi, x, öÓ öyİá yİê, Ü, Ó y •İ İ İäÈ İ, yÓ öyü İ! á İi, •İÖ– İüöÈÜÜÈÈRam A/c öyİá y Ü, Ó ÖyÓ İüİ 'To Ram A/c' Öy 'By Ram A/c' Ó İ° Ü, yö öyİá y •İÖ öy– İüö Ü, yö Óf!_ !ö İçz İö İçÓ Ü, y İäÈ İ# •İi, öy İÖ öyñ

51 Purchase A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 July 3 To Cash A/c 22,000 July 31 By Balance c/d 46,000 ,, 8 To Cash A/c 5,000 ,, 8 To Bank A/c 7,000 ,, 17 To Pinaki A/c 12,000 46,000 1998 Aug 1 To Balance b/d 46,000 Rahim A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 July 5 To Sales A/c 16,000 July 15 By Cash A/c 9,800 ,, 15 By Discount Allowed A/c 200 ,, 22 By Bank A/c 4,000 ,, 22 By Discount Allowed A/c 300 ,, 31 By Balance c/d 1,700 16,000 16,000 2020 Aug 1 To Balance b/d 1,700 Sales A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 July 31 To Balance c/d 23,000 July 5 By Rahim A/c 16,000 ,, 30 By Cash A/c 7,000 23,000 23,000 2020 Aug.1 By Balance b/d 23,000

52 Carriage A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 July 8 To Cash A/c 100 July 31 By Balance c/d 200 ,, 17 To Cash A/c 100 200 200 2020 Aug.1 To Balance b/d 200 Discount Allowed A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 July 15 To To Rahim A/c 200 July 31 By Balance c/d 500 ,, 22 To Rahim A/c 300 500 500 2020 Aug.1 To Balance b/d 500 Pinaki A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 July 19 To Bank A/c 11,200 July 17 By Purchase A/c 12,000 ,, 19 To Discount Received A/c 800 12,000 12,000 Discount Received A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 July 31 To Balance c/d 800 July 19 By Pinaki A/c 800 ,, 19 To Discount Received A/c 800 800 2020 Aug.1 By Balance b/d 800

53 Salaries A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 July 25 To Cash A/c 3,000 July 31 By Balance c/d 3,000 3,000 3,000 2020 Aug.1 To Balance b/d 3,000 Commission A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 July 31 To Balance c/d 700 July 127 By Cash A/c 700 700 700 2020 Aug.1 By Balance b/d 700 Drawing A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 July 31 To Cash A/c 700 July 31 By Balance c/d 700 700 700 2020 Aug.1 By Balance b/d 700 Interest A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 July 31 To Balance c/d 100 July 31 By Bank A/c 100 100 100 2020 Aug.1 By Balance b/d 100

54 í, zòy•Ó*î 2 É ~Ü, çö xyÏÓyÓ, ðe ÓfÓÏyÏ* #Ó* !öj*!lái, ^°ö^ïðö=!* çy^ÏÓòyÏ* !*! , ðÓk, Ü, Ó* &ö ~ÓÇ ÏÇ!Ï:Ï á! ï, ï* y^ïöÓ* !•Ïy^ïÓ ï%, %ö (Record the following transactions of a Furniture Trader in Journal and post them to Ledger 2020, August 1 Debit Balances: Cash in hand Rs. 15,000, Cash at Bank Rs. 27,000, Stock of goods Rs. 12,000, Furniture Rs. 15,000, Mr. Amal Rs. 6,000, Mr. Bimal Rs. 9,000. Credit Balances: Loan from Mr. Puri Rs. 10,000, Mr. Chanchal Rs. 8,000, Mr. Mehta Rs. 14,000, Capital Rs. 52,000. 2020 Aug. 1. Purchased Furniture worth Rs. 30,000 for Stock, worth Rs. 5,000 for office decoration from Mr. Chanchal. 5. Sold Furniture from Stock worth Rs. 27,000 to Mr. Amal. 10. Repaid with interest Loan from Mr. Puri Rs. 11,000 by cheque. 14. Purchased Furniture worth Rs. 2,000 from Mr. Mehta for private use. 18. Received a cheque for Rs. 20,000 from Mr. Amal and allowed him discount Rs. 200. 22. Sold an old private car for Rs. 20,000 and kept the money in business Bank Account. 24. Paid for charity Rs. 500, Stationery Rs. 300. 26. Paid Rent Rs. 3,000, one-third of the premises'is occupied by the trader for his own residence. 28. Returned Furniture from Stock Rs. 5,000 to Mr. Chanchal. 29. Mr. Amal returned Furniture Rs. 4,000 and taken to Stock. 30. Received from Mr. Topiwalla, travelling salesman Rs. 13,000 for Furniture sold by him after deducting his Commission 20%. 31. Sold Furniture from Stock and received Rs. 7,600 in cash after allowing cash discount 5% ? Ïüyöyö É In the Books of Trader JOURNAL Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2020 Aug. 1 Furniture Dr. 50,00 Purchase A/c Dr. 30,000 To Mr. Chanchal A/c 35,000 (Being furniture for stock and for office decoration purchased.)

55 Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2020 Aug. 5 Mr. Amal A/c Dr. 27,000 To Sales A/c 27,000 (Being goods sold on credit.) ,, 10 Loan from Mr. Puri A/c Dr. 10,000 Interest A/c Dr. 1,000 To Bank A/c 11,000 (Being loan repaid with interest.) ,, 14 Drawings A/c Dr. 2,000 To Mr. Mehata A/c 2,000 (Being purchased furniture for private use.) ,, 18 Bank A/c Dr. 20,000 Discount Allowed A/c Dr. 200 To Mr. Amal A/c 20,300 (Being amount received by cheque and discount allowed.) ,, 22 Bank A/c Dr. 20,000 To Capital A/c 20,000 (Being sale of private car and proceeds desposited to business Bank Account.) ,, 24 Charity A/c Dr. 500 Stationary A/c Dr. 300 To Cash A/c 800 (Being paid for charity and office Stationery.) ,, 26 Rent A/c Dr. 2,000 Drawings A/c Dr. 1,000 To Cash A/c 3,000 (Being rent paid including Rs. 1,000 for private use.) ,, 28 Mr. Chanchal A/c Dr. 5,000 To Returns Outward A/c 5,000 (Being goods returned by Mr. Chanchal). ,, 29 Returns Inward A/c... ..Dr. 4,000 To Mr. Amal A/c 4,000 (Being goods returned by Mr. Amal.)

56 Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2020 Aug. 30 Cash A/c Dr. 13,000 Commission A/c... .. Dr. 3,250 To Sales A/c 16,250 (Being cash received from sale after deducting Commission.) 31 Cash A/c Dr. 7,600 Discount Allowed A/c Dr. 400 To Sales A/c 8,000 (Being goods sold and discount allowed.) LEDGER Cash A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 1 To Balance b/d 15,000 Aug. 24 By Charity A/c 500 ,, 30 To Sales A/c 13,000 ,, 24 By Stationery A/c 300 ,, 31 To Sales A/c 7,600 ,, 26 By Rent A/c 2,000 ,, 26 By Drawing A/c 1,000 ,, 31 By Balance c/d 31,800 35,600 35,600 2017 Sept. 1 To Balance b/d 31,800 Bank A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 1 To Balance b/d 27,000 Aug. 10 By Loan from ,, 18 To Mr. Amal A/c 20,000 Mr. Puri A/c 10,000 ,, 22 To Capital A/c 20,000 ,, 10 By Interest A/c 1,000 ,, 31 By Balance c/d 56,000 67,000 67,000 2020 Sept. 1 To Balance b/d 56,000

57 Stock of Goods A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 1 To Balance b/d 12,000 Aug. 31 By Balance c/d 12,000 12,000 12,000 2020 Sept. 1 To Balance b/d 12,000 Furniture A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 1 To Balance b/d 15,000 Aug. 31 By Balance c/d 20,000 1 To Mr. Chanchal A/c 5,000 20,000 20,000 2020 Sept. 1 To Balance b/d 20,000 Mr. Amal A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 1 To Balance b/d 6,000 Aug. 18 By Bank A/c 20,000 ,, 5 To Sales A/c 27,000 ,, 18 By Discount Allowed A/c 200 ,, 29 By Return Inward A/c 4,000 ,, 31 By Balance c/d 8,800 33,000 33,000 2020 Sept. 1 To Balance b/d 8,800 Mr. Bimal A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 1 To Balance b/d 9,000 Aug. 31 By Balance c/d 9,000 9,000 9,000 2020 Sept. 1 To Balance b/d 9,000

58 Loan from Mr. Puri A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 10 To Bank A/c 10,000 Aug. 1 By Balance b/d 10,000 10,000 10,000 Mr. Chanchal A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 28 To Returns Outward Aug. 1 By Balance b/d 8,000 A/c 5,000 ,, 1 By Furniture A/c 5,000 ,, 31 To Balance c/d 38,000 ,, 1 By Purchases A/c 30,000 43,000 43,000 2020 Sept. 1 By Balance b/d 38,000 Mr. Mehta A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 31 To Balance c/d 16,000 Aug. 1 By Balance b/d 14,000 ,, 14 By Drawings A/c 2,000 16,000 16,000 2020 Sept. 1 By Balance b/d 16,000 Capital A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 31 To Balance c/d 72,000 Aug. 1 By Balance b/d 52,000 ,, 22 By Bank A/c 20,000 72,000 72,000 2020 Sept. 1 By Balance b/d 72,000

59 Purchases A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 1 To Mr. Chanchal A/c 30,000 Aug. 31 By Balance c/d 30,000 30,000 30,000 2020 Sept. 1 To Balance b/d 30,000 Sales A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 31 To Balance c/d 51,250 Aug. 5 By Mr. Amal A/c 27,000 ,, 30 By Cash A/c 13,000 ,, 30 By Commission A/c 3,250 ,, 31 By Cash A/c 7,600 ,, 31 By Discount Allowed A/c 400 51,250 51,250 1020 Sept. 1 By Balance b/d 51,250 Interest A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 10 To Bank A/c 1,000 Aug. 31 By Balance b/d 1,000 1,000 1,000 2020 Sept. 1 To Balance b/d 1,000 Drawings A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 14 To Mr. Mehta A/c 2,000 Aug. 31 By Balance c/d 3,000 ,, 26 To Cash A/c 1,000 3,000 3,000 2020 Sept. 1 To Balance b/d 3,000

60 Discount Allowed A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 18 To Mr. Amal A/c 200 Aug. 31 By Balance c/d 600 ,, 31 To Sales A/c 400 600 600 2020 To Balance b/d Sept. 1 600 Charity A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 24 To Cash A/c 500 Aug. 31 By Balance c/d 500 500 500 2020 Sept. 1 To Balance b/d 500 Stationery A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 24 To Cash A/c 300 Aug. 31 By Balance c/d 300 300 300 2020 Sept. 1 To Balance b/d 300 Rent A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 26 To Cash A/c 2,000 Aug. 31 By Balance c/d 2,000 2,000 2,000 2020 Sept. 1 To Balance b/d 2,000

61 Returns Outward A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 31 To Balance c/d 5,000 Aug. 28 By Mr. Chanchal A/c 5,000 5,000 5,000 2020 Sept. 1 By Balance b/d 5,000 Returns Inward A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 29 To Mr. Amal A/c 4,000 Aug. 31 By Balance c/d 4,000 4,000 4,000 2020 Sept. 1 To Balance b/d 4,000 Commission A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Aug. 30 To Sales A/c 3,250 Aug. 31 By Balance c/d 3,250 3,250 3,250 2020 Sept. 1 To Balance b/d 3,250

From the following particulars, prepare Rahim Account in the Ledger, balance it and state what does the closing balance indicate.) 2020 Sep. 1. Opening Balance Rs. 2,300 (Dr.). 4. Sold goods to Rahim Rs. 4,000. 7. Received Rs. 3,400 from Rahim and allowed him discount Rs.200. 12. Returned goods by Rahim Rs. 700. 15. Sold old Furniture to Rahim Rs. 1,200. 20. Received a cheque for Rs. 1,500 from Rahim. 24. Sold goods to Rahim Rs. 6,000.

62 28. Rahim's cheque returned dishonoured. 30. Received a fresh cheque from Rahim Rs. 7,200 which included interest Rs. 200 for overdue period. ?

Rahim A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Sept. 1 To Balance b/d 2,300 Sept. 7 By Cash A/c 3,400 ,, 4 To Sales A/c 4,000 ,, 7 By Discount ,, 15 To Furniture A/c 1,200 ,, Allowed A/c 200 ,, 24 To Sales A/c 6,000 ,, 12 By Returns ,, 28 To Bank A/c 1,500 Inward A/c 700 ,, 30 To Interest A/c 200 ,, 30 By Bank A/c 1,500 .. By Bannk A/c 7,200 ,, 30 By Balance b/d 2,200 15,200 15,200 2020 Oct. 1 To Balance b/d 2,200

Rahim A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Sept. 1 To Balance b/d 2,300 Sept. 7 By Cash A/c 3,400 ,, 4 To Sales A/c 4,000 ,, 7 By Discount ,, 15 To Furniture A/c 1,200 ,, Allowed A/c 200 ,, 24 To Sales A/c 6,000 ,, 12 By Returns ,, 28 To Bank A/c 1,500 Inward A/c 700 ,, 30 To Interest A/c 200 ,, 30 By Bank A/c 1,500 .. By Bannk A/c 7,200 ,, 30 By Balance b/d 2,200 15,200 15,200 2020 Oct. 1 To Balance b/d 2,200

Rahim A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2020 2020 Sept. 1 To Balance b/d 2,300 Sept. 7 By Cash A/c 3,400 ,, 4 To Sales A/c 4,000 ,, 7 By Discount ,, 15 To Furniture A/c 1,200 ,, Allowed A/c 200 ,, 24 To Sales A/c 6,000 ,, 12 By Returns ,, 28 To Bank A/c 1,500 Inward A/c 700 ,, 30 To Interest A/c 200 ,, 30 By Bank A/c 1,500 .. By Bannk A/c 7,200 ,, 30 By Balance b/d 2,200 15,200 15,200 2020 Oct. 1 To Balance b/d 2,200

ê, ù, y`là ù, yà Ü, Ó`y`Í` – 2

SáV.6.1 çy`ÍÓòyÓ` ^`#!Óù, yà çy`ÍÓòy`ÍÜ, ≤`Äöyöi, ò%•z

ù, y`là ù, yà Ü, Ó`y`Í` É

S1V !Ó`ÍÇÉÍ çy`ÍÓòy (Special Journal) S2V ðyôyÓ` î çy`ÍÓòy (General Journal/Journal Proper) S1V !Ó`ÍÇÉÍ çy`ÍÓòy É ^`#!Óù, yà `Í çy`ÍÓòy!` !

Ó`ÍÇÉÍ !Ó`ÍÇÉÍ ^`#!Ó` ^`ò`ìòò` !!`ç, òÓk, Ü, Ó`y`Í` ñ`i, y`ÍÜ, !Ó`ÍÇÉ

Í çy`ÍÓòy Ó`Í` – !Ó`ÍÇÉÍ çy`ÍÓòy`ÍÜ, xyÓyÓ` !öj`!`ái, xyè,

ù, y`là ù, yà Ü, Ó`y`Í` É

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SÜ, V` ààòyö` Óy Ü, fyç` Ó•z (Cash Book) É` àà` è, yÜ, yÓ` ^`ò`ìòò` =!` ≤`ÄlÜ, çöf`y`ÍÜ` ~•z` Ó•z` Ìi, ^`áy`Í` – SáV` á%ã, Ó`y`

Ü, fyç` Ó•z (Petty Cash Book) É` Ü, y`ÍçÓ` ð%!ÓòyÓ` çöf` x`ìòÜ, ðü!` á%ã, Ó`y` áÓ`ã, =!`ñ` Ìy` É` Ìy, y`Í, y`i, áÓ`ã, ñ` Ü, ç, !`

ù, y`ç, y`ñ` í, yÜ, `Ä`i, yÓ` áÓ`ã, •zi, fy!ò` ~•z` Ó•z` Ìi, ^`áy`Í` – ~!è, Ü, fyç` Ó•z` ÈÜÉ`~Ó` ~Ü, !è, xÇç!Ó`ÍÇÉÍ – SáV` e`Í` Ó•z`

(Purchase Book) É` òy`ÍÓ` çöf` e`Í` Ü, Ó`y`Í` ~Ó` !ÓÓÓ` î` ~•z` Ó•z` Ìi, ^`áy`Í` – ~•z` Ó•z` Ìi` Ó` !ÓÜ, " öyü` =!` •` ò`ìòÜ,

e`Í` Ó•z` (Purchase Day Book), Purchase Journal, Bought Day Book, Bought Book, Bought Journal, Inward Invoice Book

x!Óy` ÷`% Invoice Book – SáV` !Óe`Í` Ó•z` (Sales Book) É` òy`ÍÓ` çöf` !Óe`Í` Ü, Ó`y`Í` ~Ó` !ÓÓÓ` î` ~•z` Ó•z` Ìi, ^`áy`Í` –

~•z` Ó•z` Ìi` Ó` !ÓÜ, " öyü` =!` •` ò`ìòÜ, !Óe`Í` Ó•z` (Sales Day Book), Sales Journal, Outward Invoice Book – SáV` e`

Í` ÈÜÉ` ù, Ó`i, Ó•z` (Purchases Returns Book) É` òy`ÍÓ` e`#i, çöf` Ì!ò` Ü, yò` Ü, yÓ` Ìi` !Ó` Ìe` í, y`ÍÜ, ^`ù, Ó`i, ^`ò`Äl` y`Í` ñ`

í, yÓ` !ÓÓÓ` î` ~•z` Ó•z` Ìi, ^`áy`Í` – çöf` xyüy` ÌòÓ` !òÜ, è, •Ìi, ã, ^`Í` Ìy!` Ó`Í` ~Ó` x, çÓ` öyü` Returns Outward Book –

Sã, V` !Óe`Í` ÈÜ` ù, Ó`i, Ó•z` (Sales Returns Book) É` òy`ÍÓ` !Óe`#i, çöf` Ì!ò` Ü, yò` Ü, yÓ` Ìi` ^`ù, Ó`i, xy`Íñ` í, yÓ` !ÓÓÓ` î`

~•z` Ó•z` Ìi, ^`áy`Í` – çöf` xyüy` ÌòÓ` !òÜ, è, xy`Íñ` Ó`Í` ~Ó` x, çÓ` öyü` Returns Inward Book – ~áy` Ìò` «, î#i` Í` e`Í` Ó•z` ñ`

!Óe`Í` Ó•z` ñ` e`Í` ÈÜÉ` ù, Ó`i, Ó•z` ~Óç` !Óe`Í` ÈÜÉ` ù, Ó`i, Ó•z` =!` Ìi, ÷`%üye` òy`ÍÓ` ^`ò`ìòò` =!` !!`ç, òÓk, •ÍÓ` –` àà`

^`ò`ìòò` •Í` Ü, fyç` Ó•z` Ìi, !!`ç, òÓk, •ÍÓ` – SáÈV` ≤`Äy, çf` #i, Ó•z` (Bills Receivable Book) É` !Ó!`ù, ð` ^`òöyòyÓ` x`ìòÜ, ðü!`

àà` è, yÜ, yÓ` çöf` Ó`Í` Ìi, #i, ≤`Äöyö` Ü, ^`ÍÓ` – #i, ^`Ìi, í, z!`Ö!`ái, x!è` !ò!ò`~T` ðü!` x`ìhs` çöy`Äl` y`Í` – ^`òöyòyÓ` ^`ìòÓ`

Ü, yàÈ` Ì`ÍÜ, ~Ó` *` ç` #i, ^`ç, ò`Í` i, yÓ` !ÓÓÓ` î` ~•z` Ó•z` Ìi, ^`áy`Í` – SçV` ≤`Ä`ìòl` #i, Ó•z` (Bills Payable Book) É` !Ó!`ù, ð`

çöy`ÄöyòyÓ` ^`ÍÜ, x`ìòÜ, ðü!` àà` è, yÜ, yÓ` çöf` Ó`Í` Ìi, #i, ≤`Äöyö` Ü, Ó`y`Í` – #i, ^`Ìi, í, z!`Ö!`ái, x!è` !ò!ò`~T` ðü!` x`ìhs`

≤`Äöyö` Ü, Ó`Í` Ìi, •Í` – çöy`ÄöyòyÓ` ^`ÍÜ, ~Ó` *` ç` #i, ≤`Äöyö` Ü, Ó`Í` Ìi, yÓ` !ÓÓÓ` î` ~•z` Ó•z` Ìi, ^`áy`Í` – ~!`«` Ìe`

í, z`ÍÓ`áf` Ì`ñ` á!i, Ì`yò`ÍÜ, ≤`Ä`Í` yç`#i` i, }f` Ó`Ó` y`Ü, Ó`y`z` Í`FàÈ` ~•z` Ó•z` =!` Ó` ≤`Äöyö` Ü, yç` – ~•z` Ó•z` =!` Ó`

í, z, çÓ` !ù, !_Ü, ^`ÍÓ` ç` ÌyÓi, #i` ^`ò`ìòò` á!i, Ì`y`ìò` Ì`i, y`y (Posting) •Í` – ~•z` çöf` ~•z` Ó•z` =!` Ìi, á!i, Ì`y`ìòÓ` ðy`y`Í`Ü, yÓ` #

Ó•z` (Subsidiary Books) Ó`y`Í` – S2V ðyôyÓ` î` çy`ÍÓòy (Journal Proper) – ~Ü, ^`ÍÜ, xy`Í`yã, öy` Ü, Ó`y`Í` Ì`ÌàÈ` – 2SáV.6.2

á!i, Ì`y`ìòÓ` ^`#!Óù, yà á!i, Ì`yò`ÍÜ, ≤`Äöyöi, ò%•z

ù, y`là ù, yà Ü, Ó`y`Í` É

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S1V Óf!_`Ü, á!i, Ì`yò (Personal Ledger) S2V xÓf!_`Ü, á!i, Ì`yò (Impersonal Ledger) S1V Óf!_`Ü, á!i, Ì`yò` Ì`Ûhfl!` Óf!_`

Ä`Äl`i, ç, y`ìòÓ` ð`ID` çöf` e`Í` ÈÜÉ`!Óe`Í` Ü, Ó`y`Í` ñ`i, y`ìòÓ` !`ÿyÓ` Ì`á!i, Ì`y`ìò` !!`ç, òÓ, Ü, Ó`y`Í` ñ`i, y`ÍÜ, Óf!_`Ü, á!

í, Ì`yò` Ó`Í` – Óf!_`Ü, á!i, Ì`yò`ÍÜ, xyÓyÓ` !öj`!`ái, ò%•z

ù, y`là ù, yà Ü, Ó`y`Í` É

SÜ, V` ^`òöyòyÓ` ^`ìòÓ` á!i, Ì`yò (Debtors' Ledger) É` ~•z` Ó•z` Ìi, ÷`%üye` ^`òöyòyÓ` ^`ìòÓ` ñ` x!è`y!` Ìy`ìòÓ` !òÜ, è, òy`ÍÓ`

çöf` !Óe`Í` Ü, Ó`y`Í` ñ`i, y`ìòÓ` !`ÿyÓ` ÌyÜ, – òy`ÍÓ` çöf` !Óe`Í` Ü, Ó`y`Í` ^`e`i, yÓ` !`ÿyÓ` Debit Ü, Ó`y`Í` – ð%ç, Ó`yç`

~•z` á!i, Ì`yò`ÍÜ, Debtors' Ledger Ó`Í` – •z`y` Sales Ledger, Sold Ledger Óy` Customers Ledger öy`ÍÜ`Ä` x!ù, !i, •`Í` Ìy`ÍÜ, –

SáV` çöy`ÄöyòyÓ` ^`ìòÓ` á!i, Ì`yò (Creditors' Ledger) É` ~•z` Ó•z` Ìi, ÷`%üye` çöy`ÄöyòyÓ` ^`ìòÓ` ñ` x!è`y!` Ìy`ìòÓ` !òÜ, è, ^`ÍÜ,

òy`ÍÓ` çöf` e`Í` Ü, Ó`y`Í` ñ`i, y`ìòÓ` !`ÿyÓ` Ìy`ÍÜ, – òy`ÍÓ` çöf` e`Í` Ü, Ó`y`Í` !Ó` Ìe` í, yÓ` !`ÿyÓ` Credit Ü, Ó`y`Í` –

ð%ç, Ó`yç`ñ` ~•z` á!i, Ì`yò`ÍÜ, Creditors' Ledger Ó`Í` – •z`y` Bought Ledger, Purchase Ledger Óy` Suppliers' Ledger öy`ÍÜ`Ä` x!

ù, !i, •`Í` Ìy`ÍÜ, – S2V xÓf!_`Ü, á!i, Ì`yò` Ì`Ûhfl!` !`ÿyÓ` í, z, çÓ`ÍÓ` Ó` ò%•z!è, á!i, Ì`y`ìòÓ` xy`Äl` y`Í` çöf` Ìi, ç, öy`ñ` ð` =!`

~!i, ^`áy`Í` – xÓf!_`Ü, á!i, Ì`yò`ÍÜ, xyÓyÓ` !öj`!`ái, !

í, ç` ù, y`là ù, yà Ü, Ó`y`Í` É

67 9– Ü, ÇΣ† ÇΣ^läy, # ÓfÓ•yÓ° myÓ° y Ç)öffliyo (ö)Ó° î Ü, Ó° &ö É (Fill up the gaps with appropriate word/words:) SÜ, V Journal is recorded in order of _____. SâV Journal helps in the preparation of _____. SàV Ledger helps in the preparation of _____. SâV At the end of the accounting period Ledger Accounts are _____. [Ans: (a) Date, (b) Ledger, (c) Final accounts, (d) Balanced.] 10– !ö;°!äi, ^°ö^!öö=!° çy^!Öòy!° !°! , öÖk, Ü, Ó° &ö É (Fill up the blanks with words given below:) Personal Account, Real Account, Nominal Account, Debtors, Creditors, Capital, Debit, Credit, Two. SÜ, V_____ records, profits and losses. SâV Every transaction has _____ aspects. SàV The money with which a business is started is known as _____. 11– Ü°ÓÓ°y•Ü, Çi, Ü, ÇΣ!è, myÓ° y Ç)öffliyo (ö)Ó° î Ü, Ó° &ö É (Fill up the gaps with one of the given words:) SÜ, V Excess of Credit side over Debit side is called Balance. (Debit/Credit) SâV Folio is recorded in Ledger. (Ledger/Journal) SàV The process of recording of transaction in Ledger is called ——— (Entry/Posting) SâV The word _____ is prefixed to each entry on debit side of an account. (To/ By) SàV While balancing an account, the difference of the two sides is recorded on ____ side. (Larger/Smaller) (Ans: (i) Credit, (ii) Journal, (iii) Posting, (iv) To, (v) Smaller.) 12– !ö;°!äi, ^°ö^!öö=!° çy^!Öòy!° !°! , öÖk, Ü, Ó° &ö É (Journalise the following transactions:) Rs. On 1st January, 2021 Shri Jhunjhunwalla started business with cash 20,000 January 2. Opened Bank Account with cash 10,000 4. Bought goods in cash from M/s Sen & Co. 1,500 6. Sold goods to Sri Das Gupta in cash 17,000 8. Bought goods from Mr. Mehta 8,000 12. Sold goods to Sri Roy in cash and paid carriage thereon 15. Paid Mr. Mehta on account by cheque 200 17. Sold goods to Sri Kar in cash 4,000 68 and paid carriage thereon 180 20. Commission received 300 21. Further Capital contributed in cash 5,000 23. Paid salary to office staff by cheque 2,000 and to domestic servant in cash 24. Purchased a steel safe in cash 2,000 and paid carriage thereon 210 27. Cash deposited to Bank 1,200 28. Took Loan from Sri Pinaki 6,000 29. Goods withdrawn for private use 500 31. Bank allowed interest on deposit 130 13– !ö;°!äi, ^°ö^!öö=!° çy^!Öòy!° !°! , öÖk, Ü, Ó° &ö É (Journalise the following transactions:) 2021 March 1. Sri A. K. Chakraborty started business with Cash Rs. 20,000, Goods Rs. 30,000 Furniture Rs. 10,000. 2. Received Loan from Sri P. Mehta Rs. 15,000 and opened an account with State Bank of India with this amount. 4. Bought Office Furniture from Roy and Roy Rs. 2,000. 6. Sold goods to Roy Rs. 4,000. 7. Purchased from Sen Rs. 6,000 and paid carriage Rs. 30. 8. Paid Salary Rs. 2,000 by cheque. 10. Sold goods to Bagchi & Co. for cash Rs. 8,000. 12. Received Rs. 3,500 from Sen on account. 14. Paid Trade Expenses Rs. 150. 15. Paid Sen Rs. 3,700. 16. Sold goods to M. Paul Rs. 10,000 less trade discount 10%. 17. Sold goods to Susil Bros. Rs. 15,000 and received cash Rs 5,000. 19. Received from M. Paul Rs. 8,560 in settlement of his account. 22. Paid Life Insurance Premium on his own life Rs. 300. 24. Sold goods to Roy Rs. 6,000 and paid carriage thereon Rs. 80. 26. Received on advance of Rs. 1,200 from B for goods to be supplied to him. 27. Received Rs. 5,000 from Roy, kept Rs. 1,000 with self for domestic use and deposited the balance to the Bank. 28. Received a cheque for the balance from Susil Bros, after allowing him cash discount 10% and the cheque sent to the Bank for collection. 30. Cash withdrawn from Bank for office use Rs. 3,000 and for personal use Rs. 1,000 31. Bank returned Susil Bros, cheque being dishonoured and the Bank charged Rs. 30 as incidental charges on it. 69 31. Repaid Loan from Sri P. Mehta by cheque Rs; 15,500 including interest. 14– !ö;°!äi, ^°ö^!öö=!° çy^!Öòy!° !°! , öÖk, Ü, Ó° &ö ~ÓÇ á!i, Î°y^!ÖÓ° !°!y^!Ö i%, °%ö É (Journalise the following transactions and post them to Ledger Accounts:) (i) Purchased goods from Anil Rs. 6,000 less trade discount 5%. (ii) Sold goods to Bimal Rs. 10,000 less trade discount 5%. (iii) Received cash from Anil in full settlement of his account at a cash discount of 10%. (iv) Paid cash to Bimal in full settlement of his account at a cash discount of 10%. (v) Received from Jadu cash Rs. 8,100 and cheque Rs. 9,900 after allowing him cash discount 10%, the cheque deposited to the Bank for collection. (vi) Ratan paid Rs. 4,000 in settlement of his account for Rs. 4,400. (vii) Jadu's cheque returned dishonoured. 15– !ö;°!äi, !ÓÓÓ°î=!° ^!Ü, çy^!ÖòyÓ° òy!á°y=!° ^áyö ~ÓÇ á!i, Î°y^!ÖÓ° ÜÇ!Y<T !°!yÓáy^!i, i%, °%ö É (Show the Journal entries from the following information and post them into respective Ledger Accounts:) January 1. Cash in hand Rs. 5,000 and Bank overdraft Rs. 7,000. 3. Sold goods to Mr. X Rs. 2,000 in cash. 5. Bought goods from Mr. A Rs. 3,000 and paid by cheque. 10. Sold goods to Mr. Y Rs. 2,300. 15. Bought goods from Mr. B Rs. 1,700 and paid carriage thereon Rs. 40. 18. Paid Mr. A Rs. 2,100 and received discount Rs. 60. 20. Received cheque for Rs. 1,500 from Mr. Y in settlement of Rs. 1,550. 21. Bank charged interest on overdraft Rs. 180. 22. Cheque received from Mr. Y sent to the Bank for collection. 26. Bank collected dividends Rs. 1,200. 27. Mr. Y's cheque returned dishonoured by Bank. 28. Sold goods to P Rs. 3,000, trade discount allowed 5% and received cash in full settlement, cash discount allowed 10%. 30. Cash withdrawn from Bank Rs. 2,000, paid salaries Rs. 1,500 and kept balance for personal use. 31. Kept in hand Rs. 1,000 and deposited the balance into Bank. 16– Show the Journal entries and post them to respective Ledger Accounts: (a) Mr. Goenka started business with money borrowed from Mr. Bangur Rs. 50,000. (b) Purchased Machinery from TISCO Rs. 30,000 and paid freight Rs. 1,200. (c) Wages paid for the installation of the machine Rs. 200.

70 (d) Goods purchased from Mr. AB Rs. 30,000 and paid carriage thereon Rs. 500. (e) Goods sold to Mr. CD Rs. 60,000 and paid carriage thereon Rs. 505. (f) Goods returned to Mr. AB Rs. 500 and paid carriage Rs. 15. (g) Goods returned by Mr. CD Rs. 800 and paid carriage Rs. 30. (h) Goods lost by fire Rs. 2,000, insurance claim received for the same amount. (i) Purchased a Motor Car for private use for Rs. 20,000 from French Motor Co. (j) Received from Mr. CD Rs. 40,200 in settlement of Rs. 40,500. (k) Repaid loan from Mr. Bangur with interest Rs. 50,500. (l) Sold personal Motor Car for Rs. 18,000 and invested the proceeds in the business (m) Mr. Sen, store keeper, taken goods from Stock for his personal use Rs. 500. [Hints: (a) Cash A/c Dr., Loan A/c Cr., (c) Machine A/c Dr. Rs. 200, (f) Carriage Inward Dr. Rs. 15, (g) Carriage Outward Dr. Rs. 30, (h) Bank A/c Dr., Purchase A/c. Cr., (i) Cash A/c Dr., Capital Cr., (m) Mr. Sen A/c Dr., Purchase A/c Cr.]

17– On 1st June 2020, Mr. Badriprasad had the following balances: Cash in hand Rs. 6,000, Cash at Bank Rs. 12,000, Stock of goods Rs. 5,000, Furnitur Rs. 10,000, Mr. Roy, a customer Rs. 7,000, Mr. Sen, a supplier Rs. 12,000, Loan from-Mr. Bose Rs. 6,000. From the following transactions, prepare Journal entries. Ledger Accounts and Trial Balance at the end of the month. 2020 June 2. Introduced further Capital Rs. 10,000 in cash. 4. Purchased goods from Mr. Sen Rs. 15,000. 8. Sold goods to Mr. Roy Rs. 9,000. 12. Goods distributed as free sample Rs. 1,000. 15. Paid Mr. Bose Rs. 200 as interest on loan. 20. Received Rs. 15,600 from Mr. Roy in full settlement of his account. 26. Sold to Mr. Das Rs. 4,000 and received a part payment of Rs. 3,000 in cash. 28. Cash deposited to Bank Rs. 5,000. 28. Sold goods to Mr. Datta Rs. 2,000. 30. Datta became insolvent and a dividend of 40 paise in a rupee was received from his estate in cash. 30. Cash withdrawn for private use Rs. 5,000. [Hints: ≤ÄyÓ°!Q, Ü, ¶jō!_ Ä°òöyÓ° xhs°Ó°ú, °^!Ü, ü)°òö óÓ°^!i, °^!Ö- ¶%i, Ó°yÇ ≤ÄyÓ°!Q, Ü, Capital Rs. 22,000, Total of Trial Balance Rs. 80,000.]

71 18– Prepare Madhu’s Account from the following transactions: 2021 Rs. April 1. Debit balance brought forward 500 3. Sold goods to Madhu 1,000 5. Received from Madhu 600 7. Purchased from Madhu 800 10. Paid Madhu in cash 200 by cheque 500 15. Sold goods to Madhu 600 16. Received from Madhu 180 Allowed him discount 20 25. Paid to Madhu 285 Received discount 15 30. Received from Madhu 200 (Ans: Cl. Balance Rs. 1,300 debit.) 19– From the following particulars, prepare Cash Account of Mr. P. K. Bose and bring down the balance: 2021 Rs. June 1. Mr. P. K. Bose had cash in hand 5,500 2. Goods purchased for cash 1,050 3. Purchased Furniture in cash 3,000 5. Sold goods to Mr. Nitram in cash 1,260 8. Amount received as commission 50 15. Printing charges paid 71 18. Salary paid 25 20. Goods sold to Mr. Guha on credit 250 22. Cash received from Mr. Guha 100 25. Furniture sold in cash 250 27. Advertisement paid 125 30. Cash received from Mr. Guha 87 (Ans: Closing Cash Balance Rs. 2,976.) 20– Journalise the following transactions and post them into Ledger: 2021 June 1. Started business with Rs. 60,000, paid into Bank Rs. 30,000. 2. Bought goods for Rs. 15,000. 4. Bought Furniture for Rs. 5,000 and Machinery for Rs. 10,000. 6. Sold goods for Rs. 18,000. 9. Purchased goods from Sachin & Co. Rs. 15,000. 10. Paid shop rent by cheque Rs. 700. 12. Sold goods to Kapil Rs. 14,000. 15. Received cash from Kapil Rs. 10,900, discount allowed Rs. 100.

72 18. Paid into Bank Rs. 3,300. 22. Bought 50 shares in X Ltd. at Rs. 60 per share, brokerage paid Rs. 20. 24. Goods worth Rs. 1,000 returned to Sachin and balance settled by cheque. 27. Sold 20 shares in X Ltd. at Rs. 65 per share, brokerage paid Rs. 20. 28. Bought goods worth Rs. 2,100 from Ramesh and supplied them to Suresh at Rs. 3,000. 30. Suresh returned goods worth Rs. 100, which in turn returned to Ramesh. 30. Paid salaries Rs. 2,300 and received from travelling salesman Rs. 5,000 for goods sold by him after deducting his commission at the rate of 20%. [Hints: SureshÈÜÈ~Ó° ! öÜ,ê, ^!^!Ü, ≤ÄyÆ 100 ê,yÜ,yÓ° ^ú,Ó°i, ,õifñ SureshÈÜÈ~Ó° !öÜ,ê, ^ú,Ó°i, ^òÄ!°y °!i° !âÈ° 90 ê,yÜ,y!° Ü,yÓ° i í,zú,^!°!«, ^!e°z 1/ 30 ú,yà ,õif ¶Çe° yhs°-] 2SàV.9 í,z_Ó° ¶Ç^!Ü,î, ≤Äÿç 5 É SÜ, V Nominal Account, SàV Real Account, SàV Personal Account, SàV Nominal Account, SàV Nominal Account, Sã, V Personal Credit, SàÈV Personal Debit, SçV Personal Credit, Sé, V Nominal Debit, S~èV Personal Credit, Sè, V Real Debit. ≤Äÿç 6 É SÜ, V Incorrect, SàV Incorrect, SàV Correct, SàV Incorrect, SàV Incorrect, Sã, V Incorrect, SàÈV Incorrect, SçV Correct, Sé, V Correct, S~èV Correct. ≤Äÿç 7 É SÜ, V All Incorrect. ≤Äÿç 8 É SÜ, V Nominal Debit, SàV Real, Debit, SàV Peronal, Credit, SàV Nominal, Credit, SàV Nominal, Debit, Sã, V Personal, Credit, SàÈV Personal, Debit, SçV Personal, Debit, Sé, V Personal, Debit., S~èV ñ Sè, V Peronal, Credit, Sè, V Real, Debit. ≤Äÿç 9 É SÜ, V Date, SàV Ledger, SàV Final Account, SàV Balanced. ≤Äÿç 10 É SÜ, V Nominal Account, SàV Debit and Credit, SàV Capital ≤Äÿç 11 É SÜ, V Credit, SàV Journal, SàV Posting, SàV To, SàV Smaller.

73 ~Ü,Ü, 2SàV ? ≤Äy!üÜ, !°y^!ÖÓ° Ó°z (Primary Books of Accounts) àè, ö 2SàV.1 í,z^!jçf 2SàV.2 ≤Äñf!lyÖöy 2SàV.3 e ^!° Ó°z 2SàV.3.1 ÓfÓjy!° Ü, ÓyRy 2SàV.3.2 oàò ÓyRy 2SàV.4 !Óe ^!° Ó°z 2SàV.5 e ^!° ^ú,Ó°i, Ó°z 2SàV.6 !Óe ^!° ^ú,Ó°i, Ó°z 2SàV.7 oàòyö Ó°z 2SàV.7.1 ~Ü, áò°y oàòyö Ó°z 2SàV.7.2 ò°zâò°y oàòyö Ó°z 2SàV.7.3 li, oàò°y oàòyö Ó°z 2SàV.8 ÓfyAÜ, ¶üß!i° !ÓÓÓ°!# 2SàV.8.1 ÓfyAÜ, ¶üß!i° !ÓÓÓ°!# ^Ü,ö ^!i, !Ó° Ü,Ó°^!i, °!°/2SàV.8.2 ÓfyAÜ, ¶üß!i° !ÓÓÓ°!# ^!i, !Ó° Ü,Ó°yÓ° !ö!° üyÓ°# 2SàV.8.3 í,zòy°Ó°i 2SàV.9 Ü, fyc Ó°z ¶Ç^!çyöò, ðk, !i, 2SàV.9.1 í,zòy°Ó°i 2SàV.10 àÓ° ! ü^!°Ó° Ü,yÓ°i= !° ^ÓÓ° Ü,Ó°yÓ° !ö!° ü 2SàV.10.1 í,zòy°Ó°i 2SàV.11 á%ã, Ó°y Ü, fyc Ó°z 2SàV.11.1 á%ã, Ó°y Ü, fyc Ü,y^!Ü, Ó°i° 2SàV.11.2 ~Ó°^!Y!È!Ü, á%ã, Ó°y Ü, fyc 2SàV.11.3 í,zòy°Ó°i 2SàV.12 ¶yÓ° yÇÇ 2SàV.13 xò%ç#°# 2SàV.14 í,z_Ó° ¶Ç^!Ü,î, 2SàV.1 í,z^!jçf ~°z ~Ü, ^!Ü, Ó° í,z^!jçf ° ≤

Äyl!üÜ, !•ÿÿ!ÖÖ° ~òò!ö Ö•z=!° !Ü, ù, y!Ö° äy•!° ~ÖÇ Ö° yáy•!° ~ÖÇ Æáyö° !üÜ, ÆÇ!ÿ<T!•ÿÿÖáy!li, !Ü, ù, y!Ö°
°i, y•y•!° i, y•Ö° Ü, ÿ•YÈÜÈÜ, ÖÇ° Ófyáfy Ü, Ö° y– 2SàV.2 ≤ÄñfllyÖöy ~Ü, !è, Ü, y•Ö° Öy•Ö° # ≤Äli, ð, y!ö° !Ö!ù, ß°
öÖ° !löÖ° °ö° !lö° •!l° ly!Ü, – ≤Äli, !è, °ö° !lö° !Ü, !è, Ü, ù, y!Ö° !•ÿÿ!ÖÖ° Ö•z° !li, !°! , öÖk, Ü, Ö° !li, •! – Æyöy•Ö° !i,
ö°•z öÖ° !löÖ° °ö° !lö° xyüÖ° y° àá!li, ðy•zÈÜÜÈËy!Ö° °ö° !lö° Ä àà!ö° °ö° !lö°– °ö° !lö° ÆÇ!è, i, •Äl° y•Ö° Æ!D
ÿ!D °ö° !lö° !löÖ° öÖ° ö xö%ÿÿ!Ö° ≤Äl° !ü•z !•ÿÿ!ÖÖ° Ö•z° !li, !°! , öÖk, Ü, Ö° !li, •!Ö°– !Ö!ù, ß° ≤ÄÜ, y•Ö° ≤Äyl!üÜ, !
•ÿÿ!ÖÖ° Ö•z ~Ü, !è, Ü, y•Ö° Öy•Ö° # ≤Äli, ð, y!ö° àáy ly! –
74 2SàV.3 e° !° Ö•z öy!Ö° , öif e° !° Ü, Ö° y•!° e° #i, ð° !ifÖ° !yÖi, #!° !ÖÖÖ° !° ≤Äyl!üÜ, ù, y!Ö° !° !Ö•z° !li, !°! , öÖk,
Ü, Ö° y•!° ñ i, y!Ü, e° !° Ö•z (Purchase Day Book) Öy•! – öy!Ö° , öif e° !° Ü, Ö° y•!° !Ö° !è° i, y° ei, y!Ü, ð° !ifÖ° Æ!D
ð° !ifÖ° !Öñfl, li, !ÖÖÖ° !° !i!°! , ~Ü, áy!ö, ðe° ≤ÄÖ° !° Ü, !Ö° ly!Ü, – ~!Ü, ã, y•yö (Invoice) Öy•! – ã, y•yö !° !Ü, e° !°
Ö•z° äy•!l° ly!Ü, – ~Ü, •z ã, y•yö !Ö° !è° i, y•Ö° Ü, y!äÈ Ö!•à≈y# ã, y•yö (Outward Invoice) ~ÖÇ° e° i, y•Ö° Ü, y!äÈ
xhs° à≈y# ã, y•yö (Inward Invoice)– ö#° !ä, ~Ü, !è, ã, y•y!öÖ° öü%öy° !ä!l° y•° É ü!öÖ° Ü, !Ö° 4.10.20 i, y!Ö° !ä
Kudghat Tea Co., Tata Tea Ltd.ÈÜÈ~Ö° Ü, yáÈ !° !Ü, 100 è, yÜ, y!Ü, !°y@ Äyü ö° !Ö° 50 !Ü, !°y@ Äyü xyÿyü ã, y° ~ÖÇ
150 è, yÜ, y!Ü, !°y@ Äyü ö° !Ö° 40 !Ü, !°y@ Äyü öy!ç≈!°Ç ã, y e° !° Ü, Ö°° ~ÖÇ° i, y•Ö° í, z, öÖ° ÓfÓÿ!l° Ü, ÖyRy (Trade
discount) 10% , öyÄl° y° à° ~ÖÇ° , öfy!Ü, Ç áó° ã, (Packing charge) ÖyÖò 200 è, yÜ, y öÖ° y•° ~•z° °ö° !lö° !è, Ö° ã, y•yö
öÖ° , ö, ð, y!° !° ä!l° y•° ÉÈÜÜÈÈ INVOICE M/s. Kudghat Tea Co. TATA TEA LTD. Kudghat, Calcutta-700 040 1, Bishop
Lefroy Road, Invoice No. 541 Calcuttta 700 020 Your Order No. 320 Dated: 4.10.20 Terms: 5% Cash discount if paid
within 15 days Rs. 50 kg. of Assam Tea @ Rs. 100 per kg. 5,000.00 40 kg. of Darjeeling Tea @ Rs. 150 per kg.
6,000.00 11,000.00 Less: Trade discount 10% 1,100.00 Net: 9,900.00 Add: Packing charges 200.00
10,100.00 E.& O.E. For Tata Tea Ltd. D.K. Sen Sd/- Sales Manager ? E.&O.E (Errors and Omissions Excepted)–
ù%, °ÈÜÈä%, Ü, Öy!öÈÜÜÈ~Ö° xl≈•° ã, y•y!ö° Ü, yö ù%, °ÈÜÈè!è, •!° , öÖ° Ö!≈, #Ü, y!° i, y° ÆÇ° !cyö° !llyàf–
2SàV.3.1 ÓfÓÿ!l° Ü, ÖyRy í, z, öyöü, yÖ° # Öy, öy•zÜ, yÖ° # ÓfÓÿ!l° # á%ã, Ö° y ÓfÓÿ!l° # !Ü, öif !Öe° !°
Ü, Ö° ÖyÖ° !ü!° , ð° !ifÖ° !° !äi, ü° f Öy i, y!Ü, yÈÜÈÜ) !° fÖ° (List or Catalogue Price) í, z, öÖ° !° äÈy, , !ö° !l° ly!Ü, ñ
i, y!Ü, •z ÓfÓÿ!l° Ü, ÖyRy Öy•! – ÓfÓÿ!l° Ü, ÖyRy !yöyÖ° !i, É, öif öÖf !Öe° !l° Ö° !ü!° ã, y•y!ö° , ð° !ifÖ° ü° f
!l° !Ü, Öyö !ö° !l° !° àáyö° !° ~ÖÇ° ö#è, !Öe° !° ü° f ã, y•yö !l° !Ü, Purchase Day Ö•z xlÖy Sales Day Ö•z° !li, ° äy•!° Ö° !°
ÓfÓÿ!l° Ü, ÖyRyÓ° çöf , ö!Ü, !Ü, yö öy!á° y° !° , öÖk, Ü, Ö° y•!° öy– xl≈y! ÓfÓÿ!l° Ü, ÖyRy !•ÿÿ!ÖÖ° Ö•z° !li, !°!
öÖk, Ü, Ö° y•!° öy– í, z, ö° !Ö° Ö° ã, y•yö xö%ÿÿ!Ö° !° !äi, ü° f 11,000 è, yÜ, yñ !Ü, v ÓfÓÿ!l° Ü, ÖyRy 10%–1,100
è, yÜ, y Öyö !ö° !l° ö#è, ü° f öÑy, , y!° 9,900 è, yÜ, y– e° i, y° Ä !Ö° !è° i, y•Ö° !•ÿÿ!ÖÖ° Ö•z° !li, ð° !ifÖ° ü° f ÖyÖò
9,900 è, yÜ, y !°! , öÖk, Ü, Ö° y•!° ÖÈÜÜÈÈ11,000 è, yÜ, y ö° !è– ÓfÓÿ!l° Ü, ÖyRyÓ° ú, !° á%ã, Ö° y ÓfÓÿ!l° # !° !äi,
ü) !° f , öif !Öe° !° Ü, !Ö° Ä ü%öyü, y xç≈ö Ü, Ö° !li, ðy!Ö° –
75 2SàV.3.2 ààò ÖyRy e° i, y° !lyüü !l° , ð° !ifÖ° ü° f ≤Äöyö Ü, Ö° !° ~Ü, !è, xli, !Ö° _° àÈy, , ^, ð° !l° ly!Ü, – ~•z xli, !Ö° _°
ÖyRy !Ü, ààò ÖyRy (Cash discount) Ö° !°– ààò ÖyRy e° i, y!Ü, !è, Ü, !ü!l° , ð° !ifÖ° ü° f ≤Äöyö Ü, Ö° !li, í, z!ÿy!•i,
Ü, !Ö° – í, z, ö° !Ö° Ö° í, zöy•Ö° !li 15 !ö° !löÖ° ü!löf ü° f ≤Äöyö Ü, Ö° !° !ñ i, y!Ü, ç, Ü, Ö° y 5 è, yÜ, y •y!Ö° ààò ÖyRy
!ä!l° y•!Ö°– Æ!«° !è° üyè, xli≈ ≤Äöyö Ü, Ö° !li, •!Ö° 9,605 è, yÜ, y– Rs. List price 11,000.00 Less : Trade discount
..... 1,100.00 Net Price 9,900.00 Less : Cash discount 5% 495.00 9,405.00 Add : Packing charges
200.00 9,605.00 ~áy!ö° «° !#l° !ñ ààò ÖyRyÓ° •yÖ° Net Price~Ö° í, z, öÖ° öÖ° y•!l° !äÈÈÜÜÈÈList PriceÈÜÈ~Ö°
í, z, öÖ° ö!ñ !ö° Ä° e° i, y° , ð° !ifÖ° ü° f ÖyÖò 9,405 è, yÜ, y (Packing charges , ö!Ü, v ≤Äöyö Ü, !Ö° !äÈñ e° i, y° Ä !Ö° !è°
!i, y•Ö° !•ÿÿ!ÖÖ° Ö•z° !li, ð° !ifÖ° ü° f ÖyÖò 9,900 è, yÜ, y !°! , öÖk, Ü, Ö° y•!° Öñ 9,405 è, yÜ, y ö!ñ ~ÖÇ° ààò ÖyRyÓ°
çöf !•ÿÿ!ÖÖ° Ö•z° !li, , ö!Ü, ù, y!Ö° !°! , öÖk, Ü, Ö° !li, •!Ö°– ~áy!ö° í, z, !Ö° á!llyàf !ñ Packing chargesÈÜÈ~Ö° çöf 200
è, yÜ, y Ö° °ö° !lö° !•ÿÿ!ÖÖ° Ö•z° !li, , ö!Ü, ù, y!Ö° !°! , öÖk, Ü, Ö° !li, •!Ö°– xÖçf , öifÈÜÈÈÇe° yhs° !yÖi, #!° Óf!
ð° !ifÖ° e° !° ü° f Ö!k, Ü, !Ö° – !%i, Ö° yÇ Packing charges ö#!i, ài, ù, y!Ö° Purchase A/c.ÈÜÈ~ Debit Ü, Ö° y !° !li,
ðy!Ö° – í, zöy•Ö° !° !É !ö! !° !äi, °ö° !lö°=!° !lly, ö!%_° áó° !%_° e° !° Ö•z° !li, !°! , öÖk, Ü, Ö° &ö° ~ÖÇ° áli, !° y!ö° !%, °ö°–
(Enter the following transactions in a suitable Purchase Book and post them to Ledger.) 2020 Oct. 1. Purchased from
Siliguri Stores 5 chest of Darjeeling Tea @ Rs. 2,000 per chest, less Trade discount 4%, Freight charges Rs. 500. ,, 8.
Purchased from Kalyani Stores 100 kg. of Sugar @ Rs. 15 per kg., less Trade discount 5%, Freight charges Rs. 100. ,, 17.
Purchased from Britannia Stores 50 kg. of Biscuit @ Rs. 80 per kg., less Trade discount 5% Packing charges Rs. 30. ,, 20.
Purchased from Kalyani Stores 10 chest of Assam Tea @ Rs. 1,200 per chest, less Trade discount 3%. ,, 24. Purchased from
Britannia Stores 60 kg., of Sugar @ Rs. 16 per kg., less Trade discount 5%, Freight charges Rs. 60. ,, 31. Purchased from
Siliguri Stores 40 kg. of Biscuit @ Rs. 70 per kg., less Trade discount 5%, and 200 kg. of Sugar @ 15 per kg., less Trade
discount 2%.

84 á!í,Î y^îöÓ` ƒÇ!üöi- Ü,ƒyç Ó•z^îi, ≤Ä!i,î,ê, ^o^îöo=!! ,öÖk, Ü,Ó`yÓ` ƒüî` Ófyáfy (Narration) !á^îi, •î - Ü,ƒyç Ó•z^îi`Ó` ^i#!Óú,yà- ????? Ü,ƒyç Ó•z ƒyöyÓ`îi, îi,ö ≤ÄÜ,y^îÓ`Ó` S1V ~Ü,âó`y Ü,ƒç Ó•z (Single-Column Cash Book) S2V ò%•zâó`y Ü,ƒyç Ó•z (Double-Column Cash Book) S3V !i,öâó`y Ü,ƒyç Ó•z (Treble or Triple-Column Cash Book) 2 SàV.7.1 ~Ü,âó`y Ü,ƒyç Ó•z ^îŒÓ` ^âËy^î,è,yÈÜÉáy^î,è,y ≤Ä!i,î,ç,yó Ófy^îB, ^Ü,yó !•ŒyÓ Ó`y^îá öyñ ^Œz ƒÓ ^« ,^îe ~Ü,âó`y Ü,ƒyç Ó•z !Ó^îçÈÜ, y^îÓ ≤Ä^îŒyçf- ^îÜ,ƒyç Ó•z^îi, ^Ü,Ó`üye àòà è,yÜ,yÓ` S^öyè, Ä ü%oyV ^o^îöo=!! ,öÖk, Ü,Ó`y•î` ~ÓÇ è,yÜ,yÓ` xB, !•,öÖk, Ü,Ó`ÓyÓ` çöf í,zú,Î`!ò^îÜ, ~Ü,î,è, áó`ly^îÜ, î,y^îÜ, ~Ü,âó`y Ü,ƒyç Ó•z Ó^î- ^Ü,yó ^Ü,yó ^« ,^îe Ófy^îB, !•ŒyÓ Ó`yá^îÄ ~Ü,âó`y Ü,ƒyç Ó•z^îi`Ó` ÓfÓ•yÓ` ^óáy !yî` - ~zÓ`* ,ö`« ,^îe àòà è,yÜ,yÓ` ^o^îöo=!! Ü,ƒyç Ó•z^îi, ^óáy•î` ~ÓÇ Ófy^îB, Ó` ^o^îöo=!! !•áÓyÓ` çöf á!i,Î`y^îö Bank A/c öy^îÜ ~Ü,î,è, !•ŒyÓáyî, á%`îi, •^îÓ- ~î« ,^îe ≤Ä^îi, fÜ,î,è, àòà çüy Ä àòà áó`^îä, Ó` çöf ^îò!° Ó`yáy•î` î,y^îÜ, ≤Äyüi,öe (voucher) Ó^î- ƒyöyÓ`îi, VoucherÈÜÈ~Ó` e`!üÜ, öiŒ`ly^îÜ, ~ÓÇ Ü,ƒyç Ó•z^îi, ~Ü,î,è, ,ö,Ü, â^îÓ` ~z öiŒ` ^óáy•î` - è,yÜ,y ,öyÄî`yÓ` ƒüî` öyî,y^îÜ, è,yÜ,yÈÜÈ≤Äy!Æf!#Ü,yÓ` ƒä,Ü, Ó`!ö`òÄî`y•î` - •zyÓ` ≤Ä!i,î, !•,ö^îÜ, Receipt Voucher Ó^î- xyÓyÓ`ñ è,yÜ,y ≤Äöyö Ü,îÓ`ÓyÓ` ƒüî` @`Ä•#î,yÓ` Ü,yâÈ`^îÜ, ≤Äy! Æf!#Ü,yÓ` ƒä,Ü, Ó`!ö` ,öyÄî`y^îyî - •zy^îÜ, Payment Voucher Ó^î- VoucherÈÜÈ~Ó` ƒy•y^îŒf çüy Ä áó`^îä, Ó` Ìyî≈i,y^îä,y•z Ü,Ó`y•î` - í,zòy•Ó`î1É !öi`!•äi, ^o^îöo=!! ~Ü,âó`y Ü,ƒyç Ó•z^îi, !•,öÖk, Ü,Ó`Ëó` ~ÓÇ á!i,Î`y^îö ÓfyB, !•ŒyÓ`è, ^óáyó É (Enter the following transactions in a Single-Column Cash Book and show the Bank A/c in the Ledger):

85 2020 Rs. June 1. Cash in hand 8,000 Cash at Bank 15,000 2. Sold goods for Cash 8,000 5. Received a Cheque from Mr. Roy 6,000 10. Goods purchased and paid by Cheque 7,000 15. Paid Rent to Mr. A.P., Landlord 800 18. Cash deposited to Bank 5,000 20. Sold Government Securities for Cash 2,000 24. Issued a Cheque to Mr. Sen 4,000 26. Received a Cheque from Mr. Barua and cashed it over the counter 2,000 28. Sold goods and received by Cheque 3,000 Paid Carriage thereon 200 29. Withdraw from Bank for personal use 800 ?????ƒüyöyó É Cash Book (Single-Column) A/c Dr. Cr. Date Particulars V.No.L.F.Amount Date Particulars V.No. L.F. Amount Rs. Rs. 2020 2020 June 1 To Balance b/d 8,000 June15 By Rent A/c 800 ,, 2 To Sales A/c 8,000 (Being Rent paid) (Being Cash Sales) ,, 18 Bank A/c (Being ,, 20 to Investment A/c 2,000 Cash deposited 5,000 (Being Govt. Secu- ,, 28 By Carrige Out- 200 rities sold in Cash) ward A/c ,, 26 To Mr. Barua A/c 2,000 ,, 30 By Balance c/d 14,000 (Being Cheque received & cashed) 20,000 20,000 July 1 To Balance b/d 14,000 !ÓÉ oÉ Ü,ƒyç Ó•z^îi` Debit !ò^îÜ, ≤Äy!Æ ~ÓÇ Credit !ò^îÜ, ≤Äöyö ^óáy•î` - ~z Ü,yÓ`^îö Ó%! è,ÓyÓ` ƒ!ÓöyÓ` çöf Debit !ò^îÜ, ParticularsÈÜÈ~Ó` ,ö!Ó`Ó`îi≈, Receipts ~ÓÇ Credit !ò^îÜ, ParticularsÈÜÈ~Ó` ,ö! Ó`Ó`îi≈, Payments ^óáy•î` -

86 Bank A/c Dr. Cr. Date Particulars V.No. L.F. Amount Date Particulars V.No. L.F. Amount Rs. Rs. 2020 2020 June 1 To Balance b/d 15,000 June10 By Purchase A/c 7,000 ,, 5 To Mr. Roy A/c 6,000 ,, 24 By Mr Sen A/c 4,000 ,, 18 To Cash A/c 5,000 ,, 29 By Drawing A/c 800 ,, 28 To Sales A/c 3,000 ,, 30 By Balance b/d 17,200 29,000 29,000 July 1 To Balance b/d 17,200 2.SàV.7.2 ò%•zâó`y Ü,ƒyç Ó•z Ü,ƒyç ~ÓÇ ÓfyB,âó` ƒ• ò%•zâó`y Ü,ƒyç Ó•z (Double-Column Cash Book with Cash and Bank Columns) ~Ó` ^« ,^îe Ófy^îB, Ó` ƒ^îD ^o^îöo=!! ,öÖk, Ü,îÓ`ÓyÓ` çöf á!i,Î`y^îöÓ` ,ö,Ü, Bank A/c öy á%`îi`yÓ` ,ö!Ó`Ó`îi≈, Cash Ó•zÈÜÈ~Ó` í,zú,Î`!ò^îÜ, Bank öy^îÜ ~Ü,î,è, x!i,îÓ` _ AmountÈÜÈ~Ó` áó` ^óáy•î` •î - ~z á^îÓ` Ófy^îB, Ó` ƒ^îD !yÓi, #î` ^o^îöo=!! ,öÖk, Ü,Ó`y•î` - ~z öy!áy=!•z àòà ^o^îöo^îöÓ` üi, ò%•zi, Ó`ú,y öy!áyÓ` xçç !•Œy^îÓ`áif Ü,Ó`y•î` - Ü,ƒyçá^îÓ`Ó` xó)Ó`* ,ö ÓfyB,âó` Ä á!i,Î`y^îöÓ` Bank A/cÈÜÈ~Ó` Ü,yç Ü, ! Ó`î`y^îÜ, - ƒ%î, Ó`yç á!i,Î`y^îö Bank A/c á!i,Î`y^îö ÓyÓ` ≤Ä^îi`yçó•î` öy- x!≈yîñ ^îÜ,ƒyç Ó•z^îi, è,yÜ,yÓ` xB, !•áÓyÓ` çöf í,zú,Î`!ò^îÜ, ò%•z!è, Ü, ^îÓ` áó`ly^îÜ,ñ î,y^îÜ, ò%•zâó`y Ü,ƒyç Ó•z (Double-Column Cash Book) Ó^î- CashÈÜÈâ^îÓ` àòà Ü,ƒyç (Currency Notes & Coins) xyöyöÈÜÈ≤Äöyö ~ÓÇ ÓfyB, â^îÓ` Ófy^îB, Ó` üyöf^îü xyöyöÈÜÈ≤Äöyö ^óáy•î` - !Ó,öÓ`#î, öy!áy (Contra-Entry) É ^Ü,yó ^o^îöo^îöÓ` çöf ~Ü,î,è, !•ŒyÓáyî, Debit Ü,Ó`y•î` ~ÓÇ x,öÓ` ~Ü,î,è, !•ŒyÓáyî, Credit Ü,Ó`y•î` - ƒ%î, Ó`yç ^Ü,yó ^o^îöo ƒÇe`yhs` öy!áy ò%!è, ~Ü,ç !•ŒyÓáy^îi, ,öyçy,öy!ç ^óáy !yî` öy- !Ü,v Ü,ƒyç Ó•z^îi`Ó` Ü,ƒyçáó` ~ÓÇ ÓfyB,âó` á!i,Î`y^îöÓ` Cash A/c ~ÓÇ Bank A/ cÈÜÈ~Ó` !ÓÜ, - ^Œzçöf Cash A/c ~ÓÇ Bank A/cÈÜÈ~Ó` ü`îöf ^Ü,yó ^o^îöo ƒÇà!è,î, •î`ò%!è, öy!áy•z ò%•z Ä ! î,öâó` Ü,ƒyç Ó•z^îi, ^óáy•î` - x!≈yîñ ^o^îöo ƒÇe`yhs` ò%!è, öy!áy•z Ó•z^îi, ,öyçy,öy!ç ^óáy !y^îÓ- ~zÓ`* ,ö öy! áy^îÜ, !Ó,öÓ`#î, öy!áy (Contra-Entry) Ó^î- xî, ~Ó`Ü,yó ^o^îöo^îöÓ` Debit ~ÓÇ Credit í,zú,Î`!òÜ, ~Ü,ç ! •ŒyÓáy^îi, Ó` í,zú,Î`!ò^îÜ, !•,öÖk, Ü,Ó`y•î` î,y^îÜ, !Ó,öÓ`#î, öy!áy (Contra-Entry) Óy•î` - ò%•zâó`y Ü,ƒyç Ó•z ƒjò^îÜ≈, x!i,îÓ` _ K,yî, Óf !ÓÉ!î` (additional information about Double-Column Cash Book)- SÜ,V ^öyöyÓ` ^îöÓ` Ü,yâÈ`^îÜ, ^â,Ü, (Cheque) ^,ö^îi` Ófy^îB, !ò^îñ öy!áy•î`!Ó É Bank A/c-Dr. To Debtor A/c !ò`Ü,yó Ü,yÓ`íÓçî,É ^â,Ü,î,è, !òö•z Ófy^îB, çüy ^òÄî`y ƒΩ, Óöy`î`ñ ^â,Ü,î,è, Ü,ƒyç Óy^î: Ó`yá^îi, •^îÓ`~ÓÇ î,y àòà è,yÜ,y Ó^î`áif •^îÓ`~ÓÇ öy!áy•î`!Ó É

90 í, zòy•Ó î 3 É P. K. Kar ÛÈ~Ó° !öj° !°!áí, °ö° ãöö=!° ~Ü, !ê, !i, ääö`y Ü, fyÇ Ó•z`îi, !°á%ö ~ÓÇ ~Ó° ^çÓ° ê, yö%ö É (Enter the following transactions of P. K. Kar in a Treble-Column Cash Book and bring down the balance): 2017 Sept. 1. Cash in hand Rs. 3,715 Cash at Bank Rs. 4,200 Overdraft 2. Cash Sales Rs. 4,730, Cash discount allowed Rs. 40 and balance received in cash 5. Paid B. C. Das Rs. 4,910 in full settlement of Rs. 5,030 10. Dividend collected by Bank Rs. 2,400 after deducting collection charge Rs. 50 15. Received a cheque from Das Gupta & Co. Rs. 3,200 in settlement of his account for Rs. 3,400 18. Paid Rent by cheque Rs. 700 20. Das Gupta & Co.'s cheque returned dishonoured 21. Goods purchased from Mehta Rs. 3,700 and paid Rs. 3,510 by cheque in full settlement 23. Settled P. K. Mitra A/c for Rs. 3,400 by payment of Rs. 3,100 by cheque 24. Issued order to the Bank for stopping payment of the cheque issued to P. K. Mitra 28. Purchased four chairs @ Rs. 250 per chair from Calcutta Furniture Co. and paid Rs. 400 in cash and balance by cheque. Paid Rs. 40 in cash as carriage thereon 30. Bought goods from Chandan Rs. 3,000 less Trade discount 10% and Cash discount 5% —Paid Rs. 1,000 in cash and balance by cheque. Paid Carriage Rs. 30 thereon 30. Kept Rs. 2,000 in cash and balance deposited into Bank ????? Üyüyö É In the Book of P.K. Kar CASH BOOK Dr. Cr. Date Particulars V. L.F. Dis Cash Bank Date Particulars V. L.F. Dis- Cash Bank No. count No. No count 2020 2020 Sept.1 To Balance b/d 3,715 Sept.1 By Balance b/d 4,200 ,, 2 To Sales A/c 40 4,690 ,, 5 By B.C. Das A/c 120 4,910 (Being goods sold (Being amount paid in cash as discount and discount allowed) received) ,, 10 To Dividend A/c 2,450 ,, 10 By Bank Charges A/c 50 (Being dividend (Being bank charges) (collected by Bank)

91 Dr. Cr. Date Particulars V. L.F. Dis Cash Bank Date Particulars V. L.F. Dis- Cash Bank No. count No. No count ,, 15 To Das Gupta & 200 3,200 ,, 18 By Rent A/c 700 Co.A/c (Being rent paid) (Being cheque received and discount allowed) ,, 24 To P.K. Mitra A/c 3,100 ,, 20 By Das Gupta & 3,200 (Being payment of Co. A/c cheque stopped) (Being cheque (dishonoured) ,, 30 To Cash A/c (C) 25 ,, 21 By Purchase A/c 190 3,510 (being cash (Being goods deposited) purchased in cash & discount received ,, 30 To Banance c/d 8,150 ,, 23 By P.K. Mitra A/c 300 3,100 (Being paid by cheque nd discount received) ,, 28 By Furniture A/c 400 600 (Being furniture (purchased) ,, 28 By Furniture A/c 40 (Being carriage paid on furniture ,, 30 By Purchase A/c 135 1,000 1,565 (Being cash) purchase) ,, 30 By Carriage Inward A/c 30 (Being carriage on (Purchase paid) ,, 30 By Bank A/c (C) 25 (Being cash deposited) ,, 30 By Balance c/d 2,000 240 8,405 16,925 745 8,40516,925 2020 2020 Oct. 1 To Balance b/d 2,000 Oct. 1 8,150 !ÓÉ oÉ SÜ, V 20.9.20 ï, y!Ó°`îá Das Gupta & Co.ÈÜÈÓ°` ä, Ü, !ê, ÓfyB, Ü, ï, ≈, Ü, ≤Äî, fyáfyî, •Äî`yî` ï, y`îÜ, ≤Äò_ ÓyRy 200 ê, yÜ, y Óy!i, ° Ü, Ó°`îi, •`îÖ- Ü%î, Ó`yÇ á!i, Î`y`îö Discount Allowed Account!ê, Credit Ü, Ó°`îi, •`îÖ- SáV 24.9.20 ï, y!Ó°`îá P. K. MitraÈÜÈ`Ü, ≤Äò_ xyüy`îòÓ°` ä, Ü, !ê, ÓfyB, Ü, ï, ≈, Ü, ê, yÜ, y ≤Äòyö !ò!É!k, Ü, Ó°`yî` ä, Ü, ≤Äî, fyáfyî, •`îÖñ ú, `î° xyüÖ`y` î 300 ê, yÜ, yÓ°` ÓyRy` ç`îî`! àÈ°yüñ ï, y Óy!i, ° Ü, Ó°`îi, •`îÖ- Ü%î, Ó`yÇ á!i, Î`y`îö Discount Received A/c !ê, 300 ê, yÜ, y myÓ°`y Debit Ü, Ó°`îi, •`îÖ- Ói, , Ói, , ÓfÓÿyî` ≤Äî!i, ç, yö Ü, y`îçÓ°` Ü%!ÓóyÓ°` çöf ~Ü, y!òÜ, Ófy`îB, !•ÿyÓ á%`î°` ïy`îÜ, - `îç•z`î«`îe`îi, =!° Ófy`îB, !•ÿyÓ ïyÜ, `îÖñ Ü, fyÇ Ó•z`îi, ï, ï, =!° BankÛÈ~Ó°` áÓ°` ïyÜ, `îÖ ~ÓÇ Ófy`îB, Ó°` Üy`îi` °ö`îö=!° ÜÇ!Y`<T

92 BankÈÜÈ~Ó°` á`îÖ°` !°, ðÖk, Ü, Ó°`îi, •`îÖ- í, zòy•Ó î É Sri P operates two Bank Accounts both of which are maintained in the Columner Cash Book System. You are required to draw up a proforma of the Cash Book and show how the following transactions relating to March 2017 will appear therein: 2017 March 1. Cash in hand Rs. 5,100 State Bank Rs. 10,000 Overdraft United Bank Rs. 30,000 ,, 2. Received a cheque for Rs. 10,000 in respect of sales for realising which the State Bank charged Rs. 20 and credited the balance ,, 7 Purchased goods for Rs. 13,500 and issued a cheque for Rs. 13,000 on United Bank for full settlement ,, 10. Paid office expenses Rs. 45 and Rs. 15 for stationery ,, 14. Out of cash sales of Rs. 13,000, a sum of Rs. 10,000 was deposited in the State Bank ,, 18. Credit purchase of Rs. 15,000 were made from Q who sent the documents relating the goods through the United Bank for 90 per cent of their value, The Bank charged Rs. 100 for realising the documents ,, 20. Deposited Rs. 5,000 to State Bank ,, 22. Received a cheque for Rs. 10,000 from Prafulla in settlement of Rs. 10,800 and the cheque was deposited to United Bank ,, 25. Transferred Rs. 5,000 from United Bank to State Bank ,, 18. A demand draft was purchased for Rs. 3,000 from a Bank after paying Rs. 20 towards charges ,, 31. Interest of Rs. 800 and Rs, 350 was credited and debited respectively by the United Bank and State Bank ????? Üyüyö É In the Book of Shri P.K. Kar CASH BOOK Dr. Cr. Date Particulars V. L. Dis Cash State United Date Particulars V. L. Dis- Cash State United No. F count Bank Bank No. F count Bank Bank Rs. Rs. Rs Rs Rs. Rs. Rs. Rs. 2017 2017 Mar. 1 To Balance b/d 5,100 30,000 Mar. 1 By Balance b/d 10,000 ,, 2 To Sales A/c 10,000 ,, 2 By Bank (Being cheque Charges A/c 20 received for (Being charges Sales) for collection of cheque) ,, 14 To Sales A/c 3,000 10,000 ,, 7 By Purchase A/c 500 13,000 (Being goods (Being goods sold) purchased)

100 brought forward on 29th May, 2017 as debit balance of Rs. 4,200. (x) Cheque received and recorded in Bank column but not sent to the Bank for collection Rs. 920. ?????? Üyüöyö É Bank Reconciliation Statement of Beeta Co. Ltd. as on 30 June, 2020 Rs. Rs. Bank Balance as per Cash Book ... 12,200 Add Interest on overdraft not recorded in Cash Book ... 42 ,, Stock Exchange registration fee paid by Bank but not recorded in Cash Book ... 300 ,, Bank charges not recorded in Cash Book 65 .. Cheques deposited but not collected on or before 30.6.17 ... 7,900 ,, Undercasting of the Bank column in the credit side of Cash Book ... 100 ,, Credit balance of Bank column in Cash Book wrongly brought forward as debit balance (4,200 + 4,200) ... 8,400 ,, Cheque received and entered in Bank column in Cash Book but not sent to the Bank for collection ... 920 17,727 29,927 Less Cheque deposited into Bank, but not recorded in Cash Book... 705 ,, Bank charges recorded twice in Cash Book ... 70 ,, Cheques drawn but not presented on or before 30.6.17 (18,900-14,200) .. 4,700 5,475 Overdraft Bank Balance as per Pass Book ... 24,452 2SàV.9 Ü, fyç Óz ÑÇ Ìçyöö , ök, !i, xyüÓ y °ç, f Ü, ÌÓ ! àÈ Ì !Ó!ù, ß Ü, yÓ Ì Ì Ü, fyç Óz Ì Ì Ó BankÈÜÈâ Ì Ó Ó ^ ç Ì Ó Ó Ñ Ì D Ó fy Ì B, Ó , öyç Óz Ì Ì Ó ^ ç Ì Ó Ó à Ó !ü° • Ì Ì , öy Ì Ó – Ü, yÓ Ì =!° Ì Ü, ò% !é, ^ òi# Ì Ì, ù, yà Ü, Ó y Ì y! É SÜ, V Ó fy Ì B, Ó ~! _ Ì y Ó ù% , _ É Ì Ì Ü, ° !ÓÉ Ì Ì Ü, fyç Óz Ì Ì, !è, Ü, ü, Ì, ^ óáy • Ì Ì Ì Ì Ì Ì Ü, v Ó fy Ì B, Ó , öyç Óz Ì Ì, ^ óáy • Ì ! ö x!Óy Ì !è, Ü, ù, y Ì Ó ^ óáy • Ì ! ö – ~=!° Ó çöf Ó fy B, òy! # – , öyç Óz !è, Ü, Ü, Ó Óy Ó x!òÜ, y Ó Ó f Ó y! # Ó ^ öz – Ì üöÈÜÜÈ(i) Cheques issued but not presentd to Bank (ii) Cheques deposited to Bank but not collected, (iii) Errors and omissions committed by Bank. SáV Ó f Ó y! # ~! _ Ì y Ó ù% , _ É Ì Ì Ü, ° !ÓÉ Ì Ì Ü, fyç • z Ì Ì, ^ óáy í z!ä, i, !àÈ !Ü, v !° !, öÓk, Ü, Ó y • Ì ! ö – ~=!° Ó f Ó y! # Ó ! ö Ì ç Ó ù% , Ì Ó ç ö f x!Óy Ì, !f =!° Ó f Ó y! # Ó xçyöy !y Ü, y Ó ç ö f Ü, fyç Óz Ì Ì, ^ óáy • Ì ! ö Óy ù% , ° ^ óáy • Ì Ì Ì Ì Ì Ì Ü, fyç Óz Ì Ì, è, Ü, Ü, Ó Óy Ó òy! ! c Ó f Ó y! # Ó – í, z, ò Ì Ó y_ SÜ, V ^ òi# Ó ! i, ö!è, Ü, y Ó Ì Ì àÈyí, , y xöfyöf Ü, y Ó Ì =!° ~z ^ òi# ù% , _ – Ì üöÈÜÜÈ Bank interest Interest on overdraft, Bank charges, Dividends directly collected by Bank, Payments made by Bank as per standing instruction of the trader • z, fy! ö – ~z Ü, y Ó Ì =!° Ó ç ö f Ü, fyç Óz x!j!ö Ì Ì Ì Ü, Ì y! –

101 Ó fy B, Ì Ì Ì Ì ! Ó Ó Ó Ì # Ó üyöf Ì ü Ü, fyç Óz Ì Ì Ó ^ ç Ì Ó Ó Ñ Ì D , öyç Óz Ì Ì Ó ^ ç Ó !ü Ü, Ó y • Ì üye – ~ Ó myÓ y Ü, fyç Óz Ì Ì, ^ Ü, y ö òy! á y Ü, Ó y • Ì öy – Ì % Ì Ó y ç !mí, # Ì ^ òi# Ó Ü, y Ó Ì =!° Ó ç ö f Ü, fyç Óz Ì Ì, Ì Ì ù% , ° Óy x!j!ö Ì Ì, y Ì Ì Ü, Ì y! Ì, y ò) Ó • Ì Ó öy – !Ü, v !öü% ≈ ° !• Ì y Ó È Ü È òÜ, y Ì ç Ó ç ö f Ü, fyç Óz Ì Ì Ó ^ ç Ó Ì !è, Ü, • Ì Ì y ≤ Ì Ì Ì y ç ö – ~ ç ö f Ó fy B, Ì Ì Ì Ì ! Ó Ó Ó Ì # Ì Ì, Ì Ó Ü, Ó Óy Ó xy Ì à ~• z !ÓÉ Ì Ì =!° Ü, fyç Óz Ì Ì, !° !, öÓk, Ü, Ì Ó Ü, fyç Óz Ì Ì Ü, Ñ Ç Ì ç y ö ö Ü, Ó Ì Ì, • Ì ~ Ó Ç Ì !è, Ü, ^ ç Ó ^ Ó Ó Ü, Ó Ì Ì, • Ì – ~z Ñ Ç Ì ç y! òi, ^ ç Ó ! ö Ì Ì Ó fy B, Ì Ì Ì Ì ! Ó Ó Ó Ì # ≤ Ì x! Ü, Ó Ì Ì, • Ì – ~z Ñ Ç Ì ç y! òi, ^ ç Ó !è, • z í, z m! ≈ , ò Ì e f!yö , öy Ì Ó – x! ~ Ó ~z , ök, !i, ^ Ó Ç ! Ó k, y ö Ì j!ö, – 2SàV.9.1 í, z òy • Ó Ì í, z òy • Ó Ì 1 É On examining the Bank Pass Book of a firm, it is found that the balance shown on 31st March, 2017, differs from the Bank balance as shown in the Cash Book, The Cash Book shows a balance of Rs. 13,620. From a detailed comparison of the entries, it is found that: (a) Rs. 2,860 is entered in the Cash Book as paid into Bank on 31.3.2017 but was credited by Bank on 4.4.17 (b) Bank charges Rs. 70 on 31.3.17 was not entered in the Cash Book. (c) A Cheque of Rs. 1,000 which was received from X was paid into Bank without recording the same in the Cash Book. (d) Cheques totalling Rs. 6,720 were issued by the firm and duly recorded in Cash Book before 31.3.17 but had not been presented at the Bank for payment until after that date, (e) On 25.3.17, a debtor paid Rs. 1,000 directly into Bank but no entry was made in the Cash Book. (f) No entry has been made in the Cash Book to record the dishonour on 15.3.17, of a Cheque of Rs. 500 received from Y & Co. You are required to pass entries for necessary correction of the Cash Book of the firm and on the basis of the corrected Cash Book balance, you are required to prepare a Bank Reconciliation Statement as at 31.3.17 Cash Book (Bank Column only) Dr. Cr. Date Particulars L.F. Rs Date Particulars L.F. Rs. 2020 2020 March 31 To Balance b/d 13,620 March 31 By Bank charge A/c 70 ,, To X A/c 1,000 ,, (Being charges (Being cheque made by Bank) received) ,, By Y & Co. A/c 500 ,, To Debtors A/c 1,000 (Being cheque (Being debtor dishonoured deposited to Bank ,, Balance c/d 15,050 15,620 15,620 April 1 To Balance b/d 15,050

102 Bank Reconciliation Statement as on 31 March, 2020 Rs. Bank Balance as per Cash Book (amended) ... 15,050 Add Cheques issued but not presented ... 6,720 21,770 Less Cheques deposited but not credited by Bank ... 2,860 Bank Balance as per Pass Book ... 18,910

103 Bank Reconciliation Statement as at 31st July, 2020 Rs. Rs. Bank Overdraft Balance as per Cash Book as adjusted ... 212 Add Cheques deposited but not credited by Bank ... 500 ,, Cheque drawn by other party but charged by Bank in our ... 54 554 account in error (Note) 766 Less Cheques issued but not presented ... 1,260 Bank Balance as per Pass Book ... 494 Note: Cheques drawn by Q for Rs. 54

104 Bank Reconciliation Statement as on 30.6.20 Rs. Rs. Bank Balance as per Pass Book ... 890 Add Overcasting of receipts side of Cash Book ... 1,000 ,, Cheques deposited but not cleared ... 3,760 ,, Discount allowed entered in the Bank Column of Cash Book... 110 4,870 5,760 Less Cheques issued but not presented (5,230-100) ... 5,130 ,, Cheque issued entered twice in the Cash Book ... 100 ,, Cheque drawn on No. 1 A/c but charged by Bank to No. 2 A/c 2,000 7,230 Overdraft Balance as per Cash Book 1,470 Cash Book No. 1 A/c (Bank column only) Dr. Cr. Date Particulars Amount Date Particulars Amount Rs. Rs. 2020 2020 June 30 To Creditor A/c 100 June30 By Banalce b/d 1,470 (Cheques isused entered ,, By Error A/c 1,000 twice, now rectified) (Overcasting in Receipt ,, To Balance c/d 2,480 side) ,, By Discount A/c 110 (Posted in Bank Column) 2,580 2,580 2020 July 1 By Balance b/d 2,480 Bank Reconciliation Statement as on 30th July, 2020 Rs. Rs. Bank Balance as per Pass Book ... 890 Add Cheque depoisted but not cleared ... 3,760 4,650 Less Cheques drawin but not presented ... 5,130 ,, Cheque drawn on No. 1 A/c But charged by Bank to No. 2A/c 2,000 7,130 Overdraft Bank Balance as per Cash Book ... 2,480

105 2SàV.10 àÓ !ü Ì°Ó Ü ,yÓ Ì°=!° ÓÓ Ü ,Ó yÓ !ól ü Ü ,fyç Ó z Ì° Ó Ñy Ì° ,öyç Ó z Ì° Ó i% ,öy Ü , Ì° Ó àÓ ! ü Ì° Ó Ü ,yÓ Ì°=!° á%Ñ Ì° Ó Ü ,Ó Ì° Ì° , Ì° - Ü ,fyç Ó z Ä ,öyç Ó z Ì° Ì° !° !, öÓk, Ñü@ Ä °ö Ì° òö=!° Ì° Ü , Ì° Ì° Ó àÓ !ü Ì° Ó Ü ,yÓ Ì°=!° !öÓ *, öi Ü , Ì° Ó ÓfyB, Ñüß Ì° !ÓÓÓ i# ≤Ä>ì, Ü ,Ó Ì° Ì° , Ì° - !ö Ì° Ì° ~z çyi, #Í

83%	MATCHING BLOCK 7/21	J
ò%Û!é, í, zòy•Ó Ì° Ì° àÄ Ì° y • É SÜ, V		

112 in two imaginary transactions. 3- e'Í ÈÙÈ ù, Ó'í, Ä !Óe'Í ÈÙÈ ù, Ó'í, Ó•zÈÙÈ~Ó' ≤ÄÜ, ,!i, Ä ÓfÓ•yÓ' Óí=öy Ü, Ó' ðö- ~z Ó•z=!° á!i, Í'y' ïö !Ü, ù, y' ïÓ' ï, y'y' •Í' / Explain the nature and use of Returns Outward and Returns Inward Books. How are these books posted to the Ledger? 4- Ó•háÓ'y ~òö!@ö Ó•z Ó'í, !Ü, ^Óyé, yÍ' / •z•yÓ' ¶%!Óöy !Ü, / What do you mean by Multi-columnner Day Book? What are its advantages? 5- ä, y'yö !Ü, / Ü, y'!öÜ, !ÓÓÓ' ¶% ~Ü, !é, ä, y'yö ≤Ä'í, Ü, Ó' ðö- What is Invoice? Prepare an invoice with imaginary particulars. 6- ,öy!≈Ü, f !öi≈Í' Ü, Ó' ðö (Distinguish between): SÜ, V Debit Note and Credit Note; SáV Trade Discount and Cash Discount; SàV Purchase Book and Purchase A/c; SàV Sales Book and Sales A/c. 7- Ü, fyç Ó•z Ü, y•y' ïÜ, Ó' Í'Ü, fyç Ó•z' ïï' Ó' Ü, y!≈yÓ' !° !Ü, !Ü, / Ü, fyç Ó•z !Ü, á!i, Í'y' ïöÓ' ~Ü, !é, !•¶yÓáyí, / What is Cash Book? What are the functions of Cash Book? Is Cash Book a Ledger Account? 8- Ü ≤Äüyí, öeÜ !Ü, / Ü, fyç Ó•z !°!áÓyÓ' ¶üí' •z•yÓ' =Ó' ðc xy' Í'yä, öy Ü, Ó' ðö- What is voucher? Discuss its importance in writing Cash Book. 9- ÓfÓ¶y!Í' Ü, ÓyRy Ä òàò ÓyRyÓ' ü' òðf, öy!≈Ü, f !Ü, / Ü, yö ÓfÓ¶y!Í' # ~Ü, •z ¶' ID í, zú, Í' ≤ÄÜ, yÓ' ÓyRy ^ù, yà Ü, Ó' ïï, , öy' ïÓ' !Ü, / Distinguish between Trade Discount and Cash Discount. Can a particular trade enjoy both the discounts simultaneously? 10- Ü!Ó, öÓ' #í, öy!á'yÜ Ó'í, !Ü, ^Óyé, yÍ' / ^Ü, yö% ^Ü, yö% ^°ö' ò' ò' ò' çöf ~zÓ' *, ö y!á'y Ü, Ó' ÓyÓ' ≤Ä' ïï' yçö •Í' / !Ó, öÓ' #í, ö y!á'y !Ü, á!i, Í'y' ïöÓ' !•¶y' ïÓ' ï, y'y' •Í' / What do you mean by 'Contra-Entry'? What are the transactions for which such entry is required to made? Is contra-entry posted to Ledger Accounts? 11- ò%•zâÓ'y Ü, fyç Ó•z !Ü, / ò%•zâÓ'y Ü, fyç Ó•z' ïï, , öÑyä, !é, Ü, y'!öÜ, ^°ö' ò'ò' ! °! öÓk, Ü, Ó' ðö- What is Double-Column Cash Book? Enter five imaginary transactons in a Double-Column Cash Book. 12- !i, öäÓ'y Ü, fyç Ó•z !Ü, / •z•yÓ' ¶%!Óöy=!° !Ü, / What is a Triple-Column Cash Book? What are its advantages? 13- x@ Äò, , ök, !i, ^ï, á%ä, Ó' y Ü, fyç Ó•z' ïï' Ó' ¶ÇK, y !°á'ö- •z•yÓ' ¶%!Óöy=!° !Ü, / Define 'Imprest System of Petty Cash Book'. What are its advantages? 113 14- ~Ó!Y'!ÉÜ, á%ä, Ó' y Ü, fyç Ó•z Ó'í, !Ü, ^Óyé, yÍ' / •z•yÓ' ¶%!Óöy=!° !Ü, / What is Analytical Petty Cash Book? What are its advantages? 15- ÓfyB, ¶üßÍ' !ÓÓÓ' í# Ó'í, !Ü, ^Óyé, yÍ' / •z•y' ^Ü, ö ~ÓÇ !Ü, ù, y' ïÓ' ≤Ä'í, Ü, Ó' y' •Í' / •z•y' !Ü, ~Ü, !é, !•¶yÓáyí, / What is Bank Reconsiliation Statement? Why and how is it prepared? Is it an Account? 16- Ü, fyç Ó•z ~ÓÇ, öyç Ó•z' ïï' Ó' Ófy' ïB, Ó' ^çÓ' (balance) !Ü, !Ü, Ü, yÓ' ^ï !ü, ß' •ïï, , öy' ïÓ' Ófyáfy Ü, Ó' ðö- What are the causes of disagreement between Bank Balance as per Cash Book and that as per Pass Book? 17- , öyç Ó•z !Ü, / Ü, fyç Ó•z' ïï' Ó' ¶!i, •z•yÓ' , öy!≈Ü, f !Ü, !Ü, / What is Pass Book? How does it differ from Cash Book? 18- ¶Ç' Í'çyööÜ, , i, Ü, fyç Ó•z, ök, !i, xö%Í'y' # ÓfyB, ¶üßÍ' !ÓÓÓ' í# !Ü, ù, y' ïÓ' ~i, !Ó' Ü, Ó' y' •Í' / ~z, ök, !i, Ó' !Ó' Í'çÉÍ' ¶%! Óöy=!° !Ü, !Ü, / What do you mean by amended Cash Book Method of Bank Reconciliation Statement? What are its special advantages? !ÓÉÍ' ü%á# ≤Ä'YçyÓ' # (Objective Questions) 1- !ö' ï' y_ ÓyÜ, f=!° Ó' ü' òðf ^Ü, yö% !é, ðk, Óy ü%, °i, y S?V !ä, ' !òö- In the following sentences put tick [?] mark against Correct or Incorrect: SÜ, V Credit purchase of Machinery is recorded in Purchase Book — Correct/ Incorrect. SáV Credit sale of Furniture is recorded in Sales Book — Correct/Incorrect. SàV If Cash is paid when goods are returned by customers, it is recorded in Returns Inward Book — Correct/Incorrect. SàV Cash purchase of goods are recorded in Purchase Book — Correct/ Incorrect. SàV Credit sales of goods are recorded in Sales Book — Correct/Incorrect. Sã, V Sales Day Book records all types of Credit Sale — Correct/Incorrect. SãÈV Cash purchase of assets are recorded in Cash Book — Correct/Incorrect. SçV Returns of goods sold on credit are recorded in Returns Inward Book — Correct/ Incorrect. Sé, V Returns of goods bought for Cash are recorded in Returns Outward Book — Correct/Incorrect. S~èV Debit Notes is sent by the buyer to the seller along with the goods returned — Correct/Incorrect.

114 2- Fill in the blanks with the word 'Debit' or 'Credit': (i) The total of Purchase Book is posted to the — of Purchases A/c. (ii) The total of Sales Book is posted to the — of Sales A/c. (iii) The total of Purchases Returns Book is posted to the — of Returns Outward A/c. (iv) The total of Sales Returns Book is posted to the — of Returns Inward A/ c. (v) The entries in the Purchases Book are posted to the — of Creditors A/ c. (vi) The entries in the Sales Book are posted to the — of Debtors A/c. (vii) The entries in the Purchases Returns Book are posted to the — of Creditors A/c. (viii) The entries in the Sales Returns Book are posted to the— of Debtors A/ c. [Ans.: (i) Debit, (ii) Credit, (iii) Credit, (iv) Debit, (v) Credit, (vi) Debit, (vii) Debit (viii) Credit.] 3- Tick [?] the appropriate word in the brackets: (a) Cash purchase of goods from Roy debited to (Roy A/c/Cash A/c/Purchases A/c). (b) Credit sale of goods is debited to the account of (Customer/Supplier/ Sales) (c) Purchase book is kept to record (All purchases of goods/Credit purchase of assets only credit purchase of goods). (d) Debit Note is sent by the (Seller/Buyer) for reforms by him. (e) Sales Book is a part of the (Balance Sheet/Ledger/Journal). (f) Customers accounts are debited for (Cash/Credit) sales of goods. (g) Cash purchases of goods are debited to (Cash A/c/Purchases A/c). (h) Credit note is sent by (Buyer/Seller) for returns accepted by .him. (i) Excise Duty in (added/deducted) to ascertain the price of goods. [Ans.: (a) Purchases A/c, (b) Customers A/c, (c) Only credit purchase of goods, (d) Buyer (e) Journal, (f) Credit, (g) Purchases A/c, (h) Seller, (i) Added] 4- Ó¶, ö#Ó' !ü, ï, ^ïÓ' ≤Äò_ çΣ=!° ^ï' ïÜ, í, z, ö!%_ çΣ!é, myÓ' y ç)öffliyö , ö)Ó' ï Ü, Ó' ðö É Fill in the appropriate word in the space provided from-words given below in brackets: (i) Cash A/c is related to— Account (Personal, Real, Nominal) (ii) Cash Book always shows a — — balance (Debit, Credit) (iii) The debit side of Cash Book is meant for recording cash— —(Receipts, Payments)

118 ,, 23. Purchased from J.K. Ltd., 60 metre Woolen Cloth @ Rs. 120 per mt., Trade discount 5% and 100 metre Cotton Cloth @ Rs. 50 per mt., Trade discount 10%, Freight Rs. 50. [Ans.: Total Purchases: Silk Rs.33,200 Cotton Rs.26,420 Woolen Rs.15,840 Sales Tax Rs. 4,192, Packing & Delivery Rs. 230] 5. Record the following transactions in Sales Day Book and post them to Ledger Accounts: 2020. Mar. 6. Sold to Green Tea Co. Ltd., 3 chest of Tea @ Rs. 650 per chest, less Trade discount 2.50%. ,, 15. Sold to S Sarkr & Co. 2 1 / 2 doz. Postage Albums @ Rs. 11 each, less Trade discount 4%. ,, 27. Sold to Bela Studio 3 doz. Photograph Frames @ Rs. 1.25 each, less Trade discount 5%. [Ans.: Total Sales Rs. 2,260.80] 6. From the following Particulars, Prepare a Sales Day Book, after making out Invoices and post them to Ledger: 2020. April 4. Sold to Sen & Co. 20 Bags of Rice @ Rs. 100 per Bag, less 10% Trade discount under Invoice No. NB/116/98, plus Railway charges Rs. 50. ,, 12. Sold to Bhadra & Co. 15 Bags of Dal @ Rs. 150 per Bag, less Trade discount 10%, under Invoice No. NB/213/98. ,, 24. Sold to Sampat & Co. 50 Tins of Mustard Oil @ Rs. 42.50 per Tin, under Invoice No. NB/ 315/98, plus Packing Charges Rs. 20. ,, 28. Sold to Roy & Co. 25 Bags of Sugar @ Rs. 175 per Bag, plus Freight charges Rs. 5 per Bag, under Invoice No. NB/415/98. Ans. Total Sales Rs. 10,520 including Freight & Packing charges. 7. M/s. Calcutta Stores have dealings in three commodities. From the following transactions prepare a suitable Sales Day Book and post them to Ledger: 2020. May 5. Sold to X & Co. 200 Bags of Rice, containing 5 kg. per Bag @ Rs. 10 per kg. Trade discount 10%, Cash discount 5%, plus Railway charges @ Rs. 2 per bag, Sales Tax 5%. ,, 10. Sold to Y & Co. 500 kg. of Sugar @ Rs. 12 per kg. Sales Tax 10%. ,, 15. Sold to Z & Co. 100 Bags of Wheat, containing 10 kg. per Bag @ Rs. 3 per kg., Trade discount 5%, Carriage 5 paise per kg. ,, 26. Sold to Z & Co. 200 kg. of Sugar @ Rs. 14 per kg., Trade discount 10%, Sales Tax 10%, Railway charges Rs. 50.

119 ,, 30. Sold to X & Co. 300 kg. of Wheat @ Rs. 4 per kg., Trade discount 10%, Railway charges Rs. 1 per kg. ,, 30. Sold to Y & Co. 100 kg. of Rice @ Rs. 11 per kg. [Ans.: Total Sales: Rice Rs.10,100 Sugar Rs. 8,520 Wheat Rs. 3,930 Sales Tax Rs. 1,302, Carriage Rs. 800] 8. Enter the following transactions in the Purchases Returns Book and post them to Ledger : 2020. Feb. 5. Returned to Das Bros. 15 pieces of Signature Pen @ Rs. 16 per dozen for being defective, less discount 5%. ,, 10. Returned to Kamala Bhandar 1 doz. Lux Soap @ Rs. 80 per doz. for damage in transit, ,, 21. Returned to J. Roy 2 gross Pencil @ Rs. 5 per doz. for not according to order, less Trade discount 2.5%. ,, 28 Returned to Kundu Bros. 2 kg. of Biscuit @ Rs. 40 per kg. for inferior quality, less discount 7.5%. [Ans.: Total of Returns Outward Rs. 290] 9. Enter the following transactions in Sales Returns Book and post them to Ledger Accounts: 2020. Mar. 2. Returned by Roy & Co. 2 Tables @ Rs. 325 per Table due to inferior quality, less Trade discount 8%. ,, 10. Returned by Bose & Co. 5 Chairs @ Rs. 90 per Chair for not according to choice, less Trade discount 6%. ,, 15. Returned by Sen & Co. a Showcase valued at Rs. 700 for not according to specification ,, 20. Returned by Banerjee & Co. 6 Chairs of Rs. 50 each for not according to order, less Trade discount 5%. ,, 31 Returned by Somenath an Almira valued at Rs. 525 for damage in transit, less Trade discount 4%. [Ans.: Total of Returns Inward Rs. 2,510] 10. Enter the following items in Day Books in proper forms and rulings: 2020. Aug. 10. Sold to X & Co. as per Invoice No. 612/59, Silk Cloth 200 mt. @ Rs. 40 per mt., less Trade discount 10%. ,, 10. Purchased from Y & Co. as per their Invoice No. P6/49, Silk 300 mt. @ Rs. 30 per mt., and Excise Duty 10%. ,, 15. Purchased from P & Co. as per their Invoice No. 14/648, Silk 350 mt. @ 120 Rs. 45 per mt, less 10% Trade discount, Excise Duty 10%. ,, 20. Sold Office Furniture to Z & Co. on Credit for Rs. 150. [Ans.: Purchase Day Book total Rs. 25,650, Sales Day Book total Rs. 7,200 on 20th Aug. Sale of Furniture will not be entered in Sales Day Book. It will be entered in Journal Proper] 11. From the following particulars, prepare a Treble Column Cash Book: 2017 July. 1. Cash in hand Rs. 5374, Balance at Bank Rs. 15490. 3. Cash Sales Rs. 6400. 5. Paid Rs. 7000 into Bank. 6. Received a cheque for Rs. 700 from Sen. 9. Paid into Bank Sen's cheque for Rs. 700. 11. Paid to Amal by cheque Rs. 980 and discount allowed by him Rs. 20. 12. Cash purchases Rs. 2500. 14. Withdraw from Bank for office use Rs. 5000. 15. Received a cheque for Rs. 950 from Lucky & Co., allowed them discount Rs. 50. 18. Cash sales Rs. 7500. 19. Paid into Bank Lucky & Co.'s cheque for Rs. 950 and Cash Rs. 4000. 21. Cash paid for stationery Rs. 120. 23. Paid Commission to Roy by cheque Rs. 500. 25. Received a cheque for Rs. 1000 from Chandan and deposited the same into Bank. 27. Lucky & Co.'s cheque dishonoured. 29. Drew a cheque for Rs. 800 for personal use. 31. Paid salaries by cheque Rs. 1500 and by Cash Rs. 500. 31. Bank charges Rs. 20 and insurance premium Rs. 520 have shown in the Pass. Book (Hint on 27th the Journal will be: Lucky & Co. A/c 1000 To Discount Allowed A/c 50 To Bank A/c 950 Discount Allowed Account is to be Credited in Ledger, not in Cash Book. [Ans: Cash in hand Rs. 10154 Cash at Bank Rs. 18870 Discount Allowed Rs. 50 Discount Received Rs. 20] 12. Prepare an Appropriate Cash Book from the following particulars: April 1. Cash in hand Rs. 2000 Cash at Bank Rs. 10,000 Introduced further Capital in Cash Rs. 5000 April 3. Purchased goods from Mr. Sen Rs. 6000, paid Cash Rs. 2000 and balance in cheque subject to cash discount 5%. 5. Sold goods to Mr. A Rs. 4000, Trade discount 10%.

121 8. Paid carriage Rs. 30. 12. Received cheque from Mr. A Rs. 2000 and balance in cash after allowing discount 10%. 14. A's cheque sent to the Bank. 16. Bank allowed interest Rs. 170. 17. A's cheque returned by Bank being dishonoured. 22. Cash withdrawn from Bank Rs. 2000. 28, Paid electric bill Rs. 300. 30. Goods worth Rs. 200 and Cash Rs. 300 taken by proprietor for personal use. Hints : 3rd — amount of cheque Rs. 3700. 12th— amount of cash Rs. 1240, discount allowed Rs. 360. 17th— proportionate discount allowed $\frac{360}{2000} \times 3240 = \text{Rs. } 222$ is to be credited to Discount Allowed A/c in the Ledger. Ans: Cash in hand Rs. 7610, Cash at Bank Rs. 4470, Discount Allowed Rs. 360, Discount Received Rs. 300. 13. M. carries on business in a small retail shop. He enters details of his transactions in a diary. All cash outlays are paid out of takings and other cash receipts, stated below and at the end of the week he leaves Rs. 150 in shop cash and pays the balance into Bank. The entries for the first week of June, 2017 are: 2017 June 1. Balance in shop cash Rs. 150; in Bank Rs. 1335. 2. Bought goods for cash Rs. 330. Received from A repayment of his loan in cash Rs. 90. 3. Bought goods on credit from B Rs. 720. Gave cheque for Rs. 525 to C for goods supplied in May. 4. Gave wife Rs. 150 for household expenses. Cashed fixed deposit certificate Rs. 500, kept Rs. 100 for self and paid the balance in shop cash. 5. Paid into Bank Rs. 600. Gave D cheque for Rs. 450 in repayment of some liabilities. 6. Gave E Rs. 120 in exchange of his cheque for same amount and sent the cheque to the Bank for collection. Bought stationery for cash Rs. 160. Gave cheque to B for goods bought this month deducting Rs. 10 for discount. Paid into Bank Rs. 330. Write up the Cash Book for the week. Cash in hand Rs. 150. Cash at Bank Rs. 700. Discount Received Rs. 10.

122 Hint: !Óe'Í çlöi, xyí (Takings) •Ü`li, Ü, fyç≤Äöyö Ü, Ó`y •`ll`ãE– ½i, Ó`yç Ü, fyç Ó•z`ll`Ó` ≤Äy!Æ Ä ≤Äöy`iöÓ` , öy)≈Ü, f`iÜ, \$1200 ê,yÜ, yV oàò !Óe'Í` ôÓ``li, •`iÓ– ~•z 1200 ê,yÜ, y ½Ey`i•Ó` áEi` l`ò`iöÓ` ü`iöf ü,yà Ü, `iÓ`! ò`li, •`iÓ`~üöü,y`iÓ``iö`Ü, yò !òö•z Ü, fy`içÓ`âyê,li, öy`ã`iê, – 14. Sri Kankaria operates two Bank Accounts. You are required to draw up a proforma of the Cash Book and record therein the following transactions relating to 30th April, 2017 and close the Cash Book. 2017 April 1. Cash in hand Rs. 1500. National Bank Rs. 11, 200 (O/D). Overseas Bank Rs. 35,400. 4. Received cheque for Rs. 1200 in respect of sales for realising which the National-Bank charged Rs. 15 and credited the balance. 6. Purchased goods for Rs. 13,200 and a cheque issued on the Overseas Bank. The Bank charged to the concerned party Rs. 30 for collection of the cheque. 7. Paid Rs. 45 for office expenses and Rs. 15 for stationery. 10. A purchase of Rs. 15,000 was made from Mr. Martin, who sent the documents relating to the goods through the Overseas Bank for 90 per cent of their value. The Bank charged Rs. 100 for releasing the documents. 12. Out of Cash Sales of Rs. 13,300, a sum of Rs. 10,000 was deposited in the National Bank. 15. Withdraw Rs. 7000 from Overseas Bank and deposited Rs. 5000 into National Bank. 18. A Bill receivable for Rs. 10,000 was discounted with Overseas Bank at a discount of 1%. 20. A Demand Draft was purchased for Rs. 3000 from a Bank after paying Rs. 20 towards their charges and paid to Electricity Department as deposit. 22. Interest of Rs. 120 and Rs. 50 was credited and debited respectively by the Overseas Bank and National Bank. 24. An amount of the Rs. 1500 was withdrawn from the Overseas Bank and salaries paid to that extent. 25. Manager's salary of Rs. 1000 was paid by cheque on National Bank. 28. Overseas Bank collected dividends of Rs. 1200. 30. Rs. 1500 was transferred from the Overseas Bank to the National Bank. [Ans: Debit balances Cash Rs. 3720, National Bank Rs. 5435, Overseas Bank Rs. 9820]. 15. Enter the following transactions in an appropriate Cash Book: 2017 August.1. Cash in hand Rs. 4000. Balance with Central Bank Rs. 1000. Overdraft balance with Canara Bank Rs. 500. 2. Cash Sales Rs. 2100. 4. Paid A. Sen by cheque on Central Bank Rs. 750 and received discount Rs. 35. 123 6. Received a cheque from P. Bose Rs. 400. 7. Cash deposited into Canara Bank Rs. 1500. 8. Endorsed P. Basu's cheque to B. Datta. 10. Drew from Central Bank for office use Rs. 500. 11. Cash Purchases Rs. 250. 12. P. Basu's cheque was dishonoured. 13. Paid office rent by cheque on Canara Bank Rs. 400. 15. Drew from Central Bank for personal use Rs. 200. 17. Received from M. Roy a cheque on State Bank of India, Chennai Rs. 700. 19. Paid M. Roy's cheque into Canara Bank. 20. Drew cash for personal use Rs. 100. 22. Cashed cheque for B. Paul Rs. 150. 23. Sold goods to R. Dey for cash Rs. 800 after allowing him cash discount 20%. 23. B. Paul's cheque deposited into Canara Bank. 26. B. Paul's cheque returned dishonoured. 26. K. Hazra, a customer, deposited direct into Central Bank Rs. 300. 26. Paid Mitra Bros, a cheque on Central Bank Rs. 600. 27. Received interest from Central Bank Rs. 25. 28. Our cheque to Mitra Bros, was dishonoured. 29. Incidental charges debited by Canara Bank Rs. 10. 31. Canara Bank reported collection of M. Roy's cheque, subject to collection charge Rs. 3. [Ans: Cash in hand Rs. 5400. Balance with Central Bank Rs. 125 overdraft. Balance with Canara Bank Rs. 1277. Discount Allowed Rs. 200. Discount Received Rs. 35] 16. From the following transactions prepare a suitable Cash Book and suggest any inference which you consider may be drawn from the results: Date Amount Date Particulars Amount Particulars Rs. Rs. 2020 2020 April 1. Cash in hand 2500 April 22. Withdrew from Bank for Cash at Bank 10,000 private use 600 3. Bought Furniture by cheque 2000 25. Received cheque from Paul 1430 7. Purchased goods for cash 500 Allowed him discount 20 10. Received from Roy 980 26. Deposited Paul's cheque Discount allowed 20 into Bank – 14. Cash Sales 4000 28. Withdrew cash for office use 17. Paid to Sen by cheque 1450 from Bank 2000 Discount allowed by Sen 50 30 Paid rent by cheque 800 18. Paid to Bank 400 Cash in hand 7580 Cash at Bank 5980

124 [Ans: Inference—there was a contra-entry from cash to Bank Rs. 1000] 1. On 1st January, Mani & Dipa started a partnership business, Mani contributing Rs. 15,000 and Dipa contributing Rs. 10,000 and opened a joint Account with a Bank for Rs. 25,000. They had the following transactions during the month of January, 2021. Prepare a suitable Cash Book. 2021 Jan. 2. Bought goods and paid by cheque Rs. 2000 4. Purchased a Motor-cycle for Mani's personal use and paid by cheque Rs. 10,000 6. Drew Cash from Bank Rs. 2000 7. Cash Sales Rs. 380 8. Paid for advertisement in Cash Rs. 1000 11. Paid shop rent by cheque Rs. 600 13. Brought Furniture by cheque Rs. 1000 17. Paid Life Insurance Premium of Dipa from Office Cash Rs. 300 20. Goods sold to Mr. A Rs. 10,000, received Rs. 2500 in cash 22. Mr. A directly deposited the balance into Bank 23. Sold goods to Mr. B Rs. 5420 and received a cheque for Rs. 5400 in full settlement. The cheque was paid into the Bank 24. Dipa's personal liability met from Office Cash Rs. 500 27. Paid salary by cheque Rs. 1000 28. Bank credited interest Rs. 84 30. Mani's personal dividend deposited to joint Bank Account Rs. 250 31. Cash paid into Bank Rs. 2500 31. Goods purchased from Mr. X Rs. 2500 and paid him by cheque less discount 1% [Ans: Cash in hand Rs. 580, Cash at Bank Rs. 21,659, Discount Allowed Rs. 20, Discount Received Rs. 25] 18. On 1st March, 2020, N. Bard commenced business with a capital of Rs. 30,000, of which Rs. 25,000 were used to open a Bank Account. During the month of March, 2020, his transactions were as follows :

125 Date Amount Date Particulars Amount Particulars Rs. Rs. 2020 2020 March 2. Bought from Sen goods by March 14. Goods sold to Haren 130 cheque 7000 16. Received cash from Roy 500 3. Sold goods to Roy 510 Discount allowed 10 4. Bought Furniture for Cash 650 17. Received back goods from Haren 20 5. Purchased from Datta 580 18. Received Haren's acceptance for 110 7. Purchased goods from Kar 230 20. Withdrew from Bank for Private 8. Returned goods to Kar 30 use 110 9. Paid Datta by cheque in full 25. Cash Sales 1400 settlement of his account 560 26. Paid establishment charges 120 11. Accepted Bills Payable in 27. Paid rent by cheque 50 favour of Kar 200 31. Excess of Rs. 100, deposited to the Bank — Enter the above transactions in Journal and Cash Book, post therefrom into Ledger and then prepare a Trial Balance. [Ans: Cash in hand Rs. 100, Cash at Bank Rs. 23,420, Discount Allowed Rs. 10, Discount Received Rs. 20, Trial Balance Total Rs. 32,290] 19. According to the Cash Book of A, there was a balance of Rs. 1050 in favour on 30th June, 2017 in his business Bank Account. However, according to his Bank statement, this account was overdrawn. On investigation you find that: (a) The receipts column of the Cash Book has been overadded by Rs. 1100. (b) Cheques drawn and entered in the Cash Book in June, 2017 amounting to Rs. 1670 were not presented until July, 2017 (c) Discount received from a supplier of Rs. 100 had been included with the cheque entered in the Bank Column of the Cash Book in April, 2017. (d) An amount of Rs. 750 paid directly in A's Account by a customer in May, 2017 had not yet been entered in the Cash Book. (e) A cheque payment of Rs. 1230 in April, 2017 had been entered in the Cash Book as Rs. 1320. (f) The Bank had charged the Business Account with a cheque for Rs. 2200 in February, 2017, which should have been passed through A's private Account. (g) Bank charges of Rs. 80 at 31st December, 2017 and Rs. 100 at 30th June, 2017 had not yet been entered in the Cash Book. (h) Cheques to the value of Rs. 3780 received from customers were recorded in the Cash Book on 28th June, 2017 but not entered by Bank until 2nd July, 2017. You are asked to prepare a statement reconciling the Cash Book balance with the balance shown by the Bank statement as on 30th June, 2017.

126 [Ans: Bank Balance as per Bank Statement Rs. 3600 overdraft] 20. From the following particulars, prepare a Bank Reconciliation Statement as at 30th June, 2017 (a) Debit balance as per Cash Book Rs. 14,300. (b) Cheque deposited into the Bank on 28th June Rs. 1500 but not recorded in Cash Book. The cheque was collected by the Bank on 2nd July, 2017. (c) Cheques received and recorded in the Bank Column but not sent to the Bank for collection Rs. 1200. (d) Cheques issued but not recorded in the Cash Book prior to 30th June, 2017 were Rs. 4000, Out of which cheques for Rs. 3000 were presented to the Bank before that date. (e) In the Cash Book, Bank charge of Rs. 30 was recorded twice. (f) Bank allowed interest Rs. 140 on 25th June, 2017 but recorded in the Cash Book on 28th June, 2017. (g) A cheque for Rs. 350 issued to Rahim on 20th June, 2017 but not recorded in Cash Book. The cheque was finally dishonoured as signature differs, (h) The credit balance of Rs. 2600 on 22nd June, 2017 was brought forward on 23rd June, 2017 as debit balance of Rs. 2600. [Ans: Balance as per Pass Book Rs. 4930] [Hints item No. (b), (f) and (g) will not come in Reconciliation Statement.] 21. From the following particulars, prepare a Bank Reconciliation Statement as on 31st March, 2017. (i) Bank balance as per Cash Book Rs. 25,450. (ii) A number of cheques were deposited in the Bank but on 31st March, 2017, a cheque for Rs. 500 was not credited in the Pass Book. (iii) Several cheques aggregating Rs. 5000 were issued but only cheque for Rs. 4,500 were presented to the Bank for payment, (iv) The Bank had directly collected dividends Rs. 400 and interest Rs. 300 but these were not entered in Cash Book. (v) In accordance with instructions, the Bank had honoured a Bill for Rs. 2000 but the Debit Note was sent to the trader only on 2nd April, 2017 (vi) Bank charges Rs. 20 were not entered in the Cash Book. (vii) The debit balance of February was shown short in the Cash Book by Rs. 300. (viii) The Pass Book revealed that a cheque for Rs. 250 received from a person had been dishonoured, but no entry was passed in Cash Book. [Ans: Balance as per Pass Book Rs. 24,180] 22. From the following particulars, prepare a Bank Reconciliation Statement as on 31st March, 2017 (i) Bank balance as on 31st March, 2017 as per Pass Book Rs. 15,200.

127 (ii) Bank charges debited in Pass Book Rs. 130, but not recorded in Cash Book. (iii) Cheques issued but not presented to Bank for payment Rs. 2000. (iv) Cheques deposited to Bank but not credited in the Pass Book Rs. 7000. (v) A cheque entered as a deposit in the Cash Book instead of as a payment Rs. 220. (vi) Rs. 364 paid into Bank, had been entered twice in the Cash Book. (vii) The receipt side of the Cash Book Bank Column had been overcast by Rs. 1000. (viii) A cheque drawn for Rs. 9 had been wrongly entered in the Cash Book as Rs. 99. [Ans: Balance as per Cash Book Rs, 21,044] 23. In reconciling the balance as per the Pass Book with that in the Cash Book as at 30th June, 2017, the Accountant of a company observed the following: (a) Balance as per Pass Book Rs. 2400. (b) Cheques deposited but not cleared Rs. 4200. (c) Cheques issued but not cashed Rs. 620. (d) The receipt Column of the Cash Book has been overcast by Rs. 100. (e) Discount allowed Rs. 70 has been included through mistake in the cheque entered in the Bank Column in the Cash Book. (f) A Trade Credit Note Rs. 340 was received on 25th June, 2017 but not recorded in the books. (g) A cheque for Rs. 300 originally issued in 2017 was replaced when out of date and entered again in the Cash Book. It was still outstanding on June 30, 2017. Both the cheques were included in the total of uncashed cheques Rs. 620 in (c) above. Prepare a Bank Reconciliation Statement as at 30th June, 2017. [Ans: Bank Balance as per Cash Book Rs. 570] 24. From the following particulars, prepare a Bank Reconciliation Statement: Rs. (a) Bank overdraft as per Cash Book 16,200 (b) Cheque deposited and credited by Bank but not recorded in Cash Book 700 (c) Debit side of the Bank Column in Cash Book cast short 100 (d) A cheque for Rs. 5000 deposited but collection as per statement 4996 (e) A party's cheque returned dishonoured as per Bank statement 530 (f) Bills collected directly by Bank 3500 (g) Bank charges recorded twice in Cash Book 25 (h) A Bill for Rs. 8000 discounted for Rs. 7960 returned dishonoured by the Bank, Noting charges being Rs. 15 (i) Cheques deposited but not yet collected by Bank 2320 128 (j) Cheques issued but not yet presented for encashment 1250 [Ans: Overdraft Balance as per Pass Book Rs. 21,494] 25. From the following information, prepare a Bank Reconciliation Statement as on 31st March, 2017 of Sri S. Roy who had a Bank Overdraft of Rs. 653 as per Cash Book: (a) Cheques amounting to Rs. 2500 were deposited into Bank on 28th March, but not credited by Bank until 2nd April; 2017. (b) Cheques issued amounting to Rs. 4500 on 25th March in favour of his creditors were presented to the Bank for payment on 5th April, 2017. (c) Bank charges Rs. 70 on 31st March, but it is not recorded in Cash Book. (d) The receipt column (Bank) of the Cash Book has been overcast by Rs. 250. (e) A Bill for Rs. 3000 discounted with the Bank has entered in the Cash Book without recording discount charges of Rs. 150. [Ans: Balance (deposit) as per Pass Book Rs. 877] 26. From the following particulars, prepare a Bank Reconciliation Statement of Alpha Engineering Co. as at 31st August, 2017. (a) Overdraft balance on 31st August, 2017 as per Bank statement Rs. 13,095. (b) Cheques deposited into Bank but not recorded in the Cash Book Rs. 105. (c) Cheques received and recorded in the Bank Column but not sent to Bank for collection Rs. 1015. (d) Several charges were drawn in the last week of August totalling Rs. 15,075, of these cheques totalling Rs. 9044 were cashed. Similarly several cheques totalling Rs. 9400 were sent for collection, of these cheques of the value of Rs. 1500 were credited on 5th September, 2017 and Rs, 2050 were credited on 7th September, 2017, the rest being credited before 31st August, 2017. (e) On 11th August, 2017 the credit side of the Bank Column of the Cash Book was cast Rs. 1000 short and on 18th August, 2017, the credit balance of Rs. 2600 was brought forward on 19th August, 2017 as debit balance of Rs. 2600. (f) Chamber of Commerce fee Rs. 250 was paid by the Bank but was not recorded in Cash Book. (g) In the Cash Book a Bank charge of Rs. 30 was recorded twice while another Bank charge of Rs. 45 was not recorded at all. (h) Interest of Rs. 1400 was charged by the Bank but was not recorded in Cash Book. [Ans: Overdraft Balance as per Cash Book Rs. 6771] 27. Mr. Goenka maintains two Bank Accounts I and II with State Bank of India. On 31st July, 2017 his Pass Books show a balance of Rs. 19,990

129 in Account No. I and an overdraft balance of Rs. 14,775 in Account No. II. On verification the following mistakes were found: (a) A deposit of Rs. 15,000 made in Account No. I on 20th July has been entered in the Cash Book in Account No. II. (b) A withdrawal of Rs. 5000 from account No. I on 2nd June has been entered in the Cash Book in Account No. II. (c) Two cheques of Rs. 5000 and Rs. 7000 deposited in Account No. I on 1st July and entered in Account No. II in Cash Book, have been dishonoured by the Bank. The entries for dishonour of these cheques have been entered in Cash Book in Account No. II. (d) Mr. Goenka has issued cheques on 29th July of Rs. 10,000 from Account No. I and for Rs. 1000 from Account No. II. These cheques were not encashed till 2nd August, 2017. (e) Incidental charges of Rs. 10 and Rs. 25 charged in Account No. I & II respectively have not been entered in Cash Book. (f) Deposits of Rs. 5000 and Rs. 3500 made into Account No. I & II respectively, on 30th July, have not been given credit by Bank till 4th August, 2017. Prepare Bank Reconciliation Statements as on 31st July, 2017 for the above two Accounts. [Ans: Balance of Cash Book Account No. I on 31st July, 2017 Rs. 5000 Overdraft Balance as per Cash Book Account No. II Rs. 2250] 28. On 31st March, 2017, the Bank Column of the Cash Book shows overdrawn balance of Rs. 1062. From a detailed comparison between the Cash Book and Pass Book, the following discrepancies are revealed: (a) A Bank deposit of Rs. 698 made on 30th March, 2017 was not recorded in the Bank statement until 2nd April, 2017. (b) The page total in the Cash Book on 28th March amounting to Rs. 10,502 had been carried forward to the next day as Rs. 10,052. (c) A payment of Rs. 91 as insurance premium made by the Bank had not been entered in Cash Book. (d) A cheque payment to P. K. Sen for Rs. 94 had been entered twice in the Cash Book. (e) Bank charges Rs. 57 had not been entered in the Cash Book. (f) On 29th March, the Bank collected dividend for Rs. 341 but the advice was not received by the trader until 3rd April, 2017. (g) On 24th March, the Bank credited a sum of Rs. 1560 in error. (h) A Bill for Rs. 110 was discounted with the Bank in February, 2017 for Rs. 100. The Bill was dishonoured on 30th March, 2017 but no entry had been made for dishonour in Cash Book. 130 (i) Cheques for Rs. 2612 issued prior to 31st March, 2017, were not presented to the Bank for payment until next month. You are required: (a) to show the appropriate adjustments in the Cash Book. (b) to prepare a Bank Reconciliation Statement on the basis of adjusted Cash Book balance. [Ans: Adjusted Cash Book Balance Rs. 1325 overdrawn. Pass Book Balance Rs. 2149 favourable] 29. According to Cash Book of A, there was a balance of Rs. 1050 in favour on 30th June, 2017 in his business Bank Account. However, according to his Bank statement this Account was overdrawn. On investigation you find that: (i) The receipts column of the Cash Book has been overadded by Rs. 1100. (ii) Cheques drawn and entered in the Cash Book in June, 2017, amounting to Rs. 1670 were not presented until July, 2017. (iii) Discount received from supplier of Rs. 100 had been included with the cheque entered in the Bank Column of the Cash Book in April 2017. (iv) Amount of Rs. 750 paid directly in A's Account by a customer in May, 2017 had not been entered in the Cash Book. (v) A cheque payment of Rs. 1230 in April, 2017 had been entered in the Cash Book as Rs. 1320. (vi) The Bank had charged the Business Account with a cheque for Rs. 2200 in February, 2017, which should have been passed through A's private Account. (vii) Bank charges of Rs. 80 at 31st December, 2016 and Rs. 100 at 30th June, 2017 had not yet been entered in the Cash Book. (viii) Cheques to the value of Rs. 3780 received from customers were recorded in the Cash Book on 28th June, 2017, but not entered by the Bank until 2nd July, 2017. You are asked to (i) make appropriate adjustments in the Cash Book and (ii) prepare a statement reconciling the adjusted Cash Book balance with the balance shown by the Bank statement at 30th June, 2017. [Ans: Balance as per amended Cash Book Rs. 710, Balance as per Pass Book Rs. 3600 overdraft] 30. Ramaswamy maintains a Columnar Petty Cash Book on Imprest System. The imprest amount is Rs. 500. From the following information, show how his Petty Cash Book would appear for the week ended 7th June, 2020.

131	Date	Particulars	Amount	Date	Particulars	Amount	
	Rs.	Rs.	2020	2020	June 1.	Balance in hand	134.90
					June 3.	Repairs	156.70
					4.	Postage	14.40
						make up the imprest ?	
					Entertainment	12.70	
					Paid for postage	12.30	
					Travelling	38.40	
					Paid for stationery	32.10	
					5.	Stationery	67.30
					Paid for entertainment	5.40	
					Entertainment	4.10	
					2.	Travelling & Conveyance	12.60
					6.	Miscellaneous	1.20
					Miscellaneous Expenses	1.10	
					7	Postage	5.10
					Entertainment	7.20	
					Repairs	48.30	

[Ans: Cash in hand Rs. 78.10, Postage Rs. 34.80, Stationery Rs. 99.40, Entertainment Rs. 22.20, Travelling & Conveyance Rs. 51.00, Repairs Rs. 205 Miscellaneous Expenses Rs.9.50] 31. A trader starts his week on 1st April, 2017 with an opening balance of Rs. 200. His transactions during the week were as given below: 1.4.17— Purchased stationery 15.00 2.4.17— Paid Wages 5.00 Paid Tram fare 1.50 Paid Office Electric Bill 35.00 3.4.17— Purchased Revenue and Postage Stamp 3.50 4.4.17— Paid for repairs to chairs 10.50 5.4.17— Paid Taxi fare 15.75 7.4.17— Purchased paper & ink 10.00 Enter the above in a suitable Petty Cash Book. Post to Ledger Accounts and restore the Petty Cashier to his original balance as on 8th April, 2017. [Ans: Petty Cash in hand Rs. 103.75, Stationery Rs. 25.00, Wages Rs. 5.00, Travelling Rs. 17.25, Postage Rs. 3.50, Repairs Rs. 10.50, Office Expenses Rs. 35.00] 32. Prepare a Columnar Petty Cash Book on Imprest System from the following particulars and post to the Ledger: Date Amount Date Particulars Amount Particulars Rs. Rs. 2020 2020 June 1. Received Petty Cash 500 June 20. Paid for conveyance 22 2. Paid for postage 40 25. Paid for postage 50 5. Paid for stationery 25 28. Paid wages to office cleaner 10 8. Paid for advertisement 50 29. Purchase a chair for the office 60 12. Paid of wages 20 30. Paid for telegram 20 16. Paid for carriage 15 Sent notice to landlord 3 17. Paid to Gutgutia on account 80 Paid for travelling 80 [Ans: Cash in hand Rs. 25, Postage & Telegram Rs. 113, Cartage & Carriage

132 Rs. 15, Advertisement Rs. 50, Travelling & Conveyance Rs. 102, Wages Rs. 30, Printing & Stationery Rs. 25, Ledger Account Gutgutia Rs. 80, Furniture Rs. 60] 33. Enter the following transactions in a Petty Cash Book with analytical columns. The Petty Cashier started with an imprest amount of Rs. 500 every month: Date Particulars Amount Date Particulars Amount Rs. Rs. 2020 2020 Oct. 1 Petty Cash in hand 62.50 Oct. 15 Telegram to Delhi 8.75 Received cash to make imprest ? 17 Catage & Cooly 5.00 Paid for postal stamps 25.00 18 One bottle ink 3.75 3 For window cleaning 12.50 20 Paid to Patel & Co. 22.50 5 Wages to office cleaner 50.00 24 Paid for shorts in Evening 6 Red tapes 250 News 57.50 8 Fares to office clerks 62.50 26 Sent notice to landlord 7.25 10 One dozen of envelopes and 29 Polishing office table 7.50 letter papers 7.50 30 Advertisement in Times of India 103.75 11 Printing charges and letter 31 Railway fare to manager 62.50 papers 10.00 Also show how the Petty Cashier 12 One box paper fasteners 2.35 will start again on 1st Nov. '17 with 13 Bus fare to an Assistant 6.25 his original imprest amount. [Ans: Petty Cash in hand Rs. 42.90, Cartage & Cooly Rs. 5, Printing & Stationery Rs. 41, Office Expenses Rs. 70, Travelling Rs. 131.25, Printing & Stationery Rs. 26.10, Advertisement Rs. 161.25, Ledger Account Patel & Co. Rs. 22.50] 2SàV.14 í, z_Ó` ƒÇ`İÜ, ĩ, !ÓÉİİ`ü%á# <ÄÿçyÓ`# (Objective Questions) <Äÿç 1 É SÜ, V Incorrect, SáV Incorrect, SàV Incorrect, SâV Incorrect, SâV Correct, Sã, V Incorrect, SâÈV Correct, SçV Correct, Sé, V Incorrect, S~èV Correct, <Äÿç 4 É (i) Real; (ii) Debit; (iii) Receipts; (iv) Credit; (v) Payment; (vi) Debit; (vii) Cash in hand. <Äÿç 5 É (a) Cash Discount; (b) Cash A/c; (c) Contra; (d) Bank A/c. <Äÿç 6 É True : (ii), (iii), (iv), (vii). False : (i), (v), (vi). <Äÿç 7 É Correct: (iii), (iv), (v). False : (i), (ii), (vi), (vii). <Äÿç 8 É True : (d), (e). False : (a), (b), (c), (f), (g), (h). <Äÿç 9 É Add : (i), (iv), (vi) [Double amount], (viii), (x), (xi), (xii). Deduct : (ii), (iii), (vii). No effect : (v), (ix).

133 ~Ü, Ü, 2SàV. ? ƒyôyÓ`î çy`İÓòy Ä`Ó`Äİ`y!ü` (General Journal and Trial Balance) àè, ö 2SàV.1 í, z`İjçf 2SàV.2 <ÄhflÿÓöy 2SàV.3`Ü, yò%o`óÓ`îöÓ``°o`îöò ƒyôyÓ`î çy`İÓòy!`!°, öÓk, Ü, Ó`y`•İ`/2SàV.3.1`!•ƒyÓ`âyÓ`òy!á'y 2SàV.3.2`!•ƒyÓ`Ó¶, Ü, Ó`yÓ`òy!á'y 2SàV.3.3`!•ƒyÓ`İüßj`İİ`Ó`òy!á'y 2SàV.3.4`ù%, ° ƒÇ`İçyó`îöÓ`òy!á'y 2SàV.3.5 fliyöyhs`îİÓ`Ó`òy!á'y 2SàV.3.6`xÓ!ç`İkTÓ`òy!á'y 2SàV.4`Ó`Äİ`y!ü`Ü, # 2SàV.4.1`!Ü, !Ü, í, z`İj`İçf`Ó`Äİ`y!ü`~ı, !Ó`Ü, Ó`y`•İ` 2SàV.4.2`Ó`Äİ`y!ü`ÈÜÈ~Ó` ƒ#üyÓk, ĩ, y 2.SàV.5`î ƒÓ`ù%, °`Ó`Äİ`y!ü`ÈÜÈ~óÓ`y, ö`İı, , öy 2SàV.5.1`Ó`Äİ`y!ü`~

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 134 2SàV.3`Ü, yò%o`óÓ`îöÓ``°o`îöò ƒyôyÓ`î çy`İÓòy!`!°, öÓk, Ü, Ó`y`•İ`/`İjçf`°o`îöò ƒyôyÓ`î çy`İÓòy!`!°, öÓk,
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 Entry) 6~`xÓ!ç`İkTÓ`òy!á'y (Residuary Entry) ö#`İä, <Ä`İı, fÜ, óÓ`îöÓ``°o`îöò ƒj`İ¶, xy`İ`yã, öy Ü, Ó`y`•É`2SàV.3.1`
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 •ƒyÓáy`İı, Ó` ƒüy!ÆÓ``çÓ`=!°z (Closing Balances) öı, ö`ÓàÈ`İÓ` ƒÇ!Y`T`!•ƒyÓáy`İı, Ó` <ÄyÓ`!Ö, Ü, çÓ``•İÓ`~`~z`
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 áy~`~z`òy!á'y`öı, ö`ÓàÈ`İÓ`Ó`=Ó`ç`İı, z`Ü, Ó`İı, •İ`-`í, zòy•Ó`ı`1`É`31st`December,`2017`È`ı, y!Ó`İá`PatelÈÜÈ~Ó`!
 •ƒy`İÓÓ``çÓ`=!°`öı, Ö`*, ö`É`Amount`Amount`Particulrs`Rs.`Particulars`Rs.`Stock`of`Goods`...`10,000`Investments`...
 5,000`Macinery`...`15,000`Cash`at`Bank`...`8,000`Creditors`...`12,000`Capital`...`35,000`Debitors`...`15,000`Bills`Payable`...
 6,000`2018`ƒy`İ`!•ƒyÓ`ây`yÓ`òy!á'y`òáyö`-`JOURNAL`PROPER`Dr.`Cr.`Amount`Amount`Date`Particulars`L.F.`Rs.`Rs.`
 2018`Jan.`1`Stock`of`Goods`A/c`...`...`10,000`Machinery`A/c`...`...`15,000`Debtors`A/c`...`...`15,000`Investment`A/c`...
 ...`...`5,000`Cash`at`Bank`A/c`...`...`8,000`To`Creditors`A/c`...`...`12,000`To`Bills`Payble`A/c`...`...`6,000`To`Capital`A/c`...
 ...`...`35,000` (Being`Incorporation`of`opening`assets`&`liabilities)` í, zòy•Ó`ı`É`2`31st`December,`2017`ı, y!Ó`İá`Philips`&
 SonsÈÜÈ~Ó`ı, zı, ï, , öe`!öı`Ó`*, ö`!äÈ`É`1st`January,`2018`ı, y!Ó`İá`!•ƒyÓ`ây`yÓ`òy!á'y`òáyö (Following`is`the
 Balance`Sheet`of`Philips`&`Sons,`as`on`31.12.17`show`the`Journal`Entry`to`open`the`accounts`as`on`1st`January,`2018)

135 Balance Sheet as at 31st December, 2017 Details Amount Details Amount Liabilities Rs. Rs. Assets Rs. Rs. Capital ... 76,000 Building 40,000 Sundry Creditors ... 15,000 Less Depreciation 4,000 36,000 Bills Payable ... 10,000 Machinery 30,000 Loan from Khemca ... 20,000 Less Depreciation 3,000 27,000 Outstanding Liabilities Investments 17,000 Wages 2,000 Stock in Trade 22,000 Salary 6,000 8,000 Sundry Debtors 10,000 Less Provision for Doubtful Debts 500 9,500 Cash at Bank 14,000 Cash in hand 2,500 Prepaid Insurance 1,000 1,29,000 1,29,000 JOURNAL PROPER Dr. Cr. Amount Amount Date Particulars L.F. Rs. Rs. 2018 Building A/c ... 36,000 Jan. 1 Machinery A/c ... 27,000 Investment A/c ... 17,000 Stock in Trade A/c ... 22,000 Sundry Debtors A/c ... 10,000 Cash at Bank A/c ... 14,000 Cash in hand A/c ... 2,500 Prepaid Insurance A/c ... 1,000 To Capital A/c ... 76,000 To Sundry Creditors A/c ... 15,000 To Bills Payable A/c ... 10,000 To Loans from Khemca A/c ... 20,000 To Provision for Doubtful Debts A/c ... 500 To Outstanding Wages A/c ... 2,000 To Outstanding Salary A/c ... 6,000 (Being Incorporation of opening Assets & Liabilities) 2S&V.3.2 ! •ÿyÓÉ ÓŸ, Ü, Ó`yÓ` òy!á'y ÓáÈ`ÍÓ` Ó` ^ç`İĒİ ä) , ĩ, ,yhs` !•ÿyÓ Ü, Ó`^İ ĩ, •İ° Nominal AccountsÈÛÈ~Ó` ^çÓ` =!° Trading and Profit & Loss AccountÈÛÈ~ fliyöyhs` !Ó` İ, Ü, `İÓ` ÓŸ, Ü, Ó`^İ ĩ, •İ° ~•zÓ` * ç fliyöyhs` `İÓ` Ó` çöf `İ òy!á'y Ü, Ó` y •İ` ĩ, z•y` İÛ, !•ÿyÓ ÓŸ, Ü, Ó` ÓyÓ` òy!á'y Óy •İ° ~•z òy!á'y ÓáÈ`ÍÓ` Ó` ^çĒİ !ò`İö Ü, Ó`^İ ĩ, •İ° - ĩ, zòy•Ó` î 3 É 31 December, 2017 ĩ, y!Ó`^İáÓ` !öj` !°!äi, áli, İ`y`^İöÓ` ^çÓ` =!Ó` çöf !•ÿyÓ Ó` İŸ, Ó` òy!á'y ^òáyö ~ÓÇ ü)°ò`İöÓ` !•ÿyÓ ^òáyö É (Show the closing entries for the following Ledger balances as on 31st December, 2017 and show the Capital Account:)

136 Amount Amount Particulars Rs. Particulars Rs. Purchases ... 40,000 Advertisement ... 4,000 Stock on 1.1.17 ... 10,000 Commission Received ... 5,000 Sales ... 85,000 Carriage ... 1,000 Wages ... 3,000 Salaries ... 5,000 Sales Returns ... 2,000 Rent ... 2,000 Purchase Returns ... 3000 Discount Allowed ... 2,000 Discount Received ... 2,000 Coal & Fuel ... 500 Capital ... 40,000 Drawings ... 1,500 Bad Debts ... 400 JOURNAL PROPER Dr. Cr. Amount Amount Date Particulars L.F. Rs. Rs. 31.12.17 TradingA/c ... Dr. 56,500 (a) To Opening Stock A/c ... 10,000 To Purchases A/c ... 40,000 To Wages A/c ... 3,000 To Sales Returns A/c ... 2,000 To Carriage A/c ... 1,000 To Coal & Fuel A/c ... 500 (Being the transfer entry to close the above accounts) (b) Sales A/c ... Dr. 85,000 Purchase Returns A/c ... Dr. 3,000 To Trading A/c 88,000 (Being the above accounts closed) (c) Trading A/c ... Dr. 31,500 To Profit & Loss A/c ... 31,500 (d) Profit & Loss A/c ... Dr. 13,400 To Advertisement A/c ... 4,000 To Salaries A/c ... 5,000 To Rent A/c ... 2,000 To Discount Allowed A/c ... 2,000 To Bad Debts A/c ... 400 (Being transfer entry to close the above accounts) (e) Discount Received A/c ... Dr. 2,000 Commission Received A/c ... Dr. 5,000 To Profit & Loss A/c ... 7,000 (Being transfer entry to close the above accounts) (f) Profit & Loss A/c ... Dr. 25,100 To Capital ... 25,100 (g) Capital A/c ... Dr. 1,500 To Drawings A/c ... 1,500 (Being transfer entry to close the above accounts)

137 Capital A/c Dr. Cr. Date Particulars Amount Date Particular Amount 2017 Rs. 2017 Rs. Dec. 31 To Drawing 1,500 Jan. 1. By Balance b/d 40,000 31 To Balance c/d 63,600 Dec. 31 By Profit & Loss A/c 25,100 65,100 (Net Profit) 65,100 2018 Jan. 1 By Balance b/d 63,500 ĩ, zòy•Ó` î 4 É !öj` !°!äi, ^Ó` Äİ`y!ü° •İĒ, 31st December, 2020 ĩ, y!Ó`^İá !•ÿyÓ Ó` İŸ, Ó` òy! á'y ^òáyö É (From the following Trial Balance, show the closing entries as on 31st December, 2020): Trial Balance as at 31st December, 2020 Amount Amount Particulars Rs. Particulars Rs. Bank ... 22,500 Capital ... 30,000 Purchases ... 15,750 Sales ... 60,000 Furniture ... 3,000 Returns Outward ... 1,650 Postage ... 300 Sundry Creditors ... 15,000 Advertisement ... 450 Loan ... 8,100 Stationery ... 600 Commission ... 50 Electric Charges ... 750 Carriage Inward ... 300 Stock, 1st January, 2020 ... 19,500 Rent ... 9,000 Building ... 30,000 Machinery ... 7,500 Sundry Debtors ... 4,500 Drawings ... 750 1,14,900 1,14,900 JOURNAL PROPER Dr. Cr. Amount Amount Date Particulars L.F. Rs. Rs. 2020 Dec 31 Trading A/c ... Dr 35,550 To Opening Stock A/c ... 19,500 To Purchases A/c ... 15,750 To Carriage Inward A/c ... 300 (Being above accounts closed)

138 Dr. Cr. Amount Date Particulars L.F. Rs. Rs 2020 Sales A/c ... Dr.. 60,000 Dec.31.To Returns Outward A/c ... Dr. 1,650 To Trading A/c ... 61,650 (Being above accounts closed) ,,, Trading A/c ... Dr. 2,6100 To Profit & Loan A/c ... 2,6100 ,, Profit & Loss A/c ... Dr. 11,100 To Postage A/c ... 300 To Advertisement A/c ... 450 To Stationery A/c ... 600 To Electric Charges A/c ... 750 To Rent A/c ... 9,000 (Being above accounts closed) Profit & Loss ... Dr. 15,150 To Capital A/c ... 15,150 Commission A/c ... 150 To Profit & Loss A/c ... 150 (Being Commission Account closed) Capital A/c ... 750 To Drawings A/c ... 750 (Being Drawings Accounts closed to Capital Account) 2S&V.3.3 !•ÿyÓ ŸÛßĴİİ` Ó` òy!á'y ÓáÈ`ÍÓ` Ó` ^ç`İĒİ `Ü, yò ≤ÄİĒ, ¢, y`İöÓ` Ÿİë, Ü, °yü, ÈÛÈ`°yÜ, Ÿyö Óy xyĴ`ÈÛÈÓfyĴ` !öi~`İİ` Ó` çöf ~ÓÇ Ÿj,ö!_ Ä òy`İİ` Ó` Ÿİë, Ü, ü)°fĴ`y`İöÓ` çöf `İ ŸÛ, °çy`İÓòyÓ` òy!á'y !°! çÖk, Ü, Ó`y`İ` ñ` Ÿ=!°`İÛ, !•ÿyÓ Ÿj,ßĴİİ` Ó` ò!á'y Ó`İ°- ~=!° ÓáÈ`ÍÓ` Ó` ^ç`İĒİ ä) , ĩ, ,yhs` !•ÿyÓ ≤ÄİĒ`İöÓ` ŸÛİ` Ü, Ó`y`İ° - `İüöñ x!@`Äü ≤ÄyÆ xyĴ` ñ x!@`Äü ≤Äò_ ÓfĴ` ñ x≤Äò_ ÓfĴ` ñ ≤Äy, öf xyĴ` ñ xÖä, İ` •zi, fy!ò- ĩ, zòy•Ó` î É 5 ö#`İä, Ó` ĩ, `İİfÓ` !ü, !_`İĒ, 31st March, 2021 ĩ, y!Ó`^İá ŸÛyÆ ÓáÈ`ÍÓ` Ó` çöf ` ĩ, y!Ó`^İá !•ÿyÓ ŸÛßĴİİ` ŸÇe`yhs` òy!á'y !°! çÖk, Ü, Ó`&ò É (From the following information available on 31st March, 2021, make necessary adjustment entries in the Journal for the year ending as on that date :) (i) Interest Accrued Rs. 1,500 (ii) Wages for March, 2021, Outstanding Rs. 6,500 (iii) Rent for April, 2017 received in advance Rs. 2,400 (iv) Insurance prepaid Rs. 1,000 (v) Depreciation on Furniture Rs. 200

139 ????? JOURNAL PROPER Dr. Cr. Amount Amount Date Particulars L.F Rs. Rs. 2021 March31 Accrued Interest A/c 1,500 To Interest A/c 1,500 (Being adjustment of interest due but not received) ,, Wages A/c 8,500 To Outstanding Wages A/c 8,500 (Being wages due but not paid adjusted) ,, Rent A/c 2,400 To Pre-received Rent A/c 2,400 (Being adjustment of rent received in advance) Pre-paid Insurance A/c 1,000 To Insurance A/c 1.000 (Being Insurance Premium paid in advance adjusted) ,, Depreciation A/c 200 To Furniture A/c 200 (Being depreciation charged on furniture) í, zòy•Ó î É 6 Shri Dipankar SenÈÛÈ~Ó !•ÿÓ Ó¶, Û, Ó ÓyÓ ï, y!Ó á 30th April, 2017 !öj !!áí, !ÓÈÏ !°Ó çöf ≤Ä ÏÏ yçö#î !•ÿÓ ÆüßÏ Ï Ó òy!á'y ^òáyö É (Shri Dipankar Sen closes his books on 30th April, 2017 Pass necessary adjustment entries for the followings :) (a) Insurance premium Rs. 1,800 was paid for the year ended 31st July, 2017. (b) Wages Rs. 600 for the month of April, 2017 was not paid. (c) Goods costing Rs. 300 was taken by Shri Sen for personal use. (d) Goods costing Rs. 400 was distributed as free samples. (e) Materials from store Rs. 200 had been used in making loose tools, but no entry was passed in the books. (f) Rs. 6,000 was paid on 1.1.2017 for advertisement for five years from that date. (g) A sum of Rs, 300 was due from Shri A who became insolvent and nothing was recoverable from him. (f) Interest @ 5% p.a. was to be provided on loan of Rs. 40,000 taken on 1st November, 2017. (i) Sundry Debtors include Rs. 500 due from Shri A. K. Roy, while sundry creditors also include Rs. 300 due to Shri A. K. Roy.

140 ????? JOURNAL PROPER Dr. Cr. Amount Amount Date Particulars L.F Rs. Rs. 2017 April 30 Pre-paid Insurance A/c 450 (a) To Insurance A/c 450 (Being advance Insurance adjusted) (b) Wages A/c 600 To Outstanding Wages A/c 600 (Being adjustment of unpaid wages) (c) Drawings A/c 300 To Purchase A/c 300 (Being goods taken by the proprietor for personal use) (d) Advertisement A/c 400 To Purchase A/c 400 (Being goods distributed as free sample) (e) Loose Tools A/c 200 To Purchase A/c 200 (Being materials used for loose tools adjusted) (f) Pre-paid advertisement 5,600 To Advertisement A/c 5,600 (Being advance advertisement adjusted) (g) Bad Debts A/c 300 To A A/c 300 (Being Bad Debts adjusted) (h) Interest on Loan A/c 1,000 To Outstanding Interest on Loan A/c 1,000 (Being interest on loan due for 6 months adjusted) (h) Sundry Creditors A/c 300 To Sundry Debtors A/c 300 (Being Shri A. K. Roy in Debtors and Creditors set-off) 2SâV.3.4 ú%, ° ÆÇ ÌÇyö ÌöÓ òy!á'y ú%, ° ÆÇ ÌÇyö Û, Ó ÌÏ, • Ì° ö) ï, ö òy!á'yÓ ùyöf Ìü Û, Ó ÌÏ, • ÌÓ- ! •ÿÓÇy ÌfíÓ !ö! ùyö!ÿÏ # Ì, yö òy!á'yÓ ú%, ° xB, Ì, Ìè, ÷k, Û, Ó y ä, ° ÌÓ öy- ú%, ° ÆÇ ÌÇyöö Æj Ì¶, ç ÌÓ ! ÖhfÏy!

Ó ï, xy Ì°yã, öy Û, Ó y • ÌÏ ÌäÈ-
141 2

SâV.3.5 fliyöyhs ÌÓ Ó òy!á'y ~Û, Ìè, !•ÿÓáyì, ÌÏÛ, xöf ~Û, Ìè, !•ÿÓáy ÌÏ, Ì, yö è, yÛ, y fliyöyhs ÌÓ ï, Û, Ó ÌÏ, • Ì° ï, y òy!á'yÓ ùyöf Ìü Û, Ó ÌÏ, • ÌÓ- ~•zÓ *, ö òy!á'y ÌÛ, fliyöyhs ÌÓ Ó òy!á'y Ó Ì°- í, zòy•Ó î É 7 31st March, 2017 ï, y!Ó Ìá !öj !!áí, !ÓÈÏ !°Ó ≤ÄÛ, Ì, çy ÌÓòyÏ !°! , öÓk, Û, Ó ðó É (Record the following in Journal Proper as on 31st March, 2017) (a) Debit balance of Mr. Rahim A/c is to be transferred to Mr. Karim A/c Rs. 500. (b) Balance of Drawings Account Rs. 1,000 is to be transferred to Capital Account, (c) Gross Profit of Rs. 41,000 is to be transferred from Trading Account to Profit & Loss Account. (d) Net Profit of Rs. 12,000 is to be transferred from Profit & Loss Account to Capital Account.

????? JOURNAL PROPER Dr. Cr. Amount Amount Date Particulars L.F Rs. Rs. 2017 March31 Mr. Karim A/c 500 (a) To Rahim A/c 500 (Being the amount transferred from Rahim to Karim) (b) Capitals A/c 1,000 To Drawings A/c 1,000 (Being the balance of Drawings A/c transferred to Capital A/c) (c) Trading A/c 41,000 To Profit & Loss A/c 41,000 (Being gross profit transferred) (d) Profit & Loss A/c 12,000 To Capital A/c 12,000 (Being net profit transferred) 2SâV.3.6 xÓ!Ç Ì<TÓ òy!á'y ~üö !Û, à%È òy!á'y xy ÌäÈ Ì° !° í, z, ö!Ó í, z, ç Ñyã, Ìè, òy!á'yÓ xhs ù%≈, ç, ö Ì, • ÓÇ !Ó ÌÇÈÏ Ì, yö çy ÌÓòyÏ xhs ù%≈, ç, Û, Ó y ÌyÏ öyñ Ì•z ÆÛ, ° òy!á'y ≤ÄÛ, Ì, çy ÌÓòyÏ !°! , öÓk, Û, Ó y • Ì- ÌüöÈÛÛÛÈöy ÌÓ Æj ð!_ e Ì ÈÛÈ!Óe Ì ùy!°Û, Û, Ì, ≈, Û, ÓfÓÿÏ ÌÏÛ, çöf @ Ì•zi, fy!ö-

142 í, zòy•Ó î É 8 !öj !!áí, ^ö Ìöö= !° ≤ÄÛ, Ì, çy ÌÓòyÏ !°! , öÓk, Û, Ó ðó É (Make necessary entries to record the following transactions in Journal Proper :) 2017 Feb. 12, Purchased a Machine from TISCO for Rs. 21,000. May 2, Sold an Old Furniture to Mr. X for Rs. 700. June 5, Proprietor has taken goods worth Rs. 400 for personal use. July 8, Proprietor has introduced household Furniture worth Rs. 1,200 into the business. ????? JOURNAL PROPER Dr. Cr. Amount Amount Date Particulars L.F Rs. Rs. 2017 Feb. 12 Machinery A/c 21,000 To TISCO A/c 21,000 (Being machinery purchased on credit) May 2 Mr. X A/c 700 To Furniture A/c 700 (Being an old furniture sold on credit) June 5 Drawing A/c 400 To Purchase A/c 400 (Being goods taken by proprietor for personal use) July 8 Furniture A/c 1,200 To Capital A/c 1,200 (Being household furniture introduced in the business by the propmetor) 2SâV.4 Ó Ó ÌÏ y!ü°È Û, # Ì, yö ÓáÈ ÌÓ Ó !ö!ò≈<T ï, y!Ó Ìá !•ÿÓ Ó•zÈÛÈ~Ó !öü%≈, °i, y Ìyã, y•z Û, Ó ÓyÓ çöf Û, fyç Ó•z Æ ÌÏ, Ì y ÌöÓ ÌyÖi, #î !•ÿÓáy ÌÏ, Ó Ì ÇÓ = !° (Closing Balance) Ú ï, !Óè, Û (Debit) Ä (Credit) Ú e Ì, è, ÛÈÛÛÈ~•z ò%•z ù, y Ìä Æy!ç ÌÏ Ì ï, y!°Û, y Óy !ÓÓÓ Ì# ï, !Ó

Ü, Ö`y •İ` İ, y`İÜ, Öy •İ` Ü`Ö`

ÄI`y!ü°Ü (Trial Balance)– 2SâV.4.1 !Ü, !Ü, İ, z`İj`İçf` Ö`ÄI`y!ü°` İ, İÖ` Ü, Ö`y •İ` İ`İÖ İ, z`İj`İçf` İyö`İöÖ` çöf` Ö`ÄI`y!ü°` İ, İÖ` Ü, Ö`y •İ` İ`İÖ` É S1V` Ö`ÄI`y!ü°` İ, İÖ` Ü, Ö`y •İ` İ`İÖ` ≤ÄI`İ, İê,` °ö`İöÖÈÜÈ~Ö` (Transaction) İ, zü, İ` !òÜ, Sxl`yİñ` Ü` İ, İÖ!Öê, Ü`Ä`Ü`é`İ, ê, Ü`İ!è, Ü, ü, y`İÖ` !, İ, öÖk, Ü, Ö`y •İ` İ`İÖ` !Ü, öy İ, y`çyöy İyl` – ~Ö` myÖ`y !•İy`İÖÖ` Ö•ZÈÜÈ~Ö` ày!İ!İ, Ü, ÷k, İ, yÖ` (Arithmetical accuracy) !ÖEİ`İİ` üyê, yü%!è, !ö!y, hs` •ÄI`y İyl` – S2V` Ö`ÄI`y!ü°ÈÜÈ~ á! İ, İ`y`İöÖ` (Ledger) İühfİ! •İy`Öáy, =!Ö` `çÖ` (Closing balances) ~Ü, İ`İD` çyÄI`y İyl` – ú, İ` Ü, y`İöy !•İy`Öáy`İ, Ö` `çÖ` çyöÖyÖ` çöf` á!İ, İ`y`İöÖ` İy•yİf` öÄI`y ≤Ä`İİ` yçö` •İ` öy– ä) İ, İ, yhs` !•İyÖ` (Final Accounts) ~ÖÇ` xöfyöf` xy!İ=Ü, ! ÖÖÖ`İ#` ~z` Ö`ÄI`y!ü`İÖ` İ, z, öÖ` !öü≈, Ö` Ü, `İÖ`•z` İ, İÖ` Ü, Ö`y •İ` –

143 S3V` Ö`ÄI`y!ü°`İÜ, á!İ, İ`y`İöÖ` İç!«, ÆİyÖ` Öy`İ`İ, çy`İÖ` – Ö`ÄI`y!ü°` İ`İÜ, •z` á!İ, İ`y`İöÖ` İühfİ! !ÖEİ` =!` üyê, yü%!è, çyöy •İ` – Ü, Ö`üye !Öç` !ÖÖÖ``İİÖ` çöf` á!İ, İ`y`İöÖ` İy•yİf` öÄI`y •İ` – S4V` ≤Ä`İ, fÜ, ≤Ä!İ, ç, yö` ÖáÈ`İÖ`Ö` `ç`İEİ` İyÖ`y` ÖáÈ`İÖ` Ü, y!yÖ`#Ö` ú, yú, !`öi≈!` Ü, Ö`yÖ` çöf` ä) İ, İ, yhs` !•İyÖ` (Final Accounts) `İ, Ö` # Ü, `İÖ` İy`İÜ, – İ!è, Ü, ú, °` `ö`İ, •İ` xÖÇf`z` !ö!y, İ, •ÄI`y İ, z!è, İ, İñ` İyÖ`y` ÖáÈ`İÖ`Ö` °ö`İöö=!` (Transactions) ! •İy`İÖÖ` Ö•z`İ, !öü%≈, °ü, y`İÖ` !, İ, öÖk, Ü, Ö`y •İ` İ`İÖ` – Ö`ÄI`y!ü°` ≤Ä`İ, İ, Ö` üyöf`İü` ~z` !ÖEİ`İİ` x`İöÜ, ê, yz` !ö! y, İ, •ÄI`y İyl` – 2SâV.4.2 Ö`ÄI`y!ü`İÖ` İ#üyÖk, İ, y`ü`İö` Ö`yá`İ, •İÖ` Ö`ÄI`y!ü`İÖ` İy•y`İİf` !•İy`İÖÖ` Ö•ZÈÜ~Ö` ÷k, İ, y` !ö!y, İ, ü, y`İÖ` İyā, yz` Ü, Ö`y İyl`

öy– Ö`ÄI`y!ü°` İü`İ°` à`İ`Ä` !•İy`İÖÖ` Ö•z`İ, Ü, İ, =!` ü%, °` İ`İÜ, `İ`İ, çy`İÖ` – ~z` ü%, °` =!` Ö`ÄI`y!ü`İÖ°` üyöf`İü` öÖ`y İy`İÖ` öy– İ, yz` !•İy`İÖÖ` !öü%≈, İ, y`İyā, yz`Ü, Ö``İİÖ` İ, z`İj`İçf` Ö`ÄI`y!ü`İÖ°` ≤Ä`İ, x`İöÜ, !Ö`İçEİK, •z` İü!≈ö` Ü, `İÖ` ö`öy– 2SâV.5` İ`İÖ` ü%, °` Ö`ÄI`y!ü°ÈÜÈ~ öÖ`y` ö`İ, ç, öy S1V` àÈy`İ, ç, Ö` ü%, °` É (Errors of Omission)– Ü, yö` ~Ü, İ, ê, °ö`İöö` !•İy`İÖÖ` Ö•z`İ, üy`İè, •z` !, İ, öÖk, öy Ü, Ö`y •İ` İ`İÖ` ÄI`y!ü°ÈÜÈ~ İ, yÖ` ≤Ä`ü, yÖ` ö, İ, İÖ` öy– `İüöñ` Anil DasÈÜÈ~Ö` Ü, y`İäÈ` 500 è, yÜ, yÖ` çöf` !Öe`İ` Ü, Ö`y •İ` Ü, v` ~z` °ö`İöö` Ü, yö` Ö•z`İ, !, İ, öÖk, Ü, Ö`y •İ` öy– ú, İ°` Ö`ÄI`y!ü`İÖ°` İ, zü, İ` !òÜ, Ö` İyàü, ç` 500 è, yÜ, y` Ü, ü` İÖñ` !Ü, v` Ö`ÄI`y!ü°` !ü`İ°` İy`İÖ– S2V` Ü, y!èü)Ü, ü%, °` É (Errors of Commission)– Ü, yö` °ö`İö`İöÖ` xB, ≤Äy!üÜ, Ö•z`İ, ü%, °` Ü, `İÖ` Ü, ü` ÖÇ#` °áy` İ`İ` İäÈ` ~ÖÇ` á! İ, İ`y`İöÄ` İçz` ü%, °` xB, `İ, y°y` İ`İ` İäÈ– `İüöñ` Anil DasÈÜÈ~Ö` !öÜ, ê, 500 è, yÜ, yÖ` çöf` !Öe`İ` Ü, Ö`y •İ` Ü, v` İ, y` ü%, °` Ü, `İÖ` Amal DasÈÜÈ~Ö` AccountÈÜÈ~ 50 è, yÜ, y` ~ÖÇ` Sales AccountÈÜÈ~Ä` 50 è, yÜ, y` •– ~`İ«, `İe` Ö`ÄI`y!ü°` ! ü`İ°` İy`İÖ` ~ÖÇ` ü%, °` öÖ`y` ö, İ, İÖ` öy– S3V` ö#!İ, à, İ, ü%, °` (Errors of Principle)– ~z` ≤Ä`ü, yÖ` ü%, °` !•İy`Öçy`İfİfÖ` ü)°` ö#!İ, Ö` xK, İ, yÖ` ú, İ°` à`İè, İy`İÜ, – İyöyÖ` İ, ü)°öççy, #!` Ä`ü%öyü, yçy, #!` Öf`İİ` Ö` ü`İöf` ≤Ä`İü, `İöÖ` İ, y!` ö!≈` İüfÜ, İ, z, ö!Π, Ü, Ö` İ, öy, çyÖ`yÖ` çöf` ~zÖ` *İ, ö`ü%, °` •İ` – ~z` ≤Ä`ü, yÖ` ü%, °` İÖ°` ú, İ°` Ü, yö` °ö`İöö` İç!`Y`T` !•İy`Öáy`İ, öy`İ`ä` !•İy`Öáy, İè, Ö` !ü, ß` `İ#ü%ç, _` xöf` ~Ü, İ, ê, !•İy`Öáy`İ, ü%, °` Öç, İ` °áy` •İ` – `İüöñ` xy!ÖyÖ` öe` üÖ`yü, ÖyÖò` Öf!` Repair A/cÈÜÈ~Ö` çö!Ö` Öi≈, `İö` ü%, °e` `İü` Furniture A/ cÈÜÈ~Ö` Debit Ü, Ö`y •İ` ~z` ü%, °` İÖ°` çöf` İ`İ`%, `Ü, yö` !òÜ, •z` è, yÜ, yÖ` x`İB, Ö` ü%, °` •İ` !öñ` xı, ~Ö` Ö`ÄI`y!ü°` !ü`İ°` İy`İÖ– S4V` çö!Ö` çö!Ö` Ü, ü)°` (Compensating Errors)– ÈÜÈöÖ` İöÖ` ü%, °` •ö%z` Öy` İ, `İ, y!öÜ, !•İy`Öáy`İ, Ö` ö%Ü!è, !Ö, öÖ` #!` !òÜ, ~Ü, •z` x`İB, Ö` ü%, °` – `İüö` X~Ö` AccountÈÜÈ~ 500 è, yÜ, yÖ` çö!Ö` Ö`İè, ü%, °` Ü, `İÖ` 1,500 è, yÜ, y` Debit Ü, Ö`y •İ` İ`İ` İäÈ– xyÖyÖ` xöf!ò`İÜ, Y~Ö` AccountÈÜÈ~ 400 è, yÜ, yÖ` çö!Ö` Ö`İè,

144 ü%, °` Ü, `İÖ` 1,400 è, yÜ, y` Credit Ü, Ö`y •İ` İ`İäÈ– ~Ö` ú, İ°` Debit ~ÖÇ` Credit İ, zü, İ` !òÜ, •z` 1,000 è, yÜ, y` Ö!ç` °áy` İ`İ` İäÈ– xı, ~Ö` Ö`ÄI`y!ü°` !ü`İ°` İy`İÖ– S5V` ÖÈÜÈöy!á°yÖ` ü%, °` (Errors of Misposting)– ≤Äy!üÜ, Ö•z` İ`İÜ, á! İ, İ`yö`İ%, °ÖyÖ` İü!` ~Ü, İ, ê, !•İy`İÖÖ` çö!Ö` Ö`İè, xöf` ~Ü, İ, ê, !•İy`İÖÖ` İè, Ü, !òÜ, İè, Ü, xB, `İ, y°y` (posting) •İ°ñ` ~`İÜ, `ÖÈÜÈöy!á°yÖ` ü%, °` Ö`İ– RahimÈÜÈ~Ö` Ü, yäÈ` `İ`İÜ, 1,000 è, yÜ, y` çyÄI`y` à`ñ` !Ü, v` İ, y` RahimÈÜÈ~Ö` ! •İy`İÖÖ` Credit !òÜ, öy`İ`ä` KarimÈÜÈ~Ö` !•İy`İÖÖ` Credit !òÜ, 1,000 è, yÜ, y` °áy` •– ~Ö` çöf` Ö`ÄI`y!ü°` àÖ`İü°` •İÖ` öy– İ, z, ö`İÖ`Ö` ü%, °` =!` İyÜ, `İ`Ä` Ö`ÄI`y!ü°` !ü`İ°` İy`İÖ– İçz`çöf`z` Öy` •İ` İñ` Ö`ÄI`y!ü°` !•İy`İÖÖ` Ö•ZÈÜÈ~Ö` ÷k, İ, yÖ` ~Ü, İ, ê, !ö!y, hs` ≤Äyü!` (defenite proof) ö!`ÈÜÜÈÈ•z•y` ÷k, İ, yÖ` xy, çy, ≤Äyü!` (apparent proof) üy– İ, Ö%` Ö`ÄI`y!ü°` ≤Ä`ı, Ü, Ö` ÖyÖ` ≤Ä`İİ` yçö` xy`İäÈñ` Ü, yÖ` İ` Ö`ÄI`y!ü°` öy` !ü`İ°` ~è, y` flöç`T` İñ` !•İy`İÖÖ` Ö•z`İ, ü%, °` xy`İäÈ– İ, z, öÖ` vñ` Ö`ÄI`y!ü°` İ, İÖ` Ü, Ö` İ°` ä) İ, İ, yhs` !•İyÖ` (Final Accounts) ~ÖÇ` xöfyöf` xy!İ=Ü, !ÖÖÖ` İ` İ, İÖ` Ü, Ö`y` İç` ö!` – 2SâV.5.1 Ö`ÄI`y!ü°`

İ, İÖ` Ü, Ö`yÖ` İü!` !Ü, !Ü, ü`İö` Ö`yá`İ, •İÖ

S1V Şjđ!_Ó° !•ŞyÓáyı, =!°Ó° (Assets Accounts) Debit ^çÓ° İy^İÜ, – S2V òyl^ÈÜÈ~Ó° !•ŞyÓáyı, =!°Ó° (Liabilities Accounts) Debit ^çÓ° İy^İÜ, – S3V Ófı^ÈÜÈ~Ó° !•ŞyÓáyı, =!°Ó° (Expenses Accounts) Debit ^çÓ° İy^İÜ, – S4V xyf^ÈÜÈ~Ó° !•ŞyÓáyı, =!°Ó° (Incomes Accounts) Debit ^çÓ° İy^İÜ, – 2SâV.6 í, zòy•Ó° İüy°y í, zòy•Ó° İ 1 31st December, 2020 İ, y! Ó° İláÓ° İđı İ!áı, ^çÓ° =!° •Ü^İı, ~Ü, İê, ^Ó° Äİ^y!ü° ≤Äıı, Ü, Ó° 8ö ÉÈÜÜÜÈ (Prepare a Trial Balance from the following balances as at 31st December, 2020) Particulars Amount Particulars Amount Rs. Rs. Repairs 2,500 Capital 1,34,100 Sundry Debtors 30,000 Drawings 6,000 Trade Expenses 4,000 Loan Paid 10,000 Rent 12,000 Travelling Expenses 2,700 Wages 8,000 Commission Received 11,400 Purchases 1,60,000 Salaries 12,000 Furnitures 20,000 Advertisement 5,000 Carriage & Freight 3,000 Cash at Bank 16,000 Sales 2,40,000 Cash in hand 4,000 Sundry Creditors 35,000 Building 60,000 Discount Received 1,800 Plant & Machinery 40,000

145 Particulars Amount Particulars Amount Rs. Rs. Discount Allowed 2,200 Insurance 2,000 Carriage Outward 700 Investments 8,000 Internal Received 1,300 Bad Debts 1,200 Returns Inward 4,000 Reserve for discount on Creditors 700 Returns Outward 5,000 Coal and Fuel 1,200 Provision for Bad Debts 1,800 Stock on 1st January, 2017 15,200 Additional Information: value of closing stock as on 31.12.2020 is Rs. 17400 Şüyöyö É Trial Balance as at 31st December, 2020 Dr Cr Amount Amount Name of Accounts Rs. Name of Accounts Rs. Repairs 2,500 Sales 2,40,000 Sundry Debtors 30,000 Sundry Creditors 35,000 Trade Expenses 4,000 Discount Received 1,800 Rent 12,000 Interest Received 1,300 Wages 8,000 Returns Outward 5,000 Purchases 1,60,000 Provision for Bad Debts 1,800 Furnitures 20,000 Capital 1,34,100 Carriage & Freight 3,000 Commission Received 11,400 Discount Allowed 2,200 Carriage Outward 700 Returns Inward 4,000 Drawings 6,000 Loan Paid 10,000 Travelling Expenses 2,700 Salaries 12,000 Advertisement 5,000 Cash at Bank 16,000 Cash in Hand 4,000 Building 60,000 Plant & Machinery 40,000 Insurance 2,000 Investments 8,000 Bad Debts 1,200 Reserve for discount on Creditors 700 Coal and Fuel 1,200 Stock on 1st January, 2020 15,200 4,30,400 4,30,400 ! Ó.o. É Closing Stock, ^Ó° Äİ^y!ü^İ° xyŞ^İÖ öy ^İ^İ°ı%, ~Ó° çöf ^Ü, yö òylá°y •İ^ İö– ~Ü, üye ^Ş^İ«, İê Closing stock ~Ó° çöf Şüßİİ^ òylá°y Ü, Ó° y •İİ^ İäÈñ ^Ş^İ«, İê•z İ, y ^Ó° Äİ^y!ü^İ° xhs^ù%~, _ •^İÖ–

146 í, zòy•Ó° İ 2 İ!ö İıı ^Ó° Äİ^y!ü^İ° ê, eŞ!ê, öİı– Ü, yÓ° İ ðáy•zİ^y •z•y ÷k, Ü, Ó° 8öÉÈÜÜÜÈ (The following Trial Balance has been wrongly drawn. You are to rectify it stating reasons for your correction.) Trial Balance for the year ended 31.3.17 Dr. Cr. Amount Amount Name of Accounts Rs. Rs. Stock as at 1st April 2016 ... 30,000 Adjusted Purchases ... 60,000 Capital ... 45,000 Drawings ... 11,000 Wages ... 3,700 Salaries ... 6,800 Travelling Expenses ... 600 Rent and Insurance ... 2,000 Interest Received ... 400 Sales ... 1,56,300 Bank Overdraft ... 4,000 Sundry Creditors ... 31,000 Bad Debts ... 1,400 Provision for Bad Debts ... 2,500 Building ... 18,000 Plant and Machinery ... 6,000 Furniture ... 5,000 Sundry Debtors ... 50,000 Cash ... 1,500 Trade Expenses ... 300 Stock as at 31st March, 2017 ... 40,000 Outstanding Salaries ... 700 Outstanding Wages ... 500 Interest Receivable ... 200 Pre-paid Rent and Insurance ... 400 Depreciation on: Plant and Machinery ... 500 Building ... 2,500 Furniture ... 500 Suspense ... 1,08,800 ... 2,94,800 2,94,800

147 Şüyöyö É Trial Balance as at 31st March, 2017 Dr. Cr. Amount Amount Name of Accounts Rs. Rs. Stock as at 1st April 2016 30,000 Adjusted Purchases 60,000 Capital 45,000 òyl^ Credit •^İÖ Drawings 11,000 Wages 3,700 Salaries 6,800 Ófı^ Debit •^İÖ Travelling Expenses 600 Rent and Insurance 2.000 Ófı^ Debit •^İÖ Interest Received 400 Sales 1,56,300 Bank Overdraft 4,000 òyl^ Credit •^İÖ Sundry Creditors 31,000 Bad Debts 1,400 Ófı^ Debit •^İÖ Provision for Bad Debts 2,500 Building 18,000 Plant and Machinery 6,000 Furniture 5,000 Sundry Debtors 50,000 Şjđ!_ Debit •^İÖ Cash 1,500 Trade Expenses 300 Ófı^ Debit •^İÖ Stock as at 31st March, 2017 40,000 Şjđ!_ Debit •^İÖ Outstanding Salaries 700 òyl^ Credit •^İÖ Outstanding Wages 500 òyl^ Credit •^İÖ Interest Receivable 200 Şjđ!_ Debit •^İÖ Pre-paid Rent and Insurance 400 Şjđ!_ Debit •^İÖ Depreciation on: Plant and Machinery 500 Ófı^ Debit •^İÖ Building 2,500 Ófı^ Debit •^İÖ Furniture 500 Ófı^ Debit •^İÖ 2,40,400 2,40,400 !Ó.o.É SÜ, V ≤Äò_ ^Ó° Äİ^y!ü^İ° !ç^İÖ^yöyü İê, Ü, ^ö•zÈÜÜÜÈ“For the year ended”ÈÜÈ~Ó° ,đıÓ° Ó° İıı, “as at” •^İÖ– Ü, yÓ° İñ ^Ó° Äİ^y!ü° ~Ü, İê, İö!ò≈T İ, y!Ó° İláÓ° ! •ŞyÓáyı, =!°Ó° ^çÓ° !ö^İİ^ ≤Äıı, •İ – SáV Closing Stock (Stock as at 31st March, 2017) Trial BalanceÈÜÈ~Ó° xhs^ù%~, _ •^İÖñ Ü, yÓ° İ ~Ó° çöf Purchase AccountÈÜÈ~Ó° Ş^İD Şüßİİ^ òylá°y •İİ^ İäÈ–

150 6. $\text{ÚÚ}^{\circ} \text{Ó}^{\circ} \text{Á}^{\circ} \text{ÿ!}^{\circ} \text{ü}^{\circ} \text{!}^{\circ} \text{ü}^{\circ} \text{!}^{\circ} \text{Ä} \text{xÇá} \text{f} \text{ú}^{\circ} \text{,} \text{°} \text{ÿ} \text{Ü} \text{,} \text{^} \text{!} \text{i} \text{,} \text{ } \text{,} \text{ö} \text{y} \text{!} \text{Í} \text{Ó}^{\circ} - \text{!} \text{!} \text{!} \text{,} \text{Ó}^{\circ} \text{y} \text{Ç} \text{ñ} \text{^} \text{Ó}^{\circ} \text{Á}^{\circ} \text{ÿ!}^{\circ} \text{ü}^{\circ} \text{!}^{\circ} \text{ö} \text{Ó}^{\circ} \text{!} \text{≈} \text{Ü} \text{,} \text{Ü} \text{Ü} \text{È} \text{Ü} \text{Ü} \text{Ü} \text{È} \text{~} \text{•} \text{z} \text{ } \text{í} \text{,} \text{z!} \text{ } \text{Ó}^{\circ}$
 $\text{ÿ} \text{ü} \text{^} \text{!} \text{°} \text{y} \text{ä} \text{,} \text{ö} \text{y} \text{Ü} \text{,} \text{Ó}^{\circ} \text{ } \text{°} \text{ö} -$ "Even if a Trial Balance agrees, there may be hundreds of errors. So, Trial Balance is useless" – Discuss the statement. 7. $\text{,} \text{ö} \text{!} \text{Ó}^{\circ} \text{ } \text{,} \text{ö} \text{!} \text{Ó}^{\circ} \text{Ü} \text{,} \text{ú}^{\circ} \text{,} \text{°} \text{~} \text{Ó} \text{Ç} \text{ö} \text{!} \text{!} \text{,} \text{ä} \text{,} \text{ú}^{\circ} \text{,} \text{°} \text{Ó}^{\circ} \text{^} \text{!} \text{i} \text{,} \text{!} \text{Ü} \text{,} \text{^} \text{Ó} \text{yé} \text{,} \text{y!}^{\circ} / \text{í} \text{,} \text{z} \text{ò} \text{y} \text{•} \text{Ó}^{\circ} \text{!} \text{!} \text{•} \text{Ó} \text{f} \text{y} \text{á} \text{f} \text{y} \text{Ü} \text{,} \text{Ó}^{\circ} \text{ } \text{°} \text{ö} - \text{~} \text{•} \text{z}$
 $\text{ú}^{\circ} \text{,} \text{°} \text{=} \text{!} \text{°} \text{!} \text{Ü} \text{,} \text{^} \text{Ó}^{\circ} \text{Á}^{\circ} \text{ÿ!}^{\circ} \text{ü}^{\circ} \text{,} \text{Ó}^{\circ} \text{^} \text{!} \text{i} \text{ } \text{Ó} \text{y} \text{ö} \text{y} \text{Ó}^{\circ} \text{ } \text{!} \text{,} \text{!} \text{t} \text{Ü} \text{,} \text{^} \text{Í} \text{Ó}^{\circ} /$ What do you mean by compensating error and error of principle? Explain with examples. Do these errors effect the agreement of Trial Balance? $\text{!} \text{Ó} \text{É} \text{!} \text{!}^{\circ} \text{ü}^{\circ} \text{!} \text{°} \text{#} \text{ } \text{≤} \text{Ä} \text{Y} \text{z} \text{y} \text{Ó}^{\circ} \text{#} \text{ } \text{1} \text{.} \text{!}$
 $\text{ö} \text{^} \text{!} \text{i} \text{ } \text{Ó}^{\circ} \text{ } \text{í} \text{,} \text{z!} \text{ } \text{=} \text{!} \text{°} \text{ } \text{÷} \text{k} \text{,} \text{x} \text{!} \text{Ó} \text{y} \text{ú}^{\circ} \text{,} \text{°} \text{ } \text{í} \text{,} \text{y} \text{ } \text{Ó}^{\circ} \text{°} \text{É}$ (State whether the following statements are correct or incorrect:) $\text{SÜ} \text{,} \text{V}$
Credit purchases of goods are recorded in Journal Proper, SáV Credit sales of assets are recorded in Sales Book, SàV Closing entries are recorded in Cash Book. SâV Adjustment entries are recorded in Special Journal, Säv Transfer entries are passed through Cash Book. $\text{Sã} \text{,} \text{V}$ Bad Debts written off is recorded in Sales Book. SâÉV Opening entry is passed through Cash Book. SçV Closing entries are recorded in Journal Proper. $\text{Sé} \text{,} \text{V}$ Rectification entries are passed through Ledger. S~èV Cash sales of goods are recorded in Sales Book, $\text{Sê} \text{,} \text{V}$ Cash sales of assets are recorded in Journal Proper.
2. Write in the suitable coloumns the name of the Subsidiary Book affected, and the accounts to be debited and credited in respect of each of the following transactions: Transactions Subsidiary Account Account Book Debited Credited (i) Purchases of goods on Credit (ii) Purchases of Furniture on Credit (iii) Return of goods bought on Credit (iv) Return of Furniture bought on Credit (v) Sale of goods on Credit (vi) Sale of Old Furniture on Credit (vii) Sale of goods for Cash (viii) Salaries Outstanding (ix) Depreciation on Furniture (x) Bad Debt (xi) Pre-paid Insurance Premium (xii) Started business with goods and machinery (xiii) Wages Account to be closed (xiv) Debit balance of P. Roy A/c to M. Sen A/c.
151 (3) $\text{!} \text{ö} \text{j} \text{!} \text{°} \text{!} \text{á} \text{,} \text{ } \text{í} \text{,} \text{z!} \text{ } \text{=} \text{!} \text{°} \text{ } \text{ü} \text{^} \text{!} \text{ö} \text{f} \text{ } \text{^} \text{Ü} \text{,} \text{y} \text{ö} \text{!} \text{,} \text{ê} \text{,} \text{ } \text{!} \text{!} \text{,} \text{Ü} \text{,} \text{ } \text{!} \text{,} \text{y} \text{ } \text{!} \text{ö} \text{≈} \text{!} \text{ } \text{Ü} \text{,} \text{Ó}^{\circ} \text{ } \text{°} \text{ö} -$ State which of the following statements are True. (a) Trial-Balance is an account; (b) Trial Balance is always prepared at the end of the year; (c) Trial Balance is a conclusive proof of accuracy; (d) Trial Balance does not disclose all errors; (e) Trial Balance helps to detect errors; (f) Trial Balance shows the financial position of a Business. $\text{Ó} \text{f} \text{Ó} \text{•} \text{y} \text{!} \text{Ó}^{\circ} \text{ } \text{Ü} \text{,} \text{ } \text{≤} \text{Ä} \text{Y} \text{z} \text{y} \text{Ó}^{\circ} \text{#}$ (Practical Problems) 1. Manilal is to bring forward balance from last year's Ledger on 1.1.17. Show the journal entry: Particulars Amount Particulars Amount Rs. Rs. Cash in hand ... 2,000 Debtors ... 12,000 Bank Overdraft ... 12,000 Loan ... 6,000 Stock in Trade ... 17,000 Pre-paid Insurance ... 400 Furniture ... 12,000 Outstanding Wages ... 600 Creditors ... 8,000 Advertisement ... 5,000 Capital ... 40,800 2. At the end of the year on 31st December, 2017, the following balances appear in the books of Shibendu: Particulars Amount Particulars Amount Rs. Rs. Opening Stock A/c ... 8,000 Discount (Cr.) A/c ... 1,200 Sales A/c ... 80,000 Rent for Sub-letting ... 1,200 Purchase A/c ... 40,000 Shop Rent A/c ... 2,403 Carriage Inward A/c ... 6,000 Establishment Expenses A/c 4,000 Carriage Outward A/c ... 2,000 Salaries A/c ... 8,000 Returns Inward A/c ... 700 Depreciation A/c ... 3,000 Returns Outward A/c ... 500 Draft the closing entries on 31st December, 2017 3. Shri Pradip Ghosh closes his books on 31st December, 2017. Pass necessary adjustment entries for the following: (a) Annual rent of a let-out building Rs. 1,800 received for the year ending 31.3.17. (b) Goods costing Rs. 3,000 has destroyed by fire, Insurance Company admitted a claim for Rs. 2,500 only. (c) Rent of Telephone paid for the half-year ended 28.2.17—Rs. 1,200. (d) Stock of goods on 31.12.17 was valued at Rs. 12,000.
152 (e) Interest @ 6% p.a. accrued on loan of Rs., 3,000 given on 1.11.16 (f) Interest on investment due but not received Rs. 3,200. (g) 25% Preliminary Expenses Rs. 8,000 is to be written off. 4. Show the Journal entries for giving the effect of the following: (a) Dipak Dey started business with Goods Rs. 15,000, Furniture Rs. 5,000 on 1.1.17. (b) The following balances as at 31.12.17 are to be opening in the next year. Cash Rs. 1,500, Debtors Rs. 8,500, Closing Stock Rs. 20,000, Creditors Rs. 15,000, Furniture Rs. 10,000, Bills Payable Rs. 5,000, Outstanding Wages Rs. 2,000, Capital Rs. 18,000. (c) The following balances as at 31.12.17 are to be closed: Opening Stock A/c Rs. 5,000, Purchases A/c Rs. 60,000, Sales A/c Rs. 90,000, Carriage Inward A/c Rs. 2,000, Carriage Outward A/c Rs, 800, Salaries A/c Rs. 8,000, Discount Allowed A/c Rs. 100, Discount Received A/c Rs. 300, Bad Debts Rs. 400, Shop Rent A/c Rs. 1,200, Depreciation A/c 1,200. (d) Drawings Rs. 6,000 and Interest on Capital Rs. 2,000 are to be transferred to Capital A/c. (e) Transfer Purchase Returns Rs. 1,200 to Purchase A/c, (f) Gross Profit on Rs. 34,000 is to be transferred to Profit & Loss A/c. (g) Sold Old Furniture to Khagen for Rs. 700, standing in Ledger for Rs. 1,200. 5. The accounts of Mr. Sankarlal close on 31st March, 2018; Give the entries to be made on that date for the following adjustments: (a) Debtors Rs. 34,600, of which Rs. 500 is to be written off as bad. 5% and 2% provisions are to be made for Doubtful Debts and Discount Allowed respectively. (b) Creditors Rs. 27,000, a Reserve for discount on Creditors @ 2% to be made. (c) Loan to Manilal @ 5% p.a. given on 1.7.17 Rs. 30,000. Entry is to be made for interest due but not received. (d) The Salesman is entitled to a Commission of 2% on net sale after charging his Commission. The gross sales were Rs. 1,78,500. (e) Net Profit Rs. 65,000, 20% is to be carried to Reserve Fund. (f) Accrued interest on Investment Rs. 1,700. (g) Salaries include Rs. 2,400 paid to domestic servant. (h) Rent paid Rs. 9,000, the business occupies 1/4 of the area. (i) Invoice amounting to Rs. 300 has been omitted in the books. (j) Suspense Account appears in Trial Balance for Rs. 3,000. Tis is due to Overcasting in Sales Dey Book. (k) Carry forward 1/4 of advertisement paid for Rs. 5,000. (l) Goods purchased from D was not up to sample. He allowed discount Rs. 2,100.

153 (m) Goods worth Rs. 1,700 and Rs. 2,000 given away as charity and free sample. 6. 30th June, 2017

Sen (The undernoted Balances have been extracted from the books of D. Sen as on 30th June, 2017. Prepare a Trial Balance as on the date.)

Amount	Particulars	Rs.	Particulars	Rs.
540	Cash in hand		10,000	Cash at Bank
2,630	Machinery A/c	20,000	Purchases Account	40,675
	Patents A/c	7,500	Sales Account	98,780
	Salaries A/c	15,000	Returns Inwards A/c	680
	General Expenses A/c	3,000	Returns Outwards A/c	500
	Insurance A/c	600	Wages A/c	10,480
	Drawing A/c	5,245	Fuel & Power A/c	4,730
	Capital A/c	71,000	Carriage on Sales A/c	3,200
	Sundry Debtors A/c	14,500	Carriage on Purchases A/c	2,040
	Sundry Creditors A/c	6,300	Stock (1st July, 2016) A/c	5,760
	Building A/c	30,000		

7. 31st March 2017

Amount	Particulars	Rs.	Particulars	Rs.
1,65,625	Purchases		2,314	Trade Expenses
2,56,650	Sales		3,517	Rent, Rates & Taxes
4,250	Returns Inwards		525	Bad Debts
3,120	Returns Outwards		5,200	Investments
3,000	Loan at 5% to Mr. C. K. Sen		11,500	Sundry Debtors
25,526	Provision for Doubtful Debts		825	Sundry Creditors
8,950	Pre-paid Insurance		524	Bills Payable
5,752	Cash in Hand & at Bank		26,725	Stock at the beginning of year
17,070	Bills Receivable		20,137	Wages
28,000	Capital		8,575	Salaries
6,750	Drawings		2,019	Furniture purchased on 31.3.17
4,500	Outstanding Wages		750	Furniture at the beginning of year
3,226	Heating and Lighting		350	Alterations to shop
154	Postage and Stationery		154	Postage and Stationery

8. Trial Balance Dr. Cr. Name of Accounts Amount Amount Rs. Rs.

Amount	Particulars	Rs.	Particulars	Rs.
50,000	Capital Account		1,500	Drawings Account
7,40,000	Sales		6,89,200	Adjusted Purchases
11,900	Salaries		400	Carriage Inward
500	Carriage Outward		300	Lighting
600	Rates & Insurance		900	Discount Received
25,000	Building		5,000	Addition to Building
700	Expenses Outstanding		6,000	Furniture
8,000	Pre-paid Insurance		20,000	Sundry Debtors
1,200	Depreciation		1,200	Sundry Creditors
50	Cash in hand		1,200	Rent from Sub-letting
1,700	Closing stock as at 31st March, 2017		50	Petty Cash
61,250				

9. The Trial Balance as prepared by the Accountant, shows debit balance total as Rs. 3,27,400 and Credit Balance total Rs. 3,01,400. After scrutiny of the same, the following errors are discovered:—

Items	Amount Shown in Trial	Rs.	Balance in	Rs.
Furniture	8,000		Credit side	1,500
Interest Received	1,500		Debit side	3,000
Rent Received	3,000		Debit side	1,200
Discount Allowed	1,200		Credit side	1,000
Discount Received	1,000		Debit side	5,000
Trade Expenses	5,000		Credit side	51,400
Closing Stock	51,400		Debit side	4,000
Carriage outward	4,000		Credit side	

Find out the Correct total of the Trial Balance.

155 10. The following in the Trial Balance as on 31st December, Dr Cr Name of Accounts Amount Amount Rs. Namek of Accounts Rs.

Amount	Particulars	Rs.	Particulars	Rs.
1,200	Machinery Account		2,000	Capital Account
800	Drawings Account		1,800	Sundry Creditors Account
2,700	Sundry Debtors Account		7,200	Sales Account
1,200	Salaries Account		800	Expenses Account
100	Discount Account		3,200	purchases Account
10,300	Cash Account		11,000	Cash Account

Subsequently the following mistakes are detected:

- A sale of Rs. 300 to S. Sen was not recorded in books.
- Interest Account balance Rs. 80 (Cr) was not incorporated in Trial balance.
- Goods Rs. 200 sold to N. Dutta was wrongly debited to his account as Rs. 20.
- Goods purchased Rs. 500 from S. Roy was not posted to his account.
- A sum of Rs. 300 received from P. Sanyal was wrongly credited to P. Sen A/c.
- A sum of Rs. 2000 received from D. Dey was wrongly credited twice in his account.
- Sales book was undercast by Rs. 900.

Prepare a Correct Trial Balance.

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3.1 i, z ijcf 3.2 Ahfilyöy 3.3 ü°öo çyi, #i° Öfi° Ä ü%öyü, y çyi, #i° Öfi° 3.4 xÖä, i° 3.4.1 xÖä, i° ÈÜÈ~Ö° i, z ijcf 3.4.2 xÖä, i° ÈÜÈ~Ö° ÇK, y 3.4.3 xÖä, i° ÈÜÈ~Ö° Ü, yÖ° üü)• 3.4.4 xÖä, i° !•ÿÖü%, _ Ü, Ö° yÖ° ≤Ä°ü yçö#i° i, y 3.4.5 xÖä, i° ÈÜÈ~Ö° , ö!° üyi Öy •yÖ° !öð~yÖ° i 3.4.6 xÖä, i° öy°üü~Ö° , ök, li, üü)• 3.4.7 xÖä, i° ijö!Ü~ç, i, i, zöy•Ö° i 3.5 üç%i, ç öif 3.5.1 üç%ö, ö°üfÖ° ü%fyi° üöÖ° =Ö° &c Öy i, z ijcf 3.5.2 üç%ö, ö°üfÖ° ü) °fyi° ö 3.6 üMÉ, li, ~ÖÇ Çfliyö 3.6.1 üÖ° «, i Öy üMÉ, li, Ö° i, z ijcf 3.6.2 üÖ° «, üüiÖ° üü#!Öü, yà 3.6.3 üÖ° «, i Ä üÖ° «, i i, !Ö°ü° ü üüf çyü~Ü, f 3.6.4 Çfliyö Ä üÖ° «, üüiÖ° ü üüf çyü~Ü, f 3.6.5 i, zöy•Ö° üüy° 3.7 Ü%, ÈÜj 3.7.1 x!ö! y, i, Çfliy üöÖ° ~Ö° ÇK, y 3.7.2 x!ö! y, i, Çfliy üöÖ° ≤Ä°ü yçö#i° i, y 3.7.3 Ü%, j Ä x!ö! y, i, ijö!Ü~ç, i, !•ÿÖ° ök, li, 3.7.4 Ü%, j xyö! 3.7.5 öyÄöyöÖ° üöÖ° !öÜ, è, •y üü, ≤Äy, öf üÖ° «, i 3.8 ü%, Ç ücyöö 3.8.1 ü%, üüiÖ° üü#!Öü, yà 3.8.2 ~Ü, i, Ö° ü, y ü%, ° 3.8.3 ö°Ü, i, Ö° ü, y ü%, ° 3.8.4 x!ö! y, i, ü%, ° 3.8.5 ü%, Ç ücyö° üöÖ° , ök, li, 3.8.6 i, zöy• Ö° i 3.9 ü yÖ° yçç 3.10 xö%ç#°ö# 3.1

í,z^ljçf ~z ~Ü,Ü,le, ,öyè, Ü, ^
IÖ

xy,ö!ö!

öj^!áí, !ÓÉll^=!° çyö^lî, ,öyÖ^

IÖ≠ ?? ü)°öo çyi, #1^ Ófí^ Ä ü%öyú, y çyi, #1^ Ófí^ §jð^IÜ≈, ~Ü, §%flöçT öyÓ^íy ?? xÓä, Í^ !Ü, ñ xÓä, ^ll^Ó^y Ü, yÓ^T§•!
Óhflly!Ó^í, í, lf ?? üç%ò, ð^lîfÓ^ §ÇK, yñ ü)°fyl^ ð §jð^IÜ≈, ~Ü, öyÓ^íy ?? §!MÈ, !í, ~ÓÇ §Çfliy^IöÓ^ ≤Ä^ll^yçö#í, y ??
ü%, ° §Ç^Içyöð §jð^IÜ≈, !Óhflly!Ó^í, !ö!^üyÓ^# 3.2 ≤ÄhfllyÓöy ^Í^ Ü, yö Ü, yÓ^Üy^IÖ^Ó^ ü)° í, z^ljçf • ü%öyú, y xç≈ö-
~z ü%öyú, y Öy^yü, !ðî≈!^ Ü, Ó^y •Í^ §yÖ^y ÓäÈ^IÖ^Ó^ ç^IÉ!^!Ó!ü, ß^ ^°ö^Iöò=!^IÜ, !ö^ll^ - Ü, yÓ^Üy^IÖ^Ó^ !Ó!
ü, ß^ ^°ö^Iöò=!^IÜ, Sü)°öo çyi, #1^ Ä ü%öyú, y çyi, #1^ V !ö^ll^ !Ó!ü, ß^ !•§y^IÖ §üßlî^ §yðö ^Iüö xÓä, Í^ ñ §!MÈ, !í, Ä ü%, °
§Ç^Içyö^IöÓ^ üyðf^Iü Ü, yÓ^Üy^IÖ^Ó^ xyl^ !ðî≈!^ Ü, Ó^y •Í^ - 3.3 ü)°öo çyi, #1^ Ófí^ Ä ü%öyú, y çyi, #1^ Ófí^ !•§yÖ=!^
≤Ä^i, Ü, Ó^ÜyÓ^ çöf §yÖ^y ÓäÈÓ^Ófy, ð# §Çàlè, ï, ñ xy!l≈Ü, ^°ö^Iöò=!^Ó^ ≤ÄÜ, !í, xö%§y^IÖ^ S1V ü)°öoçyi, #1^ ~ÓÇ
S2V ü%öyú, y çyi, #1^ ÈÜÜÈ~z ò%z ^ðî#^lî, !Óü, _ Ü, Ó^y xi, fyÓçfÜ, - ü%öyú, y çyi, #1^ ^°ö^Iöò Trading and Profit &
Loss AccountÈÜÈ~!^!Óä, öy Ü, Ó^y •Í^ ~ÓÇ ü%öoçyi, #1^ ^°ö^Iöò=!^ í, zmi≈, , ð^le ^òáyö •Í^ - §%í, Ó^yç ü)°öoçyi, #1^
^°ö^Iöò=!^ llylî ^ðî#^!Óü, ya Ü, Ó^lî, öy ,öyÓ^I^ ≤Älî, ç, y^IöÓ^ §!è, Ü, ^yü, ÈÜÈ« , !í, ~ÓÇ xy!l≈Ü, xÓfliy çyöy lÿ^IÖ öy-
§%í, Ó^yç ~òÓ^IöÓ^ ^ðî#^!Óü, y^Ià =Ó^çc Ä ≤Ä^ll^yçö#í^ xöfl#Ü, y!≈ - ð#^lã, ~=!^ xy^I^yã, öy Ü, Ó^y •ÈÈÜÜÈ
158 (1) ü)°öoçyi, #1^ xyl^ Öy ≤Äy!Æ (Capital Receipts) É ^Í^ §ühflí ≤Äy!Æ ÖyÓ^ÜyÓ^ à^lè, öy (Nonrecurring) ~ÓÇ
~Ü, ÖyÓ^ÍyÓ^ ü, ° §yöyÓ^lî, ð#â≈!öò ð^IÖ^ ^ü, ya Ü, Ó^y lÿl^ñ í, y^IÜ, ü)°öoçyi, #1^ ≤Äy!Æ Ó^I^ - ^Iüöñ üy!Ü,
Ü, !, ≈, Ü, ≤Äö_ü)°öoñ ÓfyB, ^l^IÜ, à, #í, }ñ !fliÓ^ §jð!_ñ !Óe^!^!^, x!≈ zî, fy!ò - ≈=!^ í, zmi≈, , ð^le ^òáyö •Í^ - (2) ü)
°öoçyi, #1^ Ófí^ (Capital Expenditure) É ^Í^ §ühflí Ófí^ ÖyÓ^ÜyÓ^ Ü, Ó^lî, •Í^ öy (Non- recurring) ~ÓÇ lÿÓ^ ü, ^!^!Ó^
§jð!_ , öyÄl^ y lÿl^ñ ^IÜ, Ó^y •Í^ ü)°öyöçyi, #1^ Ófí^ - ~z §ühflí Ófy^ll^Ó^ ü, ° ð#â≈!öò, öyÄl^ y lÿl^ - ü)
°öoçyi, #1^ Óf^ll^Ó^ í, z^ljçf • í, z! , öyöò Ä ü%öyú, y çyi, #1^ xyl^ Ó, !k, Ü, Ó^y - ^Iüöñ Building, Machinery, Furniture
•zî, fy!ò - ~z §ühflí §jð!_Ó^ §y•y^llf , ðí í, z! , öyöò Ó, !k, , öyl^ ~ÓÇ í, z! , öy!òì, , ðif !Óe^!^ Ü, ^IÖ^ xyl^ xç≈ö Ü, Ó^y •Í^ -
~z §ühflí Ófí^ í, zmi≈, , ð^le ^òáyö •Í^ - (3) ü%öyú, y çyi, #1^ xyl^ (Revenue Income) É ^Í^ §ühflí xyl^ Öy^IÖ^ Öy^IÖ^ à^lè,
(Recurring) ~ÓÇ lÿ Óî≈, üyö !•§yÓ ÓäÈÓ^ §Çe^yhs^ í, y^IöÓ^ Öy •Í^ ü%öyú, y çyi, #1^ xyl^ - ^Iüöñ , ðif !Óe^!^!^, x!≈ñ
!@è, ð^leÓ^ í, z, ðÓ^ §%òñ Ü, !üçö •zî, fy!ò - ~z §ühflí xyl^ ^yü, ÈÜÈ« , !í, !•§y^IÖÓ^ (Trading and Profit Loss Account)
Credit !ò^IÜ, ^òáyö •Í^ - (4) ü%öyú, y çyi, #1^ Ófí^ (Revenue Expenditure) É ^Í^ §ühflí Ófí^ ÖyÓ^ÜyÓ^ Ü, Ó^lî, •Í^
(Recurring) x!≈y! ≤Älî, ç, y^IöÓ^ !ð!^!ü, ~òò!@ò Ü, y!≈ , ð!Ó^ä, y^öyÓ^ ðÓ^çò lÿÓì, #1^ Ófí^ • ü%öyú, y çyi, #1^ Ófí^ - ~
§Ö Óf^ll^Ó^ ü, ° fl^fliy!^ñ x!≈y! Óî≈, üyö !•§yÓ ÓäÈ^IÖ^z ^çÉ!^ll^ lÿl^ - ^Iüöñ Purchase of goods, Payment of salaries,
Rent, Wages, Postages •zî, fy!ò - §%í, Ó^yç ^Ü, yö ≤Älî, ç, y^ö ä, y^y^lî, •Í^ flÿü, y!ÓÜ, xÓfliy!^ !ð!^!ü, ^Í^ §Ü, ° Ófí^ •Í^
~ÓÇ lÿÓ^ ü, ° Óî≈, üyö !•§yÓ ÓäÈ^IÖ^z ^çÉ!^ll^ lÿl^ ^§=!^z • ü%öyú, y çyi, #1^ Ófí^ - ~z §ühflí Ófí^ ^yü, ÈÜÈ« , !í, Ó^!
•§y^IÖÓ^ (Trading and Profit & Loss Account) Debit !ò^IÜ, ^òáyö •Í^ - (5) !Ó^!jî, ü%öyú, y çyi, #1^ Ófí^ (Deferred
Revenue Expenditure) É ^Ü, yö ^Ü, yö ü%öyú, y çyi, #1^ Óf^ll^Ó^ , ð!Ó^üy! xi, fy!òÜ, •lî, , öy^IÖ^ ~ÓÇ lÿÓ^ ü, ^!^
Óî≈, üyö !•§yÓ ÓäÈ^IÖ^Ó^ ü^Iðf §#üyÓk, lÿ^l^IÜ, , ðÓ^Óî≈, # Ü, ^ll^Ü, ÓäÈÓ^ ð^IÖ^ fliy!^# •lî, , öy^IÖ^ - ~zÓ^*, ç,
Óf^ll^Ó^ ~Ü, xÇç Óî≈, üyö !•§yÓ ÓäÈ^IÖ^Ó^ Ófí^ !•§yÓ ð^IÖ^ ^yü, ÈÜÈ« , !í, Ó^ !•§yÓ ^òáyö •Í^ ~ÓÇ ÖyÜ, # xÇç §yü!
^Ü, ü, y^IÖ^ ü)°öoçyi, #1^ ü^Iö Ü, ^IÖ^ í, zmi≈, , ð^le AssetsÈÜÈ~Ó^ !ò^IÜ, ^òáyö •Í^ - ð#^lã, !Ó^!jî, ü%öyú, y çyi, #1^
Óf^ll^

78% MATCHING BLOCK 10/21 J

Ó^ Ü, ^ll^Ü, è, y í, zòy•Ó^í^ ðä!^y •É SÜ, V ^Ü,

yö ≤Älî, ç, y^ö àè, ^IöÓ^ ≤Äy!üÜ, Ófí^ (Preliminary Expenditure); SáV ^Ü, yö ö!ì, ö , ðif xy!Ó^ÜyÓ^ Ü, Ó^ÜyÓ^ , ð^IÖ≈
à^IÖÉlÿ Ä , ðÓ^ç, yÓ^ ðÓ^çò Ófí^ ó SáV ^Ü, yö ö!ì, ö , ðif Öyçy^IÖ^ áÈyí, , ÖyÓ^ §ü!^ !ÓK, y, ðö ÖyÓ^ò xi, fy!òÜ,
Ófí^ ó SáV §jð!_ ^üÓ^yü, ÖyÓ^ò xi, fy!òÜ, Ófí^ ó SáV ~Ü, fliyö ^l^IÜ, xöfliy^Iö ÓfÓ§yl^ ≤Älî, ç, y^ö fliyöyhs^!Ó^í,
Ü, Ó^ÜyÓ^ Ófí^ •zî, fy!ò -

159 3.4 xÓä,Î (Depreciation) 3.4.1 xÓä,Î ÈÛÈ~Ó í,z,ÿçf !Ó!ù,ß í,z,ÿçf fliyl # ßjð!_Ó í,z,ðÓ xÓä,Î òyl~ Û,Ó y •Í – xÓä,Î òy Ìl=Ó ~z í,z,ÿçf ≤Ä Ìl yçö # Ì, y= !ò Ìl xy Ìyã, òy Û,Ó y •≠ SÜ, V ≤ÄÛ, Ì, òyù, ÈÛÈ « Ì, Ì! òò=yÓ Ì (Ascertainment of true profit or loss): xÓä, Î Ó çöf Û, yò Óy •z ÌÓ Ó ð, ð, ÌÛ, Û, yò xÌ ≤Ä òyò Û, Ó y •Í òy Ì, Ì Ó % xÓä, Î • fliyl # ßjð!_Ó ù) °f •...yß Ì, Ì, ~Û, Ì, è, « Ì, Ì – ß% Ì, Ó yç Óy Óÿ Ì Ó xöfyöf áÓ ä, Óy « Ì, Ì Ó ù, •z •y ! Ó ÌÓä, òy òy Û, Ó Ì Ó fÓÿ Ì Ó ≤ÄÛ, Ì, òyù, ÈÛÈ « Ì, Ì! òò= Ì Û, Ó y Ì Ì Ó òy – Sáv ≤ÄÛ, Ì, Ì, í, z, ð, òyò Òf Ì! òÓ * ð, òi (Determination of true cost of production): í, z, ð, òyò Û, y Ì ç Óf Ó * Ì, Û, yò ßjð!_Ó Û, yò Ì! òò= T Óä È Ì Ó Ì « Ì, Ì •Í í, z •y ÌÛ, Ì, í, z, ð, òyò Ì Óf Ì! •ÿ Ì Ó Ì Ó Ì Óä, Ì, Ì – xöfyöf Óf Ì Ó ù, xÓä, Î Ì Ó Óf Ì Á, ð Ìf Ó í, z, ð, òyò Óf Ì Ó xhs ù % ~, Û, Ó y •Í – Û, y Ó Ì Ì, y òy • Ì Ó ≤ÄÛ, Ì, Ì, í, z, ð, òyò Óf Ì Û, ù òáy Ì òy • Ì Ó – í, z, ð, òyò Óf Ì Ó í, z, ð, ò! Û, Ì Ó Ì ßy òy Ó Ì, Ì! Óé Ì ù) °f Ì òò=yÓ Ì Û, Ó y •Í – ß% Ì, Ó yç xÓä, Î òy ð Ì Ó í, z, ð, òyò Óf Ì Û, ù òáy Ì Ó fl Û, y Ó Ì, z ! Óé Ì ù) °f Û, ù òáy ~ Û, Ó y •Í Ó – ù, Ì Ó fÓÿ Ì Ó « Ì, Ì •Í Ó – Sáv ≤ÄÛ, Ì, Á öfy Ìf xy Ì ~ Û, xÓf liy ≤Ä Ò ç= ò (Exhibition of true and fair financial position): Û, yò Ì! òò= T Ì ò Ì ≤Ä Ì, Ì, y Ì ò Ó Ì ß! Û, Ì, ð, ò Ó Ì fl Ì, Ì, ≤Ä Ò ç= Ì, Ì í, z m Ì, Ì, ð Ìe – í, z m Ì, Ì, ð Ìe fliyl # ßjð!_ = ! xÓä, Î Óy •...yß ≤Äy Ì ù) °f Óyò Ì ò Ì Ì òáy Ì òy •Í – Û, y Ó Ì Ì xÓä, Î Óyò ò òy Ó, ð Ì Ó Ó ù) °f •z Ì! òò= T Ì ò Ì Ó ßjð!_Ó ≤ÄÛ, Ì, Óy öfy Ìf ù) °f – ù, Ì Ó xÓä, Î òyl ~ òy Û, Ó Ì Ó í, z m Ì, Ì, ð Ìe Ó ùy òf Ì ù Óf Óÿ Ì Ó Ì ß! Û, xy Ì ~ Û, xÓf liy çy òy Ì y Ì Ó òy – ß% Ì, Ó yç ßjð!_Ó ß! Û, ù) °f Ì òò=yÓ Ì Ó çöf ~ Ó ç ≤ÄÛ, Ì, Á öfy Ìf Ì, Ìf ≤ÄÛ, y Ì ç Ó çöf xy Ì ~ Û, Ì Ó Ó Ó Ì # = ! Ì, Ì, xÓä, Î òyl ~ Û, Ó y ≤Ä Ì Ì yçö – Sáv ßjð!_Ó Ì ä, Ó fliyl # (Replacement of assets): Û, yò ßjð!_Ó •z Ì ä, Ó fliyl # ò Ì – Óf Ó •y Ó Á xöfyöf Û, y Ó Ì Ì •...yß Ì, Ì, Ì, Ì, ~Û, Ì, ù Ì Óy Ì ÓÉ Ì ç! È Ì, Óy Û, ù ~ « ù, y # ò Ì Ì, ð Ì, Ì, – Ì, á ò ßjð!_Ó ð, ò Ó Ó Ì Ì, xò % Ó * ð ò % ò ~ Û, Ì, è, ßjð!_ e Ì Û, Ó Ì Ì, Ì, Ì – •z •y Ó çöf ≤Ä % Ì, Ó x Ì Ì ~ Ó ≤Ä Ì Ì yçö – Ì! ò ßjð!_Ó xÓä, Î Óy Ó ò « Ì, Ì! Ó Ì Óä, òy òy Û, Ì Ó – ≤Ä Ì, Ì, Ó Ì Ó Óy Ì ù, Ó ßjð!_ Ì è, y Û, y Óf Óÿ Ì Ì ÌÛ, í, z, ð, òyò •Í Ì Ì, y •Í Ó ò % ò ßjð!_Ó, e Ì Û, Ó y Ó Ì ù Ì x Ì Ì ~ Ó xù, y Ó äe, Ì Ó – ~z xÓf liy Ì ò % ò ù) òò ! Ó ò Ì Ì yà Û, Ì Ó Ì Ì Óy òy Ó Û, Ì Ó Óy xöf Û, yò ßjð!_Ó ! Óé Ì Û, Ì Ó x Ì ~ ß ç @ Á, Û, Ó Ì Ì, Ì, Ì – •z •y ß % fl Óf Óÿ y! Ì Û, ð # Ì, Ì, Ó, ð, ò Ó, ð si # – Sáv ù) òò ß ç Ó « Ì, Ì (Maintenance of Capital): ßjð!_ e Ì Ì Ì Ì, ð, ò Ó ùy Ì ù) òò ! ò Ì Ì y ç! È Ì, Ì Ì « Ì, Ì ç! ò, ßjð!_Ó ù) °f •...yß Ì Ó ù, Ì Ì Ì z, ð, ò Ó ùy Ì ù) òò Û, Ì ù Ì y Ì – xÓä, Î òy Ì Ì ~ Ó ùy òf Ì ù ßjð!_Ó ~z « Ì, Ì ç! ò, ù) °f •...yß Ì Ó ß ç fliyò òy Û, Ì Ó xyl, ð, ò Ó ùy, ð Û, Ó Ì Ó ≤Ä Ì, Ì, y Ì ò Ó Óy Ì ù, Ó, ð, ò Ó ùy Ì Ó ç # òáy Ì òy •Í Ó – ~z x Ì, Ì! Ó _ òyù, Ó Ì è, ò Û, Ó y •Í Ó ≤Ä Ì, Ì, y Ì ò Ó Û, y Ì ~ Û, Ó # ù) òò Û, Ì ù

160 Ì y Ì Ó ~ Ó ç ≤Ä Ì, Ì, y Ì ò Ó Óyù, ÈÛÈ xç ~ ò « ù, y Á Û, Ì ù Ì y Ì Ó – x Ì y Ì ! ÓÉ Ì ç! È Ì, x ç Ì ç Ó, ð % ò Ó ð k, y Ì Ó Ó ùy òf Ì ù ù) òò ß ç Ó « Ì, Ì Ó y Ó í, z, ÿçf fliyl # ßjð!_Ó í, z, ð, ò xÓä, Î òyl ~ Û, Ó y ≤Ä Ì Ì yçö – 3.4.2 xÓä, Î Û, # Û, yò ßjð!_ Óf Ó •y Ó Û, Ó Óy Ó ù, Ì Ó ù) °f e ù ç •...yß òyl ~z Ó * ð ù) °f •...yß ÌÛ, Óy •Í xÓä, Î – ! Ó! ù, ß ! ßy Ó çy fl Ì Ó ò xÓä, Î Ì Ó ! Ó! ù, ß ß ç K, y Ì ò Ì Ì Ì ä È – ~ ÈÛÈ ß ç K, y Ó ù Ì òf Ì Ì = ! Ó Ì ç È Ì, z Ì Ó á Ì y òf Ì Ì = • Ó É ßjð!_Ó = Ì ä, Óy, ð, ò Ó ùy Ì ä, Ì Ì ä, Ó hs ò Óy x! Ó Ó yù « Ì, Ì Óy ù) °f •...yß Ì Ì Ì y ÌÛ, Ì Ì, y ÌÛ, xÓä, Î Óy •Í (Depreciation may be defined as the permanent and continuously diminution in the quality, quantity or value of an asset—Pickles)– ÚÚ Ì Ì Û, yò Û, y Ó Ì Ó ç! ßjð!_Ó e Ì ù Û, Á Ì ä, Ó hs ò ù) °f •...yß Ì Ì, y ÌÛ, z Ó Ì Ó xÓä, Î – ÚÚ (Depreciation is the gradual and permanent decrease in the value of an asset from any cause” – Carter) ÚÚ Óf Ó •y Ó Óy Û, y Óy Ì, Ì Ì Ó Ó ù, Ì Ó fl Ì Ó ßjð!_Ó ù) °f •...yß ÌÛ, Óy •Í xÓä, Î ÚÚ (Depreciation is the diminution in the value of assets due to use and/or lapse of time.” Terminology of the Institute of Cost and Management Accountants, England) í, z, ð, ò Ó í, z, Ì ß ç K, y = ! Ó Ì y Ì È Ì Û, Ó Ì Ó òáy Ì y Ì Ó Ì Óf Ó •y Ó ~ Ó ç ß ù Ì Ì Ó xy Ó Ì, Ì ò Ó (Lapse of time) ß Ì Ì ß Ì Ì ßjð!_Ó e ù ç « Ì, Ì ≤Äy Ì •Í ~ Ó ç ~ Ó ù, Ì Ó fliyl # ù, y Ì Ó ù) °f í, y í, z, ð Ì y Ì ä, y •...yß òyl – ßjð!_Ó ~ Ó * ð ù) °f Óy í, z, ð Ì y Ì ä, y •...yß ÌÛ, Óy •Í xÓä, Î (Depreciation) 3.4.3 xÓä, Î ÈÛÈ~Ó Û, y Ó Ì Ì ù) • SÜ, V Óf Ó •y Ó ! ç ò, « Ì, Ì (Wear & Tear): e ùy ä, Óf Ó •y Ì Ó Ó ù, Ì Ó ßjð!_Ó (Building, Plant, Machinery •z, fy! òv « Ì, Ì ≤Äy Ì •Í – ~z Ó * ð, ð « Ì, Ì xÓ ç f •z ßjð!_Ó Óf Ó •y Ì Ó Ó, ð, ò Ó ùy Ì Ì Ó í, z, ð, ò Ó ! ò ù, Ó Û, Ì Ó – Sáv í, z, ðy ò ò ç! ò, ð, ò Ó ùy Ì •...yß (Depletion): í, z, ð, òyò Ì ò Ó ß Ì Ì ß Ì Ì Û, yò Û, yò ßjð!_Ó xyò % òy Ì, Û, ù) °f •...yß òyl Ì ù ò Ì Mine, Quarry •z, fy! ò – Û, Ì Óy á! Ì ÌÛ, e ùy ä, Û, Ì Óy í, z Ì y ò Û, Ó Ì á! ò Ó ùy è, ù ç % Ì, Û, Ì Óy •...yß òyl – Sáv x ≤Ä Ì, Ì, Ó (Obsolescence): ò Ì % ò Á í, z Ì Ì, ò Ó Ì ò Ó Ì sf, òy Ì, xy! Ó Óy Ì Ó Ó ù, Ì Ó ð % Ó y Ì, ò sf, òy Ì, x ÌÛ, Ì çy • Ì Ì Ì y Ì – Û, y Ó Ì Ì ßy òy Ó Ì, ò % ò sf, òy Ì, Ó í, z, ð, òyò « ù, y x Ì ò Û, Ì Ó! ç ~ Ó ç í, z, ð, òyò Óf Ì x Ì ò Û, Û, ù – ð % Ó y Ì, ò sf, òy Ì, Û, y Ì ~ Û, Ó # xÓf liy Ì y Û, Ì Ó Á í, y Óy Ì, Ì, Ì Ó ò Ì % ò ò Ó Ì ò Ó Ì sf, òy Ì, Ó ÿ Ì, Ì •Í – Sáv Û, y Óy Ì, Ì (Efflux of Time): Û, yò Û, yò ßjð!_ Óf Ó •y Ó Û, Ó y òy •Í Á Û, Ó ùy è ß ù Ì x! Ì, Óy! Ì, Ì Ì xy ò % òy Ì, Û, y Ì Ó ù) °f •...yß òyl – Ì ù ò ÈÛÈ ÚÚ Ì Ì Leasehold Property, Patent Right, Copyright •z, fy! ò – ~z = ! Ó fl çy! ò Û, y Ó Û, yò Ì! òò= T ù Ì Ì Ó çöf S Ì ù ò 10 Óy 15 Ó ä È Ó V ò ä Ì y •Í ~ Ó ç Û, y Ó e Ì ù ~z fl çy! ò Û, y Ó ù) °f •...yß Ì, ð Ì, Ì, ð Ì, Ì! òò= T ß Ì Ì Ó ç Ì È Ì ç) Ì öf, ð, ò Ó Ì, Ì –

163 í zòy•Ó í ≠ 1st January, 2013 í y!Ó ã Mr. Roy 40,000 ê yÛ y ü) ãfÓ ~Ü ,!ê, Ísf, ðy!i (Machine) e í Ü , ãÓ ö ~ÓÇ fliy, ðö (installation) ÓyÓò 6,000 ê yÛ y áÓ ã, Ü , ãÓ ö– xö%üyö Ü , Ó y • ãñ Ísf, ðy!i Ó Ü , y!≈Ü , Ó # xyl %<Òy 5 ÓãÉÓ ~ÓÇ ù , @zyÓ ãÉÍ ü)°f (Residual Óy Scrap value) 1,000 • ãÓ – !fliÓ !Ü , !hflí , ðk, !i, xö%Íy! # Machine Account ãóáyö– (On 1st January, 2013, Mr. Roy purchased a Machine for Rs. 40,000 and installed it at a cost of Rs. 6,000. Its effective life is estimated at 5 years and scrap value at Rs. 1000. Show the Machinery A/c under Fixed instalment system.)

Üyüyö É üyê, xÓã, Í 40,000 + 6,000–1,000 = 45,000 ê yÛ y Óy!É≈Ü , xÓã, Í 45,000 ÷ 5 = 9,000 ê yÛ y Óy!É≈Ü , xÓã, Í Ó • yÓ 9,000 100 46,000 1,000 = 20% x!Óy 100 5 = 5% Óy!É≈Ü , xÓã, Í Ó • yÓ e í ü) ãfÓ í z, ðÓ ðy!≈ Ü , Ó ã 9,000 46,000 × 100 = 19.57% Machinery A/c Dr. Cr. Amount Amount Date Particulars J.F Rs. Date Particulars J.F Rs.

2013 To Bank A/c	40,000	2013 By Depreciation A/c	9,000	Jan. 1 To Bank Ac/	6,000	Dec. 31 Balance c/d	37,000
46,000	46,000	2014 To Balance b/d	37,000	2014 By Depreciation A/c	9,000	Jan. 1 Dec. 31 Balance c/d	28,000 37,000
37,000	2015 To Balance b/d	28,000	2015 By Depreciation A/c	9,000	Jan. 1 Dec. 31 Balance c/d	19,000 28,000 28,000	
2016 To Balance b/d	19,000	2016 By Depreciation A/c	9,000	Jan. 1 Dec. 31 Balance c/d	10,000 19,000 19,000		
2017 To Balance b/d	10,000	2017 By Depreciation A/c	9,000	Jan. 1 Dec. 31 Balance c/d	1,000 10,000 10,000		
2018 Ja. 1 To Balance b/d	1,000						

164 2V e ü...yüüyö !Ü , !hflí Óy ãÓ , ðk, !i, (Diminishing Instalment or Balance System) ~• , ðk, !i, ãÓã, Í çì Ü , Ó y ! ö!ò≈<T•y ãÓ ãjò!_Ó !!áí ü) ãfÓ í z, ðÓ ã!öy Ü , Ó y • í – Ü , yö ãjò!_Ó e í ü)°f ã!Ü , ~Ó xÓã, Í Óyò lò ãjò!_Ó !!áí ü)°f , ðyÁ! y Íy! – ≤Á!i, ÓãÉÓ xÓã, Í ðy!≈ Ü , Ó ÓyÓ ù , ãjò!_Ó !!áí ü)°f e üç •...yÛ , ðy! – xÓã, Í Ó çì Ü , Ó y • yÓ ~•z e ü...yüüyö ü) ãfÓ í z, ðÓ ≤Á!i yà Ü , Ó y • í Ó ãjò!_Ó ~•z xÓã, Í Ó ~•z , ðk, ! i, ã!Ü , e ü...yÛ ãÓ Óy !Ü , !hflí , ðk, !i, Ó ãjò!_Ó ~•z , ðk, !i, ãÓã, Í Ó , ð! Ó üy! e üç •...yÛ , ð ã!ü, ÿ ã!Ü , – í zòy•Ó í É 50,000 ê yÛ y ü) ãfÓ ~Ü , !ê, ãü!çö 1st January 2015 í y!Ó ã Mr. Roy 50,000 ê yÛ y ü) ãfÓ ~Ü , !ê, ãü!çö e í Ü , Ó y • – ≤Á!i, ÓãÉÓ 10% •y ãÓ xÓã, Í óÓ y • ãÓ Ó ãjò!_Ó Ü , Ó y • – !i, ö Ó!Û ãÓ Ó çöf e ü...yüüyö !Ü , !hflí , ðk, !i, xö%Íy! # Machine Account ãóáyÄ– (On 1st January, 2015, a Machine is purchased for Rs. 50,000. It is decided to write off depreciation @10% p.a. on Diminishing Instalment method. Show the Machinery Account for three years.)

Üyüyö É Machinery A/c Dr. Cr. Amount Amount Date Particulars J.F Rs. Date Particulars J.F Rs.

2015 2015 Jan. 1 To Bank A/c	50,000	Dec. 31 By Depreciation A/c	5,000	„ By Balance c/d	45,000	50,000 50,000																									
50,000	2016 2016 Jan. 1 To Balance b/d	45,000	Dec. 31 By Depreciation A/c	4,500	By Balance c/d	40,500 45,000 45,000																									
40,500	2017 2017 Jan. 1 To Balance b/d	40,500	Dec. 31 By Depreciation A/c	4,050	„ By Balance c/d	36,450 40,500 40,500																									
2018 Jan. 1 To Balance b/d	36,450	3.4.7 xÓã, Í ãjò!_Ü ≈ çì, í zòy•Ó í í zòy•Ó í É 1st January, 2015 í y!Ó ã Mr. Roy 10,000 ê yÛ y ü) ãfÓ ~Ü , !ê, ãü!çö e í Ü , Ó y • ~ÓÇ í z, yÓ fliy, ðö Óf! • 500 ê yÛ y – ~Ó xyl %<Òy ã!ü, ö ÓãÉÓ ~ÓÇ ù , @zyÓ ãÉÍ ü)°f 1,200 ê yÛ y Ó ãjò!_Ó xö%!üi, • – !fliÓ !Ü , !hflí , ðk, !i, xö%Íy! # xÓã, Í ðy!≈ Ü , Ó ãjò!_Ó • ãÓ – 31st December, 2017 í y!Ó ã Mr. Roy 15,000 ê yÛ y ü) ãfÓ ~Ü , !ê, ãü!çö e í Ü , Ó y • – 2015-17 Üyüyö É Machinery A/c Dr. Cr. Amount Amount Date Particulars J.F Rs. Date Particulars J.F Rs. <table border="1"> <tr> <td>2015 2015 Jan. 1 To Bank A/c</td> <td>10,000</td> <td>Dec. 31 By Depreciation A/c</td> <td>3,100</td> <td>„ To Bank A/c</td> <td>500</td> <td>„ By Balance c/d</td> <td>7,400 10,500 10,500</td> </tr> <tr> <td>10,500</td> <td>2016 2016 Jan. 1 To Balance b/d</td> <td>7,400</td> <td>Dec. 31 By Depreciation A/c</td> <td>3,100</td> <td>„ By Balance c/d</td> <td>4,300 7,400 7,400</td> </tr> <tr> <td>7,400</td> <td>2017 2017 Jan. 1 To Balance b/d</td> <td>4,300</td> <td>Dec. 31 By Depreciation A/c</td> <td>3,100</td> <td>Dec. 31 To Capital Revenue A/c</td> <td>„ By Bank A/c (Profit on sale as scrap Sales proceeds of scrap 1,800 (1800–1200) 600</td> </tr> <tr> <td>By Balance c/d</td> <td>1,500</td> <td>„ To Bank A/c Cost a new Machine</td> <td>15,000 19,000 19,000</td> <td>2018 Jan. 1 To Balance b/d</td> <td>15,000</td> <td>!Ó.o. É Óy!É≈Ü , xÓã, Í = 10,000 500 1,200 3 = 3,100 í zòy•Ó í É On 1st July, 2015, a Machine was bought for Rs. 80000 and installation charges was paid for Rs. 12,000. On 1st January, 2016, another Machinery was bought at Rs. 48,000. One 30th June, 2017, the Machinery bought on 1st January, 2016 was sold for Rs. 26,000, after dismantling it at a cost of Rs. 200. On 1st July, 2017, and their Machinery was installed at a cost of Rs. 60,000. Show the Machinery Account up to 31st March, 2018 assuming that the depreciation is charged 10% p.a. under straight line method. The Company closes its books on 31st March every year</td> </tr> </table>	2015 2015 Jan. 1 To Bank A/c	10,000	Dec. 31 By Depreciation A/c	3,100	„ To Bank A/c	500	„ By Balance c/d	7,400 10,500 10,500	10,500	2016 2016 Jan. 1 To Balance b/d	7,400	Dec. 31 By Depreciation A/c	3,100	„ By Balance c/d	4,300 7,400 7,400	7,400	2017 2017 Jan. 1 To Balance b/d	4,300	Dec. 31 By Depreciation A/c	3,100	Dec. 31 To Capital Revenue A/c	„ By Bank A/c (Profit on sale as scrap Sales proceeds of scrap 1,800 (1800–1200) 600	By Balance c/d	1,500	„ To Bank A/c Cost a new Machine	15,000 19,000 19,000	2018 Jan. 1 To Balance b/d	15,000	!Ó.o. É Óy!É≈Ü , xÓã, Í = 10,000 500 1,200 3 = 3,100 í zòy•Ó í É On 1st July, 2015, a Machine was bought for Rs. 80000 and installation charges was paid for Rs. 12,000. On 1st January, 2016, another Machinery was bought at Rs. 48,000. One 30th June, 2017, the Machinery bought on 1st January, 2016 was sold for Rs. 26,000, after dismantling it at a cost of Rs. 200. On 1st July, 2017, and their Machinery was installed at a cost of Rs. 60,000. Show the Machinery Account up to 31st March, 2018 assuming that the depreciation is charged 10% p.a. under straight line method. The Company closes its books on 31st March every year
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10,500	2016 2016 Jan. 1 To Balance b/d	7,400	Dec. 31 By Depreciation A/c	3,100	„ By Balance c/d	4,300 7,400 7,400																									
7,400	2017 2017 Jan. 1 To Balance b/d	4,300	Dec. 31 By Depreciation A/c	3,100	Dec. 31 To Capital Revenue A/c	„ By Bank A/c (Profit on sale as scrap Sales proceeds of scrap 1,800 (1800–1200) 600																									
By Balance c/d	1,500	„ To Bank A/c Cost a new Machine	15,000 19,000 19,000	2018 Jan. 1 To Balance b/d	15,000	!Ó.o. É Óy!É≈Ü , xÓã, Í = 10,000 500 1,200 3 = 3,100 í zòy•Ó í É On 1st July, 2015, a Machine was bought for Rs. 80000 and installation charges was paid for Rs. 12,000. On 1st January, 2016, another Machinery was bought at Rs. 48,000. One 30th June, 2017, the Machinery bought on 1st January, 2016 was sold for Rs. 26,000, after dismantling it at a cost of Rs. 200. On 1st July, 2017, and their Machinery was installed at a cost of Rs. 60,000. Show the Machinery Account up to 31st March, 2018 assuming that the depreciation is charged 10% p.a. under straight line method. The Company closes its books on 31st March every year																									

166 **Üyöyö É Machinery A/c Dr. Cr. Amount Amount Date Particulars J.F. Rs. Date Particulars J.F. Rs. 2015 2016 July 1 To Bank A/c 80,000 March 3 By Depreciation A/c ,, To Bank A/c 12,000 On 92,000 for 9 months 2016 =6,900 on 48,000 for Jan. 1 To Bank A/c 48,000 3 months=1,200 8,100 By Balance c/d 1,31,900 1,40,000 1,40,000 2016 2017 April 1 To Balance c/d 1,31,900 March 31 By Depreciation A/c 14,000 On 1,40,000 for 1 year ,, By Balance c/d 1,17,900 1,31,900 1,31,900 2017 2017 April 1 To Balance b/d 1,17,900 June 30 By Bank A/c (Sale) 26,000 June 30 To Bank A/c 200 ,, By Depreciation A/c 1,200 –dismantling cost –on 48,000 for 3 July 1 To Bank A/c 60,000 months By P/L A/c (Less on Sales) 15,000 2018 March 31 By Depreciation A/c On 92,000 for 1 year = 9,200 On 60,000 for 9 months =4,500 13,700 By Balance c/d 1,22,200 1,78,100 1,78,100 2018 April 1 To Balance b/d 1,22,200**

Üyöyö É ITC Agro Ltd. write off depreciation at the rate of 10% on original cost even if the machine is used part of the year. On 1st January, 2016, the balance of Machinery Account was Rs. 1,20,000 (original cost Rs. 2,00,000). On 1st April, 2016 new machine was bought at a cost of Rs. 30,000 and one machine which had cost Rs. 5,000 in 2005 was sold on 1st July, 2016 for Rs. 200. On 1st February, 2017, a new machine was installed at a cost of Rs. 20,000 and a machine which had cost Rs. 10,000 in 2014, was sold on 1st October, 2017 for Rs. 5,500. Write up the Machinery Account for 2016 and 2017

167 **Üyöyö É ITC Agro Ltd. Machinery A/c Dr. Cr. Amount Amount Date Particulars J.F. Rs. Date Particulars J.F. Rs. 2016 2016 Jan. 1 To Balance b/d 1,20,000 July 1. By Bank A/c (Sales) 200 April 1 To Banck A/c (Cost) 30,000 Dec. 31 By Depreciation A/c 23,000 July 1 To P/L A/c (Profit) 200 (On 2,00,000+30,000) (as written down value ,, By Balance c/d 1,27,000 is Nil) 1,50,200 1,50,200 2017 2017 Jan. 1 To Balance b/d 1,27,000 Oct. 1 By Bank A/c (Sale) 5,500 Feb. 1 To Bank A/c (Cost) 2,000 ,, By P/L A/C (Loss) 500 Dec. 31 By Depreciation A/c 25,000 (On 2,00,000+30,000+ 20,000 ,, By Balance c/d 1,16,000 1,47,000 1,47,000 2018 Jan. 1 To Balance b/d 1,16,000**

Üyöyö É Economic Transport Co. having three motor cars, make up their accounts on 31st December, annually. On 1st January, 2016, the particulars of the cars were as follows: Cost Accumulated Depreciation Maruti Rs. 3,00,000 Rs. 2,25,000 Ambassador Rs. 3,60,000 Rs. 1,80,000 Tata Sumo Rs. 4,80,000 Rs. 2,40,000 Depreciation was charged @ Rs. 25% p.a on Fixed Instalment Method, a full year's depreciation being charged in the year of purchase and no depreciation in the year of disposal. The following transactions took place: 1. On 31st March, 2016, purchased a Fiat Car for Rs. 6,00,000 giving the Maruti Car in part exchange value Rs. 1,20,000. 2. On 30th April, 2016, purchased Tayota Car for Rs. 6,00,000. 3. On 30th June, 2017, sold Ambassador Car for Rs. 75,000 and purchased a Mahindra Jeep for Rs. 3,60,000. 4. On 31st July, 2017, a Austin Car was purchased for Rs. 1,68,000. You are required to purchase cars account, car disposal A/c., Depreciation Provision A/c and show how the items will appear in the Profit & Loss Account for the years 2016, 2017 and also the Cars Account as appearing in the Balance Sheet on those dates.

168 **Üyöyö É M/s Economic Transport Co. Cars A/c Dr. Cr. Amount Amount Date Particulars J.F. Rs. Date Particulars J.F. Rs. 2016 2016 Jan 1. To Balance b/d Mar.ch.1 By Car Dispoal A/c 3,00,000 Maruti 3,00,000 (Maruti) Ambassador 3,60,000 By Balance c/d 10,40,000 Tata Sumo 4,80,000 11,40,000 Mar. 31 To Bank A/c 4,80,000 To Car Fiat 1,20,000 Deposal A/c (Fiat) Apr. 30 To Bank Tayota 6,00,000 23,40,000 23,40,000 2017 2017 Jan. 1 To Balance b/d June 30 By Car Dispoal A/c 3,60,000 Ambassador 3,60,000 (Ambassador) Tata Sumo 4,80,000 Dec. 31 By Balance c/d 22,08,000 Fiat 6,00,000 20,40,000 June 30 To Bank A/c 3,60,000 (Mahindra) July 31 To Bank (Austin) 1,68,000 25,68,000 25,68,000 2018 Jan. 1 To Balance b/d 22,08,000 Car Disposal A/c Dr. Cr. Amount Amount Date Particulars J.F. Rs. Date Particulars J.F. Rs. 2016 2016 Mar. 31 To Cars A/c (Maruti) 30,00,000 Mar. 31 By Depreciation prov. A/c 2,25,000 .. To profit & Loss A/c 45,000 ,, By Cars A/c (Fiat) 1,20,000 Profit on Sale 3,45,000 3,45,000 2017 2017 June 30 To Cars A/c 3,60,000 June 30 By Depreciation Pro. A/c 2,70,000 (Ambassador) ,, By Bank A/c (Sale) 75,000 ,, By Profit & Loss A/c 15,000 (Loss on Sale 3,60,000 3,60,000**

169 **Depreciation Provision A/c Dr. Cr. Amount Amount Date Particulars J.F. Rs. Date Particulars J.F. Rs. 2016 2016 Mar. 31 To Cars Dispoal A/c 2,25,000 Jan. 1 By Balance b/d (Marui) Maruti 2,25,000 Dec. 31 To Balance c/d 9,30,000 Ambassador 1,80,000 Tata Sumo 2,40,000 4,65,000 Dec. 31 By Profit & Loss A/c Ambassador 90,000 Tata Sumo 1,20,000 Fiat 1,50,000 Tayota 1,50,000 5,10,000 11,55,000 11,55,000 2017 2017 June 30 To Cars Disposal A/c 2,70,000 Jan. 1 By Balance b/d 9,30,000 (Ambassador) Dec. 31 To Balance c/d 12,12,000 By Profit & Loss A/c Tata Sumo 1,20,00 Fiat 1,50,000 Tayota 1,50,000 Mahindra 90,000 Austin 42,000 5,52,00 14,82,000 14,82,000 Profit & Loss Account Dr. Cr. Amount Amount Date Particulars J.F. Rs. Date Particulars J.F. Rs. 2016 2016 Dec. 31 To Deprecition 5,10,000 Dec. 31 By Car Disposal A/c 45,000 Provision A/c (Profit on Sale of Car) 2017 Dec. 31 To Depreciation 5,52,000 Provision A/c ,, To Car Disposal A/c 15,000 (Loss on Sale of Car) Balance Sheet as an Dr. Cr. Liabilities 31.12.96 31.12.97 Assets 31.12.96 31.12.97 Current Liabilities & Provision Fixed Assets Depreciation Provision 9,30,000 12,12,000 Cars 20,40,000 22,08,000**

170 **3.5 üç%ò , õif (Inventories) üç%ò , õif ~
Ü , !è , =Ó ° &c , õ)î≈ ſjõ!_ !• ^ ſ ^ !Ó !Ó ^ !Ö!ä , i , •!° – ≤**

Ā!i, x, y, l, ö, ö ≤ ĀÜ, i, xyl ~ ÖÇ xy! ≈ Ü, xÖfliy! öö ≈ yÖ ^ İİÖ çöf üç% ð, ö ĩfÖ ĩ!ë, Ü, ö!Ö üy, ö Ā ü) ° fyl ö ! Ö ĩÇEİ = Ö ĩc, ö! ≈ - Ü, y, ö, i, z, l, öy, öö, Ü, yÖ # ≤ Ā!i, x, y, l, ö, ö i, z, l, öy, ö ĩöÖ çöf ĩ, öif !ö ĩ! y!ç, ĩ, ĩ, y, ĩÜ, üç% ð, öif Ö y • ĩ - ~Ü, ĩ, ë, ÖfÖy! ĩÜ, ≤ Ā!i, x, y, l, ö, ö ! Öe ĩ ĩÖ çöf ĩ, öif ÖfÖyÖ Ü, ĩÖ ĩ, y, ĩÜ, üç% ð, öif Ö ĩ - ü, y, ö, i, ç, ĩ, # ĩ ! • İyÖ üyöÜ, (Indian Accounting Standard) AS-2 xö% İy ĩ # üç% ð, öif Ö ĩ, ö, çf, üyö İj, öö ĩÜ, Öyé, y! İy! Ü, öy ÖfÖy, ĩ, ĩ - SÜ, V Ü, yÖ Öy ĩÖ Ö flyü, y! ÖÜ, ! Öe ĩ ĩÖ çöf ĩ x! Öy SäV ! Öe ĩ ĩÖ i, z, l, j, çf, öif i, z, l, öy, ö ĩöÖ çöf ĩ x! Öy SäV, öif i, z, l, öy, öö Öy ! Öe ĩ ĩÖ çöf ÖfÖy, öif İyÖ ü ĩöf İsf, öy! İ, Öy ĩö Ö « İy ĩÖ ç, ĩ ÖÇ ÖfÖy ĩÖ Ö çöf, öif xhs ≈ üç, _ İy ĩÜ - AS-2 xö% İy ĩ # üç% ð, ö ĩfÖ ĩÇK, y! ë, ! Ö ĩY, Eİ Ü, Ö ĩÖ ĩ İ İhflİ, Ö! Ç, Tf = !, öy Ā! y İy ĩ, y • ≠ SÜ, V üç% ð, öif Ö, çf, üyö EÜ Ü Ü E, çf, üyö Ö ĩ, İy İÜ, öy flöç ≈ Ü, Ö y İy ĩ ĩ İy Ö, ö, çf, üyö x! hflİç ! Öf, üyö İ, y ĩÜ, Öyé, y! - SäV üç% ð, öif lö ĩ! y!ç, • ĩ ĩ İy ĩÜ, ≠ (i) Ü, yÖ Öy ĩÖ Ö flyü, y! ÖÜ, ! Öe ĩ ĩÖ i, z, l, j, çf ĩ x! Öy (ii) ! Öe ĩ ĩÖ çöf, öif i, z, l, öy, ö ĩöÖ « ĩ, ĩe ĩ x! Öy (iii), öif i, z, l, öy, öö öy ! Öe ĩ ĩÖ çöf, öif ÖfÖyÖ « ĩ, ĩe - 3.5.1 üç% ð, ö ĩfÖ ĩ) ° fyl ĩöÖ = Ö ĩc Öy i, z, l, j, çf üç% ð, öif ~Ü, = Ö ĩc, ö! ≈ İj, ö! - Ü, yÖ Öy ĩÖ Ö ≤ ĀÜ, i, xyl ~ ÖÇ xy! ≈ Ü, xÖfliy! öö ≈ yÖ ^ İİÖ çöf üç% ð, ö ĩfÖ ĩ!y! İ) ° fyl ö ≤ Ā ĩ ĩ yçö - ö # ĩ, üç% ð, ö ĩfÖ ĩ) ° fyl ĩöÖ = Ö ĩc Öy i, z, l, j, çf xy ĩy, öy Ü, Ö y • ≠ SÜ, V, İ!ë, Ü, üç% ð, öy, İy ĩöö ≈ yÖ İEÜ Ü E İyöy Ö ĩ, ÖfÖy! ĩÜ, üç% ð, öy, İy ! Öe ĩ ĩÖ çöf á Ö ä, (Cost of goods sold) Öyö ĩö Ā! y ĩ - ! Öe ĩ ĩÖ çöf á Ö ä, !ö! ĩ Ü, Ö y ĩ ĩ ĩ) ĩe Ö üyöf ĩü İ, y • EÜ Ü Ü E Cost of Goods sold = ≤ Āy Ö ! Ö, Ü, üç% ð, öif (Opening Stock) + , öif e ĩ x! Öy i, z, l, öy, ö ĩö ÖfÖyÖ (Materials purchased or consumed) - xhs üç% ð, öif (Closing Stock) - x, ĩÖ İ!ë, Ü, üç% ð, öy, İy ĩöö ≈ ĩ ĩÖ çöf üç% ð, ö ĩfÖ ĩ) ° fyl ö ! Ö ĩÇEİ = Ö ĩc, ö! ≈ - SäV ÖfÖyÖ Ü, yÖ # ĩöÖ İ!ë, Ü, ! İyÖ, İf ≤ Āyö ≠ ! İyÖÖ « ö Ü, yÖ Öy ĩÖ Ö ! öçf! ü, y E İy ! İ ĩÖ ! Ö ĩÖ ä, İ, - Ü, yÖ Öy ĩÖ ! ü, ĩ, ĩÖ ~ ÖÇ Öy ! İÖ Ö ! Ö! ü, ß, ö, « ĩöÖ İ!ë, Ü, ! İyÖÖ « ĩ İÇe yhs ĩ, İf İÖ Ö Ö y, Ü, Ö y ! Ö ĩÇEİ ü, y İÖ ≤ Ā ĩ ĩ yçö - üç% ð, ö ĩfÖ ĩ) ° fyl ö ! Ö ĩÇEİ ü, y İÖ ≤ Ā ĩ ĩ yçö ĩ ĩ!ë, Ü, İ, İf İÖ Ö Ö y ĩÖ çöf - 171 SäV İ!ë, Ü, xyl ≈ Ü, xÖfliyÖ ≤ ĀÜ, yç ≠ i, z, m, İ, ö ĩe Ö İj, ö! - Ö !ö ĩÜ, x!hs üç% ð, öif xöfyöf İj, ö! - Ö İy ĩ ĩ öáy İöy ĩ - İyç Ü, yÖ ĩ ĩ Ü, yÖ Öy ĩÖ Ö ≤ ĀÜ, i, xyl ≈ Ü, xÖfliyÖ ≤ ĀÜ, yç x ĩöÜ, yç ĩç !öü ≈ Ö, Ü, ĩÖ üç% ð, ö ĩfÖ ĩ!ë, Ü, ü) ° fyl ĩöÖ i, z, öÖ - SäV İ!ë, Ü, ä, ! İ, ü) öö !ö! ĩ ≠ ä, ! İ, ü) öö Ü, yÖ Öy ĩÖ Ö ≤ Ā!i, lö ĩöÖ Ü, yç Ü, yÖ Öy Ö, ö! Ö ä, y öy Ö çöf ÖfÖy, ĩ, ĩ - üç% ð, öif ä, ! İ, ü) ö ĩöÖ (Working Capital) ~Ü, xöf, İ, i, z, öyöy - ü, ĩ, ä, ! İ, ü) öö !öö ≈ yÖ ĩÖ çöf üç% ð, ö ĩfÖ ĩ!ë, Ü, ü) ° fyl ö ! Ö ĩÇEİ ≤ Ā ĩ ĩ yçö - SäV ÖfÖfliy, öy ĩÜ, Ü, y ≈ Ü, Ö # ! İk, yhs @ Ā ĩ ĩ İy ĩ, y ≠ Ö ĩ ≈, üyö ~ ÖÇ ü, ! ÖE İf! İk, yhs @ Ā ĩ ĩ üç% ð, ö ĩfÖ ĩ) ° fyl ö ~Ü, !

100% **MATCHING BLOCK 11/21** **SA** 06_chapter 3.pdf (D143312908)

Ö ĩÇEİ ü, İÜ, y, öy, ö Ü, ĩÖ -

ÖfÖfliy, öy ĩÜ, ! Ö! ü, ß, ! İk, yhs @ Ā ĩ ĩ üç% ð, ö ĩfÖ ĩ!ë, Ü, ü) ° fyl ö ! Ö ĩÇEİ ü, y İÖ İy ĩ, y Ü, ĩÖ - 3.5.2 üç% ð, ö ĩfÖ ĩ) ° fyl ö AS-2 xö% İy ĩ # üç% ð, ö ĩfÖ ĩ) ° fyl ö İj, ö! ≈ Ü, ĩ İhflİ ! ÖE ĩ ĩ = ! Ö ĩÇEİ = Ö ĩc İy, ĩÖ ! Ö ĩÖ ä, öy Ü, Ö ĩ, ĩ, ĩÖ İ, y • ! ö! Ö * , ö ≠ SÜ, V İyöy Ö ĩ, x, ĩ, #, İ, ü) f ~ ÖÇ ö # è, xyöyl ĩ İyàf ü) f (Net realisable value) ~ z, ö % z ĩ ĩ Ö ü ĩöf ĩ!ë, İy ≈ y ĩ, öç, y Ü, ü İyç ü) ĩ f z üç% ð, ö ĩfÖ ĩ) ° fyl ö Ü, Ö y ĩ - SäV x, ĩ, #, İ, ü) f • (i) e ĩ ü) f (ii) İyöyhs Ö Öf! (Conversion cost), ~ ÖÇ (iii) xöfyöf Öf! İy ! Ü, öy İyü, y! ÖÜ, ü, y ĩÖ Ü, yÖ Öy ĩÖ üç% ð, ö ĩfÖ xyöyl ĩöÖ çöf Öf! Ü, Ö y ĩ ĩ, y ĩöÖ İü! Ç - SÜ, V ö # è, xyöyl ĩ İyàf ü) f • ! öü ≈ y ĩ Öf! ~ ÖÇ ! Öe ĩ ĩÖ Öf! Öy ĩö ĩ ≤ ĀÜ, i, x! Öy xyöyü! öÜ, ! Öe ĩ ĩÖ çöf, öy Ā! y İy ĩ, y ĩÜ, Öyé, y! - SäV i, z, öçy, öif (By Products) e ĩ ü) f x! Öy ö # è, xyöyl ĩ İyàf ü) f ~ z, ö % z ĩ ĩ Ö ü ĩöf ĩ!ë, Ü, ü İyç ü) ĩ f z ü) ° fyl ö Ü, Ö y ĩ - Consumable stores ~ ÖÇ Ö « İy ĩÖ « ĩöÖ çöf İÖ Öy Ö Ü, Ö y ! ç! ö ĩ İy Ö ü) ° fyl ö İyöy Ö ĩ e ĩ ü) ĩ f z Ü, Ö y ĩ - ö % ö Ö y! ÖfÖy Ö ĩ İyàf à Èy, y, z (Re-usable wastes) !ö xyÖy Ö ≤ Ā! e ĩ yÜ, Ö ĩö ÖfÖy, ĩ, ĩ, ĩÖ İ, y ö # è, xyöyl ĩ İyàf ü) ĩ) ° fyl ö Ü, Ö y i, z! ä, İ, - SäV e ĩ ĩ Ö, ö! Ö Öf! (Cost of Purchase) = e ĩ ĩ Ö ü) f (Purchase price) + ö Ö ~ ÖÇ Ü, Ö + xöfyöf ≤ Ā! f ç, Öf! , öif e ĩ ĩ Ö çöf EÜ Ü Ü E ÖfÖy! ĩÜ, Öy Ryñ à Èy, , z, İ, y! ö - Sä, V, öif Ö * , öyhs Ö Öf! xhs ≈ üç, _ Ü, ĩÖ ĩ ĩÜ, yö Öf! İy i, z, ö! Ö Öf! İ, i, z, öy, ö ĩöÖ İy ĩ ĩ % _ İÜ, ° Öf! - SäEV ä % ä, Ö y Ü, yÖ Öy ĩÖ Ö « ĩ, ĩe ! ü, Ü, Ö ĩÜ, İ, ! Öe ĩ ĩÖ çöf (adjusted selling price) ≤ Ā ĩ ĩ yà Ü, Ö y ĩ - SçV i, z, öyöÜ, İ, i, z, ö! Ö Öf! Ü, Ö üye İyç xÇçè, Üç, xhs üç% ð, _ Ü, Ö y ĩ ĩ İy, y üç% ð, öif ĩÜ, İ, yÖ Ö ĩ ≈, üyö xÖfliy! xyöy Ö çöf Öf! Ü, Ö y ĩ - Sé, V üç% ð, öif ö # è, xyöyl ĩ İyàf ü) ĩ f ü) f! ö Ü, Ö y ĩ ĩ İ, y xÖçf z, ö, İÜ, ü, y ĩÖ ≤ ĀÜ, yç Ü, Ö y i, z! ä, İ, - 172 3.6 İ!

MÈ,li, Ä Çfliyö (Reserve and Provision) ÓfÓÿÿ ïï x!ç≈i, ü%öyü, yÓ Óy xöf Û, yò í, zm, Ì_Ó_ Ì xÇÇ ÓfÓÿÿ ïï Ó_ üy!
 °Ü, !ò Ìç @ Æ•i öy Ü, ÌÓ_ ú, !ÓÉÍf Ìï, Ó_ Û, yò !ö!ÿ, i, Öy x!ö!ÿ, i, ≤Ä Ìÿ çö üè, y ÌöyÓ_ çöf , ö, Ì, ü, y ÌÓ_ Ó_ Ìá
 ò Ì ñ i, y ÌÜ, ÇÓ_ «, î Öy ÌMÈ, li, (Reserve) Óy • Ì – ÓfÓÿÿ ïï Ó_ fÿÿ Ìÿ ñ ÓfÓÿÿ ïï Ó_ Ü, y Ì=Ü, Ó_ # ü)°ö (Working
 Capital) Ó, Ì, Ü, Ó_ ÓyÓ_ çöf ñ ~ÓÇ ÓfÓÿÿ ïï Ó_ xy Ì=Ü, Ó_ !ò! ÿò %ò, Ì, Ü, Ó_ ÓyÓ_ çöf ~•z ÇÓ_ «, ÌïÓ_ ÓfÓÿÿ
 Ü, Ó_ y • Ì – ~•z öÓ_ ÌöÓ_ ÇÓ_ «, ÌïÓ_ !•ÿyÓÈÜÈ~Ó_ í, zòy•Ó_ î •É Reserve Fund, Contingency Fund •zi, fy!ò–
 ÇÓ_ !«, i, xÇÇ Profit & Loss Appropriation Account~ Debit Ü, Ó_ y • Ì ~ÓÇ Reserve AccountÈÜÈ~ Credit Ü, Ó_ y • Ì –
 3.6.1 ÌMÈ, li, Öy ÇÓ_ «, ÌïÓ_ í, z Ìjçf SÜ, V xy Ì=Ü, Ó_ !ò! ÿò %ò, Ì, Ü, Ó_ y Ó_ Ì_ è, ö Ìÿyàf öyü, Ó_ Ì_ è, ö öy Ü, ÌÓ_ Ó_
 ÇÓ_ «, î Ì, Ì, T Ü, Ó_ Ì_ Ì_ y ≤Ä Ìï, ç, y ÌöÓ_ ö#è, Ìjð!_ (Net Worth) Ó, Ì, Ü, ÌÓ_ – ö#è, Ìjð!_ Ó, Ì, Ü, Ì_ è, ö Ì_ y ≤Ä Ìï, ç, y ÌöÓ_ xy Ì=Ü, Ì, Ì, Ì_ %ò, Ì, • Ì – xy Ì=Ü, Ì, Ì, Ì_ üçÓ% Ì, • Ì_ y ≤Ä Ìï, ç, y ÌöÓ_ %öyü Ó, Ì, Ü, çö! – SáV Ü, y Ì=Ü, Ó_ # ü)°ö Ó, Ì, Ü, Ó_ y
 x!ç≈i, öyü, Ó_ Ì_ è, ö Ü, Ó_ Ì_ y ≤Ä Ìï, ç, y ÌöÓ_ Ü, y Ì=Ü, Ó_ # ü)°ö...y Ì, çö! – öyü, Ó_ Ì_ è, ö öy Ü, Ó_ Ì_ y Ì_ è, ö Ó_ üy Ì x!ç≈ Ä!
 i, ç, y Ìö Ü, y Ì=Ü, Ó_ # ü)°ö !•ÿy ÌÓ_ Ì ÌÜ, Ìÿ Ì – ~ Ìï, Ü, y Ì=Ü, Ó_ # ü)°ö ÌöÓ_ Ìÿyò Ó, Ì, Ü, çö! ~ÓÇ ≤Ä Ìï, ç, y ÌöÓ_
 ü%öyü, y xç≈ ÌöÓ_ Ìÿyàf, y Ó, Ì, Ü, çö! – SáV x!ö!ÿ, i, çö! Öy «, Ì, i, àè, y Ìöy Ì_ Ì_ Ü, yò x!ö!ÿ, i, çö! Ó_ !fÿÿ, Ì_ ÌÜ, ü, Ì!
 ÓÉÍf Ìï, Ì_ Ü, yò ày Ìÿ Ó_ Öy «, Ì, i, Ó_ Ì, T • Ì_ i, y Ì_ è, y ÌöyÓ_ çöf ÇÓ_ «, î ÓfÓ•yÓ_ Ü, Ó_ y • Ì_ Ì_ y ÌÜ, – ü, !ÓÉÍf ÇÓ_
 Ìÿ Ìÿ •z x!ö!ÿ, i, – ~•z Ü, yÓ_ Ì_ i_ x!ö!ÿ, i, yÓ_ è%Ñ, ÌÜ, Ü, yÿ ÌöyÓ_ çöf Ói, üyö ü%öyü, yÓ_ ~Ü, è, y xÇÇ ÌMÈ, Ì_
 Ü, ÌÓ_ Ó_ yáyÓ_ ≤Ä Ìÿ çö • Ì – SáV ü, fyÇ ÌçÓ_ •yÓ_ xÓ_ è, Ó_ Ó_ Ì_ i, ç, Ó_ yáy ü, !ÓÉÍf Ìï, Ì_ Ü, yò ÓáÉÓ_ Ì ÌçT
 ü%öyü, y öy • Ì_ ÇÓ_ «, îy Ìï, Ó_ Ì_ çÓ_ Ì ÌÜ, ü, fyÇÇ ÌöÄ Ì_ yÓ_ ÓfÓÿÿ Ü, ÌÓ_ ≤Ä Ìï, ç, yò ü, fyÇ ÌçÓ_ •yÓ_ x, è! Ó_ Ó!
 i, ç, i, Ó_ yá Ìï, çöy ÌÓ_ – ~ ü, y ÌÓ_ ç Ì_ yÓ_ •y, yÓ_ ÌöÓ_ x Ìhs_ yÉ Ì_ i, y Ìöy Ìç, Ó_ • Ì – SáV ü)°ö# Ìjð!_ Ó, Ì, Ü, Ó_ çöf
 i, ç, !Ó_ ÌÓ_ Çfliyö Ü, Ó_ y ÇÓ_ «, ÌïÓ_ üyòf Ìü ≤Ä Ìï, ç, y ÌöÓ_ !öçf Ì, i, !Ó_ Ó, Ì, Ü, çö! – ~è, y ≤Ä Ìï, ç, y ÌöÓ_ !öçf Ì, i, ç!
 Ó_ ÌÓ_ ~Ü, Ì_ è, ≤Ä öyò í, z Ì – ≤Ä Ìÿ çö ÌÖy Ìö ~z, i, ç, !Ó_ ÌÓ_ Ìÿy • Ìÿ f öi%, ö ü%öö# ÇÇ@ Æ_ Ü, Ó_ y Ìÿ Ì – Sá, V x!í, !Ó_ Ì_
 öyü, ≤Ä Ü, yç öy Ü, Ó_ y ≤Ä Ìï, ç, yò x ÌöÜ, Ìÿ Ìÿ öyöy Ü, yÓ_ Ì_ i_ x!í, !Ó_ Ì_ öyü, ≤Ä Ü, y Ìç x!öf%ÈÜ, • Ìï, çöy ÌÓ_ –
 Ì_ Ì_ i_ è, ÇÓ_ «, îy Ìï, ç, x!í, !Ó_ Ì_ öyü, fliyöyhs_ Ó_ Ü, ÌÓ_ i, y Ì_ è, ö ö Ó_ yáy Ìÿ Ì –
 173 3.6.2 ÇÓ_ «, ÌïÓ_ Ì_ # Ì_ Ó_ ü, yà ÇÓ_ «, î ÌÜ, ≤Ä öyö, ö%•z Ì_ # Ì_ Ìï, ü, yà Ü, Ó_ y Ìÿ Ì ÌÿÉÈÜÈ S1V ü%öyü, yçyï, # Ì_
 ÇÓ_ «, î (Revenue Reserve) S2V ü)°öçyï, # Ì_ ÇÓ_ «, î (Capital Reserve) 1V ü%öyü, yçyï, # Ì_ ÇÓ_ «, î (Revenue Reserve) É
 ÓfÓÿÿ ïï Ó_ !ò! Ìü, Ü, y Ì=Ü, y Ì_ Ì_ è, ö Ó_ Ì_ öyü, x!ç≈i, • Ì ñ Ì_ ç_ y Ìü, Ó_ Ì_ xÇÇ üy!°Ü, ÌÜ, ≤Ä öyö öy Ü, ÌÓ_
 , ö, Ì, ü, y ÌÓ_ Ó_ Ì_ à Ì_ y • Ì ñ i, y ÌÜ, ü%öyü, y çyï, # Ì_ ÇÓ_ «, î Ó_ Ì_ ö – ü%öyü, yçyï, # Ì_ ÇÓ_ «, î ÌÜ, xyÓyÓ_ Ì, i, ö!è,
 Ì_ # Ì_ Ì, ü, yà Ü, Ó_ y • Ì ñ ÌÿÉ SÜ, V ÌyöyÓ_ Ì_ ÇÓ_ «, î (General Reserve): Ì_ ÇÓ_ «, î Ü, yò !Ó_ ÌçÉ Ì_ z Ìjçf Ü, Ó_ y • Ì_ öyñ
 ÓfÓÿÿ ïï Ó_ x!ç≈ Ìö! Ì, Ü, Ì, Ì, Ì_ %ò, Ì, Ü, Ó_ ÓyÓ_ çöf Ì, T Ü, Ó_ y • Ì_ Ì_ i, y ÌÜ, ÌyöyÓ_ Ì_ ÇÓ_ «, î Ó_ Ì_ ö – Ìüö Reserve
 Fund, Contingency Reserve •zi, fy!ò– ~ öÓ_ ÌöÓ_ ÇÓ_ «, î Ü, Ó_ y Öyòf, y)Ü, Ì, Ì_ – ~ ÇÓ_ «, î Ì, TÓ_ !ÓÉÍ Ì_ è,
 ÓfÓÿÿ ïï Ó_ üy!°Ü, Öy, è! Ó_ à, y_Ü, ài Ìÿ ÌÓ_ Ü, ÌÓ_ ö – ~ Ó_ *, è ÇÓ_ «, î Ü, yò !Ó_ ÌçÉ Ì_ z Ìjçf Ì_ k, Ü, Ó_ yÓ_ çöf Ì, T
 Ü, Ó_ y • Ì – ≤Ä Ìÿ çö ÌÖy Ìö ÓfÓÿÿ ïï Ó_ Ì_ Ì_ Ü, yò !Ó_ è, ö ÈÜÈxy, èòñ öy Ì_ Öy «, Ì, i, Ì_ è, y ÖyÓ_ çöf ~•z ÇÓ_ «, î
 ÓfÓ•yÓ_ Ü, Ó_ y Ì_ Ì_ i, çöy ÌÓ_ – SáV !ò!òçT ÇÓ_ «, î (Sepcific Reserve): Ì_ Ü, yò !Ó_ ÌçÉ Ì_ z Ìjçf Ì_ ÇÓ_ «, î Ì, T
 Ü, Ó_ y • Ì ñ i, y ÌÜ, !Ó_ ÌçÉ
 Ì_ ÇÓ_ «, î Óy • Ì – ~ Ó_ *, è ÇÓ_ «, î !ò!òçT í, zj Ìçf àÈyí, y xöf Ì_ Ü, yò

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í, z Ìj Ìçf ÓfÓ•yÓ_ Ü, Ó_ y

ÿÿ Ì_ öy – Ì_ lüöñ Ì, Ì_ ÌÓMÈ, yÓ_ è Ó_ # ö } i, è! Ó_ Ì_ çyò Ü, Ó_ ÓyÓ_ çöf (Debenture Redemption Fund), ö, fyÇ ÌçÓ_
 •y ÌÓ_ Ó_ Ì_ üy, y Ó_ ç, y Ü, Ó_ ÓyÓ_ çöf (Dividend Equalisation Fund) •zi, fy!ò– SáV =Æ ÇÓ_ «, î (Secret Reserve):
 í, zmí, ç, è ÌeÓ_ (Balance Sheet) üyòf Ìü Ì_ ÇÓ_ «, î Ó_ x!hÿ Ìç ≤Ä Ü, yç, çö! Ì_ öyñ i, y ÌÜ, =Æ ÇÓ_ «, î (Secret Reserve)
 Ó_ Ì_ ö – =Æ ÇÓ_ «, î Ì, TÓ_ , èk, Ì, i, É !öj!_ !ái, í, z, çöy Ìÿ =Æ, ÇÓ_ «, î Ì, T
 Ü, Ó_ y Ì_ Ì_ i, çöy ÌÓ_ ÈÜÜÈÜÈ SÜ, V Ü, yò Ìjð!_ •
 Ì, i, x!í, üyey Ì_ xÓá, Ì_ Öyò !ò Ìÿ ñ SáV, è! Ó_ Ì_ çyòf Ì_ öyöÓ_ (Outstanding Liabilities), è! Ó_ üy Ì_ Ó_ ç_ Ì_ à Ì_ Ì_ ñ SáV ü)°ö#
 Óf Ì_ ÌÜ, (Capital Expenditure), ü%öyü, yçyï, # Ì_ Óf Ì_ (Revenue Expenditure) !•ÿy ÌÓ_ è ÌÓ_ ñ SáV ü%öyü, y çyï, # Ì_
 xy Ì_ ÌÜ, ü)°ö# xy Ì_ Ó_ Ì_ à Ì_ Ü, Ó_ Ì_ Ì_ ñ SáV à, ö, i, Ìjð!_ Ó_ (Current Assets) Ìüö x!Óé_ # Ì_ üç%, i, ç, è Ì_ f Ó_ ü)°f ≤Ä Ü, i, ü)
 °f x Ì_ è, ç, y Ü, ü Ì_ à Ì_ Ì_ ñ SáV, V Ìç, yÓf Ì_ öy ÌÜ, (Contingent Liabilities) ≤Ä Ü, i, Ì_ öyöÓ_ • Ì_ è, ö Ì_ à Ì_ Ì_ •zi, fy!ò–
 í, z, è ÌÓ_ y_ , èsiy =!Ó_ ~Ü, Öy ~Ü, y Ì_ è, èsiy xò% Ì, i, • Ì_ í, zmí, ç, è ÌeÓ_ ≤Ä Ìç≈i, ö#è, Ìjð!_ Ó_ ü)°f x Ì_ è, ç, y
 ≤Ä Ü, i, ö#è, Ìjð!_ Ó_ ü)°f Ó_ ç_ Ì_ ÖÇ =Æ ÇÓ_ «, î Ó_ í, zqÓ_ • Ì – =Æ ÇÓ_ «, î ÌÜ, Ì_ ö í, zmí, ç, è ÌeÓ_ üyòf Ìü ≤Ä Ì_
 ç≈i, xy Ì=Ü, xÓfliy Ì_ ÌÜ, ç, ç, y ÌöÓ_ ≤Ä Ü, i, xy Ì=Ü, xÓfliy ü, y_ñ ~è, y è ÌÓ_ Ì_ öÄ Ì_ y Ìÿ Ì – ~ Ó_ x!hÿ Ìç

174 xy!≈Ü, xÓfliy^iÜ, §%ò,ì, Ü, ^iÓ - !Ü, v Ó*ÿÇ^iç ~Ó x, ðÓfÓ•yÓ •i° Ó^i° 1956 §y^i°Ó ^Ü, yjÿ!ö xy•zö xö%§y^iÓ Ói≈, üy^iö Ó#üy ~ÓÇ Ófy!B, Ç (Insurance and Banking) ≤Ä!i, ç, yò äËyí, y xöfe ~z §ÇÓ «, ^iÓ ^i, <T !ö!É!k, Ü, Ó•y •i° ^i° äË - 2V ü)°öö çy, #i° §ÇÓ «, i (Capital Reserve) ÓfÓ§y^i° Ó^i° !ö!üi, Ü, y!≈Ü, y, ç, ö Ófi, #i, xöf ^Ü, yó í, z!f ^i^iÜ, °yü, •i°ñ i, y^iÜ, ü)°ööçy, #i° °yü, Óy •i° - ü)°ööçy, #i° °yü, ^i^iÜ, §, <T §ÇÓ «, i^iÜ, Óy •i° ü)°ööçy, #i° §ÇÓ «, i (Capital Reserve) - ~z §ÇÓ «, i §yÿyÓ^i° ü, fyÇÇ !•§y^iÓ (Dividend) üy!Ü, ^i°öÓ ü^i°f Ó^i° è, ö Ü, Ó•y !y!^i° öy - ~è, y ü)°ööçy, #i° «, i, ^i° üè, yÓyÓ çöf Óf!i^i, •i° - 1956 §y^i°Ó ^Ü, yjÿ!ö xy•zö xö%§y^iÓ Profit & Loss A/cÈÜÈ~Ó üyöf^iÜ °ü, fyÇÇ !•§y^iÓ Ó^i° è, ç, Ìyàf ^Ü, yò ü%öyü, y^iÜ, ü)°ööçy, #i° §ÇÓ «, i^iÓ xhs ü%≈, ^Ü, Ó•y ä, °i° öy - ! öi° !ö!á, í, z, öy^i° ü)°ööçy, #i° °yü, x!ç≈i, •i° i, çy^i° É (i) fliy^i° # §j!_Ó !Óe^i° ^i^iÜ, ü%öyü, yñ (ii) §j!_Ä öyl^i° ^i° ö, %öü%≈fy!^i° öÓ ú, ^i° §, <T °yü, ñ (iii) x!öÜ, ü)°f ^i° ç! yÓ Óy !i, ^i° ÖMÈ, yÓ !Ó!Ü, Ó^i° ñ (iv) ^i° ç! yÓ Óy^i° ç! yE Ä, %ö!Ö≈!Ü, Ó^i° ñ (v) xÓ•y^i° !i, ^i° ÖMÈ, yÓ, ç, ö! ^i° çyö (Redemption of Debenture at discount), (vi) ≤ÄyÜ%, ÈÜÈ!öÖ, ç, ö yü, (Pre-incorporation Profit) •zi, fy!ö - 3.6.3 §ÇÓ «, i ~ÓÇ §ÇÓ «, i^i, •i° i°Ó ü^i°f çy!≈Ü, f °y^i° Ü, Ó^i° ~Ü, i, è xÇÇ üy!Ü, ^i° Ü, ≤Äöyö öy Ü, ^i° Ó^i° §ÇÓ «, i §, <T Ü, Ó•y •i° - ~Ó* ç, ö §ÇÓ «, i^i° è, yÜ, y ÓfÓ§y^i° Ó^i° ü, ç, i, ^i° x!i, !Ó^i° ü)°öö !•§y^iÓ ÓfÓ•yÓ Ü, Ó•y ^i° i, çy^i° - i, áö ~^i° Ü, ç, ö §ÇÓ «, i (Reserve) öy^i° x!ü, ç, i, Ü, Ó•y •i° - !Ü, v x^i° Ü, ^i° «, i^i° §ÇÓ «, i^i° è, yÜ, y ÓfÓ§y^i° Ó^i° Óy•z^i° §Ü, yÓ # Ü, yà^i° Ç (Government Paper) Óy xöf ^Ü, yò fl!≈§y^i° ç, ö^i° (Giltedged Securities) !Ó!ö^i° yà Ü, Ó•y •i° - ~Ó* ç, ö «, i^i° §ÇÓ «, i^i° Óy •i° §ÇÓ «, i^i° ! Ó (Reserve Fund) - x!i, ~Ó^i° §ÇÓ «, i^i° è, yÜ, y ÓfÓ§y^i° !Ó!ö^i° yà öy Ü, ^i° ÓfÓ§y^i° Ó^i° Óy•z^i° Ü, yò oßi, !Óe^i° ^i° ^i° yàf §j!_!i, !Ó!ö^i° yà Ü, Ó•y •i° ñ i, y^iÜ, §ÇÓ «, i^i°, •i° Ó^i° - ≤Ä^i° çö^i° Öy^i° ^i° ^i° Ü, yò ü!^i° °ç, #, öe !Óe^i° Ü, ^i° öàò x!≈ §Ç@Ä• Ü, Ó•y !y! - ~Ó* ç, ö i, •i° i°Ó í, zòy•Ó iÈÜÜÈ Debenture Redemption Reserve Fund, Depreciation Fund, Building Extension Reserve Fund •zi, fy!ö - ~Ó* ç, ö i, •i° i°Ó çöf !öi° Ó^i° ç, ö öylá•y •i° É (a) P/L Appropriation A/c.....Dr To Reserve Fund A/c (c) Reserve Fund Investment A/c.....Dr To Bank A/c

175 3.6.4 §Çfliyö ~ÓÇ §ÇÓ «, i^i° ü^i°f çy!≈Ü, f §Çfliyö ~ÓÇ §ÇÓ «, i^i° ü^i°f çy!≈Ü, f =!° !ö^i° ^i° äÄ!y •EÈÜÜÈ (1) §Çfliyö ÓfÓ§y^i° Ó^i° ~Ü, i, è, §, yÓf «, i, - §%i, Ó•yÇ Profit & Loss A/c Debit Ü, ^i° §Çfliyö §, <T Ü, Ó^i° ^i°, ç, i° - §Çfliyö °yü, ^i° iÜ, ^i° äËyè, (Charge against profit) - §ÇÓ «, i° ÓfÓ§y^i° Ó^i° °yü, Ó^i° xÇÇ - §%i, Ó•yÇ Profit & Loss Appropriation A/c Debit Ü, ^i° ~è, y §, <T Ü, Ó•y •i° - §ÇÓ «, i° °yü, Ó^i° è, ^i° öÓ ú, ° (Appropriation of Profit) - (2) °yü, ^i° yÜ, x!Óy ^i° yÜ, §yö •yÜ, §Çfliy^i° ÓfÓfliy Ü, Ó^i° ^i°, z •i° ñ ö% Çy Profit & Loss A/cÈÜÈ~Ó üyöf^iÜ ≤ÄÜ, ç, i, °yü, ÈÜÈ«, i, !öi≈! Ü, Ó•y !y^i° öy - §Çfliyö §, <T Ü, Ó•y Óyöfi, yü)Ü, - ^i° Ü, °üye °yü, •i° §ÇÓ «, i^i° ÓfÓfliy Ü, Ó•y •i° - §ÇÓ «, i^i° ÓfÓfliy öy Ü, Ó^i° ^i° Ä Profit & Loss A/cÈÜÈ~Ó üyöf^iÜ ≤ÄÜ, ç, i, °yü, ÈÜÈ«, i, !öi≈! Ü, Ó•y !y! - §ÇÓ «, i^i° ÓfÓfliy Ü, Ó•y Óyöfi, yü)Ü, ç, ö! - ÓfÓ§y^i° ç, ö! yE °yü, öy •i° §ÇÓ «, i §, <T Ü, Ó•y !y! öy - (3) §Çfliyö §, <T Ü, Ó•y •i° ^i° yò §%!ö!≈<T «, i, Çy öyl^i° üè, yÓyÓ çöf ñ xöf ^Ü, yò Ü, y^i° ç ~è, y ÓfÓ•yÓ Ü, Ó•y !y! öy - §ÇÓ «, i §yÿyÓ^i° ^i° ^i° Ü, yò xK, yí, «, i, Çy öyl^i° üè, yÓyÓ çöf §, <T Ü, Ó•y •i° - ^i° Ü, yò Ü, y^i° ç ~^i° Ü, ÓfÓ•yÓ Ü, Ó•y ä, ^i° - ~çöf ~^i° Ü, Free Reserve Óy •i° - (4) §Çfliyö §, <T Ü, Ó^i° ÓyÓ ú, ^i° °yü, ...y§ çy!^i° x!Öy «, i, Ó, !k, Ü, ^i° - §ÇÓ «, i §, <T Ü, Ó^i° ÓyÓ ú, ^i° °yü, ÈÈ«, i, Ó, ç, ö! Ói≈, ç, ö! öyñ ^i° ç, ö öy ~è, y °yü, ÈÜÈ«, i, !öi≈! Ü, Ó^i° ÓyÓ ç, ö P/L Appropriation A/cÈÜÈ~Ü, Debit Ü, ^i° §, <T Ü, Ó•y •i° - (5) §Çfliy^i° Ó^i° í, z, ç, ö üy!^i° Ü, Ó^i° ^i° yò fl!ç Óy öy! Öy^i° öy - §ÇÓ «, i^i° í, z, ç, ö üy!^i° Ü, Ó^i° ç, ö)≈ fl!ç Óy öy! Öy^i° - (6) §Çfliyö ^i° iÜ, °ü, fyÇÇ (Dividend) Ó^i° è, ç, Ü, Ó•y •i° öy - §ÇÓ «, i^i° Ü, °ü, fyÇÇ Ó^i° è, ç, Ü, Ó•y !y! - (7) §Çfliyö myÓ•y Ü, y!≈Ü, Ó^i° # ü)°öö (Working Capital) Ó, !k, çy!^i° öy - §ÇÓ «, i myÓ^i° y, y!≈Ü, Ó^i° # ü)°öö Ó, !k, çy!^i° - ú, ^i° xy!≈Ü, Ó%!ö!^i° yò §%ò, i, •i° - (6) §Çfliyö í, zmi≈, ç, ö^i° Asset !ö^i° Ü, §Ç!Y^i° §j!_!i^i° Öyò !ö^i° ^i° öáyö •i° - ^i° üöñ Provision for doubtful debts, Sundry Debtors •i° i, Çyò !ö^i° ^i° öáyö •i° - §ÇÓ «, i í, zmi≈, ç, ö^i° Liabilities !ö^i° Ü, ~Ü, i, è, ç, ö, iÜ, ç, !^i° yöy^i° (Head) ^i° öáyö •i° - ~áy^i° Öy ≤Ä^i° çö^i° ^i° ≤Ä^i° çö^i° !öÓ x!i, !Ó^i° - §Çfliy^i° ÓfÓfliy Ü, Ó^i° ^i° ñ §z x!i, !Ó^i° - xÇÇ §ÇÓ «, i^i° ü!%, °f - x!i, ~Ó !ö!≈<T «, i, Çy öyl^i° !üè, yÓyÓ ç, ö Ü, yò è, yÜ, y xÓ!ç<T lyÜ, ^i° i, y §ÇÓ «, i^i° !Ó^i° !ö!ö!ä, ç, i, ^i° Ó ~ÓÇ ~Ó í, z, ç, ö üy!^i° Ü, Ó^i° öy! Öy^i° -

176 3.6.5 í, zòy•Ó^i° üy^i° y, zòy•Ó^i° É 1 The net profit of Jet Ltd. in 2017 was Rs. 58,000. The Company declared a dividend of 25% on its paid up Capital of Rs. 2,00,000, and transferred a sum of Rs. 5,000 from its profit to Dividend Equalisation Reserve Account. In 2018, the Company earned a net profit of Rs. 45,000 only. The Company maintained the rate of dividend as last year after transferring necessary amount from Dividend Equalisation Reserve Account. Show the Profit & Loss Appropriation Account and Dividend Equalisation Reserve Account for 2017 and 2018. Show also the Journal Entries: §yÿyö É In the Book's of Jet Ltd. Journal Dr. Cr. Amount Amount Date Particulars LF Rs. Rs 2017 Dec. 31 Profit & Loss Appropriation A/c ...Dr 50,000 To Dividend A/c 50,000 (Being the dividend Rs. 25% declared as per Shareholders' Resolution No. dated.) ,, Dividend A/c ...Dr 50,000 To Bank A/c 50,000 (Being payment of dividend as declared) ,, Profit & Loss Appropriation A/c ...Dr 5,000 To Dividend Equalisation Reserve A/c 5,000 (Being the amount transferred to Dividend Equalisation Reserve A/c) 2018 Dec. 31 Dividend Equalisation Reserve A/c ...Dr 2,000 To Profit & Loss Appropriation A/c 2,000 (Being the amount transferred from Dividend Equalisation Reserve A/c to Profit & Loss Appropriation A/c) ,, Profit & Loss Appropriation A/c ...Dr 50,000 To Dividend A/c 50,000 (Being the dividend @ 25% declared as per Shareholders' Resolution No. . . . , Dated) ,, Dividend A/c ...Dr 50,000 To Bank A/c 50,000 (Being payment of dividend as declared)

180 Balance Sheet as at 31.12.17 (includes) Liabilities Rs. Assets Rs Sundry Debtors 16,000 Less Provision for Doubtful Debts @ 5% Debtors 800 15,200 !Ó oÉÈÙÙÛÛÛÛ~•z ,öç,li, !Ó^icÉÏ ≤Äã, !°i, öî^ ~ÓÇ ~•z ,öç,li, !li, !•ÿÓ öy Ó^yáy•z í, z! ä, i, - 2V !mi, #î^ ,öç,li, ≠ ~•z ,öç,li, !li, Û% ËÛËË} ~ÓÇ x!ö!ÿ, i, } !Çfliyö í, zü, !^•z ,ö, !Ü, ,ö, !Ü, ü, y^!Ó Profit & Loss A/cËÛËË~Ó^ Debit !ò^!Ü, fliyöyhs^!Ó^i, •î^ - !ò Provision for Doubtful Debt A/cËÛËË~Ó^ ^Ü, yö ≤ÄyÓ^ !Ü, Ü, ^çÓ^ !y^!Ü, ñ, i, yÓ^ !^!D Ói≈, üyö ÓaÈ^!Ó^Ó^ !Çfliy^!öÓ^ ,öy!~Ü, fê, y Profit & Loss A/cËÛËË~ fliyöyhs^!Ó^i, Ü, Ó^y •î^ - !ò ≤ÄyÓ^ !Ü, Ü, ^çÓ^ ^Ó!ç •î^ ñ^ Ó!ç xÇÇ Profit & Looss A/cËÛËË~Ó^ Credit Ü, Ó^y •î^ ~ÓÇ Ü, ü •!°ñ Ü, ü xÇÇ Profit & Loss A/cËÛËË~ Debit Ü, Ó^y •î^ - !üöÈÙÙÛÛÛÛ ,ö} !Ó=Ó^ í, zòy•Ó^î xö%ÿy^!Ó^ É Bad Debts A/c Dr. Cr. Rs. Rs 31.12.17 To Balance b/d 400 31.12.17 By P/L A/c 400 aaa Provision for Doubtful Debts A/c Dr. Cr. Rs. Rs 31.12.17 To Balance c/d 800 1.1.17 By Balance b/d 700 5% on 16,000 31.12.17 By P/L A/c New 800 Less Old 700 100 800 800 1.1.98 By Balance b/d 800 Profit & Loss A/c for the year eneded 31.12.17 (includes) Dr. Cr. Rs. Rs To Bad Debts 400 To Provision for Dubtful Debts : New Provision 800 Less Old provisionq 700 100

181 Balance Sheet as at 31.12.17 (includes) Liabilities Rs. Assets Rs Sundry Debtors 16,000 Less Provision for Doubtful Debts @ 5% on Debtors 800 15,200 !Ó oÉÈÙÙÛÛÛÛ~•z ,öç,li, á%Ó @ Ä•i^!ÿaf ö!^ ÈÙÙÛÛÛÛÛÛ, ËÛËË} ^!iÓ^ òÓ^ &ö «, li, ! üê, yÓyÓ^ çöf•z Provision for Doubtful Debts A/c ^áy•y •!î^ !y^!Ü, - !ÿi, Ó^yÇ Bad Debts A/c, Profit & Loss A/cËÛËË~ fliyöyhs^!Ó^i, Ü, Ó^ÓyÓ^ ^Ü, yö !%!_ ^öz- Bad Debts A/c!ê, Provision for Bad A/cËÛËË~ fliyöyhs^!Ó^i, Ü, Ó^y í, z!ä, i, Sî, i, #î^ ,öç,li, oTÓfv- 3V î, i, #î^ ,öç,li, ≠ ~•z ,öç,li, !li, ≤Ä!ü Óy !mi, #î^ ,öç,li, Ó^ üi, Ü% ËÛËË} Profit & Loss A/cËÛËË~Ó^ Debit !ò^!Ü, fliyöyhs^!Ó^i, Ü, Ó^y •î^ öy- ~ê, y Provision for Doubtful Debts A/cËÛËË~Ó^ Debit !ò^!Ü, fliyöyhs^!Ó^i, Ü, Ó^y •î^ - xî, É, öÓ^ Ü% ÛËËË} ~ÓÇ Ói≈, üyö ÓaÈ^!Ó^Ó^ !Çfliy^!öÓ^ ^!yäu, ^!Ó^ !^!D Provision for Doubtful Debt A/cËÛËË~Ó^ ≤ÄyÓ^ !Ü, Ü, ^ç^!Ó^Ó^ ,öy!~Ü, fê%, Ü%, Profit & Loss A/cËÛËË~Ó^ fliyöyhs^!Ó^i, Ü, Ó^y •î^ - !ò ≤ÄyÓ^ !Ü, Ü, ^çÓ^ ^Ó!ç •î^ ñ^ i, y•!°^ Ó!ç xÇÇ x!i, !Ó^_ !Çfliyö ~ÓÇ i, y Profit & Loss A/cËÛËË~Ü, Credit Ü, ^!Ó^ ^ü, Ó^i, !ò^!Ü, •î^ - xyÓ^ !ò Ü, ü •î^ ñ^ i, y •!°^ Ü, üê%, Ü%, áyê, !i, !Çfliyöó ~ÓÇ ~ê, y Profit & Loss A/cËÛËË~Ü, Debit Ü, Ó^y •î^ - ~•z ,öç,li, !ê, z !Ó≈y^!i, öç, y !!è, Ü, ,öç,li, - ,ö} !Ó=Ó^ í, zòy•Ó^î xö%ÿy^!Ó^ É Bad Debts A/c Dr. Cr. Rs. Rs 31.12.17 To Balance b/d 400 31.12.17 By Provision for Doubtful Debts A/c 400 aaa Provision for Doubtful Debts A/c Dr. Cr. Rs. Rs 31.12.17 To Bad Debts A/c 400 1.1.17 By Balance b/d 700 ,, ToBalance c/d 800 31.12.17 By P/L A/c 500 5% on 16,000 1,200 1,200 1.1.18 By Balance b/d 800

182 Profit & Loss A/c for the year eneded 31.12.17 ((includes) Dr. Cr. Rs. Rs To Provision for Doubtful Debts:- Bad Debts 400 Add New Provision 800 1,200 Less Old provision 700 500 Balance Sheet as at 31.12.17 (includes) Liabilities Rs. Assets Rs Sundry Debtors 16,000 Less Provision for Doubtful Debts @ 5% on Debtors 800 15,200 !Ó oÉÈÙÙÛÛÛÛ~•záy^!ö^«, i, #î^ ^!≤Ä!i, ,öç,li, !li, z Balance Sheet ~Ü, •z ≤ÄÜ, yÓ^ •!iÓ- í, zòy•Ó^î É 2 1.1.2015 i, y!Ó^ !á Debtors A/cËÛËË~Ó^ ^çÓ^ ! àÈ° 40,000 è, yÜ, yñ 31.12.15 i, y!Ó^ !á ~•z ^çÓ^ !àÈ° 46,000 è, yÜ, yñ 31.12.16-- !àÈ° 50,000 è, yÜ, y ~ÓÇ 31.12.17ÈÛËË~ ! àÈ° 30,000 è, yÜ, y- x!ö!ÿ, i, } !iÓ^ çöf DebtorsËÛËË~Ó^ í, z, öÓ^ 5% •y^!Ó^ !Çfliyö Ó^yáy •î^ - 2015ÈÛËË~ Ü% ËÛËË} !àÈ° 1,800 è, yÜ, yñ 2016ÈÛËË~ 2,200 è, yÜ, y ~ÓÇ 2017ÈÛËË~ 800 è, yÜ, y- çy^!ÓyÓ^ òy!á°yñ á!i, !^y^!öÓ^ ≤Ä^!î^yçö#î^ ! •ÿyÓ^!°ñ °yü, ÈÛËË~°yÜ, !ÿyö !•ÿyÓ ~ÓÇ í, zmi≈, ^óáyö- (Balance of Debtors A/c on 1.1.15 was Rs. 40,000, on 31.12.15 was Rs. 46,000 on 31.12.16 was Rs. 50,000 and on 31.12.17 was Rs. 30,000. Provision is made for Doubtful Debt at 5% on Debtors. Bad Debts written off during the year amounted to Rs. 1,800 in 2015, Rs. 2,200 in 2016 and Rs. 800 in 2017. Show the journal entries, necessary Ledger Accounts, Profit & Loss Account and Balance Sheet.) Journal Entries !ÿyöyö É Dr. Cr. Date Particulars Rs. Rs 2015 Provision for Doubtful Debts ...Dr 1,800 Dec 31 To Bad Debts A/c 1,800 (Being written for during the year bad debts) ,, Profit & Loss A/c ...Dr 2,100* To provision for Doubtful Debts A/c (see note) 2,100* (Being additional amount required to raise the provision to 5% on Debtors)

183 2016 Provision for Doubtful Debts A/c ...Dr 2,200 Dec (Being transfer of bad debts written off during the year) ,, Profit & Loss A/c Dr. 2,400 To provision for Doubtful Debts A/c 2,400 (Being additional amount required to raise the provision to 5% on Debtors) 20197 Provision for Doubtful Debts A/c ... Dr. 800 Dec To Bad Debts A/c 800 (Being transfer of bad debts written off during the year) ,, Provision for Doubtful Debts A/c ... Dr. 200 To Profit & Loss A/c 200 (Being the excess provision transferred to Profit & Loss A/c) Note : x!ö!ÿ, i, } !iÓ^ çöf 5% •y^!Ó^ !Çfliyö Ó^yáy •î^ - !ÿi, Ó^yÇ 1.1.15ÈÛËË~ !Çfliy^!öÓ^ ^çÓ^ !àÈ° 40,000x5/100 = 2,000 è, yÜ, y- !Çfliyö !^!Ü, 1915ÈÛËË~ Ü% ËÛËË} ÓyÓò áÓ^ ä, •!î^ !àÈ° 1,800È è, yÜ, y- ^çÓ^ xy^!àÈ° 2,000-1,800 = 200 è, yÜ, y- 3.12.15ÈÛËË~ ^üyê, !Çfliy^!öÓ^ ≤Ä^!î^yçö 46,000 x5/100 = 2,300 è, yÜ, y- xî, ~Ó P/L A/c- Ü, Debit Ü, Ó^!li, •!iÓ 2,300=200 = 2,100 è, yÜ, y- Ledger Bad Debts A/c Dr. Cr. Rs. Rs 31.12.15 To Balance b/d 1,800 31.12.15 By Provision for Doubtful 1,800 Debtos A/c 31.12.16 To Balance c/d 2,200 31.12.16 By Provision for 2,000 Doubtful Debts A/c 31.12.27 To Balance b/d 800 31.12.17 By Provision for Doubtful Debts A/c 800 Provision for Doubtful Debts A/c Rs. Rs 31.12.15 To Bad Debts A/c 1,800 1.1.15 By Balance b/dq 2,000 5% on 46,000 ,, To Balance c/d 2,300 31.12.15 By P/L A/c 2,100 5% on 46,000 4,100 4,100 31.12.16 To Bad Debts A/c 2,200 1.1.16 By Balance b/d 2,300 ,, To Balance c/d 2,500 31.12.17 By P/L/ A/c 2,400 5% on 50,000 4,700 5,700 31.12.17 To Bad Debts A/c 800 1.1.17 By Balance b/d 2,500 ,, To P/L A/c 200 (Excess Provision) ,, To Balance c/d 1,500 5% on 30,000 2,500 2,500 1.1.18 By Balance b/d 1,500

184 Profit & Loss A/c for the year ended 31 December (includes) Dr. Cr. Rs. Rs 2015 To Provision for Doubtful Debts:– Bad Debts 1,800 Add New Provision 2,300 4,100 Less Old Provision 2,000 2,100 2016 To Provision for Doubtful Debts:– Bad Debts 2,200 Add New Provision 2,500 4,700 Less Old Provision 2,300 2,400 2017 By Provision for Bad Debts:– Old Provision 2,500 Less Bad Debts 800 1,700 Less New Provision 1,500 200 Balance Sheet as at 31st December (includes) Liabilities Rs. Assets Rs 2015 Sundry Debtors 46,000 Less Provision for Doubtful Debts @5% 2,300 43,700 2016 Sundry Debtors 50,000 Less Provision for Doubtful Debts @ 5% 2,500 47,500 2017 Sundry Debtors 30,000 Less Provision for Doubtful Debts @ 5% 1,500 28,500 3.74 %

185 Rs. Sundry Debtors 21,400 Less : Bad Debts 1,400 20,000 Less Provision for Doubtful Debts @ 5% 1,000 19,000 19,000 é,yÜ,y !öÿ,ē, ī – xī, ~Óñ ^öyöyÓ ^lòÓ ^ól ÓyRy §Çfliyö • ^lÓÉÉÜÜÉ 19,000x2/100 = 380 é,yÜ,y Profit & Loss A/c ... Dr. Rs. 380 To Provision for Discount of Debtors A/c Rs. 380 3.75 % öyÄöyöyÓ ^lòÓ !öÿ,ē, • ^lī, ≤Äy,öf §ÇÓ «, î ^öyöyÓ ^lòÓ ^lūö ÓyRy ^òÁl y • l ñ î, üö xyÓyÓ , öyÄöyöyÓ ^lòÓ !öÿ,ē, • ^lī, ÓyRy , öyÄl y lyl – ~Ó * , ö ÓyRy ^, ö l° öyü, • l – §lī, ö y Çñ , öyÄöyöyÓ ^lòÓ Ü, yäÈ ^lÜ, Ü, ī, ÓyRy , öyÄl y ^lī, öy lÓ î, y ÓàÈÓ ^ Ç ^lÉ ! • §yÓ Ü, ^lÓ ~Ó çöf Profit & Loss A/c ÉÜÉ Ü, Credit Ü, ^lÓ §ÇÓ «, î §, ! T Ü, Ó y • l – ~ ^lÜ, Ó y • l , öyÄöyöyÓ ^lòÓ !öÿ,ē, • ^lī, ≤Äy,öf ÓyRy §ÇÓ «, î (Revenue for Discount on Creditors), ^löl ^lū ^öyöyÓ ^lòÓ ^ól ÓyRy Ó ! • §yÓ Ó yáy • l ñ !è, Ü, ī, yÓ !Ó, öÓ #ī, löl ^lū , öyÄöyöyÓ ^lòÓ !öÿ,ē, ≤Äy,öf ÓyRy Ó ! • §yÓ Ó yáy • l – ~ * ÓyRy §ÇÓ «, ^līÓ • yÓ ^üyē, , öyÄöyöyÓ ^lòÓ (Total creditors) x lB, Ó í, z, öÓ àöy Ü, Ó y • l – ^lū É

Sundry Creditors ... Rs. 12,000 Reserve for Discount on Creditors @ 1 2 % 2 . ~áy ^lö ÓyRy §Çfliyö • ^lÓ = 12,000 1 2 2 300 100 é,yÜ,y ~Ó çöf öy!á y • ^lÓÉ Reserve for Discount on Creditors A/c ...Dr. Rs. 300 To Profit & Loos A/c Rs. 300 ! Óä, «, î Óy!l çfÜ, ö # lī, Ó ò, ! Tü, D# ^lÜ, ~Ó * , ö §ÇÓ «, î ÓyN, ö # lī, ö l – Ü, yÓ î ~è, y §Ω, yÓf öyü, ~ÓÇ ü, !ÓÉl f ^lī, ≤ÄÜ, ī, ö lē, ~ * ö yü, öyÄ • lī, öy lÓ – ~Ó * , ö ÓyRy , öyÄl y lyl lÓ !Ü, öyñ î, y !öü ~ Ó Ü, ^lÓ ü, !ÓÉl f lī, §Ül ü, é, yÜ, y , ö l° ^lçyö Ü, Ó y lyl lÓ !Ü, öyñ î, yÓ í, z, öÓ – !Ü, v î, y !öy, l Ü, ^lÓ Ó y lyl öy – §lī, Ó y Ç ~Ó * , ö ÓyRy öÓ ö yü, • lÓ !Ü, öy î, y x!öÿ, ē, ī – Ó «, î Ç # ° î, y §Çé yhs ü, Óyö (Doctrine of Conservation) xö §y ^lÓ Ó y • l ^lñ §Ω, yÓf öyü, ! • §y ^lÓ öÓ ^lÓ öyñ !Ü, v lyl ö, # lī §Ω, yÓf «, lī, Ó çöf §Çfliyö Ó yä ^lÓ (Anticipate no profit and provide for all possible losses)– Reserve for Discount on Creditors A/c ÉÜÉ ~Ó ^ ÇÓ §Ö ~öy z Debit • ^lÓñ Ü, yÓ î ~è, y §Ω, yÓf xyl ñ xī, ~Ó • z • y §j ö l – ! • §y Óáy, !è, Ó öy ^lū 'Provision' Ç §!è, Óf Ó • yÓ öy Ü, ^lÓ Reserve Ç §!è, Óf Ó • yÓ Ü, Ó y í, z ! ä, ī – í, zòy • Ó î É 3 !öj ! • äī, ī, l f ^lÜ, çy ^lÓ öyÓ öy!á yñ á lī, l y ló ≤Ä lī y çö # lī ! • §y Ó lū) • ñ öyü, ÈÜÉ öyÜ, §yö ! • §y Ó ~ÓÇ

186 í, z mī, öe ^òáyöÉÉÜÜÉ 1st January, 2017 î, y lÓ ^lā , öyÄl y öyÓ ^lòÓ !öÿ,ē, ^lÜ, ≤Äy,öf ÓyRy §ÇÓ «, î !è° 1,400 é, yÜ, yñ 2017 §y l° ÓyRy , öyÄl y lyl 1,000 é, yÜ, y– 31st December, 2017 î, y lÓ ^lā Creditors A/c ~Ó ^ ÇÓ !è° 40,000 é, yÜ, y– , öyÄöyöyÓ ^lòÓ !öÿ,ē, ^lÜ, ≤Äy,öf ÓyRy Ó çöf 3% • y ^lÓ §ÇÓ «, î Ü, Ó y • l – Prepare Journal entires, necessary Ledger Accounts, Profit & Loss Account and Balance Sheet from the following particulars:– Reserve for Discount on Creditors as on 1st January, 2017–Rs. 1,400, discount received during 2017–Rs. 1,000 On 31st December, 2017 the balance n creditor A/c was Rs. 40,000. Reserve for Discount on Creditors to be 3%. §üyöyö É Journal Entries Date Particulars Rs. Rs 2017 Dec. 31 Discount Received A/c ...Dr 1,000 To Reserve for Discount on Ceditors A/c 1,000 (Being transfer of discount received) ,, Reserve for Discount on Creditors A/c ...Dr 800 To P & L A/c 800 (Being additional amount required to raise the reserve to 3%) Ledger Discount Received A/c Dr. Cr. Rs. Rs 2015 To Reserve for Discount 1997 Dec. 31 on Creditors A/c 1,000 Dec. 31 By Balance b/d 1,000 Reseve for Discount on Creditors A/c Dr. Cr. Rs. Rs 2017 2017 Jan. 1 To Balance b/d 1,400 Dec. 31 By Discount Recd. A/c 1,000 Dec. 31 To P & L A/c 800 ,, By Balance c/d 1,200 3% on 40,000 2,200 2,200 2018 Jan. 1 To Balance b/d 1,200

187 Profit & Loss A/c for the year ended 31.12.17 (includes) Dr. Cr. Rs. By Reserve for Discount on Creditors: Discount Received 1,000 Add New Reserve 1,200 2,200 Lss Old Reserve 1,400 800 Balance Sheet as at 31.12.17 (includes) Dr. Cr. Liabilities: Rs. Rs. Sundry Creditors 4,000 Less Reserve for Discount on Creditors 1,200 38,800 í, zòy • Ó î É 4 From the following particulars prepare the necessary Accounts and show the Profit & Loss Account and Balance Sheet as at 31st March, 2018. Rs. 1.4.17 Balance of Debtors 60,000 Balance of Creditors 40,000 Provision for Doubtful Debts balance 2,800 Provision for Discount on Debtors balance ... 1,900 Reserve for Discount on Creditors balance ... 900 During the year ended 31st March, 2018:– Credit Purchases 2,70,000 Sales (including Cash Sales 40,000) 3,60,000 Discount Received 800 Discount Allowed 1,400 Bad Debts 2,200 Bad Debts Recovered 500 Purchases Returns 3,600 Sales Returns 6,300 Cash Received from Debtors 3,19,700 Cash Paid to Creditors 2,75,600 Create Provision for Bad Debts @ 5%, Provision for Discount @ 3% on Sundry Debtors and Reserve for Discount on Creditors @ 4%, after writing off further Bad Debts—Rs 400.

188 Sundry Debtors A/c Dr. Cr. Rs. Rs 2017 2018 April 1 To Balance b/d 60,000 March 31 By Cash Received A/c 3,19,700 2018 By Discount Allowed A/c 1,400 March 31 To Sales A/c 3,20,000 By Bad Debts A/c 2,200 By Sales Returns A/c 6,300 By Balance c/d 50,400 3,80,000 3,80,000 Sundry Creditors A/c Dr. Cr. Rs. Rs 2018 2017 March 31 To Cash paid A/c 2,75,600 April 1 By Balance b/d 40,000 To Discount Received A/c 800 2018 To Purchases Returns 3,600 March 31 By Purchases A/c 2,70,000 To Balance c/d 30,000 3,10,000 3,10,000 Discount Allowed A/c Dr. Cr. Rs. Rs 2018 2018 March 31 To Sundry Debtors A/c 1,400 March 31 By Provision for Discount on Debtors A/c 1,400 Discount Received A/c Dr. Cr. Rs. Rs 2018 2018 March 31 To Reserve for Discount 800 March 31 By Sundry Creditors A/c 800 on Creditors A/c Bad Debts A/c Dr. Cr. Rs. Rs 2018 2018 March 31 To S. Debtors A/c 2,200 March 31 By Provision for To S. Debtors A/c 400 Doubtful Debts A/c 2,600 2,600 2,600

189 Bad Debts Recovered A/c Dr. Cr. Rs. Rs 2018 2018 March 31 To Profit & Loss A/c 500 March 31 By Cash A/c 500 Provision for Doubtful Debts A/c Dr. Cr. Rs. Rs 2018 2017 March 31 To Bad Debts A/c 2,600 April 1 By Balance b/d 2,800 To Balance c/d 2,500 2018 5% (50,400-400) March 31 By Profit & Loss A/c 2,300 5,100 5,100 Provision for Discount on Debts A/c Dr. Cr. Rs. Rs 2018 2017 March 31 To Discount Allowed A/c 1,400 April 1 By Balance b/d 1,900 To Balance c/d 1,425 2018 3% on (50,400-400-2,500) March 31 By Profit & Loss A/c 925 2,825 2,825 Reserve for Discount on Creditors A/c Dr. Cr. Rs. Rs 2017 2018 April 1 To Balance b/d 900 April 1 By Discount Received 800 2018 By Balance 4% on 30,000 1,1200 March 31 To Profit & Loss A/c 1,100 2,000 2,000 Profit & Loss A/c for the year ended 31.3.18 (includes) Dr. Cr. Rs. Rs To Provision for Doubtful Debts: By Reserve for discount on Bad Debts 2,600 Creditors : Add New Provision 2,500 Discount Received 800 5,100 Add New Reserve 1,200 Less Old Provision 2,800 2,300 2,000

190 To Provision for Discount Debts: Less Old Reserve 900 1,100 Discount Allowed 1,400 Add New Provision 1,425 2,825 Less Old Provision 1,900 925 Balance Sheet as at 31st March, 2018 (includes) Dr. Cr. Liabilities Rs. Assets Rs. Sundry Debtors 50,400 Less Bad Debts 400 50,000 Sundry Creditors 30,000 Less Provision for Doubtful Debts @5% 2,500 Less Reserve for Discount 47,500 @4% 1,200 28,800 Less Provision for Discount @ 3% 1,425 46,075 ~Ü,Ü, 3.8 ü%, ° ŒÇ`İcyöò !•ŒyÓÓ` «, y !ÓÉİ`İİ` İ`İİ<T K, yò öy İyÜ, `İ° Öy ü%, °e` İü ≤Äyİ` •z !•Œy`İÓ !Ó!ü,ß` óÓ` İöÓ` ü%, °ey!hs` â`İê, - ! •ŒyÓcy`İfİfÓ` !ö! ü xö%İyİ` # ü%, °=!° öy!á°yÓ` (Journal Entry) üyöf`İü ŒÇ`İcyöò Ü, Ó` İli, •İÓ- ü%, °óÓ`y, öi, `İ° ~Ü, yhs` ≤Ä`İİ` yçò àÈyİ, y` Œê, y` Ü, İê, Öy Ó` Öy`İÓ` Ó` Œy•y`İİf` ü%` İàÈ Œ!ê, Ü, Ü, Ó`y` ö#İi, !ÓÓ` Œk, - `İ öy!á°yÓ` Œy•y`İİf` Ü, yò ≤Ä`İi, y` İöÓ` !•ŒyÓ !öÜ, y` İçÓ` ü` İöf, ò) İÓ~ ŒÇà!è, İ, !Ó!ü,ß` óÓ` İöÓ` ü%, °ey!hs` =!° ŒÇ`İcyöò Ü, Ó`y` İ, y` İÜ, ü%, ° ŒÇ`İcyöò İöÓ` öy!á°y (Rectification Entry) Ó`İ°- ~•z öy!á°y=!° ŒyöyÓ` İi, É ≤ÄÜ, İ, çy` İÓöyÓ` (Journal Proper) Ü, Ó`y` İ` - 3.8.1 ü%, `İ°Ó` òİ#!Óü, yà Œİi, Ó`yÇ` !Ó!ü,ß` ò, İ<T`İÜ, yİ` İ`İÜ, ` ü%, °=!° !Ó!ü,ß` òİ#` İi, ü, yà Ü, Ó`y` İyİ` - !•ŒyÓ ŒÇe` yhs` ü%, °=!° İÜ, !öi, !İai, çöŒyã, òİ#` İi, !Óü, _ Ü, Ó`y` İ`İi, çöy` İÓ` É 1V àÈy` İi, Ó` ü%, ° İ!ò` Ü, yò` ò` İöò (Transaction) `Ü, yò ≤Äyİ!üÜ, !•Œy` İÓÓ` Ó•z` İi, S` İüö Purchase Day Book, Sales Day Book, Return Book) ≤Äü, İi, İi, `üy` İê, •z` °áy` İ` öyñ xİÖy İ, z•y ≤Äyİ!üÜ, !•Œy` İÓÓ` Ó•z` =!° İi, `Ü, yò` ò` İöò` óáy` •İ° ÄÈÜÜÈİ!ò İ, z•y áli, İ`y` İö (Ledger) `üy` İê, •z` !°! öÓk, Ü, Ó`y` öy` İ` İi, `İÓ` ~ çyİ, #İ` ü%, ° ŒÇà!è, İ, •İ` - 191 İ, zòy•Ó` İ É SÜ, V Ó`y` İüÓ` Ü, yàÈ` İ` İÜ, 1000 ê, yÜ, yÓ` , öİf` öy` İÓ` e` İ` Ü, Ó`y` •İİ` İàÈñ` İÜ, v İ, z•y ü%, °Óçİ, É Purchase Day BookÈÜÈ~` °áy` İ` öy•z- SáV çfyü` İÜ, 2000 ê, yÜ, yÓ` , öİf` öy` İÓ` !Óe` İ` Ü, Ó`y` •İİ` İàÈñ` İÜ, v İ, z•y ü%, °Óçİ, É Sales Day Book- ~` °áy` İ` öy•z- 2V ö#İi, ài, ü%, °` ò` İöò` !°! öÓk, Ü, Ó`` İÓ` Œüİ` !•ŒyÓ cy` İfİfÓ` ö#İi, (Principle) çöy` ö öy` Ü, Ó`` İ` İ` ü%, °ey!hs` •İ` İi, y` İÜ, ö#İi, ài, ü%, ° Ó`İ°- ü)° ööçyİ, #İ` Ä` ü%öyü, çcyİ, #İ` Ófİ` ñ ÓfÓy!` Ü, Ä` xÓfÓy!` Ü, xyl` ÈÜÈÓfİ` ≤Äü, İi, !ÓÉİ` =!° İê, Ü, üi, !öò~yÓ` İ öy` Ü, Ó`` İi, çöyÓ` İ° ~ óÓ` İöÓ` ü%, °ey!hs` â` İê, - SÜ, V İsf, çöy!i, e` İ` Ü, Ó`y` •İİ` İàÈ- !Ü, v Machinery A/cÈÜÈ` Ü, debit öy` Ü, `İÓ` ñ, çöİf (Goods) e` İ` Ü, Ó`y` •İİ` İàÈ` ü` İö` Ü, `İÓ` Purchase A/cÈÜÈ` Ü, debit Ü, Ó`y` •İİ` İàÈ- SáV Öyİ, #ü, yİ, y` ≤Äöyö` Ü, Ó`y` •İİ` İàÈ- ! Ü, v Rent A/cÈÜÈ` Ü, debit öy` Ü, `İÓ` ñ Landlord A/cÈÜÈ` Ü, debit Ü, Ó`y` •İİ` İàÈ- 3V flİ` ÇÈÜÈŒÇ` İcyöò ü%, ° ~ çyİ, #İ` ü%, `İ°Ó` `«` İê` ~Ü, !ê, ü%, `İ°Ó` ú, °yú, °` òÓyİ` x, öÓ` ~Ü, !ê, ü%, `İ°Ó` ú, °yú, °` myÓ`y, ò) Ó` İ (Compensated) •İİ` İyİ` - İ, zòy•Ó` İ É İò%Ó` Ü, yàÈ` İ` İÜ, 1000 ê, yÜ, y, çöy` İ`y` à`ñ` !Ü, v İò%Ó` !•Œy` İÓ` üye 100 ê, yÜ, y credit Ü, Ó`y` •İİ` İàÈñ` xyÓyÓ` , öÓ` Ói` # Œüİ` üò%Ó` Ü, yàÈ` İ` İÜ, 900 ê, yÜ, y, çöy` İ`y` à`ñ` !Ü, v üò%Ó` !•Œy` İÓ` 1900 ê, yÜ, y credit •- 4V` eüydÜ, Ü, yİ~ü)Ü, ü%, °` Ü, yò` ò` İöò` ≤Äyİ!üÜ, ••zi, Öy` áli, İ`y` İö` ê, yÜ, yÓ` x` İB, , Ü, ü Öy` Óç#` °áy` •İ` İi, áò` ~z` ü%, °=!° İÜ, `eüydÜ, Ü, yİ~ü)Ü, ü%, °` Ó`y` •İ` - İüöñ` Ó` yà` İÓÓ` `İ` İÜ, 700 ê, yÜ, yÓ` , öİf` öy` İÓ` e` İ` Ü, Ó`y` •ñ` !Ü, v ≤Äyİ!üÜ, Ó•z` İi, Purchase A/c Ä` Ó` yà` İÓÓ` !•Œy` İÓ` 70 ê, yÜ, y` °áy` •- 5V` İy` İàÓ` ü%, °` İ!ò` Ü, yò` ≤Äyİ!üÜ, !•ŒyÓ` Ó•z` İİ` Ó` S` İüö Airchare Day Book, Sale Day Book Return Inward Book, Return outward Book •zi, fy!òV` çÓ` ü%, °Óçİ, É fliyöyhs` `İÓ` Ó` Œüİ` Ü, ü Öy` Óç#` `óáy` İöy` •İ` İ, y` İÜ, ` İy` İàÓ` ü%, °` Ó`İ°- ` İüö Return Inward ~Ü, , ç, ö, y` İ` İÜ, xöf, ç, ö, yİ` fliyöyhs` `İÓ` Ó` Œüİ` 7010 ~Ó` fliy` İö 7100` óáy` İöy` •-`

192 3.8.2 ~Ü, i, Ó ú, y ú%, ° •z•yÓ` myÓ` y Ó%é, yÍ` ãñ` Ü, yó` °ö` ãöö !•ÿ` ÌÓÓ` Ó•z` Ìi, ~Ü, !è, !ò` ÌÜ, (Debit Óy Credit) !è, Ü, ü, !•ÿ` ãöÖk, •Ï` ãËñ` !Ü, v xöf!ò` ÌÜ, ú%, ° Ü, Ó` y` •Ï` ãË– ãöÖ` SÜ, V Ó` y` ÌüÓ` Ü, yãÈ` ã` ÌÜ, 100 è, yÜ, yÓ` çöf e` Ì` Ü, Ó` y` •Ï` ãËñ` Purchase A/cÜÈ~ 100 è, yÜ, y debit Ü, Ó` y` •ñ` !Ü, v Ó` y` ÌüÓ` !•ÿ` ÌÓ` üy` Ìè, •z` áy` •öy– SáV 200 è, yÜ, y üç%!Ó` ≤Ãöyö` Ü, Ó` y` •ñ` Wages A/cÈÜÈ~ debit Ü, Ó` y` •ñ` !Ü, v Cash A/c` Ü, credit Ü, Ó` y` •öy– 3.8.3 ò%•z` i, Ó` ú, y ú%, °` Ü, yó` °ö` ãöö !•ÿ` ÌÓÓ` Ó•z` Ìi, !•ÿ` ãöÖk, Ü, Ó` ãË, í, z, z, Ì` !ò` ÌÜ, •z` SDebit ~ÓÇ` Credit !òÜ, V ú%, °` Ü, Ó` y` •Ï` ãË– ãöÖ` ÈÜÜÈÈÈSÜ, V í, z, ç, ö` ÌÓ` Ó` í, z, yó•Ó` ãË` Purchase A/cÈÜÈ` Ü, 10 è, yÜ, y debit •Ï` ãË– ~ÓÇ` Ó` y` ÌüÓ` !•ÿ` ÌÓ` (Ram's A/c)ÈÜÈ~ 10 è, yÜ, y credit Ü, Ó` y` •Ï` ãË– SáV í, z, ç, ö` ÌÓ` Ó` í, z, yó•Ó` ãË` Wages A/cÈÜÈ` Ü, 2000 è, yÜ, y debit Ü, Ó` y` •ñ` xyÓyÓ` Cash A/cÈÜÈ` Ü, 2000 è, yÜ, y credit Ü, Ó` y` •– 38.4 x!ö!y, i, !•ÿ` Ó` zÇ` ÌÓ` ç# Suspense çΣ!è, Ó` ÓyÇ` y, ç, ö!` ù, yEÿ` •Üx!ö!y, i, xÓfliyÜ` ÿ%í, Ó` yç` ö!y, i, ã` Óy` !è, Ü, !•ÿ` Ó!è, Óy` !•ÿ` Ó!è` !öÖ` *` çöi` öy` Ü, Ó` y` çö!è` xöf` ÌÈÜÈ!•ÿ` ÌÓ` Ü, yó` °ö` ãöö` ÿyü!` Ü, ù, y` ÌÓ` !•ÿ` ãöÖk, Ü, Ó` y` •Ï` i, y` ÌÜ, Suspense Account Sx!ö!` y, i, !•ÿ` Ó` Ó` ÌV– ù%, °` ÿÇ` Ìçyöö` (Rectification of Errors) ö!á'yÓ`` «` Ìè` Suspense Account ÓfÓ•yÓ` Ü, Ó` y` •Ï` – Suspense A/cÈÜÈ~Ó` !öçf!` Ü, yó` ü)°f` ö•z– •z•y` ÌÜ,` Ü, yó` ði#ú%,` _` (Personal, Real Óy Nominal) Ü, Ó` y` Ìy!` öy– ÿ%í, Ó` yç` ã` •z•y` debit Óy` credit Ü, Ó` ÓyÓ`` Ü, yó` ÿ%í!ö!è` <T` !ö!` ü` ö•z– 3.8.5 ú%, °` ÿÇ` Ìçyö` ÌöÓ`` çö, !i, !Ü, ù, y` ÌÓ` Óy` !Ü, !Ü, öy!á'yÓ` ÿy•y` Ìÿf` ú%, °` ÿÇ` Ìçyöö` •ÏÓ` i, y!` öü~` Ó` Ü, ÌÓ`` Ü, yó%` çö!è` y` Ì` ú%, °` öÓ` y` (detection) çö` Ìi,` ãË` Ì, yÓ` í, z, ç, ö` – ú%, °` !öi` !ã!i, !i, ç, ö!è, çö!è` y` Ì` öÓ` y, çöi,` ãË, çöy` ÌÓ` È` (i) Ó` Ì` y!ü` ≤Ãi,` Ü, Ó` ÓyÓ`` çö` ÌÓ` (Before preparation of the Trial Balance) (ii) Ó` Ì` y!ü` ≤Ãi,` Ü, Ó` ÓyÓ`` çö` ÌÓ` ã` !Ü, v` ã), í, yhs` !•ÿ` Ó` ≤Ãi,` Ü, Ó` ÓyÓ`` çö` ÌÓ` (After preparation of the Trial Balance but before the preparation of Final Accounts) (iii) ã), í, yhs` !•ÿ` Ó` ≤Ãi,` Ü, Ó` ÓyÓ`` çö` ÌÓ` (After preparation of Final Accounts) ?????` Ó` Ì` y!ü` ≤Ãi,` Ü, Ó` ÓyÓ`` çö` ÌÓ` ~ú%, °` !ò` Ó` Ì` y!ü` ≤Ãi,` Ü, Ó` ÓyÓ`` çö` ÌÓ` öÓ` y, çö` ÌÓ` ÈÜÜÈÈ~z` «` Ìè` ~Ü, i, Ó` ú, y` ú%, °` ÌÓ` çöf` Ü, yó` öy!á'y` •ÏÓ` öy–` Ì` !•ÿ` Óáy` Ìi,` ú%, °` •Ï` ãËñ` ð%` ÿz` !•ÿ` Óáy!i,` ÌÜ,` ú%, °` xB,` ~ÓÇ` ÿ!è, Ü, x` ÌB, Ó`` !Ó` Ì` yàú, °` myÓ` y` debit 193 Óy` credit Ü, Ó` Ìi,` •ÏÓ– ò%•z` i, Ó` ú, y` ú%, °` ÌÓ`` «` Ìè` !ò` ò%•z` !ò` ÌÜ, Ó`` xB,` ~Ü, •z` öy` •Ï` i, y•Ï` Ü, yó` öy!á'y` •ÏÓ` öy– !ò` Ìi,` ~z` ú%, °` !°` xy` Ì` yã, öy` Ü, Ó` y` •ÈÜÜÈÈ~ ~Ü, i, Ó` ú, y` ú%, °` È` SÜ, V` RajaÈÜÈ` Ü, öy` ÌÓ`` 200 è, yÜ, y` ü)°f` !ç!öÿ` !Óe` #` Ü, Ó` y` •– !Ü, v` (Sales Day Book)ÈÜÈ~` ÿ!è, Ü, ù, y` ÌÓ`` áy` •Ï` Ì` Raja's A/cÈÜÈ~ 20 è, yÜ, y` debit Ü, Ó` y` •Ï` ãË– ~áy` Ìö` RajaÈÜÈÓ` !•ÿ` ÌÓ` ú%, °` •Ï` ãË– !Ü, v` Sales A/cÈÜÈ~ 200 è, yÜ, y` !è, Ü, credit Ü, Ó` y` •Ï` ãË– Raja A/cÈÜÈ~ 200 è, yÜ, y` debit ÈÜÈ~Ó`` çö!` Ó` Ó` Ìi~` 20 è, yÜ, y` debit •Ï` ãË– ÿ%í, Ó` yç` Raja's A/cÈÜÈ~ Rs. (200-20) = Rs. 180 è, yÜ, y` debit Ü, Ó` Ì` z` ú%, °` ÿÇ` Ìçyöö` •ÏÓ– ~Ó` çöf` Ü, yó` öy!á'yÓ`` òÓ` Ü, yÓ`` ö•z– SáV` RaniÈÜÈÓ`` Ü, yãÈ` ã` ÌÜ, 300 è, yÜ, y` !ç!öÿ` öy` ÌÓ`` e` Ì` Ü, Ó` y` •– Purchase A/cÈÜÈ~ 350 è, yÜ, y` Debit Ü, Ó` y` •– !Ü, v` Rani's A/c~` ÿ!è, Ü, ù, y` ÌÓ`` credit Ü, Ó` y` •Ï` ãË– ~áy` Ìö` Purchase A/c` Rs. 300` debit Ü, Ó` ÓyÓ`` çö!` Ó` Ó` Ìi~` Rs. 350` debit Ü, Ó` y` •Ï` ãË` x!è` y!` Rs. 50` x!i,` !Ó`` _` debit Ü, Ó` y` •Ï` ãË` Purchase A/c-` Ü, – !Ü, v` Rani's A/c` !è, Ü, •z` xy` ÌãÈ– •z•y` ~Ü, i, Ó` ú, y` ú%, °`– ÿ%í, Ó` yç` Purchase A/c` Rs. (350-300) = Rs. 50` credit Ü, Ó` Ìi,` •ÏÓ– ~Ó` çöf` Ü, yó` öy!á'yÓ`` ≤Ã` Ì` yçö` ö•z– SáV` Sales BookÈÜÈ~Ó`` Ìyàú,` Ì` x!` i,` !Ó`` _` 100 è, yÜ, y` öÓ` y` •Ï` ãË– !Óe` Ì` Ó` z` Ìyà` Ü, Ó` Ìi,` 100 è, yÜ, y` ÓÇ#` àif` Ü, Ó` y!` Sales A/c` 100 è, yÜ, y` x!i,` !` Ó` _` credit Ü, Ó` y` •Ï` ãË– •z•y` ~Ü, !è, ~Ü, i, Ó` ú, y` ú%, °`– ÿ%í, Ó` yç` Sales A/c` 100 è, yÜ, y` debit Ü, Ó` Ì` z` •ÏÓ–` Ü, yó` öy!á'yÓ`` ≤Ã` Ì` yçö` ö•z– ò%•z` òÓ` ú, y` ú%, °` È` HariÈÜÈÓ`` Ü, yãÈ` ã` ÌÜ, öy` ÌÓ`` 1000 è, yÜ, yÓ`` !ç!öÿ` Ü, öy` •Ï` Ì` !•ÿ` Ó` 100 è, yÜ, y` áy` •Ï` ãË– ÿ!è, Ü, öy!á'y` ú%, °` öy!á'y` ÿÇ` Ìçyöö#` öy!á'y` Purchase A/` Dr. 1000` Purchase A/c` Dr. 100` Purchase A/c` Dr. 900` To Hari's A/c` 1000` To Hari's A/c` 100` To Hari's A/c` 900` ~áy` Ìö` Purchase` Ì` Hari` í, z, Ì`` «` Ìè` z` 1000` è, yÜ, y` çö!` Ó` Ó` Ìi~` 100 è, yÜ, y` áy` •Ï` ãË– x!è` y!` Purchase A/c` 900` (1000-100) è, yÜ, y` Ü, ü` debit Ü, Ó` y` •Ï` ãË– ~ÓÇ` Hari's A/cÈÜÈÄ` 900 è, yÜ, y` Ü, ü` credit Ü, Ó` y` •Ï` ãË– ÿ%í, Ó` yç` ÿÇ` Ìçyöö#` öy!á'y!` Purchase A/cÈÜÈÜ, 900 è, yÜ, y` debit` Ì` Hari's A/c-` Ü, 900 è, yÜ, y` credit Ü, Ó` Ìi,` •ÏÓ– ?????` Ó` Ì` y!ü` ≤Ãi,` Ü, Ó` ÓyÓ`` çö` !Ü, v` ã), í, yhs` !•ÿ` Ó` ≤Ãi,` Ü, Ó` ÓyÓ`` çö` ÌÓ` !ò` ú%, °` öÓ` y, çö` Ìi,` – ÈÜÜÈÈ~z` çö!è` y` Ì` ú%, °` ÿÇ` Ìçyö` ÌöÓ`` çöf` ≤Ãi,` «` Ìè` z` öy!á'yÓ`` ≤Ã` Ì` yçö` xy` ÌãÈ–` Ì` ù%,` ÌÓ`` çöf` Ó` Ì` y!ü`` àÓ` !ü` •Ï` ã` ÿz` ú%, °` ÿÇ` Ìçyöö#` öy!á'y` Ìi,` Suspense A/c` ÌyÜ,` ÌÓ` ~ÓÇ` ú%,` ÌÓ`` xB,` !ò` Ìi,` debit Óy` credit Ü, Ó` Ìi,` •ÏÓ– !Ü, v` Ì` ù%,` ÌÓ`` çöf` Ó` Ì` y!ü`` àÓ` !ü` •Ï` öy` ã` ÿz` ú%, °` ÿÇ` Ìçyöö#` öy!á'y` Ìi,` Suspense A/c` ÌyÜ,` ÌÓ` öy– !ò` Ìi,` í, z, yó•Ó`` ÿ` ÿ` ÿ!` Ì,` xy` Ì` yã, öy` Ü, Ó` y` •È`

194 SÜ, V Goods purchased from Jadav for Rs. 190 was wrongly credited to his account as Rs. 180, but correctly recorded in Purchase Book. ~áy^lö İyò^İÖÓ^ Ü, yâÈ^ İ^İÜ, 190 ê, yÜ, yİ^ öy^İÖ^ İç!öİ!Ü, İö ü%, İ^ 180 ê, yÜ, y Jadav's Credit A/c Ü, Ö^ y • İİ^ İläÈñ !Ü, v Purchase BookÈÜÈ~ İ!è, Ü, ü, y^İÖ !^! öÖk, Ü, Ö^ y • İİ^ İläÈ– ~áy^lö Jadav A/c (190-180) Öy 10 ê, yÜ, y Ü, ü credit Ü, Ö^ y • İİ^ İläÈ– İ%İ, Ö^ yÇ Jadav's A/c 10 ê, yÜ, y credit Ü, Ö^ İİ, • İÖ– ~ İç, İe İÇ^İçyöö# öylá^y • İÖ É Suspense A/c Dr. 10 To Jadav's A/c 10 SáV !•Ö^ İİÖ^ Ü, yâÈ^ İ^İÜ, 300 ê, yÜ, y ^, ö^İİ^ İ, yÖ^ ! •İy^İÖ ~•z ê, yÜ, y !^á^İİ, ü%, İ^ İyÄİ^ y • İİ^ İläÈ– ~•z ü%, İ^Ö^ çöf Hiron's A/cÈÜÈ^Ü, 300 ê, yÜ, y credit Ü, Ö^ y • İ!ö– ! Ü, v Bank/Cash A/c İ!è, Ü, ü, y^İÖ debit Ü, Ö^ y • İİ^ İläÈ– İ%İ, Ö^ yÇ İÇ^İçyöö# öylá^y • İÖ É Suspense A/c Dr. 300 To Hiron's A/c 300 SáV !Ööy^İöÓ^ Ü, yâÈ^ İ^İÜ, 200 ê, yÜ, yİ^ !ç!öİ öy^İÖ^ İÜ, öy • İİ^ İläÈ !Ü, v ~Ö^ çöf İ, yÖ^ A/c~ 200 ê, yÜ, y debit Ü, Ö^ y • İİ^ İläÈ– ~áy^lö Bidhan A/c 200 ê, yÜ, y credit Ü, Ö^ yÖ^ , ö!Ö^ Ö^ İİ≈, 200 ê, yÜ, y debit Ü, Ö^ y • İİ^ İläÈ– !Ü, v Purchase A/c İ!è, Ü, ü, y^İÖ 200 ê, yÜ, y debit Ü, Ö^ y • İİ^ İläÈ– İ%İ, Ö^ yÇ İÇ^İçyöö# öylá^y • İÖ– Suspense A/c Dr. 400 To Bidhan's A/c 400 ????? ä) İ, , yhs^ !•İyÖ ≤Ä> İİ, Ö^ , öÖ^ ~•z , ö!≈y İİ^ ü%, ° İÇ^İçyö İöÓ^ İüİ^ xy^İäÓ^ , ök, İİ, •z xÖ^İö Ü, Ö^ İİ, • İÖ– !Ü, v «, f Ö^ yá^İİ, • İÖ^ İ^ İü%, ° İ!ö^ İ, yö Nominal Account İÇe^ yhs^ • İ! – Sxl≈yl xy^İ ñ Öf^İ ñ ^yü, ñ ^yÜ, İyö •zİ, fy!ò^ İüö Purchase, Sales, Wages, Interest, Depreciation, Salaries) •zİ, fy!òñ İ, y • İ^ Nominal Account!è, debit Öy credit Ü, Ö^ y ä, ° İÖ öy– İ, z, yÖ^ , ö!Ö^ Ö^ İİ≈, Profit and Loss Adjustment A/c öy İü öİ%, ö !•İyÖáyi, á% İ^ İ, y^İÜ, debit Öy credit Ü, Ö^ İİ, • İÖ Ü, yÖ^ İ !•İy^İÖ Öy İyİ^ ÓáÈ^İÖ^ Ö^ ^ç İEİ Trading ~ÖÇ Profit and Loss A/c ≤Ä>İ, Ü, Ö^ ÖyÖ^ İüİ^ İühfİİ Nominal A/cÈÜÈ~Ö^ ^çÖ^ xyüÖ^ y ^ AccountÈÜÈ~ İlyöyhs^ !Ö^ İ, Ü, Ö^ ÖyÖ^ , ü, İ^ !•İyÖáyi, =! Öİ, • İİ^ İyİ^ – İ%İ, Ö^ yÇ , öÖ^ Ö!≈, #Ü, y^İ^ Nominal AccountÈÜÈ~ İÜ, yö ü%, ° • İ^ ^ AccountÈÜÈ^Ü, debit Öy credit Ü, Ö^ y İy^İÖ öy– İ, y•z xyüÖ^ y profit & Loss Adjustment A/cÈÜÈ^Ü, debit x!Öy credit Ü, ! Ö^ – !ö^İİ^ Ö^ İ, zòy^Ö^ İ İy^y İİf ~•z ü%, ° İÇ^İçyöö=!^ xy^İyâ, öy Ü, Ö^ y • É SÜ, V Sales Day Book was undercast by Rs. 200– ~•z ü%, İ^Ö^ çöf Sales A/c 200 ê, yÜ, y Ü, ü credit Ü, Ö^ y • İİ^ İläÈ– ü, İ^ 200 ê, yÜ, y Ü, ü ^yü, (Profit) ^óáy^ İöy • İİ^ İläÈ– İÇ^İçyöö# öylá^y • İÖÈÜÜÈ

195 Suspense A/c Dr. 200 To P & L Adjustment A/c 200 (Sales A/c) SáV Rent Rs. 500 paid to Landlord, was wrongly debited to his personal account. ~•z ü%, İ^Ö^ çöf Rent A/cÈÜÈ^Ü, debit Ü, Ö^ y • İ!ö– İ, yÖ^ , ö!Ö^ Ö^ İİ≈, Landlord A/cÈÜÈ^Ü, debit Ü, Ö^ y • İİ^ İläÈ– ü, İ^ 500 ê, yÜ, y ^yü, ^Öç# ^ óáy^ İöy • İİ^ İläÈ– İÇ^İçyöö# öylá^y • İÖÈÜÜÈ P & L Adjustment (Rent A/c) Dr. 500 To Landlord A/c 500 SáV Wages paid Rs. 400 for installation of Machinery was debited to Wages A/c. ~áy^lö İ^İ^İ%, üç%!Ö^ İsf, öy!İ, İly, ö^İöÓ^ çöf ^òÄİ^ y • İİ^ İläÈñ İ%İ, Ö^ yÇ İsf, öy!İ, (Machinery) ! •İyÖáyi, İÜ, debit Ü, Ö^ y ≤Ä^İİ^ yçö– !Ü, v ü%, ° Öçİ, É Sö#İ! , äİ, ü%, °V Wages A/cÈÜÈ^Ü, debit Ü, Ö^ y • İİ^ İläÈñ ü, İ^ ^yü, Ü, ü ^ óáy^ İöy • İİ^ İläÈ– İÇ^İçyöö# öylá^y • İÖÈÜÜÈ Machinery A/c Dr. 400 To P & L Adjustment A/c 400 (Wages A/c) 3.8.6 İ, zòy^Ö^ İ (i) Goods purchased for Rs. 500 from A was credited to B's A/c. (ii) Purchase of Machinery for Rs. 1500 was recorded as ordinary purchase. (iii) Cash Sales of Rs. 2000 was recorded as Credit Sale. (iv) Cash received from Shankar for Rs. 500 was credited to Subir as Rs. 400. İüyöyö É İ!è, Ü, öylá^y ü%, ° öylá^y İÇ^İçyöö# öylá^y Right Entry Wrong Entry Rectified Entry (i) Purchase A/c Dr. 500 Purchase Ac/ Dr. 500 B's A/c Dr. 500 To A's A/c 500 To B's A/c 500 To A's A/c 500 (ii) Machinery A/cDr. 1500 Purchase A/c Dr. 1500 Machinery A/c Dr.1500 To Cash A/c 1500 To Cash A/c 1500 To Purchase A/c 1500 (iii) Cash A/c Dr. 2000 Debtor's A/c Dr. 2000 Cash A/c Dr. 2000 To Sales A/c 2000 To Sales A/c 2000 To Debtor's A/c 2000 (iv) Cash A/c Dr. 500 Cash A/c Dr. 500 Subir's A/c Dr. 400 Suspense A/c Dr. 100 To Shankar's A/c 500 To Subir's A/c 400 To Shankar's A/c 500

196 !Ü, ü, y ^îÓ ú%, °=!°Ó çöf !Ó!ü, ß, , ðî≈y ^îî !Ü, !Ü, òylá°y • ^îŎñ ï, y !Ü, v xy ^îyã, öy Ü, Ó°y • ÉÈÜÜÈ ï, zòy•Ó°î É 2 (i) Purchase Day Book is undercast by Rs. 200. (ii) Salaries paid Rs. 500 was debited to Rent A/c (iii) A credit sale of Rs. 1000 to Rabi was wrongly credited to Sales A/c as Rs. 900 (iv) Prurchase of Rs. 1,500 on credit was credited to Creditors A/c as Rs. 150. (v) Cash received from Ram for Rs. 300 was wrongly credited to Rahim. (vi) Rs. 700 paid to Bimal was omitted to be debited to his personal account. (vii) Machinery purchased for Rs. 600 was wrongly passed through purchase A/c. (viii) Rent paid Rs. 450 was wrongly debited to Landlord A/c. !ÿyöyö É ≤Älù, ðî≈y!° !mî, #!°, ðî≈y!° ï, ï, #!° , ðî≈y!° öj!Ó° ^Ó° Ä°y!ü° ≤Äxî, ^Ó° Ä°y!ü° ≤Äxî, Ü, Ó° ÖyÓ° , ðÓ° ä) , í, , yhs° !•ÿyÓ Ü, Ó° ÖyÓ° (ð) ^îÓ≈ !Ü, v ä) , í, , yhs° ! •ÿyÓ ~ï, Ó° #Ó° (ð) ^îÓ≈ ~ï, Ó° #Ó° , ðÓ° (i) Purchase A/c- ^Ü, 200 ê, yÜ, y Purchase A/c Dr. 200 P & L Adj. A/c Dr. 200 debit Ü, Ó° ^îî, • ^îÓ To Suspense A/c 200 To Suspense A/c 200 (ii) Salaries A/c Dr. 500 ≤Älù, ðî≈y ^îî Ó° üî, ^Ü, yö òylá°y • ^îÓ öy To Rent A/c 500 (iii) Sales A/c- ^Ü, 100 ê, yÜ, y Suspense A/c Dr. 100 Suspense A/c Dr. 100 credit Ü, Ó° ^îî, • ^îÓ To Sales A/c 100 To P & L Adj. A/c 100 (iv) Creditors A/c ÉÈÜÈ ^Ü, 1350 ê, yÜ, y Suspense A/c Dr. 1350 !mî, #!°, ðî≈y ^îî Ó° üî, credit Ü, Ó° ^îî, • ^îÓ To Creditors A/c 1350 ≤Älù, ðî≈y!° !mî, #!°, ðî≈y!° ï, ï, #!°, ðî≈y!° öj!Ó° ^Ó° Ä°y!ü° ≤Äxî, ^Ó° Ä°y!ü° ≤Äxî, Ü, Ó° ÖyÓ° , ðÓ° ä) , í, , yhs° !•ÿyÓ Ü, Ó° ÖyÓ° (ð) ^îÓ≈ !Ü, v ä) , í, , yhs° !•ÿyÓ ~ï, Ó° #Ó° (ð) ^îÓ≈ ~ï, Ó° #Ó° , ðÓ° (v) Rahim's A/c Dr. 300 ≤Älù, ðî≈y ^îî Ó° üî, ≤Älù, ðî≈y ^îî Ó° üî, To Ram's A/c 300 (vi) Bimal's A/c ÉÈÜÈ ^Ü, 700 ê, yÜ, y Bimal's A/c Dr. 700 !mî, #!°, ðî≈y ^îî Ó° üî, debit Ü, Ó° ^îî, • ^îÓ To Suspense A/c (vii) Machiner A/c Dr. 600 ≤Älù, ðî≈y ^îî Ó° üî, Machineryb A/c Dr.600 To Purchase A/c 600 To P & L Adj. A.c600 (viii) Rent Ac/ Dr. 450 ≤Älù, ðî≈y ^îî Ó° üî, P & L Adj. A/c Dr.450 To Landlord A/c 450 To Landlord A/c 450 ï, zòy•Ó°î É 3 ð#üy xfyu, ^Ü, yjöy#Ó° ^Ó° Ä!°y!ü° ^ü° !°ö- !•ÿyÓ , ðÓ° #« , y Ü, ^îÓ° !öj!°!äi, û%, ° !öð≈yÓ°î Ü, Ó° y • ^îî ^îäÈ- û%, ° !Ç ^îçyöð# òylá°y !öð ~ÓÇ ^Ó° Ä!°y!ü° ^îÓ° ü%, ° xB, (difference in Trial Balance) Öy!•Ó° Ü, Ó° ðöÉÈÜÜÈ SÜ, v 100 ê, yÜ, y ^üy• ^îöÓ° ^îÜÜ, , öyÄ!°y ^à ^îäÈ- !Ü, v !°! , ðÓk, Ü, Ó° y • ^î!°ö- SáV e ^î° Óz (Purchase Day Book)ÈÜÈ~ ^îyàù, ° 200 ê, yÜ, y Ü, ü • ^îî ^îäÈ- SáV e, yz, ð ^ü!çö 800 ê, yÜ, y !ö ^îî° e ^î° Ü, Ó° y • ^îî ^îäÈñ !Ü, v ï, y e ^î° Óz ^îî, ^°áy • ^îî ^îäÈ- 197 SáV Öyí, # ~ï, Ó° # Ü, Ó° ^îî, 500 ê, yÜ, y üç%!Ó° ^òÄ!°y • ^îî ^îäÈñ !Ü, v Öyí, # (Building) !•ÿyÓáy ^îî, Ó° , ð! Ó° Ó° ^îî, ^°áy%!Ó° !•ÿyÓáy ^îî, debit Ü, Ó° y • ^îî ^îäÈ- SáV 817 ê, yÜ, y Öy ^îÓ° e ^î° Ü, Ó° y • ^îî ^îäÈ- !Ü, v CreditorsÈÜÈ~Ó° !•ÿy ^îÓ° 877 ê, yÜ, y debit Ü, Ó° y • ^îî ^îäÈ- Sá, V çfyü° 250 ê, yÜ, y Öy° üy° ^ü, Ó° í , öy!è, ^îî ^îäÈñ !Ü, v ^Ü, yö ^°ö ^îöö !°! , ðÓk, Ü, Ó° y • ^î!°ö- SáÈV 400 ê, yÜ, y Öy° üy° Ü, ü° ^îÜ, öy ^îÓ° !Öe ^î° Ü, Ó° y • ^îî ^îäÈ- !Ü, v Ü, ü° ^îÓ° !•ÿy ^îÓ° ï, y credit Ü, Ó° y • ^îî ^îäÈ- SçV 1100 ê, yÜ, y Öy° üy° !Öü° ^îÜ, öy ^îÓ° !Öe ^î° Ü, Ó° y • ^îî ^îäÈ- !Ü, v ï, zy e ^î° Óz ^îî, ^°áy • ^îî ^îäÈ- !Öü° ^îÓ° !•ÿyÓ !è, Ü, ü, y ^îÓ° debit Ü, Ó° y • ^îî ^îäÈ- !ÿyöyö É In the Books of Srma & Co. Journal Entries Dr. Cr. Date Particular L.F Amount Amount Rs. Rs. SÜ, v Bank A/c Dr. 100 To Mohan's A/c 100 SáV Purchase A/c Dr. 200 To Suspense A/c 200 (Being Purchase Day book was under cast by R. 200, now rectified SáV Type Writer (Office Equipment) A/c Dr. 800 To Purchase A/c 800 (Being Type Machine purchased, but treated as purchase, now rectified) SáV Building A/c Dr. 500 To Wages A/c 500 (Being wages paid for construction of building, but debited to wages A/c, now rectified) SáV Suspense A/c D. 1,694 To Creditros A/c 1,694 (Being creditors A/c wrongly debited as Rs. 877 instead of being credited by Rs. 817, now rectified) Sá, V Return Inward A/c Dr. 250 To Shaymal's (Debtors) A/c 250 (Being goods returned by Shaymal, not recorded in the Books, now rectified) SáÈV Kamal's (Debtors) A/c Dr. 800 To Suspense A/c 800 (Being goods Sold to Kamal for Rs. 400, wrongly credited to his account, now rectified) 198 SçV Suspense A/c Dr. 2,200 To Purchase A/c 1,100 To Sales A/c 1,100 (Being goods Sold on credit, but wrongly passed through purchase A/c, now rectified) Dr. Suspense A/c Cr. Rs. Rs To Creditors A/c 1,694 By Purchase A/c 200 To Purchase A/c 1,100 By Kamal's A/c 800 To Sales A/c 1,100 By Difference in 2,894 Trial Balance (Bl. fig.) 3,894 3,894 ï, zòy•Ó°î É 4 !öj!°!äi, û%, °=!°Ó ^Ó° Ä!°y!ü° ≤Äxî, Ü, Ó° ÖyÓ° , ðÓ° ðÓ° y , ði, , °- û%, ° !Ç ^îçyöð#Ó° öylá°y !°áö- (i) 46 ê, yÜ, y ÖyRy (discount) !ò ^îî° Ó° * ^î, ð ^îöÓ° !öÜ, è, ^îÜÜ, 3ñ456 ê, yÜ, y Öy° ~Ü, !è, ^ä, Ü, (Cheque) öyÄ!°y ^à- ^ä, Ü, !è, Ó° yÓi ^îÜ, fljcyhs ^Ó° (Endorsement) Ü, Ó° y • ^îî ^îäÈñ ~ ^î«, ^îe 44 ê, yÜ, y ÖyRy , öyÄ!°y ^à- , ðÓ° Ói≈, # !ü!° ^ä, Ü, !è, ≤Äi, fyáfyö (Dishonour) •°- !Ü, v ^Ü, yö òylá°y •° öy- (ii) 230 ê, yÜ, y Öy° üy° !°Ó° ^îÓ° ^î!°ö- !Ü, v ï, y e ^î° Óz ^îî, ^°áy • ^îî ~ÓÇ !°Ó° ^îÓ° !•ÿy ^îÓ° 320 ê, yÜ, y Credit Ü, Ó° y •°- (iii) !sf, öy!i, e ^î° Ü, Ó° ÖyÓ° !ü!° 49 ê, yÜ, y ù, yí, , y (Freight) ^òÄ!°y • ^îî ^îäÈ- !Ü, v ù, yí, , y (Freight) !•ÿyÓáy, ÈÜÈ~Ü, 68 ê, yÜ, y Debit Ü, Ó° y • ^îî ^îäÈ- (iv) 50 ê, yÜ, y ÖyRy (discount) !ò ^îî° Ó° y ^îüÓ° Ü, yäÈ ^îÜÜ, 300 ê, yÜ, y , öyÄ!°y ^à ^îäÈ- !Ü, v û%, ° Ü, ^îÓ° ÖyRy Öfy ^îB, Ó° !•ÿy ^îÓ° ~ÓÇ ÖfyB, ÖyRyÓ° !•ÿy ^îÓ° ^°áy • ^îî ^îäÈ- (v) Ü%, jî (Bad Debt) • ^îî ^îäÈ 850 ê, yÜ, y- !Ü, v á!Ó° jyÓ° (Customer)ÈÜÈ~Ó° !•ÿy ^îÓ° ^°áy • ^î!°ö- (vi) flj, ðö 750 ê, yÜ, y!° !sf, öy!i, ^üÓ° yüi, Ü, ^îÓ° ^îäÈ- !Ü, v û%, ° Ü, ^îÓ° e ^î° Óz ^îî, (Purchase Day Book) 650 ê, yÜ, y ^°áy • ^îî ^îäÈ- (vii) Ó° !Öö ^îÜ, 71 ê, yÜ, y Öy° üy° òà ^îö !Öe ^î° Ü, Ó° y • ^îî ^îäÈ- òàöyö Óz ^îî, !è, Ü, ^°áy • ^î!°ö Ó° !Öö ^îÜ, Debit Ü, Ó° y • ^îî ^îäÈ-

1. On 1st April, 2013, a Machine is purchased for Rs. 50,000. Show the Machinery A/c and Depreciation A/c for five year assuming Depreciation is charged @ 10% p.a. under Fixed Instalment and reducing Instalment System.

2. 1.7.15, a Machine is purchased for Rs. 42,000 and installation charges being Rs. 4,000. On 1.1.16 another Machine was bought at Rs. 24,000. On 30.6.17, the Machine bought on 1.1.16 was sold for Rs. 12,000 after dismantling it at a cost of Rs. 800. On 1.7.17, another Machine was bought for Rs. 28,000 and installed it at a further cost of Rs. 2,000. Show the Machinery Account up to 31st March, 2018, assuming that the depreciation is charged at 10% p.a. under straight line method. The Company closes its books on 31st March every year.

3. On 1.10.17, a Machine is purchased for Rs. 2,000 and installation charges being Rs. 2,000. On 1.7.14, Machinery is being depreciated at 10% p.a. on Diminishing Balance Method. Show the Machinery Account for the year 2017. The firm closes its books on 31st December every year.

4. A firm writes off 95% of the cost of machinery acquired over a period of 10 years by the straight line method, leaving 5% as estimated scrap value. Full depreciation is written off even if the machinery is in use only for a part of the year. On 31st December, 1996; the original cost of machinery in use was as follows: — Rs. Purchased in 2016 or earlier ... 1,20,00 Purchased in 2018 ... 40,000 Purchased in 2012 ... 30,000 On 30th June, 2017, a machine which had cost Rs. 10,000 in 2005 was disposed off for Rs. 900 and on 30th November, 2017, a machine acquired in 2012 at a cost of Rs. 15,000 was sold for Rs. 5,000. On the same date new machinery was acquired for Rs. 45,000. Prepare Machinery Account for 2017, the accounts being closed on 31st December each year.

5. On 1st January, 2014, B.R. Sen purchased a Roasting Machine for Rs. 60,000 and a Grinding Machine for Rs. 40,000. On 1st January, 2015, he purchased one Oil Expeller for Rs. 1,00,000. On 1st January, 2016, the Roasting Machine got out of order and a new Roaster was purchased costing Rs. 1,20,000 after surrounding the old one and paying cash Rs. 90,000. On 1st January, 2017, the Oil Expeller purchased on 1.1.15 was destroyed by fire and the Insurance Company paid Rs. 60,000 only. Show the Machinery Account, charging depreciation at 10% p.a. on the written down value method.

6. A Company purchased a second-hand Machinery on 1st January 2014, for Rs. 37,000 and immediately spent Rs. 2,000 on its repairs and Rs. 1,000 on its erection. On 1st July, 2015, purchased another machine for Rs. 10,000 and on 1st July, 2016, it sold off the first machine purchased in 2014 for Rs. 28,000 and on the same date it purchased another machine for Rs. 25,000. On 1st July, 2017, the second Machinery purchased for Rs. 10,000 was also sold off for Rs. 2,000. Depreciation was provided at the rate of 10% on the original cost annually, on 31st December. In 2015, however, the Company changed the method of depreciation and

204 adopted the written down value method, the rate of depreciation being 15%. Give the Machinery Account for four years commencing from 1st January 2014. 7. Gama Ltd. which depreciates its machinery at 10% on Diminishing Balance Method, had OR 1st January 2017, Rs. 9,72,000 to the debit of Machinery Account. During the year 2017, part the machinery purchased on 1st January, 2015 for Rs. 80,000 was sold for Rs. 45,000 on 1st of 2017 and a new machine at a cost of Rs. 3,50,000 was purchased and installed on the same date installation charges being Rs. 8,000. The Company wanted to change its method of deprec: from Diminishing Balance Method to straight line method with effect from 1st January, 2015: and adjust the difference in the accounts for 2017. The rate of depreciation remains the same before. Show the Machinery Accounts and entries in the Profit and Loss Account as regards depreciation or obsolescence loss in the year 2017. 8. Eveready Ltd. charges depreciation on its plant and machinery @ 10%, p.a. on the reducing balance method. On 31st December, 2017, the Company decides to adopt the straight line method of charging depreciation with retrospective effect from 1st January, 2014, the rate of depreciation being 8% p.a. On 1st January 2017, the Plant and Machinery Account stood in the Books at Rs. 2,91,600. On 1st April, 2017 Rs. 60,000 was realised by selling a machine where written down value on 1st January, 1994 was Rs. 90,000. On 1st October, 2017, a new machine was acquired at a cost of Rs. 1,45,000 and it was installed at a further cost of Rs. 5,000. Show the Plant and Machinery Account in the books of the Company for 2017. 9. 31st December, 2015 i, y!Ó ^lá ~Ü çö ÓfÓy! # ^ òöyòÓ ^ ìòÓ í, z, óÓ 5% •y ^ÍÓ x!ö!ÿ, ï, ÿi Çf!iyö Ü, Ó ^ ÍÓ Ó ^ ï!fiÓ ^ Ü, Ó ^ ~ÓÇ ~•z ÓfÓf!iy, óÓ Ói≈, # ÓáÈÓ =!° ^ ì, Ä, y% ÿÜ, ^ÍÓ– 31st December, 2016 i, y!Ó ^lá ^ òöyòÓ ^ ìáÈ°ÈÜÜÈ14,500 ê, yÜ, y 31st December, 2017 i, y!Ó ^lá ^ òöyòÓ ^ ìáÈ°ÈÜÜÈ15,900 ê, yÜ, y 2016 ÿy ^ ï° Ü%, ÈÜÈ) ìáÈ°ÈÜÜÈ500 ê, yÜ, y 2017 ÿy ^ ï° Ü%, ÈÜÈ) ìáÈ°ÈÜÜÈ240 ê, yÜ, y 2017 ÿy ^ ï° 60 ê, yÜ, y xyò! ° • ÿy 2016 ÿy ^ ï° Ü%, ÈÜÈ) Ó ^ ï° óÓ y • ì! ìáÈ°– á! ì, ì y ^ ìö ≤Ä ^ ì! yçö#! °! ÿyÓáy, =!° ^ òáy– (On 31st December, 2016, a Trader decided to raise a Provision for Bad Debts at 5% on Sundry Debtors and to maintain the provision at that percentage at the end of each financial year. Sundry Debtors on 31st December, 2016 – Rs. 14,500 Sundry Debtors on 31st December, 2017– Rs. 15,900 Bad Debts written off in 2016– Rs. 500 Bad Debts written off in 2017– Rs. 240 A Bad Debt of Rs. 60, which had been written off in 2016, was recovered in 2017. Show the necessary Ledger Account.)

205 10. 31st March, 2017 i, y!Ó ^lá ç ~ìöÜ, ÓfÓy! # Ó ^ ò! ì! á! ^ çÓ =!° ìáÈ°ÈÜÜÈ ^ ÿyê, ^ òöyòÓ ^ ÈÜÜÈ60,000 ê, yÜ, y x!ö!ÿ, ï, ÿi Çf!iyöÈÜÜÈ3,000 ê, yÜ, y ^ òöyòÓ ^ ìòÓ ^ ò! ÓyRyÓ Çf!iyöÈÜÜÈ1,140 ê, yÜ, y ^ ÿyê, çyÄöyòÓ ÈÜÜÈ80,000 ê, yÜ, y çyÄöyòÓ ^ ìòÓ Ü, yáÈ ^ ì!Ü, ≤Äy, öf ÓyRy ÇÓ « ìÈÜÜÈ2,400 ê, yÜ, y ~•z ÓáÈ ^ ÍÓ Ó ^ Ü%, ÈÜÈ) ì!Ó ^, ó!Ó üyí 2,600 ê, yÜ, y ñ ≤Äò_ ÓyRyÓ ^, ó!Ó üyí 1,200 ê, yÜ, y ~ÓÇ ≤Äy, öf ÓyRyÓ ^, ó! Ó ^ üyí 800 ê, yÜ, y– 31st March, 2018 i, y!Ó ^lá ^ ÿyê, ^ òöyòÓ ìáÈ° 40,000 ê, yÜ, y ñ ^ ÿyê, çyÄöyòÓ ìáÈ° 30,000 ê, yÜ, y– ç)Ó≈ ìòó=y!Ó ^ ì, •y ^ ÍÓ x!ö!ÿ, ï, ÿi Çf!iyö ñ ^ òöyòÓ ^ ìòÓ ^ ò! ÓyRyÓ Çf!iyö ~ÓÇ çyÄöyòÓ ^ ìòÓ ^ òÜ, ê, ^ ì!Ü, ≤Äy, öf ÓyRy ÇÓ « ì, Ó ^ ì! ç, •ÍÓ– á! ì, ì y ^ ìö ≤Ä ^ ì! yçö#! °! ÿyÓáy, =!° ^ òáy– (On 31st March, 2017 Sundry Debtors of a Trader stood at Rs. 60,000 and Provision for Doubtful Debts at Rs. 3,000 and Provision for Discount on Debtor at Rs. 1,140, Sundry Creditors at Rs. 80,000, Reserve for Discount on Creditors at Rs. 2,400. Bad Debts during the year were Rs. 2,600, Discount Allowed Rs. 1,200 and Discount Revised was Rs. 800. On 31st March, 2018, Sundry Debtors and Sundry Creditors were Rs. 40,000 and Rs. 30,000 respectively on which Provision for Bad Debts, Provision for Discount on Debtors and Reserve for Discount on Creditors are to be maintained at the same rate as in the previous year. Show the necessary Ledger Accounts. - . . 11. The provision for Doubtful Debts Account shows a Credit Balance of Rs. 3,500 on 1st January, 2015. The Bad Debts during the year 2015 amount to Rs. 2,600. The debtors at 31st December, 1995 are Rs. 60,000 and 5% Provision for Doubtful Debts is required to be maintained. The bad debts in 2016, amount to Rs. 3,600. On 31st December 2016, the debts are Rs. 65,000 and a 5% Provision for Doubtful Debts is required to be kept. The bad debts in 1997 amount to Rs. 800. On 31st December, 2017, Sundry Debtors are Rs. 30,000 and a 5% Provision for Doubtful Debts is to be maintained. Show the working of Bad Debts A/c and also show how these items will appear in the Profit & Loss Account and Balance Sheet in each of these years. 12. The following figures appear in the Books of P& Co: 2018 Rs. Jan. 1 Provision for Doubtful Debts. 1,000 Provision for Discount on Debts 500 2018 Rs Dec.31 Bad Debt written off 700 Discount Allowed 400

206 Bad Debts Recovered 100 Debtors 12,150 Write off further Rs. 150 from Debtors as bad. Create a provision for doubtful debts @ 10% and provision for discount on Debtors @ 3%. Give Journal Entries and the necessary accounts. Also show how the items will appear in the Balance Sheet as at 31st Dec., 2018. 13. The following particulars are available from the books of Sen Co.: 2018 Rs. Jan. 1 Reserve for Discount on Creditors 800 Dec. 31 Discount received 200 Creditors 19,000 Reserve for discount on Creditors to be made at 3%. Give Journal Entries and necessary Ledger Accounts. Also show how the items will appear in Balance Sheet as on 31st Dec., 2018. 14. The balance of the Provision for Doubtful Debts A/c on 1st January, 2017 amounted to Rs. 927. Total bad debts during the year were Rs. 1,012. At the end of the year Debtors Ledger showed a balance of Rs. 25,700 and a provision of 5% was created for doubtful debts. In 2018, actual bad debts amounted to Rs. 800 only. Out of the dues from a customer for Rs. 225, which was written off as bad debt in 2017, Rs. 100 in cash was received in the month of July, 2018. At the end of the year it was decided to create a provision for doubtful debts for Rs. 100 only. You are required to show the Provision for Doubtful Debts A/c for the above two years. 15. From the following particulars prepare the necessary Ledger Accounts and show the Profit & Loss Account and Balance Sheet as on 31st December, 2018. (a) Balance of Debtors on 1.1.18... Rs. 45,000. (b) Balance of Provision for Doubtful Debts Account on 1.1.18... Rs. 4,000. (c) Total sales for the year... Rs. 1,25,000. (d) Cash sales for the year... Rs. 40,000 (e) Cash received from Debtors... Rs. 70,000. (f) Bad Debts written off... Rs. 8,000 (g) Discount allowed... Rs. 3,000. (h) Write off further bad debt Rs. 500 and create a provision for doubtful debts @ 5% on Debtors. 16. On 31st December, 2017, a Trader decided to raise a provision for Bad Debts at 5% on Sundry Debtors and to maintain the provision of that percentage at the end of each financial year. Sundry Debtors on 31.12.2017—Rs. 14,500 Sundry Debtors on 31.12.2018—Rs. 15,900 Bad Debts written off in 2017— Rs. 500 Bad Debts written off in 2018—Rs. 240. 207 A bad debt of Rs. 60, previously written off in 2017, was recovered in 2018. Prepare Bad Debts Account and Provision for Bad Debts Account for the year ended 31st December, 2017 and 2018. 17. The Provision of Doubtful Debts Account shows a Credit balance of Rs. 3,500 on 1st January, 2016. The bad debts during the year 1996 amount to Rs. 2,600. The Debtors at 31st December, 2016 are Rs. 60,000 and 5% provision for Doubtful Debts is required to be maintained. The bad debts in 2017 amount to Rs. 3,600. On 31st December, 2017, the Debtors are Rs. 65,000 and a 5% provision for Doubtful Debts is required to be kept. The bad debts in 2018 amount to Rs. 800. On 31st December, 2018, Sundry Debtors are Rs. 30,000 and a 5% provision for doubtful debts is to be maintained. Show the working of Bad Debts A/c and also show how these items will appear in the Profit & Loss Account and Balance Sheet in each of these years. 18. On 1st January, 2017, Sundry Debtors were Rs. 98,000 and provision for Bad Debts was Rs. 2,450. At the end of 2017 and 2018, the amount of Debtors were Rs. 94,000 and Rs. 1,02,000 respectively. On each of these years there was a provision for Bad Debts calculated on the same percentage basis as at 2016. The actual amount of Bad Debts written off were Rs. 2,600 in 2017 and Rs. 2,300 in 2018. You are required to show these transactions in the Traders' Ledger for the years 1997 and 2018. 19. On 1st April, 2017, B & Co. had the following balances: Sundry Debtors—Rs. 60,000 and provision for Doubtful Debts Rs. 3,000, Provision for Discount Rs. 1,200. During the year ending 31st March, 2018, B & Co. sold goods for Rs. 18,00,000 (including Cash Sales of Rs. 3,00,000). During the year she Debtors returned goods valuing Rs. 5,000, Cash collected from Debtors Rs. 12,00,000, discount allowed to them Rs. 2,000 and received acceptances Rs. 2,00,000. The firm could not, collect Rs. 5,000 from Debtors and decided to create a provision for Doubtful Debts @ 5% and provision for discount at 2% on Sundry Debtors. During the year the firm recovered Rs. 400 from against Rs. 1,200 previously written off as bad. You are to show the Sundry Debtors A/c, Provision for Doubtful Debts A/c and Provision for Discount A/c. 20. On 1st July, 2017, the Reserve for Discount on Creditors was Rs. 1,200. The discount received during the year amounted to Rs. 1,040. The Creditors at 30th June, 1998 are Rs. 49,600 and a new reserve of 2 1 / 2 % is required. You are to show:— (i) the Journal Entries, (ii) Ledger Accounts including Profit & Loss Account, and (iii) the Balance Sheet, relating to discount on Creditors.

208 ~Ü, Ü, 4 ? Óy!i!çfÜ, #!|, ~ÓÇ ſy•y!fÜ, yÓ° # #!|, àè, ö 4.1 í, z ^!jçf 4.2 ≤ÄhfltyÓöy 4.3 Óy!i!çfÜ, #!|, Ó° ≤Ä^!l! yçö#!^ í, z, öyöy 4.3.1 Óy!i!çfÜ, #!|, Ó° ö%üöy 4.4 Óy!i!çfÜ, #!|, Ó° ^°ö^!òö, ök, !i, 4.4.1 fl!#Ü, !i, ≤Äòyö 4.4.2 ÓyRy !ò^!l! #!|, ù, yäy^!öy 4.4.3 !Ó^!Ó° fl!cyhs^Ü, Ó° î 4.4.4 xyòy^!l! Ó° çöf ^≤ÄÓ° î 4.4.5 öyÓ° Ü, 4.4.6 !ö!^ üyö%ſy^!Ó° öyÓ° Ü, 4.4.7 ! Ó^!Ó° x!≈ ≤Äòyö 4.4.8 !Ó^!Ó° ≤Äi, fyáfyo 4.4.9 #!|, Ó° öÓ#Ü, Ó° î 4.4.10 ≤ÄyÜ%, ^ ü!^ yò !Ó° ^ çyö 4.5 #!|, Ó° ^°ö^!òö ! •ſyÓÓ° «, î 4.5.1 í, zòy•Ó° î 4.6 ſy•y!fÜ, yÓ° # #!|, ~ÓÇ ÓfÓſy!l! Ü, #!|, ü^!òf, öy!≈Ü, f 4.6.1 í, zòy• Ó° î 4.7 ſ yÓ° yÇÇ 4.8 xö%Ç#°ö# 4.1 í, z ^!jçf ~•z ~Ü, Ü, !è, , öyè, Ü, ^ !Ó° xy, ö!ö çyö^!l! , öyÓ° ^

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100% **MATCHING BLOCK 17/21** **SA** MA in History SEM I (CBCS Mode).pdf (D142514333)

í, z ïÓ ïá Ü, Ó y ≤Ä ï ï yçö ï ñ ÿ

yöyÓ ï ï, È, ç%Ó y!i, ò ï!i, Ó è, yÜ, yÓ xB, Ä Ó!è≈i, ï ï ï ïòÓ çöf ÿ%ò ïyà Ü, ïÓ òi%, ò !Ó ïÓ è, yÜ, y xB, ! òò≈yÓ ï Ü, Ó y • í - 4.4.10 ≤ÄyÜ%, ï ï ï ò !Ó çyó x ïòÜ, ÿüi !ò!ò≈T ï ï ò, ò)!i≈, •Äï yÓ xy ïá•z òöyòyÓ fl#Ü, ï, !Ó!è, Ó x!i≈, ò!Ó ï ïçyó Ü, ïÓ ò ï - ~ïÜ, ≤ÄyÜ%, Ü ï ï ò, ò)!i≈, Ó, ò) ïÓ≈ çyóÜ Ó ï° - 4.5 Óy!i!çfÜ, ï!i, Ó !•ÿyÓÓ «, ï çyÄöyòyÓ ï ï ï%, !Ó ïÓ ò!è≈i, è, yÜ, y çy ïÓöñ ï, y•z çyÄöyòy ïÓ Ó Ü, y ïáÈ !Ó!è, ïÜ, ≤Äy, òf ï!i, (Bill Receivable) Ó ï° - xyÓyÓ ï ï ï%, ï öyòyÓ !Ó ïÓ, ò!Ó ò ï ï≈, è, yÜ, y ≤Äyòò Ü, Ó ï ï, Óyòf ly ïÜ, öñ ï, y•z òöyòy ïÓ Ó Ü, y ïáÈ !Ó!è, ïÜ, ò ï ï ï!i, (Bill Payable) Ó ï° - çyÄöyòy ïÓ Ó Óz, ï öyòy ïÓ Ó Óz (In the Book Drawer) (In the Book of Drawee) A B !Ó!è, ïÜ, ïáy Ä fl#Ü, ï, ï, çyÄï yÓ, òÓ Bill Receivable A/c Dr. Drawer's A/c Dr. To Drawee (B's) A/c To Bill Payable A/c ï, ç, è, Ü, yç Ü, Ó ï ï, çy ïÓ - 1 - ï!i, Ó ï ï ò, ò)!i≈, ò!èhs ï!ò ïçÓ Ü, y ïáÈ Ó ï ïá ò ï - ï ï ï%, ï Ü, yò ïò ïòò • í !òñ ï Ü, yò öy!á y • íÓ öy - 2 - ï!i, è, ÓfyB, ï ïÜ, ï, yäy ïöy • (discounting) Bank A/c Dr. Discount A/c Dr. To Bill Receivable A/c 3 - ï!i, è, x, çÓ ï Ü, yò Óf!_ ïÜ, •hflÿhs Ó Ü, Ó y • (Endorsement) Party Ac/ Dr. To Bill Receivable A/c 212 ïöy!è, ò)!i≈, Ó ç ïÈ ï, yÜ, y xyòy! ° (Honourment of the Bill) 1 - Drawer ï!i, è, !ò ïçÓ Ü, y ïáÈ Ó ï ïá ò ï - Bank A/c Dr. Bill Payable A/c Dr. To Bill Receivable A/c 2 - ï!i, è, ÓfyB, ï ïÜ, ï, yäyö • í° - Ü, yò öy!á y • íÓ öy - Bill Payable A/c Dr. To Bank A/c 3 - ï!i, è, ïáò x, çÓ ï Ü, yò Óf!_ ïÜ, •hflÿhs Ó Ü, Ó y • í - Ü, yò öy!á y • íÓ öy - Bill Payable A/c Dr. To Bank A/c ï ï ò ç ïÈ ï, yÜ, y xyòy! öy • í° (Dishonour of the Bill) 1 - Drawer ï!i, è, !ò ïçÓ Ü, y ïáÈ Ó ï ïá ò ï - Drawee's (B) A/c Dr. Bill Payable A/c Dr. To Bill Receivable A/c To Drawer's (A) A/c 2 - ï!i, è, ÓfyB, ï ïÜ, ï, yäyö • í° - Drawee's A/c Dr. Bill Payable A/c Dr. To Bank A/c To Drawer's A/c 3 - ï!i, è, ïáò x, çÓ ï Ü, yò Óf!_ ïÜ, •hflÿhs Ó Ü, Ó y • í° - Drawee's A/c Dr. Bill Payable A/c Dr. To Endorsees' A/c To Drawer's A/c °, Ü, Ó ÓyÓ !ÓÈï ñ DraweeÈÜÈ~Ó Óz ï ï, ñ ï!ò BillÈÜÈ~Ó è, yÜ, y ≤Äöyö Ü, Ó y • í ñ ï, y • í° ÿÓüi òy!á y • íÓÈÈÜÜÈÈ Bill Payable A/c Dr. To Bank A/c ~ÓÇ ï!ò !Ó ≤Äï, fyáfyö Ü, Ó y • í öy!á y • íÓ É Bill Payable A/c Dr. To Drawer's A/c 4.5.1 Óy!i!çfÜ, ï!i, Ó ï, zòy•Ó ï í, zòy•Ó ï 1°y çyö%ÿ yÓ # 2018 ÿy ï° xç! ïÇ ï ï Ó ï, z, çÓ 3 üy ïÓ ï ï ï ò ï ïe ïü 3000 è, yÜ, y ñ 5000 è, yÜ, y ~ÓÇ 7,000 è, yÜ, y Ó ï, ç, è, ï!i, Ü, yè, ° - !Óç! fl#Ü, ï, !ò - xç! ≤Äü !Ó!è, !ò ïçÓ Ü, y ïáÈ à!FäÈ, Ó yá - !mi, #! ïÓ!è, Óy!È≈Ü, 6% •y ïÓ Ófy ïB, ï ïÜ, ï, yäy ïöy • - ï, ï, #! ïÓ!è, ÿ%Ó#Ó ïÜ, •hflÿhs Ó Ü, Ó y • - ï ï ò, ò)!i≈, ï ï, ≤Äü Ä ï, ï, #! ïÓ ïÓ è, yÜ, y çyÄï yÓ ïá - !Ü, v !mi, #! ïÓ!è, ≤Äï, fyáfyö (dishonour) • - ÓfB, 20 è, yÜ, y öy!è, Ç ä, yç≈ öy!Ó Ü, Ó ° -

213 In the Books of Bijoy Journal Dr. Dr. Date Particular L.F Amount Amount Rs. Rs. 1.1.18 Bill Receivable A/c Dr. 15,000 Dr. To Bijoy's A/c 15,000 (Being three bills of Rs. 3,000, Rs. 5,000 & Rs. 7,000 at 3 months drawn upon Bijoy) 1.1. 18 Bank A/c Dr. 4,925 Discount A/c Dr. 75 To Bill Receivable A/c 5,000 (Being the 2nd bill discounted with a bank at a discounting charge of 6% p.a.) 1.1.18 Subir's A/c Dr. 7,000 To Bill Receivable A/c 7,000 (Being the 3rd bill endorsed to Subir) 4.4.18 Bank A/c Dr. 3,000 To Bill Receivable A/c 3,000 (Being the 1st bill honoured on maturity) 4.4.18 Bijoy's A/c Dr. 5,020 To Bank A/c 5,020 (Being the 2nd bill is dishonoured on maturity & Bank charged noting charge) 4.4.18 Bank A/c Dr. 2,020 To Bijoy's A/c 2,020 (Being the amount received from Bijoy) 4.4.18 Bijoy's A/c Dr. 45 To Interest A/c 45 (Being the interest receivable from Bijoy) 4.4.18 Bill Receivable A/c Dr. 3,045 To Bijoy's A/c 3,045 (Being a new bill drawn upon Bijoy with interest payable after 3 months) 7.7.18 Bijoy's A/c Dr. 3,045 To Bill Receivable A/c 3,045 (Being the bill is dishonoured on Bijoy's insolvency) 7.7.18 Bank A/c Dr. 609 Bad Debt A/c Dr. 2,436 To Bijoy's A/c 3,045 (Being a final dividend of 20 paisa in a rupee was realised from Bijoy's estate).

214 In the Books of Bijoy Journal Dr. Dr. Date Particular L.F Amount Amount Rs. Rs. 1.1.18 Ajoy's A/c Dr. 15,000 To Bills Payable A/c 15,000 (Being 3 bills of Rs. 3,000, Rs. 5,000 and Rs. 7,000 payable after 3 months are accepted) 4.4.18 Bill Payable A/c Dr. 3,000 To Bank A/c 3,000 (Being the 1st bill honoured on maturity) 4.4.18 Bill Payable A/c Dr. 5,000 Noting Charges A/c Dr. 20 To Ajoy's A/c 5,020 (Being the 2nd bill is dishonoured and noting charges provided) 4.4.18 Bill Payable A/c Dr. 7,000 To Bank A/c 7,000 (Being the 3rd bill was honoured on maturity) 4.4.18 Ajoy's A/c Dr. 2,020 To Bank A/c 2,020 (Being the amount paid to Ajoy) 4.4.18 Interest A/c Dr. 45 To Ajoy's A/c 45 (Being the interest payable to Ajoy) 4.4.18 Ajoy's A/c Dr. 3,045 To Bill Payable A/c 3,045 (Being a new bill for 3 months is accepted for the balance due, together with interest) 7.7.18 Bill Payable A/c Dr. 3,045 To Ajoy's A/c 3,045 (Being the bill is dishonoured on insolvency) 7.7.18 Ajoy's A/c Dr. 3,045 To Bank A/c 609 To Deficiency A/c 2,436 (Being a final dividend of 20 paisa in a rupee paid from estate)

215 In the Books of Ram Journal Dr. Dr. Date Particular L.F Amount Amount Rs. Rs. 1.4.18 Shyam's A/c Dr. 2,000 To Sales A/c 2,000 (Being goods sold on credit to Shyam) 1.5.18 Bill Receivable A/c Dr. 2,000 To Shyam's A/c 2,000 (Being a bill drawn on Shyam payable after two month for the balance due) 1.5.18 Bank A/c Dr. 1,980 Discount A/c Dr. 20 2,000 To Bill Receivable A/c (Being the bill discounted with a bank. 8.6.18 Return Inward A/c Dr. 100 To Shyam's A/c 100 (Being the goods returned by Shyam) 4.7.18 Shyam's A/c Dr. 2,050 To Bank A/c 2,050 (Being the bill was dishonoured on maturity, noting charges provided) 4.7.18 Shyam's A/c Dr. 30 To Interest A/c 30 (Being interest receivable from Shyam) 4.7.18 Bill Receivable A/c Dr. 1,980 To Shyam's A/c 1,980 (Being a new bill drawn for 3 months for the balance due) 7.10.18 Bank A/c Dr. 1,980 To Shyam's A/c 1,980 (Being the bill is honoured on maturity) 3.7.18 i,y!Ó`^láÓ` öi%,ö #![, Ó` x!≈ (Amount) !öð≈yÓ` í É Rs. 2,000 (+) `öylé,Ç ă,yç≈ 50 (-) `öif`^ú, Ó` í •`ll`^läÈ 100 (+) %ð 30 1,980

216 In the Books of Shyam Journal Dr. Dr. Date Particular L.F Amount Amount Rs. Rs. 1.4.18 Purchase A/c Dr. 2,000 To Ram's A/c 2,000 (Being goods purchased from Ram on Credit) 1.5.18 Ram's A/c Dr. 2,000 To Bills Payable A/c 2,000 (Being a bill accepted for two months for the balance due) 8.6.18 Ram's A/c Dr. 100 To Return Outward A/c 100 (Being the goods returned to Ram) 4.7.18 Bill Payable A/c Dr. 2,000 Noting Charges A/c 50 Dr. To Ram's A/c 2,050 (Being the bill is dishonoured and noting charges provided) 4.7.18 Interest A/c Dr. 30 To Ram's A/c 30 (Being the interest Payable) 4.7.18 Ram's A/c Dr. 1,980 To Bill Payable 1,980 (Being a new bill accepted for 3 months for the balance due) 7.10.18 Bill Payable A/c Dr. 1,980 To Bank A/c 1,980 (Being the bill is honoured on maturity) í,zòy•Ó` í É 3 xü° %!ü`li, Ó` í,z,öÓ` ll`ye`^l`ü 3000 é,yÜ,yñ 2000 é,yÜ,y ~ÓÇ 1000 é,yÜ,yÓ` !i,ö!é, #![, !a° ~ÓÇ %!üi, fl[#Ü,li, !ò° ~Ü,üyfl, öÓ` í,z,ü, ^ll`Ó` •zFäEyl` ≤Äl`ü !Ó!é, Óy!i,° (Cancelled) •°- %!üi, 50% é,yÜ,y àà`!ò` ~ÓÇ ÓyÜ, # x`ll`≈Ó` çöf 100 é,yÜ,y %ð 50 ~Ü, !é, öi%,ö #![, Ó` fl[#Ü,li, !ò° ~z !Ó!é, xü° !Óü`^l`ü, •hflyhs` Ó` Ü, Ó`°- !mi, #!` !Ó!é, ÓfyB, `l`iÜ, 100 é,yÜ,y é,yÜ,y ÓyRyÓ` (discount) !Ó!öü`ll` ü,yäyö •°- i,li, #!` !Ó!é, Ófy`l`B, xyöy`ll`Ó` çöf`^≤ÄÓ`í (sending the bill for collection) Ü, Ó` y •°- ^ul`yò,ö)!i≈, ^li, fl[#Ü,li, !Ó!é, é,yÜ,y ≤Äyö •°ñ`Ü, Ó`üye 2000 é,yÜ,yÓ` !Ó!é, ≤Äi, fyáfyö •°- %!üi, ò%Æy, ö`l`ü` àà`!ò` 50 é,yÜ,y %ð 50 ≤Äy, öf x!≈ ≤Äyö Ü, Ó`°- xü` Ä %!ü`li, Ó` Ó`z`li, çy`l`ü`y` òylá'y` ^óáyÄ`É

217 In the Books of Amal Journal Dr. Dr. Date Particular L.F Amount Amount Rs. Rs. Bill Receivable A/c Dr. 6,000 To Sumit's A/c 6,000 (Being three bills of Rs. 3000, Rs. 2000 & Rs. 1000 respectively drawn upon Sumit) Sumit's a/c Dr. 3,000 To Bill Receivable A/c 3,000 (Being the 1st bill was mutually cancelled) Bank A/c Dr. 1,500 To Sumit's A/c 1,500 (Being the amount received from Sumit) Sumit's A/c Dr. 100 To Interest A/c 100 (Being the interest receivable) Bill Receivable A/c Dr. 1,600 To Sumit's A/c 1,600 (Being a new bill drawn on Sumit together with interest) Bimal's A/c Dr. 1,600 To Bill Receivable A/c 1,600 (Being the bill endorsed to Bimal) Bank A/c Dr. 1,900 Discount A/c Dr. 100 To Bill Receivable A/c 2,000 (Being the bill discounted with a Bank) Bill for Collection A/c Dr. 1,000 To Bill Receivable A/c 1,000 (Being the bill sent to bank for collection) Sumit's A/c Dr. 2,000 To Bank A/c 2,000 (Being the bill discounted with bank dishonoured on maturity) Bank A/c Dr. 1,000 To Bill for Collection A/c 1,000 (Being the bill sent to bank for collection honoured on maturity) Sumit's A/c Dr. 50 To Interest A/c 50 (Being interest receivable) Bank A/c Dr. 2,050 To Sumit's A/c 2,050 (Being the amount received in cash, together with interest)

218 In the Books of Sumit Journal Dr. Cr Date Particular L.F Amount Amount Rs. Rs. Amal's A/c Dr. 6,000 To Bill Payable A/c 6,000 (Being three bills of Rs. 3,000, Rs. 2000 & Rs. 1000 accepted Bill Payable A/c Dr. 3,000 To Amal's A/c 3,000 (Being the 1st bill mutually cancelled) Interest A/c Dr. 100 To Amal's A/c 100 (Being interest payable) Amal's A/c Dr. 1,500 To Bank A/c 1,500 (Being the amount paid in cash) Amal's A/c Dr. 1,600 To Bill Payable 1,600 (Being a new bill for the balance due together with interest is accepted) Bill Payable A/c Dr. 1,600 To Bank A/c 1,600 (Being the bill honoured on maturity) Bill Payable A/c Dr. 1,000 To Bank A/c 1,000 (Being the bill honoured on maturity) Bill Payable A/c Dr. 2,000 To Amal's A/c 2,000 (Being the bill was dishonoured on maturity) Interest A/c Dr. 50 To Amal's A/c 50 (Being the Interest payable) Amal's A/c Dr. 2,050 To Bank A/c 2,050 (Being the dues paid in Cash together with interest) 4.6

219 In the Books of Sumit Journal Dr. Cr Date Particular L.F Amount Amount Rs. Rs. Amal's A/c Dr. 6,000 To Bill Payable A/c 6,000 (Being three bills of Rs. 3,000, Rs. 2000 & Rs. 1000 accepted Bill Payable A/c Dr. 3,000 To Amal's A/c 3,000 (Being the 1st bill mutually cancelled) Interest A/c Dr. 100 To Amal's A/c 100 (Being interest payable) Amal's A/c Dr. 1,500 To Bank A/c 1,500 (Being the amount paid in cash) Amal's A/c Dr. 1,600 To Bill Payable 1,600 (Being a new bill for the balance due together with interest is accepted) Bill Payable A/c Dr. 1,600 To Bank A/c 1,600 (Being the bill honoured on maturity) Bill Payable A/c Dr. 1,000 To Bank A/c 1,000 (Being the bill honoured on maturity) Bill Payable A/c Dr. 2,000 To Amal's A/c 2,000 (Being the bill was dishonoured on maturity) Interest A/c Dr. 50 To Amal's A/c 50 (Being the Interest payable) Amal's A/c Dr. 2,050 To Bank A/c 2,050 (Being the dues paid in Cash together with interest)

220 In the Books of Hari Journal Dr. Cr. Date Particular L.F Amount Amount Rs. Rs. 1.8.18 Bill Receivable A/c Dr. 5,000 To Jadu's A/c 5,000 (Being an accommodation bill drawn on Jadu 1.8.18 Bank A/c Dr. 4,925 Discount A/c Dr. 75 To Bill Receivable A/c 5,000 (Being the bill discounted with a bank) 1.8.18 Jadu's A/c Dr. 2,500 To Bank A/c 2,462.50 To Discount A/c 37.50 (Being Half of the proceeds remitted to Jadu) 4.11.18 Jadu's A/c Dr. 2,500 To Bank A/c 2,500 (Being the balance amount remitted to Jadu) In the Books of Jadu Journal Dr. Cr. Date Particular L.F Amount Amount Rs. Rs. 1.8.18 Hari's A/c Dr. 5,000 To Bill Payable A/c 5,000 (Being an accommodation bill of three months accepted) 1.8.18 Bank A/c Dr. 2,462.50 Discount A/c Dr. 37.50 To Hari's A/c 2,500 (Being Half of the proceeds received from Hari and discounting charge provided) 4.11.18 Bank A/c Dr. 2,500 To Hari's A/c 2,500 (Being the balance amount received from Hari) 4.11.18 Bill Payable A/c Dr. 5,000 To Bank A/c 5,000 (Being the bill honoured on maturity) 4.11.18 Bill Payable A/c Dr. 5,000 To Bank A/c 5,000 (Being the bill honoured on maturity)

227 S9V ā,yōyō# @ Āy•Ü, ā,yōyō ≤ĀÓÜ, ĪÜ, ≤Āy,ōf x!≈, ðyē,y Ī° É Cash/Bank/Bill Reveivable A/c Dr. To Consignee's A/c ŷyōyō Ī, É ConsignorÈÜÈ~Ó Ó•z Ī, Ü, Ī Ī Ü, !ē, Ledger Account āy•y Ī° É ~āy Īō ≤Āōyō Ledger x!≈yĪ Cnsgnment AccountÈÜÈ~Ó öü%öy ħóáy Īōy • É In the Books of Consignor Consignment A/c Dr. Cr. . Rs. Rs. To Goods Sent on Consignment A/c ... By Consignee's A/c xxx – Sales To Bank A/c Exp. of Consignee xxx By Stock on Consignment A/c xxx To Consignee A/c – Exp. of Consignee To Consignees A/c— Ordinary Commission xxx Delcredere Commission To Profit & Loss A/c— Profit on Consignment xxx xxx xxx 5.4.2 ā,yōyō @ Āy•Ü, Ó Ó•z Ī, ðyē,y Ī° (Entries in the Books of Consignee) S1V ā,yōyō ≤ĀÓÜ, ĪÜ, Ó (Consignor) Ü,yāÈ Ī ĪÜ, ,ōif=!° ,ōyĀĪ yūyē ā,yōyō @ Āy•Ü, Ó Ó•z Ī, ĪÜ, yō ðy!á•y Ī° ðy– S2V ā,yōyō @ Āy•Ü, Ī!ò ā,yōyō ≤ĀÓÜ, ĪÜ, x!@ Āü x!≈ ≤Āōyō Ü, ĪÓ É Consignor's A/c Dr. To Cash/Bank/Bill Payable A/c S3V Ó° Īfiē, çö Öy çy•yç Ī ĪÜ, ,ōif āy•yĪ Ü, Ó yÓ áó ā,ñ =òyü ù,yí, ,yñ •zi, fy! òÓ çof É Consignment A/c Dr. To Cash/Bank A/c S4V ,ōif=!° !Óe Ī Ü, Ó yÓ ,ōÓ É Cash/Bank/Sales A/c Dr. To Consignee's A/c S5V ā,yōyō @ Āy•Ü, !ò ĪçÓ Ü, !üçö ≤Āy Ī, òfÓ çof É Consignor's A/c Dr. To Commission A/c S6V ā,yōyō# ≤ĀÓÜ, ĪÜ, Ó çÓ (Balance) ,ò!Ó Īçyò Ü, Ó y Ī° É Consignment A/c Dr. To Cash/Bank/Bill Payable A/c 228 5.5 é%Ñ, !Ü, Öy•ĪÜ, Ó ò!Ó Ā é%Ñ, !Ü, Öy•Ü, ≤ĀĪ, !ò!ò ā,yōyō# Ü,yÓ Öy ĪÓ Ó° «, Īē ā,yōyō ≤ĀÓÜ, Ī, ,ōif ā,yōyō @ Āy•Ü, ĪÜ, ,ōyē,yĪ ~Óç ā,yōyō @ Āy•Ü, Ī!ò ðy ĪÓ Ī•z ,ōif !Óe Ī Ü, ĪÓ ñ ~Óç ~Ó ú, Ī° Ī!ò ĪÜ, yō xöy Ī!òĪ ÖyÜ, # (Bad Debt) Ī Ī,yÓ ŷühflĪ ðyĪ! c ā,yōyō ≤ĀÓÜ, ĪÜ, ,z Ó•ö Ü, Ó Ī, Ī – !Ü, v ~•z xöy Ī!òĪ ÖyÜ, #Ó (Bad Debt) ^yÜ, ŷy Ī!òÓ é%Ñ, !Ü, Ī ĪÜ, !ò, ÒĪ, ,öyÓyÓ çof ā,yōyō ≤ĀÓÜ, ā,yōyō @ Āy•Ü, ĪÜ, x!Ī, !Ó _ é%Ñ, ! Ü, Öy•ĪÜ, Ó ò!Ó ^òyÓ ā%, !_ Ü, ĪÓ – ~ā%, !_ Ī, ~Ó*, ,ö ç!≈, yÓ# Ī Ī ðy ĪÓ ,ōif !Óe Ī Ü, ĪÓ Ī!ò é,yÜ, y öy ,ōyĀĪ y Īy Ī Ī, ĪÓ ā,yōyō @ Āy•Ü, Ī, z _ é,yÜ, yÓ çof ðyĪ # ĪyÜ, ĪÓ – ~•z Ü, !üçö ĪÜ, é%Ñ, !Ü, Öy•ĪÜ, Ó ò!Ó Ó Ī° ~Óç ~•z çyĪ, #Ī ā,yōyō @ Āy•Ü, ĪÜ, é%Ñ, !Ü, Öy•Ü, ≤ĀĪ, !ò!ò Ó Ī° – 5.6 x!Óe #Ī, ā,yōyō# ,ö ĪifÓ ü) °fyĪ ò Ī!òĪ Īü ÓfÖyĪ! Ü, x!Óe #Ī, üç%Ī, ,ö ĪifÓ ü)°f ŷyōyō Ī, Ī É !ò!ò=yÓ Ī Ü, Ó y Ī° Ī Ī•z ~Ü, ,z !òĪ Īü x!Óe #Ī, ā,yōyō# ,ö ĪifÓ ü)°fyĪ ò Ü, Ó Ī, Ī – x!≈yĪñ üç%Ī, ā,yōyō# ,ö ĪifÓ e Ī ü)°f Ā ā,yōyō @ Āy•Ü, Ó ÓfÖyĪ fliy Īö ŷç!Y•T ,ö ĪifÓ Ī, !Ü, y#ò ÖyçyÓ ü) Ī°fÓ ü Ī!òf Ī ü)°f!ē, Ü, ü Ī,yÓ Ī, z, ðÓ !ü, !_ Ü, ĪÓ ā,yōyō ≤ĀÓÜ, (Consignor) Ī,yÓ x!Óe Ī, ā,yōyō# ,ö ĪifÓ ü)°f !ò!ò=yÓ Ī Ü, ĪÓ – xÓçf e Ī ü) Ī°fÓ Ī, z, ðÓ !ü, !_ Ü, ĪÓ x!Óe #Ī, o ĪÓfÓ ü)°f !ò!ò=yÓ Ī Ü, Ó ÖyÓ ŷüĪ Ī,yÓ ŷ ĪD ā,yōyō ≤ĀÓÜ, (Consignor) ~Óç ā,yōyō @ Āy•Ü, (Consignee) Ī xÈÜÈ, ,öÖÉ, ,ö%!öÜ, (Non-recurring) áó ā, Ü, ĪÓ Ī Ī,yÓ xyö%, ,öyĪ, Ü, áó ā, Īyà Ü, Ó Ī, Ī – ĪÓ – ā,yōyō @ Āy•Ü, Ó Ü, yāÈ Ī ĪÜ, ā,yōyō# ,ōif ,ōyē,yÓyÓ çof Ī ŷÜ, ° áó ā, ŷü@ Ā ā,yōyō# ,ö ĪifÓ Ī, z, ðÓ ~Ü, ÖyÓ üyē ÓfĪ Ü, Ó y Ī° ~Óç x!Óe #Ī, xç ĪçÓ çof x!≈yĪ x!Óe #Ī, ,ö ĪifÓ çof ~çyĪ, #Ī áó ā, ,ö%öÓ yĪ !ò Ī, Ī, ,ōyñ Ī, y ĪÜ, xÈÜÈ, ,öÖÉ, ,ö%!öÜ, áó ā, (Non-recurring Expenses) Ó Ī° – Īüö ,ōif āÉyĪ, ,y ĪöyÓ áó ā,ñ ,ōif ĪÜ, =òy Īü fliyöyhs Ó Ü, Ó yÓ áó ā, •zi, fy!ò – ā,yōyō# ,ōif ŷçe yhs Ī ŷühflĪ áó ā, ŷü@ Ā ā,yōyō# ,ö ĪifÓ çof ~òĀĪ y Ī°Ā xyÓyÓ x!Óe #Ī, ,ö ĪifÓ çof ,ö%öÓ yĪ ÓfĪ Ü, Ó yÓ ≤Ā ĪĪ yçö Ī Ī Ī, y ĪÜ, ,öÖÉ, ,ö%!öÜ, (Recurring Expenses) Ó Ī° – Ī, zòy•Ó ĪflĪÓ*, ,öñ !ÓK, y, ,öö áó ā,ñ =òyü ù,yí, ,yñ Ī, !ü,y!Ó áó ā,ñ Ī°ŷüf Ī!òÓ ĪÓ, ,ö Ā Ü, !üçö •zi, fy!ò – Óe #Ī, ,ö ĪifÓ ü)°f !ò!ò=yÓ Ī Ü, ü,y ĪÓ Ī Ī Ī, y !ò ĪĪ ħóáy Īōy • É Cost of the unsold goods xxx Add: Proportionate Expenses of the Consignor xxx Add: Proportionate Non-Recurring Expenses of the Consignee xxx xxx !Ü, v ĪÜ, yō «, Īē Ī!ò x!Óe #Ī, ,ö ĪifÓ ÖyçyÓ òÓ e Ī ü) Ī°fÓ Ī ĪÜ, Ü, ü Ī Ī, ĪÓ ,ö ĪifÓ ü)°fyĪ ò ÖyçyÓ ò!Ó Ü, Ó y Ī, z!ā, Ī, – Ī, z, ðÓ v x!Óe #Ī, ,ōif ĪÜ, !Óe Ī Ü, Ó Ī, Ī – ĪÜ, ā,yōyō# @ Āy•Ü, ĪÜ, ≤Ā Ī!òĪ Ü, !üçö ÖyÓò Īy áó ā, •ĪÓ Ī Ī, y x! Óe #Ī, ,ö ĪifÓ ÖyçyÓ òÓ Ī ĪÜ, Öyò òĀĪ y Ī, z!ā, Ī, – Ī Ī«, Īē ,ōif ≤ĀÓÜ, x!Óy ,ōif @ Āy•Ü, Ó Ü, y Īöy áó Ī!ā, Ó ĪÜ, y Īöy xyö%, ,öyĪ, Ü, xçç x!Óe #Ī, ,ö ĪifÓ ü) Ī°fÓ ŷ ĪD Īyà Ü, Ó y Ī, z!ā, Ī, òĪ – 229 Ī, zòy•Ó Ī É 1.1°y çyóĪ yÓ # 2018 Ī,y!Ó Īā ŷ ĪÓ ç Ü, °Ü, yĪ, y Ī ĪÜ, 400!ē, Öyòfŷf !òÖ# ĪĪ, ÖŷÖyŷÜ, yÓ # ŷü#Ó ĪÜ, ,öyē,y – ≤ĀĪ, !ē, Ī ĪsfÓ ü)°f 350 é,yÜ, y – ŷ ĪÓ ç ,ōif ≤ĀÓ Ī Ü, Ó ÖyÓ ŷüĪ 2ñ100 é,yÜ, y ù,yí, ,y (Freight) ~Óç 2ñ500 é,yÜ, y Ó#üy ÖyÓò áó ā, Ü, Ó – ŷü#Ó , ,ōif=!° ,öyÓyÓ ,öÓ āÉyĪ, ,yÓyÓ áó ā, (Landing charge) 450 é,yÜ, yñ =òyü ù,yí, ,y (Godwon rent) 1ñ500 é,yÜ, y ~Óç !ÓK, y, ,öö (Advertisement) 2ñ500 é,yÜ, y áó ā, Ü, Ó – ŷü#Ó 10ñ000 é,yÜ, y ü) Ī°fÓ ~Ü, !ē, #!Ü, Ó fl!#Ü, !Ī, çyöy – ÓāÈ ĪÓ Ó° çĒĪ ,ōĪ≈hs ŷü#Ó 350!ē, Īsf 940 é,yÜ, y ò ĪÓ !Óe Ī Ü, Ó – ŷü#Ó 8% •y ĪÓ ŷyòyÓ Ī Ü, !üçö Ā 2% •y ĪÓ é%Ñ, !Ü, Öy•ĪÜ, Ó Ü, !üçö (Delcredere Commission) ðyÓ# Ü, Ó – ŷü#Ó 10!ē, oÓf ðy ĪÓ !Óe Ī Ü, ĪÓ !āÈ – !Ü, v çĒĪ ,ōĪ≈hs 5000 é,yÜ, y xöyòyĪ # ĪyÜ, ° ~Óç Ü%, ÈÜÈ) (Bad Debt) òÓ y •Ü° – ŷü#Ó ŷ ĪÓ ĪçÓ ≤Āy, òf é,yÜ, y ÓfyB, í, ,yú%, è, !ò ĪĪ çyò Ü, Ó – ŷü# ĪÓ Ó Ó•z Ī, =Ó &ç, ð)≈ ^çyÓ =!° ħóáyöÈ ŷyöyö É In the Book of Consignor (Suresh) Consignment to Delhi A/c Dr. Cr. Rs. Rs. To Goods Sent of 1,40,000 By Samir's A/c–Sales 3,29,000 Consignment A/c (400xRs. 350) (350 x Rs. 940) To Bank A/c- Freight 2,100 By Stock on Consignment A/c 18,131 Insurance 2,500 4,600 To Samir's A/c– Landing Charge 450 Godown Rent 1,500 Advertisement 2,500 4,500 To Samir's A/c Ordinary Com. @ 8% 26,320 Delcredere Com. @ 2% 6,580 32,900 To Profit on Consignment –transferred to P/L A/c 1,65,181 3,47,131 3,47,131 Dr. (Samir) Consignee's A/c Cr. Rs. Rs. To Consignment to Delhi A/c 3,29,000 By Bill Receivable A/c 10,000 By Consignment to Delhi 4,450 A/c (Expenses) By Consignment to Delhi 32,900 A/c (Commission) By Bank final payment 2,81,650 3,29,000 3,29,000

230 Dr. Goods Sent on Consignment A/c Cr. Rs. Rs. To Trading A/c-transfer 1,40,000 By Consignment to Delhi A/c 1,40,000 1,40,000 1,40,000 Dr. Stock on Consignment A/c Cr. Rs. Rs. To Consignment to Delhi A/c 18,131 By Balance c/d 18,131 18,131 18,131 Stock on Consignment-~Ó ü) f !öð~yÓ î Cost 50 x Rs. 350 = 17,500 Add : Proportionate Expenses of Consignor = 575 4600 50 400 Add : Proportionate non-selling (non-recurring) expenses of Consignee (landing charges 450 50 400 = 56 18,131 !ÓÉ oÉ 1- é%Ñ !Ü Öy•ÄÜ Ó Ü !üçö (Delcredere Commission) ä,y°yö# @ Äy•ÄÜ ,öyÓyÓ çöf Ü% ÈÜÈ)ÈÜÈ-Ó òy!f c ä,y°yö# ^≤ÄÓ Ü Ö•ö Ü Ó ^ÍÖ öy- 2- =öyü ü,yí ,y Ä !ÓK,y,ö ÖyÓò áÓ ä x!Óe #i ä,y°yö# ,ö ÌifÓ ü) f y! ^îö ^öÄi y •î öy- ^Íi!% ~=! ^ öÖÉ,ö%!öÜ (Recurring expenses) áÓ ä - 5.7 ä,y°yö# ,ö ÌifÓ « !i ä,y°yö# ,öif ^≤ÄÓ î Ü Ó yÓ SÜ ~Ó Sjö)î≈ Öy !Ü ä%È xÇÇ ä% !Ó ñ ò%â≈ê,öy! Öy fljyü,y!ÓÜ Ü,yÓ ^î öçT •Äi ,öy ^ÍÖ - ~z « !i İyey,ö Ìi x!Óy ä,y°yö# @ Äy•ÄÜ Ó =öy ^üÄ •Ü ^li ,öy ^ÍÖ - ~z « !i ò%ü,y !à !Óü, Ü Ó y İy! É SÜ V xfljyü,y!ÓÜ « !i (Abnormal loss) Ä SáV fljyü,y!ÓÜ « !i (Normal loss) 5.7.1 xfljyü,y!Ü « !i (Abnormal loss) ^î « !i xfljyü,y!ÓÜ É Öy ò%â≈ê,öy x!Óy Öy!fÜ, ^Ü,y ^öy Ü,yÓ ^î •Äi ^İà È i,y ÄÜ xfljyü,y!ÓÜ « !i (Abnormal loss) Ó î- xy=ö ^yàñ çy•yç İ% !Öñ ä% !Ó ñ öyDyñ Ööfyñ ü) !üÜ ,jö •zi,fy!ò Ü,yÓ ^î xfljyü,y!ÓÜ

231 « !i •î - ä,y°yö# Ü,yÓ Öy ^ÍÖ Ó °yü ÈÜÈ ^yÜ Sjö !öð~yÓ î Ü,yÓ yÓ SÜ ~z « !i Ó ,ö!Ó üy! !öð~yÓ î Ü, ^ÍÖ !SjyÓ ü% Ü Ó ^li •î - ò%â≈ê,öyç!öi, ~z « !i SjöyÓ İi É Profit & Loss A/cÈÜÈ ~i !,!Óé Ü Ó ^li •î - çy ^ÍÖy ^li !öi !ai, öy!á°y=! !ai,öÓk Ü Ó y •î - 1- xfljyü,y!ÓÜ « !i Ó çöf É Abnormal loss A/c Dr. To Consignment A/c 2- ,öif=! Ó#üy Ü Ó y İyÜ, ^î É Insurance claim/Bank A/c Dr. To Abnormal loss A/c 3- Ó#üy öy Ü Ó y xÇÇ É Profit & Loss A/c Dr. To Abnormal loss A/c í,zöy•Ó ifl!Ó *,É öÓ y İyÜ,ñ 10ñ000 ê,yÜ,yÓ ,öif ä% !Ó ^à- Ó#üy ^Ü,yiöyö# 7000 ê,yÜ,y ^òÓyÓ xD#Ü,yÓ Ü Ó É Dr. Abnormal Loss A/c Cr. Rs. Rs. To Consignment A/c 10,000 By Insurance Claim A/c 7,000 By Profit & Loss A/c 3,000 10,000 10,000 xfljyü,y!ÓÜ « !i Ó ü) f !Ü,ü,y ^ÍÖ !öð~yÓ î Ü Ó y İy! ñ i,y ,öÓ Ói≈ # í,zöy•Ó ^li ^òáy ^öy xy ^İàÈ- 5.7.2 fljyü,y!ÓÜ « !i (Normal loss) fljyü,y! ÓÜ,y ^İÖ ^lüö Öy:ö#Ü Óö (evaporation), « Ó î (leakage), xyÓ•yÄi yÓ ^Äü,y ^ÍÖ ä) î≈#Ü Óö (dusting) •zi,fy!ò Ü,yÓ ^î ^i !i •î i,y ÄÜ fljyü,y!ÓÜ « !i (Normal loss) Óy •î - ~z « !i ^İÜ, ^Ó yò Ü Ó y İy! öy (unavoidable)- ÓfÓ Sjö #Ó y ~Ó *,ö « !i Ó çöf Sjö~yöz ^Äi, İy ÄÜ - i,yz fljyü,y!ÓÜ « !i Ó ü) f ^Ü,yò öy!á°y! !ai,öÓk Ü Ó y •î öy- !Ü,v x!Óe #i ,ö ÌifÓ ü) f !öð~yÓ î Ü,yÓ yÓ SÜ ~z « !i Ó ,ö!Ó üy! Sjöçáfy! ñ x ^li≈ ö! V !Ó İI yà Ü, ^ÍÖ ^öÄi y •î - x!Óe #i ,ö ÌifÓ ü) f !öi !ai, ,öç, İi, ^li !öð~yÓ î Ü Ó y •î É Totalvalueofgoodssent unsold NetquantityreceivedbytheConsigneingoodcondition í,zöy•Ó î É 2 İyey,ö Ìi ~ÓÇ ä,y°yö# @ Äy•ÄÜ Ó =öy ^ü « !i ! Ó İöyò 1000 !Ü, ^İy ä,y öy!ç≈!°Ç ^İÜ, Ü,Ü,yi,y! xÓflüi, İ,yÓ ^Äi! !ö Ó y# ^Ü, ,öyè,y- ^Äi! !Ü, ^İy ä,y ^İÖ ü) f 30 ê,yÜ,y- !Ó İöyò 5ñ000 ê,yÜ,y ü,yí ,y (Freight) ÖyÓò áÓ ä, Ü Ó °- İyey,ö Ìi 25 !Ü, ^İy ä,y ò%â≈ê,öy! Sjö)î≈ü,y ^ÍÖ çT •Ü- 500 ê,yÜ,y Ó#üy ^Ü,yiöyö# Ó Ü,yäÈ ^İÜ, « !i ,ö)Ó î ,öyÄi y İy ^ÍÖ- Ó y#

232 xÓ!ççTf ,öif @ Äy•ÄÜ Ó - Ó y# 600 ê,yÜ,y áÈyí ,yÓyÓ áÓ ä, (Landing Charges), =öyü ü,yí ,y 1ñ000 ê,yÜ,y ~ÓÇ xöfyöf áÓ ä, (Misc. Expenses) 2ñ000 ê,yÜ,y áÓ ä, Ü Ó °- Ó y# 800 !Ü, ^İy ä,y 50 ê,yÜ,y !Ü, ^İy ò ^ÍÖ !Óe Ü Ó °- Ó y# 5% •y ^ÍÖ SjöyÓ î Ü !üçö ~ÓÇ 1% •y ^ÍÖ é%Ñ !Ü, Ó ^İöÓ Ü !üçö ,öy! - 35 !Ü, ^İy ä,y Ó y# ^ÍÖ =öyü ^İÜ, ä% !Ó •Äi ^à- SÓ#üy ÖyÓò !Ü, ä%È ,öyÄi y İy! !öV- Sjöyöyö É In the Book of Binod Consignment to Kolkata A/c Dr. Cr. Rs. Rs. To Goods Sent on 30,000 By Rahul's s A/c-Sales 40,000 Consignment A/c (1000xRs. 30) (800xRs. 50) To Bank A/c-Frieght 5,000 By Abnormal loss A/c (1) 875 To Rahul's A/c loss-in-transit Clearing Charges 600 By Abnormal loss A/c Godown Rent 1,000 loss in Godown (2) 1,247 Misc Expenses 2,000 3,600 By Stock on To Rahul's A/c Consignment A/c (3) 4,986 Oridnary Com. 5% 2,000 Delcredere Com. 1% 400 2,400 To Profit on Consignment - transfered to P/L A/c 6,108 47,108 47,108 Dr. Rahul (Consignee's) A/c Cr. Rs. Rs. To Consignment A/c 40,000 By Consignment to Calcutta A/c-Sales Kolkata A/c-Expenses 3,600 By Consignment to Kolkata A/c Commission 2,400 By Balance c/d 14,000 40,000 40,000 S1V fljyü,y!ÓÜ « !i Ó Sİyey,ö ÌiV ü) f !öð~yÓ î É Rs. Cost 25 x Rs. 30 750 Add Proportionate Expenses of Consignor 125 5000 25 1000 875 ä,y°yö# @ Äy•ÄÜ Ó ^Ü,yò áÓ ä, öÓ y •ÍÖ öyñ Ü,yÓ î ,öif İyey,ö Ìi x!≈y! i,yÓ Ü,y ^İàÈ ^öÑÒàÈ ^löyÓ ,ö) ^ÍÖ~z çT •Äi ^İàÈ-

233 Rs. S2V xfljyü ,y!ÓÜ , « ,li, Ó° S=òyüV ü)°f !öð≈yÓ° î Cost 35 × Rs. 30 = 1050 Add Proportionate Expenses of Consignor = 175 5000 35 1000 Add : proportionate non-selling expenses of Consignee (clearing charges) 600 35 975 = 22 (1000–25) 1,247 S3V x!Óe° #i , , ð°lîfÓ° ü)°f !öð≈yÓ° î É Cost 140 × Rs. 30 = 4,200 (1000–800–25–35) kgs = 140 kgs Add Proportionate Expenses of Consignor = 700 5000 40 1000 Add : proportionate non-selling expenses of Consignee = 86 4,986 xfljyü ,y!ÓÜ , « ,li, S=òyüV Ä x!Óe° #i , , ð°lîf ü)°fyî° î ð° ä ,y°yö # @ Äy° îÜ , Ó° xy°% ,öy!i, Ü , áÓ° îä , 975 ! Ü , î°yÓ° !•ÿyÓ° óÓ° y°•Ü Ü ,yÓ° î 25 !Ü , î°y , ð) îÓ°≈ ö×T • îî° îäÉ– 5.8 ä ,y°yö ü)°f !ü , !_Ü , , ðk ,li , x°lòÜ , ðüî° ñ ä ,y°yö ^≤ÄÓ° Ü , i ,yÓ° °%üöy ä ,y°y îö (Pro-forma invoiceÈÜÈ~V §Ç!Y°<T , ð°lîfÓ° e° î°ü)°f i , z° îÖ° á Ü , îÖ° öy– ~•z Ü ,yÓ° îli ä ,y°yö ^≤ÄÓ° Ü , , ð°lîfÓ° e° î°ü) î°fÓ° i , z , ðÓ° ~Ü , !è , !ò!ð≈<T çî , Ü , Ó° y°•y îÖ° ü%öyü ,y îyà Ü , îÖ° öü%öy ä ,y°yö ^≤Ä>î , Ü , îÖ° ~•z xli , !Ó° _ ü%öyü ,y îÜ , ü ,yÓ° (Loading) Ó° î°– óÓ° y îyÜ , ñ , ð°lîfÓ° ^≤ÄÜ , i , e° î°ü)°f 100 è ,yÜ , y– ä ,y°yö ^≤ÄÓ° Ü , 120 è ,yÜ , y ð° îÖ° ~•z , ðif ä ,y°yö @ Äy°Ü , îÜ , ^≤ÄÓ° î Ü , Ó° °ñ i , y°• î° 20 è ,yÜ , y S120ÈÜÈ100V° ü ,yÓ° (Loading)– §%i , Ó° yÇ , ðif ^≤ÄÓ° î Ü , Ó° ÓyÓ° ðüî° ñ Goods sent on Consignment A/c Ä Stock on Consignment A/cÈÜÈ~ ü ,y îÖ° Ó° çöf i , z , ði°_ !•ÿyÓ° ðáy°îi , • îÖ°– 5.8.1 i , zòy°Ó° î Ü , °Ü , yî , y î° îÜ , ü , Óy°# 400!è , çyüy , öyè , öyî° i , yÓ° ^≤Ä!i , !ò!ð §%Ó°#Ó° îÜ , , öyè , y°– ^≤Ä!i , !è , çyüyÓ° e° î°ü)°f 600 è ,yÜ , y !Ü , v ä ,y°yö ^≤ÄÓ° Ü , 20% ü%öyü ,y ^≤ÄÓ° î ü) î°fÓ° i , z , ðÓ° (on Invoice Price) îyà Ü , îÖ° , öyè , y°– , ðif ^≤ÄÓ° î Ü , Ó° îli , ü ,yÓyö# 1ñ200 è ,yÜ , y ü , yî , y ÓyÓð áó° ä , Ü , Ó°°– §%Ó°#Ó° ü , yî , y Ä àËyî , y îöyÓ° áó° ä , (Freight & Clearing Charges) 2ñ500 è ,yÜ , y Ä =òyü ü , yî , y 1ñ500 è ,yÜ , y áó° ä , Ü , Ó°°– §%Ó°#Ó° 3 4 xÇÇ S , ð°lîfÓ° V 234 25% y° îü , S!Óe° î°ü) î°fÓ° i , z , ðÓ° V !Óe° î° Ü , Ó°°– î § 5% ÿyóyÓ° î Ü , !üçö Ä 20% ^Óyöy S!Óe° î° î° îÜ , áó° ä , ñ i , yÓ° Ü , !üçö Ä ^Óyöyò Óyò !ò îî° V òyÓ# Ü , Ó°°– §%Ó°#Ó° , öyÄî y x!è òà° îò ü , Óyö# îÜ , , öyè , îî° !ò°– ü , Óyö#Ó° Ó°z îi , i , z~Ö° á° îlyàf ^°çyÓ° =!° ^ ðáyö É In the Book of Bhabani Consignment to Patna A/c Dr. Cr. Rs. Rs. To Goods Sent on 3,30,000 By Subir's A/c 2,40,000 Consignment A/c (400×Rs. 750) Sales To Bank A/c–Freight 1,200 By Goods sent on Consignment A/c loading 60,000 To Subir's A/c (400 × Rs. 150) Freight & Clearing Charges 2,500 By Stock on 75,925 Godown Rent 1,500 4,000 Consignment A/c To Subir's A/c Ordinary Commission @ 5% 12,000 To Stock Reserve–loading on closing stock (100×Rs. 150) 15,000 To Subir's A/c– Bonus 37,333 –transferred to P/L A/c 6,392 3,75,925 3,75,925 Dr. Subir's A/c Cr. Rs. Rs. To Consignment to Patna A/c 2,40,000 By Consignment to Patna A/c 4,000 Sales Expenses 4,000 Comission 12,000 Bonus 37,333 By Cash A/c–final payment 1,86,667 2,40,000 2,40,000 Dr. Goods sent on Consignment A/c Cr. Rs. Rs. To Consignment to Patna A/c 60,000 By Consignment to Patna A/c 3,00,000 laodkng Goods sent 4,00 To Trading A/c–Transfer 2,40,000 3,00,000 3,00,000 235 1– e° î°ü)°f = 6È00 è ,yÜ , y ü ,yÓ° (loading) = 20% ^≤ÄÓ° î ü) î°fÓ° i , z , ðÓ° . ∴ ü ,yÓ° ⇒ 600 × ii Óy 150 è ,yÜ , y Ü ,yÓ° î ^≤ÄÓ° î ü)°f = e° î°ü)° + ü ,yÓ° 100 = 80 + 20 ∴ ^≤ÄiÓ° î ü)°f (Invoice Price) 600 è ,yÜ , y + 150 è ,yÜ , y 2– !Óe° î° îÖ° !•ÿyÓ° î xÇÇ !Óe° î° • îî° îäÉ– ∴ 400 × ii Óy 300!è , çyüy !Óe° î° • îî° îäÉ– ^≤Ä!i , !è , çyüyÓ° !Óe° î° ü)°f É e° î°ü)°f 600 è ,yÜ , y + ü%öyü ,y 25% !Óe° î° ü) î°fÓ° i , z , ðÓ° Óy 25 1 75 3 xÇÇ e° î°ü) î°fÓ° i , z , ðÓ° 200 è ,yÜ , y 800 è ,yÜ , y !Óe° î° ü)°f !ò!ð 100 è ,yÜ , y yü , 25% Óy 25 è ,yÜ , y ∴ e° î°ü)°f 75 è ,yÜ , y îüyè , !Óe° î° ü)°f 300 × 800 è ,yÜ , y = 2ñ40ñ000 è ,yÜ , y 3– x!Óe° #i , , ð°lîfÓ° !•ÿyÓ° üy , öyè , yö • îî° îäÉ 400 !è , !Óe° î° • îî° îäÉ 300 !è , 100 !è , Invoice Price of goods 100 × Rs. 750 = 75,000 Add : Proportionate Expenses of Consignor 1,200 × 100 400 = 300 Add : Proportionate non-selling expenses of Consignee 2,500 × 100 400 625 75,925 236 4– ^Óyöy S 2,40,000 Sales Less : Expenses 4,000 Ordinary Com. 12,000 16,000 2,24,000 ∴ Bonus 20 120 × 2,24,000 37,333 5.9 îÖ! i , z îòfyà láò ð°z Óy i , îli , y!òÜ , Óf!_ Óy ÓfÓ§Ó° yî° # i , y îòÓ° ÓfÓ§y îî° Ó° Óy°z îÖ° ÿyü! î° Ü , y îÖ° x!Óy Ü , yò !ò!ð≈<T Ü , y îçÓ° çöf Ü , yò îÖ!ü , y îÖ° Ü , yò Ü ,yÓ° ÓyÓ° Ü , îÖ° i , äó , y îÜ , îÖ! i , z îòfyà (Joint Venture) Ó° î°– Ü , y îöy !ò!ð≈<T §ü îî° Ó° çöf Óy !ò!ð≈<T Ü , y îöy i , z îçf ÿyò îöÓ° çöf ~•z i , z îòfyà à° îi , Ä°è , – xî , ~Ó ~Ó° x!hflc ÿyü! î° Ü , – îÖ! i , z îòfy îä ä% , !_ Ók , Óf!_ ài , öyÓ° flò!Ó° Ü , ä% , !_ xò%ÿy îÖ° ^≤Ä îî° yçö# î° ü)°ðò §Ó° ÓÓ° y° Ü , îÖ° ~ÓÇ ä% , !_ üi , ü%öyü ,y ü ,yà Ü , îÖ° ðî – 5.9.1 îÖ! i , z îòfyà §Çe° yhs° ^°ò îòò§ü) î° Ó° ! •ÿyÓ° « , î°! , !äi , !i , ö!è , , ðk , li , Ó° î° Ü , yò ~Ü , !è , îli , îÖ! i , z îòfyà §Çe° yhs° ^°ò îòò !•ÿy îÖÓ° Ó°z îli , !° , ðÓk , Ü , Ó° y îyî° É 1– î° « , île fljî , sf !•ÿyÓÈÜÈÓ°z§ü)• Ó° yáy • î° (Where a Separate Set of book is maintained) 2– î° « , île fljî , sf !•ÿyÓÈÜÈÓ°z§ü)• Ó° yáy • î° öy– (Where no Separate Set of books is maintained) 3– î° « , île !ÓÓÓ° î# îÖ! i , z îòfyà !•ÿy îÖ° ^≤Ä>î , Ü , Ó° y°• î° (Where Memorandum Joint Venture Account is prepared)– 1V î° « , île fljî , sf !•ÿyÓÈÜÈÓ°z§ü)• Ó° yáy • î° (Where separate set of Books is maintained)É ~•z , ðk , li , îli , ^°ò îòò !° , ðÓk , Ü , Ó° yÓ° òy!á°y=!° îö îä ,

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xy î°yâ ,öy Ü , Ó° y°• É ü îö Ü , Ó° y°•

A ~ÓÇ B Ü , yò ÿyü! î° Ü , îÖ! i , z îòfyà Ü , Ó° É (i) îÖ! i , z îòfy_ yài î° àòò ü)°ðò §Ó° ÓÓ° y° Ü , îÖ° É Joint Bank A/c Dr. To A's A/c To B's A/c

237 (ii) Öy xöfyöf áó ä, Ü É Joint Venture A/c Dr. To Joint Bank A/c (iii) Öi í, z òfy_ yài öif e í Ü, Ö É Joint Venture A/c Dr. To A' or B's A/c (iv) Ü, y ö öif !Öe í Ü, Ö y • É Joint Bank A/c Dr. To Joint Venture A/c (v) Ü, y ö öif Öi í, z òfy_ yài Öf!_ ài, ü, y Öi !Öe í Ü, Ö É A' or B's A/c Dr. To Joint Venture A/c (vi) x!Öe #i, üçxi, öif í, z òfy_ yài ü, yà Ü, Ö É A's A/c Dr. B's A/c Dr. To Joint Venture (vii) Öi í, z òfy_ à yü, • É Joint Venture A/c/ Dr. To A's A/c To B's A/c SÜ, V ^yÜ, fyö • É A's A/c Dr. B's A/c Dr. To Joint Venture. (viii) Öi í, z òfy_ y òÖ ≤Äy, öf è, yÜ, y, ö!Ö Ìçyò Ü, Ö y •Ü É A's A/c Dr. B's A/c Dr. To Joint Bank A/c í, zòy•Ö í É 1 Ö yü Ä Ü, È è Ì, ° Ü, öy Ä Öä, yÖ í, z Ìçf Öi í, z òfyà Ü, Ö yÖ çöf ä%, !_ Ök, •Ü– i, yÖ y yü, Öy ^yÜ, fyö 3 ≠ 2 xö%, öy Ì, ü, yà Ü, Ö yÖ !k, yhs Ì– i, yÖ y Ä Ì, f ÌÜ, 40ñ000 è, yÜ, y !ò Ì ~Ü, !è, Öi ÖfyB, !ÖyÖ (Joint Bank Account) á%– öif e í Ä !Öe í Ü, Ö y Öi ÖfyB, !ÖyÖ Ì ÌÜ, ~ÖÇ xöfyöf áó ä, Ö yü Ä Ü, È Öf!_ ài, ü, y Öi Ü, Ö yÖ !k, yhs Ì– Ö yü 800 !Ü, Ìy Ì, ° 60 !Ü, Ìy ò ÖÖ e í Ü, Ö ° ~ÖÇ áó ä, Ü, Ö ° 13ñ000 è, yÜ, y– Ü, È 10ñ000 !Ü, Ìy Ì, ° 2.10 ò ÖÖ e í Ü, Ö ° ~ÖÇ áó ä, Ü, Ö ° 11ñ000 è, yÜ, y– Ü, È Sÿ Ö yü e í Ü, Ö ° !Öe V 600 !Ü, Ìy Ì, ° 100 è, yÜ, y ò ÖÖ !Öe í Ü, Ö °– Ö yü 8000 !Ü, Ìy Ì, ° Sÿ Ü, È e í Ü, Ö ° !Öe V 5 è, yÜ, y ò ÖÖ !Öe í Ü, Ö °– !Öe í ÖyÖ ò Ö yü áó ä, Ü, Ö ° 6ñ000 è, yÜ, y Ä Ü, È 5ñ 500 è, yÜ, y–

238 x!Öe #i, öif Ö yü Ä Ü, È è !çÖ y lö Ì Ì !ö– ü lö Ü, Ö y ö Ìÿ öif e í Ü, Ö ° !Öe V i, yÖ x!Öe #i, xÇÇ ! ö ÌçÖ y !ö– =Ö ç, ö) ≈ ^çyÖ =!° àyö É In the Book of Joint Venture of Ram & Krishna Joint Venture A/c Dr. Cr. Rs. Rs. To Joint Bank A/c 48,,000 By Joint Bank A/c 60,000 –Purchase by Ram –Sales by Krishna 800 Kgs @ Rs. 60 (600 × Rs. 100) To Ram's A/c 13,000 By Joint Bank A/c 40,000 Expenses –Sales by Ram (800×Rs. 5) To Joint Bank A/c 21,000 By Ram's A/c (1) 15,250 –Purchase by Krishna Stock taken over 10,000 Kgs@Rs. 2.10 To Krishna's A/c–Expenses 11,000 By Krishna's A/c (2) 6,400 To Ram's A/c Selling Exp. 6,000 Stock taken over To Krishna's A/c–Selling Exp. 5,500 To Ram's A/c 10,290 –share of profit (3/5) To Krishna's A/c 6,860 –share of profit (2/5) 1,21,650 1,21,650 Dr. Joint Bank A/c Cr. Rs. Rs. To Ram's A/c 40,000 By Joint Venture A/c 48,000 –Goods Purchase To Krishna's A/c 40,000 By Joint Venture A/c 21,000 –Goos Purchased To Joint Venture A/c–Sales 60,000 By Ram' A/c (Final Payment) 54,000 To Jonit Venture A/c–Sales 40,000 By Krishna's A/c (Final Payment) 56,960 1,80,000 1,80,000 Dr. Ram's A/c Cr. Rs. Rs. To Joint Venture A/c–Stock taken 15,250 By Joint Bank A/c 40,000 To Joint Bank A/c–Final Pyament 54,040 By Joint Venture A/c–Exp. 13,000 By Joint Venture A/c 6,000 –Selling Expenses By Joint Venture A/c 10,290 –Share of Profit 69,290 69,290

239 Dr. Krishna's A/c Cr. Rs. Rs. To Joint Venture A/c–Stock taken 6,400 By Joint Bank A/c 40,000 To Joint Bank A/c–Final Pyament 59,960 By Joint Venture A/c–Exp. 11,000 By Joint Venture A/c 5,500 –Selling Expenses By Joint Venture A/c 6,860 –Share of Profit 63,360 63,360 x!Öe #i, öif ~ÖÇ í, z•yÖ ü)°f !öðyÖ í É 1– Ram e í Ü, Ö ° 60 è, yÜ, y ò ÖÖ 800 kgs. Krishna !Öe í Ü, Ö ° 600 kgs. x!Öe #i, Ö •z° 200 kgs. Rs. Cost 200× Rs. 60 12,000 Add : Proportionate Expense of Ram 13000 × 200 800 3,250 15,250 2– Krishna e í Ü, Ö ° 2.10 è, yÜ, y ò ÖÖ 10,000 kgs. Ram !Öe í Ü, Ö ° 8,00 kgs. x!Öe #i, Ö •z° 2,000 kgs. Rs. Cost 2000 × Rs. 2.10 4,200 Ad : proportionate Expenses of Krishna 11000 × 2000 10,000 2,200 6,400 x!Öe #i, ö ÌifÖ (Unsold Stock) ü)°f !öðyÖ Ìi Selling Expenses öÄi y •Í öy– 2V Ì «, Ìe flÿ, sf !ÖyÖ Özÿü)• Ö yáy •Í öy (Where no separate set of Books is maintained) É ~z, ök, !i, Ìi, Öi í, z òfy_ à xÇÇ@ Ä•Ü, yÖ # Öf!_ ài, !öç !öç ÖfÖÿy Ìi ÖfÖ•*i, !ÖyÖ Öz Ìi, Öi í, z òfyà Çe yhs ÿÖi, #i, !ÖyÖ !, öÖk, Ü, Ö ° – ~z, ök, !i, Ìi, ≤Ä Ìi, fÜ, í, z òyà# (Venture) i, yÖ Öz Ìi, Joint Venture Account öy Ìü ~Ü, !è, !ÖyÖ á% Ìÿ ÌÜ, – ~ äËy, y ÿÜ, yÖ # í, z òfyà# (Co-Venture) ÈÜÈ~Ö öy Ìü ~Ü, !è, áÿ, Ìÿ y ö áy Ìÿ– ^ö Ìöò !, öÖk, Ü, Ö yÖ öy!á=y=!° !ö Ìä,

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Ü° A ~ÖÇ B Öi í, z òfyà Ü, Ö °–

240 A's Journal B's Journal 1– A öif Ö ÖÖ y •Ü, Ö ° ÉÈÜÜÜÈ 1– Dr. Joint Venture A/c Dr Joint Venture A/c To Goods sent on Joint Venture A/c To A's A/c Bank A/c 2– B öif Ö ÖÖ y •Ü, Ö ° É 2– Joint Venture A/c Dr. Joint Venture A/c Dr. To B's A/c To Goods Sent on Joint Venture A/c Bank A/c 3– A Ü, y ö áó ä, Ü, Ö ° É 3– Joint Venture A/c Dr. Joint Venture A/c Dr. To Bank A/c To A's A/c 4– B Ü, y ö áó ä, Ü, Ö ° É 4– Joint Venture A/c Dr. Joint Venture A/c Dr. To B's A/c To Bank A/c 5– A Ü, y ö öif !Öe í Ü, Ö ° É 5– Bank A/c Dr. A's A/c Dr. To Joint Venture A/c To Joint Venture A/c 6– B Ü, y ö öif !Öe í Ü, Ö ° ÉÈÜÜÜÈ 6– B's A/c Dr. Bank A/c Dr. To Joint Venture A/c To Joint Venture A/c 7– !Öe #i, ö ÌifÖ í, z, öÖ A Ü, !üçö !ö É 7– Joint Venture A/c Dr. Joint Venture A/c Dr. To Commission A/c To A's A/c 8– ! Öe #i, ö ÌifÖ í, z, öÖ B Ü, !üçö !ö É 8– Joint Venture A/c Dr. Joint Venture A/c Dr. To B's A/c To Commission A/c 9– x!Öe #i, öif A @ Ä•Ü, yÖ ° É 9– Purchase A/c Dr. A's A/c Dr. To Joint Venture A/c To Joint Venture A/c 10– x!Öe #i, öif B @ Ä•Ü, yÖ ° É 10– B's A/c Dr. Purchase A/c Dr. To Joint Venture A/c To Joint Venture A/c

241 A's Journal B's Journal 11- A B U fyÇÇ !ö É 11- Joint Venture A/c Dr. Joint Venture A/c Dr. To P/L A/c (A's share) o A's A/c To B's A/c To P/L A/c (B's share) 12- A, BÈÙÈ Û, è, yÛ, y !ò É 12- B's A/c Bank A/c Dr. To Bank A/c To A's A/c í, zòy•Ó í É 2 flj, ðö Ä §Û, yEÍ á°öy e í Ä !Óe í Û, Ó° yÓ í, z Ìj Ìçf 3 ≠ 2 xö%, öy Ìi, °yü, ÈÙÈ °yÛ, §yö ù, yà Û, Ó° yÓ !§k, yhs !ö Ìi ~Û, !è, ÍÒÌ í, z Ìòfyà ài, °- flj, ðö 600!è, á°öy 50 è, yÛ, y ò ÌÓ e í Û, Ó° ~ÓÇ ù, yí, y Ä Ó#üy ÓyÓó 3ñ500 è, yÛ, y áÓ ä, Û, Ó°- §Û, yEÍ 300!è, á°öy 55 è, yÛ, y ò ÌÓ e í Û, Ó° ~ÓÇ 1ñ500 è, yÛ, y !Ó!Óó áÓ ä, Û, Ó°- flj, ðö 400!è, á°öy 80 è, yÛ, y ò ÌÓ !Óe í Û, Ó°- §Û, yEÍ 500!è, á°öy 90 è, yÛ, y ò ÌÓ !Óe í Û, Ó°- ≤Ä Ìi, f ÌÜ, !Óe Ìi Ó í, z, ðÓ 5% •y ÌÓ Û, !üçö, °- 50!è, á°öy xy=ö ° Ìà ö:T •Ü ~ÓÇ Ó#üy Û, yjöy!ö «, ! Ì, (ö) Ó Ìi Ó çöf 1ñ500 è, yÛ, y flj, ðö ÌÜ, !ö- flj, ðö 30!è, á°öy ~ÓÇ §Û, yEÍ 20!è, á°öy 30 è, yÛ, y ò ÌÓ !ö ÌçÓ y ! ö Ìi !ö- flj, ðö ÌöÓ Óz Ìi, Joint Ventur A/c ~ÓÇ §Û, y EÍÓ !•§yÓ ðáyö É §üyöyö É In the Book of Swapan Joint Venture A/c Dr. Cr. Rs. Rs. To Bank A/c-Goods Purchased 30,000 By Bank A/c-Sales 32,000 (600 × Rs. 50) (400 × Rs. 80) To Bank A/c 3,500 By Subhash's A/c-Sales 45,000 Freight & Insurance (500 × Rs. 90) To Subhas's A/c-Goods 16,500 By Bank A/c-Insurance 1,500 Purchase (300 × Rs. 55) Claim received To Subhas's A/c 1,500 By Purchase A/c-Stock taken 900 Misc. Expenses over (30 × Rs. 30) To Commission A/c 1,600 By Subhash's A/c-Stock 600 5% of Rs. 32,000 taken over (20 × Rs. 30) To Subhas's A/c 2,250 5% of Rs. 45,000 To P/L A/c Share of Profit 14,790 3/5th × 24,650 To Subhas's A/c 9,869 Share of profit 2/5th × 24,650 80,000 80,000

242 Dr. Subhash's A/c Cr. Rs. Rs. To Joint Venture A/c 34,000 By Joint Venture A/c 16,500 -Sales -Goods Purchase To Joint Venture A/c 600 By Joint Venture A/c 1,500 -Goods taken -Expenses By Joint Venture Ac 1,600 -Commission By Joihnt Venture A/c-Profit 9,860 By Balance c/d 16,140 45,000 45,000 3V Í «, !è !ÓÓÓ !# ÌÒÌ í, z Ìòfyà !•§yÓ ≤Ä Ìi, Û, Ó° y •Í (Where Memorandum joint venture Account is maintained) ~z, ök, !i, !i, ÍÒÌ í, z Ìòfy_ yàí ≤Ä Ìi, f ÌÜ, •z !öç !öç !•§y ÌÓÓ Óz Ìi, Joint Venture §Çe yhs Û, yö, öif !Óe í Û, ÌÓ Ìxl≈ çyl ñ öif e í Û, Ó° Ìi, Ìxl≈ ÓfÍ Û, ÌÓ x!Óe #i, öif !ö ÌçÓ y @ Ä•i Û, ÌÓ ñ i, yÓ °ö Ìòö !, öÖk, Û, ÌÓ - ~z, ök, !i, Ó §Ó Ìi ÌÜ, Ói, §!Óöy •Üñ ~Û, çö xÇÇ#öyÓ i, yÓ !ö ÌçÓ °ö Ìò ÌöÓ !•§yÓ !, öÖk, Û, ÌÓ ~ÓÇ xöf xÇÇ#öy ÌÓ Ó !•§yÓ Ó yá Ìi, •Í öy- ù ÌÜ, Ó° y •Ü A ~ÓÇ B Û, yö ÌÒÌ í, z Ìòfyà Û, Ó° - !öj !, !äi, Pro-forma !•§y ÌÓÓ üyöf Ìü ~ÈÙÈ, ök, !i, !è, Óyöyö •ÜÉ Dr. Memorandum Joint Venture A/c Cr. Rs. Rs. To A's A/c-Cost of Goods (1) - By A's A/c-Sales (4) - To B's A/c-Cost of Goods (6) - By B's A/c-Sales (9) - To A's A/c-Expenses (2) - By A's A/c-Stock taken (5) - To A's A/c-Expenses (7) - By B's A/c-Stock taken (10) - To A's A/c-Share of profit (3) - To B's A/c-Share of profit (8) - - In the Book of A Dr. Joint Venture with B Cr. Rs. Rs. To Bank A/c - Cost of Goods (1) - By Bank A/c-Sales (4) - To Bank A/c-Expenses (2) - By Purchase A/c/Un-sold - Stck A/c (5) To P/L A/c-Share of profit (3) - By Bank A/c-payment from B - To Bank A/c-Payment to B -

243 In the Book of B Dr. Joint Venture with A Cr. Rs. Rs. To Bank A/c - Cost of Goods (6) - By Bank A/c-Sales (9) - To Bank A/c-Expenses (7) - By Purchase A/c/Un-sold - Stck A/c (10) To P/L A/c-Share of profit (8) - By Bank A/c-payment from A - To Bank A/c-Payment to A - í, zòy•Ó í É 3 x ÌçyÛ, Ä !Óöí °y•y Û, öyÈÙÈ Óä, yÓ í, z Ìj Ìçf ÌÒÌ í, z Ìòfyà ài, °- i, yÓ y 2 ≠ 1 xö%, öyi, °yü, Ä °yÛ, §yö ù, yà Û, Ó° yÓ !§k, yhs !ö- ~ àÈyí, yÄ i, yÓ y Óy!EÍ=Û, 6% •y ÌÓ Süy ÌÓ !•§y ÌÓV ü)öö !ö Ìi y ÌàÓ í, z, ðÓ §) ò Ìö- !öj !, !äi, °ö Ìòö=! ÌÒÌ í, z Ìòfy Ìà •Ü É (i) 1.6.2018 ÙÙÙÈ x ÌçyÛ, 1400 !Ü, Ìy °y•y 55 è, yÛ, y ò ÌÓ !Ü, ö ~ÓÇ öy°y! (Brokerage) !ö 2 è, yÛ, y S≤Ä Ìi, !Ü, ÌyV 1.7.2018 ÈÙÙÈ !Óöí 1200 !Ü, Ìy °y•y 62 è, yÛ, y ò ÌÓ !Ü, ö ~ÓÇ öy°y! !ö 2 è, yÛ, y S≤Ä Ìi, !Ü, ÌyV 1.8.2018 ÈÙÙÈ !Óöí 700 !Ü, Ìy °y•y 69 è, yÛ, y ò ÌÓ !Óe í Û, Ó° ~ÓÇ öy°y! !ö 1 è, yÛ, y S≤Ä Ìi, !Ü, ÌyV 15.8.2018 ÈÙÙÈ x ÌçyÛ, 1600 !Ü, Ìy °y•y 66 è, yÛ, y ò ÌÓ !Ü, Ó Ì Û, Ó° ~ÓÇ öy°y! !ö 1 è, yÛ, y S≤Ä Ìi, !Ü, ÌyV i, yÓ y !è, Û, Û, Ó° ñ Í ≤Ä Ìi, f Û, í, z Ìòfy_ y !ö Ìç ÌöÓ e í Û, Ó° y öif ≤Ä Ìi Ìü !Óe í Û, Ó° ÌÓ ~ÓÇ ≤Ä Ìi yçö •Ü Ì° xöf xÇÇ#öy ÌÓ Ó e í Û, Ó° y öif ö ÌÓ- x!Óe #i, öif i, yÓ y e í Û) Ìf ü, fyÇ ÌçÓ xö%, öy Ìi, @ Ä•i Û, Ó° - Memorandum Joint A/c ~ÓÇ x Ìçy ÌÜ, Ó Óz Ìi, Joint Venture Account with Binoy ðáyö É §üyöyö É Memorandum Joint Venture A/c Dr. Cr. Rs. Rs. 1.6.18 1.8.18 To Ashoke's A/c- By Binoy A/c- Purchse 77,000 Sales 48,300 Add : Brokerage 2,800 79,800 Less : Brokerage 700 47,600 1.7.18 115.8.18 To Binoy's A/c By Ashoke's A/c- Purchase 74,400 Sales 1,05,600 Add : Brokergae 2,400 76,800 Less : Brokerage 1,600 1,04,000 31.8.18 To Ashoke's A/c-Interest 998 By Ashoke's A/c-Stock taken 12,800 244 31.1.18 To Binoy's A/c-Interest 530 By Binoy's A/c-Stock taken 6,400 To Ashoke's A/c 8,448 share of Profit 2/3×12,672 To Binoy's A/c- 4,224 share of profit 1/3×12,672 1,70,800 1,70,800 In the Book of Ashoke Dr. Joint Venture with Binoy Cr. Rs. Rs. To Bank A/c - Purchase 79,800 By Bank A/c-Sales 1,04,000 To Interest A/c 998 By Purchase A/c 12,800 Unsold Stock A/c To P/L A/c-Profit 8,448 To Bank A/c -Final payment to B27,554 1,16,800 1,16,800 Rs. §% ÌöÓ ! •§yÓ Ashoke ⇒ 79,800 × 1 2 6 2 100 12 = 998 Binoy ⇒ 76,800 × 6 1 100 12 = 384 + (76,800-47,600) or 29,200 × 6 1 100 12 = 146 530 x!Óe #i, ö ÌifÓ !•§yÓ xy ÌçyÛ, Û, Ó° Û, Ó° 57 è, yÛ, y ò ÌÓ 1400 kgs. !Óöí e í Û, Ó° 64 è, yÛ, y ò ÌÓ 1200 kgs. !Óöí !Óe í Û, Ó° 700 kgs. x ÌçyÛ, !Óe í Û, Ó° 1600 kgs. ∴ !Óöí e í Û, Ó° y öif x!Óe #i, !yÛ, ° ⇒ (1400 + 1200) - (700+1600) = 300 kgs. x ÌçyÛ, à•i Û, Ó° ÈÙÙÈ Rs. 300x 2 3 ×64 = 12,800 !Óöí @ Ä•i Û, Ó° ÈÙÙÈ 300x 1 3 ×64 = 6,400

245 5.10 Öyüç x ilöü, üü ÖfÖföf # xöf ü,ylyÄ ,öif !Öe í Ü, Ö yÖ çöf ≤Äli !ö!ö !ö il ya Ü, il Ö ö Ä
 i,y il ö Ö ü, öif ≤ÄÖ ü, il Ö ö ≤Äli !ö!ö ~ öif öföf ü) if !Öe í Ü, il Ö ly il ü, ö- i,yÖ !Öü il ≤Äli !ö!ö
 iñ,yÖ öy!Ö üü, ÖyÖ !Öe í ü) if Ö í,z, öÖ !•if Ö Ü, il Ö !ö!ö ~T •y il Ö Ü, lüçö öyö- ~z çy, #
 ö il ö il ü, ä,yö# Ü,yÖ ÖyÖ Ö il - xyÖyÖ läö ö%z Öy i, li,y!öÜ, Öf! Öy ÖfÖy# il i,y il ö Ö öyÖ ü
 ÖfÖf il Ö Öy•z il Ö öyü il Ü, ü,y il Ö x!Öy Ü,yö !ö!ö ~T Ü,y il Ö çöf Ü,yö il Ö il Ö Ü,yö Ü,yÖ ÖyÖ Ü, il Ö
 i,y il Ü, il Ö il z il öfyà Ö il - Ü,yö !ö!ö ~T ü il Ö çöf Öy !ö!ö ~T Ü,yö il z il jçf öy il ö Ö çöf ~z il z il öfyà à il ,
 Ä il ,ñ i,y,z öö il ö Ö Ü,yÖ Öy il Ö Ö x!hflc öyü il Ü, - 5.11 xöç%#ö# ö#ä~EÜEi,z Ö ≤ÄYzyÖ# (Long Answer
 Questions): 1- ä,yö# Ü,yÖ ÖyÖ (Consignment) Ö il , Ü, Öyé,y l / ä,yö# Ü,yÖ ÖyÖ Ü, ö !Öe í (Sale) ö il ñ
 i,zöy Ö il xy il yä, öy Ü, Ö ö- 2- ä,yö# Ü,yÖ Öy il Ö ÖfÖ•*i, fljy,y!Öi, «, li, Ä xfljy,y!ÖÜ, «, li, Ü,y il Ü, Ö il y!
 Ü, ü,y il Ö ~z «, li, Ö !•fyÖ !öÖ * , öi Ü, Ö y • il / !Ü, ü,y il Ö !•fy il Ö Ö Öz il , ! , öÖk, Ü, Ö y • il - 3- ä,yö#
 Ü,yÖ Öy il Ö x!Öe #i, üç% , öif (Unsold Stock on Consignment) !Ü, ü,y il Ö !öÖ * , öi Ü, Ö y • il / 4- e il ü) f x il , öç, y
 i,zFä, i, Ö ü) if öü%öy ä,yö (Pro-forma Invoice) ≤Äi, Ü, Ö y • il ñ il ü öÜ, Ö il öy!äy = !Ö ≤Ä il yçö • il ñ il =
 Öfyäfy Ü, Ö ö- 5- il Ö il z il öfyà Ö il , !Ü, Öyé,y l / il Ö il z il öfyà Ä ä,yö# Ü,yÖ Öy il Ö Ö ü il öf , öy!~Ü, f !Ü,
 6- il Ü, öç, li, il , il Ö il z il öfyà Çe yhs !•fyÖ Ö yäy lyl ñ i,
 y

Ç il , ö xy il yä, öy Ü, Ö ö
 ö- 7-

Ç! , Ä è , #Ü, y !%á

öÉ (i) il , öÖÖÉ, ö%!öÜ, (Recurring) áÖ ä, ñ (ii) öü%öy ä,yö (Pro-forma Invoice), (iii) é%Ñ, !Ü, Öy il Ö, Ö öhfl il Ö
 (Delcredere Commission), (iv) lye, ö il !ÖöçT, öif (Loss-in-transit), (vi) !ÖÖÖ il # il Ö il z il öfyà !•fyÖ (Memorandum
 Joint Venture)- !ÖE il ü%á# ≤ÄYzyÖ# (Objective Questions) 1- é%Ñ, !Ü, Öy il Ö, Ö ö!Ö ä,yö# ≤ÄÖÜ,
 (Consignor) !ö il Ö Ü, EÜE) (Bad Debt) EÜE~Ö öy il c Ü,y il Ö, Ö ö Ü, Ö il , • il / c) öffliy, ö) Ö il Ü, Ö ö (Fill in the
 Blanks) 2- x!Öe #i, öif ü) fy il il Ö EÜÜÜEÜÜÜEÜÜÜEÜÜÜE áÖ ä, öÄi y • il öy- 3- ä,yö# Ü,yÖ Öy il Ö
 , ö il fÖ EÜÜÜEÜÜÜEÜÜÜEÜÜÜE ä,yö# @ Äy • il Ö (Consignee) Ü,y il äE lyl öy- 4- il Ö il z il öfyà ~Ü, il ,
 EÜÜÜEÜÜÜEÜÜÜEÜÜÜE ÖfÖf - ÖfÖ•y il Ö Ü, ≤ÄYzyÖ# (Practical Questionis) 1- 1 y ç%y z 2018 ñ il ö% 100 Öy: ö%ö
 Ü, è, il Ü, x!hflc, i,yÖ ≤Äli !ö!ö üö% il , öyè,y ñ 10ñ000 è,yÜ,y Ö ä,yö ü) if - ä,yö ü) if Ö í,z, öÖ 25%
 öy, Ö il ä öü%öy ä,yö , öyè,y •Ü- il öf , öif ≤ÄÖ ü, Ö ÖyÖ ü il 600 è,yÜ,y Öy il , Ä Ö#üy ÖyÖ ö áÖ ä,
 Ü, Ö - üö% Sä,yö# @ Äy •Ü, v 1ñ000 è,yÜ,y äEyl, yÖyÖ áÖ ä, (Clearing charges) Ä 200 è,yÜ,y àyi, # ü,yi, y
 (Carriage) EÜE~Ö çöf áÖ ä, Ü, Ö - üö% il ö% il Ü, 4ñ000 è,yÜ,y x!@ Äü !•fy il Ö ~Ü, il , ÖfyB, i , yú, è, öyè,y - üö%
 80 Öy: ö%ö üyè, 10ñ500 è,yÜ,y il !Öe í Ü, Ö - üö% 5% •y il Ö öyÖ ü) il , lüçö !ö-
 246 il ö Ö Öz il , il z il Ö á il yaf ál i, i yo = ! öáyö- Sü il Ö Ü, Ö ö üö% ÖyÜ, # è,yÜ,y öä il ö il Ö il , !ö il !ö Vñ 2-
 Ü, Ü, y, y il Ö Öy il Ü, y il Ö ö yçy 100! è, ö il , Ä i,yÖ ≤Äli !ö!ö !Ü, Ö il il Ö, öyè,y - ≤Äli !ö, ö il fÖ e il ü) f 1ñ000
 è,yÜ,y ñ !Ü, v e il ü) if Ö il ID 25% ü,yÖ (loading) il yà Ü, il Ö öü%öy ä,yö il Ö # •Ü- Ö yçy , öif ≤ÄÖ il
 Ü, Ö ÖyÖ ü il üyè, 40ñ000 è,yÜ,y áÖ ä, Ü, Ö - ≤Äli !ö!ö il ID ä% ! , •Ü il ñ !Ü, Ö il 5% öyÖ ü) il , lüçö 2 1 + 2
 % é%Ñ, !Ü, Öy il Ö Ü, lüçö öy il Ö - öü%öy ä,yö ü) if Ö í,z, öÖ !Öe í Ü, Ö il , öyÖ il x il , !Ö - ü) if Ö
 il z, öÖ 25% Ü, lüçö öy il Ö ñ !Ü, v Ü, ü) if Ö il Ö e' Ü, Ö il i,yÖ öy il c ≤Äli !ö!ö ñ x!y il Äy, öf Ü, lüçö il il Ö, Öyö
 • il il Ö - !Ü, Ö il äEyl, ÖyÖ áÖ ä (Unloading charges) 2ñ000 è,yÜ,y Ä !ÖK, y, ö ÖyÖ (Advertisement) 3ñ000
 è,yÜ,y áÖ ä, Ü, Ö - !Ü, Ö il öif !Öe í Ü, Ö EÜÜÜÜE 40! è, öif 1ñ500 è,yÜ,y ö il Ö 30! è, öif 1ñ200 è,yÜ,y
 ö il Ö 10! è, öif 1ñ300 è,yÜ,y ö il Ö 5! è, ö il , Ä !Ü, Ö il Ö = öyü ü, il ä il il öçT •Ü ~ÖÇ Ö#üy Ü, y öyö# 2ñ000
 è,yÜ,y «, li, ö) Ö il !ö- Ö yçy Ö Öz il , !Ö!ü, ß ál i, i yo = ! öáyö- 3- ö# il , öñ !Öüyö Ä àäö ~Ü, il , Öy, #

100% **MATCHING BLOCK 18/21** **J**

il Ö Ü, Ö yÖ il z il jçf

üyö xö% öy^lî, °yü, Ä ^°yÜ, ßyö û, yà Ü, Ó^yÓ^ !ßk, yhs^ îö^lî^ ~Ü, !ê, ^îÒ! í, z^îòfy^lâ ßy!ü° •Ü°- ä%, !_ ü)°f ^üyê, 25
°yá ê, yÜ, yñ î, yÓ^ ü^îòf 22 °yá ê, yÜ, y öâ^îò Ä 3 °yá ê, yÜ, y ü% ^î°fÓ^ !í, ^îÓMÈ, yÓ^ , öy^îÖ- î, yÓ^y ~Ü, !ê, ^îÒ!
ÓfyB, !•ßy^îÖ (Joint Bank A/c) á%°- î, y^lî, ò#^î, öö 3ñ00ñ000 ê, yÜ, y !Óüyö 3ñ75ñ000 Ä ààö 2ñ00ñ000 ê, yÜ, y çyü !
ò°- !öj^!°!áí, áÓ^ã, y= !^îÒ! ÓfyB, ^î^îÜ, Ü, Ó^y • É Rs. üy° (Meterial) 12,26,800 üç%!Ó^ (Wages) 7,33,200 !sf, öylî,
(Machinery) 60,000 !Ó!Óð áÓ^ã, (Misc. Exp) 20,000 ~àÈyî, , y ò#^î, öö 32ñ00 ê, yÜ, yÓ^ , öif (Material), !Óüyö 80ñ000
ê, yÜ, yÓ^ !Ó!ÇÉ! Ísf (Special Plant), Ä ààö °!Ó^ (Motor Lorry) 75ñ000 ê, yÜ, y!^ e^î^ Ü, Ó^°- Óy!í, , ^î, !Ó^ Ü, Ó^yÓ^
, öÓ^ ä%, !_ ü)°f , öyÄ!^y ^àñ ~ÓÇ !Ó!ÇÉ! Ísf (Special Plant) 10ñ000 ê, yÜ, y!^ Ä !sf, öylî, (Machinery) 32ñ000 ê, yÜ, y!
!Óe^î^ Ü, Ó^y •°- ààö °!Ó^ (Motor Lorry) 40ñ000 ê, yÜ, y!^ îò^îç @^Ä^Ü, Ó^° ~ÓÇ ò#^î, öö !í, ^îÓMÈ, yÓ^ 2ñ28ñ000
ê, yÜ, y!^ @^Ä^Ü, Ó^°- í, z^îÖ^á^llyaf áli, !^yò= !^ òáyö É 5.12 í, z_Ó^ !Ç^îÜ, î, 1- ü%öyú, y 2ñ535 ê, yÜ, y- x!Óe^î^ #í,
, öif 2ñ360 ê, yÜ, y 2- ^yÜ, ßyö 16ñ900 ê, yÜ, yñ Ü, !üçö 9ñ300 ê, yÜ, yñ xfllyü, y!ÓÜ, «, !í, 7ñ100 ê, yÜ, y- x!Óe^î^ #í,
, öif 25ñ 050 ê, yÜ, y- 3- ^üyê, ü%öyú, yÉ 3ñ53ñ000 ê, yÜ, yñ ≤Äy, öf ê, yÜ, y ò#^î, öö 1ñ69ñ666 ê, yÜ, yñ !Óüyö
5ñ72ñ667 ê, yÜ, y Ä ààö 3ñ52ñ667 ê, yÜ, y-
247 ~Ü, Ü, 6 ? flî^ÇÈÜÈ^çÓ^ áli, !^yö (Self-Balancing Ledger) àè, ö 6.1 í, z^îjçf 6.2 ≤ÄhfllyÓöy 6.3 flî^ÇÈÜÈ^çÓ^ á!
î, !^y^îöÓ^ =Ó^8c 6.4 í, z, öçyá#ÈÜÈ^çÓ^ áli, !^yö 6.5 flî^ÇÈÜÈ^çÓ^ áli, !^yö 6.5.1 flî^ÇÈÜÈ^çÓ^ áli, !^y^îöÓ^ !%!Óöy
6.6 í, z, öçyá#ÈÜÈ^çÓ^ áli, !^yö Ä flî^ÇÈÜÈ^çÓ^ áli, !^y^îöÓ^ ,
öyl=Ü, f 6.7 !
yÓ^yÇç 6. xö%ç#°ö# 6.1
í, z^îjçf ~z ~Ü, Ü, !ê, , öyè, Ü, ^
îÓ^
xy, ö!ö
çyö^lî, , öyÓ^ ^
îÓöÈÜÜÈ^çÓ^ , ök, !í, Ü, #/???? flî^ÇÈÜÈ^çÓ^ , ök, !í, Ó^ !%!Óöy ????? flî^ÇÈÜÈ^çÓ^ , ök, !í, Ó^ !
•ßyÓÓ^ «, !, ök, !í, ????? í, z, ößy!# ^çÓ^ áli, !^yö Ü, # 6.2 ≤ÄhfllyÓöy Ó, öyl^î, ö Ü, yÓ^ÓyÓ^ # ≤Ä!í, ç, y^îö^ °ö^îò^îöÓ^
, ö!Ó^ üyí ^Ó!ç Ó^î° !•ßyÓ^ îöÜ, yç Ü, y!≈ !%#%, ü, y^îÖ ßjyöy^îöÓ^ í, z^îjçf áli, !^y^îöÓ^ í, z, ö!Óü, yà Ü, Ó^y •!^ ~°z, ö!
Ó^FaÈ^îò ^öyöyÓ^ Ä , öyÄöyöyÓ^ !Çe^yhs^ ^°ö^îöö= !°Ó^ !ÿyöyÓ^ î áli, !^yö ~ÓÇ !Óü, _^ áli, !^yö= !°!í, !°! öÓk,
Ü, Ó^ÓyÓ^ , ök, !í, xy^llyä, öy Ü, Ó^y, °- 6.3 flî^ÇÈÜÈ^çÓ^ áli, !^y^îöÓ^ =Ó^8c «%, ç, o, ç ≤Ä!í, ç, y^îö^ °ö^îò^îöÓ^ !Çáfy
x^ ~ÓÇ x!öÜ, yçç ^°ö^îöö öâ^îò !Çà!è, !í, •^lî^ ly^îÜ, - ~°z ^îç, !è !•ßyÓÓ^ «, ! !Çe^yhs^ Ü, y!≈yÓ^# x^î, öç, yÜ, !í, !Ó^°-
~Ü, !ê, ààöyö Ó^zÈÜÈ~Ó^ ü^îòf !ßhflî öàö ^°ö^îöö !°! öÓk, Ü, Ó^y •!^ ~ÓÇ xöfyöf ^°ö^îöö ~Ü, !ê, üyè áli, !^y^îöÓ^ !°!
, öÓk, Ü, Ó^y •!^ - ÓàÈ^îÓ^ Ó^ ^ç^îÈ! öàöyö Ó^z ~ÓÇ áli, !^y^îöÓ^ ^çÓ^ ^î^îÜ, ^Ó^Ä!^y!ü° ≤Ä!í, Ü, ^îÓ^ !•îçz
ä), í, , yhs^ !•ßyÓ^ ≤Ä!í, Ü, Ó^y !y!^ - !Ü, v Ó, !ç ≤Ä!í, ç, y^îö^ °ö^îò^îöÓ^ , ö!Ó^ üyí Ó, !k, Ó^ !^îD !^îD öy^îÓ^ e^î^ÈÜÈ!Óe
^î^îÓ^ , ö!Ó^ üyíÄ Ó, !k, , öyl^ - !ßzçöf áli, !^y^îöÓ^ !•ßyÓ^ áy^lî, Ó^ , ö!Ó^ üyíÄ Ó, !k, , öyl^ - ~°z ^ç, !è !•ßyÓÓ^ «, ! !Çe
^yhs^ !öj^!°!áí, x!%!Óöy= !°Ó^ !ßj%á#ö •^lî, •!^ É S1V ~Ü, !ê, üyè áli, !^yö lyÜ, y!^ áli, !^yö !Çe^yhs^ !ßhflî Ü, yç
~Ü, çö^îÜ, z ßjöß^ Ü, Ó^ ^lî, •!^ - S2V ~Ü, ç^îöÓ^ •y^lî, áli, !^y^îöÓ^ !ßhflî ü, yÓ^ lyÜ, y!^ !•îçz Ü, yÓ^ ä%, !, ö Ü, Ó^y
!y!^ - S3V áli, !^y^îöÓ^ Ü, ylyÄ ^Ü, yöÄ ü%, ° •!^i, y !•îçz òÓ^y !y!^ öy-
248 S4V !í, «, !, ö!≈hs^ !ßhflî !•ßyÓáy^lî, Ó^ ^çÓ^ ≤Ä!í, Ü, Ó^y öy •!^ !í, «, !í, ^Ó^Ä!^y !ü° ≤Ä!í, Ü, Ó^y !y!^ öy- ~Ó^ ú, ^î°
ä), í, , yhs^ !•ßyÓ^ ≤Ä!í, Ü, Ó^ ^îÓ^ Ü, yç !Ó^!j!í, •!^ - í, z, öçyá#ÈÜÈ^çÓ^ Ä flî^ÇÈÜÈ^çÓ^ áli, !^yö ~Ü, !ê, !ÓÜ, ^ ÓfÓfliy
!yÓ^ !ßy^y !lly í, z, ö!Ó^ í, z_ x!%!Óöy= !° !•îçz ò)Ó^ Ü, Ó^y !y!^ - ~Ó^ ü) í, z^îjçf •° ≤Äöyö Óy !ßyöyÓ^ î áli, !^yö ^î^îÜ,
, öyÄöyöyÓ^ Ä ^öyöyÓ^ !Çe^yhs^ !•ßyÓáyí, = !°^îÜ, !Ó!ç_ Ü, ^îÓ^ !ÿyöyÓ^ î áli, !^y^îöÓ^ ü, yÓ^ °yáÓ Ü, Ó^y - 6.4
í, z, öçyá#ÈÜÈ^çÓ^ áli, !^yö !ÿyöyÓ^ !í, áli, !^y^îöÓ^ !ßhflî !•ßyÓ^ !°! öÓk, Ü, Ó^y •!^ !ßz !•ßyÓáyí, = !°^îÜ, !ü)í, ç, ö%z ü, y^lâ
!Óü, _^ Ü, Ó^y !y!^ÈÜÜÈÖÓf!_Ü, !•ßyÓ (Personal Accounts) Ä xÓf!_Ü, !•ßyÓ (Impersonal Accounts)- xyÓyÓ^ Óf!_
^Ü, !•ßyÓ= !°^
îÜ, Ä ò%z ü, y^lâ ü, yà Ü, Ó^y !y!^ÈÜÜÈÈ^

ðöyòyÓ°`ìòÓ°`!•ÿÓ (Debtors' Accounts) Ä`çyÄöyòyÓ°`ìòÓ°`!•ÿÓ (Creditors' Accounts)–`î`î!%,`Ó,•òy`î,`ö`≤`Ã!
 ï,`z,`çyá#ÈÜÈ`çÓ°``á!ì,`î`yò`çk,`li,`î`li,`î`ÿz`Û,`yÓ°``î`li`ÿhflî`ðöyòyÓ°`Ä`çyÄöyòyÓ°`ìòÓ°`!•ÿÓ!°`îÜ,`ÿyòyÓ°`î`á!ì,`î`yò`
 `î`îÜ,`xy`yòy`Û,`Ó`y`•`î`–`ÿz`«,`î`le`ÿyòyÓ°`î`á!ì,`î`yò`≤`Ã`î,`fÜ,`ðöyòyÓ°`Ä`çyÄöyòyÓ°`ìòÓ°`!•ÿÓ`ÿ`îÜ,`öy–`~`Ó°`
 ,`ð!`Ó`Ó`î`li≈,`ÿyòyÓ°`î`á!ì,`î`yò`î`ÿe`î`ÿ`ÿhflî`ðöyòyÓ°`Ä`ÿhflî,`çyÄöyòyÓ°`ìòÓ°`î`ÿe,`Óy`ÿü!`Tài,`!•ÿÓ (otal Debtors
 Account Ä Total Creditors Account) Ó`yáy`•`î`–`ðöyòyÓ°`ìòÓ°`Ä`çyÄöyòyÓ°`ìòÓ°`≤`Ã`î,`f`îÜ,`Ó°`ç,`ìÜ,`ç`!•ÿÓ
 (Individual Debtors Ä Individual Creditors) Ì`ÿe`î`ÿ`ðöyòyÓ°`ìòÓ°``á!ì,`î`yò (Debtors Ledger) Ä`çyÄöyòyÓ°`ìòÓ°``á!
 ï,`î`yò (Creditors Ledger)!°`çÖk,`Û,`Ó`y`•`î`–`î,z,`çyá#ÈÜÈ`çÓ°``á!ì,`î`yò`çk,`li,`î`li,`çy`z`!ö!`!`á!ì,`li,`ö!è,`á!ì,`î`yò`
 Ó`yáyÓ°`≤`Ã`î`ÿçö`•`î`ÈÜÜÈ`S1V`ÿyòyÓ°`î`á!ì,`î`yò (General Leger) É`~z`á!ì,`î`yò`ÿhflî`xÓf!`Ü,`!•ÿ`îÓÓ°``ç`îÓ°`
 ÿ`îD`îÿe,`ðöyòyÓ°` (Total Debtors) Ä`îÿe,`çyÄöyòyÓ°`ìòÓ°` (Total Creditors)!•ÿ`îÓÓ°``çÓ°`çyÄ`î`y`ÿl`~z`á!
 ï,`î`yò!è,`Nominal Ledger öy`îÜÄ`x!ü,`!•,`•`î`–`S2V`ðöyòyÓ°`ìòÓ°``á!ì,`î`yò (Debtors' Ledger) É`~z`á!ì,`î`yò`≤`Ã`î,`fÜ,
 `ðöyòyÓ°`ìòÓ°`!•ÿ`îÓÓ°``çÓ°`xy`yòy`ü,`ç`îÓ°`çyÄ`î`y`ÿl`–`~z`á!ì,`î`yò!è,`Sales Ledger x!Öy`Customers's Ledger
 öy`îÜÄ`x!ü,`!•,`•`î`–`S3V`çyÄöyòyÓ°`ìòÓ°``á!ì,`î`yò (Creditors' Ledger) É`~z`á!ì,`î`yò`≤`Ã`î,`fÜ,`çyÄöyòyÓ°`ìòÓ°`!
 •ÿ`îÓÓ°``çÓ°`xy`yòy`ü,`ç`îÓ°`çyÄ`î`y`ÿl`–`~z`á!ì,`î`yò!è,`Purchase Ledger, Bought Ledger, Suppliers' Ledger ≤`Äü,`li,
 öy`îÜÄ`x!ü,`!•,`•`î`–`Ü,`ÿl≈,`ðöyòyÓ°`ìòÓ°``á!ì,`î`yò Ä`çyÄöyòyÓ°`ìòÓ°``á!ì,`î`yò`ÿyòyÓ°`î`á!ì,`î`yò`ìòÓ°`z`î,z,`ö!`ü,`yà–
 `ÿz`Û,`yÓ°``î`li`ò`xöf`Ü,`y`löy`ü%,`•`î`ÿ`îÜ,`ñ`ðöyòyÓ°`ìòÓ°``á!ì,`î`yò`≤`Ã`î,`fÜ,`ðöyòyÓ°`ìòÓ°`!•ÿ`îÓÓ°`
 `ç`îÓ°``ÿyàü,`°`≤`Ã`î,`fÜ,`çyÄöyòyÓ°`îÓ°`!•ÿ`îÓÓ°``çy`îÓ°``ÿyàü,`°`ÿyòyÓ°`î`á!ì,`î`yò`ìòÓ°`îÿe,
 çyÄöyòyÓ°`îÓ°`!•ÿ`îÓÓ°``çy`îÓ°`ÿyò`xö%`ÿ,`y`ìòÓ°`myÓ`y`ü%,`°`!°`ÓÓ°`Û,`Ó°`î`li,`•`îÓ–`6.5`flî`ÇÈÜÈ`çÓ°``á!
 ï,`î`yò`«`Û,`Ó°`ÓyÓ°`!ÓÈ!`~z`î`î,z,`çyá#ÈÜÈ`çÓ°``á!ì,`î`yò`çk,`li,`î`li,`ðöyòyÓ°`Ä`çyÄöyòyÓ°`ìòÓ°`!•ÿÓ!°`
 ÿyòyÓ°`î`á!ì,`î`yò`î`îÜ,`xy`yòy`Û,`îÓ°`î,z,`ðöyòyÓ°`ìòÓ°``á!ì,`î`yò Ä`çyÄöyòyÓ°`ìòÓ°``á!ì,`î`yò`!°`çÖk,`Û,`Ó°`y`•`î`–
 ~z`á!ì,`î`yò!°`îÜ,`÷%`üÿe`ÿÿe`î`ÿ`ðöyòyÓ°`ìòÓ°`!•ÿÓ Ä`çyÄöyòyÓ°`ìòÓ°`!•ÿÓ!°`çÖk,`Û,`Ó°`y`ü,`î`î,`Û,`Ó°`y!
 Ó°`òy!á°y (Double Entry) ÿ!ö!≈`•`î`öy–`ÿz`çöf`ÿyòyÓ°`î`á!ì,`î`yò`ÿy`ÿf`áÈÿí,`çy`ðöyòyÓ°`ìòÓ°``á!ì,`î`yò`
 249 Ä`çyÄöyòyÓ°`ìòÓ°``á!ì,`î`yò`ç`îÓ°``÷k,`î,z,`xy`yòy`ü,`ç`îÓ°`ÿyá,`y`z`Û,`Ó°`y`ÿÖ,`Ó°`î`öy–`flî`Ç`çÓ°``á!ì,`î`yò`
 •z°`~üö`~Ü,`îè,`çk,`li,`ÿ`ÿyòyÓ°`î`á!ì,`î`yò`ÿy`ÿf`áÈÿí,`çy`z`ðöyòyÓ°`ìòÓ°``á!ì,`ÿl`ö`Ä`çyÄöyòyÓ°`ìòÓ°``á!
 ï,`î`yò`ìòÓ°``Ó`Ä`î`y`!ü`≤`Ã`î,`Û,`îÓ°``çÓ°`!°`÷k,`î,z,`ÿyá,`y`z`Û,`Ó°`î`li,`çy`îÓ°`–`çk,`li,`É`~z`çk,`li,`î`li,`Ä`li,`ö!è,`á!
 ï,`î`yò`≤`Ã`î`ÿçö`•`î`É`S1V`ÿyòyÓ°`î`á!ì,`î`yò (General Ledger) É`~z`á!ì,`î`yò`îÿe,`ðöyòyÓ°`Ä`îÿe,`çyÄöyòyÓ°`ìòÓ°`!
 •ÿ`îÓÓ°`ç,`ð!`Ó`Ó`î`li≈,`ðöyòyÓ°`ìòÓ°``á!ì,`î`yò`ìü`îÜ,`Ó°`î`!•ÿÓ (Debtors Ledger Adjustment Account) Ä`
 çyÄöyòyÓ°`ìòÓ°``á!ì,`î`yò`ìü`Ü,`Ó°`î`!•ÿÓ (Creditors Ledger Adjustment Account) ≤`Ä`î,`Û,`Ó°`î`li,`•`îÓ–`~z`!•ÿÓ!°`
 °`î`li,`òy!á°y`çk,`li,`îÿe,`ðöyòyÓ°`Ä`îÿe,`çyÄöyòyÓ°`ìòÓ°`!•ÿ`îÓ`òy!á°y`xö%`Ó°`*,`ð–`S2V`ðöyòyÓ°`ìòÓ°``á!
 ï,`î`yò`É`~z`á!ì,`î`yò`ðöyòyÓ°`ìòÓ°`!•ÿÓ`áÈÿí,`çy`Ä`~Ü,`îè,`ÿyòyÓ°`î`á!ì,`î`yò`ìü`öÜ,`Ó°`î`!•ÿÓ (General Ledger
 Adjustment Account) Ó`yá`li,`•`îÓ–`~z`!•ÿÓ!è,`î`li,`òy!á°y`çk,`li,`ÿyòyÓ°`î`á!ì,`î`yò`îÿe,`ðöyòyÓ°`ìòÓ°`!•ÿ`îÓ`òy!
 á°yÓ°`!Ó,`öÓ°`#î,`–`S3V`çyÄöyòyÓ°`ìòÓ°``á!ì,`î`yò`É`î,z,`ð!`á!ì,`çk,`li,`Ó°`üi,`~z`á!ì,`î`yò`çyÄöyòyÓ°`ìòÓ°`!
 •ÿÓ`áÈÿí,`çy`Ä`~Ü,`îè,`ÿyòyÓ°`î`á!ì,`î`yò`ìü`öÜ,`Ó°`î`!•ÿÓ (General Ledger Adjustment Account) Ó`yá`li,`•`îÓ–`~z`!•ÿ`îÓ`
 òy!á°y`çk,`li,`ÿyòyÓ°`î`á!ì,`î`yò`îÿe,`çyÄöyòyÓ°`ìòÓ°`!•ÿÓ`òy!á°y`çk,`li,`Ó°`!Ó,`öÓ°`#î,`–`????`ðöyòyÓ°`ìòÓ°``á!
 ï,`î`yò`îÜ,`flî`ÇÈÜÈ`çÓ°``á!ì,`î`yò`ç,`ð!`Ó`î,`Û,`Ó°`yÓ°`çöf`çy`îÓ`òy`òy!á°y (Journal Entires for Self-balancing the
 Debtors Ledger) É`SÜ,`V`îÿe,`≤`ÄyÓ°`!Ö,`Û,`ç`îÓ°``çöf`≠`Debtors Ledger Adjustment A/c Dr. (in General Ledger) To
 General Ledger Adjustment A/c (in Debtors Ledger) Säv`îÿe,`òy`îÓ°`!Óe`î`î`Ó°`çöf`≠`Debtors Ledger Adjustment
 A/c Dr. (in General Ledger) To General Ledger Adjustment A/c (in Debtors Ledger) Säv`ðöyòyÓ°`ìòÓ°`Û,`yâè`î`îÜ,
 ≤`Äy/E`≠`General Ledger Adjustment A/c Dr. `îÿe,`x`îl≈Ó°`çöf` (in General Ledger) To Debtors Ledger Adjustment A/c (in
 Debtors Ledger) Säv`≤`Äy/E`#!,`Ó°`çöf`≠`General Ledger Adjustment A/c Dr. (in Debtors Ledger) To Debtors Ledger
 Adjustment A/c (in General Ledger) Säv`≤`Äî,`fyáfÿi,`#!,`Ó°`çöf`≠`Debtors Ledger Adjustment A/c Dr. (in General Ledger)
 To General Ledger Adjustment A/c (in General Ledger)
 250 Säv`≤`Äy/E`#!,`Ó°`çöf`≠`General Ledger Adjustment A/c Dr. (in Debtors Ledger) To Debtors Ledger Adjustment A/c (in
 General Ledger) Säv`≤`Äî,`fyáfÿi,`#!,`Ó°`çöf`≠`General Ledger Adjustment A/c Dr. (in Debtors Ledger) To Debtors Ledger
 Adjustment A/c (in General Ledger) Säv`îÿe,`!Óe`î`î`ú,`Ó°`î`li,`Ó°`çöf`≠`General Ledger Adjustment A/c Dr. (in Debtors
 Ledger) To Debtors Ledger Adjustment A/c (in General Ledger) Säv`ÈV`Ü%,`ÈÜÈ`î`îÓ°`çöf`≠`General Ledger Adjustment A/c
 Dr. (in Debtors Ledger) To Debtors Ledger Adjustment A/c (in General Ledger) SçV`≤`Äð–`áÈÿí,`Ä`ÓyRyÓ°`çöf`≠`General
 Ledger Adjustment A/c Dr. (in Debtors Ledger) To Debtors Ledger Adjustment A/c (in General Ledger) ï,`zòy`Ó°`î`1`≠
 flî`ÇÈÜÈ`çÓ°``á!ì,`î`yò`çk,`li,`î`li,`!ö!`!`á!ì,`°`ò`ìòó=°`Ó°`çy`îÓ`òy`òy!á°y`òáyÄ`≠`Rs Total Credit sales during the year
 26,000 Bills Receivable collected during the year 6,000 Cash received during the year 11,000 Bad debts during the year
 2,000 Discount and Allowances during the year 1,000 ÿyòyÓ°`É`Journal Dr. Cr. Date Particulars L.F Amount Amount
 Debtors Ledger Adjustment Ac/ Dr. 26,000 (in General Ledger) To General Ledger Adjustment A/c 26,000 (in Debtors
 Ledger) [Being credit Sales for the year]

251 Date Particulars L.F Amount Amount General Ledger Adjustment Ac/ Dr. 6,000 (in General Ledger) To Debtors Ledger Adjustment A/c 6,000 (in Debtors Ledger) [Being R/R Collected during the year] General Ledger Adjustment Ac/ Dr. 11,000 (in Debtors Ledger) To Debtors Ledger Adjustment A/c 11,000 (in General Ledger) [Being cash received during the year] General Ledger Adjustment Ac/ Dr. 2,000 (in Debtors Ledger) To Debtors Ledger Adjustment A/c 2,000 (in General Ledger) [Being bad debts written off] General Ledger Adjustment Ac/ Dr. 1,000 (in Debtors Ledger) To Debtors Ledger Adjustment A/c 1,000 (in General Ledger) [Being discounts allowance the year] ????? , öyÄöyöÓ´´ìòÓ´ á!ì, î´yö´üÜ, fl]l´ÇÈÜÈ´çÓ´ á!ì, î´y´ïö´, ð!Ó´îì, Ü´, Ó´yÓ´ çy´l´Öòy`òyl´á´y (Journal Entries for Self-balancing the Debtors Ledger) É SÜ, V´ üyê, ≤ÄyÓ´!Ω, Ü´, ^ç´l´Ó´Ó´ çöf ≠ General Ledger Adjustment A/c Dr. (in Creditors Ledger) To Creditors Ledger Adjustment A/c (in General Ledger) SáV´ üyê, òy´l´Ó´ e´´lì´Ó´ çöf ≠ General Ledger Adjustment A/c Dr. (in General Ledger) To Creditors Ledger Adjustment A/c (in General Ledger) SáV´ üyê, ≤Äò_ x´lì≈Ó´ çöf ≠ Creditors Ledger Adjustment A/c Dr. (in General Ledger) To General Ledger Adjustment A/c (in Creditors Ledger) SáV´ üyê, e´´l´ÈÜÈ´ú´, Ó´´lì, Ó´ çöf ≠ Creditors Ledger Adjustment A/c Dr. (in General Ledger) To General Ledger Adjustment A/c (in Creditors Ledger)

252 SáV´ üyê, fl[#Ü, ç, ì, #!l´, Ó´ (Bills ≠ Debtors Ledger Adjustment A/c Dr. payable) çöf (in General Ledger) To General Ledger Adjustment A/c (in Debtors Ledger) Sá, V´ ≤Äl´, fyáfyì, #!l´, Ó´ çöf (Dishonour) ≠ General Ledger Adjustment A/c Dr. of bills payable) (in Creditors Ledger) To Creditors Ledger Adjustment A/c (in General Ledger) SáÈV´ ≤Äy/E´ ÓyRy´ Ä´ äËy´ lì´, Ó´ çöf ≠ Creditors Ledger Adjustment A/c Dr. (in General Ledger) To General Ledger Adjustment A/c (in Creditors Ledger) í, zòy•Ó´î 2 É Bungur Ltd. ~Ó´ !òì´!lài, ^´ò´lìòò=!´Ó´ çöf fl]l´ÇÈÜÈ´çÓ´ á!ì, î´yö´, òk, lì, ^´lì, çy´l´Öòy`òyl´á´y´ ^´òáyÄ´ É Rs. Balance of Sundry creditors as on 1st January 2018 10,000 Transactions for the month of January 2018 : Total credit purchases 25,000 Return outwards 2,000 Cash paid 16,000 Bills accepted 6,000 Discounts and Allowances 4,000 üyöyö´ É Journal Dr. Cr. Date Particulars L.F Amount Amount 2018 Jan. 1 General Ledger Adjustment Ac/ Dr. 10,000 (in Creditors Ledger) To Creditors Ledger Adjustment A/c 10,000 (in General Ledger) [Being opening entry for Creditors balance] Jan. 31 General Ledger Adjustment Ac/ Dr. 25,000 (in C.L) To Creditors Ledger Adjustment A/c 25,000 (in G. L) [Being total credit purchases for the month] Jan. 31 Creditors Ledger Adjustment Ac/ Dr. 2,000 (in G.L) To Creditors Ledger Adjustment A/c 2,000 (in C.L.) [Being the Return out-wards for the month]

253 Date Particulars L.F Amount Amount Jan. 31 Creditors Ledger Adjustment Ac/ Dr. 16,000 (in G.L.) To General Ledger Adjustment A/c 16,000 (in C.L.) [Being total cash payment to the creditors for the month] Jan. 31 Creditors Ledger Adjustment Ac/ Dr. 6,000 (in G.L.) To General Ledger Adjustment A/c 6,000 (in C.L.) [Being total bills accepted for the month] Jan. 31 Creditors Ledger Adjustment Ac/ Dr. 4,000 (in G.L.) To General Ledger Adjustment A/c 4,000 (in C.L.) [Being total cash discounts and Allowances for the month] í, zòy•Ó´î 3 ≠ A Ltd.ÈÜÈ´~Ó´ çyö%l´y!Ó´ 2018 í, y!Ó´´lìÜ´, lÇà!´ ë´, ì´, ^´ò´lìòò=!´ ^´òÄl´y´•´ É Date Parties Balance on Credit Credit Cash Cash Dscout Discount January 1 Sales Purchases Received Paid Allowed Received Rs Rs. Rs. Rs. Rs. Rs. January A 1000 (Dr.) 10,000 – 7,000 – 100 – 2018 B 1500 (Dr.) 12,000 – 10,000 – 500 – C 500 (Cr.) – 8,000 – 6,500 – 300 D 600 (Cr.) – 9,000 – 7,500 – 100 E 2000 (Dr.) 16,000 – 13,000 – 600 – F 1000 (Dr.) 10,000 – 8,000 – 300 – Total 48,000 17,000 38,000 14,000 1,500 400 í, z, ò!´ Ó´, z´, ^´ò´lìòò=!´ ^´l´üÜ´, Debtors Ledger Adjustments A/c in the General Ledger, Creditors Ledger Adjustments A/c, Debtors Ledger A/c Ä´ A´ A/c, B´ A/c, E´ A/c, F´ A/c ≤Äl´, Ü´, Ó´ – General Ledger Adjustment A/c ~ÓÇ´ Trial Balance in Debtors Ledger ~ì´, !Ó´ Ü´, Ó´ – l´l´D´ l´l´D´ Creditors Ledger ~ C´ A/c, D´ A/c ≤Äl´, Ü´, Ó´ – xyÓyÓ´ General Ledger Adjustment ~ C´ A/c ~ÓÇ´ Creditors LedgerÜÈ´~ Trial Balance ≤Äl´, Ü´, Ó´ –

254 In the General Ledger Debtors Ledger Adjustments A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs Jan. 1 To Balance b/d 5,500 Jan. By General Ledger Adjustment A/c: Jan. To General Ledger Cash 38,000 Adjustment A/c: Jan. Discount 1,500 Sales 48,000 31 Balance c/d 14,000 53,500 53,500 Feb. 1 To Balance b/d 14,000 Creditors Ledger Adjustments A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs Jan. To General Ledger Jan. 1 By Balance bd/ 1,100 Adjustment A/c Cash 14,000 By General Ledger Discount 400 Adjustment A/c Jan. 31 To Balance c/d 3,700 Purchase 17,000 18,100 18,100 Feb. 1 By Balance b/d 3,700 In the Debtors Ledger A´ A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs Jan. 1 To Balance b/d 1,000 Jan. By Cash a/c 7,000 ,, Sales a/c 10,000 ,, Discount 100 ,, Balance c/d 3,900 11,000 11,000 Feb. 1 To Balance b/d 3,900

255 B A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs. Jan. 1 To Balance b/d 1,500 Jan. 1 By Cash a/c 10,000 To Sales 12,000 ByDiscount a/c 500 Jan 31 By Balance c/d 3,000 13,500 13,500 Feb. 1 To Balance b/d 3,000 E A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs. Jan. 1 To Balance b/d 2,000 Jan. 1 By Cash a/c 13,000 To Sales 16,000 ByDiscount 600 Jan. 31 By Balance c/d 4,400 18,000 18,000 Feb. 1 To Balance b/d 4,400 F A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs. Jan. To Balance b/d 1,000 Jan. 1 By Cash a/c 8,000 To Sales 10,000 ByDiscount 300 Jan. 31 By Balance c/d 2,700 11,000 11,000 Feb. 1 To Balance b/d 2,700 General Ledger Adjustment A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs. Jan. To Debtors Ledger Jan. 1 By Balance b/d 5,500 Adjustment a/c : Jan. By Debtors Ledger : Cash 38,000 Adjustment a/c: 48,000 Discount 1,500 Feb. 1 To Balance c/d 14,000 53,500 53,500 Feb. 1 By Balance b/d 14,000

256 Trial Balance (in Debtors Ledger) Dr. Cr. Particulars L.F Amount Amount Rs Rs A A/c 3,900 B A/c 3,000 E A/c 3,000 F A/c 4,400 F A/c 2,700 General Ledger Adjustment A/c 14,000 14,00 14,000 In the Creditors Ledger C A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs Jan. To Cash a/c 6,500 Jan. 1 By Balance b/d 5,00 Jan. To Discount 300 Jan. By Purchases a/c 8,000 Feb. 1 To Banalce c/d 1,700 8,500 8,500 Feb. 1 By Balance b/d 1,700 D A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs Jan. To Cash a/c 7,500 Jan. 1 By Balance b/d 600 Jan. To Discount a/c 100 Jan. By Purchases a/c 9,000 Jan. 31 To Balance c/d 2,000 9,600 9,600 Feb. 1 Balance b/d 2,000

257 General Ledger Adjustment Ledger C A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs Jan. 1 To Balance b/d 1,100 Jan. To Creditors Ledger Jan. By Creditors Ledger Adjustment a/c : Adjustment a/c Purchase 17,000 Cash 14,000 Discount 400 Jan. 31 By Balance c/d 3,700 18,100 18,100 Feb. 1 To Balance c/d 3,700 Trial Balance (in Creditors Ledger) Dr. Cr. Particulars L.F Amount Amount Rs Rs C A/c 1,700 D A/c 2,000 General Ledger Adjustment A/c 3,700 3,700 3,700 ühs Öf É ðyöyÖ î á!i, Î y îöÖ xöfyöf ^çÖ =!° öy ðyÜ, y! ð á!i, Î y îö Ö Ö Ä! y ! ü° ≤Äxi, Ü, Ö y ðy! îö- í, zöyÖ î 6 ≠ !öj !!á!i, !ÖÖÖ î ð!Ü, ðyöyÖ î á!i, Î y îö î ðöyöyÖ î öÖ !ü°Ü, Ö î !!ÿÖ Ä , öyÄöyöyÖ î öÖ !ü°Ü, Ö î !!ÿÖ ≤Äxi, Ü, Ö ≠ Rs. 1.1.2018 Debtors Ledger Balance (Dr.) 2,924 Do (Cr.) 48 Creditors Ledger Balance (Dr.) 174 Do (Cr.) 2,388 31.12.2018 Purchases 13,036 Purchaes Returns 512 Cahs paid to creditors 11,686 Discount received from creditors 336 Sales 17,442 Sales Returns 234

258 Cash received from Debtors 15,248 Discount allowd to Debtors 564 Discount allowed to Debtors but later withdrawn 36 Bills payable 450 Bills Receivable 824 Cash Paid to Debtors 20 Transfer from purchase to Sales Ledger 152 Debtors Ledger balance (Cr.) 84 Creditors Ledger balance (Dr.) 154 In the General Ledger Debtors Ledger Adjustment A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs Jan. To Balance b/d 2,924 Jan. 1 By Balance b/d 48 Dec. 31 By General Ledger Adjustment A/c: Dec. 31To General Ledger Adjustment A/c : Sales 17,442 Cash 15,248 Cash 20 Discount 564 Discount 36 Returns 234 (Disallowed) Bills Receivable 824 Dec. 31To Balance c/d 84 Transfer from Purchase Ledger 152 ByBalance c/d 3,436 20,506 20,506 2019 2019 Jan. 1 To Balance b/d 3,436 Jan. 1 By Balance bd/ 84

259 Creditors Ledger Adjustment A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs Jan. To Balance b/d 2,924 Jan. 1 By Balance b/d 48 Dec. By General Ledger Adjustment A/c : Dec. 31To Generl Ledger Adjustment A/c: Sales 17,442 Cash 15,248 Cash 20 Discount 564 Discount 36 Returns 234 (Disallowed) Bills Receivable 624 Dec. To Balance c/d 84 Transfer from 31 Purchase ledger 152 ByBalance c/d 3,436 20,506 20,506 2019 2019 Jan. 1 To Balance b/d 3,4236 Jan. 1 By Balance b/d 84 Creditors Ledger Adjustment A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount 2018 Rs. 2018 Rs Jan. 1 To Balance b/d 174 Jan. 1 By Balance b/d 2,388 Dec. To General Ledger Dec. By General Ledger 31 Adjustment A/c: 31. Adjustment A/c: Cash 11,686 Purchases 13,036 Returns 512 Discount 336 Bill payable 450 Transfer to Sales Ledger 152 Dec. ByBalance c/d 154 Dec To Balance c/d 2,268 31 31. 15,5758 15,5758 2019 2019 Jan. 1 To Balance b/d 31 Jan. 1 By Balance b/d 2,268

260 í, zöyÖ î 7≠ City Bank Ltd. ~Ö !öj !!á!i, !ÖÖÖ î ð!Ü, \$MÈ, Î # xyüyöi, !ü°Ü, Ö î !!ÿÖ (Savings Bank Control Account) ≤Äxi, Ü, Ö ≠ Rs. Balance (opening) 2,51,304 Cash deposited by clients 19,670 Cheques depsited by clients 43,735 Cash withdrawn 13,750 Cheques presented through the Clearing House 15,385 Charges in respect of outstation cheque 120 Other charges debited 235 Interest Credited 570 Cheques deposited by customers returned unpaid 680 ðyöyö ≠ Books of City Bank Ltd. Savings Ldger Control A/c Dr. Cr. Date Particulars J.F Amount Date Particulars J.F Amount Rs. Rs To Cash 13,750 By Balance b/d 2,51,304 ,, Cash deposited by clients 19,670 To Charges 120 ByCheque deposited To other charges 234 by clients 43,735 To Cheques dishonoured 680 To Cheques presented through clearing ByInterest 570 House 15,385 To Balance c/d 2,85,109 3,15,279 3,15,279 By Balance b/d 2,85,109

261 6.5.1 fl! ÇÈÜÈ ^çÖ á!i, Î y îöÖ \$%!Ööy fl! ÇÈÜÈ ^çÖ á!i, Î y îöÖ ≤Äyö \$%!Ööy=!° löj Ö * , ö ≠ S1V ~*z , ök, ! i, ð!i, ðyöyÖ î á!i, Î y öñ îöyöyÖ î öÖ á!i, Î y ö ~ÖÇ , öyÄöyöyÖ î öÖ á!i, Î y îö xyöyöyü, y îÖ Ö Ä! y!ü° ≤Äxi, Ü, îÖ !!ÿÖ îÖÖ ^çÖ =!°Ö ÷k, i, y ðy, yz Ü, Ö y ðy! - S2V ≤

265 ~Ü,Ü, 7? xü%öyü, y^lû, yà# ≤Äli, m, y^löö^ «, ^le !•ÿyÓ ≤Äx, Ü, Ó^î (Accounting for Not for Profit Organisation)
àè, ö 7.1 í, z^ljçf 72. ≤ÄhfllyÓöy 7.3 xyöyöÈÜÈ≤Äöy^löö^ !•ÿyÓ 7.3.1 xyöyöÈÜÈ≤Äöy !•ÿy^löö^ ~Ó!ç<Tf 7.3.2
xyöyöÈÜÈ≤Äöy !•ÿyÓ ≤Äx, ≤Äiy# 7.4 xyl^ÈÜÈÓf^löö^ !•ÿyÓ 7.4.1 xyl^Ä Ófí !•ÿy^löö^ ~Ó!ç<Tf 7.4.2
xyöyöÈÜÈ≤Äy^löö^ !•ÿyÓ Ä xyl^ÈÜÈÓf^löö^ !•ÿy^löö^ ü^lôf, öyl~Ü, ç 7.4.3 xyöyöÈÜÈ≤Äöy !•ÿyÓ^lû, xyl^ÈÜÈÓfí
!•ÿy^löö^ * ,öyhs^Ó^Ü, í 7.4.4 í, zöy•Ó^î 7.5 xyl^ÈÜÈÓfí !•ÿyÓ^lû, xyöyöÈÜÈ≤Äöy !•ÿy^löö^ * ,öyhs^Ü, Ó^î 7.5.1
í, zöy•Ó^î 7.6 ÿyÓ^yçç 7.7 xö%ç#^ö# 7.8 í, z_Ó^ ÿç^lû, í, 7.1
í, z^ljçf ~•z ~Ü, Ü, lè, öyè, Ü, ^
löö^

xy, ö!ö çyö^lî, öyÓ^
löö^ ????? xü%öyü, y^lû, yà# ≤Äli, m, y^löö^ «, ^le !•ÿyÓ ≤Äx, Ü, Ó^î (Accounting for Not for Profit Organisation)
xyöyöÈÜÈ≤Äöy !•ÿyÓ ≤Äx, ök, lî, - 7.2 ≤ÄhfllyÓöy ÿyÓ Öy çöÜ, °fyü)Ü, Ü, y^lç Öy ÿyü!çÜ, ü, y^löö^ ~Ü, ^le lyÜ, yÓ^
çöf^î ÿÜ, ° ÿçfllyÓ^ ÿ, !çT^î í, y^löö^ xü%öyü, y^lû, yà# ≤Äli, m, y^löö^ Óy •î (Non-profit seeking concern) - ^lûöñ !ç« , y ≤Ä!
î, m, yöñ •ÿÿ, öy, y^n Üç, yÖñ öy!ü~Ü, ≤Äli, m, yöñ @^ÄsiyáyÓ •zî, fy!ö- ~•z xü%öyü, y^lû, yà# ≤Äli, m, y^löö^ =!^Ó^
ä), í, yhs^ !•ÿyÓ ≤Äx, Ü, Ó^î löö^ ÿü! ÿyöyÓ^î, !î, ö öÓ^löö^ !ÓÓÓ^î#Ó^ ≤Äx, Ü, Ó^y^î ÈÜÜÜÈ(i) öàö
xyöyöÈÜÈ≤Äöy^löö^ !•ÿyÓñ (ii) xyl^ÈÜÈÓfí !•ÿyÓñ ~Óç (iii) í, zm=í, çö- xî, ~Ó •z ~Ü, ^lû, Ó^ í, z^ljçf •
xü%öyü, y^lû, yà# ≤Äli, öy^löö^ «, ^le !•ÿyÓ ≤Äx, Ü, Ó^î ÿjö^lû, ÿüfÜ, öyÓ^îy ÿ, !çT^Ü, Ó^y-
266 7.3 xyöyöÈÜÈ≤Äöy^löö^ !•ÿyÓ (Receipts & Payments Account) xü%öyü, yÈÜÈÿ, yö# ≤Äli, m, y^löö^ =!^Ü, yö !ö!ö~çT !•ÿyÓ
Ü, y^löö^ ü^lôf !Ó!ü, ß^áy^lî, ^lÿÜ, ° öàö^° ö!öò ÿjöyöÜ, ^löö^ ñ xyöyöÈÜÈ≤Äöy !•ÿyÓ •° ÿ=!^Ó^ ÿç!« , Æ !ÓÓÓ^î
üye- x!~y!^î ÿühfli ü%öyü, y ÿjöÜ, #!^î (Revenue) xyl^ÈÜÈÓfí Öy ü)öò ÿjöÜ, #!^î (Capital) xyl^ÈÜÈÓfí öàöyö Óz^lî,
^áy^î ñ î, y !•ÿyÓÜ, y^löö^ ^ç^lÿl !Ó!ü, ß^áy^lî, (Head) !Ó!ü, _^Ü, ^löö^ ñ ÿç!« , Æ Ü, y^löö^ xyöyöÈÜÈ≤Äöy^löö^ !•ÿy^löö^
^áy^î - ^Ü, yö !ö!ö~çT !•ÿyÓÜ, y^löö^ lÿÖí, #!^î xyöyöÈÜÈ≤Äöy= !^ö!#Ök, ü, y^löö^ ÿy!ç^lî !•ÿyÓÜ, y^löö^ ^ç^lÿl^î
ÿç!« , Æ !ÓÓÓ^î# ≤Äx, Ü, Ó^y^î î, y^lû, xyöyöÈÜÈ≤Äöy^löö^ !•ÿyÓ Ó^löö^ - 'A Receipt & Payment A/c is a Summarised
Cash Book (Cash and Bank) for a given period"- Spicer & Pegler. 7.2.1 xyöyöÈÜÈ≤Äöy^löö^ !•ÿy^löö^ ~Ó!ç<Tf (Features)

1- ~lè, öàöyö ÓzÈÜÈ~Ó^ ÿç!« , Æ ÿçflöö^î - 2- ~áy^löö^ ðöüye öàö^° ö!öò (Cash transactions) =!^áy^î - 3- ~lî, ç
ü)öò çyî, #!^î Ä ü%öyü, y çyî, #!^î í, zü, lî^ö!#Ö^ öàö^° ö!öò^°áy^î - 4- ~Ó^ î, !Óè, !ö^lû, Ó^ ÿç~Äl^lû ≤ÄyÓ^!Ö, Ü,
öàö x!~Ä^e^î, è, !ö^lû, Ó^ ÿç~lçÉl x!hs^ü öàö x!~öáyö •î - 5- ~lè, !•ÿyÓÜ, y^löö^ ^ç^lÿl ≤Äx, Ü, Ó^y^î - 6- ~Ó^
^çÓ^ (Balance) ÿyöyÓ^î, É debit^löö^ - xÓçf Ófy^lB, Ó^ ^çÓ^ credit^lî, çy^löö^ !lò Bank- ~Overdraft lÿ^lû, - 7- ~Ó^
x!hs^ü ^çÓ^ (Final balance) !^lû, ÓàÈ^löö^ ^ç^lÿl öà^lò Ä Ófy^lB, Ü, î, è, yÜ, y xy^lâÈ çyöy^lÿl - 7.2.2
xyöyöÈÜÈ≤Äöy^löö^ !•ÿyÓ ≤Äx, ≤Äiy# ÿyÓ^y ÓàÈ^löö^ lÿÖí, #!^î öàö xyöyöÈÜÈ≤Äöy= !^ö!#Ök, ü, y^löö^ ÿy!ç^lî ~•z
!•ÿyÓ^î, !Ó^Ü, Ó^y^î - !^lî% , ~•z !•ÿy^löö^ üyöf^lû ÿyÓ^y ÓàÈ^löö^ öàö^° ö!öò= !^áy^î ñ ~Ó^ !ç^löö^ yöyü
(Heading) •löö^ É Receipts & Payments Account for the year ended... ~Ó^ î, !Óè, !ö^lû, ÿühfli xyöy!^î (Receipts) Ä^e^î!
í, è, !ö^lû, ÿühfli ≤Äöyö (Payments) öáy^löö^ - î, !Óè, !ö^lû, ÿç~Äl^lû ≤ÄyÓ^!Ö, Ü, ^çÓ^ (Opening balance)
öáy^löö^ - ~Ó^, öÓ^ öàöyö Óz (Cash Book) !^lû, ~Ü, çyî, #!^î Ä ÿçyî, #!^î ö!öò= !^üye, x!~ (Total Amount) ÿç!
ÿçT^áy^lî, î, !Óè, Öy^e^î, è, !ö^lû, Öy^löö^ - ÿç^lÿl x!hs^ü ^çÓ^^e^î, è, !ö^lû, Öy^löö^ - ~Ó^ myÓ^y
ÓàÈ^löö^ ^ç^lÿl ÿy!ÆÜ, •hfliÄlî Ä ÓfyB, flî öàö è, yÜ, y Ü, î, xy^lâÈ^Öyé, y^lÿl -

267 7.4 xyl^ÈÜÈÓf^löö^ !•ÿyÓ (Income & Expenditure Account) !^lÿy^löö^ üyöf^lû^Ü, yö xü%öyü, y ÿÿ, yö# ≤Ä!
î, m, y^löö^ ~Ü, lè, !ö!ö~çT !•ÿyÓÜ, y^löö^ xyl^ÈÜÈÓf^löö^ , ö!Ó^üy ~Óç, ü, fl!Ó^* , ö, í, zq(i, í, zm, _ (Surplus) Öyâyè, lî,
(deficit) !öÓ^* , öi^Ü, Ó^y^î ñ î, y^lû, xyl^ÈÜÈÓf^löö^ !•ÿyÓ Ó^löö^ - !lòÄ xü%öyü, y^lû, yà# ≤Äli, m, y^löö^ ü%öyü, y
xç~^löö^ í, z^ljçf öy •^Äñ x^löö^, ÿü! xyl^Ä Óf^löö^ ü^lôf, í, ü, yl (difference) !^lû, lÿl - xyl^ÈÜÈÓf^löö^ !•ÿy^löö^
^Ü, Ó^üye ü%öyü, y çyî, #!^î ö!öò= !^xhs^ü%~ , ^l - 7.4.1 xyl^Ä Ófí !•ÿy^löö^ ~Ó!ç<Tf (Features) 1- ~lè, ~Ü, lè,
Nominal Account- 2- ~lè, ≤ÄÜ, î, ç^lî, ü%öyü, yÿÿ, yö# ≤Äli, m, y^löö^ Profit & Loss A/cÈÜÈ~Ó^ xö%Ó^* , ö- 3-
^Ü, Ó^üye ü%öyü, y çyî, #!^î (Revenue) xyl^Ä Ófí =!^áy^î - 4- ~•z !•ÿy^löö^ Ü, yö ≤ÄyÓ^!Ö, Ü, ^çÓ^ (Opening
Balance) lÿ^lû, öy- 5- xyl^ÈÜÈÓf^löö^ !•ÿyÓ ÓàÈ^löö^ ^ç^lÿl ≤Äx, Ü, Ó^y^î - 6- ~Ó^ üyöf^lû ≤Äli, m, y^löö^
í, zm, _ Öyâyè, lî, !ö!ö~çT^Ü, Ó^y^î - 7- ~•z !•ÿy^löö^ ^çÓ^ Capital FundÈÜÈ~ fllyöyhs^!Ó^î, Ü, Ó^y^î - 8- öàöyö!
ü, !^lî, (Cash Basis) !•ÿyÓ !öÜ, y^löö^ ^ç^lÿl «, ^le ä, °lî, !•ÿyÓÜ, y^löö^ ≤ÄyÆ Ä ≤Äò, xyl^ÈÜÈÓfí =!^öÓ^y^î - !Ü, v ≤Äy, çf
≤Ä^löö^ !ü, !^lî, !•ÿyÓ !öÜ, y^löö^ ^ç^lÿl «, ^le Ü, Ó^üye ä, °lî, !•ÿyÓÜ, y^löö^ ≤Ä^lÿçf xyl^ÈÜÈÓfí =!^öÓ^y^î - í, zöy•Ó^î É!
öj^!^lî, öàöyö Óz !^lû, xyöyöÈÜÈ≤Äöy^löö^ !•ÿyÓ ≤Äx, Ü, Ó^ö ÈÜÜÜÈ Dr. Cash Book Cr. Amount Amount Date
Particulars Rs. Date Particulars Rs. 1.4.17 To Balance b/d 1,000 5.4.17 By Rent 400 2.4.17 To Subscription 500 6.5.17 By
Electricity 300 3.5.17 To Entrnce fees 200 10.5.17 By Furniture 200 10.5.17 To Subsription 300 12.6.17 By Rent 300 15.6.17
To Donations 1,500 18.6.17 By Postage 200 20.7.17 To Sale of Old Furniture 400 22.7.17 By Electricity 100 25.9.17 To
Subscription 800 28.9.17 By Books 1,500 3.10.17 Sale of Old Newspaper 200 10.10.17 By Salaries 200 4.11.17 To Donation
800 12.11.17 By Sports Materials 2,100 6.12.17 To Entrance Fees 400 18.12.17 By Postage 100 8.1.18 To Life Membership
Fees 600 16.1.18 By Books 1,200 8.2.18 To Subscription 100 12.2.18 By Salaries 100 10.3.18 To Donation to Building Fund
2,000 15.3.18 By Rent 100 31.3.18 By balance c/d 2,000 8,800 8,800

268 ????? Süyöyö É Receipt & Payments A/c Dr. For the year ended 31st March 2018 Cr. Receipts Rs. Payments Rs. To Balance b/d 1,000 By Rent 800 To Subscription 1,700 By Electricity 400 To Entrance Fees 600 By Salaries 300 To Life Membership Fees 600 By Postage 300 To Donation 2,300 By Books 2,700 To Donation to Buildint Fund 2,000 By Sports Materials 2,100 To Sale of Furniture 400 By Furniture 200 To Sale of Old Furniture 200 By Balance c/d 2,000 8,800 8,800 1. Subscription Rs (500+300+800+100) = Rs. 1700 2. Entrance Fees Rs. (200+400) = Rs. 600 3. Donation Rs. (1500+800) = Rs. 2,300 4. Rent Rs. (400+300+100) = Rs. 800 5. Electricity Rs. (300+100) = Rs. 400 6. Books Rs. (1500+1200) = Rs 2,700 7. Postage Rs. (200+100) = Rs. 300

269 7.4.2 xyòyöÈÛË≤Äòy`ìöÓ` !•ÿYÓ Ä xyl` ÈÛËÓf`ìì`Ó` !•ÿY`ÌÓÓ` ü`ìöf` ,öy!≈Ü` f xyòyöÈÛË≤Äòyö !•ÿYÓ xyl` ÈÛËÓfì` !•ÿYÓ 1- ~!è` xyl!≈Ü` ÓàÈ`ÌÓ`Ó` ÌyÓi`#ì` òàò` ò`ìöò=!Ó` 1- ~!è` xyl!≈Ü` ÓàÈ`ÌÓ`Ó` ü`%öyú`yçyi`#ì` xyl` Ä`Ç!«`Æ` !ÓÓÓ`ì- Óf`ìì`Ó` !•ÿYÓ- 2- ~!ì` ÷ò% òàò` ò`ìöò` ò`áy`•ì` - 2- ~áy`ìö òàò` ò`ìöò` àÈyí` ,yÄ` xöf` ò`ìöòÄ` ò`áy`•ì` - 3- ü)òò` Ä`ü`%öyú`yçyi`#ì` ì`zù`ì` ≤ÄÜ`yÓ` ò`ìöò`•z` 3- Ü`Ó`üye`ü`%öyú`yçyi`#ì` ò`ìöò`•z` ò`áy`•ì` - !`!`òÓk` Ü`Ó`y`•ì` - 4- ~!è` Real Account- 4- ~!è` Nominal Account- 5- ~Ó``çÓ` (balance) Ü`áöÄ`è`!í`è` ,•ì`ç` ,öy`ÌÓ` 5- ~Ó``çÓ` (balance) ì`!Óè` ,Ä`è`!í`è` ,ì`zù`ì`•z`öy- •ì`ç` ,öy`ÌÓ` - 6- ≤Äìü`ÓàÈÓ``àÈyí` ,y xöfyöf` ÓàÈ`ÌÓ``~•z` !•ÿY`ÌÓ` 6- ~!ì` ,ü`yö`≤ÄyÓ`!Q`Ü` ,`çÓ` Ìy`ÌÜ` ,öy- ≤ÄyÓ`!Q`Ü` ,`çÓ` Ìy`ÌÜ` , - 7- ~•z` !•ÿY`ÌÓÓ``x!hs`ü``çÓ``myÓ`y` Ò`yé`y!`ñ`ÓàÈ`ÌÓ`Ó` 7- ~Ó``x!hs`ü``çÓ``•ì`z`m` ,Ü`âyé`!ì` - `ç`ÌÈÌ`Ü` ,ì`è` ,yÜ` ,y`y`!ì` ,xy`làÈ- 8- ~!è` ,ò%•z` ì`Ó``ú`y`òy!á`y` ,ök`!ì` ,Ó`Ó`!ü`≈` ,ì` - 8- ~!è` ,ò%•z` ì`Ó``ú`y`òy!á`y` ,ök`!ì` ,Ó``xhs`ü`%≈` ,`~Ü` ,!è` !•ÿYÓáyì` - 9- ~!ì` ,≤Äy/Æ`xì≈`ì`!Óè` ,!ò`ÌÜ` ,~ÓÇ`≤Äò`_òàò`9- ~!ì` ,Ófì``Çe`yhs` !•ÿYÓ=!`è`!í`è` ,!ò`ÌÜ` ,Ä`xì≈`è`!í`è` ,!ò`ÌÜ` ,Óÿy`!öy`•ì` - xyl``Çe`yhs` !•ÿYÓ=!`è`!í`è` ,!ò`ÌÜ` ,Óÿy`!öy`•ì` - 10- ~Ó``çÓ``xyàü`#`ÓàÈ`ÌÓ`Ó``Receipts & 10- ~Ó``çÓ``Capital FundÈÛË~` ,öyè`y`!öy`•ì` - Payments A/cÈÛË~` ,öyè`y`!öy`•ì` (Carried fowward) 11- ~!è` ,≤Äì` ,Ü`Ó`y`Óyöfì`yü)Ü` ,òì` - 11- ~!è` ,≤Äì` ,Ü`Ó`y`Óyöfì`yü)Ü` - 7.4.3 xyòyöÈÛË≤Äòyö !•ÿYÓ`ÌÜ` ,xyl`ÈÛËÓfì` !•ÿY`ÌÓ`Ó`` ,öyhs`Ü`Ó``ì`1- xyòyöÈÛË≤Äòy`ìöÓ` !•ÿYÓ`ì`ÌÜ` ,≤ÄyÓ`!Q`Ü` ,`çÓ` (Opening balance) Ä`Süy!ÆÜ` ,`çÓ` (closing balance) Óyò`!ò`ì` ,•ì`Ó- 2- ü)òò`çyi`#ì` xyl` Ä`Ófì`=!`xyl`ÈÛËÓfì`ìì`Ó` !•ÿY`ÌÓ``òÄì`y`•ì`öy- 3- xì`#ì` ,Óy`xyàü`#`ÓàÈÓ``Çe`yhs`ü`%öyú`yçy`#ì` ò`ìöò=!`Óyò`!ò`ì` ,•ì`Ó- 4- ä`!ì` ,xyl!≈Ü` ,ÓàÈ`ÌÓ`Ó``≤Äy` ,öf`xyl` (Accrued Income) ~ÓÇ` ,≤Ä`ìöì`Ófì` (Outstanding Expenses)ÈÛË=!`xyòyöÈÛË≤Äòy`ìöÓ` !•ÿY`ÌÓ``xhs`ü`%≈` ,`!Ó`!ü` ,ß`áy`!ì` ,Ó` (items) Ñ`ìD``lyà`Ü`Ó``ì` ,•ì`Ó- 5- !Ó`!ü` ,ß`Ñ`òò` (Assets)ÈÛË~Ó` ,ì`z` ,òÓ``xÓä` ,ì` (depreciation) òÓ``ì` ,•ì`Ó- ò`TÓf`É`xyòyöÈÛË≤Äòyö !•ÿYÓ`ì`ÌÜ` ,xyl`ÈÛËÓfì`ìì`Ó` !•ÿYÓ`≤Äì` ,Ü`Ó`yÓ``Süì`ü`%öyú`yçyi`#ì` !•ÿY`ÌÓÓ`Ó`ÌÜ` ,ì`y` (outstanding) Ä`x!@`Äü` (advance)ÈÛË~Ó``adjustmentÈÛË~Ó``Ñ`ç` ,ök`!ì` ,•È`1- Óì≈` ,ü`yö`ÓàÈÓ``Çe`yhs``•ì`É``ì`yà` (+) 2- xyàü`#`Óy`xì`#ì` ,ÓàÈÓ``Çe`yhs``•ì`É`!Ó`ìì`yà` (-)

270 ????? ≤Äy!Æ`Ä`xyl` (Payment and Expenditure) ≤Äy!Æ`•`òà`ìö``ì`xì≈`~`ÓàÈ`ÌÓ` ,öyÄì`y``à- !Ü` ,v`xyl`•`ä`!ì` ,ÓàÈ`ÌÓ`Ó``≤ÄÜ` ,ì`ü`%öyú`yçyi`#ì``öyü` , - ì`zòy`•Ó``ì`É`~Ü` ,!è` ,Ü`œ` ,y`ÌÓ`50`çò`Ñ`òf`xy`làÈ- ≤Ä`ì` ,f`ÌÜ` ,Ó`Óy`!É!≈Ü` ,äÑ` ,yòy`10`è` ,yÜ` ,y`Ñ`%ì` ,Ó`yç`xyl` ⇒ 50 × 10`è` ,yÜ` ,y`Óy`500`è` ,yÜ` ,y`!Ü` ,v`≤Äy!Æ`•`è` ,yÜ` ,y`~`ÓàÈ`ÌÓ``òà`ìö` ,öyÄì`y``à-`äÑ` ,yòy`Óy`Òò`xì`#ì` ,ñ`ä`!ì` ,Ä`xyàü`#`ÓàÈ`ÌÓ`Ó``≤Äy` ,öf`xì≈`•`z`≤Äy!Æ`- ?????`≤Äòyö`~ÓÇ`Ófì` (Payment and Expenditure) ≤Äòyö`•`òà`ìö``ì`xì≈`~`ÓàÈ`ÌÓ``òÄì`y` (payment) •- !Ü` ,v`Ófì`•`ä`!ì` ,ÓàÈ`ÌÓ`Ó``ü`%öyú`yçyi`#ì``ü`yè` ,áÓ`ä` , - ì`zòy`•Ó``ì`É`~Ü` ,!è` ,Ü`œ` ,y`ÌÓÓ``x!ü` ,`ì`Ñ`Ó``ü`!ÑÜ` ,ü` ,yí` ,y`100`è` ,yÜ` ,y`- !Ü` ,v`~Ü` ,ü`y`!ÑÜ` ,ü` ,yí` ,y``òÄì`y`•ì`!ò-`Ñ`%ì` ,Ó`yç`≤Äòyö`= 100 × 11`Óy`1100`è` ,yÜ` ,y`!Ü` ,v`Ófì`= 100 × 12`Óy`1200`è` ,yÜ` ,y`- ?????`ì`zmi≈` , ,öe` (Balance Sheet) Ü`yÓ`ÓyÓ`#`≤Äì` ,ç` ,y`ìöÓ` !•ÿYÓÜ` ,y`ÌÓ``ç`ÌÈÌ`xyl!≈Ü` ,xÓfliy`!òÓ` ,` ,ò`ìöÓ``çöf``ì`üò`ì`zmi≈` , ,öe` ,ì` ,!Ó`Ü` ,Ó`y`•ì`ñ`xü`%öyú`yÈÛËÑ` ,y`#`≤Äì` ,ç` ,y`ìöÓ``«` ,`ì`eÄ`~•z`Ó`Ü` ,ü` ,ì`zmi≈` , ,öe`≤Äì` ,Ü`Ó`y`•ì` - ì`zmi≈` , ,ö`ì`e`Ñ`jò!`_òy!`ñ`Ó`ÌÜ` ,ì`y` (Outstanding) ,x!@`Äü` (advance) !•ÿYÓ`Ó`yáy`•ì` - xyl`ÈÛËÓfì` !•ÿYÓ`ì`ÌÜ` ,`ì` ,z`m` ,_` (Surplus) Óy`âyé`!ì` , (Deficit) •ì`ñ`ì`y`Ñ`yòy`Ó``ì` ,•ì`Ó`Óy`ü)òò`#`ì` ,!Ó``ì` ,öyè`y`!öy`•ì` - ?????`ü)òò`ì` ,!Ó` (Capital Fund) `Ü` ,yö`≤Äì` ,ç` ,y`ìöÓ``ü`yè` ,Ñ`jò!`_ (Assets) `ì`ÌÜ` ,`ü`yè` ,Ó!`ò≈yì` (External Liabilities) Óyò`!ò`ì`Ìy`xÓ!ç`T`Ìy`ÌÜ` ,ì` ,y`ÌÜ` ,Ó`ì`ü)òò`ì` ,!Ó`- ü)òò`ì` ,!Ó`ì`Ó``Ñ`ìD`ì`z`m` ,_`•ì``ì`yà`Ä`âyé`!ì` ,•ì`!Ó`ìì`yà`Ü`Ó`y`•ì` - ~!è` ,ü`%öyú`y`Ìü` ,yà`#`≤Äì` ,ç` ,y`ìöÓ``CapitalÈÛË~Ó``≤Äì` ,Ü` ,"- ?????`ü` ,!ì≈` ,Ó` ,!ú` , (Entrance Fee) ≤Ä`ì` ,f`Ü` ,öi`% ,ö`Ñ`ü` ,f`ÌÜ` ,ü` ,!ì≈` ,Ó``Ñ`ü` ,`äÑ` ,yòy``àÈyí` ,yÄ` ,ü` ,!ì≈` ,Ó` ,!ú` ,!ò`ì` ,•ì` - ü` ,!ì≈` ,Ó` ,!ú` ,!Ü` ,ü` ,y`ÌÓ` !•ÿY`ÌÓ``òáy``ì`Ó`ì` ,y`ìö`ìì` !•ÿYÓ`çyfl!`Òò`ìöÓ``ü`ìöf`ü` ,`ì`ü` ,ò`xy`làÈ- ≤Äì` ,ç` ,y`ìöÓ``!`òì`ü`yÓ`#` (Rules and Bye Laws)ÈÛË`ì` ,!ò`Ü` ,yö`!ò`ìö≈ç`Ìy`ÌÜ` ,ñ`ì` ,y`xÓç`f`z`ü`yö`ìì` ,•ì`Ó- !ò`Óy`Ìy`ÌÜ` ,ñ`ì` ,ü` ,!ì≈` ,!ú` ,ü`%öyú`yçyi`#ì` xyl` !•ÿY`ÌÓ``àìf`Ü` ,Ó``ì` ,•ì`Ó`ñ`ì` ,y`•ì` Income & Expenditure A/c-~`Credit`Ü` ,Ó``ì` ,•ì`Ó-`x`ìöÜ` ,`Süì`!`ò`ìö≈ç`Ìy`ÌÜ` ,≤Äy/Æ`xì≈`ü)òò`çyi`#ì` xyl`ñ`ì` ,áö`Income & Expenditure A/cÜÈ~`öy`~`ìö`ì` ,zmi≈` , ,ö`ì`e`Ó`LiabilitiesÈÛË~Ó`!ò`ÌÜ` ,Óÿy`!ì` ,•ì`Ó- xyÓyÓ`ü` ,!ì≈` ,!ú` ,ÈÛË~Ó``xçç`ü`%öyú`yçyi`#ì` Ä`~Ü` ,xçç`ü)òò`çyi`#ì` xyl` !•ÿY`ÌÓ`Ä`àìf`Ü` ,Ó`y`ì`ì` ,öy`ÌÓ` - ?????`äÑ` ,yòy` (Subscription) xü`%öyú`y`Ìü` ,yà`#`≤Äì` ,ç` ,y`ìöÓ``xöfì` ,ü`xy`ìì`Ó` ,ì` ,zìf`•`äÑ` ,yòy`- äÑ` ,yòy`ü`%öyú`yçyi`#ì` xyl` -`Ñ`%ì` ,Ó`yç`äÑ` ,yòy`Ñ`ç`!ç`T`ÓàÈ`ÌÓ`Ó``xyl`ÈÛËÓfì` !•ÿY`ÌÓ``Credit`Ü` ,Ó`y`•ì` - Óì≈` ,ü`yö`ÓàÈ`ÌÓ`Ó``äÑ` ,yòy`xöyòy!`#`ÌyÜ` ,`ì` ,y`äÑ` ,yòyÓ``x`ìB` ,Ó``Ñ`ìD``ì`yà`•ì` -

271 !Ü, v !Óäi, ÓäÈ^ÍÓ^Ó^ Óy xyàü# ÓäÈ^ÍÓ^Ó^ ãÑ, yòy ã, °!i, !•ÿyÓÈÜÈÓäÈ^ÍÓ^Ó^ xy^ÍÍ^Ó^ xB, ^Í^ÍÜ, Óyò ÿ^ÍÓ-xyÓyÓ^ Ói≈, üyò ÓäÈ^ÍÓ^Ó^ ^Ü, y^Íöy ãÑ, yòy Ìò !Óäi, ÓäÈ^ÍÓ^Ó^ x!@^Äü xyòyÍ^ •ÍÍ^ ÿ^ÍÜ, ñ i, y Ói≈, üyò ÓäÈ^ÍÓ^Ó^ ãÑ, yòyÓ^ Ñ^ÍD ^ÿà Ü, Ó^Íi, •ÍÓ- ????? xö%öyö (Donation) xü%öyü, yÈÜÈÿ, yò# ≤Ä!i, ð, yò x^ÍÖÜ, Ñü!^ !Ó!ü, Ñ^ÿe^Í^ÍÜ, òyò !•ÿy^ÍÓ xì≈ ÑÇ@^Ä•Ü, ^ÍÓ- Ì!ò^ òyò !Ó^ÍÇÈÍ^Ü, yò í, z^Íj^ÍÇf^Íüò Óy!í, , ^i, ÍÓ^ñ, ð%Ó^f!ÖyÓ^ ^òÄ!^ÿ Ìsf, öy!i, ^Ü, öy ≤Äü, , !i, Ü, yÓ^Íi ÑÇ@^Ä•Ü, ^ÍÓ^ñ i, y •ÍÓ^xÓÇf•z i, y^ÍÜ, ü)°òö çyi, #Í^ xyl^ !•ÿy^ÍÓ àif Ü, Ó^Íi, •ÍÓ^~ÓÇ í, zmi≈, , ð^Íe !Ó^ÍÇÈÍ^ü, y! (Special Fund)ÈÜÈ~ , öyè, y^Íi, •ÍÓ- xyÓyÓ^ Ìò^Ü, yò !Ó^ÍÇÈÍ^í, z^ÍjÇf ã, yí, , y•z xö%öyö , öyÄ!^y^à^Í°~ÓÇ^Ó^ xì≈ á%Ó^Ó^ÍÇ öy •Í^~ÍÜ, ü%öyü, y çyi, #Í^ xyl^ !•ÿy^ÍÓ àif Ü, ^ÍÓ^ Income & Expenditure A/cÈÜÈ~ Credit Ü, Ó^y •Í^ - ????? xyç#Óò# Ñ^Íü, fÓ^ ãÑ, yòy (Life Membership Fees) Üœ, yÓñ Ñü!i, ≤Äü, , !i, ≤Ä!i, ð, yò ^ÍÜ, ~Ü, Ü, y°#ò^üyè, y x^ÍB, Ó^ ãÑ, yòy !ò^ÍÍ^ xyç#Óò Ñòÿf, ðò !ò^ÍÍ^ ^òÍ^ - ~z xyç#Óò Ñòÿf^ÍòÓ^ xyÓ^ü!ÿÜ, Óy Óy!ÈÍ~Ü, ãÑ, yòy !ò^Íi, •Í^ öy - ~áy^Íi, ≤ÄyÈ ãÑ, yòyÓ^ x^~Ü, xÇÇ Ói≈, üyò ÓäÈ^ÍÓ^Ó^ çòfñ %i, Ó^yÇ ü%öyü, y çyi, #Í^ Óy ÓyÜ, # xÇÇ ü)°òö çyi, #Í^ xyl^ - ü%öyü, y çyi, #Í^ xyl^ Income & Expenditure A/cÈÜÈ~ Credit Ü, Ó^y •Í^ ~ÓÇ ü)°òö çyi, #Í^ xyl^ Life Membership Fees AccountÈÜÈ~ Credit Ü, ^ÍÓ^ í, zmi≈, , ð^ÍeÓ^ Liability !ò^ÍÜ, ^òáy^Íöy •Í^ - xyÓyÓ^ x^ÍÖÜ, Ñü!^ ~z ãÑ, yòy Ñjò)í~ü, y^ÍÓ^ü)°òö çyi, #Í^ xyl^ !•ÿy^ÍÓ àif •Í^ - 7.4.4 í, zòy•Ó^í !öj !^!äi, xyòyÈÜÈ≤Äòyò !•ÿyÓ^ ^Í^ÍÜ, 31^Ç üyã≈, 2018 ÿy^ÍÓ^ xyl^ÈÜÈÓf^ÍÍ^Ó^ !•ÿyÓ^ ≤Äi, Ü, Ó^Ë É xyòyÈÜÈ≤Äòyò !•ÿyÓ^ (Receipt) xyòyö Amount (Payment) ≤Äòyö Amount Rs. Rs. To Balance b/d By Salaries S^Ói, öV 2,000 To Cash in hand 4,000 By Repairs S^üÓ^yüi, V 500 To Cash at Bank 10,000 By Purchase of Furniture 6,000 SxyÿÓyÓ, öe e^Í^V To Donation Sxö%öyöV 5,000 By Misc. Expenses S!Ó!Óò Óf^, V 500 To Subscriptions SãÑ, yòyV 12,000 By Purchase of Investment 6,000 To Admission Fees Sù, !i≈, Ó^!ú, V 1,000 By Insurance SÓ#üyV 200 To Interest on Investment SÑ%òV 400 By Billiard Board 8,000 To Sale of old newspaper 150 By Stationery Sù!ö•yÓ^ # óÓf, V 150 S, ð%Ó^ ^Íöy Ü, yàç !Óe^Í^V By Balance c/d Cash in hand 2,100 Cash in hand 7,00 32,650 32,650

272 xöfyöf Ñje É 1- 2017ÈÜ18 ÿy^ÍÓ^ ãÑ, yòy Ó^ÍÜ, Í^y (utstanding), xy^ÍäÈ 900 è, yÜ, y ~ÓÇ 2018ÈÜ19 ÿy^ÍÓ^ ãÑ, yòy x!@^Äü (Advance) , öyÄ!^y^à^ 200 è, yÜ, y- 2- Ó#üy x!@^Äü (Advance) ≤Äòyö Ü, Ó^y • 40 è, yÜ, y- 3- !Ó!Óò áÓ^ã, Ó^ÍÜ, Í^y (Outstanding) 90 è, yÜ, y- 4- 50% xö%öyö ü)°òö çyi, #Í^ - ÿyöyö É In the Book of... Income of Expenditure A/c Dr. for the year ended 31st March '18 Cr. Details Amount Details Amount Rs. Rs. Rs. Rs. Expenditure Income To Salaries 2,000 By Subscriptions 12,000 To Repairs 500 Add : Outstanding 900 To Mics. Expenses 500 for '2017-18 12,900 Add : Outstanding 90 590 Less : Pre-received for 2018-19 200 12,700 To Insurance Premium 200 By Admission fees 1,000 Less : Prepaid 40 160 By Donation (50%) 2,500 To Stationery 150 By Interest on Investment 100 To Excess of Income By Interest from Bank 400 over Expenditure 13,450 By Sale of old newspaper 150 16,850 16,850 í, zòy•Ó^í É 3 !öj !^!äi, xyòyÈÜÈ≤Äòyò !•ÿyÓ^ ^Í^ÍÜ, xyàÜ, Üœ, y^ÍÓÓ^ 31^Ç üyã≈, 2018 ÓäÈÓ^ ^ÇÈÈÍÓ^ xyl^ÈÜÈÓf^ÍÍ^Ó^ !•ÿyÓ^ Ä^~Ü, •z !ò^ÍòÓ^ í, zmi≈, , öe (Balance Sheet) ≤Äi, Ü, Ó^Ë É xyòyÈÜÈ≤Äòyò !•ÿyÓ^ (for the year ended 31st March '18) xyòyö (Receipt) Amount ≤Äòyö (Payment) Amount Rs. Rs. To Balance b/d By Salaries 3,000 - Cash in hand 2,000 By Statonary 1,000 To Subscriptions : By Rates & Taxes 300 -2016-17 3,000 By Telephone Charges 1,500 -2017-18 4,000 By 8% Securities at par 5,000 -2018-19 1,000 8,000 By Sundry Expenses To Profit on sports 3,000 By Balance c/d- To Interst on 8% Securities 1,000 -Cash in hand 3,000 14,000 14,000

273 xöfyöf Ñje É 1- Üœ, y^ÍÓ^ üyè, 500 çò Ñòÿf xy^ÍäÈ ~ÓÇ Óy!ÍÓ^Ü, ãÑ, yòy ≤Ä!i, Ñò^ÍÿfÓ^ 10 è, yÜ, y- 2016ÈÜ17 ÿy^ÍÓ^ ãÑ, yòy ÓyÓò 3ñ500 è, yÜ, y ÓyÜ, # !äÈ°- 2016ÈÜ17 ÿy^ÍÓ^ 30 çò Ñòÿf 2017ÈÜ18 ÿy^ÍÓ^ çòf x!@^Äü ãÑ, yòy !ò^ÍÍ^!äÈ°- 2- ÓäÈ^ÍÓ^ ≤Ä!^Íü xÓfÓ^*i, ^fiè, çöyÓ^ # !äÈ° 400 è, yÜ, y ~ÓÇ ÓäÈ^ÍÓ^Ó^ ^ÇÈÈÍ 500 è, yÜ, y- 3- Rates and Taxes 31^Ç üyã≈, 2018 i, y!Ó^ ^Íáñ 31^Ç çyò%Í^yÓ^ # 2019 ÿy, , ð!≈hs^ x!@^Äü ≤Äòyö Ü, Ó^y •ÍÍ^!äÈ°- ≤Ä!i, ÓäÈ^ÍÓ^Ó^ Óy!ÍÓ^Ü, áÓ^ã, ÿyö- 4- ~eüy!ÿÜ, ^è, !^Íü, yò ù, yí, , y (A quarter's charge for telephone) Ó^ÍÜ, Í^y xy^ÍäÈ 31^Ç üyã≈, 2018 i, y!Ó^ ^Íá- ~eüy!ÿÜ, ù, yí, , y 300 è, yÜ, y- 5- !Ó!Óò áÓ^ã, (Sundry Expenses) ÓäÈ^ÍÓ^Ó^ ≤Ä!^Íü Óy!Ü, !äÈ° 50 è, yÜ, y ~ÓÇ ÓäÈ^ÍÓ^Ó^ ^ÇÈÈÍ 60 è, yÜ, y- 6- 1.4.17 i, y!Ó^ ^Íá Óy!í, , Ó^ (Building) ü)°f !äÈ° 30ñ000 è, yÜ, y- xÓä, Í^ (Depreciation) Óy!ÈÍ~Ü, 10% •y^ÍÓ^ Ü, Ó^y •Í^ - 7- 1.4.17 i, y!Ó^ ^Íá 4% Securities !Ó!ö^ÍÍ^yà !äÈ° 15ñ000 è, yÜ, y ~ÓÇ ~z ÓäÈ^ÍÓ^Ó^ Securities ÓäÈ^ÍÓ^Ó^ ^ÇÈÈÍ !òò e^Í^ Ü, Ó^y •ÍÍ^!äÈ- ÿyöyö É ü)°òö ú, y! (Capital Fund) ÓäÈ^ÍÓ^Ó^ ≤Ä!ü !òò çyóÓyÓ^ çòf 1.4.17 i, y!Ó^ ^ÍáÓ^ ~Ü, !è, í, zmi≈, , öe (Balance Sheet) ≤Äi, Ü, Ó^y ≤Ä^ÍÍ^yçò- In the Book of Agantuk Club Balance Sheet as on 31.3.2017 Amount Amount Liabilities Rs Assets Rs. Capital Fund (balance figure 50,200 Building 30,000 Subscription received 8% Securities 15,000 in advance for '17-'18 (30xRs.10) 300 Outstanding subscription 3,500 Outstanding Expenses 50 Stock of Stationery 400 Outstanding Telephone Charges 600 Cah in hand 2,000 Prepaid Rages & Taxes 250 (300 x 10/12) 51,150 51,150

ái, !ÓÉĪ =!° Üœ, yÓ Óy xü%öyú, y Īü, yà# ŜÇfliyÓ° !•ŷyÓ!öÜ, y Īç !Ü, Ó * Ī, ö óÓ° y • ĪÓ/ (i) xç#Óö ðòŷf
ãĪ, yòñ (iii) ú, Īi≈, Ó° !ú, ñ (iv) , ö%Ó° yĪ, ö ŷjò!_ !Óe Ī ĩ (v) Ó ĪÜ, Ī Ī y ãĪ, yòñ (vi) Ó ĪÜ, Ī Ī y Ī Ói, öñ (vii) x!@ Āü ãĪ, yòy
≤Āy!Æñ (viii) ŷjò!_Ó° xÓã, Ī ĩ (ix) x!@ Āü ú, yĪ, y, y ≤Āöyö– ÓfÓ•y!Ó° Ü, ≤ĀŸyÓ°# (Practical Questions) 1– !öj° !°!ái,
xyòyöÈÜÈ≤Āöy ĪöÓ° !•ŷyÓ Ī ĪÜ, !Óöyö Ó° yĪ flŷfliy Ā ĪŷyÓ ĪÜ, ĪwÓ° 31° ç üyã≈, Ü18 Ī, y!Ó° Īá ŷüy/Æ ÓàÈ ĪÓ° Ó° çöf
xyl° ÈÜÈÓf ĪĪ° Ó° !•ŷyÓ ~ÓÇ Ī, y!Ó° ĪáÓ° ~Ü, Ī, Ī, zmi≈, , öe (Balance Sheet) ≤ĀĪ, Ü, Ó° &ö É Receipts & Payments A/c
for the year ended 31st March '18 Dr. Cr. Amount Amount Receipts Rs Payments Rs. To Balance b/d 7,000 By Payments
for medicines 30,000 To Subscriptions 50,000 By Honararium to doctors 10,000 To Donations 14,500 By Salaries 27,500
To Interest on invest By Sundry Expenses 500 at 7% for the year 7,000 By Equipment Purchaed 15,000 To Charity Show
proceeds 10,000 By Charity Show Expenses 1,000 By Balance c/d 4,500 88,500 88,500 xĪ, ĪÓ° _ Ī, Īf 1°y ~!≤Ā° Ü17 31° ç
üyã≈, , Ü18 Rs. Rs. xöyòĪ° # ãĪ, yòy 500 1,000 x!@ Āü ãĪ, yòy 1,000 500 Īsf, öyĪ, Ó° ü)°f 21,000 30,000 Óy!Ī, Ó° ü)°f
40,000 38,000 xÓfÓ°*Ī, ĀĪö 10,000 15,000 ĀĪö ÓyÓò xĪ≈ Ó ĪÜ, Ī Ī y 8,000 12,000 2– !öj° !°!ái, xyòyöÈÜÈ≤Āöy ĪöÓ° !
•ŷyÓ Ī ĪÜ, 31° ç Ī, ĪŷjÓ° Ü18 Ī, y!Ó° Īá ŷüy/Æ ÓàÈ ĪÓ° Ó° xyl° ÈÜÈÓf ĪĪ° Ó° !•ŷyÓ ~ÓÇ Ī, y!Ó° ĪáÓ° ~Ü, Ī, Ī,
Ī, zmi≈, , öe ≤ĀĪ, Ü, Ó° &ö É

279 Receipts & Payments A/c for the year ended 31st March '18 Dr. Cr. Amount Amount Receipts Rs Payments Rs. To
Balance b/d 1,500 By Balance b/d To Subscription : Bank Overdraft 3,100 2017 200 By Investment in Securities 3,000
2018 16,200 By Furniture 1,450 2019 250 16,650 By Salary 6,200 To Proceeds from Entertainment 2,000 By Printing &
Stationery 890 To Entrance Fees 670 By Advertisement 1,710 To Interest on Securities 480 By Sundry Expenses 1,420 To
Sale of old Chair 120 By Balance c/d (Book value nil) –Cash in hand 500 –Cash at Bank 3,100 3,650 21,420 21,420 xĪ, Ī!
Ó° _ Ī, Īf É 1– ú, Īi≈, !ú, (Entrance Fees) ü)°ö çyi, #Ī° xyl° !•ŷy ĪÓ ãif Ü, Ó° y •Ī° – 2– ÓàÈ ĪÓ° ≤ĀĪ Īü ÓyĪ, ,
(Building)ÈÜÈ~Ó° ü)°f ĪàÈ° 24,500 è, yÜ, y ~ÓÇ !Ó!ö ĪĪ° yà (Investment)ÈÜÈ~Ó° ü)°f ĪàÈ° 6,500 è, yÜ, y– ÓyĪ, Ī, Ā
xyŷyÓ, öe (Furniture)ÈÜÈ~Ó° Ī, z, öÓ° 5% •y ĪÓ° xÓã, Ī° (Depreciation) öyĪ~ Ü, Ó° y •Ī° – 3– Üœ, y ĪÓÓ° ðòŷf ŷÇáfy
üyè, 1ñ800 çö– ≤ĀĪ, ŷjò!_Ó° Óy!É~Ü, ãĪ, yòyÓ° (Subscription) •yÓ° 10 è, yÜ, y– 2017 ŷy ĪÓ° ãĪ, yòy 2018 ŷy ĪÓ°
° ç ĪĪĪ ĪÓ° ĪÜ, Ī Ī y (Outstanding) xy ĪàÈ 70 è, yÜ, y– 4– 2018 ŷy ĪÓ° ≤ĀyÓ° ĪŲ, üç%Ī, Īfiè, çöyÓ° #Ó° ü)°f ĪàÈ° 125
è, yÜ, y ~ÓÇ ŷüy/Æ 87 è, yÜ, y– 5– Ói, ö (Salary) Ó ĪÜ, Ī Ī y xy ĪàÈ 550 è, yÜ, y– 6– 2017 ŷy ĪÓ° ° ç ĪĪĪ !Ó!Óò áÓ° ã,
(Sundry Expenses) Ó ĪÜ, Ī Ī y ĪàÈ° 132 è, yÜ, y– 7– Üœ, yÓ 2017 ŷy Ī° è, Ī° Īú, yò ú, yĪ, y ÓyÓò 125 è, yÜ, y 2018 ŷy ĪÓ°
çöf x!@ Āü (Advance) ≤Āöyö Ü, ĪÓ° ĪàÈ° É 3– Ü, ĪÜ, yĪ, y Üœ, y ĪÓÓ° !öj° !°!ái, Ī, ĪfyÓ°# Ī ĪÜ, 31° ç üyã≈, Ī, y!Ó° Īá
ŷüy/Æ ÓàÈ ĪÓ° Ó° òàò xyòyöÈÜÈ≤Āöyö !•ŷyÓ ~ÓÇ Ī, y!Ó° Īá Ī, zmi≈, , ö Īe ≤ĀĪ, Ü, Ó° &ö É

280 Income & Expenditure Accountc for the year ended 31st March 2018 Dr. Cr. Amount Amount Expenditure Rs
Incomes Rs. To Salaries 4,000 By Subscriptions 9,400 To Wages 1,500 By Interest 600 To Rent 600 By Entrance Fees
1,000 To Periodicals 100 By Donation 500 To Travelling 100 To Printing & Stationery 150 To General Expenses 400 To
Surplus 4,650 11,500 11,500 Balance Sheet as at 31st March 2018 Amount Amount Liabilities Rs Assets Rs. General Fund
17,250 Furniture 4,000 Outstanding Expenses: Sports Equipment 2,000 Printers' Bill 200 6% Investment (F.V Rs. 10,000)
9,000 Salaries 300 Subscription Receivable 500 Rent 50 Interest Receivable 300 Cash at Bank 2,000 17,800 17,800 31° ç
üyã≈, Ü18 Ī, y!Ó° Īá Üœ, y ĪÓÓ° xöfyöf Ī, Īf É 1– 6% Investment S!Ó!ö ĪĪ° yàV öy!üÜ, ü)°f (Face Value) Rs. 11,000 Ā e
Ī° ü)°f (Cost Price) Rs. 9,800. 2– ãĪ, yòy Ó ĪÜ, Ī Ī y 900 è, yÜ, y– 3– ŷ%ò ÓyÜ, # (Accured) 150 è, yÜ, y– 4– Ói, ö
Ó ĪÜ, Ī Ī y 200 è, yÜ, yñ ãĪ, öyÓ° áÓ° ã, (Printing) Ó ĪÜ, Ī Ī y 40 è, yÜ, y– 5– üç%!Ó° x!@ Āü òĀĪ° y •ĪĪ° ĪàÈ 100
è, yÜ, y– 6– xyŷyÓ, öe (Furniture) 4,500 è, yÜ, y– 7– xyŷyÓ, öe Ā Īá°yÓ° ŷÓ° Oyü (Sports Equipment)ÈÜÈ~ xÓã, Ī°
öyĪ~f Ü, Ó° y •ĪĪ° ĪàÈ Īyè Īü 200 è, yÜ, y Ā 250 è, yÜ, y– ~•x xÓã, ĪĪ° Ó° !•ŷyÓ xyl° ÈÜÈÓf ĪĪ° Ó° !•ŷyÓ òáy Īöy •Ī° Īö–
281 7.8 Ī, z_Ó° ŷÇ ĪÜ, Ī, ≤ĀŸz 2 ≠ Ī, zm, _ (Surplus) 6,500 è, yÜ, yñ ≤ĀyÓ° !Ų, Ü, ü)°öö 1,69,500 è, yÜ, y ≤ĀyÓ° !Ų, Ü, !Ó!
ö ĪĪ° yà (Investment) = 100 7 ×7000 = Rs. 1,00,000 ≤ĀŸz 2 ≠ Ī, zm, _ (Surplus), 8,501 è, yÜ, y– ≤ĀyÓ° !Ų, Ü, ü)°öö ú, yĪ,
29,808 è, yÜ, y– ŷüy/Æ ĪĪ, Ī, zmi≈, , ö ĪeÓ° !•ŷyÓ 39,779– ≤ĀŸz 3 ≠ òàò xĪ≈ Ā Ófy ĪB, üç%ò xĪ≈ 31° ç üyã≈, ñ 2018 Ī, y!
Ó° ĪáÈÜÜÜÈ5,690 è, yÜ, y– Ī, zmi≈, , ö ĪeÓ° Īyàü, ° 22,690 è, yÜ, y–

282 ~Ü, Ü, 8? ã) Ī, , yhs° !•ŷyÓ Ā Ī, zmi≈, , öe (Final Accounts and Balance Sheet) àè, ö 8.1 Ī, z Ījçf 8.2 ≤ĀñflŷyÓöy 8.3
ŷyöyó Ī ÓfÓŷyĪ° # ĪòÓ° ã) Ī, , yhs° !•ŷy ĪÓÓ° ħflĪÓ° 8.4 Ī, zĪ, öyöòÜ, yÓ° # ĪòÓ° ã) Ī, , yhs° !•ŷy ĪÓÓ° ħflĪÓ° 8.5
°ö° ĪöòÈÜÈ~Ó° ≤ĀÜ, Ī, Ī!ü, Ī!_Ü, ° ði#!Óù, yà ≠ ü)°öçyi, #Ī° Ā ü%öyú, yçyi, #Ī° 8.6 üfyĪá, Ç öyÓ° iy 8.7 e Ī° ÈÜÈ!Óe Ī° !
•ŷyÓ 8.7.1 e Ī° ÈÜÈ!Óe Ī° !•ŷy ĪÓÓ° Ī, !Óè, ĪòÜ, 8.7.2 e Ī° ÈÜÈ!Óe Ī° !•ŷy ĪÓÓ° Ī e Ī, Ī, ĪòÜ, 8.8 e Ī° ÈÜÈ!Óe Ī° !•ŷyÓ
ŷjĪ° Ī, Ü, ĪĪ° Ü, Ī, Ī, = Ó° &c, öĪ≈ !ÓÉĪĪ° Ā ŷüŷĪĪ° 8.9 Ī, zĪ, öyöò ÓfĪ° !•ŷyÓ 8.10 °yü, ÈÜÈ« Ī, Ī, Ó° !•ŷyÓ 8.10.1 °yü, ÈÜÈ« Ī,
Ī, Ó° !•ŷyÓ~Ó° ÓfĪ° =!° !Ü, , öĪ≈yĪ° e Īü òáy Īöy •Ī° 8.11 °yü, ÈÜÈ« Ī, Ī, Ó° ÓĀ° è, ö !•ŷyÓ 8.12 Ī, zmi≈, , öe 8.12.1 ŷjò!_Ó°
° ði#!Óù, yà 8.12.2 öyĪ° ÈÜÈ~Ó° ° ði#!Óù, yà 8.13 Ī, zmi≈, , ö Īe ŷjò!_ Ā öyĪ° ŷü)• ŷyçyÓyÓ° !öĪ° ü 8.13.1 Ī, zmi≈, , ö Īe ŷjò!_ Ā
öyĪ° ÈÜÈ~Ó° !ÓöfyŷüÈŷyŷyÓ° , ök, Ī, 8.13.2 Ī, zmi≈, , ö Īe ŷjò!_ Ā öyĪ° =!° ĪyĪü, y ĪÓ° ŷyçyÓyÓ° Ī, z Ījçf 8.14
Ī, zòy•Ó° ŷüy°y 8.15 ŷyÓ° yÇç 8.16 xö%ç#°ö# 8.17 @ Āsi, öÖ# 8.1
Ī, z Ījçf ~•z ~Ü, Ü, Ī, Ī, öyè, Ü, Ī
ĪÓ°
xy, ö!ö çyö ĪĪ, , öyÓ°
ĪÓöÈÜÜÈÜÈ ????? ü)°ö çyi, #Ī° Ā ü%öyú, y çyi, #Ī° Óf ĪĪ° Ó° Ī, z Ījçf ????? ã) Ī, , yhs° !•ŷyÓ Ü, # ????? ã) Ī, , yhs° !•ŷyÓ
≤ĀĪ, Ī, Ó° ≤ĀĪ ĪĪ° yçö#Ī° ????? ã) Ī, , yhs° !•ŷyÓ Ā Ī, zmi≈, Ī, , öe ≤ĀĪ, Ī, , ök, Ī, –

283.8.2 ≤ÄhflÿÓöy ÓfÓÿÿl° ≤Älÿ, ¼, yò ò%Ü≤ÄÜ, yÓ° • ðlÿ, çöy ÌÓ° – ÌÿÉ S1V ÿyóyÓ ï ÓfÓÿÿl° # Ä S2V í, zÍ, çöyòÜ, yÓ° # ÌyÓ° y çöf í, zÍ, çöyòÜ, ÿ° ÌÓ° öy ~ÓÇ í, zÍ, çöyòÜ, yÓ° # Öy çöy•zÜ, yÓ° # ÌÓ° Ìe Ì, yÓ° (Wholesaler) Ü, yÄÈ Ì ÌÜ, çöf e Ì Ì Ü, ÌÓ° á%ä, Ó° y ÌÓe Ì Ì Ü, ÌÓ° Ìy ÌÜ, ñ Ì, yÓ° y ÿyóyÓ ï ÓfÓÿÿl° #– ÌyÓ° y í, zÍ, çöyòÜ, ÿ° ÌÓ° çöf ÌÓe Ì Ì Ü, ÌÓ° Ìy, yÓ° y í, zÍ, çöyòÜ, yÓ° #– Ì Ì Ü, yò ðÓ° ÌöÓ° Ü, yÓ° ÓyÓ° #Ó° «, Ìe ÓàÈ ÌÓ° Ó° ç ÌÉÏ °yü, ÈÜÈ« Ì, Ì!öi≈Ì Ì, Ó° Ìÿ, • Ì – ~z °yü, ÈÜÈ« Ì, Ì!öi≈Ì Ì, Ó° y • Ì ä), í, yhs Ì!•ÿÿ ÌÓÓ° (Final Accounts) üyôf Ìü– ≤Älÿ, ¼, fÜ, ÓfÓÿÿl° ≤Älÿ, ¼, yò ÓàÈ ÌÓ° Ó° ç ÌÉÏ ä), í, yhs Ì!•ÿÿ ÌÓÓ° üyôf Ìü ÓfÓÿÿl° Ì Ó° °yü, ÈÜÈ« Ì, Ì!öi≈Ì Ì, ÌÓ° Ìy ÌÜ, – 8.3 ÿyóyÓ ï ÓfÓÿÿl° # ÌöÓ° ä), í, yhs Ì!•ÿÿ ÌÓÈÜÈ~Ó° hflÿÓ° ~ ðÓ° ÌöÓ° ÓfÓÿÿl° #Ó° ä), í, yhs Ì!•ÿÿ ÌÓÓ° ä, yÓ° Ìe, hflÿÓ° xy ÌäÈ ÌÿyÈÈÜÜÈ SÜ, V e Ì ÈÜÈ!Óe Ì Ì!•ÿÿÓ (Trading Account)ÈÜÈ~Ó° myÓ° y üyè, °yü, Óy «, Ì, (Gross Profit or Loss) Ìöi≈Ì Ì, Ó° y • Ì – Säv °yü, ÈÜÈ« Ì, Ì!•ÿÿÓ (Profit & Loss Account)ÈÜÈ~Ó° myÓ° y ö#è, °yü, Óy «, Ì (Net Profit or Loss) Ìöi≈Ì Ì, Ó° y • Ì – Säv °yü, ÈÜÈ« Ì, Ì Ó° Ìe, ö Ì!•ÿÿÓ (Profit & Loss Appropriation Account)ÈÜÈ~Ó° myÓ° y °yü, ÈÜÈ« Ì, Ì Ó° Ó° Ìe, ö ðáyö • Ì – Säv í, zmi≈, çöe (Balance Sheet)ÈÜÈ~Ó° í, zmi≈, çöe myÓ° y ÓfÓÿÿl° Ì Ó° xy ÌäÈ, xÓfliy çyöy Ìÿl° – Säv í, zÍ, çöyòÜ, yÓ° # (Manufacturer)ÈÜÈí, zÍ, çöyòÜ, yÓ° # Ó° Ìÿ, Ì, y ÌöÓ° Ì Öyé, yÿ ñ ÌyÓ° y çöf í, zÍ, çöyòÜ ~ÓÇ ÌÿÓ° çöf ÌÓe Ì Ì Ü, ÌÓ° – 8.4 í, zÍ, çöyòÜ, yÓ° # ÌöÓ° ä), í, yhs Ì!•ÿÿ ÌÓÓ° hflÿÓ° í, zÍ, çöyòÜ, yÓ° # ÌöÓ° ä), í, yhs Ì!•ÿÿ ÌÓÓ° çöNyä, Ìe, hflÿÓ° xy ÌäÈ– ÿyóyÓ ï ÓfÓÿÿl° # ÌöÓ° «, Ìe í, zÍ!äi, Ì!•ÿÿ ÌÓÓ° ä, yÓ° Ìe, hflÿÓ° äÿyí, yÄ í, zÍ, çöyòÜ, yÓ° #Ó° y ~Ü, Ìe, xÍ, Ì!Ó° _ Ì!•ÿÿÓ Ó° y Ìäö Ìy ÌÜ, Ó° y • Ì Ìy, zÍ, çöyòÜ Ófÿl° Ì!•ÿÿÓÜ (Manufacturing Account)ÈÜÈ~Ó° myÓ° y çöf í, zÍ, çöyòÜ Ófÿl° Ìöi≈Ì Ì, Ó° y • Ì – ≤Älÿ, ¼, fÜ, ÓfÓÿÿl° ≤Älÿ, ¼, yò ÓàÈ ÌÓ° Ó° ç ÌÉÏ ÿyÓ° y ÓàÈ ÌÓ° Ó° °yü, ÈÜÈ« Ì, Ì, ~ÓÇ xy ÌäÈ, xÓfliy xÓÇf•z çyö Ìÿ, ä, y•z ÌÓ– ÓfÓÿÿl° ≤Älÿ, ¼, yò Trading and Profit & Loss AccountÈÜÈ~Ó° üyôf Ìü °yü, ÈÜÈ« Ì, Ì, ~ÓÇ xy ÌäÈ, xÓfliy xÓÇf•z çyö Ìÿ, ä, y•z ÌÓ– ÓfÓÿÿl° ≤Älÿ, ¼, yò Trading and Profit & Loss AccountÈÜÈ~Ó° üyôf Ìü °yü, ÈÜÈ« Ì, Ì, Ìöi≈Ì Ì, ÌÓ° Ìy ÌÜ, ~ÓÇ xy ÌäÈ, xÓfliy çyöÓyÓ° çöf í, zmi≈, çöe (Balance Sheet) ≤Älÿ, ¼, ÌÓ° Ìy ÌÜ, – 8.5 °ö ÌöÈÜÈ~Ó° ≤ÄÜ, Ì, Ìü, Ì!Ü, Ì!öi≈Ì!Óü, yà Ì!•ÿÿÓ!° ≤Älÿ, ¼, Ó° ÓyÓ° çöf ÿyÓ° y ÓàÈÓ° Ófy, ö# ÌÇà!è, Ì, ñ xy ÌäÈ, Ì° ð° ÌöÈ=!°Ó° ≤ÄÜ, Ì, xö%ÿÿ ÌÓ° S1V ü)°öçyí, # Ì! ~ÓÇ S2V ü%öyü, yçyí, # Ì! ÈÜÜÜÈ~•z ò%•z Ìöi≈Ì! Ì, ÌÓü, _ Ì, Ó° y xÍ, fyÓÇfÜ, – ü%öyü, yçyí, # Ì! °ö ÌöÈ Trading and Profit & Loss AccountÈÜÈ~ ÌÓ° ÌÓä, öy Ì, Ó° y • Ì ~ÓÇ ü)°öçyí, # Ì! °ö ÌöÈ=!° í, zmi≈, çöe Ìe ðáyö • Ì – ÿ%í, Ó° yç ü)°öçyí, # Ì! Ä ü%öyü, yçyí, # Ì! °ö ÌöÈ=!° Ìÿÿl° Ìöi≈Ì!Óü, yà Ì, Ó° Ìÿ, öy çöyÓ Ì° ≤Älÿ, ¼, y ÌöÓ° Ìÿ, Ü, °yü, ÈÜÈ« Ì, Ì, ~ÓÇ xy ÌäÈ, xÓfliy çyöy Ìy ÌÓ° öy– ÿ%í, Ó° yç ~ ðÓ° ÌöÓ° Ìöi≈Ì!Óü, y ÌäÓ° =Ó° &c Ä ≤Älÿ, ¼, yçö# Ì, y xÓfliy#Ü, yÿl°– ö# Ìä, ~=!° xy Ì°yä, öy Ì, Ó° y •ÉÈÜÜÈ

284 (1) ü)°öçyí, # Ì! xy Ì° Öy ≤Äy!Æ (Capital Receipts) É Ì Ìÿhflÿ ≤Äy!Æ ÓyÓ° ÓyÓ° ä Ìe, öy (Non- recurring) ~ÓÇ ~Ü, ÓyÓ° ÌyÓ° ú, ° ÿyóyÓ Ì, ð#ä≈!òò ð ÌÓ° Ìü, yà Ì, Ó° y Ìÿ ñ Ì, y ÌÜ, ü)°öçyí, # Ì! ≤Äy!Æ Ó° Ì°– Ìüöñ üy!Ü, Ü, Ì, ç, Ü, ≤Äð_ü)°öñ ÓfyB, Ì ÌÜ, ä, #, Ì, Ì! Ì!ü!Ó Ìÿö!_ñ ÌÓe Ì °Ï, xÍ≈zì, fy!ò– ~=!° í, zmi≈, çöe Ìe ðáyö • Ì – (2) ü)°öçyí, # Ì! Ófÿl° (Capital Expenditure) É Ì Ìÿhflÿ Ófÿl° ÓyÓ° ÓyÓ° Ü, Ó° Ìÿ, • Ì öy (Non- recurring) ~ÓÇ ÌyÓ° ú, Ì! Ì!ü!Ó Ìÿö!_ çyÄÿ y Ìÿl° ñ ÌÿÓ Ófÿl° ÌÜ, Ó° y • Ì ü)°öçyí, # Ì! Ófÿl° – ~z Ìÿhflÿ Ófÿl° Ì Ó° ú, ° ð#ä≈!òò çyÄÿ y Ìÿl° – ü)°öçyí, # Ì! Ófÿl° Ì Ó° í, zÍ, çöyòÜ Äü%öyü, yçyí, # Ì! xy Ì° Ó, Ìk, Ü, Ó° y– Ìüöñ Building, Machinery, Furniture •zì, fy!ò– ~z Ìÿhflÿ Ìÿö!_Ó° ÿy•y Ìÿf çöf í, zÍ, çöyòÜ Ó, Ìk, çöy Ì~ÓÇ í, zÍ, çöy!òì, çöf ÌÓe Ì Ì Ü, ÌÓ° xy Ì° xç≈ö Ü, Ó° y • Ì – ~z Ìÿhflÿ Ófÿl° í, zmi≈, çöe Ìe ðáyö • Ì – (3) ü%öyü, yçyí, # Ì! xy Ì° (Revenue Income) É Ì Ìÿhflÿ xy Ì° Öy ÌÓ° Öy ÌÓ° ä Ìe, (Recurring) ~ÓÇ Ìy Ói≈, üyö Ì!•ÿÿÓ ÓàÈÓ° ÌÇe yhs Ì, y ÌöÓ° Ó° y • Ì ü%öyü, yçyí, # Ì! xy Ì° – Ìüöñ çöf ÌÓe Ì °Ï, xÍ≈ñ °!@ç, ö ÌeÓ° í, z, çöÓ° Ìÿöñ Ü, Ìüçö •zì, fy!ò– ~z Ìÿhflÿ xy Ì° °yü, ÈÜÈ« Ì, Ì!•ÿÿ ÌÓÓ° (Trading and Profit & Loss Account) Credit Ì! ÌÜ, ðáyö • Ì – (4) ü%öyü, yçyí, # Ì! Ófÿl° (Revenue Expenditure) É Ì Ìÿhflÿ Ófÿl° ÓyÓ° ÓyÓ° Ü, Ó° Ìÿ, • Ì (Recurring) xÍ≈y Ì ≤Älÿ, ¼, y ÌöÓ° Ìö! Ìü, Ì!òò!@ö Ü, yÿl° çö!_ä, y°öyÓ° ðÓ° çö ÌyÓí, # Ì! Ófÿl° •Ü ü%öyü, yçyí, # Ì! Ófÿl° – ~ÿÓ Ófÿl° Ì Ó° ú, ° flÿfÿÿlÿ # ñ xÍ≈y Ì Ói≈, üyö Ì!•ÿÿÓ ÓàÈ ÌÓ° •z çÇÉ Ì Ìÿlÿ Ìüöñ Purchase of goods, Payment of salaries, Rent, Wages, Postages •zì, fy!ò– ÿ%í, Ó° yç Ìü, yò ≤Älÿ, ¼, yò ä, y°y Ìÿ, •Ü Ì° flÿyü, y!ÓÜ, xÓfliy Ì!ö! Ìü, Ì! ÌÜ, Ó° Ófÿl° • Ì ~ÓÇ ÌyÓ° ú, ° Ói≈, üyö Ì!•ÿÿÓ ÓàÈ ÌÓ° •z çÇÉ Ì Ìÿlÿ Ìÿ!° • ü%öyü, yçyí, # Ì! Ófÿl° – ~z Ìÿhflÿ Ófÿl° °yü, ÈÜÈ« Ì, Ì! •ÿÿ ÌÓÓ° (Trading and Profit & Loss Account) Debit Ì! ÌÜ, ðáyö • Ì – (5) Ó°!ÿÿ, ü%öyü, yçyí, # Ì! Ófÿl° (Deferred- Revenue Expenditure) É Ìü, yò Ìü, yò ü%öyü, yçyí, # Ì! Ófÿl° Ì Ó° çö!_üyí xÍ, f!ðÜ, • Ìÿ, çöy ÌÓ° ~ÓÇ ÌyÓ° ú, ° Ói≈, üyö Ì!•ÿÿÓ ÓàÈ ÌÓ° Ó° Ìöf Ìÿ#üyÓk, öy Ì ÌÜ, çöÓ° Ói≈, # Ü, Ìÿlÿ Ü, ÓàÈÓ° ð ÌÓ° flÿÿlÿ # • Ìÿ, çöy ÌÓ° – ~z Ó° * çö Ófÿl° Ì Ó° ~Ü, xÇÇ Ói≈, üyö Ì!•ÿÿÓ ÓàÈ ÌÓ° Ó° Ófÿl° Ì!•ÿÿÓ ð ÌÓ° °yü, ÈÜÈ« Ì, Ì, Ó° Ì!•ÿÿÓ ðáyö • Ì ~ÓÇ ÓyÜ, # xÇÇ ÿyü! Ì Ü, ü, y ÌÓ° ü)°öçyí, # Ì! ü Ìö Ü, ÌÓ° í, zmi≈, çöe Ìe AssetsÈÜÈ~Ó° Ì! ÌÜ, ðáyö • Ì – ö# Ìä, ÌÓ°!ÿÿ, ü%öyü, yçyí, # Ì! Ófÿl°

84%	MATCHING BLOCK 19/21	J
Ó° Ü, Ìÿlÿ Ü, è, y í, zòy•Ó° Ì ðÄÿl° y •≠° É !		

Ó°!ÿÿ,

ü%öyü, yçyi, #î Óf`îl`Ó` í, zòy•Ó` í È SÜ, V` Ü, yò ≤Ä!i, ç, yò àè,` îl`ó` ≤Äy!üÜ, Óf!` (Premiminary Expenditure); SáV` Ü, yò ö!i, ö,` öif xy!Ó<ÖyÓ` Ü, Ó` ÓyÓ` (ö) ÎÓ≈ à` ÎÓÉ!y Ä,` öÖ` #«, yÓ` öÖ` Öö Óf!` ó SáV` Ü, yò ö!i, ö,` öif Öyçy` ÎÓ` àÉy!ç,` ÖyÓ`` Îül`!` ÖK, y,` öö ÖyÓò xi, fy!òÜ,` Óf!` ó SáV` Îj!_` üyÓ` üi,` ÖyÓò xi, fy!òÜ,` Óf!` ó SáV` ~Ü,` fliyö` î` ÎÜ,` xöffliy` îö` ÓfÓÿ!` ≤Ä!i, ç, yò fliyöyhs`!` Ö` i,` Ü, Ó` ÓyÓ` Óf!` •zi, fy!ò-` 285 8.6 üfy!ä, Ç` öyÓ` îy`!

ö!ò≈<T`!•ÿÓ` ÓàÈ` ÎÓ` Ó` x!ç≈i,` ü%öyü, y,` ö!Ó` üy,` ö` Ü, Ó` ÓyÓ` çöf` `!•ÿ`
yÓÜ, y` î` Ó` ü%öyü, yçyi, #î` xyl` `î` ÎÜ,` Ü, Ó` üye` ÎÇ!Y<T` áÓ` ä,` Öyö` l`ò` îi,` •` ÎÓ-` ~•z` ≤Ä!e` í` y` ÎÜ,` xy` îl` Ó`` Î` ID` áÓ` `îä,` Ó` üfy!ä, Ç` Ü, Ó` yò` Ó` Î-` ÎyÓ` y` ÓàÈ` ÎÓ` Ó` öyöy` Ü, yÓ` `îi` x!ç` Óf!` •` îi,` çy` ÎÓ` -` î, yÓ`` ÎÓé, y•z` ~•z` ÓàÈ` ÎÓ` Ó` xy` îl` Ó`` Î` ID` Îj!ö!Ü≈,` i,` öyÄ` •` îi,` çy` ÎÓ` -` xy` ÖyÓ` ~•z` ÓàÈ` ÎÓ` Ó` xy` îl` Ó`` Îy` îl` Îj!ö!Ü≈,` i,` Ü, yò` Óf!` ~•z` ÓàÈ` Ó` öy` Ü,` ÎÓ` `ai,` ÓàÈ` Ó` Öy,` öÓ` Ói≈,` #` ÓàÈ` ÎÓ` `Ä` Ü, Ó` y` •` îi,` çy` ÎÓ` -` ~•z` ÓàÈ` ÎÓ` Ó` ü%öyü, y`!öi≈!` Ü, Ó` ÓyÓ`` Îül` ~•z` Îühf!l` Óf!`!` Ó` ÎÓä,` öy` Ü, Ó` y` ≤Ä` îl` yçò-` ~•z` ÓàÈ` ÎÓ` Ó` xy` îl` Ó`` Î` ID` Îj!ö!Ü≈,` i,` ö!` ~üö` Ü, yò` Óf!`!` Ó` ÎÓä,` öy` Ü, Ó` y` •` ÎÓ` öy-` x!çy!ñ` Ü, Ó` üye` Öi≈,` üyö` ÓàÈ` ÎÓ` Ó` xyl` ÈÜÈÓf!` =!°•z`!` Ó` ÎÓä,` öy` Ü, Ó` y` •` ÎÓ-` üfyä,` Ü, Ó` ÓyÓ` ≤Ä` îl` yçò` `î` ÎÜ,` •z` xÓä,` î` (Depreciation),`!` Ó`!j!i,` Óf!` (Defferred expenses),` (ö)Ö≈≤Äò_` Óf!` (Pre-paid expenses),` Ó` ÎÜ,` î` y` òöy` (Outstanding expenses),` í,` zq(i,` xyl` (Accrued income) •zi, fy!ò`!` ÓÉ` îl` Ó` í,` zk,` Ó` •` îl` `îäÈ-` 8.7 e` î` ÈÜÈ!Óe` î`!`!•ÿÓ` Trading AccountÈÜÈ~Ó` üyöf` îü` Ü, yò` l`ò!ò≈<T` Îül` Ü, y` î` Ó` (Period of time) `ü`yè,` °yü,` Öy` «,` îi,`!` öi≈!` Ü, Ó` y` •` î-` Î%î,` Ó` yç` ~Ó`!` Ç` ÎÓ` yöy` îü` 'For'` Ü,` ÿ!è,` í,` z` ÎÓ` ä` Ü, Ó` `îi,` •` î-` 8.7.1 e` î` ÈÜÈ!Óe` î`!`!` •ÿÓ` Öy` Trading AccountÈÜÈ~Ó` 'Debit'`!`òÜ,` e` î` ÈÜÈ!Óe` î`!`!•ÿÓ`ÈÜÈ~Ó` 'Debit'`!`òÜ,` ÈÜÈ~Ó` Ü,` `îl` Ü,` è,` y`!` Ó` ÎÇE` î`!` Ó` ÎÇE!`!` ÓE!l`` #` `îä,` í,` z` ÎÓ` ä` Ü, Ó` y` •`

ÈÈÜÜÈÈ (1) Opening Stock—àì,` ÓàÈ` ÎÓ` Ó` `ç` `îÉ!` x!Óe` #i,` üç%î,` çöf` ~•z` ÓàÈ` ÎÓ` Ó` Opening Stock •` ÎÓ-` Opening StockÈÜÈ~Ó` `ö!` üy!` `î` ÎÜ,` `á!i,` î` yò,` çyÄ!` y` ÿ` ÎÓ-` (2) Purchases—` Ói≈,` üyö` ÓàÈ` ÎÓ` e` #i,` ÿyÓi,` #!` `ö` `îifÓ` `ü) f` `á!` î,` y!` `îöÓ` Purchase Account `î` ÎÜ,` çyÄ!` y` ÿ` ÎÓ-` Trading AccountÈÜÈ~` Purchase AccountÈÜÈ~Ó` `çÓ` `öÄ!` yÓ`` Îül` ~` `î` ÎÜ,` e` î` `îü,` Ó` i,` Öyö` l`ò` îl` `ö#è,` e` î` Trading AccountÈÜÈ~` `òáyö` •` î-` (3) Wages—í,` z,` öyöÜ,` y` îl` ~` ≤Ä!i,` f«` ù,` y` ÎÓ`!` ö!ç_` `ö!` ÜÜ,` `î` ÖÓ` üç%!` Ó` (4) Wages & Salaries—~•z` `«,` `îe` Salaries` í,` z!` öyöÜ,` Ó` (productive) Ó` î` ü` l`ö` Ü,` ÎÓ`` ÎÓé, y•z` Trading AccountÈÜÈ~` `òáyö` •` î-`!` Ü,` v` Salaries & Wages P/L AccountÈÜÈ~` `òáyö` •` î-` (5) Carriage Inward—e` #i,` çöf` xyö!` ö` Ü, Ó` ÓyÓ` `áÓ` ä,` -` Carriage Outward` üy` îö,` öif` e` í,` yÓ` Ü, y` îäÈ,` öyè,` yÓyÓ` `áÓ` ä,` -` ~ÈÜÈáÓ` ä,` Profit & Loss AccountÈÜÈ~` ÿ` ÎÓ-` ÷` ö%` Carriage` Óy` ÿyÜ,` `î°` ~` ÎÜ,` Carriage Inward` ö` ÎÓ` Trading AccountÈÜÈ~` `òáy` `îi,` •` ÎÓ-` (6) Freight—e` #i,` çöf` çy•yçñ` `Ó` °` x!Óy`!` Öyö` Îÿ` `îä` xyöyÓ` `áÓ` ä,` -` (7) Custom Duty/Import Duty—` çöf` xyüöy!` ö` Ü, Ó` y` •` Î°` ÷` ÖÖ` l`ò` îl,` •` î-` ~` ÎÜ,` Custom Duty` x!Óy` Import Duty` Ó` î°-` (8) Clearing Charges—!` Ó` l`òç` `î` ÎÜ,` çöf` xyüöy!` ö` Ü, Ó` `î°` ÖÖÓ` `î` ÎÜ,` çöf` áy`yÿ` Ü, Ó` `îi,` •` î-` ~` Ó` çöf` `î` áÓ` ä,` •` î` ñ` i,` y` ÎÜ,` Clearing charge` Ó` î°-` (9) Excise Duty—` ò` ÎÇÓ` xü,` fhs` `îÓ` í,` z!` öy!` öi,` `ö` `îifÓ` í,` z,` öÓ`` ÎÓ` Ü, yÓ` `î` ÷` ÖÖ` öyl≈` Ü,` `îÓ` ñ` i,` y` ÎÜ,` Excise Duty` Ó` î°-`

286 (10) Royalty—` Ü, yò` `ö` `îè,` rè,` Öy` á!ö` •zçyÓ` y` (Lease) `!` `î°` üy!` Ü,` `îÜ,` ù,` çy!ç,` y` ≤Ä` öyö` Ü, Ó` `îi,` •` î-` ~•z` ù,` çy!ç,` y` í,` z!` öyö` `îöÓ` í,` z,` öÓ` x!Óy`!` Óe` `îl` Ó` í,` z,` öÓ` öyl≈` •` îi,` çy` ÎÓ` -` í,` z!` öyö` `îöÓ` í,` z,` öÓ` ù,` çy!ç,` y` (Royalty on production) Trading A/cÈÜÈ~` `òáy` `îi,` •` ÎÓñ` xyÓ`!` Óe` `îl` Ó` í,` z,` öÓ` ù,` çy!ç,` y` (Royalty on sale) Profit & Loss A/c~` `òáy` `îi,` •` ÎÓ-` ÷` ö%` Royalty` Óy` ÿyÜ,` `î°` Trading AccountÈÜÈ~` ÿ` ÎÓ-` (11) Coal, Coke, Fuel, Gas, Power etc.—` çöf` í,` z!` öyöÜ` Ü, Ó` `îi,` Ü, yÓ` áyöyl` ~•z` Óf!` =!°` •` î-` ~` =!°` Trading AccountÈÜÈ~` `òáy` `îi,` •` ÎÓ-` xi,` ~Ó` `òáy` ÿ` ÎFáÈ` `îñ` çöf` e` î` ~ÓÇ` çöf` í,` z!` öyöÜ` ÎÇe` yhs` ≤Ä!i,` f«` Óf!` =!°` (Productive ondirect expenses) Trading AccountÈÜÈ~Ó` Debit`!`òÜ,` `òáy` `îi,` •` ÎÓ-` 8.7.2 Trading AccountÈÜÈ~Ó` 'Credit'`!`òÜ,` (1) Sales—Ói≈,` üyö` ÓàÈ` ÎÓ` Ó` ÿyÓi,` #!`!` Óe` #i,` çö` `îifÓ` `ü)°` `á!i,` î` y` `îöÓ` Sales Account `î` ÎÜ,` çyÄ!` y` ÿ` ÎÓ-` Sales AccountÈÜÈ~Ó` `çÓ` Trading AccountÈÜÈ~` `öÄ!` yÓ`` Îül` `i,` y` `î` ÎÜ,`!` Óe` î` ÈÜÈ` ú,` Ó` í` Öyö` l`ò` îl` `ö#è,`!` Óe` î` `òáyö` •` î-` (2) Closing Stock—` î,` ö!` üy!` çöf` Ói≈,` üyö` Ó!` ÎÓ` Ó` `ç` `îÉ!` x!Óe` #i,` Ó` `îl` `îäÈñ` í,` yÓ` `ü)°` f` ÎÜ,` Closing Stock` Ó` î°-`!`•ÿÓ`ÈÜÈ!`öÜ,` y` ÎÇÓ` Ó` «` îç#` °i,` yÓ` Ó` #!i,` (Conversation) xö%ÿy` ÎÓ` e` î` `ü)°` f` x!Óy` ÖyçyÓ` `ü)°` Î` fÓ` ü` îöf` `î!è,` Ü,` ü` Î` z` ò` ÎÓ` üç%î,` çö` `îifÓ` `ü)°` fy!` ö` Ü, Ó` `îi,` •` ÎÓ-`!`ò` îj` Trading AccountÈÜÈ~Ó` ~Ü,` è,` àÈÜ,` `òÄ!` y` •` Ü` É` Trading Account for the year ended Dr. Cr. Rs. Rs. To Opening Stock ... By Sales ... To Purchases ... Less Return ... Less Returns ... By Closing ... To Carriage Inward ... To Wages ... To Freight ... To Custom Duty ... To Clearing Charges ... To Excise Duty ... To Royalty ... To Cola, Coke, Fuel, Gas, Power etc. ... To Gross Profit ... (Transferred to P/L A/c)

287.8.8 e'Í ÊÙÈ!Óe'Í !•ÿÓ ßj'Í!¶, Û, ã'Í'Û, !è, =Ó' &c, ði≈ !ÓEÍ' Ä ßüßj'Í' ?????!Óe' #i, , ð'ÍfÓ' e'Í' ù)°f (Cost of Gdos sold)~Ó' myÓ'y Óyé,yí' ñ' Û,yò !ò!ò≈T ßü'Í'Í' 'Í, ð!Ó' üyi, ðif !Óe'Í' •Í'Í' ÌàÈ,ÿ,Ó' e'Í' ù)°f~ ùyè, e'Í' ù)°f ~ÓÇ xöfyöf ≤Äi, f« ÓfÍ' ã'Í'Í'Û, ÓàÈ'Í'Ó'Ó' ^ç'ÍEÍ x!Óe' #i, , ð'ÍfÓ' ù)°f Óyò !ò'Í'Í' •z,y !òò≈yÓ'Í' Û,Ó' y •Í' – !Óe' #i, , ð'ÍfÓ' e'Í' ù)°f !ò!è'Í' Û,Ó' ÓyÓ')elè, •ÚÉ Rs. Opening Stock Add Purchases less returns Add Direct Expenses Less Closing Stock Less Abnormal loss Cost of goods sold Cost of goods sold~Ó' üyöf'Û ÓfÓÿ'Í'Ó' ùyè, °yù, (Gross Profit) !ò!è'Í' Û,Ó' y ÍyÍ' – Íüöñ Rs. ü'Í'ò Û, !Ó' ÊÙÙÙÊ Opening Stock 10,000 Purchases 60,000 Returns Outward 4,000 Sales 1,20,000 Returns Inward 3,000 Carriage & Freight 8,000 Import Duty 7,000 Wages 12,000 Goods lost on Fire 6,000 Closing Stock 12,000 Cost of Goods Sold 10,000 Opening Stock 60,00 Purchase 4,000 56,000 Less Returns Outward 8,000 Carriage & Freight 7,000 Import Duty 12,000 Wages 12,000 93,000 Less Closing Stock 6,000 18,000 Abnormal Loss 75,000 Gross Profit: 1,20,000 Sales 3,000 Less Returns Inward 3,000 1,17,000 Less Cost of Goods Sold 75,000 Gross Profit 42,000

288 ????? ðif !ÓöçT •ÄÍ' y (Loss of Goods)– Û, yò Û, yÓ' ã'Í' ðif !ÓöçT •Ú'Í' ÓfÓÿ'Í' Í'Ó' «, Ìi, •Í' – ~z «, Ìi, ã'Í'Û, ð%z ù, y' Ìà ù, yà Û, Ó' y ÍyÍ' É SÜ, V fljyù, y!ÓÛ, Û, yÓ' ã'Í' !ÓöçT •ÄÍ' yÈÙÙÙÊfljyù, y!ÓÛ, Û, yÓ' ã'Í' Íüö ðif öyi, , yä, yí, , y Û, Ó' ÓyÓ' ðÓ' &ò x, ää, Í' ñ, ðif ù, Ìà à'Í' SÜÑ, y' Ìà, Ó' ÓfÓÿ'Í' V •zi, fy!ò Û, yÓ' ã'Í' ðif !òöçT •Ú'Í' •ÿÿ'Í'Ó'Ó' Óz'Í'Í' Û, yò òylá'y •Í'Ó' öy– ~z ≤ÄÛ, yÓ' «, Ìi, ÓfÓÿ'Í'Ó' fljyù, y!ÓÛ, «, Ìi, – ~z «, Ìi, Ó' çöf Closing StockÈÙÈ~Ó' ù)°f ßü, ð!Ó' üyi •... yß≤ÄyÆ •Í' ~ÓÇ ~z xö%, öy'Í'Í' Gross Profit Û, Ìü ÍyÍ' ñ xí, ~Ó, ð, Ìü, ù, y'Í'Ó' xyÓ' Û, yò òylá'yÓ' ≤Ä'Í'Í' yçö •Í' öy– SáV xfljyù, y!ÓÛ, Û, yÓ' ã'Í' !ÓöçT •ÄÍ' yÈÙÙÙÊ=òyü xy=ò °'Íàñ, ðif ä%, !Ó' ã'Í' Óy xöf Û, yò xfljyù, y!ÓÛ, Û, yÓ' ã'Í' ðif !ÓöçT– ~z «, Ìi, Ó' çöf ÓfÓÿ'Í'Ó' ð#è, °yù, (Net Profit) Û, ü'Í'Ó' ÍÜ, v ùyè, °yù, (Gross Profit) Û, üyò Íy'Í'Ó' öy– í, zÍ, ðyò'Í'òÓ' ßy'Í'Í' ~z «, Ìi, Ó' Û, yò ßj'òÛ≈, ^òz– í, z, ðÓ' v ~z «, Ìi, , ð%òÉ, ð%òÉ ßÇà!è, Ìi, •Í' öy– ß%í, Ó' yÇ ÓfÓÍ' y'Í'Ó' ùyè, °y'Í'Û, Ó' •yÓ' !òò≈yÓ'Í' Û, Ó' ÓyÓ' ßüÍ' ~z ≤ÄÛ, yÓ' «, Ìi, !Ó'Í'Óä, öy Û, Ó' y ä, °'Í'Ó' öy– •z,y Profit & Loss AccountÈÙÈ~Ó' üyöf'Û ð#è, °yù, ^ÓÓ' Û, Ó' ÓyÓ' ßüÍ' !Ó'Í'Óä, f– Trading Account ≤Ä'Í' Û, Ó' yÓ' ßüÍ' °«, f Ó' yá'Í'Í', •Í'Ó' Í' Û, yò xfljyù, y!ÓÛ, «, Ìi, Ó' çöf Í'ò ùyè, °yù, Û, Ìü öy ÍyÍ' – !Ü, v xfljyù, y!ÓÛ, «, Ìi, Ó' çöf Closing StockÈÙÈ~Ó' ù)°f •...yß ≤ÄyÍ' ñ ù, Í'° ùyè, °yù, Ä •...yß, öyl' – Ízçöf !ò'Í'Í'Ó' òylá'y!è, Ó' üyöf'Û ùyè, °yù, Ó, !k, Û, Ó' ã'Í'Í', •Í'Ó'– Abnormal Loss A/c.....Dr. To Purchases/Trading Account !Ü, ù, y'Í'Ó' Abnormal Loss Account Ó¶, Û, Ó' y •Í' É ~äò ~z Abnormal Loss Account !Ü, ù, y'Í'Ó' Ó¶, Û, Ó' y •Í'Ó' Í, y !òü≈, Ó' Û, Í'Ó' !ÓöçT, ðif !Óüy Û, Ó' y !àÈ' !Ü, öy,ÿ,Ó' í, z, ðÓ' – SÜ, V Í!ò !Óüy Û, Ó' y öy Íy'Í'Û, (If not covered by Insurance)– ~z «, Ìi, È ßj'ò)Í≈ «, Ìi, ÓfÓÿ'Í'Ó' «, Ìi, – òylá'y •Í'ÓÉ Profit & Loss A/c.....Dr. To Abnormal Loss A/c SáV Í!ò ßj'ò)Í≈ !Óüy Û, Ó' y Íy'Í'Û, (If fully covered by Insurance)– ~z «, Ìi, ÓfÓÿ'Í'Í'Û, Û, yò «, Ìi, Ó'ò Û, Ó' ã'Í'Í', •Í'Ó' öy– !Óüy Û, yj'öy!ò ßj'ò)Í≈ «, Ìi, Ó'ò Û, Ó' Í'Ó'– òylá'y •Í'Ó' É Insurance Claim A/c.....Dr. To Abnormal Loss A/c ð'Í'Ó' !Óüy Û, yj'öy!ò Í'Í'Û, è, yÜ, y, öyÄÍ' y ^à'Í'ÈÙÙÙÊ Bank A/c.....Dr. To Insurance Claim A/c SáV Í!ò xyÇ!ÇÜ, !Óüy Û, Ó' y Íy'Í'Û, (If partly covered by Insurance)– ~z «, Ìi, È Ìi, è%, Û% !Óüy Û, Ó' y Íy'Í'Ó' öyñ í, Ìi, è%, Û%, «, Ìi, ÓfÓÿ'Í'Í'Û, Ó'òÛ, Ó' ã'Í'Í', •Í'Ó' ~ÓÇ P/L A/c– Û, Debit Û, Ó' ã'Í'Í', •Í'Ó'– òylá'y •Í'Ó' É Insurance Claim A/c.....Dr. SÍi, è%, Û%, !Óüy Û, Ó' y öy•zV P/L A/c.....Dr. SÍi, è%, Û%, !Óüy Û, Ó' y öy•zV To Abnormal Loss A/c

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290 8.9 í, zí, ðyòö Ófí° !•šyÓ í, zí, ðyòöÜ, yÓ° # í, yÓ° í, zí, ðyòö!òì, , ð° ìfÓ° í, zí, ðyòö Ófí° !òì≈!° Ü, Ó° ÓyÓ° çöf° !° Ó° Ìc
 EÍ !•šyÓ ≤Äi, Ü, ° ÌÓ° ñ i, y° ÌÜ, í, zí, ðyòö Ófí° !•šyÓ (manufacturing Account) Ó° Ì°– í, zí, ðyòö ŠCe° yhs° ÌyÓi, #!° Ófí°
 ~° Ìi, Debit Ü, Ó° y° •!° – ° ÌüöÈÜÜÜÉ 1– ÓfÓ°•i, ÜÑ, yä, y üy° Ì°Ó° ü)° fÈÜÜÜÉÓÍ° Ì°Ó° ≤Äi° Ìü üç%i, ÜÑ, yä, y üy° Ì°Ó°
 (Opening Stock of Raw Materials) ü)° fÓ° Š° ÌD e° #i, ÜÑ, yä, y üy° Ì°Ó° ü)° f° ~ÓÇ° ~Ó° e° Ì° ŠCe° yhs° ÌyÓi, #!° Ófí°
 (Carriage Inward, Custom Duty •zi, fy!òv° Ìyà Ü, Ó° Ìi, •° Ì° ~ÓÇ° ~•z° Ìyàü, ° Ì° ÌÜ, ÓàÈ° Ì°Ó° ° ç° ÌEÍ üç%i, ÜÑ, yä, y
 üy° Ì°Ó° (Stock of Closing Raw Materials) ü)° f° Óyò !ò Ì° ñ ÓfÓ°•i, ÜÑ, yä, y üy° Ì°Ó° ü)° f° , ðyÄi° y Ìy! – 2– üç%Ó° #
 (Wages)– í, zí, ðyòöÜ, y° Ìi° ≈ ≤Äi, f«, ü, y° Ì°Ó° !òì%_° ð!üÜ, ° Ì°Ó° ° Ì°i, ö– 3– ≤Äi, «, f° Ófí° (Chargeable or Direct Expenses)
 – ÜÑ, yä, y üy° ~ÓÇ° üç%Ó° #° Ófí, #i, xöfyöf° ÌyÓi, #!° Š° y!° Ó° Ófí° ÌÜ, Ó° y° •!° ≤Äi, f«, Ófí° – ° Ìüöñ Royalty on
 Production, Cost of Design, Hire Charges of Special Machinery •zi, fy!ò– í, z, ð!Ó° í, z_° ~•z° Ìi, ö!è, Óf° Ìi° Ó° Šü!° T° ÌÜ,
 Ó° y° •!° ü)° í, zí, ðyòö Ófí° (Prime Cost) 4– Ü, yÓ° áyöyÓ° , ð° Ì°Ó° y«, Ófí° (Factory or Works Overhead)– Ü, yÓ° áyöy
 ä, y° y° Ìi, •° Ì° Ì° Šüñf!i, , ð° Ì°Ó° y«, Ófí° •!° ñ i, y° Ì°Ó° Šü!° T° ÌÜ, Ó° y° •!° Ü, yÓ° áyöyÓ° , ð° Ì°Ó° y«, Ófí° – ° Ìüöñ Factory
 Lighting, Factory Rent, Rated & Taxes, Factory Insurance, Fuel & Power, Factory Manager’s Salary, Depreciation & Repairs
 of Plant & Machinery Factory Premises •zi, fy!ò– ü)° f° í, zí, ðyòö Ófí° ÄÜ, yÓ° áyöyÓ° , ð° Ì°Ó° y«, Óf° Ìi° Ó° Šü!° T° ÌÜ, Ó° y°
 •!° üyè, í, zí, ðyòö Ófí° (Gross Cost of Production)– 5– xšüy/E, ðif° (Work-in-Progress or Partly Finished Stock)– Ó°
 myÓ° y° ~•z° *° , ð° ðif° ÌÜ, ° Óyé, y!° ÌyÓ° í, zí, ðyòö ð°Ó° & •° Ìi° ÌàÈñ !Ü, v° ~äöÄ° çEÍ° •!° öy°z– šyöyÓ° Ìi, Ó!ŠÓ° ° ç° ÌEÍ
 Ü, yÓ° áyöy!° !Ü, ä%È, ðif° xšj)öi° ≈ ° Ìi° ÌÜ, Ìy!° – ~° ÌÜ, Ó° y° •!° Closing Wrok-in-Progress– •z° y° z° xyÓyÓ° xyäyü#° ÓàÈÓ°
 ð°Ó° & Ìi, •° Ì° Opening Work-in-Progress– °#è, í, zí, ðyòö Ófí° (Net Cost of Production) !òì≈!° Ü, Ó° Ìi, •° Ì° xšüy/E
 , ð° ÌifÓ° ü)° f° y!° ö Ü, Ó° Ìi, •° Ì°– ~Ó° ü)° f° y!° ö Ü, Ó° Ìi, šyöyÓ° Ìi, ÜÑ, yä, y üy° ñ üç%Ó° #ñ ≤Äi, f«, Ófí° ~ÓÇ° xyö%° öy!
 i, Ü, Ü, yÓ° áyöyÓ° , ð° Ì°Ó° y«, Ófí° ð°Ó° y° •!° – Gross Cost of ProductionÈÜÈ~Ó° Š° ÌD Opening Work- in-Progress Ìyà
 Ü, ° Ì°Ó° ~ÓÇ° Closing Work-in-Progress !° Ìi° yà Ü, ° Ì°Ó° ö#è, í, zí, ðyòö Ófí° !òì≈!° Ü, Ó° y° •!° – ö#è, í, zí, ðyòö
 Ófí° ÌÜ, Ü, yÓ° áyöyÓ° í, zí, ðyòö Ófí° (Factory of Works Cost) öy° ÌüÄ° x!ü, !°i, Ü, Ó° y° Ìy! – !° Ìi° Manufacturing
 AccountÈÜÈ~Ó° ~Ü, Ìè, àÈÜ, ° ðÄi° y° •Ü° É Manufacturing Account for the year ended Dr. Cr. Rs. Rs. To Raw Materials
 consumed ... By Trading A/c Opening Stock ... (Cost Production transferred) Add Purchase ... Carriage Inward Less
 Returns ... Closing Stock

291 Dr. Cr. Rs. Rs. To Wages ... To Chargeable Expences: Royalty on Production ... Cost of Design Prime Cost ... To
 Factory Overhead: Factory Rent ... Depreciation on Plant ... Fuel & Power ... Factory Manager’s Salary Gross Cost of
 Production ... To Work-in-progress: Opening Stock ... Less Closing Stock ... Net Cost of Production x° Ì°Ü, Šü!°
 í, zí, ðyòöÜ, yÓ° #° çyö° Ìi, •z° FäEý Ü, ° Ì°Ó° Ìi° ñ í, zí, ðyòöÜ, y° Ìi° ≈ Ìi, y° yÓ° ° yü, ÈÜÈ«, !i, Ü, i, •° Ìi° ÌàÈ– ~•z°Ó° *° , ð° «, Ìè
 í, zí, ðyòö!òì, , ðif° Ü, i, ü)° Ì° f° xöf° í, zí, ðyòöÜ, yÓ° #°Ó° !òÜ, è, ° Ìi° Ü, e° Ì° Ü, Ó° y° Ìi° , ðy° Ì°Ó° i, y° !òì≈!° Ü, Ó° y° •!° ~ÓÇ°
 i, yÓ° myÓ° y° Manufacturing A/c!è, Credit Ü, Ó° y° •!° ~ÓÇ° Trading A/c!è, Debit Ü, Ó° y° •!° – ~äö° Manufacturing
 A/cÈÜÈ~Ó° ° ç° myÓ° y° Óyé, y° Ì°Ó° yü, Óy° «, !i, – ~Ó° ° ç° P/L Account~° fliyöyhs° !°Ó° i, Ü, Ó° y° •!° – 8.10
 ° yü, ÈÜÈ«, !i, Ó° !•šyÓ° Ìi° !•šy° Ì°Ó° üyöf° Ìü° Ü, y° ÓfÓ° Šy!° ≤Äi° , y° Ì°Ó° Óy° !EÍ~Ü, ö#è, ° yü, Óy° «, !i, !òì≈!° Ü, Ó° y°
 •!° ñ i, y° ÌÜ, ° yü, ÈÜÈ«, !i, !•šyÓ° (Profit & Loss A/c) Ó° y° •!° – Profit and Loss AccountÈÜÈ~Ó° üyöf° Ìü° Ü, y° !òì≈!° T°
 Šü!° Ü, y° Ì°Ó° (Period of time) ° yü, ÈÜÈ«, !i, !òì≈!° Ü, Ó° y° •!° – %i, Ó° yÇ° •z° yÓ° !° Ç° Ì°Ó° yöyü° 'For° ÇΣ!è, Ìyà Ü, Ó° Ìi, •!° –
 ° Ìüöñ Profit and Loss Account for the year ended... I Profit & Loss A/c ° i, Ó° Ü, Ó° ÓyÓ° ≤Äi° Ìi° yçö#i° i, Ìf° á!i° Ìi° y° Ì°Ó° !
 •šyÓ° !° Ìi° Ü, , ðyÄi° y° Ìy° Ì°Ó°– Trading Account ° Ìi° Ü, , üyè, ° yü, (Gross Profit), Profit & Loss AccountÈÜÈ~Ó° Credit!
 ð° Ìi° , ≤Äi° Ìü° z° xy° Ì°Ó° ñ xö%Ó° *° , öü, y° Ì°Ó° Gross Loss •° Profit & Loss AccountÈÜÈ~Ó° Debit !ò ÌÜ, xy° Ìi° Ó°– ~Ó° , ðÓ°
 ü%öyü, yçy, #!° ÌyÓi, #!° xy!° Ä° Ófí° Ìy° Trading AccountÈÜÈ~° fliyöyhs° !°Ó° i, •!° !öñ ° Š° !° Profit & Loss Account Ìyè° Ìü°
 Credit Ä° Debit •° Ì°– ~áy° Ì°Ó° «, f° Ó° yá° Ìi, •° Ì°Ó° ñ xy!° Óy° Óf° Ìi° Ó° !•šyÓ° Šü!° Ì°Ó° xB, =!° ŠÇ!° Y° T° xy!° ≈Ü, ÓàÈ° Ì°Ó° xy!°
 Óy° Ófí° !Ü, öy– ° Ü, y° x!@° Äü° xy!° ÈÜÈÓfí° x!Óyñ ÓyÜ, #° xy!° ÈÜÈÓfí° ÌyÜ, ° Ì° Š° !° Šü!° ðy!° áyÓ° üyöf° Ìü°
 (Adjustment Entry) Šü!° Ìi° Ü, Ó° Ìi, •° Ì°Ó°– ~•z° Šj° Ìi° ≈, xy° Ìà° ≤ÄÜ, , i, çy° Ì°Ó° y° Ìi, (Journal Proper) !
 Óhf!y!

Ó° i, xy° Ìi° yä, öy Ü, Ó° y° •° Ìi° ÌàÈ– 8.10.1°
 yü, ÈÜÈ«, !i, Ó° !•šy° Ì°Ó° Ófí° =!° !Ü, , ði° ≈y!° e° ° Ìü° ðàyö° •!° Profit & Loss AccountÈÜÈ~° ÌyÓi, #!° Ófí° =!° !Ü, , ði° ≈y!° e°
 ° Ìü° ðày° •° Ì° Š° !° ÓEÍ° Ìi° ð°Ó° yÓÑyöy° Ü, y° !òì° ü öy° ÌyÜ, ° Ì°Ä° !° Ìi° y_° e° üyö%šy° Ì°Ó° Ófí° =!° ðày° Ì°Ó° ÓfÓ° Šy!° Ìi° Ü, !
 Šk, yhs° !° Ìi° , %!° Óöy° •!° É

292 1- x!ú, § Ä ÓfÓfliy, ööyÈÜÈ§Çe' yhs' Ófí' (Office & Administrative Expenses) ^Ü, yö ÓfÓ§yí' ≤Ä!i, m, y' löÓ' x!ú, § Ä í, z•yÓ' , ö!Ó' ä, y' öy§Çe' yhs' Ófí' ~•z' ^öi#ú%, _ - 2- !Óe' í' Ä §Ó' ÓÓ' y•ÈÜÈ§Çe' yhs' Ófí' (Selling & Distribution Expenses) öif' !Óe' í' ~ÓÇ' i, y' e' i, yÓ' Ü, y' läÈ' , öÑÓ' läÈ' ^öÄ! y §Çe' yhs' ÍyÖi, #! Óf' íí' Ó' xhs' à~i, - 3- xy!≈Ü, Ä xöfyöf Ófí' (Financial & Other Expenses) í, z, ö' ÍÓ' y_ !ÓEíí' =!° Ófí, #i, xöfyöf ÍyÖi, #! Ófí' Óy «, !i, ~•z' ^öi#' ^!i, ! Ó' ÍÓä, öy Ü, Ó' y' •! - !ö' ^!i' ≤Äò!ç~i, Profit & Loss AccountÈÜÈ~Ó' äÈÜ, ^! ÌÜ, !ÓEíí' !è, , ö!Ó' <ÖyÓ' •' ÍÓ- Profit & Loss Account for the year ended..... Dr. Cr. Rs. Rs. To Gross Loss By Gross Profit (Transferred from Trading A/c) (Transferred from Trading A/c) To Office Administrative Expenses By Interest Received Salaries ,, Commission Received Rent, Rates & Taxes ,, Rent Received Postage & Telegram ,, Discount Received Printing & Stationery ,, Income from Investments Tea & Tiffin ,, Bank Interest Electric Charges ,, Bad Debts Recovered Telephone ,, Net Loss Legal Expenses (Transferred to Capital A/c) Audit Fees Trade Expenses To Selling & Distribution Expenses: Salesmen's Salary & Commission Commission to Agents Advertisement Godown Rent Packing Expenses Freight on Sells Carriage Outward Bad Debts Travelling Expenses Export Duties Insurance of Finished Goods Sales Tax To Financial & Other Expenses: Interest on Loan Discount Allowed Depreciation Bank Charges To Net Profit (Transferred to Capital A/c)

293 8.11 °yü, ÈÜÈ« , !i, Ó' Ó' Á' è, ö !•§yÓ ÓfÓ§y' íí' Ó' ö#è, °yü, (Net Profit) ~Ü, Ü, üy!°Ü, yöy ≤Ä!i, m, y' löÓ' ^« , ^!è üy! °' ÌÜ, Ó' ≤Äy, öf- °yü, ÈÜÈ« , !i, ü, yàü, y!à Ü, Ó' ÓyÓ' ^Ü, yö ≤Äy, i' ^öz- §zçöf °yü, ÈÜÈ« , !i, Ó' Á' è, ö !•§yÓ' ~i, !Ó' Ü, Ó' yÓ' ≤Ä' íí' yçö' •! öy- !Ü, v ÓfÓ§y' íí' Ó' ^« , ^!è xÇç#öyÓ' ^!òÓ' ü' !öf' ~ÓÇ' Ü, y, jöy!öÓ' ^« , ^!è ^ç! yÓ' ^!y' yÓ' ^!òÓ' ü' !öf' °yü, Ó' Á' è, ö Ü, Ó' y' •! - !Ü, v °y' Ìü, Ó' §ü%ö! xÇç#z Ó' Á' è, ö Ü, Ó' y' •! öy- °y' Ìü, Ó' ^! xÇç Ó' Á' è, ö Ü, Ó' y' •! ñ' i, y' ÌÜ, Ó' Á' è, ö' Ìlyàf °yü, (Divisible Profit) Óy' •! - ^! !•§yÓáy' Ìü, Ó' üyöf' Ìü Ó' Á' è, ö' Ìlyàf °yü, Óy «, !i, !ö!≈! Ü, ^!Ó' i, y' Ìü, ü, y' ÍÓ' xÇç#öyÓ' Ä' ^ç! yÓ' ^!y' yÓ' ^!òÓ' ü' !öf' Ó' Á' è, ö Ü, Ó' y' •! i, y' ^öáyö' •! - i, y' ÌÜ, °yü, ÈÜÈ« , !i, Ó' Á' è, ö !•§yÓ' (Profit & Loss Appropriation Account) Óy' •! - §%i, Ó' yç ü%öyü, y' Ó' Á' è, ^!òÓ' §' ÍD ^! §Ü, ° !•§yÓ' §Ç!Y' <Tñ' ^§z=!° Profit and Loss Appropriation AccountÈÜÈ~ xy!ÍÓ- Profit and Loss Appropriation AccountÈÜÈ~Ó' üyöf' Ìü ^Ü, yö !ö!ò≈<T §ü! Ü, y' ÍÓ' (Period of Time) °yü, ÈÜÈ« , !i, Ó' Ó' Á' è, ö ^öáy' •! - §%i, Ó' yç •z•yÓ' !ç' ÍÓ' yöyü "For" Ü, !y!è, ^!yà Ü, Ó' ^!i, •! - xÇç#öyÓ' # ≤Ä!i, m, y' ö ~ÓÇ' Ü, y, jöy!öÓ' ^« , ^!è P & L Appropriation A/cÈÜÈ~Ó' äÈÜ, Ä' !ÓEíí' Ó' !ü, ß' - !ö' ^!i' xÇç#öyÓ' # ≤Ä!i, m, y' löÓ' ^« , ^!è Profit and Loss Appropriation AccountÈÜÈ~Ó' äÈÜ, ^öáyö' •Ü' É Profit & Loss Appropriation Account for the year ended..... Dr. Cr. Rs. Rs. To Reserve By Net Profit ,, Interest on Capital ... (Transferred from P/L A/c) ... ,, Salary to Partners ... By Interest on Drawings ,, Commission to Partners ... ,, Share of Profit ... ,, Transferred to Partners' Capital 8.12 í, zmi≈, , öe í, zmi≈, , öe Ü, y' Ìü, Ó' ÍÉ' Ü, yö !ö!ò≈<T !ö' !ö' ≤Ä!i, m, y' löÓ' §!è, Ü, xy!≈Ü, !ä, e K, yi, Ü, Ó' ÓyÓ' çöf' ≤Ä!i, m, y' löÓ' §ühf!l §jö!_ Ä öyl' §ü) ^!•Ó' ^! !ÓÓÓ' í' ≤Ä!i, Ü, Ó' y' •! ñ' i, y' ÌÜ, í, zmi≈, , öe (Balance Sheet) Ó' Í°- ≤Ä!i, m, y' löÓ' §jö!_ Ä öyl' §ü) •≤Ä!i, ! ö! i, , ö!Ó' Ói≈, ö' •! - x! ~Ó' í, zmi≈, , öe ≤Ä!i, Ü, Ó' ^!i, •! °' Ü, yö !ö!ò≈<T !ö' !öÓ' Point of Time §jö!_ Ä öyl' §ü) •! Ó' ÍÓä, öy Ü, Ó' ^!i, •! Ó- ^§zçöf í, zmi≈, , ö' !èÓ' !ç' ÍÓ' yöy' Ìü "as at" ç§ ö%!è, ÓfÓ•yÓ' Ü, Ó' ^!i, •! - í, zmi≈, , öe ^Ü, yö !•§yÓáy' (Account) ö! - §yöyÓ' i, !•§yÓ' ÓáÈÓ' ^ç' !È! °yü, ÈÜÈ« , !i, !•§yÓ' Ü, Ó' ÓyÓ' , öÓ' ^! §ühf!l ! •§yÓáy' Ìü, Ó' ^çÓ' Ó¶, •! Ì!y! ^!öñ' §z §ühf!l !•§y' ÍÓÓ' ^çÓ' !ö' Ì! ^! !ÓÓÓ' i# ≤Ä!i, Ü, Ó' y' •! i, y, z í, zmi≈, , öe- ^§zçöf í, zmi≈, , ö' !è Debit/Credit ^áy' •! öy- ~•z' !ÓÓÓ' i# í, yö!ò' ÌÜ, §jö!_ §ü) • (Assets) ^áy' •! ~ÓÇ' Óyü!ò' ÌÜ, ü) °ö Ä öyl' §ü) • (Capital & Liabilities) ^áy' •! - xöf' ü, y' ÍÓ' Óy' ^! Ìü, , öy' ÍÓ' ^! ñ' í, zmi≈, , ö' !èÓ' üyöf' Ìü ü, y' Ìü, Ó' í, z!§ (Source of Fund) ~ÓÇ' ü, y' Ìü, Ó' ÓfÓ•yÓ' (Application of Fund) çyöy' Íy! - Óyü!ò' ÌÜ, ü, y' Ìü, Ó' í, z!§ ^öáyö' •! ~ÓÇ' í, yö!ò' ÌÜ, ü, y' Ìü, Ó' ÓfÓ•yÓ' ^öáyö' •! -

294 í, zmi≈, , öe ~i, !Ó' Ü, Ó' ÓyÓ' §ü! !•§yÓÈÜÈ!öÜ, y' ÍçÓ' ü)° §ü#Ü, Ó' ^!iÓ' í, z, öÓ' !öü≈, Ó' Ü, Ó' y' •! - §ü#Ü, Ó' i' •Ü' É (Assets = Capital and Liabilities) §jö!_ Ó' §ü!<T öyl' §' Ìüi, üy!°Ü, yöy fl' ÍcÓ' §üyö' •! Ó- x! ~Ó' í, zmi≈, , ö' !èÓ' §jö!_ Ó' §ü!<T §Ó§ü! ü)°öö§' öy' íí' Ó' §ü!<TÓ' §üyö' •! Ó- í, zmi≈, , öe ≤Ä!i, m, y' löÓ' ~Ü, !è, =Ó' &c' ö) i≈ ö!°°fl' Ó' * ö- ~!è, ≤Ä!i, m, y' löÓ' ö, ö≈ÈÜÜÜÈ~Ó' üyöf' Ìü ≤Ä!i, m, y' löÓ' §i, f' ~ÓÇ' §!è, Ü, xy!≈Ü, !ä, e ≤Ä!i, ü, i' °i, •! - öÓ' öÓ' ö%Ü!è, í, zmi≈, , ö' !èÓ' i% °öyÓ' §y•y' Ì!f' ≤Ä!i, m, y' löÓ' ÍyÖi, #! §jö!_ Ä öy' íí' Ó' à!i, ÈÜÈ~ÄÜ, !i, ~ÓÇ' ü)°f' çyöy' Íy! - ~Ó' üyöf' Ìü ≤Ä!i, m, y' löÓ' Ü, y!≈Ü, Ó' # ü)°öö (Working Capital), xy!≈Ü, §FäÈ°i, y (Solvancy), xy!≈Ü, ö, i, i, y (Soundness), !ö' Ì! y!ç! ü)°öö (Capital Employed) ≤ÄÜ, !i, Ó' # ü)°fÓyö' i, f' çyöy' Íy! Íy•y' ^Ü, yö xy!≈Ü, !§k, yhs' !ö' Ìü, ≤ÄÜ) , i, §y•y!f' Ü, ^!Ó' - 8.12.1 §jö!_ Ó' ^öi#!Óü, yà (Classification of Assets) ^Ü, yö ≤Ä!i, m, y' löÓ' fl' cyö#' ^!ö' ÍyÖi, #! §jöö ÍyÓ' myÓ' y' ü, !ÓEí' Ìü, §% ÌlyàÈÜÈ§%!Óöy, öyÄ! y Íy' ÍÓ' i, y' Ìü, §jö!_ Óy' •! - ^!üö Building, Plant & Machinery, Stock, Debtors, Cash, Goodwill Copy Right •zi, fy!ò- Assets AccountÈÜÈ~Ó' ^çÓ' §Ö≈öy•z Debit •! Ó- §jö!_ Ó' ^öi#!Óü, yà §jö!_ ! öj' !°!á!i, ü, y' ÍÓ' ü, yà Ü, Ó' y

1- 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000

É SÜ, V !fliÓ Óy òâ≈îüí yò# òyl (Fixed or Long-term Liabilities)ÈÜÜÜÈîÏÜ, ° òyl òâ≈Ü, y, ° , òîÓ , ò!
 ÓîÏcyòîÏyàf– îüöÈÜÜÜÈDebenture, Loan on Mortgage, •zi, fy!ò– SáV ã, °!i, Óy flîîüí yò# òyl (Current or Short-
 term Liabilities)ÈÜÜÜÈîÏÜ, ° òyl òöi, ° ò!ÓîÏcyòîÏyàf– îüöÈÜÜÜÈCreditors, Bills Payable, Bank Overdraft •zi, fy!ò–
 ã, °!i, òyl îÏÜ, xyÓyÓ ò%zù, yîlà ù, yà Ü, Ó y îÏî, °öyîÓ É SÜ, V !Ó!jî, òyl (Deferred Liabilities)ÈÜÜÜÈîÏühfli
 ã, °!i, òyl ~Ü, üyîÏÓ x!òÜ, Ü, y! Ü, v ~Ü, ÓàÈîÓ Ó üîðf, °!ÓîÏcyò Ü, Ó îÏî, •îÓñ îÏ=îÏÜ, !Ó!jî, òyl ÓîÏ–
 SáV î, Ó° òyl (Liquid or Quick Liabilities)ÈÜÜÜÈîÏühfli ã, °!i, òyl xò!òÜ, ~Ü, üyîÏÓ üîðf, °!ÓîÏcyò Ü, Ó îÏî,
 •îÓñ îÏ=îÏÜ, î, Ó° òyl ÓîÏ– 3– Ω, yÓf òyl (Contingent Liabilities)ÈÜÜÜÈ~i, mfi, #i, ~ ãËyî, y xyÓ Ä ~Ü,
 ≤ÄÜ, yÓ òyl xyîlàÈ îy ù, !ÓËfîÏ, òyl •îÏ, °öyîÓ – xyÓyÓ öyÈÜÈÄ •yîÏ, °öyîÓ – •z•y ù, !ÓËfîÏ, Ó Ü, yò
 âê, öyÓ í, z, òÓ !òù, Ó Ü, îÓ – îüöñ ≤Äî, m, yîòÓ !ÓÓ & îk, îÜ, •xyò°îÏ, «, !i, ò)Ó îÏî çöf öy!c Ü, Ó îÏñ
 †!u, ç, yDyò •îÏ îÏü v îüí yò, ò)îÏ, •î! ò– ~zÓ* , ò òyl !Ïy îÓÓ ÓzîÏ, !, òÖk, Ü, Ó y îÏ öyñ !Ü, v
 í, zmi, °, òîe liabilities !òÜ, è, #Ü, y (note) !Ï
 yîÓ í, zîÓá Ü, Ó îÏî, •î! –
 Ü, yî≈Ü, Ó # ü)°òö (Working Capital)ÈÜÜÜÈÓfÓÏy îÏî Ó ~òö!@ö Ü, yî≈Ü, y, ò ã, y% Ó yáÓyÓ çöf ≤ÄîÏ yçò#î Ïjòò
 Ïç@ Ä, Ü, Ó îÏî, îü)°òîòÓ òòÜ, yÓ •îñ î, y îÏÜ, z Ü, yî≈Ü, Ó # ü)°òö Óy ã, °!i, ü)°òö (Working Capital) ÓîÏ–
 ÓfÓÏyî, ò!ò ã, y°öyÓ «, îe Ü, yî≈Ü, Ó # ü)°òîòÓ =Ó &c x, ò!Ó Ï#ü– ~Ü, Ü, lyî Ü, yî≈Ü, Ó # ü)°òîòÓ =Ó &c
 x, ò!Ó Ï#ü– ~Ü, Ü, lyî Ü, yî≈Ü, Ó # ü)°òö Ü, ü òÜ, îÏ ÓfÓÏyî Ü, ü ã, °îÓÈÜÜÜÈöy îyÜ, îÏ ÓfÓÏyî ã, °îÓ öy– ã, °!i,
 Ïjò!_ îÏÜ, ã, °!i, òyl Óyò !òîÏ îy xÓ!ç<T îy îÏÜ, î, y îÏÜ, z Ü, yî≈Ü, Ó # ü)°òö ÓîÏ–
 297 8.13 í, zmi, °, òîe Ïjò!_ Ä òyl îÏÜ)• ÏyçyÓyÓ !ò! ü í, zmi, °, òîeÓ ü%áf í, zîjçf •Üñ ÓfÓÏyî îÏî Ó xy!≈Ü, xÓfliy
 ≤ÄÜ, yç Ü, Ó y– Ïî, Ó yçñ í, zmi, °, òîeÓ Ïjò!_ Ä òyl =! ~Ü, !è, ÏÏçÓk, !ò! ü xò%Ïyî # òÓ, òÓ î òáyò •îñ
 îy îÏî, ~Ó üyòf îÏ ÓfÓÏyî îÏî Ó xy!≈Ü, xÓfliy x!i, Ï, îç Ä x" Ïü îÏ î, z, ò°!Ï, Ü, Ó y îÏî – ~z Ó* , ò !òöÏÏÈÜÈÏy îÏÜ,
 Óy •î Marshalling of Assets and Liabilities– 8.13.1 í, zmi, °, òîe Ïjò!_ Ä òy îÏî Ó !òöÏÏÈÜÈÏyÓ , òk, !i, (Marshalling of
 Assets and Liabilities in Banlance Sheet) í, zmi, °, òîe Ïjò!_ Ä òy îÏî Ó !òöÏÏÈÜÈÏyÓ !i, ò!è, òk, !i, xyîlàÈñ îÏÈÜÜÜÈ
 1– fliyî # x@ Äy!òÜ, yÓ , òk, !i, (Permanency Preference Method x!Óy Rigidity Method)– ~z , òk, !i, îÏ, Ïjò!_ Ä òyl =!
 ~îòÓ fliy!î c xò%Ïyî # î òáyò •î – îÏjò!_ Ä òyl î, îÓç fliyî #ñ î, y î, xyîlà î òáyò •î – !òîÏ î, zòy•Ó î òÄî y •É
 Balance Sheet as at..... Dr. Cr. Liabilities Rs. Assets Rs. Fixed Liabilities Fixed Asets Capital Goodwill Reserve Land &
 Building Loan Pant & Machinery Current Liabilities Furniture Sundry Creditors Patent Rights Bills Payable Investments
 Bank Overdraft Current Assets Outstanding Expenses Stock Sundry Debtors Bills Receivable Cash at Bank Cash in Hand
 2– î, Ó° x@ Äy!òÜ, yÓ , òk, !i, (Liquidity Preference Method)ÈÜÜÜÈ~z , òk, !i, fliyî # x@ Äy!òÜ, yÓ , òk, !i, Ó !è, Ü, !
 Ó, òÓ #i, – ~z , òk, !i, îÏ, Ïjò!_ Ä òyl =! í, z, y îòÓ î, Ó °c (Liquidity) xò%Ïyî # î òáyò •î – îÏjò!_ î, îÓç î, Ó° x!≈y îÏ,
 ç#â î, y òàò xîÏ ≈ Ó , öyhs !Óî, Ü, Ó y îÏî ñ Ïz Ïjò!_ î, xyîlà î òáyò •î – îÏ òyl î, ç#â ò!ÓîÏcyò Ü, Ó îÏî, •îÓñ
 î, y î, xyîlà î òáyò •î – !òîÏ î, zòy•Ó î òÄî y •Ü É
 298 Balance Sheet as at..... Dr. Cr. Liabilities Rs. Assets Rs. Current Liabilities Current Assets Outstanding expenses Cash
 in Hand Bank Overdraft Cash at Bank Bills Payable Bills Receivable Sundry Creditors Sundry Debtors Fixed Liabilities Fixed
 Assets Loan Investments Reserve Patent Rights Capital Plant and Machinery Land and Building Goodwill 3– !üð , òk, !i,
 (Mixed Method)ÈÜÜÜÈ~z , òk, !i, xò%Ïyî îÓ Ïjò!_ =! î, Ó° x@ Äy!òÜ, yÓ , òk, !i, ~Óç òyl =! fliyî # x@ Äy!òÜ, yÓ ,
 òk, !i, xò%Ïyî îÓ î òáyò •î – ÏyòyÓ îÏ, Bank, Insurance Co. ≤Äü, !i, ~z , òk, !i, îÏ, í, zmi, °, òe î, !Ó Ü, îÓ îy îÏÜ –
 üy!Ü, yöy ~Óç xçç#òyÓ # ÓfÓÏyî îÏî Ó «, îe îÏÜ, yò , òk, !i, xÓ!jò Ü, Ó y îÏî – !Ü, v Ü, yjòy!òÓ «, îe xÓçf •z
 fliyî # x@ Äy!òÜ, yÓ , òk, !i, xò%Ïyî îÜ, Ó îÏî, •îÓ– Ü, yÓ ñ Ü, yjòy!ò xy•zö ≤Äü, í, zmi, °, òîeÓ àÈÜ, ~z , òk, !
 î, Ó° í, z, òÓ !ü, !_ Ü, îÓ Ó !ã, î, – 8.13.2 í, zmi, °, òîe Ïjò!_ Ä òyl =! îÏyîÜ, yîÓ ÏyçyÓyÓ í, zîjçf í, zmi, °, òîe Ïjò!
 Ä òyl =! îÏyîÜ, yîÓ ÏyçyÓyÓ í, zîjçf •Üñ îy îÏî, í, zmi, °, òîe îÏÜ, ≤Äî, m, yîòÓ îÏyî ≈ xy!≈Ü, xÓfliy !Óã, yÓ
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 following particulars prepare a Manufacturing Account for the year ended 31.3.2017

299 Rs. Rs. Opening stock: Cost of Design 780 Raw Materials 3,200 Materials Returned 1,100 Work-in-Progress 1,700 Depreciation of Factory Premises 750 Closing Stock: Water, Fuel & Power 5,200 Raw Materials 4,600 Supervisor's Salary 9,300 Work-in-Progress 2,100 Repairs to Plant 1,400 Purchase, of Raw Materials 36,350 Salary of Gatekeeper 3,000 Wages 22,500 Outstanding Wages 700 Factory Rent 8,100 Depreciation of Plant 1,300 Royalty on Production 600 Carriage Inward 400

Manufacturing Account for the year ended Dr. Cr. Rs. Rs. To Raw Materials Consumed: By Trading A/c 87,480 Opening Stock 3,200 (Cost of Production transferred) Add Purchases 36,350 Add Carriage Inward 400 39,950 Less Returns 1,100 Closing Stock 4,660 5,700 34,250 To Wages 22,500 Add Outstanding 700 23,200 To Chargeable Expenses: Royalty on Production 600 Cost of Design 780 1,380 Prime Cost 58,830 To Factory Overhead: Factory Rent 8,100 Depn. on Plant 1,300 Depn. on Fact. Premises 750 Water, Fuel & Power 5,200 Supervisor's Salary 9,300 Gatekeeper's Salary 3,000 Repairs to Plant 1,400 29,050 Gross Cost of Production 87,880 To Work-in-Progress: Add Opening Stock 1,700 Less Closing Stock 2,100 (-) 400 Net Cost of Production 87,480 87,480

300 31st March, 2018

Manufacturing Account for the year ended 31st March 2018, showing the different elements of Cost and Manufacturing Profit or Loss) 14.2017 Rs. Rs. Stock of Raw Materials 25,000 Rent and Rates of Workshop 12,500 Work-in-Progress 30,000 55,000 Fuel, Gas and Water 2,500 31.3.2018 Stock of Raw Materials 18,800 Repairs to Plant 1,200 Work-in-Progress 25,200 44,000 Depreciation on Machinery 4,000 During the year: Direct Chargeable Expenses 1,200 Purchase of Raw Materials 90,000 Abnormal loss of Raw Materials 3,000 Raw Materials Returned 4,000 Insurance Claim on Abnormal loss 2,800 Wages paid to- Cost of rectification of Normal Productive workers 21,000 defective work 300 Non-productive workers 4,000 25,000 Sale proceeds of scraps 1,100 Carriage paid — Trade price of goods produced 1,65,500 On Raw Materials purchased 2,500

Manufacturing Account for the year ended 31st March 2018 Dr. Cr. Rs. Rs. To Raw Materials Consumed: By Trading A/c 1,65,500 Opening Stock 25,000 (Trade price of goods produced) Add Purchases 90,000 Add Carriage 2,500 1,17,500 Less: Closing Stock 18,800 Returns 4,000 Abnormal loss 3,000 25,800 91,700 To Productive Wages 21,000 To Direct Chargeable Expenses 1,200 Prime Cost 1,13,900 1,13,900

301 Dr. Cr. Rs. Rs. To Factory Overhead: Now productive wages 4,000 Rent & Rates of Workshop 12,500 Fuel, Gas & Water 2,500 Repairs to Plant 1,200 Depreciation on Machinery 4,000 Cost of rectification 300 24,500 Less Sale of scraps 1,100 23,400 Gross Cost of Production 1,37,300 To Work-in-Progress: Opening 30,000 Less-Closing 25,200 4,800 Net Cost of Production 1,42,100 To Profit & Loss A/c 23,400 (Profit on Manufacture Transferred) 1,65,500 1,65,500

3 Following are the balances in the Ledger of Rimi Manufacturing Co. for the year ended 31st March, 2018 Rs. Rs. Opening Stock: Carriageable Expenses (Direct) 4,000 Raw Materials 16,000 Discount Received 3,000 Work-in-Progress 18,000 Rent, Rates & Taxes 6,000 Finished Goods 22,000 Furniture 10,000 Coal & Fuel 2,000 Machinery 40,000 Purchases of Raw materials 60,000 Salary 12,000 Purchase of Coal & Fuel 12,000 Printing & Stationery 2,000 Import Duty 6,000 Advertisement 10,000 Returns Outward 2,000 Bad Debts 2,000 Sales 1,32,000 Sundry Debtors 30,000 Export Duty 4,000 Sundry Creditors 25,000 Provision for Bad Debts 2,000 Building 60,000 Cash in hand 6,000 Drawings 12,000 Commission Received 4,000 Cash at Bank 14,000 Insurance 9,000 Bills payable 8,000 Telephone 3,000 Investments 16,000 Trade Expenses 1,000 interest on Investments 1,000 Capital .. Salesman Commission 8,000 Income Tax paid 4,000 Wages 15,000

302 Adjustments to be made: (a) Closing Stock: Raw Materials Rs. 12,000, Works-in-Progress Rs. 20,000, Finished Goods Rs. 19,000., Coal & Fuel Rs. 3,000. (b) Raw Materials destroyed by fire Rs. 6,000, Insurance claim admitted Rs. 4,000. (c) Rent, Rates & Taxes: Telephone and Insurance are to be apportioned between factory and office in 2:1. (d) Provision for Bad Debts is to be provided at 5% on Sundry Debtors. (e) Depreciate Machinery at 10% and Furniture at 20%. (f) Provide outstanding liabilities for wages Rs. 500, Salaries Rs. 2,000 (g) 3/5th of the advertisement is to be carried forward. (h) Interest on Investment earned but not received Rs. 600, (i) Salary includes Rs. 3,000 paid to factory supervisor. Prepare Manufacturing Account, Trading Account and Profit & Loss Account for the year ended 31st March, 2018 and Balance Sheet as on that date.

Rimi Manufacturing Co. Manufacturing A/c for the year ended 31st March, 2018 Dr. Cr. Rs. Rs. To Raw Materials Consumed: By Trading A/c 1,09,500 Opening Stock 16,000 (Cost of Production transferred) Add Purchase 60,000 Add Import Duty 6,000 82,000 Less: Closing Stock 12,000 Returns Outward 2,000 Destroyed by Fire 6,000 20,000 62,000 To Wages 15,000 Add Outstanding 500 15,500 To Direct Chargeable Expenses 4,000 Prime Cost 81,500 To Factory Overheads: Coal & Fuel used — Opening Stock 2,000 Add Purchases 12,000 14,000 Less: Closing Stock 3,000 11,000 Factory Insurance 9,000x- 2 3 6,000 Factory Telephone 3,000x 2 3 2,000 Factory Rent, Rates & Taxes 6,000x 2 3 4,000 Depreciation on Machinery 4,000 Factory Supervisor's Salary 3,000 30,000 Gross Cost of Production 1,11,500 To Work-in-Progress: Opening 18,000 Less Closing 20,000 (-) 2,000 Net Cost of Production 1,09,500 1,09,500

303 Trading A/c for the year ended 31st March, 2018 Dr. Cr. Rs. Rs. To Opening Stock: Finished Goods 22,000 By Sales 1,32,000 To Manufacturing A/c 1,09,500 By Closing Stock 19,000 (Cost of Production) (Finished Goods) To Gross Profit 19,500 (Transferred to P/L A/c 1,51,000 1,51,000 Profit and Loss A/c for the year ended 31st March, 2018 Dr. Cr. Rs. Rs. To Insurance 9,000x1/3 3,000 By Gross Profit 19,500 To Telephone 3,000x1/3 1,000 (Transferred from Trading A/c) To Rent, Rates & Taxes 6,000x1/3 2,000 By Commission Received 4,000 To Trade Expenses 1,000 By Discount Received To Salary 12,000 By Interest on Investments 1,000 Add Outstanding 2,000 Add Accrued 600 1,600 14,000 By Net Loss 13,400 Less Factory 3,000 11,000 (Transferred to Capital A/c) To Printing & Stationery 2,000 To Bad Debts 2,000 Add New Provision for Bad Debts 1,500 3,500 Less Old Provision for Bad Debts 2,000 1,500 To Advertisement 10,000 Less Pre-paid 6,000 4,000 To Depreciation on Furniture To Export Duty To Destroyed by Fire 6,000 Less Insurance claim 4,000 2,000 To Salesman Commission 8,000 41,500 41,500

304 Balance Sheet as at 30th June, 2018 Dr. Cr. Liabilities Rs. Assets Rs. Capital 2,27,000 Fixed Assets Less Drawings 12,000 Building 60,000 Less Income Tax 4,000 Machinery 4,000 Less Net Loss 13,400 29,400 1,97,600 Less Depreciation 4,000 36,000 Current Liabilities Furniture 10,000 Sundry Creditors 25,000 Less Depreciation 2,000 8,000 Bills Payable 8,000 Investments 16,000 1,20,000 Outstanding Wages 500 Outstanding Salaries 2,000 35,000 Current Assets Closing Stock 12,000 Raw Materials 20,000 Work-in-Progress 19,000 Finished goods 3,000 Coal & Fuel Sundry Debtors 30,000 Less Prov. for Bad Debts 1,500 28,500 Cash at Bank 14,000 Cash in Hand 6,000 Insurance Claim 4,000 Prepaid Advertisement 6,000 Accrued Interest on Investment 600 1,13,100 2,33,100 2,33,100 4 From the following Trial Balance of B. P. Roy, prepare Trading and Profit & Loss Account for the year ended 31st March, 2017 and a Balance Sheet as at that date: Debit Credit Rs. Rs. Land and Buildings 29,000 Capital 35,000 Drawings 2,500 Machinery 6,600 Opening Stock 7,000 Furniture & Fittings : 1,200 Wages 9,000 Carriage 900 General Expenses 2,000 Rent 1,000 Advertisement 500 Insurance 600 Sundry Debtors & Creditors 17,000 9,000 Salaries 4,000 6,000 Bank Loan taken two years back 12,000 1,500 Cash in Hand 70,000 Commission Received 2,800 Sales Reserve for Doubtful Debts 31,000 Purchases 1,24,300 1,24,300

305 The following adjustments are to be made: (i) Closing Stock was valued at Rs. 10,000; (ii) Depreciate—Land & Building @ 2% p.a. and Machinery @ 10% p.a.; (iii) The rent of the shops was Rs. 1,200 per year; (iv) Of the advertisement only Rs. 300 relate to the period; (v) Insurance unexpired Rs 250; (vi) Interest on Bank Loan due @ 5% p.a.; (vii) 10% of the Sundry Debtors is bad. Create a reserve of 5% for Doubtful Debts; (viii) Rent on premises sub-let Rs. 100 accrued; (ix) Commission received but not accrued for the period Rs. 500; (x) Allow interest on Capital @ 5% p.a. Trading A/c for the year ended Dr. Cr. Rs. Rs. To Opening Stock 7,000 By Sales 70,000 „ Purchases 31,000 „ Closing Stock 10,000 „ Carriage 900 „ Wages 9,000 „ Gross Profit 32,100 Transferred to P/L A/c 80,000 80,000 Profit and Loss A/c for the year ended 31st March, 2017 Dr. Cr. Rs. Rs. To General Expenses 2,000 By Gross Profit 32,100 „ Rent 1,000 Transferred from Add Outstanding 200 1,200 Trading A/c „ Advertisement 500 „ Commission Received 1,500 Less Pre-paid 200 300 Less Received in „ Insurance 600 advance 500 1,000 Less Pre-paid 250 350 „ Rent Receivable 100 „ Salaries 4,000 „ Provision for Doubtful „ Interest on Bank Loan 300 Debts Old Provision 2,800 6000 x 5/100 Less Bad Debts 1,700 „ Depreciation: 1.1.00 Land & Building 580 Less New Provision 765 335 Machinery 660 1,240 „ Interest on Capital 1,750 „ Net Profit Transferred to Capital 22,395 33,535 33,535

306 Balance Sheet as at 31st March, 2017 Dr. Cr. Liabilities Rs. Assets Rs. Capital 35,000 Fixed Assets Add Interest on Capital 1,750 Land & Building 29,000 Add Net Profit 22,395 Less Depreciation 580 28,420 59,145 Machinery 6,600 Less Drawings 2,500 56,645 Less Depreciation 660 5,940 Bank Loan 6,000 Furniture & Fittings 1,200 Add Interest due 300 6,300 Current Assets Current Liabilities: Stock in Trade 10,000 Sundry Creditors 9,000 Sundry Debtors 17,000 Outstanding Liabilities: Less Bad Debts 1,700 Rent 200 15,300 Commission Received Less Provision for in advance 500 Doubtful Debts 765 14,535 Advertisement Pre-paid 200 Insurance Pre-paid 250 Accrued Rent 100 Cash in Hand 12,000 72,645 72,645 5 Following Ledger Account balances as at 31st March, 2017, were ascertained from the books of Sri Sanjoy Roy: Rs. Rs. Stock 1.4.2016 46,800 Furniture & Fittings 11,600 Sales 2,89,600 Income from Investments 250 Purchases 2,45,300 Cash at Bank 7,000 Purchase Returns 8,000 Discount Payable 3,910 Sales Returns 10,600 Investments 5,000 Freight & Carriage 16,600 General Expenses 7,540 Rent & Taxes 5,800 Audit Fees 600 Salaries & Wages 9,200 Insurance 720 Roy's Capital A/c 10,000 Travelling Expenses 2,310 Discount Receivable 2,280 Postage & Telegram 380 Sundry Debtors 34,300 Cash in Hand 870 Sundry Creditors 30,100 7% Fixed Deposit with a Bank 32,000 Loans at 6% 20,000 Drawings 9,000 Interest Paid 900 Difference in Accounts 5,000 Printing & Advertising 4,800 You are required to prepare the Trading and Profit & Loss Account for the year ended 31st March, 2017 and Balance Sheet as at 31st March, 2017 after taking into account the following information for adjustments: (a) Stock as 31 March, 2017—Rs. 76,800.

307 (b) Two Dishonoured Cheques for Rs. 200 and Rs. 320 respectively from customers X & Y had not been entered in the Cash Book. The first one for Rs. 200 is bad and irrecoverable. In the case of the Second Cheque for Rs. 320, it is expected that Y would pay a dividend of 75 P. in the rupee.. (c) Private surcharges amounting to Rs. 450 had been included and recorded in Purchase Day Book. (d) Provide full years interest payable and receivable for the Loans and Fixed Deposit. (e) Depreciation at 10% to be written off Furniture & Fittings. (f) Sundry Debtors included Rs. 5,000 due from J. Sen whereas Sundry Creditors included also Rs. 2,000 due to J. Sen. (g) The Manager is entitled to a Commission of 10% of the net profit after charging his Commission. (h) Suspense Account represents money advanced to Sales Manager for his Official Tour. He has incurred travelling expenses for Rs. 4,800 and the balance is still lying with him. (i) Create a provision for doubtful debts at 5% on Sundry Debtors. Sri Sanjoy Roy Trading and Profit & Loss A/c for the year ended 31st March, 2017 Dr. Cr. Liabilities Rs. Assets Rs. To Opening Stock 56,800 By Sales 2,89,600 „ Purchases 2,45,300 Less Returns 10,600 2,79,000 Less Returns 8,000 2,37,300 „ Closing Stock 76,800 Less Private Purchases 450 2,36,850 „ Freight & Carriage 16,600 „ Gross Profit c/d 55,550 3,55,800 3,55,800 To Rent & Taxes 5,800 By Gross Profit b/d 55,550 „ Salary & wages 9,200 „ Discount Receivable 2,280 „ Interest Paid 900 „ Income from Add due 1,200 2,100 Investments 250 Printing & Advertising 4,800 „ Discount Payable 3,910 „ Interest on Fixed „ General Expenses 7,540 Deposits 2,240 „ Audit Fee 600 „ Insurance 720 „ Travelling Expenses 2,310 Add Manager's Travelling 4,800 7,110 „ Postage & Telegram 380 „ Bad Debts 280 „ Provision for Bad Debts 1,695 „ Depreciation 1,160 „ Manager's Commission Due 15105 x10/100 1,373 „ Net Profit 13,732 Transferred to Capital 60,320 60,320

308 Balance Sheet as at 31st March, 2017 Dr. Cr. Liabilities Rs. Assets Rs. S. Roy Capital 1,10,000 Fixed Assets Add Profit 13,732 Furniture & Fittings 11,600 1,23,732 Less Depreciation 1,160 10,440 Less Drawing 9,000 Investments 5,000 „ Private Purchase 450 9,450 1,14,282 Currents Assets : Loan at 6% 20,000 Stock 76,800 Outstanding interest on loan 1,200 Sundry Debtors 34,300 Sundry Creditors 30,100 Less : dues from J. Sen 2,000 Less: dues to J. Sen 2,000 28,100 32,300 Outstanding Manager's Less : Bad Debts 200 Commission 1,373 32,620 Less : Provision for Bad Debts @25% on Rs. 320 = 80 @ 5% on Rs. 32,00 = 1,615 1,695 30,925 7% Fixed Deposit Accrued Interest on Fixed Deposits 2,240 Cash at Bank 7,000 Less : Dishonoured cheques 520 6,480 Cash in Hand 870 Advance with Sales Manager 200 1,64,955 1,64,955

Following is the Trial Balance of Roy Bros. as at 31st March, 2017 Debit Credit Rs. Rs. Capital 91,600 Stock on 1.4.2016 12,100 59,800 Purchases and Sales 20,500 Drawings 4,200 Furniture 12,000 12,500 Sundry Debtors and Creditors 16,800 Income Tax 600 Machinery 18,000 Building 40,000 Investment in 5% Govt. Securities at Costs 8,000 Wages 12,000 Salaries 11,700 Trade Expenses 3,000 Cash 5,000 1,63,900 1,63,900

309 Adjustments: (i) Out of the goods purchased, there worth Rs. 1,000 were used as Stationery; (ii) Goods sold for Rs. 1,200 have not been recorded in the books; (iii) Wages include Rs. 600 being installation charges for Machinery; (iv) Repairs to Building Rs. 1,500 were wrongly debited to Building A/c; (v) A cash purchase of Furniture Rs. 1,000 on 1.1.2017 was not recorded in the books; (vi) Machinery purchased Rs. 5,000 was wrongly passed through Purchase Book; (vii) Goods purchased Rs. 600 were not recorded in the books but included in Closing Stock; (viii) Goods Rs. 500 bought for private use of proprietor has been recorded in Purchases Book. (ix) Stock on 31.03.2017 Rs. 10,300; (x) Charge depreciation on Building @ 2% p.a. on Machinery @ 5% p.a. and on Furniture @ 10% p.a.; (xi) Salary due but not paid Rs. 1,300; (xii) Investments were purchased last year at Rs. 80. You are to pass necessary adjustment entries, and then prepare a fresh Trial Balance as on 31.03.2017 and Trading and Profit & Loss A/c for the year ended 31.03.2017 and also a Balance Sheet as on that date. Adjustment Entries Journal Date Particular Debit Credit Rs. Rs. 2017 March.31 Stationery A/c Dr. 1,000 (i) To Purchases A/c 1,000 (Being goods used as stationery) (ii) Debtors A/c Dr. 1,200 To Sales A/c 1,200 (Being sales not recorded in the books) (iii) Machinery A/c Dr. 600 To Wages A/c 600 (Being installation charges wrongly debited to wages A/c) (iv) Repairs A/c Dr. 1,500 To Building A/c 1,500 (Being cost of repair wrongly charged to Building's A/c) (v) Furniture A/c Dr. 1,000 To Cash A/c 1,000 (Being cash purchase of Furniture not recorded in books) (vi) Machinery A/c Dr. 5,000 To Purchases A/c 5,000 (Being purchase of Machinery wrongly passed through Purchase Books) (vii) Purchases A/c Dr. 600 To Creditors A/c 600 (Being purchase of goods not recorded in the books)

310 Date Particular Debit Credit Rs. Rs. (viii) Drawings A/c Dr. 500 To Purchase A/c 500 (Being private purchases wrongly recorded in Purchase Book) (ix) Closing Stock A/c Dr. 10,300 To Purchases A/c 10,300 (Being Closing Stock adjusted with Purchase) (x) Depreciation A/c Dr. 3,035 To Building A/c 770 To Machinery A/c 1,040 To Furniture A/c 1,225 (Being depreciation charged) (xi) Salary A/c Dr 1,300 To Outstanding Salary A/c 1,300 (Being Salary due but not paid) (xii) Accrued Interest on Investment A/c Dr. 500 To Interest on Investment 500 (Being interest on Investment @ 5% on face value Rs. 10,000 accrued but not received) Trial Balance after adjustments as at 31.03.2017 Debit Credit Rs. Rs. Capital 91,600 Stock as on 1.4.2016 12,100 Adjusted Purchases and Sales 4,300 61,000 Drawings 4,700 Furniture 11,775 Sundry Debtors and Creditors 18,000 Income Tax 600 Machinery 22,560 Building 37,730 Investments 8,000 Wages 11,400 Salaries 13,000 Trade Expenses 3,000 Cash 4,000 Stationery 1,000 Closing Stock as at 31.03.2017 10,300 Depreciation 3,035 Outstanding Salary 1,300 Accrued Interest on Investments 500 Interest on Investments 500 Repairs 1,500 1,67,500 1,67,500

311 Roy Brothers Trading and Profit & Loss Account for the year ended 31st March, 2017 Dr. Cr. Particulars Rs. Particulars Rs. To Opening Stock 12,100 By Sales 61,000 To Adjusted Purchases 4,300 To Wages 11,400 To Gross Profit c/d 33,200 61,000 61,000 To Salaries 13,000 By Gross Profit b/d 33,200 To Trade Expenses 3,000 By Interest on investment 500 To Stationery 1,000 To Repairs 1,500 To Depreciation 3,035 To Net Profit 12,165 Transferred to Capital 33,700 33,700 Balance Sheet as at 31st March, 2017 Liabilities Rs. Assets Rs. Capital 91,600 Building 37,730 Add Profit 12,165 Machinery 22,560 1,03,765 Furniture 11,775 Less: Drawings 4,700 Stock 10,300 Income Tax 600 5,300 98,465 Sundry Debtors 18,000 Creditors 13,100 Investments 8,000 Outstanding Salary 1,300 Face value Rs. 10,000 Cash 4,000 Accrued Internal on Investment 500 1,12,865 1,12,865

312 Debit Credit Particulars Rs. Rs. Salaries 19,000 Furniture 11,000 Freight 8,000 Debtors and Creditors 30,000 Bank Overdraft 15,000 Rent & Rates 8,000 Bad Debts 6,000 Bills Receivable 12,000 Bills Payable 16,000 Income Tax paid 10,000 Bad Debts Recovered 2,000 Cash in Hand 8,000 Carriage on Sales 3,000 Income Tax Refund 1,000 Drawings: Joy 12,000 Jayanta 18,000 Capital: Joy 50,000 Jayanta 42,000 5,75,000 5,75,000 Adjustments: (i) Stock as on 31st March, 2018 as per store ledger was Rs. 17,200 but on actual verification it was found to be Rs. 18,000. (ii) There was a fire in the godown on 15.2.2018 and goods lost on fire was estimated at Rs. 6,000 for which Insurance claim was admitted for Rs. 4,000. (iii) A Computer was purchased for Rs. 20,000 but debited to Purchases A/c (iv) 20% of the Goodwill is to be written off, Building and Machinery are to be depreciated at 5% and 10% respectively. (v) Sales include Sales Tax @ 2½% on Net sales, which is not yet paid to the Government. (vi) Joy who is in charge of Purchases is to get a Commission of 2% on Net Purchases, while Jayanta who is in charge of Sales is to get a Commission of 3% on Net Sales. (vii) Interest on Capital is allowed at the rate of 5% p.a. and the drawings in excess of Rs. 1,000 per month on average is subject to interest @ 12% p.a. for full year. (viii) % the profit finally divided to partners is to be transferred to reserve, (ix) Joy and Jayanta are to share profits and losses equally. (x) As per Bank statement interest on overdraft is charged for Rs. 1,000 but not recorded in books. Prepare Trading Account, Profit & Loss Account, Profit & Loss Appropriation Account for the year ended 31st March, 2018, Also prepare Balance Sheet on that date.

313 Joy & Jayanta Trading Account for the year ended 31st March, 2018 Dr. Cr. Particulars Rs. Particulars Rs. To Opening Stock 15,000 By Sales 4,15,000 To Purchases 3,30,000 Less Returns 5,000 Less Returns 4,000 3,26,000 4,10,000 Less Purchase of 20,000 3,06,000 Less Sales Tax 10,000 4,00,000 Computer 4,10,000 x 5 205 To Wages 10,000 By Loss on Fire 6,000 To Freight 8,000 By Closing Stock 18,000 To Gross Profit 85,000 Transferred to P/L A/c 4,24,000 4,24,000 Profit & Loss A/c for the year ended 31st March, 2018 Dr. Cr. Liabilities Rs. Assets Rs. To Salaries 19,000 By Gross Profit To Rent and Rates 8,000 Transferred from Trading A/c 85,000 To Bad Debts 6,000 By Bad Debts Recovered 2,000 To Carriage on Sales 3,000 To Loss on Fire 6,000 Less Insurance claim 4,000 2,000 To Goodwill written off 2,000 To Depreciation Building 2,000 Machinery 2,000 4,000 To Interest on Overdraft 1,000 To Net Profit 42,000 Transferred to P/L appropriation A/c 87,000 87,000

314 Profit & Loss Appropriation A/c for the year ended 31st March, 2018 Dr. Cr. Details Amount Details Amount Particulars Rs. Particulars Rs. To Income Tax paid 10,000 By Net Profit 42,000 To Commission to Partners 8,000 Transferred from P/L A/c Joy $3.06,000 \times 2/100 = 6,120$ By Income Tax Refund 1,000 Jayanta $4,00,000 \times 3/100 = 1,200$ 18,120 By Interest on Drawings To Interest on Capital Jayanta $6,000 \times 12/100 = 720$ Joy 2,500 Jayanta 2,100 4,600 To Reserve $11,000 \times 10/100 = 1,000$ To Share of Profit Joy 5,000 Jayanta 5,000 10,000 43,720 43,720 Balance Sheet as at 31st March, 2018 Details Amount Details Amount Liabilities Rs. Assets Rs. Capital Account Fixed Assets: (as per Accounts shown below) Goodwill 10,000 Joy 51,620 Less written off 2,000 8,000 Jayanta 42,380 94,000 Building 40,000 Reserve 1,000 Less Depreciation 2,000 38,000 Current Liabilities 15,000 Machinery 20,000 Sundry Creditors Less Depreciation 2,000 18,000 Bank overdraft 30,000 Furniture 11,000 Add Interest 1,000 31,000 Computer 20,000 Liability for Sales Tax 10,000 Current Assets: Bills Payable 16,000 Stock in Trade 18,000 Sundry Debtors 30,000 Bills Receivable 12,000 Cash in Hand 8,000 Insurance claim 4,000 1,67,000 1,67,000 Capital Account Dr. Cr. Date Particulars Joy Jayanta Date Particulars Joy Jayanta Rs. Rs. Rs. Rs. 31.3.18 To Drawings 12,000 18,000 1.4.17 By Balance b/d 50,000 42,000 To Interest on Drawings 720 31.3.18 By Commission 6,120 12,000 To Balance c/d 51,620 42,380 ,, By Interest on Capital 2,500 2,100 ,, By Share of Profit 5,000 5,000 63,620 61,100 63,620 61,100 1.4.18 By Balance b/d 51,620 42,380

315 \int zòy•Ó^ˆî É 8 From the following Trial Balance as on 31st March, 2018, you are required to prepare the Trading, Profit & Loss and Profit & Loss Appropriation Accounts for the year ended 31st March, 2018 and the Balance Sheet as at that date. Particulars Debit Particulars Credit Rs. Rs. Plant & Machinery 50,000 Sales 2,40,000 Opening Stock 30,000 Discount 2,000 Purchases 80,000 Sundry Creditors 20,000 Land & Buildings 85,000 Bills Payable 10,750 Carriage Inward 1,700 Sonali Loan A/c 50,000 Carriage Outward 2,500 Capital Accounts Wages 16,000 Sonali 50,000 Sundry Debtors 50,000 Sumana 25,000 75,000 Salaries 12,000 Furniture 18,000 Trade Expenses 6,000 Return Inward 950 Advertisement Suspense 12,500 Discount 900 Partner's Drawings: Sonali 3,000 Sumana 2,000 5,000 Bills Receivable 20,000 Insurance 1,200 Bad Debts 1,000 Cash at Bank 5,000 3,97,750 3,97,750 The following adjustments are to be considered: (i) Closing Stock Rs. 45,000. (ii) Depreciate Plant @ 10% p.a. and Furniture @ 20% p.a. (iii) Provision for Doubtful Debts to be raised to 2¼% on Sundry Debtors, (iv) Advertisement Suspense Account to be written off against revenue over five years. (v) Partner's drawings are to bear interest @ 10% p.a. amounts were withdrawn on 31.12.2017. (vi) Annual charge of insurance is Rs. 1,000, the balance represents amount paid in advance. (vii) Sonali gave loan to the firm on 30.9.2017. (viii) Sumana was to be allowed a salary of Rs. 250 p.m. (ix) Sales includes a sum of Rs. 25,000 sent to customers on approval basis. The customers were charged at cost plus 25% approvals were received only for 20% of the goods. (x) The partners agree to contribute 20% of the distributable profits to the National Defence Fund. (xi) The partners decide to share profits and loss in the ratio of their opening Capitals.

316 \int üyöyö É Sonali & Sumana Trading and Profit & Loss A/c for the year ended 31st March, 2018 Dr. Cr. Particulars Amount Particulars Amount Rs. Rs. To Opening Stock 30,000 By Sales 2,40,000 ,, Purchases 80,000 Less Returns 950 ,, Carriage Inward 1,700 2,39,050 ,, Wages 16,000 Less Sale on approval ,, Gross Profit c/d 1,52,350 25,000 × 4 5 20,000 2,80,050 To Carriage Outward 2,500 By closing stock 45,000 ,, Salaries 12,000 Add Cost Price old Sale on ,, Trade Expenses 6,000 approval 20,000 × 100 125 = 16,000 61,000 ,, Advertisement 1,25,000 × 1 5 2,500 2,80,050 ,, Discount 900 By Gross Profit b/d 1,52,350 ,, Insurance 1,200 By Discount 2,000 Less Pre-paid 200 1,000 ,, Bad Debts 1,000 ,, Provision for Doubtful Debts 750 ,, Depreciation: Plant & Machinery 5,000 Furniture 3,600 ,, Net Profit 1,19,100 Transferred to P/L Appropriation A/c 1,54,350 1,54,350 Profit & Loss Appropriation A/c for the year ended 31st March, 2018 Dr. Cr. Particulars Amount Particulars Amount Rs. Rs. To Interest on Sonali Loan By Net Profit 1,19,100 50,000 × 6 100 × 6 12 1,500 Transferred from P/L A/c To Salary to Sumana 250 × 12 3,000 ,, Interest on Drawings To Contribution to National Defence Fund 1,19,100 × 20 23,820 22,945 Sumana 2,000 × 10 100 × 3 12 = 50 125 To Share of Profit Transferred to Capital A/c Sonali 91,780 × 2 3 = 61,187 Sumana 91,780 × 1 3 = 30,593 91,780 1,19,225 1,19,225

317 Balance Sheet as at 31st March, 2018 Amount Amount Liabilities Rs. Assets Rs. Capital Account: Land and Buildings 85,000 Sonali 50,000 Plant & Machinery 50,000 Add Interest on Loan 1,500 Less Depreciation 5,000 45,000 Add Share of Profit 61,187 Furniture 18,000 1,12,687 Less Depreciation 3,600 14,400 Less Drawings 3,000 Closing Stock 45,000 Interest on Drawings 75 3,075 1,09,612 Add Goods on approval 16,000 61,000 Sumana 25,000 Sundry Debtors 50,000 Add Salary 3,000 Less Sale on approval 20,000 Add Salary Profit 30,593 Less Provision for 30,000 58,593 Doubtful Debts 750 29,250 Less Drawings 2,000 Bills Receivable 20,000 Interest on Drawings 50 2,050 56,542 Cash at Bank 5,000 Sonali Loan 50,000 Pre-paid Insurance 200 Sundry Creditors 20,000 Advertisement suspense 10,000 Bills Payable 10,750 Contribution to National Defence Fund 22,945 2,69,850 2,69,850 \int zòy•Ó^ˆî É 9 From the following Trial Balance of G. Mehta and additional information as furnished prepare a Trading and Profit & Loss Account for the year ended 31st March, 2017 and a Balance Sheet as on that date. Debit Rs. Credit Rs. Material 7,50,000 Capital 2,00,000 Stock as on 01.04.2016 10,000 Sales 10,00,000 Debtors 50,000 Creditors 40,000 Wages-Productive 1,00,000 Commission 3,000 Wages-non-productive 10,000 Discount 4,000 Salaries 12,000 Special rebate on Purchases 2,000 Rent, Rates & Taxes 3,000 Suspense Account of Nihar 40,000 Electric charges 2,000 Telephone 1,000 Delivery charges 2,000 Freight 2,000 Depreciation 5,000 Commission 2,000 Discount 6,000 Special rebates on sales 1,000 Postage & Telephone 2,000 Travelling Expenses 5,000 Plant & Machinery 57,000 Furniture 14,000 Land & Building 98,000 Suspense Account of Sudhir 15,000 Drawings 9,000 Insurance 2,000 Books & Library 5,000 Cash in hand & at Bank 26,000 Loan to Benoy 10,000 12,89,000 12,89,000

318 Additional Information: (a) Salary includes proprietor's monthly drawing of Rs. 250 p.m. (b) Divide rent, electricity and telephone between factory and office in 3:2 (c) An analysis of Nihar's Account reveals that goods costing Rs. 60,000 were sent to him under consignment agreement. All the goods were sold (except 1/4th which were valued at cost) for Rs. 1,00,000 against which a cheque of Rs. 40,000 was received. No entry was passed except that for cash received. Commission at the rate of 10% is payable to Nihar. (d) Similarly, a joint venture agreement was entered into with Sudhir for which an advance of Rs. 15,000 was made. It is now ascertained that the venture earned a profit of Rs. 10,000 of which G. Mehta is entitled to get 3/5th share. (e) Depreciation has been provided on the following assets: (i) Plant & Machinery (chargeable to factory) Rs. 3,000 (ii) Furniture Rs. 1,000 (iii) Land & Building Rs. 1,000 (f) Insurance premium includes Rs. 500 on the life of G. Mehta. (g) One year interest on Loan to Benoy has accrued at 9%.
 Trading and Profit & Loss A/c for the year ended 31st March, 2017
 Dr. Cr. Amount Amount Particulars Rs. Particulars Rs.
 To Material Consumed 7,50,000 By Sales 10,00,000 Less special rebate 2,000 Less special rebate 1,000 9,99,000 7,48,000
 Less Goods sent on consignment 60,000 6,88,000 To Wages-Productive 1,00,000 To Freight 2,000 To Rent, Rates & Taxes 1,800 To Electric charges 1,200 To Telephone 600 To Depreciation on Plant & Machinery 3,000 To Gross Profit c/d 2,02,400 9,99,000 9,99,000

319 Dr. Cr. Amount Amount Particulars Rs. Particulars Rs. To Wages-non-productive 10,000 By Gross Profit b/d 2,02,400 To Salaries 12,000 By Commission 3,000 Less personal 3,000 9,000 By Discount 4,000 To Rent, Rates & Taxes 1,200 By Profit on Consignment 45,000 To Electric charges 800 By Profit on Joint Venture 6,000 To Telephone 400 By accrued Interest on Loan 900 To Delivery charges 2,000 10,000 x 9 100 To Depreciation: Furniture 1,000 Land & Building 1,000 2,000 To Commission 2,000 To Discount 6,000 To Postage & Telegram 2,000 To Travelling Expenses To Insurance 2,000 Less Personal 500 1,500 To Net Profit 2,19,400 (Transfer to Capital A/c) 2,61,300 2,61,300
 Balance Sheet as on 31st March 2017
 Liabilities Rs. Assets Rs. Creditors 40,000 Cash in hand & at Bank 26,000 Capital 2,00,000 Sundry Debtors 50,000 Add Profit 2,19,400 Closing Stock 1,00,000 4,19,400 Add Consignment Stock 15,000 1,15,000 Less Drawings 12,500 4,06,900 Loan to Benoy 10,000 (9,000+3,000+500) Accrued Interest on Loan 900 Sudhir (15,000 + 6,000) 21,000 Nihar (1,00,000-40,000-10,000) 50,000 Land & Building 98,000 Furniture 14,000 Plant & Machinery 57,000 Books & Library 5,000 4,46,900 4,46,900
 Working Notes
 Dr. Consignment A/c Cr. Dr. Nihar A/c Cr. To Goods sent 60,000 By Nihar Sale 1,00,000 To Consignment 1,00,000 By Balance b/d 40,000 To Nihar 10,000 By Stock 15,000 By Consign- Commission 10,000 To P/L/ 45,000 By Balance c/d 50,000 1,15,000 1,15,000 1,00,000 1,00,000
 Sudhir A/c To Balance bd/ 15,000 By Balance c/d 21,000 To Profit on Joint Venue 6,000 21,000 21,000

320 8.15
 (1) $\frac{100000 - 40000 - 10000}{100000} \times 100 = 50\%$
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 (7) $\frac{100000 - 40000 - 10000}{100000} \times 100 = 50\%$
 (8) $\frac{100000 - 40000 - 10000}{100000} \times 100 = 50\%$
 (9) $\frac{100000 - 40000 - 10000}{100000} \times 100 = 50\%$

(Marshalling of Balance Sheet) !
 (10) $\frac{100000 - 40000 - 10000}{100000} \times 100 = 50\%$
 (11) $\frac{100000 - 40000 - 10000}{100000} \times 100 = 50\%$
 (12) $\frac{100000 - 40000 - 10000}{100000} \times 100 = 50\%$
 (13) $\frac{100000 - 40000 - 10000}{100000} \times 100 = 50\%$

321 (Objective Questions) Classify the following items into Capital and Revenue. (a) Purchase of machine, (b) Freight for the machine, (c) Repair to machinery, (d) Wages for the installation of a machine, (e) Depreciation of the machine, (f) Payment of salaries, (g) Sale of old furniture, (h) Sale of old news paper, (i) Advertising purchase of building, (l) Expenses for removal of Factory from one place to another, (m) Dismanting charges of an old building. (2) State whether the following items are Capital Receipts, Revenue Receipts, Capital Expenditure, Revenue Expenditure, Deferred Revenue Expenditure. (a) Cost of Building, (b) Preliminary Expenses, (c) Travelling Expenses, (d) Loan from Bank, (e) Commission Received in advance. (3) State whether the following statement is correct or incorrect. (a) Import duty on Raw Material is included in works overhead; (b) Chargeable expenses are included in prime cost; (c) Raw Materials consumed is added with opening stock of Raw Materials; (d) Royalty on production is a part of works overhead; (e) Depreciation on Plant is included in works overhead; (f) Raw Materials destroyed by fire is debited to Manufacturing Account; (g) Export duty is debited to Manufacturing Account. (Ans. Correct—(b), (e) Incorrect—(a), (c), (d), (f), (g). (4) Fill up the gaps:— Opening Closing Purchases Returns Expenses Cost of goods stock stock outward sold Rs. Rs. Rs. Rs. Rs. Rs. (i) 500 600 5,000 1,000 100 — (ii) 800 1,200 4,800 300 — 4,250 (iii) 1,100 700 6,000 — 200 6,250 (iv) 900 600 — 200 300 6,000 (v) 300 — 4,200 500 250 3,700 (vi) — 900 7,500 400 320 7,220 (5) Indicate by 0 marks the alternative which you consider as correct: (a) When the cost price of Closing Stock is higher than market value, it should be value at Cost price/Market price; (b) Goods taken by the proprietor for personal use should be credited to Sales A/c Drawings A/c/Purchases A/c; (c) Goods destroyed by fire should be credited to Purchases A/c/Sales A/c/P/L A/c; (d) Free distribution of goods as samples should be debited to Purchase A/c/ Advertisement A/c/Sales A/c; (e) Stationery used from stock of goods should be Credited to Stationery A/c/Purchases A/c; (f) Stock lost, for normal reasons should be debited to Trading A/c/Profit & Loss A/c/ Purchases A/c/None; (g) Salary of foreman is to be closed to Trading A/c/P/L A/c; (h) Discount for defective goods debited to discount allowed A/c/Sales A/c.

322 (6) Show where the following items will appear while preparing Final Accounts:— (a) Repairs, (b) Bad Debts, (c) Carriage on Purchases, (d) Purchase of Office Furniture, (e) Power, (f) Trade Expenses, (g) Amount Receivable, (h) Outstanding Wages appearing in Trial Balance, (i) Coal & Fuel, (j) Current Account, (k) Further Capital, (l) Depreciation appearing in Trial Balance, (m) Interest on Bank Overdraft, (n) General Reserve, (o) Pre-paid Salary appearing in Trial Balance, (p) Closing Stock appearing in Trial Balance, (q) Suspense A/c, (r) Goodwill A/c, (s) Secured Loan, (t) Insurance claim, (u) Contingent Liability (v) Audit Fee, (w) Materials concerned, (x) Interest on Drawings, (y) G.P. Notes, (z) Commission to Partner. (7) Put tick ? mark in the column concerned against the item given below:— Items Fixed Current Fixed Current Income Expenditure Assets Assets Liabilities Liabilities

1. Addition to Building 2. Reserve 3. Bank Current Account 4. Amount Payable 5. Rent from Sub-letting 6. Motor Car 7. Investment 8. Returns Inward 9. Bank Savings Account 10. Interest on Overdraft 11. Leasehold Property 12. Interest on Investment 13. Closing work-in-progress 14. Secured Loan 15. Bills Payable 16. Sundry Expenses 17. Patent Rights 18. Outstanding Salary 19. Salesman Commission 20. Pre-paid Insurance

Ans. 1,6,7, 3, 9, 13, 2,14 4, 15, 18 5, .12 8, 10, 16, 11,17 20 19

323 (3) (From the following particulars prepare a Manufacturing Account for the year ended 31st March, 2018) Rs. Rs Stock on 1.4.2017 Raw Materials 26,000 Purchase of Raw Materials 1,70,000 Semi-finished goods 1,500 Purchased of Finished Products 2,000 Finished Products 16,500 Factory Expenses 3,620 Machinery Repairs 500 Freight on Raw Materials 10,000 Machinery 26,000 Powercharges 3,000 Factory Building 44,000 Engineer's Salary 10,000 Factory Furniture 1,000 Wages 20,000 Factory Rent 3,300 Factory Insurance 780 Further Information: (a) Stock as on 31st March, 2018 Raw Materials Rs. 42,000, Semi-finished goods Rs. 2,500, Finished Products Rs. 41,500. (b) Wages due but not paid Rs. 600, Engineer's Salary due but not paid Rs. 200. (c) Charge depreciation on Machinery @ 10% and on Furniture 5%. [Ans: Cost of Production Rs. 1,03,825.] (2) From the following particulars, prepare a Manufacturing Account for the year ended 31st March, 2018 Rs. Rs Stock on 1.4.2017 Raw Materials 16,500 Factory Wages 72,400 Work-in-progress 28,300 Rent & Rates 36,500 Finished Goods 78,200 Machinery Repairs 18,500 Carriage Inward 16,500 Insurance 5,000 Factory Power 36,500 Miscellaneous Expenses 16,500 Light & Heat 25,600 Plant & Machinery 2,56,400 Purchase of Raw Materials 15,64,300 Office Furniture 1,44,200 Further Information: (a) Stock on 31st March, 2018 Raw Materials Rs. 21,300, Work-in-progress Rs. 19,230, Finished Goods Rs. 2,15,600; . (b) Expenses to be provided for: Factory Wages Rs. 7,800, Rent & Rates Rs. 3,500, Factory Power Rs. 2,300, Light & Heat Rs. 6,200; (c) Three-fifth of Light & Heat, Insurance, Rent & Rates and Miscellaneous Expenses are to be allocated to the Factory; (d) A Machine Costing Rs. 24,800, was purchased on 1st July, 2017 but debited to Purchase Account and Furniture costing Rs. 2,000 purchased on 1st October, 2017 was charged to Miscellaneous Expenses Account;

324 (e) Insurance was paid for 15 months up to 30th June, 1998; (f) Provide depreciation on Plant & Machinery at 15% p.a. [Ans: Cost of Production Rs. 17,93,200.] 3. From the following balances of Mr. Goenka, prepare Manufacturing Account, Trading Account and Profit & Loss Account for the year ended 31st March, 2018 and a Balance Sheet as on that date. Rs. Rs Stock on 1.4.2017 Raw Materials 1,24,400 Carriage Outward 10,000 Work-in-Progress 29,700 Interest Paid 14,092 Finished Goods 63,800 Salaries 22,840 Wages 30,000 Plant & Machinery 1,16,900 Carriage Inward 8,000 Furniture 28,600 Coal & Fuel 10,400 Debtors 40,150 Factory Power 22,900 Creditors 60,000 Advertisement 14,400 Reserve 30,700 Rent & Taxes 12,400 Capital 24,900 Purchases 2,52,800 Cash at Bank 23,618 Sales 5,85,300 Other Particulars: (a) Stock on 31.3.2018—Raw Materials Rs. 46,900, Work-in-progress Rs. 12,300, Finished Goods Rs. 1,40,000. (b) Depreciate Plant & Machinery at 10% and Furniture at 10% (c) Expenses due but not paid: Salaries Rs. 1,300, Rent Rs. 900, Factory Power Rs. 2,100. [Ans: Cost of Production Rs. 5,32,790, GP Rs. 1,28,710; N.P. Rs. 49,918, B/s. Total Rs. 3,93,918.] (8) Prepare Manufacturing, Trading and Profit & Loss Account for the year ended 31st March, 2017 Balance Sheet as at that date of Sri Singhania, from the following Trial Balance and other information:— Rs. Rs Rs. Debit Balances Advertising 1,660 Office Salaries 7,380 Bad Debts 1,210 Stock 1.4.2016 Bank Charges 240 Raw Materials 10,460 Drawings 16,000 Work-in-progress 3,360 Power 7,228 Finished Goods 14,760 Furniture 1,800 Factory Wages 31,400 General Expenses: Debtor 21,120 Factory 410 Cash at Bank 7,852 Office 692 Cash in Hand 350 Insurance 1,804 Credit Balances: Light & Heat 964 Provision for Bad Debts 2,000 Plant & Machinery (1.4.2016) 30,000 Capital 70,000 Do bought on 31.10.2016 4,000 Current Account 3,246 Purchases 67,336 Discount 824 Packing 2,170 Sale 1,58,348 Rent & Rates 2,972 Creditors 12,300 Repairs to Plant 1,570

325 (a) Stock on 31st March, 2017 were Raw Materials Rs. 7,120, Work-in-progress Rs. 3,480, Finished Goods Rs. 19,300, Packing Materials Rs. 250. (b) The Liabilities to be provided for Power Rs. 1,124, Rent & Rates Rs. 772, Light & Heat Rs. 320, General Expenses— Factory Rs. 50, Office Rs. 80. (c) Insurance pre-paid Rs. 340. (d) Provide depreciation at 10% p.a. on Plant & Machinery and 5% p.a. on Furniture. (e) Increase the provision for Bad debts by Rs. 1,000. (f) 5/6 of Rent & Rates, Light Heat and Insurance are to be allotted to the factory' and 1/6 to the office. [Ans: Cost of Goods Manufactured Rs. 1,30,928, G.P. Rs. 31,960, N.P. Rs. 17,430, B/s. Total Rs. 89,322.] (5) From the following Trial Balance of U.R. Dey, prepare Trading and Profit & Loss Account for the half-year ended 31st March, 2017 and a Balance Sheet as on that date. Debit Rs. Credit Rs. Purchases 92,920 Purchase Returns 2,910 Sales Returns 2,100 Sales 1,19,060 Income Tax 3,000 Bank Overdraft 2,400 General Expenses 4,400 Apprenticeship Premium 200 Rent 1,200 Capital 42,500 Rates 2,000 Sundry Creditors 10,000 Bad Debts 1,720 Provision for Doubtful Debts 1,050 Drawings 4,509 Plant & Machinery 9,800 Sundry Debtors 32,000 Cash in Hand 380 Stock on 1st October, 2017 14,600 Wages 10,000 Suspens 100 1,78,720 1,78,720 The Following adjustments are to be considered:— (a) Mr. Dey has drawn goods for domestic use Rs. 400 for which no entry is passed; (b) Rates Rs. 800 are paid in advance; (c) Reserve for Doubtful Debts is to be increased to 5% on Debtors; (d) Wages include Rs. 400 paid for the installation of new machinery; (e) Closing Stock is valued at Rs. 18,000 as per store ledger but on actual verification it is found, to be Rs. 17,100; (f) New Machinery purchased during the period Rs. 4,000; (g) Depreciate Plant & Machinery Rs. 10% p.a.; (h) Purchases included personal articles for Mr. Dey Rs. 5,000. [Ans: G.P. Rs. 25,250, Net Profit Rs. 16,580, B/s. Total Rs. 58,580.] Notes: As the accounting period is half-year, Depreciation on old Plant & Machinery has been charged for 6 months and on new additions for 3 months. (6) From the following Balances of Mr. Tata as at 31st March 2017, prepare Trading Account, Profit & Loss Account for the year ended 31.03.2017 and a Balance Sheet as at that date, after giving effect to the under mentioned adjustments.

326 Rs. Rs Wages 13,800 Apprenticeship Premium 2,400 Advertisement 11,000 Interest on Loan to Mafattlal 600 Office Expenses 16,100 Drawings 6,000 Stock on 1.4.2016 16,000 Capital on 1.4.2016 1,00,000 Returns (Dr.) 3,000 Purchases 40,000 Returns (Cr.) 800 Sales 1,60,000 Premises 1,10,000 Furniture 5,000 Bills Receivable 7,000 Bills Payable 5,000 Sundry Debtors 40,000 Sundry Creditors 31,600 Loan to Mafattlal @ 10% on 1.4.2016 10,000 Investment 6,000 Cash in hand 500 Machinery 9,000 Cash at Bank 7,000 Adjustments: (a) Stock as on 31st March, 2017—Rs. 14,000; (b) Interest on Capital to be allowed at 5% p.a. (c) Interest on Drawings is to be charged at 6% p.a.; (d) Apprenticeships Premium is for three years, paid in advance on 1st April, 2016 (e) Included in Sales an amount of Rs. 20,000 representing the goods sent to the customers at a Profit of 20% on sales for their approval. The goods are not yet sold; (f) Of the advertisement expenses 1/11 relating to this year; (g) Stock as on 31.03.2017 includes materials worth Rs. 2,000 for which no bill had been received and therefore no entry was made; (h) The Manager is entitled to a Commission of 10% of the net profit after charging such commission. (i) Stock value Rs. 6,000 destroyed by fire, it was insured with profit and the insurance claim was admitted for Rs. 6,180. [Ans: G.P. Rs. 1,02,000, N.P. Rs. 74,600 B/s. Total Rs. 20,080] (9) Fair and Lovely are partners in a firm sharing profit & losses as Fair 60% and Lovely 40% The list of their Ledger Balances as at 31st March, 2017 is given below:— Rs. Rs Plant & Machinery 9,500 Bills Receivable 1,500 Opening Stock 5,000 Bills Payable 1,200 Purchases 8,000 Partners Drawings Sales 37,500 Fair 5,000 Discount Received 400 Lovely 4,000 Carriage on Purchases 80 Carriage on Sales 180 Cash at Bank 540 Wages 1,600 Capital Account 10,000 Salary 1,200 Fair 5,000 Sundry Debtors 4,500 Lovely Freehold Premises 17,000 (including Rs. 2,000 brought in on Bank Overdraft 2,000 1.1.2017) Loan Account—Fair (Cr.) 2000

327 Prepare Trading Account, Profit & Loss Account, Profit & Loss Appropriation Account for the year ended 31st March, 2017 and a Balance Sheet as at that date, after considering the following adjustments: (i) Closing Stock—Rs. 7,500; (ii) Interest on Capital @ 6% p.a (on the average Capital ratio); (iii) Interest on Drawings @ 8% p.a— 50% of the Drawings were taken on 30th September and the balance on 31st December, 2016; (iv) Partners are to be allowed Salary per annum—Fair Rs. 5,000 and Lovely Rs. 3,650; (v) Interest on Fairs Loan @ 10% p.a; (vi) Lovely is to get a bonus @ 5% of the Net Profit before providing for Reserve Fund; (vii) 5% of the net profit available for distribution to be transferred to Reserve Fund; (viii) Goods worth Rs. 1,000 taken by Fair for personal use remain unadjusted; (ix) Depreciate Plant & Machinery @ 10% p.a. [Ans: G.P. Rs. 31,320, N.P. Rs. 29,190 Profit Fair Rs. 10,830, Lovely Rs. 7,220, B/s. Total Rs. 39,590.] (8)

A, B & C are in partnership sharing Profit & Losses in 3:2:1. The following were the balances extracted from Ledger Accounts as on 31st March, 2018. Rs. Rs Capital Accounts A 10,000 Cash in hand 150 B 8,000 Purchases 1,00,000 C 5,000 23,000 Wages 5,600 Current Accounts (Cr.) Salaries 15,000 A 1,000 Debts 5,200 C 800 Lighting & Heating 500 18,000 Rent, Rates & Insurance 1,300 Less B 100 1,700 Motor Van at cost 54,000 Provision for Doubtful 1,000 Shop Fittings at cost 11,000 Debts as on 1.4.2017 Creditors 6,000 Provision for Depreciation State Bank (Cr.) 5,000 as on 1.4.2017 General Expenses 7,900 Motor Van 1,800 Delivery Expenses 500 Shop Fittings 1,900 Sales 1,79,850 Stock as on 1.4.2017 18,000 Balance at United Bank 1,000 Bad Debts 500 Bills Receivable 500 You are also given the following information:—

(a) B was entitled to a salary of Rs. 500 per month, C Rs. 400 per month; (b) Stock as at 31.03.2018 was valued at—Rs. 40,000; (c) Goods were supplied to partners for personal use—A Rs. 500, B Rs. 300, C Rs. 200, these were not recorded; (d) Included in salaries' were partners drawings which were—A Rs. 2,000, B Rs. 1,200 and C Rs. 900. (e) Bad Debts to be written off—Rs. 800. Provision for doubtful debts to be made at 10% on Debtors. .

328 (f) Depreciation to be charged—Motor Van at 20%, Shop Fittings at 10%. You are required to prepare— Trading A/c, Profit & Loss A/c, P/L Appropriation A/c for the year ended 31.03.2018 and Balance Sheet as on that date. [Ans:G.P. Rs. 97,250, Net Profit Rs. 64,410, Share of Profit A—Rs. 26,805, B—Rs. 17,870 and C—Rs. 8,935. B/s Total Rs. 1,10,610 Provision for depreciation 2,800, y Liability 1,000, àáyö •Î—]. (9) From the following Trial Balance of Manideepa prepare Trading and Profit & Loss Account for the year ended 31st March, 2017 and Balance Sheet as on that date:—

Debit Rs. Credit Rs Opening Stock 55,000 Discount Received 200 Purchases 1,92,500 Sale of Furniture (on 31st Dec.) 1,000 Wages & Salaries 12,500 Sales 2,93,500 Carriage Outward 4,000 Bills Payable 18,500 Insurance 3,500 Creditors 93,250 Bills Receivable 22,500 Capital 89,500 Debtors 1,50,000 Consigner Balance (1.4.2016) 40,000 Commission 4,000 Sales Re-consignment 64,000 Interest 3,500 Trade Expenses 3,450 Furniture (on 1st April, 2016) 6,000 Cash in hand and at Bank 42,250 Rent and Taxes 12,750 Charges paid against Consignment 8,000 Cash sent to consigner 80,000 5,99,950 5,99,950 Adjustments: (i) Stock in the shops on 31st March, 2017 Rs. 80,000 (including stationery stock Rs. 80.); (ii) Trade Expenses include payment for stationery of Rs. 2,250; (iii) Stock in the beginning includes stock of stationery in the beginning Rs. 180; (iv) Creditors include creditors for stationery Rs. 300. (v) Furniture sold was appearing in the Balance Sheet on 31st March, 2016 at Rs. 1,300; (vi) Stationery of Rs. 200 was consumed by the proprietor; (vii) Bills Receivable include a dishonoured bill of Rs. 800; (viii) Included in Debtors is an amount of Rs. 200 in respect of a bankrupt whose estate is expected to realise or more than 25%, and on item of Rs. 500 for goods supplied to the proprietor; (ix) Make provision for Doubtful Debts at 5% on Debtors; (x) Commission on sale of consignment is Rs. 4,000. [Ans: G.P. Rs. 1,09,000, N.P. Rs. 78,745; B/s. Total Rs. 2,91,295.]

329 (10) The following Trial Balance relates to the Business of Mr. Lakhpati as on 31st March, 2018:– Debit Rs. Creditors Rs Purchases 5,20,000 Capital Account 1,20,000 Building 70,000 Sales 7,90,000 Machineries 90,000 Hire Vendor's Account 30,000 Travelling Expenses 4,200 Sundry Creditors 96,000 Printing charges 1,800 Bills Payable 12,000 Miscellaneous Expenses 76,600 Bank Loan (taken on 1.10.2017) 60,000 Consignment 84,000 Discount Received 2,400 Sundry Debtors 80,000 Furniture Account 10,000 Bills Receivable 15,000 Opening Stock 92,000 Salaries 18,900 Cash in hand 1,600 Cash at Bank 31,600 Insurance 3,500 Advertisements 6,000 Discount Allowed 1,200 Drawings 20,000 Addition to Furniture (1.10.2017) 4,000 11,20,400 11,20,400 Additional Information: (i) Miscellaneous expenses include Rs. 1,000 given to his son in connection with his education; (ii) A fire occurred on 1st April 2017 and as a result a large part of the building worth Rs. 40,000 was destroyed. Furniture worth Rs. 5,000 was also destroyed, A sum of Rs. 30,000 was recovered from Insurance and was credited to Furniture Account it was observed that the Policy of Insurance did not cover Furniture; (iii) Consignment Account represents goods costing Rs. 80,000 sent on consignment and consignment expenses thereon; The consignors send 3/4th of the goods at a profit of 20% on sale. He was allowed a commission 4% on actual collections which amounted to Rs. 65,000 there was a Bad Debts of Rs. 1,500. None of the Consignee's transactions has been entered in the books and no remittance was made by the consignee till date; Purchases include Rs.30,000 for a new Machinery acquired on Hire Purchase System. Up to 31st March, 2018, two quarterly instalments of Rs. 5,000 each become due but remained unpaid. Interest is chargeable at 5% p.a; (v) The value of stock at cost as on 31st March, as per physical verification amounted to Rs. 70,000, including goods costing Rs. 6,000 despatched on 12th April 2018, though the sales invoice dated 25th March, 2018 was taken into account during the year. (vi) Depreciation is to be Provided on Building @ 5% p.a, on Machinery 10% p.a and on Furniture 10% p.a; (vii) Interest on Bank Loan to be provided at 12% p.a; (viii) It is desired to show Profit or Loss on consignment in the Profit & Loss Account. You are required to prepare the Trading and Profit & Loss Account for the year ended 31st March, 2018 and a Balance Sheet as on that date. [Ans: G.P. Rs. 2,72,000, N.P. Rs.1,38,050; B/s. Total Rs. 4,39,400.]

330 (11) From the following balances extracted from the books of M. Saha, prepare Trading and Profit & Loss Account for the year ended 31st March, 2018:– Rs Capital 25,000 Plant & Machinery 10,000 Cash in hand 1,000 Buildings 5,500 Sundry Debtors 17,500 Income Tax 250 Drawings 3,250 Stock on Jan. 1.4.2017 48,000 Bills Payable 2,500 Bank Overdraft 2,050 Sundry Creditors 11,600 Wages 13,000 Salaries 2,000 Advertisement 1,000 Freight 2,500 Purchases 60,000 Interest on Overdraft 100 Rent 1,000 Repairs to Plant 800 Returns Inwards 500 Office Expenses 5,000 Sales 1,23,000 Reserve for Bad & Doubtful Debts 2,500 Discount on Purchases 2,000 Returns Outwards 750 The following adjustments are to be made:– (i) Stock on 31st March, 1998 was Rs. 16,250; (ii) Write off Rs. 1,500 as Bad Debts and maintain a Reserve of 5% on Debtors; (iii) Rent is payable @ Rs. 75 per month; (iv) Advertisement expenses to be written off over four years; (v) A new machine was purchased on credit for Rs. 3,000 but not entered in any book; (vi) Provide for 5% Reserve for Discount on Debtors and Creditors; (vii) Depreciate Plant & Machinery by 10% per annum; [Ans: G.P. Rs. 20,000, N.P. Rs. 9,820; B/s. Total Rs. 49,890.]

331 (12) Following are the Balances of M/s. Banerjee & Co. as at 31st December, Rs. Capital Account 2,16,000 Furniture & Fittings 5,200 Drawings Account 34,000 Travelling Expenses 4,600 Stock 1.1.19 93,600 7% Fixed Deposit with Bank 75,000 Purchases 4,86,000 on 1.1.19 Sales 5,79,200 Trade Expenses 6,400 Purchases Returns 10,600 Sundry Debtors 2,33,600 Sales Returns 17,200 Sundry Creditors 2,23,500 Carriage 35,300 Cash at Bank 11,800 Rent & Taxes 14,400 Cash in hand 6,400 Wages 6,200 Salary 21,700 6% Loan on 1.4.2017 40,000 Interest paid on Loan 1,600 Discount paid 6,300 Prepare a Trading and Profit & Loss Account for the year ended on 31.03.2018 and the Balance Sheet as at that date after taking into account following information also:– (a) Stock on 31.03.2018 was Rs. 1,56,200; (b) Sundry Debtors included Rs. 8,200 due from M/s. Kar & Co. and Rs. 10,800 included in Sundry Creditors was also due to them on 31.3.2018 (c) Two cheques for Rs. 1,200 and Rs. 650 were returned dishonoured on 29.03.2018 but were not recorded in the Cash Book; (d) Provide a Reserve for discount on Debtors at 3% and a reserve for bad debts on Debtors at 6%. [Ans: G.P. Rs. 1,07,700, N.P. Rs. 37,10,655; B/s. Total Rs. 4,75,206.55; Suspense Account Dr.— Rs. 10,000.] (13) From the following Trial Balance, prepare the Manufacturing Account, Trading Account and Profit & Loss Account for the year ended 31st March, 2018 and the Balance Sheet as on that date:– Dr Cr Rs. Capital: Drawings 2,000 15,000 Sundry Creditors & Debtors 2,200 1,000 Cash in hand 500 Cash at Bank 1,700 Patents 9,700 Plant & Machinery 25,000 Land & Buildings 22,000 Purchase of Raw Materials 36,000 Raw Materials 1.4.2017 5,000 Work-in-Progress 1.4.2017 2,500

332 Dr Cr Rs. Rs. Finished Goods 7,000 Carriage Inwards 800 Wages 30,000 Salary for Works Manager 3,600 Factory Expenses 4,700 Factory Rent & Taxes 2,800 Sales 1,50,000 Advertising 2,100 Office Rent & Taxes 2,500 Printing & Stationery 1,900 Office Expenses 4,200 Carriage Outwards 500 Discounts 700 900 Reserve for Doubtful Debts 500 1,67,400 1,67,400 The following adjustment are to be made: (a) Stock on 31st March, 2018— Raw Materials — Rs. 6,000 Work in Progress — Rs. 8,000 Finished goods — Rs. 22,000 (b) Depreciate: Building by 2%, Plant & Machinery by 5%, Patents by 10%, (c) Allow 5% p.a. interest on Capital and a Salary of Rs. 3,000 p.a. to the proprietor (d) The Salary to the proprietor to be allocated? to Factory and 1/3 to Office. [Ans: Cost of Finished Goods Rs. 76,170, G.P.Rs. 88,830, NP Rs." 76,080, B/s. Total Rs. 93,830.] (14) Below is given the Trial Balance of Kar, Dhar Co. as on 31st March, 2018. The partners share profits and losses as to Kar 80% and Dhar 20%. Rs. Rs. Opening Stock 40,000 Sales 4,12,650 Freehold Factory 80,000 Returns 700 Purchases 1,95,000 Discount 1,200 Plant 90,000 Sundry Creditors 25,000 Furniture 45,000 Capital: Sundry Debtors 60,000 Kar 50,000 Carriage In 1,500 Dhar 20,000 70,000 Carriage Out 2,300 Reserve Fund 70,000 Returns 1,200 Discount 760 Salaries 16,000 Wages 20,000 Advertisement 3,500 Repairs 740 Bad Debts 2,300 Insurance 1,500 Cash at Bank 20,000 5,79,800 5,79,800

333 The following additional information is supplied: (a) Closing Stock amounts to Rs. 55,000; (b) Depreciate Plant at 6% and Furniture at 10%; (c) Outstanding Liabilities to be provided for: Salary Rs. 3,000 and Wages Rs. 4,000; (d) Insurance premium paid in advance amounted to Rs. 500; (e) Bad Debts Reserve to be raised to 2% on Sundry Debtors; and (f) 10% of the divisible profit is to be carried to the Reserve Fund. You are required to prepare the Trading and Profit & Loss Account for the year ended 31st March, 2018 and a Balance Sheet as at that date. [Ans: G.P. Rs. 2,06,900, N.P. Rs. 1,67,200; Profit divided Rs. 1,50,480, B/s. Total Rs. 3,39,200.] (15) From the following balances of Amal and Bimal as on 31st March, 2018, prepare Trading Account, Profit & Loss Account for the year ended 31st March, 2018 and the Balance Sheet as at 31st March, 2018 Rs. Rs. Opening Stock 30,000 Machinery at Cost 60,000 Purchases 1,10,000 (Including Rs. 10,000 new) Sales 2,50,000 Sundry Debtors 20,000 Building 55,000 Bad Debts 3,000 Wages 23,000 Depreciation Fund 25,000 Carriage Inward 3,000 Sundry Creditors 24,000 Bills Payable 10,000 Rent, Rates & Taxes 4,000 Furniture 9,000 Trade Expenses 4,000 Salaries 42,000 Capital: Amal 50,000 Advertisement 24,000 Capital: Bimal 40,000 Coal and Coke 2,000 Petty Expenses 4,000 Cash at Bank 14,000 Provision for Bad Debts 1,000 Pre-paid Wages 1,000 Gas and Water 1,200 Depreciation Fund Investment 25,000 Cash in Hand 800 Outstanding Rent 400 Bank Loan 34,600 The following additional information is supplied: (a) The partners share profits and losses as Amal 2/3 and Bimal 1/3; (b) Closing Stock Rs. 15,000; (c) Stock valued at Rs. 10,000 was destroyed by fire but the Insurance Co. admitted a claim of Rs. 8,500 only; (d) Wages include Rs. 2,000 for installation of a new machinery on 1st December, 2017; (e) Depreciate machinery at 10% p.a. [Ans: G.P. Rs. 1,07,800, N.P. Rs. 19,900, B/s. Total Rs. 1,78,900.]

334 (16) From the following Trial Balance prepared from the books of A. Arthur on 31st March, 2018, prepare Trading Account, Profit & Loss Account for the year ended 31st March, 2018 and a Balance Sheet as on that date: Debit Rs. Credit Rs. A. Arthur's Drawings A/c 10,550 A. Arthur's Capital A/c 1,19,400 Bills Receivable 9,500 Loan at 6% p.a. 20,000 Plant & Machinery 28,800 Sales 3,56,430 Sundry Debtors (including B. Madan 62,000 Commission Received 5,640 for dishonoured Cheque Rs. 1,000) Sundry Creditors 59,630 Wages (Manufacturing) 40,970 Returns Inwards 2,780 Purchases 2,56,590 Rent & Taxes 5,620 Stock (1st April, 2017) 89,680 Salaries 11,000 Travelling Expenses 1,880 Insurance (including premium of 400 Rs. 3,000 per annum paid up to 30th September, 2018) Cash 530, Bank 18,970 Repairs & Renewals 3,370 Interest & Discount 5,870 Bad Debts 3,620 Fixtures & Fittings 8,970 5,61,100 5,61,100 Stock in hand on 31st March, 2018 was Rs. 1,28,960 The following adjustments are to be made: (a) Write off half of B. Madan's Cheque; (b) Create a Reserve of 5% on Sundry Debtors; (c) Manufacturing wages include Rs. 1,200 for erection of new machinery purchased; (d) Depreciate Plant and Machinery by 5% and Fixtures and Fittings by 10% per annum; (e) Commission earned but not received amounts to Rs. 600; (f) Interest on Loan for the last two months is not paid. [Ans: G.P. Rs. 96,570, N.P. Rs. 65,053, B/s, Total Rs. 2,53,733. Hint: Reserve for Doubtful Debts a (62,000-1,000) x 5/100 = 3,050.] (17) R.K. Menon is a general trader and he keeps his books in double Entry System. His financial year ends on 31st March. The following are the Ledger Balances: Rs. Rs. Capital 1,00,000 Heritable Property at Cost 50,000 Plant & Machinery 40,000 Motor Lorries 10,000 Investments 5,000

335 Rs. Rs. Stock at 31.3.1998 3,00,000 Purchases 8,00,000 Sales 12,00,000 Carriage Inwards 10,000 Wages & Salaries 1,50,000 Rates & Insurance 500 Repairs to Plant 1,500 Motor Lorry Expenses 8,500 Legal Expenses 400 Bank Interest 2,000 Alteration to Building 4,500 Interest on Investment less Tax 300 Interest on advance payment of Income Tax 200 Income Tax advance payment 8,000 Purchases Ledger balances 4,70,000 Sales Ledger balances 5,00,000 Bad Debts Reserve 20,000 Income Tax 50,000 Bank Overdraft 2,10,000 Bills Receivable 50,000 Cash in hand 100 19,90,500 19,90,500 The stock as at 31st March, 2018 was taken at cost Rs. 5,50,000 and the following adjustments are required to be made: Wages unpaid Rs. 2,000 and Rates accrued Rs. 200, General Expenses unpaid Rs. 500, Bank Interest accrued Rs. 200, Insurance pre-paid Rs. 50, Motor licence un-expired Rs. 70, Write off cost of alteration to Building, charge depreciation on the value of the following assets: Heritable Property 1 1 4 Plant & Machinery 1 7 2 % Motor Lorries 33 1 3 % . Prepare Trading, Profit & Loss Account for the year ending 31st March, 2018 and Balance Sheet as at that date (Ignore Fractions of Rupee.) [Ans: G.P. Rs. 4,88,000, N.P. Rs. 4,63,362, B/s. Total Rs. 11,86,262.] (18) From the following Trial Balance of A. Roy as at 31st March, 2018 you are required to prepare Trading and Profit & Loss Account for the year ended 31st March, 2019 and a Balance Sheet as at that date after making necessary adjustments: Trial Balance as at 31st March, 1999 Dr. Cr. Rs. Rs. Drawings 6,000 Capital 80,000 Plant & Machinery 20,000 Sundry Creditors 10,000 Addition to plant on 1.10.2017 5,000 Sales 1,20,000 Stock on 1.4.2018 15,000 Returns Outwards 1,000 336 Rs. Rs. Purchases 82,000 Reserve for Bad Debts 400 Sundry Debtors 20,600 Discount 800 Returns Inward 2,000 Rent for premises Sublet 1,200 Furniture & Fixture 5,000 Freight & Duty 2,000 Carriage Outward 500 Rent, Rates etc. 4,600 Printing & Stationery 800 Trade Expenses 400 Postage & Telegram 800 Insurance 700 Salary & Wages 21,300 Cash in hand 6,200 Cash at Bank 20,500 2,13,400 2,13,400 Adjustments: (a) Stock on 31st March, 2018 was Rs. 14,600; (b) Write off Rs. 600 as Bad Debts; (c) The Reserve for Bad Debts is to be maintained at 5% on Debtors; (d) Create a Reserve for discount on Debtors at 2%; (e) Provide for depreciation on Furniture and Fixtures @ 5% p.a. and on Plant @ 20% p.a.; (f) A fire occurred on 25.3.2018 in the godown and stock of the value of Rs. 5,000 was destroyed. It was fully insured and the Insurance Co. admitted the claim in full. [Ans: G.P. Rs. 39,600, N.P. Rs. 6,170, B/s. Total Rs. 90,170.] (19) Joy and Sorrow are partners in a firm sharing Profits & Losses as, Joy 60% and Sorrow 40% you are required to prepare their Trading and Profit & Loss Account for the year ended 31st March, 2018 and Balance Sheet as on that date. Their list of balances as at 31st March, 2018 is set out below; Opening Stock Rs. 35,000, Plant Rs. 75,000, Purchases Rs. 95,000, Wages Rs. 15,000, Salary Rs. 12,000, Furniture Rs. 20,000, Rent, Rates and Taxes Rs. 1,500, Sundry Debtors Rs. 45,000, Bills Receivable Rs. 20,000, Freight Rs. 1,000, Carriage Inwards Rs. 750, Carriage Outwards Rs. 1,250, Discount allowed Rs. 650, Cash at Bank Rs. 10,000. Partners Drawings—Joy Rs. 6,000 and Sorrow Rs. 3,000, Sales Rs. 2,00,000, Returns Outward Rs. 2,000, Reserve for Bad Debts Rs. 1,000, Commission received Rs. 20,000, Sundry Creditors Rs. 25,000, Bills Payable Rs. 3,000, Miscellaneous Revenue Receipts Rs. 150, Capital Account—Joy Rs. 60,000 and Sorrow Rs. 30,000. The following adjustments are required: (i) Closing Stock Rs. 45,000; (ii) Depreciate Plant at 10% and Furniture at 20%; (iii) Outstanding Liabilities to be provided—Wages Rs. 3,000, Salary Rs. 5,000; (iv) Insurance Premium Payable Rs. 1,200; (v) Interest on Capital to be provided for at 5% p.a.; (vi) Interest on Drawings to be charged at 10% p.a. Drawing were even throughout the year; (vii) Reserve for Bad Debts to be adjusted to 2½% on Sundry Debtors; (viii) Joy is entitled to a Salary of Rs. 6,000 p.a. and Sorrow to a Commission at 2% on the net profits. [Ans: G.P. Rs. 97,250, N.P. Rs. 84,176, Divisible Profit Rs. 72,441; B/s. total Rs. 2,02,375.] 337 (20) Following is the Trial Balance of Shri Subhranka as at 31.03.2018. you are required to prepare the Trading and Profit & Loss Account for the year ended 31.03.2018 and the Balance Sheet as at that date after making necessary adjustments: Rs. Rs. Purchases 30,000 Sales 50,000 Sales Ledger balances 15,200 Purchase Ledger balances 12,200 Returns Inwards 1,000 Return Outwards 1,200 Discount allowed 1,000 Discount Received 300 Buildings 22,000 Capital 26,600 Depreciation on Buildings 1,000 Suspense Account 1,000 Income Tax 1,000 Goods sent on Consignment 2,500 Wages 2,000 Profit on Consignment 500 Salaries 3,000 Apprenticeships Premium 1,200 Consignment Stock (31.03.2018) 600 (for the year ending on 30.6.2018) Stock (1.04.2017) 10,600 Provision for Bad Debts 1,000 Trade Expenses 2,000 Commission Received 800 Insurance 200 Cash in hand at Bank 6,300 Deposit with Sajal 2,000 97,300 97,300 Adjustments: (i) Stock on 31.03.2018 was valued at Rs. 10,000; (ii) Stock valued at Rs. 2,000 was destroyed by fire on 25.03.2018 for which the Insurance Company admitted a claim of Rs. 1,200 only; (iii) Deposit with Sajal was realised together with interest @ 10% p.a. for 6 months and deposited the same up to Fixed Deposit Account with a Bank on 1.1.2018, bearing interest @ 6% p.a. but no entry had since been made; (iv) Out of Purchases, goods of Rs. 2,000 were distributed as advertising matter; (v) Suspense Account represents a Cheque received from Subir, a customer in settlement of Rs. 1,200 due from him. The Cheque was duly deposited into and credited by Bank, (vi) Maintain provision for Bad Debt @ 5% on Debtors; (vii) Provision for Discount @ 2% on Debtors. . [Ans: Gross Profit Rs. 24,700, Net profit Rs. 17,165.50, Balance total Rs. 55,265.50.] (21) From the following particulars prepare the Trading and Profit & Loss Account for the year ended 31.03.2018 and the Balance Sheet as on 31.03.2018 of Prem Niwas:— Debit Credit Rs. Rs. Building 50,000 Machinery 22,000 Furniture 10,000 Bank 9,000 Cash 1,000 Loans (since 1.4.2017) 30,000 Capital 52,000

338 Debit Credit Rs. Rs. Debtors/Creditors 50,000 40,000 Opening Stock 12,000 Purchase/Purchase Returns 2,50,000 10,000 Sales Returns/Sales 12,000 Rent 6,000 Establishment 16,000 P.P. deducted from Salaries 1,000 Interest (10%) 2,000 Electricity 1,000 Phone 1,000 Commission 6,000 Insurance Premium 1,000 Bad Debts 2,000 Bills Receivable 4,000 Total 4,55,000 4,55,000 (i) Provide depreciation on Building @ 5% and Machinery @15% and Furniture @ 10%; (ii) Stock was not taken on 31.03.2018 but only on 1.4.2018, The transactions from 1.4.2018 are Sales Rs. 25,000, Purchases Rs. 15,000, Stock on 7.4.2018 Rs. 18,000 and Gros Profit 20%; (iii) During the year Machinery to the value of Rs. 10,000 was destroyed by fire and the insurance claim was settled at Rs. 80,400 and created to Machinery Account; (iv) Provide Employer's Share of P.P. Rs. 1,000; (v) Provision for Bad Debts at 5% is to be provided; (vi) Provide Commission to the Manager @ 10% on net profit after commission. [Ans: Gross Profit Rs. 81,000, Net profit Rs. 30,000, Balance total Rs. 1,58,000, Closing Stock Rs. 23,000.] (22) From the following list of balances, prepare Trading Account and Profit & Loss Account for the year ended 31st March, 2018 and a Balance Sheet as at that date: Rs. Rs. Stock 1.4.2017. Raw Materials 30,000 Advertisements 21,500 Work-in-Progress 20,000 Printing & Stationeries 10,000 Finished Goods 1,50,000 Carriage Outwards 6,000 Purchases of Materials 3,00,000 Discount allowed 10,000 Carriage Inward 11,000 Cash in hand & at Bank 52,500 Wages 2,00,000 Sundry Debtors 2,50,000 Works Manager's Salary 56,000 Plant & Machinery 2,00,000 Factory Expenses 59,000 Land & Building 1,15,000 Royalties 12,000 Sundry Creditors 4,71,000 Sales 7,34,000 Loan@5% (Cr.) 40,000 Discount Received 11,000 Drawings 61,000 Office Salaries & Expenses 70,000 Reserve for Bad Debts 10,000 Office Rent and Insurance 42,000 Capital Account 4,10,000

339 The following additional particulars are to be taken into consideration: – (a) Stock on 31.03.2018 Raw Material Rs. 40,000 Work-in-progress Rs. 45,000 Finished goods Rs. 2,80,000 (b) Outstanding Expenses– Wages Rs. 6,000 Factory Expenses Rs. 2,500 Office Salaries Rs. 3,000 Interest on Loan Rs. 2,000 (c) Depreciate Land and Building @2% and Plant & Machinery @ 7½%; (d) Write off Rs. 5,000 as Bad Debts and provide a Reserve of 5% for Bad & Doubtful Debts. [Ans: Gross Profit Rs. 2,52,500, Net profit Rs. 74,450, Balance Sheet Total Rs. 2,467,950.] (23) From the following information received from the book of Mr. X on 31.3.2018, you are required to prepare the Trading and Profit & Loss Account for the year ended 31st March, 2018 Debit Credit Rs. Rs. X's Capital Account 60,000 Plant & Machinery 18,000 Depreciation on Plant & Machinery 2,000 Repairs to Plant 1,600 Wages 28,000 Salaries 4,000 Income Tax 500 Cash in Hand 2,000 Land 24,500 Building Depreciation 2,500 Purchases less Returns 1,23,500 Sales 2,49,000 Bank Overdraft 13,800 Accrued Income 1,500 Salaries Outstanding 2,000 Bills Receivable 6,000 Bills Payable 1,000 Provision for Bad Debts 4,000 Bad Debts 35,000 Discount on Purchases 23,300 Sundry Debtors 37,000 Sundry Creditors 50,000 Stock on hand on 1st April, 2017 Building 3,61,000 3,61,000

340 Additional Information given were:– (a) Stock on 31st March, 2018 was Rs. 30,000; (b) Write off Rs. 3,000 Bad Debts and maintain a provision for Bad Debts at 5% on Sundry Debtors; (c) Goods Costing Rs. 5,000 were sent to a customer on "Sales on approval basis on 30.3.2018. These were recorded as actual sale. The rate of Gross Profit was 16% of sale. (d) Rs. 1,200 paid as rent of the office were debited to Landlord Account and were included in Sundry Debtors; (e) Sales Manager is to be given a Commission of Rs. 3,607; (f) General Manager is to be given Commission of 10% of the net profit after charging his Commission. [Ans: Gross Profit Rs. 89,500, Net Profit Rs. 72,139, Balance Sheet Total Rs. 1,84,560.] [Hint: Closing Debtors = 35,000, Sales return 6,000, Bad Debts 3,000, Rent 1,200 = 24,800.] (24) Following is the Trial Balance of Mr. X at 31st March, 2018 and it is desired to prepare final accounts showing the results of the transactions for the year: Dr. Cr. Rs. Rs. Plant & Machinery 5,000 Capital 4,000 Office Furniture 260 Sales 48,000 Stock 1st April, 2017 4,800 Bills Payable 560 Motor Vans 1,200 Sundry Creditors 5,200 Sundry Debtors 4,570 Provision for Doubtful Debts 250 Cash in Hand 40 Returns Outwards 550 Cash at Bank 650 Discount Received 370 Wages: Factory 15,000 Office 1,400 Purchases 21,350 Bills Receivable 720 Returns Inwards 930 Drawings 700 Rent 600 Factory lighting and heating 80 Telephone 35 Insurance 30 Advertising 565 General Expenses 100 Bad Debts 250 Discount Allowed 650 The Following adjustments are to be made:– (i) Stock on 31.3.2018 Rs. 5,200 (ii) Rent due but not paid—Rs. 200; (iii) 3 months factory lighting and heating due but not paid—Rs. 30; (iv) Insurance paid in advance—Rs. 10;

341 (v) 10 P.C depreciation to be written off Plant & Machinery, 5% off furniture, 25% off motor vans; (vi) Write off further Bad Debts Rs. 70. The provision for Doubtful Debts to be increased to Rs. 300; (vii) Discounts of 2½% on Debtors and creditors are to be anticipated; (viii) Bills Receivable Rs. 400, not yet due, were discounted on 31st March, 2018. [Ans: Gross Profit Rs. 11,560, Net Profit Rs. 7,202 Balance Sheet Total Rs. 16,362.] [Hint: Bill Reveivable discounted Rs. 400, will only appear at the foot of the Balance Sheet by way a note as contingent liability.] (25) Mr. A, a shop keeper, had prepared the following Trial Balance from his Ledger as on 31st March, 2018. Debit Credit Rs. Rs. Purchases 3,10,000 Sales 4,15,000 Opening Stock 50,000 Cash in hand 21,100 Cash at Bank 2,88,600 Mr. A's Capital 4,000 Drawings 5,000 Rates & Taxes 32,000 Salares 11,500 Postage & Telephone 35,000 Salesman's Commission 9,000 Insurance 17,000 Advertising 22,000 Furniture & Fittings 3,000 Printing & Stationery 48,000 Motor Car 2,000 Bad Debts 4,000 Casgh Discounts 14,000 General Expenses 10,000 Carriage Inwards 22,000 Carriage Outwards 20,000 Wages 11,000 Outstanding Liability for expenses 40,000 Sundry Creditors 1,00,000 Sundry Debtors 7,43,600 7,43,600 You are requested to prepare Trading and Profit & Loss Account for the year ended 31st March, 2018 and Balance Sheet as on that date. You are also given the following further information: (a) Cost of goods in stock on 31st March, 2018–Rs. 1,45,000; (b) Mr. A had withdrawn goods worth Rs. 5,000 during the year; (c) Printing & Statinery of Rs. 11,000 relating to 2016-17 accounting year had nto been provided in that year but was in this year b debiting Outstanding Liabilities;

342 (d) Purchases include purchase of Furniture worth Rs. 10,000; (e) Debtors include Rs. 5,000 Bad Debts; (f) Creditors include a balance of Rs. 4,000 to the credit of L.M. Corporation in respect of which it has been decided and settled with the party to pay only Rs. 1,000; (g) Sales include goods worth Rs. 15,000 sent out to SM & Co. on approval and remained unsold as on 31st March, 2018. The cost of the goods was Rs. 10,000; (h) Provision for bad Debts is to be created at 5% of Sundry Debtors; (i) Depreciate Furniture and Fittings by 10% and Motor Car by 20%; (j) The saleman are entitled to a Commissioni of 10% on toal sales. [Ans: G.P. Rs. 1,80,000, N.P. Rs. 1,700, B/s. total Rs. 3,12,300.] (26) Abani and Rajani are partners sharing Profit & Losses equally. The following balances were extrated from the books on 31st March, 2018. Rs. Rs. Capital 1.4.2017 Abani 11,700 Debtors 13,500 Rajani 7,800 Purchases: Loan from Partners on 1.4.2017 Materials 85,000 Abani 15,000 Finished goods 1,000 Rajani 15,000 Duty on Materials 5,000 Net Sales 1,10,000 Eelctricity and Power 1,500 Miscellaneous Receipts 400 Salaries & Wages: Reserve for Bad Debts 500 Factory 15,000 Goodwill 5,000 Office 6,500 Factory shed 2,000 Repairs Renewals 250 Machinery 13,000 Rent, Rates & Taxes 1,650 Furniture: Insurance 390 Factory 500 General charges 1,810 Office 300 Creditors 13,000 Investments at 4% 1,000 Difference in Accounts (Cr.) 2,000 Stock on 1.4.2017 Materials 13,000 Work-in-progress 750 Finished Goods 8,250 The following additional information is available: (a) Closing Stock–Materials Rs. 21,000, Work-in-progress Rs. 1,250, Finished Goods Rs. 20,750% (b) Depreciation to be provided;–Factory shed 2%, Machinery 10%, and Furniture 15%; (c) Outstanding Espesnes:–Salaries & Wages–Factory Rs. 400, and Office Rs. 100. General Charges Rs. 100. (d) Insurance premium covers period of one month in advance; (e) Eelctricity and Power, Repairs & Renewals and Rent, Rates & Taxes to be apportioned between Factory & Office in 4%; (f) Interest to be provied oncapital at 4% and also on Partners Loans and Investments; (g) Reserve for bad Bdets to be provided at 4% onDebtors. You are required to prepare Manufacturing Account, Trading Account, and Profit & Loss Account for the year ended 31st March 2018, and a Balance Sheet as on that date. [Ans: Cost of Production Rs. 1,01,035, G.P. Rs. 20,465, N.P. Rs. 9,472.50 B/s. Total Rs. 76,372.50]

343 8.17 @ Āsi, ðO# 1. Basu A, Financial Accounting–I, Tee Dee Publications. 2. Basu and Das, Financial Accounting, (Vol–I), Rabindra Library. 3. Hanif & Mukherjee, Financial Accounting (Vol–I), Tata McGraw–Hill. 4. Maheswari, S.N., Financial Accounting (Vol–I & II), Sultan Chand & Sons. 5. Mukherjee & Mukherjee, Financial Accounting, Oxford University Press. 6. Nayak O Manna, Arthik Hisabnikas & Karnener Ruparekha, Parul Library. 7. Sukla, M.C. and Grewal, T.S. Advanced Accounts, S Chand Publication. 8. Paul, S. K. and Paul, Chandrani, Financial Accounting (Vol–I), New Central Book Agency (P) Ltd.

344

Hit and source - focused comparison, Side by Side

Submitted text As student entered the text in the submitted document.
Matching text As the text appears in the source.

1/21	SUBMITTED TEXT	7 WORDS	87%	MATCHING TEXT	7 WORDS
İÜ, ü)ı, ð%!è, <Äöyö ù, y^!à ù, yà Ü,		İÜ, ü)ı, ð%!è, ù, y^!à ù, yà Ü, ^			
<div style="background-color: #f0f0f0; padding: 5px; border: 1px solid #ccc;"> J 08da7893-1c7f-4fc6-a4a4-102e4dcb9408 </div>					

2/21	SUBMITTED TEXT	6 WORDS	73% MATCHING TEXT	6 WORDS
	Ü, Ó ° ã ï ö ° ~ * z ç y á = ! ° Ó ° ü ã ï ö f í , z ã ï ö ' á ã ï ÿ à f Ü , ã ï ã ° Ü , ! ê , ç		Ü, Ó ° y • ã ° ã ï = ! ° Ó ° ü ã ï ö f í , z ã ï ö ' á ã ï ÿ à f Ü , ã ï ã ° Ü , ! ê , ê , ç	
	J 08da7893-1c7f-4fc6-a4a4-102e4dcb9408			
3/21	SUBMITTED TEXT	6 WORDS	73% MATCHING TEXT	6 WORDS
	Ó ã ï ° ü ã ï ö Ü , ã ï ö ° ã ï ã , y ó ° í , z ã ï ö ' á Ü , ó ° ð		Ó ã ï ° ü ã ï ö Ü , ã ï ö ° ã ï ã è ö – ã , y ó ° ü ã ï ö f ~ Ü , ! ê , ó ° í , z ã ï ö ' á Ü , ó ° !	
	J 08da7893-1c7f-4fc6-a4a4-102e4dcb9408			
4/21	SUBMITTED TEXT	8 WORDS	84% MATCHING TEXT	8 WORDS
	y ã ï ö ! ° ã ï ö k , Ü , ó ° y • ã ° ã , y ã ï ö , ó ° y • ã °		y ã ï ö ° ≤ ã ï ö , ç Ü , ó ° y • ã ° ã , y ã ï ö , ó ° y • ã °	
	J 08da7893-1c7f-4fc6-a4a4-102e4dcb9408			
5/21	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	ê , ù , y ã ï à ù , y à Ü , ó ° y • ã ° – 2		ê , ù , y ã ï à ù , y à Ü , ó ° y • ã °	
	J 08da7893-1c7f-4fc6-a4a4-102e4dcb9408			
6/21	SUBMITTED TEXT	6 WORDS	83% MATCHING TEXT	6 WORDS
	Ü , y ó ° ã ï = ! ° Ó ° ü ã ï ö f í , z ã ï ö ' á ã ï ÿ à f Ü , ã ï ã ° Ü , ! ê , °		Ü , ! ó ã , y ó ° ö y ü Ü , ã ï ö ° ü ã ï ö f í , z ã ï ö ' á ã ï ÿ à f Ü , ã ï ã ° Ü , ! ê , °	
	J eaeadf5a-008f-4e0c-94e0-4cc157b7e76a			
7/21	SUBMITTED TEXT	6 WORDS	83% MATCHING TEXT	6 WORDS
	ò % Ù ! ê , í , z ò y • ó ° ã ï ã ã ã ã y • ° É S Ù , V		ò % Ù ~ Ü , ! ê , í , z ò y • ó ° ã ï ã ã ã ã y • ° É 1 V	
	J eaeadf5a-008f-4e0c-94e0-4cc157b7e76a			
8/21	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	Ó ã ï ç È ã ã í , z ã ï ö ' á ã ï ÿ à f • ã ï ã ã í , z ã ï ã ã , –			
	SA Ananda Gopal Halder_TARUN SANNYALER KOBITA SOMAY-SAMAJ O ITIHASER MANABIK PRATYA.pdf (D112437323)			

9/21	SUBMITTED TEXT	6 WORDS	87% MATCHING TEXT	6 WORDS
	Ü,Ó`y•î` î,y`Û, Óy•î` Ú^Ó`		Ü,Ó`y•î` î,y`Û, Óy•î` Ó€	
	J 08da7893-1c7f-4fc6-a4a4-102e4dcb9408			

10/21	SUBMITTED TEXT	7 WORDS	78% MATCHING TEXT	7 WORDS
	Ó` Ü,`îî`Ü,ê,y í,zòy•Ó`î` òÄî`y•°É Sü,v`Ü,		Ó` Ü,`îî`Ü,ê,y í,zòy•Ó`î` òÄî`y•°É É 1V`Ü,`^	
	J eaeadf5a-008f-4e0c-94e0-4cc157b7e76a			

Ó^İçĒİ ù) ,!üÜ ,y ,öy° Ü ,^İÓ -

~Ü ,Ü , 2 ^ xy!ò ,ö ^İÓ=Ó^ à!i ,≤ÄÜ ,!i , Ä !òòç≈ö ſü)• àè ,ö
2.1 í ,z ^İçf 2.2 ÓyÇ°y Ä Óyây!°Ó , ò!Ó^ ä ,!^ 2.3 ÓyÇ°yÓ
ſy!• ^İi ,fÓ^ à!i ,≤ÄÜ ,!i , Ä !òòç≈ö 2.4 ſÇ!« ,ÆſyÓ^ 2.1
í ,z ^İçf ſy!• ,i ,f ^òçÜ ,y° Ä üyö% ^İÉİÓ^ ç#ÓöÈÜÈ!
öü≈ , Ó^ - üyö% ^İÉİÓ^ ç#Óö•z ſy!• ^İi ,fÓ^ í ,z ,öç#Óf
xyÓ^ ç#Óö !ò!^!sfı , •!^ İ%à Óy Ü ,y ^İ°Ó^ myÓ^ y-
^°á^İÜ ,Ó^ Ü ,y° ^°á^İÜ ,Ó^ ^âyä , ^İÓ^ x^lâyä , ^İÓ^ Ü ,yç
Ü , ^İÓ^ İy!^ ^°á^İÜ ,Ó^ í ,z ,öÓ^ - İ ,y•z ſy!• ^İi ,fÓ^
xy^İ°yā , öy!^ ^•z İ% ^İàÓ^ ſüyçñ ç#Óö ≤Äü ,!i , Ó^ , ö!
Ó^ ä ,!^ ſjō^ İÜ≈ , öyÓ^ İy İyÜ ,y ≤Ä^İİ^ yçö- ÓyÇ°y ſy!
• ^İi ,fÓ^ ſüfÜ , , ö!Ó^ ä , ^İİ^ Ó^ çöf ÓyÇ°y Óy ÓD^ İòç
ſjō^ İÜ≈ , Ä öyÓ^ İy İyÜ ,y ÓyN , ö#İ^ - ÓyÇ°yÓ^ ù) , ^İâyñ
ſüyçñ Ó^ yçö#!i , Ä öü≈#İ^ •z!i , •y ^İſÓ^ , ö!Ó^ ä ,!^ çyö^ İi ,
• ^İÓ^ ſ•flÄy!òÜ , ÓàÈ^İÓ^ Ó^ ÓyÇ°y ſy!• ,i ,f ^İÜ , í ,z ,ö!
Π , Ó^ çöf- ſy!• ,i ,f xy^İ°yā , öyÓ^ (ö) ^İÓ≈ İ ,yÓ^ (öè , ù) ,!
üñ ^ò^İçÓ^ , ö!Ó^ ä ,!^ @ Ä^İ ≤Ä^İİ^ yçö- 2.2 ÓyÇ°y Ä
Óyây!°Ó^ , ö!Ó^ ä ,!^ ÓD^ İò^İç ÓſÓyſÜ ,yÓ^ # ÓDù ,yÉİ#
üyö%Éİ•z Óyây!° !•ſy ^İÓ^ , ö!Ó^ !ä ,!i , - İ ,y•z ≤Äİ^ İü
≤Äyā , #öÜ ,y° ^İ^İÜ , Ói≈ , üyö Ü ,y° , ö!≈hs^ ÓD^ İò^İçÓ^
^ä , Ö•İjê ,y çyöy ≤Ä^İİ^ yçö- ≤Äyā , #öÜ ,y ^İ° í ,z_Ó^
ù ,yÓ^ İ , Óy xy!≈yÓ^ İi≈ , Ó^ ^°yÜ ,çö ù ,yÓ^ İi , Ó^
, ö)Ó≈≤Äy^İhs^ Ó^ üyö%Éİçö ſjō^ İÜ≈ , í ,zFā , öyÓ^ İy
^ , öyÉİ İÜ , Ó^ İ , öyñ •#ö öyÓ^ İy•z !aÈ°ñÈÜÜÜÈİ ,y^İòÓ^
Ü ,y ^İàÈ ~ ^İòç !aÈ°ÈÜÜÜÈÜÜ^ò^İçyÜöy!≈!
öÓyſÜÜÈÜÜÈÜÈ~!è , xöy!≈ ^İòÓ^ ^òç- İ ,y•z İ ,y ^İòÓ^
ſjō^ İÜ≈ , í ,zāā , öyÓ^ İy İyÜ ,y ſΩ , Ó^ ö!^ - xy!≈yÓ^ İi≈ , Ó^
^Ü ,y^İöy üyö%Éİ ~ ^İò^İç ~ ^İ° Óy ~ ^İò^İçÓ^ üyö% ^İÉİÓ^
ſ^İD^ İyày^İlyà Ó^ yá^İ° İ ,y ^İÜ , Ó^ y! ,f Óy ſüyçā% , fİ ,
Ü , Ó^ y • ^İi ,y- , ö^İÓ^ e^üç ^ſ•z xÓfliyÓ^ , ö!Ó^ Ói≈ , ö
âè , ^İi , İy^İÜ ,ñ í ,zß^y!ſÜ , İ ,y Ü ,ü^İi , İy^İÜ , -
xy!≈ſÇflÒyÓ^ ñ ſÇfl,Òi , ù ,yÉİy Ä çyflf ſÇ!• ,i ,yÓ^ ≤Äü ,yÓ
, ö! , , ^İi , İy^İÜ , ~ÓÇ xy!≈ü ,yÉİy Ä ſÇfl,Ò!i , Ó^ ≤Äyöyöf
°« , İ#İ^ • ^İİ^ Ä^İè , - ÓyÇ°y^İòç Óy ÓDù) ,!üÓ^ ^ù , Ó^ İây!
°Ü , ſ#üyöyÓ^ ÓyÓ^ ÓyÓ^ , ö!Ó^ Ói≈ , ö^â^İè , ^İàÈñ
öy^İüÓ^ Ä öyöy Ó^ * , ö^òây İy!^ - ÓDñ ^àÓi , ñ Ó^ y! , , ñ
ſüi , è , , öÓ^ Ói≈ , #Ü ,y ^İ° ~Ü , e • ^İİ^ ÓD^ İòç Óy
ÓyÇ°y^İòç öy^İü x!ù ,!i , • ^İİ^ ^İàÈ- İ!òÄ Ói≈ , üy^İò^ ſ•z
Ó , _Ó^ ÓD^ İò^İçÓ^ , ö)Ó≈yÇç xy°yòy Ó^ yT...
ÚÓyÇ°y^İòçÜ öy^İü , ö!Ó^ !ä ,!i , , yù , Ü , ^İÓ^ ^İàÈ- ~ây^İö
xyüy^İòÓ^ ≤Äyā , #öÓ^ İDÓ^ ſ#üyöy ſjō^ İÜ≈ , xÓ!• ,i ,
• Äİ^ yÓ^ ^ä , <Ty Ü , Ó^ y İyÜ , - ~•z ^ù , Ó^ İây!°Ü , ſ#üyöy !
öò≈yÓ^ ^İiÓ^ Ü ,yç!è , ſ•ç ö!^ - xyüÓ^ y ~ !ÓÉİ^İİ^ !i , •y!
ſÜ , ö#•yÓ^ Ó^ Óö Ó^ y^İİ^ Ó^ ſy•y!f !ö^İi , öy!Ó^ - İi ,!ö !
°^İá^İàÈöÈÜÜÈÜÈÍ ,z_ ^İÓ^ !•üy!^ ~ÓÇ !•üy!^ , ö! ,
^ö , öy°ñ !ſ!Ü , ü Ä ^ù , yè , yö Ó^ yçfó í ,z_Ó^ , ö)Ó≈ !ò^İÜ ,
Ó , , ö%e öò Ä í ,z , ö! , fÜ , yñ í ,z_Ó^ , ö!y , ü !ò^İÜ ,
myÓ^ ÓD , ö!≈hs^ ù ,yà#Ó^ İ#Ó^ í ,z_Ó^
ſüyhs^ Ó^ yÓi≈ , # ſüü) ,!üö , ö)Ó≈!ò^İÜ , ày^İÓ^ yÈÜÈáy!
ſİ^ yÈÜÈ^ç!hs^ İ^ yÈÜÈ!e , ö%Ó^ yÈÜÈ ä , R@ Äyü^ç^° İxi#
Óy!• İ^ y ò!« , İ ſü%o , ö!≈hs^ ó , ö!y , ^İü
Ó^ yçü•ÈÜÈſſNyÄi ,y°
, öÓ^ àöyÈÜÈ^âÈyè , öyà , ö%Ó^ ÈÜüyöü) , üÈÜÈ
òù) , üÈÜÈ^Ü , ÄÓÓ^ ÈÜÈü!^)Ó^ ù , ^İÓÓ^ ~ç°ü!^ ñ xÓ^ İfû!^

üyoù) ,!üö ò!« , ^îi Ó ^îDy , ðÿyàÓ° – ~*z ≤ÄyÜ , ,!i , Ü , ð#üy!
Óö,i ,

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12/21 SUBMITTED TEXT 7 WORDS **81% MATCHING TEXT** 7 WORDS

üî° ði , Ü , i , y xÓ°i]ö Ü , Ó°y ~ÓÇ x≤Ä^îi° yçö#î°

SA MA in History SEM I (CBCS Mode) .pdf (D142514333)

13/21 SUBMITTED TEXT 4 WORDS **100% MATCHING TEXT** 4 WORDS

i , z ^îj ^îçf ÓfÓ•yÓ° Ü , Ó°y i , z ^îj ^îçf ÓfÓ•yÓ° Ü , Ó°y •

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14/21 SUBMITTED TEXT 5 WORDS **95% MATCHING TEXT** 5 WORDS

Ó° &c , ð)i≈ ú) , !üÜ , y , ðyo°ö Ü , ^îÓ°

ñ îÑyÓ°y • ^î°öÈUÙUÈçl° ^îòÓñ ^°yî° #ñ çÓ°îñ i , züy , ð!
i , ñ ^âyÓð≈ö – ≤Äöyö Ü , !Ó çl° ^îò^îÓÓ° Uà#i , ^îây!
Ó@^îüÜÓ° Ü , y i , z ^îÖ° ^îáÓ° x^î , ð« , y Ó°y ^îá öy –
Ó°yöyÜ , Èè !ÓÉîî° Ü , Ü , yÓf!è , ðyÓ°y ù , yÓ° ^îi , çò!≤Äî°
Ü , yÓf – i , yâÈyí , y Ó°yçÿü , yÓ° xöfyöf Ü , !ÓàîÄ
îÑ , y ^îòÓ° öyö ^°Ó° ^îá ^îáÈö –
i , z ^îÖ°áfÈUÙUÈè°öyî° #Ó° Ú , çÓöò)î , Ü SÜ , y!°öy ^îÿÓ°
^îüàò) ^îi , Ó° xyòç≈ Ó° !ä , i , Vñ ^âyÓð≈ö xyä , y îî≈Ó°
Úxyî≈y ðÆçî , #Ü – ≤ÄÿDî , Ü , ^îî° Ü , !è , ðÇÜ , ° @ ^îÄ^îsiÓ°
öyü Ü , Ó° ^îi , •î° ^î= !° ÓyÇ°yÓ° ≤Äî , !ò!òc
Ü , ^îÓ° ^îäÈÈUÙUÈÛÿ%ù , y!Éî , Ó° b^îÜ , yçÜ SÜ , Ó#w
Óä , ö ðü%Fä , î° Vñ Úÿò! _ Ü , î≈yü , i , Ü Ä
Ú≤ÄyÜ , i , ^î , çD°Ü – ð%ù , y!Éî , Ó° b^îÜ , yç SÜ , Ó#wÓä , ö
ÿü%Fä , î° V≠ ÓD^îò^îç e ^îî° yòç çî , ^îÜ , Ó° , ð) ^îÓ≈ ðÇÜ , !
°i , ñ ðÇfl , Ò^îi , ^°áy ≤ÄÜ , #i≈ ^îÿyÜ , Óy ^îäÈyê , Ü , !Ói , yÓ°
ðÇÜ , °ö – á! , i , ç , ð%Ñ!!è , ^îi , öyü , öe , öyÁî° y îyî° !ö – F. W.
Thomas @ ^îsi!è , ^îÜ , ÚÜ , Ó#wÓä , ö ðü%Fä , î° Ü öyü !
ò^îî° 1912 ðy ^î° ~!çî° y!è , Ü , ^îÿÿy•z!è , ^îîÜ , ≤ÄÜ , yç
Ü , ^îÓ° ö – ç^îÓ° ~Ü , !è , ðjð)i≈ ç%Ñ!! , öyÁî° y îyî° ñ
^îáy ^îö ðÇÜ , °ö!è , Ó° öyü , öyÁî° y îyî° ÈUÙUÈÛÿ%ù , y!Éî ,
Ó° b^îÜ , yçÜ – !° , ð° ^îá ü ^îö •î° 1200 ðy ^îÓ° xy ^îá ^°áy
i , y•z Ó° ä , öy=!° i , yÓ° xy ^îá•z ^°áy – !mî , #î° , ð%Ñ!!
è , ^îi , ðÇÜ , !° i , yÓ° öyü , öyÁî° y îyî° ÈUÙUÈ!Óö , fyÜ , Ó° –
!i , !ö ^îÒàî , Sxî≈yî Ó° ^îk , Ó° i , z , öyÿÜ , V – Ü , yÓ° î
Ó°k , Ó°öy !ò^îî° @ ^îÄ^îsiÓ° xyÓ° Ω , – ~áy ^îö x^îöÜ ,
Óyây!° Ü , !ÓÓ° öyü , öyÁî° y îyî° ÈUÙUÈÛö%ç#ñ Ó° !i ,
öy°ñ Ó°#î≈ !üèñ !Óöî° ^îòÓ° ≤i , –

SA 06_chapter 3.pdf (D143312908)

15/21	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
<p>ö k , ! i , , ß ö ^ i ü ≈ , x y ^ i ° y ä , ö y ü , ö °</p> <p>SA MA in History SEM I (CBCS Mode).pdf (D142514333)</p>				
16/21	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>ï ó ° ö ° ü , y ^ i ä è í , z , ö ! f l i i , ü ,</p> <p>SA MA in History SEM I (CBCS Mode).pdf (D142514333)</p>				
17/21	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>í , z ^ i ö ' á ü , ö ° y ≤ Ä ^ i i ° y ç ö ^ i ñ ß</p> <p>SA MA in History SEM I (CBCS Mode).pdf (D142514333)</p>				
18/21	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>ï , í ó ° ü , ö ° y ó ° í , z ^ i j ^ i ç f ß</p> <p>J eaeadf5a-008f-4e0c-94e0-4cc157b7e76a</p>				
19/21	SUBMITTED TEXT	6 WORDS	84% MATCHING TEXT	6 WORDS
<p>ó ° ü , ^ i i ° ü , ê , y í , z ö y • ó ° î ^ ò Ä i ° y • ≠ ° É !</p> <p>J eaeadf5a-008f-4e0c-94e0-4cc157b7e76a</p>				
20/21	SUBMITTED TEXT	7 WORDS	80% MATCHING TEXT	7 WORDS
<p>x y ^ i ° y ä , ö y ü , ö ° y • ° É ü ^ i ö ü , ö ° y • °</p> <p>SA Basari Halder.pdf (D144493773)</p>				
21/21	SUBMITTED TEXT	5 WORDS	75% MATCHING TEXT	5 WORDS
<p>x y ^ i ° y ä , ö y ü , ö ° y • ° É ü ^ i ö ü , ö ° y • °</p> <p>SA Basari Halder.pdf (D144493773)</p>				

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Entire Document

~tp̄tp̄ 1 □ èpyiù•p#èù <#p!_< xy#zl 1872éYÿYéI (Indian Contract Act, 1872-I) ^'pl 1f1 'pzöijcÄ 1f2 ²hBiyily 1f3 xy#zöilüü □ ,Kby 1f4 xy#zöilüü 'pzöijcÄ 1f5 mðy? G xy#zl 1f6 xy#zöilüü xl%Cyml 1f7 iy!?!?Ätp̄ xy#zl 1f7f1 èpyiù•p#èù iy!?!?Ätp̄ xy#zöilüü 'pzè# mð)¥ 1f8 <#p!_< xy#zöilüü ²löieüy?l#èù•py 1f9 <#p!_<iù □,Kby 1f10 ÷iTM <#p!_<iù xyiCÄtp̄#èù 'pzb>y~ yl 1f11 <#p!_<iù öx"#!îèpy ^ 1f12 <#p!_< mÄy~ öilüü öey ^ Ä•py 1f12f1 lyiytp̄ 1f12f2 !it,p•b ô!hBiyüñ iÄ!_< 1f12f3 ?'pü i%!m* 1f12f4 p>yöilyüÄ-y_•py 1f12f5 'pzdÄ_•py 1f12f6 xöiey ^ Ä iy xÇpô iÄ!_< 1f13 ²hBiyi G B°#t,p!•b 1f14 ²hBiyi tp̄iüyüü !! èp̄p̄ p>#m*!•b 1f15 ÷iTM ²hBiyiöiüü !!èùöiy# 1f16 B°#t,p!•più □,Kby 1f17 ÷iTM B°#t,p!•più !!èùöiy# 1f18 ²hBiyi G B°#t,p!•b Kby>l 1f19 ²hBiyi ²i•pÄy#yüü 1f20 B°#t,p!•b ²i•pÄy#yüü 1f21 ²i!•p~ yléYÿYé#Kby 1f22 ÷iTM ²i!•p~ yöilüü !!èùöiy# 1f23 ²i! •p~ yöilüü !!èùöiy# iÄ!•pe«ð mð)¥ NSOU I CC-CO-02 8 1f24 <#p!_< !i¥èÄ)•p iÄ!_< 1f25 'pzöijcÄ G ²i!•p~ yöilüü ÷iTM•py 1f26 öB°FSéy ²i~ _ myèù 1f27 îj²löieüy ^ 1f28 xl%!<#p ²lèpyi 1f28f1 îj²löieüy ^ G xl%!<#p ²lèpyiöiü •#pily 1f29 ²i•pyiüly 1f30 löiÄyi"Äl 1f30f1 löiÄyi"Äl G ²i•pyiü"yüü p>yÄtp̄Ä 1f31 è#p; 1f32 !lèp̄p̄ ÷iTPyöiüüü <#p!_< G mÄ!•p ≠ ÷iTM <#p!_< - iy!•p; <#p!_< - iy!•p; mÄ!•p - iy! •p;öiey ^ Ä mÄ!•p 1f32f1 ÷iTM <#p!_< 1f32f2 !!Ü³p; <#p!_< 1f32f3 !!Ü³p; mÄ!•p 1f32f4 !!Ü³p;öiey ^ Ä mÄ!•p 1f32f5 xij²löiey ^ Ä mÄ!•p 1f32f6 x÷iTM mÄ!•p 1f32f7 iy!•p; mÄ!•p G x÷iTM mÄ!•p; p>yÄtp̄Ä 1f33 !!Ü³p; <#p!_< G !!Ü³p; mÄ!•p; p>yÄtp̄Ä 1f34 'pzb>#p!_< 1f34f1 xÇpô iÄ!_<«öitp ?#iTMyüüöilüü ?iÄ x•pÄyictp̄#èù öiÄy!~ mîüüü¥ 1f34f2 }" p> !üöicyTMtp̄yüü#iü ²lyp>Ä öcyTM 1f34f3 ~tp̄•piüæpy 'pzb>tp̄yöiüüü Øpytpy ö Gèüy 1f34f4 ²ly@iyüü ~tj~ yüü 1f34f5 è#p; iy îj²löieüy ^ myiüü ²i~ xíÄ 1f35 %Øplymyöip>Çp <#p!_< 1f35f1 □,Kby 1f35f2 ÷iCÜTÄ 1f35f3 %Øplymyöip>Çp <#p!_<iù !!èùöiy# 1f36 myüü,ç 1f37 xl%ç#i# NSOU I CC-CO-02 9 1f1 'pzöijcÄ ~#z ~tp̄tp̄Øp p>y'p tp̄öiüü xyp>!! iÄ-!j!t•p !iEieü=!j ?yloi•p p>yüüöiil ≠ ♦ xy#zl !tp- ♦ iy!?!?Ätp̄ xy#zöilüü 'pzè# mð)¥- ♦ <#p!_< mÄöitÄp Tmyüü"y- ♦ <#p!_<iù ²ltp̄yüüöiep̄ - ♦ ²i!•p~ yöilüü □,Kby- ²ltp̄yüüöiep̄ ~i, ÷iTM ²i!•p~ yöilüü !!èùöiy#- ♦ <#p!_<iù Gp>iü ij ²löieüy ^ - xl%!<#p ²lèpyi- ²i•pyiü"y- !öiÄyi"Äly G è#pöiüü ²lèpyi- ♦ ÷iTM <#p!_< ~i, ÷iTM <#p!_< tp̄#èpyöiü !!Ü³p; <#p!_<«öip p>iü"•p ¥èù- ♦ %Øplymyöip>Çp <#p!_<iù Tmyüü"y- 1f2 ²hBiyily öyl%Ei mðyöi? útp̄Äim*èpyöiü i#iy# tp̄öiüüD öè mðyöiü? i#iy# tp̄öiüüD öm#z mðyöiü?iü iü#!•pl#!•b- xy<pyiüéYéxyp̄iü"- ÷yGèüyéYé yGèüy- ?#!it̄pyéYé!liÄy# ²i"y;# öööl <pöi;üD mðyöiü?iü m~ mÄiüü#z mðyöiü?iü xy<piü"éYé!iTM ÷•p!iü tp̄öiüüD mðyöiü?iü m~ mÄiüü#z mðyöiü?iü ~#z#i !iTMéYé!löEiTM öööl ötpyl iüyÜTÉ •pyiü mðyöiü?iü m~ mÄöi iü xy<piü"éYé!iTM !lèüsf" tp̄iüyüü ?iÄ xy#zl ²i"èul tp̄öiüüD iüyöiÜTÉüü mðhBiy öyl%Eiöitp öm#z xy#zl öööl <p;öi•p ¥èüD iüyÜTÉéYéxy#zl iüyöiÜTÉüü mðhBiy öyl%öiEiüü xy<piü"éYé!iTMöitp tp̄öi"pyiü èpyöiü !!èüsf" tp̄öiüüD èyüü xy#zl xöylÄ tp̄öiü •pyiüü xy#zl xl%èyèü# Çy!hBiy öp>öieü iyöitpD m%•piüü, xy#zöilüü xíÄ- xy#zöilüü 'pzèp>!_< xy#zöilüü xl%Cyml ²iè,p!•b mÄ°öi; p?ylöi•p ¥öi; ~#z ~tp̄tp̄!Øp p>y'p tp̄iüy x•pÄhsy ²löieüy?iD 1f3 xy#zl !tp̄Ü iüyÜTÉ tp̄•Ätp̄ ²i!i•Äp•b ~i, öyl%öiEiüü p>öiÇp @y!¥"öiey ^ Ä !!èùöitp!%l ¥j xy#zlD i•Äpöyl èp̄Ämðyöi? öyl%Eiöitp Çy!hsy>)"Äèpyöiü G Ç,A Øgt;iyim*èpyöiü iy# tp̄iüöi•p ¥öi; !tp̄S%è !!èüöéYétpyl%l xicÄ#z öööl <p;öi•p ¥èüD ~#z#i !!èüöéYétpyl%l ly öylöi; mðyöi? èp#Ei" mðmÄy ö~ ty !~ öi•p p>yöiüüD •py#z ~#z#i !!èüöéYétpyl%l èyöi•p ²iöi•pÄöitp öööl <p;öi•p iyTMÄ ¥èù- •pyiü ?iÄ iüyÜTÉ iÄiBiy @y!¥" tp̄öiüüD xy#zl xöylÄ tp̄iüöi; Çy!hBiy ²i~ yöilüü iÄiBiy iyöitpD m%•piüü, xy#zl ijöi•p öm#z #i !iTM G !!èüöitp öiyVpyèü èy iüyÜTÉ ²i"èul G îjè tp̄öiüüD xy#zöilüü □ ,Kby ≠ ?!myTMyüüöi"iü Gp>iü îjèöiey ^ Ä iüyÜTÉ#èù xl%öiöy~ l ²ly@ xl%Cymlöitp#z xy#zl iöi;D !!CÜT xy#zl!i~ ä ¥iÄyöiupüü (Holland, Jurisprudence) ööi•péYÿYéöò?l myTMyüüöi"iü iy!¥Ätp̄ xy<piü"éYé !!èüsföi"iü 'pzöijcÄ myiÄöiepiö iüy?÷i!•p̄tp̄ C!_< tp̄•Ätp̄ xl%öiöy!~ •p myTMyüü" !!èüöitp#z xy#zl îjy ¥èüDóó "Law is a rule of external human action enforced by sovereign political authority." xy#zöilüü □,Kby öiöitp xyöiüü xy#zöilüü tp̄•p̄tp̄=!j ÷iCÜTÄ 'pzöiÖt̄ tp̄iüöi•p p>y!iüD èiyéYÿYé f #z#y öyl%Eiöitp Ç,A Øgt;iyim* G Çy!hsy>)"Ä iüy#yüü ²löiçPÜTy tp̄öiüüD

NSOU I CC-CO-02 10 f ƳzƳy ðyl%ðieiiu xy<piu" mA°i|p#eü !lèüôyi|p#D f ƳzƳy ðyl%ðieiiu iy!ƳÄtp xy<piu"oitp !lèüsf" tpoiüD f ƳzƳy iüyöiÜTÉiü iüy? =il!•ptp Ç!_< tþ•Äptp 2iè%_«D f ötp'pz è!~ xyƳzl èpD tpoiü •pyƳöi iüyÜTÉ •pyöitp Çy!hBi !~ öi•p b>yöiüD 1f4 xyƳzöiü 'pzöijçÄ xyƳzl mA°oitÄp Gp>öiüüü xyöiy<ply G Ƴ,Kpy öiöitp xyöiü xyƳzöiü 2iTMyl 'pzöijçÄ=|j mA°öi|p ~tpØpy B>ÜT TMyü"y tpiüöi•p b>y!üüD öeöl- f ðyl%ðieiiu iy!ƳÄtp xy<piu"oitp !lèüsf" tpiüy eyöi•p 2iöi•pÄtp ðyl%Ei ðöyl x!TMtpyü G Ƴ%öiëy Ƴ%!iTMy b>yëüD f xyƳzöiü 2iöiëüy ^ myüü =!•ptp x!%Çy Ƴ%!i<pyöiüüü ðöÿëü ƳyTMöiüü ðyTMÄöið ðöyöi? Ç, A Ƴgt;jy i?yëü iüytyD f xyƳzl xöylÄ tpiüöi Çy!hBi 2i~yl tpiüyD 1f5 ðöy? G xyƳzl xyƳzl mA°öi|p ! tþS%éØpy TMyü"y xyöiü öp>yöD ðöy? mA°oitÄp TMyü"y xyöyöi~ü 2iyëü Ƴtpöi|jüƳ xyöiSéD !tþv •pyöi~ü ööiTMÄ mA°tÄpØpy tþ•pty!- •py xyöiü ~Ƴz x,öiç xyöiy<ply tpiüfD ötpyl ~tp!Øp öylöi~yÜp# xiiy ötpyl iÄ!_«mA±~yëü- eyüü xy<pyiüéYëxy<piu"- xyƳyüü!~ éYé!iTM- ?#iTMyüöi"ü 2i"y|p 2iè,p!•p !iEiöiëü ~tp!Øp Ƴy~ ,öiçÄiü i|pöil xyim*- 2iyëüƳz ö~ty eyëü öë- •pyiüy Ƴtpöi| ~tpƳz Biyöil- xiÁyë ~tp ƳöiD iƳy Ƴ tpoiüüD ~ƳzëpyöiƳz ðöyöi?ü Ƴ,ÜT ƳëüD ~ƳzƳ xëpÄy Ƴ- xy<piu"- iü#!•pl#!•p- Ƴ,B,ñ!•p G ú!•pöiƳÄiü ~tp Ƴe !èpƳ- ðöyöi? !èpƳ- öyl!tþ xy<piu"éYé!iTM !!~ ÄÜT tpoiüü ö~ëüD ðöyöi? eyüü iƳy Ƴ tpoiüü •pyiüyƳz ðöyöi?ü !i!èpƳ- iÄiƳyüü !i!TMü 2iöi"•pyD !tþv ~Ƴz !i!TM=|j iyTMÄ•pyöi|jþ !Séj lyD xíç- eyüü ~Ƴz Ƴyöy!tþ !i!TM=|j ööiil <p|•p ly •pyiüy Çy!hBi !Ƴyöiü ðöyöi? ~tp %öiü Ƴöiëü öë•pD ~?iÄ x!Ä ötpyl !!~ ÄÜT Çy!hBiü x!hBiç ðöyöi?ü öæpi? yüü# xyƳzöil (Penal Code) ö!ƳzD !tþv x!Ä!~ öitþ xyƳzl (Law) iüyÜTÉ tþ•Äptp 2i"•p Ƴëü- ðöy? myüü lèüD ðyl%ðieiiu iy!ƳÄtp xy<piu"oitp !lèüsf" tpoiü- Ƴtpöi|jü ?iÄ ðöyl x!TMtpyü G Ƴ%öiëy éYéƳ%!TMy !~ öiëü ðöyöi? Çy!hSiéY éç, A Ƴgt;jy i?yëü iüytyƳz Ƴj xyƳzöiü 'pzöijçÄD Gp>öiüüü xyöiy<ply öiöitp B>ÜT Ƴj öë Ƴyöy!tþ iü#!•péYé!#!•p G xy<piu" !i!TM Ƴtpöi|jü öÇpöie iyTMÄ•pyéYéöi|jþëpyöi 2iöiëüy ^ tpiüy eyëü lyD !tþv iüyÜTÉ tþ•Äptp 2i"•p xyƳzl Ƴtpöi|jþz ööiil <p|öi•p ƳëüD x!Äiyëü •pyöitp Çy!hBi öp>öi•p ƳëüD ~iÄy>yöiü iüyÜTÉ#ëü xyƳzl ö~öiçü Ƴtpj ly !iüöitþiü öÇpöie ðöëpyöi 2iöiëy? ÄD ötpyl ö~öiçü •piy ðöyöi?ü xy<pyiüéYëxy<piu"- iü#!•péYé!#!•p- !ÇÇpyéYëƳ,B,ñ!•p 2iè,p!•p !iEiëü=öiy !iöi<ply tpoiüü ö Ƴz ö~öiçü xyƳzl 2i"•p ƳëüD xiÁyë xyƳzl ðöy? !lèÄpiüD •pyƳz ~tpiy NSOU I CC-CO-02 11 B>ÜT tpoiüüƳz ijy eyëü- ðöyöi?ü !iöiçEi ötpyl p>iüi•Äpl Ƴöi xyƳzöiü p>iüi•Äpl xyiçÄtþD 'pz~yƳiü" ! Ƴyöiü ijy eyëü öë Ƴz'pzöiüüöip> öTMÄë%öi^ Ƴyöhsy•pöisf t,pEitþöi iü ötpyöily x!TMtpyü !Séj lyD !tþv xyTM%ltþ ðöiëü Ƴyöhsy•pösf !j%!@iü ƳöiD ƳöiD t,pEitþiüy xöitþ x!TMtpyü iyëp tpoiüüD Ƴ%•piüy, ðöyöi?ü p>iüi•Äpl xyƳzöiü p>iüi•Äpöiüü Ƴ<ply tpoiüüD !tþv- ötpyl ötpyl ðöiëü xyƳzöiü p>iüi•Äpl %!Øpöiëü Ƴyöy!tþ iü#!•péYé!#!•piü p>iüi•Äpl tpiüy ƳöiëüöiSéD öëöléYëYëxyƳzl tpoiüü iyjÄ !iüyƳ- iä !iüyƳ ~i, Ƴ•p#~yƳ 2iyüü !j%!@ %!Øpöiëü Ƴyöy!tþ iü#!•péYé!#!•piü p>iüi•Äpl %Øpyöily ƳöiëüöiSéD xiÁyë- Gp>öiüüü xyöiy<ply öiöitp ~tpiy B>ÜT Ƴj ðöy? G xyƳzl p>iüi•Äpl xDyD#ëpyöiü ?!pü•pD ðöyöi?ü p>iüi•Äpöiü xyƳzöiü p>iüi•Äpl 2iöiëüy?lD ~i, !iöiçEi 2iöiëüy?öil xyƳzöiü p>iüi•Äpl%!Øpöiëü ðöyöi?ü iü#! •péYé!#!•piü Gp>iü iyTMy xyöiüüy> tpoiüü Ƴyöy!tþ p>iüi•Äpl xyly ƳëüD 1f6 xyƳzöiü x!%Çy (Rule of Law) 2iy~p xyƳzl ly ðylöi ðyl%Ei Ƴyöy!tþëpyöiü !!!•p Ƴëü !tþv iüyÜTÉ#ëü xyƳzöiü Çy Ƴy öylöi Çy!hBiü !iTMyl iyöitþD ö~öiçü Ƴy,iTMyl!tþ xyƳzl ƳyTMyü" xyƳzl öiöitþz ƳOy•pD ötpyl ötpyl ö~öiç tpoiëütp!Øp !iöiçEi öx"# xyƳzöiü x!•p!üü_« !tþS%é Ƴ%öiëy éYéƳ %!iTMy öp>öiëü iyöitþD xyTM%ltþ è%öi~ü jÇpÄ Ƴj ~tp!Øp iüyöiÜTÉiü xhsy^Ä•p Ƴtpj ly !iüöitþiü Gp>iü ~tpƳz ëpyöiü xyƳzl 2iöiëüy ^ tpiüyD xTMÄy>tp 'pyƳz!iü ööi•péYëYëdöxyƳzöiü ö<pyöiþ Ƴtpj ly !iütpƳz ðöylDóó xyƳzöiü x!%Çy !jöi•p öTMÄë% ^ #ëü TMyü"yëü ijy ƳëüéYëYëdöxyƳzöiü Çpö•py ƳöiÄyFçDóó ~iü myüü Ƴiütpyüü- xyƳzl 2iöi"•py G ƳyTMyü" ly ! iütp Ƴtpöi|jü !lèüsf•p ƳëüD xTMÄy>tp 'pyƳz!iü (A. V. Dicey) !Séöijl xyƳzöiü x!%Çyöiü x!Ä•pö 2i~yD 1885 Ƴyöij Ƴy, !iTMyl!tþ xyƳzöiü 'pzb>iü i_«•pyöy|yëü ~Ƴz ö•piy~ 2i!tþ!Ç•p Ƴëü ~i, ~Ƴz •pöi~ü iü !èp!_öi•p 1920 Ƴyöij jÄp <pÄyöiëyüü ~tp! Øp tþ!ö!Øp ^!p tpoiüü eyüü tþy? !Séj ~Ƴz •pöi~ü iü !èp!_öi•p ö!sfb>iüEiöi~ü 2içy!ltþ Çpö•py ~i, iüÇpytþç Ƴe«yhsy ! iEiöiëü xyöiytþp>y•p tpiüyD xyƳzöiü x!%Çy !iEiöiëü 'pyƳz!iü •pc=|j !iÄ-iü*þ = 1D !iöiçEi Çpö•py 2iöiëüyöi~ü x! TMtpyöiüüü !j%!@éYëYë~öi•p Ƴiütpyüü G 2içy!ltþ iÄ!_«öi~ü !iöiçEi x!TMtpyöiüüü Çpö•py öiy> tpoiüü 2i!•p!Øp ðyl%ðieiiü iÄyëü !içpyüü b>yüüü tpiy ijy ƳöiëüöiSéD ~Ƴz x!%Çy x!%Ƴyöiü ëpÇp" p>ëÄhsy ötpyl iÄ!_« xyƳzöiü ö<pyöiþ ö~yEi# 2iöy!"•p ly ƳöiFSé •p•pÇp" p>ëÄhsy •pyöitp ötpyöily Çy!hBi ö~Gëüy eyöiü lyD xyƳzöiü x!%Çyöiüü xiÄ Ƴj xyƳzl myüü ðöylëpyöiü Ƴ ,iü!Çp•p ƳGëüyD 2D xyƳzöiü ö<pyöiþ Ƴtpöi|jü ðöyl x!TMtpyöiüüü •péYëYë~Ƴz •pöiç ijy ƳöiëüöiSé xyƳzöiü Gp>öiü ötp'pz ö!ƳzD iüyöiÜTÉiü 2iöi•pÄtp iÄ!_«iü ^!•p!iTM- p~öëÄy~y ~i, Ƴyöy!tþ 2i!•p!_ - iüyöiÜTÉiü ƳyTMyü" xyƳzl G ƳyTMyü" xy~y|öi•piü !içpyüüTM#lD 2içy!ltþ xy!TMtpyüüüü ƳyTMyü" ly !iüöitþiü ö•pƳz xyƳzl öylÄ tpiüöi ~i, xyƳzl jA%ö tpiüöij •pyöi~ü G Çy!hBi ƳöiëD ~ƳzëpyöiƳz ?! öi~üü tþyöiSé öp>,iöiSé ö~Gëüy eyöiü ƳyöÄ G B>yTM#l•pyü x!TMtpyüüD

NSOU I CC-CO-02 12 3D ötpyl ö öicüü #, i!TMyl öj)•p •pyüü !?ß° xyßz! tpyeÄyüj # !TMÄyüü" tpöiüüéYÿéötpyl ö öicüü #, i!TMyl !öi! !C ötpyl xyßz! myüüy !lëü!sf•p #ëü lyÐ ?!ayTMyüüöiüü x!TMtpyüü ?!•pÜpy tpiüü ~i, tp•ÄpiÄ !!"Äëü tpiüüßz #, i!TMyöiüü öj) 'pzoijcÄ ~i, •py tpiüü #öiëü iyöitp ö öicüü ?!•p!j)•p xyßz! G !i•pyüüyöiëüüü p!iüütpy'pyöiöyüü ööiTMÄ öiöitpßzÐ #, i!TMyl #Ä°öi!p öyl%öiëiüü TMyüü"y öj)•p xyßzöiüü xl%Cyml #Ä°öi!p Kpyl öiöitpßz 'pzb!j) , p #ëüÐ @y!#tp ~yCÄ!lt p xÄ!iüüPØpöi!jüü ööi•p Cyml G Cy!#p #tpöi!jüüßz #öëpyöiüü xyßzöiüü xTM#! YGëüy tpyöÄéYÿéö#Øpyßz xy CÄ xyßzöiüü CymlÐ öhsyüÄ = 'pzb!öiüüy_« xyöi!y!p!y öiöitp !jy ëyëü öë– xyßzöiüü xl%Cyml xl%ëyëü# #tpj) iÄ!_« !y öx" # !i•pyüüyöiëüü ~tpßz #°!iTMy p#yëüÐ ötpyl iÄ!_« !y öx" # xlÄtpyöiüüyüü öiöitp x!TMtp #°!iTMy öëpy ^ tpöiüü lyÐ xyßz! #tpj) ly ^ !iüüöitpüü ?!•p #öëpyöiüü ?!öiëy? ÄÐ xyßzöiüü xl%Cymlöiüü xy CÄ G !yhßiüü*#> ~%#zeYëßz !?yëü iüü#öi•p #öi! !i•pyüü iÄißiyüü B°yTM#!•py G !iüüöi!p>Çp•py ~tpyhsy ?!öiëüy? !#ëüÐ #öyöi!y!p!y = ööxyßzöiüü xl%Cymlóó !iëiëü!Øp !•Äpöyöi! lylyüütpö #öyöi!y!p!yüü !iüü#öi! !i!•Äpöiüü p>öi!Ð ~ßz ööi•piüü #öyöi!y!p!pöiüü iüü ööiTMÄ #Äyüü xyßz– ö?! , # (I. Jennings), ~ßz!p! jÄy!ßñ (H. Laski) ~i, 'piä!j) pzf ~f iüü# (W. A. Robson) ~iüü lyö x@y! "ÄÐ ~, öi iüü #öyöi!y!p!y !iöiÜÖE! " tpiüüöi! öë !iëiëü= !j) BÜT #j)– #py #j)éYÿé 1Ð ?!Cyml!tp xyßzöiüü 'pziéYÿéCyml #py!sftt tpyüüöi" e«öim*Äöy! ?!Øp)•pyüü ?!Ä #iüütpyüü ~æäp•piüü= !j) iä !°!p! !°!p! !ëüö ?!ëül tpiüüöiSéÐ ~= !j) !•p! ?!tpyüüÐ ?!iö•p– Cyml#py!sftt xyßz! (Administrative Law), !#p#ëü•p– !iöiCëi Çpö•py (Prerogative Power) ~i, #p#ëü•p– öß°F!p!y!p!yüü# Çpö•py (Discretionary Power) xiÄyë xyßzöiüü ö!p!y!p!yüü #tpöi!jüü #öy!y!TMtpyüü #pc ?!Cyml!tp ?!Øp)•pyëü 'pzo!p!Çpö•p #öiëü iyöitp ~i, Cyml p!iüü!p!y!yüü ?!öiëüy?öilëYÿé'pzb!öiüü 'pzi!Ö!#p !Äißiyüü #y#yöiëÄ #iüütpyüü !iöiCëi Çpö•py 'pzb!öiëpy ^ tpöiüü iyöitpÐ 2Ð xiÄ= !i!•p!p öÇpöie =iëiöiöÄiüü 'pziéYÿé?!öiæp#iüü jÄy!ßñüü ööi•p ö öicüü #Ä° ~ëp! l ly ?! öiüü ööiTMÄ #öy!p!y!p!yüü !!^yØp•p #öi!– #p•p! l öxyßzöiüü ~, !ÜTöi•p #tpöi! #öy!öéYÿé~ßz !#!•piüü ?!öiëüy #1/2pi lëüÐ tpyüü– #Ä° #Cy!# ö°!ÜTöiöëü TM!#iüüßz ö öicüü ?!Cyml G !i•pyüü p#yGëüyüü ?!e«ëüy!Øp!üü 'pzb!üü ?!ëpyüü !i!ßiyüü tpiüüöi•p #öiÄÐ ~iüü æpöi! xiÄ= !i!•p!p !? tpiüüöi!p ~%!j) öx" # !!Mëp•p #öiëü iyöitpéYÿétpyöi!ßz #ëp! l p#ëÄhsy iüüyöiÜTë xiÄ= !i!•p!p #iëiöÄ !?yëü iytpöi!– #p•p! l p#ëÄhsy öxyßzöiüü ö!p!y!p!yüü #yöÄö tpiüü!Øp xiÄ#ß!Ð #pöi!– xiÄ= !i!•p!p #yöiöÄiüü #öiÐ #yöi! ?!p G #y, i!TMy!ltp #yöÄG ?!öiëüy? !Ð 3Ð xyßz!#ëpyüü #iÄöëü Çpö•pyéYÿé~ !iëiöiëü #z, jÄyup G ëpyüü#p#ëü xyßz! iÄißiy #Ä°)Ä p> !tpÐ #z, jÄyöiüüü ly ^ !iüütpöiüü iüü ööi!j)tp x!TMtpyüü= !j) ö # ö öicüü #yTMyüü" xyßz! öiöitp 'pzi!p!p !tpv– ëpyüü#piöiëiÄ !j) !#p #, i!TMyöi! ?!ayTMyüüöiüü x!TMtpyüü= !j) BÜTëpyöi! !p!#ëü•p tpiüü #öiëüöiSéÐ #pöi!– ~tpyüü 'pzebëü öÇpöießz ?!öiëy?Ä öë xyßzöiüü ?!ëül G #, öiCyTM! tpiüüyüü Çpö•py ~tpöyë xyßz!#ëpyüü #yöi•pßz !ÄhßiÐ ~iüü xiÄéYÿé#pöi iüü #y!Äöiëp!ö Çpö•pyüü x!hßic ööiöi! ö!GëüyÐ #, # ?!#•p xyßzöiüü !!öi Ä!C•p p>öi!ßz !i•pyüüy!j)ëü= !j) !i!yöi iüü !!Ü!_ tpöiüü iyöitp! ~i, ?!öiëüy?öi! öhsyüÄ tpöiüü iyöitp!Ð ~ !iëiöiëü !Äißiy ö!Gëüyüü Çpö•py ~tpöyë xyßz!#ëpyüü #yöi•pßz iyöitp!p! #yßz!#iüü ööi•piüü 'pzb!öiüüy_« #öyöi!y!p!yüü p!iüüöi!Çpöi•p ~tpyüü #öi! #y•p#•p ëpyöi! B°#t, #p #ëü öë– iüüy? = !i! •p!p #p! #G xyöi!y!p!sftt ~öi!jüü öß°FSéy!p!yüü# ööi!yëpy!– xiÄ= !i!•p!p #x#ö !rØp! NSOU I CC-CO-02 13 G #, #ëü Çpö•pyüü è! #°#yöO#Ä !iTMyl tpiüüöi•p #ëü– #pöi! #yßz!#iüü ö!p!yüü xl%#yöiüü xyßzöiüü Cyml öylÄ tpöiüü öö#tpöi!jüü ?!Ä #öy! x!TMtpyüüöó ?!•pÜpy tpiüüyüü !TMylßz #öiFSé xy CÄ ö!p!yüü Ð 1f7 iy!?!?Ätp xyßz! (Commercial or Mercantile Law) öë ötpyl iüüyöiÜTëßz !Äi!y– iy!?!?Ä G !CÖ !•Äpöy! iyöitp!p! #°#piüüy, xiCÄ1/2pi!#iüü*öi!p#z !Äi!y– iy!?!?Ä G !CöiÖiüü ?!Ä ö#ßz iüüyöiÜTë #°!!! ÄÜT ötpyl xyßz! !•Äpöy! iyöitp #y !Äi!yëüü# G !!"tp #Ä± ~yöiëüü ööiTMÄ öj!öi! l !lëüsf" tpöiüüÐ #°#piüüy, iy!?!?Ätp xyßz! i!öi•p xyöiüü xyßzöiüü ö#ßz Cytyöitpßz !%!Vp #yüü myüüy öyl%öiëiüü !Äi!y– iy!?!?Ä– !CÖ ~i, xiÄ!#!•p !lëü!sf•p #ëüÐ ?!y!p!#tpyöi! !#r ~% iy!?!?Ä !Séj) öj)•p ?!iy!ëp!_tpÐ p!iüü!Äp#tpyöi! !ië!Øpç ?!ëpyöi! iy!?!?Ätp xyßz! = !j) xyüüG !!! ÄÜT G !j) !#p ëpyöi! ?!•p!j)•p #ëüÐ öëö! 1932 #yöi! x,C#~yüü# xyßz!– 1930 #yöi! p"Ä !ië«ëü xyßz!– 1881 #yöi! #hßiyhsyüüöiëy Ä ~ !j) xyßz!– 1872 #yöi!jüü <%p!_« xyßz!– 1926 #yöi!jüü x!ötp!%, #xyßz! #z•pÄy! Ð iy!?!?Ätp öyöi!y #Ä°öitÄp tpiüü#py #yßzöitp!yöi!ÖÄpiüü !lëüöy!j)öi•p ~tp!Øp TMyüüyëü iy #öiëüöiSé öë– ööiÄi!yëü#– !ÄyBpyüü G !!"tpöiüü iüü ööiTMÄ #yTMyüü" öj!öi! l #Ä°!tÄp•p !iöiüüyTM #j) iy!?!?Ätp öyöi!yüü !iëiëüYÐ #z#y !ëp! ~ !j) !p!#ëü– p"Ä ööiÄiüü iüü@y! G xyö y!l– p>öi!Äiüü ëpy!püü– B!j)•pöi! p"Ä ö?iüü– !#öy G !ÄyBp !Äißiy– iy!?!?Ätp ?!•p! !TMc G iy!?!?Ätp iüü#!•p!#p ~i, ~ßz #tpj) öj!öi! l iy! ~ ö lyG iy!?!?Ätp öyöi!yüü !iëiëüéYéYÐóó ~ßz #, Kpy xl%ëyëü#– !Äi!yëü#– !ÄyBpyüü G !!"tp #Ä± ~yöiëüü iy!?!?Ätp öj!öi! l #Ä°!tÄp•p #tpj) !iöiüüyTMßz iy!?!?Ätp öyöi!yüü xhsy Ä!pÐ ~ßz #tpj) !iöiüüyöiTMiüü !!Ü!_iüü ?!Ä öë #tpj) xyßzöiüü ?!öiëüy? !#ëü– #pyüü ?!•p!Øp !iëiëü iy!?!?Ätp xyßzöiüü xyG#pyëü p>öi!püü 1f7f1 ëpyüü#p#ëü iy!?!?Ätp xyßzöiüü 'pzebëü ëpyüü#p#ëü iy!?!?Ätp xyßz! ëpyüü#p#ëü xyßz! p!iüüE! ?!#•p xyßz!– !i•pyüü!p!#öiüü iüüyëü– !, !Øpç iy!?!?Ätp xyßz! G ëpyüü#p#ëü iy!?!?Ätp iüü#!•p!#!•piüü 'pzb!üü !ëp!_ tpöiüü öi!püü 'pzi!pöiSéÐ ëpyüü#p#ëü iy!?!?Ätp xyßzöiüü 'pzebëü= !j) öj)•p p> , y!p ?!tpyüüéYÿé C1S ?!iy G iüü#!•p!#!•pë# #, !i!#iüü !!ëp!– ö öicüü xyßzöiüü !ÄyÄyüü ?!öiëüy?öi! ö#ßz ö öicüü ?!iy= !j) =iüü#C#ßztpyöiüü !iöi!p!y tpiüü #ëüÐ ëpyüüöi!pG !!ëp!– !i•pyöiüüüü ?!öiëüy?öi! #°?!y!p!tpy! öiöitpßz !p!iüü!p!üü# ?!iy G iüü#!•p!#!•piüü !ÄyÄyüü ?!öiëüy? !#ëüÐ iy!?!?Ätp öÇpöie ?!•p!j)•p ?!iyüü öëi!_«tp!py !iüü#p>öiüü #öëü tpöiëütp!Øp !iëiëü ! i•pyëÄÐ öëö!éYéC1S #°!Ü!pëü•py– C2S öëi!_«tp!py– C3S ?!•p!j)•p xyßzöiüü xl!öiüüy!TM!py ~i, C4S #Ä! ?! @y!#Ä!•pyÐ !Äi!yëü# " iä ?!iy ööi! #pöi!p! ~iüü#p ?!iy G iüü#!•p!#!•p #ö! #ötpyl xyßzöi! !j) !p!#m* ly iytpöi!G p>yl!#ëü #ëü– è! ~ 'pzi!y ?!y!p! G è!_«p>Ä #ëü ~i, ötpyl !j) !p!#m* xyßzöiüü !iöiüüyTM# ly #ëüÐ è! ötpyl xy #y!p ~iüü#p ?!iy iy iüü#!•p!#!•p #ö! #ööi! öll– #p! #ö# = !j) iy!?!?Ätp xyßzöiüü xhsyë%Äp_« iöi! !iöi!#p #ëüÐ

NSOU I CC-CO-02 14 CE2Š 2ly<þ#l xyƳzl 2lõl”þy^ õi”iü l!jt•þ xyƳzlCyBf = 2ly<þ#l èpyiüõl•þ 2l”#•þ òl%#l!Ƴ•þy– òtpi!
ØpõijÄiü xíÁCyBf 2lè,p!•þiü !lõl”Ác i•Áþõyl tpyõijG !l!èþſ– xyƳzõilü iÄy†Äyèü ^,Ƴ#•þ Ƴõlèü iyõitþD ò%#l!jð TMõlõÄG
TMõÄ2lõl”þy ^ õi”iü !lõl”Ác ò%#l!jð xyƳzlõitþ 2lè)p•þ 2lèþyl!•þ tþõiiü iyõitþD xyTM%!!tþtþyõij xyƳzlþ!iüEi” Ƴz xyƳzõilü 2lTMyl
’þzè#D èpyiüõl•þiü òtpw#èü G iüy?Ä xyƳzl#èþy=!j xyƳzl 2l”èül Çþõ•þyüü x!TMtþyü# ~i, •þyüü iÄyþtþèþyõii ~Ƴz Çþõ•þyüü
2lõlèüy^ tþõiiü iyõitþD èpyiü•þ#èü iy!”!Ätþ xyƳzõilü x!TMtþy,ÇƳz xyƳzl þ!iüEi” 2l”#•þ !i!TM G x!TM!lèüõD CE3Š i,!Øþc iy!”!?
Ätþ xyƳzl = !l!èþſ– ò õiõl”ü xyƳzõil xlÄyLÄ ò õiõl”ü xyƳzõilü 2lèþyõ ò Ƴy èyèüD èpyiü•þ#èü iy!”?Ä– !CØ G xíÄ=i!l!•þtþ xyƳzõil
Ƴz,iÄyõiupüü xyƳzõilü 2lèþyõ #D!TMtþ jÇþ”#èüD xyƳzl þ!iüEi” 2l”#•þ !i!TM G !i<þyüüõitþiü iüyõlèüüü òyTMÄõlõ i,!Øþc iy!”!Ätþ
ià !lèüõyij# èpyiü•þ#èü iy!”!Ätþ xyƳzõil þ!iü”•þ ƳõlèüõlSéD CE4Š !i<þyüü !lèþy^ #èü !m*yhys = !l!èþſ– #Dèü
ƳyƳzõitþyØÁþ G #%2lõ òtþyØÁþ !l!èþſ– !i<þyõlèüü iüyèü ~yõilüü #Dèü xyƳzõilü iÄy†Äy ò l ~i, •þyõl”iü #%!<þ!hsý•þ òhsýiÄ
tþõiiüD þ!iü•Áþ#tþyõij ~Ƴz iÄy†Äy G òhsýiÄ=!j ú TMiüõilü òyõijüü !l!Ü>_õl•þ 2lõlèüy^ tþiüy ƳèüD èpyiü•þ#èü #,!TMyõilü
141 TMyüüy xl%èyèü# #%2lõ òtþyõlõÄþiü CEõiiÄyF<þ lÄyèüyèüŠ 2l”!CÄ•þ xyƳzõilü iÄy†Äy G òhsýiÄ !lÄ–þiü xy yõilüü
òÇþõie òyly iýTMÄ•þyõij)tþD 1934 #yõijüü ò èþ”ÄõlõrØþ xí Ƴz!upèüy xÄyõlQóíü 211 TMyüüy CEi•Áþõyl èpyiü•þ#èü #,
iTMyõilü 225 TMyüüyŠ Ƴz,iÄyõiupüü !2l!èþ tþy!þz!õijüü !m*yhys è! ly #õiiÄyF<þ lÄyèüyèü tþ•Áþtþ þ!iü!•þÄ•þ iy #,õlcy!
TM•þ Ƴèü– •þõii !l!èþſ– ƳyƳzõitþyõlõÄþiü þ!õlÇþ ò#Ƴz !m*yhys òyLÄ tþiüy x•þÄyíÇtþ#èüD CE5Š !i!TMim* xyƳzl =
xyTM%!!tþ è%õl” !i!TMim* xyƳzõilüƳz òj) 2lTMylÄD xyƳzl#èþy iy #, # !l!èþſ– #Dõlèüü !l!èþſ– xyƳzl 2l”èül tþõiiüèYÿYé~Ƴz
þxyƳzl #,!TMyl xl%èyèü# xyƳzlþ•Áþyõl”iü !lõl”Ä!C•þ þ!õl”õy?õitþ þ!iü<þy!j•þ tþõiiüD #Dõyõl?iü !i!Áþõilüü #yõii #yõii ~Ƴz
TMiüõilü xyƳzõilü þ!iü•Áþõilüü 2lõlèüy?l#èü•þy ò Ƴy ò èüD ~Séy’þüyG xy yõlõ•þiü iÄy†Äy– !l!CÜT xyƳzl!lõl”iü òhsýiÄ G
xyTM%!!tþ•þyüü 2lõlèüy?õil xõitþ xyƳzl 2l”#•þ Ƴõlèüü iyõitþD õèõlèYéõè•þy #%iüÇþy xyƳzl– òæþõy– ~tþõl<þ!Øþèüy
tþyüüyüü !lèüsf” xyƳzl 2lè,p!•þ ’þzõlõÄþõlèy^ ÄD 1f8 <þ!_«èYèxyƳzõilü 2lõlèüy?l#èü•þy xy yõlõ•þiü òyTMÄõlõ òè #tþj
<þ!_« i!jè tþiüy èyèü– •þyƳz <þ!_« xyƳzõilüü hsy^ Ä•þD <þ!_« xyƳzõilü þ!iü!TM !i!hþ,i•þD iy!”!Ätþ xyƳzõilü ~tþ!Øþ
=iü&cp)”Ä x,C Ƴj <þ!_« xyƳzlD tþyüü” iy!”!Ätþ õlõl”l=!j <þ!_« xyƳzõilüü òyTMÄõlõƳz Ƴõlèüü iyõitþD òtþyl <þ!_«õitþ
xyƳzl myüüy i!jè tþiüõl•þ Ƴõij !!”ÄÜT tþ•þtþ=!j C•Áþþ)üü” tþiüõl•þ ƳèüD ~Ƴz #tþj C•Áþ=!jõitþ ò<þ!_«iü xyíÇÄtþ#èü
’þzþy~ ylõ iõijD ÷iTM <þ!_«iü òÇþõie #itþó!Øþ xyíÇÄtþ#èü ’þzþy~ yl iyþtþ xyíÇÄtþD ~=!jüü òõl”Ä òtþyl ~tþ!Øþ ly iyþtþõij
#Ä!>þ tþyèÄtþiü# Ƴèü lyD #%•þiüy, òè #Ä!>þõl•þ ’þzþy~õl”iüüü #Dõhþi ’þzþy~ yl i•Áþõyl iyõitþ •þyõitþ ÷iTM <þ!_« iõijD ÷iTM
<þ!_«iü ~tþ!Øþ xlÄ•þð ’þzþy~ yl Ƴj ò<þ!_« #Ä!>y” õilüü õèy^ Ä•þyõD òtþyl iÄ!_«õitþ <þ!_« #Ä!>y” õilüü xõlèy^ Ä iõij !iõl<þly
tþiüy Ƴèü è! !þ!l òè xyƳzõilüü xTM#l ò#Ƴz xyƳzl xl%èyèü# x2ly@ièüüßñ Ƴl– xíy •þyüü ò!hþiÜñ !it,p!•þ iyõitþ– ~i, !þ!l òè
xyƳzõilüü xTM#l ò#Ƴz xyƳzl xl%èyèü# è! ~<þ!_« #Ä!>y” õilüü
NSOU I CC-CO-02 15 xõlèy^ Ä ƳèüD #%•þiüy, <þ!_«iü x•þÄyíÇtþ#èü ’þzþy~ yl G <þ!_« #Ä!>y” õilüü õèy^ Ä•þy #Ä!>õitþþ ?
yly x•þÄhsý 2lõlèüy?lD xy yõlõ•þiü òyTMÄõlõ i!jè tþiüyõily èyèü– òl <þ!_«=!j <þ!_«èYèxyƳzõilüü xyõijy<þÄ íYD #yõl?þ
G iüy?÷i!l!tþ òÇþõie ~i, !CØ G iy!”õl?Ä <þ!_« xyƳzõilüü è)þ!ðtþy xlB#tþyèÄD #Äy!õõl!þiü òõl•þ <þ!_« Ƴj ò#Ƴz #Ä!>þ iy
!l!èþſ– þ!õlÇþiü òõl”Ä ~yèü #,!ÜT tþõiiü ~i, •þyüü 2l!þ!•þ þr”Äly tþõiiüD xÄy!mèYè~iü òõl•þ xyƳzõilüü myüüy i!jèõlèy^ Ä ~Ƴz
Ƴz iy •þõl•þy!TMtþ iÄ!_«iü òõl”Ä #Ä!>y!~ •þ #Ä!>þƳz <þ!_«D ~Ƴz #Ä!>þiü òyTMÄõlõ ~tþ þÇþ xlÄ þ!õlÇþiü tþy? tþiüy iy
tþy? tþiüy õlõitþ !iü•þ iyþyüü x!TMtþyüü iyèþ tþõiiüD èpyiü•þ#èü <þ!_« xyƳzõilüü 2(h) TMyüüyèü iy ƳõlèüõlSé– <þ!_« Ƴj
ò#Ƴz #Ä!>þ èy xyƳzl myüüy i!jè tþiüyõily èyèüD <þ!_« õlõitþ tþ#èþyõii !l!èþſ– þ!õlÇþiü ~yèü #,!ÜT Ƴèü •þy xyõlèy
l#õl<þiü xyõijy<þly õlõitþ B>ÜTèþyõii i%Vþõl•þ þyüüüD òõl tþiüy èyþt– ~tþ?l iy!’þüü òy!jþ •,þyüü iy!’þü!Øþ 10 jÇþ
Øþyþyèü !l!è« tþiüyüü <þ!_« tþõiiüD ~tþyõil iy!’þüü òy!jõitþiü ~yèü iy!’þüü ~tþj ò Gèüy– xlÄ!_«õitþ èþyí# òè«•þyüü ~yèü
10 jÇþ Øþyþy ò GèüyD ~õlÇþõie– C•Áþ=!j þy!jþy ðõij– þõlèyƳz <þ!_«!Øþ #Ä!>”Ä ƳèüD xyüüG ~tþ!Øþ ’þz yƳiü” !~ õij
iÄyþyüü!Øþ xyüüG B>ÜT ƳõlèüD òõl tþiüy èyþt– òtþ lyõtþ ~tþ iÄ!_« òtþ lyõtþ xpüü ~tþ iÄ!_«õitþ 500 Øþyþyèü ~tþ!Øþ
Sél! !è«èü tþiüyüü <þ!_« tþiüõijyD ~õlÇþõie òtþó ~iü ~yèü Ƴj Sél!Øþ òtþó òtþ ò GèüyD xyüü òtþó ~iü ~yèü Ƴj òtþó òtþ
500 Øþyþy ò GèüyD xyüüü <þ!_« xyƳzõilüü 2(b) TMyüüyèü iy ƳõlèüõlSé èYÿYé2l!hþyõii B#t,þ!•þ Kþyþl tþiüy Ƴõij
•þyõitþ 2l!•þx&!•þ iõijD #%•þiüy, xyõlèy iõl•þ þy!iü #Ä!>þ Ƴj ~tþ!Øþ B#t,þ!•þ 2l!hþyüüD xíÄyè #Ä!>þ Ƴõl•þ Ƴõij ~tþþÇþ
xíÇÄƳz 2l!hþyüü ò l ~i, xlÄ þÇþ xíÇÄƳz ú 2l!hþyüüü B#t,þ!•þ Kþyþl tþõiiü– ’þzèþõlèüüüƳz ~õl•þ !tþSé 2l!•þ yl iyþtþõijD
#iÄõlèEi ~!Øþ xyƳzl myüüy i!jè õèy^ Ä ƳõijƳz <þ!_«iü iü*þ” òlèü !lõl<þiü Sél!õl•þ ~!Øþ ò Ƴyõily ƳjèYÿYé Pöposal
CE2l!hþyüüſ ~ Promise CE2l!•þx&!•þš ~ Consideration CE2l!•þ y!ſ ~ Agreement CE#Ä!>þš ~ ~ Legally enforceable Legally
not enforceable CExyƳzl myüüy i!jèõlèy^ ÄŠ CExyƳzl myüüy xijèõlèy^ ÄŠ ~ ~ ~ Void agreement Contract Voidable
agreement CEiy!•þj #Ä!>þš CE<þ!_«Š CEiy!•þjõlèy^ Ä #Ä!>þš

NSOU I CC-CO-02 16 1f9 <#p!_<iu #,Kpy epyiu#p#eu <#p!_< xy#zoiilu 2(h) Tmyiuyeu i y yoiieuoisé oe- xy#zoiilu myiuy ije tpiuy eyeu ~i#*p #A!#pöitp <#p!_< iöiD "An agreement enforceable by law is a contract"-2(h) D epyiu#p#eu <#p!_< xy#zoiilu 2(a) Tmyiuyeu i y xyoisé ?i!#p!öb ?i!#p#&!#p i y ?i!#p#&!#piu #öi!ÜT ~tp!öb xp#iu!öpiu ?i!#p~ y l !#pyöii ö ~Geüy #öi #pyöitp #A!#p (Agreement) iöiD #A!#p#iu myiuy#z <#p!_< #b!iu #eüD ~#z #A!#p#iu öyTMÄöid ~tp b>Çp xLÄ b>öiÇpiu tpy? tpiuy i y tpy? tpiuy öiöitp !iü#p i y tpyiu x!TMtpyiu iyeb tpoiüD !tpv ö?yiu iÄyp>yiu #öiy #tpj #A!#p#öitp#z !tpv xy#z l myiuy ije tpiuy eyöi lyD 'bz y#iu' ! ~öieü iÄyp>yiuöpy xyöiy<ply tpiuy eyt#D iuyö #pyü !iöieü 'pzb>jöiÇbÄ CÄyöoitp !lösf' tpiüD CÄyö iuyöiöü !lösf' iüÇpy tpiüöi iöi #A!#p ?itpyÇ tpiüD CÄyö xliyEÄ tpyiuTC#p !lösf' iüÇpy tpiüöi#p b>yöiü !D !tpv #py iöi CÄyöiöü !iü#öim* <#p!_< epöiDiü xlepöiey xly eyöi lyD tpyiu - ~#z TMiüöiü ?i!#p~ y l #! #yöy! ?tp iÄyp>yiu xy#z l myiuy ije tpiuy eyöi lyD #p#piuy, - #A!#p i y tpoi#z #i #öeü <#p!_< #p!öb#p #eü lyD xiÄyê - öe #A!#p xy#zoiilu myiuy ije tpiuy eyeu - #pyöitp#z <#p!_< iöiD iuyö #pyü !iöieü 'pzb>jöiÇbÄ ~tp!öb ö ytpyöiü #öiD #yiyü #iüüüyöi#ü ?iÄ xÄpyü ö !D ö ytpyl yiu ~öiÇböie #pyü #A!#p ?itpyÇ tpiüD ~#z ?i!#p#&!#p xy yjöi#p ije tpiuy eyeu ~i, ~!öb <#p!_< D #p#piuy, xyöiuy iöi#p b>y!iü - eY#Y#eö#tpj <#p!_< #z #A!#p - !tpv #tpj #A!#p <#p!_< leüDóó 1f10 #iTM <#p!_< iü xyiÇÄtp#eü 'pzb>y' y l (Essentials element of Valid Contract) <#p!_< xy#zoiilu 10 Tmyiuy xlyeyeu# i y eyeu ötpyl #A!#p !! ~ÄÜT !tps%é CÄpp>iü" tpiüöi #p! #ö!öb xy#zoiilu myiuy ije öey Ä #eüD ~#z CÄp=#iöitp i y #eü - öö#p!_< iü xyiÇÄtp#eü 'pzb>y' y lDóó !#öi# CÄp=#i xyöiy<ply tpiuy #y#Y#eü CE1S ?ihBiyi G B#t,p!#peY#Y#e#p!_< iü ?iTMyl 'pzb>y' y l #y ?ihBiyi G B#t,p!#pD xiÄyê ~tpb>Çp ?ihBiyi ö öii G xp#iu b>Çp #ö!öb B#t,p!#p ö öiD ~tp b>öiÇpiu ?ihBiyiöi xp#iü#>Çp e! B#t,p!#p ö eü #pöi#z <#p!_< iü 'pzeb>_ #eüD #pöi <#p!_< #öi#p ö öi ?ihBiyi G B#t,p!#p xy#z lD#p #Geüy <py#z D CE2S xy#z l #p öey Ä#py CE Tmyiuy 11) eY#Y#e#iÄ!_< #z <#p!_< #A#y öil #Çbö leüD <#p!_< #A#y l tpiüyü ?iÄ !!! ÄÜT !tps%é öey Ä#pyü ?iöieüy? ! #eüD öe #i öey Ä#pyü myiuy ötpyl iÄ!_< #iTM <#p!_< #A#y öil #Çbö #ö!#iöitp <#p!_< #A#y öiü öey Ä#py iöiD ötpyl iÄ!_< iü <#p!_< #A#y öiü öey Ä#py #y Tmyiuy #p !#p!öb CöiÄpiü Gp#iu !leÄpiü tpoiüD eiy#Y#eü CE1S #pyöitp #yiytp #öi#p #öi# - CE2S #pyöitp #p#i ö!hBiöiÜ#iü #öi#p #öi# G CE3S !#p! öe xy#zoiilu xTM#i #ö#z xy#zoiilu !iTMyl xlyeyeu# #pyü <#p!_< tpiüyü x!TMtpyiu i y tpoi#p #öi#D CE3S xy#z lD#p ?i!#p~ y l eY#Y#e#p!_< iü öÇböie #y Tmyiuy "epyöii ~%ö! öb b>Çp iyöitp#Y#e#i#hBiyi tpyü# G ?ihBiyi@y!#p#yD <#p!_< iü öÇböie ~tp b>Çp xp#iu b>Çpöitp !tps%é ö öii i y xp#iu b>öiÇpiü öiöitp !tps%é öiöiD <#p!_< iü ?iÄ ey !tps%é b>yGeüy eyeu i y ö Geüy #eü #py #i <#p!_< iü ?i!#p~ y l iÄ#p#>#p ötpyl <#p!_< #z ?i#Äp! öey Ä leüD #pöi ~öiÇböie !tps%é iÄ!#pe«ö xyöi#eD #ö!#i xyöiuy b>öiü xyöiy<ply NSOU I CC-CO-02 17 tpiüD #pöi <#p!_< iü öÇböie ?i!#p~ y l xy#z lD#p #Geüy ?iöieüy?iD xLÄiyü ?i!#p~ y l !#p! #i#e)Äp#p i y x#iTM #öi <#p!_< ije tpiuy eyeu lyD xiÄyê <#p!_< iü öÇböie xy#z lD#p ?i!#p~ y l i y tpy xyiÇÄtpD CE4S xy#z l)jtp #A#tÄp#Y#e#e <#p!_< xy#z l myiuy ije tpiuy eyeu #pyöitp #iTM <#p!_< iöiD #iTM <#p!_< öi#p <#p!_< iü b>Çp#öieüüü ööiTMÄ xy#z l)jtp #A#tÄp i y tpy xyiÇÄtpD xLÄiyü #ö#z <#p!_< #iTM #eü lyD öeöl i#piü #öiD xyUpy ö i y iü ?i!#p#&!#p x i y i#piü ! iöieüöi#p i y tpyü ?i!#p#&!#p xy#z l myiuy ötpyl ööi#p#z ije tpiuyöily eyeu lyD tpyiu" ~öiÇböie b>Çp#öieüüü ööiTMÄ ötpyöily xy#z l)jtp #A#tÄp ö!#zD !tpv i#pöitp i y !#pü !ie«öieüüü #A!#p x i y i#pöitp !i y # tpiüyü #A!#p#iu öÇböie #iTM <#p!_< #p!öb #eüD tpyü" ~öiÇböie xy#z l)jtp #A#tÄp #b!iü #eüD CE5S öB#FSéy ?i_ #yëü CE Tmyiuy 14) eY#Y#e#p!_< öi#p #yëü #A#)Ä öB#FSéy ?i_ #öi#p #öi#D <#p!_< iü #öeü e! i ?iöieüy (coercion), x!#p#p ?i#epy (undue influence), e#pij öiyVpyöily (misrepresentation) i y ?i#pyü"y (fraud) tpiuy #eü - #pöi #öiÇböie #A!#p#öi#p ?it,p#p #yëü ö!#z iöi ööi tpiüöi#p #öi#D xiÄyê öe <#p!_< öi#p i ?iöieüy - x!#p#p ?i#epy - e#pij öiyVpyöily i y ?i#pyü"ö)jtp #A!#p xy#yëü tpiuy #öieüoisé #py xy yjöi#p ije tpiuyöily eyeu ly - #p!#z <#p!_< i y !#p i y xLÄ öÇböie i y !#pöiey Ä #eüD CE6S #iTM !iEieüY CE Tmyiuy 23) eY#Y#e#A!#p#iu !iEieüY tpoiüy#z x#iTM - x#i!#p i y ?i_ öi"iü B>yöi#iÄü !iöiüyTM# #öi#p lyD #A!#p x#iTM - !#p!#i#Äe)Äp#p i y ? B#y#iÄ !iöiüyTM# #öi#p xy yjöi#p myiuy ije tpiuy eyeu lyD <#p!_< iü 'bzöijCÄ xy#z l #A!#p #Geüy ?iöieüy?iD CE7S <#p!_< #A#y lyü #1/2pyiÄ#py G !iÜ#p#öi#py CE Tmyiuy 29) eY#Y#e#p!_< iü ööiTMÄ ötpyl#i#p> x!iÜ#p#öi#py i y tpoi#p - #pyöitp #iTM <#p!_< i y #eü lyD e! <#p!_< iü xiÄ xj#tp xiÄ#l i y B>ÜTepyöi öiyVpy ly eyeu #py#öi#p #ö!öb xy#z l myiuy ije tpiuy eyeu lyD <#p!_< #A#y löiey Ä #Geüy ?iöieüy?iD #1/2pi ötpyöily tpy? tpiüyü ?i!#p#&!#p tpoiüy - #iTM <#p!_< #öi#p b>yöiü lyD CE8S i y !#p #A!#p #peY#Y#e#ötpyöily ötpyöily #A!#p B>ÜTepyöi iÄ< tpiuy #öi#p xy#z l myiuy x#iTM iöi ööi tpiuy #eü - <#p!_< öi#p #ö#z TMiüöiü ötpyl #A!#p i y tpoi#p xy#z l ?i! #Äp#p tpiuy eyöi lyD epyü#p#eü <#p!_< xy#z l b>y, x TMiüöiü #A!#p x#iTM iöi ö%y!Ei#pD öeöleY#Y#e #i y öi#p ?i! #pi#p#py #i!ÜT tpyü# #A!#p (26 TmyiuyS - # i y !öi?Ä ?i!#pi#p#py #i!ÜT tpyü# #A!#p (27 TmyiuyS - # öyöiyëü ?i! #pi#p#py #i!ÜT tpyü# #A!#p (28 TmyiuyS - # x!iÜ#p#p #A!#p (29 TmyiuyS - # i y ?# TMiüyü #A!#p (30 TmyiuyS - CE9S !j!#p G !i#p!eY#Y#e#p!_< !j!#p i y ööi!#p #öi#p b>yöiüD ötpyl ötpyl !iöiEi öÇböie !j!#p ~!jöijü ?iöieüy? ! #eü - öeöl - #A!_ #hBiyh#yü xy#z l xlyeyeu# ?iö - i y !#pü !ie«öieüüü <#p!_< D ötpyl ötpyl öÇböie !j!#p ~!jöitp #iTM iü#p> ! öi#p #öi#p !i#p (Registration) ~iü tpyü #eüD 'pzb>öiüüü xyöiy<ply öiöitp xyöiuy i#p#öi#p b>yüiyö öe - ötpyöily #iTM <#p!_< öi#p 'pzb>öiüüü #i#p!öb 'pzb>y' y l i y tpy xyiÇÄtpD 'pzb>y' y l=#iü ööiTMÄ ötpyl ~tp!öb x!#p#i#p i y tpoi#p <#p!_< #iTM #eü lyD

NSOU I CC-CO-02 20 (ii) • TMyiú"yó)jtp <%p!_« ≠ ètl òtpyl iÁ!_«iú xy<piú" òiòitp <%p!_«iú ?ſſ Åëù •p#l •pyòitp TMyiú"yó)jtp <%p!_« iòijð xò%_« ?!•p×&!•piú æpòij xp>%_« <%p!_«iú !,ÜT ¥ëùÐ 'pz~yfiú" ≠ òp!•p ~tp!Øp !ò!ÜTü ö ytpyl òiòitp ! tps%é !ò!ÜT òþòijð ~òicþòie •,pyiú xy<piú" òiòitp TMyiú"yó)jtp <%p!_«iú !,ÜT ¥òieùòisé öë !•p! ò ytpyl yiuòitp !ò!ÜTü ? IÄ ò)jÄ ö ~òilð (iii) • 'pzb>x%p!_« ≠ tþòieùt!Øp !iòicéi öcþòie <%p!_« ly iytpòijG þ>òicþiúy <%p!_«iú IÄyëù xy<piú" tþòiiùð <%p!_« xy&zòil ijy ¥òieùòisé è! ~ òtpyl iÁ!_« tþyòiiùy òiòitp !tps%é þyëù ~i, òp&? IÄ •pyiú !tps%é ö Gëuy è!_«pD•p òòil ¥ëù– •py&òij òtpyl ?!•p×&!•p ly iytpòijG xy~y!•p •pyòitp 'pz&y! ~ òi•p iyTMÄ tþiúòilð ~òicþòie þ>Çp mòiëùù òòitMÄ öë <%p!_«iú IÄyëù pÄ>tÄp =•p!iú ¥j •pyòitp 'pzb>x%p!_« iòijð (iv) • òòil <%p!_« ≠ ~¥z <%p!_«!Øp ~tp!Øp x!ßiyòitp òiyVpyëù öëtyòil òtpyl þ>òicþiú xy<piúòii"iú òyTMÄòid ~tp!Øp <%p!_« !,ÜT ¥ëùÐ 'pz~yfiú" ≠ ATM òiòitp l ~ xíÄ ètl òtpyl öe«•py p ,@y!¥ tþiúòisétð (v) • ÷i~%Ä!•p! <%p!_« ≠ ÷i~%Ä!•p! IÄ!ßiyëù ¥zrþyíúòilò!Øpiú òyTMÄòid p,%!Øp•p <%p!_«òitp iòij ÷i~%Ä! •p! <%p!_«ð ~¥z TMiúòilü <%p!_«ò!•p %!Øp þ>Çp ¥zrþyíúòilò!Øpiú òyTMÄòid <%p!_«ò!•p xyim* ¥ëùÐ 'pz~yfiú" ≠ Online iy ¥zrþyòilò!Øpiú iÄ!ßiyú òyTMÄòid òiÄpyò@y!# e«ëùÐ 3Ð pÄy~lyiú TMiú! x!ëyëù# òx"#!iëpy (i) • pÄy!~•p <%p!_« ≠ ètl <%p!_«è%p_« þ>òicþiúy •pyòii iú ey ~yëù !Séj •py pÄy!~•p tþòiiù •p#l òp&? <%p!_«òitp pÄy!~•p <%p!_« iòijð 'pz~yfiú" ≠ þ"Ä !ie«òieùù öcþòie öe«•py ò)jÄ ö ~òil ~i, !iòie«•py þ"Ä !ie«ëù tþiúòiiéYÿé ~¥z þ"Ä !ie«ëù x!TM!lëùòiiù ?ly!òtp Ç•Äpð öë öcþòie l ^ò! þ"Ä !ie«ëù ¥j òpòicþòie 'pzebëù Ç•Äp&þ þy!j!þ ¥jð (ii) • pÄy~Ä iy þy!j#ëù <%p!_« ≠ ~¥z <%p!_«iú öcþòie <%p!_«è%p_« þ>òicþiú ~yëù èp!iEiÄò!•p òtpyl ~tp pòòieù pÄy!~•p ¥òiið xíÄyè <%p!_«è%p_« òtpyl þ>Çp&þ <%p!_«iú öcþòie •pyòii iú ey ~yëù •py i•Äpòyòil pÄy!~l tþòiiù !– èp!iEiÄò!•p òtpyl ~tp pòèù tþiúòiið 'pz~yfiú" ≠ òtpó lyòtp iÁ!_« òþó lyòtp xp>iú òtpyl iÁ!_«òitp !!! ÄÜT Øpytþyëù ~%óòy þ>òiiù •pyiú iy!pü!Øp !ie«ëù tþiúòii iòij <%p!_«im* ¥ëùÐ (iii) • xy,!Çtþ pÄy!~•p G þy!j#ëù <%p!_« ≠ öë <%p!_«ò!•p ~tp!Øp þ>Çp •pyiú ?!•p×&!•p pÄy~l tþòiiùòisé !tpv x!Ä?l ~!G •py tþòiiù!– •p#l òitþ xy,!Çtþ pÄy!~•p G þy!j#ëù <%p!_« iòijð 'pz~yfiú" ≠ iúyò •pyiú Phone !Øp ÇÄyòòitp !!e« tþòiiù ! ~òieù!Séj !tpv ÇÄyò ~!G ~yò ö ~ëù!lð (iv) • !mpy!Çtþ <%p!_« ≠ öë <%p!_«iú öcþòie <%p!_«è%p_« 'pzebëù þ>òicþiú&þ ~yëù iy!tp iyòitþ– xíÄyè <%p!_« pÄy~òilü pòèù ~yëù þy!j ¥òii •pyòitp !mpy!Çtþ <%p!_« iòijð ~¥z <%p!_« xòiltþØpy pÄy~Ä <%p!_«iú ò•pð

NSOU I CC-CO-02 21 'pz~yfiú" ≠ òtpó òþó òtp ?!•p×&!•p ö ~ëù 200 Øpytþyü !!!òòieù •pyiú ~tp! ~òilü pòhßi tþy? tþòiiù ö ~òii– ¥z&y !mpy!Çtþ <%p!_«iú 'pz~yfiú"ð ~òicþòie òtpó òþó ~iú òtpyl ~tp! ~òilü pòhßi tþy? tþòiiù ö ~òii ~i, !!lòòieù òþó òtpó òtp 200 Øpytþy ö ~òiið xòiltþ pòèù òj!tþiúy öcòieüü ~%!Øp <%p!_«òitp ~yëù x!%pyòiiù iy þ>Çp x!%pyòiiù <%p!_«iú òx"# !iëpyòii ~pzoilÓtþ tþòiiù ö !ð (v) • ~tp þ>Çp#ëù <%p!_« ≠ òtpyl òtpyl <%p!_«iú öcþòie <%p!_«è%p_« ~tp þ>Çpòitþ •pyiú ~yëù þy!j tþiúò!•p ¥ëù ètl <%p!_«è%p_« x!Ä þ>Çp ¥z!pòòitMÄ •pyiú ~yëù þy!j tþòiiù iyòitþð ~¥z TMiúòilü <%p!_«òitp ò~tpþ>Çp#ëù <%p!_«ò! iy ò~tp•piúæþy <%p!_«ò! iòijð 'pz~yfiú" ≠ òtpó lyòtp iÁ!_« •pyiú !?iëù ~tp!Øp t%pt%þiúòitþ ¥y!iúòieù tþy ~òii! !iKpyþ! ö ~ëù– öë iÁ!_« •pyiú !?iëù t%pt%þiú!Øp t%„ò! ? !ò!•p þy!iúòii •pyòitp l ~ 1000 Øpytþy þ>ýiúßnyü ö Gëuy ¥òiið òþó !iKpyþ! þ>ò!pü t%pt%þiú!Øp t%„ò! òtpó ~iú tþyòisé òp„iòisé ö ~ëùÐ öë ò% ¥)ò!Äp ótó ~¥z tþy? !Øp pÄy~l tþiúj òp&? ò%¥)•Äp ¥ò!•p <%p!_«!Øp tþyëÄtþiú ¥òiið ~i, òtpó òtp •pyiú ?!•p×&!•p ò•p 1é000 Øpytþy òþó òtp ! ~òieù <%p!_« pÄy~l tþiúò!•p ¥òiið 1f12 <%p!_« pÄy~òilü öy Ä•py (Capacity of Parties to the Con- tract) èpyiú•p#ëù <%p!_« xy&zòilü 10 l, TMyiúy x!%pyòiiù òtpyl <%p!_« ÷iTM ¥Gëuyü ?IÄ <%p!_«è%p_« þ>òicþiúy x!þ x!ÇÄ&þ <%p!_« pÄy~òilü öy Ä ¥ò!•p ¥òiið ~¥z 10 l, TMyiúy x!%pyòiiùéYÿéòò<%p!_« pÄy~òilü 'pzb>è%_« iÁ!_« myiúy öß°FSéyt,þ•p pyëù myiúy ^!p•p pþj; pÄç!•p&þ <%p!_«ðóó p%•piúy, ?iÜÄ ¥j ò<%p!_« pÄy~òilü öy Ä•pyò iþò!•p tþ# òiyVpyëùð ò<%p!_« pÄy~yòilü öy Ä•pyò iþò!•p òtpyl iÁ!_«iú òp&? p! öy Ä•pyòitþ òiyVpyëù öë=!j iytpòij òtpyl ~tp?l iÁ!_« <%p!_« pÄy~l tþiúò!•p þy!iúòil– x!Äiyëù lëùð <%p!_« xy&zòilü 11 l, TMyiúyëù ò<%p!_« pÄy~òilü öy Ä•pyò !iEiòieù ijy ¥òieùòisééYÿé òò?iò!•pÄtþ!Øp iÁ!_«¥z <%p!_« pÄy~òil mÇpò è! !•p! öë xy&zòilü xTM#! òp&? xy&zl x!%pyòiiù ?ly@ iëùßñ– p%ßi ò!hßiòitþiú ~i, !•p! öë xy&zòilü xTM#! òp&? xy&zl x!%pyòiiù <%p!_« pÄy~òilü öy Ä ¥lð x!Äèpyòii iy eyëù– òtpyl iÁ!_« <%p!_« pÄy~òilü xòiey Ä iy ¥òii è! !•p!èYÿé Ö öë xy&zòilü xTM#! òp&? xy&zl x!%yëù# x?ly@ iëùßñ ¥l– Ö ! ft,þ!•p ò!hßiÜñ ¥l– Ö öë xy&zòilü xTM#! òp&? xy&zl x!%yëù# !•p! <%p!_« pÄy~òilü xòiey Äð 1f12f1 lyiyjtp (Minor) öë iÁ!_« pyiyjtpc x?Äl tþòiiù!! •pyòitþ lyiyjtp iòijð pTMyü"èpyòii 18 ièpü iëù m ly ¥Gëuy òtpyl iÁ!_« lyiyjtp iyòitþ ~i, !•p! òtpyl iútpó <%p!_«ò!•p x,Ç @y!¥" tþiúò!•p þyòiiù! lyð 1875 pyòijü èpyiú•p#ëù pyiyjtpc xy&zl (Indian Majority Act, 1875) x!%yëù#èYÿéòò18 ièpü iëù m ly ¥Gëuy þ>èÄhsý òtpyl iÁ!_«òitþ pyiyjtp iòij ~Ä tþiúy ¥ëù lyðóó

NSOU I CC-CO-02 22 !löiþiú tþöieútp!Øþ öÇþöie ötpyl íÁ!_«öitþ 21 íêþíú íëüöiþ þyiyitþ íy Æëü=éÿÿÉ Çtþš èþ! xy~yiþ ötpyl lyiyitþ xíy •þyíú mÁ!_!ü •þcyí™yöilíú ?IÁ x!èþëþyitþ !!è%_« tþöiíú!- ~í, Çtþš èþ! lyiyiöitþíú mÁ!_! þ!íú<þyiyíú ~y!éüç 2!í!þþyíÁ x!™tþíú” (Court of Words) myíúy ^,¥#þ ¥öieü iyöitþÐ lyiyitþ mÁ!tÁþþ xyþzl (Law Relating to Minor) : lyiyitþöicíú ?IÁ ötpyl íÁ!_« <þ!_«íú öÇþöie xöiey^ ÁÐ 2!t,þþ þöiÇþ ~þz xyþzl!Øþ ¥öiy lyiyitþöi íú xy'þüy tþíúyíú ~tþ!Øþ 2!öiþÜTy öyeÐ xyþzöilíú 11 l, ™yíúyëü lyiyitþöi íú mÁ!þíú 2!öiþÜTy G •þyíú xyþzl^þ æþi mÁ!öitÁþ xyöiy<þly tþíúy ¥öieüöiSéÐ •þyþz ~2!þöiD xy~yiþ myíúy 2!í!þ!Üþþ íúyëü !íöieÇE! 'þzöi!ÖtÁÐ Mohori Bibi Vs. Dharamdas Ghose (1903) éÿÿÉ~þz !íÁyþ öyöiyíú ú!þþy!þtþ íúyëü èþyíúþ#ëü <þ!_« xyþzöil lyiyitþöi íú mÁ!þíú 2!t,þ!þ !!öi~Áç tþöiíúÐ íà öÇþöie lyiyitþöi íú mÁ!þ!þ !!Ü3þi xíy !!Ü3þi öëy^ ÁéÿÿÉ~þz !!öieü !m™y !Sé;Ð !tþv ~þz !íÁyþ öyöiyëü ~þz 2!ÜÁ!Øþíú mðy™y! ¥öieü èyëüÐ ™óÁ^yþ ö%yEi lyöiö ~tþ lyiyitþ 20,000 Øpytþyíú ~tþ!Øþ mÁ!_! !þtþ öiüöiþ !þtþ @ý!¥#þyíú öiöitþ 8,000 Øpytþy öleüÐ þ!üiþÁþ#tþyöi öþz lyiyitþ !þtþ íy!þi tþíúyíú ?IÁ öyöiy ~yöieüíú tþöiíúÐ ~tþiy ?y!öiþ öþöiü !þtþ@ý!¥#þy •þyíú 8,000 Øpytþy öæþíúþ <þy!Ð !2!èþ tþy'þz!öiüíú !íþyöiü !'þtþ Æëü öë- lyiyitþ G !þtþ @ý!¥#þyíú ööi™Á mÁy!~þ mÁ!þ mÁ!)”Áíú*öiþ !!Ü3þiÐ •þyþz lyiyitþöitþ ö~Gëüy 8,000 Øpytþy öæþíúþ ö~Gëüyíú ötpyl 2!ÜÁþz Göi'þ lyÐ m%þíúy, ~þz öyöiyíú íúyëü öiöitþ ~tþiy B>ÜT Æëü öë- lyiyitþ myíúy mÁy!~þ mÁ!_! 2!íó öiöitþþz !!Ü3þi (Void ab- initio) Ð lyiyiöitþíú mÁ!þ (Minor’s agreement) : lyiyiöitþíú mÁ!þ mÁ!tÁþþ xyþzl=lj l#öiþ xyöiy<þly tþíúy ¥íéÿÿÉ ÇE1š lyiyiöitþíú mðD mÁy!~þ mÁ!þ 2!íó öiöitþ !!Ü3þiéÿÿÉlyiyitþöi íú öÇþöie xyþzl x!èþëþyöitþíú tþy? tþöiíúÐ tþyíú- lyiyitþöi íú !!öi?öi íú èþyíéÿéþyíúyþ !íþyíú tþíúyíú Çþöþy iyöitþ lyÐ •þyþz xyþzöil lyiyitþöi íú <þ!_« mÁy~öilíú öëy^ Áþy ö~Gëüy Æëü !Ð •þyþz lyiyitþöi íú mðD mÁy!~þ mÁ!þ 2!íó öiöitþþz !!Ü3þiÐ lyiyitþöi íú mðD !'þþ mÁ!þíú myíúy mÁ!þíú mðD ?!þüþ ötpyl þöiÇþíúþz xyþzl^þ ötpyl x!™tþyíú íy ~yëü m!ÜT Æëü lyÐ ÇE2š 2!öieüy?l#ëü öiÁy! íú ?IÁ lyiyiöitþíú ~yëüéÿÿÉlyiyitþöitþ xíy •þyíú Gþíú !!èþíúÇ#j ötpyl lyiyitþöitþ è!~ 2!öieüy?l#ëü öiÁy! íy öþiy míúíúyþ tþíúy Æëü •þyþöi lyiyiöitþíú 'þz_« öiÁ íy öþiyíú ?IÁ ~yëü m!ÜT ÆëüÐ x!èþyöiíú íy èyëü- ötpyl íÁ!_« è!~ <þ!_« tþíúöiþ xðöiÁ ~ö! ötpyl íÁ!_«öitþ xíy !þ! èyöi~íúöitþ xyþzlþ 2!í!þæþ! tþíúöiþ íy™Á •þyöi~íúöitþ þ”Á íy öþiy míúíúyþ tþöiíú iyöitþ!- þöií !þ! öþz íÁ!_«íú Ç<þ!_« tþíúöiþ xðöiÁš öiöitþ öþz öiÁ íy öþiyíú ð)jÁ öæþíúþ þyöiíÐ •þöií ~öiÇþöie •þyíú íÁ!_«^þ mÁ!_! ~yëü# íytpöií- öþ íÁ!_«^þ èþyöií ~yëü# íytpöií lyÐ 'þz~yíú” = ~tþ?l tþy^ Á !íöie<þy ~tþ?l lyiyitþöitþ 2!öieüy?l#ëü tþy^ Á míúíúyþ tþöiíúÐ ú !íöie<þy lyiyiöitþíú mÁ!_! ¥öiþ tþyöi~Áíú 'þz!þþ ð)jÁ þyöiíÐ !tþv ~íú?IÁ lyiyitþ íÁ!_«^þ èþyöií ~yëü# ¥öií lyÐ

NSOU I CC-CO-02 23 ÇE3š íÁ!_«^þ èþöiíú öÇþöiþíú lyiyiöitþíú ~yëüéÿÿÉ ötpyl lyiyitþ •þyíú íÁ!_«^þ èþöiíú íy xþtþyöiíú (tort) ?IÁ ~yëü# íytpöiíÐ lyiyitþ myíúy mÁy!~þ <þ!_« èþDöitþ íÁ!_«^þ èþöiíú íy èyëü lyÐ ~þz èþöiíú <þ!_« öiöitþ mÁ!)”Á xyíy y G B²þsf ¥öiíÐ •þy lyþöiþ þöiíúÇþ èþyöií lyiyitþ myíúy íà <þ!_«öitþ xyþzlymyíú ííé tþíúy èyöiíÐ 'þz~yíú” !¥þyöií íy èyëü- ~tþ?l lyiyitþ ~tþ!Øþ ö%y'þüy èþy'þüyëü öleü <þþüyíú ?IÁÐ ~í, ö%y'þüy!Øþöitþ xöitþ öi!ç íyíú <þþüyíú ?IÁ ö%y'þüy!Øþ Çþ!þþáíhþi ÆëüÐ ~öiÇþöie öþ <þ!_« mÁy~öil xíöiþy tþöiíúöiSéÐ !íþyöiíú !Bíú Æëü öë- lyiyitþ è!~ <þ!_« mÁy~öil xíöiþy tþöiíú- þöií •þyöitþ ~yëü# tþíúy èyëü lyÐ x!Ä ~tþ!Øþ %Øþlyëü ~tþ lyiyitþ ~tþ!Øþ ö%y'þüy èþy'þüy tþöiíú <þþüyíú ?IÁ- öþ 2!í!þx&þ ö~ëü ö%y'þüy!Øþ !!öieü jþæþy!æþ tþíúöií lyÐ ~íúþíú öþ •þyíú ~tþ !í%þöitþ ö%y'þüy!Øþ èþy'þüy ö~ëü- öþ ö%y'þüy!Øþ !!öieü èþ#Eí” jþæþy!æþ tþöiíúÐ ~íú æþöií ö%y'þüy!Øþ xy%yþ 2ly@ ¥öieü öyíúy èyëüÐ ~tþyöil lyiyitþ <þ!_« x!èyëü# tþyëÁ mÁy~l tþöiíú !Ð íúMëþ- <þ!_«öiþ èy íyíú” tþíúy !Sé;þyëÿÉþz tþöiíúöiSéÐ •þyþz ~öiÇþöie <þ!_« mÁy~öil lyiyiöitþíú èþöiíú ?IÁ öþ ~yëü# ¥öiíÐ ÇE4š x!%mðíÁ! myíúy <þ!_« Æëü lyéÿÿÉ öxl%ðöiÁ!ö tþíúy x!Ä x!%öiöy~l tþíúyÐ lyiyitþ íytpþyíú#! mÁy!~þ ötpyl mÁ!þþ myiyitþç x?Á! tþíúyíú þöiíú x!% mðíÁ! (ratify) tþíúy èyëü lyÐ tþyíú- lyiyitþ myíúy mÁy!~þ mÁ!þ 2!íó öiöitþþz !!Ü3þi ~í, öþz ?IÁ þ!üiþÁþ# tþyöií myiyitþç x?Á!öilíú þ!üí x!%mðíÁ! myíúy =í™ <þ!_«^!þþ Æëü lyÐ ÇE5š lyiyiöitþíú öÇþöie B²#t,þ!þ íy™y lyþzéÿÿÉ ööè!~ ötpyl íÁ!_« !;þþ íy ööi!þtþ èþyöií íy •þyíú xyþíúöi~íú myíúy ötpyl íYíú x!hBic mÁ!öitÁþ xþíú ötpyl íÁ!_«íú ööi !!Ü»yþ =þ!þíú tþöiíú!- •þöií þ!üiþÁþ#tþyöií öþz %Øþly xB²#tþyíú tþíúöiþ þyöiíú lyÐ þ!üiþÁþ#tþyöií ~þz B²#íþyöiíú!_« xB²#tþyíú tþíúyíú öÇþöie ~þz öë íy™yéÿÿÉþzþyþz B²#t,þ!þ íy™y (Estoppel) Ð lyiyiöitþíú öÇþöie ~þz l#!þ tþyëÁtþíú Æëü lyÐ ötpyl lyiyitþ è!~ myiyitþöicíú !óíÁy þ!üiþëü !~öieü ötpyl íÁ!_«íú mðD 2!þyíú”yíú myíúy <þ!_« mÁy~l tþöiíú iyöitþ- þyíþþ •þyöitþ <þ!_« mÁy~öil íy™y tþíúy èyëü lyÐ lyiyitþ •þyíú lyiyitþöicíú x?%yöiþ B²#t,þ!þ þyíþ xB²#tþyíú tþíúöiþ þyöiíúÐ ÇE6š lyiyitþ 2!í!þ!™ ¥öiþ þyöiíúéÿÿÉ ötpyl lyiyitþ 2!™y! (Principal) G •þþ#ëü þöiÇþíú (Third Person) ööi™Á öëy^ yöiey^ íúÇpytþyíú# 2!í!þ!™ !¥þyöií tþy? tþíúöiþ þyöiíúÐ !tþv •þyíú tþyöi?íú ?IÁ ötpyl èþyöiíþz íÁ!_«^þ èþyöií öþ !!öi? 2!™yöilíú !tþ!Øþ ~yëü# íytpöií lyÐ tþyíú” èþyíúþ#ëü <þ!_« xyþzöilíú 184 l, ™yíúyëü íy ¥öieüöiSééÿÿÉöð2!™y! G •þþ#ëü þöiÇþíú ööi™Á öëy^ yöiey^ íúÇpytþyíú# !¥þyöií öë ötp'þz 2!í!þ!™ ¥öiþ þyöiíúÐ !tþv öþz 2!í!þ!™ è!~ lyiyitþ Æëü- xíy !t,þþ ö!hBíUí mÁ!þ- Æëü •þyþöií •þyíú tþyöi?íú ?IÁ 2!™yöilíú tþyöiSé ötpylèþyöiíþz ~yëü# tþíúy èyëü lyÐóó ÇE7š lyiyitþ ~y!@ý!¥# ¥öiþ þyöiíúéÿÿÉ èþyíúþ#ëü <þ!_« xyþzöil lyiyitþöi íú <þ!_« mÁy~öilíú öëy^ Áþy ö~Gëüy Æëü !Ð x!Áyë lyiyitþíúy <þ!_« mÁy~ly tþíúöiþ þyöiíú lyÐ !tþv ~y!@ý!¥# (Beneficiary) ¥íyíú öÇþöie

NSOU I CC-CO-02 24 xy#zöil ötpyl iy™y ölfz– öëöleYŸYé?i!•px&•p @y!#•py (Promisee), p>yGly~ yiu (Payee), xiy
#hBiyhsyiu@y!#•pyD ~#z <#p!_<=!j lyiyiöitpiü #zFSéy x!%myöiü i#jê ¥öi!D !tpv tp#öiy#z x!Ä p#öiÇpiü #zFSéy!%myöiü
#z#y i#jêöiëy ^ Ä ¥öi! lyD #%•piüy, ö~ #y eyöiFSé– xy#zöil #%!i™y iy ~yl p>yiyü öÇpöie lyiyitpöi~iü ötpyl xöiëy ^ Ä•py ly#zD
E8S lyiyitp myiüy x,Ç#~ yiu# tpyiüiyü ^ !pléYŸYé x,Ç#~ yiu# xy#z! x!%eyëü#– x,Ç#~ yiuöi~iü ööi™Ä !j!#•p iy ööi!#tp #Ä!#•piü
öy™Äöiö x,Ç#~ yiu# tpyiüiyü ^ !p•p ¥ëüD !tpv lyiyitp öëöi¥•%b <#p!_< #Äy~ öil xöiëy ^ Ä– •py#z ö# x,Ç#~ yiu# tpyiüiyöiüüü
x,Ç#~ yiu ¥öi•p p>yöiü lyD !tpv x!ÄylÄ x,Ç#~ yiuöi~iü #Ä!#•pe«öiö lyiyitpöitp x,Ç#~ yiu#iü #%!i™y ö~ Gëüy eyëüD E9S lyiyitp
ötpyÄy!liü öÇëüyü ö#yÓpyiü ¥öi•p p>yöiüéYŸYé lyiyitp öëöi¥•%b <#p!_< #Äy~ öil xÇpö– •py#z ötpyÄy!liü myöi
ötpylëpyöi! <#p!_<im* ¥öi•p p>yöiü lyD #%•piüy, lyiyitp ötpyl ötpyÄy!liü #~ #Ä ¥öi•p p>yöiü lyD ötpyl lyiyitp è!~ tp#lG
ötpyöilyëpyöi! ötpyÄy!liü #~ #Ä ¥öiëüG eyëü– •piy!p ötpyÄy! liü lyiyiöitpiü #öiD öj!öi~iü !ü~ tpiüöi•p p>yöiü ~i, ötpyÄy!liü
#~ #Ä •py!j!tpy öiöitp •pyöitp iy~ !~ öi•p p>yöiüD E10Slyiyitpöitp ö~ !pz!jëüy ö%yE!~y tpiüy eyöi lyéYŸYé ëpyiü•p#ëü
<#p!_< xy#z! x!%myöiü– lyiyitpöitp <#p!_< #Äy~ öilü öey ^ Ä•py ö~ Gëüy ¥ëü !D •py#z <#p!_< tpöiü ötpylëpyöi! ötpyl
iÄ!_<iü öiöitp lyiyitp }~ !öi; p>iü•Äp#tpyöi ~iÄ lyiyitpöitp }~ p>iüöiçyöi™iü xÇpö•pyiü ?iÄ ö~ !pz!jëüy ö%yE!~y tpiüy eyëü
lyD ~ö! !tp– lyiyitpöitp è!~ ?iöiëuy?i#ëü öiÄG ö#iy #iüüüy¥ tpiüy ¥ëü– •py#zöiG •pyöitp iÄ!_<^ •pëpyöi~ yëü# tpiüy eyöi
lyD ~iü ?iÄ lyiyiöitpiü #Ä!_<öitp ~yëü# tpiüy eyöiD E11Slyiyiöitpiü !p>•pyéYéöy•py G x!ëpëpyiöitpiü BlyléYŸYé lyiyiöitpiü
ötpyl <#p!_<iü ?iÄ •pyiü !p>•pyéYéöy•pyöitp ~yëü# tpiüy eyöi ly– ~ö!tp è!~ lyiyitpöitp ?iöiëuy?i#ëü öiÄ iy ö#iy #iüüüy¥
tpiüy ¥ëü– •py#zöiG lëüD !tpv !p>•pyöy•py öj!Äöiöiöi™iü •py!~ öi~ #zFSéy tpiüöi; lyiyiöitpiü ötpyl xyl!Ätp ~yëü p>iüöiçy™
tpiüöi•p p>yöiü!D !tpv #zFSéy ly tpiüöi; •pyöi~iü ö?yü tpiüy eyëü lyD ötpyl ötpyl #öëü lyiyiöitpiü ?i!•p!!™ ¥öiëü
lyiyiöitpiü !p>•pyéYéöy•py– iy •pyiü x!ëpëpyitp iy •pyiü !iEiëü #Ä!_<iü öÄyöi!yü ötpyl <#p!_< tpiüöi•p p>yöiü!D •pöi
~öiÇpöie ?iöi•pÄöitp#z •pyöi~iü !ü~ !~ ÄÜT tp•Äpöiciü ööi™Ä öiöitp lyiyiöitpiü ?i!•p!!™ ¥öiëü <#p!_< #Äy~ l tpiüöi; •py
lyiyiöitpiü Gp>iü i#jê tpiüy eyöiD E12Slyiyitp ?y!ö! yiu ¥öi•p p>yöiü lyéYŸYé ötpyl lyiyitp xp>iü ötpyl iÄ!_<iü ?y!ö! yiu ¥öi•p
p>yöiü lyD tpyiü~ lyiyitpöitp <#p!_<iü ötpyl %øplyiü ?iÄ ötpyl xyl!Ätp ~yëü myiüy ~yëü# tpiüy eyëü ly iy ötpyl Çp!•pp>iü”
!~ öi•p iy™Ä tpiüy eyëü lyD E13S!ÇÇpyl!iç G tpyöi?iü <#p!_<éYŸYé 1961 myöi;ü !ÇÇpyl!iç xy#z! x!%myöiü ~tp lyiyitp !
ÇÇpyl!iç !#myöi! ötpyl

NSOU I CC-CO-02 25 ?i!•pÜpyöiüü #öiD <#p!_<im* ¥öi•p p>yöiüD •pöi lyiyiöitpiü iëü# 14 iSëöiüüü l#öiçp ¥öi ly ~i,
lyiyiöitpiü ¥öiëü •pyiü x!ëpëpyitp <#p!_<im* ¥öi!D ~#z xy#zöiüü myiüy lyiyitpiüy ötpyl tpy? #Ä>öitÄp ?i!ÇÇp” öp>öiëü
iyöitpD ~i, è!# •pyiüy p>iü~•p iëüöi# p>~ y#Äl tpöiü– •pyiüy ö#z tpy? #Ä>öitÄp xöitp x!ëpKp ¥öiëü eyëüD 1f12f2 !it,p•p
ö!hBiÜñ iÄ!_< (Persons of Unsound Mind) ÷i™ <#p!_<iü x!Ä•pö ?i™y! 'pzb>y yl #j ~#z öë– <#p!_<è#p_< ?i!•p!Øp p>öiÇpiü
<#p!_<im* #yiyü öey ^ Ä•py iytpy ?iöiëuy?iD <#p!_< x!™!lëüöiöiü 11 l, ™yiyüyëü iy ¥öiëüöiSé– öö?iöi•pÄtp iÄ!_<#z <#p!_<
#Äy~ öilü öey ^ Ä è!~ !p! öë xy#zöiüü x™#l ö#z xy#z! x!%myöiü myiyitp ¥öiëü iyöitp!– è!~ •pyiü ö!hBiÜñ !it,p!•p ly
%öiØp iyöitp ~i, !p! öë xy#zöiüü x™#l ö#z xy#zöiüü myiüy xöiëy ^ Ä !iöi!çp•p ly #lDóó #%•piüy, – <#p!_< xy#zöiüü 11 l,
™yiyüy x!%eyëü# ~tpiy B>ÜT öë ö!hBiÜñ !it,p•p #Ä>~ ötpyl iÄ!_< <#p!_< #Äy~ öilü öey ^ Ä lëüD ~#l #%i B>yëpy!itpëpyöi!#z
?iÜÄ Göi'p öö#%Bi ö!hBiÜñóó i#öi•p tp# öiyVpyëüD ëpyiü•p#ëü <#p!_< xy#zöiüü 12 l, ™yiyüyëü ö#%Bi ö!hBiÜñóó #Ä>öitÄp
iy ¥öiëüöiSééYŸYé ööötpyl iÄ!_< è!~ <#p!_< #Äy~ l tpyöi; <#p!_<iü x!Ä i%Vpöi•p p>yöiüü– ~i, ~#z <#p!_<iü æpöi; •pyiü
B>yöiüÄiü Gp>iü tp# ?iëpyi p'püöi •py !çpyiü tpiüöi•p p>yöiüü– •py#zöi; ú iÄ!_<öitp <#p!_< #Äy~ öilü öÇpöie ö#%Bi
ö!hBiÜñóó iy ¥ëüDóó ~#z ™yiyüyëü xyiüG iy ¥öiëüöiSé öë– ÇtpS öööë iÄ!_< my™yiyü”•p !it,p•p ö!hBiÜñ !tpv öyöiVp
ööi™Ä #%Bi iyöitp!– !p! öë #öëü öy!#tpëpyöi! #%Bi iyöitp! ö# #öëü <#p!_< #Äy~ l tpiüöi•p p>yöiüüDóó Ç#S öööë iÄ!_<
my™yiyü”•p #%Bi ö!hBiÜñ !tpv öyöiVp ööi™Ä !it,p•p ö!hBiÜñ iyöitp!– !p! öë #öëü !it,p•p ö!hBiÜñ iyöitp! #p! <#p!_< #Äy~ l
tpiüöi•p p>yöiüü lyDóó #%•piüy, – öë #%Bi ö!hBiÜñ iÄ!_< ?öiüü !itpyiü@y!hBi– xiy ~ö! ~tp iÄ!_< öë ~#pØpy#z p>yöiüyÄ
öë– <#p!_<iü Ç•Äpyi; i%Vpöi•p p>yöiüü ly ~i, <#p!_<iü æpöi; •pyiü B>yöiüÄiü Gp>iü tp# ?iëpyi p'püöi •py i%Vpöi•p
p>yöiüü ly– ~iütpö !itpyiü@y!hBi iy p>yöiüyÄ_xiBiyëü ötpyl iÄ!_< <#p!_< #Äy~ öil xöiëy ^ ÄD 'pzb>öiüüü xyöi;çply öiöitp
ötpyl iÄ!_<iü ö!hBiöiÜñiü #%Bi•py #Ä>öitÄp ~!Øp %øply B>ÜT ¥ëü = ÇE1S <#p!_<iü ?i!•p!•p G Ç•Äpyi; i%Vpöi•p p>yiyü–
ÇE2S !löi? B>yöiüÄiü Gp>iü <#p!_<iü ?iëpyi #Ä>öitÄp !çpyiü !iöiçply tpiüyD #%•piüy, – öë iÄ!_< 'pzb>öiüüü Ç•Äp~!Øp !#m*
(satisfy) tpiüöi•p p>yöiüü ly– !p! <#p!_< xy#zöiüü 11 l, ™yiyüy x!%eyëü# <#p!_< #Äy~ öilü xöiëy ^ ÄD 1f12f3 ?'püi!m*
(Idiot) öë iÄ!_< #Äy~”Äëpyöi! öy!#tp ëpyiümyöÄ#i ~i, ötpyl iütpö !çpyiü !iöiçply tpiüyüü Çpö•py ölfz– •pyöitp ?'püi!m*
(Idiot) iy ¥ëüD ö!hBiöiÜñiü B>yëpy!itp !itpç ly #Gëüyüü æpöi; ~#z ™iüöiüü

NSOU I CC-CO-02 26 xíBiyú ñ, ÛT ¥ëúÐ ~ TMúòilú òtpyl iÁ!_«íú <þ!_« ¢Á>y ~ òilú öëy ^ Á•py òl¥zÐ •py¥z ?'þü í!m* ¢Á>ÿ òtpyl iÁ!_«íú ¢òID <þ!_«íú xíÁ ¥òí !Ü³þj <þ!_«Ð 1f12f4 þyöilyÁ_•py íy öy•þjy!ò (Drunkenness) öë iÁ!_« òtpyl 'þzöi_?þ þyl#ëü xíy öy ~ þp oíÁ myíúy èþ#Eí" èpyöií xy¢_«- •pyöitþ þyöilyÁ_ iÁ!_« íöi_?þ þyl#ëü íy öy ~ þp ööiíÁiú ²lèþyí è•þÇb" íyöitþ- •þ•þÇb" ú iÁ!_«íú myò!èùþèpyöií xÇbò•þyíú ñ, ÛT ¥ëúÐ ~¥z òlçyíú ²lèþyí è! ~ òl ¥ëü öë- ú iÁ!_«íú þöiÇb <þ!_«íú ²lt,þ!•þ G <þ!_«íú ²lèþyí ¢Á>öiþ òtpyl !íþyíúéYé!íöiíþly þíúyíú Çbò•þy ly íyöitþ- •þöií öþ¥z iÁ!_« ñTM <þ!_« ^ þl þíúöi•þ þyöiíú ly è•þÇb" •þyíú òöiTMÁ þyöilyÁ_ y?yëü íytpöiíÐ 1f12f5 þ'þzÁ_•py (Lunacy) èþl òtpyl iÁ!_«íú ò!hBíÜñ %!Øþ•þ þyíúöi" öyl!þþ !çhsýyTMíúy !ítþj (deranged) íy öjyþ >þyëü- •þ! öþ¥z iÁ!_«öitþ 'þzÁ_•py íy ¥ëúÐ ¥z¥y ~þTMíúöiíú ò!hBíÜñ %!Øþ•þ iÁy!TMÐ ~¥z ¢òëü òtpyl iÁ!_«íú B³yèþy!ítþ !íþyíúéYé!íöiíþly þyöiíúyþ%!íú öjyþ >þyëü lyÐ ~¥z TMíúöiíú iÁ!_«íúy öyöiVþ öyöiVþ ¢Á>)”Á ¢%Bí xíBiyëü íyöitþlÐ ÖTM%öyè öþ¥z xíBiyëü •þyíúy <þ!_«öi•þ x,ç @ýl¥” þíúöi•þ þyöiíúÐ ~í, ~íú ?iÁ „þyöitþ iÁ!_« ^ þèpyöií G •þyíú ¢Á>!_öitþ ~ yëü# þíúy èyëüÐ xíÁ òtpyl ¢òëü èþl !þ!l ¢Á>)”Á ¢%Bí ll •þ!l !þ!l <þ!_« è%þ_« ¥öi•þ þyöiíú lyÐ !ít,þ•þ ò!hBíÜñ iÁ!_« ¢Á>y! ~ þ <þ!_«íú æþjæþj (Effects of Agreements made by persons of Unsound Mind)— èpyíú•þ#ëü <þ!_« xy¥zöiíú 11 l, TMíúy x!%yöiíú- !ít,þ•þ ò!hBíÜñ iÁ!_« <þ!_« ¢Á>y ~ öiíú xöiëy ^ ÁÐ xíÁyè !ít,þ•þ ò!hBíÜñ òtpyl ¢Á>_!þ (agreement) þíúöiþ •þy !Ü³þj íöi_ ^ Á þíúy ¥öiíÐ !þv !ít,þ•þ ò!hBíÜñ òtpyl iÁ!_« è! ~ !öi_öitþ íy •þyíú 'þzþíú !lèÁþiúÇ#j òtpyl iÁ!_« ÇEßf#- þy%eS èyöi" íú !þ!l ²l! •þþyyl þíúöi•þ íyTMÁ- •þyöi" íú ²löiëüy?l#ëü oíÁy! ~ míúíúy¥ þíúyíú ?iÁ <þ!_« tþöiíú- •þöií •þy <þ!_« x!TM!èüöiöiú 68 l, TMíúy x!%yöiíú 'þzþ>éYé<þ!_« !¥yöií þyèÁþíú# ¥ëüÐ ~öiÇþöie !þ!l iÁ!_« ^ þ èpyöií ~ yëü# íytpöií ly- ú iÁ!_«íú ¢Á>!_ ~¥z <þ!_«öi•þ ~ yëüim* íytpöiíÐ 1f12f6 þxöiëy ^ Á íy xÇbò iÁ!_« (Disqualified Persons) !löiÁ- 'þz!Ó!þ iÁ!_« ^ - „þyíúy öë xy¥zöiíú xTM#! öþ¥z xy¥zl x!%yëü# xöiëy ^ Á íy xÇbò- „þyíúy <þ!_«öi•þ x,ç @ýl¥” þíúöi•þ þyöiíú lyÐ ÇEß !öi" ç# Çeß (Alien Enemies)— èpyíú•þ Séy'þüy xíÁ öë òtpyl ö" öiçíú ly !íútpöitþ !öi" ç# ly !íútp íöi_ ^ Á þíúy ¥öiíÐ !öi" ç# ly ! íúöitþíú ¢òID myTMíú" xíBiyëü öë òtpyl èpyíú•þ#ëü ly !íútp <þ!_« ^ þl þíúöi•þ þyöiíú è! ~ ly èpyíúöi•þíú ¢òID ú !öi" ç# ly !íúöitþíú ö" öiçíú è%* jyöi" Ð xíÁyè è%* Séy'þüy B³yèþy!ítþ xíBiyëü !öi" ç# ly !íúöitþíú ¢òID <þ!_« íjè öëy ^ ÁÐ è%* Öiúßíú þyöiíÁ

NSOU I CC-CO-02 27 !íöi" ç# ly !íúöitþíú ¢òID ^ !þ•þ <þ!_« ú ö" öiçíú ¢òID è%* Öiúß ¥öiþ è%*þþjy#! ¢òöiëü <þ!_«! Øþ íú ~ þíúy èyëüÐ è%* öçEí ¥öiþ •þy þyöiíúyëü íjè þíúy èyëü- è! ~ ly xíÇÁ <þ!_«íú ööëü ~ öçEí ¥öiëü èyëüÐ ÇEß ! íöi" ç# íúy?y G íúyÜTÉ”)þ (Foreign Sovereigns and Ambassadors)— !íöi" ç#ëü íúy?y G íúyÜTÉ”)þöitþ ö" ç#ëü xy" yjöi•þíú !ítþØþ x!èþ%_« þíúy èyëü lyÐ !þv x•þ#þ þyöiíú !íöi" ç#ëü íúy?yöitþ ö" ç#ëü xy" yjöi•þ x!èþ%_« þíúy èyëüÐ ÇEß tþöiþÁyöiíúÇl G òþyÁy!l (Corporations & Companies)— tþöiþÁyöiíúÇl G òþyÁy!l xy¥zöiíú !íöiçEí TMíúyëü ^ !þ•þ òt,þ!èð iÁ!_«óÐ òþyÁy!l •þyíú þ!íúöiöiéYé!þ (Memorandum of Association)- ~ 'þz!Ó!þ Çbò•þyíú íy¥zöiíú ! íöiëü òtpyl <þ!_« ^ þl þíúöi•þ þyöiíú lyÐ ~þ¥z íútpò èpyöií tþöiþÁyöiíúÇlòitþ xy¥zöiíú myíúy öë Çbò•þy ²l" yl þíúy ¥öiëüöiSé •þyíú íy¥zöiíú ! íöiëü tþöiþÁyöiíúÇl òtpyl <þ!_« ^ þl þíúöi•þ þyöiíú lyÐ ÇEß ö" yEi# myiÁhBí iÁ!_« (Convicts)— xy" yjöi•þíú !íþyöiíú ö" yEi# myiÁhBí òtpyl iÁ!_« !íþyöiíú èyíú ö. %þÁ [þ íy þyíúyíþ TMyéÁ þíúy ¥öiëüöiSé- !þ!l òtpyl iÁ!_« myöií <þ!_« ^ þl þíúöi•þ þyöiíú lyÐ !þv è! ~ ö" yEi# iÁ!_«íú çy!hBí è! ~ òtþ!í ¥öiëü èyëü- xíy •þyíú !í" çy 'þz_#”Á ¥öiëü èyëü- •þyöií !þ!l þyöiíúyëü <þ!_« ¢Á>y ~ öiíú öëy ^ Á iÁ!_« íöi_ ^ Á ¥öiíÐ 1f13 ²lhbíyí G B³#t,þ!•þ (Offer and acceptance) <þ!_«íú xp!íú¥yèÁ 'þzþy" yl=!íú òöiTMÁ ²lío 'þzþy" yl ¥j ²lhbíyí G B³#t,þ!•þÐ òtpyl ~tþþöiÇþíú ö" Gëüy ²lhbíyí xp!íú þÇþ B³#þyíú þíúöiþ •þöií¥z ñTM <þ!_« ¥ëüÐ ²lhbíyí G B³#t,þ!•þ xy¥z!þDþ ¥Gëüy ²löiëüy?lÐ öë þi !lèüöyí# <þ!_« xy¥zöií xyöiSé- öþ¥z þi !lèüöi# öööl çþyÐ •þy¥z ñTM ²lhbíyí G ñTM B³#t,þ!•þíú !lèüöyí# ?yly x•þÁhsý ? íúßíúÐ ²lhbíyí myTMíú" èpyöií ~ %ó²lþyöiíúíú ¥öiëü íyöitþéYéYé ²lþyç G TMíúy(yò)itþÐ <þ!_«íú öÇþöie ~tþ þÇþ !lèþß- þm*!•þíú öyTMÁöið <þ!_«íú xp!íú þÇþöitþ òtpyl !lèiöiëü ²lhbíyí tþöiíú íyöitþlÐ !è! ²lhbíyí tþöiíú !þ!l ²lhbíyítþyí#Ð xíÁ! ~ öitþ !è! ²lhbíyí @ýl¥” tþöiíú !þ!l ²lhbíyíéYé@ýl¥#•þyÐ ²lhbíyí@ýl¥#•þyG !lèþß- 'þzþyöiëü •þyíú B³#t,þ!•þíú þíy ²lhbíyítþyí#öitþ ?ylylÐ ²lhbíyíKþyþl íy B³#t,þ!•þKþyþl !! ~ ÁÜTèpyöií òtpyl 'þzþyöiëü ?ylyöi•þ ¥öiíÐ xyíú- !! ~ ÁÜT 'þzþyöiëü ²lhbíyí G B³#t,þ!•þ ²lþÁy¥yíú tþöiíú ölGëüy èyëüÐ ¢%•þíúy,- ²lhbíyí G B³#t,þ!•þ ¢Á>öiþ !íhBíyíú•þ èpyöií ? ylyíú ²löiëüy?l#ëü•þy x#óÐ xyöiíú ö?öi!Sé ñTM <þ!_« ¥öiþ ¥öiþ xy¥z!þDþ ²lhbíyí (Lawful offer) ~í, xy¥z!þDþ B³#t,þ!•þ íytpöi•þ ¥öiíÐ öëöléYéòtþó- òtóöitþ íjèYéYé òò%þ!ò !tþ 1000 Øpytþyëü xyöyíú my¥zöitþ!Øþ !tþlöiíÚóó ~!Øþ ~tþ!Øþ ²lhbíyíÐ èþl òtó íjèYéYéòò¥,ÁyóóÐ •þ! •þyöitþ íy ¥ëü B³#t,þ!•þÐ ~öiÇþöie <þ!_« ^ !þ•þ ¥jÐ ²lhbíyí ≠ <þ!_« xy¥zöií 2(a) TMíúyëü ò²lhbíyíó þyí!Øþíú ñ,Kþy ö" Gëüy ¥öiëüöiSé- èþl ~tþ iÁ!_« xp!íú òtpyl iÁ!_«íú !ítþØþ òtpyl tþy? þíúyíú íy tþy? ¥öi•þ !íú•þ íytpþyíú ¥zFSéy ²lþyç tþöiíú- •þ! íjy ¥ëü ²líoíöy_« iÁ!_« xp!íú iÁ!_«íú tþyöiSé ²lhbíyí tþöiíúöiSéÐ ²lhbíyí iÁ!_« íy x!%_« ¥öi•þ þyöiíúÐ

NSOU I CC-CO-02 28 öë íÄ!_« ²hßiyí ö~ëü •pyöitþ ²hßiyítþyú# íöið öë íÄ!_«öitþ ²hßiyí tþiúy ¥ëü •pyöitþ ²hßiyí@y!¥#•py íöið ²hßiyí@y!¥#•py ë#l ²hßiyöii ¢Á¿!•p ?y!löieü ß°#t,p!•p ²~yl tþöiü •p#l •pyöitþ ß°#t,p!•p ~y•py íöið ²!l•p×ß!•p ≠ ë#l öþyl ²hßiyöii ayëü ²tþyç tþiúy ¥i •p#l íy ¥ëü ²hßiyí!Øþ ^,¥#•p (Accepted) ¥öijyð ²hßiyí ^,¥#•p ¥öij •pyöitþ ²!l•p×ß!•p (Promise) íöi <#p!_« xy¥zöilü 2(b) Tmyíúyëüð 1f14 ²hßiyí tþiúyü !ilëß~ þ>m*!•p ²hßiyí tþ# ëpyöii tþiúy ëyëü •py xy¥zöilü 3 Tmyíúyëü íy ¥öieüöiSéð xy¥zöilü 9 Tmyíúyëü xyúG íy ¥öieüöiSé öë öÇþöie ²hßiyí íÄ!_« ¥ëü •pyöitþ ö²tþyçÄ ²hßiyíöi íöið xöitþ ¢öëü ²hßiyí ²tþyçÄ lyG ¥öi•p þ>yöiüð Tmyíúy íy xy<þiüöi~ü myíúyG ²hßiyöiüü þ²tþyç ¥öi•p þ>yöiüð ~öiÇþöie ²hßiyíöitþ Tmyíúyö)j; tþ íöið Modes of making an offer (E²hßiyí tþiúyü þ>m*!•pS~ (by doing an act) (by abstinence from doing an act) öþyl tþy? tþiúyü ¥zFSéy öþyl tþy? öiöitþ !üü•p íy tþyü ¥zFSéy (Words) (Conduct/IMPLIED offer) Çöi-üü öyTMÄöiö íÄ!_« x!%_« ²hßiyí ~ (Written/in writing) (Oral/Spoken) !j!#•p ööi!tþ [letters, telegrams, fax, [telephone, through e-mail, advertisement etc] internet] 'þz~y¥íü" !~öieü !#öiç! íEíëü!Øþ íÄyÄy tþiúy ¥jéYÿé (E1S íúyö ÇÄyööitþ þ>Méþyç Øþy tþyëü •pyüü íçz!Øþ !íëëü tþiúyü ²hßiyí ö~ëüð ~!Øþ ²tþyçÄ ²hßiyí ~i, ööi!tþ ²hßiyíð (E2S ¢%TM#líy% tþy^öi? !iKþyþ! ö~l öë •pyüü !²!ëü t%þt%þiü!Øþ öë íÄ!_«!Øþ t%,öi? !~öi•p þ>yüöii •pyöitþ !•p! þ>y<þç•p Øþy tþy l^~ þ>íüßñyü ö~öiüð ~!Øþ ~þ!Øþ ²tþyçÄ ²hßiyí ~i, !j!#•p ²hßiyíð

NSOU I CC-CO-02 29 (E3S ëpyüü•p#ëü öiüj ëpyüüöi•þiü !ilëß~ xMéþöij öiüj <þyly tþöiüð !!! ÄÜT ëpy/püyëü ëyë#^"öitþ íÄ! tþiüöiëYÿé¥z¥yç öiüj öþyÄy!íü ²hßiyíð ë#l öþyl íÄ!_«öiüöi Göiþ- •p#l íy ¥ëü ú íÄ!_« ëpyüü•p#ëü öiüöiüü xy<þiü"ö)j; tþ íy Tmyíúyö)j; tþ íy x!%_« ²hßiyí @y!¥" tþöiüöiSéð 1f15 ÷iTM ²hßiyöiüü !léüöyí# ²hßiyöiüü öÇþöie !tþS%é !léüöyí# xyöiSé öë=íj Séy'þüý ²hßiyí ÷iTM ¥öi•p þ>yöiü lyð !löiç !léüöyí#=íj xyöijy<þly tþiúy ¥i ≠ (E1S ²hßiyí x!Ä þ>öiÇþiü tþyöiSé öþ>íSéyöily ²löieüy?! ≠ ëþÇþ" þ>ëÄhsý öþyl ²hßiyí x!Ä öþyl íÄ!_«íü tþyöiSé ly öþ>íSéyëü öþz íÄ!_« ²hßiyöiüü ²!l•p öþyl ß°#t,p!•p ?ylyöi•p þ>yöiü lyð x!Äyë <#p!_«G ¥ëü lyð ß°#t,p!•p ?ylyöilyü xyöi^ ²hßiyí þ>yGëüy ?íüß!üð ÖTM%öyë ²hßiyí íy ÖTM%öyë ß°#t,p!•píü myíúy <#p!_« ¥ëü lyð öþyl íÄ!_« ë! ß°#t,p!•píü tþiy ly ö?öil ë! ß°#t,p!•p Kþyþ! tþöiü •py¥öij öþöiÇþöie •pyüü ß°#t,p!•p~y•py !¥ayöii öþyl xy¥zl^•p x!TMtþyüü iyöitþ lyð 'þz~y¥íü" ≠ öþö tþy^öi? !iKþyþ! ö~ëü- öë íÄ!_« •pyüü ¥yíüöily t%þt%þiü!Øþ t%,öi? !~öi•p þ>yüöii •pyöitþ þ>íüßñyü !¥ayöii l^~ 1000 Øþy tþy ö~öiüð öþö ~íü ²!l•pöiç# ~tþ íÄ!_« öþö ²hßiyöiüü tþiy ly ö?öil¥z t%þt%þiü!Øþ öþö ~íü tþyöiSé öþ>íöiSé ö~ëüð þ>íü!Äþ#tþyöij öþö þ>íüßñyöiüüü tþiy ?ylöi•p öþöiüü þ>íüßñyü ~y! tþöiüð !tþv öþö öëöi¥%þ ²hßiyöiüü tþiy ?ylöi•p ly- •py¥z !•p! ²hßiyöiüü ß°#t,p!•pG Kþyþ! tþiüöi•p þ>yöiüü lyð •py¥z ~öiÇþöie öþyl <#p!_« ¢Áy!~•p ¥ëü!ð •py¥z !•p! þ>íüßñyöiüüü x!Ä öþöi•p þ>yöiüü lyð (E2S ²hßiyöiüü Ç•Äþyí# ¢%!!!Ü<þ•p G ß>ÜT ¥Gëüy xyíÇÄtþ ≠ ²hßiyöiüü Ç•Äþyí# ¢%!!!Ü<þ•p G ß>ÜT ¥Gëüy ²löieüy!ð x!Äyë <#p!_«íü ööiTMÄ ~öi öþyl Ç•Äþ iy tþöiü ly ëy ¢%!!!Ü<þ•p léü íy xß>ÜT xy¥zöilü 27 Tmyíúyëü íy xyöiSééYÿéöðöë <#p!_«íü x!Ä !!!Ü<þ•p léü íy öë <#p!_« þ>y! tþiúy ¢¼zþ! léü •py x÷iTMóóð x!Äyë ²hßiyí ëiyíÄëpyöii G ë%!_«ë%_«ëpyöii !!!Ü<þ•p G ¢Áy) "Ä ¥Gëüy ²löieüy!ð 'þz~y¥íü" ≠ öþö öþöitþ ²hßiyí !~j öë- 50000 Øþy tþy xíy 60000 Øþy tþy xíy 70000 Øþy tþyëü •pyüü þ>y<þç!Øþ íy!þüü öþyl ~þ!Øþ !íë< tþiüöið ¥z¥y ²hßiyí léüð tþyü" ~öiÇþöie Øþy tþyü þ>íüöy" !!!Ü<þ•p léüð ¢%•þiúy, ¥z¥y öþylëpyöii¥z ÷iTM ²hßiyí léüð ~!Øþ !!! ÄÜT ²hßiyí léüð ²hßiyí !!! ÄÜT ¥Gëüy 'þz!<þ•pð (E3S ²hßiyí xy¥zlö)j; tþ ¢Á>tÄþ ßiyþöiü ¢öiÄ ¥öii ≠ ²hßiyí ~öi ¥Gëüy 'þz!<þ•p ëyüü myíúy xy¥zlö)j; tþ ¢Á>tÄþ ¢,!ÜT ¥öiið x!Äyë ²hßiyí tþöily ~öi ¥Gëüy 'þz!<þ•p léü ëyüü myíúy xy¥zlö)j; tþ ¢Á>tÄþ ¢,!ÜT tþiúy ëyëü lyð ÷iTM <#p!_«íü öÇþöie x•þÄyíçtþ#ëü 'þzþy~yl !¥ayöii xyöiüy ö?öi!Sé öë- <#p!_«íü þ>Çþmöieüüü ööiTMÄ xy¥zlö)j; tþ ¢Á>tÄþ ßiyþ! ¥Gëüy ?íüß!üð x!Äyëü <#p!_« ÷iTM ¥ëü lyð 'þz~y¥íü" ≠ öþö •pyüü íj%þ öþöitþ •pyüü íy!þüöi•p <pyöieüüü !lösf" ?ylyð ~öiÇþöie ~¥z ayöy!tþ

NSOU I CC-CO-02 32 öëöleÿÿëíúyó •pyíú ^y!pü!Øp •pyíú í!%p íy%öitp 1 jÇp Øpytpyëú !í!e« tpiúyíú 2hBiyí ö ~lD íyí% 'pz_« 2hBiyíöíú íyú! ? ÷öíëú •pyíú syëú ö ~lD ~öiÇpöie íyüöíöíú 2hBiyí!Øp íyí%íú myíúy B°#t,p!p ¥jD 2hBiyí ötp @y!¥" tpiúöi•p byöíúú ~tp!Øp 2hBiyí ötpíöyë öm¥z íÁ!_« íy öm¥z mtpj íÁ!_« @y!¥" tpiúöi•p byöíúú ëyöitp íy ëyíú 'pzöijöicÄ ~¥z 2hBiyí tpiúy ÷öíëúöisëD xíÁyë– ötpyl ~tp!Øp 2hBiyí öm¥z íÁ!_« ¥z @y!¥" tpiúöi•p byöíúú– ëyíú 'pzöijöicÄ 2hBiyí tpiúy ÷öíëúöisëEí xíÁ ötpyl íÁ!_« öm¥z 2hBiyí @y!¥" tpiúöi•p byöíúú lyD !tpv– ötpyl 2hBiyí ë! ~?lmyTMyíúöíúú 'pzöijöicÄ tpiúy ÷öíëú íyöitp •py¥öí ?lmyTMyíúöíúú ööiTMÄ öíöitp öë ötp'pz öm¥z 2hBiyí tpiúöi•p byöíúúD B°#t,p!p öitp ÷iTM íú*p> ! ~öi•p ¥öí; B°#t,p!p ~y•pyíú syëú 2hBiyítpyíú#íú tpyöisë x!•p xíCÄ¥z öp>„íSëyöi•p ¥öíD 1f17 ÷iTM B°#t,p!píú !lëüöyí# B°#t,p!p mÁ!tÁp•p tp•ptp= !j !lëüöyí# xyöisëD ötpyl 2hBiyíöíúú öÇpöie B°#t,p!p öitp xy¥zl•p tpyëÁtpíú# tpiúöi•p ¥öí; ~¥z !lëüö= ! j öööl <píöi•p ÷öíëÿÿÿé CE1S B°#t,p!p mÁ!)”Á (absolute) G !/C•Áp (Unqualified) ¥Gëüy xyíCÄtpéÿÿÿé B°#t,p!p öitp ÷iTM ¥öi•p ö ^öí; öm!Øp xíCÄ¥z mÁ!)”Á G !/C•Áp ¥öi•p ¥öíD xíÁyë 2hBiyíöíúú xhsý ^Á•p C•Áp= !jü ötpylíú*p> p>íúú•Áp ly tpiúú¥z mÁ!)”Áíú*öip> B°#t,p!p ! ~öi•p ¥öíD 2hBiyíöíúú C•Áp= !jü ööiTMÄ ötpyöily ~tp!ØpíúG ë! ~ayöyíÁ•pö p>íúú•Áp tpiúúG 2hBiyíöíúú B°#t,p!p ö ~Gëüy ¥ëú •py¥öí; •py ÷iTM <%p!_« ¥ëú lyD ötpyl B°#t,p!p ë! ~C•Áp¥öip>Çp ¥öíëú íyöitp– •py¥öí; •pyöitp ÷iTM B°#t,p!p íy ¥ëú lyD 2t,p•pp•öiÇp– C•Áp¥öip>Çp 2hBiyíöíúú xíÁ ¥í 2!•peÿé2hBiyí (counter-offer) D 'pz ~yíú" = CEtpS ötpö •pyíú í!%p öóöitp •pyíú ^y!pü!Øp ~%¥z íyØ pytpyëú !í!e« tpiúyíú 2hBiyí ! jD ötó ~tp íyØ Øpytpyëú mÁ!•p ¥ jD !í!pöíúú !íúú ¥í öë– ~!Øp ötpyl !/C•Áp B°#t,p!p lëüD •py¥z ötpyl <%p!_« mÁy! ~p ¥ëú !lD CE2S B°#t,p!p 2hBiyítpyíú#öitp ?ylyöi•p ¥öí = B°#t,p!p •p!¥z mÁ!)”Á ¥ëú ë! B°#t,p!p ~y•py •pyíú B°#t,p!píú tpiy 2hBiyítpyíú#öitp ? ylyëúD B°#t,p!píú tpiy 2hBiyítpyíú#öitp ly ?y!löiëú ë! ~!löi?ú ööíúú ööiTMÄ¥z öíöitp ëyëú– •py¥öí; B°#t,p!p ÷iTM ¥ëú lyD ~¥z TMíúöíúú B°#t,p!p öitp ööy!mtp B°#t,p!p öíöiD ~¥z TMíúöíúú B°#t,p!p xy¥zl myíúy B°#t,p!p lëüD CE3S öy!mtp B°#t,p!p = öë öÇpöie ötpyl 2hBiyíöíúú B°#t,p!p 2hBiyítpyíú#íú tpyöisë p>y'pyöily íy ?ylyöily ly ¥ëú– öm!Øpöie ~¥z TMíúöíúú !#íúú B°#t,p!píú myíúy ötpyl <%p!_« ^pl ¥ëú lyD 2hBiyí@y!¥#•py ë! !#íúú íyöitp!– xíÁyë ötpylëpyöí •pyíú B°#t,p!p •píú tpiy 2hBiyítpyíú#íú tpyöisë 2tptyÇ ly p>yëú– •py¥öí; öm¥z B°#t,p!p ÷iTM ¥ëú lyD 'pz ~yíú" = tpeüjy müíúyöííú ?lÄ ~tp!Øp 2hBiyí tpiúú öíú;Göíëú ötpyÁy!íú öÁyöil?yöíúú

NSOU I CC-CO-02 33 tpyöisë p>y'pyöily ¥ëúD öÁyöil?yíú 2hBiyí!Øp x!%öíöy ~l (Approved) tpiúú x!æpöimíú öØpíöíúú 'Épëüyöíúú öíöiöí ö ~lD ë%pjç•p öm!Øp 'Épëüyöíúú¥z öíöitp ëyëúD !í!pöíúú !íúú ¥í ötpyl <%p!_« ¥ëú!lD [Brogden Vs. Metropolitan Railway Co. (1877)] CE4S 2hBiyítpyíú#íú 2hBiyí!•p p>m*!öi•p B°#t,p!p ?ylyöi•p ÷öíëÿÿÿé 2hBiyítpyíú# öë ëpyöí B°#t,p!p ?ylyöi•p íöíöisél– B°#t,p!p öm¥z !löi ^Á!Ç•p p>öí¥z ¥öi•p ¥öíD ~íú ötpyl xíÁy ¥öí; <%p!_« ¥ëú lyD 'pz ~yíú" B°#t,p!p– ötpyl 2hBiyítpyíú# ë! ~!p! ~öíëú B°#t,p!p ?ylyöilyíú tpiy 'pzöíÖt tpiúúú– •py¥öí; 2hBiyí@y!¥#•py ë! ~öØp!jöæpyöil B°#t,p!píú tpiy ?ylyëú •py¥öí; 2hBiyítpyíú#íú ¥zFSéy!%myöíúú <%p!_«!Øp ÷iTM ¥ëú íy ¥ëú lyD xíÁyë 2hBiyítpyíú# ~¥z öí; mÁ!•p!Øp íy!•p; tpiúöi•p byöíúú– öë mÁ!•p!Øp !löi ^Á!Ç•p p>öí tpiúy ¥ëú !lD m•píúy, ö ~ty ëyöiFSé ë%_« xy¥zöil 2hBiyítpyíú#öitp ¥zFSéy!%yëú# B°#t,p!píú p>m*!•p !íúú tpiúyü Çpö•py ö ~Gëüy ÷öíëúöisëD ~í, !p!l ¥zFSéy tpiúöí 2hBiyí!•p p>m*!•píú íÁ!•pe«ö ööölG !löi•p byöíúúD CE5S ëyíú 'pzöijöicÄ 2hBiyí tpiúy ÷öíëúöisë !•p!¥z ötpí; B°#t,p!p ?ylyöi•p byöíúú = 2hBiyí ëyöitp tpiúy ÷öíëúöisë ötpíöyë öm¥z íÁ!_« ¥z 2hBiyí @y!¥" tpiúöi•p byöíúú G 2hBiyí mÁ!tÁp•p B°#t,p!p ?ylyöi•p byöíúúD xíÁ ötpyl íÁ!_« ëyöitp 2hBiyí tpiúy ¥ëú ! !•p! 2hBiyí @y!¥" tpiúöi•p by tptöily¥z ÷iTM <%p!_« ¥ëú lyD CE6S 2hBiyíöíúú mðëú m#öy öÇEí ¥Gëüyíú p>öííÁ íy 2hBiyí íy!•p; tpiúyü p>öííÁ mÁ!•p ?ylyöi•p ¥öí= 2hBiyí mÁ!•p ?ylyöilyíú öÇpöie ë! ~ötpyl mðëú m#öy !lTMÁy!íú•p ¥öíëú íyöitp– •pöí öm¥z !lTMÁy!íú•p mðöíëüúú ööiTMÄ mÁ!•p ? ylyöi•p ¥öíD !lTMÁy!íú•p mðëú x!•píy!¥p ¥öíëú ö ^öí; mÁ!•p íy!•p; íöí; @y!¥Á ¥öíD !tpv öë öÇpöie !lTMÁy!íú•p ötpyl mðëú m#öy ö!¥z– öm!Øpöie ë%!_«mD•p (reasonable) mðöíëüúú ööiTMÄ mÁ!•p ?ylyöi•p ¥öíD %öØpyíú !í!ëüÿ G p>íúú!í!•píú 'pz>íú ë%!_«mD•p mðëú m#öy !lëÁpíú tpiúúD CE7S 2hBiyíöíúú 2!•pÄ!ú !¥myöí¥z B°#t,p!p ?ylyöi•p ¥öí = ötpyl 2hBiyí ly íytpöí; •pyöi•p B°#t,p!p ?ylyöily ëyëú lyD xíÁyë– 2hBiyíöíúú xyöí ^ B°#t,p!p ?ylyöily ëyëú lyD B°#t,p!p 2hBiyíöíúú p>öíú¥z ?ylyöi•p ¥ëúD öëöl– 'pz ~yíú" !¥myöíú íy ëyëúéÿÿÿéötó lyötp íÁ!_« ötpö ~íú íy!pü!Øp !tplöíú íöí; ötpööitp •pyíú mÁ!•p 2tptyÇ tpiúúD ë! ~G ~öiÇpöie íy!pü !í!e«öíëüúú mÁ!öitpÁ ötpö ~íú ötpyl 2hBiyí¥z !Sëöijy lyD •py¥z ötó ~íú mÁ!•p ÷iTM lëüD 1f18 2hBiyí G B°#t,p!p t#ëpyöí ?ylyöi•p ¥öí p2hBiyí Kpy•ptpiú" = ~tp?l 2hBiyítpyíú# „pyíú 2hBiyíöitp !í!ëp!– ëpyöí 2hBiyí@y!¥#•py íy 2hBiyí@y!¥#•py ^öíúú !tpØp ?ylyöi•p byöíúúD 2hBiyítpyíú# öë ötpyl ëpyöí¥z „pyíú 2hBiyíöitp 2hBiyí@y!¥#•pyíú !tpØp öp>„íSëyöi•p byöíúú ëyíú myíúy !•p! 2hBiyí@y!¥#•pyöitp ötpyl !tpS%é tpy? tpiúyü íy ötpyl tpy? öíöitp !íúú•p íytpyíú ¥zFSé 2tptyÇ tpiúúD ë„yíú 'pzöijöicÄ 2hBiyí tpiúy ÷öíëúöisë– ë! öm¥z 2hBiyí!Øp •pyíú ö ^pöíúú xyöi– •p!l

NSOU I CC-CO-02 36 "a valuable consideration in the sense of the Law may consist either in some right, interest, profit or benefit accruing to one party, or some forbearance, detriment, loss or responsibility given, suffered or undertaken by the other." <#p!_«ü xy#zöilü 2(d) Tmyüy xl#eyëü# 2!•p~yöilü #,Kpy ~#zëpyöii ö~Gëüy #öiëüöiSéDéYÿYé öò2!•p#x#!
•p~y•pyü #zFSéyl%#yöiiü 2!•p#x#!•p @y!#•py iy xlÄ ötpyl iÄ!_« è! ötpyl tpyeÄ tpöiiüöiSél iy ötpyl tpy? tpiüy öiöitp !iü•b
iytpöiSél- xiiy ötpyl tpyeÄ tpiüyü iy tpyeÄ #öi•b iüü•b iytpyü 2!•p#x#!•p ö~l- •p! ~iü*b> tpyeÄ iy 2!•p#x#!•pöitp iy #ëü ú
2!•p#x#!•p~y•pyü 2!•p~ylDóó 'pzb>öiiüü #,Kpy!Øp !iöiÜÖEi" tpiüöi 2!•p~yl #Ä>öitÄp !Ä-!;!#> 2!öieüy?l#ëü Tmyü"y=!j
B>ÜT #ëüéYÿYé Ö 2!•p~yl iöi•p ötpyl !tpS%é tpiüy iy ötpyl !tpS%é tpiüy öiöitp !iü•b iytpyöitp öiyVpyëüD Ö 2!•p#x#!•p
~y•pyü #zFSéyl%#yöiiü ötpyl !tpS%é tpiüy #ëü iy ötpyl !tpS%é tpiüy öiöitp !iü•b iytpy #ëüD Ö 2!•p#x#!•p @y!#•py iy xlÄ
ötpyl iÄ!tp ú tpy? tpiüü iy ú tpy? tpiüy öiöitp !iü•b iyöitpD Ö ~#z tpy? tpiüy iy tpy? öiöitp !iü•b iytpyü %•Øply x•p#öi•p
#,%!Øp•p #öiëü iytpöi•p b>yöiiü- xiiy i•Äpöyöil #,%!Øp•p #öiFSé ~ölg #öi•p b>yöiiü- xiiy èp!fiEiÄöi•p #,%!Øp•p #öi•p
b>yöiiüD 'pz~y#iü" #éYÿYé CE1S ötpó lyötp ~tp iÄ!_« ~tp iy# Øpytpeü •,pyüü ^y!pü #y! •,pyüü !#p> ötóöitp !le< tpiüöi•p
#Ä>•p #ëüD ~työil ötpó ~iü p2!•p~yl #öiFSé ~tp iy# Øpytpeü xyü ötó ~iü 2!•p~yl #öiFSé ötpó ~iü ^y!pü#y!D CE2S ~tp!
Øp ö%y'püyü öy!jtp 1,000 Øpytpeüü !l!öiëü ~tp!Øp xyöiiü#öitp ~tp!~öilü ?lÄ èpy'püy !~öi•p #Ä>•p #D ~öiÇpöie
ö%y'püyü öy!jöitpiü 2!•p~yl #j 1,000 Øpytpeü xyü xyöiiü#öitp 2!•p~yl #j 1,000 Øpytpeüü !l!öiëü ~tp!~öilü ?lÄ
ö%y'püy!Øp èpy'püyöi•p b>yGëüyD CE3S ~tp?l x!æpöi#ü öy!jtp 1500 Øpytpeü öy!#tp öy!y! !~öiëü ~tp?l tpeÄ#pyüü#
iüyöi#D ~öiÇpöie öy!jöitpiü 2!•p~yl #öi tpeÄ#pyüü# myüy 2!~_ öpytpeÄD xyü tpeÄ#pyüü#ü 2!•p~yl #öi öy!#tp 1500
Øpytpeü 1f22 ÷iTM p2!•p~yöilü !lëüöy!# ÷iTM 2!•p~yöilü 2!öieüy?l#ëü !lëüöy!#=#j l#öi<# xyöi#ply tpiüy #éYÿYé CE1S 2!
•p~yl 2!•p#x#!•p~y•pyü #zFSéyl%#yöiiü #öi•p #öi# <#p!_« xy#zöilü 2(d) Tmyüy xl#eyëü# 2!•p#x#!•p~y•pyü #zFSéyl%
#yöiiü 2!•p#x#!•p@y!#•py iy xlÄ ötpyl iÄ!_« è! !tpS%é tpiüü iy !tpS%é tpiüy öiöitp !iü•b iyöitp- •p! •pyöitp 2!•p~yl
iöijD xiÄy 2!•p#x#!•p~y•pyü #zFSéyl%#yöiiü è! tpyeÄ #Ä>y l tpiüy ly #ëü •py#öi •pyöitp ÷iTM
NSOU I CC-CO-02 37 2!•p~yl iy #ëü lyD •py#z !l!öi?ü #zFSéyl%#yöiiü iy •,p#p#ëü p>öiÇpüü #zFSéyl%#yöiiü è! ötpyl
tpeÄ tpiüy #ëü- iy öpy 2!~yl tpiüy #ëü- •pöi •pyöitp ÷iTM 2!•p~yl iy èyëü lyD 'pz~y#iü" = ötpó ~iü iy!püöi•p xy=l
öiöi öiSé ö~öit ötó xy=l ölepyöily Öiü# tpeüüD !tpv ötpó tpeüly#z ~iÄp>yöiiü ötó ~iü #y#yëÄ #pyëü !D ötó !l!öi?
öiöitp#z xy=l ölepyöilyü tpy? Öiü# tpeüüöiSél •py#z ötó •,pyüü tpyöi?ü ?lÄ ötpó ~iü tpyöiSé ötpyl xiÄ ~y! tpiüöi•p
b>yöiiü lyD CE2S 2!•p~yl x•p#•p- i•Äpöyl G èp!fiEiÄ•p #öi•p b>yöiiüéYÿYé 2!•p~yöilü öë #,Kpy ö~Gëüy #öiëüöiSé- #py
öiöitp ~tpiy B>ÜT #ëü öë 2!•p~yl x•p#•p- i•Äpöyl iy èp!fiEiÄ•p tpyöiüü #öi•p b>yöiiüD 2!•p~yöilü #,Kpyëü iy
#öiëüöiSééYÿYéöò f f f f f ötpyl tpeÄ tpeüüöiSél iy ötpyl tpeÄ öiöitp !iü•b iüöiëüöiSél CEx•p#•pS- xiiy ötpyl tpeÄ
tpeüüü iy tpeÄ öiöitp !iü•b iyöitp Cei•ÄpöylS- xiiy ötpyl tpeÄ tpiüyü iy ötpyl tpeÄ öiöitp !iü•b iytpyü 2!•p#x#!•p ö~l
CEè!fiEiÄ•pS f f f f fDóó #%•piüy, ö~ty èyöiFSé 2!•p~yl !p! iütpöiöiüéYÿYéCEtpS x•p#•p 2!•p~yl- CE#s i•Äpöyl 2!•p~yl
G CE^S èp!fiEiÄ•p 2!•p~ylD CEtpS x•p#•p 2!•p~yl = 2!•p#x#!•p tpiüyü p>öiÄ ötpyöily p>öiÇpüü 2!•p~yl ö~Gëüy #öiëü ö~öi
ú 2!•p~ylöitp x•p#•p 2!•p~yl iöiD 'pz~y#iü" = ötpó ötó ~iü ~tp!Øp öjÄy! #yüyöily i#z #,%öi? ö~lD ötó 2!•p#x#!•p ö~l
ötpóöitp ~tp!Øp öp> 'pzb>#yüü ö~öiüD ~työil ötó ~iü 2!•p#x#!•p #j ötpó ~iü x•p#•p 2!•p~yöilü ?lÄD CE#s i•Äpöyl 2!•p~yl
= öë 2!•p~yl 2!•p#x#!•püü #yöiiü ~tp#z #öiD #jöi•p iyöitp- #pyöitp i•Äpöyl iy #Ä>#- (executed) 2!•p~yl iöiD 'pz~y#iü" = ~tp!
Øp Séye 100 Øpytpeü ö~ytpyl öiöitp ~tp!Øp p>%hbitp e<ëü tpiüöi#D ~!Øp i•Äpöyl 2!•p~ylD ~öiÇpöie Séye!Øp 100
Øpytpeüü !l!öiëü 2!•p~yl !#yöiiü i#z!Øp öp>öi#D xyü ö~ytpyl~yü i#zØpyüü !l!öiëü 2!•p~yl B#iü*b> 100 Øpytpeü öp>öi#D
CE^S èp!fiEiÄ•p 2!•p~yl = 2!•p~yöilü •py!iü# èp!fiEiÄ•p tpyöi !l!öi#y!ü•p iytpöi •pyöitp èp!fiEiÄ•p 2!•p~yl iy #Ä>y Ä 2!•p~yl
(Executory consideration) iöijD 'pz~y#iü" = ötpó %óöy# p>öiüü !!^ÄÜT ~yöi •,pyüü iy!pü!Øp ötóöitp !le<ëü tpiüöi•p
#Ä>•p #jD ötó %óöy# p>üü iy!pü!Øp e<ëü tpiüyü #öëü ú !!^ÄÜT p>liüöy" xiÄ !~öi•p #Ä>•p #ëüD ~työil ú !!^ÄÜT p>liüöy"
xiÄ- èy ötpó ~iü 2!•p~yl G iy!püty!- èy ötó ~iü 2!•p~yl- èp!fiEiÄöi•p %óöy# p>öiüü #hbiyh#yüü #öiD CE3S 2!•p~yl
p>ëÄy@ #Gëüy xyiCÄtp = ötpyl !tpS%éiü p>liüöi•Äp èy !tpS%é ö~Gëüy #ëü •py #j 2!•p~ylD 2!•p~yl !#yöiiü èy !tpS%é
ö~Gëüy #ëü- #py xyiCÄtp èpyöiiü p>ëÄy@ lyG #öi•p b>yöiiüD ötpyl <#p!_«öitp ÷iTM #öi•p ö~öi 2!•p~yl p>ëÄy@ #öi•p #öiü
~öi ötpyl tpiy ö!#zD xiÄy 2!•p~yl p>ëÄy@ !Séj ly iöij <#p!_« 2!•pÄy#yü tpiüy èyöiiü lyD <#p!_« xy#zöil 2!•p~yöilü öjÄ
<#p!_«ü xhsyè#Äp_« p>Çp#mëü#z !Biiü tpeüü iyöitpD ~öiÇpöie è! xp>ëÄy@ 2!•p~yl !Biiü #öiëü iyöitp- #py#öiG <#p!_«
!!Ü3pi #ëü lyD xy#z! myüy <#p!_« ijé öey^Ä #öi•p ö~öi 2!•p~yl iytpy xyiCÄtpD !tpv tpeüly#z öpöiÇpöie p>ëÄy@ 2!
•p~yöiiü 2!öieüy?l #ëü lyD

NSOU I CC-CO-02 38 25 TMyiuyiu 2 l, iAyfAy xl%ayoiiu òòòè MÀ!•pöi•p ößFSéyt,p•p ayëu xyöiSé– öM%öye xp•ëÄy@ ?!•p yöiüü ?!Ä !Ü³pj ¥ëü lyD !tpv ?!•px&!•p y•py ößFSéyëü •,pyüü ayëü ! öiëüöiSél !tply– ~¥z îÄyp•yüü!Øp !
iöi<ply tpiüöi•p ! öiëü xy yj•p ?!•p yöiüü xp•ëÄy@•py !i<pyüü tpiüü ö tpi•p byyöiüüDóó 'pz yfiü" = ötpó •,pyüü iy!püty!!
E yó 5 jÇp ØpytptyS òtöoitp öye 2 jÇp Øpytptyëü !!e« tpiüöi•p iüy! ? ¥öiüD ~öiÇpöie ötpó ößFSéyëü •,pyüü iy!püty!!
!e« tpiüöi•p <pyüü ~ öÇpöie ?!•p yöiüü xp•ëÄy@•py iytpöiG MÀ!•p!Øp <p!_« !¥ayöiü ?!•p!öiëy Ä ¥öiüD E4S ?!•p yl éiyiÄ
(real) ¥Gëüy ?!öiëüy! = è! G MÀ!•p!ü öÇpöie ?!•p yl p•ëÄy@ ¥Gëüy xy!CÄtp lëü– •piy!p xyZzöiüü ö<pyöi? ?!•p yöiüü
ötpyl ö)Ä iytpy iütpyüüD ?!•p yl !öiÄy (shame) iy Sélyöëü (illusory) ¥Gëüy <piüü lyD 'pz yfiü" = ¥ ötpó •,pyüü i!%p
òtöoitp ~¥z iöi ?!•p!•p! ! öiëüöiSél öë !•p! M)öiëÄü 'pzbüü öiöitp ~tpØpy p•yüü ~öiü ! öiüD p!iüüöi•Äp òtöó ~iü tpySé
öiöitp 1000 Øpytpty öiüüD òtöó •,pyüü MÀ!•p ?!tpyc tpiüüD !tpv ötpó ~iü ?!•p!•p !öiÄy– x¼/2p! G SélyöëüD tpyüü"
M)ëÄ öiöitp ötpyl !tpS%é¥z xly M¼p! lëüD ¥ ötpó •,pyüü ö)jÄiy! y!püty!! !ly)öiÄ ößFSéyëü òtöoitp ! öi•p MÀ!•p ¥öiüD
ötpó ~iü ~¥z ?!•p!•p! !Ü³pjD tpyüü" ?!•p yl ly iytpöi ötpyl <p!_« ¥ëü lyD E5S ?!•p yl !!TM%, ^ p öi•p öiüü = éYÿYé
ötpyl ?!•p!•p!•p ?!•p yl xíCÄ¥z !!TM%, ^ p öi•p öiüü ötpyl ?!•p yl öitp xl!TM%, ^ p iy öiüü è! éYÿYé m ¥z¥y !#!•p !
¥)Äp•p ¥ëü– xiiy m ¥z¥y ?!•pyüü(yó)jtp ¥ëü– xiiy m ¥z¥yüü !iëiüüY è! iÄ!_« iy iÄ!_«iü MÀ!_üü Çp!•p tpiüy ¥ëü– xiiy m
¥z¥y iüyÜTÉ!#!•péYé!iüüM* ¥ëüD E6S ?!•p!•p @y!¥#•py iy xLÄ ötpyl p•öiÇpiü öiöitp ?!•p yl xypöi•p byyöiüü = ?!
•p!•p y•py éyüü 'pzöiöiCÄ ?!•p!•p tpiüü iyöitp !•p! ¥öiü ?!•p!•p@y!¥#•pyD èpyüü•p#ëü xyZzöiü ?!•p yl ?!•p!•p!
•p@y!¥#•py xiiy xLÄ ötpyl iÄ!_«iü tpySé öiöitpG xypöi•p byyöiüüD !tpv ¥z,iÄyöiüü xyZz xl%ayöiüü ?!•p yl ÖTM%öye ?!
•p!•p@y!¥#•pyüü tpySé öiöitp¥z xypöi•p öiüüD xLÄiyëü ÷iTM <p!_« ^ !•p!•p ¥ëü lyD E7S ?!•p yl TMydtp iy }ydtb öi•p
byyöiüü ?!•p yl iöi•p ötpyl !tpS%é tpiüü iy ötpyl !tpS%é tpiüü öiöitp !iü•p iytpyüü ?!•p!•p!öitp öiyVpyëüD xiÁyë ?!•p yl
ötpyl !tpS%é tpiüü ETMlydtpS iy ötpyl !tpS%é ly tpiüüöitp E)ydtbS öiyVpyëüD E8S ?!•p!•p y•py x•p#öi•p èy tpiüöi•p
iyTMÄ !Séj– •py ?!•p yl öi•p byyöiüü ly = ötpyl ~tp? !iÄ!_« xyZzöiüü myüü ötpyl !tpS%é tpiüöi•p iyTMÄ iytpöi•p byyöiüü–
ötpyl iÄ!_« è!•p!•p! x!æpöiüü p• öëÄy y iöi iy xyZzöiüü xTM#öiü ötpyl tpi•ÄpiÄ p•yil tpiüü– •p!•p ?!•p yl !¥ayöiü
@y!¥Ä tpiüü ¥ëü lyD

NSOU I CC-CO-02 39 1f23 òò? !•p yl ly¥z– <p!_«G lyZzöiüüéYÿYé!lëüöiöiü iÄ!•pe«ò ò)¥ xyZzöiüü M%TMyüü" !lëüö
xl%ëyëü# ?!•p yl ly iytpöi <p!_« ÷iTM ¥ëü lyD èpyüü•p#ëü <p!_« xyZzöiüü 25E1S TMyüüyëü ~¥z !lëüöiöiü iÄ!•pe«ò=ij
xyöi<ply tpiüü ¥öiëüöiSéD !#öi<p ~¥z iÄ!•pe«ò=ij xyöi<ply tpiüü ¥éYÿYé 1D èpyüüy G öß-öiüü <p!_« <p!_«
xyZzöiüü 25(1) TMyüü xl%ëyëü#éYÿYéòò? !•p yl Séy'püü <p!_« ÷iTM ¥ëü ly– è! ly •py !j!#p ¥ëü ~i, öM%z Mòëü ?!öiëy?Ä
!i!j!p xyZz xl%ayöiüü !j!Øp !i!j!p#t,p•p ¥ëü ~i, !tpØp xyd#öiëüü ööiTMÄ èpyüüy G öß-öiüü <p!_« ¥ëüDóó !LÄ-!j!#p !
iëiëü=ij 'pzb>!Bi•p iytpöi èpyüüy G öß-öiüü <p!_«iü öÇpöie ?!•p yl Séy'püüG <p!_« ÷iTM ¥ëü = 1f <p!_«!Øp !j!#p
öi•p öiüüD 2f !j!#p ~!j!Øp öM%z Mòëütpyüü ?!•p!•p !i!j!p xyZz xl%ayöiüü !i!j!p#t,p•p öi•p öiüüD 3f <p!_«!Øp B³yèpy!itp
èpyüüy G öß-üüöi•p öi•p öiüüD 4f <p!_«è%p_« p>Çp M)öiöitp p•iüüöiüüü !tpØp xyd#ëü öi•p öiüüD 'pz yfiü" = !iüü
iytpytpy#l B³yö# G Bf#iü ööiTMÄ ~tp!Øp <p!_« ¥jD <p!_«öi•p B³yö# •,pyüü Bf#öitp !tpS%é MÀ!_« ö iüü iöi ?!•p!•p
tpiüöiüD <p!_«!Øp !Ü³pj öiü tpyüü" è! <p!_«!Øp MÀy!~ •p öiëü!Séj öMòëü B³yö# Bf# ööiTMÄ B³yèpy!itp èpyüüy G
öß-¥ 'pzb>!Bi•p !Séj lyD –Rajlukhy Debee Vs. Bhootnath (1990) D 2f ößFSéyt,p•p Çp!•pp)üü" <p!_« xyZzöiüü 25(2)
TMyüü xl%ayöiüü ?!•p ylC)Ä ?!•p!•p ÷iTM öiüü è! ööitp iÄ!_«iü ößFSéyëü tpiüü ötpyl tpyöiëÄü myüü 'pzb>t,p•p
öiëü xp•iü ötpyl iÄ!_« è! •,pyöitp p•y!iüx!ötp iy Çp!•pp)üü" ! öi•p ?!•p!•p ö l •pöiü •py xyZz myüü i!jê öiüüDóó
'pz yfiü" = ötpó òtöó ~iü ¥y!iüöiëü èyGëü Øpytptyüü !j!Øp %%,öi? öpöiëü òtöoitp öæpiü•p ! öiüD ötpó ~iü ößFSéyëü
~¥z tpyöiüü ?!Ä òtöó ötpöoitp 200 Øpytpty ö iüü ?!•p!•p! ! öiüD ~!Øp ~tp!Øp ÷iTM <p!_«D 3D •pyöy!~ }" xy yöiëüüü
<p!_« éYÿYé <p!_« xyZzöiüü 25(3) TMyüü xl%ëyëü# •pyöy!~ öi yöiëi ~%ÜT }" xy yëü tpiüü èyëüD •py¥z ~¥z }" p!
iüöiçyöiTMüü ?!•p ylC)Ä ?!•p!•p CEx!j!#pS xy yj•p myüü i!jê tpiüü èyëü lyD !tpv •piy!p ö ly yüü xiiy •pyüü èpyüü!y® ?!
•p!TM ~¥z!ü•p }" p!iüöiçyöiTMüü 'pzöiöiCÄ è! !j!#p B³yÇp!üü•p ötpyl ?!•p!•p! ö l– •pöiü ~iü•p ?!•p!•p! xy yj•p
myüü i!jê tpiüü èyëüD –Appa Rao Vs. Surya Prakash (1900) D 'pz yfiü" = ötpó òtöó ~iü tpyöiSé 10,000 Øpytptyüü ?!Ä }" #
xyöiSéD ~¥z }" •pyöy!~ öi yöiëi ~%ÜT D ötpó 15,000 Øpytpty ö iüü iöi ~tp!Øp !j!#p G B³yÇp!üü•p ?!•p!•p! ö lD ¥z¥y
xyZz myüü i!jê öëy ÄD

NSOU I CC-CO-02 42 CE2Š è! ~ <%p!_< «Á»y~ l tpiúoi•p ötpyl xyžzöilü !i™y l iÁiÁ žöieü iyöitp è! ~ ötpyl Á!•p G ž!•p yöilü
'pzöijčÄ ~öl žëü– öëtyöil p•öiiüyčpëpyöii iy ž!•pÄčpëpyöii ötpyl ž!•p!•p xyžzl èpD tpoiü iy èpD tpiúyü ž!xëü ö~ëü
•pyžöi •py x=i™m iöi !iöii!Sé•p žöiüD 'pz~yžü" = ötpó ötóöitp ~tpØpy <pyt#!ü !~iD <pyt#!üüü č•Áp !Séj öë– ötó p•yöii
p@yöiž 13 p•y/pzup öyžzöil ~i, 6 p•y/pzup žüčpD !tpv ~ž žüčp x•pÄ!™mtpD žz,jÄyup ötpyØÁp iüyöieü iöi!Séöi! öë–
žüöi•pü č•Áp xyëutpiü !iëpy öitp æ„py!tp ö~Gëuyü 'pzöijčÄ !iöieü tpiúy žöieüöiSéD žžy ž!•pyiü(y)jtp tpy?D ž•püüy,
~%!Øp č•Ápžz !Ü³pi žöiüD [Napier Vs. National Business Agency Ltd.] CE3Š è! ~ žžy ž!•pyü"y ö)jtp žëüéYŸYé è! ~ ž!•pyü"y
tpiúyü 'pzöijčÄ !iöieü ötpyl Á!•p Á»y~ l tpiúy žëü •pyžöi •py !Ü³pi žöiüD 'pz~yžü" = 'X' ötp ž!•pyüüly tpoiü ey iyëp žöi
•py 'A' 'B' ~i, 'C' ~iü ööi™Ä èpy~ žöiüD žžy !Ü³pi Á!•pD CE4Š Á!•p è! ~ xLÄ ötpyl iÄ!_« iy „pyü Á!•pü p•öičp Čp!
•ptpyütp žëüéYŸYé ötpyl Á!•p è! ~ ötpyl iÄ!_«iü !!?žö iy •pyü Á!•pü p•öičp Čp!•ptpyütp žëü– p•öii •py !Ü³pi Á!•p
iöi ž "Ä žöiüD 'pz~yžü" = ~tp?l ö~ly žü <%p!_< tpiü öë– è•p!~ l •pyü ö~ly p!iüöicy™ ly žöi •p•p!~ l öp öžyžöilü <pytpiü !ž
pyöii tpy? tpiüöiüD ~žz <%p!_< ižëöiey~ Ä žöiü lyD [Ram Sarup Vs. Bausi] CE5Š Á!•p è! ~ xy ži•p ~%Ä#!•pö)jtp iöi ööil
tpoiüüéYŸYé ötpyl Á!•pü 'pzöijčÄ iy ž!•p~yl è! ~ ~%Ä#!•pö)jtp žëü •pöii Á!•p !Ü³pi žöiüD CE6Š xy ži•p è! ~ Á!•pöitp
öjytl#!•p !iüšm* ööil tpoiüüéYŸYé ötpyl Á!•p è! ~ ?!py™yüöi"iü p•öičp Čp!•ptpyütp žëü– iy pyöy!žp žöy!Ä!iöiiüy™#
žëü– p•öii öpžz Á!•p öjytl#!•pü !iüšm* iöi !iöii!čp žöiüD !Ä~!j!žp Á!•p öjytl#!•pü !iüšm* iöi !iöii!čp
žëüéYŸYé ö~öicü čëšü pöiD iÄižy– žiütpy!iü <pyt#!ü– èkëüéYé!èkëü– xy žiöi•pü !ičpyöiiü iy™y ž,ÜT tpiúy žz•pÄy!~D
• ö~öicü čëšü pöiD iÄižyéYŸYéë%öim* iü•p ~%žzöi~öicü ly !iütpöi~iü ööi™Ä iÄižy <%p!_< !Ü³piD è! ~ öpžz ö~öicü
žiütpyü !iöičEi x!%ö!•p ~yl tpoiüü– p•öii ~žz <%p!_< =i™ žöiüD • xy žiöi•pü !ičpyöiiü iy™y ž,ÜT tpiúyéYŸYé!ičpyöiiüü
p•öii iy™y ž,ÜT tpiúy xp•iüy™D ötpyl iÄ!_« è! ~ xy žiöi•pü !ičpyöiiü iy™y ž,ÜT tpiúyü ö•pÜTy tpoiüü– •py öjytl#!•pü !
iüšm* iöi ž "Ä žöiü ~i, öpžz Á!•p !Ü³pi žöiüD ötpyl iÄ!_« è! ~ xp•iüy™ tpoiüü •pyöitp čy!hš! öp•öi•p žöi !tpv •pyü p!
iüiöi•Áp è! ~ ötpžz Á!•pim* žöieü xp•iüy™#öitp ö~yEi# žy!Ähš! tpiúyü tpyöi? iy™y ž,ÜT tpoiüü •pöii •py žöi öjytl#!•pü
!iüšm*D • žiütpy!iü <pyt#!üü èkëüéYé!èkëüéYŸYéžiütpy!iü <pyt#!üü èkëüéYé!èkëü tpiúyü 'pzöijčÄ ötpyl Á!•p
öjytl#!•pü !iüšm* iöi ž "Ä žöiü ~i, •py !Ü³pi žöiüD
NSOU I CC-CO-02 43 'pz~yžü" = 'A' ~tp?l žiütpy!iü <pyt#!üü?#i#D 'A' ~i, 'B' ~iü ööi™Ä <%p!_< žöiü 'A' žiütpy!iü <pyt#!
iü !~öi 'B' ~tp!Øp !!~ÄÜT p!iüöy" xíÄ 'A' ötp !~öiü ~!Øp !Ü³pi Á!•pD • öë Á!•p iÄ!_« žöy™#!•pyü ž!•p!jptpéYŸYéè! ~
ötpyl Á!•p xLÄyëü èpyöii iÄ!_« žöy™#!•pyü ž!•p!jptp•py ž,ÜT tpoiüü •pöii •py öjytl#!•p !iüšm* iöi ž "Ä žöiü ~i, !Ü³pi
žöiüD 'pz~yžü" = j" p!iüöicy™ ly žGëuy p•èÄhsy ötpyl iÄ!_« è! ~ öžyžöilü tpyöiSé tpy!èütp p!iüxö tpiúoi•p žö#t,p•p
žëüD • öë Á!•p !p•pyéYéöy•pyü tp•ÁpöiiÄ !i%ö ž,ÜT tpoiüüéYŸYé!p•pyéYéöy•pyü tp•Ápč Á!»Äiü*öip žhšiyhsyü
žëü lyD ~i, öpžz 'pzöijčÄ ötpyl Á!•p žöi •py !Ü³pi žöiüD 'pz~yžü" = ~tp iÄ!_« •pyü lyiyjtp p•%eöitp x#ö•p# ~Äy!
öižyöihsyü x!èpëyitpöic !~öi!D ~žz tp•Ápč ötpyl!~ ž!•pÄyžyü tpiúy èyöii ly iöi iüy!? !Séöi!D p•öiiü !p•py ü lyiyjtp
p•%öieü ~y! tpiüöi!D xy ži•p !ičpyöiiü iöi! öë– !p•pyü x!èpëyitpč ötpyl !~l ÜT žëü lyD ž•%•püüy, !p! p•%eöitp
öæpiüè öp•öi!D [Giddu Narayanish Vs. Mrs. Annie Besant] • öë Á!•p ~yÄ•pÄ tp•ÁpöiiÄ !i%ö ž,ÜT tpoiüüéYŸYéötpyl
Á!•pü æpöi è! ~ yÄ•pÄ tp•ÁpÄ !i%ö•p žëü– p•öii •pyöitp öjytl#!•p !iüšm* iöi !iöiičpy tpiúy žöi ~i, !Ü³pi žöiüD
'pz~yžü" = ötpyl iÄ!_« ötpyl ö!žyöitp „pyü žöyö#iü pöiD !ižy !iöiFSé~ tpoiüü •pyöitp !ižy tpiúyü ?!Ä xíÄ ž!~yöil Á!•p ?
ylyëü •pöii •pyü !Ü³pi žöiüD [Roshan Vs. Mahomad] • !ižy ~yly! Á!•péYŸYéžz,iüy!? xyžzöil !ižy !ptp tpoiüü ö~Gëuyü ?
LÄ ötpyl iÄ!_«öitp p•y!iüx!ötp ö~Gëuyü Á!•p öjytl#!•p !iüšm* ~i, •py !Ü³piD tpyü" öpžyöil ööil tpiúy žëü ž!öi•pÄtp
öSéöi G ööiöeüü !iöi?iü ?#i!D# pžér~ tpiúyü x!™mtpyü xyöiSé– öpžyöil •p•p#èü iÄ!_«iü žhšioičp•p iytpy iyNpl#èü lëü
~i, •pyöi•p ~žz !iÄyčl iy™y p•yëüD !tpv èpyüöi•p ~žz !lëüöiöiü ž!čpyü ö!žzD èpyüöi•p !p•pyéYéöy•pyé
öSéöižëööiöeüöiü ?!Ä p•yè p•yè# !iÄyčl tpoiüü ~i, öpžz !Ä %öžp! !è%_« tpiúyG žöieü iyöitpD ž•püüy,– ~žz Á!•pöitÄp
žz,iüy!? xyžzl ižë tpiúy žöi !tply– öp !iEiöieü ö•p•y!ÄtpÄ !SéjD Baksi Das Vs Nadu Das öyöyëü tpižy•pyü
žyžzöitpyØÄp iöiöiSél öë– !ižy !šiiü tpiúyü ?!Ä ötpyl •p•p#èü pžöitp xíÄ ž!~yöilü Á!•p öjytl#!•p !iüšm*D ž
%•püüy, ž!•p!#èü lëüD 'pzöijčÄ G ž!•p~yöilü xy,!čtp ÷i™•pyéYŸYé ž!•p~yl G 'pzöijčÄ è! ~ xy,!čtpëpyöii x=i™m žëü– p•öii
!Ä~!j!žp !lëüö=i! ž!è%_« žöiüD CE1Š öëtyöil ~tpy!™mtp 'pzöijčÄ– !tpv ~tp!Øpöyè ž!•p~yl– öpžyöil ~tp!Øp öyè 'pzöijčÄ
x=i™m žöižz Á!•p !Ü³pi žöiüD éYŸYéCE24 žyüüš CE2Š öëtyöil ~tp!Øpöyè 'pzöijčÄ !tpv ~tpy!™mtp ž!•p~yl öpžyöil ~tp!Øp
ž!•p~yl x=i™m žöižz Á!•p !Ü³pi žöiüD éYŸYéCE24 žyüüš CE3Š öëtyöil ÷i™m ~i, x=i™m tpy? tpiúyü ?!Ä ~%öpčp <%p!_«im*
ž!– ~i, ü Á!•pü ÷i™m ~i, x=i™m x,č p,žp tpiúy èyëü– öpžyöil x=i™m x,č !Ü³pi iöi ž "Ä žöiüD éYŸYéCE57 žyüüš CE4Š è! ~ Á!•p
•pöi•p !itpÖ xD#tpyü iyöitp– ~i, è! ~ •pyü ~tp!Øp ÷i™m ~i, xp•iü!Øp x=i™m žëü– •py žöi Ö™m ÷i™m x,č ž!•p!#èü žöiüD
éYŸYéCE58 žyüüš

NSOU I CC-CO-02 44 'pz̃ yfiú" = A ~i, B ~tp!Øp <%p!_« **mÃy** l tpoiũĐ **mÃz!**•p xl%eyẽu# A, B òtp tpyb'pũ iy ò<pyiũyƳz òy pĩũũyƳ tpiũõĩ ~i, !l!lõõieũ B 5000 ØpytƳ 2ĩ yl tpiũõĩĐ ~tyõil tpyb>õipũũ **mÃz!**•p ÷ĩ™ !tpv ò<pyiũyƳz òyõĩũ òÇpõie !U³piĐ 1f26 òB°FŚy 2ĩ ~ **ayẽu** (Free Consent) <%p!_«iũ òÇpõie **tpj** b>õičpiũ òòòB°FŚy 2ĩ ~ **ayẽuóó** 2iõieũy?lĐ xlÁiyẽu <%p!_« ÷ĩ™ **Ƴẽu** lyĐ òòB°FŚy 2ĩ ~ **ayẽuó** **mÃ**õitÁp B>ÛT **TM̃yũ**"y ly iytpõij xõiltƳ **mõẽuƳz** <%p!_«iũ ÷ĩ™ **•py** !lõieũ 2iUÀ ? yõĩĐ ~Ƴz iy **•põip**!™tƳ iÁ!_« ~tpƳz !lõieũ ~tpƳz xõiiÁ ~tpò•p Ƴõij <%p!_«õip **•pyõĩ** iũ òayẽuó xyoĩSé iõij òõil tpiũy ƳẽuĐ òtp <%p!_«iũ **tpj** b>ÇpƳz ~tpƳz !lõieũ ~tpƳz xõiiÁ ~tpò•p Ƴẽu – **•p!** **•pyõĩ** iũ ƳzŚy ~tpƳz iũtpò iõij òõil ƳẽuĐ ò òÇpõie **ayẽu** i2iõieũy^ – xl%!<p•p 2ièpyi– 2i•pyiũly– !õiyi"Ály– iy è%põijũ myiũy 2ièpyi!•p Ƴẽu– **•pyõitp** òòòB°FŚy 2ĩ ~**ó** **ayẽu** iƳy Ƴẽu lyĐ xíÁyè– òè **ayẽu** i2iõieũy^ – xl%!<p•p 2ièpyi– 2i•pyiũly– !õiyi"Ály– iy è%põijũ 2ièpyi õiõitp ò%_«– **•pyõitpƳz** òòòB°FŚy 2ĩ ~**ó** **ayẽu** iƳy ƳẽuĐ **ayẽu** òB°FŚy 2ĩ ~ Ƴõij ~i, <%p!_«iũ xlÁylÁ 'pzb>y yl **m!**tp tpyb>õip <%p!_« ÷ĩ™ Ƴẽu– xlÁiyẽu <%p!_« ÷ĩ™ Ƴẽu lyĐ **m,Kpy** = èpyiũ•p#èũ <%p!_« xyƳzõilũ 10 **TM̃yũ** xl%eyẽu# òòòB°FŚy 2ĩ ~ **ayẽuó** Ƴi <%p!_«iũ x•pÁyicÁtp#èũ 'pzb>y yl=iũ òõitMÁ xlÁ•pòĐ <%p!_«iũ xhsy"Á•p b>õičpiũy òtp ~tpƳz xõiiÁ G ~tpƳz !lõieũ ~tpò•p Ƴẽu – **•p!** iƳy Ƴẽu <%p!_«õip **ayẽu** !i"ÁõyĐ ƳzƳyũ xíÁ <%p!_«iũ xhsy"Á•p b>Çpmõieũiũ òõitMÁ <%p!_«iũ !lõieũY **mÃ**õitÁp òtpyl è%pi õiyVpyi!Vp òlƳzĐ <%p!_« i2iè ƳGẽyũ òÇpõie Ò™% òye **ayẽu** !i"Áõy iytpõijƳz Ƴẽu ly– **ayẽu!**Øp òB°FŚy 2ĩ ~ !tƳly òpØpyG iÇp"èũĐ **ayẽu** òB°FŚy 2ĩ ~ ly Ƴõij <%p!_« ÷ĩ™ Ƴẽu lyĐ xyƳzõilũ 13 **TM̃yũ**yẽu òayẽuó **mÃ**õitÁp iƳy ƳõieũõiséYŸYèòèè! ~Ƴz iy **•põip**!™tƳ iÁ!_« ~tpƳz !lõieũ ~tpƳz xõiiÁ ~tpò•p Ƴẽu **•pyiũ** **ayẽu** ! ~õieũõisél iƳy Ƴõieũóó 'pz̃ yfiú" = òtpò ~iũ ~Ƴz Ƴy! ò%y"pũy xyoĩSé– ~tp!Øp tpyõijy xyiũ xlÁ!Øp **ay**"yĐ òtpò ~iũ **ay**"y ò%y"pũy!Øp òtõõitp **p>y**Ƴy **Ƴy**Ƴyũ ØpytƳyẽu !lè« tpiũyũ 2ihBiyi ò" Gẽyũ òtò **•pyõip** **mÃz!**•p ƳylyẽuĐ !tpv òtò òõil òõil èpyõil òè tpyõijy ò%y"pũy!Øp e«èũ tpiũõisélĐ ~õičpõie òtpò òè!Øp õiyVpyõip ò<põieũõisél– òtò xlÁ!Øp i"õivpõisélĐ **•pyiũ** æpõij òtò òè **mÃz!**•p ?y!lõieũ!Séj òpƳyõil **ayẽu** òlƳz òõil tpiũy Ƴõieũ **•pyƳz** **ayẽu**éYè~iũ xl%p!B!i!•põip <%p!_« ÷ĩ™ Ƴẽu lyĐ 14 **TM̃yũ**yẽu òòòB°FŚy 2ĩ ~ **ayẽuó** **mÃ**õitÁp iƳy ƳõieũõiséYŸYèòè **ayẽu** i2iõieũy^ (Coercion) [15 **TM̃yũ**yũ] – xl%!<p•p 2ièpyi (Undue influence) [16 **TM̃yũ**yũ] 2i•pyiũly (Fraud) [17 **TM̃yũ**yũ] – !õiyi"Ál (misrepresentation) [18 **TM̃yũ**yũ] è%pi (mistake) [20, 21 G 22 **TM̃yũ**yũ]– iũ myiũy 2iõiy!~•p Ƴẽu– **•pyõitp** òòòB°FŚy 2ĩ ~ **ayẽuó** iƳy èyẽu lyĐ òB°FŚy 2ĩ ~ **ayẽu**éYè~iũ xl%p!B!i! **•põip** è! 'pzbèpũ b>ÇpƳz è%põijũ iCí•Áp# Ƴõieũ **ayẽu** 2ĩ yl tpoiũ– **•p!** **•py** !U³pi **mÃz!**•pĐ !tpv xlÁylÁ òÇpõie– òèòl i2iõieũy^ – xl%!<p•p 2ièpyi– 2i•pyiũ"y G !õiyi"Ályiũ òÇpõie **ayẽu** òB°FŚy 2ĩ ~ ly Ƴõij **mÃz!**•p !U³pi òey"Á ƳẽuĐ NSOU I CC-CO-02 45 1f27 i2iõieũy^ (Coercion) i2iõieũyõi iũ xíÁ Ƴi ò?yũ tpoiũ òtpyl iÁ!_«õitp <%p!_«im* tpiũyĐ òtpyl iÁ!_«õitp ò?yũ tpoiũ xiy èpèũ ò" !tõieũ <%p!_«è%p_« tpiũyõitp i2iõieũy^ iõijĐ xyƳzõilũ 15 **TM̃yũ**yẽu i2iõieũyõi iũ **m** ,Kpyèũ iƳy ƳõieũõiséYŸYè òèè! òtpyl iÁ!_« èpyiũ•p#èũ [p !i!™ (Indian Penal Code) myiũy !!!Eim* òtpyl tpy? tpoiũ iy tpiũyũ èp#!•p 2ĩ CÁL tpoiũ– xiy òtpyl iÁ!_«iũ B̃yõiiÁiũ 2i!•p!tpj **mÃ**!_ x÷ĩ™èpyõii xyØtp iũyõitp iũyƳyũ èp#!•p 2ĩ CÁL tpoiũ xp̃iũ òtpyl iÁ!_«õitp <%p!_«im* Ƴõip iy™Á tpoiũ– **•põii** **•pyõitp** i2iõieũy^ iƳy Ƴõieũóó 'pzb>õiiũ **m,Kpy** õiõitp iƳy Ƴẽu– !lõip i"Á•p òè òtpyl ~tp!Øp %Øply %Øpõij iƳy Ƴõii i2iõieũy^ tpiũy ƳõieũõisélĐ CE1S èpyiũ•p#èũ [p !i!™ myiũy !!! Eim* òtpyl tpy? tpiũõijĐ CE2S èpyiũ•p#èũ [p !i!™ myiũy !!!Eim* òtpyl tpy? tpiũyũ èp#!•p 2ĩ CÁL tpiũy ƳõijĐ CE3S x÷ĩ™ èpyõii òtpyl **mÃ**!_ xyØtp iũyƳy ƳõijĐ CE4S x÷ĩ™ èpyõii òtpyl **mÃ**!_ xyØpõitp iũyƳyũ èp#!•p 2ĩ CÁL tpiũy ƳõijĐ 'pzb>õiiũ xyõij<ply õiõitp ~tpiy B>ÛT Ƴi òè– CE1S 'pzb>õiiũ 'pziÓ!•p CE1éYé4S 'pzb>yõieũ òtpyl 2itpiũ tpy? myiũy òtpyl iÁ!_«õitp <%p!_«è%p_« Ƴõip iy™Á tpiũy Ƴõij **•py** i2iõieũy^ iõij òõil tpiũy Ƴõieũ CE2S òè Biyõil ú **m** tpy? CE1éYé4S tpiũy Ƴõieũ!Séj òpƳyõil èpyiũ•p#èũ [p !i!™ i2iè ly iytpõijG **•pyõitp** i2iõieũy^ iõij òõil tpiũy Ƴõieũ 'pz̃ yfiú" = CE1S òtpò òtõõitp èpèũ ò" ! tõieũ **•pyiũ** CE1éYè~iũs iy!pũ!Øp !lè« tpiũyũ <%p!_« tpiũõijĐ ~õičpõie òtpò i2iõieũy^ myiũy òtò ~iũ **mõid** <%p!_«im* ƳõieũõisélĐ **m**•piũy, ~Ƴz <%p!_« 2i!•Áp!#èũ lèũĐ CE2S ~tp!Øp 13 ièpõiiũ !i™iy iy!tpyõitp iƳy Ƴẽu òè– **•pyiũ** B̃yõiiũ xyd#õieũiũ ~tp **p>eõitp** ~tp !lõipĐ xlÁiyẽu **•pyiũ** B̃yõiiũ ò **•põii** Ƴ ètpyũ tpiũõip ò" Gẽyũ Ƴõieũ lyĐ !kpyõiiũ !Biiũ Ƴẽu– ~õičpõie i2iõieũy^ tpiũy ƳõieũõisélĐ **m**•piũy, ~õičpõie **m**!Øp•p <%p!_« 2i!•Áp!#èũ lèũĐ [Renganayakamma Vs. Alwar Chetty (1927)] CE3S òtpyl iÁ!_« **tp**•Áptp !lõieũy!•p 2i!•p!i!™ iÁiyõieũiũ !Ƴyõiiũ **Ƴy**•pyp>e l%pl 2i!•p!i!™iũ Ƴyõip !~õip xB̃#tƳyũ tpoiũiũ ò 2i!•p!i!™ y! tpoiũiũ òè– b>õiiÁtƳyũ **mõh**Bi òj!õi"l **mÃ**!tÁp•p ~yẽu õiõitp **•pyõitp** ò%_« !~õip Ƴõieũ 2i!•p!i!™iũ ~y! òõõil **•pyõitp** ò%_« ò" Gẽyũ ƳẽuĐ òyoy? ƳyƳzõitpYØÁp ~éYéiÁyp>yõiiũ iũyẽu ò" l òè– 2i™yõilũ (Principal) ƳzŚy!%yõiiũ <%p!_«!Øp 2i!•Áp! òey"Á Ƴõieũ– tƳyũ" ~Ƴz òÇpõie i2iõieũy^ ƳõieũõisélĐ [Muthiah Chettiar Vs. Karupper Chetty (1927)] • òyõiy tpiũyũ èp#!•p 2ĩ CÁL = òtpyl iÁ!_«iũ t**•p**tpyõieÁiũ ?iÁ ò" Gẽyũ# (Civil) iy òæpi? y!iũ (Criminal) òyõiy ~yõieũiũ tpiũyũ èp#!•p 2ĩ CÁLõitp i2iõieũy^ iƳy èyẽu lyĐ !tpv òtpyl iÁ!_«iũ !iũõõim* !õiy x?%yõip

NSOU I CC-CO-02 46 öyöjy ~ yöieüüü tpiüyüü èp#!•p 2i~ CÄlöitp iü2löieüü^ iöij ^"Ä tpoiüü •py èpyüü•p#èü ~ [p !i!TMöi•p !!! Eim* tpiüy ¥öieüüöiSéD • xyd¥•pÄyüü èp#!•p 2i~ CÄl = ötpyl ötpyl mðèü xyd¥•pÄyüü èp#!•p 2i~ CÄl tpoiüü ötpyl iÄ!_« xp>iü ötpyl iÄ!_«iü öiöitp myèü (Consent) @yí¥" tpoiüüD èpyüü•p#èü ~ [p !i!TM xl%myöiüü xyd¥•pÄyüü ö•pÜTy ~ [p!#èü- !tpv xyd¥•pÄy ~ [p!#èü lèüD tpyüü" ö,•p iÄ!_«öitp çy!hßi ö~Gèüy èyèü lyD !tpv èpyüü•p#èü <#p!_« xy¥zöilüü 15 TMyüüyèü iü ¥öieüüöiSé- èpyüü•p#èü ~ [p !i!TMöi•p !!!Eim* ötpyl tpyèÄ tpiüy iü üü*•p ötpyl tpyèÄ tpiüyüü èp#!•p 2i~ CÄl tpiüy ¥i iü2löieüü^ D öm¥z xöiÄ xyd¥•pÄyüü èp#!•p 2i~ CÄl iü2löieüü^ Séy'püü !tps%è lèüD ~tp!Øp !#Äy•p ödytpjôyüü tpiü ~öiÇpöie ! iöiçEiepyöiü 'pzöi!Ötöiey^ ÄD ~tp iÄ!_« xyd¥•pÄyüü èp#!•p 2i~ CÄl tpoiüü •pyüü ßf# G p>%èöitp •,pyüü èpy¥zéYé~iü xl%)pöi; (infavour of) ~tp!Øp <#p!_«öi•p xyim* tpoiüüD !içpyöiüü <#p!_«!Øpöitp iü!•p; iöij ^"Ä tpiüy ¥èüD [Chikkam Ammiraju Vs. Chikkam Seshamma (1918)] iü2löieüüyöi iü p>iü"yö (Effects of Coercion) éYÿYéiü2löieüü^ myüüy <#p!_« mÄy!~ •p ¥öij öè p>öiÇpüü mÄz!•p iü2löieüü^ myüüy p>yGèüy ö"öiSé- öm¥z p>öiÇpüü ¥zFSéy xl%myöiüü (as the option of the party) !Ü3piöiey^ Ä ¥öieüü iyöitpD !f!pÜT p>Çp è!~ ööil tpoiüü- •py¥öij <#p!_« iü ~ tpiüöi•p p>yöiüüD öè p>Çp iü 2löieüüyöi iü tpyüüöi"ü? iÄ!_« iü ~ tpiüöi•p <pyl- öm¥z p>Çpöitp •,pyüü 'pzb>iü iü2löieüüyöi iü 2löy" !~öi•p ¥öiüD èpyüü•p#èü <#p!_« xy¥zöilüü 19 G 72 TMyüüyèü iü2löieüüyöi iü 2löpyi mÄ>öitÄp xyöiyçply tpiüy xyöiSéD 19 TMyüüyèü iü ¥öieüüöiSééYÿYéööij 2löieüüyöi iü myüüy <#p!_« mÄy!~ •p ¥öij öè iÄ!_«iü 'pzb>iü iü 2löieüü^ tpiüy ¥öieüüöiSé- öm¥z iÄ!_«iü ¥zFSéyl%myöiüü !Ü3piöiey^ Ä ¥öieüü iyöitpDöó 72 TMyüüyèü iü ¥öieüüöiSééYÿYéööij 2löieüüyöi iü myüüy ötpyl iÄ!_«öitp xiÄ iü ötpyl iY ö~Gèüy ¥öij- öm¥z iÄ!_« 'pzy xiçÄ¥z öæpüü•p ö"öiüDöó iü)Ätp xioüüyTM (Duress) éYÿYé¥z,öiüü!? xy¥zöil iü 2löieüüyöi iü (Coercion) 2löyèü möyÄtp !¥myöiü öij p>)iÄtp xioüüyTMö (Duress) tpiü!Øp iÄi¥yüü tpiüy ¥èüD èpyüü•p#èü xy¥zöil iÄi¥*•p iü 2löieüü^ (Coercion) çöi-iü xiÄ ¥z,öiüü!? xy¥zöil iÄi¥*•p iü)Ätp xioüüyTM (Duress) xöip>Çpy xöitp !ihß,i•pD öijp>)iÄtp xioüüyTMö ç!Øpiü xiÄ çyüü#!iütp èp#!•p 2i~ CÄl tpoiüü <#p!_«im* ¥öi•p iüTMÄ tpiüyD !tpv mÄ!_ xyØp tpy iü löiÜTiü èp#!•p 2i~ CÄl ¥z¥yüü xhsyè%Äp_« lèüD iü2löieüü^ G iü)Ätp xioüüyöiTMü p>yÄtpÄéYÿYé iü2löieüü^ iü)Ätp xioüüyTM xöip>Çpy xöitp öi!ç Äy>tp G !ihß,i•pD x=iüTMèpyöiü p>"Ä xyØp tpy iü 2löieüüyöi iü xhsy^ Ä•pD !tpv iü)Ätp xioüüyTM iüöi•p x=iüTMèpyöiü p>"Ä xyØp tpy öiyVpyèü lyD ¥z¥y çyüü#!iütp çp!•p iü çyüü#!iütp èpyöiü èp#!•p 2i~ CÄlöitp öiyVpyèüD 1f28 xl%!çp•p 2löpyi (Undue influence) 'pzm*Ä•pl Çpö•pyüü (superior power) xp>iÄi¥yüü tpoiüü xTMhßil iÄ!_«iü tpySé öiöitp <#p!_«iü

NSOU I CC-CO-02 47 myèü xy~yèü tpiüy ¥öij iü ¥èü xl%!çp•p 2löpyi (Undue Influence) iÄi¥yüü tpiüy ¥öieüüöiSéD xöitp öÇpöie <#p!_« è%p_« p>öiÇpüü ~tp?l xp>iü?öilüü möiD ~ölepyöiü mÄ>Äp è%_« öè- ~tp?l xlÄ?öilüü Gp>iü tp,Äç tpoiüüD xöitp mðèü <#p!_«iü ~tp>Çp xlÄp>Çpöitp 2löiüüçplyüü myüüy 2löpyi!•p tpoiüü •,pyüü ¥zFSéyüü !iüü&öim* <#p!_«è%p_« tpiüöi•p iüTMÄ tpoiüüD <#p!_« xy¥zöilüü 16(1) G 16(2) TMyüüyèü öxl%!çp•p 2löpyiö ç!Øpiü iÄy#Äy ö~Gèüy ¥öieüüöiSéD 16(1) TMyüüy xl%èyèü#- ööötpyl <#p!_« xl%!çp•p 2löpyi myüüy 2löpyi!•p è! CE1S <#p!_«è%p_« p>öiÇpüü p>iüß>iü ~ölepyöiü mÄ! tÄp•p öè- ~tp?l •,pyüü tp,Äpöiciü myüüy xp>iü?öilüü ¥zFSéyüü !iüü&öim* •,pyöitp 2löpyi!•p tpoiüü ~i, CE2S xlÄ?öilüü 'pzb>iü Çpö•pyüü xp>iÄi¥yüü tpoiüüD 16(2) TMyüüyèü öö!öi?iü Çpö•py myüüy xöilÄiü ¥zFSéyöitp 2löpyi!•p tpiüyöóéYÿYétpy!Øpiü iÄy#Äy ö~Gèüy ¥öieüüöiSéD !Ä!-!i!t•p öÇpöie Çpö•pyüü myüüy xöilÄiü ¥zFSéyöitp 2löpyi!•p tpiüy ¥öieüüöiSé iöij TMüüy ¥èü= CE1S è! ~tp p>öiÇpüü Gp>iü xp>iü p>öiÇpüü ötpyl 2it,p•p (real) iü xyp>y•p (apparent) tp,Äpç !i~Äöyl = 'pz~y#iü" = 2lè%p G è,pöi•pÄiü ööiTMÄ mÄ>ÄpÄ- !çÇp tpy G Séyöieüü ööiTMÄ mÄ>ÄpÄ- öy!j tpy G x!ööitpiü ööiTMÄ mÄ>Äp ¥z•pÄy! D CE2S è! ~tp p>öiÇpüü möiD xp>iü p>öiÇpüü p>iüö !iü»yöiüü (Fiduciary) mÄ>Äp !i~ÄöylD 'pz~y#iü" = !p>py G p>%öieüü ööiTMÄ mÄ>Äp- 'py_«yüü G öiüy^ #iü ööiTMÄ mÄ>Äp ¥z•pÄy! D CE3S è! ~ö! ötpyl iÄ!_«iü möiD <#p!_« tpiüy ¥èü !è! iüTMÄtpÄ- x%ßi•py iü çyüü#!iütp tpyüüöi" myöleütp iü !çpiütpyöiüü? iÄ! öyl!mtp èpyöiü x%ßi ¥öieüü p>öi"püüD 'pz~y#iü" = öiüyöiü^ ?#"Ä xl!p i,öim*üü möiD •,pyüü !çp!tpèçöitpiü <#p!_«D xl%!çp•p 2löpyiöiüü xl%öyl (Presumption of Undue Influence) !Ä!-!i!t•p !p!Øp öÇpöie ~iü*•p xl%öyl tpiüy öèöi•p p>yöiüü öè- xl%!çp•p 2löpyi iÄpöyl xyöiSé- (i) è! ~tp p>öiÇpüü 'pzb>iü xp>iü p>öiÇpüü ötpyl 2it,p•p iü xyp>y•p tp,Äç !i~Äöyl iyöitpD (ii) è! p>Çp möieüüü ööiTMÄ ötpyl iütpö !iü»yöiüü mÄ>öitÄp iyöitpD (iii) è! ~ö! ötpyl iÄ!_«iü möiD <#p!_« tpiüy ¥èü !è! iüTMÄtpÄ- x%ßi•py iü çyüü#!iütp tpyüüöi" öyl!mtp èpyöiü !p>èÄhßiD xl%!çp•p 2löpyöiü p>iü"yö (Consequences of Undue Influence) xl%!çp•p 2löpyi myüüy 2löiüüy!çp•p ¥öieüü öè iÄ!_« ötpyl <#p!_«öi•p mÄz!•p ¥öieüüöiSé •,pyüü ¥zFSéyl%myöiüü öm¥z <#p!_« !Ü3piöiey^ Ä ¥öieüü iyöitpD xiÄyè ü iÄ!_« ööil tpiüöij <#p!_«!Øp iü tpiüöi•p p>yöiüüD 19(a) TMyüüyèü xl%!çp•p 2löpyöiüü p>iü"yö mÄ>öitÄp iÄy#Äy ö~Gèüy ¥öieüüöiSééYÿYé öèè! xl%!çp•p 2löpyi myüüy ötpyl iÄ!_« ötpyl <#p!_«öi•p mÄz!•p ¥l- •p! ¥zFSéyl%myöiüü <#p!_«!Øp !Ü3pi öèy^ Ä ¥öiüDöó ööxl%!çp•p 2löpyi myüüy 2löpyi!•p ~¥zîü*•p <#p!_« mÄ>Äiü*öip iü ~ ¥öi•p p>yöiüü- iü öè iÄ!_« ¥z¥y p>iüy#yüü tpiüöi•p p>yöiüü !p!! è! ~¥z <#p!_« öiöitp ötpyl 2itpyüü 'pzb>tpyüü öp>öieü iyöitp- •py¥öij xy~y!p iÄyèÄ çöi•Äp <#p!_«!Øp iü tpiüöi•p p>yöiüüDöó

NSOU I CC-CO-02 48 21öy" ëpyiü (Burden of Proof) Tmyiüy 16(3) ötpyl ötpyl ðöëü ötpyl <%p!_< x!%<þ•þ 21ëpyi myiüy 21ëpyi!þ– ~¥z x!ëpöieÿ ?y!löieü xy~ yjoiþ öyöiy tpiüy ¥ëüÐ ~öiÇpöie öë þ>Çp x!%<þ•þ 21ëpyi myiüy 21ëpyi!þ •,þyiü ~y! ëüc ¥öii x!%<þ•þ 21ëpyöiüü •þÄ•þy xy~ yjoiþ 21öy" tpiüyÐ ~ !iEiöieü !tþÜT (Aggrieved) þ>Çpöitþ !Ä!;!þ! !iEiëü=!j 21öy" tpiüöiþ ¥öii– CE1S <%p!_<iü xp>iü þ>Çp !ë!! xöiþ>Çpyt,þ•þ 'þzm*Ä•þl (Superior) !•þ!! •,þyiü ¥zFSéyöitþ 21ëpyi!þ tpiüöiþ þ>yöiüüÐ ~i, CE2S |m*Ä•þl iÄ!_< •,þyiü Çpö•þyiü xp>iÄ!¥yiü tpiüü <%p!_<öiþ •,þyiü myëü xy~ yëü tpiüy ¥öieüöiSéÐ 1f28f1 ij 21öieüy ^ G x!%<þ•þ 21ëpyöiüü •%þily !Ä–!;!þ! !iEiëü=!jü ööiTMÄ ij 21öieüy ^ G x!%<þ•þ 21ëpyöiüü •%þily tpiüy ¥j = CE1S ð ,Kpy (Definition) : ëpyiü•þ#ëü <%p!_< xy¥zöiüü 15 Tmyiüy x!ëyëü# ëpyiü•þ#ëü ~ [þ !i!TMöiþ •!!Eim* G Çy!hSi öëy ^ Ä ötpyliüütpö tpy? tpiüü iy tpiüyü ëpëü ö !töieü <%p!_< tpiüü •þy ¥j ij þ21öieüy ^ Ð xlÄ!~ öitþ <%p!_< xy¥zöiüü 16 Tmyiüy x!% myöiü ötpyl iÄ!_< •,þyiü Çpö•þyiü x!Ä iÄ!_<iü ¥zFSéyöitþ 21ëpyi!þ tpiüü <%p!_<öiþ ðÄ!þ tpiüyl– •þy¥öij •þyöitþ ijy x!%<þ•þ 21ëpyiÐ CE2S þ>Çp (Parties) : <%p!_< !¥ë%Äþ•þ iÄ!_<G ij 21öieüy ^ tpiüöiþ þ>yöiüüÐ !tþv <%p!_<ë%þ_< ~tþ þ>Çp xlÄ þ>Çpöitþ x!%<þ•þ ëpyöii 21ëpyi!þ tpiüüüÐ <%p!_< !¥ë%Äþ•þ iÄ!_< •þy tpiüöiþ þ>yöiüü lyÐ CE3S x!TMtþyiü ðö)¥ (Rights) : ij 21öieüyöi iü öÇpöie !tþÜT þ>Çp (aggrieved party) <%p!_< þ>iü¥yiü tpiüöiþ þ>yöiüüÐ !tþv !þ!! ë!~ ötpyl %!TMy @ý!¥" tpiüü iyöitþ !þöii xlÄ þ>öiÇpiü ?iÄ %!TMy i¥yij iy xÇ%þ] iüyþöiþ ¥öiü x!%<þ•þ 21ëpyi myiüy 21öi"y!~ •þ <%p!_< !tþÜT þ>öiÇpiü myiüy ðÄ)"Äü*öiþ" iü ~ ¥öiþ þ>yöiü xifý xy~ yj•þ öë ötpyl !ÄyëÄ çöi•Äþ <%p!_< iü tpiüöiþ þ>yöiüüÐ CE4S ~y!ëüc (Onus) : ij 21öieüyöi iü öÇpöie !tþÜT þ>Çpöitþ 21öy" tpiüöiþ ¥öii öë– •,þyiü 'þzþ>iü ij 21öieüy ^ tpiüy ¥öieüöiSéÐ !tþv x!%<þ•þ 21ëpyöiüü öÇpöie !tþÜT þ>Çpöitþ xlÄ þ>öiÇpiü ðöiD !iü»yöiþü ðÄ>tÄþ (fiduciary relation) 21öy" tpiüöiþ ¥öiüÐ <%p!_<iü xlÄ þ>Çpöitþ 21öy" tpiüöiþ ¥öii öë– !þ!! <%p!_<öiþ ötpyl x!%<þ•þ 21ëpyi iÄ!¥yiü tpiüü !– iy– xlÄyëü ëpyöii ötpyl %!TMy @ý!¥" tpiüü !Ð CE5S Çy!hSi (Punishment) = ij þ21öieüy ^ ëpyiü•þ#ëü !i!TM x!ëyëü# Çy!hSiöiey ^ ÄÐ !tþv x!%<þ•þ 21ëpyöiüü öÇpöie ~iüütpö !iTMyl ö!¥zÐ 1f29 21•þyiüly (Fraud) <%p!_< ^ þöiüü ðöëü <%p!_<iü xp>iü¥yëÄ 'þzþ>y" yl ðÄ>öitÄþ ë!~ ¥zFSéy,þ•þ ëpyöii !öiÄyi"Äly ö" Gëüy ¥ëü •þöii •þyöitþ 21•þyiüly (Fraud) iöijÐ <%p!_<iü ~tþ þ>Çp ë!~ xlÄ þ>Çpöitþ 'þtþyöilyü ?iÄ ¥zFSéy,þ•þ !öiÄyi"Äly tpiüü!– ~i, ë!~ xlÄþ>Çp •þy ð!þÄ iöij ööil tpiüü!– •þöii •þyöitþ 21•þyiüly iöijÐ 21•þyiülyü öÇpöie =iü&cp)"Ä !iEiëü ¥j– ¥zFSéy,þ•þ ëpyöii !öiÄyi"Äly tpiüyÐ x!FSéy,þ•þ ëpyöii !öiÄyi"Älyöitþ 21•þyiüly iy ¥ëü lyÐ

NSOU I CC-CO-02 49 <%p!_< xy¥zöiüü 17 Tmyiüyëü 21•þyiülyü !Ä–!;!þ! ð, Kpy ö" Gëüy ¥öieüöiSééYÿYë ðö<%p!_<iü ötpyl ~tþ þ>Çp xp>iü þ>Çpöitþ– iy •,þyiü 21!þ!!TM (agent) ötp <%p!_<ë%þ_< tpiüyü ?iÄ ötpyöilyüütpö <%p!_<iü !öiÄyi"Äly !"öij •þy 21•þyiüly iöij ^ "Ä tpiüy ¥ëüÐóó 17 Tmyiüy x!ëyëü# !Ä–!;!þ! öë ötpyl tpyëÄ tpiüöiþz •þyöitþ 21•þyiüly iöij ~"Ä tpiüy ¥öiüÐ CE1S ëy ð•þÄ léü– xiÄyë ~iü*þ" ötpyl •þiÄ ëy ötpyl iÄ!_< ð•þÄ iöij !iü»y ðpiüü ly– •þyöitþ ð•þÄ iöij i"Äly tpiüyÐ CE2S ötpyl !iEiëü ðÄ>öitÄþ xi"þ iy tþy ðö!_ G iy !iü»y tpiüy ðö!_ G öð¥z !iEiëü tpyüümy! ? tpiüü ö"yp! iüyþyÐ CE3S xD#tþyiü þ>yj ly tpiüyü ¥zFSéy !löieü xD#tþyiü tpiüyÐ CE4S 'þtþyöilyü 'þzöijöiÄ ötpyl tpyëÄ tpiüyÐ CE5S xy¥zly myiüy 21•þyiülyö)jtp iöij ö%y!Eiþ ötpyl tpyëÄ tpiüy iy !i<þÄ•þ ¥GëüyÐ iÄyþÄy (Explanation) : <%p!_< ðÄ>tÄþ•þ 21t,þ•þ •þiÄ ö"yp! tpiüü tpyöiüy <%p!_< tpiüyü ¥zFSéyöitþ 21ëpyi!þ tpiüyöitþ 21•þyiü"y ijy <þöij lyÐ !tþv– öë öÇpöie •þiÄ 21tþyÇ tpiüy tþ•þöiiÄiü xhsýë%Äþ_<– öðtyöil !#iüiþy 21•þyiüly !¥myöii ^ "Ä tpiüy ¥öiüÐ ð•þiüy, iy ëyëü !#iüiþy öyöie¥z 21•þyiüly léüÐ !tþv öë öÇpöie tpiy ijy tþ•þÄþiÄ– öðöiÇpöie !#iüiþyü xiÄ 21•þyiülyÐ 'þz~yfiü" = CEtþS ötpö !lyöiöiü myiüy ötöóitþ ~tþ!Øþ ^y!þü !i!ë" tpiüüüÐ ^y!þüØpyëü ötpyl ö"yEi iy %%,þ ö!¥z ööil tpiüü ötö ^y!þü!Øþ ötpöiüü ötpö ^y!þüØpyëü %%,þ ðÄ>öitÄþ ötöóitþ !tþSé¥z ?ylyëü!Ð ~!Øþ ötpyl 21•þyiüly léüÐ CEþS ötö ^y!þü!Øþ ötplyüü ðöëü ötpöóitþ ij– ðö%þ!ö ë!~ xB#tþyiü ly tpiü– •þöii ööil tpiüü ^y!þü!Øþöiþ ötpyl %%,þ ly¥zÐóó ötpö !tþSé¥z ij lyÐ ~öiÇpöie ötpö ~iü !#iüiþy ö%fiüþyü my!öjÐ ^y!þü!Øþöiþ ð!þÄ¥z ë!~ %%,þ iyöitþ– •þöii ötpö ~iü !#iüiþy 21•þyiülyö)jtpÐ !#iüiþy G 21•þyiüly (Silence and Fraud) <%p!_< xy¥zöiüü 17 Tmyiüyü iÄyþÄy x!ëyëü# öö2It,þ•þ •þiÄ ö"yp! tpiüü tpyüG <%p!_< tpiüyü ¥zFSéyöitþ 21ëpyi!þ tpiüyöitþ 21•þyiüly ijy ëyëü lyÐ !tþv öðtyöil •þiÄ 21tþyÇ tpiüy tþ•þöiiÄiü xhsýë%Äþ_< iy öëtyöil !#iüiþy ö%fiüþyü my!öj– öðtyöil !#iüiþy 21•þyiüly !¥myöii ^ "Ä tpiüy ¥öiüÐóó !Ä–!;!þ! öÇpöie ijy ¥ëü !#iüiþy¥z 21•þyiüly = 1f öëtyöil tpiy ijy tþ•þöiiÄiü xhsýë%Äþ_<Ð 2f öëtyöil !#iüiþy ö%fiüþy my!öjÐ 21•þyiüly þ>iülyö (Consequences of fraud) <%p!_< xy¥zöiüü 19 Tmyiüyëü 21•þyiülyü þ>iü"yö G 21!þtþyiü ðÄ>öitÄþ !Ä–!;!þ! iÄyþÄy ö" Gëüy ¥öieüöiSéÐ ðö21•þyiü"y myiüy öë iÄ!_< ðÄ!þ ¥öieüöiSé! •,þyiü ¥zFSéy!myöiüü 21•þyiüly myiüy 21!þ•þ <%p!_< !ü3þöiey ^ Ä (Voidable) ¥öieü iyöitþÐóó xlÄëpyöii ijy ëyëüéYÿYë ötpyl iÄ!_< ë!~ 21•þyiülyü myiüy <%p!_<im* ¥l– •þöii !þ!! !Ä–!;!þ! 'þzþ>yöieü 21! •þtþyiü öþöiþ þ>yöiüüÐ

NSOU I CC-CO-02 52 1f31 è%þj (Mistake) <%þ!_« xyƳzòilíú 20, 21 G 22 Tmyíúyèù òè%þj ó þÁ>†Áþ#èù xyƳzl ^þ ! ~tp=;j xyöiSé = 1f 20 Tmyíúy x%þyöiíú òò<%þ!_«íú 'þzèþèù þ>Çþ è! <%þ!_«íú öÇþöie xp>!íúƳyèÁ ötpyl !íEièúíŸ þÁ>öitÁþ è%þj þpöiíú! þþ! <%þ!_«!Øþ íy!þj ƳèùÐóó 2f 21 Tmyíúyèù íy ƳöièùöiSé–éŸŸéòòèþyíúþ#èù xyƳzl þÁ>†Áþ#èù ötpyl è%þj Tmyíú“yíú íçí•Áþ# Ƴöièù è! ~ <%þ!_« þÁ>y ~l þíúy Ƴèù– þyƳöi; <%þ!_« íy!þj Ƴèù lyÐ !þv !íöi C# xyƳzl þÁ>†Áþ#èù ötpyl è%þj Tmyíú“yíú íçí•Áþ# Ƴöièù <%þ!_« þÁ>y ~ly þíúöi; þy þíÁ þÁ>†Áþ#èù è%þj íöi; @ýlyƳÁ þíúy Ƴöi ~í, <%þ!_« íy!þj ƳöiíÐóó 3f 22 Tmyíúyèù xyöiSé–éŸŸéòòè<%þ!_«íú !íEièúíŸ þÁ>öitÁþ ötpyl ~tp þ>öiÇþíú è%þj öi; íçí•Áþ# Ƴöièù <%þ!_« þÁ>y ~l þíúy Ƴöi; <%þ!_« íy!þj Ƴöií lyÐóó òè%þj öiötp !íÁ–!;!þþ þpöièùtp!Øþ èþyöi ^ èþy ^ þíúy èyèù = 1f xyƳzl þÁ>†Áþ#èù è%þj– 2f þíÁ þÁ>†Áþ#èù è%þj– 3f ~þþíúæþy è%þj G 4f !méŸé•þíúæþy è%þjÐ 1f xyƳzl þÁ>†Áþ#èù è%þjé (Legal Mistake) : èþyíúöiþ 2!<þj!þ xyƳzl þÁ>öitÁþ è%þj þíúöi; þy þzöitþ 2!•þþyíú ö ~Gèúyíú ötpyl !íTmyl ö!ƳzÐ xyƳzl þÁ>öi; ötpyl è%þj Tmyíú“y þpöiíú <%þ!_« þíúöi; þy öiöitþ xíÁyƳ!þ þyGèúy èyèù lyÐ þyíú– xyƳzl þÁ>öitÁþ è%þj Tmyíú“y þíúöi; þy xyƳzlþ @ýlyƳÁ léúÐ [Sole Vs. Butcher (1950) Ð ööil öiúöiþ– !íöi C# xyƳzl þÁ>öitÁþ è%þj öi; æþöi; <%þ!_« íy!þj öi; þíy íöi– !þv èþyíúþ#èù xyƳzòilíú öÇþöie <%þ!_« íy!þj Ƴöií ly Ð21 l, TmyíúŸÐ 2f þíÁ þÁ>öitÁþ è%þjé (Information related Mistake) : ~Ƴz Tmyíúöi“íú è%þj ~%Ƴz2!þyíú Ƴöièù íyöitþ öèö (i) ~þþíúæþy è%þj G (ii) ~%Ƴzþíúæþy è%þjÐ ~öitþ xyíúú xöiöitþ xíÁ èþyöií G öx“#!èþy ^ þpöiíúÐ ~Séyþüþ þíÁ þÁ>öitÁþ è%þj 2!t,þ!þ– þ>!íú!þ!þéŸŸéþ>Çþ G !íEièúíŸ Gþíú !lèÁþíú þpöiíúÐ öèö !íEièúíŸ þ>!íúþèù– þ>!íúöy– öy!;þþy– ~yö– =”þ xíBiy þÁ>öitÁþ è%þj öi; !èþ!_öiþ <%þ!_« íy!þj Ƴöiþ þyöiíúÐ 3f ~þþíúæþy è%þj (Unilateral Mistake) : 22 Tmyíúy x%þyèù#– <%þ!_« þÁ>y ~öilíú öÇþöie <%þ!_«íú =íúçþ)”Á ! íEièúíŸ þÁ>öitÁþ ötpyl ~tp þ>öiÇþíú è%þj öi; myíú <%þ!_« !!Ü3þj Ƴöií lyÐ þ%þíúy, ötpyl ~tp þ>öiÇþíú è%þj <%þ!_«íú –íTmþy Ç%þþ– þpöiíú lyÐ !þv ú è%þj è! ~þyöièúíú öÇþöie 2!þ!þ!þþþy þ,ÜT þpöiíú– þpöií ~tp þ>öiÇþíú è%þj öi; myíúG <%þ!_« !!Ü3þj ƳöiíÐ ~þþíúæþy è%þj öi; myíú !”þþ <%þ!_« xp>íú þ>Çþ xyƳzlþ öy!öiþ íyTmÁ íyþpöií– è! ly öþƳz è%þj ! öiÁyí”Ály íy 2!þyíúly myíú þíúy Ƴöièù íyöitþ è! ~ <%þ!_«íú ötpyl ~tp þ>Çþ !löi?íú !íçþyíúéŸ!íöi;þly !”öièù <%þ!_«íú ! íEièúíŸ þÁ>öitÁþ xí•þ ly Ƴöièù è%þj Tmyíú“yíú íçí•Áþ# Ƴöièù <%þ!_« þpöiíú– þpöií !þ! þíúí•Áþ# þöièù <%þ!_«!Øþ þ! íúƳyíú þíúöiþ þyíúöií lyÐ 'þz“yƳíú” = þíúþyíú ~þ!Øþ öyöiSéíú íÁíþyèù (Fishery) Ƴz?yíúy (Lease) ö ~Gèúyíú ?!Á !íyö xyƳ yl þpöiíúÐ ~þ íÁ!_« þöiíÁyFþ ~íú (Highest bid) !”öièù ú íÁíþyöièúíú Ƴz?yíúyíú x!Tmþyíú íyèþ þpöiíúÐ ú íÁ!_«íú Tmyíú“y !Séj öè– ~Ƴz Ƴz?yíúy!Øþíú þöèùþ#öy !þ! íSéíúÐ !þv 2!t,þ!þ þöèùéŸéþ#öy ~þ

NSOU I CC-CO-02 53 íSéíúÐ ~öiÇþöie– ~þþíúæþy è%þj öi; ?íÁ ú <%þ!_« þ>!íúƳyíú þíúöiþ þyíúöií lyÐ <%þ!_« þíúyíú xyöi ú íÁ!_«íú 'þz!þþ! íSéj <%þ!_« þÁ>†Áþ#èù òhBí þíÁ þ, @ýly þíúyÐ [A. A. Singh Vs. Union of Indian (1970)] !íÁ–!;!þþ öÇþöie– <%þ!_«íú ötpyl ~tp þ>Çþ ötpyl ööi!;þ (fundamental) è%þj öi; myíú 2!èþ!þ Ƴöièù þyèù !”öi; ööi þíúy Ƴöií öþöiÇþöie •,þyíú þyèù ö!ƳzÐ xíÁyè– ~íú æþöi; ötpyl <%þ!_« !”þþ Ƴèù ly– è! G ~!Øþ ~þþíúæþy è%þj (i) íÁ!_«íú þ! íúþèù þÁ>öitÁþ è%þj (Mistake as to the Identity of the Party) : öè íÁ!_«íú þöiD <%þ!_« þÁ>y ~l þíúyíú ƳzFSéy !Séj– è%þj íçþ xíÁ ötpyl íÁ!_«íú þöiD ú <%þ!_« !”þþ Ƴöi; <%þ!_« !!Ü3þj ƳèùÐ <%þ!_«íú þöiD è%þ!_« íÁ!_«íú þ>!íúþèù <%þ!_«íú öÇþöie xp>! íúƳyèÁÐ þ%þíúy,– <%þ!_«íú þöiD è%þ!_« íÁ!_«íú þ>!íúþèù þÁ>öitÁþ è%þj Ƴöi; þy !!Ü3þj ƳèùÐ öèöléŸŸéöþó óþó ~íú þöiD <%þ!_« þíúöiþ öþöièù!SéjÐ !þv ó ó ötp óþó öèþöií öþó <%þ!_« þpöiíúÐ ~öiÇþöie öþó ötpylèþyöiíƳz ó ó ~íú þyöií <%þ!_« þíúöiþ þyèù !– öþöièù!Séj óþó ~íú þöiD <%þ!_« þíúöiþÐ þ%þíúy,– öþó ~íú íÁ!_« þ>!íúþèù þÁ>öitÁþ ~Ƴz è%þj öi; myíú !”þþ <%þ!_« !!Ü3þjÐ 'þz“yƳíú” = ~þþ ö!Ƴy !löi?öitþ þ3/4hsý ~þþ öƳyçöièúíú Bf# íöi; öiÁy þ>!íúþèù !”öièù ~þþ ?àiú#íú þySé öiöitþ ~%!Øþ ö%öi_“yíú Ƴyíú !löièù èyèùÐ þíúí•Áþ#þþyöi; ú ö!Ƴy ~þþ íÁ!_«öitþ ötpyl !þS%é ly ?y!löièù ú Ƴyíú ~%ó!Øþ !íe« þpöiíú ö ~èùÐ !íçþyöiíú !Bíú Ƴèù ö!Ƴy G ?àiú#íú ööiTMÁ ötpyl <%þ!_« Ƴèù !Ð þyƳz ú íÁ!_« !è! Ƴyíú ~%! Øþ !þöi!Séöi; !þ! xíçÁƳz Ƴyíú ~%!Øþ ?àiú#öitþ öæþíúþ ö ~öiíú þyíú– ?àiú# þ3/4hsý öƳyçöièúíú Bf#öitþ Ƴyíú ~%!Øþ !”öiþ öþöièù!Séöi;– ú öiÁy þ>!íúþèùTmyíú# ö!Ƴyöitþ !”öiþ þyl !Ð [Lake Vs. Simmons (1927)] !öiöi”öiíú 2!t,þ!þ þÁ>öitÁþ è%þj (Mistake as to the Nature of the Transaction) <%þ!_«íú ötpyl ~tp þ>öiÇþíú è%þj öi; ?íÁ <%þ!_«íú xp>íú þ>Çþ öè xöiíÁ <%þ!_« þÁ>y ~l þpöiíú!Séj– öiöi”öiíú 2!t,þ!þ è! ~þy öiöitþ þ>íþ Ƴèù– þpöií <%þ!_« !!Ü3þj ƳöiíÐ 'þz“yƳíú” = öþó lyöitþ íÁ!_« óþó lyöitþ Çþ#”~ !ÜT þÁ>þ ~þþ í, m*öitþ ?y!ööiíú þy ? íöi; íy!”?Áþ à!þöiþ BþyÇþíú þíúöièù öiíÐ þíúí•Áþ#þþyöi; öþó ú à!þ!Øþ ó öötp þhBiyhsýíú þpöiíúÐ !íçþyöiíú TmyèÁ Ƴèù öè– óþóöitþ öiöi”öiíú 2!t,þ!þ þÁ>öitÁþ ! öiÁy íöi; þÁ>öi; ö!Gèúy Ƴöièù!Séj þ%þíúy, ~!Øþ ötpyl <%þ!_« léúÐ [Foster Vs. Mackinson (1869)] ~þþéŸé•þíúæþy è%þj öi; þ>!íúöy” (Effect of Unilateral Mistake) : <%þ!_«íú ötpyl ~tp þ>Çþ 2!þyíúlyíú myíú xp>íú þ>Çþöitþ è%þj í%!Vþöièù þÁ>öiþ xy“yèù þíúöi; öþƳz <%þ!_«öitþ !!Ü3þj <%þ!_«íú*öiþ” ^Á þíúy ƳöiíÐ ~íú*þ <%þ!_«íú myíú •þþ#èù þ>Çþ ötpyl íúþó x!Tmþyíú íyèþ þpöiíú lyÐ 4f !méŸé•þíúæþy è%þj (Bilateral Mistake) : <%þ!_« xyƳzòilíú 20 Tmyíúy x%þyöiíú– <%þ!_«íú 'þzèþèù þ>ÇþƳz è! <%þ!_«íú öÇþöie xp>!íúƳyèÁ ötpyl !íEièúíŸ þÁ>öitÁþ è%þj þpöiíú– þþ! <%þ!_«!Øþ !!Ü3þj ƳèùÐ !méŸé•þíúæþy è%þj öitþ xyíúú ~%ó!Øþ èþyöi ^ èþy ^ þíúy èyèù = 1f <%þ!_«íú !íEièúíŸ þÁ>öitÁþ !méŸé•þíúæþy è%þj–

NSOU I CC-CO-02 54 2f <%p!_«¹ máy² öilüü má½pyilyü öÇpöie !méÿé•píüæpy è%þjÐ 1f <%p!_«íü !íEiëüéÿéíÿ má>öitÁp !méÿé•píüæpy è%þj (Bilateral Mistake as to the subject matter): !íEiëüíÿü þ>íü<þèü G 2!t,þ!•þ 2!öi•pÄtp!Øp <%p!_«íü öÇpöieÿz xp>íüÿyèÄÐ <%p!_«íüéÿéíEiëüéÿéíÿ má>öitÁp !méÿé•píüæpy è%þjüü myíüy <%p!_« !Ü³þj ÿèüÐ !íEiëüíÿ má>öitÁp myTMyíü•þ !lÄ~!j!þ è%þj=!j jÇbÄ tþíüy èyèü ≠ ¥ !íEiëüíÿü x!hßic má>öitÁp è%þj (Mistake as to the existence of the Subject matter): <%p!_«íü !íEiëüíÿü x!hßic xyöiSé ööil tþöiü <%p!_«íü 'þzèþèü þ>Çp xöiltþ pðèü <%p!_«è%þ_« ¥!Ð !tþv íyhßiöi ö ÿy èyèü– èþ! <%p!_« ¥öiëüöiSé •þ! <%p!_«íü !íEiëüíÿü ötpyl x!hßicÿz !Séj lyÐ öðöiÇpöie <%p!_« !Ü³þj ÿèüÐ 'þz[~]yíü" ≠ máÿöi!y!tþy öiöitþ ÿz,jÄÿöi!þiü x!èpð%öiþ ?yÿyöi? tþöiü ð xylyíü þ>öií ð !íEiëüíÿü <%p!_« ¥èüÐ !tþv 'þzèþèü þ>öiÇpíüÿz x?yly !Séj öè– ÿz!•þðöiTMÄÿz ð ÜT ¥öiëü ö öiSéÐ •þyíü æþöij öyVþ þ>öií xLÄ ~tþ!Øp ír öiü pðhßi ð !íEiëüíÿü ö Gèüy ¥öiëüöiSéÐ !tþv <%p!_« máy² öilüü pðèü ötpyl þ>öiÇpíüÿz ~ÿz %Øþly ?yly !Séj lyÐ xy[~]yíü•þ !ßiü ÿèü– <%p!_«!Øp !Ü³þjÐ [Couturies Vs. Hastie (1856)] ¥ !íEiëüíÿü þ>íü<þèü má>öitÁp è%þj (Mistake as to the identity of the subject matter): <%p!_«íü ötpyl ~tþ þ>Çp !"þtþ öè xöiíÄ <%p!_«è%þ_« ¥öi•þ <þyl <%p!_«íü xLÄ þ>Çp è! !"þtþ öþÿz xöiíÄ má¿! •þ ¥öiëü <%p!_«è%þ_« ly ¥!– •þÿyöi <%p!_« !Ü³þj ÿèüÐ <%p!_«íü tþj þ>Çp èþ! ~tþÿz !?!m má>öitþÄ ~tþÿz xöiíÄ má¿!þ ¥öiëü <%p!_« máy² l tþöiü!– •þ!ÿz <%p!_« ðTM ¥èüÐ è%þj íyþöij <%p!_«ím* þ>Çp[~]" ~tþÿz !íEiëüü ~tþÿz xöiíÄ ~tþð•þ ¥öiëüöiSél íy èyèü lyÐ 'þz[~]yíü" ≠ ö%Á²yÿz öiöitþ Peerless lyöið ~tþØþy ?yÿy? xyÿyíü tþij !SéjÐ ötpó ú ?yÿy? öiöitþ ! tþS%é máöi•þy öðó ~íü tþySé öiöitþ !tþöi•þ má¿!þ ¥!Ð Peerless lyötp[~] öóty! !yÿy? ö%Á²yÿz öiöitþ xy!SéjÐ ~tþ!Øp xöiQyíü öyöi– xLÄ!Øp !"þöiTMéíü öyöiTMÐ ötpó 2!íó ?yÿy?!Øþíü tþij öèþöi!Séj– xLÄ! öitþ öðó !m•þ#èü ?yÿy?!Øþíü tþij öèþöi!SéjÐ ötpó <%p!_«!Øp xß#tþyíü tþöiüÐ !"þyöiüTMyèÄ ¥èü– þ>Çpmèü ~tþÿz xöiíÄ ~tþÿz !?!löiüü ?lÄ ~tþð•þ ¥èü !!Ð má•þíüy,– ~öiÇpöie ößFSéyt,þ•þ myèü ö!ÿzÐ •þÿÿz <%p!_«!Øp !Ü³þjÐ [Raffles Vs. Wichelhaus.] ¥ !íEiëüíÿü ="löyl má>öitÁp è%þj (Mistake as to Quality of the subject-matter): <%p!_«íü 'þzèþèü þ>Çp èþ! !íEiëüíÿü ="öyl má>öitÁp è%þj tþöiü!– •þ! <%p!_« !Ü³þj ÿèüÐ ¥ !íEiëüíÿü þ>íü<þèü" má>öitÁp è%þj (Mistake as to the Quantity of the subject-matter): è! <%p!_«íü 'þzèþèüéÿèþ>Çp <%p!_«íü þ>íü<þèü" má>öitÁp è%þjTMyíü"yíü íÇi•Áþ# ¥öiëü <%p!_« máy² l tþöiü!– •þöií •þÿÿy !Ü³þj ¥öiíÐ 2f máy² öilüü má½pyilyü öÇpöie !méÿé•píüæpy è%þj (Bilateral Mistakes as to the Possibility of Performance) : <%p!_«íü 'þzèþèüþ>Çp èþ! ötpyl !íEiëüüü máy² öilüü má½pyily má>öitÁp !!!Ü<þ•þ ¥öiëü <%p!_« máy² l tþöiü! !tþv 2!t,þ•þ>öiÇp öþÿz !íEiëü!Øp máy² öilüü ötpylíü*þ má½pyily ly iyöitþ– •þ! <%p!_«!Øp !Ü³þj ¥öiëü èyèüÐ

NSOU I CC-CO-02 55 !méÿé•píüæpy è%þjüü þ>íü<þèü" (Effects of Bilateral Mistake) : <%p!_« xyÿzöilüü 20TMyíüy x!%yöiüü <%p!_« ^"þöiüü öÇpöie <%p!_«íü xþÁyíÇtþ#èü 'þzþy[~]yl má>öitÁp è! "þzèþèü þ>öiÇpíü è%þj ¥èü– •þÿyöi <%p!_«!Øp 2!íó öiöitþÿz !Ü³þj ÿèüÐ ~öiÇpöie ötpyl ~tþ þ>öiÇpíü ÿzFSéyl%yöiüü <%p!_«!Øp íjé tþíüyöily èyèü lyÐ 1f32 !!èþÿ– 2!tþyöiüüü <%p!_« G má¿!þ <%p!_«íü öj <þy!íü!tþ 'þzþy[~]yl ¥j ~íü ðTM•þyÐ xíÁyé <%p!_« è! ötpyl èpyöiÿz xyÿzöilüü ö<þyöiþ <@y!ÿ"öiëy[^] Ä ly ¥èü– •þÿyöi <%p!_«íü öj 'þzöijÇÄÿz íÁÿÿþ ¥èüÐ %•þíüy, xyÿzöilüü ö<þyöiþ G pðyöi?íü <%p!_«íü <@y!ÿ" öëy[^]Ä•þy !íEiëüü xyöyöi[~]íü tþþöijüÿz %íßFSéTMyíü"y iyþy[~]íü tþyíüÐ ~þ! xyöiüy ?ylöiü ~tþ!Øp <%p!_« tþ!– tþ#èþyöií ðTM ¥èüÐ tþ#èþyöií ~tþ!Øp <%p!_« •þyíü ðTM•þy ¥y!íüöiëü íy!þj <%p!_«öi•þ þ>íü"•þ ¥èüÐ íy!þj <%p!_« xyíüü xyÿz! myíüy íjééÿöëy[^] Ä léüÐ ötpyl ötpyl öÇpöie <%p!_« ly íyþöijG <%p!_«íü ööi•þy[~]yèü m,ÜT ¥èüÐ ~=!jöitþ 'þzþ><%p!_« íöijÐ xyíüü tþþöily tþþöily èþ!íEiÄ•þ ~í, x!!!Ü<þ•þ ötpyl %Øþly máy² öilüü Gþ>íü <%p!_« máy² l •þ ¥èüÐ èþ! íEiÄöi•þ ú x!!!Ü<þ•þ %Øþly %Øþöijÿz <%p!_« íjéöiëy[^] Ä ¥èüÐ xyíüü !tþS%é !tþS%é öÇpöie !tþÜT þ>öiÇpíü ÿzFSéyl% yöiüü <%p!_«íü ðTM•þy !èÄþíü tþöiüÐ ~öitþ íy!þjöiëy[^] Ä má¿!þ íöijÐ ~ÿz ~tþtþ èpyöiy þy'þ tþíüöij xyöiüy <%p!_« tþ!– tþ#èþyöií •þyíü ðTM•þy ¥yíüyèü– <%p!_« ly íyþöijG tþ# èpyöií <%p!_«íü öþ yèü ?ÿÄyèü ÿzþÁy!~ má>öitÁp ?ylöi•þ þ>yíüÐ 1f32f1 ðTM <%p!_« (Valid Contract) öè <%p!_«íü ööiTMÄ ðTM <%p!_«íü m!tþ!Øp xp>íüÿyèÄ 'þzþy[~]yl xyöiSé ö!Øþ xyÿz! myíüy íjé tþíüy èyèüÐ xyÿz! myíüy íjéöiëy[^] Ä ~ÿzTMíüöilüü <%p!_«öitþ ðTM <%p!_« íöijÐ 1f32f2 ðTM <%p!_« (Void Contract) öè <%p!_« ^"þöiüü pðèü ðTM !Séj– !tþv <%p!_« ^"þöiüü þ>íüí•Áþ#tþyöij !öiÇEi ötpyöily tþyíüöi" xyÿz! myíüy xyíü íjéöiëy[^] Ä iyöitþ ly– •þyöitþ !Ü³þj <%p!_« íöijÐ 1f32f3 íy!þj má¿!þ (Void Agreement) öè má¿!þ xyÿz! myíüy 2!í•Áþ!#èü léü– •þyöitþ íy!þj má¿!þ íy ¥èüÐéÿÿÿé[2(g)TMyíüy] Ð íy!þj má¿!þ 2!íó öiöitþÿz !Ü³þj (Void ab-initio) Ð !Ü³þj má¿!þíü myíüy xyÿz! •þ ötpyl má>öitÁp ð•þíü ¥èü lyÐ %•þíüy,– íy!þj má¿!þíü myíüy ötpyl xyÿz! •þ x!TMtþyíü íy[~]yèü m,ÜT ¥èü lyÐ èpyíüþ#èü <%p!_« xyÿzöilüü 10 éTMyíüyèü öè pðhßi Ç•Áþ ö[~]Gèüy xyöiSé– öþ=!j ööiil öè má¿!þ ^"þ•þ ¥èü– öþ=!jÿz ötpij öyè xyÿz! myíüy 2!í•Áþ! tþyíü èyèüÐ <%p!_« xyÿzöil !!! ÄÜT !tþS%é !tþS%é má¿!þöitþ íy!þj íöij 'þzöiíÖtþ tþíüy xyöiSéÐ

NSOU I CC-CO-02 56 1f32f4 iy!•p;öiëy^ Ä mÄz!•p (Voidable Agreement) <p!_«iü ötpyl ~tp b>öiÇpiü mÄz!•p b>iü¥yü tpiüyü m%lTM yitpöij ~i, •,byü ¥zFSéyl%myöiü ë!~ mÄz!•p!Øp 2li•Äpl#ëü ¥ëü- •pöi •py ¥öi iy!•p;öiëy^ Ä mÄz!•pÐ i2iöiëyü^ - xläyëü 2lëpyi- !öiÄ i"Äly 2lè,p!•piü myüy 2lëpyi!•p tpiü ötpyl iÄ!_«iü tpySé öiöitp mÄz!•p xy~ yëü tpiü ¥öij ! t!pÜT b>öiÇpiü ¥zFSéyl%myöiü mÄz!•p!Øp 2li•Äpl#ëü ¥öiöiëü öëöleYÿYéötpó i2iöiëyü^ tpiü ötóöitp •,byü iy!•pü lie«ëü tpiüyü ?iÄ <p!_« tpiüjÐ ~öiÇpöie ötó ~iü ¥zFSéyl%myöiü <p!_«!Øp 2li•Äpl#ëü ¥öiöiëü m%•piüy, ~!Øp iy!•p;öiëy^ Ä mÄz! •pÐ 1f32f5 xp>!iüf•Äpl#ëü iy xijëöiëy^ Ä mÄz!•p (Unenforceable Agreement) ötpyöily 2iöiëyü^ •p e&!Øpiü ?iÄ ë! ötpyöily mÄz!•p xy~ y;öi•p i2iöiëy^ Ä tpiü eyëü lyÐ öm¥z mÄz!•pöitp xijëöiëy^ Ä mÄz!•p iöijÐ 2iöiëyü^ •p e&!Øp i2iöiëy^ öiyVpyëüéYÿYé mÄz!•piü !j!#•ptpiü" - B°yÇp!iü•ptpiü" - 2i•pÄy!ëü•ptpiü" G !!i!|ptpiü" öëtyöil iyTMÄ•pyöi)jtp- öpöiÇpöie ~iü*p> 2iöiëyü! ttp xyl%Üpy!ttp•py b>)iü" ly ¥Gëüyöitp <p!_«iü 2iöiëyü! ttp e&!Øp iöijÐ ~¥z2ltpyü i2iöiëy^ Ä•pyü ?iÄ G¥z TMüöiü <p!_« xy~ y;öi•p öyöy öëy^ Ä ¥ëü lyÐ 1f32f6 x=iTM mÄz!•p (Illegal Agreement) ö"öiÇ 2iÇp!•p xy¥z!iüüöü* ötpyöily tpyöi?iü öyTMÄöiö ötpyöily mÄz!•p mÄy!~ •p ¥öij- öm¥z mÄz!•p x=iTM iöij TMüy ¥ëüÐ m x=iTM mÄz!•p iy!•p; ¥ëü- ! ttpv m iy!•p; mÄz!•p x=iTM ¥ëü lyÐ 1f32f7 iy!•p; mÄz!•p G x=iTM mÄz!•piü ööiTMÄ b>y!ÄtpÄ x=iTM mÄz!•pp (Illegal Agreement) 1f x=iTM mÄz!•p ëpyüöi•p 2iÇp!•p xy¥z! iüüöü* ¥ëüÐ 2f mÄz!•p)Ä iü*öip> iy!•p; iöij ^"Ä ¥ëüÐ 3f öë mÄz!•p x=iTM - •pyü xyl% E!Dtp iy møyhsýüy mÄz!•pG iy!•p; iöij ^"Ä ¥ëüÐ 4f x=iTM mÄz!•p Öiüöi•p¥z iy!•p; iöij ^"Ä ¥ëüÐ 5f b>Çpöi)öi¥iü çy!hBüü !iTMyl xyöiSéD iy!•p; mÄz!•p (Void Agreement) 1f iy!•p; mÄz!•p xy~ y;öi•p i2iöiëy^ Ä ¥ëü lyÐ 2f mÄz!•p x=iTM lëüÐ 3f öij mÄz! •p iy!•p; ¥öijG- G¥z mÄz!•piü xyl%E!Dtp iy møyhsýüy xläy!Ä mÄz!•p =iTM ¥öi•p b>yöiüÐ 4f ~tp!Øp =iTM mÄz!•p b>iüf•Äp#tpyöij iy!•p; ¥öiëü öëöi•p b>yöiüÐ 5f b>Çpöi)öi¥iü ötpyöily çy!hBüü !iTMyl öi¥zÐ

NSOU I CC-CO-02 57 iy!•p;ü!Ü3pi mÄz!•p (Void Agreements) ötpyl ötpyl mÄz!•p 2i!•p~ yöiüü xëpyi- <p!_« tpiüyü xöiëy^ Ä•pyü tpyüöi" - iy e%pöiü ?iÄ !Ü3pi ¥öiëü iyöitpÐ ~¥z TMüöiü mÄz!•piü ~tp!Øp •py!jtpy l#öiÇp ö" Gëüy ¥i ≠ 1f <p!_« mÄy~ öiüü xöiëy^ Ä iÄ!_« myüy !'!•p mÄz!•p CE11 TMüyüSÐ 2f <p!_« 'pöiüü öÇpöie liEiëüéYéiY mÄz!•pöitp 'pzèpëü b>öiÇpiü è%pi CE20 TMüyüSÐ 3f x=iTM 2i!•p~ yl myüy ^!•p mÄz!•p CE23 TMüyüSÐ 4f mÄz!•piü !iEiëüéYé! xy!Çtp x=iTM ¥ëü CE24 TMüyüSÐ 5f 2i!•p~ yl Séy'püy mÄz!•p CE25 TMüyüSÐ <p!_«iü xyiÇÄ!tp 'pzp>y~ yl !¥myöi iy xyöiSé öë- ötpyl <p!_« öë! mïyü!iü iy!•p; iöij ö%y!Ei•p ly ¥ëüÐ mïyü!iü iy!•p; iöij ö%y!Ei•p mÄz!•p =iTM <p!_«iü 'pzp>y~ yl ¥öi•p b>yöiü lyÐ ~! ööil 2iÜÄ ?y^ öi•p b>yöiü ötpyl mÄz!•p=! mïyü!iü iy!•p; iöij ö%y!Ei•pÐ ëpyüöi•p#ëü <p!_« xy¥z xl%myöiü mïyü!iü iy!•p; iöij ö%y!Ei•p mÄz!•p=! l#öiÇp iy ¥iÐ 6f !iü¥ 2i!•p;|ptp m,!ÜTtpyü# mÄz!•p CE26 TMüyüSÐ 7f iy!?"ÄéYé2i!•p;|ptp m,! ÜTtpyü# mÄz!•p CE27 TMüyüSÐ 8f öyöiyü 2i!•p;|ptp m,!ÜTtpyü# mÄz!•p CE28 TMüyüSÐ 9f x!iüÇp mÄz!•p CE29 TMüyüSÐ 10f iy!?" TMüyü mÄz!•p CE30 TMüyüSÐ 11f x=1/2pi %•p!y mÄy~ öiüü mÄz!•p CE56 TMüyüSÐ 'pzp>öiü i!"Ä•p CE1éYé8S l, mÄz! •p=! j b~työil xyöi^iü tpiüöitp!Øp ~tpöitp xyöiyçply tpiüy ¥öiëüöiSéÐ ~¥z ~tpöitp xläy!Ä mÄz!•p=! xyöiyçply tpiüy ¥iÐ 1f33 !B3pi mÄz!•p G !B3pi <p!_«iü b>y!ÄtpÄ !iöiÄ- !Ü3pi mÄz!•p G !Ü3pi <p!_«iü b>y!ÄtpÄ xyöiyçply tpiüy ¥i - b>y!ÄöitpÄiü !iEiëüéYÿYéé !Ü3pi mÄz!•p m,KpyéYÿYé 1S öë mÄz!•p xy¥z myüy 2li•Äpl#ëü lëü ~i, eyü myüy xy¥z! •p ötpyl mÄz!•p =•p!iü ¥ëü ly- •pyöitp !Ü3pi mÄz!•p iöijÐ =iÇÜTÄéYÿYé 2S mÄz!•p!Øp 2liö öiöitp¥z !Ü3pi (Void ab-initio) Ð =iTM•pyéYÿYé 3S !Ü3pi mÄz!•p tpiüy ötpylëpyöi¥z =iTM lëüÐ b!Ü3pi <p!_« 1S öë <p!_« ^"pöiüü mðëü =iTM iyöitp- !tpv b>iüf•Äp#tpyöij ~tp iy ~tpy!TMtp tpyüöi" <p!_«!Øp x2li•Äpl#ëü ¥öiëü b>'püöi •pyöitp !Ü3pi <p!_« iöijÐ 2S ötpyl <p!_« ëy ötpyl ~tp mðëü 2li•Äpl#ëü !Séj b>iüf•Äp#tpyöij xy¥zöiüü b>iüf•Äp iy xlä ötpyl tpyüöi" xyü 2li•Äplöiëy^ Ä iyöitp ly- •pyöitp !Ü3pi <p!_« iöijÐ 3S <p!_« ë•pÇp" ly x2li•Äpl#ëü ¥öiFSé CE!Ü3piS •p•pÇp" •py =iTM iyöitpÐ

NSOU I CC-CO-02 58 9f x!!!Ü<þ•þ ¢Á¿!•þ (Uncertain Agreement)— òòöë ¢Á¿!•þíú xíÁ ¢%ß>ÜT lèù— xíy— öë ¢Á¿!•þ ¢Á>y ~ öíliú öþyl !!!Ü<þë•þy ö!£z— •þy x!!!Ü<þ•þ ¢Á¿!•þÐóóéÿÿé29 TmyúyÐ ÷TM ¢Á¿!•þíú öÇþöie xy£zl ¢Á¿!•þíú 'þzèþëþ>öiÇþíú x!TMþyöiíúú 2!t,þ!•þ G þ>íú!TM ~i, ~ yëùéÿé y!èuc !!!Ü<þ•þ tþöiíúÐ 'þz ~ y£íú" ≠ ¥ öþó •þyíú í!%þ òþóóitþ ÈyØþ öþ!?! <þy í!e« tþíúöi•þ ¢Á¿!•þ ÿëùÐ ~öiÇþöie öþó tþ# TMíúöiíú <þy í!e« tþíúöi•þ <þyëù •þyíú tþy ¢Á¿!•þöi•þ 'þzöiíÖþ !Séj lyÐ ß>yèþy!tþþyöií£z ¢Á¿!•þ!Ðþíú !Èièúÿ x!!!Ü<þ•þÐ •þy£z— ~!Øþ ~tþ!Øþ x!!!Ü<þ•þ ¢Á¿!•þÐ ¥ ~tþ?! ! iöie«•þy ~tþ!Øþ xyþíy þ!í myöyLÄ ~ yöið öë«þyöitþ !íe« tþíúöi•þ ¢Á¿!•þ ÿëùÐ ~öiÇþöie ööiíÁíú ~ yò !!!ÄÜT lèùÐ ~ yò ¢Á>öitÁþ x!!!Ü<þë•þyíú ?LÄ ¢Á¿!•þ!Øþ x!!!Ü<þ•þ ¢Á¿!•þ íú*öiþ> ~"Ä ¥öiíÐ 10f íy! ? TMíúyíú ¢Á¿!•þ (Agreements by way of Wager)— òòíy! ? TMíúyíú ¢Á¿!•þ íy!•þj ¢Á¿!•þ ~i, íy! ?íú xíÁ þyíyíú ?LÄ öyöy tþíúy èyëù lyÐóóéÿÿé30 TmyúyÐ íy! ? TMíúyíú ¢Á¿!•þ x!!!Ü<þ•þ %Øþly ¢Á>y ~ öiíú 'þzþ>íú !lèÁþíú tþöiíúÐ öëöleÿÿéþyíú•þ G þy!tþhßiyöiíú ööiTMÄ èþ!ÈiÁöi•þ ¢Á>y! ~ •þ öþyl !e«öitþØþ öÁyöi<þíú æþjyæþj !lèüè íy! ? TMíúyíú ¢Á¿!•þ íy!•þj ¢Á¿!•þÐ tþyíú"— ú öÁyöi<þíú æþjyæþj ¢Á>)"Ä x!!!Ü<þ•þÐ öë öþyl ö ~ Ç ~£z öþjyëù !?•þöi•þ þyöiíúÐ •þy£z öþjyíú æþjyæþj ¢Á>)"Ä x!!!Ü<þ•þÐ ~£z x!!!Ü<þ•þ %Øþlyíú 'þzþ>íú íy! ? TMíúyíú öþ!Øþ íy!•þj ¢Á¿!•þ !£myöií ~"Ä ¥öiíÐ [Hampden Vs. Walsh, (1876)] Ð 11f x¼þí %Øþly ¢Á>y ~ öiíú ¢Á¿!•þ (Agreements for Impossible Events)— òòöþyl x¼þí %Øþly ¢Á>y ~ öiíú 'þzþ>íú öþyl !tþS%é tþíúy íy öþyl !tþS%é ly tþíúyíú ¢Á¿!•þ !!!Üþj ¢Á¿!•þÐóóéÿÿé56 TmyúyÐ 'þz ~ y£íú" ≠ ¥ öþó è! ~ íy!æþöiëù <,þy ~ß>ÇÄ tþíúöi•þ þyöiíú òþó •þyöitþ 5000 Øþtþy ! ~ öi•þ ¢Á¿!•þ ÿëùÐ íy!æþöiëù <,þyöi ~ß>ÇÄ tþíúy x¼þí %ØþlyÐ ¢%þíúy, ~£z ¢Á¿!•þ !!!Üþj ¢Á¿!•þÐ ¥ A è! ~ l ~ #íú ?öiíú 'þzþ>íú ! ~ öiëù ö£,öiØþ öëöi•þ þyöiíú B •þyöitþ 5000 Øþtþy ! ~ öi•þ ¢Á¿!•þ ÿëùÐ öþyl öy!%öièíú þöiÇþ£z ? öiíú 'þzþ>íú ! ~ öiëù ö£,öiØþ èyGëúy x¼þí lèùE— ~!Øþ ~tþ!Øþ x¼þí íÁyþyíúÐ ¢%þíúy, !!!Üþj ¢Á¿!•þÐ 1f34 'þzþ>Éÿé%þ!_« (Quasi Contract) xöitþ þöëù ö ~ tþ èyëù öë— þ>Çþ öi"íú ööiTMÄ myTMíúy" íú#!•þ x!%myöiíú— öþyl <%þ!_« ¢Á>y! ~ •þ ÿëù !— öëð— 2!hßiy 'þzayl íy 2!hßiy ö ~ Gëúy— 2!hßiy @y!£"— ¢Á¿!•þ íy 2!•þx&!•þ ly íyþy þö!_ G ~£z þ>öiÇþíú xy<þíú" myíúy <%þ!_«íú ööi•þy£z ~ yëù ¢,ÜT ¥ëùÐ ~£zíúþó öÇþöie <%þ!_« ¢Á>y! ~ •þ ¥öiþ þ>Çþöi" íú ööiTMÄ öë ¢Á>tÁþ ßiyþ! ¥öiþy— öþ£z Ç>Áþ£z xyöiíúþ> tþíúy ¥öiíú ~£zíú*þ> <%þ!_«öitþ 'þzþ>%þ!_« (Quasi Contract) íöiþ èþyíú•þ#ëù <%þ!_« xy£zöiíú 68-72 Tmyúy x!%myöiíú !!!Ä~!j!tþ <%þ!_«öitþ 'þzþ>%þ!_« íy ¥ëùÐ ~=!j xyþöiþ öþyl <%þ!_«£z lèù— xíþ <%þ!_«íú ööi•þy£z xy£zlþ @y!y£Ä ¥öiíú

NSOU I CC-CO-02 59 1f34f1 xÇþó íÁ!_«öitþ ?#í!TMíúyöiíú ?LÄ x•þÁyíÇÄtþ#ëù öiÁy! ~ íúíúyü¥ <%þ!_«öi•þ x,Ç@y!£" tþíúöi•þ xÇþó ~öi öþyl íÁ!_« xíy xy£zl•þ èyöitþ !•þ! 2!í!þþy! tþíúöi•þ íyTMÄ íyöitþ!— •þyöitþ è! ~ xíÁ öþyl íÁ!_« ? #í!TMíúyöi"íú ?LÄ x•þÁyíÇÄtþ#ëù öiÁ íúíúyü¥ tþöiíú!— •þy ¥öiþ öë íÁ!_« ú öiÁ íúíúyü¥ tþíúöi!— !•þ! ú <%þ!_« ¢Á>y ~ öi xÇþó íÁ!_«íú ¢Á>!_ ¥öi•þ •,þyíú þyGly þyöiíúÐéÿÿé68 TmyúyÐ 'þz ~ y£íú" ≠ 'A' 'B' lyöþ ~tþ! 'þzÿÄy ~ íÁ!_«öitþ •þyíú 2!öiëúy?l x!%myöiíú ?#í! Tmyúyöiíú ?LÄ x•þÁyíÇÄtþ#ëù þ>"Ä íúíúyü¥ tþöiíúÐ ~öiÇþöie 'B' ~íú ¢Á¿!•þ öiöitþ 'A' ~£z ööiíÁíú öjÄ þyGëúyíú x!TMþyíú# ¥öiíúÐ ~tþ£zèþyöií lyíy!tþöitþ ?!ð 'þzm*yöiíúíú öyöyíú ?LÄ 2!öi"ëù xíÁ— þ>öiíú xy" yëüöiëy ^ÁÐ [Watking Vs. Dhunoo Baboo (1881)] Ð 1f34f2 }"þ!íúöiÇyTM!í!þ Øþtþy öæþíú•þ ~tþ íÁ!_« öë Øþtþy 2!yl tþíúöi•þ xy£zl•þ íyTMÄ— !•þ! Øþtþy 2!yl ly tþíúöi! öë íÁ!_«íú ßyíÁ ú tþyíúöi" Ç%þ! ¥öi•þ þyöiíú— !•þ! ú Øþtþy 2!yl tþíúöi! 2!íó íÁ!_«íú öiöitþ ú Øþtþy þyGëúyíú x!TMþyíú#Ð éÿÿé69 TmyúyÐ öëð íy!þüíú öy!jþ öþíúíúþíú ! ~ öi•þ íyTMÄ— •þyíú ? yëù ^yëù èþyþüyöiØþ tþíú ! ~ öiþ èþyþüyöiØþ öþ£z Øþtþy öy!jöitþíú öiöitþ xy" yëù tþíúöi•þ þyíúöiíúÐ 'þz ~ y£íú" ≠ 'A' ~íú ö ~ èù íöitþëú íúy?ßº öðØþyöiíú ?LÄ è%þjÇ•þ 'B' t~íú þ>"Ä íyöi?ëúy@ tþíúy ¥öiëù!SéjÐ þ>"Ä íy,þyöiíú ?LÄ 'B' íúy?ßº !ð! Øþöiëù ö ~ èùÐ 'B' ~tþ! 'A' ~íú öiöitþ Øþtþy þyGëúyíú x!TMþyíú#Ð [Tulsa Kunwar Vs. Jageshor Prasad] 1f34f3 ~tþ•þíúæþy 'þzþ>tþyöiíúú Øþtþy ö ~ Gëúy è! ~ tþ íÁ!_« xþ>íú öþyl íÁ!_«íú ?LÄ xy£zl•þ !tþS%é tþöiíú xíy ßyíÁ•þÁy ^ ly tþöiíú öþyl íÁ!_«öitþ è! ~ öþyl öiÁ íúíúyü¥ tþöiíú ~i, xþ>íú íÁ!_« è! ~ •þyíú ¢%í!TMíúyöiëþ ^ tþöiíú!— •þy£öiþ ¢%í!TMíúyöiëþ ^ tþíúyíú ?LÄ 2!íó íÁ!_«öitþ Çþ!•þþ>íú" ! ~ öi•þ íyTMÄ íyþöiíúÐ ú ¢%í!TMíúy— öiÁ G 'þzþ>tþyíú @y!y£öi"íú ?LÄ xíy þ>LÄ öæþíú•þ ! ~ öi•þ íyTMÄ íyþöiíúÐéÿÿé70 TmyúyÐ 'þz ~ y£íú" ≠ 'A' ~tþ?l íÁíyëù#— è%þjè«öið 'B' ~íú ^,öi¥ !tþS%é öiÁ öiúöiþ èyëù ~i, 'B' •þy íÁíyíú tþöiíúÐ 'B' ú ööiíÁíú öjÄ 2!yl tþíúöi•þ íyTMÄ íyþöiíúÐ 1f34f4 2lyöiëùßñ ö£æþy?•þtþyíú# è! ~ öþyl íÁ!_« xþ>íú öþyl íÁ!_«íú öiÁ öþ>öiëù !öi?íú ö£æþy?öi•þ öiúöiþ ö ~ l— •þy£öiþ !•þ! ^!FSéþ @y!y£#•þyíú (Bailee) tþj ~ yëù þyöiíú íyTMÄ íyþöiíúÐ éÿÿé71 TmyúyÐ 1f34f5 è%þjÇ•þ íy íj þ2!öiëúy ^ myíúy 2! ~ xíÁ è%þjÇ•þ íy íj þ2!öiëúy ^ myíúy öþyl íÁ!_«öitþ Øþtþy íy öþyl íy 2!yl tþíúy ¥öiþ öë íÁ!_« xíÁ íy íy öþ>öiëùöiSél— !•þ! öþ£z Øþtþy íy íy ! ~ öi•þ íyTMÄ íyþöiíúÐ éÿÿé72 TmyúyÐ

NSOU I CC-CO-02 60 'pz̃ yfiú" = 'A' ~i, 'B' ~tp̃öiD 'C' ~iú tpySé öiöitp 1000 Øpytpy Tmyiú tpöiüD 'A' ~tpyƳz ú 1000 Øpytpy 'C' ötp 2̃yl tpöiüD p̃öiü 'B' ly ö?öil 'C' ötp xyíyú 1000 Øpytpy 2̃yl tpöiüD 'C' ~#l 'B' ötp ú 1000 Øpytpy öæpiü•p ! ~öi•p iyTMÄ iytpöiüD 1f35 %Øplymyöip>Çp <#p!_« (Contingent Contract) 1f35f1 #Kpy %Øplymyöip>Çp <#p!_« îjoi•p ~öl <#p!_«öitp öiyVpyëü öëtyöil ötpyl xyl%Ei!Dtp %Øply #,%!Øp•p Ƴöij iy ly Ƴöij– öj <#p!_«!Øpiú ötpyl tpy? #Äy~l tpiúy iy ly tpiúy öiyVpyëü •pyöitp %Øplymyöip>Çp <#p!_« îöijD éYŸYé31 TmyiúyD 'pz̃ yfiú" = öiüyöó ~i, öcÄyöó ~iü ööiTMÄ <#p!_« Ƴöijy öcÄyöó ~iü iy! 'pü p>%öi'pü ö ^öij öiüyöó •pyöitp 10,000 Øpytpy ö ~öiüD ƳzƳy %Øplymyöip>Çp <#p!_«iü 'pz̃ yfiú"Đ xyl%Ei!Dtp %Øply = xyl%Ei!Dtp %Øply ijoi•p <#p!_«iü myiüy 2̃i!•p#p ötpyl tpy? iy 2̃i!•p ~yl Séy'püy xliÄ %Øplyöitp öiyVpyëüD xyl%Ei!Dtp tpiy!Øpiú xiÄ Ƴi #Ƴyëütp iy #,!ÜÖÜTĐ !!öiÄ– !"Ä•p <#p!_«!Øp %Øplymyöip>Çp <#p!_« lëüD 'pz̃ yfiú" = ötpó ë! ~ ötöóitp !iüyƳ tpiüü •pöii ö ^ö •pyöitp 5,000 Øpytpy ö Gëüyüü xD#tpyiú tpöiüD ~työil ötöóitp ! iüyƳ tpiüyüü p̃öiü xD#tpyiú 2̃lë%_« ƳëüD !tpv ötö öyiüy ö ^öij <#p!_« iy!•pi ƳöiüD ötpó ötöóitp !iöiëü ly tpöiü xliÄ tpy'pzöitp !iöiëü tpiüöij– ~!Øp x#1/2pi Ƴöii G <#p!_« îjê Ƴöii lyD ~tpƳzëpyöii Gp̃öiüü !"Ä•p 'pz̃ yfiüöi" cÄyöiöiü iy!'pü p>%öi'pü ö ^öij öiüyöó •pyöitp 10,000 Øpytpy 2̃yl tpiüöii– #•p#iüy, ~Øpy %Øplymyöip>Çp <#p!_«D tpyiü" öcÄyöó ~iü iy!'pü p>%öi'pü eyGëüy xyl%Ei!Dtp %ØplyD 1f35f2 %Øplymyöip>Çp <#p!_«iü –i!CÜTÄ %Øplymyöip>Çp <#p!_«iü –i!CÜTÄ ~ö!Øp !!öiÄ– 'pzöiüÖ† tpiüy ƳjéYŸYé CE1Š <#p!_«iü #Äy~l ötpyl %Øply #,%!Øp•p ƳGëüy iy ly ƳGëüyüü Gp̃iü !!èÄpiü tpöiüD ~i, CE2Š %Øplymyöip>Çp <#p!_« öë %Øplyiü 'pzp>iü !!èÄpiü tpöiü •py xli!Ü•p•D %Øply %Øpy ë! ~ xicÄ1/2pyi# Ƴëü •pyƳöij <#p!_« #Äy! ~•p ƳöiiƳzD #•p#iüy, ƳzƳy %Øplymyöip>Çp <#p!_« lëüD 1f35f3 %Øplymyöip>Çp <#p!_«iü !!èüöyij# %Øplymyöip>Çp <#p!_«iü !!èüöyij# =!j !!Ä–iü*#éYŸYé CE1Š xli!Ü•p•p èp!iEiÄ•p %Øply ƳGëüyéYŸYéötpyl xli! Ü•p•p èp!iEiÄ•p %Øplyiü 'pzp>öiü <#p!_« !!èÄpiü tpöiüD è•p! ~l p>èÄhsý ú %Øply #,%!Øp•p ly ƳöiFSé •p•p! ~l p>èÄhsý ö# Ƴz <#p!_« xyƳzl myiüy îjê tpiüy eyëü lyD !tpv %Øply ë! ~ x#1/2pi Ƴëü •py Ƴöij <#p!_«!Øp !!Ü3pi ƳöiüD éYŸYé32 TmyiüyD 'pz̃ yfiú" = ë! ~ 'A' ~iü ?#i! ~çyëü 'B' ~iü ö,•p#Ä %öiØp •pöii 'A' 'C' ~iü ö%y'püy!Øp e~ëü tpiüöiüD ~Ƴz ööiöÄ <#p!_« #Äy! ~•p ƳëüD 'A' ~iü ?#i! ~çyëü 'B' ~iü ö,•p#Ä ly Ƴöij ~Ƴz <#p!_« îjê tpiüy eyëü lyD

NSOU I CC-CO-02 61 CE2Š xli!Ü•p•p èp!iEiÄ•p %Øply ly ƳGëüyéYŸYéötpyl %Øply èp!iEiÄöi•p #,%!Øp•p Ƴöii ly ~Ƴz ööiöÄ– <#p!_«im* Ƴöij ë! ú %Øply x#1/2pöii p>iü"•p Ƴëü •p#lƳz <#p!_«!Øp 2̃i!•Äpl#ëü Ƴöii– •pyiü p>öiüÄ lëüD éYŸYé33 TmyiüyD 'pz̃ yfiú" = ötpyl !!! ~ÄÜT ~tp!Øp ?yƳy? ë! ~ #ö%öio %pöii eyëüD #•p#iüy, ?yƳyöi?iü 2̃i!•pÄyi•Äpöiüü ötpyl #1/2pyiü ö!ƳzD •pyƳz <#p!_«!Øp 2̃i!•Äpl#ëüD CE3Š !!! ~ÄÜT #öiöiüüü æpiéYŸYéötpyl iÄ!_« èp!iEiÄöi•p tp# tpy? tpiüöii •pyiü Gp̃iü ë! ~ <#p!_« !!èÄpiü tpöiü •pyƳöij ë! ~ ú iÄ!_« ~öl ötpyl tpy? tpöiü eyiü æpöij ~tp!Øp !!! ~ÄÜT #öiöiüüü p>öiüÄƳz ú tpy? x#1/2pöii p>iü"•p Ƴëü– iy xliÄ ötpyl %Øplyiü myöip>öiÇp Ƴëü •pyƳöij p>öiüÄiü tpy? x#1/2pi îöij ^Ä ƳöiüD éYŸYé34 TmyiüyD 'pz̃ yfiú" = 'B' ë! ~ 'C' ötp !iüyƳ tpöiü 'A' •pöii 'B' ötp !tps'é xiÄ ! ~öi•p #Äy~l ƳëüD 'B' 'D' ötp !iüyƳ tpöiüD æpi•p 'B' ~i, 'C' ~iü !iüyƳ x#1/2pi Ƴöiëü p>öi'püD ~öl Ƴöi•p p>yöiüü 'D' ~iü ö,•p#Ä Ƴöij 'B' 'C' ötp !iüyƳ tpiüöi•p p>yöiüüD CE4Š !!! ~ÄÜT #öiöiüüü ööiTMÄ #, ^!pléYŸYéöë <#p!_«iü ötpyl xli!Ü•p•p %Øply !!! ~ÄÜT tpyöiüüü ööiTMÄ #, ^!pl myöip>Çp •py !!Ü3pi ƳöiüD ë! ~ ú %Øply !!! ~ÄÜT tpyj öçöiEi #, ^!p•p ly Ƴëü iy •pyiü p>öiüÄ x#1/2pöii p>iü"•p ƳëüD CE5Š x#1/2pyiÄ•pyéYŸYéötpyl x#1/2pi tpy? tpiüy iy ly tpiüyüü ?iÄ ë! <#p!_« #Äy! ~•p Ƴëü– •pyƳöij <#p!_«iü #öiöiëü 'pzëpëü p>Çp ~iü x#1/2piÄ•py #ÄyöiÄp xli!Ƴ•p iyt#ptp iy ly iyt#ptp <#p!_« !!!Ü3pi ƳöiüD 'pz̃ yfiú" = 'B' ë! ~ 'C' ~iü tplÄy 'D' ötp !iüyƳ tpöiü •pöii 'C' 'B' ötp 1,000 Øpytpy l ~ p>#iüßñyiü ! ~öiüD ~Ƴz <#p!_«iü #öiöiëü 'C' ?#i!•p !Séj lyD •pyƳz ~Ƴz <#p!_« !!!Ü3pi ƳöiüD 1f36 myiüy,ç ~Ƴz ~tp!Øp p>y'p tpöiü xyböiüy !!Ä–!j!#p !iEiëü =!j ?ylöi•p p>yüüjyöéYŸYé • xyƳzöiüü Tmyiü"y– xyƳzl tp#ëpyöii #,!ÜT Ƴj– #öyöi?iü #öiD xyƳzöiüü #Äy~lÄ ~i, #öyöi?iü Gp̃iü xyƳzöiüü !!èüsf" – • xyƳzöiüü xl%çy#öiüü Tmyiü"y– • iy!?!Ätp xyƳzl G •pyiü !iEiëüY– • iy!?!Ätp xyƳzl ötpyiy öiöitp öGëüy ƳöiëüöiSéD • <#p!_« ^!pöiüü 2̃iöiëüy!#ëü•py– <#p!_« ^!pöiüü 'pzp>y ly– • !!èpß–ëpyöii <#p!_«iü öx"#!ëpy – • tpyiüy tpyiüy <#p!_« #Äy~l tpiüöi•p p>yöiüü–

NSOU I CC-CO-02 62 • lyiyjtp tp#ëpyöii <#p!_« ^!pöil x,ç @y!Ƴ" tpöiüüD ●●●● 2̃ihßiyi G B#t,p!•piü #Kpy– • 'pzöijcÄ 2̃i! •p~yöiüü xy,!çtp –iTM•pyD • myëü é(Consent) Yé~iü Tmyi"y– • öB#FSéy2̃i! ~ myöiëüüü Tmyiü"y– • öë <#p!_«iü ööiTMÄ –iTM <#p!_«iü #itpó!Øp xp>iüüƳyëÄ 'pzp>y~l i•Äpöyl •pyöitp –iTM <#p!_« îöijD 1f37 xl%ç#j!# CEtpš #,!Çp@ 'pz̃ öiüüü 2̃iÜÄ = CE1Š xyƳzöiüü #Kpy ! ~lD CE2Š xyƳzöiüü öëöitp! ~ö!Øp 'pzöijcÄ îj!D CE3Š #öyöi?iü #öiD xyƳzöiüü #Äy~lÄp tp#Ü CE4Š iy!?!Ätp xyƳzl tp#Ü CE5Š èpyiü•p#ëü iy!?!Ätp xyƳzöiüü tpöiëütp!Øp 'pzëöi#iü lyö !j!#lD CE6Š <#p!_«iü #Kpy ! ~lD CE7Š <#p!_«iü xyçÄtp#ëü tpöiëütp!Øp 'pzp>y~l yöiüü lyö !j!#lD CE8Š 'pzp>#p!_« îjoi•p tp# öiyöiVplÜ CE9Š <#p!_« #Äy~l öiüü öëy Ä•py ijoi•p tp# öiyöiVplÜ CE10Š 2̃ihßiyi G B#t,p!•piü #Kpy ! ~lD CE11Š 2̃ihßiyi G B#t,p!•piü ~tp!Øp tpöiüü 'pz̃ yfiú" ! ~lD CE12Š Tmyldtp G }ydtp 2̃ihßiyi ijoi•p tp# öiyVpyëüü CE13Š ç•ÄpyTM#l 2̃ihßiyöiüü ~tp!Øp 'pz̃ yfiú" ! ~lD CE14Š öyl!#tp B#t,p!•piü #Kpy ! ~lD CE15Š B#t,p!•p Kpy#l tp#l #Äy~l)Ä Ƴëüü CE16Š 2̃ihßiyi 2̃i!•pÄyƳyöiüüü öë ötpyl 'pzp>yöiëüüü tpiy 'pzöiüÖ† tpiüöiD CE17Š 2̃i!•p~yöiüü #Kpy ! ~lD 2̃i!•p~yöiüü ~ö!Øp 'pz̃ yfiú" ! ~lD CE18Š 2̃i!•p~yl tp•p iütpöiüü Ƴëüü

NSOU I CC-CO-02 63 CE19Š x•p#•p 2i!•p yöiliü ~tp!Øp 'pz yñiü" !~lD CE20Š 2i!•p yl iÄ!•pöiüöitp <#p!_« Æëü ~öl ~tp!Øp 'pz yñiü" !~lD CE21Š <#p!_« !ñe)Äp•p iÄ!_« !joi•p tp# öiyöivplÜ CE22Š 'pzöijCÄ G 2i!•p yöiliü ÷iTM•py !joi•p tp# öiyöivplÜ CE23Š ayöieüüü m,Kpy !~lD CE24Š öB°FSéy 2i~_ ayöieüüü m,Kpy !~lD CE25Š ötpylä ötpylä 'pzbpy yl iÄpöyl iytpöij ayëü öB°FSéy2i~_ Æëü lyÜ CE26Š !joiöieüy ^ - xl%!•p•p 2iëpyi- 2i•pyiüly- !öiÄyi"Äly G è%pöijüü ~tp!Øp tpöiüü 'pz yñiü" !~lD CE27Š !j•p>Ätp xioüüyTM G !joiöieüyöi^ü ööiTMÄ p•yiÄtpÄ !j%lD CE28Š ÷iTM <#p!_« G !Ü3pj <#p!_«iü m,Kpy !~lD CE29Š !Ü3pj mÄz! •p G !Ü3pjoiëy^ Ä mÄz!•piü m,Kpy !~lD CE30Š iy! ? TMüyüü mÄz!•p tp# TMüöiliü mÄz!•pÜ CE31Š 'pzb<#p!_« !joi•p tp# öiyöivplÜ Æzÿyüü ~tp!Øp 'pz yñiü" !~lD CE32Š %Øplyayöip>Çp <#p!_«iü 'pz yñiü" !~lD CE33Š %Øplyöip>Çp <#p!_«iü ~tp! Øp ÷i!CÜTÄ 'pzöiÖ† tpüü&lD CE†Š ~#%Ä 'pz_öiüüü 2iÜÄ ≠ CE1Š xyÿzöiliü xl%Cyml •p_ !Øp xyöiy>ply tpüü&lD CE2Š møy? G xyÿzöiliü ööiTMÄ p•yiüB!iütp mÄ†Äp 2i!•p!Üp•p tpüü&lD CE3Š iy!?!Ätp xyÿzöiliü m,Kpy !~lD èpyüü•p#ëü iy!?!Ätp xyÿzöiliü 'pze#=#!jü mÄöitÄp xyöiy>ply tpüü&lD CE4Š <#p!_«iü xyiCÄtp#ëü 'pzbpy yl=#!j i"Äly tpüü&lD CE5Š <#p!_«iü öx"#!ëpy^ tpüü&lD m,öiÇpöip> 2iöi•pÄtp!Øp öx"#!ü <#p!_«iü i"Äly !~lD CE6Š <#p!_« mÄy^ öiliü xÇpö•py mÄöitÄp xyöiy>ply tpüü&lD CE7Š Øp#tpy !j%léYÿé CEtpŠ lyiyöitpiü mÄz!•p— CE†Š !it,p•p ö!hBiÜñ iÄ!_«— CE^Š ?'püi%!m*— CE%Š xöiey^ Ä iÄ!_«D CE8Š 2ihBiyi Kpy>öiliü p>m*!•p=#!j 'pzöiÖ† tpüü&lD CE9Š ÷iTM 2ihBiyoüüü !lëüöyij#=#!j tp# tp#Ü CE10Š ÷iTM B°#t,p!•piü !lëüöyij#=#!j tp# tp#Ü

NSOU I CC-CO-02 64 CE11Š ötpylä ötpylä öÇpöie 2ihBiyi G B°#t,p!•p 2i!pÄyÿyüü tpüüy ÆöieüöiSé iy ÆëüÜ CE12Š ÷iTM 2i! •p yöiliü !lëüöyij#=#!j i"Äly tpüü&lD CE13Š öö2i!•p yl lyÿz- <#p!_«G lyÿzööéYÿé!lëüöiöiü iÄ!•pe«ö mð)ÿ 'pzöiÖ† tpüü&lD CE14Š ötpylä ötpylä öÇpöie <#p!_« !ñe)Äp•p iÄ!_« <#p!_« ö)öij ly!Ç tpüüöi•p p•yöiüüÜ CE15Š 'pzöijCÄ G 2i!•p yöiliü ÷iTM•py !joi•p tp# öiyöivplÜ ötpylä ötpylä öÇpöie 'pzöijCÄ G 2i!•p yöiliü ÷iTM•py Ç%b] Æëü— 'pz yñiü" mÿöieyöi^ i"Äly tpüü&lD CE16Š ötpylä ötpylä öÇpöie öB°FSéy 2i~_ ayöieüüü xl%p!B!i!•pöi•p <#p!_« ^ 'pöil iyTMyü m,ÜT Æëü xyöiy>ply tpüü&lD CE17Š xydÿ•pÄyü èp#!•p 2i~ ÇÄl myüü ^ !•p <#p!_« mÄöitÄp xyöiy>ply tpüü&lD CE18Š !iöiÇEi !iöiÇEi öÇpöie !#iü!•pyöitp 2i!•pyiüly iöij ^ "Ä tpüüy ÆëüD ~öiÇpöie xyp>lyüü ö•pyö•p !j%lD CE19Š !öiÄyi"Äly G 2i!•pyiülyüü ööiTMÄ p•yiÄtpÄ ! j%lD CE20Š è%pj tp•p iütpöiöiüü 'pz yñiü"mÿ xyöiy>ply tpüü&lD CE21Š iy!•pi mÄz!•p G !Ü3pj <#p!_«iü m,Kpy !~lD Æzÿyöi^ü ööiTMÄ p•yiÄtpÄ 'pzöiÖ† tpüü&lD CE22Š iy!•pi mÄz!•p=#!j m,öiÇpöip> !j%lD CE23Š ötpyl ötpyl öÇpöie xyÿzlyl%ayöiüü 'pzb<#p!_«iü m,ÜT Æëü •py i"Äly tpüü&lD CE24Š %Øplyöip>Çp <#p!_« tp#Ü Æzÿyüü !lëüöyij#=#!j !j%lD ~tp!tp 2 □ èpyüü•p#ëü <#p!_« xyÿz!— 187é2éYéll (Indian Contract Act, 1872-II) ^ !p 2f1 'pzöijCÄ 2f2 2ihBiyily 2f3 <#p!_« p•yöiliü m,Kpy 2f3f1 <#p!_« p•yöiliü 2ihBiyi 2f3f2 <#p!_« p•yil 2ihBiyoüüü xyiCÄtp#ëü Ç•Äp#ö)ÿ 2f3f3 ötp <#p!_« p•yil tpüüöiü 2f4 p•iüB!iü 2i!•p•x&!•p 2f4f1 p•iüB!iü 2i!•p•x&!•p p•yöiliü !lëüöyij# 2f5 2i!•p•x&!•p p•yöiliü Biyl G mðëü 2f5f1 !TMÄy!ü•p mðöieüüü ööiTMÄ 2i!•p•x&!•p p•yil— 2f5f2 ötpyl ötpyl <#p!_« p•yil tpüüyüü 2iöieüy?l ö!ÿz— 2f6 <#p!_« èpD 3f6f1 <#p!_«èpöiDü 2i!•p!tpyüü 2f6f2 ö†ayüüöi•piü 2i!tpyüüöiep~ 2f7 <#p!_«iü p!iümøy!@ 2f7f1 'pz_iütpyij#! x#1/2pyiÄ•pyüü !#!•p 2f7f2 'pz_iütpyij#! x#1/2pyiÄ•pyüü p!iü"yö 2f8 Çp!•pp>iüöi"iü <#p!_« 2f8f1 Çp!•pp>iüöi"iü <#p!_«öi•p 2i!•p•x&!•p @y!ÿ#•pyüü x!TMtpyüü 2f8f2 Çp!•pp>iüöi"iü <#p!_«öi•p 2i!•p•x&!•p ~y•pyüü x!TMtpyüü 2f8f3 Çp! •pp>iüöi"iü <#p!_«öi•p 2i!•p•x&!•p ~y•pyüü ~yëü 2f9 ?y!ööiliü <#p!_« 2f9f1 ?y!ö! <#p!_«iü x•pÄyicÄtp#ëü 'pzbpy yl 2f9f2 ?y!ööiliü 2i!tpyüüöiep~ 2f9f3 x!iüyö ?y!ö! 2i!pÄyÿyüü 2f9f4 ?y!ö! yöiüüü ~yöieüüü m#öy 2f9f5 ?y!ö! yöiüüü ~yëüö%!_« 2f9f6 Çp!•pp>iüöi"iü <#p!_« G ?y!ööiliü <#p!_«iü p•yiÄtpÄ 2f9f7 ?y!ö! yöiüüü x!TMtpyüü 2f10 ^!FSé•p 2i~ yöiliü m,Kpy G ÷i! CÜTÄ

NSOU I CC-CO-02 66 2f11 ^!FSé•p 2i~ yöiliü p!iümøy!@ 2f12 !j!tp 2f12f1 !j!tp ~y•py G !j!tp@y!ÿ#•pyüü x!TMtpyüü 2f13 2i! •p!i!TMc 2f13f1 2i!•p!i!TMc m,ÜTüü p>m*!•p 2f13f2 ö†Ä iÄ!_«— 2i!•p!i!TM G •p•p#ëü p•öiÇpiü ööiTMÄ mÄ†Äp 2f13f3 2i!•p!i! TMöicüü p!iümøy!@ 2f14 ayüü,Ç 2f15 xl%Ç#l# 2f1 'pzöijCÄ ~ÿz ~tp!tp!Øp p•y'p tpüüöij xyöiüy <#p!_« xyÿzöiliü !Ä!_!i!#p öÇpe=#!joi•p !iöiÇEi Kbyl iyèp tpüüéYÿéé • <#p!_« p•yil !joi•p tp# öiyVbyëü— • ötp iy tpyüü <#p!_« mÄy^ l tpüüöi•p p•yöiüü— • p•iüB!iü 2i!•p•x&!•piü TMyüly G •py p•yöiliü !lëüöyij#— • 2i!•p•x&!•p p•yöil Biyl G mðöieüüü è)plötpy— • ötpyl ötpyl öÇpöie <#p!_« p•yöiliü 2iöieüy?l Æëü ly— • <#p!_«èpD tp#— Æzÿyüü 2i!tpyüüöiep~ — Æzÿyüü 2i!•p!tpyüü— • ?y!ö! <#p!_«iü x•pÄyicÄtp#ëü 'pzbpy yl mð)ÿ— • ?y!ö! tp•p iütpöiöiü Æëü ~i, ?y!ö! tp#èpyöi 2i!pÄyÿyüü tpüüy èyëü— • ^!FSé•p 2i~ yl tp#Ü • 2i!•p!i!TMc tp#èpyöi m,ÜT Æëü— • 2i!•p!i!TMü mðiD •p•p#ëü p•öiÇpiü mÄ†Äp tp#— • 2i!•p!i!TMöicüü öÇEi Æëü tp#èpyöiD 2f2 2ihBiyily <#p!_«iü öÇpöie ~%ÿz iy •pöi•py!TMtp iÄ!_«iü ööiTMÄ !!~ ÄÜT ötpyl !iöiöieü <#p!_« mÄy^ ~p ÆëüD <#p!_« xl%èyëü# <#p!_«è%p_« p•öiÇpiüy è! •pyöi^ü 2i!•p•x&!•p p•yil tpöiüü— •p! iy Æëü <#p!_« p•yil tpüüy ÆöieüöiSéD <#p!_« p•yöiliü mðëü xiCÄÿz <#p!_« p•yöiliü 2iöieüy?l#ëü !lëüöyij# öylöi•p ÆöiifD xlÄiyëü iy Æöi <#p!_« p•yil x=iTM D <#p!_«iü ötpyl ~tp p>Çp <#p!_« p•yöil x#öiÄ Æöi iy <#p!_« p•yöil iÄiÄ Æöi iy Æëü <#p!_«èpD ÿiD <#p!_«èpöiDü öÇpöie Çp!•p@y!hBi iÄ!_« •pyüü Çp!•piü xyliÄtp öjÄ ö†ayüü•p !ÿayöi p•yGëüyüü x!TMtpyüü#D xy^ y!•p !i! ÄÜT 'pzbpyöieü ~ÿz ö†ayüüöi•piü p!iüöyl !TMÄyüü"

NSOU I CC-CO-02 67 tpöiüüD <#p!_«iü xhsý Á•p p>Çp#ö)öi#iü ööiTMÄ ètl xy#zl •p #ÁtÁp öcEi ¥öièü èyèü– •p#l iy ¥èü <#p!_«iü p>!ü#öy!@ ¥jD !l!èß– ‘pzb>yöièü <#p!_«iü p>!ü#öy!@ %öiØp– öèö èYÿYé <#p!_« p>yj!– <#p!_«iü #tpj p>öiÇpíü #Á!•p myüü– <#p!_«iü l#tpíü” myüü ¥z•pÁy!~D ~öiÇpöie !öiçEi ‘pzöiÓ#Á ‘pz_iütpyj#l x#½pyiÁ•pyD èp!iEiÁöi•p ötpyl tpyüüöi” <#p!_« p>yj! x#½pí ¥öièü p>‘büöi •pyöitp ‘pz_iütpyj#l x#½pyiÁ•py iöiüD 2f3 <#p!_« p>yjöiüü #Kpy <#p!_«iü myüü xy#zl •p ~yèü #,ÜT ¥èüD <#p!_«èpD p>öiÇpíü ‘pz!Ó!#p #öèü G p>#*!•p öööl ètl !!? !!? ~yèü p>yj! tpöiüü •p#l iy ¥èü <#p!_« p>yj! ¥jD <#p!_« xy#zöiüü 37 TMyüüyèü CE2íö xl%öiFSeöi ~S iy ¥öièüöiSé– ööèè #tpj öÇpöie ~¥z xy#zl iy xlÁ ötpyl xy#zöiüü !iTMyl xl%#yöiüü ?!•p#&!•p p>yjöiüü ~yèü ¥öi•p ö%!_« ö ~Gèü ¥öièüöiSé– ö# #i öÇpe Séy’püü xlÁ #i öÇpöie <#p!_«iü #,ÜÜÜT p>Çp #ö)¥ !!? !!? ?!•p#&!•p xíçÁ#z p>yj! tpíüöiil xíy p>yj! tpíüüü 2íhSiýi tpíüöiilDóó 2f3f1 <#p!_« p>yjöiüü 2íhSiýi <#p!_«iü öÇpöie ?!•p#&!•p ~y•py xöitp #öèü #!‘p#p #öèü G #!‘p#p Siyöil <#p!_« p>yjöiüü 2íhSiýi !~öièü iyöitpD <#p!_« p>yjöiüü ~¥z TMíüöiüü 2íhSiýiöitp ~y!#j (tender) iy ¥èüD öè öÇpöie ~¥z iüt#p 2íhSiýi ö ~Gèü #öi_ G 2íhSiýi @y!¥” tpíüü ¥èü!– ö#öiÇpöie ?!•p#&!•p ~y•pyöitp <#p!_«èpöiDíü xlèpöièyöi ~xlèpè%_« tpíüü èyèü lyD ~öi!tp <#p!_« öÇpöie •,byüü èy x!TMtpyüü !Séj •py p>öiüüü lÁyèü i•Ápöy iyöitpD iüMé#p ?!•p#&!•p ~y•py ?!•p#&!•p @y!¥#•pyüü !iüöim* <#p!_«èpöiDíü xlèpöièy ~xylöi•p p>yöiüüD <#p!_« p>yjöiüü 2íhSiýi xy#öiü <#p!_«iüè#z 2íèüy#D èYÿYé38 TMyüüD 2f3f2 <#p!_« p>yj! 2íhSiýiöiüü xyçÁtp#èü Ç•Áp#ö)¥ !Á–!j!#p Ç•Áp#ö)¥ p>yj!•p ¥öiü iy ¥èü ~y!#j !iTM#Á!•p ¥öièüöiSé– CE1S <#p!_« p>yjöiüü 2íhSiýi Ç•Áp#&! ¥öiüD <#p!_« p>yjöiüü 2íhSiýi iy ~y!#öiüü #öiD ötpyl Ç•Áp xyöiüüy#p tpíüü ¥öiü ~y!#j !i TM#Á!•p ¥öiü lyD ‘pz~y#iü” = ~tp!Øp iyöi#iü xyöiüü# 6 Øpytpy èy’püüü ?!Ä ~tp#y!! 10 Øpytpyüü ölyØp ö~lD ~öitp !i TM#Á!•p ~y!#j iöiü ~“Á tpíüü ¥öiü lyD tpyüü” ~iü æpöiü ölyØp @y!¥#•pyüü ‘pzb>iü iy!tp Øpytpy öæpiü•p ö~iyüü Ç•Áp xyöiüüy#p tpíüü ¥öièüöiSéD [Bireswar V. The Emperor] CE2S <#p!_« p>yjöiüü 2íhSiýi èy#öièü G èySiýiöiü tpíüüöi•p ¥öiüD èy#öièü G èySiýi ijöi•p t# #öyVpyöiü •py <#p!_«iü #,ÜÜÜT p>Çp #ö)öi#iü xlèp2lyèü ~i, <#p!_« xy#zöiüü 46-50 TMyüü !~öièü !‘p#p ¥öiüD !!! ÁÜT •py!üöi#iü p>öiüü iy <#p!_«iü ‘pzebèü#p>öiÇpíü #Á!•p#è«öiö èè Siyl !Siü ¥öièüöiSé– •pySéy’püü xlÁöitpyl Siyöil <#p!_« p>yjöiüü 2íhSiýi tpíüüü •py !iTM#Á!•p ¥èü lyD CE3S ötpyl <#p!_«iü öÇpöie ~tpy!TMtp ?!•p#&!•p@y!¥#•py iytpöiü öè ötpyl ~tp? !? !?•p#&!•p @y!¥#•pyüü !tpØp ?!•p#&!•p p>yjöiüü 2íhSiýi #tpj ?!•p#&!•p @y!¥#•pyüü !tpØp ~iTM 2íhSiýi ~y!#j tpíüü ¥öièüöiSé ~“Á ¥öiüD

NSOU I CC-CO-02 68 CE4S öè öÇpöie ötpyl öiÄ #iüüüü¥ tpíüüüü ?!•p#&!•p ö ~Gèüü ¥èü– ö#öiÇpöie #iüüüü¥t,p•p öiÄ ?!•p#&!•p xl%èyèü# ö ~Gèüü ¥öièüöiSé !tply •py xp>iü p>Çpöitp p>iü#Çpy tpöiüü ö ~tyüü #öièy ~!~öi•p ¥öiüD CE5S ~öiÇpöie ö#¥z iÄ!_«öitp#z <#p!_« p>yjöiüü 2íhSiýi tpíüüöi•p ¥öiü !è! •py tpíüüüü ¥zFSéy 2ítpyç tpöiüü!SéöiüD xlÁ ötpyl iÄ!_« <#p!_« p>yjöiüü 2íhSiýi tpíüüüü •py !iTM#Á!•p ¥èü lyD CE6S ötpyl iÄ!_« <#p!_« p>yjöiüü 2íhSiýi ‘pzb>öiüüü Siyöil G #öièüü öè #ö@y! ?!•p#&!•p p>yj! tpíüüöi•p #öiÄ G ¥zFSé#tp •py !TMÁyüüöiüü ?!Ä– öè iÄ!_«iü !tpØp 2íhSiýi tpíüü ¥öièüöiSé– •pyöitp lÁyèÄ # %öièy ~? !y tpíüüöi•p ¥öiüD ~öiÇpöie xy,!çtp ?!•p#&!•p p>yjöiüü 2íhSiýi !iTM#Á!•p iöiü ~“Á tpíüü ¥öiü lyD CE7S <#p!_« p>yjöiüü 2íhSiýi 2it,p•p xytpyöiüü G 2it,p•p iÄ!_«öitp#z CE2!•p#&!•p @y!¥#•py iy •,byüü !lè%_« ?!•p#!iTM#S tpíüüöi•p ¥öiüD 2f3f3 ötp <#p!_« p>yj! tpíüüüü CE1S ?!•p#&!•p ~y•py Bèü, (Promisor himself) èYÿYé öèöiÇpöie <#p!_«öi•p ?!•p#&!•p •p~y•py !löi?ü <#p!_« p>yjöiüü ?!•p#&!•p !~öièü iyöitp!– ö#öiÇpöie ?!•p#&!•p ~y•py !löi? ?!•p#&!•p p>yj! tpíüüüü èYÿYéCE40 TMyüüüD öè #tpj <#p!_«iü öÇpöie ?!•p#&!•p ~y•pyüü iÄ!_« •p !lp>%!•py (Personal Skill), iü#& iy ~Çp•py iy # %lyöiöiü ?!ÜÄ ?!‘pü#p– ö# öÇpöie ?!•p#&!•p ~y•py !löi? ?!•p#&!•p p>yjöiü iyTMÄ iytpöiüD ‘pz~y#iü” = ötpó lyötp iÄ!_« ö#ó lyötp iÄ!_«öitp ~tp!Øp !!! ÁÜT ~#p !#pe ~,öitp ö~iyüü ?!•p#&!•p ö~lD ~työil ötpó ö#öiüü Sé!i!Øp ~,öitp !~öi•p iyTMÄ iytpöiüü CE2S ?!•p#!iTM (Agent) – è öè öÇpöie iÄ!_« •p !lp>%!•py– iü#& iy #%lyöiöiü iÁy#yöiüü ?!‘pü#p ö# #tpj öÇpe iÄ#p#p #tpj öÇpöie ?!•p#&!•p ~y•py !lè%_« ötpyl ?!•p#!iTM <#p!_« p>yj! tpíüüöi•p p>yöiüüèYÿYéCE40 TMyüüüD CE3S ‘pz_iüüü TMtpyüü# iy xy#zl •p ?!•p#!iTM (Legal representatives) – öè <#p!_« p>yjöiüü öÇpöie iÄ!_« •p !lp>%!•py– iü#& iy ~Çp•pyüü 2íöièü? ! ¥èü ö#öiÇpöie ?!•p#&!•p ~y•pyüü ö, %p#iüü #öiD #öiD#z ?!•p#&!•p p>yjöiüü ~yèü öçEi ¥èüD •,byüü ö, %p#iüü p>iü •,byüü ‘pz_iüüüTMtpyüü# iy xy#zl •p ?!•p#!iTMöi~iü Gp>iü ~¥z ~yèü i•Ápyèü lyD jÁy!Øp! èy#iyèü iy ¥èü ‘actio personalis persona’ D ~iü xlÁ iÄ!_« •p ~yèü ö, %p#iüü #öiD #öiD öçEi ¥öièü èyèüD !tpv– öèöiÇpöie ?!•p#&!•p p>yjöiüü #öiD ötpylüü#p iÄ!_« •p !lp>%!•py iy ~Çp•pyüü 2íöièü? ! iyöi ly– ö#öiÇpöie ö, #p iÄ!_«iü xy#zl •p ?!•p#!iTMöi~iü Gp>iü ?!•p#&!•p p>yjöiüü ~yèü i•ÁpyöiüD xy#zl •p ?!•p#!iTMöi~iü öÇpöie ?!•p#&!•p p>yjöiüü ~y!èüç ö, #p iÄ!_«iü #Á!_iü öjÄ p>èÁhsý # #öyím#D [New India Motors (Pvt.) Ltd. V. Smt. S. P. Duggal, (1982)] ‘pz~y#iü” = CEtpS ötpó ötpyl ~tp!Øp !!! ÁÜT !~öiü G !!! ~ÁÜT Siyöil 5,000 Øpytpyüü !!!löièü ö#öiüü !!! ÁÜT ~tp!Øp iY !~öi•p ?!•p#&!•p ¥èüD ?!•p#&!•p p>yjöiüü p>öiüü#z ötpóéYè~iü ö, %p#iüü ¥èüD ötpó ~iü !iTM •p ?!•p#!iTMiüü p>#iÄ !TMÁy!iü•p ! i G p>#iÄ!iTMÁy!iü•p Siyöil ü !!! ÁÜT iY ö#öiüü #iüüüü¥ !~öi•p iyTMÄ iy!tpöiüüD xlÁ!_«öitp ö#ó 5,000 Øpytpy !~öi•p iyTMÄ iytpöiüüD

NSOU I CC-CO-02 69 CEŠŠ òtpó òtòóitp ~tp!Øp !!! ÄÜT ! ~öil ~tp!Øp Sélí ~,öitp ! ~öi•p 2!•p×&•p ¥ëùÐ 2!•p×&•p
p>yjòilíú p>)öiíò òtpó ~íú ò,•pÅ %Øp;Ð ~öiÇpöie 2!•p×&•p p>yjl òtpó ~íú íÄ!_« ^ •p !lp>%!•pyiú mòiD ?!•pü•pÐ •pyfz òtpó
~íú ò,•pÅíú p>íú •,pyiú !!TM ^ •p 2!•p!•TMíúy ~fz 2!•p×&•p p>yjl tpíúöi•p p>yíúöiil lyÐ CE4Š •,p•p#ëù p>Çp (Third Party) –
2!•p×&•p @y!fz#•py ötpyl •,p•p#ëù p>öiÇpíú myíúy 2!•p×&•p p>yjl B#tpyíú tpíúöi;– p>öiíú !•p! 2!•p×&•p p>yjl íîé
tpíúöi•p p>yöiíú ly CE41 TMíúyŠÐ CE5Š öëii 2!•p×&•p ~y•py (Joint Promisor) – %fz iy •pöi•py!TMtp íÄ!_« è%âÀèpyöii 2!
•p×&•p ! ~öi;– •pyiúy è%âÀèpyöii 2!•p×&•p p>yjòil iyTMÄ iytpöiil– è! ly <%p!_«öi•p !íúöm* ötpyl ööi•píú ötpyl 'pzöiíÖ†
iyöitpÐ è%âÀèpyöii è,yíúy 2!•p×&•p ! ~öiëù!Séöiil •pyöi íú ötpyl ~tp>öiilü ò,•pÅ ¥öi; ú ò,•p íÄ!_«íú ~yëù •,pyiú xyfz! ^ •p
2!•p!•TMíúöi Äíú Gp>íú í•Ápyöii ~í, ò,•p íÄ!_«íú ú 2!•p!•TMíú Ä ?#!í•p 2!•p×&•p ~y•py iy 2!•p×&•p öiíú mòiD è%âÀèpyöii ú
~yëù p>yjòil xyim* ¥öiëù iyöitpÐ öëöiÇpöie 2!•p×&•p ~y•pyöi íú ööiTMÄ ötp'pzfz xyíú ?#!í•p ölfz– öpöiÇpöie •,pyöi íú
xyfz! ^ •p 2!•p!•TMíúöi Äíú Gp>íú è%âÀèpyöii ~yëù í•Ápyöii éYÿYé CE42 TMíúyŠÐ 2f4 p>íúB>íú 2!•p×&•p ~tp>öiilü 2!•p ~yl
pyöi•pöiÇp è! x!Ä?öiilü 2!•p ~yl mÄy! ~p ¥ëù– •pyöitp öp>íúB>íú 2!•p×&•p öi; éYÿYé (2f TMíúy) Ð öëöiYÿYéòtò ~íú !
tpS%é tpíúy iy ly tpíúyíú 2!•p×&•p pyöi•pöiÇp ötpó è! !tpS%é tpíúy iy ly tpíúyíú 2!•p×&•p ö ~ëù– •p! ~fz TMíúöiilü 2!
•p×&•pöitp p>íúB>íú 2!•p×&•p öi;Ð Jones V. Barkley !fÄy•p ööytpjòyëù íúyëù ~yl tpyöi; Lord Mansfield p>íúB>íú 2!•p×&•p
•pöitp !Ä!–!;!•p !•plèpyöi ^ öx"#!îèpy ^ tpöiíúöiSél = CE1Š p>,itp ~í, B>yTM#l (Mutual and independent) – öiÇpöie 2!•p!Øp
p>Çp xp>íú p>öiÇpíú 2!•p×&•p p>yjòilíú 'pzb>íú xöi•pÇpy ly tpöiü •,pyiú 2!•p×&•p p>yjl tpöiíúÐ 'pz ~yíú" = ötpyl ~tp!Øp !
íe«ëù <%p!_«öi•p– ötpó öyöiíú 2!íö p>öi"Áíú ö)jÄ ö ~íyíú 2!•p×&•p ö ~íÐ ötò öyöiíú 15 •pyíúöi; ötpóöitp p>"Ä
míúíúyöiíú 2!•p×&•p ö ~íÐ ~öiÇpöie 2!•p×&•p=;! p>,itp G B>yTM#lÐ CE2Š Ç•ÁpyTM#l G !lèÁpíúÇ#; (Conditional and
dependent) – öiÇpöie ~tp p>öiÇpíú 2!•p×&•p p>yjl xp>íú p>öiÇpíú 2!•p×&•p p>yjòilíú 'pzb>íú !lèÁpíúÇ#;Ð ~tp p>Çp è!
2!•p×&•p p>yjl ly tpöiíú •pyföi; xp>íú p>Çp 2!•p×&•p p>yjl tpöiíú lyÐ 'pz ~yíú" = ötpó p>MépyÇ (50) Øpytpy xy yó
ö Gëúyíú 2!•p×&•p pyöi•pöiÇp ötò ötpó ~íú ~tp>y! tpy? tpöiü ö Gëúyíú 2!•p×&•p ö ~ëùÐ ~öiÇpöie ötò xy yó xíÄ ly
öb>öiëù ötpó ~íú tpy? fyl tpíúöi lyÐ m%•píúy, ~öiÇpöie 2!•p×&•p Ç•ÁpyTM#l G !lèÁpíúÇ#;Ð CE3Š p>,itp G è% ^ p>é (Mutual
and concurrent) – öiÇpöie <%p!_«íú 'pzèpèùp>Çp ~tpfz mòiD p>,itp p>,itp èpyöii 2!•p×&•p p>yjl tpöiü iyöitpÐ 'pz ~yíú"
= !íe«ëù <%p!_«íú öÇpöie ! öi" !íe«öiëúíú öÇpöie 'pzèpèù p>öiÇpíú p>,itp G è% ^ p>é 2!•p×&•p p>yjl;•p ¥öiëù iyöitpÐ
NSOU I CC-CO-02 70 2f4f1 p>íúB>íú 2!•p×&•p p>yjòilíú !lèüöy;# <%p!_« xyfzöiilü 51 öiöitp 54 TMíúyëù p>íúB>íú 2!•p×&•p
•p p>yjòilíú !lèüöy;#íú 'pzöiíÖ† xyöiSéÐ !lèüöy;#=;! !löiÄ– 'pzöiíÖ† tpíúy ¥; = CE1Š p>íúB>íú 2!•p×&•p è% ^ p>é p>yjl
(Simultaneous performance of reciprocal promises) éYÿYé 51 TMíúyüÐ öè <%p!_«íú öÇpöie 'pzèpèù 2!•p×&•p ~tpfz mòiD
p>yjl tpíúöi•p ¥öií öi; <%p!_« mÄy! ~p ¥ëù öpöiÇpöie 2!•p×&•p @y!fz#•py •pyiú 2!•p×&•p p>yjòil mÄ;•p ~í, 2!Y•p ly ¥öi;–
2!•p×&•p ~y•pyiú !löiíú 2!•p×&•p p>yjòilíú 2!öiëùy?l ¥ëù lyÐ 'pz ~yíú" = ötpó G ötò ~íú ööiTMÄ <%p!_« mÄy! ~p ¥ëù öè
ötpó ~tp!Øp !!! ÄÜT ÍY míúíúy¥ tpíúöi ~í, ötò ÍY!Øp p>yGëúyíú mòiD mòiD 'pzfziú !!! ÄÜT ö)jÄ 2! ~yl tpíúöiilÐ ~öiÇpöie
ötpó ~íú ú !!! ÄÜT ÍY míúíúy¥ tpíúyíú 2!öiëùy?l ¥öiil ly è! ötò ú !!! ÄÜT ÍYíú ?lÄ !!! ÄÜT ö)jÄ ! ~öi•p mÄ;•p iy 2!Y•p ly ¥íÐ xíy
ötòéYé~íú !!! ÄÜT ö)jÄ tpíúyíú 2!öiëùy?l ölfz è! ötpó ú !!! ÄÜT ÍY míúíúyöi¥ mÄ;•p iy 2!Y•p iyöitpÐ CE2Š p>íúB>íú 2!•p×&•p
•p p>yjòilíú p>èÄyëù«öiö (Order of performance of reciprocal promises) éYÿYé 52 TMíúyüÐ öëöiÇpöie p>íúB>íú 2!•p×&•p
•píú ötpyl!Øp xyöi ^ p>yjl tpíúöi•p ¥öií– •pyiú e«ö (order) <%p!_«öi•p íÄ!_« èpyöii 'pzöiíÖ† tpíúy xyöiSé– öpöiÇpöie
e«öyl%èyëù# 2!•p×&•p p>yjl tpíúöi•p ¥öiíÐ öëöiÇpöie ~íú*•p ötpyl e«ö íÄ!_«èpyöii 'pzöiíÖ† iyöitp ly– öpöiÇpöie
öjlöi ~öiilü 2!t,p!•p !í•pyiú tpöiü 2!•p×&•p p>yjòilíú e«ö !!Äëù tpíúy ¥ëùÐ 'pz ~yíú" = (i) ötpó G ötò ~íú ööiTMÄ <%p!_« ¥ëù
öè– ötpó ötòéYéíú p>Sér~ ööi•py ~tp!Øp x;tpyíú ^ öi'pü ! ~öi; ötò •pyöitp !!! ÄÜT ö)jÄ 2! ~yl tpíúöiilÐ ~öiÇpöie ötòéYé~íú
Øpytpy 2! ~yöiilü 2!•p×&•p p>yjòilíú xyöi ^ ötpóéYéíú x;tpyíú ^ 'püyíú 2!•p×&•p p>yjl tpíúöi•p ¥öiíÐ (ii) ötpó G ötòéYéíú
ööiTMÄ <%p!_« ¥; öè– ötò !!! ÄÜT ö)öi;Áíú ötpyl mÄ!_ ?öy (security) !¥pyöii íúyöi; ötpó •pyöitp !!! ÄÜT p>íúöy" Øpytpy
TMíúyü ö ~öiilÐ ötò è! ~íú !!! ÄÜT ö)öi;Áíú mÄ;!_ ?öy ly íúyöi;# •pyföi; ötpóéYéíú 2!•p×&•p p>yjòilíú 2!öiëùy?l ¥ëù lyÐ
~öiÇpöie <%p!_«íú 2!t,p!•p xl%èyëù# öiyVpy èyöiFSé ötò •pyiú 2!•p×&•p ö•p mÄ!_ ?öy íúyöi; •pöiífz ötpó !!! ÄÜT p>!
íúöy" Øpytpy TMíúyü ö ~öiilÐ CE3Š ötpyl ~tp p>öiÇpíú tpyèÄ myíúy xp>íú p>öiÇpíú 2!•p×&•p p>yjòil iyTM (Effect of one party
preventing another from performing promises) éYÿYé 53 TMíúyüÐ p>íúB>íú 2!•p×&•p p>yjòilíú <%p!_«íú öÇpöie <%p!_«íú
ötpyl ~tp p>Çp xp>íú•pÇpöitp 2!•p×&•p p>yjòil iyTM ~yl tpíúöi•p p>yöiíúÐ ~öiÇpöie iyTM²ly® p>öiÇpíú fzfSéyl%pyöiíú
<%p!_«!Øp !Ü³p;öiëy Ä (Voidable) ¥öiíÐ <%p!_« p>yjòil ly ¥Gëúyíú ?lÄ iyTM²ly® íÄ!_«íú öè Çp!•p ¥öií •py !•p! xp>íú
p>öiÇpíú öiöitp Çp!•p)íú" iyí ~p>yíyíú x!TMtpyíú#Ð

NSOU I CC-CO-02 71 'pz yfiu" = otpo G otoseyiu doiTMA <p!_« ¥i oe otpo 500 Opytyiu !!!oioeu otoseyiu !!! AUT ! tps%e tpy? tpoiu o oiilD otpo u tpy? tpiuoi•p MAz•p G 2iy•pD ~oi xibiyeu otot otpooitp •pyiu ?!•pxs!•p p•yioil iyTMy ~yl tpoiuilD ~oiCpoe otoseyiu ¥zFSeyl%pyoiiu– <p!_«!O•p !U3piioey A ¥oiid ~oiCpoe <p!_«!O•p p•y!•p ly ¥Geuyiu ?IA otoseyiu Cp!•p ¥i •py¥y otoseyiu tpySe oiioitp p•yiyiu x!TMtpyiu#D E4S 2iioi ?!•pxs!•p p•yioiliu iAiA•pyiu p•liu"yo (Effect of default as to promise to be performed first) — 54 TmyiuyD e!l p•iubiu ?!•pxs!•p•iu otpyl <p!_« ~olepyoi MAy! ~•p ¥eu oe ~tp p•oiCp•iu ?!•pxs!•p p•y!•p ly ¥oi; xp•iu p•oiCp•iu ?!•pxs!•p p•y!l ¼/2pi leu– •p! xp•iu p•Cp ?!•pxs!•p p•yioil iAiA ¥oi; 'pz_« 2!•pxs!•p ~y•p xp•iu p•Cp•oitp p•iubiu ?!•pxs!•p p•yioiliu ~y!l tpiuoi•p p•yioiil lyD ~i, 2!•pxs!•p p•y!l ly tpiuyiu ?IA xp•iu p•oiCp•iu oe Cp!•p ¥oi •py¥y !•p! p•iu" tpiuoiilD 'pz yfiu" = otpo ~iu poiD !o!UTiu o ytpyoiiliu oy! ioitpiu poiD <p!_« ¥i !•p! otpooitp !!! AUT oiioiA ~tp!O•p !!! AUT ! ~oil !!! AUT p•liuoy" !o!UT miuuy¥ tpiuoiilD ~i otpt otpo xIA ~tp iA!_«iu Ce o s poiD xlU•pyl iy! 'puoi•p !o!UT miuuyoyi¥iu ?IA <p!_«im* ¥iD <p!_« p•y!l tpiuoi•p ly p•yiuoi; !!! AUT Cp!•p•p)iuoitiu tpiyG <p!_«iu doiTMA 'pzoiO•t tpiuy ¥euD %O•plye«oiu u !!! AUT ! ~oil !o!UTiu o ytpyoiiliu oy!;itp <p!_«o•p !o!UT miuuy¥ tpiuoi•p p•yioiil !D ~oiCpoe otpo <p!_« p•yioil iAiA ¥Geuyeu o ooiitp xy!iAtp Cp!•p•p)iu" ! ~oi•p ¥euD otpo ~¥z xy!iAtp Cp!•p•p)iu" !o!UTiu o ytpyoiiliu oy!;ioitpiu oiioitp p•yiyiu x!TMtpyiu#D E5S =iTM G x=iTM tpyoiAiA p•iubiu ?!•pxs!•p (Legal and illegal performance of reciprocal promise) — 57 TmyiuyD e!l p•iubiu <p!_«oi•p =iTM G x=iTM 'pzepu iutp tpyeA tpiuyiu ?!•pxs!•p iyoiitp •pyoi¥i =iTM tpyoiAiA ?!•pxs!•p ¥i i;ie oey A <p!_«D !tpv– x=iTM tpyoiAiA ?!•pxs!•p !U3pi MAz!•p !¥pyoi ~A ¥oiid 2f5 ?!•pxs!•p p•yioiliu Biyl G poeu otpyl <p!_«iu oCpoe ?!•pxs!•p p•yioiliu poeu G Biyl pyTmyiu"•p <p!_«iu p!UO•t p•Cp oitiu myiu !ITMÁy!iu•p ¥oiid <p!_«iu oCpoe ?!•pxs!•p p•yioiliu Biyl G poeu MA•tÁp#eu pyTmyiu" !leuoyi# <p!_« xyzoiiliu 46-50 Tmyiuyeu !IA~!;!•p epyoi i"Ály tpiuy ¥oiuoiSéD E1S oe tpi; oCpoe ?!•pxs!•péYé@y!#•pyiu !ily xyoi ~oil ?!•pxs!•p ~y•pyoitp ?!•pxs!•p p•y!l tpiuoi•p ¥eu– ~i, oe tpi; oCpoe <p!_«oi•p ?!•pxs!•p p•yioiliu !!! AUT otpyl poeu o Geuy iyoiitp ly– o•p oCpoe ?!•pxs!•p ~y•pyoitp e!_« pD•p poeiuu doiTMA ?!•pxs!•p p•y!l tpiuoi•p ¥oiid otpyl <p!_«iu oCpoe poe%!_«pD•p poeu u <p!_«iu p•y!iub•y! U•tÁp xibiy •py !Biui tpoiuéYŸYe 46 TmyiuyD E2S oe oCpoe ?!•pxs!•p ~y•py ?!•pxs!•p ay!#•pyiu !ily xyoi ~oil otpyl !!! AUT ! ~oil ?!•pxs!•p p•y!l tpiuoi•p iuy! ? ¥oiuoiSé– ooiCpoe ?!•pxs!•p ~y•py u !!! AUT ! ~oilu B•yep•y!itp tpy? tpoiuu poeiuu doiTMA p•jiA !!! AUT Biyoi ?!•pxs!•p p•y!l tpiuoiéYŸYe47 TmyiuyD NSOU I CC-CO-02 72 E3S oe oCpoe otpyl !!! AUT ! ~oil ?!•pxs!•p p•y!l tpiuoi•p ¥oi !tpv ?!•pxs!•p ay!#•pyiu !ily xyoi ~oil ?!•pxs!•p ~y•py ?!•pxs!•p p•yioil iuy! ? ¥i !– ooiCpoe ?!•pxs!•p ay!#•pyoiitp 'pzb•e%_« Biyoi G B•yep•y!itp tpy? tpoiuu poeiuu doiTMA ?!•pxs!•p p•yioiliu ?IA xyoi l tpiuoi•p ¥oiid 'pzb•e%_« Biyl G poeu ij

62% **MATCHING BLOCK 1/2** SA p™~p™.pdf (D123903742)

oi•p t#p oiyVpyoi– •py ?!•p!O•p oCpoe p•y!iub•y!U•tÁp

xibiyiu 'pzb•yiu !leÁpiu tpiuoiéYŸYe48 TmyiuyD E4S oe oCpoe ?!•pxs!•p ay!#•pyiu !ily xyoi ~oil ?!•pxs!•p p•y!l tpiuoi•p ¥oi ~i, ?!•pxs!•p p•yioiliu otpyl Biyl !ITMÁy!iu•p ¥eu lyz– ooiCpoe ?!•pxs!•p ay!#•pyiu !itp•p e!_«pD•p Biyl !ITMÁy!iuoitiu ?IA xyoi l tpiuy ~i, u !ITMÁy!iu•p Biyoi ?!•pxs!•p p•y!l tpiuy ?!•pxs!•p ~y•pyiu t•pÁpiÁéYŸYe 49 TmyiuyD E5S ?!•pxs!•p ay!#•pyiu iAiBiy ooi•p iy xl%oiody le«oi o oe otpyl epyoi iy oe otpyl poeiu <p!_« p•y!l tpiuy oei•p yoiuoiéYŸYe50 TmyiuyD 2f5f1 !ITMÁy!iu•p poeiuu doiTMA ?!•pxs!•p p•y!l xoiitp poeu <p!_«iu oCpoe 'pzoiO•t iyoiitp oe !!! AUT poeiu iy •pyiu p•oiia <p!_« p•y!l tpiuoi•p ¥oiid ~oiCpoe o;loi ~oilu B•yiu*p" !ioi;ply tpoiu xy~y!•p !Biui tpiuoiil oe– <p!_«oi•p 'pz!O!•p poeu <p!_«iu xp•liu¥yieA x,ç !tplyD <p!_«oi•p poeiuu 'pzoiO•t tpiuy itp•oi¥z •py <p!_«iu xp•liu¥yieA x,ç ¥oi•p p•yioiliu lyD <p!_«iu 'pl G p•y!iub•y!U•tÁp xibiy !i•pyiu tpiuoi¥z oiyVpy eyeu o!!! AUT poeu o <p!_«iu xp•liu¥yieA x,ç !tplyD <p!_«oi•p !"Á•p poeu xl%pyoiiu <p!_« p•y!•p ly ¥oi; •pyiu ey p•liu"yo ¥eu– •py <p!_« xyzoiiliu 55 Tmyiuyeu !IA~!;!•p epyoi i"Ály tpiuy ¥oiuoiSé = E1S opoeu e! ~%!_«iu oCpoe xp•liu¥yieA x,ç ioi; !ioi!•p•p ¥eu ~i, !ITMÁy!iu•p poeiuu doiTMA e! ~i ?!•pxs!•p p•y!•p ly ¥eu– •py¥oi; u <p!_« Eiy •pyiu oe x,ç p•y!•p ¥eu lyzS ?!•pxs!•péYé @y!#•pyiu ¥zFSeyl%pyoiiu !U3piioey A (Voidable) ¥oiid E2S ~iu*p) oCpoe ?!•pxs!•p ay!#•py ¥zFSey tpiuoi; !ITMÁy!iu•p poeiuu p•oiuG ?!•pxs!•p p•y!l ay!¥" tpiuoi•p p•yioiilD !tpv ~¥z 2!tpyiu ay!¥oi"iu poeu– !ijoiA ?!•pxs!•p p•yioiliu ?IA Cp!•p•p)iu" ~y!l tpiuy eyoi lyD E3S oe oCpoe opoeu <p!_«iu xp•liu¥yieA x,ç ioi; !ioi!•p•p ¥eu ly– ooiCpoe !ITMÁy!iu•p poeiuu doiTMA <p!_« p•y!•p ly ¥oi; <p!_« iy!•p;ioey A ¥oi lyD !tpv ~iu ?IA ?!•pxs!•p ay!#•pyiu otpyl Cp!•p ¥oi; !•p! Cp!•p•p)iu" ~y!l tpiuoi•p p•yioiilD 2f5f2 otpyl <p!_« p•y!l tpiuyiu 2ioeuy? !oi¥zD !IA~!;!•p oCpoe <p!_« xyiu p•y!l tpiuyiu 2ioeuy? ¥eu ly = E1S <p!_« MAy" l e!l x¼/2pi ¥oiu p•oi'puéYŸYe56 TmyiuyD E2S <p!_«e%_« p•Cp•oi"iu p•y!iub•y!iutp MAz!•p•oi•p e!l <p!_«iu li#tpiu"– p•liuÁply iy iu" tpiu" tpiuy ¥eu– •p! p•%iuyoi <p!_« xyiu p•y!l tpiuoi•p ¥eu lyéYŸYe62 TmyiuyD

NSOU I CC-CO-02 73 CEŠŠ <þ!_« ðtþi tþiúy ƒöij þ>æiúyöily <þ!_« xyiú þ>yil tþiúöiþ ƒëú lyéYŸYé63 TMyiúyD CE4Š öë <þ!_« ðtþyl ~tþþ>öiÇþiú ƒzFSéyl%æyöiú iy!þjoiëy Á ÖæoiÇþöie ðtþyl ~tþþ>Çþ ë! ~ <þ!_« iú ~ iy iy!þj tþöiúú! þyƒöij <þ!_« iú xp>iú þ>Çþöitþ xyiú <þ!_« þ>yil tþiúöiþ ƒëú lyéYŸYé64 TMyiúyD CE5Š öë öÇþöie ?i!þx&þ!þ @y!ƒ#þy ?i!þx&þ!þ ~yþyöitþ ?i!þx&þ!þ þ>yjölíú ?i!Á 'þzþ>ë%_« G ë%!_« Dþþ ƒ%öiëy ƒ%!ITMy ?i! yl tþöiúú ly– öæoiÇþöie ~ƒz 'þzþ>ë%_« G ë%!_« Dþþ ƒ%öiëy ƒëYæƒ%!ITMyiú xèpyöiúú ?i!Á ?i!þx&þ!þ þ>yil tþiúy öiöitþ xiÁƒ!þ öþ>öiþ þ>yöiúúléYŸYé67 TMyiúyD 2f6 <þ!_« èþD (Breach of Contract) <þ!_« iú öÇþöie öë ~yëú iyöitþ þy èþD tþiúyú xiÁƒz ƒj <þ!_« èþD tþiúyD xyƒzl ƒþ ðtþyl tþyíú” Séy’þüy è! <þ!_« èþD ðtþyl þ>Çþ <þ!_« xl%ëyëú# ~yëú þ>yil tþöiúú ly ƒþ! iy ƒëú <þ!_« èþD ƒjD <þ!_« èþDöitþ ~ƒz èpyöi èpy tþiúy èyëú = CE1Š ?it,þþ <þ!_« èþD (Actual Breach of Contract) ~i, CE2Š þ>Áyöiƒ <þ!_« èþD (Anticipatory Breach of Contract) D CE1Š ?it,þþ <þ!_« èþD (Actual Breach of Contract : <þ!_« þ>yjölíú !! ~ÁÜT ƒðëú 'þzþ>!þiþ ƒöij iy <þ!_« þ>yjölíú ƒðëú <þ!_« iú ðtþyl ~tþ þ>Çþ ?i!þx&þ!þ þ>yil tþiúöiþ xB#tþyíú tþiúöiþ xiŸ ?i!þx&þ!þ þ>yil tþiúöiþ xB#tþyíú tþiúöiþ ?it,þþ <þ!_« èþD ƒöiëú iyöitþD ƒ%þiúy, ö ƒy èyöiFSé– ?it,þþ <þ!_« èþD %! Øþ ƒðëú ƒöiëú iyöitþD CEtþŠ <þ!_« þ>yjölíú !! ~ÁÜT ƒðëú 'þzþ>!þiþ ƒöij– ~i, CEŠŠ <þ!_« þ>yil tþiúyú ƒðëúD CEtþŠ <þ!_« þ>yjölíú !! ~ÁÜT ƒðëú 'þzþ>!þiþ ƒöij è! <þ!_« iú ðtþyl þ>Çþ þyíú ?i!þx&þ!þ þ>yjölíú ~yëú xB#tþyíú tþöiúú– ƒþ! iy ƒëú ?it,þþ <þ!_« èþD ƒjD 'þz yƒiú” = ðtþó ðtöitþ !! ~ÁÜT ð)öiþ 100 ihBiy !æöiðØþ 15ƒzz öyöiÁþ ƒiúúúyƒ tþiúöiú iöij <þ!_« im* ƒiD 15ƒzz öyöiÁþ ƒiúúúyƒ tþiúöiþ þ>yöiúú !!D ~öiÇþöie ðtþó myiúy <þ!_« èþD ƒjD ~öiÇþöie è! ~ ! æöiðØþ ƒiúúúyöiƒiú öæöëú <þ!_« iú xpÁyicÁtþ x,ç ly ƒëú– ~i, ðtþó è! ~ 15ƒzz öyöiÁþiú þiú þyíú ?i!þx&þ!þ þ>yil tþiúyú ƒzFSéy ?itþyÇ tþöiúú– ƒþöi ðtö þy @y!ƒ” tþiúöiþ þ>yöiúúD ƒþöi ~öiÇþöie ðtö ~iú è! ~ ðtþyl Çþ!þ ƒöiëú iyöitþ– ƒþöi !þ! þy y! tþiúöiþ þ>yöiúúD ƒþ! ~ƒz Çþ!þþ>íú” xy yöiëúú ƒzFSéy ?itþyÇ tþöiúú ðtþöitþ xiÇÁƒz xy yö öly!ØþÇ ! ~öiþ ƒöiúD CEŠŠ è! ~ <þ!_« þ>yil tþiúyú ƒðëú <þ!_« iú ðtþyl ~tþ þ>Çþ þyíú ?i!þx&þ!þ þ>yil tþiúöiþ ƒðöiÁ ƒi iy ?i!þx&þ!þ þ>yjölíú xB#tþyíú tþöiúú ƒþ! iy ƒëú ?it,þþ <þ!_« èþD ƒjD 'þz yƒiú” = ðtþó ~tþ!Øþ öiúGöiëú ðtþyÁy!iú ƒöiD 3000 Øþl öiúGöiëú öþëúyú ƒiúúúyƒ tþiúöiþ ƒÁþþ ƒiD 1787 Øþl öþëúyú ƒiúúúyöiƒiú þiú öiúGöiëú ðtþyÁy!! ðtþöitþ xyiú öþëúyú ƒiúúúyƒ tþiúöiþ iyú” tþöiúúD ~öiÇþöie öiúGöiëú ðtþyÁy!! þyíú ?i!þx&þ!þ þ>yil ly tþöiú <þ!_« èþD tþöiúúöiSéD ~öiÇþöie ðtþó <þ!_« èþöiDíú ?i!þtþyöiúú ?i!Á öyöiy tþiúöiþ þ>yöiúúD [Cort V. Ambergate etc. Rly. Co. (1851)] CE2Š þ>Áyöiƒ <þ!_« èþD (Anticipatory Breach of Contract) : <þ!_« þ>yjölíú ƒðëú 'þzþ>!þiþ ƒGëúyú þ>öiúúÁƒz è! ~ ?i!þx&þ!þ ~yþy <þ!_« þ>yjölíú

NSOU I CC-CO-02 74 x!IFSéy ?itþyÇ tþöiúú iy <þ!_« iú ~yëú ?iþÁyƒtþ tþöiúú– xiŸ !löi?iú tþyëÁmyiúy !löi?öitþ <þ!_« ƒÁy ~öi xðöiÁ tþöiúú öþyöiú– ƒþöi ƒþ! þ>Áyöiƒ <þ!_« èþD %öiØþD 'þz yƒiú” = CEtþŠ ðtþó ðtö 27öç löièþÁöiúéYé~ ! iŸyƒ tþiúyú ?i!Á ƒÁþ ƒëúD 25öç xöiQyöiúú ðtö ð öóþt iŸyƒ tþöiúúD ~öiÇþöie ðtö þ>Áyöiƒ <þ!_« èþD tþöiúúD CEŠŠ ðtþó ðtöitþ 22öç öyÁþ þy!iúþ þyíú ¼/4ö” ƒ,þiyú tþyöi? !lé%_« tþöiúúD <þ!_« öiþ !þiú ƒëú 1jy ?% ƒöiþ öþ tþyöi? öëy ~ yl tþiúöiúD !tþv 1jy ?%öiúú þ>öiúúÁƒz 20öç öö þy!iúöiþ ðtþó !þ!þ ! ~öiëú ðtö ~iú !lé%_« iy!þj tþöiúú ö!D ðtö ðtþöéYéiú !iúðöim* <þ!_« èþöiDíú xlèþöiëyöi xy yjoiþ ly!ç tþöiúú G xy yjoiþiú !çþyöiúú ?ëúyèþ tþöiúúD [Hachester V. Delatour] þ>Áyöiƒ <þ!_« èþD ƒöiƒz öë <þ!_« iú þ>íúðöy!@ %öþöi ~öi ðtþyl tþiy ö!ƒzD þ>Áyöiƒ <þ!_« èþöiDíú æþöij öë þ>Çþ Çþ!þ@y!hþi (Aggrieved Party) ƒj !þ! è! ~ ƒþ! þyöitþ ?it,þþ <þ!_« èþD iöij ööiú öll– ƒþöiƒz <þ!_« iú þ! iúðöy!@ %öiØþD ~i, ƒþ! ?iöiëúy?öi <þ!_« èþöiDíú ?i!Á ööyþyöy tþiúöiþ þ>yöiúúD !tþv Çþ!þ@y!hþi þ>Çþ (aggrieved party) þ>Áyöiƒ <þ!_« èþDöitþ ?it,þþ <þ!_« èþD ly ööiú <þ!_« i?yëú iúyþöiþG þ>yöiúú ~i, xp>iúþ>Çþ þ>öiú <þ!_« þ>yil tþiúöiþ þ>yöiúúD xyƒzl ƒþ tþyíúöi” è! ~ <þ!_« þ>yil xƒ½þi ƒöiëú þ>öiþü ƒþöi Çþ!þ@y!hþi þ>Çþ xlÁ þ>öiÇþiú !iúðöim* <þ!_« èþöiDíú ?i!Á Çþ!þþ>íúöi”iú ~y!iú x!TMtþyíú iyöitþ lyD 2f6f1 <þ!_« èþöiDíú ?i!þtþyíú (Remedies of Breach of Contract) <þ!_« iú myiúy ƒ,ÜÖÜT x!TMtþyíú G ~yëú ƒ,ÜT ƒëúD <þ!_« èþöiDíú öÇþöie xy yjþ myiúy <þ!_« èþöiDíú ?i! þtþyíú þ>yGëúy ly ö öiþ <þ!_« iú myiúy ƒ,ÜT x!TMtþyöiúú ðtþyl ð)jÁ ö!ƒzD <þ!_« èþöiDíú ?i!þtþyíú iþöiþ öiyVþyëú xyƒzöiúú myiúy <þ!_« iú ƒ,ÜÖÜT x!TMtþyíú ?i!þÜþy tþiúyD öë öÇþöie <þ!_« èþD ƒëú– Çþ!þ@y!hþi þ>Çþ !Á–!j!þþ ~tþ iy ~tþy!TMtþ èpyöi ?i!þtþyíú öþ>öiëú iyöitþl = 1f <þ!_« iú ~ tþiúy (Rescission of the contract); 2f öþmyiúöiþiú ?i!Á ööyþþöy (Suit for damages); 3f xl?Áþ þ>íúöy” ƒ)eyl%ëyëú# öyöiy (Suit upon Quantum Meruit); þ4f !!! ~ÁÜT <þ!_« þ>yil (Specific Performance of the Contract); þ5f !löiEITMyKþyíú ?i!Á ööyþþöy (Suit for Injunction); 1f <þ!_« iú ~ tþiúy (Rescission of the contract) : ðtþyl ~tþ þ>öiÇþiú myiúy <þ!_« èþD ƒöij <þ!_« iú xp>iú þ>Çþ <þ!_« !Øþ iy!þj iöij ööiú tþiúöiþ þ>yöiúú ~i, <þ!_« þ>yjölíú ~yëú öiöitþ xiÁƒ!þ myiúy <þ!_« iú xhsy Áþ ƒþj ?itþyíú ~yëú öiöitþ ö%_« jyèþ tþöiúúD 'þz yƒiú” = CEtþŠ ~tþ ö yþyl yíú ~tþ iy!þü !!ðÁþþyöitþ iy!þüú Séy ~þyijƒzöiëúú ! ! !!! ~ÁÜT ð)öiþ 100 ihBiy ! æöiðØþ ƒiúúúyƒ tþiúöiþ ƒÁþþ ƒiD !!! ~ÁÜT ! ~öi ö yþyl yíú 100 ihBiy !æöiðØþ ƒiúúúyƒ

NSOU I CC-CO-02 75 tpoiiu! I!D iy!pu !!dAy.py xLA ?yeu y oiottp !oiorOp !tpoil .pyiu tpy? <py!ioieu ollD ~oiCpoe iy!pu !!dAy.py %p!_<!Op iy!pi ioi ~"A tpiuoiil ~i, !oioiorOpiu o)jA 2i yoiilu ?IA otpyl yeu .,pyiu itpooi lyD CEFS ~tp iy!puu oy! jtp ~tp? !oBf#iu moi .pyiu iy!pu ooiuyoi! .piu ?IA %p!_<im* #ID iy!puu oy!jtp otpyl otpyl ?yeu y ooiuyoi! .p tpiuoi .p yoi .py o !ioieu ! oi .p xioiFy tpoiiu! iy xB#tpyiu tpoiiu!D iy!puu oy!otpiu ~Fz xioiFyiu ?IA u !oBf#iu p oicp ooiuyoi! .p tpyeA mA y l tpiuy m/zpi yeu !ID ~Fz xioiFyiu ?IA !oBf#iu p oicp ooiuyoi! .p tpyeA m/zpi ly yoi !oBf# ~Fz %p!_< pyil tpiuy oiottp xAy! .p p yoiid %p!_< xyFzoiilu 67 pTM yiu x!m yoiu - p 2i! .px! .p ay!# .py e! 2i! .px! .p y .pyoitp 2i! .px! .p p yoiilu e! _<«D .p m oiey ! oi .p xB#tpyiu tpoiiu! - oFz m oieyoi iu xepyoi 2i! .px! .p p yil e .p %p! .p m/zpi ly yeu .pyiu ?IA 2i! .px! .p y .pyiu otpyl yeu iyoitp lyD 2D oFyiuoi .piu ?IA ooytpjy (Suit for Damages) p/ %p!_<«epoiDi ?IA xy yoi .piu xyoi C x!eyeu# Cp! .p ay!hBi iA!_<oitp oe xyl!A Cp! .p piu" o Geuy yeu .pyoitp oFyiu .p ioiD %p!_<«epoiDi ?IA Cp! .p ay!hBi iA!_<oitp oe Cp! .piu mA %F# ! yoi .p yeu - .py iu tpiuyiu ?IA .pyoitp oFyiu .p o Geuy yeuD %p!_<«epD ly yoiieu e! ~< %p!_< mA y! .p y .p - .pyoi Cp! .p ay!hBi iA!_< CE %p!_<«epoiDi oCpoe oe m !TM y oey tpiuoi .p ! %p!_<«epoiDi oCpoe .pyiu m .p jA oFyiu .p .pyoitp o Geuy yeuD ~Opyoitp .pyFz xoitp moeu p %liu m yoiu !# ! .p iy yeu (The doctrine of restitution or restitutio in integrum) pD 'pz yFiu" = otpe 500 pOpytpy ~oiu 5 t%bA Fz rOpyi <pyi ot o !ie eu tpiuoi .p mA .p #ID <pyi m iu yoiFiu moiD moiD Fz ot o <pyoi iu o)jA o iyiu 2i! .px! .p o ID <pyoi iu y o oi oi pu 550 Opytpy 2i! .p t%bA Fz rOpyi FGeuyeu ot p ot o ot p <pyi !ie eu tpiuoi .p xB#tpyiu tpoiiu!D ot o 2i! .p t%bA Fz rOpyi 50 Opytpy !Fyoi Cp! .p piu" ~ y! tpiuoi .p p yoiu!D CE3S x! ?A .p p !iu oy" mey! eyeu# oyoy (Suit upon Quantum Meruit) / "Quantum Meruit" tpiyiu xylepTM y! ttp xIA Fj ooe .p y! !'pzy? Al tpiuy yoiieu oi SeDoo e! otpyl iA!_< %p!_< iu x, C !Fyoi !tpSe tpyeA CEy, !Ctp tpyeAS tpoiiu! ~i, %p!_< iu xp iu %p!_< iu tpoiiu! iy ~oi !tpSe % .Oply % .oi Opy eyiu myiu %p!_< iu iy! ttp tpyeA tpiuy m/zpi yeu ly - .p ! oe iA!_< %p!_< iu xTM #oil xy, !Ctp tpyeA tpoiiuoi Sel - ! p ! p y! iu x! ot p p yiyiu x! TM tpyiu #D e! otpyl iA!_< xp iu otpyl iA!_< oitp otpyl tpyoi !le % _< tpoiiu! - ooiCpoe 'pzye % _< p y! iu x! ot p p yoiu!D !tpv % .Oplyiu p !iu oi 2i! Cp oi .p ~Opy oiil tpiuy ooi .p Fz p yoiu o o tpyoi eyoitp !le % _< tpiuy yoiieu oi Se ! p ! 'pzye % _< p y! iu x! ot p p yoiu!D .pyFz ~oiCpoe !ioieu tpyiu # ?IA iy xLA otpyl tpyiu oi" %p!_< iy! .p yoi tpyoi eA !le % _< iA!_< .pyiu tpyoi eA iu xyl % p y! .p tpyoiu o)jA iy p y! iu x! ot p p yGeyiu ?IA ooytpjy tpiuoi .p p yoiu!D CE4S ! i! ! A UT < %p!_< p yil (Specific Performance of the Contract) / !tpSe !tpSe !ioiCEi oCpoe %p!_<«epoiDi ?IA oFyiuoi .piu (damages) p eAy @ 2i! .p tpyiu yeu lyD ~Fz m oCpoe xy y .p otpyl p Cp oitp %p!_< iu C .Ap x! m yoiu %p!_< p yil tpiuyiu ?IA !oi AC ! oi .p p yoiu!D NSOU I CC-CO-02 76 !IA ! j! .p oCpoe xy y .p ! ! ! A UT < %p!_< p yoiu!D ?IA !oi AC ! oi .p p yoiu!D Y Y e CEtpS oe %p!_< iu oCpoe xyl!A ttp Cp! .p piu" (damages) ot p %p!_<«epoiDi p eAy @ 2i! .p tpyiu ioi oly yeu lyD CEFS oe oCpoe %p!_<«epoiDi tpyiu oi" oe Cp! .p yeu .py p ! iu oyp tpiuyiu - otpyl !TM Ay! iu .p p m ! .p (Standard measures) oi FzD CE S oe oCpoe %p!_<«epoiDi ?IA otpyl xyl!A ttp Cp! .p piu" otpyl m zpyily oi FzD !IA ! j! .p oCpoe xy y .p ! ! ! A UT < %p!_< p yoiu!D !oi AC o l lyD oeyoi e Y Y e CEtpS oFyiu .p %p!_<«epoiDi p eAy @ 2i! .p tpyiu - CEFS %p!_< 'pzeb u p oicpiu tpyoi Se x! ! U .p G xp eAy @ - CE S x! Se (trustee) ! iU » y epD tpoiiu %p!_<«Biy p l tpoiiu - CE .S iA!_< .p iAy p yoiu %p!_< - o eol ! i yoi Fiu %p!_< - CE .S %p!_< iy! .p ioiey A 2i! .p piu - CE pS otpyA y! iu p ! iu oi o i p (Memorandum of Association) Yeu Cp o .pyiu iy Fzoiu ! oi eu otpyl tpyeA tpiuy yeuD CE5S !oiEITMyKpyiu ?IA ooytpjy (Suit for Injunction) / %p!_< iu oCpoe otpyl p Cp e! ~< %p!_< !F e) Ap .p otpyl tpyeA tpoiiu .pyoi y xy y .p u p Cp oitp u iutp tpyeA yoi .p i iu .p iy tpyiu ?IA !oiEITMyKpy (Injunction) ?y! iu tpiuoi .p p yoiu!D 'pz yFiu" = CEtpS ot p lyot p iA!_< ot o ~iu !ioieu Opyoiu ! ! A UT moioeiu ?IA y l yGeyiu %p!_< tpoiiu!D %p!_< oi .p ~OpyG ! iu yeu oe - ! .p ! xLA otpyiyG y l yFzoiil lyD !tpv ! ! A UT moeu x! .p iy! .p FGeuyiu xyoi Fz ot p xLA ~tp! Opy iA!_< o o e y eiu !ioieu Opyoiu x! TM ttp p y! iu x! ot p tpy l yGeyiu ? IA %p!_<«ep _< F l ~i, ot o e y eiu !ioieu Opyoiu y l yFzoi .p xB#tpyiu tpoiiu!D xy y .p !oiEITMyKpy ?y! iu tpoiiu ot p oitp o o e y eiu !ioieu Opyoiu y l yGey yoi .p i iu .p tpiuoi .p p yoiu!D [Lumely V. Wagner] D CEFS ot p lyoi o ~tp x! e p oie # ~tp i e p o i i u ? IA O TM % o y e Warner Bros - ~iu moiD Fz x! epleu tpiuoi .p %p!_< im* #ID oFz iSeoiu!D ooiTM A Fz xLA ~tp m .Biyiu moiD x! epleu tpiuyiu ?IA %p!_< im* #ID ! i p yoiu TM y eA y eu - !oiEITMyKpyiu myiu ot p oitp Warner Bros Sey'puy xLA otpyl m .Biyiu moiD x! epleu tpiuy yoi .p i iu .p tpiuy ooi .p p yoiu!D [Warner Bros. V. Nelson] 2f6f2 oFyiuoi .piu 2i tpyiu oiep (Types of Damages) otpyl %p!_<«epoiDi apoi Cp! .p ay!hBi p Cp %p!_<«epD tpyiu # p oicpiu tpySe oiottp oe xIA p yeu - .pyoitp Cp! .p piu" iy oFyiu .p (Damage) ioiD xy yoi .p oe ! .p ! TM oi iu oFyiu .p 2i yoi iu xyoi C ! oi eu iyoi ttp .py !# oi .p xyoi y <py tpiuy Fj = CE1S Cp! .p piu" o) jtp oFyiu .p (Compensatory Damage) e Y Y e %p!_<«epoiDi oCpoe Cp! .p ay!hBi p Cp oitp eyiA Cp! .piu mo p ! iu oy" xIA o Geuy yoi .p .pyoitp Cp! .p piu" o) jtp oFyiu .p ioiD 'pz yFiu" !Fyoi iy eyeu - %p!_<«epoiDi apoi otpyl p oicpiu e! ~ 25,000 Opytpy Cp! .p yeu - ~i, xy y .p e! ~< %p!_<«epD tpyiu # iA!_< oitp xyoi C o l oe Cp! .p ay!hBi iA!_< oitp Cp! .p piu" iy ~ 25,000

NSOU I CC-CO-02 77 Øpytþy !~öiþ– •þ! •þyöitþ Çþ!•þþ)ü”ð)jþ ðþmyü•þ ïy ¥öið ƒE2Š lyôöy ðþmyü•þ (Nominal Damage) éYŸŸé öë öÇþöie xy~yi•þ ööil tþöiü! x!ëþöiey^ tþyü#fû Çþ!•þü þ!üüöy” öi!Ç lëü ïy xy~yiöiþü ööiþ ïy #þöiÇþü 2!t,þ•þ öþyl Çþ!•þ ¥ëü !!– öþöiÇþöie xy~yi•þ ïy #þÇþöitþ !'þe«# þyiyü x!™tþyöiüü ß#þ!þ! ¥þyöi lyôöy ðþmyü•þ tþöiü iyöitþl ƒE3Š çy!hßið)jþ !ÇÇþ!#ëü ïy 2!•þ!¥.þyð)jþ ðþmyü•þ (Punitive, Exemplary, or Vindictive Damages) éYŸŸé çy!hßið)jþ !ÄiBi y!¥þyöi xöitþ öÇþöie¥z xy~yi•þ þ2!t,þ•þ Çþ!•þü þ!üüöy” xöiþÇþy xöitþ öi!Ç öþmyü•þ 2!~yöiü xyöi Ç !~öieü iyöitþl !ïy # þÇþöitþ 'þzþë%_« !ÇÇþy ö~iyü ?!Ä¥z ~ü*þ çy!hßið)jþ ðþmyüöiþü xyöi Ç ö~Gëü ¥ëüð ~öitþ çy!hßið)jþ !ÇÇþ!#ëü ïy 2!•þ!¥.þyð)jþ öþyü•þ iðjð my™yü”þ– !ïyöi¥ü «þ!_«ëþöiü öÇþöie G iÄyöiBþ Øpytþy iþtþy þöi_ G öçþtþ öæþü•þ ëyiyü öÇþöie ~¥z ?yþ#ëü ðþmyü•þ öi!Ç ;ÇþÄ tþüy ëyëüð 2f7 «þ!_«ü þ! üþöy!® ¼,Kþy ≠ «þ!_«ëþ_« þÇþöi ü ööi™Ä ëþ xy¥z!^ þ þÄtÄþ öÇEi ¥ëü •þ! ïy ¥ëü «þ!_«ü þ!üüöy!® (termination of contract) ïy «þ!_«ü ~yëüð%_« (discharge of contract) ¥öieüöiSéð «þ!_«ü öÇþöie ¼,ÜT x!™tþyü G ~yëü ëþ öÇEi ¥öieü ëyëü– •þ! ïy ¥ëü «þ!_«ü ~yëüð%_« %öiØþöiSéð my™yü”þ !Ä–!;þþ 'þzþyöieü «þ!_«ü þ! üþöy!® ïy ~yëüð%_« %öiØþ iyöitþéYŸŸé 1f «þ!_« þyil myüü (Discharge by Performance) / «þ!_«öiþ ëy tþüöiþ ïy ¥öieüöiSé ë!~þy tþüy ¥öieü !^öieü iyöitþ •þy¥öi; ïy ¥ëü «þ!_« þyil ¥öieüöiSéð ~¥zëþyöi «þ!_« þyil myüü «þ!_«ü þ!üüöy!® %öiØþð «þ!_«ü xhsý^ Äþ þþj þÇþ¥z ëþ •þyü «þ!_«^þ ~yëü þyil tþöiü– •þ! þþj þÇþ¥z «þ!_«ü ~yëüð%_« ¥! ~, «þ!_«ü þ!üüöy!® %öiØþð «þ!_« þyöiüü 2!hßiy ïy ~y!; (tender) myüü «þ!_«ü þ!üüöy!® %öiØþð 2f þþj þöiÇþü ¼Ä!•þü myüü (Discharge by Mutual Agreement) / öþyl «þ!_« öëö! «þ!_«ëþ_« þöiÇþü ööi™Ä ¼Ä! •þü myüü ¼,ÜT ¥ëü– öþö! xyiyü þÇþ þöi¥ü ¼Ä!þe«öi öyVþyþ'þyüü öy™Äöið «þ!_« ïy!þj tþüy ëyëüð 'þzëþëþöiÇþü ¼Ä!þe«öið l%þ! «þ!_«^þ 'þöiü myüü þyüüöily «þ!_« þ!üüöy!® ¥ëüð «þ!_«ü þÇþþöi¥ü þyüüß!üüþ öyVþyþ'þyüü æþöi; «þ!_«ü ü tþü” (Rescission), þ!üü•Äþ! (Alteration), li#þü” (Novation), öþþi (Remission), ößFSéy G ¼!ÜT (Accord & Satisfaction) ïy þ!üü¥yü (Waiver) myüü þyüüþ! «þ!_«ü xiÄy¥!þ %öiØþð «þ!_« xy¥zöiü 62™yüü x!þyöiü «þ!_« ü tþü” (Rescission) ïy þ!üü•Äþ! (Al- teration) tþüy ¥öi; ðj «þ!_« þyil öiöitþ xiÄy¥! •þ þyGëü ëyëüð my™yü”ëþyöi !Ä–!;þþ öÇþöie «þ!_«ü 'þzëþëþ öiÇþü ¼Ä!þe«öið «þ!_«ü þ!üüöy!® %öiØþ (i) li#þü” (Novation) [62™yüü] / !Ä–!;þþ ~%iØþ öÇþöie «þ!_«ü li#þü” ¥öiþ þyöiü ëþéYŸŸé NSOU I CC-CO-02 78 ƒEþš «þ!_«ü þÇþþð)¥ þyüüöily !^Äöy «þ!_«ü þ!üüöi•Äþ l%þ! «þ!_«^þ tþöiü– ïy ƒEŠ «þ!_«ü þÇþ þð)¥ !^Äöy «þ!_«ü ü tþöiü ~i, öþyl ~þ?l l%þ! þöiÇþü þöið l%þ! ëþyöi «þ!_«^þ tþüy ¥ëüð ~¥zü*þ %Øþlyü þöiöitþ þ!ü!þþ 'þz~y¥ü” ¥; éYŸŸé ëþ öþyl ö~ly~yü (Creditor) ðj þyGly~yöiüü (Debtor) x!öiüüyöi™ x!Ä öþyl !Ä_«öitþ •þyü þyGly~yü iöi; öööl !öiþ þyöiüüð öþöiÇþöie ðj þyGly~yü •þyü ~yëü þyil öiöitþ !Ü,ñ!þ þyöið •þöi ~¥z li#þüöiüü öÇþöie ~ü þöið ë%_« þþj þöiÇþü myëü 2!öieüy!ð 'þz~y¥ü” ≠ ƒEŠ öþö 2000 Øpytþyü ?!Ä öþöéYëü !tþðþ }# ~i, öþö 2000 Øpytþyü ?!Ä ö~öéYëü tþyöiSé }#ð þþj þöiÇþü ¼Ä!þe«öið öþöéYëü !tþðþ öþöéYëü }# ~i, ö~öéYëü !tþðþ öþöéYëü }# ïy!þj tþöiü ö~Gëü ¥ëü ~i, ö~ö öþööitþ li#þüöiü myüü l%þ! «þ!_« !¥þyöi @y!¥” tþöiüð ƒEŠ öþö öþöéYë~ü !tþðþ ¥öiþ 20,000 Øpytþy™yü tþüjð !!! ÄÜT þöieüüü ööi™Ä Øpytþy öæþü•þ ö~iyü «þ!_« ¥jð !tþv !!! ÄÜT þöieüyöihsý öþö öþöéYëü }# þ!üüöiçy™ tþüöiþ þyü; lyð öþö öþöéYëü þöið l%þ!ëþyöi ~¥z «þ!_« tþüj öë öþö •þy¥üü y!þüty! öþööitþ ö~öi– þ!üüöi•Äþ öþö öþööitþ }öiü ~yëü öiöitþ ö%_« ö~öið öþö ¼Ä!þ ¥jð æþöi; li#þü” ¼½þi ¥jð (ii) þ!üü•Äþ! (Alteration) [62™yüü] / öë öÇþöie «þ!_«ü þÇþ þöi¥ü ¼Ä!þe«öið !^Äöy «þ!_«ü ~þ ïy ~þy!™tþ Ç•Äþ þ!üü•Äþ tþüy ¥ëü •þ! li~Äöy «þ!_«ü þ!üüöy!® %öiØþð 'þz~y¥ü” ö öþö öþööitþ !!! ÄÜT !tþS%é Çöi•Äþ •þyü ïy!þü !!e« tþüyü «þ!_« tþöiüð •þyüü !öi;öiü ööi™Ä öyVþyþ'þyüü myüü «þ!_«ü öiç !tþS%é Ç•Äþ þ!üü•Äþ tþöiüüð ~ü æþöi; þyüüöily «þ!_«ü þ!üüöy!® %öiØþð (iii) ü tþü” (Rescission) [62™yüü] / «þ!_«ü xhsý^ Äþ tþöieüþ!Øþ ïy þtþ!Øþ Ç•Äþ ïy!þj tþüy ¥öi; ïy ¥ëü «þ!_« ü tþü” ¥öieüöiSéð ü tþü” !Ä–!;þþ ëþyöi ¥öieü iyöitþéYŸŸé ƒEŠ «þ!_«ü þÇþ þöi¥ü þyüüß!üüþ ¼Ä!þe«öið– ïy ƒEŠ «þ!_«ü öþyl ~þ þÇþ «þ!_« þyil ly tþüöi; ïy «þ!_« þyil tþüöiþ iÄiÄ ¥öi;– «þ!_«ü xþü þÇþ Çþ!•þþ)üöiü x!™tþyü xÇþ! öiüöiþ «þ!_« ü tþü” tþüöiþ þyöiüüð 'þz~y¥ü” ≠ ƒEŠ öþö öþööitþ !!! ÄÜT öiöiÄ •þyü ïy!þüty! !!e«ü ?!Ä «þ!_« tþöiüð «þ!_« Äy~öiü þ)öiÄ öþö G öþö þyüüß!üüþ ¼Ä!þü myüü «þ!_«!Øþ ïy!þj tþöiü ö~lð ~öiÇþöie ïy ¥öi– «þ!_«ü ü tþü” tþüy ¥öieüöiSéð ƒEŠ öþö G öþö ~ü ööi™Ä «þ!_« ¥ëü öë öþö ?ylëüy!ü öyöiþü 2!ö !^öil ~þ!Øþ xj, tþyü 2!Y•þ tþöiü ö~öiü ~i, xj, tþyü þyiyü þöið þöið öþö 'þzþë%_« ðjÄ þ!üüöiçy™ tþüöiü !tþv öþö !!! ÄÜT !^öil öþööitþ xj, tþyü þüüüþ tþüöiþ þyöiüü !ð öþö ~þyöil «þ!_« ü tþüöiþ þyöiüüð öþöiÇþöie «þ!_« þyöiüü ~yëü öðþyöiþ ¥öi ly– xiÄyé xj, tþyöiüü ?!Ä 'þzþë%_« ðjÄ þ!üüöiçy™ tþüöiþ ¥öi lyð •þöi öþöéYëü «þ!_« þyöiüü iÄiÄþy þöi_ G öþö ¥zFSéy tþüöi; «þ!_«!Øþ ß#þþyü tþöiü !öiþ þyöiüüð

NSOU I CC-CO-02 79 (iv) ðt%þi (Remission) [62 TMyúy] / <%p!_«òib èy ö ~ Gëuyüü tpiy 2i!•px&!•p !Séj •py xöip>Çpy !tpS%é tþò @y!¥" tþiüðib ß#t!•p ¥Gëuyöitþ¥z ðt%þi iöið <%p!_« xy¥zöilüü 63 TMyúyüü iy ¥öieüðisè öë– 2iöi•pÄtp 2i!•px&!•p @y!¥#•py •pyöitþ 2i!•px&!•püü þyyl xy!Çtpëpyöiï iy ðÁ)"Àëpyöiï þ!iü¥yüü iy ðt%þi tþiüðib þyöiüü iy <%p!_« þyjöilüü ðöëü#ðy !lm*Ä•p tþiüðib þyöiüü !þv 2i!•px&!•p @y!¥#•py •pyüü ~y! ðt%þöiüü ?!Ä ötpyüü*þ 2i!•p ~yl ~y! tþiüðib þyöiüü lyÐ [Hari Chand Madan Gopal V. State of Pubjab (1973)] Ð 'þz ~yüü" = ðtþò ðtöéYéüü tþySé öiöitþ 1.000 Øpytþyüü þ"Ä TMyöiü e«ëü tþöiü!Séjü Ð öyöiþü 31 •pyliüðitþ ððhßi Øpytþy ö ~iyüü tþiy !Séjü ðtþò öyöiþü öçöiEi CE31 •pyliüðitþ ötpi öye 800 Øpytþy ö?y'þü tþiüðib þyüü; ~i, ðtöitþ ß#tþyüü tþiüðib ijið ðtö ðtöéYéüü 800 Øpytþy @y!¥" tþiüü ~i, iy!tp Øpytþyüü }" CE200 ØpytþyS ðt%þi tþiüü (v) ðÄ!•p G mv!ÜT (Accord & Satisfaction) / ¥z,jÄyöiupüü xy¥zöil ~¥z ~%!Øp çöi-iü iÄi¥yüü ;ÇþÄ tþiüü yëüÐ ¥z,jÄyöiupüü xy¥z! xl%ëyëü# <%p!_« xl%ëyëü# 2lyþÄ !?!!Ei xöip>Çpy !tpS%é tþò @y!¥öiüü 2i!•px&!•p éiyiÄ 2i!•p yöiüü xëpyöiï xy ~yi•p myüü iyê tþiüü yëü lyÐ !þv öëtyöil ööyØp þyGly öiöitþ tþò xiÄ iyhßi öÇþöie 2i!~yl tþiüü ¥öieü ö öisè G 2i!•px&!•p @y!¥#•py ößFSéyëü ~yëü þyyl tþöiüðisèl– öþtyöil þ%üüþ! <%p!_«ü þ! iüþöy!@ ¥ëüÐ ~työil 2lyþÄ xöip>Çpy tþò @y!¥" tþiüü ððÄ!•pöó (Accord) G tþò ~yëü þyyl tþiüü iy tþò xiÄ 2i!~yl tþiüüöitþ ððmv!ÜTóó (Satisfaction) iöið 'þz ~yüü" = ðtþò ðtöéYéüü tþyöiSé 500 Øpytþyüü ?!Ä }"#Ð ðtö ðtþò ~iü tþySé öiöitþ 400 Øpytþy þy¥zjÐ ðtö ~¥z 400 Øpytþy öþöieü •py¥yüü ~y! !ð!Øþöieü !löi•p Ä!•p ¥öijÐ ¥z,jÄyöiupüü <%p!_« xy¥zöil ¥z¥yöitþ iyê tþiüü yëü lyÐ !þv öëö¥%þ 400 Øpytþy þyGëuy ¥öieü ! öieüðisè– þy¥z Ä!•p G mv!ÜTüü myüü þ%üüöily <%p!_«ü ~yëü öçEi ¥öieü yëüÐ (vi) þ!iü¥yüü (Waiver) / <%p!_«èþ_« ötpyl iÄ!_« è! ößFSéyëü <%p!_«'þ 2lyþÄ x!TMtþyüü •þÄy tþöiüü– •pyöitþ þ!iü¥yüü iy ¥ëüÐ ~¥zëpyöiï <%p!_«ü ötpyl ~tp þöiÇþiü þ!iü¥yüü myüü xpüü þ>Çþ <%p!_«ü ~yëü ¥öi•p xiÄy!•p þyëüÐ þ!iü¥yöiüü öÇþöie 2i!•p ~yl xy!ÇÄtp léüÐ (vii) xhsyè%Äþ!_« (Merger) / è! ötpyl <%p!_«öi•p ~tp¥z þöiÇþiü öÇþöie ötpyl !!Ä–þiü x!TMtþyüü (inferior right) 'þz¥y xöip>Çpy ötpyl 'þzF<þiü x! TMtþyöiüüü (Superior right) ööiTMÄ xhsyè%Äþ!_« ¥ëü– •þ! !!Ä– x!TMtþyüü 'þzF<þ x!TMtþyöiüüü ööiTMÄ !ij#! ¥öieü yëüÐ ~öiÇþöie !!Ä– x!TMtþyüü ð,exhsy <%p!_«ü ~yëü ¥öi•p 'þz_« iÄ!_« xiÄy!•p þyëüÐ ~öitþ !ij#ëü! iöið 'þz ~yüü" = CE1S ðtþò ðtöéYéüü ~tp!Øþ iy!þü !!! ~ÄÜT ðöieüüü ?!Ä ¥z?yüü (lease) öllÐ ¥z?yüüöiüü ðöëü öçEi ¥Gëuyüü þ)öiÄ¥z ðtöéYéüü tþySé öiöitþ iy!þü!Øþ !þöil öllÐ ~iü æþöij •pyüü ¥z?yüü ßç öçEi CEöjþS ¥öieü yëüÐ tþyüü" •pyüü !!Ä–þiü x!TMtþyüü CE¥z? yüü ßçS 'þzF<þiü x!TMtþyöiüü CEöy!jþpyl ßçS ööiTMÄ !ij#! ¥öieü yëüÐ

NSOU I CC-CO-02 80 CE2S ðtþò !!! ~ÄÜT ëpy'þüüü ðtöéYéüü tþySé öiöitþ ~tp!Øþ iy!þü ~tp iSëöiüüü ?!Ä ëpy'þüü öllÐ ~tp iSëöiüüü ööiTMÄ¥z ðtþò ðtöéYéüü öiöitþ iy!þü!Øþ !þöil öllÐ ~öiÇþöie iy!þü ëpy'þüüü <%p!_« ðöy@ ¥ið tþyüü"– öy! jþpyl ßçöicüü ööiTMÄ ëpy'þüü!Øþëyüü ßç !ij#! ¥öieü yëüÐ CE3S <%p!_« þyjöilüü xþ1/2þyÄ•pyüü myüü (Discharge by impossibility of Performance) éYÿYé ëpyüüþ#ëü <%p!_« xy¥zöilüü 56 TMyüü xl%þyöiüü– ötpyl <%p!_«öi•p è! ~ ötpyl xþ1/2þi tþyëÄ tþiüüü tþiy 'þzöi!ðt iyöitþ– •py¥öij öþ¥z <%p!_« ö2iö ¥¥zöiþ¥z iy!þj (void ab-initio) iöij ^"Ä tþiüü ¥öið ðtþò •pyüü !ijþ ðtö ötp 1.000 Øpytþy ö ~iyüü 2i!•px&!•p ö ~i è! ~ ötö öy!Øþ öiöitþ ~tp iyöiæþ þ,y<þiy iy!þüü Séyöi ~ 'þz'þöi•p þyöiüüÐ ¥z¥y xþ1/2þi tþyëÄÐ •py¥z ~!Øþ 2iö öiöitþ¥z iy!þj iöij ^"Ä ¥öið xöitþ ðöëü <%p!_« ^ 'þöiüü ðöëü þyjlöiey ^Ä iy -iTM !Séj– þiüü•Äþ#tþyöiï ötpyl tþyüüöi" •py xyüü þyjlöiey ^Ä iyöitþ lyÐ xiÄyë– <%p!_« ^ 'þöiüü ðöëü <%p!_« -iTM iytpöi•p þyöiüü ~i, þiüü•Äþ#tþyöiï ötpyl tþyüüöi" •py !Ü3þi ¥öieü öëöi•p þyöiüüÐ <%p!_« ^ 'þöiüü þiüü•Äþ#tþyöiï <%p!_«<þ þyjöilüü ~¥z xþ1/2þyÄ•pyöitþ 'þz_iütþyij#! xþ1/2þyÄ•py (Supervening Impossibility) iöið ötpyl tþyëÄ tþiüüü ?!Ä ðÄy!~þ <%p!_« è! þiüü•Äþ#tþyöiï xþ1/2þi ¥öieü yëüü iy 2i!•px&!•p ~y•pyüü þöiÇþ !liyüü" tþiüüü Çþö•py ö!¥z ~ö! ötpyl %Øþlyüü myüü <%p!_« þyyl xþ1/2þi ¥öieü yëüü– •þ! öþ¥z <%p!_« iy!þj ¥öieü yëüüÐ öë !!ëþj– tþyüüöi" 'þz_iütþyij#! xþ1/2þyÄ•py %Øþöi•p þyöiüü •pyüü tþöieüütp!Øþ l#öiç xyöijçþly tþiüü ¥i = (i) xy¥zöilüü þ!iüü•Äþ! (Change of Law) éYÿYé <%p!_« ^ 'þöiüü þiüü•Äþ#tþyöiï xy¥zöilüü ötpyl þ!iüü•Äþöilüü æþöij <%p!_« þyyl xþ1/2þi ¥öieü þ'þüöi•p þyöiüüÐ ~öiÇþöie <%p!_« þyyl !Ü3þi iöij ^"Ä ¥öið 'þz ~yüü" = CE1S ðtþò !¥r % xy¥z! xl%þyöiüü þb#iü ?#!þ xißiyëü xiÄ ~tp ö!¥yöitþ !iü¥ tþiüðib 2i! •px&þ ¥ëüÐ •pyüü ~¥z 2i!•px&!•püü ðöëü iäëYé!iüüüü öÇþöie xy¥zöil ötpyl iyTMy !Séj lyÐ !þv •pyöi ~iü !iüüüüü xyöi ~¥z iä !iüüü !!!Eim* tþöiüü !iöiçEi !iüüü xy¥z! (Special Marriage Act) þyç tþiüü ¥ëüÐ ~öiÇþöie ~¥z xy¥z! <þy!% ¥Gëuyüü þiü •pyöi ~iü !iüüü !Ü3þi iöij ^"Ä ¥öið CE2S ðtþò ~tp!Øþ = ~yö öiöitþ ~tp ihßiy ^ ö tööitþ !ie«ëü tþöiüüÐ !þv ^ ö þiüüüü¥ tþiüüüü xyöi ~¥z ðiütþyüü ð,il!TMim* Çþö•py (Statutory Power) myüü = ~yöiöüü ððhßi ^ ö x!TM@y!¥" tþöiüüÐ ëyüü æþöij ðtþò = ~yö ¥öi•p ^ ö þiüüüü¥ tþiüðib þyöiüüü !! [Shipton Anderson & Co.] Ð (ii) <%p!_«ü ötpyl xp!iü¥yëÄ 'þzþy ~yl TMç,¥ ¥öieü ëyGëuy (Destruction of an ob- ject necessary for the performance of the contract) éYÿYé <%p!_«ü öÇþöie xp!iü¥yëÄ ötpyl 'þzþy ~yl TMç,¥ iy ÜT ¥öieü ö öiü ~i, <%p!_« ð,ÜÜÜT þ>Çþ ðöiöi¥üü !ily ö ~yöiEi è! ~ •py %öiØþ iyöitþ– •py¥öij <%p!_« xl%ëyëü# tþyëÄ xþ1/2þi ¥öieü þöi'þü ~i, ~öiÇþöie ötpyl þ>Çþ¥z ~yëü# iytpöiï lyÐ 'þz ~yüü" = CE1S 'C ~tp!Øþ ðD#þ ëþil þiü þiü tþöieüütp!Øþ tþiüüüþ xl%Üpyöiüü ?!Ä 'T' ötp ëpy'þüü ö ~ëüÐ 2iö tþiüüüþ Öiüð ¥yüü þ)öiÄ¥z ðD#þ ëþil!Øþ þ%öi'þü ÜT ¥öieü yëüüÐ !içpyöiüü ~yëÄ ¥ëü–

NSOU I CC-CO-02 81 <p!_<iu xp>!iü¥yëÄ 'pzb>y~ yl Tmç,µ ¥öiëü ëyGëüyëü <p!_< !!Ü³bj iöij ^Ä ¥öii [Taylor V. Caldwell (1863)] Ð (iii) p>!Ä Çöi•Äpüü iÄiÄ•py (Failure of preconditions) éYÿYë öëöiÇpöie <p!_<iü pöid µ,ÜÖÜT p>öiÇpüü ëp! iEiÄöi•p ötpyl !!~ÄÜT %øply µ,ø!øp•p ¥öii xüü ötpyl !iöiÇEi xißiy x!iüüyöëpyöii 'pzb>!ßi•p iytpöii ~¥z ööiöÄ <p!_< µÄy! ~•p ¥ëü– öpöiÇpöie ú !!~ÄÜT %øply µ,ø!øp•p ly ¥öij iy ú !iöiÇEi xißiy x!iüüyöëpyöii 'pzb>!ßi•p ly iytpöij <p!_< !!Ü³bj ¥öiiÐ 'pz~y¥iü" = CE1S ötpö ötöóitp !iü¥ tpiüöi•p ?i!•px&•p ¥ëüÐ !tpv !iüüyüü xyöi^ ¥z ötö xytp!ßztþ ëpyöii ¥'pyë p>y^ j ¥öiëü ëy!Ð ~öiÇpöie <p!_< !!Ü³bj ¥öiiÐ CE2S iüü?y µøð ~'pGëüüöi'Äpüü iüü?Äy!ëpöiEiöitþiü !ö!Séj ö~tyüü ?lÄ !ö!Séöijüü iüyhßiyüü 'pzb>iü x!i!ßi•p tþöiëütp!øp %iü K ~iü öiöitþ H ëpy'püü öléüÐ K G H 'pzëpöiëü¥z ëpy'püüü 'pzöijçÄ ?y!•pÐ iüü?y ¥'pyë xµ%ßi ¥öiëü p>'püüü !!~ÄÜT !~öil iüü?Äy!ëpöiEiöitþiü 'pzöijöiçÄ !ö!Séj öiüü ¥ëü !!Ð ~öiÇpöie <p!_<iü öj ! ëp!_ßiüü*þ) %øplyüü xëpyi ¥Gëüüyëü <p!_<iü xiÄy!•p %øpöii ~i, K, H ~iü tþySé öiöitþ ëpy'püü xy~yëü tpiüöi•p p>yüüöiil ly (Krell V. Henry (1903) Ð (iv) iÄ!_<^ •p xµyöiÄÄ•py (Personal incapacity) éYÿYë öë öÇpöie ötpyl ~tp p>öiÇpüü iÄ!_<^ •p öëy^ Ä•pyüü 'pzb>iü !ëp!_ tþöiü ötpyl öpiy iy tþyöiëÄiü ?lÄ <p!_< tþiüü ¥ëü– öpöiÇpöie ú p>öiÇpüü iÄ!_<^ •p xÇpö•py iy xµyöiÄÄ iy ú iÄ!_<iü ö,µ%pÄiü pöid pöid <p!_<iü p>iüüpöy!@ ¥ëüÐ 'pz~y¥iü" = CE1S ~tp iÄ!_<^ ?i!Äy•p ~i, !çetþyüüöitþ ! ~öiëü •pyüü Sé!i x„ytþyöilyüü ?lÄ <p!_<im* ¥!Ð Sé!i x„ytþyüü p>)öi!Ä¥z xytp!ßztþëpyöii ú !çetþyöiüüü ö,µ%pÄ ¥ëüÐ ~öiÇpöie !çetþyöiüüü ö,µ%pÄiü pöid pöid <p!_<iü p>iüüpöy!@ ¥ëüÐ CE2S ~tp iÄ!_<^ ~tp!øp tþ!µyöiøÄp !!~ÄÜT xöiiÄiü ! !lòöiëü x,ç@y!¥" tpiüöiil iöij <p!_<im* ¥!Ð x,ç@y!¥öi"iü p>)öi!Ä¥z !•p! =iü&•püüëpyöii xµ%ßi ¥öiëü p>öi'püüÐ xµ%ßi•pyüü ? lÄ !•p!! tþ!µyöiøÄp x,ç @y!¥" tpiüöi•p p>yöiüü !!Ð !içpyöiüü TmyëÄ ¥ëü öë xµ%ßi•pyüü ?lÄ <p!_<iü p>iüüpöy!@ ¥ëü [Robinson V. Davidson] Ð (v) ëm* ö%yEi"y (Out break of War) éYÿYë ötpyl ö~öiçüü pöid ëm* çytpþy!#l ú ö~öiçüü ly !iüüöitþiü pöid ötpyl iüütpö <p!_<^ ?i!ö öiöitþ¥z iy!•p (void ab initio) Ð ~¥z ö~öiçüü ly !iüütp <p!_<im* ¥yüü p>iü ë! ~¥z ö~öiçüü ööiTMÄ ëm* Öiü& ¥ëü •py¥öij öµ¥z <p!_<^ ëm* tþy!#l pöiöiëü Bi! •p iyöitþ ~i, ëm* öiöiö ëyüüü p>iü ú <p!_<^ p>~iüüyëü tþyëÄtþiü tþiüü ëyëüÐ 2f7f1 'pz_üütpy!#l xµ½þyüüÄ•pyüü !#!•p ötpyl iÄ!_<^ ë! ötpyl !tþS%é tþiüüüü ?i!•px&•p ö~l– •py¥öij !•p!! pyüü ?i!•px&•p iüüyüü öçÜTy tpiüöiil– ë! ly •py p>y! tþiüü µ!•pÄ µ!•pÄ¥z xµ½þi ¥öiëü p>öi'püüÐ ëy¥z ö¥ytp– !lÄ~!j!#p öÇpe=!j!öi•p 'pz_üütpy!#l xµ½þyüüÄ•pyüü !#!•p=!j ?i!öiëy?Ä ¥öii ly =

NSOU I CC-CO-02 82 (i) <p!_<^ p>yjöil xµ%!ITMy (Difficulty in Performance) éYÿYë ÖTM%öye !tþS%é tþyüüöi"iü ?lÄ <p!_<^ p>yjöiüüü xµ%!ITMyüü ?lÄ <p!_<^ p>yj ötp! tþiüü ëyëü ly iy <p!_<iü p>iüüpöy!@ %öiöøp lyÐ 'pz~y¥iü" = ?%y¥z öiöitþ öpöi²WzÄëü öyöiëüü ööiTMÄ püüüüü¥ tþiüüüü ?i!•px&•pöi•p ötpö !tþS%é p>iüüöy" !æpljÄyöiüüü tþy'p ötöóitþ !lë« tþöiüüÐ ötpyl tþy'p püüüüü¥ tþiüüüü p>)öi!Ä¥z xy^ÜT öyöië ëm* Öiü& ¥öiëü ëyëüÐ ë%öim*üü æpöij ëyly¥l iÄißiyëü pöµÄy ö~ty ö~Gëüüyëü !æpljÄyüü öiöitþ tþy'p xyly µ½þi ¥ëü !!Ð æp!•p– pöëüö•p ötöóitþ tþy'p püüüüü¥ µ½þi ¥ëü!!Ð !içpyöiüü TmyëÄ ¥ëü– ÖTM%öye tþy'p xylyüü xµ%!ITMyüü ?lÄ <p!_<iü p>iüüpöy!@ ¥öii ly [Blackburn Bobbin V. Allen & Sons. (1918)] Ð (ii) iy!"? Ätp xµ½þyüüÄ•py (Commercial Impossibility) éYÿYë ÖTM%öye t„pyçpyöyöijüü öjÄ i„!m*– ?i!•pt)þj xyi¥yGëü– ö?%iüüü öjÄ i„!m*– ö%oyß³p#!•p– iy !lÄ~¥yöiüü ö%lyæpyüü xyçBpyüü tþyüüöi" <p!_<^ p>yj öiöitþ xiÄy!•p p>yGëüü ëyëü lyÐ <p!_<^öi•p !p>iüü#•p ötpyl ö•p ?i!tþy!ç•p ly ¥öij 'pzb>iüü'pzb< öë ötpyl %øplyüü ~ylëüç ?i!•px&•p ~y•pyöitþ !#l tpiüöi•p ¥öiëü 'pz~y¥iü" = ötpö ö%Äy¥z öiöitþ ?y¥yöi? tþöiüü ötöóitþ !tþS%é !?!µ ~tp!øp Biyöil p>y'pyöilyüü <p!_<^ tþöiüüü ¥'pyë ëm* Öiü& ¥Gëüüüü ?lÄ ?y¥yöi?iü ëpy'püü i¥=öi" öiöi'püü ëyëüÐ !içpyöiüü !ßiüü ¥ëü ~iüü*þ) ëpy'püü i„!m*üü ?lÄ <p!_<^ p>yj ötp! tþiüü ëyëü lyÐ [Karl Ettlinger V. Chagandas & Co. (1915)] Ð (iii) •p•p#ëü p>öiÇpüü iÄiÄ•py (Failure of Third Party) éYÿYë ?i!•px&•p ~y•py ëyüü Gp>iü !lèÄpüüç#j ~öi ötpyl •p•p#ëü iÄ!_<iü tþyöiëÄiü myüü ötpyl <p!_<^ p>yj xµ½þi ¥öiëü p>'püüüü <p!_<^ ?i!•pÄy¥yüü tþiüü ëyëü lyÐ 'pz~y¥iü" = ötpö ötöóitþ !tþS%é ißf püüüüü¥ tþiüüüü <p!_<^ tþöiüüü ~!~öitþ ißf ?i!y•p tþyüüüüü ö~öéYëüü öiöitþ ötpö ißf e«ëü tþöiüüüü ö~öéYëüü iÄiÄ•pyüü ?lÄ <p!_<iü p>iüüpöy!@ ¥ëü lyÐ ~öiÇpöie ötpö ötöóitþ 'pzb>ë%_< Çp!•p>)iü" !~öi•p iytTMÄ iytpöiil [Harnandrai Fulchand V. Pragdas (1923) Ð (iv) TMöÄ%øp– jtpëYëxy'pzb>~ ~yDy (Strike, Lock-out, Riots) éYÿYë TMöÄ%øp– jtpëYëxy'pzb>~ ~yDy ?i!ë,p!•püü lÄyëü xµyöiüüüü ö~yjöiëyöi"iü ?lÄ ötpyl <p!_<^ p>yj µ½þi ly ¥öijG <p!_<iü p>iüüpöy!@ ¥öii ly ~i, ~¥z öÇpöie 'pz_üütpy!#l xµ½þyüüÄ•pyüü !#!•p ?i!öiëy?Ä ¥öii ly– ë! ly ~¥z ööiöÄ ötpyl ç•Äp iyöitþ öë– ~¥z tþj %øply %øpöij <p!_<^ p>yj!•p ¥öii ly– iy <p!_<iü tþyëÄtþyöiüü ööëüü xyüüG iy'püüüü ¥öiëü 'pz~y¥iü" = jupöiüüü ~%ó?l iÄiµyëü#iü ööiTMÄ xyjöi?iü#ëü öiÄpö)¥ !lë«iü <p!_<^ µÄy!~•p ¥ëüÐ xyjöi?iüëüüüü pµyöiüüüü ö~yjöiëy^ (Civil disturbance) G~yDyüü ?lÄ ú öiÄ püüüüü¥ tþiüü µ½þi p>iü ¥ëü !!Ð ~öiÇpöie <p!_<iü 'pz_üütpy!#l xµ½þyüüÄ•pyüü !#!•p ?i!öiëy?Ä ¥öii ly [Jacob Credit Lyonnats (1814)] Ð

NSOU I CC-CO-02 83 (v) ~tp!Øp 'pzöijöicÄiü iÄiÄ•py (Failure of one of the objects) éYÿé xöilt pðöü ötpyl ötpyl <p!_« ~tpy!™™p 'pzöijcÄ !löiëü #, !'p•p ¥ëüð öpöicpöie •pyöi~ iü ööi™Äiü ötpyl ~tp!Øp 'pzöijcÄ iÄiÄ ¥öiG <p!_«iü p>iüðöy!® ¥ëü lyð 'pz~ y¥iü" ≠ iüy?y pðö ~'pGëüy/Äp ~iü iüy?Äy!ëpöiEitp 'pzb>öicpÄ öliëYéðöyöiic ö~ ty G pðöi•p iü"•piü#=#; ö~ tyiü ?lÄ ötpö- ötó ~iü öiöitp ~tp!Øp ölitpby ëp'yü öleüð iüy?y ¥'pyé x%ßi ¥öiëü p>'büyëü öliëYéðöyöiic ¥ëü !lð !tpv iü"•piü#=#; pðöi•p ¥ëüð ötpö ¥zFSéy tpiüöi¥z ölitpbyü my¥yöiëÄ •py ö~ töi•p p>yüöi•p!ð !tpv !•p! ö~ öi! !lð !i'pöyöiü TMyëÄ ¥ëü- ~työil <p!_«iü p>iüðöy!® ¥ëü !l tpyüü" <p!_«iü ~öiØp 'pzöijöicÄiü ööi™Ä ~tp!Øp 'pzöijcÄ p>yil tpiüy x½p>piü !Séj (Herne Bay Steamboat Co. V. Hutton (1903)] ð 2f7f2 'pz_iütpyi#! x½pyiÄ•pyiü p>iü"yö 1f ë! ~ <p!_« pÄy~ öiliü p>iü <p!_«iü xhsy^Ä•p ötpyl tpyëÄ pÄy~ l tpiüy x½zpi ¥öiëü p>öi'pü iü ?i!•px&!•piü ~y•pyiü pöyÄÄ !¥ë)Äp•p tpyiüöi" x=i™™ ¥öiëü p>öi'pü- •py¥öiü ü tpyëÄ pÄy~ l x½zpi ¥öiëü p>öi'püð ~iü æpöi <p!_« iü!•pi ¥öiëü ëyëüð ëpyiü•p#ëü <p!_« xy¥zöiliü 56CE2Š TMyiüy xl%yöiü x½zpi tpyëÄ pÄy~ l tpiüyü <p!_«iü iü!•pi <p!_«ð 2f öë öÇpöie ?i! •px&!•p ~y•py ?yöi•p iü my™yü" ëpyöi¥z •,pyiü p>öiÇp >yly 'pz!<p•p !Séj öë- !p! öë ?i!•px&!•p tpiüüöiSél •py p>yil tpiüy x½zpi iü x=i™™ ~i, ?i!•px&!•p @y!¥#•pyiü •py >yly !Séj ly- •py¥öiü ?i!•px&!•p p>yil ly ¥Gëüyü ~iü& !i!•px&!•p @y!¥#•pyiü ë! ötpyl Çp!•p ¥ëü ?i!•px&!•p ~y•py •py xicÄ¥z !~öi•p iü™Ä iytöiëYÿéTMyiüy 56CE3Šð 'pz~ y¥iü" ≠ !iü!¥•p ~tp iÄ!_« ëpyiü•p#ëü !¥r % !iü¥ xy¥z xl%yöiü iäéYé!iü¥ !lEim* >yly pöi_ G~tp !¥r % ö!¥jyöitp !iü¥ tpiüöi•p pÄz•p ¥lð ~¥z <p!_« x=i™™ iöi iü!•pi ¥öiëü ~öiÇpöie ü iÄ!_« ü ö!¥jyöitp ~?lÄ Çp!•p p>iü" !~öi•p iü™Ä iytöiëüð 3f <p!_« xy¥z xl%ëyëü#- ötpyl <p!_« ë! ~ iü!•pi iöi öiyVpy ëyëü iü <p!_«iü p>iüÄp#tpyöi 'pz_iüt pyi#! x½pyiÄ•pyiü ?lÄ iü!•pi iöi p>iü" !~öi•p ¥ëü öpöicpöie 'pz_« pÄz!•p iü <p!_« xl%ëyëü# öë p>Çp %!i™™y öp>öiëüöiSé- •py xlä p>Çpöitp öæpiü•p !~öi•p iü™Ä iytöiëü iü •pyiü ?lÄ Çp!•p>iü" ö~ öiëYÿé65 TMyiüyð 'pz~ y¥iü" ≠ CE1Š ötpö ötóöitp !iü¥ tpiüyü ?i!•px&!•p ö~ Gëüyü ötóéYéiü !p>py ötpö 15,000 Øpytpy l ~ ?i~ yl tpiüüð !l! ÄÜT !~öi !iüyöiü p>öiÄ¥z ötó xytp!ßztp ëpyöi öyüy ëy!ð ~öiÇpöie <p!_«!Øp ötóéYéiü ö,•pÄiü pöiD pöiD iü!•pi ¥öiëü ëyëüð •py¥z ötpö ü 15,000 Øpytpy ö~ öitp öæpiü•p ! ~öi•p iü™Ä iytöiëüð CE2Š ötpö Øpytpyü !!lööiëü ötóéYéiü !löiëüØpyöiü x!ëplëü tpiüöi•p pÄz•p ¥ëüð !'ptp ¥ëü- ?i!•p! 200 Øpytpy !¥yöi 7 !~ !•p! !löiëüØpyöiü x!ëplëü tpiüöiëüð p>Mépö !~ iöiöitp ötpö ëp#Ei" x%ßi ¥öiëü p>öi'pü ~i, iü!tp ! ~l=i; ötóéYéiü !löiëüØpyöiü x!ëplëü tpiüöi•p p>yöiüü !lð ~öiÇpöie ötó ötpööitp ü <pyiü !~ öiliü x!ëplöiëüü öjÄ 200 Øpytpy !~öi•p iü™Ä iytöiëüð

NSOU I CC-CO-02 84 4f xy¥zöiliü ?löiëyöi iü myiüy (Discharge by Operation of Law) éYÿé <p!_«iü p>iüðöy!® xöilt pðöü¥z <p!_«iü p>Çp pðöi¥iü ¥zFSéyü 'pzb>öiü !lÄpiü tpiüü lyð öëöl xy¥zöiliü ?löiëyöi iü myiüy ë! <p!_«iü p>iüðöy!® ¥ëü- •p! •py <p!_«iü p>Çp pðöi¥iü 'pzb>öiü ötpyl ëpyöi¥z !lÄpiü tpiüü lyð xy¥zöiliü ?löiëyöi iü myiüy !lÄ-!j! t•p ëpyöi <p!_«iü p>iüðöy!® %öiØp iyöitpð (i) ö,•pÄiü myiüy (by death) éYÿé öë <p!_«iü öÇpöie iÄ!_« ^•p öëy Ä•py G Çpö•py ?!pü•p- öpöicpöie ?i!•px&!•p ~y•pyiü ö,•pÄiü pöiD pöiD <p!_«iü p>iüðöy!® ¥ëüð !tpv xläyÄ öÇpöie <p!_«iü ~yëü ö,•p iÄ!_«iü xy¥z! ^•p 'pz_iüy!™™tpyöiüüü 'pzb>öiü iÄpyöiëð (ii) !i#ëül myiüy (by merger) éYÿé öë öÇpöie ~tp!Øp <p!_« xlä ~tp!Øp <p!_«iü ööi™Ä xhsy%Äp_« iü !i#! ¥ëü öpöicpöie p>iüöily <p!_«iü p>iüðöy!® %öiØpð CE~ pÄ>öitÄp xyöi ¥z xyöiy<ply tpiüy ¥öiëüöiSéŠð (iii) ö~ 'pz!jëüy ¥Gëüyü ?lÄ (by insolvent) éYÿé <p!_«ë%p_« ötpyl p>Çp ë! ~ ö~ 'pz!jëüy (insolvent) ö%y!Ei•p ¥ëü- •py¥öiü ö~ 'pz!jëüy ö%yEi"yü p>öiÄiü pðhBi ~yëü öiöitp !p! xläyÄ!•p p>y!ð (iv) !j! t•p <p!_«iü ötpyl Cöi•Äpiü xläyëü ëpyöi p>iüiüÄpl (Unauthorised alteration of the terms of the written agreement) éYÿé <p!_«iü ötpyl ~tp p>Çp xlä p>öiÇpiü pöiÄl Séy'püy ë! ~ <p!_«iü !j!t•p ötpyl =iü&cp>)Ä Cöi•Äpiü ötpyl iütpö p>iüiüÄpl tpiüüü- •py¥öi <p!_«iü xlä p>Çp ¥zFSéy tpiüöi <p!_« iü!•pi tpiüöi•p p>yöiüüð 5f pðöü x!•pe<ööiliü myiüy (Discharge by Lapse of Time) éYÿé 1963 myöiüü •pyöy! ~ xy¥z! (The Limitation Act, 1963) xl%yöiü ötpyl <p!_« !!~ ÄÜT pðöiëüü ööi™Ä pÄy~ l tpiüöi•p ¥öiëü ü !!~ ÄÜT pðöü x!•pi!¥•p ¥öi <p!_«iü p>iüðöy!® %öiØpð ötpyl iÄ!_«öitp ë! ~ TMyöiü p>Ä ! iëëü tpiüy ¥ëü- •py¥öi; 3 iëpiü iüöi ~ ü" xyüü xy~ yëü tpiüy ëyëü lyð ü 3 iëpiü p>yü ¥öi; t•p!t CEöë iÄ!_« TMyöiü p>Ä eëëü tpiüüöiSélŠ }"ö%_« ¥l ~i, p>öiÄy_« <p!_«iü p>iüðöy!® ¥ëüð 6f <p!_« ëpöiDiü myiüy (Discharge by Breach of Law) éYÿé ë! ~ <p!_«iü ötpyl ~tp p>Çp <p!_« p>yjöil pöiÄ ¥l iü <p!_« p>yjöil iÄiÄ ¥l •py¥öi <p!_«iü p>iüðöy!® ¥ëüð <p!_« ëpöiDiü ?lÄ <p!_«iü xp>iü p>Çp Çp!•p>iü öp>öi•p p>yöiüüð CE~éYépÄ>öitÄp !ic~ xyöiy<ply xyöi ¥z tpiüy ¥öiëüöiSéŠð 2f8 Çp!•p>iüöi"iü <p!_« (Indemnity) <p!_« xl%ëyëü# <p!_«ë%p_« p>öiÇpiüy •pyöi iü ?i!•px&!•p tpyëÄ tpiüöi•p iü™Ä iyöitp!ð !tpv xöilt pðöü !tpS%é !tpS%é öÇpöie xlä ~tp iÄ!_« <p!_« myiüy ?i!•px&!•p ¥ëü öë- <p!_«iü ötpyl ~tp p>öiÇpiü xy<piü" iü tpyëÄ ?!•p Çp!•p öiöitp <p!_«iü xp>iü>Çpöitp pÄ>)Ä iü xy, !Ctëpyöiü iüÇpy tpiüöiëð ~¥zëpyöi ~tp iÄ!_« xlä ~tp iÄ!_«iü tpyëÄ iü xy<piüöi"iü ?lÄ !löi?öitp ~yëüim* tpiüüð öë iÄ!_« Çp!•p>iüöi"iü ?i!•px&!•p ö~ !•p! Çp!•p!Ü,ñ!•p ~y•py ~i, ëyöitp ~¥z ?i!•px&!•p ö~ Gëüy ¥ëü !p! Çp!•p!Ü,ñ!•p @y!¥#•pyð 'pzëpëü p>öiÇpiü¥z !!! ~ÄÜT x!™™tpyü iÄpöy!ð <p!_«iü öÇpöie ötpyl p>Çp xp>öiüüü ¥öiëü ?y!ö! !~ öiëü iyöitp!ð ?y!ö! ~tpy!™™p iütpöiöiü ¥öi•p p>yöiüüð !!! ÄÜT 'pzb>öiëü ?y!ö! xyiüü ?i!pÄy¥yü tpiüü ö!Gëüy ëyëüð öë iÄ!_« ?y!ö! ö~l- xläyë ?y!ö! yöiüüü ~yëüö%!_« t•p#ëpyöi %öiØp iyöitp •pyG ~¥z ~tpöitpiü !lEiëüYð •py¥z ~¥z ~tp!Øp p>y'p tpiüy x•pÄhsy =iü&cp>)Äð

NSOU I CC-CO-02 85 èpyiù•p#èù <%p!_« xy#zl xl%pyöiùù– öè <%p!_« myiùy ~tp p>Çp <%p!_«iù xp>iù p>Çpöitp ßèù, 2i!
•p>Çp>•p ~y•pyiù xiÿ •p•p#èù ötpyl iÄ!_«iù xy>più” iÿ tpyeÄ?!!•p Çp!•p öiöitp iùÇpy tpiùyüü 2i!•p>Çp>•p ö ~èù– •pyöitp#z Çp!
•pp>)iùöi”iù <%p!_« iöièÿÿÿé124 TMyiùyè öè iÄ!_« Çp!•pp>)iùöi”iù 2i!•p>Çp>•p ö ~èù– •pyöitp Çp!•pp>)iùöi”iù 2i!•p>Çp>•p ~y•py
(Indemnifier) ~i, èyöitp ~iù*•p> Çp!•pp>)iùöi”iù 2i!•p>Çp>•p ö ~Gèuy ¥èù– •pyöitp Çp!•pp>)iùöi”iù 2i!•p>Çp>•p @y!¥#•py (In-
demnity Holder) iöièÿ ‘pz” y¥iù” = Çeþš ötpyl !!! ÄÜT 1,000 Øpytþyüü ?iÄ C, B ~iù !iùèöim* ööytpjôy tpiùöi B- iù èy Çp!
•p ¥öiè A •py p>)iù” tpiùyüü <%p!_« tpiùjè ~öiÇpöie A Çp!•pp>)iùöi”iù 2i!•p>Çp>•p ~y•py (Indemnifier) ~i, B Çp!•pp>)iùöi”iù 2i!
•p>Çp>•p @y!¥#•py (Indemnity-Holder) è Çeþš A ~i, B ~tp#z #öiD ~tp!Øp ö ~ytþyöil ö`jè B ö ~ytþyl” yiuöitp iÿöièl öè– A èy
p>Ä öiöièl •pyiù ò)jÄ !•p! !iöi? ö ~ytþyl” yiuöitp ö ~öièè ~!ØpG ~tp2i tþyüü Çp!•pp>)iùöi”iù <%p!_« èÿÿÿé [Goulston Discount
Co. Ltd. V. Clark, (1967)] è ‘pzp>öiù Çp!•pp>)iùöi”iù <%p!_«iù öè #,Kpy ö ~Gèuy ¥öièùöiSé •py öiöitp ö`ty èyöiFSé– ÇEŠ
Çp!•pp>)iù” 2i” yöièù ß>ÜT 2i!•p>Çp>•p– ÇEŠ 2i!•p>Çp>•p ~y•py G •p•p#èù p>öiÇpüü xy>più” öiöitp öè Çp!•p ¥öiè •py p>)iù”
tpiùyüü ?l iÄ!_« 2i!•p>Çp>•p iù (express promise) myiùy 2i!•p>Çp>•p ~y•py ~yèù# ¥öièè !tpv xl%_« iÿ xiÄ!_« (implied) xy>più” ?!•p
Çp!•p iÿ 2i!•p>Çp>•p ~y•pyiù xy>più” ?!•p lèù ~iù*•p> %Øply iÿ ~%ÄØplyiù Çp!•pp>)iùöi”iù ?iÄ 2i!•p>Çp>•p ~y•py ~yèù# ¥öiè
lyè !tpv èpyiùöi•p ~tpy!TMtp öyöiyèù #yÄhßi ¥öièùöiSé öè– iÄ!_« iÿ ß>ÜT 2i!•p>Çp>•p ly iÿtpöièG xy#zöièù !èèüyüü myiùy
Çp!•pp>)iùöi”iù ~yèùè #,ÜT ¥öiè p>yöièùè #%•piùy,– öyöiyüü iùyeù öiöitp ~tpiy ß>ÜT öè– Çp!•pp>)iùöi”iù 2i!•p>Çp>•p iÄ!_«
(expressed) iÿ xiÄ!_« (implied) ¥öiè p>yöièùè #%•piùy,– xyöiÿ iÿöiè p>yüü 124 TMyiùyèù öè #,Kpy!Øp ö ~Gèuy ¥öièùöiSé–
•py x#Ä>)”Ä G eß!Øpp>)”ÄD ~#z x#Ä>)”Ä•py G eß!Øp ~iù tpiùöièp ¥z,Äyöièlpiù xy#zöièù !#!•p#ö)¥ xöitp #öèù#z xl%#iù”
tpiùy ¥öièùöiSéè tþyüü – ¥z,Äyöièpüü xy#zl ~iÄy>yöiù xöitp öiè!Ç iÄy>tpè The Secretary of State V. Bank of India
èÿÿÿé ööytpjôy!Øp ~ 2i!öièD i!öièEi ‘pzöièÖtöieÿ ÄD ~tp?l öçèyüüiùü ~yÿj ~tpÿy! #iùtþy!iù 2i!•pÄiÄp>öieü (Govt.
Promissory Note) TMyiùöitþiù (holder) ßèyÇpiù tþj ÇE?yÿš tþöiè !löi?iù xl%t)þöi p>Ûpy!Bp>•p (Endorse) tþöiè ~i, Bank of
India ötp #hßiyhÿyüü tþöièùè iÄyBp ÇE” yÿjöièiÿ tþy?tpöÄöitþš #iùj !iù»yöiè # G.P. Note- iù p>!iùöiè•Äp #iùtþy!iù x!æp#
öiöitp !•p! 2i!•pÄiÄp>e (G.P. Note) #,@y!¥ tþöièùè ~!~öitp TMyiùtþ (holder) #i !èièù ?ylyiù p>öiè #iùtþyöièiùü !iùèöim* Çp!
•pp>)iùöi”iù ?iÄ öyöiy tþöièl G Çp!•pp>)iù” xy” yèù tþöièèè •pyiùp>iù #iùtþyüü Bank of India èÿèü !iùèöim* ú Çp!
•pp>)iùöi”iù öyöiy ~yöièùü tþöièùè ~#z ööytpjôyüü !iÿpyiùp>!•p Lord Hulsbury iùyeù ö`l öè– è! ~tp p>öiÇpüü xl%öièyüüTM
ötp#z #iùj !iù»yöiè– xlÄyèù ¥öiè p>yöièù– ~iù*•p> #öiè ¥ ly tþöièù ötpyl tpyeÄ tþöièl ~i, ú tpyöièÄiù myiùy è! ~ •p•p#èù
p>öiÇpüü x!TMtþyüü #iÄ iÿ ¥iù” ¥èù– •py¥öiè !è! ú tpyeÄ tpiùöièl !•p! ‘pz_« xl%öièyüüTMtþyüü#iù ÇE~öiÇpöie Bank of India)
tþySé öiöitp Çp!•pp>)iù” xy” yèù tpiùöièp p>yüüöièè ~työil xiÄ!_« Çp!•pp>)iùöi”iù <%p!_« ¥öièùöiSé iÿ ¥èùè •py#z ~öiÇpöie
iÄyBp #iùtþyüüöitp Çp!•pp>)iù” !” öièp iÿTMÄ iÿtpöièè 124 G 125 TMyiùyèù x#Ä>)”Ä•pyiù ?iÄ öiyÄy#zéÿé~iù ~tp!Øp !i#Äy•p
ööytpjôyèù ¥z,Äyöièpüü xy#zöièù !#!•p 2i!öieüy” tpiùyüü tþiy ‘pzöièÖtöieÿ xyöièèÿÿÿé(Gajanan V. Moresnar, 1942) è
NSOU I CC-CO-02 86 2f8f1 Çp!•pp>)iùöi”iù <%p!_«öièp 2i!•p>Çp>•p @y!¥#•pyiù x!TMtþyüü èpyiù•p#èù <%p!_« xy#zöièù 125
TMyiùyèù iÿ ¥öièùöiSé– Çp!•pp>)iùöi”iù 2i!•p>Çp>•p @y!¥#•py (indemnity-holder) Çp!•pp>)iùöi”iù 2i!•p>Çp>•p ~y•pyiù
(indemnifier) tþySé öiöitp !Ä!~!i#p p>yGly=#j öp>öièp p>yöièùèÿÿÿé (i) öè öÇpöie Çp!•pp>)iùöi”iù 2i!•p>Çp>•p ~y•py 2i!•p>Çp>•p
•p !” öieüöiSél öè– ötpyl !èièöieü ötpyl ööytpjôyüü Çp!•pp>)iù” iÿ” ö#yüüèp (damages) ö`öièl– (ii) è! ~ !•p! Çp!•pp>)iùöi”iù
<%p!_« ly iÿtpöiè ~tp?l !iÿÇp” iÄ!_« öè iùtþö tþy? tpiùöièp iÿ 2i!•p>Çp>•p ~y•pyiù xyöiè`ç xöyLÄ ly tþöièl iÿ 2i!•p>Çp>•p ~y•py
tþ•Äptp Çpö•py 2ly@ ¥öièè ‘pz_« ööytpjôyüü ?iÄ ötpyl #iùèp tpiùöièp iÿTMÄ ¥!– •py¥öiè ‘pz_« ööytpjôyüü èyèp#èù #iùèp–
(iii) 2i!•p>Çp>•p ~y•pyiù Çpö•pyöiè iÿ Çp!•pp>)iùöi”iù <%p!_« ly iÿtpöiè ~tp?l !iÿÇp” iÄ!_« èy tpiùöièp– ö#iùtþö !tpS%é
tþiùöiè– èy 2i!•p>Çp>•p ~y•pyiù xyöiè`ç !iùè#m* lèù– •py¥öiè ‘pz_« ööytpjôyüü !Ü!_! iÿ xyöièp>yöièiù (compromise) ?iÄ 2i”_
xiÄè 2f8f2 Çp!•pp>)iùöi”iù 2i!•p>Çp>•p ~y•pyiù x!TMtþyüü Çp!•pp>)iùöi”iù <%p!_«iù öÇpöie 2i!•p>Çp>•p ~y•pyiù x!TMtþyüü
#Äèöièp <%p!_« xy#zl èp#Ei” èpyöiè !#iùèèD •pöiè ~Ø%pt#p iÿ öèöièp p>yöièù öè– <%p!_« xy#zl xl%èyèù# ~tp?l ?y!ö! yöièiùü
(Surety) x!TMtþyöièiùü #öiè 2i!•p>Çp>•p ~y•pyiù x!TMtþyöièiùü #y” ,ÇÄ iùöièùöiSéè 2f8f3 Çp!•pp>)iùöi”iù 2i!•p>Çp>•p ~y•pyiù
~yèù èpyiù•p#èù <%p!_« xy#zöièù 125 TMyiùyèù Çp!•pp>)iùöi”iù 2i!•p>Çp>•p ~y•pyiù ~yèù iÿ ~yöièùü #öièùüü ötpyl ‘pzöièÖt
ö!¥zèD •pöiè ö`öièiù !èèèÿ– xy” yÿjöièp öè #öièè öyöiy ¥öièùöiSé– ö#=#j iùyeù öiöitp ~ #Äèöièp ßèFSé ~tpØpy TMyiù”y ?
ÿÄyèùè !èèèÿ– öyöiyèù iùyöièè iÿ ¥öièùöiSé– Çp!•pp>)iùöi”iù 2i!•p>Çp>•p @y!¥#•pyiù èpÇp” ly p>èÄhsy ötpyl Çp!•p
¥öièFSé •p>Çp” p>èÄhsy 2i!•p>Çp>•p ~y•pyöitp ötpyl iù*•p> Çp!•pp>)iùöi”iù ?iÄ ~yèù# tpiùy èyèù lyè xyiyü ötpyl ötpyl
öyöiyèù 2i!•p>Çp>•p p>öièÄ#z 2i!•p>Çp>•p ~y•pyiù tþySé öiöitp Çp!•pp>)iù” xy” yöièùü tþiy iÿ ¥öièùöiSé [Osman Jamal
& Sons V. Gopal] è ~#z öyöiyèù iùyöièè iÿ ¥öièùöiSé– Çp!•pp>)iù” tþiyüü xiÄ ~öiè lèù öè– •py ¥i xiÄ 2i” yöièù p>iù ö#z xiÄ
p>iùöièÿ” tþiyèD Çp!•pp>)iùöi”iù <%p!_«iù öÇpöie– èyöitp Çp!•pp>)iù” ö`iyüü ?iÄ 2i!•p>Çp>•p ö ~Gèuy ¥öièùöiSé !•p! ötpyl !
tþS%èiù ?iÄ xiÄ 2i” y! tpiùöièl ~Øpy xyçy tpiùy ¥èù ly (“Indemnity so not given by repayment after payment. Indemnity
requires that the party to be indemnified shall never be called upon to pay”) è 2f9 ?y!ööièù <%p!_« (Guarantee) ö?y!ööièù
<%p!_«ö xy#öiè 2i!•p>Çp>•p p>yjöièù <%p!_« xiÿ •p•p#èù p>Çp iÄiÄ ¥öiè •pyiù ~yèù p>yjöièù 2i!•p>Çp>•pèD xiÄyè ötpyl
•p•p#èù p>Çp è! ~ •pyiù 2i!•p>Çp>•p p>yj iÿ ~yèù p>iùöièÿTM ly

NSOU I CC-CO-02 89 CE3Š xlÄyLÄ 'pzb>yöieüü myüü (By other modes) éYŸŸé 'pzb>öiüü !'Ä•p ~%Ʒ!Øp 'pzb>yëü !èpŸ-
xlÄyLÄ tpoieütþ!Øp 'pzb>yöieü- myTM'yüü" <p!_« öëpyöii 2!•pÄyƷ•p Ʒëü- öpƷz ~tpƷz èpyöii xliüüö ?y!ö! 2!•pÄyƷ•p
Ʒöieü iyöitþD öëöleYŸŸé (i) li#tþiü"éYŸŸé62 TM'yüüD (ii) <p!_«ü ö%†Ä ötpyl C•Äp p!iüi•ÄpléYŸŸé133 TM'yüüD (iii) ö%†Ä
ö~ly yöiüüü ~yëü ö%!_« iy ~yëü p!iüöicyTM'éYŸŸé134 TM'yüüD (iv) p>yGly yüü G ö%†Ä ö~ly yöiüüü ööiTMÄ ötpyl
xyöip>yEieYŸŸé135 TM'yüüD (v) p>yGly yöiüüü myüü ~ö! tþyëÄ tþiüü iy ly tþiüü eyüü ?lÄ ?y!ö! yöiüüü x!TMtþyöiüüü ötpyl
Çp!•p my!TM•p ƷëüéYŸŸé139 TM'yüüD (vi) p>yGly yüü öëöiÇpöie ö%†Ä ö~ly yüü tþ•Äpþt !þtþ# !?!# Ʒy!iüöieü öæpöijl-
öæöiÇpöie ?y!ö! yöiüüü ~yöieüüü xiÄyƷ!•p %öiØp-141 TM'yüüD 2f9f4 ?y!ö! yöiüüü ~yöieüüü #þöy 1f ?y!ö! yöiüüü
~yöieüüü 2!t,p!•péYŸŸé?y!ö! <p!_«öi•p xliüü"p> ötpyl C•Äp ly iytþöij ?y!ö! yöiüüü ~yëü ö%†Ä ö~ly yöiüüü pöiD pöyl ƷëüD
xiÄyë !þ>iü#•p ötpyl <p!_« ly iytþöij ö%†ÄéYëö~ly yöiüüü pöb>!iüöy" ~yëü ?y!ö! yüüöitþG iŸ! tþiüöi•p ƷëüéYŸŸé128
TM'yüüD 'pz yƷiü" = A, B ~iü ?y!ö! C ötp 10,000 Øpytþy TM'yüü ö~ëüD !! ÄÜT pöëü p>öiü C Øpytþy !~öi•p iÄiÄ ƷiD
~öiÇpöie B p>öiüüü 10,000 Øpytþy A ötp p!iüöicyTM tþiüöi•p iyTMÄ ƷöiüD ?y!ö! yüü p>yGly yöiüüü tþyöiSé ~yëüim*
iytþöiil- èyüü ?lÄ Ʒz!•pöiöTMÄ ö%†ÄéYëö~ly yüü p>yGly yöiüüü tþyöiSé ~yëüim* xyöiSéD xiÄyë- ?y!ö! yöiüüü ~yëü ö%†Ä
ö~ly yöiüüü öiöitþ tþö iy öi!Ç Ʒëü lyD !tþv !iöiÇEi <p!_« myüü ?y!ö! yöiüüü ~yëü ö%†Ä ö~ly yöiüüü ~yëü öiöitþ tþö Ʒöi•p
p>yöiüüD !tþv ötpylèpyöiüü 2!Ç öi•p p>yöiüü lyD <p!_«i!Ʒë%Äp•p ötpyl tþyüüöiüü ?lÄƷz ?y!ö! yüüöitþ ~yëü# tþiüü eyëü
lyD è! !þ>iü#•p ötpyl C•Äp ly iyöitþ- •pöii p>yGly yüü 2!yöip>Äiü ?lÄ 2!iöiöƷz ö%†Ä ö~ly yöiüüü !iüöim* öyöij ly tþöiü
püüü?y!ö! yöiüüü !iüöim*G öyöij ~yöieüüü tþiüöi•p p>yöiüüD ~Øpy xiÇÄ p>yGly yöiüüü ƷzFSéyüü 'pzb>iü !lèÄpüüÇ#jD
2f ?y!ö! yöiüüü ~yöieüüü #þöyim*•pyéYŸŸé!~G myTM'yüü" èpyöii ?y!ö! yöiüüü ~yëü ö%†Äöi~ly yöiüüü pöiD pöyl- •piy!p>
<p!_«ü C•Äp xliüü# ?y!ö! yüü •pyüü ~yöieüüü p!iüöy" !! ÄÜT öiöiÄiü ööiTMÄƷz #þöyim* iüüöi•p p>yöiüüD ö%†Ä
ö~ly yüü iÄiÄ Ʒöij ?y!ö! yüü öpƷz #þöyim* öjÄ pëüÄhsyƷz ~yëüim* iytþöiilD ö%†Ä ö~ly yöiüüü ötpyl tþyöiëÄiü myüüƷz ?
y!ö! yüü ~Ʒz #þöyim* ~yöieüüü öpöieüü öi!Ç öiöiÄiü ?lÄ ~yëüim* iytþöiil lyD 'pz yƷiü" = A, B ötp 5,000 Øpytþy öiöiÄiü
p!Ä püüüüü tþöiüüD ~öiÇpöie B- iü xliüü)þöij C, A ötp 3,000 Øpytþy pëÄhsy ?y!ö! ö~lyD B Øpytþy !~öi•p xöiÄ ƷiD
~öiÇpöie 3,000 Øpytþyüü ?lÄ A- iü tþyöiSé ~yëüim* iytþöiilD
NSOU I CC-CO-02 90 2f9f5 ?y!ö! yöiüüü ~yëüö%!_« ?y!ö! yüü èt! •pyüü ~yëü p>yil öiöitþ xiÄyƷ!•p p>yil- •p#l iy Ʒëü
~yëüö%!_« %öiØpöiSéD !lÄ-!i!#p 'pzb>yöieü ?y!ö! yöiüüü ~yëüö%!_« %öiØp iyöitþéYŸŸé CE1Š 2!•pÄyƷyöiüüü !ikp!@
myüü (by notice of revocation) éYŸŸé [~ pÄ>öitÄp p>)öiüÄ xyöij>ply tþiüü ƷöieüöiSéD] CE2Š ?y!ö! yöiüüü ö,•pÄ myüü
(by death of surety) éYŸŸé [~ pÄ>öitÄp p>)öiüÄ xyöij>ply tþiüü ƷöieüöiSéD] CE3Š <p!_«ü C•Äp p!iüi•Äpl myüü (by
change in terms of contracts) éYŸŸé ?y!ö! yöiüüü !ily pÄ!•pöi•p è! <p!_«ü ötpyl C•Äp p!iüi•Äpl tþiüü Ʒëü- •pöii
<p!_«ü C•Äp p!iüi•Äpöiilü p!iüi•Äp# tþy? tþöiöÄiü ?lÄ ?y!ö! yüü ~yëüö%!_« ƷiD !tþv C•Äp p!iüi•Äpöiilü p!iüi•Äp# tþy?
tþöiöÄiü ?lÄ ?y!ö! yüü xiÇÄƷz ~yëüim* iytþöiilD !tþv öëöiÇpöie ?y!ö! yüü xöitþ=!j tþyöiüü ?lÄ ~yëüim*- öæöiÇpöie ötpyl
~tþ!Øpiü <p!_«ü C•Äp p!iüi•Äpl myüü p#tþ!Øpiü ~yëü p>yil tþiüü öiöitþ xiÄyƷ!•p p>yGëüü eyëü lyD ÖTM%öye öë <p!_«!
Øpiü C•Äp p!iüi•Äpl tþiüü ƷöieüöiSé CE?y!ö! yöiüüü !ily pÄ!•pöi•pS öp!Øpiü ~yëüim*•py LÜT Ʒöieü eyëüéYŸŸé133
TM'yüüD CE4Š ö%†Ä ö~ly yöiüüü ~yëüö%!_« (Discharge of principal) éYŸŸé p>yGly yüü G ö%†Ä ö~ly yöiüüü ööiTMÄ ötpyl
<p!_« myüü iy p>yGly yöiüüü ötpyl tþyëÄ myüü ö%†Ä ö~ly yöiüüü ~yëüö%!_« %öiØpöij ?y!ö! yüü •pyüü 2!•p×p•p ~yëü
p>yil Ʒöi•p xiÄyƷ!•p p>yöiil éYŸŸé 134 TM'yüüD CE5Š ö%†ÄéYëö~ly yöiüüü pöiD xyöip>yEi myüü (By compounding with
principal debtor) éYŸŸé öëöiÇpöie ?y!ö! yöiüüü !ily pÄ!•pöi•p p>yGly yüü öj ö~ly yüüöitþ ööyØp }öiüü tþy!tþ x,Ç öt%þi
tþöiüü- iy } p!iüöicyöiTM'iü ööëüü ~y!püöieü ö~ly- iy öyöij tþiüöiil iöij 2!•p×p•p ö~ly- öæöiÇpöie ?y!ö! yüü ~yëüö%!_« Ʒl
- 3 TM'yüüD CE6Š !iöiÄiü myüü (By delay) éYŸŸé p>yGly yüü •pyüü 2!yöip>Äiü ?lÄ öyöij tþiüöi•p ö~ly iüü tþiüöij ?y!ö! yüü
~yëüö%!_« Ʒl lyD !tþv è! ~iÄyp>yöiü ötpyl <p!_« Ʒöieü iyöitþ •pöii ~iü"p> !iöiÄiü myüü ?y!ö! yüü •pyüü ~yëü p>yil Ʒöi•p
xiÄyƷ!•p p>yöiil éYŸŸé 137 TM'yüüD CE7Š p>yGly yöiüüü ~ö! ötpyl tþyëÄ iy tþyöiëÄiü !iüü•p eyüü myüü ?y!ö! yöiüüü 2!
•p#tþyüü iÄyƷ•p Ʒëü (By creditor's act or omission impairing surety's eventual remedy) éYŸŸé p>yGly yüü è! ~ö! !tþS%é
tþyëÄ tþöiüü ey ?y!ö! yöiüüü x!TMtþyüü !iüüöim* iy p>yGly yöiüüü öë tþy? tþiüü tþ•ÄpiÄ !Séj •py öiöitþ !iüü•p !Séöijl ~i, ~iü
p!iü"yöiö ö%†Ä ö~ly yöiüüü !iüüöim* ?y!ö! yöiüüü 2!•p#tþyüü iÄyƷ•p Ʒëü- •pyƷöij ?y!ö! yüü ~yëü p>yil öiöitþ ö%!_« p>yöiil
éYŸŸé 139 TM'yüüD CE8Š ?yöyl•p löiÜTiü ?lÄ (By loss of security) éYŸŸé ö%†Ä ö~ly yüü p>yGly yöiüüü tþyöiSé öë ?yöyl•p
(security) öiüöi!Séöijl •py è! ~p>yGly yüü ötpyl LÜT tþöiüü iy ?y!ö! yöiüüü !ily pÄ!•pöi•p tþy'pöitþ !~öieü ö~ly •pyƷöij ?
yöylöi•piü öjÄ pëÄhsy ?y!ö! yöiüüü ~yëü ƷEÿp p>yöii éYŸŸé 141 TM'yüüD

NSOU I CC-CO-02 91 CE9Š !ô!Äyî"Älyîû myîûy ?y!ôl xy ~yêû (Guarantee obtained by misrepresentation) éYÿYé þyGly ~yîû è! ~!ô!Äyî"Älyîû myîûy ?y!ôl xy ~yêû tþöiîû iyöitþl •þöiî ?y!ôl ~yîû ú ~yêû þyyl !çöiþ xiÄy!•þ þyyl éYÿYé 143 TMyîûyÐ CE10Š •þiÄ ö ^þl myîûy (By concealment of fact) éYÿYé öþyl =îûçþ)"Ä •þiÄ ö ^þl tþöiîû þyGly ~yîû è! ~?y!ôl <þ!_« tþöiîû iyöitþl– •þöiî ?y!ôl ~yîû ~yêû þyyl öiöitþ ð%_« ¥l éYÿYé 143 TMyîûyÐ CE11Š ðéYé?y!ôl þyGëüyîû îÄiÄ•þy (Failure of co-surety to join a surety) éYÿYé öëöiÇþöie ë%âÄ îy ðéYé?y!ôl <þ!_«îû Ç•Äþ– öðöiÇþöie ðéYé?y!ôl (co-surety) <þ!_«ë%þ_« ly çöiî ?y!ôl <þ!_« tþyëÄtþiû# ¥ëû lyÐ •þyçz ~öiÇþöie ?y!ôl <þ!_«îû öþyl ~yêû ð.ÜT ¥ëû ly éYÿYé 144 TMyîûyÐ 2f9f6 Çþ!•þþ)îûöiîû <þ!_« G ?y!ôl <þ!_«îû ööiTMÄ þyÄtþÄ ?y!ôl <þ!_« (i) ~öiÇþöie <þ!_«öiþ !•þ!Øþ þÇþ iyöitþ– éiyéYÿYé CE1Š ?y!ôl ~yîû– CE2Š ð%Ä ö ~ly ~yîû G CE3Š þyGly ~yîûÐ (ii) ~öiÇþöie ?y!ôl ~yöiîû ~yêû ¥i ö ^t (Secondary) Ð ôj ö ~ly ~yîû ~y!ëüç þyçöiî îÄiÄ çöiî öðçz ~yêû ?y!ôl ~yöiîû 'þzþiû îÄþyëüÐ (iii) ö ~ly ~yöiîû xl%öiîûyTM xl%çyöiîû ?y!ôl ~yîû ?y!ôl ! ~öië iyöitþlÐ (iv) ?y!ôl <þ!_«îû öÇþöie þyGly ~yöiîû ~lyþÄ xiÄ þ!îûöiçyTM tþiûyîû þiû ?y!ôl ~yîû ~yöiëü? öil ôj ö ~ly ~yöiîû !îûçöim* öyöjy tþiûöiþ þyçöiîûÐ (v) ~öiÇþöie !þ!Øþ <þ!_« îÄþöyl éiyéYÿYé CE1Š ?y!ôl ~yîû G þyGly ~yöiîû ööiTMÄ– CE2Š ?y!ôl ~yîû G ö ~ly ~yöiîû ööiTMÄ G CE3Š ö ~ly ~yîû G þyGly ~yöiîû ööiTMÄ– (vi) ~öiÇþöie xyöi öiöitþçz îÄþöyl öþyl ~yöiëüü ?lÄçz ?y!ôl ~yîû ?y!ôl ! ~öië iyöitþlÐ Çþ!•þþ)îûöiîû <þ!_« (i) ~öiÇþöie <þ!_«öiþ ~!Øþ þÇþ iyöitþ– éiyéYÿYé Çþ!•þþ)îû" ~!•þç!•þéYé y•þy G Çþ!•þþ)îû" ~!•þç!•þ @ý!ç#•þyÐ (ii) ~öiÇþöie Çþ!•þþ)îû" ~!•þç!•þ ~y•þyîû ~yêû ð%Ä (Primary) ~i, BçyTM#!– xiÄyë xÄ tþyîûG ~!•þç!•þ þyçöiîû 'þzþiû ~çz <þ!_« þyyl !lëpÄiû tþöiîû lyÐ (iii) Çþ!•þþ)îûöiîû <þ!_«îû öÇþöie ~!•þç!•þ @ý!ç#•þyîû xl%öiîûyTM xl%çyöiîû ~!•þç!•þ ~y•þyîû tþyëÄ tþiûyîû ~yöiëü?l ¥ëû lyÐ (iv) tþöiëüþ!Øþ îÄ!•þe«ô îy ~!öiç– ðöñi öÇþöie ~!•þç!•þ ~y•þyöitþçz Çþ!•þþ)îû" îçl tþiûöiþ ¥ëüÐ (v) ~öiÇþöie ~þ!Øþ öye <þ!_« ¥ëû ~!•þç!•þ ~y•þy G ~!•þç!•þ @ý!ç#•þyîû ööiTMÄÐ (vi) öëöiÇþöie ~!þ,þ Çþ!•þ ç,%! Øþ•þ ¥ëû– þçl Çþ!•þþ)îûöiîû <þ!_« tþyëÄtþiû# ¥ëû– xlÄiyëû lëüÐ

NSOU I CC-CO-02 92 2f9f7 ?y!ôl ~yöiîû xlTMtþyîû çyTMyîû"þ ?y!ôl ~yöiîû !þl TMüöiîû xlTMtþyîû iyöitþéYÿYé CE1Š þyGly ~yöiîû !îûçöim* – CE2Š ð%Ä ö ~ly ~yöiîû !îûçöim* – CE3Š ðéYé?y!ôl ~yöiîû !îûçöim* – CE1Š þyGly ~yöiîû !îûçöim* xlTMtþyîû (Right against creditor) éYÿYé þyGly ~yîû ëþÇþ" ly •þyîû þyGlyîû ?lÄ ôj ö ~ly ~yöiîû !îûçöim* ~y! ?ylyöiFÉS ?y!ôl ~yîû •þyîû ~!•þç!•þ ~yêû ~!•þöiçyTM tþiûöiþ iyTMÄ lÐ •þöiî ~öiÇþöie þyGly ~y! tþiûöiþ ! ~öië þyGly ~yöiîû öþyl çüçþ çöiî ?y!ôl ~yîû öðçz Çþ!•þþ)îû" tþiûöiþ iyTMÄ iytþöiîÐ ?y!ôl ~yîû öë öÇþöie çþ•þyîû ?y!ôl (fidelity guarantee) ! ~öië iyöitþl– öðöiÇþöie– öë îÄ!_«îû ?lÄ ?y!ôl ! ~öiëüöiSél •þyîû öþyl çþ•þy ~yöiîû"þ çöiî •þyîû !öiëüy ^!þj tþiûyîû ?lÄ !öiëüy ^tþÄþyöitþ (employer) xl%öiîûyTM tþiûöiþ þyçöiîû öë ð%Ä þyGly ~yöiîû ö ~ly ~yöiîû !tþþ öiöitþ !tþS%éþ yGly iyöitþ– öðöiÇþöie ?y!ôl ~yîû •þy þyGly ~yöiîû tþySé öiöitþ ~y! tþiûöiþ þyçöiîû îy ~yêû þ! îûöiçyTM tþiûyîû ðöëü •þy öyöþþ þyGly öiöitþ îy ~!öiçþyöiîû [Bechevaise V. Lewis, (1872)] Ð çöitþ ðöëü <þ!_« çÄy ~öiîû ðöëü ð%Ä ö ~ly ~yîû þyGly ~yöiîû tþyöiSé yöylþ (security) öiûöiþ iyöitþlÐ ?y!ôl <þ!_« çÄy ~öiîû öÇþöie ?y!ôl ~yîû öðçz ?yöiöiþiû ç%!TMy öëþy ^ tþöiîûÐ ?y!ôl <þ!_« çÄy ~öiîû ðöëü ?y!ôl ~yîû ~çz ?yöylþ çÄöiþ Gëüy!tþçy! !Séöiçl !tþly •þy ~öiÇþöie çyhsyîüéYÿYé 141 TMyîûyÐ 'þz ~yçîû" = A, B éYéü ?y!öiîû !ëp!_öiþ C öþ 5,000 Øþtþy TMyîû ö ~ëüÐ A, C éYéü öiöitþ çzçyîû þ!îûöiÄþ !!! ~ÄÜT ö)öiÄiû çÄ!þ !þçlþ (pledge) öiûöiçöiSélÐ C !tþS%é! l þiû ö ~þz!çyü (insolvent) ö%y!Eiþ çlÐ A ~lyþÄ çöiÄiû ?y!ôl ~yîû B éYéü !îûçöim* öyöjy tþöiîûÐ !çþyöiîû TMyëÄ ¥ëû– C tþ•Ätþ öë çÄ!þ!þ A éYéü tþyöiSé !þçlþ îyçy çöiëü!Sé– •þyîû çöþ!îüöy" ôjÄ •þyîû ~yêû þyyl çöiþ xiÄy!•þ þyçöiîûÐ CE2Š ð%Ä ö ~ly ~yöiîû !îûçöim* xlTMtþyîû (Right against principal debtor) éYÿYé ?y!ôl ~yîû èçl ~!•þç!•þ öþ •þyîû çöñi ~yêû þ! îûöiçyTM tþöiîû •þçl !þ! þyGly ~yöiîû öðçz çtþj xlTMtþyîû= ! çëþy ^ tþöiîû– }" þ!îûöiçyTM tþiûyîû þ)öiîÄ öë=l þyGly ~yîû ôj ö ~ly ~yöiîû !îûçöim* çëþy ^ tþiûöiþlëYÿYé140 TMyîûyÐ ?y!ôl ~yîû ~!•þç!•þ xl%ëyëü# ~yêû þ!îûöiçyTM tþiûyîû þ)öiîÄ ö ~ly ~yîû öitþ ~çz öiç ö?yîû tþiûöiþ þyçöiîû öë– !þ! öëþ þyGly ~yîû öitþ }" þ!îûöiçyTM tþöiîû •þyöitþ ~yêû þyyl çöiþ ð%_« tþöiîûÐ ?y!ôl <þ!_«îû öÇþöie !!!çþ (implied) ~!•þç!•þ iyöitþ öë– ð%Ä ö ~ly ~yîû ?y!ôl ~yîû öitþ éiyÄ Çþ!•þþ)îû" tþiûöiî ~i, ?y!ôl ~yîû éy éiyÄ çyöiî çüçþ tþiûöiî– •þy !þ! ð%Ä ö ~ly ~yöiîû öiöitþ xy ~yêû tþiûöiþþ þyçöiîûÐ ~!•þç!•þ xl%ëyëü# þyGly ~yîû öitþ ~yêû CE)Š þ!îûöiçyTM tþiûyîû þiû !þ! ð%Ä ö ~ly ~yöiîû þyGly ~yîû !çyöiî þ!îû !"þ çlÐ 'þz ~yçîû" = A, B öþ TMyîû ö ~l C- îû 'þzþ>ë%_« ?y!öiîû þ!îûöiçöiþÐ !!! ~ÄÜT çöëüçöihsy

NSOU I CC-CO-02 93 A, C éYéiú öiöitp Øpytþy öæþiú•p <þyIÐ C •þy ! ~öi•p xßº#tpyiú tþöiúIÐ A, C éYéiú !iúöðim* öyöiy tþöiúIÐ è%!_«D•p tþyiú” iytþyiú ?IÁ C ~¥z öyöiy j'þüöi•p ÁÁ•p ¥IÐ !<þyöiúúú iúyèu xI%myöiúú C öj y!f G öyöiyúú ðiú<þ A ötp ! ~öi•p iytMÁ ¥IÐ C ~¥z pðp!iúöy” Øpytþy B éYéiú tþySé öiöitp þyiyúú xI™tþyiú#D !tþv è%!_«D•p tþyiúöi” C è” öyöiy ly jöi'þü iýöitþl– •þyöiú !•þ!! Ö™%öyè öj y!iúú xIÁ¥z þyöiú– öyöiy p,e<yhsý ötpyl ðiú<þ B ~iú tþySé öiöitp xy ~yèu tþiúöi•p þyíúöiú lyÐ CE3S pæéYé?y!ól yöiúúú !iúöðim* xI™tþyiú (Right against co-sureties) éYÿYé è! ötpyl }” þ! iúöicyöi™iú ?i!•þx&!•þ !¥myöiú ~¥z iy •þöi•þy!™tþ iÁ!_< ?y!ól ! ~öièú iýöitþl– •þyöiú ~yèu éYé?y!ól yíú iy ¥èúD }” þ! iúöicyöi™iú öÇþöie pæéYé?y!ól yíúúú !!? !!? ?i!•þx&!•þ x,öicúú ?IÁ ~yèúim* iytþöiúú xIçÄ ötpylúú*þ Ç•Áþ ly iytþöiú pæéYé? y!ól yíúúú pðyl èþyöiú ~yèúim* iýöitþl éYÿYé 146 TMyúúyÐ 'þz~yfiú” ≠ ÇEþS G 1, G 2 ~i, G 3 !•þ! ?! ~tþöie C ~iú !tþØþ D ~iú ?IÁ ?y!ól ö IÐ C, D ötp 3,000 Øpytþy }” ö IÐ !! ~ÁÜT pðöièú D Øpytþy þ!iúöicy™ tþiúöi•p iÁIÁ ¥IÐ ötpylúú*þ <þ!_« ly iytþyèú D- iú }” G 1, G 2 G G 3 !•þ! ?öiú öðp!iúöy” xIÁyè 1–000 Øpytþy tþöiú ! ~öi•p iytMÁ iytþöiúú ÇEþS G 1, G 2 G G 3 ! •þ! ?öiú ~tþöie C ~iú !tþØþ D ~iú ?IÁ ?y!ól ö IÐ C, D ötp A 3,000 Øpytþy }” ö IÐ •þyíúú !öi?öi” iú ööi™Ä <þ!_« tþöiúú öè– G 1 éYÿYé 1 ú 6 – G 2 éYÿYé 1 ú 3 – G G 3 éYÿYé 1 ú 2 x,öicúú ?IÁ ~yèú# iytþöiúú D !! ~ÁÜT pðöièú pðöiú öþ¥z }” þ! iúöicyöi™ iÁIÁ ¥IÐ æþöiú– ~¥z ~yèú ! ~öièú pðöi'þü pæéYé?y!ól yíúöiúú 'þzþiúú ~öiÇþöie G 1 ~iú ~yèú 500 Øpytþy– G 2 ~iú ~yèú A 1000 Øpytþy– ~i, G 2 ~iú ~yèú 1500 ØpytþyÐ öèöiÇþöie pæéYé?y!ól yíúúú !èþ– !èþ– ö)öiúÁiú ?IÁ ?y!ól ! ~öièú iýöitþl– öpöiÇþöie !!? !!? ~yöièúú p#öyúú ööi™Ä •þyíúú pðyl èþyöiú ~yèú írØþl tþöiú ölöiú éYÿYé 147 TMyúúyÐ è! þyGly yíú ötpyl ~tþ? ! pæéYé?y!ól yíúöitþ ~yèú þyyl ¥öi•p xIÁy!•þ ö I– •þ! xIÁyIÁ pæéYé?y!ól yíúúú ~yèú þyyl ¥öi•p xIÁy!•þ þyl lyÐ xyíúú– öè ¥éYé?y!ól yíú ~yèú þyyl ¥öi•p xIÁy!•þ öþöièúöiSél !•þ!! !tþv •þyíú pæéYé?y!ól yöiúúú tþyöiSé xIÁ iÁyþyöiúú ~yèúim* iytþöi•p þyöiúú éYÿYé 138 TMyúúyÐ 'þz~yfiú” ≠ ÇEþS G 1, G 2 G G 3 éiye«öiö 1,000 Øpytþy– 2,000 Øpytþy ~i, 4,000 Øpytþyú ?IÁ D ~iú ¥öièú C ~iú tþyöiSé ?y!ól ö IÐ D •þyíú }öi” iú 3,000 Øpytþy þ! iúöicy™ tþiúöi•p iÁIÁ ¥IÐ ~öiÇþöie G 1, G 2 G G 3 ?öi•pÄöitþ 1,000 Øpytþyú ?IÁ ~yèúim* iytþöiúú ÇEþS G 1, G 2 G G 3 éiye«öiö 1,000 Øpytþy– 2,000 Øpytþy ~i, 4,000 Øpytþyú ?IÁ D ~iú xI%t)þöiú C ~iú tþyöiSé ?y!ól ö IÐ D •þyíú }öi” iú 4,000 Øpytþy þ!iúöicy™ tþiúöi•p þyöiúú lyÐ ~öiÇþöie– G 1 1000 Øpytþy ~i, G 2 G G 3 ?öi•pÄöitþ 1,500 Øpytþyú ~yèúim* iytþöiúú ÇEþS G 1, G 2 G G 3 éiye«öiö 1,000 Øpytþy– 2,000 Øpytþy ~i, 4,000 Øpytþyú ?IÁ D ~iú xI%t)þöiú C ~iú !tþØþ ? y!ól ö IÐ D •þyíú ööyØþ }öi” iú 6,000 Øpytþy þ!iúöicy™ tþiúöi•p iÁIÁ ¥IÐ ~öiÇþöie G 1 1000 Øpytþy– G 2 2,000 Øpytþy G G 3 A 3000 Øpytþyú?IÁ ~yèúim* iytþöiúú

NSOU I CC-CO-02 94 2f10 ^!FSé•p ?i” yöiúú (Bailment) p,Kþy G ÷!ÇÜTÄ ötpyl ööiÁiú xy~yl ?i” yöiúú ?IÁ ~%!Øþ pðöiÇþiú ?iöièú? !¥èúD ~i, ~%!Øþ pÇþ •þyöiú iú !löi?öi” iú tþyöi?iú öy™Äöiö 'þzèþöièúú tþyöiSé¥z ~yèúim* ¥IÐ è! ötpyl <þ!_«iú öy™Äöiö ~%!Øþ pðöiÇþiú ööi™Ä ötpyl ööiÁiú xy~yl ?i” yl ¥èú ~i, ötpyl !öiçEi 'þzöijöiçÄiú ?IÁ¥z xy~yl ?i” yl ¥èú ~¥z ööiöÄ– öè– 'þzöijçÄ !m!m* iú pðöiú pðöi” Áiú ?i•pÄþÁl ¥öiú– •þyöitþ ^!FSé•p ?i” yl iöiúD p%•þiúú, ^!FSé•p ?i” yöiú ~%!Øþ pÇþ xyçÄtþÐ öè iÁ!_« íY xp>Ál tþöiúú •þyöitþ ^!FSé•p y•þy ~i, èyöitþ íY xp>Ál tþiúú ¥èú •þyöitþ ^!FSé•p@ý!¥#•þy iöiúD ^!FSé•p y•þy ~i, ^!FSé•p @ý!¥#•þy 'þzèþöièú¥z !tþS%é xI™tþyiú ~i, tþ•ÁþiÁ öèþy ^ tþöiúúD xyíúú !! ~ÁÜT pðöièú þyöiúú !! ~ÁÜT 'þzöijçÄ my™öiúú pðöiú ^!FSé•p ?i” yöiúú þ!iúúðy!@ %öiØþÐ ötpyl ~tþ pðöiÇþiú ¥öièú ötpyl tþy? tþöiú ö ~Gèyúöitþ ?i!•þ!!!™C iöiúD è,yíú ¥öièú tþy? tþiúú ¥èú •,þyöitþ ö%#Á iÁ!_« (Principal) ~i, !è! tþy? tþöiúú •þyöitþ ?i!•þ!!!™ (Agent) iöiúD ~i, ö%#Á iÁ!_« G ?i!•þ!!!™iú ööi™Ä pÁ!þÄöitþ ?i!•þ!!!™C (Agency) iöiúD !lèþ– ?i tþyöiúú ?i!•þ!!!™ pðyöi? iúöièúöiSéD ~yiy– !lyö~yíú– xy'þü•p~yíú ¥z•pÁy!~Ð ~¥z pðöiÇþiú tþyöièÁiú myíúú iy xyçöiúú !e«èyúú myíúú ?i!•þ!!!™öicúú þ!iúúðy!@ %öiØþÐ è! ötpyl iÁ!_« xp>iú ötpyl iÁ!_«öitþ ötpyl !!! ~ÁÜT 'þzöijçÄiú ?IÁ ötpyl íY ?i” yl tþöiúú ~¥z <þ!_«öi•p öè– 'þzöijçÄ !m!m* iú pðöiú ú íY xyíúú öæþiú•p ö ~Gèyú ¥öiú– xíy ?i” yltþyíú#iú ¥zFSéy xI%myöiúú •þyíú 'þzþè%_« iÁiBiy tþiúú ¥öiú •þyöitþ ^!FSé•p ?i” yl iy ¥èú éYÿYé 148 TMyúúyÐ öè iÁ!_« íY ?i” yl tþöiúú •þyöitþ ^!FSé•p y•þy (Bailor) ~i, èyöitþ íY ?i” yl tþiúú ¥èú •þyöitþ ^!FSé•p@ý!¥#•þy (Bailee) iöiúD ~i, ~¥z iútpð öiúú löitþ¥z öð ^!FSé•p ?i” ylóó iy ¥èúD 'þz~yfiú” ≠ ötpð •þyíú ~tþ!Øþ !¥z ötóöitþ !tþS%é! öiúú ?IÁ þ'þüöi•p G •þyíú tþyöiSé iúyþöi•p ö ~èúD ~öiÇþöie ötpð ¥öiy ^!FSé•p y•þy ~i, ötó ¥öiy ^!FSé•p @ý!¥#•þyD ^!FSé•p ?i” yöiúú tþ•þtþ=Ij 'þzöijçÄ G ÷!ÇÜTÄ iytþöiúú xIÁyè ^!FSé•p ?i” yl ¥öi•p ¥öiú !IÁ–!i!tþ !tþS%é 'þzöijçÄ þ)úú” ¥öi•p ¥öiúD CE1S xp>ÁléYÿYé~tþ iÁ!_« xp>iú iÁ!_«öitþ íY xp>Ál tþiúöiúD CE2S 'þzöijçÄéYÿYéíY xp>Ál iy ?i” yl tþiúú ¥öiú ötpyl !!! ~ÁÜT 'þzöijçÄ my™öiúú ?IÁÐ CE3S ?i•pÄþÁléYÿYé ^!FSé•p ?i” yöiúú öÇþöie ~¥z ööiöÄ !i!tþ <þ!_« iýöitþ öè– !!! ~ÁÜT 'þzöijçÄ !m!m* iú pðöiú ~¥z íY p%liúyèú !æþiúöièú ö ~Gèyú ¥öiú iy ^!FSé•p y•þyíú tþiú ööi•þy ú íY iú iÁiBiy ¥öiúD CE4S öy!tþylyéYÿYé ^!FSé•p ?i” yöiúú öÇþöie íY iú öy!tþyíú ötpyl þ! iú•Áþl ¥èú lyÐ xIþÁþ íY iú öy!tþyly ^!FSé•p y•þyíú tþyöiSé¥z iytþöiúú CE5S xBiyúú pÁ!_«éYÿYéíY xöiÁ xBiyúú pÁ!_«öitþ öiyVþyèú (movable property SÐ xIÁöitþ ööi¥%þ xBiyúú íY iöiú ööiú tþiúú ¥èú ly •þyçz xIÁ?i” yl ^!FSé•p ?i” yöiúú xhsýè%Áþ_« léúD

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NSOU I CC-CO-02 99 CE2Š „iúÇp“ éYŸYé i!tp# iY #!tpèpyöii iúÇp“ tpíúy i!tp @y!#•pyiú tp•ÁpiÁD i!tp ~y•py ~Ƴz tp•ÁpiÁ p>yil tpíúöi•p p>yöiiúD CE3Š B°yíÁ iúÇpy éYŸYé }“@y!#•pyiú B°yíÁiúÇpyiú ?iÁ 2i“#•p !i!™ (Statutes) xíÁyé öƳy?i# x!™!léúô (Money lenders Act) x!%myöiiú i!tp ~y•py ~tpy!™tp x!™tpyúú öèpy ^ tpöiiú iyöitpD 2f13 2i!•p!i!™ (Agency) xp>öiiúú Ƴöièú tpy? tpíúyöitp 2i!•p!i!™ iöiD A •pyiú p>öiÇp 50 ihBiy ^ ô ötplyú ?iÁ B ötp !löièú ^ tpöiiúD ~työil A Ƴi ö%#Á iÁ!_« iY 2i!™yl (Principal) iY öè iÁ!_«iú Ƴöièú tpy? tpíúy Ƴèú iY èyú 2i!•p!i!™ tpíúy ƳèúD B Ƴöil 2i!•p!i!™ (Agent) xíÁyé !è! xp>iú iÁ!_«iú Ƴöièú tpy? tpíúöiSéD ö%#Á iÁ!_« ~i, 2i!•p!i!™iú ööi™Á ÁÁtÁpöitp 2i!•p!i!™ (Agency) iöiD 2i!•p!i!™iú tpy? éYŸYé my™yú“•p ö%#Á iÁ!_« iY •p•p#èú p>öiÇpiú ööi™Á <%p!_« ^ •p ÁÁtÁp Bisy>l tpíúy 2i!•p!i!™iú tpy?D 2i!•p!i!™ !löièú ^ tpíúyú p>öièú •pyiú tpyöi?iú ~tpØpy #dy !! ÁÜT tpöiiú ö ~Gèúy ƳèúD ~i, 2i!•p!i!™öitp ö#Ƴz #dyúú ööi™Á öiöitpƳz tpy? tpíúyú x!™tpyúú 2i! y! tpíúy ƳèúD ú #dyúú ööi™Á öiöitp 2i!•p!i!™ öè tpy? tpíúöiü •pyiú ?iÁ ö%#Á iÁ!_« ~yèúim* Ƴöiü- ~i, ú tpy? ö%#Á iÁ!_«iú myúy ƳöièúöiSé iöi }“Á ƳöiüD x!™tpyöiiúú !èp!_öi•p 2i!•p!i!™ !p! 2i!tpyöiiúú ƳèúD èiyéYŸYé1f !iöiÇE 2i!•p!i!™- 2f my™yú“ 2i!•p!i!™- 3f !iU»?i# 2i!•p!i!™D ötp 2i!•p!i!™ !löièú ^ tpíúöi•p p>yöiiú éYŸYé öè ötpyl myiyitp ~i, %Bí ö!hBíÜñ iÁ!_« 2i!•p!i!™ !löièú ^ tpíúöi•p p>yöiiúD éYŸYé 183 TmyúyD %Bí ö!hBíÜñ tpíúyú xíÁ Ƴöiy ! •p! p>y ^ iY ?'püi!m* ÁÁ} - iÁ!_« !iD !tpv ötpyl x2iy@ièüBñ 2i!•p!i!™ !löièú ^ tpíúöi•p p>yöiiú lyD tpöièútp?l ö%#Á iÁ!_« ~tpöie ~tp!Øp 2i!•p!i!™ !löièú ^ tpíúöi•p p>yöiiúD ~Ƴz öÇpöie #tp; ö%#ÁiÁ!_«iúƳz ötpyl ly ötpyl B°yíÁ iytpöiüD ötp p2i! •p!i!™ ƳGèúyú öèy Á éYŸYé lyiyitp ƳöiG 2i!•p!i!™ !è%_« ƳGèúy èyèúD lyiyitp 2i!•p!i!™ ö%#Á iÁ!_«öitp •p•p#èú p>öiÇpiú pöiD <%p!_«im* tpíúöi•p p>yöiiú- !tpv ö# !öi? ö%#Á iÁ!_«iú !tpØp xyƳz•p ~yèú# Ƴöiü lyD éYŸYé 184 TmyúyD 2i!•p!i!™ öiciú 2i!tpyúúöièp~ (Kind) éYŸYé tpöièútp!Øp !iöiÇE Tmüöiüú 2i!•p!i!™ i!tp ÁÁ± ~yöièúú ööi™Á 2i!p!i•p xyöiSéD !#öi•p tp•ötp=öiy 2i!•p!i!™ öiciú !iüü ö ~Gèúy ƳöiyD CE1Š ~yiy (Broker) éYŸYé ~yiy öè«•py ~i, !iöie«•pyiú ööi™Á p!iú•pèú tp! iúöièú ö ~iD 'pzèpèú p>öiÇpiú p>liú•pèú Ƴöi }yiyöiú tp•ÁpöiÁiú pöy!@ %öiØpD ~Ƴz p>Çp müy#iú èpyöii e«èú ~i, ! iè«öièúú <%p!_«öi•p xyim* ƳèD •pyiú ?iÁ ~yiy •pyiú ~Yiü iY Commission öèpy ^ tpöiiú iyöitp- •pöii p”Á iY ö%#Á iÁ!_«iú ötpyl ÁÁ!•p !löi?iú ~föi iúy#iú ötpyl x!™tpyúú ~yiy öèpy ^ tpöiiú lyD CE2Š xy'pü•p”yú (Factor) éYŸYé xy'pü•p”yöiiú tpyöiSé öiÁ iY p”Á iè«öièúú ?iÁ ö?%•p iyöitpD ötpyl •p•p#èú p>öiÇpiú pöiD p”Á iè«öièúú <%p!_«öi•p xyim* ƳGèúy iY ly ƳGèúy ÁÁ)“Á •pyiú ƳzFSéT#iD 2i!•p!i!™ !Ƴyöii ötpyl Øpytp p>yGly iytpöi ö?%•p p>öi”Áiú 'pzp>iú •pyiú my™yú“ p>jiÁB°c iyöitpD CE3Š ~Yiü# öèpy ^ 2i!•p!i!™ (Commission Agent) éYŸYé ~Yiü# öèpy # 2i!•p!i!™ ~Yiü#iú !i!löièú öè«•py G !iöie«•pyiú ööi™Á öèy ^yöièy %!Øpöièú ö ~iD ~Yiü# öèpy # 2i!•p!i!™iú p>öi”Áiú 'pzp>iú ~fi iytpöi•p p>yöiiú xyiyú lyG iytpöi•p p>yöiiúD ~Ƴz 2i!•p!i!™iú x!™tpyúú 2iyèú ~yiyöiúú pöyD

NSOU I CC-CO-02 100 CE4Š !lyö”yú (Auctioneer) éYŸYé !lyö”yú !lyöiöiú öy™Áöiö ö%#Á iÁ!_«iú p”Á iè«öièúú iÁiBiy tpöiiúD p”Á iè«öièúú ?iÁ p>öi”Áiú 'pzp>iú •pyiú p>jiÁB°c iyöitpD !lyö”yú ~m•p Çpö•py öèpy ^ tpöiiú iyöitpD p”Á ! iè«öièúú p>jiÁD%Ƴ)Áp p>èÁhsy !p! !iöie«•pyiú 2i!•p!i!™ !tpv p”Á ~tpiyú !è«èú Ƴöièú ö öi }p! öè«•pyiú 2i!•p!i!™ !Ƴyöii tpy? tpöiiúD öiÁ iè«öièúú 'pzp>iú !•p! p>y!iúx!ötp öp>öièú iyöitpD öiÁ iè«öièúú öÇpöie !p! xiy™ B°y™#l•py öèpy ^ tpöiiúD ~ö!tp öy!itp èy ~yö !Biiú tpöiiú ö ~l •pyiú öiöitp tpö ~yöiöG !lyö”yú p”Á iè«èú tpíúöi }y!itpöitp •py öylöi•p ƳèúD CE5Š xyÜ»y# 2i!•p!i!™ (Del Credere Agent) éYŸYé ~Ƴz 2i!tpyúú 2i!•p!i!™ x!•p!iú_« ~Yiü#iú !i!löièú xyÜ»y# 2i! y! tpöiiú öè- <%p!_«im* xp>iú p>Çp èiyèèpyöii <%p!_« p>yil tpíúöiüD <%p!_«im* p>Çp è! öiÁ 2i! yöil xpöiÁ Ƴi iY x!Á ötpyl 2i!tpyöiiú ö%#Á iÁ!_«iú ötpyl Çp!•p tpöiiú iyöitp •pyƳöi xyÜ»y# 2i!•p!i!™ ú Çp!•p>jiú“ tpíúöi•p iy™Á iytpöiüD 2f13f1 2i! •p!i!™c #!ÜT p>m*!•p !iÁ-!i!#p öèöitpyl èpyöii 2i!•p!i!™c #!ÜT tpíúy èyèúéYŸYé CE1Š iÁ!_« <%p!_«iú öy™Áö (Express Agreement) : öèèpyöii x!ÁylÁ my™yú“ <%p!_« ÁÁy! ~p Ƴèú ö#Ƴzèpyöii 2i!•p!i!™öiciú <%p!_« ÁÁy! ~p ƳèúD ~Ƴz iútpö <%p!_« !i!#p iY ööi!#p 'pzèpèú 2i!tpyöiiú Ƴöi•p p>yöiiúD CE2Š Tmyúy”yö)itp <%p!_«iú öy™Áöiö (Implied Agreement) : ööi!#p iY !i!#p <%p!_« ly iytpöiG xöitp pöèú %Øply<pöie“ 2i!•p!i!™öiciú ÁÁtÁp xyöi•p p>yöiiúD ~öitp Tmyúy”yö)itp 2i!•p!i!™c iY Ƴöièú iyöitpD CE3Š B°#t,p!•piú iy™yú myúy 2i!•p!i!™c (Agency by Estoppel) : öè öÇpöie ötpyl iÁ!_«iú xy<piú“ myúy xp>iú ~tp?löitp •pyiú 2i!•p!i!™ iöi ööil tpíúy Ƴèú iY tpyöiiú ööil !iU»y# 'pzèp>y~l tpöiiú-ö# p>iú•Áp#tpyöi ú 2i!•p!i!™c xB°#tpyúú tpíúöi•p p>yöiiú lyD ~Ƴz iútpö 2i!•p!i!™c B°#t,p!•piú iy™yú myúy #!ÜT ƳöièúöiSé iöi ööil tpíúy ƳèúD 'pz”y#iú = A •pyiú è,p•pÁ B ötp 2i!•pÁƳ Tmyöiiú p”Á ötplyú ?iÁ p>y!yD ~tp! l B !tpS%è p”Á e«èú tpíúöi }y A •pyöitp xyöi Ç tpöiiú !iD A !iöie«•pyiú tpyöiSé p>öi”Áiú ?iÁ ~yèú# ƳöiüD tpyú“ A xB°#tpyúú tpíúöi•p p>yöiiú ly öè- B •pyiú 2i!•p!i!™ léúD CE4Š xyçÁtp•py öiöitp #!ÜT 2i!•p!i!™c (Agency of Necessity) : ötpyl ötpyl pöièú ~öi p>liú!Bí!•piú 'pzqi Ƴèú è! ~tp iÁ!_« xp>iú iÁ!_«iú x!™tpyúú Séy'püyƳz •pyiú 2i!•p!i!™iú tpyèÁ tpíúöi•p iy™Á ƳèD ~Ƴziútpö xyçÁtp•py öiöitp 2i!•p!i!™öiciú #!ÜT ƳèúD 'pz”y#iú = ~tpØpy ?yƳöi?iú tpyöi2Wz !è ~)öiiúú ötpyl !r öiiú ! öièú <p>pyhsy xíÁyèpy ö ~föi•p p>yD ? yƳyöi?iú öy!itpöitp •py ?ylyöly #2pi ly ƳGèuyè !p! ?yƳy?Øp xöiÁiú !i!löièú i!tp ! öi•p iy™Á ƳèD ~öiÇpöie- xyçÁtp•py öiöitpƳz tpÁyöi2Wzöiüú 2i!•p!i!™c #!ÜT ƳöièúöiSéD CE5Š x!%öiÁl myúy #!ÜT 2i!•p!i!™c (Agency of Ratification) : !löi”Áç iY 2iy!™tpyúú !Ƴè)Áp•p ötpyl tpy? ÁÁy!~p ƳGèuyú p>öiiú •pyöitp B°#t,p!•p 2i! y! tpíúyöitp x!%öiÁl iöiD

NSOU I CC-CO-02 101 xl%#oíÁl iÁ!_« (express) iy xl%_« (Implied) ¥öi•p b>yöiüü– xíÁyè ööi!†tp iy !j!†•p B°#t,p!•p myíúy iy xy<píú” myíúy xl%#oíÁl ¥öi•p b>yöiüüÐ éYÿYé 197 TMYíúyÐ ‘pz”yFíú” ≠ A ~iü ?i!TM†pyíú Séy’büy B ~iü ?iÁ p>”Á e«èü tpöiüüÐ b>öiü B !löi?iü !¥#yöiü •py C ~iü !†tpØp !ie«èü tpöiüüÐ B ~iü xy<píú” A tp•,Áptp p>”Á e«öièü •pyíú xl%#oíÁl ¥z!D•p tpöiüüÐ 2f13f2 ö%†Á iÁ!_«– ?i!•p!!!TM G •p•b#èü b>öiÇpíú ööiTMÁ MÁ>†Áp ö%†Á iÁ!_«– ?i!•p!!!TM G •p•b#èü b>öiÇpíú ööiTMÁ MÁ>†Ápöitp ~%èpyöi èpy íúy èyèüéYÿYé (i) ö%†Á iÁ!_«iü ?i!•p ?i!•p!!!TMiü tp•ÁpíÁÐ (ii) ?i!•p!!!TMiü ?i!•p ö%†Á iÁ!_«iü tp•ÁpíÁÐ (i) ö%†Á iÁ!_«iü ?i!•p ?i!•p!!!TMiü tp•ÁpíÁéYÿYé ö%†Á iÁ!_«iü ?i!•p ?i!•p!!!TMiü tp•ÁpíÁ=¡j ¥j éYÿYé ÇtpS ö%†Á iÁ!_«iü !löi AC ööi•py xíy ?i!•p!j•p iü#!•p xl%#yöiüü tpy? tpíúy ÇTMíúy 211 ŠÐ ÇEŠ é%_«#•, ^•p ~Çp•py G p>!iüxò #¥tpyöiüü tpyèÁ MÁ>y l tpíúy ÇTMíúy 212 ŠÐ ÇE Š m!†tp !¥#yí ~y!† tpíúy ÇTMíúy 213 ŠÐ ÇE%Š ö%†Á iÁ!_«iü #yöiü öèy yöièy ^Biypl tpíúy ÇTMíúy 214 ŠÐ ÇE Š !!?B° !¥#yí†yöi•p ö%†Á iÁ!_«iü ötpyöiü ö!löi l xhsyè%Áp_« ly tpíúy ÇTMíúy 215 ŠÐ ÇE•fŠ !!?B° ! ¥#yí†y•p öiöitp ‘bzqŠ•p iyèp öæpiü•p ö Gèüy ÇTMíúy 216 ŠÐ ÇEŠéŠ ?lyp>Á xíÁ ö%†Á iÁ!_«öitp ö Gèüy ÇTMíúy 218 ŠÐ ÇE?Š ö%†Á iÁ!_«iü ö,•%pÁ iy ö!hBíÜñ!†t,p!•p ¥öi; •pyíú B°yíÁ iüÇpy tpíúy ÇTMíúy 209 ŠÐ (ii) ?i!•p!!!TMiü ?i!•p ö%†Á iÁ!_«iü tp•ÁpíÁéYÿYé ?i!•p!!!TMiü ?i!•p ö%†Á iÁ!_«iü tp•ÁpíÁ=¡j ¥jéYÿYé ÇtpS xy¥z!M•p tpyöi?iü ?iÁ ?i!•p!!!TMöitp Çp!•pp>)iü” ö Gèüy ÇTMíúy 222 ŠÐ ÇEŠ ?i!•p!!!TM myíúy #iü !iÜ»yöi# MÁ>y! ~•p tpyöi?iü ?iÁ Çp!•pp>)iü” tpíúy ÇTMíúy 223 ŠÐ ÇE Š ?i!•p!!!TMiü xp>iüyTMöi)†tp tpyöi?iü ?iÁ Çp!•pp>)iü” ly tpíúy ÇTMíúy 224 ŠÐ ö%†Á iÁ!_«iü b>öiÇp MÁ>y! ~•p <%p!_« ?i!•p!!!TM !löi? i!è tpíúöi•p b>yöiüü lyD ~i, ú <%p!_« •,pyíú ötpyl iÁ!_« ^•p ~yèü ?Áyèü lyD !tpv è! ?i!•p!!!TMiü <%p!_«öi•p iÁ!_« iy xl%_« Ç•Áp iyöitp •py¥öi; ?i!•p!!!TM !löi? ú <%p!_«iü myíúy ~yèüim* iyöitpÐ éYÿYé 230 TMYíúyÐ !IÁ–!j!†•p öÇpöie TMöiü öIGèüy ¥èü öè– <%p!_«öi•p xl%_« Ç•Áp xyöiSé èyíü æpöi; ?i!•p!!!TM !löi?¥z <%p!_« i!è tpíúöi•p b>yöiüü ~i, <%p!_«iü myíúy ~yèüim* iyöitp ≠éYÿYé ÇEŠ !löi Ç# ö%†Á iÁ!_« éYÿYé öè öÇpöie xIÁ ö öiç i#iy†tpyíú# iÁ!yèü#iü ?i!•p!!!TM !¥#yöiü ötpyl p>”Á e«èü iy !lexèü <%p!_« MÁ>y! ~•p ¥èüÐ

NSOU I CC-CO-02 102 ÇEŠ lyö ö`yp< éYÿYé öèöiÇpöie ?i!•p!!!TM ö%†Á iÁ!_«iü lyö ö`yp< iüyöi!Ð ÇEŠ éyöitp xlèpè%_« tpíúy èyèü ly éYÿYé öèöiÇpöie ö%†Á iÁ!_«iü lyö ?yly ö`öi;G •pyöitp xlèpè%_« tpíúy èyèü lyD ÇE4Š è! ö%†Á iÁ!_«iü x!hBic ly iyöitp éYÿYé !i!p#t,p•p ¥èü ! ~ö! ötpyl ötpyÁ>ylüü ?iÁ è! ötpyl ?i!•p!†p xIÁ iÁ!_«iü #öiD <%p!_« tpöiüüÐ ÇE5Š ?ly! TM†pyíú¥#l tpyèÁ éYÿYé ö%†Á iÁ!_«iü ?ly!TM†pyíú#öy Séy!‘büöièü ötpyl tpy? tpíúöi; ?i!•p!!!TM !löi? ~yèü# ¥ID éYÿYé 227, 228 TMYíúyÐ ÇE6Š èpyl tpíúy ?i!•p!!!TM éYÿYé !óíÁy ?y!¥iü tpöiü ötpyl <%p!_« tpíúöi; èpyl tpíúy ?i!•p!!!TM iÁ!_« ^•pèpyöiü ~yèü# ¥öiüÐ éYÿYé 235 TMYíúyÐ 2f13f3 ?i!•p!!!TMöiciü p>íüü#öy!® (Termination of Agency) ‘bzèpèü b>öiÇpíú tpyöi?iü myíúy iy xy¥zöiüü !e«èüyíü myíúy ?i!•p!!!TMöiciü p>íüü#öy!® ¥öièü iyöitpÐ öè xíBiyèü ?i!•p!!!TMöiciü p>íüü#öy!® %öiØp •py ‘bzöi!Ö† tpíúy ¥öiy éYÿYé ÇE1Š b>Çp #öiöi¥iü tpyöi?iü myíúy p>íüü#öy!® éYÿYé ö%†Á iÁ!_« !ikp!® ?i~yöiüü öyTMÁöiö ?i!•p!!!TMiü ?ly!TM†pyíú iü ~ tpíúöi•p b>yöiüüÐ xyíúü ?i!•p!!!TM xl%#iü*#p èpyöiü •pyíú tpy? #öy® tpíúöi•p b>yöiüüÐ öèöiÇpöie ?i!•p!!!TM ÇtpS%étpy; TMöiü <pjöiü iöi; ötpyl iÁ!_« iy xl%_« ötpyl <%p!_« iyöitp ö#työil ‘bzp>è%_« tpyíú” Séy’büy ?i!•p!!!TM iü ~ iy ?i!•p!†y†Áyl tpíúy ¥öi;– !†p!ÜT p>Çp Çp!•pp>)iü” iyöièpiü x!TM†pyíú#Ð éYÿYé 205 TMYíúyÐ ÇE2Š xy¥zöiüü !e«èüyíü myíúy p>íüü#öy!® éYÿYé !IÁ–!j!†•p öè ötpyl tpyíúü” xy¥zöiüü !e«èüy myíúy ?i!•p!!!TMöiciü p>íüü#öy!® ¥öi•p b>yöiüüÐ ÇtpS ?i!•p!!!TMöiciü tpy; iy #öèü öÇEi ¥öi; éYÿYé ?i!•p!!!TMöiciü ?iÁ è! !!~ÁÜT ötpyl tpyöi;üü ‘bzöi!Ö† iyöitp– •pyíú #öy!® ¥öi; ?i!•p!!!TMöic p>íüü#öy!® ¥öiüÐ ÇEŠ ‘bzöijÇÁ b>yöiüüü p>öiüü éYÿYé è! ötpyl !!~ÁÜT ‘bzöijÇÁ b>yöiüüü ?iÁ ?i!•p!!!TM !lè%_« ¥öièü iyöitp– •py¥öi; ú tpy? #öyTM¥ ¥öi;¥z ?i!•p!!!TMöiciü p>íüü#öy!® ¥öièü iyöitpÐ ÇE Š !íEièü ÝYü !ilyöic éYÿYé é!i!•p!!!TMöiciü ! íEièüÝ !ilyöic ?i!•p!!!TMöiciü p>íüü#öy!® %öiöiüÐ ÇE%Š ö%†Á iÁ!_« iy ?i!•p!!!TMiü ö,•%pÁ iy ö!hBíÜñ !†t,p!•p %öi; éYÿYé ö%†Á iÁ!_« iy ?i!•p!!!TMiü ö,•%pÁ ¥öi; iy ö!hBíÜñ !†t,p!•p %öi; ?i!•p!!!TMöiciü p>íüü#öy!® %öiöiüÐ ?i!•p!Üpyöiüü öÇpöie– ?i!•p!Üpyl ‘bzöi’p ö`öi; ?i!•p!!!TMöiciü p>íüü#öy!® %öiöiüÐ ÇE Š ö%†Á iÁ!_« ö” ‘bz!jèüy ¥öi; éYÿYé xy`y;•p tp•,Áptp ö%†Á iÁ!_« ö” ‘bz!jèüy ö%y!Ei•p ¥öi; ?i!•p!!!TMöiciü p>íüü#öy!® %öiöiüÐ !tpv ?i!•p!!!TM ö” ‘bz!jèüy ö%y!Ei•p ¥öi; ?i!•p!!!TM Çp!öi•p b>yöiüü ~i, p>íüü#öy!® %öiöiüü lyD ÇE<pŠ ö%†Á iÁ!_« !löi Ç# Çe# ¥öi; éYÿYé ö%†Á iÁ!_« ~i, ?i!•p!!!TM ~¥z ö” öiçüü öjytp ¥öi; ~i, ~¥z ö” öiçüü ööiTMÁ è%#* iyTMöi; ?i!•p!!!TMöiciü p>íüü#öy!® %öiöiüÐ ÇEŠéŠ ‘bzp>éYé?i!•p!!!TMiü ?ly!TM†pyöiüüü p>íüü#öy!® éYÿYé ?i!•p!!!TMiü ?ly!TM†pyöiüüü p>íüü#öy!® %öiöiüü ‘bzp>éYé?i!•p!!!TMiü ?ly!TM†pyöiüüü p>íüü#öy!® %öiöiüÐ

NSOU I CC-CO-02 103 2f14 #yíúy,Ç ~¥z ~†tp!Øp b>y’p tpöiüü xyöiüü !IÁ–!j!†•p !íEièü=¡j MÁ>öitÁp tpyèÁtpíú# Kpyl x?Ál tpíúyö • <%p!_« b>yyl tp#– ötp ~i, tp#èpyöiü <%p!_« b>yyl tpöiüü iyöitp– • <%p!_« xl%èyèü# ?i!•p×#!•p b>yyl tpíúöi•p ¥èüÐ !tpv !tpS%é !tpS%é öÇpöie ~¥z <%p!_« xyíúü b>yyl tpíúöi•p ¥èü ly– • <%p!_« b>yöiüüü öÇpöie Blyl G #öièüüü =iü#ç– • ?i!•p×#!•p xl%èyèü# ötpyl b>Çp è! tpyèÁ MÁ>†– tpíúöi•p ly b>yöiüü– •p! iy ¥èü <%p!_« èpD ¥jÐ !!~ÁÜT !tpS%é !tpS%é tpyíúüüü ?iÁ <%p!_«èpD ¥èü– • <%p!_« èpöiüüü öÇpöie Çp!•p@y!hBí iÁ!_« Çp!•pp>)iü” öb>öièü iyöitp– • !tpèpyöiü iy tp# tp# tpyíúüü” <%p!_«iü p>íüü#öy!® %öiØp– • ?y!ö!`yíü tp#èpyöiü ~yèüö%_« ¥l– • !FSé•p ?i`yl ¥öi•p ¥öi; !tpS%é !!~ÁÜT ‘bzöijÇÁ p>)iü” ¥öi•p ¥èü– • !FSé•p ?i`yöil !FSé•p y•py ~i, !FSé•p@y!¥#•py !tpS%é x!TM†pyíú G tp•ÁpíÁ öèpy` tpöiü èy •pyöiü tpyèÁ MÁ>y`öil #yèyèÁ tpöiüü– • !FSé•p ?i`yl p>íüü#öy!®iü !i!èpS– tpyíúü– • !†tp ~y•py G !†tp @y!¥#•pyíú x!TM†pyíú– • ?i!•p!!!TM Ç,!ÜT !i!èpS– p>#m*!•p– • ?i!•p!!!TM p>íüü#öy!®iü !i!èpS– tpyíúü”Ð 2f15 xl%Ç#l# ÇtpS Ç,!Çp@ ‘bz_öiüüü ?iÜÁ ≠ ÇE1Š <%p!_«iü b>yöiüüü TMYíú”y ~%éYé~tp tpyèü !j!%ID ÇE2Š ~y!jöi;üü Ç,Kpy !~ID ÇE3Š p>íüüüü ?i!•p×#!•p i!öi•p tp# öiyöiVplÜ ÇE4Š <%p!_«iü p>íüü#öy!® tp! ¥èüÜ ÇE5Š öp>)Áyöi¥# <%p!_«èpDö i!öi•p tp# öiyöiVplÜ ÇE6Š <%p!_«èpöiüüü öÇpöie ö#pyíú•p i!öi•p tp# öiyöiVplÜ ÇE7Š ‘bz_üüüü#l #x½pyíÁ•pyíú TMYíú”y ~%éYé~tp tpyèü !j!%ID ÇE8Š Çp!•pp>)iüüüü <%p!_« tpyöitp i!öiÜ ÇE9Š ?i!•p×#!•p y•py i!öi•p tpyöitp öiyVpyèü ÇE10Š ?i!•p×#!•p @y!¥#•py tpyöitp iy ¥èüÜ ÇE11Š ?y!ö! <%p!_« i!öi•p tp# öiyVpyèüÜ ÇE12Š ?y!ö!`yíü iy ¥èü tpyöitpÜ

NSOU I CC-CO-02 104 CE13Š ?y!ól tþ•p îutþöiðiu Æöi•p þyöiüü CE14Š x!iüüyö ?y!ól iþöi•p tþ# öiyVþyëü CE15Š ^!FSé•p 2i~yl iþöi•p tþ# öiyVþlú CE16Š ^!FSé•p~y•py G ^!FSé•p@y!#•py tþyöitþ iöiþ CE17Š iþtþ iþöi•p tþ# öiyöVþlú CE18Š ?i!
•p!!™C iþöi•p tþ# öiyVþyëü CE19Š iþyö~yü ~i, ~Yü#öieþy ^ # ?i!•p!!™iü m,Kþy !~!D CE20Š iÄ_« ~i, !i!þ•p <þ!_« iþöi•p tþ# öiyVþyëü CE1Š ~#%Ä 'þz_öiüüü ?iÜÄ = CE1Š ~y!þ tþyöitþ iöiþ =i™ ~y!þöiþ C•Äp#ö)¥ xyöiy<þly tþiü&D CE2Š þiüßiü ?i!
•p×&!•p tþyöitþ iöiþ ¥z¥yü ?iþyüöieþ ~ 'þz~y¥iü" m¥öieyöi xyöiy<þly tþiü&D CE3Š þiüßiü ?i!•p×&!•p þyöiüüü !!ëüöyî# xyöiy<þly tþiü&D öþyl öþyl öÇþöie <þ!_«<þy!l ¥öi•p xiÄy¥!•p þyGëüy ëyëü CE4Š <þ!_«ëpDöitþ tþëüëþyöi ^ ëþy ^ tþiüy ëyëü <þ!_«ëpöiDiü ?i!•pþyü=i; i~Äly tþiü&D CE5Š öþyl öþyl öÇþöie ~Øþy îy ¥ëü öë <þ!_«iü þ!iüþöy!@ ¥iÜ CE6Š 'þz_üüþy!#l x#½þy!Ä•þyü l#!•p G ~¥z l#!•p iÄ!•pe«ö=i; xyöiy<þly tþiü&D CE7Š Øþ#þy !jþ%l = CEtþŠ ~y!þ- CEtþŠ þiüßiü ?i!•p×&!•p- CE ^Š li#tþiü- CE%Š li#ëül- CE.Š x!?Ä•p þ!iüöy- CEçþŠ þ!iü¥yü- CESeŠ <þ!_« ëpD CE8Š öþyüü•p ! tþ ~i, tþëü ?iþyüü CE9Š Çþ!•pþ)üüüü <þ!_« tþ! G tþ#ëþyöi ^ !þ•p ¥ëü i~Äly tþiü&D CE10Š Çþ!•pþ)üüüü <þ!_«öi•p ?i!•p×&!•p~y•py G @y!#•pyü x!™tþyü G ~yëü=i; xyöiy<þly tþiü&D CE11Š ?y!ól <þ!_« tþyöitþ iöiþ ~¥z™iüöiüü <þ!_«iü ?iöieüy?l#ëü•py tþ# CE12Š =i™ ?y!ól <þ!_«iü xyiçÄtþ#ëü 'þzpþy~yl=i; xyöiy<þly tþiü&D CE13Š ?y!ól~yü tþyöitþ iöiþ !þ! tþ#ëþyöi ~yëüö%_« ¥öi•p þyöiüü CE14Š Çþ!•pþ)üüüü <þ!_« G ?y!ól <þ!_«iü ööi™Ä þy!ÄtþÄ !"Äëü tþiü&D CE15Š ?y!ól~yöiüüü x!™tþyü m)¥ i~Äly tþiü&D CE16Š ^!FSé•p 2i~yl ¥öi•p ¥öiþ tþ# tþ# 'þzöijçÄ þ)üü" ¥Gëüy ?iöieüy?lú CE17Š ^!FSé•p~y•pyü x!™tþyü G tþ•ÄþiÄ=i; xyöiy<þly tþiü&D CE18Š ^!FSé•p@y!#•pyü x!™tþyü G tþ•ÄþiÄ=i; xyöiy<þly tþiü&D CE19Š öþyl öþyl xißiyëü ^!FSé•p 2i~yöiüü þ!iüþöy!@ %öiØþü CE20Š iþtþ ~y•pyü x!™tþyü=i; xyöiy<þly tþiü&D CE21Š !tþ !tþ tþyüöi" ?i!•p!!™öiciü m,ÜT ¥ëüü öë öþyl ~%!Øþ ?i!•p!!™öiciü !iüü" !~!D CE22Š ö%þÄ iÄ!_«iü ?i!•p ?i!•p!!™tþ !tþëþyöi ~yëüim* ¥lú CE23Š ?i!•p!!™öiciü þ!iüþöy!@ !i!ëþ- tþyüü"=i; xyöiy<þly tþiü&D ~tþtþ 3 □ þ"Ä !ie«ëü xy¥zl- 1930 (Sale of Goods Act, 1930) ^!þ 3f0 'þzöijçÄ 3f1 ^hßiyly 3f2 þ"Ä !ie«ëü <þ!_«iü ?i!þ! •p 3f3 !i!ëþ- m,Kþy#ö)¥ 3f4 þ"öi"Äiü öx"#!iëþy ^ 3f5 <þ!_« ^!þ 3f5f1 þ"Ä !ie«öieüüü <þ!_«iü xp!iü¥yëÄ 'þzpþy~ylm)ö)¥ 3f6 ö%þÄ C•Äp G ö~i" C•Äp 3f6f1 ö%þÄ C•Äp G ö~i" Cöi•Äþiü þy!ÄtþÄ 3f6f2 ééxl%_« éöë%þÄ C•Äp 3f7 þ"öi"Äiü éöëy! jþþly îy ßc ¥hßiyhsýü 3f7f1 öy!jþ lëü ~öi iÄ!_« myüü öy!jþþlyü ¥hßiyhsýü 3f8 xp!iüöiçy!™•p !iöie«þyü x!™tþyü 3f9 þ"Ä !ie«ëü <þ!_« ëpöiDiü ?i!•pþyü 3f10 iþyö !ie«ëü 3f11 myüü,ç 3f12 xl%ç#l# 3f0 'þzöijçÄ ~¥z ~tþtþ!Øþ >yþ tþiüöi; xþ!! ?y!öiþ þyüüöiëYÿë ■ þ"Ä !ie«ëü xy¥zl tþ# G ~iü ?iöieüy?l#ëü•py ■ ßc ¥hßiyhsýü tþ# ■ !iüö !ie«ëü tþ# 3f1 ^hßiyly þ"Ä !ie«ëü ~tþ!Øþ xy¥zl myüü !ëü!sf•p ¥ëüD ~¥z xy¥zl!Øþ 1930 myöiþ þëüy ?%jyç <þy% ¥ëü ~i, ~iü lyö ¥ëü öðëþyü•p#ëü >"Ä !ie«ëü xy¥zl- 1930óó- þ"öiü 1963 myöiþ ëþyü•p#ëü ç!Øþ îy ~ö" Gëüy ¥ëüD ~¥z xy¥zöil þ"Ä !ie«ëü m,e«yhsý !i!ëþ- !iëiëü=i; öëö !i!ëþ- þ"öi"Äiü m,Kþy- ö%þÄ C•Äp G ö~i" C•Äp- !iüö !ie«ëü ¥z•þÄy! xyöiy<þly tþiüy ¥öiëüöiSéD
NSOU I CC-CO-02 106 3f2 !ie«öieüüü <þ!_«iü ?i!þ!•p þþ"Ä !ie«ëü m,e«yhsý !i!ëþ- !iëiëü ~¥z xy¥zöil xyöiy<þly tþiüy ¥öiëüöiSéD þ"Ä !ie«ëü <þ!_« xlÄy!Ä my™yüü" <þ!_«iü ööi•pyçz ~tþ™iüöiüü <þ!_«D xicÄ my™yüü" <þ!_«iü m)D þ"Ä !ie«ëü <þ!_«iü !tþS%é þy!ÄtþÄ jçþÄ tþiüy ëyëüD 1D þ"Ä !ie«öieüüü <þ!_« my™yüü"•p xßiyüü mÄ! !ie«öieüüü <þ!_«- ! tþv my™yüü" <þ!_« öë öþyöily !iëiöieü mÄy!~þ ¥öi•p þyöiüüD 2D þ"Ä !ie«öieüüü <þ!_« my™yüü"•p ö)öiþÄiü !i!ööieü öë«þyü !tþØþ öy!jþþly ¥hßiyhsý!iü•p ¥öieü iyöitþD my™yüü" <þ!_«öi•p ¥z¥y lyG ¥öi•p þyöiüüD 3D ?i~_ x!Ä îy ?i! •p×&•p xiÄ mÄ~yçz þ"Ä !ie«ëü <þ!_«iü ?i!•p~yl- !tþv my™yüü" <þ!_«öi•p ~iü*þ) lyG ¥öi•p þyöiüüD ~¥z m) þy!ÄtþÄ iyþyü ?öi!Ä 1930 myöiþ ëþyü•p#ëü <þ!_« xy¥zl öiöitþ þ"Ä !ie«ëü m,e«yhsý™yüü)¥ ?iþÄy¥yü tþöiü ~tþ!Øþ mÄ)"Ä xyjy~y xy¥zl =þiü# tþiüy ¥ëüD ~¥z xy¥zöiüü lyö þ"Ä !ie«ëü xy¥zl- 1930D 3f3 !i!ëþ- m,Kþy#ö)¥ ëþyü•p#ëü þ"Ä !ie«ëü xy¥zöil þ"Ä !ie«ëü m,e«yhsý !i!ëþ- !iëiöieüü m,Kþy ~¥zëþyöi ö" Gëüy ¥öiëüöiSéD 1D öë«þy [2(1)™yüü] éYÿë öë iÄ!_« þ"Ä e«ëü tþöiü îy e«ëü tþiüyü ?iÄ xD#tþyü tþöiü •pyöitþ öë«þy iöiþD 2D !iöie«þy [2(13)™yüü] éYÿë öë iÄ!_« þ"Ä !ie«ëü tþöiü îy !ie«ëü tþiüyü ?iÄ xD#tþyü tþöiü •pyöitþ !iöie«þy iöiþD 3D öjÄ [2(10)™yüü] éYÿë þ"Ä !ie«öieüüü ?iÄ ?i~_ x!Ä îy ?i!•p×&•p xiÄöitþ ?i!•p~yl îy ¥ëüD 4D ßc [2(11)™yüü] éYÿë þ"öi"Äiü 'þzpþiü my™yüü" öy!jþþlyöitþ¥z ßc îy ¥ëüD 5D xp>Ä" [2(2)™yüü] éYÿë ~tþ iÄ!_« tþ•Äþtþ xp>iü iÄ!_«iü !tþØþ ~tþiüü ößFSéy ?i~_ ¥hßiyhsýüöitþ xp>Ä" îy ¥ëüD 6D þ"Ä [2(7)™yüü] éYÿë xiÄ ~i, ööyþjöyöiey ^ ~y! Séyþüy xlÄy!Ä m) îutþöiðiu xßiyüü mÄ!_öitþ þ"Ä îy ¥ëüD öëö m½þyü (Stock), öçëüyü G ?!öi•p öë m) oiÄ- ?jÄyëü- îy!"?Ä !þ¥« (Trade Mark), @y!siéYëßc (Copy- right) -m%lyö (Goodwill), ?j- ^Äy G =i~%Ä!•þtþ ç!_«öitþ þ"Ä !¥myöi x!ëþ!¥•p tþiüy ¥ëüD

NSOU I CC-CO-02 107 3f4 þ>öi"Äiü öx"#!èþy ^ þ>"Ä !ie«ëü <%!_«iü ²!TMyI !fEiëü þ>"Ä !lÄ-!;!þ!þ !þ! ²!tþyöiüüü ¥öiþ þ>yöiüüÐ 1Ð !i"Äöyl þ>"Ä (Existing Goods) 2Ð èþ!fEiÄè þ>"Ä (Future Goods) 3Ð %Øþlyþyöiþ>Çþ þ>"Ä (Contingent Goods) Ð 1Ð !i"Äöyl iy x!hBic#þ þ>"Ä / þ>"Ä !ie«öiëüüü ðöëü öë ði þ>öi"Äiü öy!jtþyly G ~þ! !iöie«þyüü ¥yöiþ iyöitþ öþz ði þ>"Äöitþ ! i"Äöyl þ>"Ä iy ¥ëüÐ [TMyüy 6(1)] !i"Äöyl þ>"Ä xyüüü ~%z ²!tþyöiüüü öëðl éYÿYé tþS !!~ÄÜT iy !lTMyüüüþ þ>"Ä / þ>"Ä ! ië«öiëüüü <%!_« öë ði þ>"Ä !þ!¥«þ tþiüy ¥öiëüüüSé ~i, ëyüü ðÄöitÄþ ðÄz!þ þ>yGëüy ö"öiSé •þyöitþ !!~ÄÜT þ>"Ä iy ¥ëüÐ [TMyüy 2(14)] tþ x!!~ÄÜT iy x!lTMyüüüþ þ>"Ä / þ>"Ä !ie«öiëüüü <%!_« tþyöiþ öë ði þ>"Ä !!~ÄÜTëþyöiüüü !þ!¥«þ tþiüy ëyëü!l- ÖTM%öye þyTMyüüü" i"Äly myüüy öiyVþyöily ¥öiëü iyöitþ •þyöitþ x!!~ÄÜT þ>"Ä iy ¥ëüÐ 2Ð èþ!fEiÄè þ>"Ä / þ>"Ä !ie«öiëüüü <%!_«iü þ>iü !iöie«þy tþ.Äþtþ öë þ>"Ä 'þzëþy!~þ- ð, ^, ¥#þ- x!þÄþ iy !!öÄþ ¥ëü •þyöitþ èþ!fEiÄè þ>"Ä iöiþ [TMyüy 2(6)] 'þz~yüüü" - tþ- t~iü ðöiÐ ~z ööiöÄ <%!_« tþiüþ öë xy yô# ?yl%ëüüü# öyöiþ tþéYë~iü tþyüütylyëü ëþ öiÄ 'þzëþy- ¥öiü •þy tþ !!~ÄÜT öiöiþ e«ëü tþiüüüÐ 3Ð %Øþly þyöiþ>Çþ þ>"Ä / þ>"Ä !ie«öiëüüü <%!_«öiþ !iöie«þy tþ.Äþtþ öë þ>öi"Äiü ð, @y!¥ ~ö! ~tþ!Øþ %Øþlyüüü 'þzþiüüü !lèÄþiü tþöiüüü ëy %ØþöiþG þ>yöiüüü- lyG %Øþöiþ þ>yöiüüü •þyöitþ %Øþly þyöiþ>Çþ þ>"Ä iy ¥ëüÐ [TMyüy 6(2)] 'þz~yüüü" - tþ ~tþ!Øþ ööiçl tþéYëöþ !ie«ëü tþiüüüþ ðÄz!þ ¥i ë!~ tþ ü öö!çl!Øþiü iÄþöyl öy! jöitþiü tþySé öiöitþ e«ëü tþiüüüþ þ>yöiüüüÐ ¥z¥y¥z %Øþlyþyöiþ>Çþ <%!_«Ð 3f5 <%!_« ^!þl 4(1) TMyüüy xl%ëyëü# þ>"Ä ! ië«ëü <%!_« iþöiþ öiyVþyëü öëþyöil !iöie«þy öe«þyöitþ öiöiÄiü !!lööiëü þ>öi"Äiü ßc ¥hBiyhsý!üþ tþöiüüü iy tþiüüüþ iüüü? ¥ëüÐ ~tþ! xy, !çtþ öy!jtþ ~i, xöiÄiü ðöiDG þ>"Ä !ie«ëü <%!_« ¥öiþ þ>yöiüüü þ>"Ä !ie«ëü <%!_« Ç.Äþþyöiþ>Çþ iy !/ Ç.Äþ ¥öiþ þ>yöiüüü !ie«ëü G !ie«öiëüüü ðÄz!þ / þ>"Ä !ie«ëü <%!_«iü ðöiÐ ðöiÐ þ>öi"Äiü öy!jtþyly ¥hBiyhsý!üþ ¥öiþ •þyöitþ !ie«ëü iöiþ !tþ þ>öi"Äiü öy!jtþyly èþ!fEiÄèþ iy Ç.Äþþyöiþ>öiÇþ ¥hBiyhsýöiüüüü ?lÄ iüüü? ¥öiþ •þyöitþ !ie«öiëüüü ðÄz!þ iy ¥ëüÐ

NSOU I CC-CO-02 108 ð%þiüüü, - þ>öi"Äiü öy!jtþyly ¥hBiyhsýüüü tþ! %ØþöiSé •þyüüü 'þzþ>öiüüüü !ie«ëü iy !ie«öiëüüü ðÄz!þ •þy !lTMyüüüþ þ>ëüÐ !ie«öiëüüü ðÄz!þiü öÇþöie- !lTMyüüüþ ðöëü x!þe«yhsý ¥öiþ iy öy!jtþyly ¥hBiyhsýöiüüüü Ç.Äþy!~ þ>iüüü" ¥öiþ !ie«öiëüüü ðÄz!þ !ie«öiëü þ>iüüüþ ¥öiüüü !ie«ëü ¥i ðÄy!~þ <%!_« !tþv !ie«öiëüüü ðÄz!þ ~tþ!Øþ ðÄy"Ä <%!_«Ð 3f5f1 þ>"Ä !ie«öiëüüü <%!_«iü xp!iüüü¥yëÄ 'þzþy y!ðö)¥ þ>"Ä !ie«ëü <%!_«öiþ !lÄ-!;!þ!þ 'þzþy y!l=ly xp!iüüü¥yëÄ öëðl éYÿYé 1Ð ~%z þ>Çþ / þ>"Ä !ie«ëü <%!_«öiþ ~%!Øþ þ>Çþ iyöitþÐ ~tþþ>Çþ öe«þy ~i, xp!iüþ>Çþ !iöie«þyÐ öe«þy ~i, ! iöie«þyöitþ xicÄz <%!_« tþiüüüüü 'þzþ>ë% <%!_« ¥öiþ ¥öiüüüü 2Ð þ>"Ä / þ>"Ä !ie«ëü <%!_«iü ö%tÄ !fEiëü ¥i xBiyüüü þ>"ÄÐ ! iöie«þy öe«þyüüü tþyöiSé þ>öi"Äiü öy!jtþyly ¥hBiyhsý!üþ tþöiüüü ~z <%!_«iü öyTMyüüüü 3Ð öjÄ / þ>"Ä !ie«öiëüüü <%!_« xicÄz xöiÄiü !!lööiëü þ>"Ä !!lööiëüüü <%!_« ¥öiþ ¥öiüüü þ>öi"Äiü !!lööiëü þ>öi"Äiü öj!öi l þ>"Ä !ie«ëü iöiþ !iöi!þþ ¥öiüüüü ly xicÄyë Øþyþyüüü !!lööiëü iy xy, !çtþ Øþyþyüüü !!lööiëü ~z öj!öi l ¥öiþ ¥öiüüü 4Ð ÷iTM <%!_«iü ²!öiëüüü?#ëü 'þzþy y!l=ly / þ>"Ä !ie«ëü <%!_«öiþ èþyüüþ#ëü <%!_« xyzöil ÷iTM <%!_«iü ²!öiëüüü?#ëü 'þzþy y!l=ly iyþöiþ ¥öiüüüü öëðl ²hBiy G ßc#t,þ!þ- ßyTMy#l yëü- <%!_« ðÄy öiüüüü öëy Äþy- xyz! ^þ ²!þ y! G xyz! ^þ 'þzöijçÄþ# lëü!Øþ 'þzþy y! iyþy ~iüþyüüü 5Ð þ>öi"Äiü ßc ¥hBiyhsýüüü / !iöe«þyüüü þ>öi"Ä öë ßc iüöiëüüüSé- •þy xicÄz öe«þyöitþ ¥hBiyhsýüüü tþiüüüþ ¥öiüüü 3f6 ö%tÄ Ç.Äþ G ö"i" Ç.Äþ (Condition and Warranties) þ>"Ä !ie«öiëüüü <%!_«öiþ !fEþþ- Ç.Äþ=öiyöitþ 12(1) TMyüüüüü ~%zëþyöi èþy ^þ tþiüüüü ¥öiëüüüüSéYÿYé1Ð ö%tÄ Ç.Äþ ~i, 2Ð ö"i" Ç.ÄþÐ 1Ð ö%tÄ Ç.Äþ [TMyüüü 12(2)] / þ>"Ä ! ië«öiëüüü <%!_«iü ²!TMyI 'þzöijöiçÄiü ?lÄ ~tþ!Øþ xp!iüüü¥yëÄ Ç.Äþ- ëy ly öylöiþ <%!_« iy!þj tþiüüüüü x!TMyüüüü iyöitþÐ 2Ð ö"i" Ç.Äþ [TMyüüü 12(3)] / þ>"Ä !ie«ëü <%!_«iü ²!TMyI 'þzöijöiçÄiü þ>öiçþ ~tþ!Øþ xyl%Ei!Dþ Ç.Äþ- ëy ly öylöiþ Çþ!þþ)üüü" ~y! tþiüüüüü x!TMyüüüü ?ÿÄyëü !tþv <%!_« iy!þj tþiüüüüü iy þ>"Ä @y!¥" ly tþiüüüüü x!TMyüüüüü ?ÿÄyëü lyÐ öþyöily ~tþ!Øþ þ>"Ä ! ië«öiëüüü <%!_«iü Ç.Äþ ö%tÄ Ç.Äþ tþ# ö"i" Ç.Äþ •þy ²!þ!Øþ öÇþöie <%!_« ^þöiüüüüü 'þzþiüüüü !lèÄþiü tþöiüüüü <%!_«öiþ ö"i" Ç.Äþ iöiþ 'þzöi!Öþ iyþöiþG ú Ç.Äþ ö%tÄ Ç.Äþ iöiþ !iöi!Sé

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þ ¥öiþ þ>yöiüüüüü xy y!þ þ>y!iüþy!Ü»Ätþ		

x!Biy !iöiçþly tþöiüüü !Biiü tþiüüüüü öë öþyly Ç.Äþ ö%tÄ ¥öiüüüüü ~i, öþyly Ç.Äþ ö"i" ¥öiüüüüü ö%tÄ Ç.Äþ G ö"i" Çöi.Äþiü ööiTMÄ þ>y!ÄtþÄ !löiçþiüüüü 'þz~yüüüüü" iÄyÄy tþiüüüüü ¥jÐ

NSOU I CC-CO-02 113 òy!jtþ tþ.Áptþ 21 ~ Çþò•þyíù ìòij •þyíù ¢Á¿!•þ ly !!òieù þ"Á !ie«èù tþòiiù– •þy Ýòij 'þz!_« þ"òì"Áiù òe«•þy ú þ"òì"Áiù !ìòie«•þy xòip>Çþy 'þz!_•þ•þíù Òc iyèþ tþíùòì•þ þyòiiù lyÐ ~tþ!Øþ jÁy!Øþ tþiyèù ~!Øþ ¢r ~ìùèyòii ìy ÝòieùòìSééYÝé 'Nemo dat qui non habet' ~iù xíÁ ¥j òòèyíù èy òl¥z ò ¢þy ! ~òì•þ þyòiiù lyóó xíÁyè þ"òì"Áiù 'þzþiù ! ìòie«•þyíù èèò Òc xyòìSé ò ¢þyíù òíÇ# 'þzèþ,þÜT•þíù Òc ! ~òì•þ þyòiiù lyÐ ~¥z l#!•þ Òiyíù xÒiyíù ¢íù Tmíùòiiù ¢Á!_!ù òÇþòie¥z 2ìòiey?ÁÐ èþyíù•þ#èù þ"Á !ie«èù xy¥zòiiù 27 òìòitþ 30 l, Tmíùyèù ~¥z l#!•þíù tþ•þtþ=lj !Á!•þe«ò ìy ÝòieùòìSéÐ ò ¢=!j ¥j /éYÝé 1Ð Òc#èù xy•þíùòì"iù myíùy ¢,ÜT 21!•þí!þtþ•þyèù òy!jtþly / èèòÇþòie þ"òì"Áiù 2!t,þ•þ òy! jòitþíù xy•þíùòì" iù tþiyíy•Áþy myíùy è«•þyíù òòil ~iù*þ !iùy ¢,ÜT ¥èù èè– þ"òì"Áiù !ìòie«•þy¥z òy!jtþÐ ~¥z !iùyòiiù ìCí•Áþ# ¥òieù è«•þy 'þz_« òiÁ e«èù tþòiiù– òþòìÇþòie ò ¢þyíù xy•þíùòì"iù ~iùèl þ"Á !ìòie«•þyíù þ"òì"Á òtþyòily òy!jtþly !Séj ly– ~iù*þ x?¥y•þ •þjòì•þ þyòiiù lyÐ Ç27 TmíùyúŠ 'þz ¥íù" / P •þyíù !òì?iù ~tþ!Øþ èsf Q ~iù !tþØþ iùyòì•þ ò ~èùÐ R lyòtþ ~tþ !Á!_« Q ~iù !iùèòim* !þ!e« ¥y!ù tþòiiù èsf!Øþ è«yþ tþíùjÐ P à! l èyè ú èsf!Øþ òtþyòily òt,y? #iù !j lyÐ ò ¢ R ~iù 'þz!tþòiiù òòìÐ !þ!e« ¥y!ù ¢ÁòitÁþ tþiyíy•Áþy !j !tþv èòisf •þyíù Òc ¢ÁòitÁþ òtþyòily 'þzòìÓþ tþíùj lyÐ R ¥z èsf!Øþ !þ!e« ¥y!ù tþòiiù !!e« tþíùjÐ xy yjþ iùyèù ! ~òij òè P •þyíù xy•þíùòì"iù æþòij xyíù ~¥z x?¥y•þ •þjòì•þ þyíùòii ly òè èsf!Øþ òy!jtþ lòi¥Ð 2Ð iy!?!?Átþ 21!•þ!!Tmíù myíùy !ie«èù / ò%tÁ !Á!_«iù ¢Á¿!•þòì•þ þ"Á xíy þ"òì"Áiù Òcòicíù ~!j è! ~iy!?!?Átþ 21!•þ!!Tmíù !tþØþ iyòitþ– •þy Ýòij 'þz_« þ"Á !ie«èù tþíùyíù Çþò•þy ly òþ"òij !Á!?!?Átþ 21!•þ!!Tmíù 'þz¥y !ie«èù tþíùòij è«•þy 'þz_« þ"òì"Áiù !ìòie«•þy xòip>Çþy þ"òì"Áiù 'þz!_•þ•þíù òy!jtþly iyèþ tþíùòii è! ÇtþŠ !ìòie«•þy 'þz¥y !Áiayòieíù ¢yTmíù" tþyèÁtþyòip>iù xhsyè%Áþ_« !èièù !¥yòii !ie«èù tþòiiù iyòitþÐ ÇtþŠ þ"Á!Øþ !ie«èù tþíùyíù òèù þ"Á !ìòie«•þyíù èè þ"Á!Øþ !ie«èù tþíùyíù x!Tmíùþyíù !Séj ly •þy ly ò?òil è«•þy è! ~'þz¥y ¢è !iùyòii e«èù tþòiiù iyòitþÐ 3Ð ~tþ?! èèi òy!jtþ tþ.Áptþ !ie«èù / òtþyòil èèi òy!jtþlyþ þ"Á è! ~ èèi òy!jtþ òi"iù ¢Á¿!•þ x!¥yòiiù 'þz¥yòii ò ~tþ?! èèi òy!jòitþ ~tþtþ ~tþij iyòitþ– òþòìÇþòie ú èèi òy!jòitþ tþySé òìòitþ òtþþz è! ~ ¢!mÜyòii ¢z¥y e«èù tþòiiù ~i, è! ~ þ"Á ! !e«òieíù òèù !ìòie«•þyíù !ie«òieíù òtþyòily x!Tmíùþyíù !Séj ly ~tþij •þyíù ?yly iyòitþ– •þy Ýòij þ"òì"Áiù Òc è«•þyíù !tþØþ ¥hÒiyhsý!ùþ ¥òiiÐ 4Ð iy!þjòiey ~Á <%þ!_«iù myíùy ~tj yíù !Á!_« tþ.Áptþ !ie«èù / èþyíù•þ#èù þ"Á !ie«èù xy¥zòiiù 29 l, Tmíùyèù ìy ÝòieùòìSé èè èþyíù•þ#èù <%þ!_« xy¥zòiiù 19 l, Tmíùy x!èyèù# èè ¢òhÒi <%þ!_« iy!þjòii ~Á ¥èù ò ¢¥z ¢tþj <%þ!_«òì•þ þ"òì"Áiù è«•þy þ"òì"Áiù ~tj !ìòieù iyþòij ~i, !ie«òieíù òèù ú <%þ!_« iù ~i j ly Ýòieù iyþòij è«•þy ¢íùj ! iùyòii ~i, !ìòie«•þyíù Òc èè!Øþè%_« !tþ ly ò?òil !tþlòij ú þ"òì"Áiù !l Áyèù Òc iyèþ tþíùòiiÐ 5Ð !ie«òieíù þ"òì"Áiù þ"òì"Áiù ~tj yíù !ìòie«•þy tþ.Áptþ !ie«èù / èþyíù•þ#èù þ"Á !ie«èù xy¥zòiiù 30(1) Tmíùyèù ìy ÝòieùòìSé èè òtþyòily !Á!_« è! ~ þ"Á ! !e«òieíù þ"òì"Áiù þ"Á iy þ"Á!Øþ òy!jtþlyíù ~!j !ìòì?iù tþyòìSé òiùòitþ ò ~èù ~i, !ìòie«•þy ú þ"Á iy 'þz¥yíù òy!jtþlyíù ~!j þ"òì"Áiùyèù xþiù tþyíùG !tþØþ !ie«èù tþòiiù ò ~èù òþòìÇþòie l)þl è«•þy þ"Á è«òieíù òèù !ìòie«•þyíù òy!jtþlyíù èè!Øþ ¢ÁòitÁþ xí •þ ly Ýòieù 'þz¥y ¢íùj !iùyòii e«èù tþòiiùÐ

NSOU I CC-CO-02 114 6Ð !ie«òieíù þ"òiiù þ"òì"Áiù ~tj yíù è«•þy tþ.Áptþ !ie«èù / þ"Á !ie«èù xy¥zòiiù 30(2) Tmíùyèù ìy ÝòieùòìSé èè è! è«•þy òtþyòily þ"Á e«èù tþòiiù !ìòie«•þyíù ¢Á!_òì•þ •þyíù ~tj òþ"òieùòìSé– !tþ,iy þ"òì"Áiù òy!jtþlyíù ~!j òþ"òieùòìSé– òþòìÇþòie è«•þy è! ~ ú þ"Á x!Á !Á!_«iù tþyòìSé !ie«èù tþòiiù– •þòii èè !Á!_« ¢íùj !iùyòii xyòii òtþyòily òlòii òiiù %Øþly ly ò?òil •þy e«èù tþòiiù– þ"òì"Áiù 2!t,þ•þ òy!jòitþ ú þ"òì"Á òtþyòily Òc iyþòijG ò ¢ ú þ"òì"Á 'þz_!ù òy!jtþly Òc þyòiiÐ 7Ð xþ!iùòicý!TM•þ !ìòie«•þy tþ.Áptþ þ"òì"Áe«èù / èè òÇþòie !ìòie«•þy •þyíù þ"òì"Áiù òjÁ þyèù !l òþòìÇþòie !ìòie«•þy è! ~ þ"òì"Á •þyíù þ)iÁÒc 2ìòieyù tþòiiù þ"Á þ"òì"Áiù !ie«èù tþòiiù– •þòii è«•þy xy! ~ è«•þy òìòitþ 'þz_ò òy!jtþly þyòiiÐ 8Ð 2!y@ ~tj yíù tþ.Áptþ !ie«èù / 2!y@ iYíù ~tj yíù þ"òì"Áiù òy!jtþ ly ÝòieùG è! ~ 2!t,þ•þ òy!jtþòitþ t%,òì? ly þyèù !tþ,iy 2!y@ièiùß ~tj yíùòitþ þ"òì"Áiù ?!Á èè Øþyþy þiùþ ¥òieùòìSé– •þy è! ~ ly ! ~òì•þ þyòiiù xíy è! ~ þ"Á !ÜT ¥Gèyíù 'þzþe«ò ¥èù– •þòii 2!y@iYíù ~tj yíù •þyíù ò¥æþy?òì•þ èè þ"Á iyòitþ •þy 2!t,þ•þ òy!jtþ ly ÝòieùG !ie«èù tþíùòì•þ þyòiiùÐ 9Ð !þtþ @y!¥#•þy tþ.Áptþ þ"Á !ie«èù / !þtþ y•þy è! ~ <%þ!_« x!¥yòiiù !þtþ@y!¥#•þyíù þyGly !ò!Øþòieù ! ~òì•þ ly þyòiiù– •þòii !þtþ@y!¥#•þy !þtþ# þ"Á !ie«èù tþòiiù è«•þyòitþ 'þz_ò òy!jtþly Òc ¥hÒiyhsý!ù tþíùòì•þ þyòiiùÐ 3f8 xþ!iùòicý!TM•þ !ìòie«•þyíù x!Tmíùþyíù þ"Á þ!ie«èù xy¥z 1930 x!¥yòiiù !ìòie«•þyòitþ xþ! iùòicý!TM•þ !ìòie«•þy íòij ètèYÝé (ii) þ"Á !ie«òieíù òèù ¢Á!)Á òjÁ 2!yl tþíùy ¥èù!– iy (ii) à!þ òþ"òijG þ"òiiù òþ!Øþ iy! •þj ¥èùÐ ~¥z xy¥zòiiù 45(1) Tmíùyèù xþ!iùòicý!TM•þ !ìòie«•þyíù ¢,Kþy ò ~Gèyù ÝòieùòìSé ~i, 45(2) Tmíùyèù ìy ÝòieùòìSé ! ìòie«•þy òyòil ÖTm% 2!t,þ•þ !ìòie«•þy lèù– èè !Á!_« iy èyíùy •þyíù Ýòieù tþy? tþòiiù •þyòitþG !ìòie«•þy íòijÐ xíÁyè– !ie«èù 2!j!þ!!Tmíù– <þyiy! 2!þyþtþ ¥z•þÁy! ~Ð xþ!iùòicý!TM•þ !ìòie«•þyíù x!Tmíùþyíù / •þyíù x!Tmíùþyíù ~¥z iùþòieù ÇE1Š þ"òì"Áiù 'þzþiù ~i, ÇEŠ !Á!_« •þèþyòii è«•þyíù !iùèòim*Ð þ"òì"Áiù 'þzþiù x!Tmíùþyíù / 1Š !ìòie«•þyíù þ)iÁÒc / þ)jÒc (lien) !þòì•þ òtþyòily !Á!_«iù ~tþij xþiù òtþyòily !Á!_«iù ¢Á!_! iyþòij òtþyòily !! ~ÁÜT ~y! þ)íù" ly ¥Gèy þèÁhsý ~tjþyíù# !Á!_« tþ.Áptþ !!? ~tþij iùyþyíù x!Tmíùþyíùòitþ òiyVþyèùÐ òjÁ ly þyGèy þèÁhsý þyGly yíù tþ.Áptþ þ"Á !!? ~tþij iùyþyíù x! Tmíùþyíùòitþ xþ!iùòicý!TM•þ !ìòie«•þyíù þ)iÁÒc íòijÐ þ"Á !ie«èù xy¥zòiiù 47-49 Tmíùy(ò)òiy xþ!iùòicý!TM•þ !ìòie«•þyíù þ)iÁÒc ¢ÁòitÁþ !hÒiy!ùþ 'þzòìÓþ iùòieùòìSéÐ 2Š þ!iù!¥lyTM#l þ"Á xyØþòitþiù x!Tmíùþyíù [50-52 Tmíùy] / þ"Á !ie«èù xy¥zòiiù 50 Tmíùyèù ìy ÝòieùòìSé èè– è«•þy ò ~'þz!èyù Ýòieù þ"òì"Áiù– èè xþ!iùòicý!TM•þ !ìòie«•þy þ"òì"Áiù ~tj •þÁy tþòiiùòìSé ~i, èè! ú þ"Á è«•þyíù x!èþò%òìþ þ!iù!¥lyTM#l x!Òiyèù iùòieùòìSé– ò ¢ èèù •þy xyØþtþ tþíùyíù iy þ"òì"Áiùyèù !? ~tþij

NSOU I CC-CO-02 118 4f2 2^hhBiyily !i!èpð- iÄiäyöiëü ~tþy!™tþ iÄ!_« !ð!•þ ¥öiëü iÄiäyëü æ, ^'pl tþiüöi•þ þyöiüüð öë þtþi iÄiäyëü# x,Ç# yü" ötþyl æÄ!•þ myüü x,Ç# yü# iÄiäyëü æ, ^'pl tþöiüü- öæ¥z þtþi iÄiäyöiëüüü ?iÄ 1939 æyöiþ èþyüü•þ#ëü x,Ç# yü# xy¥zl 2ⁱ!•Äþ•þ ¥ëüð þiüü•Äþ#tþyöiþ ú xy¥zöiüü æ, i!™y! iöiþ æðhBi x,Ç# yü# tþyüüyü 2ⁱ!•Äþ•þ ¥ëü ~i, þ!üüþy! j•þ ¥ëüð ~¥z xy¥zl!Øþ xíÇÄ öëi! !¥r~% þy!iüüy!üþ iÄiäyöiëüüü öÇþöie 2ⁱlöiëy?Ä lëüð x,Ç# yü# tþyüüyü !tþS%é! l iy ~#%Ä! l <þyüüyü þöiüü þ>%! Ä!þ•þ ¥öi•þ þyöiüüð x,Ç# yü" tþyüüyöiüüü ßyöiüü äþyöiüüü þ>%! Ä!þ tþiüöi•þ þyöiüüð è! ötþyl x,Ç# yü tþyüüyöiüü öëy ~yl tþöiüü- è! ötþyl x,Ç# yü tþyüüyü öSëöi'þü <þöiþ èyëü- iy ötþyl x,Ç# yüüüüü ö,•%þÄ ¥ëü- •þy¥öiþ tþyüüyü þ>%! Ä!þ tþiüü ¥ëüð öÇþöie æy™yü"•þ tþyüüyöiüüü æÄ!_ G ~yöiëüü þ>%!ð)ÄiÄyëü tþiüü ¥ëüð !tþv þ>%! Ä!þöiüü æþöiþ æþyöiüüü æcy i!öiþyþ ¥ëü lyð ~Séy'þüü !tþS%é !! ÄÜT tþyüü" ö¥•%þ æþyöiüüü !öiþyþæy™l tþiüü ¥ëüð öæöiÇþöie ~tþ?l iy ~%?! x,Ç# yü tþyüüyü !öiþyþ tþiüöi•þ þyöiüü lyð þtþi x,Ç# yü ~tþ ¥öiëü !löi?öi"ü ööi™Ä æÄ!•þ ¥öiþ •þöi¥z tþyüüyü !öiþyþæy™l tþiüü ¥ëüð ~i, !öiþyþæy™öiüüü þöiüü æþyöiüüü æÄ!_ G ~yëü x,Ç# yüüüü ööi™Ä i^yØþl ¥ëüð !öiþyþæy™öiüüü æþöiþ iÄiäyöiëüüü æcyü xyüü ötþyl x!hBic iyöitþ lyð 4f3 x,Ç# yü# tþyüüyü / æ,Çþy ~i, 2ⁱtþyüüöiëþ" x,Ç# yü# tþyüüyü ¥öiþy ~öi ~tþØþy tþyüüyü- èy ~%¥z iy •þöi•þy!™tþ iÄ!_«iü ööi™Ä <þ!_«iü öy™Äöiö ^!þ•þ ¥ëüð æ%þiüü, - x,Ç# yü# tþyüüyü æi x,Ç# yü myüü iy æiüü þÇþ öiöitþ öëöitþyl ~tþ?l myüüG þ!üüþy!j•þ ¥öi•þ þyöiüüð 1932 æyöiþiü x,Ç# yü# xy¥zl xl%æyöiüü ~!Øþ ^!þ•þ ¥ëüð èþyüü•þ#ëü x,Ç# yü# xy¥zöiüü 4 Tmyüü xl%èyëü# x,Ç# yü#üü æ,Çþy ö Gëüü ¥öiëüüöiSé / þtþi iÄ!_«iü myüü iy þtþöiþiü þÇþ öiöitþ öëöitþyl ~tþ?öiüü myüü þ!üüþy!j•þ iÄiäyöiëüüü iyëþ iy ö%lyæþy !löi?öi"ü ööi™Ä èþy ^iy írØþl tþiüüü ?iÄ <þ!_«im* iÄ!_«öi"ü ööi™Ä öë æÄtÄþ iyöitþ •þyöitþ x,Ç# yü# tþyüüyü iöiþ öë þtþi iÄ!_« !löi?öi"ü ööi™Ä ~¥zütþð æÄtÄþ xyim* iyöitþ •þyöi"ü 2ⁱlöi•þÄtþöitþ öx,Ç# yüü ~i, •þyöi"üöitþ ~tþæöið öx,Ç# yü# 2ⁱ!•þÜþyöiüü iöiþ æ%þiüü, æ¥öi?¥z öiyVpy èyëü öë- ~¥zütþð x,Ç# yü# 2ⁱ!•þÜþyöiüü !tþS%é =i!ÇÜTÄ iytpöiü = 1Ð 2ⁱ!•þ!™öiöiüü æÄtÄþ- 2Ð ~%¥z iy •þöi•þy!™tþ iÄ!_«iü ööi™Ä <þ!_«- 3Ð <þiöy! iÄiäyëü- 4Ð iyëþ x?Äöiüü 'þzöijÇÄð x,Ç# yü# tþyüüyöiüüü 2ⁱtþyüüöiëþ [Kinds of Partnership] : !! ÄÜT x,Ç# yü# (Particular Partnership) [8 Tmyüü] ötþyl !! ÄÜT tþy? æÄy"l tþiüüü ?iÄ öë x,Ç# yü# ^'pl tþiüü ¥ëü •þyöitþ !! ÄÜT x,Ç# yü# iy ¥ëüð !löiÇEi èþyöiüü 'þzöiÖt tþiüü öëöi•þ þyöiüü- tþy?!Øþ öÇEi ¥Gëüüü þöiüü æy™yü"•þ x,Ç# yü#üü !i!%!@ %öiØþð

NSOU I CC-CO-02 119 ú!FSéþ x,Ç# yü# (Partnership at will) [7 Tmyüü] öë x,Ç# yü# tþyüüyü ötþyl !! ÄÜT æöiëüüü ?iÄ ^'pl tþiüü ¥ëü ly ~i, ~#%Ätþy iÄiäyëü tþiüüü 'þzöijÇÄ !löiëü öë tþyüüyü ^!þ•þ ¥ëü ~i, èyüü !i!%!@iü ötþyl xy^yö þ!üüþØly iyöitþ ly •þyöitþ ú!FSéþ x,Ç# yü# iöiþ æ#öyim* x,Ç# yü# (Limited Partnership) / öë x,Ç# yü# tþyüüyü ~tþ?l iyöi"ü iy! tþ þtþi x,Ç# yü #æ#öyim* yëü i¥l tþöiüüü öæ¥z x,Ç# yüüüüþ æ#öyim* x,Ç# yü# tþyüüyü iöiþ •þöiüü öæ¥zæöið ~tþ?l x,Ç# yüüüüþ æ#ö yëü (Unlimited Liability) i¥l tþiüöi•þ ¥ëüð !tþv èþyüüöi•þ ~¥zütþð x,Ç# yü#üüü ötþyl Biyl ö!¥zð ~tþyöiüü þtþi x,Ç# yüüüüþ æ#ö yëü i¥l tþiüöi•þ ¥ëüð !tþv 2008 æyöiþ 2ⁱ!•Äþ•þ æ#!öþ ~yëü!i!ÇÜT x,Ç# yü# xy¥zöiüü iöiþ æ#!öþ yëüë%_« x,Ç# yü# æ,Biy ^'pl tþiüü èyëüð 4f4 x,Ç# yü# tþyüüyöiüüü !i!þl ~tþ iy •þöi•þy!™tþ iÄ!_« CE50 ?öiüüü xl!™tþð ö%lyæþy iy iyëþ x?Äöiüü ?iÄ !löi?öi"ü ööi™Ä <þ!_«im* ¥öiëü x,Ç# yü# 2ⁱ!•þÜþy! ^'pl tþiüöi•þ þyöiüüð ~¥z xl%öy! tþiüü èyëü öë- <)þ'þüþsy !Ü»yæ¥z x,Ç# yü# 2ⁱ!•þÜþyöiüü öiþ !èþ!_ð x,Ç# yü# <þ!_« !i!þ•þ iy ööi!tþ ¥öi•þ þyöiüüð !tþv èþ!iEiÄöi•þ ötþyl !öiüüyöi™iü ööyþy!iy tþiüüü ?iÄ ~i, öæ¥z æöið xy¥zl •þ iÄiäy öiGëüüü 'þzöijöiÇÄ x,Ç# yü# <þ!_«þe (Partnership Deed) !i!þ•þ ¥Gëüü¥z tþyöÄð x,Ç# yü# <þ!_«þöie iyëþ öiyþæy! írØþöiüü xl%þy•þ- x,Ç# yüüüüü tþ•ÄþiÄ G x!™tþyüü- þ,„%!?iü þ!üüü" - !¥æyüüÇþ" þm*!þ- !iüüüü ö#öy,æþ þm*!þ ¥z•þÄy!~iü 'þzöiÖt iyþy iyNþl#ëü- èyüü æþöiþ èþ!iEiÄöi•þiü öë ötþyl !öiüüyöi™iü æ¥öi?¥z !!Ü»!_ tþiüü èyëüð !i!þl (Registration) / x,Ç# yü# tþyüüyöiüü !i!þl iy™Ä•þyöi)þ lëüð xíÄyè ¥zFSéy tþiüüü !i!þl tþiüü èyëü- lyG tþiüü èyëüð x,Ç# yüüüü èþ!iEiÄöi•þiü tþiüü öëþöiü !i!þl tþiüöi•þ ¥zFSéy 2ⁱtþyç tþiüüüü !! ÄÜT æþ# (Fee) æ¥ x,Ç# yü# 2ⁱ!•þÜþyöiüü !i!þtþ (Registrar of Firms) ~iü tþyöiSé !! ÄÜT æþöiÄ xyöi"l tþiüöi•þ ¥ëüð xyöi"l þöie !tþS%é !iEiëü 'þzöiÖt tþiüü 2ⁱlöiëüy?! CE1S x,Ç# yü# 2ⁱ!•þÜþyöiüü lyö- CE2S iÄiäyëü 2ⁱ!•þÜþyöiüü 2ⁱ™y! iy ö%tÄ tþyëÄBiþ- CE3S xlÄ ötþyl ?yëü yëü tþyüüyü <þiöiþ •þyüü lyö ~i, !'þtþyly- CE4S 2ⁱlöi•þÄtþ x,Ç# yüüüüü þ>)Ä lyö ~i, !'þtþyly- CE5S 2ⁱlöi•þÄtþ x,Ç# yüüüüü þ>„!?iü þ!üüüü" ~i, tþyüüyöiüü öëy ~yöiüü •þy!iüþ- CE6S 2ⁱ!•þÜþyöiüü æöëü G ööëüü [58 Tmyüü] ~¥z <þ!_«þöie æi x,Ç# yüüüüü •þyöi"ü Çþö•þy2ⁱ!•þÜþyöiüüü ßyÇþiü tþiüüüüü ~i, ~¥z æÄtÄþ !i!þtþ vÜT ¥öiþ ~i, !™Äy!iüüþ æþ# öþöiþ æþyöiüüüü !i!þtþ (Registrar of Firms) !i!þl i¥zöi•þ x,Ç# yü# 2ⁱ!•þÜþyöiüü lyö G !iüüü !i!þtþ ~i, 2ⁱ!•þÜþy!Øþ !i!þ!þ•þ ¥öiþy iöiþ !öiüüþ•þ ¥öiüüüü þiüü•Äþ#tþyöiþ 2ⁱ_ !iüüü#öiþ ötþyl þ!üüüÄþl ¥öiþ •þy !i!þtþöitþ ?ylyöiþ ¥ëü ~i, öæ¥z xl%èyëü# !þ! !i!þl i¥zöi•þ !jöiþ öllð !i!þl ly tþiüüüü þ!üüüü (Consequences of non-registration) / x,Ç# yü# 2ⁱ!•þÜþyöiüü

NSOU I CC-CO-02 123 CE5Š öjytpäyöilü müyl ëpy / x,c#~yü# ?!•pÛpyöil ë! Çb!•p ¥ëü •pyöi; x,c#~yü müyl ëpyöi Çb!•pp>)iü" ö" öiilD [13(b) TMyüü] D CE6Š ¥zFSéyt,p•b xioi¥iyü ?!Ä Çb!•pp>)iü" / ötþyl x,c#~yöiüü ¥zFSéyt,p•b xioi¥iyü ?!Ä ë! tpyüüyöiüü Çb!•p ¥öiëü iyöitþ– •pöi! •p! ú Çb!•p i¥l tpiüöi•b iyTMÄ iytþöiilD [13(f) TMyüü] D CE7Š iÄ!_« ^ •p ö%lyæpy ! æp!iüöiëü ö" Gëüy / ötþyl x,c#~yü ë! tpyüüyöiüü ö!öi" l öiöitþ iy 'pz¥yü lyö iy mä!_ iÄi¥yü tþöiü ë! ötþyl ö%lyæpy x? Äl tþöiü •pöi! •p! •pyü !¥ayí ~y!t; tpiüöiil ~i, ú ö%lyæpy ?!•pÛpylöitþ xp>Äl tpiüöiilD [16(a) TMyüü] D CE8Š ?!•pöiëy! ^•pyöi)tþ tpyüüyöiüü iyëp !æp!iüöiëü ö" Gëüy / ë! ötþyl x,c#~yü x,c#~yü# ?!•pÛpyöiilü xl%ü#p> iy ?!•pöiëy # ötþyl tpyüüyü öiöitþ iÄ!_« ^ •p ö" ypl iyëp x?Äl tþöiüü •pöi! ú x,c#~yü •pyü !¥ayí ~y!t; tpiüöiil ~i, ú ö" ypl iyëp ?!•pÛpylöitþ öæpiü•p ö" öiilD [16(b) TMyüü] D CE9Š tpyüüyöiüü mä!_ iÄi¥yü / x,c#~yü# <%p!_« xl%ëyëü# x,c#~yü " ÖTM% æpyöiöÄiü tpyöi?¥z tpyüüyöiüü mä!_ iÄi¥yü tpiüöi•b p>yüöiilD [15 TMyüü] D CE10Š x#ö" yëü i¥l / x,c#~yü# ?!•pÛpyöil iytþytpy;#l tpyüüyöiüü tþyöi?ü ?!Ä möhbi x,c#~yü " x#ö" yëü i¥l tpiüöiilD [25 TMyüü] D 4f6 x,c#~yüöi" iü mä!_tÄp 4f6f1 x,c#~yüöi" iü p>yüüß>!iütp mä!_tÄp 1932 yöiüü x,c#~yü# xy¥zöiilü 13 TMyüüyëü x,c#~yü öi" iü p>yüüß>!iütp x!TMtþyü G tþ•ÄpiÄ mä!_öitÄp i;y xyöiSéD •pöi!– ~¥z möhbi xy¥z! tpiüöiÇpöie¥z müyl ëpyöi iÄi¥yü tpiüy ëyëü lyD x,c#~yü " ¥zFSéy tpiüöi <%p!_« iü myüü ~iü p>!iü•Äp tpiüöi•pp>yöiüüD x,c#~yüöi" iü p>yüüß>!iütp x!TMtþyü G tþ•ÄpiÄ l#öiçp xyöiçp ly tpiüy ¥i =

NSOU I CC-CO-02 124 CEtþŠ x,c#~yü# ?!•pÛpyl p>!iüçpylyü ?!Ä æpyöiöÄiü ötþyl x,c#~yü ötþyl p>yüüx!ötp ~y! tpiüöi•b p>yüüöiil lyD [13(a) TMyüü] D CEŠ æpyöiöÄiü möhbi x,c#~yü iyëp iy Çb!•piü p>!iüöy" müyl xl%p>yöi•p i¥l tpiüöiilD [13(b) TMyüü] D CEŠ x,c#~yü " tpyüüyöiü öë ö!jTM! müüüy¥ tþöiüöiSél •pyü 'pzb>öiü# %" p>yGëüyü öëy Ä ~i, ö!jTMöiilü 'pzb>ü# %" ötpiöyë æpyöiöÄiü x!?Ä•p iyöiëpiü 'pzb>öiü¥z !" öi•p ¥öiilD [13(c) TMyüü] D CE%Š x,c#~yü " tpyüüyöiü ö) jTMöiilü x!•p!iü_« xíÄ" y l !¥ayöiü ?! yl tpiüöi; öp¥z x!•p!iü_« xöiÄiü 'pzb>öiü iy!EiÄtþ 6% ¥yöiü# %" p>yGëüyü öëy ÄD [13(b) TMyüü] D CEŠ tpyüüyü p>!iüçpylyü möiëü ë! tpyüüyöiüü ötþyl !iþ" 'pzb>!bi•p ¥ëü ~i, ötþyl x,c#~yü ë! ötþyl iÄëü tþöiü iy ~yëü B#tþyü tþöiü– •pöi! ú x,c#~yü tpyüüyü öiöitþ 'pzb>ë%_« Çb!•pp>)iü" p>yGëüyü x!TMtþyü# ¥öiilD CE<þŠ ötþyl x,c#~yüüü ¥zFSéyt,p•b xioi¥iyü ?!Ä ë! tpyüüyöiüü ötþyl Çb!•p ¥ëü– •pöi! ú x,c#~yü öitþ Çb!•piü ëpyü i¥l tpiüöi•p ¥öiilD xíÄyë !•p! Çb!•pp>)iü" !" öi•p iyTMÄ iytþöiilD 4f6f2 •,p•p#ëüþ>öiÇpiü möiD x,c#~yüöi" iü mä!_tÄp (Relation with third parties) p?i!•p!iüTM / 1932 yöiüü x,c#~yü# xy¥z! xl%yöiüü ~tp?l x,c#~yü ¥öi; ?!•pÛpyöiilü ~i, xlÄyÄ x,c#~yüüü ?!•p!iüTMD %•piüy, i;y ëyëü– ?iöi•pÄtþ x,c#~yü xp>iü tþj x,c#~yüüü ?!TMyl ~i, xp>iü tþöiüü ?!•p!iüTMD x,c#~yü " •,pyöi" iü ~y!ëüç ~i, tþ•ÄpiÄ xl%ëyëü# æpyöiöÄiü tpyöiSé xyim* iyöitþD ~¥z tpyüüüü ?!Ä x,c#~yü# xy¥zöitþ ?!•p!iüTM xy¥zöiilü çyty iöi;D iÄi¥yöiëüü myTMyü" tpy?tpöiöÄiü öyTMÄöiö ötþyl x,c#~yü ötþyl tpy? tpiüöi; iy ötþyl ö!öi" l tpiüöi– !•p! x,c#~yü# ?!•pÛpylöitþ ~i, xlÄyÄ x,c#~yü öitþ •,p•p#ëüþ>öiÇpiü !tþÖp ~yëüim* tpiüöiilD ~¥zëpyöi ~yëüim* tpiüöi•p ¥öi; tpyüüyöiüü ö!öi" öil !Ä–!i!tþ C•Äp=öi;y iytþy ?iöiëüy?l = CE1Š B#yëpy!iþ tpyëÄtþyöi•p iü ööiTMÄ¥z iytþöi•p ¥öiilD 'pz" y¥iü" = ötpö G ötó !çp!iü x,c#~yü# iÄi¥yëü#D ötó çpy ötþlyü ?!Ä •,p•p#ëüþ>öiÇpiü möiD <%p!_« tpiüöi;D ~iü?iÄ x,c#~yü# ?!•pÛpyl iy ötpö ~yëü# ¥öiil lyD tpyü" !çp! iÄi¥yöiëüü möiD çpyöiü iÄi¥yü ötþyl mä!_tÄp öi¥zD CE2Š B#yëpy!iþ iü#!•piü ööiTMÄ¥z ¥Gëüy ?iöiëüy?iD CE3Š ?!•pÛpyöiilü lyöiö ¥Gëüy ?iöiëüy?iD xíy x,c#~yü ~öi ëpyöi <%p!_« tpiüöiil ëyöi•p ?!•pÛpylöitþ C•Äp myüü xyim* tpiüyü x!ëpp>lyëü öiyVpy ëyëüD [15 TMyüü] CE4Š ö!öi" !tþÖp ¥Gëüyü möiöiëü x,c#~yü öë •pyü Çpö•pyü CE" y!ëüç G tþ•ÄpiÄS ööiTMÄ¥z iyöitþD 4f6f3 x,c#~yüüü !tþÖp !iKp!@ px,c#~yü# ?!•pÛpyöiilü ötþyl x,c#~yü öitþ ë! ötþyl !iKp!@ ?i" yl tpiüy ¥ëü– •pöi! ú !iKp!@

NSOU I CC-CO-02 125 ?!•pÛpylöitþ ö" Gëüy ¥öiëüöiSé iöi; ^Ä tpiüy ¥öiilD !tþv ötþyl x,c#~yü ë! !löi? iy •,pyü # ¥yëü•pyëü ?!•pyü" yü 'pzojçÄ !löiëü ötþyl !iKp!@ ?y!iü tþöiüü ~i, •pyü ë! 'pzb>ë%_« ?iöy" p>yGëüy ëyëü •pöi! ú !iKp!@ ?!•pÛpylöitþ xyim* tpiüöiil lyD [24 TMyüü] 4f6f4 x,c#~yü tþ•Ätþ B#tþ,p!•p ?i" yl iÄi¥yöiëüü myTMyü" tpy?tpöÄ çyüü möiöiëü æpyöiöÄiü x,c#~yü ë! ?!•pÛpyöiilü !Eiöiëü ötþyl B#tþ,p!•p xíy ötþyl !i!•p ?i" yl tþöiüü– •pöi! ~öitþ ?!•pÛpyöiilü !iüöim* çyçpÄ !¥ayöi iÄi¥yü tpiüy çpöiilD [23 TMyüü] 4f6f5 iÄ_« iy xl%_« Çpö•py px,c#~yü# ?!•pÛpyöiilü ¥öiëü tpy? tpiüyü ?!Ä x,c#~yüüü Çpö•pyöitþ ~%ëpyöi" ëpy" tpiüy ëyëü– ëiyëYÿé iÄ_« Çpö•py ~i, xl%_« Çpö•pyD öë öÇpöie <%p!_« iü öyTMÄöiö x,c#~yüöi" iü Çpö•py ö" Gëüy ¥ëü •pyöitþ iÄ_« Çpö•py iöi;D t%í B#yëpy!iþ ëpyöi! ú iÄ_« Çpö•pyëü iöi; æpyöiöÄiü x,c#~yü ötþyl tpy? tpiüöi; æpyöÄ ~i, xlÄyÄ x,c#~yü " •,p•p#ëüþ>öiÇpiü !tþÖp ~yëü# iyöitþD öë öÇpöie x,c#~yü# xy¥zöiilü ~iüçl x,c#~yü öi" iü ötþyl Çpö•pyü #!ÜT ¥ëü •pyöitþ xl%_« Çpö•py iöi;D 13(e) ~i, 22 TMyüü xl%yöiüü i;y ëyëü– tpyüüyü öë iÄi¥yëü iüöiëüöiSé öp¥z iÄi¥yëü x,c#~yü B#yëpy!iþ ëpyöi! öë tpy? tþöiü iyöitþ ?!•pÛpyl •pyü ?!Ä ~yëüim* ¥ëüD ~¥zëpyöi x,c#~yü öë Çpö•py iyëp tþöiüü •pyöitþ xl%_« Çpö•py iöi;D 4f6f6 x,c#~yüüü tpyöi?ü ?!Ä ?!•pÛpyöiilü ~yëü æpyöiöÄiü ötþyl x,c#~yü myTMyü"ëpyöi! iÄi¥y p>!iüçpyly tpyöi; xlÄyëü ëpyöi! ötþyl tpy? tpiüöi; iy ¥zFSéyt,p•pëpyöi! ötþyl ë%çj tpiüöi; ëyü ?!Ä •,p•p#ëüþ>öiÇpiü ötþyl Çb!•p ¥öi; iy [p ¥öi; •pyü ?!Ä x,c#~yü# ?!•pÛpyl ~yëü# iyöitþD [26 TMyüü] ë! ötþyl x,c#~yü æpyöiöÄiü myTMyü" Çpö•pyöi; •,p•p#ëüþ>öiÇpiü öiöitþ ë! ötþyl mä!_ @y!¥" tþöiüü ~i, •py xlÄyëüëpyöi! iÄi¥yü tþöiüü– •pöi! ?!•pÛpyl ú xíÄ iy mä!_ iü ?!Ä ~yëü# ¥öiilD [27 TMyüü] 'pz" y¥iü" / CE1Š ~tþ! Öp x,c#~yü# ?%öi•py =çp!iüü ?!•pÛpyöiilü ~tþ x,c#~yü ötpö lyötp æpyöiöÄiü öiöitþ TMyüüü !tþS%ë çyö"püy e<ëü tþöiüüü ~¥zöiÇpöie ú æpyöÄ çyö"püyü ~yö ööÖpyöi•p iyTMÄ iytþöiilD CE2Š ötpö lyötp ~tþ!Öp x,c#~yü# ?%öi•py =çp! iüüü æpyöiöÄiü x,c#~yü xlÄ ~tþ!Öp ?!•pÛpyöiilü öiöitþ !çp!iü ihßiy e<ëü tþöiüüü xlÄyÄ x,c#~yüöi" iü ë! ötþlyü"p> mä!_ •p ly iyöitþ •py¥öi; ú çp!iüü ~yöiöü ?!Ä æpyöÄ ~yëü# ¥öiil lyD tpyü" !çp! ötþlyÖpy ?%öi•py =çp!iüü æpyöiöÄiü möiD ?!•pü•p lëüD

NSOU I CC-CO-02 132 !!?B° ö ~lyG iytþöi•p þyöiüüÐ öæöiÇþöie ?i!•pÛpyöiüü ðÁ!_ ! ~öieü ?iö öeü ö ~ly iy ?i!•pÛpyöiüü ö ~ly öðÛpyöi•p ¥öüü ~i, •pyüüþyüü 'þzm, _ iytþöi x,ç# ~yüüöüü !?B° ö ~ly öðÛpyöi•p ¥öüü ~tp¥zëpyöüü x,ç# ~yüüöüü iü iÄ!_« •p ðÁ!_ ! ~öieü ?iöiö iÄ!_« •p ö ~ly G þöüüü ?i!•pÛpyöiüü ö ~ly öçy™ tþüüöi•p ¥öüüÐ [49 Tmyüü] Ð 4\$ x,ç# ~yüü# tþyüüyöiüüü !öiÿþ•p™öiüü þöüüü tþyüüyöiüüü ð%lyö (Goodwill) xÄyüÄ ðÁ!_ iü ðöiD öey tþöüüü xüy xyÿ yëpyöüü xÄ ?i! •pÛpyöiüü tþyöiSé !le« tþüü eyëüÐ ð%lyöiöüü öe«þy !öi?öitþ þ%üüþl tþyüüyöiüüü ?i!•p!!™ !¥æyöüü þ!üü!þ•p tþüüöi•p þyüüöiüü ~i, þ%üüþl tþyüüyüü iÄ!¥yüü tþüüyüü x!™tþyüü Ö™% •pyüü¥z iytþöiüÐ !tpv þ%üüþl tþyüüyöiüüü ötpyl x,ç# ~yüü ë! ~ tþyüüyöiüüü ð%lyö e«ëü tþöüüü •pyüü ?iÄ !•p!! tþyüüyüü <þyüüöi•p þyüüöiüü ~i, •pyüü ?iÄ !iKþyþ! ! ~öi•p þyüüöiüü !tpv !•%þl tþyüüyöiüü þ%üüþl ?i!•pÛpyöiüü lyö iÄ!¥yüü tþüüöi•p þyüüöiüü ly – ü tþyüüyüü¥z <þyüüöiFSél öiÿ ?i!þyüü tþüüöi•p þyüüöiüü ly – ötpyl !þ!üü#þ <þ!_« ly iytþöi ?i!•pÛpyüü !öiÿþ•p™öiüüü xyöi ! þ%üüþl ?i!•pÛpyöiüü ötpyl <@yüü¥tþöitþ iÄ!¥yöiëü xyösf" tþüüöi•p þyüüöiüü lyÐ 5\$ þ%üüþl æpyöiöÄüü ötpyl x,ç# ~yüü ð%lyö öe«þyüü ðöiD ~¥z ööiöÄ <þ!_« tþüüöi•p þyüüöiüü öe – ötpyl ~tp!Ûþ !! "ÄÜT ðöiöeüüü ööi™Ä !•p!! þ%üüþl iÄ!¥yöiëüüü x!%üüþ" ötpyl tþyüüyüü <þyüüöi•p þyüüöiüü lyÐ ëpyüüþ#ëü <þ!_« xy¥zöiüü 27 Tmyüüü x!%æyöüü ~¥züüþ" <þ!_« tþyüüyöiüüü ?i!•p!!þtþ•pyüü ?iÄ iy!•þj ¥öüüG ~Ûþy ë! lÄyëüðDþ ¥ëü •þöüü •þy ÷i™ <þ!_« ¥öüüÐ [55(3) Tmyüüü] Ðþ 4f9 lyüÿþ x,ç# ~yüü x,ç# ~yüü# tþyüüyöiüüü ?i™yüü !ëþ!_ ¥öüü <þ!_« <þ!_« xy¥zöiüü 11 Tmyüüyëü iy ¥öiëüöiSé öe – lyüÿþ Æ18 iSëöiüüü tþö\$ <þ!_« tþüüöi•p þyüüöiüü lyÐ ð%þüü, lyüÿþ x,ç# ~yüü ¥öi•pG þyüüöiüü lyÐ !tpv 1932 æyöiüüü x,ç# ~yüü# xy¥zöiüü iy ¥öiëüöiSé – ötpyl iÄ!_« •pyüü ö ~öiöüü xy¥z x!%æyöüüü lyüÿþ ¥öüü x,ç# ~yüü ¥öi•p þyüüöiüü lyÐ !tpv ðtþj x,ç# ~yüü ðÄzþ ¥öüü lyüÿþtþöitþ x,ç# ~yüü#iü ð%!™y ö Gëüü eyëüÐ [30 Tmyüüü] ~¥z x,ç# ~yüü# ð%!™yöiëpyöiüü iü ?iÄ lyüÿþ x,ç# ~yüüüüü !tpS%é ~yëü G x!™tþyüü iüöiëü eyëüÐ ~¥z ~yëü G x!™tþyüü !#öi•p xyöiÿþly tþüü ¥öüü / 4f9f1 x!™tþyüü 1\$ xÄ x,ç# ~yüü myüüü B°#t,þ•p x,ç# ~yüü iyöiëþüü x,ç# ~i, ðÁ!_ iü x,ç# þyGëüüüü x!™tþyüü öëþ tþöüüü 2\$?i!•pÛpyöiüü !¥æyüþe þ!üü ÇÄ tþüüüü ~i, ü !¥æyöiüüü ?i!•p!!þ!þ iy Copy þyGëüüüü x!™tþyüü lyüÿþtþüü iytþöiüü 3\$ lyüÿþ x,ç# ~yüü •pyüü ö%lyæpyüü ~i, ðÁ!_ iü ëþy ~xy ~yëü tþüüüü ?iÄ xÄ x,ç# ~yüüüüü !iüöiüü* öyöÿ tþüüöi•p þyüüöiüü lyÐ !tpv !•p!! ë! ?i!•pÛpyöiüü ðöiD ðÁ!tÄþ !Séÿ– tþüüöi•p <þyüüþyöüü •pyüü ?iÄ öyöÿ tþüüöi•p þyüüöiüüÐ NSOU I CC-CO-02 133 4\$ æyüÿþç þyGëüüüü þyüü ü lyüÿþ x,ç# ~yüü# ?i!•pÛpyöiüü ðöiD ðÁ!tÄþ !Séÿ– tþüüöi•p þyüüöiüü iy x,ç# ~yüüüüüöiþ tþyüüyöiüü öey ~yl tþüüöi•p þyüüöiüüü æyüÿþç iyöiëþüü 6 öyöiüüü ööi™Ä iy x,ç# ~yüü# ð%!™y þyGëüüüü 6 öyþ þyüüëYÿë~¥z ~öiëüüü ööi™Ä öëÛþ þöüüü %öþöüü öæ¥z ðöiëüüü ööi™Ä öæ ~¥z ?i!•pÛpyöiüüü ðöiD öey ~yl iy ðÁ!tÄþ !Séÿ– tþüüüü !æm*yhsý öÿþ!iKþ!® (Public Notice) myüüü ?ylyöüüë ë! öæ ötpyl !iKþ!® ly ö ~ëü •pyüüü 6 öyþ þöüüü öæ þ"Ä x,ç# ~yüü iöiÿ "Ä tþüüü ¥öüüÐ !tpv öæyöiüü lyüÿþ x,ç# ~yüü ¥öüü ly iöiÿ öÿþéYé!iKþ!® ?iÿþçtþöüü öæyöiüü !iKþ!®iü ðöëü þëÄhsý lyüÿþ !¥æyöüü •pyüü ~yëü G x!™tþyüü iytþöiüü •pyüüþöüü ötpyl ~yëü iy x!™tþyüü lyüÿþ <@yüü" tþüüöiüü lyÐ 4f9f2 ~yëü 1\$?i!•pÛpyöiüü tþyöiüü ?iÄ lyüÿþtþüü ötpyl iÄ!_« •p ~yëü ?ÿÄyöüü lyÐ ötþiöyë ?i!•pÛpyöiüü •pyüü öë ðÁ!_ iy iyöiëþüü x,ç# xyöiSé – þyüü ?iÄ öæ ~yëüüü ¥öüü !tpv •pyüü iÄ!_« •p ötpyl ðÁ!_ tþ!¥z ~yëüüü ¥öüü lyÐ 2\$ lyüÿþ x,ç# ~yüü iüöiþ öey ~yl tþüüüü !æm*yhsý !öiÿ öë! l öiöitþ !•p!! x,ç# ~yüü#iü ð%!™y öëþy tþüüöiSél öæ! l öiöitþ ?i!•pÛpyöiüü tþyöiü iü ?iÄ G ö ~lyüü ?iÄ •p,þ#ëüþöiÇþüü tþyöiSé ~yëüüü iytþöiüü 4f10 æyüü,ç ~¥z ~tþþ þyþ tþöüüü xyöiüü !Ä!_!i!þ ! îEiëü=! ðÁ!öitÄþ ?yöiþ þyüüüü / ■ x,ç# ~yüü# tþyüüyöiüüü Tmyüü"y – ■ x,ç# ~yüü# tþyüüyöiüüü ?iÿþyüüöiëþ – ■ x,ç# ~yüü# tþyüüyöiüüü !iþöiüüü ?iöiëüü?l#ëüþy – ■ x,ç# ~yüüöüüü x!™tþyüü G tþ•ÄþiÄ – ■ x,ç# ~yüüöüüü þyüüüüüü tþ•ÄtÄþ – ~i, ■ •p,þ#ëüþöiÇþüü ðöiD x,ç# ~yüüöüüü ðÁ!tÄþD ■ öiÿ x,ç# ~yüü# ?i!•pÛpyüü ¥öi•p ë! ötpyl x,ç# ~yüü xüüü <@yüü" tþöüüü iy !•%þl ötpyl x,ç# ~yüü öj x,ç# ~yüü# ?i!•pÛpyöiüü öey ~yl tþöüüü iy öj x,ç# ~yüü# ?i!•pÛpyüü öiöitþ ötpyl x,ç# ~yüüöitþ ! îþyþüü tþüüü ¥öüü iy ötpyl x,ç# ~yüü ö ~þz!jëüü ¥öiëü ö öiÿ iy x,ç# ~yüüüüü ö,þÄ ¥öüü öj x,ç# ~yüü# ?i!•pÛpyöiüü ~tþ¥z öiüüüü ðÁ!_ G ~yöiëüüü þ%lö)Ä!yëüü tþüüü ¥ëü – ■ x,ç# ~yüü# tþyüüyöiüüüü !i%!®iü iy ðÁ!_ iü tþyüü" G ?iëþyüü – tþyüüyüüü !i%!®iü þöüüü x,ç# ~yüü# ?i!•pÛpyöiüüü ðÁ!_ G ~yöiëüüü !¥æyöiüüü !Ü!_ iü þm*!þ – ■ x,ç# ~yüü# tþyüüyöiüüü lyüÿþtþüüü Byl G •pyüü ~yëü G tþ•ÄþiÄ –

NSOU I CC-CO-02 134 4f11 x!%ç#i!# Çtþ\$ ð!Çþ® 'þz_öiüüüü ?iÜÄ / ÇE1\$ x,ç# ~yüü#iü ð,Kþy tþ#Ü ÇE2\$ x,ç# ~yüü# tþyüüyüü tþ•p ?iÿþyüü G tþ# tþ#Ü ÇE3\$ x,ç# ~yüü# <þ!_«þe tþ#Ü ÇE4\$ ú!FSéþ x,ç# ~yüü# iÿöi•p tþ# öÿöiVþlÜ ÇE5\$ 'þzþyüü x,ç# ~yüü iÿöi•p tþ# öÿVþyëüÜ ÇE6\$ xy ~yÿþ tþ•Äþtþ !iöiÿþ•p™öiüüü "%!Ûþ tþyüü" 'þzöiÜÖ tþüüüü ÇE7\$ lyüÿþ x,ç# ~yüü iÿöi•p tþ# öÿVþyëüÜ ÇE8\$ x,ç# ~yüüüüü B°cëYë¥hþiyhsýüü iÿöi•p tþ# öÿVþyëüÜ ÇE9\$ x,ç# ~yüü# ?i!•pÛpyüü ðöy! ®iü þ!üü!þ !tþÜ ÇE\$ ~#%Ä 'þz_öiüüüü ?iÜÄ / ÇE1\$ x,ç# ~yüüöüüüü þyüüüüüü tþ•ÄtÄþ i"Äly tþüüüü ÇE2\$ x,ç# ~yüü# ?i! •pÛpyöiüüü !iþl tþ# iy™Ä•pyöiÿþ ~¥z !iþl ly ¥öüü •pyüü þ!üü"yö i"Äly tþüüüü ÇE3\$ x,ç# ~yüü# iÄ!¥yöiëü x,ç# ~yüüöüüüü x!™tþyüü G tþ•ÄþiÄ xyöiÿþly tþüüüü ÇE4\$ x,ç# ~yüüöüüüü þyüüüüüü tþ•ÄtÄþ i"Äly tþüüüü ÇE5\$ æpyöiöÄüü x,ç# ~yüüöüüüü ðöiD •p,þ#ëüþöiÇþüü ðÁ!tÄþ !tþüüþ" i"Äly tþüüüü ÇE6\$ x,ç# ~yüü# ?i!•pÛpyöiüüü !öiÿþ•p™öiüüü tþyüü"=!ÿ xyöiÿþly tþüüüü ÇE7\$?i!•pÛpyüü ëþD iÿöi•p tþ# öÿVþyëüÜ ötpylä ötpylä öÇþöie xy ~yÿþ x,ç# ~yüüöüüüü xyöiüüüü !ëþ!_öi•p x,ç# ~yüü# ?i!•pÛpyöiüüü !öiÿþöiþyüü xyöiüü ! öiþþ þyöiüüü ÇE8\$ x,ç# ~yüü# ?i!•pÛpyöiüüü þ%l Äþl iÿöi•p tþ# öÿVþyëüÜ tþ# tþ# tþyüüöiüüü ?iÄ x,ç# ~yüü# ?i!•pÛpyüü þ%l Ä!þþ ¥öi•p þyöiüüü ÇE9\$?i!•pÛpyüü ëþöiDüü þöüüü x,ç# ~yüüöüüüü ööi™Ä tþ#ëpyöüü !¥æyöiüüü !Ü!_ ¥ëü •pyüü xyöiÿþly tþüüüü ÇE10\$ ötpyl lyüÿþ tþ# x,ç# ~yüü# ?i!•pÛpyöiüüü ðÁ ¥öi•p þyöiüüüü ë! ¥l – •pyüüüü •pyüü tþ# tþ# x!™tþyüüü G ~yëü iytþöiüüü

~Ñ, Ñ, 5 □ Ç#öyÓk, iyí! Ó!ü<T xÇü#iyÓ # xyEzòñ 2008 (The Limited Liability Partnership Act, 2008) Ü‡, ò 5.1 v, z ^ljüf 5.2 ÇÇK, y 5.3 ~Ó!ü<Tf 5.4 Ç%!Óiy Á xc%!Óiy 5.5 xÇü#iyÓ # Ñ, yÓ ÓyÓ ~ÓÇ ^Ñ, yjöyò#Ó cy^ll, òy!≈Ñ, f 5.6 !
òÜö¶%, !_ Ñ, Ó i 5.7 cyÓ yÇü 5.8 xò%ü#ùò# 5.1 v, z ^ljüf ~Ez ~Ñ, Ñ, !, , ò^iv, , xy, ò!ò äyò^li, , òyÓ ^iÓòÈÜÜÜÉ ■ ~Ez xyEzò Çj^li, ≤Äy!òÑ, iyÓ iy Á ÇÇK, y ■ Ç#!òì, iyí! Ó!ü<T xÇü#iyÓ # (LLP) Ñ, yÓ Óy^iÓ Ó Ç%!Óiyñ xc%!Óiy Á ~Ó!ü<Tf ■ LLP ~Ó cy^ll xÇü#iyÓ # Ñ, yÓ Óy^iÓ Ó , òy!≈Ñ, f ■ LLP !òÜö¶%, !_ Ñ, Ó ^liÓ ≤Äy!òÑ, iyÓ iy 5.2 Ç#!òì, iyí! Ó! ü<T xÇü#iyÓ #Ó ÇÇK, y (Definition of Limited Liability of Partnership) ¶, yÓ i, , Ó^i≈ñ Ç#!òì, iyí! Ó!ü<T xÇü#iyÓ # xyEzòñ 2008 ~Ó 2(1)(n) iyÓ y xò%ylí # Ç#!òì, iyí! Ó!ü<T xÇü#iyÓ # Óú^li, ^ÓyG, yí UÜ~Ez xyEzò xò%cy^iÓ Ü‡, i, Á !òÓ!i, i, xÇü#iyÓ #ÜÜ– !Ñ, !s, ≤ÄÑ, i, x^ll≈ ~Ez xyEz^iòÓ 2(1)(n) iyÓ yí xÇü#iyÓ #Ó xyCú x!≈ ≤ÄÑ, yü Ñ, ^iÓ òy– ÇE^lã Óúy Íyí ~Ez iyÓ yí Ç#!òì, iyí! %_ xÇü#iyÓ #Ó ≤ÄÓ!≈, ò Á !òÜö¶%, !_ Ñ, Ó ^liÓ v, z, òÓ x!i, !Ó _ =Ó^c il – Ç#!òì, iyí! Ó!ü<T xÇü#iyÓ #Ó !Ñ, à%È iÓ^iü^i v, z, òyiyò Ó^iü^i lãÈ ^c=!ú ò#^lã, ÇÇ^i<, ^i, ò xy^lúyã, òy Ñ, Ó y Eú– v, z, òyiyòçò)E É 1. Ç#!òì, iyí! Ó!ü<T xÇü#iyÓ # xyEzò myÓ y ≤ÄÓ!≈, i, i%Ez Óy i, ^li, y!iÑ, Óf!_ Ó ^iÓ! ≤Ä^lã, <Tyí^ Ü‡, i, ~Ñ, !, xÇü#iyÓ # Óy !òÜöÓk, ÇÇfl, iy–
NSOU I CC-CO-02 136 2. LLP xyEzò xò%ylí # xÇü#iyÓ #Ó !ã, Ó^hs, ò x!hfl, c xy^lãÈ– 3. ~Ez !òÜöÓk, ÇÇfl, iyÓ ~Ñ, !, , Çjò!≈, ò, !Ñ, ñ !òäfl, j xyEzòÇjò! Ç_y xy^lãÈ– 4. ^Ñ, y^lòy xÇü#iyÓ i, yÓ !òäfl, j Çjò! yÓ ÓyEz^iÓ ^Ñ, y^lòy Ñ, yã Ñ, Ó^iü i, yÓ äòf xòf xÇü#iyÓ Óf!_ Üi, ¶, y^iÓ Óy ^iÓ!¶, y^iÓ iyí # E^iÓ òy– 5. Ç#!òì, iyí! %_ xÇü#iyÓ #Ó ^Ñ, y^lòy xÇü#iyÓ # , ò!Ó^i≈, ^iòÓ ò, ^iü ≤Ä!i, ¶, y^iòÓ x!hfl, c x!iÑ, yÓ Óy iy^iü^i Ó v, z, òÓ ^Ñ, y^lòy ≤Ä¶, yÓ ^ò, ^iü òy– 6. !Ó, òÓ #i, ò^iò≈ !Ñ, à%È v, z^iÓ^iò òy !yÑ, ^iü ¶, yÓ i, #! xÇü#iyÓ # xyEzò 1932 ~Ó !ò! ò!Ó! Ç#!òì, iyí! %_ xÇü#iyÓ #Ó ^c, ^le ≤Ä^llyãf E!^ òy– 5.3 Ç#!òì, iyí! Ó!ü<T xÇü#iyÓ #Ó ~Ó!ü<Tf (Features of Limited Liability Partnership) 1. !òÓ!i, ò (Registration) : Ç#!òì, iyí! %_ xÇü#iyÓ #Ó ^c, ^le !òÓ!i, ^iÑ, Ó Ñ, y^lãÈ v, z, ò!%_ ò)uf ÇE ≤Ä^iü^i yãò#f^ !iüú Á Ñ, yÜã, òe iy!Óü Ñ, ^iÓ !òÜö¶%, !_ E!^ – 2. Çjò!i, ^i^iÑ, v, zq(i, (Result of an agreement) : i%Ez Óy i, yÓ ^Ó!ü Óf!_ Ó ò^iif !ú!Ói, Çjò!i, Ó òyif^iòÈz ~Ez iÓ^iü^i xÇü#iyÓ #Ó Ç!<T E!^ ~Ez !ú!Ói, Çjò!i, Ç#!òì, iyí! %_ xÇü#iyÓ #Ó ò^iif E^iü, , òy^iÓ Óy ≤Ä!i, ¶, y^iòÓ cy^ll xÇü#iyÓ ^iü^i ò^iif Á E^iü, , òy^iÓ – x!≈yí xÇü#iyÓ # Çjò!≈, Ç!<T E!^ à%, !_ Üi, Çjò!iÑ≈, Ó òif !^iü^i ^iü^i !ò xÇü#iyÓ ^iü^i , òyÓ fl, ò!Ó Ñ, iy!^ c Ñ, i≈, Óf Á x! iÑ, yÓ Ezi, fy!i !ò!≈yÓ i Ñ, Ó y E!^ – 3. Çiçf, òe (Membership) : ~Ez Ñ, yÓ Óy^iÓ Ó ^c, ^le ò!fò!i, ò Çiçf Óy xÇü#iy^iü^i ÇÇÖfy Eú 2 àò ~ÓÇ Ç^iü^iFa, ÇÇÖfyÓ ^Ñ, y^lòy v, z!i≈Ç#öy òÈz– i, ^iü ò^iü^i#i, xÇü#iyÓ ^iü^i, ^Ñ, w#f^ ÇÓ Ñ, y^iü^i Ñ, yãÈ ^i^iÑ, ò^iü^i#i, xÇü#iy^iü^i , ò!Ó^a, !^ !ò^iü^iÑ, ÇÇÖfy SÓi≈, òy^iü^i DPIN ~Ó Ói^iü^i DIN) ÇÇ@^È Ñ, Ó^iü, E!^ – 4. xyEzò#Ç_y (Legal entity) [Sec 3(2)] : LLP xyEzò xò%ylí # xÇü#iyÓ # Ñ, yÓ Óy^iÓ Ó fl, jyi#ò Á Çjò!≈ !òäfl, j Ç_y Ó^iü^i lãÈ Á ~! , xÇü#iyÓ ^iü^i ^i^iÑ, Çjò!≈, ò, !Ñ, , – 5. !òÜöÓk, ÇÇfl, iy (Body Corporate) [Sec 3(1)] : i%Ez Óy i, ^li, y!iÑ, Óf!_ Ó ^iÓ! ≤Ä^lã, <Tyí^ xyEzòmyÓ y Ç, <T ÇÇfl, iy^iÑ, !òÜöÓk, ÇÇfl, iy Ó^iü– !Ñ, !s, ! òÜöÓk, ÇÇfl, iy Óú^li, +i%öyè ¶, yÓ^iü, !òÓ!i, i, Ç#!òì, iyí! %_ xÇü#iyÓ ^iü^i, ^ÓyG, yí òy– !Ó^iü^i !òÓ!i, i, xÇü#iyÓ # ≤Ä!i, ¶, yò Á ~Ó xhs≈, ¶%_ – 6. ÇyiyÓ i !Cú^iü^iÉÓ (Common Seal) : Ç#!òì, iyí! %_ xÇü#iyÓ # Ñ, yÓ Óy^iÓ Ó Ófl, !òÓ^i, òc, Óf!_ c xy^lãÈ– ~Ó ^Ñ, y^lòy ^ãò x!hfl, c òÈz– ò, ^iü xÇü#iyÓ # !ò^lã Ñ, y^lòy Ñ, yã Ñ, Ó^iü, , òy^iÓ òy xÇü#iyÓ #Ó Ñ, y^lãÓ ≤Äöy! fl, jÓ^*, ò xÇü#iyÓ #Ó òyöy!B, i, ÇyiyÓ i !Cú^iü^iÉÓ òyöy! Ói^Äyç!DÑ, !iüú Á Ñ, yÜã, òe ÓfÓEyÓ Ñ, Ó y E!^ –
NSOU I CC-CO-02 137 7. Ñ, yÓ ÓyÓ (Business) : ò%öyò, y xã≈^iòÓ v, z^ljüf xÇü#iyÓ #Ó Ñ, yÓ ÓyÓ^iü^i Ñ, y xyÜfÑ, – Ç#!òì, iyí! %_ xÇü#iyÓ #^iü, Ñ, yÓ ÓyÓ òy !yÑ, ^iü i, y^iü^i, xÇü#iyÓ # Óúy Íyí òy– 8. ò%öyò, y xã≈ò Á Ór, ò (Earning and Sharing of Profit) : ò%öyò, y xã≈ò LLP Ñ, yÓ Óy^iÓ Ó ≤Äiyò v, z^ljüf xÇü#iyÓ Ó y xÇü#iyÓ # úy¶, Óy ^c, !i, Ñ, # xò%, òy^iü, !ò^lã^iü^i ò^iif ¶, yÜ Ñ, Ó^iü i, y ~Ñ, !, , à%, !_ ^iü, !fl, iÓ Ñ, ^iü^i ly^iü^iÑ, – 9. Ç#öyÓk, iyí (Limited Liability) : Ç#!òì, xÇü#iyÓ ^iü^i iyí i, y^iü^i !Ó!ò^iü^i yÜ Ñ, Ó y ò!ü^i^iòÓ , ò!Ó^öyò, ò!≈hs, Ç#!òì, ly^iü^i – +i%öyè Ñ, yò xÇü#iyÓ !i^i ÓxyEz!ò¶, y^iü Ñ, yÓ ÓyÓ , ò!Ó^a, yúòy Ñ, ^iü i, Òò ÁEz xÇü#iy^iü^i iyí xÇ#ò E!^ – 10. !òÓ!i, i, Ñ, y!≈yúf (Registered Office) : Ç#!òì, iyí! %_ xÇü#iyÓ #Ó ÇÓ≈iy !ò!≈<Tfl, iy^iü^i ~Ñ, !, , !òÓ!i, i, Ñ, y!≈yúf ly^iü^iÑ, – ~Ó ò, ^iü Ñ, y^lòyÓf!_ Óy xòf^iü^i y^lòy !òÜöÓk, ÇÇfl, iy ÇÇ!Y^T iyí! %_ xÇü#iyÓ #Ó Ç^iü^i ≤Ä^iü^i yã^iü^i ÁEz fl, iy^iü^i !yÜy^iü^i Ñ, Ó^iü, , òy^iÓ – 11. ò)üiò (Capital) : Ç#!òì, iyí! %_ xÇü#iyÓ #Ó ò)üiò xÇü#iyÓ Ó y !Ó! ò^iü^i yÜ Ñ, ^iü^i ò ~ÓÇ xÇü#iyÓ #Ó Çjò!_ xÇü#iyÓ #Ó !òäfl, j Çjò!_ Ó^iü^i iü^i y E!^ – 5.4 Ç#!òì, iyí! Ó!ü<T xÇü#iyÓ #Ó Ç%!Óiy Ç#!òì, iyí! Ó!ü<T xÇü#iyÓ #Ó Ç%!Óiy=!ú ò#^lã, xy^lúyã, òy Ñ, Ó y Eú ÈÜÜÜÉ 1. ÇEã Ü‡, ò (Easy to form) : Ç#!òì, iyí! Ó!ü<T xÇü#iyÓ # Ü‡, ò Ñ, Ó y Ò%ÓEz ÇEã– ^Ñ, yjöy!ò^i, Ó # Ñ, Ó^iü, !Ñ, à%È ã!^, üi, y ly^iü^iÑ, ! Ñ, !s, LLP Ñ, yÓ Óy^iÓ Ó äòf ^Ñ, y^lòy xyEz!ò ã!^, üi, y òÈz– 2. xyEz!ò Ç_y (Legal entity) : LLP xyEzò xò%ylí # ≤Ä!i, !, , Ç#!òì, iyí! %_ xÇü#iyÓ # !òÓ!i, i, E^iü, E!^ ~Ó ò, ^iü Ç#!òì, iyí! %_ xÇü#iyÓ # , ò, !Ñ, Ç_y úy¶, Ñ, ^iü^i – ~Ó Ç%!Óiy EúÈÜÜÜÉ (i) !ò^lãÓ òy^iü^i LLP Çjò!_ Ñ, òyÈÜÈ^ Óã, y Ñ, Ó^iü, , òy^iÓ – (ii) !ò^lãÓ òy^iü^i !Ñ, ÇÓy x, òÓ xÇü#iyÓ #Ó !ÓÓ^&^k, òyöyü Ñ, Ó^iü, , òy^iÓ – 3. Ü‡, ^iü^i ÓÓ^a, Ñ, ò (Low Cost of Formation) : ÓÓ^lã, Ó !ò! Ó^iü^i Óúy Íyí^i Ç#!òì, iyí! %_ xÇü#iyÓ # Ò%Ó Ñ, ò ÓÓ^lã, !òÜöÓk, Ñ, Ó y Íyí – 4. Ç#!òì, iyí (Limited Liability) : Ç#!òì, iyí! %_ xÇü#iyÓ #Ó xÇü#iyÓ ^iü^i iyí Ç#!òì, – xÇü#iyÓ ^iü^i !Ó!ò^iü^i y^iü^i Óy ò!ü^i^iòÓ , ò!Ó^öy! !i, >% Ñ%, }^iü^i äòf iyí i, i, >%, Ñ%, Ez ly^iü^iÑ, – 5. ÇyiyÓ i !Cú^iü^iÉÓ (Common Seal) : ≤Ä^iü, fÑ, !, , Ç#!òì, iyí! %_ xÇü#iyÓ #Ó ~Ñ, !, , ÇyiyÓ i !Cú^iü^iÉÓ ly^iü^iÑ, – !Cú^iü^iÉÓ ~Ó v, z^ljüf Eú ≤Ä!i, ¶, y^iòÓ !Óyç^iü^iÜf, y Á fl, jÑ, #!^i, y Ü^iv, , ^i, yúy–

NSOU I CC-CO-02 138 6. Óy!°ĩ≈Ñ, !EçyÓ!òÑ,yü (Annual Accounts) : Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #Ó° òy!úÑ,yòy Á, ò! Ó° à,yúòy, ò!Ñ, EÁ!°yÓ° ò, ìú LLP xyEzò xò%çy°!Ó° !EçyÓ° Ó°yÓ°!ì, E!° ~ÓÇ !Ó!iÓk, ò#!Ó° «,Ñ, myÓ°y ò#!Ó° «,y Ñ,Ó°!ì, E!° - 7. ≤Á!ì, !ò!i°cÓ° ç;òÑ≈, (Relationship of Agency) : LLP ~Ó° Ñ,y^!òy xÇü#iyÓ° ÁEz xÇü#iyÓ° #Ó° ≤Á!ì, ! ò!i°E°!úÁ ≤Á!ì, !ò!i°Ó° *!ì, ò!y,Ó° Ñ,yãÑ, ìò≈Ó° myÓ°y !°Ñ,yò xÇü#iyÓ° !ìÑ, Ñ,y^!òy ìy!°Ók, ìy,Ó° ò°!if xyÓk, Ñ,Ó°!ì, òy^!Ó° òy- 8. Óy!fi,yò)úÑ, !òÓ°#«,y ò!° (No Mandatory audit requirement) : Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #°!ì, Ñ,y^!òy Óy!fi,yò)úÑ, !òÓ°#«,y !°Ó°!ì Ñ, xyEzò ò°Ez !òÓ°#«,yÓ° äòfñ !Ó!ò!ì!y^!ÜÓ° Óy ò)ú!ìòÓ° , ò!Ó° òyò 25 úyÓ >,yÑ,y ~ÓÇ Óy!°ĩ≈Ñ, ìúò!ì!òÓ° , ò!Ó° òy! 40 úyÓ >,yÑ,yÓ° !Ó!ú E°!ú, !i°Ez !òÓ°#«,yÓ° ≤Á°!ì yãò- 9. fl,y! !°c (Stability) : xyEzòÜ, Ç,y^!Ó Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #°Ñ, !, !òäfl, Ç,y^!yÑ,y!° ~Ez Ñ,yÓ° ÓyÓ° !#á≈fl, ìy!° # E!° - Ñ,Óúòye xyEzò myÓ°y ~Ó° !Ó!úy, òçy!ò E°!ì, òy^!Ó° - Ñ,y^!òy xÇü#iy^!Ó° Ó° ò, !, f°!ì, Ñ,yÓ° ÓyÓ° Ó!° E°!ì !y!° òy- 10. xyhs, ä≈y!ì, Ñ, ç%òyò (International Goodwill) : Ç#!ðì, ìy!°ĩ%_ Ñ,yÓ° ÓyÓ° ~Ó° Ñ,ä≈!«, e òi°òye !°!úÓ° ò°!if ç#òyÓk, !y^!Ñ, òy- !°!úÓ° ÓyEz^!Ó° Á ~!i°Ó° Ñ,y!≈Ñ, úy, ò !y^!Ñ, ñ, ìyEz Ñ,yÓ° ÓyÓ° !Ó!ì!ú äÈ!v, , !ì° , òv, ,y!° Ñ,yÓ° Óy^!Ó° Ó° «, e ~Ó° * , ò xÇü#iyÓ° #° Eú v, z, ò!%_ ÇÇÜç, ò- Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #Ó° xç%!Óiy (Disadvantages of LLP) : ~Ez Ñ,yÓ° Óy^!Ó° Ó° !Ñ, ä%È ç%!Óiy !yÑ, !úÁ !Ñ, ä%È xç%!Óiy Á ú«, f Ñ,Ó°y !y!° ñ ^ç=!ú ò#!ä, xy^!úyâ, òy Ñ,Ó°y EúÈÜÜÈ 1. , ò!Ó° à,yúòy!° xyòúy, s, f (Bureaucracy in management) : Ñ,yÓ° ÓyÓ° !ò!°s, fi Á, ò!Ó° à,yúòy Ñ, !ì!Ñ, äò ò%!°, !ò!°Ó° Ey^!ì, !y^!Ñ, ñ ~Ó° ò, !ú xÇü#iyÓ° !i°Ó° fl, !y!° ò<T E!° - 2. !, !hs, (Investigation) : x°!òÑ, çò!° Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #Ó° Ñ,yãÑ, ò≈!yâ, yEz Ñ,Ó°yÓ° äòf çÓ°Ñ,yÓ° , ò!Ó°!ú≈Ñ, !ò!ì!yÜ Ñ, !i°Ó° !, !°!hs, Ó° ! ò!ì≈ü !i°!ì, òy^!Ó° ò- ~!ì, xÇü#iyÓ° #Ó° fl, !y!° !Ó!á!ì, E!° - 3. çÓ°Ñ,y!Ó° !ò!°s, fi (Government Control) : Ç#!ðì, xÇü#iyÓ° #° Ñ,yÓ° Óy^!Ó° Ó° v, z, òÓ° çÓ°Ñ,y!Ó° !ò!°ò!i°xy^!Ó°y, ò Ñ,Ó°y E!° - ~!ì, xÇü#iyÓ° !i°Ó° fl, !y!°!ÓÑ, Ñ,yãÑ, ò≈ÓfyE!° E!° - 4. Üy, òò#!°ì, yÓ° x¶, yÓ° (Lack of Secrecy) : ≤Á!ì, !lyÜ#°!i°Ó° Ñ,y^!äÈ Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #Ó° Ñ,yãÑ, ò≈ ç jò!i°Ñ, Ñ,y^!òy Üy, òò#!°ì, yÓ° ç, y Ñ,Ó°y çQ, Ó ò!°ñ !EçyÓ° òe !!úú, òeñ !ÓÓÓ° !# çÓEz ~Ñ, !y Ñ,Ó°!ì, E!° ç %! , Ó°yç Ñ,yÓ° Óy^!Ó° Ó° «, !e ~! , ~Ñ, >, y !i°ò≈ü! , yÓ° !i°Ñ, - 5. ò!%, ò xÇü#iy^!Ó° Ó° ≤Á°!Óüò (Admission of new partner) : ò!%, ò xÇü#iy^!Ó° Ó°

NSOU I CC-CO-02 139 !yÜiy^!òÓ° ò, !ú ò!%, ò Ñ, !i°Ó° ò%òyò, y , Ór, !òÓ° à%, !_ myÓ°y xÇü#iyÓ° !i°Ó° !y^!ì!°Ó° , ò!Ó°Ó!≈, ò E!° - !, yEz ò!%, ò Ñ, !i°Ó° !òÜòÓ°!ì, Ó° ≤Á°!ì yãò E!° xyÓ° ~Ez ≤Á!e !°y! , ò%Ó çò!° ò!° - 6. ò)ú!ò Ó!k, !ì, Óyiy (Limitation to increase capital) : Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #° Ñ,yÓ° Óy^!Ó° xÇü#iyÓ° Ó°y ÓyEz^!Ó° !i°i°Ñ, x!≈y!° ! Ó°!ì!úÓ° Ñ,y^!òy xÇü#iyÓ° !i°i°Ñ, !ì!ò!ì, òyÓ°^!Ó° òy- !Ez^!E!%, xÇü#iyÓ° ò)ú!ò Ó!k, Ñ,Ó°!ì, òy^!Ó° òy !, y^!i°Ó° Ñ,yÓ° Óy^!Ó° Ó° äòf- ò!òyò#i, xÇü#iyÓ° çÇK, y (Definition of designated partner) : ≤Á!ì, !, Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #Ó° ò)òfi, ò 2 äò ò!òyò#i, xÇü#iyÓ° !yÑ, !i°Ó° !Ñ, !s, !, y^!i°Ó° ò!if ò)òfi, ò ~Ñ, äò Ç,yÓ° !ì, Ó° xyÓy!çÑ, E°!ì, E°!Ó° - ÓfyÓfy ≠ ~Ez iyÓ°yÓ° v, z^!jüf !°i°!ì!° Óúy !y!° !°Ç,yÓ° !ì, Ó° xyÓy!çÑ, (Resident of India) Óú!ì, ^ÓyG, y!° !°Óf!_ , ò)ò≈Ó!≈, # ÓäÈ^!Ó° , ò)if! , ò 182 !ò Ç,yÓ° !ì, !äÈ^!úò- Ñ,yÓ°y ò!òyò#i, xÇü#iyÓ° E^!Ó° (Who are to be designated partner) [Sec 7(2)1 (i) and (iii)] (i) !òÜòÇ¶, !_ Ó° çò!° ò!òyò#i, xÇü#iyÓ° !Eçy^!Ó° !yÜf Óf!_ Ó° òyò !Ó!ú!¶, y^!Ó° v, z^!i°Ó° !lyÜf- (iii) Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #Ó° ≤Á!ì, !, xÇü#iyÓ° !i°Ñ, òyòy çò!ì!° ò!òyò#i, xÇü#iyÓ° !E^!c^!Ó° !ò!ì≈<T Ñ,Ó°y E!° - 5.5 Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #° Á xÇü#iyÓ° #° Ñ,yÓ° Óy^!Ó° Ó° ò!if , òy!≈Ñ, f (Difference between LLP and Partnership) , òy!≈!i°Ñ, fÓ° !°i°!ì!° 1. !ò!°s, fÑ, xyEzò (Prevailing Law) 2. Üç, ò (Formation) 3. ç!çf çÇÖfy (No. of members) 4. !òÓ! , ò (Registration) xÇü#iyÓ° #° Ñ,yÓ° ÓyÓ° (Partnership Firm) 1932 çy^!úÓ° xÇü#iyÓ° #° xyEzò myÓ°y !ò!°!s, fi, E!° - !%Ez Óy !, !ì, y!i°Ñ, Óf!_ ò%òyò, y xã≈!òÓ° v, z^!jüf !ò!ä!i°Ó° ò!if à%, !_ Ók, E°!ì !ò!ä!i°Ó° , ò!Ó° à,yúòy!° Ñ,yÓ° ÓyÓ° Üç, ò Ñ,Ó°!ú !, y^!i°Ñ, xÇü#iyÓ° #° Ñ,yÓ° ÓyÓ° Ó!ú- xÇü#iyÓ° #° Ñ,yÓ° Óy^!Ó° Ó° ò)òfi, ò ç!çf çÇÖfy 2 äò Á 2013 çy^!úÓ° Ñ, y!òy!òÓ° xyEz^!òÓ° 464 iyÓ°y xò%!y!° # 50 äò ç^!Ó≈yFä, çÇÖfy !òÓ! , ò Óy!fi, yò)úÑ, ò!° !Ñ, !s, !òÓ! , ò Ñ,Ó°!ú !Ñ, ä%È ç%!Óiy !yÑ, Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #° (LLP) 2008 çy^!úÓ° Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #° xyEzò myÓ°y !ò!°!s, fi, E!° - Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #° xyEzò fl, !#Ñ, !, Á !òÓ! , #Ó! , !yÓ° !ò!ì≈<T òyòñ !ä, Ó°hs, ò x!hfl, ç Á !çú!ìòyEÓ° xy^!äÈ Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #° ò)òfi, ò ç!çf çÇÖfy 2 äò ~ÓÇ ç^!Ó≈yFä, ç!çf çÇÖfy xç#ò- Ç#!ðì, ìy!°ĩ%_ xÇü#iyÓ° #° !ì, !òÓk, ò Óy!fi, yò)úÑ, -

NSOU I CC-CO-02 140 ,òy!≈~ñÑ, fÓ° !Ó°ññ° 5. iy!° (Liability) 6. ,ò!Ó° à, yúòy (Management) 7. çjò!_ (Property) 8. ≤Ä!ì, !ò!
ic (Agency) 9. òyö Name 10. !EçyÓÖyì, !ò!Ó° «, y Audit of Accounts xÇü#iyÓ° # Ñ, yÓ° ÓyÓ° (Partnership Firm) ≤Ä!ì, !ò!
xÇü#iyÓ° # Ó° iy!° xç#ò- ~Ó° äòf ~Ez ≤ÄñÑ, yÓ° Ñ, yÓ° Óy° ÌÓ° Ó° G%ñ, !ñ, ñ my!° c ~ÓÇ iy!° ç#òyE#ò- xÇü#iyÓ° Ùì
çÑ, !ùú Óy çÑ, !ùú Ó° E° Ì° ~Ñ, äò Ñ, yÓ° ÓyÓ° , ò!Ó° à, yúòy Ñ, !ìÓ° - xÇü#iyÓ° # Ñ, yÓ° Óy° ÌÓ° çjò!_ xÇü#iyÓ° ÌìÓ°
ÌÒì çjò!_ Ó° !ùú !Ó° ÌÒ!à, !, E!° - xÇü#iyÓ° # Ñ, yÓ° Óy° ÌÓ° Ó° ~Ñ, äò xÇü#iyÓ° xòf xÇü#iy° ÌÓ° Ó° ≤Ä!ì, !ò!
È!° xyÓyÓ° ~Ñ, äò xÇü#iy° ÌÓ° Ó° Ñ, y!äÓ° äòf xòfyòf xÇü#iyÓ° Ùò iy!° Ók, !y° !ñ, - xÇü#iyÓ° # Ñ, yÓ° ÓyÓ°
~Ñ, y!òy !ò!° ÌòÓ° v, z° !Ö° Ö° ðEz° !° xÇü#iyÓ° # Ñ, yÓ° Óy° ÌÓ° Ó° òyöñ xÇü#iyÓ° !, y!òy ò° ÌòÓ° ò° !ì, y!° Ñ, y!òy
òyö Ó° yÖ° !ì, ,òyÓ° ÌÓ° - !EçyÓÖyì, !, ÖòEz !òÓ° #«, y Ñ, Ó° y E° ÌÓ° Ìòò xÇü#iyÓ° # Ñ, yÓ° Óy° ÌÓ° Ó° Óy!° Ì° Ñ,
!ùú ÌìòÓ° , ò!Ó° òy!° 1° Ñ, y!° , , yÑ, yÓ° !° Ìú E° ÌÓ° - ç#!òì, iy!° !°_ xÇü#iyÓ° # (LLP) ç#!òì, iy!° !°_ xÇü#iyÓ° # Ó°
xÇü#iy° ÈÜÈ Ó° !ìÓ° iy!° ç#!òì, !, yEz G%ñ, !ñ, Ó° , ò!Ó° òyò x° !òÑ, Ñ, ò !y° !ñ, - ~Ez äy!° #!° ≤Ä!ì, !ò!
ÓfÓf, !y Ùì, !y!s, fñ, !ò° ÌòÓ° - ç#!òì, iy!° !°_ xÇü#iyÓ° # Ó° çjò!_ xÇü#iyÓ° # Ó° !òäfl, ! çjò!_ Ó° !ùú Ùòf È!° !, y
!ñ, y!òy xÇü#iy° ÌÓ° Ó° Óf!_ Ùì, çjò!_ Ó° !ùú Ùòf È!° òy- ç#!òì, iy!° !°_ xÇü#iyÓ° # Ñ, y!òy xÇü#iyÓ° ÁEz
xÇü#iyÓ° # Ó° ≤Ä!ì, !ò! !E° !ç° !Ó° !, yÓ° Ñ, y!äÓ° myÓ° y° ç xòf xÇü#iyÓ° !ìÓ° iy!° Ók, Ñ, Ó° !ì, ,òy° ÌÓ° òy- ç#!òì,
iy!° !°_ xÇü#iyÓ° # !ì, !ò!ì~T òyö !ç, Ñ, Ñ, !ìÓ° !, yÓ° yÓ° òyö!° , v, z° !Ö° Ö° Ñ, Ó° y È!° - ~!° , Á xyEzò Á !ò!° ò° ò° ò°
Ñ, Ó° y È!° - ç#!òì, iy!° !°_ xÇü#iyÓ° !ñ, Óy!° Ì° Ñ, !ùú ÌìòÓ° , ò!Ó° òy!° 40 ú« , yÑ, yÓ° !° Ìú E° !ùú !EçyÓÖyì, !
òÓ° #«, y Ñ, Ó° y !ì, E° ÌÓ° ~ÓÇ !ì !ò!° !ì y!äì, ò!ü!° !òÓ° , ò!Ó° òyò 2500 ú« , yÑ, yÓ° !° Ìú È!° !, yE° !ùú !EçyÓÖyì, !ò!
Ó° «, y Óy!f, yò!ùÑ, 5.6 ç#!òì, iy!° !° !ùú~T xÇü#iyÓ° # Ó° !òÜò% , !_ Ñ, Ó° ! (Incorporation of LLP) ç#!òì, iy!° !°_
xÇü#iyÓ° # !òÜòÓk, Ççfl, !y (Body Corporate) !òÓ! , !, òy E° !ùú ç#!òì, iy!° !°_ xÇü#iyÓ° # ç, y Á , ò!ñ, Óf!_ c fl, !#ñ, !
! , úy! , Ñ, !ìÓ° òy- ç#!òì, iy!° !°_ xÇü#iyÓ° # xyEz !òÓ° 11 ~ÓÇ 12 iyÓ° y!° !òÜò% , !_ !° !° , ß° ≤Ä° !ì° yäò#!°
, ò!° y° !ì° Ó° v, z° !Ö° Ö° xy° !äÈ !y ò#° !ä, xy° !úyà, òy Ñ, Ó° úyö- 1. !òÜò% , !_ Ó° !ùú! , òe (Incorporation of Documents) [
iyÓ° y 11(1)] : (i) !°Ez Óy !, !ì, y!ñ, Óf!_ Ó° !ò!ü, !, y!Ö° Ñ, y!òy xyEzò çÇÜì, Ñ, yÓ° ÓyÓ° Ñ, Ó° yÓ° äòf !ò° !ä° !ìÓ°
ò° !ìf ä° , !_ !ì, xyÓk, E° !ì° Á Ñ, yÓ° ÓyÓ° !, , ò%òyö, y xä° !òÓ° v, z° !jüf Ù!ç, !, - ~äEvy, , y ç!çf° !ìÓ° òy° !òÓ° !, y!ùÑ, y !
òÜò% , !_ Ó° äòf ≤Ä!f, !, Ñ, Ó° !ì, E° !Ö° -

NSOU I CC-CO-02 141 (ii) ~Ez Ñ, yÓ° Óy° ÌÓ° Ó° äòf !ò!°_ v, z!ñ, ú Óy à, y, yv≈, xfyÑ, yv, zr, fyr, Óy Ñ, y!òy!ò° ç° !e
' , y!Ó° ~ÓÇ ~Ñ, äò @° ÄyEñ, !° !ñ, òy !òÜò% , !_ Ó° äòf !, yÓ° òyö ò!° !° , !_ Ñ, !ìÓ° !äÈ- !, y!ìÓ° ò° !ò° ~Ñ, !° , !
ÓÓÓ° !, òe !y!Öüy Ñ, Ó° !ì, E° !Ö° !° !òÓ! , !òÓ° äòf xyEzò ò° !ò à, úy E° !ì° !y° !ñ, - (iii) Ó° yäf !òÓ! , !ñ, Ó° Ñ, y!äÈ
xyEzò òy! , y!Öñ, çE !ò!ì~T x!è ≤Ä!yò Ñ, !ìÓ° !ùú, òe !y!Öü Ñ, Ó° !ì, E° !Ö° - 2. !òÜò% , !_ Ó° !ùú, ò° !eÓ° !° !ì° Ó!f,
(Element of Incorporation documents) (i) ç#!òì, iy!° !°_ xÇü#iyÓ° # Ñ, yÓ° Óy° ÌÓ° Ó° òyö (Name of Liability
Partnership) (ii) xÇü#iyÓ° # !ìÓ° òyö Á !ç, Ñ, yòy (Name and address of partners) (iii) ò%òyö, y Ór, ò (Profit sharing ration)
(iv) xÇü#iyÓ° # Ñ, yÓ° Óy° ÌÓ° Ó° ≤ÄñÑ, !, !, Á v, z° !jüf (Nature and objective of proposed business) (v) !òÓ! , !, !
Ñ, y!èyú !ì° Ó° !ç, Ñ, yòy (Address of Registered office) (vi) ç#!òì, iy!° !°_ xÇü#iyÓ° # xyEz !òÓ° !ò!° ò° (Rules for the LLP)
3. ç!ç, Ñ, !, !f, ò!Ó° !ìÓüò òy Ñ, Ó° yÓ° iy!° (Incorrect information) Ñ, y!òy Óf!_ !òÓ! , !ìÓ° Ñ, y!äÈ !òÜò% , !_ Ó°
äòf Ñ, y!òy % , !, !f, ò!Ó° !ìÓüò Ñ, Ó° !ùú Óy Ñ, y!òy !, !f !ùy, òò Ó° yÖ° !ùú çÓ° !ò!° 1,00,000 !ì !ñ, 5,00,000
, yÑ, y x!è!ü, ~ÓÇ !°Ez ÓäÈ !ìÓ° Ó° Ñ, yÓ° yÓyç E° !ì, ,òy° !ìÓ° - 4. !òÓ! , !ìÓ° myÓ° y !òÜò% , !_ (Incorporation by
Registration) ç#!òì, xÇü#iyÓ° # xyEzò xò% !y!° # iyÓ° yÓ° 11(b) Á (c) ~Ó° !° !òyò = !ùú !òò , òyúò Ñ, Ó° y È!° !, Öò !òÓ! , Ñ, !
òÜò% , !_ Ó° !ùú, òe !ò° !äÓ° !E° !ìÓ° Ó° y !ìÓò ~ÓÇ !ìf òy È!° iyÓ° y 11(1)(a) ~Ó° v, z° !Ö° !Öì, !° !òy , òyúò òy Ñ, Ó° y È!°
! , y ç° !_ ¥Á !òÓ! , Ñ, 14 !ì !òÓ° ò° !ìf ÈÜÜÜÈ (ii) !òÜò% , !_ !ùú, òe ò!° !° , !_ Ñ, !ìÓ° (iii) !° òy° !ò , ç#!òì, iy!° !°_
xÇü#iyÓ° # !òÜò% , !_ E° !ì, à, y!° çEz òy° !ò !òÜò% , !_ Ó° ~Ñ, !° , x!ç, K, yò, òe ≤Ä!yò Ñ, !ìÓ° - 5. !òÓ! , !ñ, Ó°
çy« , Ó° (Signature of Register) [iyÓ° y 12(3)] ~Ez xyEzò xò% çy° !ìÓ° iyÓ° y 12(3) xò% !y!° # !òÓ! , Ñ, !° !òÜò% , !_ x!ç, K, yò
≤Ä!yò Ñ, !ìÓ° ò° !, y!ì, !, yÓ° x!ò, !ìçÓ° ç#ú !òyEÓ° !ì !ì° çy« , Ó° Ñ, Ó° !ìÓò -

NSOU I CC-CO-02 142 6. à) v, , yhs, çy« , Ó° ≤Äöy! (Conclusive evidence) [iyÓ° y 12(4)] !òÜò% , !_ Ó° x!ç, K, yò, òe!° ,
ç#!òì, iy!° !°_ xÇü#iyÓ° # !° òy° !ò !òÓ! , !, È!° à, y!° !, yÓ° à) v, , yhs, çy« , f ≤Äöy! !Eçy° !Ö Ñ, yä Ñ, !ìÓ° - 5.7 çyÓ° yÇü
~Ez ~Ñ, Ñ, !° , !ì, xyöÓ° y ç#òyÓk, iy!° !° !ùú~T xÇü#iyÓ° # xyEzò!° , , òv, , úyö- ~Ez xyEzò!° , ò!° , ò ~ÓÇ x° !òÑ, ò!° , ò!
Ó° !ì° Á iyÓ° iy ~Ó° !° !ìñ, !° !òy !° !ùú- ~Ez xyEzò xò% çy° !ìÓ° xÇü#iyÓ° # Á xÇü#iyÓ° çj!° !ì, iyÓ° iy , òyÁ!° y !y!° - ~Ez
ò!° , ò xyEz !òÓ° ~Ó!ü~T fñ ç%!Óiy Á xç%!Óiy çjò° !ñ≈, xÓ!E! , E° !ùú- ~Ez xyEz !òÓ° çy° !ì , ò%Ó° y! , ò xÇü#iyÓ° #
Ñ, yÓ° ÓyÓ° Á Ñ, y!òyò#Ó° , òy!≈Ñ, f Á !ùüy° !ùú- çÓ° !ùú !° !ì ~Ez Ñ, yÓ° ÓyÓ° !ùú, !ìÓ° Á !òÜò% , !_ Ñ, Ó° !ì!
Ó° !ì° ~Ñ, !° , ≤Äy!òñ, iyÓ° iy xä° ò Ñ, Ó° y !ùú- 5.8 xò% !ùúò# çÇ!° , Æ v, z° !ìÓ° Ó° ≤Ä!y! È 1. ç#!òì, iy!° !° !ùú~T
xÇü#iyÓ° # Óü° !ì, !ñ, !° ÓyG, /2. ò° !òyú#ì, xÇü#iyÓ° ~Ó° çÇK, y iyÁ- 3. ç#!òì, iy!° !° !ùú~T xÇü#iyÓ° # Ó° !òÓ! , ò
Óy!f, yò!ùÑ /4. ç#!òì, iy!° !° !ùú~T xÇü#iyÓ° # Ó° çÓ° !ò!° Á ç° !ìÓ° ~yFä, ç!çfy çÇÖfy Ñ, !, /Ó° à, òy!° , !_ Ñ, v, z° !ìÓ° Ó°
≤Ä!y! È 1. ç#!òì, iy!° !° !ùú~T Ñ, yÓ° Óy° ÌÓ° Ó° ~Ó!ü~T f = !ùú - 2. ç#!òì, iy!° !° !ùú~T Ñ, yÓ° Óy° ÌÓ° Ó° ç%!Óiy Á xç%!Óiy =!
ú° !ùú - 3. LLP ~Ó° çy° !ì Ñ, y!òyò#Ó° Á xÇü#iyÓ° # Ñ, yÓ° Óy° ÌÓ° Ó° , òy!≈Ñ, f Ñ, Ó° - 4. LLP ~Ó° !òÜò% , !_ Ñ, Ó° !ç
j!° !ò! çÇ° !k, !ì, ò° !ùú - 5. LLP ~Ó° çÇK, y iyÁ Ó!è, òyò Ñ, yÓ° ÓyÓ° # äÜ° !ì, ~Ó° = Ó° 8c !ùú -

NSOU I CC-CO-02 146 tpoiiu xp:iu>Cb ^oitp ~yeuim* tpiuoi•p b>yoiuuD lyiyjtp !tpv !loi?iu ~yeuim* tpiuoi•p b>yiuoii lyD 2S !!i!p•p a,Byi eyYyE !!i!p•p a,Byi xyZoiiliu o•pyoi t,p!eD iA!_< (artificial person) !ayoyii ^A yeuD ~!ij xyZoiiliu 26 l, TMyiuyeu iy yoiieuoiSe oe ~Ziu*p> a,Byiu b>oiCb 2ioey?A xyZl myiu yCb•py2ly@ yoi ~Ziu*p> a,Byi ~!ij 2iy•p– b>UbyBpl G B#t,p!•p !oi•p b>yiuoiiD 3S o~'pz!yeu eyYyE o~'pz!yeu o%y!Ei•p iA!_< o~'pz!yeu iytpytpy#l xiiyey ~! joiiu otpyl b>Cb yoi•p b>yoiuu lyD !tpv o~'pz!yeu yiyiu b>oiA!•p! e~ otpyl b>Cb yoiu iyotpl ooiCb•poe !leuoyl%ayoyii ~!joiiu TMyiuTp a,!UOUT o~'pz!yeu iA!_< Sey'puy xLA pi b>Cb•p•p ~!joiiu ?iA ~yeuim* tpiuoi•p b>yiuoiiD 4S 2!•p!i!TM eyYyE o%eA iA!_<iu !le%_< 2!•p!i!TM 2ly@Cb•pyiu ooiMA oiotp e! ~!joiiu otpyl b>Cb y!– ooiCb•poe •,pyiu ~!ij a,e«yhsy tpyoi? iu ?iA o%eA iA!_< ~yeuim* yoiu ooiCb•poe ~!joi B•yCb•p•p tpiuuyiu moeu 2!•p!i!TMoitp B>UT tpoiiu !joi•p yoi oe !•p! o%eA iA!_<iu yoiu B•yCb•p•p tpoiiuoiSelD 6f5 a!|p ayTMyiu•p !y!r~ oi•p oty yhsyhsyiuoiey A ~!ij yoiFSé a!|pD 2!•pA!Ap>oiu o•p yoiG ~yZ o~'C#eu a!|p•p !i!loeu b>e (Bill of Exchange) !ayoyii ^A tpiu yeu lyD 2!•p!•p Biy#eu iu#! •p!#•p x!%ayoyii a!|p tpyeAtpiu yeuD !ipiu#•p ooiDA Biy#eu iA!y!eütp 2iy ly iytpoi a!|piu oCb•poe yhsyhsyiuoiey A ~! joiiu !!euo=lj 2ioey?A yoiD epyiu•p•p•p iA iA!yoiuuy xy! tpyi oiotp a!|piu 2!•p! o~'toi•p b>yGeuy eyeuD 6f5f1 a!|piu 2!tpyiuoiep ~ a!|piu 2!tpyiu oep / 1S ~CA!# a!|p eyYyE <pyGeuyoye xiA 2! yl tpiuoi•p yeu ~yZ a!|p•pD 2S ooeuy # a!|p eyYyE !! AÜT ooeuy ~ ocoiy ~yZ a!|p epyDyoiy eyeuD 3S cyyoyey A a!|p eyYyE oocyYoo iyoi•p iA!y!eütp iy?yoiu ! ioi_u x!TMtpyiu# aZy!•p otpyl iA!_<oitp oiyVpyeuD ~yZ a!|piu myiu oiytp OTM%oye u oocyYoooitp xiA 2! yoiu 2!•pX!•p o~'iD 4S lyD oey ~ a!|p eyYyE oe a!|p•p otpyl !! AÜT iA!_<oitpZ OTM% iy •,pyiu !loi AC ooi•py xiA 2! yoiu 2!•pX!•p iyotp oay ~!joiitp lyD oey ~ a!|p ioiD 5S ?to# a!|p eyYyE oot#oó Coi_u xiA V%•p!tp#iD ~yZ a!|p•p xiA 2! yoiu oCb•poe ~tp!Ob C•Ap iyotpD oia !liuy>oi op„iSeyoi •p•p~yZ a!|piu Opytpy 2! yl tpiu yoiD 6f6 b>iuu•Apl!!•p apj oe b> iuu•Apoiü apoi; a±oi eu b>oiu otpyl b>oiCb•p•p iy pi b>oiCb•p•p x!TMtpyiu G y!euoiciu ooi!tp b>iuu•Apl %•p•p– xiy eyiu myiu a±oi eu b>oiu xytpyoyii iy 2!t,p!•p b>iuu•Apl yeu •pyoitp =iuScp>)A b>iuu•Apl ioiD NSOU I CC-CO-02 147 !iA~!j!•p !iEiu=lj b>iuu•Apl =iuScp>)A b>iuu•Apl !ayoyii ^A yeu / 2io~eu xoiAiü b>iuuoy– b> iuoiCyoiTMiu •py!üG G moeu– mo~iu yiyu– x!•p!ü< b>oiCb•p•p a,e!_< yZ•pAy!~D yZ,iuy?# oyoyiyu iuyoiu iy yoiieuoiSe oe a±oi eu !y!•p!•p b>pyiuG myiu =iuScp>)A b>iuu•Apl ay!TM•p yoi a±oi eu b>e iy!•p! yoiu eyoiD =iuScp>)A b> iuu•Apoiü apoi; b>iuu•Apltpy! ~yeu o%!_< yeuD !tpv b>iuu•Apoiü b>iu e„yiyu b>Cb•p•p< y!– •pyiu ~yeuim* iyotplD ~%•p!•p yoiu apoi; a±oi eü b>oiu otpyl b>iuu•Apl %•p•p•p •py x!•p•p yoiu eyeu lyD otpyl iA!_<iu yZSeyl%ayoyii iy !!oi ACe<oi b>iuu•Apl %•p•p•p •p•p a±oi eu b>e x!•p•p yoiD [Hongkong and Shanghai Banking Corporation v. Lo Lee Shi] oiutyBpl!y#l o<ptp oiutyBp•p tpiu– ayTMyiu oiutyBpl !oiCEi oiutyBpoi b>iuu•Apl tpiu ~i, oiutyBp•p o<ptp o%hsyhsyoiu xoiy Aó C=!j a,oiy? tpiu b>iuu•Apl ioi ^A yeu lyD 6f7 yhsyhsyiuoiey A ~!joiiu 2!•pAy!Ayl (Dishonour of a Negotiable Instrument) 2!•pAy!Ayoiü 2!tpyiu (Ways of Dishonour) : 1. xB#t,p•p myiu (by non acceptance) ~i, 2. xp>iuoiCyoiTMiu myiu (by non-payment) D OTM%oye iy!?!?Atp a!|p xB#t,p!•p•p myiu 2!•pAy!Ay•p yeuD 2!•pX!•p•p– iy!?!?Atp a!|p– o<ptp eyYyE ~yZpi iutp o~iu a±oi eu b>eZ xeyep>iuoiCyoiTMiu myiu 2!•pAy!Ay•p yeuD 1. xB#t,p!•p•p myiu 2!•pAy!Ayl (Dishonour by Non-acceptance) / iy!?!?Atp a!|p !iA~!j!•p oCb•poe xB#t,p!•p•p myiu 2!•pAy!Ay•p yeu eyYyE 1. ey!leuoiD 'pzb>Biy>oiü b>iu– aylytp e! a!|p•p B#t,p!•p•p B•yCb•p•p ly o~euD 2. ooiCb•poe iy!?!?Atp a!|piu B#t,p!•p•p ?iA 'pzb>Biy>oiü 2ioey?y! oiZ– xiy 'pzb>Biy> oiotp xiA!•p o~'Geuy yoiu iyotp– ooiCb•poe !ly 'pzb>Biy>lyeu a!|p!Ob B#t,p•p ly yoi oay iy!?!?Atp a!|p!Ob 2!•pAy!Ay•p ioi ^A yoiu iyotpD 3. C•ApayoiCb B#t,p!•p yl (qualified acceptance) tpiu yoi a!|p 2!•pAy!Ay•p ioi ^A yoiD 4. aylytp <p!_< aAy~oil xoiy A yoi iy!?!?Atp a!|p xB#t,p!•p•p myiu 2!•pAy!Ay•p ioi ^A yoiD 5. iy!?!?Atp a!|p!Ob e! otpyoiy e%p•p•p iA!_<iu lyoi oiy yeu– xiy eoiy>e%_< •p!Oy!Ciu b>oiuG e! aylytpoitp %•p•p•p ly b>yGeuy eyeu– ooiCb•poe a!|p!Ob xB#t,p!•p•p myiu 2!•pAy!Ay•p ioi ^A yeuD

NSOU I CC-CO-02 148 6. ʔiöieüy?löiiyöi™ à!|p @ýly¥tp (drawee in case of need) iy!?!?Átp à!|pöi•p xíy ö!Øpiü
p>ÚpyBpöil ʔiöieüy?löiiyöi™ à!|p@ýly¥tp |¥öi•öii é! ötpyöily iÁ!_«ü lyö 'pzöi!Óþ iyöitp– ööiÇpöie ʔiöieüy?löiiyöi™ à!
|p@ýly¥tp ʔi•pÄyþÄyl ly tpiüy p>éÁhsý à!|p!Øp ʔi•pÄyþÄy•p iöij ^"Ä ¥ëü lyÐ 2. xp>!iüöicyöi™iü myüy ʔi•pÄyþÄyl (Dishonour
by Non-Payment) [Sec. 92] / ʔi!•px&!•pp>öieü öÇpöie ʔi!•px&!•p ~y•py iy!?!?Átp à!|pü öÇpöie ß#t,p!•p ~y•py G öçpöitpiü
öÇpöie @ýly¥tp iÄyBp é! p>!iüöicyöi™iü ʔiÄ 'pzb>Biy> tpiüy pöi_ G G¥z m,!ÜÖÜT mÄ±öi~ëüp>öieü xíÄʔi~yl ly tpiüü–
ööiÇpöie G¥z mÄ±öi~ëüp>e xp>!iüöicyöi™iü ʔiÄ ʔi•pÄyþÄy•p ¥öieüöisÉ iöij ^"Ä ¥öi!Ðé ʔi•pÄyþÄyöiüü p>!iü"yö
(Consequence of Dishonour) [Sec. 92] / ʔi•pÄyþÄyöiüü p>iü mÄ±öi~ëüp>öieü Tmyüütp !Ä!~!j!•p p>~öiÇpp>=öiy @ýly¥
tpiüöi•p p>yöiü éYÿÉ 1. mÄ±öi~ëüp>e ʔi•pÄyþÄy•p ¥öi– Tmyüütp xíÄʔi~yöiüü ʔiÄ ~yëü# p>Çp^öi~iü tpySé öiöitp ʔiyp>Ä xíÄ
xy~yöieüü ʔiÄ öyöy tpiüöi•p p>yöiüüÐ 2. Tmyüütp öëf p>öiÇiü !iüöim* öyöy tpiüöi•p ¥zFS%étp– •pyöi~iü ʔiöi•pÄöitpiü
tpyöiSé öly!Øpç iy !|k!|@ (Notice of dishonour) p>y'pyöily xy!ÇÄtpÐ 3. Tmyüütp ʔi•pÄyþÄyöiüü !fEiü!Øp öjÄ ʔiLöy!"tp iy
ölyØpy!iü p>y!j!tp (Notary Public) ~iü tpyöiSé öj! (Noting) ~i, xyp>!_tpiü" (Protesting) tpiüöi•p p>yöiüüÐ 6f8 myüy,Ç iy!?!?
Átp öj!öi~öiüü xy!iÁtp !|Ü<pëü•py ~yöiüü 'pzöijöiÇÄ iÄi¥*•p ~tp ʔi tpyüü öjÄp>e ¥j ¥hBiyhsýü öëy^Ä ~!j!Ð l~ Øpytpyü p>!
iüiöi•Äp ~¥z öjÄp>e ¥hBiyhsýü iy p>ÚpyBpl tpiüü ß#_ yhsýü tpiüy eyëüÐ ʔi•pÄiÄp>e– iy!?!?Átp à!|p ~i, öçtp ~¥z !•p!Øp
~!j! ¥j xy¥zl ß#t,p!•p öjÄp>eÐ ~¥z !•p!Øp ~!j!öijü !Tmyl=|j mÄ±öi~ëüp>e xy¥zöil 'pz!Ó!þ•p xyöiSéÐ ö^Ç#ëü à!|pü öÇpöie
~¥z xy¥zl ʔiöiey?Ä léüÐ ʔi|p!•p Blyl#ëü iü#!•p ~¥z à!|pü öÇpöie ʔiöiey?ÄÐ ʔi•pÄiÄ p>e /)" !¥myöi ötpyl !| ÄÜT xöiÄiü
ß#t ppyü ~i, !| ÄÜT pöieü xíÄ ʔi~yöiüü ʔi!•px&!•p ¥j ʔi•pÄiÄp>eÐ iy!?!?Átp pà!|p / öë öjÄp>öieü myüy ötpyl iÄ!_«
ßyÇpüü tpiüü xp>iü ötpyl iÄ!_«öitp xíy •pyüü ät%pöð•p xíy öjÄp>e iy¥tpöitp !| ÄÜT p>!iüöy" xíÄ ʔi~yöiüü Ç>Äp¥#l xyöi~Ç
ö~l •pyöitp iy!?!?Átp à!|p iy ¥ëüÐ öçtp / ~¥z öjÄp>öieü myüy xyöyl•ptpyüü# •pyüü iÄyöiBpiü 'pzb>iü !| ÄÜT p>!iüöy" xíÄ
ʔi~yöiüü xyöi~Ç ö^lÐ mÄ±öi~ëüp>e xy¥zöiüü 8 Tmyüü x!%myöiü !ë! !löi?ü lyöiö ötpyl ʔi•pÄiÄ p>e– iy!?!?Átp à!|p iy öçtp
NSOU I CC-CO-02 149 ~çöij iüyþiyü ~i, m,!ÜÖÜT p>Çp^öi~iü öiöitp xíÄ p>yiyü x!Tm tpyüü# öm¥z iÄ!_«öitp Tmyüütp iy ¥ëüÐ
xp>iü!~öitp ~¥z xy¥zöiüü 9 Tmyüü x!%myöiü !ë! 'pzb>é%_« ʔi!•p~yöiüü !|löiöieü ööëy~ p>!)•Äpiü xyöi~¥z ötpyl mÄ±öi~ëüp>e
p>öieü ~ç öp>öieüöisÉ! •pyöitp éytpyöij Tmyüütp iy ¥ëüÐ iÄyBpyü G @ýly¥öitpiü ööi™Ä x!Tm tpyüü G ~y!ëüç mÄ±öi~ëüp>e
xy¥zl myüü !ëü!sf•p ¥ëüÐ ötpyl iÄyBp !¥my ¥%iyüü myöi myöi xyöyl•ptpyüü# G iÄyöiBpiü ööi™Ä <p!|_« mÄy!~•p ¥ëüÐ
•p! iÄyBp xyöyl•ptpyüü#iü !löi^Äçöi•py xíÄʔi~yöi iy™Ä iyöitpÐ xicÄ !iöiÇEi !iöiÇEi öÇpöie iÄyBp xíÄ ʔi~yöiü xß#t ppyü
tpiüöi•p p>yöiüüÐ öë p>!iü•Äpöiüü æpöij mÄ±öi~ëüp>e p>öieü ötpyl p>öiÇpüü iy mÄ p>öiÇpüü x!Tm tpyüü G ~y!ëüöiçü ööi!j!p p>!
iüi•Äpl %öiØp xíy eyü myüü mÄ±öi~ëüp>e p>öieüü xytpyüüG ʔi t,p!•p p>!iüi•Äpl ¥ëü •pyöitp =iüçp>)"Ä p>!iüi•Äpl iöijÐ öëö!–
Øpytpyüü p>!iüöy"– •py!iüþ– ötpyl p>öiÇpüü m,ë%!_« ¥z•pÄy!~Ð 6f9 x!%Ç#l# 1Ð 'pzöijçÄö%# ʔiÜÄ éYÿÉ tþS mÄ±~yëü
p>e tpyöitp iöijÜ ~iü ~%!Øp ÷!ÇÜTÄ 'pzöi!Óþ tpiüöiÐ þS ʔi•pÄiÄ p>öieü m,Kpy G ~tp!Øp lö%ly !~lÐ ^S iy!?!?Átp à!|pü m,Kpy
G ~tp!Øp lö%ly !~lÐ %S éytpyöij Tmyüütp ötpÜ .S p>ÚpyBpiü iöiöi•p tþ# öiyVpyëüÜ <pS lyiyj!p !tp ¥hBiyhsýüü öëy^Ä ~!j!öijü
p>Çp ¥öi•p p>yöiüü SëS Tmyüüöitpiü m,Kpy !~lÐ 2Ð m,Çp@ ʔiÜÄ éYÿÉ tþS iy!?!?Átp à!|p G öçpöitpiü ööi™Ä p>y!ÄtpÄ
ö~tlylÐ þS ʔi•pÄiÄ p>e G iy!?!?Átp à!|pü p>y!ÄtpÄ !j%lÐ ^S éytpyöij Tmyüüöitpiü x!Tm tpyüü=|j tþ# tþ#Ü %S öçtp xy!|pü
tpiüüiyü tpyü" ~i, 'pzb>yëü tþ# tþ#Ü .S iy!?!?Átp à!|pöitp ß#t ppyüü tpiüöi•p p>yöiüü 3Ð ~%#Ä ʔiÜÄ éYÿÉ tþS iy!?!?Átp à!
|p G ʔi•pÄiÄ p>öieü ÷!ÇÜTÄ=|j !j%lÐ þS tþ! ~tp?l iÄyBpyü •pyüü !iüjyöiüüü öçtp iyí xíÄʔi~yöiü xß#t ppyüü tpiüöi•p
p>yöiüü ^S mÄ±öi~ëüp>e p>öieü =iüçp>)"Ä p>!iüi•Äpl tpyöitp iöijÜ ~iü æp j tþ#Ü ötpyl ötpyl öÇpöie mÄ±öi~ëüp>e p>öieü p>!
iüi•Äpl ÷i™Ü
~tptp 7 □ öë«•py m%iüÇpy xy¥zl– 2019 (Consumer Protection Act, 2019) ^pl 7f1 'pzöijçÄ 7f2 ʔihBiyily 7f3 ~¥z xy¥zl x!
myöiü tpiüütp!Øp=iüçp>)"Ä m,Kpy 7f4 öë«•py m%iüÇpy xy¥zöiüü 'pzöijçÄ 7f5 ötpw#ëü öë«•py m%iüÇpy p>!iüEi~ 7f5f1
^pl G tpyëÄʔi~y# 7f5f2 ötpw#ëü p>!iüEiöi~iü 'pzöijçÄ 7f6 iüy?Ä öë«•py m%iüÇpy p>!iüEi~ 7f6f1 ^pl G tpyëÄʔi~y# 7f6f2
iüy?Ä p>!iüEiöi~iü 'pzöijçÄ 7f7 ö?iy öë«•py m%iüÇpy p>!iüEi~ 7f7f1 ^pl G tpyëÄʔi~y# 7f7f2 ö?iy p>!iüEiöi~iü 'pzöijçÄ
7f7f3 ö?iy tpiëöéçl 7f7f4 ö?iy tpiëöéçöiüü x!Tm tpyüü 7f7f5 öë«•pyöi~iü x!ëpöiey^ tpiüüyü p>m*!•p 7f8 ~|p iy çy!hBi 7f9
tpöieütp!Øp=iüçp>)"Ä ööytpjôyüü iüyëü 7f10 myüy,Ç 7f11 x!%Ç#l# 7f1 'pzöijçÄ ~¥z ~tptp!Øp p>y'p tpiüü xyb>!! !Ä!~!j!
þ•p !fEiëü=|j ?y!öi•p p>yüüöiüü ■ x!ëpöiey^ tþ# G tþ! tpiüy eyëü– ■ öë«•py iy öëpy_çy ötp– ■ x!ëpöiey^ !|Ü>!_iü
'pzb>yëü–

NSOU I CC-CO-02 151 7f2 2^hhBiyily xöilt p mðëü öe«pyiüy öë ~ yò ò ~ l ömƳz ~ yoiöiü •%pilyëü •,byiüy öë p»"Ä iy öpiy xyçy tpoiiü •py •,byiüy p>yl ly- xíÄyé !iöie«pyoi ~ iü tpyoiSé •,pyoi ~ iü 'ptpoi•p ƳëüÐ •pyƳz öe«pyoi ~ iü B°yiÁiüÇpy- x!™tptyü iü Çpy ~ i, öe«pyéYé!iöie«pyoi ~ iü ðoi™Ä iöiüü™ !Ü>!_ü ?lÄ 1986 myöij öe«py m°iüÇpy xyƳzl (The Consumer Protection Act) éçpy% tpiüy ƳëüÐ 2019 çy ~ iÜÓ xyÜfi>_ öy ~ iÇ 1986 çy ~ iÜÓ _ ð%Ó yì, ð e`ì, y ç%Ó «_ y xyEzò _ ð!Ó`Ó! i≈, ì, E`ll` ò!%, ð xyEzò ≤ÄÓ!i≈, ì, E!` - ~Ez ò!%, ð xyEz`lò e`ì, y ç%Ó «_ y çÇe`yhs, òyòy ò!%, ð !Ó`ll` !%_` Ñ_Ó`y E!` - ~Ƴz xyƳzöiliü !!èpß-™myiüyü öy™Äöið öe«pyoi ~ iü B°yiÁiüÇpyü tpiy iy ƳoiëüöiSéÐ ~Ƴz xyƳzl!Øp ?Äç% G tpyÜÄ#iü Séy`püy èpyüöi•piü piÄe 2ⁱiöiëy?ÄÐ ~Ƴz xyƳzl!Øpöi•p öe«py !Ƴpyöii xyp>!! tþl G ötpyiyëü x!èpöiëy` tpiüöiil ~i, tþ#èpyöii x!èpöiëyöi`iü !Ü>!_ Ƴöii öm !iEiöiØp ?yloi•p p>yüüöiilÐ 7f3 xyƳzl x!%myöiü tpoieütp!Øp =iüðçp>)"Ä m,Kpy SiyÓ`y 2 V ♦ x! èpöiëy` tpyü# (Complainant) [é™myiüy 2(5)] é/ öe«py m°iüÇpy xyƳzöiliü 2(5) é™myiüy x!%myöiü x!èpöiëy` tpyü# ijiöi•p öiyVpyëüéYÿYé 1Ð öe«py- xiiy 2Ð 2ⁱçp!i•p ötpyl xyƳzl x!%myöiü !òÓ, !%_` öB°FSéy öe«py m,°eÐ xiiy 3Ð ötpw#ëü piütpyüü iy iüy?Ä piütpyüü- xiiy 4-` Ñ_#w#l` Ñ_ì, ≈, ç, ö«_ 5Ð ~tþƳz B°yöiÄ e%_« ~tþ iy ~tþy!™tþ öe«py- xiiy 6Ð öe«py öyiüy ö`öi- •pyiü xyƳzl•p 'bz`iüy!™tþyüü# !tþ,iy •pyiü 2ⁱ!•p!!™mÐ 7-` e`ì, y öyÓyüÑ, E`lúñ, ì, yÓ` x!¶, ¶, yÓÑ, Óy xyEzò# x!¶, ¶, yÓÑ, - ♦ x!èpöiëy` (Complaint) [é™myiüy 2(6)] é/ öe«py m°iüÇpy xyƳzöiliü 2(6) é™myiüy x!%myöiü x! èpöiëy` tpyü# ~Ez xyEzò xò%çy`ÍÓ` ç%Ó «_ y, öyÓyÓ` äòf è!l !i!þ!p ly!jiöiçiü öy™Äöið !iöie«pyoiþ !Ä-!i!þ!p tpyüöi` x!èp%_« tpoiiü •þl •pyoiþ x!èpöiëy` iöijéYÿYé 1Ð iÄiäyëü# iy p, ò!Ó` `i°iÓy iyòÑ, yÓ` #` Ñ_ç, yò x!ÄyèÄ ÓfÓçy iy !lëü!sf•p iÄiäy xyƳzöiliü xhsyè%Äp_« Óy x`lò!i, Ñ, `Ñ_ç, yò ÓfÓçy!l` Ñ, Ñ_ç, yä- 2Ð öë p»"Ä e«ëü tpiüy ƳoiëüöiSé iy e«ëü tpiüöi•p mÄç•p p>öi`Äiü ~tþ iy ~tþy!™tþ eß!Øp xyöiSéÐ 3Ð èpy`püy ö!Gëüy öpiy iy p>iüöiEiiy iy èpy`püy !loi•p iy öp>öi•p mÄç•p öpiy iy p, ð!Ó` `i°iÓy`lì, ötpyl %yØp!•p xyöiSéÐ

NSOU I CC-CO-02 152 4Ð x!¶, ¶, lly`iü v, z, z`iÖ!Öi, !l™Äy!iü•p p>öi`Äiü ð)jÄ iy p>öi`Äiü Gp>iü 2ⁱtþy!ç•p ð)jÄ iy p>öi`Äiü ööy`püöitpiü Gp>iü ð%!o•p ð)jÄ xöip>Çpy öiç ð)jÄ ÓfÓçy!` # xy`yëü Ñ, `ÍÓ` `lÄèòÐ 5Ð ötpyl 2ⁱçp!i•p xyƳzl xöylÄ tpoiiü ? #iöiüü iy !liüy>_yüü p>öiÇp !Ó, ðiäòÑ, ötpyl p»"Ä ?!m™myiüöi`iü tpyoiSé !!e« tpiüy ƳoiëüöiSé iy !!e«iü 2^hhBiyi tpiüy ƳoiëüöiSéÐ 6-` ä#Ó`ÍòÓ` Óy !òÓ`y, ð_yÓ` _ ð`îç, !Ó, ðiäòÑ, `Ñ_ç, yò, ð!Ó` `i°iÓy` Ñ_ç, yò Óf!_` ÍÖò «_ li, Ñ_ç, yÓ` Ñ_ç, `ä`lòÄ, ð!Ó` `i°iÓy` !Eçy`ÍÓ iyò Ñ, `ÍÓ` ð- 7-` ð`îfó` ≤Älfl, ì, Ñ_ç, yÓ` Ó`yñ !Ó`le`ì, y Óy, ð!Ó` `i°iÓy` iyòÑ, yÓ` #` Ñ_ç, yäE`l`Ñ, «_ li, ç, ð)Ó` í äòf iyÓ# xyiy`ll` Ó` äòf- ♦ öe«py iy öèpy_çy (Consumer) [é™myiüy 2(7)] é/ öe«py m°iüÇpy xyƳzöiliü 2(7) é™myiüy x!%myöiü öe«py iy öèpy_çy ijiöi•p öiyVpyëüéYÿYéöë iÄ!_« 2ⁱ!•p`yl ÇxiÄSéYé~iü !!lòöiëü ötpyl p»"Ä iy p, ð!Ó` `i°iÓy` e«ëü tpoiiü iy ≤Ä!i, iyò ≤ÄiyòÑ, yÓ` #` Óf!_` Ó` x!%öiöy` l myöip>öiÇp xòf` Ñ_ç, yò Óf!_` p»"Ä Óy, ð! Ó` `i°iÓy` ÍÖòp iÄiäyüü tpoiiüÐ ~tþyöi 2ⁱ!•p`yl !!èpß- Ƴoi•p p>yöiüéYÿYé Çtþß 2ⁱ~ ÇEß 2ⁱ!•p>ß!•p ÇE`S`l` ÇE%ß !ji!Ä°•p ÇE`S`y, ç!çtþ l`~ G xy, ç!çtþ 2ⁱ!•p>ß•p öë iÄ!_« p>%!lÄe«öiëüü ?lÄ iy x!Ä ötpyl iy!`?Ätþ 'pzöijöiçÄiü ?lÄ p»"Ä iy, ð!Ó` `i°iÓy` e«ëü tpoiiü •,pyoiþ öe«py iy èyöii lyÐ Öi≈, öy`lò` ~Ói%flì, ð öyif`lò e`l` !`!Óe`l` ~Ez çÇK, y!` xhs≈, ¶, ç, _` E`ll` `lÄE- ♦ öe«py !iöiüü™ (Consumer Dispute) [é™myiüy 2(8)] é/ öe«py m°iüÇpy xyƳzöiliü 2(8) é™myiüy x!%myöiü ötpyl ö`yEi eß!Øp xyöiSé ~Ez x!èpöiëy` è!` öë iÄ!_«iü !liüðöim* x!èpöiëy` tpiüy ƳoiëüöiSé ömƳz iÄ!_« xB°#tþyü tpoiiü iy !iöiüü!™•py tpoiiü •þl •pyoiþ öe«py !iöiüü™ iöijÐ ♦ eß!Øp (Defect) [é™myiüy 2(10)] é/ öe«py m°iüÇpy xyƳzöiliü 2(10) é™myiüy x!% myöiü eß!Øp Ƴi- e`l` â%_!` çiyöiö myÓ`y Óy çöÑ, y`lú Ñ_ç, y!≈Ñ, yÓ` #` ≤Äâ, !üç, `Ñ_ç, yò xyEzò xò%çy`ÍÓ` `Ñ_ç, yò p>öi`Äiü =`~•p öyl- p>iüöy"- Çpö•py- Öm*•py iy 'pzétþEiÄ•pyiü ötpyl %•, p- xÄÄ)"Ä•py iy ö`yEiYééß!Øp Ƴz•pÄy!` Ð

NSOU I CC-CO-02 153 ♦ xÄÄ)"Ä•py (Deficiency) [é™myiüy 2(11)] é/ öe«py m°iüÇpy xyƳzöiliü 2(1)(g) é™myiüyëü ötpyl e`l` ç!p!_« iy çöÑ, yü#ò xyƳzl x!%myöiü ~yëüim* iÄ!_« ötpyl p>iüöiEiiy ~yl =`~•p- 2ⁱt, p!•p`•p iy iÄiäyüü •p xp>)"Ä•py iy %yØp! •p Ƴöij xiiy öyl i?yëü iüyþöi•p xÄiÄ Ƴöij •pyoiþ xÄÄ)"Ä•py iy %yØp!•p iöijÐ ♦ p»"Ä (Goods) [é™myiüy 2(21)] é/ éó?%•p m½p>yüü (Stock), öçëüyüü ~i, ?!öoi•p 'pzêp>ß- öiÄ öëòl çÄÄ- •,p` èy !!e«iü xyöi` ?!ò öiöitþ !!FSéß- tpiüy Ƴëü- piƳz pƳj p»"ÄÐ ~Séy`püyG öØpÆ`p öytÄp- @y!siB°ç- m%lyò- ?j-` Äy- l`i`%Äé ç!_«G p»"Ä !Ƴpyöii`"Ä ƳëüÐ !tþv ööytpjyöiëy` Ä`y!`i`~i, xíÄ ÇEØpytþyëYéþëümyS p»"Ä lëüÐ ?!ò öëöi%•p Biyüü (immovable) mÄ!_ m°•piüy, ~öitþ p»"Ä iÿy ly ö`öiçG ?!öoi•p 'pzêp>ß- æpaj myò@y!# !!e«iü xyöi` ?!ò öiöitþ p>itþ tpiüy Ƴëü iöij ú æpaj=!j p»"Ä !Ƴpyöii`"Ä Ƴöið ö`lò Ó`yÖ`lì, E`l`ÍÓ` ð! Ó` `i°iÓyÓ` çÇK, y` íÄ!`y xy`lÄE`~Ez xyEz`lòÓ` 2(42) - ♦ 'pzêp>y` tþ (Manufacturer) [é™myiüy 2(24)] é/ öe«py m°iüÇpy xyƳzöiliü 2(24)™myiüy x!%myöiü 'pzêp>y` tþ ijiöi•p öiyVpyëüéYÿYé 1Ð ötpyöily p»"Ä iy •pyiü x,ç!iöiçEi 'pzêp>y`ltþyüü#- 2Ð xöilÄiü myiüy 'pzêp>y!`•p !!èpß- x,öiçüü m,öiëy?l tpoiiü ~tþ!Øp mÄ)"Ä p»"Ä 'pzêp>y`ltþyüü#- 3Ð xöilÄiü myiüy 'pzêp>y!`•p p>öi`Äiü Gp>iü !lò?iü öØpÆ`p öytÄp 'pzöi!Öþ tpoiiü !lò?öitþ p»"Ä!Øpiü 'pzêp>y` tþ iöij p>iüçpëü 2ⁱyltþyüü#Ð ♦ Óf!_` (Person) [é™myiüy 2(31)] é/ öe«py m°iüÇpy xyƳzöiliü 2(31)™myiüy x!%myöiü iÄ!_« ƳéYÿYé (1) fl, j, b, ç, Óf!_` (2) !l!þ#t, p•p iy x!l!þ#t, p•p ötpyl xÇü#iy!Ó` 2ⁱ!•pÜpyl- (3) x!èp_« !Ƴr`% p>iüüyü- (4) mðiyëü m!ò!•p- (5) 1860 myöijüü çyö!ãÑ, p !l!þl xyƳzl x!%myöiü !l!þ#t, p•p iy x!l!þ#t, p•p iÄ!_«m!ÜTiü m!ò!•pÐ (6) `Ñ_ç, yò `Ñ_ç, yjöy!òñ (7) `l`l`Ñ_ç, yò xyEzömyÓ`y ç, !çT Ñ, ç, leö Óf!_` -

NSOU I CC-CO-02 154 ♦ öäy (Service) [é™yíúy 2(42)] é/ ^ cÓ Óú^lí, ^ cEzCÓ Ń, yã^íŃ, ^ ÓyG, yí^ ñ ^ Í=!ú ^ e^ í, yÓ^
≤Ā^íĭ^ yãö^ ð, y^ ĩ, c^ c, ö- ~EzCÓ, ð:Ó^ ^ ÍÓú ^ e^ í, y x^ ĩ=Ó^ !Ó!òöĭ^ úyŃ, Ń, ^ ÍÓ^ - öäyíú öÇpe ¥i ĩÄyBp- xy!≈Ń, ĩ#öy-
p>ÍúíŃ!- ?Í!e«ëüytþíú”- !~%Āē pīúūyŃ- xīy xĀ c!_« pīúūyŃ- ĩy pβiy l!ôĀy”- ^ >, !úŃ, ðñ xyöïöy ~ éYé^íöïöy ~ - !p_!íöïy^ l
xīy p, ĩy ~ pīúūyöïŃíú pöiD ë%_« öäyĐ !tpv !ilyô)öiĀiú tpy? ĩy Óf_!_ Ūi, <#p!_« xl%ëyëú# ^ cÓy ≤Āĭ_ ~Ó^ öäyíú
xhsyé%Āp_« lëüD ♦ ĩĀiŃyëú# (Trader) [é™yíúy 2(47)] é/ öe«•py p%íúÇpy xyŃzöiĭú 2(47) ™yíúy xl%pyöiü öē ĩĀ!_« p>”Ā !
íe«ëü tpöiĭú ĩy !íe«öiëúíú ?Ā! ĩ!•píú” tpöiĭú ~i, !é! p>öi”Āiú ‘pžëp>” tp •pyöitp ~i, è! p>”Ā ööy’püöitp ĩ, y™yŃz tpöiĭú !íe«ëü
tpíúy Ńëü ĩy !íe«öiëúíú ?Ā! p>íúöiĭú ĩy !i•píú” tpíúy Ńëü •p! ú ööy’pütp ĩ, y™yŃz tpíúy#öitp ĩĀiŃyëú# ĩy ŃëüD ♦ x=il!•ptp
ĩĀiŃy!ëütp tpy? (Unfair trade practice) [é™yíúy 2(47)] é/ öe«•py p%íúÇpy xyŃzöiĭú 2(47) ™yíúy xl%pyöiü ötpyöiŃy p>öi”Āiú
ĩy öäyíú !í!e«- ĩĀiŃyíú- ĩy pīúūyŃ ĩ, !m*íú ?Ā! öē xĀyëĀ p>m*!•p ĩy ?i•píú”yô)jtp ĩĀiŃiy xĭĀ^l tpíúy Ńëü •pyöitp x=il!•ptp
ĩĀiŃy!ëütp tpy? íöiĐ ~!Øp !j!#p- ööi!tp- ~ Óí%fl! Ń, ð! ĩy xy<píúöi”iú öy™Āöiö Ńöi•p p>yöiĭúD öēöleYŃYē 1Đ è!
p>öi”Āiú öy!- =”- p>íúöy-”- ^ !p ĩy xyt, p!•p pĀ>öitĀp !öiĀy ĩ”Āly ö” Gëüy ŃëüD 2Đ öäyíú öy!- =” pĀ>öitĀp !öiĀy ĩ”Āly
ö” Gëüy ŃëüD 3Đ p>%!!!ôĀ•p- p>%íúyëü p, βñyíú tpíúy p>”Āöitp !•%pl p>”Ā !Ńpyöiĭ !öiĀy ĩ”Āly tpíúyŃ 4Đ p>”Ā ĩy öäyíú öjĀ
pĀ>öitĀp ?Ńy™yíú”öitp ?i•píú”y tpíúyĐ 5Đ p>öi”Āiú ĩy öäyíú ?iöiëü?l#ëü•py ĩy ‘pžp>öiëy! ^ •p pĀ>öitĀp !öiĀy ĩ”Āly tpíúyĐ
6Đ p>öi”Āiú ?#iltþy ĩy tpyëĀtpy!ú•py pĀ>öitĀp ?Ńy™yíú”öitp !öiĀy ĩ”Āly tpíúyĐ 7Đ xĀ ötpyl ĩĀ!_<íú p>”Ā- öäy ĩy ĩĀiŃyëü
pĀ>öitĀp •%pFSē •py!FSéjĀ tpöiĭú !öi?íú p>”Ā pĀ>öitĀp !öiĀy ĩy ?i•píú”yô)jtp •pĭĀ ?ĭ yl tpíúyĐ 8Đ ötpyl #iöiĭú tpy^ öi? ĩy
xĀ ötpylëpyöiĭ p>”Ā ĩy öäy p%íú™y?ltp ö)öiĀ !í!e« tpíúy Ńöiĭ iöi; !öiĀy !ĭkpy>l ?iŃpyöiĭú xl%ö!•p ö” GëüyĐ 9Đ p>”Ā !
íöië«•py ĩy pīúūyŃtpyíú#íú p>”Ā !í!e«íú xl%öiöy^ l ĩy ĩytpöiĭG xl%öiöy^ l xyöiSé iöi; ~yl! tpíúyĐ 10Đ p>”Ā ‘pžŃ-•pöyöiĭú ĩy
ŃöiĭG •py !í!e« ĩy pīúūyöïŃíú xl%ö!•p ö” GëüyĐ 11Đ ~yl G p>%íúβñyíú ö” Gëüyíú ŃzFSéy ĩy ĩytpöiĭG •py ö” Gëüyíú xl%ö!•p
ö” Gëüy Ńöiĭ ĩy !ily p>ëüŃyëü !tpS%é ö” Gëüyíú ™yíú”y p, !ŪT tpíúöi; !tpv ~Ńz?Ā pĀ>)”Āëpyöiĭ ĩy xy, !Çtpëpyöiĭ Øpytpy
<pyGëüy ŃöiFSé ĩy ĩĀiŃyíú βyíĀ ?i•pĀÇp ĩy p>öiĭúÇpëpyöiĭ ‘pžŃ-!•píú ĩy ‘pžëp>Ń- öiĀ !í!e«íú ?Ā! ?i!•pmlr ~µ•pyĐ jØpyíú#-
ëpy^ Ā p>íú#Çpyíú ĩy ~Çp•pyíú öþ; p>íú<pyíú xl%ö!•p ö” GëüyĐ
NSOU I CC-CO-02 155 12- ĩlyĭŃ, y^ ÍÓ !Óúñ Ń, ŃyŃ ^ ö”löy Óy !Óe^ ĩĭ^ Ó^ ā, yúyò ~i, Ó^ # öy Ń, ^ ÍÓ^ ĩĀ!^ y- 13-
Ń, y^ ĩúyÓyãó^ # v, z^ ĩj^ ĩŃf öä%î, çΩ, yÓ^ x^ ĩò!i, Ń, Ń, y^ ÍÓ ú%Ń, ^ ĩĭ^ Ó^ yÓy- 14- çöy ĩăÓ^ äðf x^ ĩò!i, Ń, öÓf Óy
^ Ń, äyú öÓf v, z^ ĩj^ öyîö Ń, Ó^ y- ÓÇ ^ öy, !Óe^ ĩ^ Ń, Ó^ y- 15- !Óe^ ĩ^ , öÓ^ Ói≈, #, ð:Ó^ ^ ĩ”ÍÓy ĩyò öy Ń, Ó^ y Óy ĩyò
Ń, Ó^ ĩi, çòy@^ ĀE#- 7f4 öe«•py p%íúÇpy xyŃzöiĭú ‘pžöijĀ öe«•pyíúy •pyöi”íú ?iöiëü?l#ëü !?!!p>e- p>”Ā pyö@y!# ĩy
öäy öiĭĀiú !í!öiëü e«ëü tpöiĭúD xöitp pöëü ö” Ńy ëyëü !íöië«•pyíúy öëëpyöiĭ •pyöi”íú p>”Ā pyö@y!#öitp ĩy öäy
öe«•pyöi”íú tpyöiSé ‘pžp>βiy!p>•p tpöiĭú ≤ĀŃ, ĩ, ĩ, ö” ĩ^ , p ú p>”Āpyö@y!# ĩy öäy öäŃz =”öyöiĭú Ńëü ĩyĐ æpöi; öe«•pyíúy
Çp!•p@y!hβi ŃİĐ tpyíú” !íöië«•pyöi”íú ö” Gëüy !íiüöi”iú ‘pžp>íú !èp!_ tpöiĭúŃz öe«•pyíúy p>”Āpyö@y!# ĩy öäy e«ëü tpöiĭúD
•pyŃz xĀ! !öiëü p!ptp p>”Ā ĩy öäy ĩy p>yGëüy ö” öi; öe«•pyëYé!íöië«•pyöi”íú ööi™Ā !íöiĭúyöi™íú p, !ŪT ŃëüD •pyŃz ~Ńz
™íúöiĭú p>íú!βi!•p ~püyöiŃyíú ?Ā! G !íöiĭú™ ö#öy, pyíú ?Ā! Ói≈, öy^ ĩò 2019 pyöi; öe«•py p%íúÇpy xyŃz! Sòí%, öÓ^ *^ ĩ, öV
p>yÇ ŃëüD ~Ńz xyŃzöiĭú öj; ‘pžöijĀ=ĭ; Ó%Ó çE^ ĩă 2S7V ĩyÓ^ yl^ v, z^ ĩŃŃŃ Ń, Ó^ y xy^ ĩăE- ^ ĩòöÈŪŪŪÈ 1Đ öe«•pyöi”íú
βyíĀ ĩúÇpy tpíúyĐ 2- ^ e^ í, y^ ĩíÓ^ ç!Ń, Ń, ĩ, ĩf=!úÓ^ äyöyÓ^ x!Ń, yÓ^ - 3- ^ e^ í, y^ ĩíÓ^ ĩlyĭŃ, y^ ÍÓ xyŃhfl, Ń, Ó^ y- 4-
^ e^ í, y^ ĩíÓ^ xŃ, yÓÈŪÈx!Ń, ĩlyŪ ^ üyöyÓ^ ÓfÓfl, ĩy Ń, Ó^ y- 5- x^ ĩò!i, Ń, Ń, yĭ≈Ń, úy, ðñ !ò! s, fð)úŃ, Ń, yĭ≈Ń, úy, ó Ā ^ e
^ í, yÓ^ ^ üy^ ĩ”ÍÓ^ !ÓÓ^ &^ ĩk, ĩly!≈ ç%Ó^ yEy Ń, Ó^ y- 6- ^ e^ í, y^ ĩíÓ^ ç!Ń, Ń, !ú« yĀ ç^ ĩă, ĩ, ði, y Ó, !k, Ń, Ó^ y- öe«•py !
íöiĭú™ ?i!•ptpyíú Ń, !öüö (Consumer Dispute Redressal Commission) öe«•py p%íúÇpy xyŃzöiĭ (2019) éöe«•pyöi”íú βyíĀ
p%íúÇpy tpíúyíú ?Ā! xyŃzlyl% ^ ĩĀiŃyíú tpíy ĩy ŃöiëüöiSéĐ öe«•py !íöiĭú™ ?i!•ptpyíú tpíúyíú ‘pžöijöiĀ ĩly Ń, !öüö ^ pöiĭú
tpíy ĩy ŃöiëüöiSéĐ ~Ńz xyŃzöiĭú é!ò! ö xò%ĭ!# ötpw#ëü öe«•py p%íúÇpy p>íúEĭ- ĩy?Āhβiöiĭú Ó^ yăf öe«•py p
%íúÇpy p>íúEĭöi”íúé ~ÓÇ ö?jyhβiöiĭú ^ äy öe«•py p%íúÇpy p>íúEĭöi”íú tpíy ĩy ŃöiëüöiSé öe«•pyöi”íú !íöiĭú™ ?i!•ptpyíú
G ö#p pö#Äy pöy™yl tpíúyíú ?Ā!Đ 7f5 ötpw#ëü öe«•py p%íúÇpy p>íúEĭ~ SiyÓ^ y 3-5 V 7f5f1 ^ !p G tpyëĀ?i”y;# öe«•py
p%íúÇpy xyŃzöiĭú 3 é, ™yíúy xl%pyöiü ötpw#ëü pīútpyíú !ĭkpl!@ ?y!íú tpöiĭú ötpw#ëü öe«•py p%íúÇpy p>íúEĭ~ (Central
Consumer Protection Council) é ^ !p tpöiĭúD ~öitp ötpw#ëü p>íúEĭ~ G ĩy ŃëüD

NSOU I CC-CO-02 156 ötpw#ëù ðíútpyöiíúü öe«•pyéYéB°yíÁéYéæ,«yhsý èpyüü²ly@ ösf# ~¥z þ!íúEiöi~ü ðèþp>!•p ¥öiil ~í, ötpw#ëù ðíútpyöiíúü xl%öiöy!~ •p ðíútpyíú tpðÁ<pyíú# G öiðíútpyíú ²!•p!l!TM ~¥z þ!íúEiöi~ü ü ð Ä ¥öiilD öe«•py ð %íúÇpy xy¥zöiíü 4(1) éTMýúy xl%pyöiü èl öèiútpð ²!öièy?l ¥öií •þl ötpw#ëù þ!íúEi~ ðèþ xl%!Úþ•p ¥öiíD !þv íSéoiü ~tpíyü ðèþ 'þytpöi•p¥z ¥öiíD ~Ó ° ðí yí Óy Ñ, yí≈Ñ, yú Éú !ì, ò ÓäÉÓ ~ ~¥z xy¥zöiíü 4(2) éTMýúy xl%pyöiü ötpyíyèü G tpöií ðèþ ¥öií •py !TMÁyíú" tpíüöiil þ!íúEiöi~ü ðèþp>!•p ~í, ötpw#ëù ðíútpyöiíúü !löi~ ÁÇð•p !•p!l tpyéÁþ!íú<þyily tpíüöiilD ðÁy!TMþ 136 é?l ð Ä íytpöi•p þyöiíüD 7f4f2 ötpw#ëù þ!íúEiöi~ü 'þzöijÇÄ öe«•py ð%íúÇpy xy¥zöiíü 2(9) é, TMýúy xl%pyöiü ötpw#ëù þ!íúEiöi~ü 'þzöijÇÄ=ìj ^jéYÿYé 1D ?#il G ðÁ!_ü þöiÇþ !þ!lþ ötpyl þ"Ä íy öþy íe«öièüü ! íüðöim* öe«•pyöi~ü xl!TMþyüü íúÇpy tpíúyD 2D öe«•pyöitþ xlÁyèÄ íÁíy!èütp tpyéÁtpjyþ öiöitþ íúÇpy tpíúyü ?!Ä þöi"Áíü íy öþyíü =" ^•p öy- tpyéÁÇpð•py Öm*•py ~í, ðjÄ ðÁ>öitÁþ !lèþß- •þiÄ öe«•pyíü ?ylyü xl!TMþyüü ²!•pÚþy tpíúyD 3D ²!•pöièy! •pyðjtp ~yöiè !lèþß- þ"Ä G þ!íúEiüíy íy öþy e«öièüü öÇpöie öe«•pyöi~ü xl!TMþyüü ö" GèüyD 4D öe«•py ð %íúÇpy xy ¥iöi•p öe«•pyöi~ü B°yíÁ íúÇpy tpíúy ¥öií ~í, öe«•pyöi~ü xl!èpöièy öitþ öèÁy y ö" Gèüy ¥öièYÿYé~¥z íÁyþyöiüü öe«•pyöi~ü ð%!!!Úþ•p tpíúyD 5D xpyTM° íÁíy!èütp tpy? - ~tpöi<þ!Øpèüy íy!?"Ä íy xíÄ÷!l!þtp öÇyEiöi~ü ! íüðöim* ²!•pþyüü tpíúyüü xl!TMþyüüD 6D öe«•pyöi~ü þ"Ä G öþy íEiöièü !ÇÇpy þyGèüyüü xl!TMþyüüD 7f6 íy?Ä öe«•py ð %íúÇpy þ!íúEi~ SiyÓ y 6-7 V 7f6f1 ^þl G tpyéÁ²!yí# öe«•py ð%íúÇpy xy¥zöiíü 6(1) é, TMýúy xl%pyöiü íy?Ä ðíútpyüü ! íKþ!@ ?yíú tpöiü íy?Ä öe«•py ð%íúÇpy þ!íúEi~ (State Consumer Protection Council) ^þl tpíúöi•p þyöiíüD TMýúy 6(2) xl%pyöiüü !!Ä-!;þ•p ð Äöi~ü !löièü íy?Äþ!íúEi~ ^!þ•p ¥èü ♦ íy?Äðíútpyöiíúü öe«•py ð%íúÇpy !íEièütp ösf# ¥öiil þ! íúEiöi~ü ðèþp>!•p ~í, - ♦ íy?Äðíútpyöiíúü xl%öiöy!~ •p ðíútpyíú tpðÁ<pyíú# G öiðíútpyíú ²!•pÚþy èyíy öe«•pyöi~ü B°yíÁ ö" öiþ •pyöi~ü öiöitþ !!! ÄÜT ð, ðÄtp þ!l!•p!l!TM ¥öiil ~¥z þ!íúEiöi~ü ð ÄD TMýúy 6(3) éxl%pyöiü èl ²!öièy?l ¥öií •þl íy?Ä þ!íúEi~ ðèþ 'þytpy É"ÍÓ !þv íSéoiü tpð þöiÇþ ~!Øþ ðèþ 'þytpöi•p¥z ¥öiíD TMýúy 6(4) éxl%pyöiü íy?Ä þ! íúEiöi~ü ðèþp>!•p !'þtp tpíüöiil- tpöií G ötpyíyèü ðèþ xl%!Úþ•p ¥öií ~í, !•p!l íy?Ä ðíútpyöiíúü !löi~ ÁÇð•p tpyéÁ þ! íú<þyily tpíüöiilD

NSOU I CC-CO-02 157 7f6f2f íy?Ä þ!íúEiöi~ü 'þzöijÇÄ öe«•py ð%íúÇpy xy¥zöiíü [7] TMýúyèü íy?Ä þ!íúEiöi~ü 'þzöijÇÄ íöi•p Ñ, w#l, ð!Ó °í"líÓ ð"lí, y 2(7) iyÓ yÓ !Ó"lí =!ú"lí, éöyVpyöily ¥öièüöiSéD xíÁyè ötpw#ëù þ!íúEi~ G íy?Ä þ!íúEiöi~ü 'þzöijÇÄ ~tp¥z xíÁyè öyöy TMýúy xl%èyèü# öe«•pypyTMýüöi~ü B°yíÁ ð%íúÇpþ tpíúy Éú ≤Äiyò v, z"ljüf- 7.7 ^äyü ^e"í, y Ç%Ó"« y, ð!Ó °lí SiyÓ y 8 ~ÓÇ 9 V 7.1 Úþ, ð Á Ñ, yí≈Äíyú# ^e"í, y Ç%Ó"« y xyEz"lòÓ" 8(1) öÇ iyÓ y xòÇy"ÍÓ Ó yäf CÓ Ñ, yÓ !ÓK, !E äy!Ó Ñ, "ÍÓ ≤Äli, !, ^äyü" ^äyüÇ%Ó"« y, ð!Ó °lí (District Consumer Protection Council) Úþ, ð Ñ, Ó"lí, öy"ÍÓ - iyÓ y 8(2) xò%ylí #ÉÜÜÜÉ (i) ^äyüÇÑ, É"ÍÓð ~Ó" Ç¶, y, ðli, ~ÓÇ (ii) ^äyüÓ CÓ Ñ, y!Ó Ñ, ð≈, yÓ # Á ÓÇÓ Ñ, yÓ # ≤Äli, ð, yò lyÓ y ^e"í, y"líÓ fl, Jyl≈ í"ÍÓ l, y"líÓ ^í"lí, !ð!≈T ÇÇÖfÑ, ≤Äli, !ðli É"ÍÓð ~Ó" ÇiÇf- iyÓ y 8(4) xò%ylí # ^äyü, ð!Ó °lí líÓ" Ç¶, y, ðli, !þ, Ñ, Ñ, Ó"ÍÓðñ Ñ, "ÍÓ Á Ñ, yly" Ç¶, y xò%li, É"ÍÓ- 7.2 ^äyü, ð!Ó °lí líÓ" v, z"ljüf ^äyü ^e"í, y Ç%Ó"« y, ð!Ó °lí líÓ" v, z"ljüf=!úñ ~Ez xyEz"lòÓ" 2(9) iyÓ y! v, z"ÍÓ"Öi, !Ó"lí =!ú"lí, Ez ^ÓyG, y"løy É"lí"láÈ- ^äyü, ð!Ó °lí líÓ" ≤Äiyò v, z"ljüf Éú ^äyühfl, "ÍÓ" ^e"í, yÓ xliÑ, yÓ =!ú Ç%lòly, Ì, Ñ, Ó y- 7.3 ^äyü Ñ, !ðüð ^e"í, y !Ó"ÍÓ yí !ðò!_ Ñ, Ó yÓ äðf ≤Äli, ^äyü" !ð!≈T !Ñ, ä%É ÇiÇf öe«•py ð%íúÇpy xy¥zöiíü 28(1) é, TMýúy xl%pyöiüü !löièü ö?y Ñ, !ðüð ^!þ•p ¥èüD tpS ²!•p!Øþ ö?y Ñ, !ðü"lò ~tp?l ðèþp>!•p íytpöiil !•p!l ö?y !ípyüütp íy xíðíú²ly@ ö?y !ípyüütp íy ö?y !ípyüütp ¥Gèüyüü öèy Ä ~ðl íÄ!_« ¥öiil ~í, ðS xíÄ!#! •p- xy¥z- íy!"Ä- !¥pyíÇyBf- !CÖ G ?l ²iÇyml !íEiöièü èöiüT Kþyl xyöiSé ~í, ðè<þ!íüè- !Úþyüü ~ðl ~¥z ?l íÄ!_« ÇEèyöi~ü ~tp?l xíÇÄz ð!¥y ¥öiíSÉ !líÁy<þl ð!ð!•þíü ð%þy!íúCe«öið íy?Ä ðíútpyüü ö?y Ñ, !ðü"lòÓ" ú !þl ?l ð Äöitþ !löièyü" tpöiíüD ~¥z xy¥zöiíü 28(2) éTMýúy xl%pyöiüü Ñ, !ðü"lòÓ" !þ, Ñ, É"ÍÓð- CÓ≈y!íÑ, ÇiÇf ÇÇÖfy Éú !ì, ð- ö?y ! ípyüüyöièüü ²!öi•pÄtp ð Ä á, yÓ þ íSéü íy 65 éíSéü íèüð þèÄHsý tpy? tpíüöi•p þyöiíüD xíÁyè á, yÓ íSéü G 65 íSéü öè!Øþ xyöi~ ¥öií öþz ! !¥z •pyöi~ü tpyéÁtpjy öÇy ¥öiíD 7f7f4 ö?y Ñ, !ðü"lòÓ" xl!TMþyüü SiyÓ y 34 V ö?y Ñ, !ðü"lòÓ" xl!TMþyüü=!j ¥jéYÿYé 1D ~Ñ, ^Ñ, y!>, Øþytpy þèÄHsý è! ötpyl þöi"Áíü íy öþyíü ðjÄ ~í, Çþ!•þp)íüöi~ü ~y!í iyöitþ •þöi ö? y Ñ, !ðüð ú Á>öitÁþ x!èpöièy ^þe @y!¥" tpíüöi•p þyüüöiíD 2D !þ>Çþ ~j íy !þ>Çþ ~j=!j x!èpöièy ~yöièüü tpíúyüü ðöèü jyöièþü ?!Ä öþz ~jytpyèü

NSOU I CC-CO-02 158 ƳzFSéyt,þ•þèpyöiî iy öß°FSéyèü ðiäyþ tpöiîul iy iÄiäy!èùtp tpyöi? !j® iyöitþl iy Çyþy x!æpþ iüyöiþ! •þöiî öþytlþþyü ö?iy Ñ, !öü òò x!èþöièy? ?ylyöily èyöiîÐ 3Ð x!èþöièy tþyüü#iü öþþl ~tpþÇþ è! ö?iy Ñ, !öü òò ¼, !ÜÖÜT ~jytþþyü ööiTMÄ ðiäyþ ly tpöiîul iy iÄiäyèü tþyèÄ ly tpöiîul iy öþþl Çyþy x!æpþ ly öþyöiþl xiiy iyöièþü ?!Ä öþþl tpy? ly tpöiîü iyöitþl •þöiî ö?iy Ñ, !öü òò !iöiÇÈi x!%ð!•þ !löièü iy !þþöiÇiü x!%öiöy ! !löièü x!èþöièy þþe ~y!þi tþiüy èyöiîÐ 4Ð öèþyöil tþyüü!Øþ (cause of action) ¼Ä>)Äèþyöiî iy xy, !Çtþèþyöiî %öiØþöiSé öþytlþþyü ö?iy Ñ, !öü òò x!èþöièy þþe!Øþ ~y!þi tþiüy èyöiîÉÐ 7f7f5 è è i, y îíÓ x!¶, îíyÜ Ñ, Ó yÓ , ðk, li, Ñ, yò è è i, y Óy è è i, y ÓÜ≈ Óy è è i, y îíÓ c!òli, Óy Ó yäf Óy Ñ, w cÓ Ñ, yÓ ~ÓÇ Ñ, w#î Ñ, i, ≈, ç, ð« oóf Á, ò!Ó ~iíÓy !ò òll x!¶, îíyÜ iy îí Ó Ñ, Ó ~li, ç, ðy îÓ – òi%, ç xyEz òò xòúyEz òò Ä Ó yäfñ áúy Óy Ñ, w#î hfl, îíÓ xy îíÓ ò Ñ, Ó y îyî – x!¶, îíyÜ Ñ, yÓ # îí, x!¶, îíyÜ iy îí Ó Ñ, Ó ~li, !ò òò, ðk, li, xò%çÓ í Ñ, Ó ~li, È! ÈÜÜÜÈ (1) çÓ≈≈Ä!ö !ÓK, !Æ äy!Ó Ñ, Ó y (2) !ò!≈≈T x!¶, îíyÜ ~Ó ~«, e !ò!≈yÓ í îíÒÈÜÜÜÈ 1 Ñ, y, ç, ò!≈hs, áúyhfl, îíÓ 1 Ñ, y! , ç, ò!≈hs, Ó yäf hfl, îíÓ ~ÓÇ 10 Ñ, y! , ç, ò!≈hs, Ó yäf hfl, îíÓ ~ÓÇ 10 Ñ, y! , ç, ò!≈hs, Ó yäf hfl, îíÓ (3) !ò!≈≈T ¶, y îíÓ !ú!Òi, Óy xòúyEzò x!¶, îíyÜ iy!Öü Ñ, Ó y Á !òÒi, Ñ, Ó í Ñ, Ó y– (4) x!¶, îíyÜ îíÓ ò òlif öyöñ x!¶, îíyÜ îíÓ !óîî ñ i, y!Ó òñ çò! ñ çÄ îí yäð#î ÓfyÓfyñ ç%Ó yEy !Ñ, á, yò çÓ ¶, yú¶, y îíÓ äyöy ò, È îíÓ– (5) ò òò Ó yÓ ò, È îíÓ ñ áúy! çðçfy ÉÓyÓ %Ez ÓäÈ îíÓ ò òlif iy!Öü Ñ, Ó ~li, È îíÓ x!¶, îíyÜ ñ áúyÓ Ó y îí ç!ò, òy È îíÓ 45 !î òò ò òlif Ó yäf hfl, îíÓ ~ÓÇ çÓy òò Ä xyüyò%Ó *, ç, ò, ú, òy è è ò ò ò 30 ! í òò ò òlif Ñ, w#î hfl, îíÓ x!¶, îíyÜ iy!Öü Ñ, Ó y îy îíÓ– (6) 5000 >, yÑ, y ! îí ~ è i, y !Óä, yÓ yú îí Ó !òÒ@ îí, Ó Ñ, y !äÈ !v, öyu, v>, yò, ç, öyÓ ò, í– 7f8 ~þ öè«þy %iüÇþy xyEzò 2019 çÆð xify îí !Ó!¶, ß, iyÓ y! Çy!hßi iy öi!þiü (Penalties) !iTMyl ö Gèüy ƳöièüöiSéÐ èþl öþþl iÄiäyèü# iy öþþl iÄ!_« èyüü !iüüöiöim* x!èþöièy ~yöièüü tþiüy ƳöièüöiSé ! •þl iy x!èþöièy tþyüü# Ñ, w#î Ñ, i, ≈, ç, ð!« Ó xyöi Ç þy!öiî iÄiÄ Ƴ! iy x!èþöièy tþöiîul •þl ú xyöi Ç öþyþþyþyü# iÄiäyèü# iy iÄ!_« iy x!èþöièy tþyüü#öitþ äÈ! öyç þèÄhsy tþyüü ~þ xiiy ù ~i, Ñ%, !v, ç, úyÖ Øþþþy þèÄhsy ?!iüöy! ! öiþ þyöiîüÐ tþyüü ~þ iþÓäÈÓ, ç!≈hs, È îíÓ ~i, x!Ä ~þ iü ú«, Øþþþy ƳöiîÐ •þöiî ö?iy x!òli, Ñ, !ÓK, y, ç, ò òò äðf iüy?Ä iy ?yþ#èü tþ!òçl Èú Ñ, w#î Ñ, i, ≈, ç, ð« (Central Authority) ~Ó x!#ò–

NSOU I CC-CO-02 159 7f9 tþöièùtþ!Øþ =iüöçþ>)Ä ööyþþjöyüü iüyèü 1Ð Séyeiüy !ÇÇþy ö!Gèüyü ?!Ä !ÇÇþy ?!•þÜþyöiî æþ# ö èüÐ ~öiÇþöie Séyeiüy x!Ä ! öièü þ!iüöièiy @ý!Ƴ tþöiîüÐ ~!Øþ Ƴ! !ÇÇþy ?!•þÜþyöiîü þ!iüöièiy iy xöiÄiü !!iðöièü Séyeiüü iü ö Gèüy ƳèüÐ •þyƳz !ÇÇþþöiü iy xTMÄyþþþöiü eþ!Øþiü ?!Ä !ÇÇþy ?!•þÜþyöiîü þ!iüöièiy tþ•ÄþþöiÇþiü ! iüüöiöim* öè«þy %iüÇþy xyƳz! x!%èyèü# x!èþöièy ?ylyöily èyöiî– tþyüü !ÇÇþy ~yl ~tþ!Øþ þ!iüöièiy [1994 !æÝÈ! þèÝéxyiüéÝé182 !Ƴöyçþi ?iöi ç– 1993 !æÝÈ!þèÝéxyiüéÝé182 Ƴ!iüèüyly] Ð 2Ð öiüüüþy!iü Ƴyþþyþyþy– ly!¼Ä, öiƳyò– iÄ!_« •þ Ƴyþþyþyþy iy ly!¼Ä, öiƳyöiö !ç!tþèäy xiiy öiüüüþy!iü !ç!tþþþtþ iy öiüüüþy!iü ç!Ä !ç!tþèäyöièü tþySé öiöitþ xöiÄiü !!iðöièü !ç!tþèäy ~Ƴz xyƳzöi þ!iüöièiy öiüü ~Ä Ƴöiî ~i, Çþ!þ@ý!hßi þÇþ !ç!tþèäyèü eþ!Øþ iytþyü ?!Ä x!èþöièy ?ylyöiþ þyöiîü [CE1992S CE1S !æÝÈ!þèÝé0?éÝé302 CE?yþ#èü tþ!òçl] Ð 3Ð !i!þ öly!Øþç SéyþüyG ~tþ? !@ý!Ƴöitþiü öþ!þ!èþþy, ¼öièy öþ!þ!èþþy tþ•ÄþþÇþ !!FSéþ– tþiüöiþ þyöiîüÐ ?yþ#èü tþ!òçl iüü ööiþ èþyüþ#èü öþ! þ@ý!yæþ !!iTMiü 443 l, !iTMöiþ öþ!þ!èþþy !þ iy!tþ iytþöiþ tþ•ÄþþÇþöitþ ¼öièy !!FSéþ– tþiüyü Çþöþy ö Gèüy ƳöièüöiSéÐ ~öiÇþöie öþþl !i!þ öly!Øþç ö Gèüyüü ?iöièy! ö!Ƴz [ö?f~ðf iü# iýö !þ!ÞØþEQ ÖÄyöi?yüü ÇèØþ! þ@ý!yæþ– CE1992S 2 !þþ !þþ ö? 564 Ƴ!iüèüyly] Ð 4Ð tþ!iüèüyü iy ¼y, i @ý!Ƴtþ þÄ iy öþþl öiÄyö@ý!# !þtþ Þiyöiü !þtþèþyöiî öþ, iöiSé ly ! öi öè«þy •þyü tþyöiSé Çþ!þþ)iü ~y! tþiüöiþ þyöiîüÐ tþyüü öè«þy iy ö?iüüþ ~öiÇþöie 'þzþè%_« þ!iüöy" x!Ä ! öièü þ!iüöièiy èèü tþöiîüöiSé [CE1996S 2 !þþ !þþ ö?éÝé25 CE%?ið öþþ!þ] Ð 5Ð ?i G x!Äy!Ä %!iTMiü ?!Ä öþiüþèþyöitþ tþiü iy Öíñ ö Gèüy Ƴöiþ Öíñ yþy ú þ!iüöièiy þyGèüyüü x!TMtþyüü#Ð %þiüy, Öíñ yþyöitþ ~Ƴz xyƳz! x!%yöiüü ~tþ? ! öè«þy !Ƴyöiî ~Ä tþiüy Ƴöiî ~i, ú þ!iüöièiyöiþ öþþl %yØþ!þ Ƴöiþ !þ! x! èþöièy ?ylyöiþ þyüöiüÐ [CE1993S 1 !þþ !þþ xyüü 152 CEþOyíS– CE1993S 2 !þþ !þþ xyüü 474 CEþ!ÜçþöiDŠ] Ð 6Ð öè«þy %iüÇþy xy ~y!öiþiü xyöi Ç 27 l, TMyüy x!%yöiüü ?iöiö xþiü þöiÇþiü !iüöiöim* xy ~y!öiþ Ƴy!iü tþiüyü ?!Ä ö! þyþyöily Ƴöiþ xþiüþÇþ ¼öièü è! Ƴy!iü ly Ƴèü •þöiþ ?y!öièy Ä ö@ý!yüü# þöiüüyèyly þyþyöiþ ƳöiîÐ ~öiþG è! ú iÄ!_« xy ~y!öiþ Ƴy!iü ly Ƴèü •þöiþ •þyüü !iüöiöim* ?y!öi xöièy Ä ö@ý!yüü# þöiüüyèyly xy ~y!öiþ þyþyöiþ iýTMÄ Ƴöiî ~i, öþƳz ¼öiÐ ?y!öi yüöitþG öly!Øþç ö öiüÐ [CE1992S !þþ !þþ ö? 368 CE! !ÓŠ] Ð 7f10 yüyü, ç ~Ƴz ~tþtþ!Øþöiþ xöyüü öè«þy %iüÇþy xyƳz! 2019þ þ!þüyöÐ 2019 çy îíÓ xyƳz! x!%yöiüü !i!èþþ =iüöçþ>)Ä !ièièü öèð öè«þy öþ– x!èþöièy tþyüü# öþ– þÄ tþ#– iÄ!_« öþ– !öiüüTM tþ# ƳzþÄy!Øþ !ièièü =! yþ! ö?öiöiSéÐ ~Séyþüy yþ! öè«þy !Ƴyöiî tþ#èþyöiî G öþþyèü x!èþöièy ?ylyöiüþyG ~þyöiü ö?öiöiSéÐ

NSOU I CC-CO-02 160 7f11 x!%ç#l# ◆ ¼, !Çþöi ?iÜÄ / 1Ð öè«þy iþöiþ xyp!l tþ# öiyöiVþlÜ 2Ð öè«þy !öiüüTM tþ#Ü 3Ð x!èþöièy tþyöitþ iöiÜ 4Ð èþ!Øþ G ¼Ä>)Äþy iþöiþ xyp!l tþ# öiyöiVþlÜ 5Ð x!ÄyèÄ iÄiäy!èùtp tpy? tþ#Ð ◆ iüçþy!èþ!_tþ ?iÜÄ / 1Ð öè«þy %iüÇþy xyƳzöiüü 'þzöiçÄ =!þ tþ#Ü 2Ð öþw#èü þ!iüöièü iü ^þl G 'þzöiçÄ !iþ%Ð 3Ð Ó yäf, ç, ò Ó ~iíÓ Üþ, ç, ò Ä v, z !jüf !üÖð– 4Ð áúy Ñ, !öü ç!ò Ñ, ç, çç !ì, ò !üÖð– 5– è è i, y îíÓ x!¶, îíyÜ iy îí Ó Ñ, Ó y, ç, ðk, li, !üÖð–

~tptp 8 □ •piÄ 2ië%!_« xyßzl– 2000 ~i, •pöiiÄiü x!TMtpyiü xyßzl 2005 ^!p! 8f1 'pzöijcÄ 8f2 •piÄ 2ië%!_« xyßzöiliü p>liü!™ 8f3 •piÄ 2ië%!_« xyßzöiliü 'pzöijcÄ 8pf4 !'p!/?Øpy; ßyÇpüü iy ÷i~%Ä!•pl ßyÇpüü 8f5 ÷i~%Ä!•pl p>liü<pyil iÄißiy 8f6 •pöiiÄiü x!TMtpyiü xyßzöiliü p>liü!™ 8f7 •pöiiÄiü x!TMtpyiü 8f8 p>yil!jtp ð,ßiyüü ~y!ëuc 8f9 p>yil!jtp •piÄ x!æpmyüü !lë%_«tpüü 8f10 •piÄ p>yGëüüü ?lÄ xyöiï l 8f11 xyöiï öiliü ?iyi 8f12 •piÄ 2ië%!_« xyßzöiliü x!Ä!•p 8f13 myüü,ç 8f14 x!l%ç#i# 8f15 @ Äs, i, ö!O 8f1 'pzöijcÄ ~ßz ~tptp!Øp ðp>y'p tpöiüü xyp>ll !lökpüü !fiëü=Ij ?y!öi•p p>yüüöiileYÿYë ■ ëpyü•piöiEiÄ •piÄ2ië%!_« xyßzöiliü 2i•Äp!D ■ •piÄ2ië%!_« xyßzöiliü 'pzöijcÄD ■ l•%pl TMyüü'y / !'p!/?Øpy; ßyÇpüü G ÷i~%Ä!•pl p>liü<pyil iÄißiyD ■ •pöiiÄiü x!TMtpyiü iöi•p tp# öiyV yëü ~i, p>yil!jtp ð,ßiyüü tpyH öiöitp ötpyl ötpyl •piÄ p>yGëüü ëyëüD 8f2 •piÄ 2ië%!_« xyßzöiliü p>liü!™ •piÄ2ië%!_« xyßzl iy Information Technology Act ijie ÷ëü 17.10.2000 D ?Äç% G tpyÜÄ#iüðß ð iüyöi?Ä ~ßz xyßzl 2iöiëy?ÄD

NSOU I CC-CO-02 162 Information Technology Act, 2000 ~ßz xyßzl!Øp ÷i~%Ä!•pl iy!?"Äöitp xyßzl ^•p ßë#t,p!•p 2i~ yl tpöiüüD ÷i~%Ä!•pl iy!?"Ä iöi•p xyöiüü i%Vp ÷i~%Ä!•pl öyTMÄöiö •pöiiÄiü xy~yl!~yl– ÷i~%Ä!•pl öyTMÄöiö öey yöiëy – ÷i~%Ä!•pl öyTMÄöiö •piÄ ð,äy!ß ~i, •piÄ ð,iüÇp"– ÷i~%Ä!•pl öyTMÄöiö æpöÄ p>iü"ü~y!tj (Fill up) tpiüü ÷z•pÄy!™ D i•Äpöyl p>liü!ßi!•pöi•p ÷i~%Ä!•pl öyTMÄöiö iy!?"Ä x!•p =iüçp>)"Ä ÷öiëü 'pzöi'pöiSëD ~ßz xyßzl!Øp ÷i~%Ä!•pl iy!?"Ä ð%Üpëpyöiï p>liü<pyil tpiüüüü ?lÄ ~tptp!Øp xyßzl# iü*þ>öiüüty 2i~ yl tpöiüü iyöitpD 8f3 •piÄ 2ië%!_« xyßzöiliü 'pzöijcÄ ◆ ÷i~%Ä!•pl öyTMÄöiö öj!öi l ~iü xyßzl ^•p ßë#t,p!•p ~yl tpiüüD ◆ ötpyl •pöiiÄiü ð•pÄ•py ëyçp>yß tpiüüüü ?lÄ !'p!/?Øpy; ßyÇpüü (Digital Signature) ~iü xyßzl ^•p ßë#t,p!•p 2i~ yl tpiüüD ◆ !i!ëpß– ðiütpyiü# !iëpyöi ~i~%Ä!•pl öyTMÄöiö •piÄ iy lii ~y!tj tpiüöi•p (filling of documents) myÿyëÄ tpiüüD ◆ ÷i~%Ä!•pl öyTMÄöiö iÄyBp iy xyl!Ätp ð,ßiy=i;jiü ööiTMÄ •pß!ij ßiylyhsyüü (Fund Transfer) tpiüöi•p myÿyëÄ tpiüüD ◆ ÷i~%Ä!•pl öyTMÄöiö !ßmyi iüÇp" tpiüöi•p myÿyëÄ tpiüüD 8f4 !'p!/?Øpy; ßyÇpüü iy ÷i~%Ä!•pl ßyÇpüü ■ !i!ëpß– TMiüöiliü ÷i~%Ä!•pl lii xöitp ðöiöüüßz xæ 'pzb>yöiëü tpyüü<%p!p> tpiüü ÷ëüD ~iü æpöi; Gßz liiü xp>iÄiÿyöiüüü p>liü!ßi!•p ÷p>liü ÷ëüD •pyßz ötpyl ~tptp!Øp ÷i~%Ä!•pl p>m*!•pöi•p Gßz ðtj; liiü ð•pÄ•py ð%!!!Üçp>tpüü" ~tptyßs xp>liüÿyëÄD ~ßz TMiüöiliü ð•pÄ•py ð%!!!Üçp>tpüüöiüü ~tptp!Øp p>m*!•p ÷i (Digital Signature) !'p!/?Øpy; ßyÇpüü ~iü iÄiÿyüüD ■ !'p!/?Øpy; ßyÇpüü (Digital Signature) ~iü x!Ä ÷i ~ßz xyßzöiliü 3 l, TMyüüyëü !"Ä•p !lëüö x!l%myöiüü ötpyl ~tptp! @y!ß#•py (Subscriber) myüüü ÷i~%Ä!•pl liiü ð•pÄ•py ÷i~%Ä!•pl öyTMÄöiö ð%!!!Üçp>tpüüöiüü 2i!e«ëüyD CEMyüü 3S 8f5 ÷i~%Ä!•pl p>liü<pyil iÄißiy ÷i~%Ä!•pl •piÄiü xyßzl ^•p ßë#t,p!•p 2i~ yl CEMyüü 4SëYÿYë=÷i~%Ä!•pl 'pzb>yöiëü ð,iü!Çp•p •piÄ öë ötpyl xyßzöil •piÄ !ßmyi @y!ßYÄ ÷öië! ly öpßz xyßzöil x!Ä !tpS%ë ijy iyöitpD ÷i~%Ä!•pl ßyÇpöiüüü xyßzl ^•p ßë#t,p!•p CEMyüü 5SëYÿYëöëtyöil ötpyl xyßzöil •piÄiü ð•pÄ•py ð%!!!Üçp>tpüüüü 2iöiëüü?l ÷ëüD •pöiï öpöiÇpöie xyßzöil x!Ä !tpS%ë ijy ly iytpöi; ötpw#ëü ðiütpyiü x!l%öiöy! •p öë ötpyl 'pzb>yöiëü ÷i~%Ä!•pl ßyÇpöiüüü öyTMÄöiö •piÄiü ð•pÄ•py ð%!!! Üçp>tpüüöiüü 2i!e«ëüy ðÄ>ß– tpiüü öëöi•p p>yöiüüD

NSOU I CC-CO-02 163 ÷i~%Ä!•pl •pöiiÄiü ð,iüÇp" CEMyüü 7SëYÿYëe!~ ötpyl xyßzöil ~tptp!Øp !!! ÄÜT ðöëü p>ëÄhsy •piÄ– lii ð,iüÇp" tpiüüüü 2iöiëüü?l iyöitp •pöiï ÷i~%Ä!•pl 'pzb>yöiëü •piÄ– lii ð,iüÇp" tpiüü ÷öi;G •py ð,iüÇp" tpiüü ÷öiëüöiSë iöi; ööil tpiüü ÷öiëD ötpw#ëü ðiütpyiü ÷i~%Ä!•pl ßyÇpüü– ÷i~%Ä!•pl ßyÇpöiüüü iÄiÿyüü– ÷i~%Ä!•pl •piÄ ð,iüÇp" ðÄ>!Äp•p TMyüüüü 2iöiëüü?l x!l%myöiüü ÷p>liü tpiüöi•p p>yöiüüD CEMyüü 10S 8f6 •pöiiÄiü x!TMtpyiü xyßzöiliü p>liü!™ ~ßz xyßzl!Øp 2005 myöi; ?Äç% G tpyÜÄ#iü iyöiï ðö@y! ëpyüöi•p tpyëÄtpüü ÷ëüD ~ßz xyßzöiliü öyTMÄöiö ?lmyTMyüü"öitp •piÄ öp>„iöiSë ö~Gëüüü ~tptp x!ëpli p>m*!•p Öiüü ÷öiëüöiSëD ~ßz xyßzl tpyëÄtpüü ÷Gëüüüü æpöi; ?lp>liüöiEiü G ðiütpyiü# !i!ëpß– öÇpöie •piÄ ?ylyüü x!TMtpyiü iöi; xyl!Ätp ßëFSë•py 2iöiëüü ^ tpiüü ð½p! ÷öiFSëD tpöÄ<pyüü#– ðiütpyiü G ?lmyTMyüüöiüü ööiTMÄ öð%•p!j!p ð½p! ÷öiFSëD jÇp" #ëü öë– ~ßz xyßzl ëyëi 2iöiëüü ^ tpöiüü xöitp öÇpöie ~%#Ä!•p 2i!•pöiüüTM tpiüü ð½p! ~i, ?lp>liüöiEiüüü ëpyöi)•Äp 'pzm; ÷öi•p p>yöiüüD ~ßz xyßzöiliü !tpS%ë =iüçp>)"Ä !fiëüü !lökp 'pzöi!Öt tpiüü ÷i;D ◆ 'pzb>ë%_« ðiütpyiü (Appropriate Government) / öë ötpyl myTMyüü" ð,ßiy ëy 2i!•pÄÇp iy p>öiüüÇpëpyöiï ötpw#ëü ðiütpyiü iy iüy?Ä ðiütpyiü tp•Ätp ßiy!p>p– ^!p>p– xTM#lßi (owned) – p>liü<pyil;•p G xyl!Ätp myÿyëÄp>%ÜT (financed) DëYÿYë TMyüüü 2C~ßD ◆ •piÄ (Information) / ~ßz xyßzöil •piÄ iöi•p öiyVpyëü öë ötpyl !fiëüü (material) ÷i~%Ä!•pl 'pzb>yöiëü iy x!Ä ötpyl 'pzb>yöiëü iü!Çp•p lii– ßzÿiütp!j!p> (memos) – ÷zéYëööi– öp>yö•p– 'pzb>öi~ç– ð,iy~ !j!p> (press release) – !iKp!@– xyöi~ç– j iÿz– <p!_«– 2i!•pöiï l– tpy ^p>e– lö%ly– ööi'p! ~i, ötpyl 2iÿzöiëpØp ð,ßiyüü ðöiD ?!pü•p •piÄ ëy ötpyl p>yil!jtp ð,ßiy iÄiÿyüü (access) tpiüöi•p p>yöiüüD CEMyüü 2C~æpß ◆ p>yil!jtp ð,ßiy (Public Authority) / p>yil!jtp ð,ßiy iöi•p öiyVpyëü öë ötpyl ð,ßiy ëy ðiütpyiü tp•Ätp ^!p>p iy ßiy!p>pëYÿYë (a) ð,iTMyl myüüüD (b) x!Ä ötpyl ð,ßiy #ëü xyßzl myüüüD (c) iüy?Ä ! TMyÿyëpyüü xyßzl myüüüD (d) 'pzb>ë%_« ðiütpyiü tp•Ätp !iKp!@ iy xyöi~öiçüü öyTMÄöiö ^!p>p ötpyl ð,ßiy ëy ú 'pzb>ë%_« ðiütpyiüüüü öy!j!tpylTM#l– •pyüü myüüü p>liü<pyil;•p G xyl!Ätp myÿyëÄp>%ÜT iy ötpyl öiðiütpyiü# ð,ßiy ëy 2i!•pÄÇp iy p>öiüüÇpëpyöiï ú ðiütpyiü myüüüßz ö%Ä!•p/ myÿyëÄp>%ÜT DëYÿYë TMyüüü 2C~ßzæpßD ◆ •pöiiÄiü x!TMtpyiü (Right to Information) / •pöiiÄiü x!TMtpyiü iöi•p öiyVpyëü p>yil!jtp ð,ßiyüü xTM#l iy p>yil!jtp ð,ßiy myüüü iü!Çp•p •piÄ p>yGëüüü (accessible) x!TMtpyiü ~i, ~Sëy'püyGëYÿYë

NSOU I CC-CO-02 164 (i) tpy?– !i– ~!j p>!iü ~ ÇÄl (inspection) tpiüyü x!TMtptyüüD (ii) ~!j iy !lfiü 2!•pÄ!ëü•p 2!•p!j!p> (certified copies), !liÄy!•p•p x,ç (extracts) p>yGëüyü x!TMtptyüüD (iii) ötpyl 2!•pÄ!ëü•p lö%ly p>yGëüyü x!TMtptyüüD (iv) öë öÇpöie ú •piÄ ötpyöily tpiÄ>pzØpyüü iy ~%z ?y•p#ëü ëöisf iüöieüöisÉ– öpöiÇpöie ötpyl ÷i~%Ä!•pl öyTMÄöiö (EöëöléYÿYéFloppy, Tapes, Video) p>yGëüyü x!TMtptyüüDéYÿYéTMyüü 2Çö?SÐ 8f7 •pöiÄiü x!TMtptyüü ~%z xy%zöilüü TMyüü 3 xl%ëyëü# pöhBi ly !iüöitpiü%z •piÄiü x!TMtptyüü iüöieüöisÉD 8f8 p>y!j!tp p,Biyüü ~y!ëüc (Obligation of Public Autho-rities) p2!öi•pÄtp p>y!j!tp p,Biyöitp éYÿYé (a) pöhBi •piÄ p%Üpëpyöii p,iüÇp” tpiüöi•p %öii ëyöi•p 2!öieüy?lô•p •py %%,öi? öp>öi•p ~i, iÄi%yüü tpiüöi•p p%!TMy %ëüD (b) !iÄ–!j!#•p !iEiëüD)~%z xy%z!lØp tpyëÄtpiü %Gëüyü 120 !” öilüü ööiTMÄ 2!tpyÇ tpiüöi•p %öiD (i) 2!•p!Øp p,Biyüü tpy?üt•pÄpiÄ !iEiëütp •piÄD (ii) pöhBi xy!TMtpty!iütp ~i, tpiÄ#iü Çpö•py ~i, ~y!ëücD (iii) ! p%*yhsy @y!%” 2!e~ëüyëü iÄi%*•p p>m*!•p– tpiÄ,Äpöicü Ç,A 8gt;j (Channels of supervision) ~i, ~yëüim*•pyD (iv) ötpyl tpiÄpiÄ p>yjöilüü !lëüD (v) ötpyl tpiÄ# !tpëpyöii •pyüü tpiÄpiÄ p>yj tpiüöii •pyüü !lëüöy!#– xyöi~Ç– manuals ~i, records D (vi) p,Biyüü xTM#öil iy tpy pöhBi •piÄy! iü !ilëp~ öx”#iü •py!j!tpyD (vii) !#!•p 2!ëül G •pyüü 2!öieüyöi iü ’pzöijöiÇÄ ^”2!•p! !TMöi~iü pöiD ë!~ xyöij>p!yüü ?iÄ ötpyöily iÄi%yüü %öieü iyöitp •pöii ü !iEiëütp •piÄD (viii) p,Biyüü 2!öi•pÄtp x!æp%yüü ~i, tpiÄ#iü iü pÄ>öitÄp •piÄ (Directory) D (ix) 2!öi•pÄtp x!æp%yüü ~i, tpiÄ#iü öy!mtp öi•pl G •py ötpyl ’pzp>yöieüü !TMÄyüü” tpiüü %ëüD (x) pöhBi iyöi?Øp– Plans, 2!hBiyl!p #iüçp ~i, 2!öi~ëü pÄp#ëü •py!j!tpyD (c) 2!öieüy?l#ëü mtpj •piÄ iy !p%*yhsy 2!tpyÇ tpiüöi•p %öii ëy ?l%yTMyüü”öitp 2!ëpy!i•p tpiüüD (d) ^,##•p 2!çy!ltp !p%*yhsy iy xyTMy !içpyüü !iëpy #ëü ! p%*yöihsyüü tpyüü” ?ylyöi•p %öiiDéYÿYéTMyüü 4D

NSOU I CC-CO-02 165 8f9 p>y!j!tp •piÄ x!æp%yüü !lë%_«tpiü” 2!öi•pÄtp p>y!j!tp p,Biyëü ~%z xy%z! tpyëÄtpiü %Gëüyü 120 !” öilüü ööiTMÄ !!” ÄÜT p,Äyëü ötpw#ëü p>y!j!tp •piÄ x!æp%yüü iy iüy?Ä p>y!j!tp •piÄ x!æp%yüü !löieüü ^ tpiüöi•p %öiiDéYÿYéTMyüü 5D 8f10 •piÄ p>yGëüyüü ?iÄ xyöi~l ~%z xy%zöil– ötpyl iÄ!_« •piÄ ?y!öi•p çpy%zöij •pyöitp p,ÜÖÜT ötpw#ëü p>y!j!tp •piÄ x!æp%yüü iy iüy?Ä p>y!j!tp •piÄ x!æp%yüü iüüü tpyöiSé ’pzp>ë%_« læp p% !j!#p iy ÷i~%Ä!•pl öyTMÄöiö %z,iüy?#– !%r # iy x!Ä ötpyl püütpy!iü (official) ëpyEiyëü xyöi~l tpiüöi•p %öiiDéYÿYéTMyüü 6D 8f11 xyöi~öilüü ?iy ötpw#ëü p>y!j!tp •piÄ x!æp%yüü iy iüy?Ä p>y!j!tp •piÄ x!æp%yüü xyöi~l p>yGëüyüü p>iü ë•p o8•p p1/2p! Ç~i, ötpyl xiBiyöi•p%z 6 l, TMyüü xl%ëyëü#S xyöi~l p>yGëüyüü 30 !” öilüü öiç# lëüS •piÄ 2!yl tpiüöii xiy xyöi~l tpiüü? tpiüöiiDéYÿYéTMyüü 7D 8f12 •piÄ 2!tpyöiç xiÄ%!•p !iÄ–!j!#p öÇpöie •piÄ 2!yöil ötpyöily iütpö iyTMÄ•py iyöitp lyéYÿYé (a) ë!~ •piÄ 2!tpyöiçüü æpöij ö” öiçüü p%Äiöiëpöc– p,%!•p– p%üÇpy– ötpiç!^p– ÷iKpy!ltp iy xiÄ÷il!•p!p B%yÄ iy ÷iöi~!çtp pÄ>öitÄp Çp!•p %ëü iy xp>iüyTM p,^pöil ’pzö_?ly p,ÜT %ëüD (b) xy”y!p myüü öë •piÄ 2!tpyöiç iy!•p ö%yEi”y tpiüü %öieüöisÉDéYÿYéTMyüü 8D 8f13 p%yüü,ç ~%z xy%z!lØp p>öi”pü xyöiüü •piÄ 2!ë%!_« xy%zöilüü ’pzöijÇÄ !tp •py ?y!öi•p p>yüüjyöD p,öi^ p,öi^ !p!?Øpyj p%Çpüü ~i, ÷i~%Ä!•pl p>iüçpyl iÄi%yüü pÄ>öitÄp ~tp p%r iü TMyüü”y iyëp tpiüöi•p pÇpö %yöD ~%z ~tpt!Øp p>öi”pü xyöiüü •pöiÄiü x!TMtptyüü iöi•p tpi# öiyVpyëü– p>y!j!tp p,Biy iöi•p tpyöitp öiyVpyëü ~i, ~%z p>y!j!tp p,Biyüü ~y!ëüc pÄöiçp ~tp p %B>ÜT TMyüü”y iyëp tpiüöi•p p>yüüjyöD pöiD pöiD p>y!j!tp •piÄ x!æp%yüü !lë%_«tpiü”– •piÄ p>yGëüyüü ?iÄ xyöi~l– xyöi~öilüü ?iy ~i, •piÄ 2!tpyöiç xiÄ%!•p %z•pÄy!~ pÄ>öitÄp ~tp p%r iü TMyüü”y iyëp tpiüöi•p p>yüüjyöD

NSOU I CC-CO-02 166 8f14 xl%ç#l# 1f ÷i~%Ä!•pl p>iüçpyl iÄi%yüü iöi•p !tp öiyVpyëüÜ 2f ÷i~%Ä!•pl B%yÇpüü !tpÜ 3f •piÄ 2!ë%!_« xy%z!– 2000 ~iü ’pzöijÇÄ !tpÜ 4f •pöiÄiü x!TMtptyüü xy%z!– 2005 ~iü ’pzöijÇÄ=i!j !j!#lD 5f •pöiÄiü x!TMtptyüü xy%z! xl%ëyëü# p>y!j!tp p,Biyüü my!ëüc !tpÜ 6f •pöiÄiü x!TMtptyüü xy%z! xl%ëyëü# !tpëpyöiiéYÿYé (i) p>y!j!tp x!æp%yüü !lë%_« tpiüü ëyëüÜ (ii) p•piÄ p>yGëüyüü xyöi~l tpiüü ëyëüÜ (iii) xyöi~öilüü ?iy ~y!# tpiüü ëyëüÜ (vi) p•piÄ 2!tpyöiç xiÄ%!•p p>yGëüü ëyëüÜ 8.15 @ Äs, j, ö!O 1. Bhadra, Satpati & Mitra, Karbari Aiver Ruprekha (Bengali Version), Dishari 2. Chandra PR, Business Law, Galgotia 3. Information Technology Act, 2000 4. Kapoor, N. D., Business Law, Sultan Chand 5. Mathur, Satish B., Business Law, Tata McGraw Hill 6. Right to Information Act, 2005 7. Sen & Mitra, Commercial Law Including Company Law, World Press 8. Tulsian, P.C., Business Law, Tata McGraw Hill 9. Udayan Roychoudhury, S. Bhattacharya & S. P. Datta, Business Laws, Elegant Publication.

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äU± CE ~ U çð`ì fl-ru, ±, y√-ru "À2Â CEÓ-~øU ø, X±øL√ çð`ì √ððSè` ±, ru, (Decision-making process) ~ÀÒ...? é-Ó-± ±U±, y√-ru "À2Â° ru Ó«~ ±AU ru... ru ö±-ru U± ru ~ ÀÓ- CE fl-ru ~ ±S ~ ±Uø, fl-ru √ððSè` ±, ru, ø, X±øL√ çð`ì, øÚÀ? «? ±U, -Uø-ru, fl-ru äU± √ðð` U ±, ru, CE ru ±Á-±, U±ø ±, ru ~ ±Uø, fl-ru √ððSè` ±, ru, ±ÀÒ ±É ~ Me "A", ÄÄV ~ øð¶¶@, "±, fl-ru "La, ±, ru, U± ~ "La: fl-ru ru ± fl-ru •UÍ-ru ðÈ-±, ru, ° ru dÓ-ru fl-ru •UÍ-ru ðÈ-±, ru, '±É ±, ru, 'ru Uø-ru, ø%-ru Ó-ru 's U', ru - CE fl-ru ~ ±S, "±, fl-ru "La" ð U', ru, ° ru, ru ~ ±æ fl-ru ± fl-ru ±-ru U' ±É CE U' ±U ~ ¶Ä fl-ru 'øÓ-Sè` fl-ru, ÀÓ-ru %-ru ÄÄV° √ððÓ-á-ru ±AU, ru, fl-ru ±É, •U±? AU-ru, √ððÓ-øÈ-ru CE é-AS" ð ±É fl-ru •UÍ-ru ðÈ-±, ru, 'ru Uø-ru, "±" « "À", Í-ru ðÁÍ-ru ÄÄV° ø-ru - Ó-ru ±søe ru, CE ~ ¶ø? Ä fl-ru ø-ru ð È ~ ÀÍ-ru fl-ru •UÍ-ru ðÈ-± Á-ru, ru, ±U-ru ... fl-ru Ó-ru, AU-ru, -ru Uø-ru, ru Ó«-ru AU-ru, CE Í-ru ð øÚÀ, ±À, ÄÄV ~ ±Ä fl-ru 'Third Wave' ru ±, ru, ° Ó-ru ±" ð fl-ru •UÍ-ru ðÈ-±, ru, ÄV ±Í-ru ± ±Uø øU fl-ru ru... ru ö±-ru U± ru, fl-ru Ó± ø%-ru øL√ ± fl-ru, ± ±, U±ø ±" ð "La ø-ru ø-ru ß Ó-ru... , -çð" fl-ru Á-ru, CE, øø, -ru, é-ru fl-ru Á-ru, ø-ru ÄU± ~ ¶Í fl-ru Á-ru, ru - ø-ru ø-ru ß ÈøÈ-ru : ÍU± fl-ru Á-ru, Ó-ru ±, ru, Ò (Result) ru... ru ± ru, fl-ru ±, ru, æÄ fl-ru È ±øÚÀ, CE? , ° U-ru Ä ø, g±øL√ çð`ì > -ru Uø-ru, fl-ru äU± ru, %-ru U± fl-ru, ± AU fl-ru é-ru AS" ð, "É" À, ÄÄV ru - ru Ó«~ ±AU Ó-ru... √ðð ~ øMè øU «-ru, ru... ru ö±-ru U± fl-ru •UÍ-ru ðÈ-±, ru, ÄV ±Í-ru ± %-ru U± "À" > AU fl-ru ±-ru À" ð -ru Uø-ru Ä ~ AU fl-ru, ±, ru, ° Í-ru ð-ru U±, ru, '±Ä ±%-ru U± CE ÓÄ fl-ru ru ± ±, ru... ru ö±-ru U± ~ Í-ru ðÄV' ... , ±ÒAU-ru, Í-ru ð-ru U±, (means to an end)° √ððÓ-á-ru ±AU-ru, ±U-ru... √ððÓ±UÓ-ru øU «-ru, fl-ru Á-ru, ru... ru ö±-ru U±, Í-ru ð-ru U±, Í-ru ð-ru U±? U ru... ru ö±-ru U±, ø-ru U± ru... ru ö±-ru U±, '±øÓ« fl-ru 9 ru... ru ö±-ru U±, fl-ru «æ ru... ru ö±-ru U± "ðÓ-ru... ±ø? > , ±

20% MATCHING BLOCK 6/461 W

ø-ru «fl-ru ru... ru ö±-ru U±, ru, Í-ru ð-ru U±, ru... ru ö±-ru U± ~ √ððÓ-á-ru ±AU-ru, ±U-ru Ä... ru, "±øÓ-ru, ±, ru, ° fl-ru øÈ-ru √ððÓ-á-ru ±AU-ru, ±U-ru Ä... ru, øU', ± fl-ru ~ ru... ru ö±-ru U±, °, ~æ fl-ru, ÀÍ-ru, '± fl-ru ±Á-ru, √ðð fl-ru ± fl-ru, ru,

Ä ru ± ±, √ððÓ-á-ru ±AU-ru, ±U-ru... = ru... ru ö±-ru U±, ru, ? é-Ó-ru × √ððÓ-á-ru ±AU-ru, ø-ru ø-ru ß, •UÀ? ru, fl-ru ± «fl-ru ±ø-ru, Ó-ru ±° √ððÓ-á-ru ±AU-ru, •U? √ðð%-ru, Ó± fl-ru Ä > fl-ru ±... ru... ru ö±-ru U± ~ ø? U± Ó± Ä fl-ru 'Ó«±» ru... ru ö±-ru U±, ru, ±U "U... "Ä", ±U-ru... > "U... ", 'Ó«±» √ððÓ-á-ru ±AU øÈ-ru Í-ru ðÄV' ... , ±ÒAU ru... Ó«" , ° ±-ru

18% MATCHING BLOCK 7/461 W

Í-ru, 'U... ^-ru ±Á-ru ø-ru ¶, øÈ-ru Ó ~ ru Ä" Ó-ru, ± ±, ° ø? √ððÓ-á-ru ±AU-ru, ru... ru ö±-ru U± ±Ä fl-ru ø-ru øM fl-ru Á-ru, Óø-ru, ru, ~ ±U 1 ru - '±øÓ« fl-ru 'U... ±U... , •U? øø ru, ÈU... ±" ð ±AU-ru, Í-ru ±U ø? Ä fl-ru fl-ru øÈ-ru fl-ru Á-ru, 'U... ru, ±AU± ±, ru,

° Ó-ru ±Ä" √ððÓ-á-ru ±AU-ru, '±øÓ« fl-ru ¶±2ÄÄ" ... ru, ÈU... fl-ru øÈ-ru "U... ru, ±Ä" √ððÓ-á-ru ±AU-ru, ~ ±U ø-ru Ä, ?" ±Í-ru ±, 10, √ððÓ-á-ru ±AU ? é-ru fl-ru ~ «æ Ó± fl-ru Ä" Ó-ru ±, ru, ÈU... ±, ru, fl-ru øÈ-ru "U... ru, ±Ä" √ððÓ-á-ru ±AU-ru, ~ ±U ø-ru Ä, ?" ±Í-ru ±, 100, √ððÓ-á-ru ±AU-ru, Í-ru ðÍÓ-ru ~ ±AU-ru, "La-ru U±øÓ-ru Ó± fl-ru Ä" ±, ru, fl-ru øÈ-ru "U... ø-ru, Ä", √ððÓ-á-ru ±AU-ru, ~ ±U ø-ru Ä, ?" ±Í-ru ±, 1000° ø fl-ru ø? ru... ru ö±-ru U±, ru, ~ ±U "U... ", Ó-ru ±Ä" Í-ru ±U ø? Ä fl-ru "Ó-ru" "U... " ð ru, ±AU± CE ± fl-ru U± CE fl-ru, ~ ±AU-ru, CE fl-ru ±U -ru Uø-ru, ru Ó«-ru ~, U±, "U... " ð " , ° CE, ÈU... ru Ó«-ru ±AU ru... ru ö±-ru U± ÄV ±Í-ru ±, ru Ó-ru, AU-ru, √ððÓ-á-ru ±U" ð %-ru ° 'Ó«±» CE fl-ru ~ ±S fl-ru ±, ru, ru, æ √ððÓ-á-ru ±AU" ð U', ± ± øÈ fl-ru, 'Ó«ÓUøÓ-ru fl-ru, ru, ±ÈÓUøÓ-ru fl-ru, ru, fl-ru ±, ru, æ √ððÓ-á-ru ±U, "¶ ~ @", fl-ru Ä È, "±, -ru U± Ó-ru ±" CE ÓÄ fl-ru qè fl-ru Á-ru, çð± çel fl-ru ± ru ±, ~ ru ±, ø øÓ-ru ± Ó" «¶±U √ððÓ-øÈ-ru CE é-ru AS" ð ru... ru ö±-ru U± -ru Uø-ru, "±" « ru... ru ö±-ru U± ð" ~ √ððÓ-á-ru ±AU-ru, Í-ru ðÄV' ... , ±ÒAU-ru, %-ru ±ø-ru fl-ru ±øÍ-ru 1.3 ru... ru ö±-ru U± Í-ru Ó« > , -: ± ? 'Ó« (Meaning) : é-ru... ru ö±-ru U± ±Í søÈ-ru ø-ru ø-ru ß 'ÀÒ« ru... ru +Ó-ru ~, øøÓ-ru ±%-ru fl-ru ø-ru Ä" ¶... ru U? ø, ±Á-ru ru... ru ö±-ru U± ru ~ ÀÓ-ru CE ru ±Á-ru ±, ru... øMè-ru À-ru, CE ±á-ru æ ru ±? (a group of persons)° ru... ru ö±-ru U± (managing) øSè, ±-ru U? ø, ±Á-ru ±U ru... ru +Ó-ru ~, Ó-ru ±U ±Ä fl-ru √ððSè` ± (process) CE ru ±Á-ru ±, ° ±ÄV ±Í-ru ± > ru... ru ö±-ru U± søÈ-ru fl-ru øÈ-ru ø é-ru çæ, ø-ru ¶, (discipline) > fl-ru ±É (activity) CE ru ±Á-ru ±ÁÓ-ru ru... ru +Ó-ru ~, ø ø é-ru çæ, ø-ru ¶, ø, ±Á-ru é-ru... ru ö±-ru U± ±Í UÓ ~ ru Uø CE, ÈU... ru... ru ö±-ru U±, CE fl-ru ±U ¶±æ fl-ru Ó-ru '±øL√ È ±øÓ-ru fl-ru, -Í-ru U-ru ÄÍ-ru > ÄÍ-ru øU ± ±U... ±U... ø-ru ¶Ä, ru, CE é-ru AS CE? ± ±, ÍCE ~ Uø, ±-ru, ru, é-ru ÀÍ-ru, CE é-ru AS IAA (International Accounting Association)° U-ru Ä ± ru, -Í-ru U √ðð? M ru... ru ö±-ru U±, '±? « CE fl-ru ±U, -: ±-ru U± >, ± ±, U±ø ±ÄV ±Í-ru ± èVøð ±, ÚÍ (Administrations) søÈ-ru Ä fl-ru 'AU fl-ru CE é-ru AS" ð é-ru... ru ö±-ru U±, í (management) -ru Uø-ru, ru ÀÓ« ru... ru ± ru, fl-ru ru, ÀÓ-ru CE? ± ±, ° 'AU fl-ru ø-ru? * CE ± fl-ru ±" ð? ~ ð" s ru... ru ±Á-ru, ru, CE é-ru AS CE fl-ru ±U, æ ±Á-ru, ± ± È-ru ±AUUøU, ø? > √ðð ±, U > ru... ru ö±-ru U±, ~ ÀÒ... "ÀÒÓ-ru -ru U± Ó« fl-ru... ru, Ä, ÄÄV° ± ±Á-ru, CE? Ä > ±-ru, ± CE? ø± ru... ru ö±-ru U± ø é-ru ±, ±ÁÒ ~ Me ø-ru ø-ru ß √ððÓ-á-ru ±U > ø-ru ù ø-ru?... ±, ru... ru ö±-ru U± ø é-ru ±, CE Ä" ¶ ÄV ±SÄV ±SøeÄ? ru, CE" øÍ-ru çðæ ru ± øÍ-ru Äø± ± ø? Ä, Ó± Ä fl-ru U CE, ± ±AU" ±" ð? ~ øÈ-ru "s" ð ru... ru +Ó-ru "Ä", Ó± Ä fl-ru ° Í-ru ð? ± ru, ¶± ru, ± ru, ¶± Ó-ru Ä fl-ru ±M-ru, ø¶¶Ä-ru, CE fl-ru Í-ru ð ø Ä, Ó± Ä fl-ru U M.B.A. (Master of Business Administration), '±-ru, ru, CE fl-ru Í-ru ð? Ä, Ó± Ä fl-ru U M.B.M. (Master of Business Management)° ¶± ±-ru ±ø-ru fl-ru ±Á-ru ð, ±Ò-ru, ÀÍ-ru, ~ ÀÒ... fl-ru Ó-ru, AU-ru, ø-ru w±øøL√-ru, 'øøÜ" , ° ru dÓ-ru èVøð ±, ÚÍ fl-ru Ó±øÈ-ru ±Ä" ø-ru, fl-ru ±, CE ru æ ru... ru +Ó-ru ~, ru - < CE? Ä ru... ru ö±-ru U± ø é-ru ±, CE Ä" ¶ MBA øÍ-ru çðæ CE? > , ±, ° ±Ä" ø-ru, fl-ru ±ÁÓ-ru èVøð ±, ÚÍ fl-ru Ó±øÈ-ru ru ÀÓ-ru CE ru ±Á-ru ±, é-ru... ru ö±-ru U± > , -Í-ru ÚÍ? 'U... ø? Ä fl-ru "Í-ru ðÄ-ru, ±Á-ru U-ru,

52%

MATCHING BLOCK 10/461

W

ce-ri, I-hoAV' ... > e'... o'oe-ri, fl-ri, ± "... , ri...±±...± fl-ri, ± "... , m-ri- fl-ri± «fl-ri, fl-ri, ± "... , (...

a technique by means of which the purpose and objectives of a particular human group are determined, clarified and effectuated)° CE'U-ri, ce CEU-ri, ~ fl-ri (Henry Fayol) '±O≈øUfl-ri ri...ri¶ö±-UÜ±-ri, 'U...O-ri ~ -UøÖfl'-ri» ø, ±Ä-ri :.l... fl-ri, ± "... , °øO-øU' O'-ri±-ri, ø-ri±...±O-ri çðLö 'General Industrial Management'-m ri...ri¶ö±-UÜ±-ri, -, ±ø?ÄO-ri ø-Ä' , -riÄ' ÄÄ√Üñ ë-ri...ri¶ö±-UÜ±-ri ~ -riU-ri«±U± ~ ±U > -riU-ri, fl-äU± fl-ri, ±, -, -I-riU' ÄI-ri' CEÖ-ri± ±, '±Ä?' CE?' > , ±, ~i' , > øU' , LaI fl-ri, ± (To manage is to forecast and plan, to organise, to command, to co-ordiante and to control)° mÄ√±I-ri ± > 'U... mfl-É±' , ±' , øO-øU-ri Ä' ÄÄ√Ü, mfl-øÉ-ri √ððøO-á-ri±U-riU-ri, %-ri± ~ U± fl-ri, ± ri ~ ÄO-ri CE-ri±Ä-ri±' , √ððøO-á-ri±ÄU-ri, •U?øø-ri, fl-ri± ~ ... , ≈ø-riO± '±?±Ä' , ri, ~ ±O...Ä' √ððøO-á-ri±ÄU-ri, I-hoAVÀ' ...-ri, ø?Äfl-ri -riU-ri, %-ri±ø' O-ri fl-ri, ± m-ri- Ä' , øÉ-ri -riU-ri, ± « fl-ri±ÄÉ-ri, ri ±O±' ceU' , •U±?U' , ≈øUø(O-ri fl-ri, ±° ø-riø' @Ü-ri... -ri¶ö±-UÜ±-ri±ø-ri? ø-riUÉ-ri±-ri, E±fl-ri±-ri, (Peter Drucker) -ri...ri¶ö±-UÜ±-ri , •UÄfl«-ri Ä' ÄÄ√Ü CE' ë-ri...ri¶ö±-UÜ±-ri ~ mfl-øÉ-ri √ððÄ' , ±ÉUce' , -riU' Öfl-ri m-ri- √ððO±U' √ððøO-á-ri±U' ±i , ± ±øÉfl-ri "øøO-ri" ±Ä, ri, CEfl-riø-riµ≈ÄO-ri -ri¶ö±U fl-Ä-ri, ° 12 møÉ-ri , •U?Äfl-ri I-ho»-riU±?U' ~ ±ce fl-ri, ±-ri, ?±ø' , Q øUÄ' , ÄÄ√°... , ≈O-ri, ±-ri møÉ-ri '±O≈øUfl-ri' ≈Ä-ri, CE%-riO-riU±Äfl-ri √ððøO-riU-riø' O-ri fl-Ä-ri, ° E±fl-ri±-ri, (P.F. Drucker) O'-ri±-ri, ø-ri±...±O-ri 'The Practice of Management' çðÄLö -ri...ri¶ö±-UÜ±-ri, -, ±ø' , ±

21%

MATCHING BLOCK 11/461

W

Ä-ri '±-ri, > -riÄ' ÄÄ√Ü CE' -ri...ri¶ö±-UÜ±-ri ~ -riU-ri I-hoAV' ... , ±Öfl-ri -ri...ri¶ö±-ri ± ëfl-ri±-ri, ri±-ri, -riU-ri, %-ri± ~ U fl-Ä-ri, , -ri...ri¶ö±-UÜfl-Äfl-ri -riU-ri, %-ri± ~ U± fl-Ä-ri, m-ri- fl-ri ~ «ce > fl-ri±ÉÄfl-ri -riU-ri, %-ri± ~ U± fl-Ä-ri,

i (Management is a multipurpose organ that manages a business and manages a manager and manages a worker and work)° I-ho-riUÄ-ri, ri, -, ±±øø' CEÖÄfl-ri m'ð Ö±-ri, I±'ð -riU±) , ± ±' , CE' ø-riø' -riß , -, ±±-ri...ri¶ö±-UÜ±-ri, ø-riø' -riß ø? Äfl-ri, √ððøO-ri' ±Ä' ± fl-ri-U±O-ri

9%

MATCHING BLOCK 12/461

W

fl-Ä-ri, ÄÄ√ m-ri- ±-ri fl-ri ~ , -: ±'ð mÄfl-ri mfl-øÉ-ri , •U'I' « √ððøSé' , ±-ri, +Ä-riU-ri «U± fl-Ä-ri, ÄÄ√° I-ho-riUÄ-ri, ri, -, ±±øø' -ri, I-ho-riU-ri, ø' -riøM fl-Ä-ri, -ri...ri¶ö±-UÜ±-ri, mfl-øÉ-ri , ≈, -" O-ri, -: ±'ø' ÄI-ri' CEÖ-ri± ± ±' , O-ri±Ä' Ä' -ri ± ±' , CE' ñ -ri...ri¶ö±-UÜ±-ri ~ CE' , ~ø¶ fl-ri±ÄÉ-ri, CE' ±-riU-ri ~ ± I-hoAV' ... ø¶ö-ri, fl-Ä-ri, -riU-ri, fl-äU± -ri, %-riU± fl-Ä-ri, m-ri- fl-ri ~ «, "%-riøe √ðð' , U fl-Ä-ri, fl-ri ~ «ce, 'O«, fl-ri±%-ri± ± ± m-ri- La-riU±øO-ri, -çð' fl-Ä-ri, fl-ri ~ «√ððøSé' , ±' , O-ri±Ä' -ri, CE' ±' , "S ¶ö±-UÜ±-ri -ri±-ri...ri ±Ä-ri, ri, -ri...ri¶ö± fl-Ä-ri, m-ri- , •U±ø?O-ri fl-ri±ÄÉ-ri, ~" ... ±' , U m-ri- fl-ri ~ «ceÄ? -ri, -rið-riO-ri -riU±-ri, ¶ö±-ri, m-ri- ~ ±Uø, fl-ri O-riø5 CE?' , ±-ri, -ri...ri¶ö± fl-Ä-ri, ° 1.4 -ri...ri¶

ö±-riUÜ±-ri, I-hoAV' ... , ~" ?≈i mfl-ri fl-Ö±' , -ri ± ±' , CE' -ri...ri¶ ö±-riUÜ±-ri, I-hoAV' ... ~ √ððøO-á-ri±ÄU-ri, I-hoAV' ... , ±ÖU±' Ö«±» CE' I-hoAVÀ' ... √ððøO-á-ri±U ø-riø' -riß fl-ri± «fl-ri' ±-riU çð' I fl-Ä-ri, CE, øø' ±ÄO-ri, øI-fl-ri , ~Ä' , øI-fl-ri ?é-riO-ri±' , > , øI-fl-ri -ri

28%

MATCHING BLOCK 13/461

W

l...Ä' , •U±?U fl-ri, ±, y√ri ~ , O-ri±-ri, -ri...ri¶ö± fl-ri, ±° O-ri±'ð -ri ±' ~ , √ððøO-á-ri±ÄU-ri, I-hoAV' ... , ±ÖU'ð -ri... -ri¶ö±-UÜ±-ri, mfl-ri ±S I-hoAV' ... ° ±'ð CE' ±fl-ri, -ri...ri¶ö±-UÜ±-ri, I-ho

ÄV' ...Äfl-ri ø-riÄU± ~ ¶ fl-ri, Ä' øO-riU CE|ce-ri, I-hoAV' ... -riU±) , ± ±' , ° øøø' ~ ñ -ri...ri¶ö±-UÜ±-ri, I-hoAV' ... , ~" (1) √ðð±øO-á-ri±øUfl-ri I-hoAV' ... , ~" (2) -ri...øMé-O-ri I-hoAV' ... , ~" (3) , ± ±øÉfl-ri I-hoAV' ... , ~" (Organisational objectives) (Personal objectives) (Social objectives) øUÄ%-ri øøø' , ¶Äg , -Äé-Ä-riU' ±Ä' ±%-riU± fl-ri, ± ~ ° (1) √ðð±øO-á-ri±øUfl-ri I-hoAV' ... , ~" (Organisational objectives) CEfl-ri±U' √ððøO-á-ri±ÄU-ri, -ri...ri¶ö±-UÜ±-ri < √ððøO-á-ri±ÄU-ri, I-hoAV' ... , ±ÖÄU-ri, ~Äé... fl-ri±É fl-Ä-ri, ° mfl-øÉ-ri √ððøO-á-ri±U CE' Ö-ri, ÄU-ri, fl-ri± «fl-ri' ±-riU'ð çð' I fl-éfl-ri U± CEfl-riU' O-ri±-ri, √ððO±U' I-hoAV' ... ~ 'øø¶¶Q-ri, é-ri± (survival > -riß' , U (growth)° m'ð I-hoAVÀ' ... -ri, ~ÄÖ... 'U...±U... CE' , -ri I-hoAV' ... 'öL'V ~ «Mé O±Äfl-ri 'O«±» CE' , -ri I-hoAV' ... , ±ÖÄU-ri, ~Äé... -ri...ri¶ö±-UÜ±-ri fl-ri±É fl-Ä-ri, CE, øøø' ~ ñ 13 [fl-ri] U'...UO-ri ~ √ððA%-ri±-ri, √ððÄ' , ±-ri Z±-ri, ±-ri, «±øÖfl-ri U-ri' ~ ±-ri , ≈øUø(O-ri fl-ri, ±-ri, [±] √ððøO-á-ri±ÄU-ri

fl-±ÀÊ- , CE-ÀS -...-ö±-Û±- , èQ , -«±Øfl- CE, ÊÛ... » E±fl-±- , (P.F. Drucker) ~ òL√-... fl-À- , ÀÀ√Úñë-...
 -ö±-Û±- ~ CEfl-±Ú √ððÓ-á-±ÀÚ- , Êœ-Ú?± , œ Í-ò-Û±?±Ú , -...-ö±-Û±- Á√±Í- ± √ððÓ-á-±ÀÚ- ,
 Í-ò»-Û±?ÚÀ ±... , •Ú?øø CEfl-± ~ ±S , •Ú? "À" ~ ð CEÒÀfl- ± , fl-±Ú" ð Í-ò»-Û±?ÁÚ -Û «- , Ó- " , Ú±é- -...
 -ö±-Û±- , èèQ ØÚÀ•±Mê- ±-À- Ó-~À- Ò- , ± ± , . (1) ? œ , Í-òÀV ... , ±ÒÚ (Achievement of group goal) (2)
 , •ÚÀ?- , fl-± ... -...- ±- , (Optimum utilisation of resources) (3) -... , -" ò± , (Reduction of cost) (4) ö±ø , Q >
 Í-òiB , Ú (Survival and growth) (5) fl- « , -ö±ÀÚ- , ≈À ± , 'øÕ (Generation of employment opportunity) (6)
 Ê±Ó-œ , Í-òiB , Ú (National development) (7) , ±Ú-À ...- , %±±ø-±fl-±øÍ- (Key to success) (1) ? œ , Í-òÀV ... , ±ÒÚ
 (Achievement of group goal) √ððÓ-á-±ÀÚ- , fl- «œ- , ± , ±Ò±- , ÌÓ- CEÁ√±Ê- CEÁ√±Ê- ?À ø- -Mê "À , fl-±Ê
 fl-À- , ° ± ð ? À - , √ððÀÓ-...fl- ? , ... , ± øçðfl- fl-±ÀÊ- , ±fl-øË- ' - , •Ú±?Ú fl-À- , ° ± ð Ò- , ÀÚ- , √ððÀÓ-...fl- -...
 øMê ?é-Ó-±- , ±ÀÒ øÚÊ øÚÊ fl-±Ê , •Ú±?Ú fl- , À > Ó-±À?- , "ÀÒ... " ø? -Û±- , ö±ø- , fl- CE-±Á-±-ÛÍ- ± ,
 , "À ±ø-Ó-± > , ~iB , -ÁÍ- CEÓ-± ± Ú± ± , Ó-±À ? œ , Í-òÀV ... , Ú- " , Ú± -...-ö±-Û±- ?À - , ? , ...À?- ,
 "ÀÒ... , ~iB , > ? œ , Í-ò?... (team-spirit) -ÁÍ- CEÓ-±À ° -...-ö±-Û±-fl- -Ûø- , ©±- , -±-À- fl- «œÀ?- , fl-±ÀÁ√ ?
 "œ , Í-òÀV ... -

19% **MATCHING BLOCK 18/461** **W**

1...±±...± fl-À- , ±- - √ððÓ-øË- fl- ~ «œÀfl- ± Ú- ±-À- Í-ò-Z≈X fl-À- , ±ÀÓ- Ó-±- , ± Ó-±À?- , À-«±M~
 √ððÀ%-©± -Z±- , ± ? œ , Í-òÀV ... , Ú- fl- , ±- , Àé-... fl-±Ê fl-À- , ° ± -±- -...-ö±-Û±- , ± ? À -

1 , √ððÓ-øË- fl- ~ «œÀfl- CEÚÓ'-Q CE? , > ? œ , Í-òÀV ... , Ú- fl- , ±- , ÊÛ... Ó-±À?- , Í-ò-Z≈X fl-À- , ° (2) , •ÚÀ?
 - , fl-± ... -...- ±- , (Optimum utilisation of resources) √ððÓ-øË- √ððÓ-á-±Ú" ð ?≈íÒ- , ÀÚ- , •Ú?
 Ó±Àfl-ñ-ò-Ó- , •Ú? > ±Úø-±fl- , •Ú?° ± ð , •Ú?øø -
 1 , øÍ-fl- -

27% **MATCHING BLOCK 19/461** **W**

1...-±À- , - , Í-ò-Û±- , " ð √ððÓ-á-±ÀÚ- , ±Ú- ... > -...-Ò-Ó-± øÚ «- , fl-À- , ° -...-ö±-Û±- , ± Í-ò-^ - ,
 √ððfl-±- , •ÚÀ?- , " ð ±- - ø-À- " fl-À- , ±

Úø-±fl- , •ÚÀ?-
 1 , fl-± ... -...- ±- , ±ÀÓ- , ≈øÚø(Ó- " , Ó-±-

21% **MATCHING BLOCK 20/461** **W**

1 , -...-ö±- fl-À- , ° 15 -...-ö±-Û±- , ±" ð √ððÓ-á-±ÀÚ CEfl-±Ú Ò- , ÀÚ- , •Ú? øfl- -Ûø- , ±ÀÚ ~ ±-À-
 Ó-±- , -Û«±Ú ≈ ±Ú fl-À- , > CE , øø , -çð fl- , ±- , -...-ö±- fl-À- , ° ±fl- " ð , ±ÀÓ Ó-±- , ± , ≈øÚø(Ó- fl-À- ,
 CE , -" œÓ- , •Ú? " Ó± " Ó- ±-À- -...- ±

Ó- " À2À ±- - CEfl-±Ú , •Ú? " ð " , ^ ±- (idle) -ÛÀÍ- CEÚ" ð° ±Á√±Í- ± ± √ððÓ-á-±ÀÚ- , •Ú?øø -...- ±-À- , - ,
 ÊÛ... Ó-±- , ± ± Ú ±fl- -Ûø- , À- , 'øÕ fl-À- , ±ÀÓ- Í-ò»-Û±?Ú œ Ó-±- -'øX -Û± , ° ±Á√±Í- ± ± CEfl-±Ú
 -ÛøÓ-ÀÓ- fl-±Ê fl- -

31% **MATCHING BLOCK 25/461** **SA** Plagiarism-1.pdf (D112539035)

1 , À , •ÚÀ?- , À-«±M~ -...- ±- , y√√- "À- CE , -...-±-Û±-À- , Ó-±- , ± øÚÀ?«' ø?À , Ó±Àfl- , ≈Ó- , ± - CE?
 ± ± ±À2À CE -...- ö±

ö±-Û±- √ððÓ-á-±ÀÚ- , -" œÓ- , •ÚÀ?- , fl-± ... -...- ±- , ≈øÚø(Ó- fl- , ±-
 1 , Àé-... fl-±Ê fl-À- , ° (3) -... , -" ò± , (Reduction of cost) -Ó«~±Ú ≈À- Ó-œ-±Ê √ððÓ-À- ±ø-Ó-±- , ~Ò... ø?À ,
 √ððÓ-á-±ÀÚfl- øË-Àfl- Ó±fl-ÀÓ- " , ° fl-±-
 1 , ±-À- , ±Ú- ... CE-ÚÀÓ- "À ' -... " ð fl-±- , - , Àfl- √ððÀ , ±ÊÚœ , CE , ±-±- -ÛÀì...- , - , - , y√√±-...
 Ú...ÚÓ- ?±À fl- , ÀÓ- "

21%

MATCHING BLOCK 60/461

W

À?-, Àfl- CE-U' ±, ÊÚ... Ó-Ó-È-± "ð`ÀP-, ±, ±ÀÒ ΔÓ-ø-, fl-ri, À-ri "Ó-È-± Ó-ri, ± 'Ú... -ri...±-Ú±À-ri, fl-À-ri, Ó±Àfl-ri CE-U' ±Êœ-riœ ø", ±À-ri Ó-ri, ±, ±, ±ÀÊ-ri, ø-ø-ri ß fl-ri±ÀÊ-ri, ±

ÀÒ... 'ÊÚ' œ` ~"ø~ fl-ri± çð"l fl-ri, À-ri±i CEÊ, -ri±Ú"±~ (James Burnham) -ri À`øÁV`Á`Ú` CE` è-ri...-ri¶ö±-riÚfl-ri, ± CE-U' ±Êœ-riœÀ?-, 'ø`-Ê±Ó-ri CE-ri±á-riœ ø", ±À-ri .À-ri` Î-rið-ri-ÀÁV-ri (Managers are becoming an elite of professionals)º Ú-ri, %≈-riÚ (Fortune) -riÚøSfl-ri±, •Ú±?fl-ri` òL√-ri... fl-ri-ri, øÁV`Á`Ú` è-ri...-ri¶ö±-riÚ± CE-U' ± ø", ±À-ri .À-ri` Î-rið-ri-ÀÁV-riº 'Ó«±» ø-ri. Ó-ri` Ó-riÀfl-ri -ri...-ri¶ö±-riÚ±Àfl-ri 'ÁÚÀfl-ri`ð CE-U' ± ø", ±À-ri CE?±ÁÓ-ri qè fl-ri-ri, øÁV`Á`Ú`º -ri...-ri¶ö±-riÚ± CE-U' ± øfl-riÚ± ± √ððÀÚü-ri, Î-riðM-ri, CE-riÚÁÓ-ri "Á` √ððÒÀ`"º è CE-U' ± í-ri` ÀÓ-ri øfl-ri CE-ri±Á-ri±, Ó-ri± Ê±Ú±? -ri, fl-ri±, Webster's Dictionary-CE-ri CE-U' ±, -:±, -ri ± "À` ÀÁV`è±`Ú` ±fl-ri-riøM` ±, ±, ±Ò...`À` CEfl-ri±Ú-ri...øMè Ó-ri±, 'øÊ«Ó-ri ø-riÀ` ±:±ÀÚ-ri, ?é-riÓ-ri±, √ððfl-ri±, Ê±, 'ri-ri, Àfl-ri øÚÁ?«` ø?À` , -ri-ri, ±` «ø?À` , 'Ó-ri± CE, -ri± ø?À` , ±i "l«ø-ri (A. S. Hornby) CE-U' ±, -:± ø?ÀÓ-ri ø-riÀ` , -riÀ` ÀÁV`Ú` CE-U' ±` è±`Ú` ±fl-ri-riøM` ±ÀÓ-ri ø-riÀ` ±:±ÀÚ-ri, ±

24 ø-riÀ` ±:±ÀÚ-ri, √ððø` é-riÀ-ri, √ððÀ` , ±ÊÚ` , ±i '...±`Ú` (Louis A. Allen) CE-U' ±Êœ-riœ -ri...-ri¶ö±-riÚ±Àfl-ri, -:± ø?ÀÓ-ri ø-riÀ` , -riÀ` ÀÁV`Ú`ñèCE` , -ri...øMè -riÚø-ri, fl-ri±Ú± √ððl` , ÀÚ, -ri-riÚ .À-ri` Ó≈-ri` ÀÓ-ri, CEÚÓ-ri-Q ø?ÀÓ-ri -ri-ri-ri 'ÁÚ...-ri, √ððÀ%«©Ú±Àfl-ri øÚ` , Lal fl-ri, ±, CE-riÉ-riS ø-riÀ` ±:±ÀÚ-ri, Ú (specialisation) 'Ê«Ú` fl-ri-ri, ÀÁV`±-ri-ri, ±, -ri, fl-ri, ±, ÊÚ... -ri, œøÓ-riX :±ÀÚ-ri, √ððÀ` , ±, Ê±, ±, -ri-ri ±fl-riøÊ±, ±Ó-ri±, ì ÚœøÓ-ri CE` ÀÚ` %«À` Ú` Ó-ri±Àfl-ri`ð CE-U' ±Êœ-riœ -ri... -ri¶ö±-riÚ±Àfl-ri -riÀ` ±i ø-ri` Ó-riÀfl-ri, CE-ri±-ri±, ø?Àfl-ri -ri...-riÚfl-ri, œé-ri±, -ri-ri, Í-ri-ri '±-riÊ±` ± CEÚV-riÚ±, (Dr. Abraham Flexner) CE-U' ±, fl-ri-ri, fl-riøÊ± ±Ú` øÚÓ«±, fl-ri Δ-riø-ri©Ú... Ó≈-ri` À-ri, øÁV`Á`Ú` , ±øø` . (1) ±fl-riøÊ± ø-riÀ` ±:±ÀÚ-ri, ±G±-ri, Ó±fl-ri-ri -ri-ri Ó-ri± CE` ±±, ÊÚ... ±fl-riøÊ± 'Ú≈À` ±ø?Ó-ri ø` é-ri±Sè` Ó±

20%

MATCHING BLOCK 61/461

W

fl-ri-ri, (2) CE-U' ±, √ððÀ-ri øÚ` , øLaÓ-ri fl-ri, ±, ÊÚ... Î-rið-riÚ` ≈Mè ±ÀÚ-ri, CE` ±...Ó-ri± Ó±fl-riÀÓ-ri "À-ri, (3) CE-U' ±Êœ-riœÀ?-, øÚÁÈÀ?-, ~ÀÒ..., ÊÚ, ±Ò±-ri, À-ri, ±, ±ÀÒ > À!-ri À-ri, ±, ±ÀÒ , •Úfl«ri øÚ` , LaÀ-ri, ÊÚ... ±fl-ri

øÊ-ri Î-rið-riÚ` ≈Mè ±ÀÚ-ri, '±%«-ri, ìø-riøÒ Ó±fl-ri-ri, (4) -riøM-ri, ~ÀÒ... , ±, ±øÊfl-ri ?±ø` , ÀQ-ri, ø-ri ±, øÊ-ri 'òL√` ≈ri«Mè Ó±fl-ri-ri -ri-ri ÊÚ¶±ÀÒ« Ó-ri± -ri...-ri` +Ó-ri`

16%

MATCHING BLOCK 62/461

W

À-ri, ±-ri-ri (5) ±fl-riøÊ±, ø`øÓ-ri -ri±, ~-ri±, Ó±fl-ri-ri ± CE-U' ±, ≈Mè -ri...øMèÀ?-, 'Ó«ÖÚøÓ-ri fl-ri ¶±Ö« CE?±±, ±, ±ÀÒ , ±ÀÒ Ó-ri±À-ri, ±, ±±øÊfl-ri ?±, -riXÓ-ri±, ø-ri±, øÊ-ri, Î-rið-riÚ-ri, > é-ri... -ri, ±±À-riº , -riÀ-ri-riÚ-ri ± ±, CE-U' ±, -riÚø-ri, ±` «Î-rið-riÚ±?±Úøø` ±` øÚß-ri, -ri±. CE-U' ±, -riÚø-ri, ±` «Î-rið-riÚ±?±Úøø

ø` (1) ø-riÀ` ±:±ÀÚ-ri, (2) øÚ` , øLaÓ-ri (3) CE, -ri±√ðð±±ÀÚ-ri, (4) '±%«-ri, ì (5) √ððøÓ-riøÚøÒQ`~` fl-ri:±ÀÚ-ri, ±G±-ri, √ððÀ-ri ±øÒfl-ri±, 'ø`-ri√ðð±, ø-riøÒ CE-U' ±. Ó-ri, ø`øÓ-ri ±± CE?± ±fl-ri -ri...-ri¶ö±-riÚ±, ~ÀÒ... ±`ð` Î-rið-riÚ± ±Úøø fl-riÓ-ri±øÚ-ri «~`±Úº (1) ø-riÀ` ±:±ÀÚ-ri, ±G±-ri, (Body of specialised knowledge) : √ððÀÓ-ri fl-ri CE-U' ±, ±fl-riøÊ± ø-riÀ` ±:±ÀÚ-ri, œøÓ-riX :±ÀÚ-ri, ±G±-ri, Ó±Àfl-ri -ri-ri ±`ð` :±Ú` ±G±-ri, ø-riÀ` ±:±ÀÚ-ri, ±, ±ÀÒ , •Úfl«ri-riº CE-U' ±, ≈Mè -ri...øMèÀ?-, < :±Ú` ±G±-ri, -ri, 'òL√` ≈ri«Mè ÚœøÓ-ri -riÚXøÓ-riøø` ±, Q fl-ri, ÀÓ-ri` ,º Î-rið-riÚ-ri, c Ó-ri±Àfl-ri CE-U' ±, ?é-riÓ-ri± 'Ê«Ú` fl-ri, ±, √ððÀ%«©Ú±-ri± ±ÀÓ-ri` ,º 'Ú≈-ri, ±-riÚ-ri ±À-ri -ri...-ri¶ö±-riÚ±, CE-riÉ-riS ±fl-riøÊ± ø-riÀ` ±:±ÀÚ-ri, ÀÚ-ri, ±:±Ú` ±G±-ri, -ri, À` , ÀÁV`±fl-riÊÚ -ri... -ri¶ö±-riÚ±Àfl-ri -ri...`ð` -ri...-ri¶ö±-riÚ±, ø-ri:±ÚÀfl-ri ±` ±-ri-ri Ê±ÚÁÓ-ri` ,º ±ÁV`±-ri± ±`±` :±Ú` ÊøÊ±` , ~, ...± , ±Ó±ÀÚ` ?é-riÓ-ri± > ø-ri%«-ri-riÓ-ri±, ±, ±ÀÒ √ððÀ` , ±, fl-ri, ÀÓ-ri` ,º -ri-ri «~`±Ú -ri...-ri¶ö±-riÚ± ±fl-riøÊ± , •Úl« ¶±Ó-ri-La ø` é-riœ` , ø-ri±, ø, ±À-ri -ri, œøÓ-riX :±ÀÚ-ri, ±G±-ri, ø, ±À-ri ¶±œfl'-ri-ri "À` , ÀÁV`º (2) øÚ` , øLaÓ-ri √ððÀ-ri ±øÒfl-ri±, (Restricted entry) : -riøM ø, ±À-ri CE-U' ±Àfl-ri çð`l fl-ri, ±, ±Ú` Ú` ,º CE` CEfl-ri-ri`ð`ð`±À fl-ri, À`~`ð` CE-U' ±, øÚ` ≈Mè "ÀÓ-ri -riÚ±À-ri, Ú±º CE-U' ±, -Sè±òL√`ø` é-ri± > √ððø` é-ri± CE?> , ±, ÊÚ... ø-riø-ri ß ø` é-ri± √ððøÓ-ri±Ú > ø-riø-ri?...±` , À-ri` > À-riº ø` é-ri±, øÚø?«©Ú -riÚ±-riSè`

29%

MATCHING BLOCK 69/461

W

1, Î-ΔAV' ... , ±ÒÀÚ- , ÊÚ... CE' , - , fl-±Ê fl- , ± ?- , fl-±- , Ó-±- , -...±-Úfl- , + -ÚÀ- , ± ± 'Ó«±» -Úø- , fl-äÚ± ΔÓ-ø- , fl- , ± > øfl- ±À- CE , øø fl- , ± À- Ó-± øfl- , fl- , ± øÈ- ~ -...-ø±-ÚÚ± , √ø±Øø fl- fl-±

Êº (2) , -Í-Ú (O for Organising) : √ø±Øø-á-±ÀÚ- , øÚø?«@Û Î-ΔAV' ... , ±ÒÀÚ- , ÊÚ... √ø±Øø-á-±ÀÚ- , ~ÀØ... ø-øØ , •úÓ- , ± -Í-øÚfl- fl-±Í-±À ± ·Á- ~ CEÓ-± ± ± - , ~ ±Ò...À ~ √ø±Øø-á-±ÀÚ fl-Ó-«Q > ?±ø , ÀQ- , - , •ÍØÚ , •ÚÍß ~ ,º (3) øÚÀ?« ?±Ú (D for Directing) : Ò±- , ±-±ø fl-ø , X±òL√ çø"Ì ±- - CE , øø , ±Ò±- , Ì ± øÚø?«@Û '±À? À- , ~ ±Ò...À ~ ø-øø -Íß -Úé-Àfl- Ê±Ú±ÀÚ± - - Ó-±À? - , CEÚÓ-Q CE?> , ± ~ øÚÀ? ?±Úº (4) fl- ~ «œ , -Sê±òL√ (S for Staffing) : øÈ- ~ -...-ø±-ÚÚ± , øfl-øÈ- 'Ú...Ó- ~ øèQ-Ú"Ì« fl-±Êº fl-±- , Ì √ø±Øø-á-±ÀÚ- , fl- ~ «œ- , ± ~ø ~ - , ±ø±øfl- øèQ-Ú"Ì« , •Ú?º fl- ~ «œÀ? - , øÚ-«±%-Ú , øÚÀ , ± , √ø±Øø è-Í CEÒÀfl- qè fl-À- , fl- ~ «œ , -Sê±òL√ , fl- fl-±Êº ~ø -...-ø±-ÚÚ± , fl-±ÀÈ- , 'òL√ ~ø«Mêº (5) , -À ±ÊÚ - , ~Íø , , ±ÒÚ ('Co' for Co-ordinating) : -... -ø±-ÚÚ± , 'Ú...Ó- ~ √ø±Øø±Ú fl-±Ê ~ , ~Íø , , ±ÒÚ ± , ~ ±Ò...À ~ fl-±ÀÈ- , ø-øø -Íß -À- , ~ÀØ... '±òL√- , •Úfl« > -±- , ± ~... ·Á- ~ CEÓ-± ± ~ ,º (6) ø- , À-Ú±øÈ-«- (R for Reporting) : fl-± ~ «øÚ-«±» œ -...-ø±-Úfl- , ± fl-±ÀÈ- , CEé-ÀS ±À? - , √ø±Øø-± ?± , -X Ó-±À? - , Àfl- √ø±Øø-À-?ÀÚ- , ~ ±Ò...À ~ , øÍ-fl- Ó-Ø... -Úø- , À-Ú Ú fl- , ± -... -ø±-ÚÚ± , øfl-øÈ- øèQ-Ú"Ì« fl-±Êº (7) -±ÀÈÈ- √ø±Øø-Ú (B for Budgeting) : 'Ó«±» √ø±Øø-á-±

26%

MATCHING BLOCK 70/461

W

ÀÚ- , ø-øø -Íß , •ÚÀ? - , -...- ± - , -Ú"«øÚØ«±ø- , Ó- -Úø- , fl-äÚ± 'Ú≈ , ±À- , ±ÀÓ- ~ , Ó-±- , ÊÚ... -±ÀÈÈ- ΔÓ-ø- , fl- , ± ± - √ø±Øø-øÈ- fl-±Ê -

±±ÀÈÈ- 'Ú≈ ± , œ , •ÚÍß "À , ÀÀ√ øfl-Ú± Ó-± CE?±- , ~ ±Ò...À ~ øÚ , Laì '±À- , ±-Ú fl- , ± -...-ø±-ÚÚ± , 'Ú...Ó- fl-±Ê -ÚÀ -... ~ ,º ~ ±ø fl- (Luther Gullick) ø"ø CE , ±Ó- Ó- , ÀÚ- , fl-±Ê Î-ΔAV ~ fl-À- , ÀÀ√ ± , ~ÀØ... CE?± ± , CE fl- ~ «œ- , -Sê±òL√ fl-±ÊøÈ- (Staffing) √ø±Øø-á-±ÀÚ ± -Í-øÚfl- fl-±ÀÈ- , ~øø X«Ó- - , ±-Úº 'Ú≈- , ±-Ú ±À-øø-øø- > -±ÀÈÈ- √ø±Øø , Ú øÚ , Laì- , CEfl-À ~ ø , ±À- -... ~ , fl-±ÀÈ ~ø øÚ , Laì , -Sê±òL√ fl-± ~ «fl- ±À-Ú- , 'òL√ ~ø«Mêº Ó-À-øøø - , ±ÀÓ -...-ø±-ÚÚ± , 'Ú... øfl-øÈ- øèQ-Ú"Ì« fl-±Ê ~ø Mé fl- , ± ± , CE , øÈ- ~ 'Ú≈À√ø±Øø- , Ì ± -Ú ± 'Ú≈√ø±Øø-øfl- , Ì (Motivation)º fl- ~ «œÀ? - , À%-Ó-ÚÓ-± -øX- , ±ÀØ , ±ÀØ > Î-ΔAV' ... , ±ÒÀÚ Ó-±À? - , ~ø±... ~ø fl-±- , fl-±- , À- ± -...-ø±-ÚÚ± , ~ ±Úø-fl- , •ÚÀfl«- , øèQ- , fl-±- , À- Ó-« ±ÀÚ ø"ø fl-±ÊøÈ- -...-ø±-ÚÚ± , 'Ú...Ó- ~ øèQ-Ú"Ì« fl-±Ê ø , ±À- -... ~ ,º 28 1.10 -...-ø±-ÚÚ± , - , ÊÚœÚÓ-± -...-ø±-ÚÚ± , ~ÀØ... CE , -øøø @Û... CE?± ± , Ó-±À? - , ~ÀØ... øfl-øÈ- øèQ-Ú"Ì« Δ-øø @Û... ~ è , - , ÊÚœÚÓ-± (Universality) -...-ø±-ÚÚ± , - , ÊÚœÚÓ-± -ÚÓ- CE-±À-± , ø±Ú CE -À? , fl-± 'À -À? , fl-± 'À -À? > √ø±Øø-á-±ÀÚ -À? CE fl-±Ú fl-± ~ « , •Ú±?ÀÚ- , CEé-ÀS -Ú± Î-ΔAV' ... , ±ÒÀÚ- , CEé-ÀS -...-ø±-ÚÚ± √ø±Øø , ± fl- , ± ± ,º 'Ó«±» CE ±±ÀÚ ~ø ±Úø-fl- √ø±Øø-ø±-ÚÚ± , ~ ±Ò...À ~ fl- ~ « , •Ú±?Ú fl- , ÀÓ- ~ , CE , ±±ÀÚ ~ø -...-ø±-ÚÚ± √ø±Øø , ± fl- , ± ± ,º ±- , -...-ø±-ÚÚ± √ø±Øø , ±À- , CEé-ÀS ø±Ú - , ~ , ±- √ø±Øø-á-±ÀÚ- , √ø±Øø-øø CEfl-±Ú -Ú±Øø , ±À- CE?± CE? , Ú±ø CE fl-±Ú CE?À ~ø ± - CE fl-±Ú √ø±Øø-á-±ÀÚ ~ø fl-±- , ±- , œ , ±- , fl-±- , œ , ± ±øÈfl- , CE , ±- ~ fl- , 'Ó«ÓÚøø-fl- ± ~ø ± fl- Ú± CEfl-Ú -...-ø±-ÚÚ± , - , S"ø √ø±Øø ±Ê... ~ ,º -øø -...-ø±-ÚÚ± fl- ± > øø-±ÀÚ- , ~Íø , -Á- ~ Î-ΔAV ~ø -...-ø±-ÚÚ± , Úœøø-øøø - , Δ- : ±øÚfl- ø-øø M -

18%

MATCHING BLOCK 71/461

W

1, À , ÀÀ√ ±- , CE 'À Ó≈øø-±Ú , - , ÊÚœÚÓº CE , À Ó≈øø -...-ø±-ÚÚ± , Úœøø-øøø > , ÊÚœÚÓº CE 'È≈fl≈ -Ú±Ø«fl... CE?± ± , Ó-± fl- ± ø , ±À- -...-ø±-ÚÚ± , √ø±Øø , ±À- , CEé-ÀSº fl-±- , Ì fl- ± √ø±Øø±ÚÓ- , ± -øøøø-fl- -Úø- , À-À- , - , Î-ΔAV- , øÚ -« , fl-À- ,º CE 'À Ó≈øø -Úø- , À-À- , -

Ö«ÖÚøÓ-fll-Î-ðîß°, Ú, -î, ±ÖÙðæ°, -Úø-î, fl-±í-±À° ±, ± ±øÉfl-~" ...À-î±Ö -î, ± ±øÉfl-ø%-òL√±Ö±-î, ±-î, ø-îfl-±À° -î, Àe ø-îÀ° -î ±-î, •ÿg° ≈Mé° ø' Àä±îß°, Ú, √ðø° ≈øMé ø-î? ... ± > Í-ð»-Ú±?Ú, •Úfl«-î-Úø-î, -î Ó«-îÀ-î, Àe, Àe -î...-î ¶ö±-îÚ±-î, Ö±-î, ± -îÚø-î, øøÓ«-îÓ-î "°, -î ø-îø-î ðîß ø%-òL√±Ö±-î, ±-î, ø-îfl-±° ±-î, ÀÈ-° -î...-î ¶ö±-îÚ± ø%-òL√±Ö±-î, ±-î, CE° Sê° ø-îfl-±°, ÀÈ-ÀÀ√, Ó-î±Àfl-øÓ-ÚøÉ-î-Ú° «±À°, -î ±-î fl-î, ± ±°, CE° Ú √ðø±%-òæÚ° ≈, ~Ö...° ≈ > ±Ö±øÚfl-° ≈°, ~À°, -î, ?ø@Ú° -øeÀÓ-° ø? -î...-î ¶ö±-îÚ±-î, ø-îø-î ðîß ø%-òL√±Ö±-î, ±-î, ø-îÀù±° -î fl-î, ± "°, Ó-À-î CE?± ±-î ±-î CE° -î...-î ¶ö±-îÚ± ø%-òL√±Ö±-î, ±-î, Í-ðîß°, ÀÚ, -ø-îÓ-î CE° ±-îøø°, ±À-î

14% MATCHING BLOCK 80/461 W

1. À-î -î fl-îÀ? -î, -î "ø-î fl-± 'Ó-î...òL√ øèQ-Ú°Í«° -î Ó«-î ±Ú '±Ö«-î, ± ±øÉfl-î -î ¶ö±-î, CE° √ðøé-î-î ÚÀÈ-î 'Ó-æÀÓ-î -î, À-î -î ¶ö±-î ± ±-î -î ±-î? øø 'Ú±Ö±-îÚ fl-î, ± ø-îø-î -î √ðøÀ°, ±ÉÚ° fl-±-î, Í-î Ó-æÀÓ-î -î, -î -î Ó«-î ±Ú fl-±À° -î, ± : ±ÀÚ-î, ±À° ±°, -î...-î ¶ö±-îÚ± ø%-òL√±Ö±-î, ±-î, -î ø-î -î ¶ö±-î...» Í-ðæ±ø, Ó-î "À-î 1.12 'Ú±æ° Úøe [1] -î... -î ¶ö±-îÚ±-î, Í-ðÀV° ... "° -î... ± ±-î fl-èÚ° [2] -î...-î ¶ö±-îÚ±-î, -î: ± ø?Ú° 31 [3] -î...-î ¶ö±-îÚ±-î

ö±-îÚ±-î, fl-±° «±-îæ° ±À° ±%-îÚ± fl-èÚ° [4] -î...-î ¶ö±-îÚ±-î, ≈-î, ≈Q > Ó-î»-îÚ° «'±À° ±%-îÚ± fl-èÚ° [5] -î... -î ¶ö±-îÚ±-î, -î "ø-î fl-± ±À° ±%-îÚ± fl-èÚ° [6] √ðøøÓ-øÚøðQ°" fl-î, øøøÓ-î fl-±Àfl-î -î ± Σ [7] -î...-î ¶ö±-îÚ±-î ± fl-± ±Ú ø-î: ±Ú '±À° ±%-îÚ± fl-èÚ° [8] -î...-î ¶ö±-îÚ±-î øfl-î CE-îÚ° ± -î... ± ±-î fl-èÚ° [9] -î...-î ¶ö±-îÚ±-î Àfl-î, -î «ÉÚøeÚ ±Ú -î ±-î, ø-î ÚÀVÀÚ° ≈øMé° ±À° ±%-îÚ± fl-èÚ° [10] -î...-î ¶ö±-îÚ±-î, -î «ÉÚøeÚÓ-î -î... ± ±-î fl-èÚ° 32 ± fl-î 2 ? -î...-î ¶ö±-îÚ±-î, Ó-î M3, ~"° > ÚøøÓ-î, fl-î (Management Theories & Principles) -î-Ú 2.1 Í-ðÀV° ... 2.2 √ðøø¶¶±-îÚ± 2.3 -î...-î ¶ö±-îÚ± ø%-òL√±Ö±-î, ±-î, ø-î -î Ó«-î > Sê° ø-îfl-±° 2.4 -î...-î ¶ö±-îÚ± Ó-î ÀM3-î, ø-îø-î ðîß CE° ±áæ-î -î ±-î Ó-î -î? 2.4.1 fl-±±ø, fl-±° ±, Ú±Ó-Ú° Ó-î -î? 2.4.2 Ú°, ± fl-±±ø, fl-±° ±Ú°, ±, Ú±Ó-Ú° Ó-î -î? 2.4.3 '±Ö±øÚfl-° -î -î? 2.4.4 ±Úø-îfl-î, •Úfl«°, •ÿgæ°, -î Ó-î -î? 2.4.5 ±Úø-îfl-î ±%-î -î, -î ø-î Mfl-° -î -î ±±? 2.4.6 CEÈ-î -î, -î -î CEÚ-î, À-î -î, -î? ±Ú 2.5, ±-î, ±-î 2.6 'Ú±æ° Úøe 2.1 Í-ðÀV° ... -î ø fl-î fl-øÈ-î CEÒÀfl-î ±-î -î, ± È±ÚÀÓ-î -î ±-î -î, -î, -î? -î...-î ¶ö±-îÚ± ø%-òL√±Ö±-î, ±-î, ø-î -î Ó«-îÚ°? -î...-î ¶ö±-îÚ± Ó-î ÀM3-î, ø-îø-î ðîß -î Ó-î -î? CEÈ-î -î, -î -î CEÚ-î, À-î -î

13% MATCHING BLOCK 81/461 W

1. -î? ±Ú 2.2 √ðøø¶¶±-îÚ± fl-±-î, -î, -î À-î, -î, ~"° ÚøøÓ-î, Í-ðÀV° ..., ø, X±òL√° √ðø-î...±ø? -î...-î ¶ö±-îÚ±-î, ~±Ö...À° -î ±òø¶¶-î -î, -î ±-î CE?°, ± "°, -î...-î ¶ö±-îÚ±-î, ~±Ö...À° -î fl-±-î, -î -î, -î, -î, ø-îø-î ðîß fl-±Éfl-îÀ° -î, ~ÀÖ...°, ~ÿg°, ±±Ö fl-À-î, ~"° Àé... øø-À°, ± "°, -î...-î ¶ö±-îÚ±-î, ø-îø-î ðîß Ó-î M3øø° È±Ú± -î ø-î -î ±À°, ±-î -î ø

èQ-Ú°Í«° 33 2.3 -î...-î ¶ö±-îÚ± ø%-òL√±Ö±-î, ±-î, ø-î -î Ó«-îÚ° > Sê° ø-îfl-±° '±Ö±øÚfl-î -î...-î ¶ö±-îÚ±-î -î ÀÓ-î ± CE-î ±À-î ±°, -î ± -î, CE° -î, ±-î -î Ó«-î ±ÀÚ CE?± ±°, Ó-î ± í øfl-î ± fl-ø? ÀÚ·À-î > À-î øÚ°, ~"°, >, -î...-î Ó-î -î, ~±Ö-î Ó-î, '±Ö±øÚfl-î -î...-î ¶ö±-îÚ±-î -î À-î -î Í-ðÀÍ-ÀÀ√ Ö±À-Ú Ö±À-Ú -î...-î ¶ö±-îÚ±-î, ø-î fl-± fl-±ÀÚ±, È-î ÀÀ√ Öæ-î, Ó-î ±À° '±-î -î, fl-±ÀÚ±, ÀÈ-î ÀÀ√ ^ñ¶Ó-î -î ±À° Ó-î -î '±Ö±øÚfl-î -î...-î ¶ö±-îÚ±-î Ó-î ± ø-î: ±Ú ø-î ø-î Mfl-î -î...-î ¶ö±-îÚ±-î, ^ñ¶Ó-î ø-î fl-±, ÀÈ-î ÀÀ√ ø-î -î Ó-î? ~"° Ó-î Àfl-° ±-î, ~ÀÖ... -î...-î ¶ö±-îÚ± Àfl-î -î, øøøÓ-î X: ±ÀÚ-î, -î ±G±-î, ø°, ±À-î -î À-î -î CEÓ-î ± ø-î -î -î Ó-î ±øe-î, 'Ú...-î -î, ±Ú-î...° -î...-î ¶ö±-îÚ±

29% MATCHING BLOCK 82/461 W

Àfl-î Í-ð»-îÚ±? ÀÚ-î, Í-ð-îÚ±? ±Ú ø°, ±À-î -î... fl-î, ± > -î...-î ¶ö±-îÚ±-î, -î «ÉÚøeÚÓ-î -î ø-î -î Ó-î ±øeÀÓ-î -î √ðøe fl-øÓ-î -î -î fl-À-î, ÀÀ√°, ≈Ó-î -î, ±-î -î: ±Ú ø°, ±À-î -î...-î ¶ö±-îÚ±-î

ö±-îÚ±-î, ø-î fl-±°, ± ±øÓ-î fl-° ø fl-î fl-± ø°, ±À-î -î...-î ¶ö±-îÚ±-î, ≈√ðø±%-òæÚ° øÓ-î "° ... -î, À°, ÀÀ√° -î -î -î -î ±Ú, -î...-î Ó-î -î ±Ú Ó-î -î, -î...-î Ó-î -î, '±ø? Ó-î -î CEÒÀfl-î, -î...-î Ó-î -î, '±À° ±Àfl-î, ø? Àfl-î ±± qè fl-î -î, øÀ√°, Ó-î ±Ú CEÒÀfl-î -î -î...-î ¶ö±-îÚ±-î Ó-î ±À? -î, Èæ-î Ú±S±°, -î Ú±ÀÖ°, ø°, ±À-î -î...-î -î -î "° -î, øÀ√° -î -î -î

ö±-ÛÚ±, ±ÀÔ ±, ± ≈Mê Ó±, ± ¿? , -Í-ÀÚ, fl~ «œÀ? , -Û'Ôfl-Û'Ôfl-...øMê ø , ±À-Û'ÀÚ fl-À- ,
 Œ, Àé-ÀS , -Í-Û? .Ó-«øÓ...-É± , Œ- , À±%» ÀÓ-Û±À- , Û±ø ø-ø-Û± fl~ «œ øÚÀ , -Û'Ôfl-Û'Ôfl-?
 ΔÓ-ø, fl- , ± , ±- -√ððÀÓ...fl-?À- , ±fl-±fl-øÈ-ŒÓÓ± øÚ-«±%-Û fl-À- , ŒÓÓ±, øÚÀ?» : 'Û± , œ
 ? -Ûø- , %-±ø'Ó- , ? -Ûø- , %-±Û± , , fl~ «œÀ? , fl-±ÀË Í-ð» , ± Œ?± , ÉÛ... ŒÓÓ±
 √ððÀ , ±ÉÛœ , -Û?Àé-Û ŒÓ , ± , Û-À Í-ð»-Û±ø?fl-± øMê -Û'øX -Û± , ° flv-±ø, fl-± Ó-M3 fl~ «œÀ? ,
 ~±Ûø-fl- ±%- , À- , Í-ð-Û- , øèQ fl~ ø?Ó , øfl-c Û , ± flv-...±ø, fl-± Ó-M3 ~±Ûø-fl- ±%-

22% MATCHING BLOCK 101/461 W

Í, À- , Í-ð-Û- , Œ- œ øèQ Œ? , ° [:] |ø~ fl-À? , -...-Ûø±-ÛÚ± , ' - ' çð' | . Û , ± , Û±Ó-Û ~Ó-Û±À? , Ó-Ó-œ ,
 Í-ð-Û±?±Û ~ |ø~ fl-À? , -...-Ûø±-ÛÚ± , ' - ' çð' |ø~ fl- , ± , -

Í-ÀÚ-

41% MATCHING BLOCK 102/461 W

Í, 'ø-À2À?... 'e° -...-Ûø±-ÛÚ± , ' - ' çð' À- , ≈À ± |ø~ fl-À? , fl-±ÀË Í-ð» , ± -Û'øX fl-À- , ±

Í- √ððøÓ-á-±ÀÚ- , Í-ð»-Û±ø?fl-± øMê -Û'Û-±ÀÓ , ± ± ... fl-À- , ° Û , ± , Û±Ó-Û ~Ó-Û±? fl-Ó-fl-øø
 Ó-ÀM3- , Í-ð-Û- , øÚ «- , œ ° ± ð Ó-M3ø ~ . (i) ~±Ûø-fl- , •Ûfl«~Ó-Û±? (Human Relations Approach) : -...
 -Ûø±-Ûfl- Ó- , 'Ó-øÛÛ fl~ «œÀ? , ±ÀÔ øfl-±-Û-±%- , Ì fl- , À-Û ±- Ó-±À? , Àfl- fl-±ÀË
 øfl-±-Û-Í-ð-Z≈X fl- , À-Û "ðÓ...±ø? ø-Û , ~±Ûø-fl- , •Ûfl«~Ó-Û±À? , 'øL√ ≈«Mê° ± √ðð , Àe Hames A.F.
 Stoner > Charles Wankel-± , ~øL√-... ±-Û'ð Í-ðÀ~±À ±...° Ó-Û- , ± -À ÀÀ√Û Δ-:±øÛfl- -...-Ûø±-ÛÚ± 'Û , ±À-

37% MATCHING BLOCK 103/461 W

Í, fl-± , -Û± , -Ûø , %-±Û± fl- , ÀÓ- "À" Œ? ≈øÈ-ø-Û± , - , ø?Àfl- é-... , ±ÀÓ- , Ó-± ~
 fl-±ø- , - , œ

ø?fl- > ~±Ûø-fl- ø?fl-° ø? > Δ-:±øÛfl- -...-Ûø±-ÛÚ± , ~±Ûø-fl- ø?fl- øfl-À√≈È-± Í-ð-À-Ûøé-Ó- , øfl-c , ~À , - ,
 -Ûø- , -Ûø«-ÀÚ- , ±ÀÔ , ±ÀÔ ~±Ûø-fl- , •Ûfl«±fl-øÈ-øèQ-Û" |«ø±Û 'øÛfl-±
 Í, fl-

34% MATCHING BLOCK 104/461 W

À- , ÀÀ√ø ± ð ~Ó-Û±À? , ~" fl-Ó± ~ -...-Ûø±-Ûfl- fl~ «œÀ? , ' ± ±-±fl-± , é± , ≈±-?≈-± , ±Û-~ : «±?± "ðÓ-...
 ±ø? ø-Û± , - , Í-ð-Û- , øèQ '±± , ±-Û fl- , À- > fl~ «œÀfl- fl-±ÀË Í-ð» , ± ø?À ,

fl-±É fl- , ±À-°
 Û ≈ ± ,

25% MATCHING BLOCK 105/461 W

ÀÚ- , ~±Ó...À~ Û , 'Û≈À√ðð- , Ì±- , ~±Ó...À~ fl~ «œÀ? , fl-±É fl- , ±ÀÚ± "ð ~ ± ð ~Ó-Û±À? , ~" ø-øM° ± ð
 ~Ó-Û±? "±± , ± √ðð-Ó«-Û fl-À- , Û Ó-Û±À? , ~

ÀÓ... Elton Mayo, Fritz J. Roethlisberger, William J. Dickson, Mary Parker Follett-± , Û± ø-À-Û± ð Í-ð-À~±À ±...° Elton
 Mayo- , ŒÓÓ-ÀQ '±À~ø- , fl-± , ø%-fl-±À± "À- , - , fl-±ÀÀ√ "Ò" "À- , Western Electric Œfl-±•Û±ÛœÀÓ-
 1924 , ± ŒÓÀfl- 1933 , ± -Û «øL√ |
 ø~ fl-À? , ±%- , À- , Í-ð-Û- , -Û- , œé± %-± ±
 ÀÚ± ~ , ±- -Û- , œé±± , -Û ±Û- ø , ±À-

œfl' - 0 - 0 (3) 0 0 0 « 0 0 - 0 0 0 - 0 0 , ~ , 0 0 - 0 , œé - 0 , 0 0 - 0 0 , œé - 0 ± > flv - 0 ± 0 0 L / 0 0 - 0 , œé - 0 ± ° (4) fl - 0 ± À È - 0 ,
 √ 0 0 À ° , ± È Ú œé ° , ° La - 0 ± 0 0 - 0 , ' Ú ... ± Ú ... Í - 0 - 0 Ú fl - 0 - 0 , > fl - 0 ± % - 0 ± ± À ° - 0 , 0 0 0 ? « 0 0 ~ ± Ú - 0 È ± ° , - 0 , ± ± ± ° (5) Í - 0 » - 0 ± ? Ú
 0 - 0 M fl - 0 - 0 ± À È - 0 , È Ú ... 0 - 0 0 - 0 ß ~ È ~ - 0 , œé ° ± - 0 , ° (6) fl - 0 « œÀ ? - 0 , fl - 0 ± È , • Ú ± ? À Ú - 0 , œé - 0 À S 0 Ú À ? « ? ± Ú ° (7)
 fl - 0 « ° , % - 0 œ (Programme) > Ó - 0 ± 0 fl - 0 ± √ 0 0 À ° , Ú (Scheduling) ° (8) , ~ , - 0 é - 5 fl - 0 - 0 , Í - 0 Ú X 0 0 - 0 > ° La - 0 ± 0 0 - 0 - 0 , - 0 ...
 - 0 ± - 0 , ° 0 0 ... ± 0 ? - 0 - 0 ... - 0 0 0 ± - 0 Ú ± - 0 , œé - 0 À S œÉ - 0 À - 0 - 0 , - 0 ' - 0 ? ± Ú , • Ú À fl « - 0 Ó - 0 - 0 - 0 , ° Í - 0 - 0 M - 0 , ° - 0 , œé ... ± K È - 0 (H.L.
 Gantt) - 0 - 0 , ± fl - 0 0 È - 0 ~ 0 L / - 0 ... ± ~ - 0 ° 0 0 ± - 0 Ú ~ 0 « - 0 Ú » - 0 À ° - 0 - 0 ... ° , ° 0 0 - 0 0 Ú - 0 À ° 0 À √ À ° Ú ñ è è Δ - 0 : ± 0 Ú fl - 0 - 0 ... - 0 0 0 ± - 0 Ú ±
 ' s 0 È - 0 Z ± - 0 , ± 0 - 0 w ± 0 L / ' > ° , ± - 0 , œ fl - 0 ± Ú , e Ó - 0 fl - 0 ± - 0 , Í œ Ú ° ° ± 0 È - 0 - 0 Ú ± ° 0 fl - 0 ± - 0 , œé ° - 0 ± À - 0 0 fl - 0 À Ú ± ~ % - 0 - 0 - 0 , ±
 0 - 0 S è À ° , - 0 , 0 - 0 Π ° , Ú ° , ° Δ - 0 : ± 0 Ú fl - 0 - 0 ... - 0 0 0 ± - 0 Ú ± - 0 - 0 À Ó - 0 œ - 0 ± À - 0 ± ° , y √ ± - 0 Ú ± - 0 , fl - 0 0 ± - 0 ± ? 0 ? À ° , ~ , ... ± 0 È - 0
 Δ - 0 : ± 0 Ú fl - 0 - 0 ± À - 0 0 0 À ù ± ~ Π ° fl - 0 - 0 , ± ° √ 0 0 À Ó - 0 ... fl - 0 | 0 fl - 0 À fl - 0 0 0 0 ? « 0 0 - 0 Ú 0 - 0 , ± ± fl - 0 ± È ? ± ± - 0 - 0 0 0 0 ? « 0 0 - 0 Ú 0 - 0 , ~ ±
 fl - 0 ± È , • Ú ± ? Ú fl - 0 - 0 , À ° - 0 ~ - 0 , ° 0 0 - 0 fl - 0 - 0 , ° ± È - 0 ± fl - 0 - 0 , ± ° À ° fl - 0 ~ 0 0 Ú - 0 ~ ± ... - 0 - 0 Í - 0 À Ó - 0 - 0 ± 0 ... í ? ° Δ - 0 : ± 0 Ú fl - 0 - 0 ...
 - 0 0 0 ± - 0 Ú ± - 0 , ° ~ - 0 0 ± - 0 ± , ~ ± Ú ~ (Advantages or Benefits of Scientific Management) Δ - 0 : ± 0 Ú fl - 0 - 0 ... - 0 0 0 ± - 0 Ú ± - 0 ,
 ° ~ - 0 0 ± - 0 ± , ~ ± Ú ~ 0 0 - 0 0 È - 0 ? ° 0 Ú À fl - 0 ± Í œ Ó À fl - 0 ~ ° ... ± ° , Ú fl - 0 - 0 , ± ± ° , ° ± 0 0 Ú œ À % - 0 Ó ~ - 0 À ° 0 - 0 , ± ° ... (1) - 0 ...
 - 0 0 0 ± - 0 Ú ± - 0 , 0 ? fl - 0 œ Ó À fl - 0 , ° ~ - 0 0 ± (Benefits from the viewpoint of management) : - 0 ... - 0 0 0 ± - 0 Ú ± - 0 , œé - 0 À S Δ - 0 :
 ± 0 Ú fl - 0 - 0 ... - 0 0 0 ± - 0 Ú ± - 0 , ° ~ - 0 0 ± ± 0 ° 0 • ß - 0 , ± - 0 ñ (i) Δ - 0 : ± 0 Ú fl - 0 - 0 Ú X 0 0 - 0 À Ó - 0 | ° 0 - 0 - 0 ± , | 0 fl - 0 0 Ú À ° , ± , - 0 ?
 ± 0 0 á - 0 ± Ú , √ 0 0 0 é - 0 Í 0 0 ... ± 0 ? fl - 0 - 0 , ± ° , - 0 À ° Í - 0 » - 0 Ú ± 0 ? fl - 0 ± ° 0 M è - 0 ' 0 X - 0 Ú ± ° , ± - 0 - 0 œ ~ ± È - 0 Í - 0 » - 0 Ú ± ? Ú - 0 ' 0 X
 - 0 Ú ± ° , °
 50 (ii) Í - 0 » - 0 Ú ± ? Ú - 0 ' 0 X - 0 , Ú - 0 À ° ' 0 0 - 0 0 - 0 , M è ~ ± Ú ± Ú - 0 ± ° È « Ú fl - 0 - 0

21% MATCHING BLOCK 138/461 W

Í , ± , y √ - 0 - 0 ° , ° ± - 0 , - 0 Z ± - 0 , ± - 0 ... - 0 0 0 ± - 0 Ú ± - 0 , ? é - 0 Ó - 0 ± ° 0 0 œ fl ' - 0 0 - 0 ~ ± ° - 0 fl - 0 - 0 - 0 , ° (iii) Δ - 0 : ± 0 Ú fl - 0 - 0 ... - 0 0 0 ± - 0 Ú ± - 0
 √ 0 0 À ° , ± À - 0 , Ú - 0 À ° | 0 fl - 0 > - 0 ... - 0 0 0 ± - 0 Ú fl - 0 - 0 À ° - 0 , ~ À Ó ... , ° À ° ± 0 - 0 - 0 ± - 0 ' - 0

0 X - 0 Ú ± ° , > , ° 0 0 , • Ú À fl « - 0 À Í - 0 > À Í - 0 ° ± - 0 , Ú - 0 À ° √ 0 0 0 0 - 0 á - 0 ± À Ú ° ± 0 0 L / - 0 È ± ° , 0 ± À fl - 0 (iv) Í - 0 » - 0 Ú ± ? Ú - 0 ' 0 X - 0 , ± À Ó
 , ± À Ó | 0 fl - 0 - 0 - 0 , ~ È ~ - 0 , œé - 0 - 0 ' 0 X - 0 Ú ± ° , ° | 0 fl - 0 - 0 , ± , c 0 0 ~ ° , > ° ± 0 0 L / - 0 , - 0 ± 0 0 - 0 ± - 0 - 0 , Í , ° 0 0 Ú ° ° , ° (v) Í - 0 » - 0 Ú ± 0 ? Ó -
 - 0 Ú À ... - 0 , 0 - 0 - 0 ~ ± Ú - 0 ' 0 X - 0 Ú ± ° , ° (2) | 0 fl - 0 - 0 - 0 , 0 ? fl - 0 œ Ó À fl - 0 , ° ~ - 0 0 ± (Benefits from the viewpoint of workers) : Δ - 0 :
 ± 0 Ú fl - 0 - 0 ... - 0 0 0 ± - 0 Ú ± - 0 √ 0 0 - 0 Ó - 0 - 0 À Ú - 0

32% MATCHING BLOCK 139/461 W

Í , Ú - 0 À ° | 0 fl - 0 - 0 , ± œ ° , - 0 , ° ~ - 0 0 ± œ ° - 0 ± fl - 0 - 0 , œ , 0 0 ° ~ ° 0 Ú • ß - 0 , ± - 0 ñ (i) | 0 fl - 0 - 0 , ~ È ~ - 0 , œé - 0 - 0 ± À Í - 0 , Ó - 0 ± À ? - 0 ,

È œ - 0 Ú ° ± S ± - 0 , ~ ± Ú Í - 0 Í 0 Í Ó - 0 ° ° , ° ± - 0 , Ú - 0 À ° Ó - 0 ± À ? - 0 , ° c 0 0 Ú - 0 ± À Í - 0 ° ± - 0 - 0 fl - 0 ± À È - 0 , œé - 0 À S Ó - 0 - 0 , ± ' 0 0 fl - 0 ° P - 0 ± Ú
 ° ° , ° (ii) | 0 fl - 0 - 0 , ± ± Ú 0 , fl - 0 - 0 - 0 ' Ú ~ ± ° , œ fl - 0 ± È - 0 Ú ± ° , ± - 0 - 0 Ó - 0 ± À ? - 0 , ~ ± Ú 0 , fl - 0 Ó - 0 - 0 5 , À È - 0 (iii) √ 0 0 0 é - 0 œ ° ± ...
 Ó - 0 ± ' Ú ~ ± ° , œ fl - 0 ± À È - 0 , ? ± 0 ° , Q œ ? > ° , ± ° , - 0 À ° Ó - 0 ± À ? - 0 , flv - 0 ± 0 0 L / fl - 0 ~ ° ° , ° Ú - 0 À ° Ó - 0 ± À ? - 0 , ? é - 0 Ó - 0 ± > Δ Ú - 0 ~ ± ...
 - 0 ' 0 X - 0 Ú ± ° , ° (iv) Í - 0 » - 0 Ú ± ? Ú - 0 ' 0 X - 0 , È Ú ... fl - 0 ~ œé - 0 , ± √ 0 0 À Ú ± ? Ú ~ ° fl - 0 ~ È ~ - 0 , œé ° ± ° - 0 fl - 0 - 0 , ° (v) fl - 0 ± È , • Ú ± ? À Ú - 0 ,
 œé - 0 À S fl - 0 « œÀ ? - 0 , ° c 0 0 Ú 0

11% MATCHING BLOCK 140/461 W

Í - 0 , ± È fl - 0 - 0 , ° (3) , ~ ± À È - 0 , 0 ? fl - 0 œ Ó À fl - 0 , ° ~ - 0 0 ± (Benefits from the viewpoint of society) : (i) Δ - 0 : ± 0 Ú fl - 0 - 0 ± À - 0 | °
 0 - 0 - 0 ± È Ú , ° La - 0 ± 0 0 - 0 , fl - 0 ± % - 0 ± ± ° > ' Ú ... ± Ú ... Í - 0 - 0 Ú fl - 0 - 0 , Í - 0 - 0 ± À - 0 , - 0 , Ú - 0 À ° È ± Ó - 0 œé ° , • Ú À ? - 0 , ° - 0 Z ... - 0 ± - 0 ,
 fl - 0 - 0 , ± , y √ - 0 - 0 ° (ii) fl - 0 « œÀ ? - 0 , - 0 Ú ± 0 - 0 , | 0 fl - 0 - 0 ' 0 X - 0 Ú ± ° > ° , ± ° , Ó - 0 ± À ? - 0 , È œ - 0 Ú ° ± S ± - 0 , ~ ± Ú - 0 ' 0 X - 0 Ú ± ° , ° ± - 0 ,
 Ú - 0 À ° , ~ ± À È - 0 , > ° ±

À Ú ± ß ° , Ú , À È - 0 (iii) 0 ' À à ° ± 0 0 L / - 0 È ± ° , 0 ± À fl - 0 - 0 À ° , ~ ± È fl - 0 ... ± À Ú - 0 , - 0 Ó > √ 0 0 ° 0 ° ° , ° (iv) Δ - 0 : ± 0 Ú fl - 0 - 0 ...
 - 0 0 0 ± - 0 Ú ± √ 0 0 À ° , ± À - 0 , Ú - 0 À ° œ ° - 0 ± ... - 0 Ú À ... - 0 , Í - 0 » - 0 Ú ± ? Ú - 0 ... ° , ° 0 ± , - 0 Ú ± ° , ° Ú - 0 À ° , ~ ± À È - 0 , - 0 ± , fl - 0 ± - 0 , œ
 œ ° - 0 ± M è ± - 0 , ± ' À - 0 È é - 0 ± fl - 0 - 0 fl - 0 ~ ° À ° ... - 0 Ú ... - 0 Ú ± > ° , ± - 0 , ° ~ ± ± - 0 Ú ± ° , ° (2) œ ° Ú - 0 , œ œ Ú - 0 , ° (Henry Fayol : 1841-
 1925) ? È œ - 0 Ú œ fl - 0 ± (Life span) : Ó ~ - 0 fl « - 0 œ - 0 , fl - 0 Ú f à ± 0 K È - 0 À Ú ± - 0 ~ ° À - 0 , 1841 , ± À ° œ ° Ú - 0 , œ œ Ú - 0 , ° (H. Fayol)
 È í ú ç 0 ì fl - 0 - 0 , Ú ° 1925 , ± À - 0 , 0 Í - 0 À , • 0 - 0
 Í , ~ ± À , 85 - 0 Í - 0 - 0 , - 0 , À , 0 0 - 0 0 ~ ± - 0 , ± ± Ú ° 1860 , ± À ° 0 0 - 0 0 % - 0 ±
 fl ~ - 0 - 0 , œ À Ó - 0 œ ° ± ? ± Ú fl - 0 - 0 , Ú ± - 0 - 0 1918 , ± À ° % - 0 ± fl ~ - 0 - 0 , œ œ Ó À fl - 0 ' - 0 , - 0 , ç 0 ì fl - 0 - 0

Ù-À fl-±Ê , •Ù±?ÀÚ Ø-í 'j' ± CE?±± CE? , > CE?-í ,
œ " , ° , ≈Ó-í , ±- Δ-ZÓ- 'ÒœÚÓ-± (dual subordination) 'í

37% MATCHING BLOCK 145/461 W

í ... " ð -ÙØ-í , " ±-í , fl-í , ÀÓ- " À-í° (5) ØÚÀ?«À' -í , fl-Ó-± (Unity of direction) : '±À?À' -í , fl-Ó-± ±-í - ØÚÀ?«À' -í , fl-Ó-±-í ,

ÀÒ... -Ù±Ó«fl-... " " CE" √ððØ" ØÈ- fl-~«œ-í , fl-±ÀÈ-í , ±ÀÓ ≈Mè , '±-í , Ø-ZÓ-œ" , ØÈ- √ððØÓ-á-±ÀÚ-í , fl-~" ð
Ó-í , ÀÚ-í , fl-±ÀÈ-í , CE-é-ÀS √ððÀ" ±È... " " , ° , ≈Ó-í , ±- ØÚÀ?«À' -í , fl-Ó-± -í ÀÓ- CE-í-±À-±" , è√ððØÓ-á-±ÀÚ-í

14% MATCHING BLOCK 146/461 W

í , CE" , -í fl-±ÀÈ-í , Í-ØAV' ... fl-~" ð Ó-±À? -í , ÈÚ... fl-ØÈ-~" ð -ÙØ-í , fl-äÚ± Ó±fl-À-í ±-í - fl-ÈÚ" ð , ~ø¶¶ fl-±ÀÈ-í ,
±±ø" , ÀQ Ó±fl-À-í Ú±í 'Ú... ^ -í-±À-í -í ± ±" , CE" -í-Ú-í , •Ù-í , Èøí-~ Ó-í fl-±ÈØ fl-~" ð CE|œ ≈-Mè " À-í , fl-±ÈØ
, •Ù±?ÀÚ-í , ÈÚ... fl-ØÈ-~" ð -ÙØ-í , fl-äÚ± Ó±fl-À-í ±-í - fl-±ÈØ" , •

Ù±?ÀÚ-í , ±±ø" , ÀQ Ó±fl-À-í Ú ±S -í...-í¶ö±-Ùfl-° CEfl-±Ú ?À" °ø? fl-±øØfl- fl-~« -ÙØ-í , fl-äÚ± > fl-±øØfl-
CEÚÓ-± Ó±Àfl- Ó-± " À" < ?" , ±Ù-À" ...-í , ±ÀÓ fl-±È , •Ù±?Ú fl-í , ÀÓ- -Ù±À-í , Ú±ø ØÚÀ?«À' -í , fl-Ó-± ±À√Í-í ±
'±À?À' -í , fl-Ó-± , y√-í-Ú" , fl-±± CE" ~Ú øí-fl-í , CEÓ-~Ú Ø-ZÓ-œ" , ØÈ- øfl-œ √ððØ" ØÈ- CEÒÀfl- Í-Ø»-ÙiB" " , Ú±ø
(6) , ±Ó±-í , ì ¶±ÀÓ«-í , 'ÒœÀÚ -í...øMè-Ó-í ¶±Ó« (Subordination of individual interest to general interest) :
√ððØÓ-á-±Ú , -í , ~" , " ð -í...øMè CEÒÀfl- -í-í° , ≈Ó-í , ±- √ððØÓ-á-±ÀÚ fl-~«œ-í , -í...øMè-Ó-í ¶±Ó« , -í , ~" ,
√ððØÓ-á-±ÀÚ-í , ¶±ÀÓ«-í , 'ÒœÀÚ Ó±fl-À-í° CE" ±±ÀÚ √ððØÓ-á-±ÀÚ-í , ¶±Ó« Ó-Ó± , ±Ó±-í , ì ¶±ÀÓ«-í , ±ÀÓ
-í...øMè-í , -í...øMè-Ó-í ¶±ÀÓ«-í , ~ÀÒ... Ø-í-À-í , ±Ó CE?±± CE? , CE , ±±ÀÚ , ±Ó±-í , ì ¶±ÀÓ«" ð -í , øé-Ó-í " , , -í...
øMè-Ó-í ¶±Ó«-í Ì-ØÀ-ÙØé-Ó-í " , ° , ±Ó±-í , ì ¶±ÀÓ«-í , é-±" , CE" , -í Í-Ø-Ù±" , cØ" í fl-í , ±" " , CE , Øø" " ñ[fl-í]
Í-ØX«Ó-Ù fl-Ó-í-«-ÙÀé-í , ?" í-~ Ó-± > ^ -í-±" ?" @Ù±ØL√ ¶ö±-ÙÚ , {#} 'òø¶¶ÚÀ? -í , ±ÀÓ ≈øMè , eÓ-í ±% -í , ì , [-]
" Ó-È-± , y√-í-Ú... ±" ... % ≈øMè , •Ù±?
Ú > [-] Ó±-í , ±-í±ø" fl- -ÙØ-í , ?" «Ú° (7) -Ù±Ø-í , |ø" fl- " " √ððØÓ-á-±ÀÚ fl-~«œÀ? -í ,
CE , -í

16% MATCHING BLOCK 147/461 W

í ± √ðð?±ÀÚ-í , -Ù≈-í , ¶@±-í , ° -Ù±Ø-í , |ø" Àfl-í , -ÙØ-í , ~±} ±-í - √ðð?±Ú -ÙXØÓ-í 'í ... Ú... ±" ..., " ≈øMè , eÓ-í ±-í -
fl-~" «œÀ? -í , cøØÚ 'Ú≈ ±" , œ" > " , ± Í-Øø% »° -Ù±Ø-í , |ø" Àfl-í , " ±-í , √ðð±Øø" fl-í -í-±À-í Èœ-í Ú ±S±-í , ~±Ú ,
fl-~" «œÀ? -í , CE" ±±Ú , -í...-í , ±-í , ±Ó±-í , ì -í ¶

ö± , √ððØÓ-á-±ÀÚ-í , 'Ò«ÖÚØÓ-fl-í 'í¶ö±" ðÓ-í...±ø? -í , Í-Ø-Ù-í , øÚ" «-í , fl-À-í °
53 (8) CEfl-foefl-í , ì (Centralisation) : Èœ-í-À?À" CE" CEfl-±Ú 'Ú≈" -ØÓ-~øø¶¶@ø" ≈±œ" " , ±-í - CE , ±±Ú CEÒÀfl-
ØÚÀ?«" -øø-í-íB 'e √ððØ...Àe" ±" , ° CEfl-foefl-í , À-í , 'Ò«" " Í-Ø2% -í...-í¶ö±-ÙÚ±-í , ø¶¶À-í , fl-Ó-í-«ÀQ-í ,
Í-Ø-ÙØ¶¶Øø° √ððÀÓ-í fl-í √ððØÓ-á-±ÀÚ" ð" ä" -í-í¶¶-í , é-í Ó-±-í , CEfl-øffl-Ó-±-í , CEÁ" -í-±fl-í Ó±Àfl-í°
CEfl-foefl-í , À-í , Ø-í-Ù-í , œÓ-í " -ø-í-±fl-foefl-í , ì , ±-í , 'Ò«ñ" ± fl-Á√≈ 'Òø¶¶-í , fl-~" «œÀ? -í , ^ -í-±fl-í , ØèQ
-í-±í-±" , ° 'Ú...ø?Àfl-í CE" -í...-í¶ö±" , 'Òø¶¶Ú fl-~" «œÀ? -í , ^ -í-±fl-í , ØèQ fl-~" , > Í-Ø2% -í-ø¶¶À-í , -í , -í...
-í¶ö±-ÙÚ±" , ≈Mè -í...øMèÀ? -í , ØèQ -í-±í-±" , Ó-±" ð" " CEfl-foefl-í , ì -í-Ø-í- fl-Ó-È-± fl-Ó-í-«Q -í-± é-í Ó-±
Í-Ø2% -í-ø¶¶À-í , -í , ±±± " À-í -í-±fl-í-± fl-Ó-í-«Q -í-± é-í Ó-± 'Ò-ø¶¶ÚÀ? -í , ~ÀÒ... -í •ÍÚ fl-í , ± " À-í , ±-í...
±-Ù±À-í , CEfl-±Ú -í " ±Ó± -í , ± øÚ" , ~CEÚ" ð° -ÙØ-í , ø¶öøÓ-í 'Ú≈ , ±±-í , CEfl-foefl-í , ì > Ø-í-±fl-foefl-í , À-í , ~ÀÒ...
^ -í-± , ±" ... ø¶ö-í , fl-í , ±" " , ° Ó-À-í -í-Ø«" ±ÀÚ CEfl-±Ó± > Ø-í-± CEfl-foefl-í , ì -í-±Ø-í-±fl-foefl-í , ì CE?±±
" ±" , Ú±ø -í-Ø-í -í-Ø-í √ððØÓ-á-±ÀÚ Ó-±" ð" èø-í-±fl-foe" -í-Ø CEfl-foefl-í , ì í (decentralised centralisation) -í-±
èCEfl-foe" -í-Ø -í-±fl-foefl-í , ì í (Centralised decentralisation) CE?±± ±" , ° 'Ò«±» èØÈ-Ú ø , X±ØL√Ø" CEÚ" , ±-í ,
'øØfl-±-í , øÚ•Bø¶¶À-í , -í , fl-~" «œÀ? -í , CE?" , ±" " , øfl-œ CE" Åø fl-ø , X±ØL√Ø" CEÚ" , ±-í , ±±ø" , Q Ó±Àfl-
Í-Ø2% -í-ø¶¶À-í , -í , -í...-í¶ö±-Ùfl-À? -í , ° (9) ~±-ÙØÚ" 'j' -í-±fl-Ó-í-«Q CE-í , ±± (Scalar chain) : -í...-í¶ö±-ÙÚ±-í , ±" ð
ÚœØÓ-ØÈ-í øfl-í -í-±À-í , -í-í-ÀÚ-í , øøø-í-íB ø¶¶À-í , -í , -í...øMèÀ? -í , ~Ò... ø?À" , À-í ±2% -í-ø¶¶À-í , CEÒÀfl-
, -í «øÚ•Bø¶¶À-í -í-Ù" «ØL√ fl-Ó-í-«Q √ðð±Øø" Ó-í " , Ó-± -í...±±± fl-À-í , ° Fayol -í-À" ÀÁÚÚ √ððØÓ-á-±ÀÚ
% -í-±ØL√ é-í Ó-±øØfl-±-í , œ ±-í -í , øøÚ•Bø¶¶À-í , CE" , -í fl-~" «œ fl-±È fl-À-í , Ó-±-í , ± fl-Ó-í , ÀÚ-í ,
ø" fl-í -Z±-í , ±" ≈Mèø" ø fl-À" -í , √ððØÓ-ØÈ-í '±-È-± fl-í fl-ØÈ-í -í

15%

MATCHING BLOCK 148/461

W

Ú? -וי± -וי...øMèÀfl- , "%-œÓ- fl-À-וי , ±À? -וי , ~ÀÒ... ø?À` , é-~Ó-וי±-וי , √ðø-וי±" Í-Ø-Ú-וי , CEÒÀfl- ÚœÀ%-וי , ø?Àfl- √ðø-וי±ø"Ó- " , ° , ±Ò±-וי , ÌÓ-וי , ~ø¶¶ CE` ±±À` ±· ¢`ø ÚÓ«±ø-וי , Ó-וי±À?À` -וי , ø` fl-À` -וי , ~Ò... ø?À` , √ðø-וי±ø"Ó- " , ° , Ó-À-וי ^n¶Ó-וי , -À` ±· ·ÀÍ-וי` Ó≈-וי` ÀÓ-וי` "À` fl-Ó-וי«Q CE-וי , ±±Àfl- ¢øÍ-וי` "À` , , -וי , ± , ø-וי , CE` ±±À` ±· ±· ¶

ö±-ÚÚ fl-וי , ±` ±` , ° Fayol ¢-וי , Ú±` ø?À` , ÀÀ√Ú 'Gang Plank'° ÚœÀ%-וי ~±-ÚÚœ `Í` 'Ò«±» fl-Ó-וי«Q CE-וי , ±±-וי± 'Gang Plank' ¢fl-øÈ-וי CE-וי , ±± ø%-ÀS-וי , ~±Ò...À` CE?±±ÀÚ±` ~° Í-Ø-ÚÀ-וי , -וי , ø%-S CEÒÀfl-וי CE?±±` ±` , CE` G ¢-וי- U ¢-וי , ~ÀÒ... CEfl-וי±Ú CE` ±±À` ±· ·ÀÍ-וי` Ó≈-וי` ÀÓ-וי` "À` Ó-וי± G CEÒÀfl- F , F CEÒÀfl- E > ¢`-וי±À-וי A -ÚÚ «òL√ ø`À` , '±-וי±-וי , A CEÒÀfl- P , P CEÒÀfl- Q ¢-וי- ¢`-וי±À-וי V -ÚÚ «òL√` ±À-וי° ø?> ¢-וי , Ú-À` , ~` , > |À`-וי , 'Ú%-וי` , ~` , Ó-וי≈> √ðøøÓ-á-וי±Úøø ¢`-וי±À-

13%

MATCHING BLOCK 149/461

W

í`ø Ó-וי±À? -וי , CE` ±±À` ±· -וי...-וי¶ö±· ·ÀÍ-וי` CEÓ-וי±À`° Ó-À-וי ±≈-וי √ðøÀ` , ±ÈÚ "À` H > V ¢-וי , ~ÀÒ... , -וי , ± , ø-וי , CE` ±±À` ±· 54 ·ÀÍ-וי` CEÓ-וי±` ±` ±` , [CE` ~Ú Í-Ø-ÚÀ-וי , -וי , G ¢-וי- U ¢-וי , ~ÀÒ... CE?±±ÀÚ±` "À` , ÀÀ√]° ¢Àfl-וי Gang Plank -ויÀ`° Ó-À-וי , ±Ò±-וי , ÌÀé-ÀS Gang Plank -וי...-וי" ±-וי , fl-וי , ±` , ~` , Ú± fl-וי±-וי , Ì ¢-וי , Ú-À` fl-Ó-וי«

Q CE-וי , ±± (Line of authority) ?≈-וי« "À` , -ÚÀÍ-וי`° (10) `Í` ±-וי± ø-ויÚ...± , (Order) : √ðøøÓ-á-וי±ÀÚ 'וי` ...`ø -ויd-Ó-וי` `Í` ±-וי± ø-ויÚ...± , > , ±` ±øÈfl-וי` `Í` ±-וי± ø-ויÚ...± , Ó±fl-À-וי° -ויd-Ó-וי ø-ויÚ...± , -וי` ÀÓ-וי CE-וי±À` ±` , èè√ðøÀÓ-וי...fl-וי -ויd-וי , ÈÚ... ¢fl-øÈ-וי , øÍ-fl-וי È±` , ± > √ðøÀÓ-וי...fl-וי -ויd`ø , øÍ-fl-וי È±` , ±` , íí -וי , À` , ÀÀ√° 'Ú≈-וי , +-ÚÚ`-וי±À-וי , ±` ±øÈfl-וי ø-ויÚ...± , -וי` ÀÓ-וי CE-וי±À` ±` , èè√ðøÀÓ-וי...Àfl-וי , ÈÚ... ¢fl-øÈ-וי È±` , ± > √ðøÀÓ-וי...Àfl-וי Ó-וי±À? -וי , øÚø?«øÚ È±` , ±` , íí -וי , À` , ÀÀ√° , øÍ-fl-וי CE` ±fl-Àfl-וי , øÍ-fl-וי fl-וי±ÀÈ øÚ ≈Mè fl-וי , À` √ðøøÓ-á-וי±Ú , ±Ú-À` ...וי , ±ÀÓ Ó-וי±-וי , fl-וי±È , •Úiß fl-וי , ÀÓ-וי±À-וי , ° (11) , ~`ø` «Ó-וי± (Equity) : √ðøøÓ-á-וי±Ú , fl-וי` fl-וי` «œ-וי , √ðøøÓ-וי`-וי` ...`ø , ~`-וי±-וי CE-וי±Ú` ¶ Ì fl-וי , À-וי° Ú...±` , ¢-וי- ?` , ±` œ` Ó-וי± CEÒÀfl-וי , ~`ø` «Ó-וי±-וי , Í-Ø≈-וי` ~` , ° `Òø¶¶Ú fl-וי` «œÀ? -וי , ±±ÀÓ '±%-וי , ÀÍ-וי , CEé-ÀS

47%

MATCHING BLOCK 150/461

W

CEfl-וי±Ú Δ-וי` ¶ ~` fl-וי , ±` %-וי` À-וי Ú±° ¢-וי , -Z±-וי , ± √ðøøÓ-á-וי±ÀÚ-וי , √ðøøÓ-וי fl-וי` «œÀ? -וי , '±

Ú≈-Ó-וי... -וי`øX -וי±` , ° CE , ÈÚ... , fl-וי` Àfl-וי , ~±Ú ?`øøÚÀÓ-וי CE?±ÀÓ-וי "À-וי ¢-וי- ¶ÈÈÚÀ-וי±` ¶ Ì , -ויÉ-וי-וי±øÓ-Q "øÓ-וי...±ø? CEÒÀfl-וי √ðøøÓ-á-וי±ÚÀfl-וי ≈Mè -וי , ±±ÀÓ-וי "À-וי° (12) fl-וי±` «fl-וי±À` -וי , CE` , ±À? -וי , ¶ö±ø` , Q (Stability of tenure of service) : √ðøøÓ-á-וי±ÀÚ fl-וי` «œ-וי , ± √ðø±øø fl-וי`-וי±À-וי CE` ±?±Ú fl-À-וי , Èœ-ויÚ > Èœø-ויfl-וי±-וי , ¶È±ÀÓ° CEfl-וי±Ú fl-וי±ÀÈ fl-וי` «œ-וי , ±±Ú-À` ...וי , ÈÚ... Ó-וי±Àfl-וי` ÀÓøÚ , ~` , ø?ÀÓ-וי "À-וי° fl-וי±-וי , Ì ÚÓ≈-וי Ó-וי , À-וי ,

34%

MATCHING BLOCK 151/461

W

fl-וי±È "À` fl-וי` «œÀfl-וי √ðøÒÀ` fl-וי±È ø` ±ÀÓ-וי , ~` , ø?ÀÓ-וי "À-וי ¢-וי- -ויÚÀ-וי , fl-וי±È fl-וי , ÀÓ-וי , ~` , ø?ÀÓ-וי "À-וי° CE , ÈÚ... Ó-וי±À? -וי ,

Àfl-וי` ≈øMè , eÓ-וי %-וי±fl≈-וי , œ-וי , øÚ-וי , ±-ויÚM± ø?ÀÓ-וי "À-וי° %-וי±fl≈-וי , œ-וי , CE` , ±À? -וי , ¶ö±ø` , Q fl-וי` «œ-וי , '±Ú≈-Ó-וי... -וי`øXÀÓ-וי > √ðøøÓ-á-וי±ÀÚ-וי , √ðøøÓ-וי` ± , øMè -וי`øXÀÓ-וי , ±` ±` ... fl-À-וי , ° "À` Ó≈-וי fl-וי fl-וי` «œ-וי? fl-וי` «œ øÚ-וי«±%-ויÚ > √ðøø é-וי , -Sè±òL√ -וי...À` , -וי , CE` ~Ú -וי`øX , È±` , CEÓ-וי` øÚ √ðøøÓ-á-וי±ÀÚ-וי , ^-וי±-וי"øÓ«> é≈-וי` ~` , ° (13) Í-Ø?... (Initiative) : ¶È±œÈÚ ø%-òL√±` 'Ú≈ , ±À-וי , -ויÚø-וי , fl-äÚ±-וי , -וי , +-ÚÚ±` , ÚÀfl-וי`ø -ויÀ` Í-Ø?...° , ±-וי-ויøÚfl-וי ø , øÍ-וי` -וי , √ðøøÓ-ויÈ-וי ø¶¶À-וי , ~`ø fl-וי` «œÀ? -וי , "ø2À± > øMè Í-Ø?...`Àfl-וי , ~`X fl-À-וי , ° √ðøøÓ-á-וי±ÀÚ-וי , fl-וי±ÀÀ√ Í-Ø?... ~`ø"ø" øMè-וי , Í-Ø» , ° CE , ÈÚ... `Òø¶¶Ú fl-וי` «œÀ? -וי , -ויÚø-וי , fl-äÚ±-וי , Í-Øiß` , Ú > -וי , +-ÚÚ±` , ÀÚ-וי , CEé-ÀS ~`Ó-וי±` Ó-וי CE?> , ±-וי , ÈÚ... Í-Ø» , ±ø` Ó-וי fl-וי , ÀÓ-וי "À-וי° (14) ¢fl-Ó-וי±`ø -וי` -וי± ?`œ` , ¢fl-Ó-וי±-וי , ÚœøÓ-וי (Esprit de corps) : è¸fl-Ó-וי±`ø` øMèí ¢`ø` ±5-וי±fl-וי...øÈ-וי`-וי` ...`ø` "ÀÚ -וי , ±±ÀÓ-וי "À-וי° √ðøøÓ-á-וי±ÀÚ-וי , fl-וי` «œÀ? -וי , ~`ÀÒ... 'וי` ...`ø` , ~`iß` , Ó±fl-À-וי ¢-וי- ?`œ` , Í-Ø?...` Ó±fl-À-וי° -וי...øMè-Ó-וי √ðøø%-ויøÚ±-וי , ~`ÀÒ... , "À` ±ø-וי± > , -`øÓ-וי ¶ö±-ויÚÀÚ-וי , ~`±Ò... À` √ðøøÓ-á-וי±ÀÚ èÀfl-וי...-וי , øMèí √

10%

MATCHING BLOCK 152/461

W

ዕለታዊ ስራዎች ለተገኙት ሰዎች ምን ዓይነት ስራዎች ሊሰጡት ይችላሉ? ...

የሰው ሀብት ማስተካከያ ስራዎች ለተገኙት ሰዎች ምን ዓይነት ስራዎች ሊሰጡት ይችላሉ? ...

56 የተገኙት ሰዎች ስራዎች ለተገኙት ሰዎች ምን ዓይነት ስራዎች ሊሰጡት ይችላሉ? ...

19%

MATCHING BLOCK 153/461

W

... የሰው ሀብት ማስተካከያ ስራዎች ለተገኙት ሰዎች ምን ዓይነት ስራዎች ሊሰጡት ይችላሉ? ...

ሰው ሀብት ማስተካከያ ስራዎች ለተገኙት ሰዎች ምን ዓይነት ስራዎች ሊሰጡት ይችላሉ? ...

32%

MATCHING BLOCK 154/461

W

ዕለታዊ ስራዎች ለተገኙት ሰዎች ምን ዓይነት ስራዎች ሊሰጡት ይችላሉ? ...

46%

MATCHING BLOCK 166/461

W

י, ± "À" fl-~œ«À?~ו, Ê±Ú±ÀÚ±ו, ו...וִּוֹ± fl-ו, ± "°, ±ÀÓ-וּוּו, fl-äÚ± ו, +~וּ±, Àì Ó-±À?~ו, "À" ±ø.

Ó-± ~וּ±>, ± ± ±.
° CE ~Π Ò±~וּ - ~וּוּו, fl-äÚ±ו, ו, +~וּ±, ì > 'Ú~וּו«~וּ (Implementation and follow up) : ~וּוּו, fl-äÚ± √ðàì°, Û
√ððSè°, ±ו, 'øðL√ Ò±~וּ ו~וּ «±°, øÈ- ~ ~וּוּו, fl-äÚ±ו, ו, +~וּ±, ì > 'Ú~וּו«~וּו 'Ò«±» ~וּוּו, fl-äÚ±ו,
ו, +~וּ±, ì Û±, È-À°, ± ~øçðfl-√ððSè°, ±øÈ- "ø ו~וּו" "À", ~וּÀì-° 'Ú~וּו«~וּÀ~וּ, Û-À" ~וּוּו, fl-äÚ±ו,
'øL√øÚ«ø" Ó- SnΠøÈ-øø°, "ÀÈ" ø%ø-ø éÓ- fl-ו, ± ± ±, > SnΠøÈ-øø° ?"ו, fl-ו, ±ו, ÊÚ... , ±ÀÒ, ±ÀÒ
√ðàì°, ±ÊÚœ°, ו...וִּוֹ± çø"ì fl-ו, ± ± ±, ° 'Ú~וּו«~וּÀ~וּ, Û-À" "ø fl-±ÀÈ-ו, ו, +~וּ±, Àì-ו, CEé-ÀS CEfl-±Ú
ø-ו%~...øÓ-, È-À" Ó-± øí-fl- fl-ו, ± ± ±, 'Ò«±» fl-±Êøø° ±ÀÓ- ~וּוּו, fl-øäÓ- ~וּÀÒ"ø, •Ùiß "°, Ó-±~

42%

MATCHING BLOCK 167/461

W

י, ו...וִּוֹ± fl-ו, ± ± ±, ° ±À√±ì-~ > ~וּ±ø" ...fl- ~וּוּו, ו-Ó«~À~וּ, Û-À" ~וּוּו, fl-äÚ±ו, ~ÀÒ... CEfl-±

Ú ~וּוּו, ו-Ó«~À~וּ, √ðàì°, ±ÊÚ CE?±± ø?À" Ó-±> fl-ו, ±, y√~ו "°, ° ±ÊÚ... ±"ø ~וּ «±À", ~וּוּו, fl-äÚ±ו,
ו, +~וּ±, Àì-ו, ±±ÀÒ, ±ÀÒ 'Ú~וּו«~וּ» %~± ±ÀÚ± "°, ° ±~

26%

MATCHING BLOCK 168/461

W

י, Û-À" ~וּוּו, fl-äÚ±ו, fl-±" «fl-±ø~ו, Ó-± ~ו'øX ~וּ±, > Ì-øÀV' ... , ±òÚ, "È" °, ° 3.5 ~וּוּו, fl-äÚ±ו, Ò-ו, Û ~ו±
√ððfl-±ו, À" ~? ~וּוּו, fl-äÚ± √ðð

ì, Û ~ו...וִּוֹ±~וּוּו, 'çø.ì... fl-±Ê-ו-À" .ì... "°, ° ~וּוּו, fl-äÚ±ו, ~±ò...À" √ððÓ-á-±À~וּ, ^-ø-ו-Π...» fl-~ «, "%~œ
%~"-ì-~ ±øL√ fl-ו, ± ± ±, ° ~ו-ò-~ ~וּוּו, fl-äÚ± ~וּו CE?±±, > √ððÓ-á-±À~וּ, fl-±Êfl-~ « CE, "ø ~וּו Ò-À-ו, Ì-øÀV' ...
'ø" ~≈À±" ±S± fl-À-ו, ° fl-±ו, ו, ±ו, œ È-ÀÓ-ו CE" ~ו ~ו-ø-ו-ìß Ò-ו, À~ו, √ððÓ-á-±À~ו CE?±± ± ±, CEÓ-~øÚ
~וּוּו, fl-äÚ±> ø-ø-^~ìß
Ò-ו, À~ו, "°, ° ±ò±ו, Ì-~±À-ו-ו ± ± ±, CE" ~וּוּו, fl-äÚ±ו, Ò-ו, Û ~ו± √ððfl-±ו, √ððÓ-á-±À~וּ, '±fl'-øÓ-,
√ððfl'-øÓ-, fl-±ÀÈ-ו, ÈøÈ-~Ó-±, '± ±, Ó-~ו, Ì-øÀVÀ' ...-ו, ~וּוּו, øò √ðð^'-øÓ- Û±Ú± ø

95%

MATCHING BLOCK 169/461

W

ì ~ΠÀ°, ו, Ì-ø-~וּו, øÚ" «~ו, fl-À-ו,

° Ó-±"ø√
øððÓ-á-±À~ו-À? ø-ø-ø-ìß Ò-ו, À~ו, ~וּוּו, fl-äÚ± CE" ~ו .Àì-~ >Àì- CEÓ-~øÚ ±fl-~"ø √ððÓ-á-±À~ו ±fl- , ±ÀÒ
±fl-±øòfl- ~וּוּו, fl-äÚ±ו, ו...ו-~ ±ו, "ÀÓ-~ CE?±± ± ±, ° CE" ~ו CEfl-±Ú √ððÓ-á-±À~ו ø-ו-~±œ°, ~וּוּו, fl-äÚ±
CE" ~ו Ò±Àfl- CEÓ-~øÚ Ó-±À?~ו, øißÀ-ø-ø" Ó- fl-À-ו, 'øò- ~וּוּו, fl-äÚ±> .Àì-~ CEÓ-± ± ± ±,
° '±-ו±ו, ¶ßäÀ" , ±?œ ~וּוּו, fl-äÚ±øø° ?œ, «À" , ±?œ-
~וּוּו, fl-äÚ±ו, ° ±~ו, ~ÀÒ... fl-±Ê fl-À-ו, ° ±"øÀ" ±fl-~ו, ~וּוּו, fl-äÚ±ו, CE" ø-ø-ø-ìß

25%

MATCHING BLOCK 170/461

W

Ò-ו, Û CE?±± ± ±, CE, øø" ~וּוּו, fl-äÚ±ו, Ì-øÀV' ... ~ו± √ððfl'-øÓ-ו ~ו ~ו...ו" ±ו, ו ± øèQ ~ו± fl-±" «fl-±" ~ו±
√ðàì°, ±"øÓ-~±ø?~ו, Ì-ø-~וּו, øÚ" «~ו, fl-À-ו, .Àì-~ >Àì-° ÚœÀ%~ ±fl-øÈ- CE-ו, ±ø%~ÀS-ו, ~±ò...À"
~וּוּו, fl-äÚ±ו, ø

ìø-ìß Ò-ו, Ûøø" Ó~À" Ò-ו, ± ± ±.
61 ~וּוּו,
fl-äÚ±ו, Ò-ו, Û ~ו± √ððfl-±ו, À" ~? ↓ ↓ ↓ (1) øèQ 'Ú~ , ±À-ו, (3) fl-±" «fl-±À" ~ו, ø" ~

27%

MATCHING BLOCK 186/461

W

1. ÅÚ-ı, -Úø-ı, fl-äÚ± -ø-ı...» 'øÚ(, Ó-ı > √øøÓ-á-ıgfl-Ó-ı? "-ı, fl-ı, ÅÓ-ı, ± ± ... fl-À-ı, ° ı, +-ı -Úø-ı, fl-äÚ±, ± ø, fl- " ÅÓ-ı -Ú±À-ı, -ı ± ?œ, «Å", ± ?œ " ÅÓ-ı -Ú±À-ı,

° Í-ı? ± -ı, İıı-ı, +-ı Ü Cefl-ı±Ú √øøÓ-á-ı±Ú ±Ú Ó-ı-ı, Í-ı»-ı±ø?Ó-ı -ÚÀİ...-ı, -ı±É±-ı, -ı±, ±-ı, ÉÚ... -ÚÀİ...-ı, 'øL√Å «-ı?œ ? ± (penetrating price) øıö-ı, fl-À-ı, Ó-ı±Ú ıÅfl-ı Cefl-ı " fl-ı -Úø-ı, fl-äÚ± -ıÀ ° (iii) ~Ú±Ú-ı Cefl-ıœfl-ı -Úø-ı, fl-äÚ± (Profit-oriented plans) : fl-ı-ı, -ı, -ı, œ √øøÓ-á-ı±ÅÚ-ı, √øø±Ø fl-ı é-ı... " ~Ú±Ú-ı 'É«Ú fl-ı-ı, İ ~Ú±Ú-ı 'É«Ú fl-ı-ı, ÅÓ-ı ± -ı±-ı, Å √øøÓ-á-ı±ÅÚ-ı, 'øøııAQ-ı, -fl-É-ı Cefl-ı± Cefl-ı? ° Ó-ı± " ~Ú±Ú-ı 'É«ÚÅfl-ı Cefl-ı fl-À-ı, Cefl-ı -Úø-ı, fl-äÚ± -ı, % -ı± fl-ı-ı, ± " , Ó-ı±Åfl-ı ~Ú±Ú-ı, -Sê±øL√ -ıø-ı, fl-äÚ± -ıÀ ° √øøÓ-ı...±ø Ó-ı ± -ı 'É«ÅÚ-ı, Í-ı»AVÀ ... ø-ıø-ııß ø-ı-ı±À-ı, Cefl-ıÅS Cefl-ı±ÅÉ-ı, é-ı... øıö-ı, fl-À-ı, Cefl-ı? ° ± " , Ó-ı± ø-ı

22%

MATCHING BLOCK 187/461

W

1. ÅÚ-ı, -Úø-ı, fl-äÚ±-ı, " ø 'e° √øøÓ-á-ı±Ú '± ± œ -ıÅ√Å-ı, -ı, ÉÚ... Cefl-ı, y/√±-ı... ± -ı -é-ıø-ı-ı, ø, ±-ı ΔÓ-ıø-ı, fl-À-ı, Ó-ı± ø-ı, ÅÚ-ı, -Úø-ı, fl-äÚ±-ı, Í-ı»? ± -ı, İ° (iv) fl-ı-ı, -Úø-ı, fl-äÚ± (

Tax planning) : √øøÓ-á-ı±ÅÚ-ı, fl-ı±ÅÅ√ fl-ı-ı, Cefl-ı±Å-ııı-ı, +-ı° ı, '± "øÚ-ı-ı ÉøÈ-ı Ó-ı± 'Ó-ı...øL√ Cefl-ı œ -ıÀ " √øøÅÓ-ı...fl-ı √øøÓ-á-ı±ÅÚfl-ı "ø fl-ı-ı, -, -Sê±øL√ -ıø-ı, fl-äÚ± ΔÓ-ıø-ı, fl-ı-ı, ÅÓ-ı " , ° fl-ı-ı, İ, øıfl-ı, " Å, > , øıfl-ı -ıø-ı, ~±À fl-ı-ı, √øø±Ú fl-ı-ı, ± Ú± " Å √øøÓ-á-ı±ÅÚ Ú±Ú±Ø-ı, ÅÚ-ı, '± "øÚœ, ~, ...± Cefl-ı± Cefl-ı? ° Cefl-ı Éø-ı, ± Ú±, ?G "øÓ-ı...±ø? ı, -ı-ı √øøÓ-á-ı±Ú é-ıø-ı-ıøıö " , ° Ó-ı± "ø √øøÓ-ıøÈ-ı √øøÓ-á-ı±ÅÚfl-ı "ø Ó-ı-ı, fl-ı-ı,

64, -Sê±øL√ -ıø-ı, fl-äÚ± ΔÓ-ıø-ı, fl-ı-ı, ÅÓ-ı " , ° ø-ı, ÅÚ-ı, -Úø-ı, fl-äÚ±-ı, Í-ı»AV " ... " ±ÅÓ-ı fl-ı-ı, -, -Sê±øL√ Cefl-ı±Ú Å-ı±Å ~ ±-ı, " ÅÓ... √øøÓ-á-ı±ÅÚfl-ı -ıı-ı ÅÓ-ı ± " , ° (v) fl-ı « √øø± œ, -Sê±øL√ -ıø-ı, fl-äÚ± (Operational plan) : √øø± œ -ı ÅÓ-ı Cefl-ı±Å-ı, -ı-ı, İıı-ı, ~Mé -ıXøÓ-ı ± Cefl-ı±Ú fl-ı±É, •Ú±?ÅÚ-ı, Cefl-ıÅS 'Ú, -ı, fl-ı-ı, ± " , ° √øøÓ-ıøÈ-ı fl-ı±É, øıfl-ı-ı±À-ı, •Ú±?ÅÚ-ı, ÉÚ... ıfl-ıøÈ-ı Í-ı»-ı ~Mé √øø± œ -ı, % -ı± fl-ı-ı, ±-ı, fl-ı±ÉÅfl-ı "ø fl-ı «√øø± œ, -Sê±øL√ -ıø-ı, fl-äÚ± -ı ± " , ° Cefl-ı Ú SêÅ, -ı, Cefl-ıÅS øfl-ı -ıXøÓ-ı çø" İ fl-ı-ı, ± " Å-ı, fl-ı œ øÚÅ, ±À-ı, Cefl-ıÅS øfl-ı -ıXøÓ-ı çø" İ fl-ı-ı, ± " Å-ı "øÓ-ı...±ø? fl-ı «√øø± œ, -Sê±øL√ -ıø-ı, fl-äÚ±-ı, 'øL√ «Ó-ı ı, -ı-ı fl-ı " , ° •Ú±?ÅÚ-ı 'ÅÚfl-ı, " É > , ±-ı œ " , ° (5) √øøfl-ıø-ı 'Ú, ±Å-ı, -Úø-ı, fl-äÚ±-ı, √øøfl-ı-ı, Å-ı? (Plan on the basis of nature) : -

26%

MATCHING BLOCK 188/461

W

Úø-ı, fl-äÚ±-ı, √øøfl-ıøÓ-ı 'Ú, ±Å-ı, > ø-ıø-ııß Ø-ı, ÅÚ-ı, -Úø-ı, fl-äÚ± Cefl-ıÅÓ-ı -ı±, ± ±, ° ıøø " ÚœÅ%-ı '±Å ±%-ı± fl-ı-ı, ± " . (i) Cefl-ı-ıÅÓ-ı -ıø-ı, fl-äÚ± (

Physical plans) : √øøÓ-á-ı±ÅÚ-ı, Cefl-ı-ıÅÓ-ı

45%

MATCHING BLOCK 189/461

W

Í-ı»-ı±?±Úøø-ı, fl-ı± ... -ı-ı-ı ±-ı, , ~øÚø(» fl-ı-ı, ±-ı, ÉÚ... Cefl-ı -Úø-ı, fl-äÚ± ΔÓ-ıø-ı, fl-ı-ı, ± " ,

Ö±-Ü, ~" -Ü? Àé-Ü Ø, X±öL√ çð" ì √ððSé, ±-ü, fl-À, fl-øÈ- Ö±-Ü -Ü «±, '±ÄÄ√ø, X±öL√ çð" Àì-ü, -ü...
 ±-Üfl-ü ±-ü «±-üø ÜceÄ% -ü, -Ü? Àé-Ü -Ü Ö±-Üø -ü, ~±Ö...Ä, •Üiß fl-ü, ± ~, ° [1], ~, ...± ø%-ø "éÖ-fl-ü, Ì
 (Identification of Problem) : ø, X±öL√ çð" Àì-ü, √ððÖ±Ü Ö±-Ü ~, ~, ...± ø%-ø "éÖ-fl-ü, ±± fl-ü, ±±ø-ü,
 √ððÖ-á-±ÄÜ-ü, ' -±... ~, ...± Ö±Äfl-ø ±ø ð, ~, ...±ø -ü, √ððfl'-Ö-ü ¶¶-ü, ±-Ü Ê±Ü±? -ü, fl-ü, °, ~, ...±-ü, √ððfl'-øÖ-
 Ê±ÜÄÖ-ü -Ü±-ü, À, ø, X±öL√ çð" Ì fl-ü, ±, "Ê, ±Ö... ~, ° fl-øÈ-ø ð' ä √ððÖ-á-±ÄÜ-ü, 'ÄÜfl-ü Ö-ü, ÄÜ-ü, ~, ...±
 Ö±Äfl-ø CE ~Ü, 'La-Ü±øÖ-ü ±-ü, ±-Ü -ü '√ðð%-ø Ö-ü > ~, ±, Sn¶¶øÈ-ü" Ì «Ì-ð»-Ü±?Ü, |ø fl-ü fl-ü «%-±-ü, ceÄ? -ü,
 fl-ü «ø-ü, øÖ-ü √ðð' -øÖ-ø CE, "ð -ü, fl-ü fl-ü fl-ü Sè, -ø-ü Sè, fl-ü, ce (Trading) √ððÖ-á-±ÄÜ-ü, ' -±... ~, ...±
 Ö±Äfl-ø CE ~Ü, ø-ü Sè, "ò±, -Ü± > ~, ±, ø-ü Sè, fl-ü «ceÄ? -ü, ?~ü... -ü ±-ü, CE?Ü±?±-ü, Ä? -ü, CE?Ü±, ~Ä, Ü± -Ü± > ~, ±
 "ðÖ-ü...±ø? Ö-ü ±ø ð, X±öL√ çð" Ì fl-ü, ceÄfl-ü √ððfl'-Ö-ü, ~, ...± √ððÖÄ ~ð ø%-ø "éÖ-fl-ü, ÄÖ-ü "Ä-ü Ö-ü, ÊÜ...
 ø, X±öL√ çð" Ì fl-ü, ce-ü, -Ü «À-é-ü é-ü Ö-ü, CEfl-ü Ö-ü "ce ~ÄÜ± -ü > ø' -ü: Ö-ü Ö±fl-ü -ü, fl-ü, ° [2], ~, ...±-ü,
 ø-ü Äü≠ ¶ (Analysing the Problem) : ~, ...±-ü, √ððfl'-Ö-ü ¶¶-ü

34% MATCHING BLOCK 199/461 W
 ü, ±-ü øÜ-ü, ±-ü Äì-ü, -Ü-ü, ~, ...±ø -ü, ø-ü Äü≠ ¶ fl-ü, ±? -ü, fl-ü, ° ±-ü, Ü-Ä, ~, ...±-ü, fl-ü fl-øÈ-ü ' -Ä' -ü,
 ~±Ö±ÄÜ-ü, -ÜLö± øÜ«Ä' -ü,

Í-ð-Ü-ü, CE-üø √ðð±Ö±Ü... CE? ~, ±, y√-ü ~, ° CE ~Ü, Sn¶¶øÈ-ü" Ì «Ì-ð»-Ü±?ÄÜ-ü, CEé-ÄS ø, X±öL√
 çð" Ì fl-ü, ceÄfl-ü CE?ÄÖ-ü "Ä-ü, ±-ü, ±ø?ÄÜ fl-ü-øø ^-ü... ±-ü, ±-Ü Í-ð»-Ü±ø?Ö-ü ~, °, Í-ð»-Ü±ø?Ö-ü ^-ü... fl-ü ce
 Ö-ü, ÄÜ-ü, Sn¶¶øÈ-ü" Ì «ñ" ð ±ø fl-ü -Üø-ü, ~±Ä fl-ü -ü, øÍ-fl-ü, Í-ÄÜ-ü, Ü, øfl-ü -ü, øÍ-fl-ü ~±Ä-Ü-ü, Ü,
 √ðð' -øÖ-ü, ø-ü Äü≠ ¶ Äì-ü, ~±Ö...Ä, ~, ...±ø ±≠ÄÈ -ü, fl-ü, ± √ððÄ, ±ÊÜ° CE CEfl-üÜ, ~, ...±-ü, 'ÄÜfl-üø
 , ce ~±øÜÖ«±-ü, Ì fl-ü, ce øMè > Í-ð-Ü±?±Ü Ö±Äfl-ø CE, øø -ü, "ÄÖ... øfl-üÄ± ~±ÄÄ√ √ðð±, øfl-ü ±-ü, øfl-üÄ± ~
 '±ÄÄ√ √ðð±, øfl-ü, ~, ...±-ü, √ðð±, øfl-ü Í-ð-Ü±?±Üøø ø-ü Äü≠ ¶ fl-ü, ÄÖ-ü "Ä-ü ±-ü, '√ðð±, øfl-ü Í-ð-Ü±?±Üøø
 -ü Ê«Ü fl-ü, ÄÖ-ü "Ä-ü
 67 [3], ~±Ö±ÄÜ-ü, ø-ü fl-ä -ÜLö± 'Ü≈, g±Ü (Searching Alternative Solution) : ø, X±öL√ çð" Ì √ððSé, ±-ü, -üÄ%-Ä,
 øèQ-Ü" Ì «ÈÈ-ü -Ü «±, -ü Ö±-Ü ~, ~±Ö±ÄÜ-ü, ø-ü fl-ä -ÜLö± 'Ü≈, g±Ü CEfl-üÜ > ~, ...±, ~±Ö±ÄÜ-ü, øøø -üß
 -ÜLö± Ö±fl-üÄÖ-ü -Ü±Ä-ü, ° ð, ~ø¶¶ø-ü fl-ä -ÜLö± 'Ü≈, g±Ü ð, ~, ...±, ~±Ö±ÄÜ-ü, øÍ-fl-ü Í-ð-Ü±, ° ≈Ö-ü, ±-
 ø, X±öL√ çð" Ì fl-ü, ceÄfl-ü Ö-üøø, y√-ü ø-ü fl-ä, ~±Ö±Ü 'Ü≈, g±Ü fl-ü, ÄÖ-ü "Ä-ü ø-ü fl-äøø 'Ü≈, g±Ü fl-ü

64% MATCHING BLOCK 200/461 W
 ü, ±-ü, ~, °, CE, øø -ü, ce ~±-ü Ö-ü, •ÜÄfl«ø-ü%-±-ü, -ø-üÄ-ü%-Ü± fl-ü, ±? -ü

ü, fl-ü, ° ø-ü fl-ä -ÜLö± 'Ü≈, g±ÜÄÜ-ü, ø-ü ¶, øÈ-ø, X±öL√ çð" Ì fl-ü, ce-ü, :±Ü, ø' -ü: Ö-ü, Í-ðæ±-üÜce
 ø%-öL√ ±-ü ±-üÜ > ?" -ü, ø' Ö-ü, Í-ð-Ü-ü, øÜ «-ü, ce
 ° Í-ð?± -ü, ¶¶-ü, ±-Ü -ü ± ±, CEfl-üÜ √ððÖ-á-±ÄÜ-ü, ø-ü Sè, -üøX-ü, √ðð, ±Ä, ø-üø -üß ø-ü fl-ä Í-ð-Ü±,
 '±ÄÄ√ CE ~Ü, -ÜÄì...-ü, øÍ ±Ü -üøX, Í-ð»-Ü±?Ü -ü... ~, "ò±, fl-Ä-ü, ^-ü... ~" ~ "ò±, fl-ü, ±, fl-ü «fl-ü, ø-ü Sè,
 -Üø-ü, fl-äÜ± √ðð, Ü, ø-ü Äì-ü -ü: ±-ÜÜ ø' -ü ±Ü "ðÖ-ü...±ø? ø-ü Sè, -üøX ÊøÜÖ-ü, ~, ...±, ~±Ö±ÄÜ-ü, ÊÜ...
 Í-ð-ÜÄ-ü, ±Mè CEfl-üÜ ø-ü fl-äøÈ-ü, -ü«øø fl-ü Ü ~√ðð, " > fl-ü «fl-ü, Ö-ü øÍ-fl-ü fl-ü, ÄÖ-ü -Ü±-ü, Ä, ø, X±öL√ çð" Ì
 øÜ ≈r« > ~, Ê, ±Ö...° [4], -ü«Äìá-ü ø-ü fl-ä øÜ-ü±%-Ü (Selecting the Best Alternative) : ~, ...±, ~±Ö±ÄÜ-ü,
 ø-ü fl-äøø -ü, ~Ö... CEÖÄfl-ü, Ä-ü«±M ø-ü fl-äøÈ-ü øÜ-ü±%-Ü fl-ü, ±? -ü, fl-ü, ° ø-üø -üß ø-ü fl-ä -ÜXøÖ-ü,
 , ≈ø-üÖ± > ~, ≈ø-üÖ±, Ö≈r Ü± ~ fl-ü ø-ü%-±-ü, -ø-üÄü≠ ¶ fl-Ä-ü, -ü«±Ä-Üé± Í-ð-Ü ≈Mè > fl-ü, ce
 ø-ü fl-äøÈ-ü øÜ-ü«±%-Ü fl-ü, ± ~, ° -üø± 'Ü≈ ±, ce CE ø-ü fl-äøÈ-ü, ±-ü, % > ~, fl-ü ~±Ä ±-ü -ü √ððÖ-fl-ü
 √ððÖ-øSè, ±, 'Ä-Üé± fl-ü-ü fl-ü, CE, "ð ø-ü fl-äøÈ-ü ~, -ü«Äìá-ü, -ü«Äìá, ~±Ö±Ü -üÄ± "ðÄ", -ü, ÊÜ... ø-ü È-ü, -ü,
 ±Ü-ü. E±fl-ü, øÜßøø øÖ-ü%-±-ü, øÈ-ü √ððÄ, ±Ä-ü, -ü-ü, ± «ø?Ä, ÄÄ√Ü° [fl-ü] √ððÖ-ü...±ø Ö-ü -ü ~±Ä -ü, Äè
 Ä≈r øfl-ü, 'Ü≈-Ü±Ö-ü ø-ü Äü≠ ¶ -ü, [±] -ü ~±Ä -ü, y√-üÜ± > √ððÄ%-øÜ±-ü, ~ÄÖ... ~øÖ-ü-ø-üÖ±Ü, [-]
 , ≈ø-üÖ± ≈Mè, ~, ±-ü, -ü, •¶Ä -ü, ce ~±-ü Ö-ü± [5] ø, X±öL√ -ü, ±-Ü±, Ì (Putting the Decisions into
 Action) : ~, -ü«Äìá-ü ø-ü fl-äøÈ-ü øÜ-ü«±%-ÜÄÜ-ü, -Ü-ü, -üø¶Ä-ü CE, øÈ-Äfl-ü -ü, ±-Ü±, Äì-ü, ÊÜ... √ððÄ, ±ÊÜce, -ü

45% MATCHING BLOCK 201/461 W
 Ü? Àé-ü Ü çð" Ì fl-ü, ÄÖ-ü "Ä-ü ±-ü, ÊÜ... ?-ü, fl-ü, CE, fl-ü -ü... -üø±-ü fl-ü fl-ü

ô¶¶-î ≈ †æ ¶-î - î-ð-î ¶... ≈ †æ " > , ± √ððÀ° , ±ÉÚ° Ç, " ð , Àe -î Ó«-î ±Ú ' -î ¶ö±-î , Àe , ± ~ ? , ... -î " î « " > , ±
 Î-ðð%-î-ð° øÚ•ßð ð†Ó-î ÇÉ-ÀS ' -î ... ðL√-î , cæì ðMê ¶-î - ? ≈ -î « Ó-î ±ðð ð-î Àù± ¶À-î , ÉÚ... Ç , ~ ð¶¶ ð-î ¶ , ðð
 √ððÀ° , ± fl-î , ± " , Ó-î ± ~ . ? ±ðÓ«fl-î fl-î ± « , •Ú±?Úñð-î ÚÀ° , ± À-î , Î-ð-î -î , ' ± , √ðð±ð5 (ROI) , √ðððÓ-
 Ç , ± À-î , √ðð±5 ' ± , (EPS)° , •ÚðM-î , Î-ð-î -î , ' ± , √ðð±ð5 (ROA) , " ðfl≈-î " ððË-î , Î-ð-î -î , ' ± , √ðð±ð5 (ROE)
 " ðÓ-î ... ±ð?° ? -î ±É±-î , ' -î ¶ö±ñ-î ±É±À-î , -î , ' - (market share) , -î Ò... Éæ-î Ú % -ÀSê-î , Ó-î -î , -î À-î ... -î , ðì ±Ú ,
 ð-î SÈÀ° , -î , -î Úð-î , ± ì " ðÓ-î ... ±ð?° ? Δ?ð fl-î , •ÚðMñð±... ±KÈ-î ¶-î - " La-î Ú±ðÓ-î , Éæ-î Ú ± -î fl-î ± « fl-î , çæ
 Ç , ± ?° ? ±Ú-î , •Ú?ñ-î ... -î ¶ö±-î ÚÚ± , øÚ ≈ Mè -î ... øMÈÀ? -î , -î , ± , ¶-î - ' ð-î : Ó-î ± , ÇÈ-î fl-î øÚ fl-î ... ± -î - Ç-î Ú ± ?
 ± -î , çæ -î ... øMÈÀ? -î , ' ð-î : Ó-î ± , √ððð ' é-À-î , -î Úð-î , ± ì ± -î - Î-ð-î ß , ' Ú " fl-î -î Úð-î , fl-î äÚ ± " ðÓ-î ... ±ð?° ? ' øMê ¶-î -
 fl-î ± % -î ± ± ' øÒçð " ìñ ' øMê
 Î-ð»À , -î , Ó-î -

32% MATCHING BLOCK 206/461 W

î , ± -î ±ð fl-î Ó-î , -î Úð-î , -î ... À° , -î , " ð± , -î ' øX° ? : À-î -î ¶ì ± ¶-î - Î-ð-î ß , ' Ú " fl-î fl-î ± « ± -î çæñ-î ... À° , -î , ð¶¶-î , ¶-î -
 Ó-î , Ú , -î ±É±-î , É±

Ó-î fl-î , ì -î ÚÀ-î ... -î , ± -î ± , ÇE-î ÚÀÈ-ÀKÈ-î -î , ± -î ± , -î Ó«-î ±Ú -î ÚÀ-î ... -î , Î-ð-î ß , ' Ú " ð
 Ó-î ... ±ð?° ? ð-î -î ÚÚ ± -î -î •ÚÚ -î ... -î ¶ö±ñ?é-î Ó-î , y√√±-î Ú± ¶-î - -î ' øX° ? Î-ð-î » -î Ú±?Ú -î ... -î ¶ö±ñ?é-î Ó-î , -î ÚÀ-î ... -î ,
 ðì ±Ú , ± ± -î , ± À-î -î , ± -î ± , " La-î Ú±ðÓ-î -î , é-î ± À-î é-î -î -î : GÀ-î , •x , ± -î , À-î , y√√±-î Ú± , " La-î Ú±ðÓ-î -î , -î ...
 -î ± -î , " ðÓ-î ... ±ð?° ? √ðð ≈ øMê -

22% MATCHING BLOCK 207/461 W

î , -î ... -î ± -î , ñ ± Ò ≈ øÚ fl-î fl-î , ì , -î ' øX-î , Ò-î , Ú ± -î - ÇE , ± ?° ? -î ... -î ¶ö±-î ÚÚ ± -î ... -î ¶ö±ñ-î Úð-î , fl-î äÚ ± >
 øÚ , La-î -î , fl-î ± « é-î Ó-î , -î ... -î ¶ö±-î ÚÚ ± Î-ð-î ß , ' Ú -î Úð-î , fl-

äÚ ± , ' Ó-æÓ-î Ç fl-î À° À° -î , ' Ú-î Ó-î ± " ðÓ-î ... ±ð?° ? √ðððÓ-á-î ± ÀÚ-î , ' øMê , ? ≈ -î « Ó-î , y√√±-î Ú± ¶-î - ' ± ' Ç ± ' ± ± ? ±
 ' ± ± ? ± -î ±

55% MATCHING BLOCK 208/461 W

À-î ø%-ð " éÓ-î fl-î , ± ÇE : À° > ¶ " ð %-± -î , øË-î ð-î -î ¶ , À fl-î ¶ fl-î øÓ-î fl-î À-î , √

øðÀ° , ± À-î , ÇE-ÀS ' -î ... " ð Ç fl-î À° : Ó-î -î ± À-î SWOT ð-î Àù± -î ¶ fl-î , ± √ððÀ° , ± ÉÚ° > À° , ø-î , %-î (Weilrich) ¶-î -
 fl≈-î Ú fÉ (Koontz) 2005 , ± À° ¶ fl-î øË-î SWOT " ... ±ð-î ¶ C' -î -î , √ððð¶¶±-î fl-î À-î , Ú° ¶ " ð SWOT matrix " øÚ•ß-î , ± -î .
 70 SWOT Matrix ' -î ... ðL√-î , cæì Î-ð-î Ú±?±Ú (Internal Factors) -î ±ð " ... fl-î √ðð-î ± -î (External effects) O : Opportunities
 [, ≈ À° ± , ~ "] T : Threats [± ' Ç ± , ~ "] S : Strengths [' øMê , ~ "] W : Weaknesses [? ≈ -î « Ó-î , ~ "] SO Ç fl-î À° .
 , -î « ±ð fl-î ñ , -î « øÚ•ß (Maximum) (Minimum) , fl-î Ç fl-î À° " √ððÀ° , ± fl-î À-î , √ðððÓ-á-î ± ÀÚ-î , ' øMÈÀ fl-î ± ÀÈ
 " ±ð-î , y√√±-î Ú± -î , ≈ ø-î Ò± -î Ú± > , ± ± (Successful strategy of utilizing the organisation's strength to take advantage
 of oppor- tunities) WO Ç fl-î À° . , -î « øÚ•ß fl-î , ì ñ , -î « øÚ•ß fl-î , ì (Minimize) (Minimize) Î-ð-î ß , ' Ú " fl-î Ç fl-î À°
 √ððÀ° , ± À-î , -î Z± -î , ± ± -î « Ó-î ± À fl-î ? " -î , fl-î , ± ± ± ÁÓ-î , y√√±-î Ú± -î , ≈ ø-î Ò± -î Ú± > , ± ± , ° (Developmental
 strategy to overcome weaknesses in order to take advantage of opportunities) ST Ç fl-î À° . , -î « ±ð fl-î ñ , -î « øÚ•ß
 (Maximum) (Minimum) ' ± ' Ç ± ÇE ± fl-î ±ð-î ± -î , ÉÚ... Ç fl-î À° " √ððÀ° , ± (Use strategies to cope with threats) WI Ç fl-î À° .
 , -î « øÚ•ß fl-î , ì ñ , -î « ±ð fl-î fl-î , ì (Minimize) (Maximize) Ç " Ú , -î Ú , ± -î , ì , -î , ± , Ú (e.g. Retrenchment, Liqui-
 dation) O T S W Ç " À° Ó ≈ -î -

23% MATCHING BLOCK 209/461 W

î ±ð " ... fl-î -î -î ' -î ... ðL√-î , cæì -î Úð-î , À-î : ðÓ-î : çæ Ó-î ± " ð ± -î , ± √ðððÓ-á-î ± ÀÚ Ç fl-î À° " ø-î fl-î fl-î À-î , Ú Ó-î ± À? -î ,
 ' -î ... " ð ' Ó-æÓ-î , -î Ó«-î ±Ú -î -î -î -î -î ¶... ÀÓ-î , ð-î ø-î -î ß , ~ À° , -î ,

ÉÚ... ð-î ð-î ß SWOT Matrix ΔÓ-î , çæ fl-î , ± Î-ðð%-î-ð-î
 71 3.9 Ç fl-î À° " Ó-î -î Úð-î , fl-î äÚ ± (Strategic Planning) ^ -î -î ¶... ÀÓ-î øÚð? « @Ü , ~ À° , -î , ~ ÀÒ... ¶ fl-î øÚð? « @Ü ' -î ¶ö±
 ÇÈÀ fl-î √ðððÓ-î ... ±ð ' Ó-î -î ¶ö±ÀÓ-î

32%

MATCHING BLOCK 210/461

W

fl-±-r, r-±-r, Àfl- '±Ú±-r, ÊÚ... ÊøË-~ -Úø-r, fl-äÚ±"ð "À2À Cefl-Ã"° , ±~ø-r, fl- CÉé-ÀS ±"ð `søË- r-...r" ±-r, fl-r, ± CÉ-À > fl-±-r, r-±-r,

œ Ê-ÀÓ- , ±Ò±-r, ÌÓ-~ √ððÓ-á-±±ø-Ó-±-r, , •ú≈±œÚ " > , ±Àfl- CÉ-±-Á-±- , ° Ó-œ-Ë √ððÓ-á-±±ø-Ó-±-Ú"Ì« -Úø-r, À-À` fl-±-r, r-±-r, œ √ððÓ-á-±±ÚÀfl- øË-Àfl- Ó±fl-ÀÓ- " , ° ø-ø-Ë-Ë fl-±-ÀÊ , ±Ú-À` ...-r, Í-ð-Ú-Ú- , "ð √ððÓ-á-±±ÀÚ- , 'øð¶¶Q > 'çð-ø-Ó-øÚ`«-r, fl-À- , ° ±-r, ±"ð , ±Ú-~ ... 'ÀÚfl-±-À` "ð øÚ`«-r, fl-À- , √ððÓ-á-±±ÀÚ- , Cefl-Ã` -Ó- -Úø-r, fl-äÚ±-r, Í-ð-Ú-Ú- , ° -rðÓ-~ ± Ó-

27%

MATCHING BLOCK 211/461

W

Ì, ÀÚ- , -Úø-r, fl-äÚ±` -r-~ ¶...» `øÚ(, Ó-± > √ððÓ-á-±±ø-Ó-±-?`-r, fl-r, ÀÓ- , ±" ±" ... fl-À- , ° ±-r, ±-Ú -Úø-r, fl-äÚ± , ±" ø` , fl- "ÀÓ- -Ú±À- , -r± ?œ, «À` , ±?œ> "ÀÓ- -Ú±À- ,

° CÉ" `ðÚ , (Haynes) ±-r-~ ...±ø , (Massie) -rÀ` ÀÀ√ÚñëëCefl-Ã` ~ " -Úø-

35%

MATCHING BLOCK 212/461

W

Ì, fl-äÚ±-r, CÉ, "ð` -` ` ± ±Ú fl-Ó-fl-øø` `øÚø(Ó- -r-~ ¶...» , y√±-rÚ±-r, CÉ` ±fl-±ø-± ± fl-r, ±-r, CÉ%-ÒÚ± fl-À- , CÉ` ø

ø` , •ÚÀfl«-r '±À- , CÉÒÀfl-ø-À-` ¶ Cefl-±ÀÚ± Ó-ÀÓ-...-r , g±Ú -Ú±> , ±" ±" , Ú± , 'Ó%- CÉ` øø` øÚ`«-r, fl-À- , -Ú-Ú- , -r...øMê -r± √ððÓ-á-±±ÀÚ- , fl-±` «fl- ±À-Ú- , Í-ð-Ú-Ú- , °í flv-œ` ...±` -r (Cleland) ±-r-~ øfl-~ (King)-±-r, ~ÀÓ-ñëë -r-~ ¶...ÀÓ- ±fl-øÚø?«@Ú , ~À` -r, ~ÀÓ... ±fl-øÚø?«@Ú -r¶ö± CÉÒÀfl- ±fl-√ððÓ-...±ø` Ó- -r¶ö±` , -Í-ÚÀfl- '±Ú±-r, ÊÚ... CÉ` ÊøË-~ -Úø-r, fl-äÚ±` Ó-±"ð " Cefl-Ã` °í Cefl-Ã` -Ó- -Úø-r, fl-äÚ±-r, √ððÓ±Ú Í-ð-Ú-Ú-?±Ú " ~ %-±-r, øË- `Ó±ñ` " `é , Cefl-Ã` -Ó- Í-ðÀV` ..., Cefl-Ã` ø¶öø- , fl-r, Ì ±-r-~ , `øÏÓ- -Úø-r, fl-äÚ±" ~ " `é øÚÓ«±-r, ÀÌ- , CÉé-ÀS √ððÓ-á-±±Ú √ððÓ-á-±±ø-Ó-±-Ú"Ì« -r

27%

MATCHING BLOCK 213/461

W

Úø-r, À-À` Ó-±-r, ?`øÚ` -øe ±-r-~ fl-±Ê øfl- "À- Ó-± ø-À-Ú-Ú-Ú± fl-À- , Ó±Àfl-° √ððÓ-á-±±Ú øfl- fl-r, À-Ú ±-r-~ , •ÚÀ? -r, -r•ðÚ øfl- -r±À- "À- Ó-±

øÍ-fl- fl-r, ±" À` , Ó±Àfl-° Cefl-Ã` -Ó- Í-ðÀV` ... " ~ √ððÓ-á-±±ÀÚ- , ±~øçfl-?`øÚ` -øe ø¶öø- , fl-r, ±" ±øfl-Ú± "À- ?œ, «fl-±` œÚ° ø-øÚÀ` , ±À- , Í-ð-Ú-Ú- , √±` , √ð±ø5 (return on investment), -r'øX (growth), -r±Ê±-r, -r-~ (market-share) "ðÓ-...±ø? Cefl-Ã` -Ó- Í-ðÀV` ...-r, 'ðL√-«Ó-±` ±-r, ±øø` , -r"ð ?œ, «fl-±` œÚ° Cefl-Ã` ø¶öø- , fl-r, ÀÌ- , CÉé-ÀS √ððÓ-á-±±Ú ±fl-±±øfl- Cefl-Ã` `çð"Ì fl-r, ÀÓ- -Ú±À- , ° øfl-À√~ √ððÓ-á-±±Ú ø-øÚÀ` , ±- -Úø-r, fl-äÚ± Cefl-Ã` `ø` , ±À-øÚÓ«±-r, Ì fl-r, ÀÓ- -Ú±À- , '±-±-r, Cefl-Í-ð Cefl-Í-ð -r'øX- , y√±-rÚ±Àfl- Cefl-Ã` -Ó- ?`øÚ` -øe ø` , ±À-øç"Ì fl-r, ÀÓ- -Ú±À- , ° Ó-À-Ú-Ú-«-r ±ÀÚ Cefl-Ã` -Ó- -Úø-r, fl-äÚ± √ððÓ-á-±±ÀÚ-

31%

MATCHING BLOCK 214/461

W

Ì, √ðÀ` , ±ÊÀÚ- , Í-ð-Ú-Ú- , ø` -øM fl-À- , øÚÓ«±-r, Ì fl-r, ±" , ° Cefl-Ã` -Ó- -r±À-Ú- ±"ð -Úø-r, fl-äÚ± -r±Ê±À- , √

ððÓ-á-±±ÀÚ- , -r-~ (market share) -r'øX fl-r, ± , -rÓ«-r ±Ú -r±Ê±-r, -r-~ `ÒÀ- , -r, ±±± ±-r-~ -rÓ«-r ±Ú √ððÓ-á-±±ø-Ó-±" fl- -Úø-r, À-À` √ððÓ-á-±±ÀÚ- , 'øð¶¶QÀfl- øË-øfl-

24%

MATCHING BLOCK 215/461

W

À` , -r, ±±±-r, ÊÚ... fl-r, ±" À` , Ó±Àfl-° 1990-±-r, ?` fl- CÉÒÀfl-ø-Ú-±` , Ú, Í-ð?±ø- , fl-r, Ì ±-r-~ CÉ- , -r, fl-±-r, œfl-r, ÀÌ- , ÊÚ... -r±-r, Ó-À-À` ¶« √ððÓ-á-±±ø-Ó-±" fl- -r¶ö±ø-À-` ¶" -r±À- -r

100% MATCHING BLOCK 229/461 W

èQ-Ù"ì« ^"-ø~fl-±-Ù±~Ú fl-À-ü,º 4.4, -.

Í-ÀÚ-ü, ÚœøÓ-, ~"√ððÓ-á-±ÀÚ-ü, -Í-ÚÀfl- Ò±, y√-ü SnΠøÈ~≈Mè fl-ü, ÀÓ- > ^-±~ fl-±È Æ-ÙÀÓ-ü-ü...
-ü¶ö±-ÙÚ±
ø-ü?f-ü, ±-ü-±À-ü, -ü-±À-ü, fl-Ó-fl-øø~ ÚœøÓ- > øÚ, ~√ððì,

17% MATCHING BLOCK 230/461 W

ÀÚ-ü, Æ%-øÜ± fl-À-ü, ÀÀ√Úº ±"À?-ü, ~ÀÒ... '±-ü, Í-ð"øfl- (Urwick)-±-ü, Ú±~ ø-üÀ- Π-ü-±À-ü ¶ü-ü, ì fl-ü, ÀÓ- "°,º
øÓ-øÚ 1938, ±À~ , -Í-ÀÚ-ü, ±È-øÈ-, ≈, -"Ó- ÚœøÓ-ü, ≈-Ù±ø-ü, fl-À-ü, øÀ√À~Ú ±-ü- 1952, ±À~ ±-ü, ±ÀÒ
'±À-ü, ±~≈øÈ- ÚœøÓ- 'Ú≈, -ü, ì fl-ü, ±-ü, ≈-Ù±ø-ü, fl-À-ü, øÀ√À~Ú ±-ü, Í-ð"øfl- øÚÀ?«ø'Ó- ±"ø

ÚœøÓ-øø~"ø, -Í-Ú-ÀÏ-~ ÆÓ-±~±-ü, ~", 'Ú≈, -ü, ì fl-ü, ±~"°, ±-ü- , -.
Í-ÀÚ-ü, ÚœøÓ-ü-À~.ì... "°,º ±"ø? øÈ- ÚœøÓ- ÚœÀ%-ü Ó≈-À~ Ò-ü, ±~". Í-ðÀVÀ'...-ü, ÚœøÓ- fl-Ó'-«Q > ?
±ø, ÀQ-ü, ÚœøÓ- |ø-ü-±ÈÀÚ-ü, ÚœøÓ- '±À?À' -ü, ±fl-Ó-±-ü, ÚœøÓ-, -Í-ÀÚ-ü, ~üÀ~ , -ü, ÚœøÓ-
ÚœøÓ-, ~"ü-ü...øÓ-SèÀ~ -ü, ÚœøÓ- øÚ, Laì -Üø-ü, øÒ-ü, ÚœøÓ- ~±-ÙÚœe 'J'À~ -ü, ÚœøÓ- ^-ü-±-ü, ±À~...-ü,
ÚœøÓ- Ò±-ü, ±-üø fl-Ó-±-ü, ÚœøÓ- (1) Í-ðÀVÀ'...-ü, ÚœøÓ- (Principle of objective) : √ððÀÓ-...fl-ü, -Í-Ú ±-ü-
Ó-±-ü, ' -ø-üÀ- Π-ü-ü... "ø-ü...Mè -ü-±-ü...Mè ^-ü-±-ü √ððÓ-á-±ÀÚ-ü, Í-ðÀV'...Àfl-ü √ððfl-±~ fl-ü, À-üº ±"ø ÚœøÓ-
'Ú≈, ±À-ü, -Í-ÀÚ-ü, Í-ðÀV'...-ü... "ø, fl~ fl~œ«-ü, fl-±ÀÀ√¶üÜøÜ -Üø-ü, ©±-ü, "À-ü-Í-ðÀV'... ÆÒÀfl-ü"ø, -
Í-Ú Ó-±-ü, > é... > ø-ü ~≈±ø fl-ü fl-À-ü,º (2) fl-Ó'-«Q > ±ø, ÀQ-ü, ÚœøÓ- (Principle of authority and responsibility) :
, -Í-ÀÚ fl-Ó'-«Q > ±ø, ÀQ-ü, 'ü¶ö±Ú 'ÀÚfl-È-± ±fl-ü"ø ~^±-ü, ±-ø-ÜÍ-ü > -ø-ÜÍ-üº 'Ó«±» fl-Ó'-«Q > ±ø, Q
-Ü±~ ±-Ü±ø~ -ü¶ö±Ú

88% MATCHING BLOCK 231/461 W

fl-À-ü, ±-ü- ±Àfl-ü -ÜÀ-ü, -ü, -Üø-ü, -Ü"ü, fl-

º ±fl-ÈÚ fl-~œ«Àfl-ü Æfl-±Ú fl-±ÀÈ-ü, ?±ø, Q Æ?>, ± "À~ , ±ÀÒ, ±ÀÒ √ððÀ~ , ±ÈÚœe, fl-Ó'-«Q -ü± é-ü Ó-±> ø?ÀÓ-
"°,º '±-ü-±-ü, Í-ðÀÀÈ-±ø?fl-ü ÆÒÀfl-ü ± "À~ , ±Ú Æfl-±Ú fl-~œ« 'ÀÚ...-ü, Í-ð-Ü-ü, fl-Ó'-«Q fl-ü, ±-ü, → → → → →
→ → → → →
77'øfl-±-ü, -Ü±~ , Ó-±Ú < fl-~œ«Àfl-ü ?±ø, Q > -Ü±~ Ú fl-ü, ÀÓ- "°,º Ó-À-ü ?±ø, Q ~"°-ü, ~ (absolute) fl-±-ü, ì ?
±ø, Q 'ÀÚ...-ü, Í-ð-Ü-ü, %-ü-±ø-ÜÀ~ , ø?À~ , ^-ü-±-ü, ~≈Mè > , ±~ , ±~ , Ú±º, -Í-ÚÀfl-ü fl-±~ «fl-ü, œ > ?é-ü fl-À-ü,
Ó≈-ÀÒ-ü fl-Ó'-«Q > ±ø, ÀQ-ü, ~ÀÒ...-ü... "ø ^-ü-±-ü, ±~... '±ÚÀÓ- "À-üº (3) |ø-ü-±ÈÀÚ-ü, ÚœøÓ- (Principle of
division of labour) : |ø-ü-±ÈÀÚ-ü, ÚœøÓ-ü-ü ÀÓ-ü Æ-ü-±À-±~ , √ððÓ-á-±ÀÚ-ü, fl-±Èøø~Àfl-ü ±"Ú-ü-±-ü-ü-ü-
fl-ü, ÀÓ- "À-ü ±ÀÓ-ü ±fl-ÈÚ fl-~œ« Æfl-ü-ü ~±S ±fl-øÈ-ü øÚø?«øÜ fl-±ÀÈ-ü, ±ÀÓ"ø ~≈Mè Ò±Àfl-º ±-ü, Ü-À~
fl~œ«-ü, ~ÀÒ... ø-üÀ- Π±~ , ì (specialisation) -ÀÏ~ >ÀÍ-ü ±-ü- fl~ , ~À~ , fl~ √ððÀ%-øÜ±~ , > , øÍ-fl-ü-ü-À~ , fl-±È
, •Ü±?Ú fl-ü, ±, y√-ü-ü "°,º 'Ó«±» |ø-ü-±ÈÚ ÚœøÓ-ü, Ü-À~ fl~œ«À?ü, fl~ «?é-Ó-±-ü-üøX -Ü±~ ,º fl-±-ü, ì
Ó-±-ü, ±~Ó-È-±, y√-ü-ü ±fl-øÈ-ü ~±S fl-±ÀÈ"ø ~≈Mè Ò±Àfl-º Í-ð?±"ü-ü, ì¶ü-ü, ±-Ü ±fl-øÈ-ü È≈Ó-± ΔÓ-ø-ü, -ü,
fl-±-ü, ±±Ú±~ , øfl-À√≈ fl~œ« %-ü-±~ Ì~ ± fl-±ÀÈ-ü, øfl-À√≈ fl~œ«
Æ, ~±"ø fl-À-ü, , øfl-À√≈ fl~œ« '±-ü±~ ±-ü±~ , '±-ü

40% MATCHING BLOCK 232/461 W

Í-ü, øfl-À√≈ fl~œ« Æ' -Π-ü-Ù~«±À~ , -ü, fl-±È fl-À-ü,º ±Ü±-ü, ÌÓ- -~±-ü, ±%-ü-±~ Ì~ ± Æ, ~±"ø fl-À-ü,

Ó-±-ü, ±~±-ü±~ ±~±~ , Ú±-ü-ü %-ü-±~ Ì-ü~ ± fl-±
ÀÈ-ü Ú±~ 'Ó«±» ø-üÀ- Π-ü-ü-ü-ü-ü fl~œ«Àfl-ü Ó-±À?-ü, Æ' ±~...Ó-±~ 'Ú≈ ±~ , œ ø-üÀ- Π-ü-ü-ü-ü-ü ?±ø, Q Æ?>, ±~"°,º
'-ü... 'Ó-ü...øÒfl-ü |ø-ü-±ÈÚ fl-±ÈÀfl-ü, -fl-œ« fl-À-ü, ÆÓ-±À~ > fl~œ«À?ü, ~ÀÒ... ±fl-À, "À~ , ø~ , øøÜ fl-À-ü,º (4)
'±À?À' -ü, ±fl-Ó-±-ü, ÚœøÓ- (Principle of Unity of command) : ±"ø ÚœøÓ- 'Ú≈, ±À-ü, ±fl-ÈÚ fl~œ«-ü, Æfl-ü-ü ~±S
±fl-øÈ-ü"ø fl-Ó'-«ÀQ-ü, Í-ð», Ò±fl-À-üº fl-±-ü, ì Æfl-±Ú fl-~œ«"ø ±fl-ü, ±ÀÒ ±fl-±øfl-ü-ü-üX«Ó-Ü fl-

14%

MATCHING BLOCK 278/461

W

fl-À-ri, ° Ú...ø?Àfl-øÚ «-ri, ° œ fl-~ «%-ri, ° œ-ri, ° ± Ó-±À?ri, ° , ° ~...± øÚÀÈ-ri, ° ± , ° ~ ± Ó±ÀÚ-ri, ° œ%-øÚ± Ú± fl-À-ri, ° -ri...riø±-ÚÀfl-ri, ° fl-ri±ÀÀ√ , ° ~ ± Ó±ÀÚ-ri, ° ÈÚ... øÚÀ , ° ±À, ° ø-ri, ° Ú-À ° À?ri, ° ÈÚ... -ri...riø±-Úfl-Àfl-ri, ° ÀÚfl-ri ° œ , ° ~ , ° ø?ÀÓ-ri, ° , ° ≈Ó-ri, ° ±-ri, ° Í-Ø-Ú-ri, ° -ri...riø±-ÚÚ±ri, ° -Úø-ri, °

øØ øÚ «-ri, ° fl-À-ri, ° (3) , ° ±-ri-Í-øÚfl-ri ° -ri ° ~ (Organisational factors) : ° ~Ú 'ÀÚfl-ri , ° ±-ri-Í-øÚfl-ri ° -ri ° ~ , ° À , ° ÀÀ√ ° œ ° ø -ri...riø±-ÚÚ± -Úø-ri, ° øÀfl-ri √øø'ri±ø-riÓ-ri fl-À-ri, ° øÀ?ri, ° ~ÀÒ... fl-À , ° fl-øÈ-ri øèQ-Ú'ri «-ri ° -ri ° ~ , ° øÚÀ%-ri Ó≈-À'ri Ó-ri, ° ± ~ñ (i) fl-ri±ÀÈ-ri, ° √øøfl-riøÓ-ri (Nature of tasks) : ° ø? fl-ri±ÀÈ-ri, ° √øøfl-riøÓ-ri , ° -ri, ° ~ > œ-riÚÀÚ-ri-ri±øÚfl-ri Ó-ri, ° ÀÚ-ri, ° ~ , ° Ó-ri±'À'ri fl-ri±ÀÈ-ri, ° -riø-ri, ° fl-riäÚ± ΔÓ-ø-ri, ° -riø-ri, ° ?'«Ú, ° -riø-ri, ° %-ri±'Ú± > øÚ , ° Laì fl-ri-ri, ° ±ri, ° ÈÚ... -ri... -riø±-Úfl-ri-Àfl-ri ° -ri ° ~ , ° ø?ÀÓ-ri, ° , ° Ú±ø øfl-c ° ø? ÈøÈ-ri > -riø-ri, ° -riÓ«-ri ° ~ œ fl-ri±È'ri , °

43%

MATCHING BLOCK 279/461

W

Ó-ri±'À'ri ± -ri...riø±-Úfl-ri-À?ri, ° 'ÀÚfl-ri ° œ , ° ~ , ° -ri...ri, ° fl-ri-ri, ° ÀÓ-ri, ° , ° ±-ri±ri, ° ° ø? fl-ri~ «%-ri±ri, ° œ-ri

ri, ° ± fl-ri~ø Ó-ri, ° ÀÚ-ri, ° fl-ri±ÀÈ øÚ ≈Mè Ó±Àfl-ri Ó-ri±'À'ri > -ri...riø±-Úfl-ri-Àfl-ri ° œ , ° ~ , ° > ~ÀÚ±À'ri ± ø?ÀÓ-ri, ° , ° Ú±ø , ° ≈Ó-ri, ° ±-ri fl-ri±ÀÈ-ri, ° √øøfl-riøÓ-ri 'Ú≈, ° ±À-ri, ° 'Ó-ø¶¶Ú fl-ri~ «%-ri±ri, ° œ-ri, ° , ° -ri...± fl-ri~ -ri± œ-ri ° ~ , ° (ii) ° œ-ri-ÀÀ-ri±ø fl-ri-riø±Ú (Geographical location) : ° ø? , ° fl-ri~ -ri±øfl-ri±-ri 'Ó-ø¶¶Ú fl-ri~ «%-ri±ri, ° œ fl-ri~ø È± , ° ± , ° -ri± fl-ri~ø 'À±ø fl-ri± , ° fl-ri±È fl-ri-ri, ° Ó-ri±'À'ri -ri...riø±-ÚÚ±ri, ° -riø-ri, ° øØ -ri±'ri , ° , ° 'Ú...ø?Àfl-ri ° ø? 'øØfl-ri±-ri 'Ó-ø¶¶Ú fl-ri~ «%-ri±ri, ° œ ø-riø'ri± È± , ° ± , ° fl-ri±È fl-ri-ri, ° Ó-ri±'À'ri ° ~ø -riø-ri, ° øØ ° œÀ√±È-ri , ° ° 94 (iii) -riø-ri, ° fl-riäÚ± > ÚœøÓ-ri (Plans and policies) : √øøøÓ-riá-ri±ÀÚ ° ø? øÚø?«øÚ -riø-ri, ° fl-riäÚ± > ÚœøÓ-ri Ó±Àfl-ri Ó-ri±'À'ri ° øøø , ° X±øL√ çø'Àì-ri

61%

MATCHING BLOCK 280/461

W

ri, ° œé-riÀS -riø-ri, ° fl-ri±Í-ri±À'ri ± ø , ° ±À-ri fl-ri±È fl-ri-ri, °

° œ , ° -ri √øøøÓ-riá-ri±ÀÚ , ° ≈øÚø?«øÚ -riø-ri, ° fl-riäÚ± > , ° ≈øÚø?«øÚ ÚœøÓ-ri Ó±Àfl-ri ° œ , ° Àé-riÀS -ri...riø±-ÚÀfl-ri-ri, ° -riÚÀé-ri ° œ , ° -ri...fl-ri fl-ri~ «%-ri±ri, ° œÀfl-ri Ó-M3±-riÓ±Ú fl-ri-ri, ° ± , ° y√yri , ° ° Ú-ri-ri-riø±-ÚÚ±ri, ° -riø-ri, ° øØ -riøX -riø± , ° (iv) -riø-ri, ° -riÓ«-riÀÚ-ri, ° ~ri±ri, ° (Rate of change) : ° œ , ° -ri √øøøÓ-riá-ri±ÀÚ 'øÓ-ri ^ri¶¶Ó-ri ~ri±ri, ° -riø-ri, ° -riÓ«-riÚ , ° ÀÈ-ri ° œ , ° -ri √øøøÓ-riá-ri±ÀÚ -ri...riø±-ÚÚ±ri, ° -riø-ri, ° øØ ° œÀ√±È-ri , ° ° fl-ri-ri, ° Ì √øøøÓ-riá-ri±ÀÚri, ° ±-ri-riøÚfl-ri -riø-ri, ° -riÓ«-riÀÚ-ri, ° ±ÀÓ , ° ±ÀÓ -riø-ri, ° fl-riäÚ± , ° ÚœøÓ-ri, ° ° œfl-ri-ri ~øÓ-ri...±ø?ri, ° ~ÀÒ... > -riø-ri, ° -riÓ«-riÚ'ri±ÚÀÓ-ri , ° ° Ó-ri±'ø -riø-ri, ° -riÓ«-riÀÚ-ri, ° ±ÀÓ , ° ± ≈È... -ri, ° ±ÀÓ-ri -ri...riø±-ÚÚ±ri, ° -riø-ri, ° øØ ° œÀ√±È-ri > , ° ± ?ri, ° fl-ri-ri, ° (v) fl-ri~ « ~ri...± , ° ÀÚ-ri, ° ø'riøM (Basis of performance evaluation) : 'Ó-ø¶¶Ú fl-ri~ «%-ri±ri, ° œÀ?ri, ° fl-ri~ « ~ri...± , ° ÀÚ-ri, ° ÈÚ... √øøøÓ-riá-ri±ÀÚ ° ø? fl-riøÈ-ri √øøøÓ-riøá-riÓ-ri ~ri...± , ° Ú -riøXÓ-ri Ó±Àfl-ri Ó-ri±'À'ri ° fl-ri-riÈÚ -ri...riø±-Úfl-ri -ri±ri -riø-ri

16%

MATCHING BLOCK 281/461

W

ri, ° øÀÓ-ri> fl-ri±È fl-ri-ri, ° ÀÓ-ri-ri±ÀÚri, ° fl-ri±ri, ° Ì -riø-ri«±øÚÓ«±ø-ri, ° Ó-ri ø'riøM 'Ú≈, ° ±À-ri, ° 'Ó-ø¶¶Ú fl-ri~ «%-ri±ri, ° œÀ? -ri, ° , ° øÚ±ø?Ó-ri fl-ri±ÀÈ-ri, ° ~ri...± , ° Ú ^ri¶¶Ó-ri , ° øÚi± fl-ri-ri, ° ± , ° ± , ° ø-ri, ° Ú-ri-ri-riø±-Úfl-ri ° œ , ° -ri...fl-ri fl-ri~ «%-ri±ri, ° œ-ri, ° fl-ri±

È -riø-ri, ° ?'«Ú > ~ri...± , ° Ú fl-ri-ri, ° ÀÓ-ri-ri±ÀÚri, ° Ú 4.9 ° œfl-riœfl-ri-ri, ° Ì ø-riø-ri-riøÀfl-riœfl-ri-ri, ° Ì ° œfl-riœfl-ri-ri, ° Ì ~ fl-riÓ-ri«Q > é-riøÓ-ri±'ri±Ú Ì-riø2%-riø¶¶À-ri, ° -ri, ° -ri...riø±-Úfl-ri-À?ri, ° fl-ri≈øé-riÓ-ri Ó±Àfl-ri° 'Ó«±» √øøøÓ-riá-ri±ÀÚ-ri, ° -riø-ri, ° %-ri±'Ú , ° -ri Sè±øL√ ø, ° X±øL√'ri±Ú ° œfl-ri-ri ~ri±S Ì-riø2%-riø¶¶

15%

MATCHING BLOCK 282/461

W

ri, ° -ri...riø±-Úfl-ri-ri, ° ±'riø çø'ri fl-ri-ri, ° Ú ø-ri -riø-ri 'Ó-ø¶¶Ú fl-ri~ «œ -ri± -ri...riø±-Úfl-ri-À?ri, ° ø, ° X±øL√ çø'ri √øøøSè , ° ± , ° ~Ó-ri±'riÓ-ri...Mè fl-ri-ri, ° ±ri, ° ≈À'ri ± Ó±Àfl-ri Ú±ø 'Ú...ri±ÀÚ-ri -ri± , ° ± , ° ° œ , ° ±-ri-riøÚfl-ri -ri...riø± , ° Ì-riø2%-riø¶¶À-ri, ° -ri, ° -ri...riø±-Úfl-ri-À?ri, ° -ri± , ° À-ri«±2%-riø-ri...riø±-ÚÀfl-ri-ri,

é-riø-ri >

ÉÚ... ,•ÚÀ? , 'Ú% , ,È± , y√±Ú± Ò±Àfl-î-ð-Ú , c øÚ , LaÀ , ÉÚ... Cefl-fœ , 'øÙ-À , , ...-ö± , -À Ò± , ÉÚ... 'øØfl-±S± , , fl-ÀÓ , {#} ÚœøÓ øÚ , LaÀ , ...± (Problem of policy control) : ¶±ÙœÚ 'Á-ðØÚÈ , 'øØÚ , ~ÀÓ... fl-±ÀÈ , ¶±ÙœÚÙ± ±-ø , X±ÀðL√ , ø-ø-îßÓ± øÚØ" Ò± Ò±Àfl-ø fl-c √ððÓ-á±ÀÚ , '¶±ö±Ú -ÚØ , -Ó«Ú , , fl-± , œ øÚ , Laìø-ø±- |ø fl , -À , %±À? , ÉÚ... , ~ø¶¶ Cefl-±•Ù±ÚœÀÓ ÚœøÓ øÚ , LaÀ , √ððÀ , ±ÉÚœ , Ó± ø-À" ¶±øQ-Ú"± « ± » À , -ÚÀ" Ò-À ÚœøÓ øÚ , LaÀ

37% **MATCHING BLOCK 288/461** **W**

ì , ø?fl- CÈÀfl-ø- , ±È , ~ , ...± CÈ?± CÈ? , fl-± , ì ±ÀÓ-ø-î-ÀÚ , - , ÀÚ , '¶±ö±Àfl-±« fl- , ÀÓ- "À-îÚÚ±ÚœøÓ √ððÀ" , ±

À , ~ø-Ù± , °
98 [1] , ~?é-î...-¶±ö±-ÚÀfl- , ^-± (Lack of quality-managers) : CÈ , - , √ððÓ-á±ÀÚ ø-î-^ Ú ±ÀÀ√ , Ó±À? , ø-î-ÀÚ , ~±ÀÚÈ± , À? , ?é-Ó± , î-ð-Ú , 'ÀÚfl-±-À øÚ «- , fl- , ÀÓ- , ° ±Ù Cefl-±Ú √ððÓ-á±ÀÚ Ó± , - , -í-ÚÀfl- fl-± «-Ó- √ððSè , ± CÈÀfl-ø-î-Ú : -í-ÀÚ -ÚØ , -Ú«-Ú fl-À , ±- - ±Ù? " , -? , ±ÀðL√ 'ø-¶±ö±Ú " " øÙ-À , øÚ , LaÀ , 'ÙœÀÚ ... , ± %± ±ÀÓ- , , Ó±Ù - , ± %± ±ÀÚ , ÉÚ... √ððÙ± ±- - " ? ±ø , Q çð" Àì , é-î...-¶±ö±-ÚÀfl- , -í-î "ø ^-± CÈ?± CÈ? , ° [1] , -À ±ÉÚ , -øÓ , ^-± (Want of co-ordination and integration) : ø-î-Àfl-fœ-Ó , -í-ÀÚ ø , X±ðL√ çð" Àì ø-ø-îßÓ± CÈ?± ø?ÀÓ -

13% **MATCHING BLOCK 289/461** **W**

Ù±À , ° Ò-À , -øÓ , ~î , é± fl-± , ± fl-ø-î-Ú "À , -ÚÀ" ° À ±... ±-é-î...øMè , ±ÀÓ- √ððÓ-á±ÀÚ , é-î-Ó± ±À , ±-Ú fl- , ± "À Ó± , -Ú...-± , > , ±ø¶±-ø-î-fl- , Ú-À fl-± , - , ±øçðfl-øÚ , Laì...-¶±ö± ø" ø "À , -Ú" ÀÓ-Ú±À , ° 4.10 , ± , ±- , -í-ÀÚ , ^-± ¶±Ó- "Ø" , ~...fl- , ±À-Ú -í-Ú ± √ððfl-ø

Ù , ±À-Ú -í-Ú -î...-¶±ö±-ÚÙ± , fl-±ÀÀ√ øÚ ≈Mè ø-ø-îß -î...øMè , ~ÀÓ... CÈ , •Úfl«-À" >À" , Ó±Àfl-ø , -í-Ú ± " , ° , -í-Ú ±fl-È-±

50% **MATCHING BLOCK 290/461** **W**

fl-±í±À ± , - , ± fl-À , ° ± , ~±Ù...À -î...-¶±ö±-ÚÙ± , ø-ø-îß fl-±

È CÈ" Ò-ÚØ , fl-äÚ± , øÚÀ?« Ú± > øÚ , LaÀ , fl-±È , •Ù±ø?

16% **MATCHING BLOCK 291/461** **W**

Ó- , ± , ±øçðfl-±À- √ððÓ-á±ÀÚ , î-ðÀV'...-Ú , y√ , -í-Ú ±Ú ±fl-ø-øM ΔÓ-ø , fl-À , ± , î-ð-Ú , -î...-¶±ö±-ÚÙ± , -Sè±ðL√ fl-±í±À ± -À" >À" -î...-¶±ö±-ÚÙ± , √ððÙ± fl-±È -ÚØ , fl-äÚ± , °

Ò± Ó- , ±Ú± , ÀÚ , ÉÚ... ±fl-øÈ- fl-± «fl- , œ , -í-Ú -À" CÈÓ± ± ø-À" ¶±-±À- √ððÀ , ±ÉÚ fl-± , ì -ÚØ , fl-äÚ± - , ±Ú± , ÀÚ , ÉÚ... CÈ , - , î-ð-Ú±?±ÀÚ , √ððÀ , ±ÉÚ " , Ó±À? , Àfl-±fl- , "ÀS -±Ù± , √ððÀ , ±ÉÚ " , ° Ó±ø ±fl-øÈ- √ððÓ-á±ÀÚ , fl-±ÀÈ , ±Ú... øÚ «- , fl-À , √ððÓ-á±ÀÚ , -í-ÀÚ , fl-± «fl-±ø , Ó± , -í-ð-Ú , ° 4.11 'Ú± œ Úœ [1] , -í-Ú fl-±Àfl- -ò ± , -í-ÀÚ , fl-À , fl-øÈ , - : ±ø?Ú° [2] , -í-ÀÚ , ÚœøÓ , " -î...±±± fl-èÚ° [3] , -í-ÀÚ , ø-ø-îß Ó- , Úøø '± ±%Ú± fl-èÚ° [4] øÚ , ~±Ú± ±- , À , ± , -í-ÀÚ , ~ÀÓ... -Ú±Ùœ«fl-... '± ±%Ú± fl-èÚ° [5] -î...-¶±ö±-ÚÙ± , ø-ø-îß ø¶¶À- , fl-± «±-œ -î...±±± fl-èÚ°
99 [6] -± , -Ú«Ú fl-±Àfl- -ò ± ±- , ±Ú±ÀÚ , Δ-øøø... '± ±%Ú± fl-èÚ° [7] -± , ±Ú«ÀÚ , ÚœøÓ , ~ " ± ±%Ú± fl-èÚ° [8] -î...-¶±ö±-ÚÙ± , -ÚØ , øÚ , - : ±ø?Ú° ± , Ó- , ì '± ±%Ú± fl-èÚ° -î...-¶±ö±-ÚÙ± , -ÚØ , øÚ øÚ«± , ì fl-± , œ î-ð-Ú±?Ú , ~ -î...±±± fl-èÚ° [9] Cefl-fœfl- , ì ±-ø-îß Àfl-fœfl- , ì -ò ÀÓ-ø fl- CÈ-±À-± , [10] ø-î-Àfl-fœfl- , À , ~ø-Ù± , ~ø-Ù± ±À ±%Ú± fl-èÚ° [11] ø-î-Àfl-fœfl- , À , ~±S± øÚ , ±-Ú fl-± , œ î-ð-Ú±?±Úøø '± ±%Ú± fl-èÚ°

Ó-± →(iv) -...-ö±-Ú±, ' - çð" À-í, ≈À ± → (v) %±fl≈-í, œ-í, ¶ö±ø, Q →(vi) 'Ú...±Ú... , ≈À ±, ≈ø-ò± (1)
 -...øMê ±Úø, fl-Ó-± (Individual mentality) : ø-íø -íß fl-œ«-í, -...øMê ±Úø, fl-Ó-± ø-íø -íß Ò-í, ÀÚ-í, "°, °
 Cfl-±Ú fl-œ« Í-ò2À, Cfl-í-ò %±-Ú±, Cfl-í-ò fl-ò± -í À-ó -í ±-í, Cfl-í-ò qÚÀ-ó -í ±-í, Cfl-í-ò
 fl-±ÀÊ-í, -...±-Ú±À-í, ±≈-í ~ÚÀ ±œ, Cfl-í-ò ~ÚÀ ±œ, Cfl-í-ò øÚ, ~ ±ÚÀ-ó -í ±-í, Cfl-í-ò øÚ, Cfl-í-ò
 '±Úμ -Ú±, ° Ó-± "ø -í ±, ~ ±Ú≈À -í, %±ø-í, S ø-íø±Ó-±-í, > :±Ó-° 'Ú≈À√ðø-í, Í±-í, CÉ-ÀS -í...øMê
 ~ ±Úø, fl-Ó-± fl-œ« 'Ú...Ó-í Í-ò-Ú±?±Ú ø, ±À-í... "°, fl-±-í, Í 'Ú≈À√ðø-í, Í±-í, ~ ±S± øÚ «-í, fl-À-í, -...øMê
 ~ ±Úø, fl-Ó-±-í, Í-ò-Ú±, ° Cfl-±Ú fl-œ« "°, À-ó± fl-Ê≈-í ~Ê≈-í, œ -íøX "À"ø ±≈-í 'Ú≈À√ðø±òÍ-ó "°, 'Ú... Cfl-±Ú
 fl-œ« "°, À-ó± fl-Ê≈-í ~ ±Úø -í, ± Cfl-±Ú fl-œ« "°, À-ó± fl-±ÀÊ-í, -í±
 -íø-í, À-í Cfl-±Ú "ø 'Ú≈À√ðø±òÍ-ó "°, 'Ú≈À√ðø±òÍ-ó fl-í, À-í, ~ ±Úø, fl-Ó-±-í, 'òL√:«-í 'Ú≈À√ðø-í, Í±-í, Í-ò-Ú±?
 ±Úøø øÚÀ%± ±À ±%±Ú± fl-í, ± "°. (ii) 'òL√ ≈±œ > -íø ≈±œ -í...øMêQ (Introvert and extrovert personality) :
 fl-œ«
 À?-í, -...øMêAQ-í, Í-ò-Ú±, 'Ú≈À√ðø-í, Í±-í, ~ ±S± 'ÁÚfl±-À' øÚ «-í, fl-À-í, ° fl-ÊÚ 'òL√ ≈±œ -í...øMê øÚÊ¶¶
 Ê-À-í, %±-í

31% MATCHING BLOCK 300/461 W

í, œ ±-í, ~ ÀÒ... "ø Ò±fl-À-ó -í ±-í, ° Ó-±-í, ± øÚÀÊÀ?-í, øÚÀ, "ø -í ±%±-À-ó %±-í, ° -í±ø "°...fl-í -Úø-í, À-í
 Ó-±À?-í, ø-íÀ " ±fl-í ±fl-í «í fl-í, À-ó -í Ú±À-í, Ú±°

Ú...ø?
 À fl-íøø ≈±œ -í...øMê-í, ± ±À?-í, øÍ-fl-í Í-òÀÊ±±° ±
 í, ± ±±ø "°...fl-í -Úø-í

50% MATCHING BLOCK 301/461 W

í, À-íÀ -í, √ðøø-ó Cfl-í œ ±fl-í ±fl-í «í Cfl-±ò fl-À-í, ° fl-œ«À?-í, ± "ø ±

Úø, fl-í-í-Ú > Êœ-íÀÚ-í, √ðøø-ó Ó-±À?-í, øÚÊ¶¶ ?øøÚ-í -œœ 'Ú≈, ±À-í, Ó-±-í, ± 'Ú≈À√ðø±òÍ-ó "°, ° Ó-±"ø
 fl-œ«-í, ~ ±Úø, fl-í √ðøfl-íø-ó 'Ú≈, ±À-í, "ø 'Ú≈
 À√ðø-í, Í±-í, √ðøfl-íø-ó øÚò«±-í, Í fl-í, À-ó "°, ° (ii) ?±ø, Q: ±Ú (Sense of responsibility) : , -í fl-œ«-í, ?±ø, Q: ±Ú
 , ±Ú "°, Ú±° Ó-±"ø 'Ú≈À√ðø

18% MATCHING BLOCK 302/461 W

í, Í±-í, ~ ±Ú...À Ó-±À?-í, ?±ø, QÀ-í±ò ·À-í Cfl-± ±-í, Cfl-±øÚ± fl-í, ± "°, ° ?±ø, Q -Ú± 'ÁÚ-í, ≈Ú-í >
 fl≈-Ú-í øø fl-œ«À?-í, ± 'ÁÚ Ó≈-À Ò-í, À Ó-±-í, ± ?±ø, Q -Ú± 'ÁÚ, À%±øÚ "°, ° Ó-±"ø 'Ú≈À√ðø±òÍ-ó fl-í, -í

Í fl-œ«À?-í, ~ ÀÒ... fl-ò«-í... > ?±ø, Q, -Sê±òL√ ±%±-í, ÍÀfl-í √ðø -íø-í-ó fl-À-í, √ðøø-ó-á-±ÀÚ-í, Í-òÀV "°...
 , ±òÀÚ-í, ~ Áé... fl-±Ê fl-À-í, ° (iii) fl-±ÀÊ-í, √ðøø-ó -í fl-í ±fl-í «í (Attraction to work) : √ðøø-ó-á-±ÀÚ ?≈í-ò, ÀÚ-í,
 fl-œ« fl-±Ê fl-À-í, ° øfl-Á√≈ fl-œ« fl-±ÀÊ-í, √ðøø-ó -í fl-í ±fl-í «í Cfl-±ò fl-í

16% MATCHING BLOCK 303/461 W

À-í, ° ±-í, ± fl-±Ê fl-À-í, , çøøÚ ± -í fl-À-í, ° 'Ú...ø?À fl-ø fl-Á√≈ fl-œ«-í, fl-±ÀÀ√ fl-±Ê ±≈-í Úœ-í, >
 '±fl-í ±fl-í «í œÚ ~ÁÚ "°, ° ±-í, fl-œ«À?-í, fl-±ÀÀ√ fl-±ÊÀ fl-í ±fl-í «í, fl-À-í, Ó≈-í À-ó -í Ú±-í, À Ó-±-í, ±
 'Ú≈À√ðø-í, Í± ± -í fl-À-í, ° Ó-±"ø fl-œ«À?-í, ~ ÀÒ...

fl-±ÀÊ-í, √ðøø-ó -í fl-í ±fl-í «í ±À-ó ·À-í
 105 Cfl-± ± ± ±, > -íÊ±, -í, ±±± ± ±, Cfl-í, "ø ~ Áé... -í...-íø±-íÚ fl-í, ± 'Ú≈À√ðø-í, Í±, 'øøÚ fl-À-í, Ú° Ó-±"ø
 fl-±ÀÊ-í, √ðøø-ó -í fl-í ±fl-í «í ·À-í Cfl-± ± > Ò±-í, ±±±ø fl-ó-± -íÊ±, -í, ±±± 'Ú≈À√ðø-í, Í±, 'Ú...Ó-í Í-ò-Ú±?±Ú°
 (2), ±-íøÚ fl-í -íø± (Organisational conditions) : √ðøø-ó-á-±ÀÚ-í, ±-íøÚ fl-í fl-±Í-í-À ±, fl-±

33% MATCHING BLOCK 304/461 W

ø-í, -í, œ -íø±, -í...òL√-í, œè -íø-í, À-í, -í±-í, ¶Úø-í, fl-í, "À ±ø-ó± ~ " fl-í, ·øfl«-í "ø-í...±ø? 'Ú≈À√ðø-í, Í±-í,

CEé-ÀS ø-ÀÀ`Π √ðð^±±-ø-øπ±±, fl-À-ü, -Àé-À-Ù √ððÓ-á±±ÀÚ-ü, ±~øçðfl-ü-üö±~ø? fl~œ«À?±, ,øðÜ CE?, Ó±~"À" Ó±~'Ú≈À√ðð±±,±±, ±"±, fl~"±, ±±-Í-øÚfl-ü-üö±±, 'òL√«Ó- 'Ú≈À√ðð±±,±±, Í-ø-Ú±? ±Úøð øÙÀ%±, -Àé-

16% **MATCHING BLOCK 305/461** **W**

À-Ù Ó≈-À`Ò-ü, ±~. (i) -Ù±±ø-ü, ±~Àfl-ü, ±±-ü-üö±± (Provision of remuneration) : √ððÓ-á±±ÀÚ fl~œ«-ü, ± CE`±? ±Ú fl-À-ü, √ðð±±Ø± fl~±±-À-ü Êæø-üfl-ü±±, ±±À«±» √ððÓ-á±±ÀÚ Ó±±-ü, ± | CE? , ±±-ü, ø-üøÛ"À", -Ù±±ø-ü, | ø± fl-ü ±±, ± ± ± -Ù±±ø-ü, ±~ fl-ø?À", Ó±±-ü, ± Ó±±À?±,

Êæ-üí ±S± øÙ-ü«±" fl-À-ü, > ø-üø±-üß √ððÀ", ±ÈÚ CE"È±±, ± Ó±±"ø fl~œ«À?±, -Ù±±ø-ü, ±~ fl-`Ø±"Ó- > Ú...±" ... "À" fl~œ«-ü, ± 'Ú≈√ðð±±Ø±" , Ó±±À?±, fl±±ÀÊ "Ü" ± È±±, √ððÓ-á±±ÀÚ-ü, √ððÓ-á±±ÀÚ±±-ø-ü... üøX -Ù±±, ± 'Ú...

25% **MATCHING BLOCK 306/461** **W**

ø?Àfl- fl~œ«-ü, ± ~ø? Ó±±À?±, -Ùø-ü, |À"ü, ±Ø±Ø«"~ "Ø«±» -Ù±±ø-ü, ±~ fl- Ú± -Ù±±, Ó±± "À" Ó±±-ü, ± é±± " , ±±-ü fl±±ÀÊ-ü, CEé-ÀS ø-ü-ü, ±-Ù √ððÓ-øSé" ± ±

ÚÀÍ±"± Ó±±"ø Ú...±" ... -Ù±±ø-ü, ±~ fl- √ðð±±ÀÚ-ü, ±±ØÀ" fl~œ«À?±, 'Ú≈√ðð±±Ø±"Ó- fl-ü, ±±, CEfl-À"~ '±À-> CE"~Ü-ü-ü... -ü"±±, "Ó- CEÓ±~øÙ-üÓ±±ÀÚ> -ü-ü"±±"±±, ±±±, Ù-À" fl~œ«À?±, 'Ú≈√ðð±±Ø±"Ó- fl-ü, ±±, fl±±Ê "ÀÜfl±, "È "±, ± (ii) Í-øßÓ- fl±±ÀÊ-ü, -Ùø-ü, À-ü" (Congenial work environment) : √ððÓ-á±±ÀÚ fl±±ÀÊ-ü, Í-øßÓ- -Ùø-ü, À-ü" Ø±fl-À"~

40% **MATCHING BLOCK 307/461** **W**

fl~œ«À?±, fl±±Ê fl-ü, ±±, '±çð" ÊÀíú± fl±±ÀÊ-ü, CEé-ÀS ø-ü-ü" Π , ~...± Ø±Àfl- Ú± -üÀ" fl~œ«-ü, ± 'Ú≈√ðð±±Ø±" , ±±-ü-ü-ü"±" > Í-øVæ-ÙÚ±±, ±±ÀØ Ó±±-ü, ± Ó±±À?±, ?±±, Q -Ù±±Ù fl-À-ü, ± 'Ú...ø?Àfl- "±±±ö...fl-ü, -Ùø-ü, À-üÀ"ü, ±~ÀØ... ~ø? fl±±

21% **MATCHING BLOCK 308/461** **W**

Ê fl-ü, ÀØ-" , Ó±± "À" Ó±± ±±, æø-ü, fl > ±±Úø, fl-ü, ±? > fl±±øòL√-ü, fl±±-ü, ± "À" > ÀÍ±±±, Ù-À" 'Ú≈À√ðð±±, ±±-ü ±±Ø±√ðð±±5" , ± Ó±±"ø Í-øßÓ- fl±±ÀÊ-ü, -Ùø-ü, À-ü > fl~œ«À?±, ' Ú≈À√ðð±±, ±±, ± fl-øÈ-ü Í-ø-ø±±±±±±±±±, ±±±± ±... " , ± (iii) , " fl~œ«À?±, ± "À" ±±ø- Ó±± (Co-operation of fellow workers) : , " fl~œ«À?±, ±~ÀØ... , "À" ±±ø-Ó±± > √ððæøÓ-ü, ± •Ùfl«- Ø± fl-À" Ó±±-ü, CEÒÀfl > fl~œ«-ü, ± 'Ú≈À√ðð±±, ± -Ù±±, ± ±ø-ü" , " fl~œ«À?±, ±±ÀØ, ±Ùfl«- fl±±ÀÊ-ü, ±

18% **MATCHING BLOCK 309/461** **W**

Úø-ü, À-ü" ±± fl-ü, ÀØ-ü, ±±±... fl-À-ü, ±±±, ±± fl±±ÀÊ-ü, -Ùø-ü, À-ü fl~œ«À?±, fl±±ÀÊ Í-ø»±± ±±, > 'Ú≈√ðð±±Ø±"Ó- fl-À-ü, ± Ó±±"ø -ü...-ü-üö±±-Üfl-ü, ± fl~œ«À?±, ±~ÀØ... , "À" ±±ø-Ó±± > , ± •Ùfl«- üö±±-ÙÀÚ-ü, ±±Ø±±±±±, ±, øÜ fl-À-ü, fl~œ«À?±, 'Ú≈√ðð±±Ø±"Ó- fl-ü, ±±, -ü...-ü-ü ö± fl-ü, ±" , ± (iv) -ü-ü-üö±±-ÙÚ±±, ' - çð"À-ü, ±±À±± (Scope for participation in management) : -ü...-ü-üö±±-Üfl-ü > fl~œ«-ü, ±±, æÀ?±, ±~ÀØ... , ±Ùfl«- CE-ü æ-ü, ±± √ððÓ-á±±ÀÚ"ø ø-ü-ü, ±±Ø±± fl±±±±, ±±-ü-ü-üö±±-Üfl-ü > fl~œ«À?±, ± ±±Ø±-Ù-ü, ±±, ø-ü-ü, ±±Ø±± ø fl-ç Í-ø-ø±±, ±, ± ± "é... ± fl-±±√ððÓ-á±±ÀÚ-ü, ± ±... -Ù±±"± fl~œ«-ü > -ü...-ü-üö±±-Üfl-ü > -ü, ±~ÀØ... -ü-ü, ±±Ø±±±±±, ±Ùfl«-ü, -Ùø-ü, -ü, ÀØ-ü" ,

20%

MATCHING BLOCK 321/461

W

fl-À-ri, > -Ù-ri, ì fl-ri, ±-ri, CE%-@Ü± fl-À-ri, ° CE ~Ù -ri...øMê-ri, øÙ-ri, -Ù±M±-ri, %-ri±ø" ?± CE ~È-ri±-ri, -Ù-ri, CE, ± ± ±øÈfl-ri %-ri±ø" ?± CE ~È-ri±ÀÙ±-ri, ø¶¶À-ri, CE-ÙÀ"ÀÀ√ ± ±, ° øfl-c ±" ð ø¶¶À-ri, Ò±fl-ri±fl-ri± œÛ Ó-ri±-ri, %-ri±fl±-ri, œ ±ø? %-riÀ ~ ±, Ó-ri±"À Ó-ri±-ri, ~ÀÒ... øÙ-ri, ±-riÙM±-ri, %-ri±ø" ?± ±-ri±-ri,

øÙ-À-ri, ' ±
À, ° ~...±, À ± Ó-ri±-ri,
Ó-riÀM3 ~ ±Ù±À ~ ¶-ri, √øðÀ, ± ±ÉÚ > %-ri±ø" ?± ±fl-ri -Ù ± %-ri±øÈ-ri ø¶¶À-ri, ø-ri ^-riMê fl-À-ri, ÀÀ√Ù° Ó-ri±-ri, ~ ÀÓ-ri ~ ±Ù± ~ ¶
~ ± ±Ù ±fl-ri Èœ-ri ±-ri, %-ri±ø" ?±-ri, CE ~ ¶ CEÚ" ð (Man is a 'wanting animal') ° ±" ð %-ri±ø" ?± ±ø ±'Ù±Sèø fl-ri (sequential)
±-ri-ri, fl-ri ~ %-ri±ø" ?± fl-ri±Ù" ð -Ù-ri, ì " > ", ±, y/√-ri Ù, ° %-ri±ø" ?± ±ø ± ø¶¶-ri, ø ^-riøMfl-ri ±-ri-ri -Ù-ri, ¶ÙÀ-
ri, ri, ± ±ÀÒ, •Ùøfl«-riÓ-ri ±-ri-ri
109, -ri«øÙ•ø¶¶À-ri, -ri, %-ri±ø" ?± -riÙ-ri, À-ri, ÉÚ... ~ ±Ù± ~ ¶ √øðÒÀ ~ CE%-@Ü± fl-ri
À-ri

25%

MATCHING BLOCK 322/461

W

ri, ±-ri-ri ±" ð %-ri±ø" ?± -riÙ-ri, ì "À ~ Sè ~ ± Ó-ri ^-ri±À-ri Í-ri-riÙÀ-ri, -ri, ø¶¶À-ri, -ri, %-ri±ø" ?± -riÙ-ri, À-ri, ÉÚ... øSè, ± ± œ"
~ °, ° Ó-ri±-ri, ±" ð √øðÀ%-@Ü± ø-ri-ri, ± ^-ri±À-ri %-ri ~ ÀÓ-ri Ò±Àfl-ri ° ~...±, À ± Ó-ri±-ri, Ó-riÀM3-ri, ~ ±

Ò...À ~ -ri
ÀÓ-ri CE%-À, ÀÀ√Ù CE ~ ±Ù±À ~ ¶-ri, 'Ó-ri-5 %-ri±ø" ?± CEÒÀfl-ri" ð (unsatisfied need) 'Ù±À√øð-ri, ì ±-ri, 'ø@Ü ~ °, ° 'Ò«±
CE, -ri, %-ri±ø" ?± ±-riÙ" « Ò±Àfl-ri CE, ±ø ± -riÙ-ri, ì fl-ri-ri, ±-ri, ~ Àé-ri... CE, Ó-ri±-ri, √øðÀ%-@Ü±Àfl-ri øÙ-riX fl-À-ri, ° CE, -ri,
%-ri±ø" ?± -riÙ-ri, ì "À", CE ÀÀ√ 'Ù±À√øð-ri, ì ±-ri, CEé-riÀS Ó-ri±À? -ri, CEfl-ri±Ù ^-ri±ø fl-ri± Ò±Àfl-ri Ù± ° ~...±, À ± Ó-ri±-ri,
Ó-riÀM3 %-ri±

17%

MATCHING BLOCK 326/461

SA

Plagiarism-1.pdf (D112539035)

ø" ?±-ri, ø¶¶-ri, ±ø ± Àfl-ri Ó-ri±À? -ri, ±èQ 'Ù±, ±À-ri, CE ^-ri±À-ri ø-ri ^-riMê fl-À-ri, ÀÀ√Ù Ó-ri± ÙœÀ%-ri Ó±-riÀ ~ Ó-ri, ± ~ °.
5 ~ ø¶¶-ri, 4Ò« ø¶¶-ri, '±Àri±-riÙ øt-ri, • ±Ù ± À-ri-ri, %-ri±ø" ?± 3°, ø¶¶-ri, %-ri±ø" ?± 2°, ø¶¶-ri, ¶¶œfl'-riøÓ-ri-ri,
øÙ-ri, ±-riÙM±-ri, %-ri±ø" ?± 1 ~ ø¶¶-ri, %-ri±

ø" ?± ΔÈø-ri fl-ri %-ri±ø" ?± ~...±, À ±-ri, %-ri±ø" ?±-ri, SèÀ ~ ±2%-ri Ó-riM3 (ii) Δ?ø" fl-ri -ri± ΔÈø-ri fl-ri %-ri±ø" ?± (Physiological
or Biological need) : ~ ±Ù± ~ ¶ ΔÈ-riøfl-ri %-ri±ø" ?± ±ø ± øÙÀ, ~ ° ±" ð -riÙøÓ-riœÀÓ-ri ±À, ° Ó-ri±" ð ±ø ± Àfl-ri CE ~ Àø" fl-ri
√øð±Ùø" fl-ri %-ri±ø" ?± -ri ± ~ °, ° é±-riÒ±, Ó-ri ^-ri±, øÙÀ±, ø-riÀÙ±?Ù " ð Ó-ri...±ø? -ri, ~ ÀÓ-ri± %-ri±ø" ?± ±ø ± ±Ù±À ~ ¶-ri,
Δ?ø" fl-ri %-ri±ø" ?±-ri, ~ ÀÒ... -riÙÀ-ri ° fl-ri ~ «Àé-riÀS -ri

14%

MATCHING BLOCK 323/461

W

ri...ri¶ö±-riÙfl-ri-ri, ± -riÙ±ø-ri, |ø" fl-ri √øð?±ÀÙ-ri, ~ ±Ò...À ~ ±-ri-ri -riÀ±øÈ-ri, fl-ri±ÀÈ-ri, ~ À, ø-ri|±À ~ -ri, -ri...ri¶ö±,
øÈ-riøÙ-riÀÙ-ri, ÉÚ... ~ °, ' ±À ±, -riÙ±± ± ÈÀ-ri, -ri...ri¶ö± " ð Ó-ri...±ø? -ri, ~ ±Ò...À ~ Δ?ø" fl-ri %-ri±ø" ?± ±ø ± -riÙ-ri, À-ri,
-ri...ri¶ö± fl-riÀ-ri, Ù° -ri± " ð À-riÀ ~ ±fl-riøÈ-ri √øð-ri%-riÙ ±ÀÀ√ CE " è ±Ù± ~ ¶ CEfl-ri-ri ~ ±S ±ÀÀ? ...-ri, -riZ-ri, ± -ri ±

À%-ri Ù±i (Man does not live by bread alone) ° ±-ri±-ri, fl-riø-ri-ri, CE ±ÙœÀÓ-ri Ù±-riÀÈ-ri Í-ri-riÀÍ-riÀÀ√ éé±-riÒ±-ri, -ri, ±ÀÈ...
-riÙøÓ-riœ-ri ?... ~ °, ° 'Ò«± ~ ±Ù± ~ ¶ ±Ù é±-riÒ±Ó-ri ~ °, Ó-ri±Ù ±±-ri±À-ri, -ri, √øðÀ, ± ±ÉÚ" ð Ó-ri±-ri, fl-ri±ÀÀ√, -riÀ%-riÀ, °,
-riÍ ~ √øðÀ, ± ±ÉÚ ø, ±À-ri CE? ± CE? ° 'Ù... CEfl-ri±Ù √øðÀ, ± ±ÉÚ" ð Ó-ri±-ri, 'Ù± ~ -riøÓ-ri-ri, ~ ÀÒ... ±À, Ù±, é±-riÒ±-ri,
-riÙø-ri, Ó-ri-riø5, È-riÀ Ó-riÀ-ri ð 'Ù... √øðÀ, ± ±ÉÚ 'Ù± ~ -riÓ-ri ~ °, ° ±fl-ri" ð, È-riÙ±-ri, -riÙ±Ù-ri, ±-riøM, ÀÈ-ri 'Ù...±Ù... Δ?ø" fl-ri
√øðÀ, ± ±ÉÚ-ri, CEé-riÀS ° Ó-ri±" ð fl-ri±ÀÈ-ri, CEé-riÀS fl-ri ~ œ«À? -ri, 'Ù±√øð±ø)Ó-ri fl-ri-ri, ±-ri

28%

MATCHING BLOCK 324/461

W

ri, ÉÚ... Ó-ri±À? -ri, √øð±Ùø" fl-ri %-ri±ø" ?± ±ø ± -riÙ-ri, À-ri, -ri...ri¶ö± fl-ri-ri, ± ~ °, Ù...± ~ ° -riÙ±ø-ri, |ø" fl-ri ø?À, >
fl-ri±ÀÈ-ri, -riÙø-ri, À-ri Í-ri-riøÍÓ-ri fl-riÀ-ri,

Ó-±-í, ~ÀÒ... Î-ðíßøÓ-í, Ç, y/v±-íÚ± Ó±Àfl-í fl-±ÀË ~±-í±-í, ÊÚ... Ó-±-í, √ðÀ%-©Ü±Àfl-í øÚ-íX

13% **MATCHING BLOCK 329/461** **W**

fl-À-í, ° ¢ ¤ ð ¶ ¶À-í, ~±Ú≈-¶ Ó-±-í, √ð±ø5Àfl-í, -í±øÒfl-í fl-í, ±-í, Ç%-©Ü± fl-À-í, ° -í...-í ¶ö±-íÚ±-í, Çé-ÀS '±ÀR±-íÚ' øt-í, %-±ø"±-íÚ"-í, Ì", ÊÈÈ- fl-±È, •Ú±?ÀÚ-í, ~±Ò...À", 'ÊÚ' œ fl-±È fl-í, ±-í, ~±Ò...À" ¢-í-? é-Ó-±-í øX-í, ~±Ò...À" ° Ó-À-í øÚ•ßø¶ ¶À-í, -í, %-±ø"±-í, ~Ó-í ¤ ¢ ¤ ð ¶ ¶À-í, -í, %-±ø"±-í -í≈À-í, ±-íÚ≈ø-í, -íÚ"-í, Ì", Ú±° ...±, À ±-í, (Maslow) SèÀ ~±2%- %-±ø"±-í, ·-æ-í, Ó-±-í ± Ó-

œ-íÊÓ-± ¢fl-øÈ-ø %-ÀS-í, ~±Ò...À" √ðfl-±
fl-í, À' ÚœÀ%-í, ø%-SøÈ-í -íÚ±>, ± ±, ° ø%-ÀS-í, ^"-ø, -' çÜ %-±ø"±-í, ð ¶ ¶-í, øø
ÀÓ-í ~±Ú≈

40% **MATCHING BLOCK 330/461** **W**

À-¶-í, %-±ø"±-í, Ó-æ-íÊÓ-±, -í ÇÒÀfl-í Ç-í œ' ±-í, ° Ó-í Î-ð-ÚÀ-í, -í, ð ¶ ¶À-í, -í, ø?Àfl-í ±>, ± ±, , %-±ø"±-í,

Ó-
œ-íÊÓ-± Ó-Ó-í fl-~ÀÓ-í Ó±Àfl-í ¢-í- Í-ð2%-Ó-~ ð ¶ ¶À-í, 'Ó«±» '±ÀR±-íÚ' øt-í, ð ¶ ¶À-í, ¢ ¤ ð Ó-æ-íÊÓ-±, -í«øÚ•ß" °
111 (2) "±È«-í±À«-í, ø-Z-Í-ð-Ú±?±Ú Ó-M3 (Herzberg's Two-Factor Theory) : "±È«-í±À«-í, (Frederick Herzberg) ø-Z-Í-ð-Ú±?±Ú Ó-ÀM3 fl-~œ« 'Ú≈À√ðø-í, Ì±-í, ø-ÚÀ√ÀÚ Çfl-±Ú Çfl-±Ú ø-í-¶, ø-íÀ-¶ "±-ø fl-± -íÚ± Ú fl-À-í, Ç, øø °≈-À' Ò-í, ± "À", ÀÀ√-í øÚÓ-í-~ "±È«-í±À«-í, ø-Z-Í-ð-Ú±?±Ú Ó-M3øÈÈ...±, À ±-í, (Maslow) ·À-í ¶ ± ÇÒÀfl-í "ð Í-ðæ" Ó-í "À", ÀÀ√ ¢-í- ¢Àfl-í 'Ú≈À√ðø-í, Ì±-¶ ± ¶ö... Ó-M3 (Motivation-hygiene theory) -í± 'Ú≈À√ðø-í, Ì±-, -í, é-ífl-±-í, œ Ó-M3 (Motivation maintenance theory) Ú±À" '±±...± Ç?>, ± "°, ° 'Ú≈À√ðø-í, Ì±-í, Í-ð», ø%-ø" éÓ-í fl-í, ±-í, ÊÚ... Ó-±-í, ± 200 ÊÚ "ðø?øÚ", ±-í, >ø", ±-í, é-íÀfl-í, Í-ð-Ú-í, ~œé-± %-±ø"±-í À, øÀ√À' Ú ° √ðÀÓ-í... fl-Àfl-í?≈øÈ-í √ðøüü fl-í, ± "À", øÀ√ ° ¢øø "°. √ðøüü √ðøüü. Ó≈-ø" øfl-í ø-í? f-í±À-í -í ÀÓ-í -íÚ±-í, Ç fl-±Ú ÇÓ-± ±-í, fl-±ÀÈ-í, √ðøÓ-í, -íÀ%-À", ±±-í, ±-íÚ 'Ú≈"-øÓ-í "À", øÀ√ ∑ ø-ZÓ-íœ", √ðøüü. Ó≈-ø" øfl-í ø-í? f-í±À-í -í ÀÓ-í -íÚ±-í, Ç fl-±Ú ÇÓ-± ±-í, fl-±ÀÈ-í, √ðøÓ-í, -íÀ%-À", ^-í± 'Ú≈"-øÓ-í "À", øÀ√ ∑, ~œé-±", √ðø±5 Í-ðM-í, øø ø-íÀù≠-¶ fl-À-í, øÓ-øÚ Ç?À±Ú Ç fl-Ó-fl-íøø ø-í-¶, '±ÀÀ√ Ç øø fl-~«-, çøá (Job satisfaction) > 'Ú≈À√ðø-í, Ì±, øø fl-À-í, ¢-í- 'Ú... fl-Ó-fl-íøø ø-í-¶, '±ÀÀ√ Ç øø fl-~«-, çøøÜ (Job dissatisfaction), øø fl-À-í, ° øÓ-øÚ √ðøüü √ðøfl-±

22% **MATCHING BLOCK 332/461** **SA** Plagiarism-1.pdf (D112539035)

í, ø-í-¶, øø Àfl-í 'Ú≈À√ðø-í, Ì±-í, Í-ð-Ú±?±Ú ø", ±À-í ø%-ø" éÓ-í fl-À-í, Ú > ø-ZÓ-íœ, √ðøfl-±-í, ø-í-¶, øø Àfl-í, -í, é-ífl-±-í, œ Í-ð-Ú±?±Ú ø", ±À-í ø%-ø

ø" éÓ-í fl-À-í, Ú ° ±È«-í±« ¢ ¤, ~œé-± ÇÒÀfl-í ø, X±ÀòL√ '±À, Ú Ç fl-~«, çøøÜ, -Sè±òL√ √ðø%-ø" Ó-í Ó-±-í, Ì±øÈÈ', •Ú"í« √ðø%-ø" Ó-í Ó-±-í, Ì± 'Ú≈, ±À-í, Ó-íø5 > Ó-íø5

18% **MATCHING BLOCK 336/461** **SA** Plagiarism-1.pdf (D112539035)

ø-í-¶, ?≈øÈ-í -íÚ-í, ¶ÚÀ-í, -í, ø-íÚ-í, œÀÓ-í 'í-íò±Ú fl-À-í, ° øfl-í "±È«-í±«" ≈íÀÈ±Í-~ ± -íÚ' Ófl-í ø-í-¶, 'Ú±Mè fl-À-í, Ú ¢-í- Ç?±±Ú Ç ¢ fl-øÈ-í ÇÈ±-í± Ó-íø5-í, Í-ð-Ú±øöøÓ-í > Ó-íø5-í, 'Ú≈-

Úø¶øøÓ-í > 'Ú... ÇÈ±Í-~ ±øÈÈ 'Ó-íø5-í, Í-ð-Ú±øöøÓ-í > Ó-íø5-í, 'Ú≈-íÚøöøÓ-í ·À-í ÇÓ-±À" ° √ðø%-ø" Ó-í Ó-±-í, Ì± 'Ú≈, ±À-í, Ó-íø5-'Ó-íø5-í, ~À-í øÈÈ øfl-í±-í± "±È«-í±«" Ó≈-À' ÒÀ-í, øÀ√À' Ú Ó-±-í -íÚÀ-í, -í, -íÚ±Ó-±", Ó≈-À' Ò-í, ± "°. √ðø%-ø" Ó-í ~À-í. || Ó-íø5 'Ó-íø5 (Satisfaction) (Dissatisfaction) |X±-í, %-±ø"±-í ¶öœfl-íøÓ-í, %-±ø"±-í øÚ-í, ±-íÚM±-í, %-±ø"±-í Δø" fl-í %-±ø"±-í ~±...±, À ±-í, %-±ø"±-í, SèÀ ~±2%- Ó-íM3 → '±ÀR±-íÚ' øt-í, %-±ø"±-í Ç-íø ← %-±ø"±-í, Ó-íæ-íÊÓ-± → fl-~

112 "±Ê«-ri±À.«-ri, Ø-Z-Î-Ø-ri±?±Ú ~ÀÎ-ri. || Ó'-Ø5-ri, Î-Ø-ri±Ø¶öØÓ-ri Ó'-Ø5-ri, 'Ú≈-ri±Ø¶öØÓ-ri (Satisfaction) (No Satisfaction) || 'Ó'-Ø5-ri, Î-Ø-ri±Ø¶öØÓ-ri 'Ó'-Ø5-ri, 'Ú≈-ri±Ø¶öØÓ-ri (Dissatisfaction) (No dissatisfaction) "±Ê«-ri±«-riÀ ~ÀÁ√Ú Ç, -ri Ø-ri± ¶, &ø fl~œ«-ri, fl±ÀÊ-ri, Ó'-Ø5-ri, ±ÀÔ ~Mê Ç, &ø "Ø ~ 'Ú≈Á√ðØ-ri, Î±fl±-ri, œ Î-Ø-ri±?±Ú ±Ú (motivating factor)° 'Ú...Ø?Àfl-ri Ç &ø fl±ÀÊ-ri, ÇÉ-ÀS 'Ó'-Ø5-ri, ±ÀÔ ~Mê Ó-ri±À?-ri, 'Ú≈Á√ðØ-ri, Î±-ri, ÇÉ-ÀS Çfl±Ú ~"Ø fl± ÇÚ"Ø° ØÓ-ØÚ Ø-ri± ¶, &ø Àfl-ri, -ri, é-ri±fl±-ri, œ Î-Ø-ri±?±Ú (Hygiene factor or maintenance factor) -riÀ 'Ø-ri±"Ó-ri fl-riÀ-ri, Ú° ØÓ-ØÚ ±-ri, > -riÀ ØÁ√À Ú Ç ~√ðØ ~√ðØfl±À-ri, -ri, Ø-ri± ¶, &ø fl~œ«-ri, ~ÀÔ... fl~œ, cØØÜ '±ÀÚ Ó-ri±"Ø &ø Àfl-ri, cØØÜ Ø-ri±Úfl±-ri, œ Î-Ø-ri±?±Ú -ri± ~, ° 'Ú...Ø?Àfl-ri Ø-ZÓ-ri, √ ðØ

26% MATCHING BLOCK 333/461 W

fl±À-ri, -ri, Ø-ri± ¶, &ø fl±ÀÊ-ri, -ri±Ø-ri, À-ri (Work environment), •ÚØfl«-ri -riÀ ~MÀ? -ri, -ri, é-ri±fl±-ri, œ Î-Ø-ri±?±Ú -ri± ¶ö...-ri±?±Ú Ø, ±À-ri. Ì... fl-ri, ± ~, ° ±Ê«-ri

ri±« ~"Ø? ~"Ø Ò-ri, ÀÚ-ri, Î-Ø-ri±?±ÚÀfl-ri ØÚÀ•B±Mê ~ri±À-ri -ri«Ú± fl-riÀ-ri, ÀÁ√Ú. (1) ¶ö±ö... -ri±, -ri, é-ri±fl±-ri, œ Î-Ø-ri±?±Ú (Hygiene or maintenance factors) : ~"Ø Ø-ri± ¶, &ø Àfl-ri fl±ÀÊ-ri, -ri±Ø...fl-ri Î-Ø-ri±?±Ú (extrinsic factor) -ri± ~, fl±-ri, Ì &ø fl±ÀÊ-ri, ±ÀÔ, -ri, ±, Ø-ri, •Úfl«-ri ~Mê Ú, ° ~±Ê«-ri±« &ø Àfl-ri fl~œ«À? -ri, fl±ÀÊ-ri, ÇÉ-ÀS 'Ó'-Ø5-ri, fl±-ri, Ì -riÀ ~. Ì...

58% MATCHING BLOCK 334/461 W

fl-riÀ-ri, ÀÁ√Ú. fl~œ«À? -ri, fl±ÀÊ-ri, ÇÉ-ÀS ~"Ø Ø-ri± ¶, &ø -ri, √

ðØ±%≈-ri « Ú± Ô±fl-riÀ Ó-ri±À? -ri, ~ÀÔ... 'Ó'-Ø5 (dissatisfaction) -ri± fl~œ-, cØØÜ Ç?±± Ç?, ° 'Ú...Ø?Àfl-ri ~Ø? &ø ~ÀÔØÜ-ri, +À-ri -riÓ«-ri±Ú Ô±Àfl-ri Ó-ri±"À Ó-ri±À? -ri, ~ÀÔ...', cØØÜ Ô±Àfl-ri Ú± -riÀÊ-ri Ó-riÀ-ri, cØØÜ, Ô±Àfl-ri Ú±° 'Ó«±» &ø Àfl-ri 'Ú≈

19% MATCHING BLOCK 335/461 W

À√ðØ-ri, Î±-ri, Î-Ø-ri±?±Ú Ø, ±À-ri. Ì... fl-ri, ± ~, Ú±° Ó-ri±-ri, ~ÀÓ-ri, cØØÜ-ri, fl±-ri, Ì&ø? -ri, fl-ri, À"Ø Ó-ri±À? -ri, ~ÀÔ...', cØØÜ '±Ú± ~, Ú± -ri± Ó-ri±À? -ri, 'Ú≈√ðØ±ØÍÓ-ri fl-ri, ± ~, Ú±° ØÓ-ØÚ fl-riØÊ-ri Ó-ri±Ø fl±-ri, ~±Ø... À, -ri,

é-ri±fl±-ri, œ Î-Ø-ri±?±Ú&ø Àfl-ri, ØiBÀ-riØ Ó-ri fl-ri, ±-ri, Ç%ØØÜ± fl-riÀ-ri, ÀÁ√Ú ~ri±, 'ôL√ ~ri«Mê Ø-ri± ¶, &ø ~. (i) Çfl±•Ú±Úœ-ri, ÚœØ-ri > √ðØ ±, Ú, (ii) √ðØ ~ØMê-ri, •ÚÀfl«-ri, & Ì-ri ~±Ú, (iii) '±ØL-ri...ØMêfl-ri, •Úfl«-ri, (iv) Ç-riÓ-riÚ -ri± ~Ê-ri, œ, (v) %-ri±fl~ri, œ-ri, ØÚ-ri, ±-riÚM±, (vi) fl±ÀÊ-ri, -ri±Ø-ri, À-ri, (vii) fl~œ«À? -ri, ~À ±-ri, ~Ø-riØ±, (viii) fl±ÀÊ-ri, ~«±?±, (ix) -ri...ØMê-ri Êœ-riÚ "ØÓ-ri...±Ø?°

113 (2) 'Ú≈À√ðð-í, ìþfl-±-í, œ Í-ð-Ú±?±Ú (Motivating factors) : , -í, é-ífl-±-í, œ Í-ð-Ú±?±Úð 'Á√±Í-± > fl-±ÀÉ-í, ÇÉ-ÀS ð'Ú fl-Ó-fl-ð 'Í-ð-Ú±?±Ú -í, 'À, 'ÀÀ√Ç'ð fl-œ«-í, fl-« , çð@Ü ·ÀÍ- 'Ó≈- 'ÀÓ , ±'±'... fl-À-í, °ðð fl-±ÀÉ-í, ±ÀÖ , -í, ±, ð-í, °Úðfl«-Ó-í-À? ð-í, Àfl- 'ðL√ð«'Ó Í-ð-Ú±?±Ú (Intrinsic factor) -í ±'±' , °±É«-í-« ð'ð ð-í-Π' , ðð 'Àfl- 'Ó 'Ú≈À√ðð-í, ìþfl-±-í, œ Í-ð-Ú±?±Ú (Motivating factors) -í 'À... fl-À-í, 'ÀÀ√Ú° fl-±ÀÉ-í, ÇÉ-ÀS ð'Ú Í-ð-Ú±?±Úð 'ð? 'ÀÖ@Ü -Úð-í, ±Àì > Í-ð-ÍßÓ- ~±ÀÚ Í-ð-Úð«ÍðÓ-Ú ± Ó±Àfl- Ó-±'À fl-œ«À? -í, ~ÀÖ... fl-« , çð@Ü Ó±Àfl- Ú±° 'Ú...ð?Àfl- 'ð? ððð 'ÀÖ@Ü -Úð-í, ±Àì > Í-ð-ÍßÓ-í ðì ±ÀÚ fl-±ÀÉ-í, ÇÉ-ÀS , -í, -í, ±' fl-í, ±'±' , Ó-±'À' fl-œ«À? -í, ~À?... fl-« , çð@Ü Ç?± Ç? , Ó-±-í, ± Í-ð-Z≈X " , > Í-ð», ±ð'Ó Ç-í±Ó fl-À-í, ð-í-Í-ð2%- Í-ð»-Ú±?±Ú œ Ó-±-í, 'Àé... Ó-±À? -í, √ðð%-@Ü±-í, √ððÀ , ±' , É-±' , °-í ... -í...ðMéÀ^ -í? 'Ú≈À√ðð-í, ìþ-í, Í-ð-Ú±?±Úð 'ð-í-íß " , ° ±É«-í-« ðfl-ðÉ- Ó-±ð fl-±-í, ±Ó...À 'Ú≈À√ðð-í, ìþfl-±-í, œ Í-ð-Ú±?±Úð ' , ð-í-À-ð Ó-í fl-À-í, 'ÀÀ√Ú° ðð " (i) , ±Ú-í ..., (ii) ¶fl-í-ðÓ-í, (iii) ?±ð , Q çð'ì, (iv) 'çð-ðÓ-í ± çð'Ú , (v) , 'ð@Ü' œ 'ÉðÉ-í fl-±É fl-í, ±-í, ≈À ± , (vi) fl-«Àé-ÀS Í-ð-Íß , ÀÚ-í , y√±-í-Ú±° Í-ð-ÚÀ-í, -í, ±À ±%-Ú± ÇÉÀfl- Ç?± ±'±' , Ç'±É«-í-« fl-œ«-í, ± fl-«Àé-ÀS ð'Ú?≈í-Ó-í, ÀÚ-í, Í-ð-Ú±?±ÚÀfl- ¶±ÓœÚ > ¶ÍÓ-La ð " , ±À-í Ç?ð±À , 'ÀÀ√Ú° ð'ð?≈í-Ó-í, ÀÚ-í, Í-ð-Ú±?±Úð ' , °ÚÀfl«-í-±ÚÚ (M.J. Gannon) ~ðL√-í... fl-À-í, 'ÀÀ√ñ èè , -í, é-ífl-±-í, œ Í-ð-Ú±?±Úð ðfl-ÉÚ fl-œ«Àfl- ' , ç@Ü fl-í, 'ÀÓ-í -Ú±À-í , ðfl-c fl-±ÀÉ-í, ÇÉ-ÀS Ó-±-í , çð@Ü-Úð-í±Ú fl-í, 'ÀÓ-í -Ú±À-í, Ú±° 'Ú...ð?Àfl- 'Ú≈À√ðð-í, ìþfl-±-í, œ Í-ð-Ú±?±Úð fl-œ«-í, 'ðL√ð«'Ó Í-ð , çð@ÜÀfl- √ðð'±-ð-í fl-À-í, ðfl-c , çð@ÜÀfl- Ú' , °í-í , ±É«-í-À«-í, ð-Z-Í-ð-Ú±?±Ú Ó-ÀM3-í, Í-ð-Ú±?±Úð 'Àfl- ð%-S±fl-±À-í, ÚœÀ%- √ððfl-±' fl-í, ±'±' , -í, é-ífl-±-í, œ Í-ð-Ú±?±Ú . Í-ð2%-í , çð@Ü' , çð@Ü ÇÉ'Ú <-----|-----> Í-ð-Ú±?±Úð -í, Í-ð-Ú±?±Úð -í, 'Ú≈-Úð«ÍðÓ-í Í-ð-Úð«ÍðÓ-í 'Ú≈À√ðð-í, ìþfl-±-í, œ Í-ð-Ú±?±Ú . çð@Ü ÇÉ'Ú <-----|-----> Í-ð-Ú±?±Úð -í, Í-ð-Ú±?±Úð -í, 'Ú≈-Úð«ÍðÓ-í Í-ð-Úð«ÍðÓ-í (3) '...±fl-Àçð-À-í, -í, X-Ó-M3 > Y-Ó-M3 ð'É-Ú '±À' , ± (E. Mayo) > Ó-±-í, 'À ±œÀ? -í, -Z±-í, ± "Òì« .

66% MATCHING BLOCK 337/461 W

À-í-Πì ± -Úð-í, %-í±ð'Ó-í fl-í, ± > -Ú-í, -í-Ó-œ«fl-±À'

Ú-À'ÀÉ-í, (Miss Mary Parker Folett) ~Ó-í ~Úð¶ΠM3ð-í:±Úœ > ±' «ðÚfl-í-í...í¶ö±-ÚÚ±-í, ÇÉ-ÀS ~±Úð-ífl-í?ð@Ü' -éœ-í ,
 114 √ðð-í-Ó«-Ú , É-±Ú° -í-ðÓ-í -ð-ZÓ-œ' , ð-í-ú' ≈ÀX-í , ~' , fl-±À'

12% MATCHING BLOCK 338/461 W

ð'ä-í...í-í¶ö±-ÚÚ±-í, Í-ð-Ú-í, ð-í-íß Ó-í, ÀÚ-í, ·À-í-Πì ± > -Ú-í, œé-±-ð-Ú-í, œé-±%-í±'±ÀÚ±' , ° ð , -í ·À-í-Πì ±-í, ÇÉ'ÚÓ-Q Ç?Ú ~"Ó-í ~ÀÚ±-í:±Úœ > , ±É-í-±Úœ-í, ±° Ú-À' < , ~À' , 'Ú≈À√ðð-í, ìþ > , ±Ú-À' ...-í, Í-ð-Ú-í, -í-Ú √ðð-í, -í > √ðððÓ-À-í-Ú? √ððfl-±ð'Ó-í " , ° ð-í, ~ÀÖ... '...±fl-Àçð-À-í, -í, (Douglas McGregor) Ó-M3ðÉ-í-ð-í-À' -Π' ±À' ±Í-í Ú ÇÉÓ-±À' ° ðÓ-ðÚ √ððÀ' ~±Ú-í √ððfl'-ðÓ-í > ±Úð-ífl-í'±%-í, ì , -Sê±ðL√X- Ó-M3ðÉ-í √ððfl-±' fl-À-í, Ú° ð'Ó-M3ðÉ-í ~"Ó-í fl-œ« ±%-í, ì , °¶Ág , Ú±Ó-Ú ?'ð@Ü' -éœ-í, Í-ð-Ú-í, ·À-í' Í-ð-Àí-ðÀ√' ° Ó-M3ðÉ-í √ðð%-í-í, ~±À ±%-Ú±-í, °ú≈æÚ " > , ±' , ðÓ-ðÚ Ó"-±-í, ð-ZÓ-œ' , Ó-M3ðÉ-í 'Ó«±» Y-Ó-M3ðÉ-í √ððfl-±' fl-À-í, Ú° 1960 , ±À' Ó"-±-í, ÇÉ'± "The Human Side of the Enterprise" -í'ðÉ-í √ððfl-±ð'Ó-í " , ° ð'Ú-í'ðÀÓ-Ó"-±-í, èX-Ó-M3í > èY-Ó-M3í ¶ö±Ú -Ú±' , ° ð'Ó-M3ð'ÀÓ-ðÓ-ðÚ ±Ú-í √ððfl'-ðÓ-í , °¶Ág ±À' ±fl-í-Ú±Ó fl-À-í, 'ÀÀ√Ú° ~...±fl-Àçð-í, -í 'ÀÀ√Ú ~±Ú-í-√ððfl'-ðÓ-í, ?≈ðÉ-ð?fl-í, 'À' , 'ÀÀ√ ðfl-ðÉ-í ÇÉ'ÚÓ-í-í±%-í-í ð?fl-í (Negative aspect) > -í-í, ðÉ-í "ððÓ-í-í±%-í-í ð?fl-í (Positive aspect)° ðÓ-ðÚ ~±Ú≈À-Π-í, ÇÉ'ÚÓ-í-í±%-í-í ð?fl-í-ðð X-Ó-ÀM3-í, ~±Ó...À' > "ððÓ-í-í±%-í-í ð?fl-í-ðð Y-Ó-ÀM3-í, ~±Ó...À' Ó≈-À' ÒÀ-í, 'ÀÀ√Ú° 'Ú≈À√ðð-í, ìþ-í, ÇÉ-ÀS ð'Ú Ó-M3 -

18% MATCHING BLOCK 339/461 W

í...í¶ö±-Úfl-À? -í, ±'±'... fl-À-í, fl-±-í, ì fl-œ« Çfl-±Ú √ððfl'-ðÓ-í, 'ðL√«Ó-Ó-± ð'Ó-ÀM3-í, ~±Ó...À' -í... -í¶ö±-Úfl-í, ±É±ÚÀÓ-í -Ú±À-í, Ú ð-í-Ç , "ð'Ú≈ ±' , œ Ó-±À? -í, 'Ú≈À√ðð-í, ìþ-í, -í...í¶ö± fl-À-í,

Ú ≈ ... ± fl f-ÀÇð-À-ri, ri. Ó-M3 ? ≈ ØÈ-ri ± fl f-À-ri, ri, Ø-ri fl f-à Ø, ± À-ri. Ì... " °, ° ± fl f-ØÈ-ri ≈ ^ ± À fl f-ri Ø? ~ ± Ú ≈ À ~ Π-ri, ± À Ó ≈ ~ Ú ± fl f-ri, ± ~, Ó-ri ± "À ~ ≈ ^ ± ri, Ç ~ " Ú ? ≈ ØÈ-ri Ø-Ú Ì-ri Ó ± À fl f-ri, Ç Ó ~ Ø Ú ~ ± Ú ≈ À ~ Π-ri, √ðð fl f-ri Ø Ó-ri ? ≈ í Ò-ri, À Ú-ri, " °, ° Ú œ À %-ri ~ ... ± fl f-ÀÇð-À-ri, ri. Ó-M3 ? ≈ ØÈ-ri Ú œ À %-ri " ± À ± %-ri Ú ± fl f-ri, ± ~. ? X-Ó-M3 (Theory X) : ~ ... ± fl f-ÀÇð-À-ri, ri, X-Ó-M3 ØÈ-ri fl f-ri œ « À ?-ri, √ðð Ø Ó-ri ...-ri ¶ ö ±-ri Ú fl f-À ?-ri, ± Ú ± Ó-Ú ?' Ø @ Û ~-ri œ-ri, Ì-ri Ø-Ú-ri, À Ì-ri Ì-ri Ø Ì-ri À À √ ° ± " Ø Ó-ri À M3-ri, ~ ± Ò... À ~ Ø Ó-ri Ø Ú ~ ± Ú-ri √ðð fl f-ri Ø Ó-ri, Ç Ú Ø Ó-ri ± %-ri fl f-ri Ø ? fl f-ØÈ-ri Ó ≈-ri À ~ Ò-ri, À À √ Ú ° ± " Ø Ó-M3 'Ú ≈ ± ~, œ ~ ± Ú ≈ À ~ Π-ri, ' ± %-ri-ri, Ì, ° ¶ À g ~ ... ± fl f-ri

44% MATCHING BLOCK 340/461 W

ÀÇð-À-ri, ri, 'Ú ≈ ± Ú Ø ~ " °. (1) ¶ ö ±-ri Ú-ri Ó-ri ^ ± À-ri ~ ± Ú ≈ ~ Π ~ " °, ±-ri-ri ? ≈-ri « ~, (2) Ó-ri ±-ri, ± fl f-ri ± È fl f-ri, À Ó-ri ^-ri Ú À √ μ fl f-À-ri, ±-ri-ri fl f-ri ±

È fl f-ri, À Ó-ri %-ri ± ~, Ú ± -ri À ~ fl f-ri ± È ± Ø Ì-ri À ~, %-ri À ~ ° (3) Ó-ri ±-ri, ± fl f-ri ± À È-ri, Ç È-ri À S -ri ± Ò ± Ç-ri Ú À Ó-ri %-ri ± ~, Ø Ú À ? « Ø -ri Ó-ri Ø Ú ~, Ø La Ó-ri " À Ó-ri %-ri ± ~, ° (4) ~ ± Ú ≈ ~ Π À fl f-ri

15% MATCHING BLOCK 341/461 W

Ú-ri, %-ri ± ~ Ú ± fl f-ri, À Ó-ri "À ~ ± È-ri, ¶ ö ±-ri, ±-ri Ú-ri Ø-ri -ri Ú ≈-ri, ¶ ö ± À-ri, ri, ±-ri-ri Ç-ri S ±, ± À Ó-ri, ~ Ó-ri ± Ø Ø ¶ Π-ri, ? -ri, fl f-ri ±-ri, " °, ° 'Ó « ± » Ó-ri ± À ?-ri, fl f-ri ± À È 'Ú œ " ± Ó ± À fl f-ri À ~ -ri Ú ≈-ri, ¶ ö ±-ri, Ø ? À ~, -ri ± ~-ri, Ç ? Ø ± À ~, fl f-ri ± È ' ± ? ± ~, fl f-ri, À Ó-ri " °, ° (5) Ó-ri ±-ri, ± Ø Ú À È À ?-ri, À fl f-ri ± Ø ~, Q Ç Ø " Ì Ì -ri Ú ±-ri, -ri À ~ " À Ú fl f-ri-ri, ±-ri-ri Ó-ri ± À ?-ri, Ø Ú-ri, ±-ri Ú M ±-ri, -ri...-ri ¶

ö ± ~ ± Ø fl f-ri ±-ri...-ri ¶ ö ±-ri Ú fl f-ri À ?-ri, " Ø fl f-ri, À Ó-ri " °, ° ? Y-Ó-M3 (Theory Y) : ~ ± Ú-ri √ðð fl f-ri Ø Ó-ri, Ç fl f-ri ~ ± S Ç Ú Ø Ó-ri ± %-ri fl f-ri Ø ? fl f-ri Ø X-Ó-ri À M3-ri, ~ ± Ò... À ~ Ó ≈-ri À ~ Ò-ri, ±-ri, È Ú... ~ ... ± fl f-ri ÀÇð-ri, Ó-ri œ-ri È, ~ ± À ± %-ri Ú ±-ri, ° ± Ú ± œ Ú " Ú ° Ó-ri ± ~, Ú ± Ó-ri Ú ?' Ø @ Û ~-ri œ-ri, ±-ri ± " Ø À-ri, ± À, Ø Ó-ri Ø Ú ± ± Ò ≈ Ø Ú fl f-ri ?' Ø @ Û ~-ri œ-ri, √ðð À ~, ± À X-Ó-ri À M3-ri, 115 Ø-ri Ú-ri, œ Ó-ri ≈ ± œ ± fl f-ØÈ-ri Ó-ri À M3-ri, √ðð-ri Ó «-ri Ú fl f-ri À-ri, Ú ±-ri-ri ±-ri, Ú ± ~ Ç ? Ú Y-Ó-ri M3 ° -ri Ø Ó-ri -ri ± " Ø Ó-ri À M3 ~ ± Ú ≈ À ~ Π-ri, ' ± %-ri-ri, À Ì-ri, √ðð fl f-ri Ø Ó-ri > ' Ò ± Ò « √ðð Ø Ó-ri Ú-ri Ú, À È-ri À À √ ±-ri-ri -ri ± Ú-ri √ðð fl f-ri Ø Ó-ri, " Ø Ø Ó-ri

37% MATCHING BLOCK 342/461 W

Ì ± %-ri fl f-ri Ø ? fl f-ri Ø Ø Ó ≈-ri À ~ Ò-ri, ± " À ~, À À √ ° Ç ~, -ri 'Ú ≈ ± À Ú-ri, Ì-ri Ø-ri Ú-ri, Ø Ú ^ «-ri, fl f-ri À-ri, ~ ... ± fl f-ri ÀÇð-ri, ± " Ø

Ó-ri M3 ØÈ-ri À Ì-ri Ó ≈-ri À ~ Ø À V À Ú Ç, Ø Ø ~ " ñ (1) ~ ± Ú ≈ ~ Π fl f-ri « Ì-ri, ° Ú ? ' ± œ > Ø %-ri Ø L √ ± ~ œ ~ ° (2) ~ ± Ú Ø, fl f-ri ^ ± À-ri √ðð À Ó-ri... fl f-ri ~ ± Ú ≈ À ~ Π-ri, fl f-ri ± È fl f-ri, ±-ri, √ðð À ~, ± È Ú -ri, À ~, À À √ ° -ri Ú Ø-ri, À-ri 'Ú ≈ fl f-ri " À ~ fl f-ri ± È Ó-ri ±-ri, fl f-ri ± À À √ Ç ± ±-ri, ~ À Ó-ri ± ~ " Ø ± Ú μ ? ± ~, fl f-ri -ri À ~ Ì... " °, ° (3) Ì-ri Ø À V À ~...-ri, √ðð Ø Ó-ri ? ± ~, -ri X " À ~ ~ ± Ú ≈ ~ Π ' ± R Ø Ú À ? « » ± ± R Ø Ú ~, La Ì Ç " À Ú %-ri À-ri ° (4) ' ± R Ø Ú À ? « ' Ú ± > ' ± R Ø Ú ~, La Ì √ðð À ~, ± À-ri, ~ ± Ò... À ~ ~ ± Ú ≈ ~ Π ? ± Ø ~, Q Ç Ø " Ì > Ì-ri Ø À V ~... , Ú-ri fl f-ri, À Ó-ri %-ri ± ~, ° (5) fl f-ri À Ì-ri ±-ri, -ri...-ri ¶ ö ±-ri Ú ± ~ " fl f-ri fl f-ri Ó-ri « Q > Ø Ú ~, La Ì-ri, -ri, ± ~ ' ± ~ fl f-ri, À ~ fl f-ri œ «-ri, ± Ó-ri ± À ?-ri, ? ± Ø ~, Ç -ri Ú ± ~ À Ú > Ì-ri Ø À V ~... , ± Ò À Ú ' Ø Ø fl f-ri Ó-ri » -ri Ú-ri, " °, ° (6) fl f-ri ~ œ « À ?-ri, fl f-ri ± À È Ì-ri Ø-ri Z ≈ X fl f-ri, ±-ri, È Ú... -ri Ú ≈-ri, ¶ ö ±-ri, > Ø Ó-ri, ¶ ö ±-ri, " Ø ± fl f-ri ± S Ì-ri Ø-ri Ú ± ~, Ú ~, ° ±-ri, È Ú... Ó-ri ± À ?-ri, , Ø Ì-ri fl f-ri ~ ± S ± ~, 'Ú ≈

55% MATCHING BLOCK 343/461 W

À √ðð-ri, Ì ±-ri, √ðð À ~, ± È Ú ° %-ri ± Ø ~ ? ± -ri Ú-ri, À Ì-ri, ~ ± Ò... À ~ Ó-ri ± À ?-ri, ' ±

Úfl«-Àfl-“ ð CEÚÓ’-Q -ri“ qif CEÈ-ri, œ (G.R. Terry) CEÚÓ’-Q ,•Ag -riÀ“ ÀÁ√Úñëëfl-“ œ«-ri, ± ±ÀÓ-riÚ±-ri, ¶Úø-ri, fl-ri-òAV“ ... , ±ÒÀÚ-ri, ÈÚ... Ó-ri±À? -ri, √ðð%œ-òÚ±Àfl-ri CE¶2Á±“ , √ððÀ“ , ± fl-riÀ-ri, CE, ÈÚ... Ó-ri±À? -ri, √ðð“ -ri±ø-riÓ-ri fl-ri, ±-ri, fl-ri±È“ ð“ CEÚÓ’-Q qif“ ... ±Àöœ-riœ (Robert C. Appleby) -riÀ“ ÀÁ√ÚñëëCEÚÓ’-Q “ øÚÀ?« Ú±-ri, Ì-ò-Ú±“ , ° ±Rø-riù ± , >“ ò2Á±-ri, ±ÀÒ? œ“ Ì-òAV“ ... , ±ÒÀÚ-ri, ÈÚ... fl-ri“ œ«À? -ri, √ðð“ -ri±ø-riÓ-ri fl-ri, ±-ri, fl-ri±È-“ ð“ CEÚÓ’-Q qif flœ-riÚfÈ -ri-ri >riÀÌ-ri±ÀÚÁ“ -ri, (Koontz and O’Donnell) “ ÀÓ-riñëë, ±Ò±-ri, Ì Ì-òAV“ ... , Ú-ri fl-ri, ±-ri, “ Àé... “ ±Úœ“ ¶Àfl-ri √ðð“ -ri±ø-riÓ-ri fl-ri, ± ð“ CEÚÓ’-Q qif CEÌ-ø-ri, f (Keith Devis) ‘Ó-ri... òL√ , ≈µ-ri, “ -ri±À-ri CEÚÓ’-riÀQ-ri, -ri: ±øÈ-ri Óœ-riÀ“ ÒÀ-ri, ÀÁ√Úñëë øÓ-øÚ -riÀ“ ÀÁ√ÚñëëË-ri-ò» , ±“ > Ì-òVœ-riÚ±-ri, ±ÀÒ øÚø?«œÚ Ì-òAV“ ... ‘Ú... Àfl-ri ø?À“ , -riÚ-ri, Ì fl-riø-ri, À“ , CEÚ“ , ±-ri, é-ri Ó-ri±“ ð“ CEÚÓ’-Q œøÈ-ri “ ¶fl-øÈ-ri ±Úø-ri fl-ri ø-ri ¶ , ± CEfl-ri±Ú ? Àfl-ri ¶fl-øSÓ-ri fl-riÀ-ri, Ì-òAV“ ... , ±ÒÀÚ ‘Úœ√ðð±øÌÓ-ri fl-ri

12% **MATCHING BLOCK 351/461** **W**

À-ri, qif Ì-ò-ÚÀ-ri, -ri, -ri: ±øø“ ø-riÀúœ“ ¶ fl-ri-ri, À“ CE“ , -ri ø-ri ¶ , -riÚ±“ , ± ±“ , CE, øø“ Àfl-ri ¶fl-øSÓ-ri fl-riÀ-ri, -ri ± ±“ , CE“ , CEÚÓ’-Q “ ? ‘Ó-ri fl-ri±ÀÈ-ri, CEé-riÀS øÚÀ?« Ú±, -riÚøøÚÀ?« > ? œ“ , , ? , ... À? -ri, Ì-ò-Ú-ri, √ðð“ -ri±ø-riø-ri ¶ fl-ri, ±-ri, œ ¶ Ú ¶fl-ri √ððøSè“ , ± ±-ri, -riZ±-ri, ± -ri... øMè > ? À“ -ri, “ ÀÒ... ¶ Ú ¶fl-ri , •Úfl«-ri ¶ö±-riÚøÓ-ri “ , ± Ì-ò-riÀ“ , -ri, ð Ì-òAV“ ... -riÚ-ri, Ì fl-riÀ-ri, > , ±

ÀÒ , ±ÀÒ √ðð±øÓ-riá-ri±øÚfl-ri Ì-òAV“ ... > , ±øÒÓ-ri “ , ° 6.3.2 CEÚÓ’-riÀQ-ri, Ì-ò-Ú±? ±Ú , “ (Elements of Leadership) CEÚÓ’-riÀQ-ri, -ri: ± CEÒÀfl-ri CEÚÓ’-riÀQ-ri, Ì-ò-Ú±? ±Ú , •Ag Ò±-ri, Ì± -riÚ±“ , ± ±“ , ° øfl-riÒ CEÌ-ø-ri, -riÀ“ ÀÁ√ÚñëëË-ri-ò» , ±“ > Ì-òVœ-riÚ±-ri, ±ÀÒ ‘Ú... Àfl-ri ø?À“ , øÚø?«œÚ Ì-òAV“ ... , ±ÒÚ fl-ri, ±-ri, é-ri Ó-ri±“ ð“ CEÚÓ’-riQ qif“ , ≈Ó-ri, ± -ri √ðð±øø fl-ri -ri±À-ri CEÚÓ’-riÀQ-ri, Ì-ò-Ú±? ±Ú “ ? øÈ-riñ(1) ‘Ú... Àfl-ri ‘Ó« ± » ‘Úœ-ri ± œÀfl-ri√ðð“ -ri±ø-riÓ-ri fl-ri, ± -ri-ri (2) øÚø?«œÚ Ì-òAV“ ... -riÚ-ri, Ì° CEÚÓ’-riQÀfl-ri fl-ri ± ø“ , ±À-ri Ì... fl-ri, ± “ À“ ¶ ð“ ? øÈ-ri Ì-ò-Ú±? ±ÀÚ-ri, Ì-ò-Úø¶øøÓ-ri é-ri... fl-ri, ± ±“ , ° øfl-ri c √ððøSè“ , ± ø“ , ±À-ri Ì... fl-ri, ± À“ CEÚÓ’-riÀQ-ri, ‘òL√«Ó-ri Ì-ò-Ú±? ±Úøø“ “ ñ(1) ? , CEÚÓ-ri± > ‘Úœ-ri ± œ, (2) -riÚ±-ri, ¶Úø-ri, fl-ri , •Úfl«-ri, (3) CE“ ÀÒ , ±Ò±-ri, Ì Ì-òAV“ ... , (4) ‘Úœ√ðð±øÌÓ-ri fl-ri, Ì -ri-ri (5) -riÚø-ri, ø¶øøÓ-ri > ø-riÀ“ ¶ -ri-ri ¶ö±“ øÚÀ%œ-ri ø-ri ¶ , øÈ-ri ±À“ ±ø%œ-riÓ-ri “ ñ? , CEÚÓ-ri± > ‘Úœ-ri ± œ -riÚ±-ri, ¶Úø-ri, fl-ri , •Úfl«-ri -riÚø-ri, ø¶øøÓ-ri > CEÚÓ’-riÀQ-ri, Ì-ò-Ú±? ±Ú ø-riÀ“ ¶ -ri-ri ¶ö± CE“ ÀÒ , ±Ò±-ri, Ì Ì-òAV“ ... ‘Úœ√ðð±øÌÓ-ri fl-ri, Ì ↓ ↓ ↓ 120 (1) ? , CEÚÓ-ri± > ‘Úœ-ri ± œ (Group, leader and followers) : CEÚÓ’-riQ CEfl-ri-ri ±S ? -riX fl-ri±ÀÈ-ri, CEé-riÀS“ ð √ððÀ“ ±È... “ , ° ±Úœ“ ¶ -ri±Ú ? -riX -ri±À-ri CEfl-ri±Ú fl-ri±È

18% **MATCHING BLOCK 352/461** **W**

fl-riÀ-ri, Ó-ri±Ú Ó-ri±-ri, ± ¶ö±“ -ri±ø-ri fl-ri -ri±À-ri“ ð Ó-ri±À? -ri, “ ÀÒ... CE“ ±... Ó-ri -ri... øMè-ri, Ì-ò-Ú-ri, ø-riø-ri Ì-riß“ -ri±À-ri øÚ «-ri, fl-ri, ÀÓ-ri qè fl-riÀ-ri, > Ó-ri±-ri, ‘±À? > øÚÀ?« ø-ZÒ±“ œÚ -ri±À-ri CE“ ÀÚ%œ-riÀ“ ° ? ‘Ó±Àfl-ri -riÀ“ ð ? À“ -ri, CEÚÓ-ri± Ò±Àfl-ri -ri-ri ? À“ -ri, , ? , ... -ri, ± < CEÚÓ-ri±-ri, ‘Úœ-ri ± œ “ , ° ±-ri±-ri, ?

œ“ , CEÚÓ-ri±Àfl-ri -ri... -ri ¶ö±-riÚfl-ri CEÚÓ’-riQ √ððÀ“ , ±ÈÚœ“ , é-ri Ó-ri± ø?À“ , Ò±Àfl-riÚ“ ±ÀÓ-ri ? œ“ , fl-ri±“ fl-ri ±À-riÚ-ri, Ú-riÀ“ √ððøÓ-riá-ri±ÀÚ-ri, Ì-òAV“ ... , ±ÒÚ , y√-ri “ , ° , ≈Ó-ri, ± -ri ? , CEÚÓ-ri± > ‘Úœ-ri ± œ CEÚÓ’-riÀQ-ri, Ì-ò-Ú±? ±Ú ø“ , ±À-ri Ì... “ , ° (2) -riÚ±-ri, ¶Úø-ri, fl-ri , •Úfl«-ri (Reciprocal relationship) : CEÚÓ-ri± > ‘Úœ-ri ± œÀ? -ri, “ ÀÒ... -riÚ±-ri, ¶Úø-ri, fl-ri ø-riú ± , ‘±¶ö± > øÚ «-ri, Ó-ri±-ri, •Úfl«-ri ÀÌ“ > ÀÌ-ri œ“ ð , •ÚÀfl«-ri, CEÈ±À-ri, “ ð CEÚÓ-ri± ? À“ -ri, fl-ri“ œ«À? -ri, Ì-ò» , ±ø“ Ó-ri > Ì-ò-Z≈X fl-ri, ÀÓ-ri , “ Ó« “ , ° Ó-ri±“ ð -riÚ±-ri, ¶Úø-ri, fl-ri , •Úfl«-ri CEÚÓ’-riÀQ-ri, ‘Ú... Ó-ri Ì-ò-Ú±? ±Ú ø“ , ±À-ri Ì... “ , ° (3) CE“ ÀÒ , ±Ò±-ri, Ì Ì-òAV“ ... (Mutual common objectives) : ? > ? À“ -ri, fl-ri“ œ«À? -ri, Ì-òAV“ ... , ±ÒÀÚ-ri, “ Àé...“ ð ? fl-ri±È fl-riÀ-ri, ° Ó-ri±“ ð CEÚÓ’-riQ ? À“ -ri, Ì-òAV“ ... , ±ÒÀÚ-ri, “ ±Ò... À“ ? œ“ , fl-ri“ œ«À? -ri, Ì-òAV“ ... CE“ Ú -riÚ-ri, Ì fl-riÀ-ri, CEÓ-ri øÚ √ððøÓ-riá-ri±ÀÚ-ri, Ì-òAV“ ... > Ú-ri √ðð“ , fl-riÀ-ri, ° ‘Ó« ± » CEÚÓ’-riQ √ððÀ“ , ±À-ri, CEé-riÀS ¶fl-øÈ-ri CE“ ÀÒ , ±Ò±-ri, Ì Ì-òAV“ ... -ri... “ ð Ò±Àfl-ri -ri±-ri, ¶Àfl-ri“ ð ? œ“ , Ì-òAV“ ... -riÀ“ ° (4) ‘Úœ√ðð±øÌÓ-ri fl-ri, Ì (Motivation) : CEÚÓ’-riQ ‘Úœ-ri ± œÀ? -ri, øÚø?«œÚ é-ri... ‘È«ÀÚ-ri, ÈÚ... Ì-ò» , ±ø“ Ó-ri > Ì-ò-Z≈X fl-riÀ-ri, ° ±-ri, ¶“ ð Ì-ò» , ±“ > Ì-ò-Z≈X fl-ri, ±-ri, √ððøSè“ , ± ð“ “ ‘Úœ√ðð±øÌÓ-ri fl-ri, Ì° Ó-ri±“ ð øøÈ-ri CEÚÓ’-riÀQ-ri, ¶fl-øÈ-ri Ì-ò-Ú±? ±Ú° (5) -riÚø-ri, ø¶øøÓ-ri > ø-riÀ“ ¶ -ri-ri ¶ö± (Particular situation) : CEÚÓ’-riQ , -ri, “ , -riÚø-ri, ø¶øøÓ-ri , ±À-riÚè-ri ° Ó-ri±“ ð CEÚÓ’-riQ? ±Ú ø-riÀ“ ¶ -riÚø-ri, ø¶øøÓ-ri -ri±-ri... -ri ¶ö±-ri

68% **MATCHING BLOCK 353/461** **W**

Ì, > -riÚ-ri, øÚ «-ri, fl-riÀ-ri, ° ±-ri±-ri, ‘ÀÚÀfl-ri “ ÀÚ fl-riÀ-ri,

Ú Ć ĆÉÚÓ'Q ~ Ó' ~ Ó' ~ %~±~±, øÈ~ ø~À' ~ ħ øSê', ±~±, ~ ≈Mê Û' ~ ±øøÓ~fl~, ~ œfl~±, À~±, ~ ±Ò...À' ĆÉÚÓ'QÀfl~ Ó~À' Ò~±, À' ~ Ò~±, ~ ±' ~ ±', ñ L = f (F, G, W, S) ±±ÀÚ L ĆÉÚÓ'QÀfl~ (Leadership), "%~±œÓ~ fl~À~±, f øSê', ±Àfl~ (function), "%~±œÓ~ fl~À~±, F 'Ú~±~±œ (followers), G Î~ØÀV' ... ~±' é... (goal), W 'Ú~±~±œÀ?~±, "Ø2À± (willingness) > S ø~À' ~ ħ ~±~±, øŕøøÓ~±~±' ~±~±Àfl~ (situation), "%~±œÓ~ fl~À~±, ~±~±~±, fl~±È~±~±, (Carter) ĆÉÚÓ'ÀQ~±, ~±~±%~±øÈ~±~±~±ÀÚ~±, Î~±À~± fl~À~±, ÀÀ~±Ú~± ±±

20% MATCHING BLOCK 354/461 W

ø ~ ñ (1) ?À' ~±, ~±, ...À?~±, Ćfl~±Ú Ćfl~±œ', ~±...øMêÀQ~±, 'ø' ~ ±œ fl~±, ± (2) ĆÉÚÓ'~±' ~±' ... "Ø?À' ~±, ~±, ...À?~±, ~±~±, ~± ÀÚ~±ÚœÓ' "À~± (3) < ~±...øMê' Ò~± > ĆÉÚÓ'~±? Àfl~± øÚø? «@Ü' Àé~±...~±, ø?Àfl~± Ò~±, %~±øø' Ó~± fl~±, À~± (4) ĆÉÚÓ'~±, ~±' ... "Ø? Àfl~± Ò~±, %~±~± Ú~± fl~±, ±~±, Ć' ~±...Ó~± Ò~± fl~±~± (5) ĆÉÚÓ'~±' ~±' ... "Ø fl~±, fl~±øÈ~± ø~À' ~ ħ ~±~±, 'ø' fl~±~±, œ' À~±

121 6.4 ĆÉÚÓ'ÀQ~±, fl~± «~±~±œ (Functions of Leadership) fl~±~±, ~±~±, ~±~±, ~±~±øÈfl~± Ć' Àfl~±Ú Ćé~±ÀS Ć' ±±ÀÚ' Ø ±fl~±øØfl~± ~±...øMê fl~±ÀÈ øÚ' ≈Mê Ò~±Àfl~± Ć, ±±ÀÚ' Ø øÚ', ~±øÛ~±fl~± (Formal) ~±, À~±, ~± Ć~±á~±œ (Informal) ·À~± > ÀÍ~±' √øøÓ~±~±ÀÚ~±, fl~±È, •Ú~±?ÀÚ~±, Ćé~±ÀS ±' Ø Ć~±á~±œ ~±? À' ~±, Ć' ~±Ú ø~±À' ~ ħ ~±' ø' fl~± Ò~±Àfl~± ĆÓ' ~±øÚ' ~±' ø' ~±Mfl~± fl~±ÀÈ~±, ~±~±... øÚ' «~±~±, fl~±À~±, ĆÉÚÓ'ÀQ~±, > Ò~±, ± fl~±~±, Ì ĆÉÚÓ'Q?±Ú' ~±' ?' œ', fl~±œ«À?~±, ~±À'... Î~±» ~±' > Î~±Vœ~±Ú~±, 'ø' Ø fl~±~±

11% MATCHING BLOCK 355/461 W

±, ± ~±~± Ó~±À?~±, ~± À'œ...~±, À~±«~±M' ~±~±...~±À~±, ~±~±, ~±~±...À' √øøÓ~±~±ÀÚ~±, Î~±ØÀV' ... ~±~±, À~±, ~±...~±øø± fl~±, ± ĆÉÚÓ'Q' "Ø' ?À' ~±, %~±øø fl~± øMê, ~±Ø √øø? «fl~±, ~±Ú~±À' ...~±, %~±øø~±fl~±ø~± ĆÉÚÓ'ÀQ~±, fl~±È' ?À' ~±, ~±, ...À?~±, ~±...øMê' Ó~± √øøÀ%~±@Ü~±Àfl~±, ≈, ~± Ó~± fl~±À~±, ?' œ', Î~±ØÀV' ... ~±ØÀÚ~±, ø?Àfl~± Ò~±, %~±øø' Ó~± fl~±, ±, fl~±ÀÈ~±, Ćé~±ÀS', ≈ø~±Ø~± > ~±, ...±±øø? ~±, fl~±, ±, fl~±ÀÈ~±, ~±~± Ò~±, À~± ·À~± ĆÓ'~± ±, Ó~±À?~±, ~±À'... "À' ±ø' Ó~±~±, •Úfl~±, 'ø' Ø fl~±~±, ±' ØÓ~±

ø? ~ ø? > ĆÉÚÓ'ÀQ~±, fl~±È Ò~±, øŕøøÓ~±À' ~±À? ø~±ø' Ò~± Ò~±, ÀÚ~±, ~±, Ó~± ≈ fl~±Ó~± fl~±øø' fl~±ÈÀfl~± Ć' Àø' fl~± fl~±È ~±' ±~±...± Ć? > ~±' ~±, ~±' Ó~±«~±», ~± Ò~±, ÀÚ~±, ĆÉÚÓ'QÀfl~±' Ø, fl~± Ò~±, øŕøøÓ~±À' ~±' Ø' Ø fl~±Èøø', •ÚiB fl~±, À' ~±, ĆÉÚÓ'ÀQ~±

30% MATCHING BLOCK 356/461 W

fl~± «~±~±œ → (1) ?' œ', Î~±ØÀV' ... ~±~±' é... ~±~± øŕøø~±, fl~±, ± → (2) fl~±ÀÈ~±, Ò~±, À~±, 'ø' ØÜ fl~±, ± → (3) fl~±œ«À?~±, 'Ú~±√øø±øøÓ~± fl~±, ± → (4) fl~±œ«À?~±, Ć~±~±À~± > Ó~±À?~±, "À' ±ø' Ó~±~±' ±~±', fl~±, ± → (5)

fl~±œ«À?~±, ~± À'... '±~±øø~±·À~±' ĆÓ'~± ± → (6) ~±~±øÈfl~± ~±...~±øø±Àfl~± √øø' ~±øøÓ~± fl~±, ± (1) ?' œ', Î~±ØÀV' ... ~±

19% MATCHING BLOCK 357/461 W

±~±' é... ~±~± øŕøø~±, fl~±, ± (Determining group-goal) : ~±Ø~±, Ì~±À~± √øøÓ~±~±ÀÚ~±, %~±~±~± ±øL√ Î~±ØÀV' ... øŕøø~±, fl~±À~±, Ú √øøÓ~±~±ÀÚ~±, Ò~±, %~±~± Àfl~±, ± ~± Î~±Ø2%~±øŕŕÀ~±, ~±, ~±...~±øø±~±Úfl~±, ± ±' Ø Î~±ØÀV' ... Àfl~±, ~± fl~±, ±, ±, ÈÚ... ø~±~±œ', ~± ~± Ò~±...Ó~±œ« øŕŕÀ~±, ~±

19% MATCHING BLOCK 358/461 W

±...~±øø±~±Úfl~±, ±~±~±, øÚÈ øÚÈ ø~±~±À~±, Î~±ØÀV' ... ~±~±' é... ~±~± øŕøø~±, fl~±À~±, Ú ĆÓ'~±øÚ øÚ~±øŕŕÀ~±, ~±, ~±...~±øø±~±Úfl~±, ± fl~±ÀÈ~±, ~±, ~±~±, À~±, Ćé~±ÀS ø~±ø' Ò~± fl~±œ«?À' ~±

Í-òÀV' ... ø¶ö-ri, fl-À-ri, Ô±Àfl-Ú±º «" ð √ðððÓ-øÈ-Æé-ÀS" ð -ri...ri¶ö±-ÚÚ±-ri, fl-±Ê > ÆÚÓ'-ÀQ-ri, fl-±ÀÊ-ri, ~ÀÒ...
Æfl-±Ú ±Ú±Ô«fl-... Ô±Àfl- Ú±º Æfl-±Ú √ðððÓ-á-Ú±º ð Í-òÀV' ..." œÚ^ -riÀ-ri Ó-ri, fl-±Êfl-ri ~ «% -ri ±ÀÓ-ri -Ú±À-ri,
Ú±º ÆÓ-ri ~øÚ -ri...ri¶ö±-Úfl-ri, ±> Í-òÀV' ..." œÚ^ -riÀ-ri Ó-riÀ?-ri, fl-±Ê

55% MATCHING BLOCK 359/461 W

fl-ri, ÀÓ-ri -Ú±À-ri, Ú±º '±-ri, fl-ri ±« , •Ú±?ÀÚ-ri, Æé-ÀS ?À-ri, ±~ÀÚ Æfl-±Ú

é... -ri ± Í-òÀV' ... Ú± Ô±fl-À ?" œ^ , √ððð% -©Ú±Àfl-ri , ≈ , -"Ó-ri > Í-òÀVÀ' ...-ri, ø?Àfl-ri -Úø-ri, % -ri ±ø Ó-ri fl-ri, ± ± ,
Ú±º Ó-ri ±" ð ?" œ^ , fl-ri ±ÀÊ-ri, Æé-ÀS ÆÚÓ'-ÀQ-ri, √ðð±Ôø~ fl-ri fl-ri ±Ê ~" ?À-ri, Í-òÀV' ...
ø¶ö-ri, fl-ri, ± > < Í-òÀV' ... , ±ÒÀÚ-ri, ~Àé-ri... ?" Àfl-ri -Úø-ri
ri, % -ri ±ø Ó-ri fl-ri, ±º (2) fl-ri ±ÀÊ-ri, -Úø-ri, À-ri , 'øøÜ fl-ri, ± (Creation of work environment) : fl-ri ~œ«-ri, fl-ri ±« , •Ú±?Ú
ø-ri ø^ -riß ø-ri

17% MATCHING BLOCK 360/461 W

í¶À^ , -ri, > -Ú-ri, øÚ^ «-ri, fl-À-ri, ° ±À?-ri, ~ÀÒ... 'Ú...Ó-ri ~ø-ri ¶^ , ~" fl-ri ±ÀÊ-ri, -Úø-ri, À-ri ° fl-ri ±ÀÊ-ri, -Úø-ri, À-ri
fl-ri ~œ«À?-ri, -ÚÀ√µ^ Ó-ri "À^ Ó-ri -ri, ± Ó-ri ±À?-ri, Δ?ø" fl-ri > ~±Úø, fl-ri √ððð% -©Ú±Àfl-ri < fl-ri...-ri X fl-ri -ri, ?" œ^ , fl-ri ±ÀÊ
√ððð^ , ± fl-ri, ÀÓ-ri -Ú±À-ri, ° øfl-ri c fl-ri ±ÀÊ-ri, -Úø-ri, À-ri ' Ó-ri ±À?-ri, ~

Ú-ri -Ú^ Ó-ri Ú± "À^ Ó-ri -ri, ± Ó-ri ±À?-ri, ± ~ÀÒ«...-ri, -Úø-ri, -ri
Ú^ í« √ððð^ , ± , Ê-ri ± , Ú±º , ≈ Ó-ri, ± - ÆÚÓ'-ÀQ-ri, 'Ú...Ó-ri fl-ri ±Ê ~" fl-ri ±ÀÊ-ri, -Úø-ri, À-ri ÊøÚÓ-ri Æ^ , -ri Sn¶øÈ-ri -ri ±
-ri ±Ô± Ô±Àfl-ri Æ, øø ?" -ri, fl-ri -ri, ?À-ri, fl-ri ~œ«À?-ri, -ri
ÚÀ√µ, " ð -ri

61% MATCHING BLOCK 361/461 W

Úø-ri, À-ri , 'øøÜ fl-ri, ±º 122 (3) fl-ri ~œ«À?-ri, 'Ú≈√ðð±øÍÓ-ri fl-ri, ± (

Motivating the workers) : ÆÚÓ'-ÀQ-ri, fl-ri ±ÀÊ-ri, ~ÀÒ... 'Ú...Ó-ri ~ø-ri ¶^ í« fl-ri ±Ê ~" fl-ri ~œ«À?-ri, 'Ú≈√ðð±øÍÓ-ri fl-ri, ±º
-ri ðÓ-ri - ÆÚÓ'-ÀQ-ri, ± ±Ú-ri ... øÚ^ «-ri, fl-ri -ri, fl-ri ~œ«À?-ri, fl-ri Ó-ri -È-ri ± 'Ú≈√ðð±øÍÓ-ri fl-ri, ± , y√√-ri ~" , Ó-ri -ri,
> -Ú-ri, ° fl-ri -ri, Ì 'Ú≈√ðð±øÍÓ-ri fl-ri, À-ri, ~ ±Ò...À^ fl-ri ~œ«-ri, ± fl-ri ±ÀÊ Í-ò» , ± > Í-òVœ-ri Ú± -Ú± , > Æ¶§2À±^ , fl-ri ±ÀÊ
øÚ^ ≈Mè ~" , ° 'Ú≈√ððÀ-ri, Ì ± , 'øøÜ-ri, ~ ±Ò...À^ ÆÚÓ-ri fl-ri ~œ«À?-ri, "ø2À±^ øMèÀÓ-ri ø-ri fl-ri ø Ó-ri fl-ri -ri, ° Ú-ri À^ Ó-ri ±À?
-ri, ?é-ri Ó-ri ± > Í-ò» -Ú±?Ú^ œ^ Ó-ri ± Í-ò^ -ri , "ø -ri øX -Ú±^ , > ?" œ^ , Í-òÀV' ... , ±ÒÚ , "Ê ~" , (4) fl-ri ~œ«À?-ri, Æ-ri ±Á-ri >
Ó-ri ±À?-ri , "À^ ±ø-ri Ó-ri ± ±?±^ , fl-ri, ± (Understanding the workers and securing their co-operation) : ÆÚÓ'-ÀQ-ri,
'-ri -ri, øfl-ri øÈ-ri fl-ri ±Ê ~" fl-ri ~œ«À?-ri, ÆÔÀfl-ri , "À^ ±ø-ri Ó-ri ± ±?±^ , fl-ri, ±º fl-ri -ri, Ì ?" œ^ , fl-ri ±ÀÊ ?é-ri Ó-ri ± ±ÚÀÓ-ri "À^
Æ^ "Ú ÆÚÓ-ri ± > 'Ú≈± ~œ«À?-ri, ~ÀÒ... , "À^ ±ø-ri Ó-ri ± Ô±fl-ri ± ?-ri, fl-ri ±-ri, ÆÓ-ri øÚ fl-ri

32% MATCHING BLOCK 362/461 W

œ«À?-ri, øÚÀÊÀ?-ri, ~ÀÒ... > , "À^ ±ø-ri Ó-ri ± Ô±fl-ri ± ?-ri, fl-ri ±-ri, ° -Ú±-ri, ¶Úø-ri, fl-ri Æ, Á^ ±?«... > , "À^ ±ø-ri Ó-ri -ri, ~ ±Ò...À^
? " œ^ , , ? , ...-ri, ± fl-ri ±

ÀÊ øÚ^ ≈Mè "À^ fl-ri ±« , •Ú±?ÀÚ ?é-ri Ó-ri ± 'Ê«Ú fl-ri, ± , y√√-ri ~" , ° ±-ri, ÊÚ... ÆÚÓ'-ri > 'Ú≈± ~œ«À?-ri, ~ÀÒ...
-Ú±-ri, ¶Úø-ri, fl-ri Æ-ri ±Á-ri -ri -ri ± -ri À-ri ~ Ó-ri ~ÀÒ-ri ~" , ° 'Ó«±» fl-ri ~œ«À?-ri, ~ ±Úø, fl-ri Ó-ri ± 'Ú≈± -ri -ri Ú fl-ri -ri, Ó-ri ±À?-ri,
, ±ÀÒ , "À^ ±ø-ri Ó-ri -ri, •Úfl«-ri -ri À-ri ~ ÆÓ-ri ± ± ÆÚÓ'-ri ÀQ-ri, fl-ri ±ÀÊ-ri, 'øL√^ ≈-ri «Mèº (5) fl-ri ~œ«À?-ri, ~ÀÒ... '±¶ö± -ri À-ri
ÆÓ-ri ± ± (Building confidence) : fl-ri ~œ«À?-ri, ~ÀÒ... '±¶ö± -ri À-ri ~ ÆÓ-ri ± ± ÆÚÓ'-ri ÀQ-ri, 'Ú...Ó-ri fl-ri ±Êº ±¶ö± ~"
±fl-ri -ri, ÁÚ-ri, ~ ±Úø, fl-ri øÚ^ «-ri, Ó-ri ±º 'Ú≈± ~œ«À?-ri, ~ÀÒ... '±¶ö± ≈í-ri ±À-ri -ri À-ri ~ ÆÓ-ri ± ± ~" , ° √ðððÓ-ri -ri
ÆÚÓ'-ri Q 'Ú≈± ~œ«À?-ri, ~ÁÚ Æ^ -ri , -ri -ri œøÓ-ri > ± Ç± Ô±Àfl-ri Æ, øø ?" -ri, fl-ri -ri, Ó-ri ±À?-ri, ±Rø-ri ù± , -ri ± øÚÀÊ-ri,
√ðððÓ-ri ±¶ö± -ri À-ri ~ ÆÓ-ri ±À^ Úº 'Ú...ø?Àfl-ri ÆÚÓ'-ri ÀQ-ri, > -ri -ri

42% MATCHING BLOCK 367/461 W

1- ?À~ -ri, , ? ,...À? -ri, , -ri, ±, ø-ri, øÚÀ?« CE? » , ± ~ , ° Ò«±» CEÚÓ-ri ± -ri...øMê-Ó-ri , •ÚÀfl«-ri, > -ri, øÚ «-ri, fl-À-ri,

CEÚÓ'-ÀQ-ri, fl-±É , •ÚiB fl-À-ri, Úº 'Ú...ø?Àfl- øÚ-ri, À-Úé-ri ± -ri...øMêfl- CEÚÓ'-ÀQ 'Ú≈±~œÀ? -ri, ±,ÀÒ √ððÓ-...é-ri > -ri...øMê-Ó-ri , •Úfl«-ri CE , ^-ri ±-ri -ri.ÀÍ-ri >ÀÍ-ri Ú±º 'Ò«±» CE 'Àé-ÀS CEÚÓ-ri ?" -ri, CEÒÀfl- 'Ú≈±~œÀ? -ri, øÚÀ?« -ri Ú±-ri ±-ri Ú CE , Àé-ÀS CEÚÓ'-QÀfl-ri 'ri...øMêfl-ri ± -ri...øMê-øÚ-ri, À-Úé-ri ri ± ~ , ° ±ri, + -ri CEÚÓ'-ÀQ-ri, CEé-ÀS ø'øþÓ-ri øÚÀ?«À -ri, > -ri, CE-ri œ øÚ «-ri, fl-ri, ± ~ , ° √ððØ CEé-ÀS fl-ri ~œÀ? -ri, ~ÀÚ±-ri > Í-ri»-ri Ú±?Ú' œ' Ó-ri ± -ri øX -ri Ú± ~ , ° øfl-ri c ø-ZÓ-ri œ' , CEé-ÀS fl-ri ~œÀ? -ri, ~ÀÚ±-ri > Í-ri»-ri Ú±?Ú' œ' Ó-ri ± CE , ^-ri ±-ri -ri'øX -ri Ú± ~ , ° Ú±º CEÚÓ'-ÀQ-ri, Í-ri ð-ri Ú-ri, ri, Ò-ri, Ì øø ~ , ° ± Ò±-ri, Ì -ri ±-ri Ò≈-ri À Ò-ri, ± ~ , ° øfl-ri c ø-ri À ù ± ~ , ° ± fl-ri ri ^-ri ±-ri CEÚÓ'-ÀQ-ri, Ó-ri ± øM3fl-ri ri, ± CE' ø-ri ø-ri ÌB Ò-ri, ÀÚ-ri, CEÚÓ'-ÀQ-ri, fl-ri Ò± -ri À ÀÀ√Ú CE, øø' ÚœÀ% -ri, CE-ri, ± ± ø% -ri ÀS -ri, ~ ± Ò...À' Ó≈-ri À' Ò-ri, ± ~ . CEÚÓ'-ÀQ-ri, Ò-ri, Ì ↓ ↓ ↓ (1) fl-Ó-ri «Q ø' -ri øMfl-ri CEÚÓ'-Q (2) ' ± % -ri, Ì ø' -ri øMfl-ri CEÚÓ'-Q (3) -ri Ú ø-ri, øøøøØ-ri ø' -ri øMfl-ri CEÚÓ'-Q → (i) Δfl-ri, Ó-ri ± øLafli-ri → (ii) Ó-La-% -ri ±-ri, CEÚÓ'-Q → (i) øÚ-ri -ri ±-ri, ri, → (ii) ' ± ~ , ° ± Ó-ri ± øLafli-ri → (iii) ø' -ri ø2ÀiB CEÚÓ'-Q ' ± fl-ri øøfl-ri Ó-ri ± CEÚÓ'-Q → (iii) : Ì Ó-ri ± øLafli-ri → (iii) -ri...ri ø±-ri Ú± ~ , ° fl-ri → (iii) -ri Ú Ò-ri -ri ðÀV' ... CEÚÓ'-Q → (iv) ' -ri ± Ò-ri ± -ri Í-ri ð? ±-ri, Á' -ri ±-ri ø-ri, CEÚÓ'-Q → (iii) -ri Ú ø-ri, øøøøØ-ri ø' -ri øMfl-ri CEÚÓ'-Q Í-ri ð-ri Ú-ri, ri, Ó-ri ± ø' fl-ri ± ~ , ° Ó-ri øø' CEÚÓ'-ÀQ-ri, Ò-ri, Ì -ri ± CEÚÓ'-ÀQ-ri, ~ ÀÍ-ri ø±Ú CE-ri ÚÀ' , ÀÀ√ Ó-ri ±-ri, , ri, øø' -ri Ú ±-ri... , % -ri œ-ri, 'òL√ ~ri «Mê Ú' , ° ±À? -ri, ~ ÀÒ... CEfl-ri -ri ~ ±S √ððÀ' , ±ÉÚœ' , Ò-ri, Ì øø ~ , ° ± À' ± % -ri Ú ± fl-ri ri, ± ~ , ° 124 (1) fl-Ó-ri «Q ø' -ri øMfl-ri CEÚÓ'-ÀQ-ri, Ò-ri, Ì (Leadership style based on authority) : fl-Ó-ri «ÀQ-ri, ø' -ri øMÀÓ-ri CEÚÓ'-QÀfl-ri ø-ri ø-ri ÌB Ó-ri ± øM3fl-ri ø-ri ø-ri ÌB ^-ri ±-ri -ri ø-ri -ri Mê fl-À-ri, ÀÀ√Úº ±À? -ri, ~ ÀÒ... % -ri ±-ri, Ò-ri, ÀÚ-ri, CEÚÓ'-Q' ð , -ri À% -ri À' , øéQ-ri Ú' « > -ri, À% -ri À' , CE-ri œ CE? ± ± ~ , ° ± øø' ÚœÀ% -ri ' ± À' ± % -ri Ú ± fl-ri ri, ± ~ , ° . (i) Δfl-ri, Ó-ri ± øLafli-ri CEÚÓ'-Q (Autocratic leadership) : CE' Àé-ÀS CEÚÓ-ri ± ~ ÀÚ fl-À-ri, Ú CE' øÓ-ri øÚ' ð , À-ri « , ri « ± ± -ri øÓ-ri øÚ' ð CE' ± fl-ri Ò± -ri À-ri Ú ± -ri -ri Ó-ri ±-ri, ø , X ± ðL√ 'Ú ≈ ± ~ , ° œ' ð , -ri ± ~ , ° ðÀfl-ri % -ri ÀÓ-ri -ri ri CE , Àé-ÀS CEÚÓ'-ÀQ-ri, Ò-ri, Ì Àfl-ri Δfl-ri, Ó-ri ± øLafli-ri CEÚÓ'-Q -ri ± ~ , ° øÒ-ri, ÀÚ-ri, CEÚÓ'-ÀQ , ± Ò±-ri, Ì Ó-ri -ri CEÚÓ-ri ± fl-ri ±-ri, > -ri -ri, ± ~ , ° « çð' Ì fl-À-ri, Ú Ú ± , ~ , ° øø fl-ri -ri «Q øÚÀÉ-ri, ~ ±ÀÒ-ri -ri, ± À±Ú ± -ri -ri øÓ-ri øÚ % -ri ± Ú CE' Ó-ri ±-ri, 'Ú ≈ ± ~ , ° œ-ri, ± øÚ -ri ÀÓ-ri Ó-ri ±-ri, ø , X ± ðL√ CE' ÀÚ % -ri À-ri ± øÒ-ri, ÀÚ-ri, CEÚÓ'-Q -ri Ú ±-ri, øø±-ri, > øÓ-ri, øø±-ri, Ó-ri ÀM3 ø-ri Ú ± , œ' 'Ò«±» ± øøø fl-ri, ^-ri , CE?ø±À' , -ri ± -ri

38% MATCHING BLOCK 371/461 SA Chayanika Borah new PDF.pdf (D111014048)

Ú ≈ -ri, øø±À-ri, ri, √ððÀ' ± -ri Ú CE?ø±À' , 'Ú ≈ ± ~ , ° œÀ? -ri, ø?À' , fl-ri ±É fl-ri ø-ri, À' , øÚÀÓ-ri % -ri ± Úº -ri Ú ≈ ø' > ø'

ø' È-ri ±-ri, œÀÓ-ri ± -ri, ÀÚ-ri, CEÚÓ'-Q CE? ± ± ~ , ° ø' È-ri ±-ri, ø-ZÓ-ri œ' , ø-ri ù' ≈ AX È ± ~ , ° « ± ÚœÀfl-ri CE' -ri ±-ri CEÚÓ'-Q ø?À' , øÀ√À' Ú Ó-ri ± Δfl-ri, Ó-ri ± øLafli-ri CEÚÓ'-Q ø' , ± À-ri . Ì... ~ , ° ? ~ , ° ... ± ~ , ° Ú (Evaluation) : Δfl-ri, Ó-ri ± øLafli-ri CEÚÓ'-ÀQ-ri, ~ Ú-ri øø ~ , ° ñ [fl-ri] CEÚÓ'-Q ± -ri ri ^n fl-ri ð , X ± ðL√ øÚÀÓ-ri -ri Ú ±-ri, > ø , X ± ðL√ -ri

17% MATCHING BLOCK 368/461 W

1, + -ri Ú ± , À-ri, -ri...ri øø± fl-ri ri, ÀÓ-ri -ri Ú ±-ri, ° [±] ± -ri, + -ri CEÚÓ'-Q ± -ri 'ä -ri Ú ø-ri, ~ ± À fl-ri -ri «ÀQ-ri, ^-ri ±-ri, ± -ri Ú» Ì fl-ri -ri, ° 'Ò«±» ± -ri, ± fl-ri -ri «ÀQ-ri, ^-ri ±-ri, ± -ri Ú» Ì fl-ri ri, ÀÓ-ri -ri Ú À√ fl-ri -ri, Ú ±º [-] ± -ri, + -ri CEÚÓ'-ÀQ fl-ri ÀÍ-ri ±-ri, øÚ' , Lai -ri...ri

øø± fl-ri ± ~ , ° fl-ri ri, œ' ~ , ° ± ÀÓ-ri øÚÀ?«À' -ri, ± fl-ri -ri ± -ri ± ~ , ° , Ó± Àfl-riº [-] Í-ri ð-ri Ú' ≈ Mê > ? é-ri -ri...øMê-ri, ~ ± ÀÓ-ri Δfl-ri, Ó-ri ± øLafli-ri CEÚÓ'-Q ± -ri ri ^ ± ~ , ° Ú-ri CE? , ° 'Ú...ø?Àfl-ri 'À' ± ~ , ° , é-ri Ó-ri ± ø' ø ≈ > CEøø2À ± % -ri ±-ri, œ -ri...øMê-ri, ~ ± ÀÓ-ri ± -ri, + -ri CEÚÓ'-Q -ri Ú -ri À' 'ø% -ri À-ri, ~ , ° √ððØÓ-ri á-ri ± ÀÚ-ri, ø-ri Ú ± , ÀÉ-riº 'Ú...ø?Àfl-ri Δfl-ri, Ó-ri ± øLafli-ri CEÚÓ'-ÀQ-ri, fl-ri ± -ri Ú-ri øø ~ , ° ñ [fl-ri] Δfl-ri, Ó-ri ± øLafli-ri CEÚÓ'-ÀQ-ri, ~ ± Ò...À' fl-ri ~œÀ? -ri, 'Ú ≈ √ðð±øÍ-ri fl-ri ri, ± ~ , ° ± ~ , ° Ú ± ± -ri -ri fl-ri ~œÀ? -ri, ~ ÀÒ... , cøøÚ -ri'øX -ri Ú ± ~ , ° [±] øÚ' , Lai -ri...ri øø± fl-ri -ri ÀÍ-ri ±-ri, -ri À-ri fl-ri ~œÀ-ri, ± øÒ-ri, ÀÚ-ri, CEÚÓ'-Q CE' ÀÚ øÚÀÓ-ri % -ri ± , Ú ±º [-] ø , X ± ðL√ çð' Ì fl-ri ~œÀ? -ri, ~ Ó-ri ± Ó-ri Àfl-ri Í-ri ðÀ-ri Ú é-ri ± fl-ri ri, ± ~ , ° -ri, À' Ó-ri ± À? -ri, ' ± Ú ≈ Ó-ri... CE , ^-ri ±-ri -ri.ÀÍ-ri >ÀÍ-ri Ú ±º Ú -ri À' fl-ri ~œÀ? -ri, Í-ri ð»-ri Ú ±?Ú' œ' Ó-ri ± 'ò ± , -ri Ú ± , ° (ii) ' ± ~ , ° ± Ó-ri ± øLafli-ri CEÚÓ'-Q (Bureaucratic leadership) : CEÚÓ'-Q ' ± Ú øÚ' , À' -ri, CE-ri -ri Í-ri ± ± À' -ri, ~ ÀÒ... ø-ri % -ri ri, Ì fl-ri -ri, Ó-ri ± Ú Ó-ri ± Àfl-ri ' ± ~ , ° ± Ó-ri ± øLafli-ri CEÚÓ'-Q -ri À' ± øÒ-ri, ÀÚ-ri, CEÚÓ'-Q øÚ' , ~ -ri fl-ri ± Ú ±, -ri Ú X øÓ-ri > -ri, œøÓ-ri -ri ÚœøÓ-ri CE' ÀÚ % -ri ÀÓ-ri ^-ri ± -ri Ú ±, ° 'Ò«±» ± øÒ-ri, ÀÚ-ri, CEÚÓ'-Q øÚ ø? «øÚ øÚ' , ~ ± øÚ -ri fl-ri -ri Ú X øÓ-ri, -ri ± ~ , ° ðÀ-ri, ± fl-ri -ri Ú ± > CEÚ-ri ÀÓ-ri % -ri ± , Ú ±º ± -ri, ± fl-ri ±É , •Ú ±? ÀÚ-ri, CE% -ri À' , fl-ri ± ÀÉ-ri, -ri Ú X øÓ-ri, > -ri, øø fl-ri øéQ √ðð? ± Ú fl-ri -ri, ° ' ± ~ , ° ± Ó-ri ± øLafli-ri CEÚÓ'-QÀfl-ri Ó-ri ± ~ , ° ri...øMêfl-ri, øÚ' , ~ , ° ø , X ± ~ , ° ± øLafli-ri ri ± ~ , ° , ri, fl-ri ±-ri, œ √ðð ± , ÀÚ ' ± ~ , ° ± Ó-ri ± øLafli-ri CEÚÓ'-Q ± -ri

34%

MATCHING BLOCK 386/461

W

fl-ri, AÓ-ri-U±Á-ri, ° Ó-Á-ri Ó-ri±Á-ri, ø, X±øL√ çð" Ài-ri, ¶±øœÚÓ-ri ± fl-ri-Á" > ø, X±øL√ -ri, +-U±", Ài-ri, CÉ-ri-ÁS 'Ú≈±" ±?

Ú √ððÁ", ±ÉÚ "°, ° Ó-ri±" ð ±Ó-ri, ÀÚ-ri, CÉÚÓ-ri-QÀfl-ri. ÌÓ-ri±øLafli-ri CÉÚÓ-ri-Q (Democratic leadership) -ri ± "°, ° (7) 'ø-riø2ÁiB CÉÚÓ-ri-ÀQ-ri, CÉ" ¶ Ó-ri, ÌøÈ-ri "° -ri±ø -ri± Ì-ri±ø?±-ri, CÉÚÓ-ri-Q (free-rein leadership)° ±-ri, +-U±Á-ri-ÁS CÉÚÓ-ri-Q 'Ú≈±" œÁ-ri, ±fl-riøÈ-ri øÚø?«©Ü, ° ±-ri, "ÀÒ... ø, X±øL√ çð" Ì > fl-ri±É, •Ú±?ÁÚ-ri, 'Ú≈±" øÓ-ri CÉ?Ú° <, ° ±-ri

9%

MATCHING BLOCK 387/461

W

ri, "ÀÒ... 'Ú≈±" œri, ±, ri«±øØfl-ri ¶±øœÚÓ-ri CÉ" -ri±: fl-ri-Á-ri, ±-ri-ri CÉÚÓ-ri ± Ó-ri±Á-ri, fl-ri±ÁÈ 'À" Ó≈-ri-fl-ri "ø¶¶Áé-ri-ri-U fl-ri-Á-ri, Ú±° -ri...-ri¶ö±-ri-Ufl-ri-Á-ri, é-ri" Ó-ri± > √ðð" -ri±-ri -ri...-ri¶ö±-ri-Ufl-ri ÚÚ ±" Ú -ri...øMèÁ-ri, é-ri" Ó-ri± > √ðð" -ri±-ri -ri...-ri¶ö±-ri-Ufl-ri-Á-ri, ¶±øœÚÓ-ri±-ri, ± fl-ri± -ri...-ri¶ö±-ri-Ufl-ri ÚÚ ±" Ú -ri...øMèÁ-ri, ¶±øœÚÓ-ri±-ri, ± fl-ri± -ri...-ri¶ö±-ri-Ufl-ri, ± ø, X±øL√ çð" Ì fl-ri-Á-ri, Ú, fl-ri" œ«-ri, ± Ó-ri± çð" Ì fl-ri-Á-ri, ° -ri...-ri¶ö±-ri-Ufl-ri, ± fl-ri" œ«Á-ri, "Ó-ri' ±?±Á", -ri, ÉÚ... Ó-ri±Á-ri, ø, X±ÁøL√-ri, ø-riø" iB ø-ri ¶, øø" Ó-ri±Á-ri, É±Ú±", > CÉ-ri±Á-ri±", ° -ri... -ri¶ö±-ri-Ufl-ri, ± fl-ri" œ«Á-ri, ø, X±øL√ É±Ú±", > ±, •Úøfl«-ri-ri √ððÁüü-ri, Ì-riøM-ri, CÉ? "°, ° -ri...-ri¶ö±-ri-Ufl-ri, ± y√√±-ri... ø, X±øL√, •ÚÁfl«-ri fl-ri" œ«Á-ri, ±, ±ÁÒ '±Á" ±%ø-ri± fl-ri-Á-ri, > Ó-ri±Á-ri, -ri-ri, ±" « 'Ú≈±, ±Á-ri, ø, X±øL√ %"-ri±" ±øL√ fl-ri-Á-ri, ° -ri...-ri¶ö±-ri-Ufl-ri, ± fl-ri" œ«Á-ri,

fl-ri±ÁÁ√, "°, ...± Ó≈-ri
À" Ó-ri-ri, > Ó-ri±Á-ri, "Ó-ri±" Ó-ri CÉ" ±
Ú±-ri, -ri-ri, ø, X±øL√ -ri, "Ì

12%

MATCHING BLOCK 388/461

W

fl-ri-Á-ri, ° fl-ri" œ«-ri, ±" ð ø, X±øL√ çð" Ì fl-ri-Á-ri, Ó-ri-ri Ó-ri±Á-ri, ø, X±øL√ çð" Ài-ri, ° ±-ri...-ri¶ö±-ri-Ufl-ri, ± øÚø?«©Ü fl-ri-Á-ri, CÉ?Ú° √ðð±øÓ-ri-ri±øÚfl-ri -ri±ø±-ri ø-ri-ri-riøM-ri, ° ±-ri, "ÀÒ... -ri...-ri¶ö±-ri-Ufl-ri > fl-ri" œ«-ri, ± CÉ" ÁÒ" -ri±Á-ri ø, X±øL√ çð" Ì fl-ri-Á-ri, ° -ri...-ri¶ö±-ri-Ufl-ri > fl-ri" œ«Á-ri, CÉÚÓ-ri-Q"" fl-ri '±%ø-ri-ri, Ì, ±-ri-ri-riøÚfl-ri -ri-riø-ri, À-ri", ±" ±øÉfl-ri -riø-ri, À-ri" 130

È-ri±ÁÚÚ-ri" f > ø¶Ú? f 1958, ±Á" Ó"-ri±Á-ri, 'ø-riø2ÁiB CÉÚÓ-ri-Q Ó-ri-riM3-ri, 'øL√«Ó-ri Ì-riø-ri-ri-ri, ±Mè CÉÚÓ-ri-ÀQ-ri, Ó-ri, Ìøø" Áfl-ri ±fl-riøÈ-ri ø%-ri-ri-ri-ri, "±ø...Á" √ððfl-ri±" fl-ri-Á-ri, øÁ√Á" Ú° øfl-ri-c 1973, ±

42%

MATCHING BLOCK 389/461

W

À" Ó"-ri±-ri, ± Ó"-ri±Á-ri, "Ái-ri-ri, -ri-ri±Ú«" "°...±", Ú fl-ri-Á-ri, Ú ±-ri-ri CÉÚÓ-ri-ÀQ-ri, Ó-ri, ÀÚ-ri, Ì-riø-ri-ri, ±" ±

øÉfl-ri >, ±-ri-ri-riøÚfl-ri -ri-riø-ri, À-ri-ri-ri, √ðð" -ri±-ri 'øL√" ≈«Mè fl-ri-Á-ri, Ú° 'Ó«±» CÉÚÓ-ri-ÀQ-ri, Ó-ri, Ì > -ri-riø-ri, À-ri-ri-ri, "ÀÒ... , •Úfl«-ri ¶ö±ø-ri-ri-ri "°, ° ±-ri, ±ÉÚ... Ó"-ri±-ri, ± Ó"-ri±Á-ri, √ðð±øø" fl-ri ø%-ri-ri-ri-ri, %-ri-ri-riø?«Áfl-ri ?≈øÈ-ri -ri'ÁM-ri, "±ø... Á" ±" ±øÉfl-ri >, ±-ri-ri-riøÚfl-ri -ri-riø-ri, À-ri-ri-ri Àfl-ri Ó≈-ri-ri ÀÒ-ri, Ú° ±" ð -ri-riø-ri, À-ri-ri-ri, "ÀÒ... |ø" fl-ri, -, "°, ±" ±øÉfl-ri ?±ø", Q, Ú±-riø-ri, fl-ri 'øØfl-ri±-ri, -ri, é-ri±" ±Á±" Ú, √ðð" ≈øMè: Ó-ri-ri-riB", Ú" ðÓ-ri...±ø? ¶ö±Ú -ri-ri±", ° -ri, Ú-ri-ri CÉÚÓ-ri-ÀQ-ri, Ó-ri, ÀÚ-ri, "ÀÒ... -ri-riø-ri, À-ri-ri-ri ø-ri ¶, øÈ-ri øÈQ -ri-ri±", ° [-] -ri...-ri¶ö±-ri-ri±-ri, Á"-ri±Á-riø-ri, CÉÚÓ-ri-Q (Managerial Grid Leadership) : ø-ri-ri-ri Ó-ri-ri-ri-ri, "±Á-ri±" ±øÁ-ri, "Á", (1950-1960) CÉÚÓ-ri-ÀQ-ri, Ó-ri, Ì, -ri-riøL√ CÉ" ø-riø" -riB Ó-ri, ÀÚ-ri, -ri-ri-ri ¶|±%ø-ri±" ±ÁÚ±" Á", øÁ√" Ó-ri±-ri, "ð Ú-ri ¶-ri, +-ri CÉÚÓ-ri-ÀQ-ri, ±" ð Ó-ri-riM3øÈ-ri-ri, Ì-riø±-ri, ÀÈ-ri° CÉ-ri-ri-ri (Robert R. Blake) > "±i-riøÈ-ri-ri (Jane S. Mouton) -ri...-ri¶ö±-ri-ri±-ri, CÉ-ri-ri-ri CÉÚÓ-ri-ÀQ-ri, Á"-ri±Á-ri

27%

MATCHING BLOCK 390/461

W

ø-ri, ±-ri "Á" -ri, 'riÓ-ri±-ri, Ì± fl-ri-Á-ri, Ú° Ó"-ri±Á-ri, "ÀÓ-ri CÉÚÓ-ri-Q CÉfl-ri±Ú ±fl-riøÈ-ri ø-ri-ri-ri-ri ¶ø?fl-ri -ri±" ±%-ri-ri, Ài-ri, >-ri-ri, øÚ" «-ri-ri, fl-ri-Á-ri, Ú±° Ó"-ri±-ri, ± CÉÚÓ-ri±-ri, "±%-ri-ri, Ài-ri

1, ≈øÈ- CE ~ Åø fl- ø?fl- ø-ÀÙ≠ Π fl-À- , ...-ϱö±-ÙÙ±- , Á"-±Á-ø- , CEÚÓ'-Q Ó-M3øÈ- ·ÀÏ- CEÓ-±À-Ú° ¢"ø ? ≈øÈ- ø?fl- ~ ñ(i) Î-ð»-Ù±?ÀÙ- , √ðøÓ-ø ÈèQ '±À- , ±-Ù > (ii) fl- ~ œ«À?- , √ðøÓ-ø ÈèQ '±À- , ±-Ù° √ðøÓ- √ðøfl-±- , '±%- , ÌÀfl- Ó'-±- , ± CEÚÓ'-ÀQ- , fl- ~ « ~ œ (task-oriented) '±%- , Ì-ø-ZÓ-œ , √ðøfl-±- , fl- ~ œ , •ÙÀfl«- , ÈèQ fl- ~ ← → CE-ø œ (1, 9) fl-±øKÈð-flv-±- (9, 9) ? (5, 5) ~ Ò...-ÙÒ (1, 1) øÙ-ϱ CEÚÓ'-Q (1, 9) fl-Ó'-«Q-±-ÙÒ...Ó-± fl- ~ CE-ø œ Î-ð»-Ù±?ÀÙ- , Î-ð-Ù- , ÈèQ
 131 '±%- , ÌÀfl- fl- ~ œ« ~ œ (employee-oriented) '±%- , Ì-ø- , •Ùfl« ~ œ (relationship-oriented) '±%- , Ì-ø-±...± ø?À , ÅÅ√Ú° Ó'-±- , ±-À ÅÅ√Ú , CEÚÓ'-ÀQ-

45% MATCHING BLOCK 391/461 W

1, Ò- , Ì-ø-± ^-reœ øÙ «- , fl-À- , CEÚÓ'-±- , ~ ÀÒ... ¢"ø ? ≈ "ø '±%- , ÀÏ- , ø ~ |ÀÏ- , ~ ±S±- , >

Ù- , ° Á"-±Á-ø- , Ó-ÀM3-Ù ~ ±%-∓ðøfl-±- , CEÚÓ'-ÀQ- , ^-reœ -±-Ù- , ÀÙ- , Î-ðÀ~±-Ù± > , ± ± , ° Ó'-±- , ± CEÚÓ'-ÀQ- , '±%- , ÀÏ- , ¢"ø ? ≈øÈ- ø?fl- øfl-øÈ- CE ±ø%-ÀS- , (Graph) ~ ±Ò...À Ó~À- ÒÀ- , ÅÅ√Ú° ¢- , Î-ð-•ϱ 'é-øÈ- fl- ~ œ« , •ÙÀfl«- , >-Ù- , ÈèQ?±ÀÙ- , ~ ±S± √ðøfl-± fl-À- , ¢- - 'Ù~"-ø fl- 'é-øÈ- Î-ð»-Ù±?ÀÙ- , >-Ù- , ÈèQ?±ÀÙ- , ~ ±S± √ðøfl-± fl-À- , ° ÅÅ√±Ï- ± Ó'-±- , ¢"ø Grid-ø ÈèQ?±ÀÙ- , ~ ±S± √ðøfl-±À- , ÈÙ... CE ±ø%-ÀS 9 øÈ- , øÙÀ , ÅÅ√Ú 'Ò«±» ¢- , ~ ±Ù , -À%-À , fl- ~ > , -«±øÖfl-9 "

26% MATCHING BLOCK 392/461 W

ÀÓ- -Ù±À- , ° Ó'-±À?- , √ðøfl-±ø Ó- Grid-ø ¢"-±- , ± CEÚÓ'-ÀQ- , -Ù"±%-øÈ- Ò- , Ì-ø~À- ÒÀ- , ÅÅ√Ú CE'øÈ- '±À- , -Ù±Ó-±- , ø%-ÀS- , 'Ù~±- , +

Ù : '±À- , -Ù±Ó-±- , ø%-ÀS CE' -Ù"±%- Ò- , ÀÙ- , CEÚÓ'-ÀQ- , Î-ðÀ~±-Ù± > , ± ± , CE , øø' ÚœÀ%- Ó~À- Ò- , ± ~ . (1) øÙ-ϱ CEÚÓ'-Q (Impoverished leadership) : ¢- , ÀÙ- , CEÚÓ'-ÀQ- , Ò- , ÌÀfl- øÙ-ϱ CEÚÓ'-Q -À° fl-±- , Ì-ø- , ÀÙ- , CEÚÓ'-±- , ± fl- ~ œ«À?- , •ÙÀfl«- , >-Ù- , ÈèQ?±ÀÙ- , CEé-ÀS CE' ~ Ù øÙϱ' , CEÓ-øÙ Î-ð»-Ù±?ÀÙ- , √ðøÓ-ø ÈèQ?±ÀÙ- , CEé-ÀS Ó'-±À?- , CEfl-±Ù '±ø' CE?± ± , Ù± CEÚÓ'-ÀQ- , '±%- , ÀÏ- , Î-ð- , Î-ð-Ù±?±Ù' ð'øÓ- 'ä' ±S± , -...- " +Ó- " , ±- , ÈÙ... ¢- , +Ù CEÚÓ'-ÀQ- , -ϱö±ÀÙ- , ϱö±Ù±Ç ~ (1, 1) CE , ÈÙ... ¢- , ÀÙ- , CEÚÓ'-QÀfl- øÙ-ϱ CEÚÓ'-Q -À' 'Ò«±» CEÚÓ'-ÀQ- , fl-±Å√ CEÒÀfl- øfl-À√~ -Ù± > , ±- 1, '± ± fl-±- , øÙ- , Ò«fl-° ¢- , +ÙÀé-ÀS CEÚÓ'-Q Ó-±-

35% MATCHING BLOCK 393/461 W

1, fl-± «fl-±ø- , Ó-± ±- , ¢- - CEfl- ~ ±S CE' ±±À± ±- , é-±fl-±- , œø , ±À- Ì... " , ° CE' , -...-ϱö±-Ùfl- Ó-±À?- , -

Ù? -± 'ϱö±ÀÙ- , -...±-
 Ù±À- ,
 c@Ü Ó-±À?- , ~ ÀÒ... ¢- , ÀÙ- , CEÚÓ'-Q ·ÀÏ- >ÀÏ- . (2) fl-±øKÈð-flv-±- CEÚÓ'-Q (Country club leadership) : CE' , - CEÚÓ'-± ~ ±Ùøfl- , •ÙÀfl«-
 1, >-Ù- , -«±øÖfl- ÈèQ ø?À , 'Ù~±~œÀ?- , -Ùø- , %-± Ù± fl-À- , Ù ¢- - Î-ð»-Ù±?ÀÙ- , >-Ù- , ø-À- Π ÈèQ √ðø?±Ù fl-À- , Ù Ù± Ó'-±À?- , CEÚÓ'-ÀQ- , Ò- , ÌÀfl- fl-±øKÈð-flv-±- CEÚÓ'-Q -

34% MATCHING BLOCK 394/461 W

Ì ± ~ , ° ¢- , ÀÙ- , CEÚÓ'-ÀQ- , ?' «Ù ~ 'Ù~±~œÀ?- , √ðøÀ , ±ÈÀÙ- , ø?Àfl- ~ é... - , ±± , CE , øø' -Ù- , Ì fl- , > Ó-±À?- , c@Ü fl- ,

° ¢- , ÀÙ- , CEÚÓ'-Q fl- ~ œ«À?- , ±
 ÀÒ øÙø-Ï- , •Ùfl«- ·ÀÏ- Ó~À- ÓÓ- , •ÙÀfl«- , Î-ðiB' , Ù , È-±ÀÓ- , ?± , Ó-fl«- Ò±Àfl-° ¢- , ± %-±-Ùø?À , 'Ù~±~œÀ?- , fl-±Å√ CEÒÀfl- fl-±È '±?±' , fl- , ±- , CE , ±- , ø-À- , ±Øœ° ¢- , +Ù CEÚÓ'-ÀQ- , √ðø%-G' ±Rø-Ù '± , Ò±Àfl- ¢- - 'Ù~±~œÀ?- , Î-ð-Ù- , ±~± ~ ± øÙ' , LaÏ Ó±Àfl-° CE' ±ø%-ÀS ¢- , ÀÙ- , CEÚÓ'-ÀQ- , ϱö±Ù±Ç ~ ±Ù ~ (1, 9) (3) fl-Ó'-«Q-±-ÙÒ...Ó-± CEÚÓ'-Q -Ù± fl- ~ «ø'-øÖfl- CEÚÓ'-Q (Authority-obedience or functional leadership) : ¢- , ÀÙ- , CEÚÓ'-QÀfl- Δϱ- , Ó-±øLaf- CEÚÓ'-Q -

fl-øÈ- SnΠøÈ- é-... fl-ri, ±, '±', CE, øÈ- " CE' CEÚÓ'-ÀQ-ri, Ò-ri, ÌÁ"r±Áø-ri, ri ± %ø-ri ≈r «ÀÈ-ri, %ø-ri, øÈ-ø-ri μ≈-ri, "ÀÒ..." ð CEfl-Ú '±riX Ò±Àfl-ri Ó-ri±-ri, fl-ri±-ri, Ìø-riÀÙ≠ ΠÌ fl-ri-ri, ÚøÚ° (3) -riø-ri, øøøøøøÚ «ri, CEÚÓ'-riQ (Situational Leadership) : ø-ri-ri Ò-riÀfl-ri, CE' Π ø?Àfl-ri 'Ó«±», MÀ-ri, -ri, ? fl-ri CEÒÀfl-ri CEÚÓ'-riÀQ-

11% **MATCHING BLOCK 400/461** **W**

ri, Ì-ri-ri-ri, CE', -ri, À-ri-ri ΠÌ± ø-riø-ri Ì-riß ·À-ri-ri ΠÌ±ø-ri? f %ø-ri±ø'À', øÁVÀ'Ú, Ó-ri-ri±-ri, ± CE?ø±À', øÁVÀ'Ú CE' CEÚÓ'-riÀQ-ri, Ò-ri, Ì CEfl-ri-ri " ±S CEÚÓ'-ri±-ri, fl-riÓ-ri«Q-ri ± ± %ø-ri-ri, À-ri, >-ri-ri, " ð øÚ «ri-ri, fl-ri-ri, Ú±° -riÚø-ri, øøøøøøÚ-ri CEÚÓ'-riÀQ-ri, Ò-ri, Ì ·À-ri-ri Ó≈-ri ÀÓ-ri ÀÒøÙ, ± ± ... fl-ri-ri, ° -riÚø-ri, øøøøøøÚ «ri-ri, CEÚÓ'-riÀQ 'Ú≈ ± ± ce-ri ± fl-ri ce«? fl-ri±ÀÈ-ri, CEé-riÀS Ó-ri±À?-ri, ~, ... ± > fl-ri±ÀÈ-ri, -riÚø-ri, À-ri " ð øÓ-riÚøÈ-ri ø-ri ΠÀ', -ri, >-ri-ri, ø-riÀ' Π øÈQ √ðø?±Ú fl-ri-ri,

Ò±Àfl-ri, fl-ri±-ri, Ì øøøø " ð CEÚÓ'-riÀQ-ri, Ò-ri, ÌÀfl-ri, -ri, À %ø-ri-ri À', CE-ri ce √ðøø-ri±ø-riÓ-ri fl-ri-ri, ° ± ð Ó-riÀM3 -ri ± " ", CE', -ri, ÀÈ-riÀS CEÚÓ'-riÀQ-ri, Ò-ri, Ì fl-ri " ", Ú±° -riÚø-ri, øøøøøøÚ-riÀ? CEÚÓ'-riÀQ-ri, Ò-ri, ÀÚ-ri, -riÚø-ri, -riÓ«-riÚ " ", ° ± ð Ó-riM3 'Ú≈ ± ±À-ri, CEÚÓ'-riÀQ-ri, CEfl-ri±Ú fl-riøÈ-ri ø-riÀ' Π Ì -ri ce-ri -ri ± -ri-ri, À-ri ± M ~ -ri À' ·Ì... fl-ri-ri, ± " ", Ú±° -riÚø-ri, øøøøøøÚ «ri-ri, CEÚÓ'-riÀQ-ri, CE', -ri, À-ri-ri ÈÚø√ðø, Ó-ri± ± -ri fl-ri-ri, ÀÁ√ CE, øøøø " ð (i) øÚ-ri-ri ± -ri, (Fred Fiedler) ± fl-riøøøøÚ-ri CEÚÓ'-riQ Ó-riM3-ri, (iii) " ± Ì-ri-ri, -ri, (Robert House) -riÚø-ri-riÀV' ... CEÚÓ'-riQ-ri, > (iii) " ± -ri, ce (Hrsey) -ri ± Ú %ø-ri ± «ri (Blanchard)-ri, -riÚø-ri, øøøøøøÚ «ri-ri, CEÚÓ'-riQ° 133 6.6 CEÚÓ'-riÀQ-ri, Ó-riM3 (Theories of Leadership) CEÚÓ'-riÀQ-ri, √ðøø±Ú %ø-ri-ri, øÈ-ri Ó-riM3 øÚÁ', '±À'±%ø-ri± fl-ri-ri, ± " ". 1. CEÚÓ'-riÀQ-ri, √ðøøøøÚ-ri-ri-ri Ó-ri Ó-riM3 (Trait theory of leadership) : 1940 ? Àfl-ri CEÚÓ'-riÀQ-ri, 'øøfl-ri±-ri Ó-riM3' ð øÁV' CEfl-ri±Ú CEÚÓ'-riÀQ-ri, √ðøøøøÚ-ri-ri ± -ri ri, 'Ú≈, g±Ú fl-ri-ri, ± ± ~ ÚøøøΠQø-ri? ± -ri -ri À-ri Π fl-riÀ?-ri, √ðøøøøÚ fl-ri±È " ð øÁV' CEÚÓ'-riÀQ-ri, √ðøøøøÚ-ri-ri ± -ri, 'Ú≈, g±Ú fl-ri-ri, ± fl-ri±-ri, Ì ± ð Ó-riM3 'Ú≈ ± ±, ce-ri ± " ", CE' CEÚÓ'-riQ 'ri-ri "... ð fl-riÓ-ri fl-riø

26% **MATCHING BLOCK 401/461** **W**

ø-ri-ri...øMèÀQ-ri, 'øøfl-ri±-ri, ce' ±-ri, -ri...øMèÀQ-ri, ± ð √ðøøøøÚ-ri-ri Ó-ri±-ri, Èiú-ri-ri √ðøøøøÚ-ri-ri ø'À, À-ri ø %ø-ri ø'èÓ-ri fl-ri-ri, ± " ", ° ø fl-riÀ√≈ ø fl-riÀ√≈ ·À-ri Π fl-ri Ó-ri±À?-ri, ·À-ri Π Ì±-ri, ~ ±

Ò...À' CE %ø-ri-ri Ú± fl-ri-ri, ÀÁVÚ CEÚÓ'-riÀQ-ri, ø-ri ø-ri Ì±-ri, ceø-ri, fl-ri, ~ ±Úø, fl-ri ± -ri -ri...øMèÀQ-ri, √ðøøøøÚ-ri-ri ± ø'À fl-ri ø %ø-ri ø'èÓ-ri fl-ri-ri, ÀÓ-ri-ri, ... ± fÚ-ri ±. àfl-riø-ri (Ralph M. Stogdill), Ó-ri±-ri, ·À-ri Π Ì±, CE?À±ÁVÚ CE', fl-ri ·À-ri Π fl-ri-ri ð CEÚÓ'-riÀQ-ri, é-ri Ó-ri±, ·ÓÀfl-ri fl-riÓ-ri fl-riøø øÚø?«øÙ √ðøøøøÚ-ri-ri ± -ri, fl-ri-ri Ì-riÀ± fl-ri-ri, ÀÁVÚø ± ð √ðøøøøÚ-ri-ri ± ± ± Δ?ø' fl-ri, CE' Ò± > fl-ri± «é-ri Ó-ri± ± -ri-ri, ± ± øÈ fl-ri Δ-riø øÙ... ± -ri-ri fl-ri±È, ·Óø fl-ri-ri Ó-ri° Δ?ø' fl-ri √ðøøøøÚ-ri-ri ± ± -ri-ri, -riÚ± %ø-ri √ðøø fl-ri±-ri, Ì-ri-ri?± -ri, Ì±-ri, ±-ri CE %ø-ri-ri ±-ri, ±, øMè, Ì-ri 2 %ø-ri-ri ± " ð Ó-ri...±ø?± CE' Ò± ± -ri-ri fl-ri± «é-ri Ó-ri±-ri-ri √ðøøøøÚ-ri-ri ± ± ± -ri-ri, 'ÀÚfl-ri Ò±-ri, Ì±, CE' ~ Ú çø' Ì fl-ri-ri, ±-ri, é-ri Ó-ri±, Ì-ri-ri, ±, '±Rø-riú ±, ±, øø-ri, ±, ±-ri, é-ri Ó-ri± " ð Ó-ri...±ø?±, ± ± øÈ fl-ri Δ-riø øÙ... ·Óø fl-ri-ri Ó-ri √ðøøøøÚ-ri-ri ± " ± À fl-ri-ri ÚÀ-ri, -ri, ± ÀÓ, ·Óø fl-ri-ri, é-ri ±-ri, ? é-ri Ó-ri±, " À ± ø-ri ± -ri-ri √ðøø ±, øÚ fl-ri ? é-ri Ó-ri± " ð Ó-ri...±ø?± fl-ri±È, ·Óø fl-ri-ri Ó-ri √ðøøøøÚ-ri-ri ± " Ì-ri-ri À?...±, -ri...øMè-ri-ri √ðøøÀ %ø-ri-ri Ú±, ~ é-ri √ðøø±ø5 " ð Ó-ri...±ø?±, ± Ò±-ri, Ì ± À-ri ± ð Ó-riM3 ø-riÀ' Π, Ú-ri Ó-riM3 ø'À, À-ri -riÚø-ri, øÙ-ri Ú, fl-ri±-ri, Ì, -ri-ri...øMè fl-ri " ð √ðøøøøÚ-ri-ri ± -ri, 'øøfl-ri±-ri, ce " Ú±° Ó-riÀ-ri øÚø?«øÙ ø fl-riÀ√≈ √ðøøøøÚ-ri-ri ± -ri, 'øøfl-ri±-ri, ce " Ú±° 2. '± %ø-ri-ri, Ì-ri Ó-ri Ó-riM3 (Behavioural Theory) : ø?± CEÚÓ'-riÀQ-ri, Ò-ri, Ì √ðøø±Úøø fl-ri-ri ± -ri-ri CEÚÓ'-ri±-ri, CEÚÓ'-riQ?±ÁÚ-ri, ± ± Ò«, √ðøøøøÚ-ri-ri ± > 'Ú≈ ± ± ceÀ?-ri, " ð ± ± -ri

24% **MATCHING BLOCK 402/461** **W**

ri, >-ri-ri, øÚ «ri-ri, fl-ri-ri, Ó-ri-ri» 'ÀÚ fl-ri ·À-ri Π fl-ri CEÚÓ'-ri±À?-ri, '± %ø-ri-ri, Ì ø fl-ri ± -ri-ri CEÚÓ'-riÀQ-ri, Ò-ri, ÌÀfl-ri √ðøøÚ-ri±ø-riÓ-ri fl-ri-ri, CE', ·ÓÀfl-ri ·À-ri Π Ì± fl-ri-ri, Ó-ri± Ó≈-riÀ' Ò-ri, ±-ri, CE %ø-ri-ri Ú± fl-ri-ri,

ÀÁVÚø ± ð ·À-ri Π Ì± t CEÚÓ'-riÀQ-ri, Ò-ri, Ì øøøø -ri, ~ ÀÒ... ø-riÀ' Π Ì-ri-riÀ±À' ± ± ... øÓ-riÚøÈ-ri CEÚÓ'-riÀQ-ri, Ò-ri, Ì " ". [fl-ri] CE-ri, Úø, ± ± ð fl-ri±ÀÈ «ri-ri, Ó-ri-La-ri %ø-ri-ri ≈-ri-ri, ± -ri CEÚÓ'-riQ, [H] È-riÁÚÚ-ri > øøøø? f ± -ri, 'øø-ri, ± ± CEÚÓ'-riQ, ± -ri-ri [-] CE-ri-ri fl-ri > ± Ì-ri-ri-ri ± -ri, -ri...ri øøøø±Úø± " J' CEÚÓ'-riQ° 3. -riÚø-ri, øøøøøøÚ øÚ «ri-ri, Ó-riM3 (Contingency on Situational Theories) : , MÀ-ri, -ri, ? fl-ri CEÒÀfl-ri CEÚÓ'-riÀQ-

31%

MATCHING BLOCK 417/461

W

À-ri... l-ri, ±... °, idÓ-ri -ø-ø-ri ß-ri...-ri ö±-ri Ú±... fl-ri fl-ri ±ÀÈ-ri, è-ri Ó-ri ±Ú, ~iö°, -ri, -À ±ÈÀÚ-ri, Î-ri-ri-ri, øÚ «-ri, fl-ri À-ri, ° øfl-ri -ri Úø-ri, fl-ri

äÚ±, øfl-ri øÚÀ? «? ±Ú, øfl-ri CEÚÓ-ri-Q? ±Ú -ri ± 'Ú≈√øð±øìÓ-ri fl-ri, ì 'Ó-ri ± øÚ, Laì √øðøÓ-ri øÈ-ri -ri...-ri ö±-ri Ú±... fl-ri fl-ri ±ÀÈ-ri
i, °, ±Ú-ri... , ~iöÀ°, -ri, Î-ri-ri

50%

MATCHING BLOCK 418/461

W

Ú-ri, øÚ «-ri, fl-ri À-ri, ° Ó-ri À-ri ø°, ~ø¶ fl-ri ±ÀÈ, ±Ú-ri... CE-ri ÚÀÓ-ri "À" fl-ri ±-ri-ri, ±-ri

ice CEé-ri ÀS CE ~Ú CEfl-ri À" À-ri -ri...-ri ±-ri, CE? ± ±, CEÓ-ri øÚ, ~iöÀ°, -ri, CEé-ri ÀS
øfl-ri ÀV≈ CEfl-ri À" √øðÀ", ±-ri fl-ri-ri, ±... °, idÓ-ri -ri CEfl-ri À" -ri ÀÓ-ri '± ± ~±-ri-ri Ú±-ri-ri ø%øL√ > -ri Úø-ri, fl-ri äÚ±-ri, ~±Ò... À
CEfl-ri ±Ú fl-ri ±È fl-ri-ri, ±À fl-ri CE-ri ±À-ri ±, ° -ri, Ú-ri À" fl-ri ±ÀÈ-ri, CEé-ri ÀS, y√√±-ri... -ri ±Ú±-ri ø-ri-ri ÚøMøø À fl-ri CE ~± fl-ri ±ø-ri ±
fl-ri-ri, ± > √øðøÓ-ri Ó-ri fl-ri-ri, ±, "È" °, -ri -ri Î-ri-ri ÀV... , ±ÒÚ > "È" °, ~iöÀ°, -ri, CEfl-ri À" -ri ÀÓ-ri -ri...-ri ö±-ri Ú±...
ø-ø-ri ß-ri CEé-ri ÀS, ~iö°, ·À-ri CEÓ-ri ± ±-ri, ÈÚ... CE Î-ri-ri Ú±, -ri ± fl-ri ± «√øð± ce 'Ú≈, -ri, ì fl-ri-ri, ±... °, Ó-ri ±À fl-ri
CE-ri ±À-ri ±, °, ~iöÀ°, -ri, CEfl-ri À" , "ÀÈ" ° ø-ø-ri ß-ri fl-ri ±È, ø-ø-ri ß-ri ø-ri -ri ±, ø-ø-ri ß-ri fl-ri ~ce«? > fl-ri ~ce«À? -ri, ~ÀÒ... < fl-ri...
> , -" øÓ-ri ¶ö±-ri ÚÚ fl-ri À-ri,
140 -ri Ú±-ri, ¶Úø-ri, fl-ri, "À" ±ø-ri Ó-ri ± > øÚ «-ri, Ó-ri ·À-ri CEÓ-ri À" > 'j ± ¶ö±-ri ÚÚ fl-ri À-ri, √øð±øÓ-ri á-ri ±øÚ fl-ri Î-ri-ri ÀV...
, ±ÒÚ, "È fl-ri À-ri, ° 'Ó«±», ~iöÀ°, -ri, CEfl-ri À" øø √øðøÓ-ri á-ri ±ÀÚ, ~iö°, ·À-ri CEÓ-ri ± ±-ri, "±øÓ-ri, ±-ri, ø", ±À-ri -ri...
-ri +Ó-ri " °, ~iöÀ°, -ri, CEé-ri ÀS -ri...-ri " +Ó-ri -ri ÚXøÓ-ri -ri ± CEfl-ri À" øø " øÚ·ß-ri, -ri Ú, ~iöÀ°, -ri, CEfl-ri À" , ~" → (1)
, ±Ò±-ri, ì Î-ri-ri ÀV... , °, ¶Àg, ≈¶Ú@Ü Ö±-ri, ì ± → (2), ≈, -" Ó-ri ÚceøÓ-ri > fl-ri «, "%ø-ri ce → (3) ¶¶2À fl-ri Ó-ri «QÀ-ri, ± ± >
~ri ±-ri, ±-ri Ú«ì → (4) fl-ri ± «fl-ri-ri, ce : ±Ó-ri fl-ri-ri, ì -ri ± CE ± ± À" ± -ri...-ri ¶ö± → (5) CEÚÓ-ri-Q? ±Ú > -ri Úø-ri? «Ú → (6)
ø-ø-ri -ri ± ce", °, -ri ± → (7), ~iö°, fl-ri øøÈ-ri ·-ri Ú → (8), ~iö°, ~" fl-ri ø-ri -ri ±, ¶ö±-ri ÚÚ → (9), ≈, -" Ó-ri øÚ, Laì -ri...-ri ö± →
(10) CE¶¶2À ± ~" fl-ri, "À" ±ø-ri Ó-ri ± ÚceÀ%ø-ri øøø, -ri À-ri À-ri Ú ± À" ±ø-ri Ú± fl-ri-ri, ±... °. (1), ±Ò±-ri, ì Î-ri-ri ÀV... , °, ¶Àg ¶¶2À
Ò-ri, ì ± (Clear idea of common objectives) : √øðøÓ-ri á-ri ±ÀÚ ¶fl-ri øÈ-ri fl-ri ± «fl-ri-ri, ce, ~iö°, -ri...-ri ö± ·À-ri Ó-ri ≈ ÀÓ-ri "À"
√øðøÓ-ri á-ri ±ÀÚ-ri, ±Ò±-ri, ì Î-ri-ri ÀV... , °, ¶Àg fl-ri

19%

MATCHING BLOCK 419/461

W

ce«À? -ri, ^ ± ± ~±-ri À-ri È ± ÚÀÓ-ri "À-ri > ¶¶2À Ö±-ri, ì ± Ö ± fl-ri ÀÓ-ri "À-ri ° CE ~Ú, ø-ri ^ ±-ri ce", fl-ri ~ce«À? -ri, ' -ri... " °
ø-ri ^ ±-ri ce", ì Î-ri-ri ÀV... , °, ¶Àg, ≈¶Ú@Ü Ö±-ri, ì ± Ö ± fl-ri ÀÓ-ri "À-ri ° ±-ri-ri, fl-ri ~ce«-ri, ± ± Ú? ~-ri X" -ri ± À-ri

fl-ri ±È fl-ri À-ri, Ó-ri ±Ú? ce", ì Î-ri-ri ÀV... , °, ¶Àg) Ó-ri ±À-ri, ¶Ú@Ü Ö±-ri, ì ± Ö ± fl-ri ÀÓ-ri "À-ri ° ±À√±î ± ± ø" ì Î-ri-ri ÀV... øø
øfl-ri ^ ±-ri À-ri √øðøÓ-ri á-ri ±ÀÚ-ri, ±Ò±-ri, ì Î-ri-ri ÀV... À fl-ri Ú-ri √øð, " fl-ri-ri, À-ri CE, °, ¶Àg) Ó-ri ±À-ri, Ö±-ri, ì ± Ö ± fl-ri ÀÓ-ri "À-ri °
±ÈÚ... " ° -ri...-ri ö±-ri Ú±... , ±Ò±-ri, ì Î-ri-ri ÀV... , °, ¶Àg, -ri -ri ÀÚ-ri, > -ri Ú-ri, CEÒÀ fl-ri Úce%ø-ri -ri Ú «øL√, ~ø¶ ¶¶ fl-ri-ri, -ri,
fl-ri ~ce«À? -ri, ~ÀÒ... , ≈¶Ú@Ü Ö±-ri, ì ± ·À-ri Ó-ri ≈ ÀÓ-ri "À-ri ° fl-ri-ri, ì fl-ri ± «fl-ri-ri, ce, ~iö°, ·À-ri CEÓ-ri ± ±-ri,
-ri Ú «-ri Ó-ri " ° " ì Î-ri-ri ÀVÀ... -ri, ¶fl-ri Ó-ri ± ± √øðÀÓ-ri... fl-ri fl-ri ~ce«? ø? -ri À-ri ÀÓ-ri -ri Ú ± À-ri, CE Ó-ri ± À? -ri, fl-ri ±È øfl-ri ^ ± À-ri
√øðøÓ-ri á-ri ±ÀÚ-ri, ±ø-ri «fl-ri ì Î-ri-ri ÀV... , ±ÒÀÚ, " ±, Ó-ri ± fl-ri À-ri, Ó-ri ± À" , ~iö°, ·À-ri CEÓ-ri ± ± 'ÀÚ fl-ri, "È" ° (2), ≈, -
" Ó-ri ÚceøÓ-ri > fl-ri ~ce", "%ø-ri ce (Comprehensive policies and programmes) : , ~iöÀ°, -ri, CEé-ri ÀS 'Ó«±», ~iö°, À fl-ri
fl-ri ± «fl-ri-ri, ce > -ri √øð, " fl-ri-ri, ±-ri, ÈÚ... fl-ri Ó-ri fl-ri øøø ÚceøÓ-ri 'Ú≈, -ri, ì fl-ri-ri, ÀÓ-ri " ° ø" ì ÚceøÓ-ri øøø, ~iö°, ·À-ri
CEÓ-ri ± ±-ri, CEé-ri ÀS '±? «" fl-ri øÚÀ? «ø", ±À-ri -ri... " °, ° ±-ri-ri, -ri...-ri ö±-ri Ú±... fl-ri-ri, ± √øðøÓ-ri á-ri ±ÀÚ-ri, ø-ø-ri ß-ri
fl-ri ±È øøø " Ó ± Ó-ri ± À-ri, ·Ú ±? ÀÚ-ri, ÈÚ... '± ± fl-ri ~ce", "%ø-ri ce ΔÓ-ri ø-ø-ri, fl-ri À-ri, ° ø" ì ÚceøÓ-ri > fl-ri ~ce", "%ø-ri ce øøø CE 'Ú, ≈,
-ri Ó-ri " °, 'Ó«±» fl-ri ~ce", "%ø-ri ce CE 'Ú ÚceøÓ-ri øøø CE ~ÀÚ %ø-ri À" ° fl-ri-ri, ì Î-ri-ri Ú ± ≈ Mé ÚceøÓ-ri > fl-ri ~ce", "%ø-ri ce fl-ri ±ÀÈ
, ~ri Ó-ri ±, øøø fl-ri À-ri, > , ~iö°, ·À-ri Ó-ri ≈ ÀÓ-ri, ± ±... fl-ri À-ri, °
141 (3) ¶¶2À fl-ri Ó-ri «QÀ-ri, ± ± > ^ ±-ri, ±-ri Ú«ì (Clear lines of authority and delegation) : , ≈¶Ú@Ü > ¶¶2À fl-ri Ó-ri «ÀQ-ri,
, ·Ú fl-ri -ri Ú ±-ri, ¶Úø-ri, fl-ri, "À" ±ø-ri Ó-ri ±, øøø ÚÀÓ-ri, ± ±... fl-ri À-ri, ± ±, ~iö°, ·À-ri CEÓ-ri ± ±-ri, CEé-ri ÀS 'ri Úø-ri, ± ± «°
fl-ri Ó-ri «QÀ-ri, ± ± > ^ ±-ri, ±-ri Ú«ì" ° " ø-ø-ri ß-ri fl-ri ~ce«? À-ri, ~ÀÒ... , ~iö°, ·À-ri CEÓ-ri ± ±-ri, øèQ-ri Ú"ì «" ±øÓ-ri, ±-ri, °
fl-ri-ri, ì ø" ì CE-ri, ± ±-ri
i, ~±Ò... À" ° ¶fl-ri ÈÚ fl-ri ~ce«-ri -ri ± fl-ri ~ce«À" ± á-ri ce-ri, > -ri Ú-ri, fl-ri ±ÀÈ-ri, ? ±ø°, Q > √øðÀ", ±ÈÚ ce", fl-ri Ó-ri «Q 'ri Ú
ì fl-ri-ri, ±... ° -ri
i, ~±Ò... À" ° Ó-ri ±-ri, ± -ri ≈ À-ri ÀÓ-ri -ri Ú ± À-ri, øfl-ri Ó-ri ± À? -ri,

é-... 155 Í-... (Purpose) : ...

155 Í-... (Message) ...

31% MATCHING BLOCK 456/461 W
ø"À, À-... (Encoding) : ...

À-... (Message) : ...
(Decoding) : ...
(Noise) : ...
(Purpose) (Sender Encode) (Message) (Receiver Decode) ...

156 Û-... (Feedback) : ...

12% MATCHING BLOCK 457/461 W
[#,] '±-... (Emotional Barriers) : ...

ø-... (Attitude Barrier) : ...

83%

MATCHING BLOCK 458/461

W

ı,œ "ÀÓ-Ú±À-ı,° [%-ı] '±ø-ı,ı,œfl-ı±

Ö± (Physical Barriers of Communication) : 'ÁÚfl-ı, "ı, -ıg ?-ı,É±, ‡±-ı,±-ı "La-Ú±øÓ-, ·GÀ·± "ó-ı...±ø? √øøÓ-á-±ÁÚ :±Ó-fl-ı,À-ı, Ćé-ÁS -ı±Ö±, 'øøÜ fl-ı,ÀÓ-Ú±À-ı,° 157 [Á√] √øø ≈øMê-Ó-ı±Ö± (Technological Barriers) : -ı«~±Ú "≈ √øø ≈øMê-ı, "≈: √øøÓ-À"±ø-Ó-ı-ı"ı« '±ı"±', ±', Ćfl-±Ú fl-ı±ı,ı±ı,œ √øøÓ-á-±ÁÚfl-ı, Û- "Ó-± Ć-ÚÀÓ-Ć-À" √øø ≈øMê-

22%

MATCHING BLOCK 459/461

W

ı,ı-ı...ı"±ı, '±ıø'...fl-ı±ı±ı, √øø ≈øMê -ı...ı"±ı, fl-ı,± "À" √øøÓ-á-±ÁÚ-ı, ,Áe "≈Mê -ı...øMêÀ?-ı, Ó-ı±ı, ,Áe "±øÚÀ", %-ı±, √øøÀ", ±ÉÚÁ-ı±ÀÓ Í-ı-Ú"≈Mê √øø "é-À-ı, ,±"±À" ... √

øø ≈øMê -ı...ı"±ı, ø "ÀøøÚÁÓ-ı" "ı, ° Ó-ı±"ó 'ÁÚfl-ı Ćé-ÁS ±"ó √øø ≈øMê√øøÀ", ±: ±Ó-fl-ı,À-ı±Ö±, 'øøÜ fl-ı,ÀÓ-Ú±À-ı,° [É], ±"±øÉfl-ı-ı±Ö± (Social Barriers) : fl-ı±ı,ı±ı,œ √øøÓ-á-±ÁÚ Ć-À"Ó-ı, "±ÁÉ 'ı-ıø±Ú fl-ı,Ó-ı±"ó, ±±øÉfl-ı-ı±Ö± 'ÁÚfl-ı, "ı, :±Ó-fl-ı,À-ı, Ćé-ÁS -ıø-ı, "øé-Ó-ı" "ı,° 8.6, ±ı,±-ı "±"ó ±fl-fl-øÉ-ı-ÚÁı" ±"ı, ±ı...ı-ıø±-ı±ı±ı, ±fl-ı'Ú...Ó" fl-ı±É:±Ó-fl-ı,ı, ·ÚÁfl-ı±fl-ı, ≈ıøÜ

24%

MATCHING BLOCK 460/461

W

Ö±ı,ı± "±" fl-ı,ÀÓ-ı,é" " "±ı-ı...ı-ıø±-ı±ı±ı, ø-ıø "ııø øııÀ-ı, ø, X±øL√ç"ı fl-ı,± "ı, '±ı, ±"ó ø, X±ÀøL√ı, fl-ı±:±Ó-fl-ı,À-ı, "±Ö...À"ı...ı-ı

ö±-ı±ı±ı, ø-ıø "ııø øııÀ-ı, Ć-ÚÁ"ÁÁ√ø?ÁÓ-ı" "ı,° :±Ó-fl-ı,À-ı, -ı...ı-ıø±-ı±ı±ı "Á" -ı...ı-ıø±-ı±ı±ı √øøSê", ±ı, ø-ıø "ııø

14%

MATCHING BLOCK 461/461

W

fl-ı± "ı, ≈á-ı-ı±Á-ı, ·ıı fl-ı,± ±"ı,° fl-ı,ı,ı Í-ıııÓ-ı:±Ó-fl-ı,À-ı, -ı...ı-ıø±-ı±ı±ı-ı-ıø±-ı±ı±ı, ?é-Ó-ı-ı'øX fl-ı,ø-ıø "ııø fl-ı"œÁ?-ı, "ÁÓ... Ć,Ó-ı-ıgÚ fl-ı,±-ı fl-ı"œÁ?-ı, 'Ú≈√øø±øıÓ-ı fl-ı, √øøÓ-á-±ÁÚ fl-ı±Á" «ı, ,≈ıø-ı±ı±ı, 'øøÜ fl-ı,° 8.7'

Ú≈ "œ"Úce [1] √:±Ó-fl-ı,À-ı, , -:± ø?Ú° [2] -ı...ı-ıø±-ı±ı±ı, :±Ó-fl-ı,À-ı, "ı-ıø fl-ı±ø-ı-ıÓ-ı fl-ı-éÚ° [3] : ±Ó-fl-ı,À-ı, √øøSê", ± "±Á" ±%-ı± fl-ı-éÚ° [4] :±Ó-fl-ı,À-ı, -ı±Ö± -ı...±±...± fl-ı-éÚ° [5] , -ıøøÓ-ı-ı±Ö± ±-ı-ı "Úøıı±øQfl-ı-ı±Ö±, "ÁÓ... -ı±Ö±«fl-ı... Ć?±±Ú° 8.8 çøLö-ı?œ [1] Bhadra & Satpati, Management (Bengali) Dishari. [2] Drucker, P.F., Management Challenges for the 21st Century, Butterworth, Oxford. [3] Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi. [4] Tripathy, P.C., Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi. 158 NOTES 159 NOTES 160 NOTES

Hit and source - focused comparison, Side by Side

Submitted text	As student entered the text in the submitted document.
Matching text	As the text appears in the source.

1/461	SUBMITTED TEXT	34 WORDS	15% MATCHING TEXT	34 WORDS
<p>ø-ri:±Ú 1.8 ri...ri¶ö±-ÚÚ± øfl-æ-Ú´ ±Σ 1.9 ri... ri¶ö±-ÚÚ±ri, fl-±´ «±-ri´ œ 1.10 ri...ri¶ö±-ÚÚ±ri, , ri«ÉÚœÚÓ-± 1.11 , ±ri, ±-´ 1.12 ´Ú≈´ œ´ Úœ 1.1 Î-øÀV´ ... ±´ø ±fl-fl-øÈ-ri-Ú±Í-ri fl-À-ri, ´±´-ri, ± øÚ•ßø´ ø±Ó-ri ø-ri´ ¶´, øø´ È±ÚÁÓ-ri-Ú±ri, ri. ? ri... ri¶ö±-ÚÚ±ri, ´-ø´ fl-±, ´Ó«> , -:± ? ri... ri¶ö±-ÚÚ±ri, Î-øÀV´ ... > øèQ ? ri...ri¶ö±-ÚÚ±ñfl-´± Ú± ø-ri:±Ú ? ri...ri¶</p>		<p>ø~ ri, ±ÁÚ±ri, ri-Úøri, fl-äÚ±>° CE, ´´ø, Àe ri...ri¶ ö± "À-ri Ú´fl"-ri-Ú ±ri- CE´ Á±%ri±±À-ri, ri, >° ? 5-øÈ-ri ±±?...-ri-Úri, œé-ri±±ri, "À-ri ri, ±ÁÈ... . ø´ø´ øøÍ-ri´, ´±, ±ÚÁ, ±´, ?≈«±-ri-Ú≈ri, ±Í-ri f-ri-Ú≈ri, > ri´ ri´ ~ri-Ú≈À-ri, , ri, fl-ri±øri, ±±?...-ri-Úri, œé-ri±±ri, ri´ ri´ ±ri, ri-Úøri, fl-äÚ± ΔÓ-øri, fl-À-ri, ÀÁV´ ri, ±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

2/461	SUBMITTED TEXT	26 WORDS	23% MATCHING TEXT	26 WORDS
<p>À-ri fl-ri±ÈøÈ-ri fl-ri, À-ri CE, ri...ri±-ri-Ú±À-ri, √øðÀ´, ±ÈÚœ´, ri...ri¶ö± çð´Ì fl-À-ri, ±ri-ri fl-ri±ÁÈ-ri, CE´ À´ ¶ Ó-ri±ri, ± ø´ø´ À´, CE?Á± øfl-ri Ó-ri±À?ri, ´-ri±ri-Ú± ri± ri-Úøri, fl-äÚ± øÁV´ ±ri-ri fl-ri±ÈøÈ-ri CE, ´´ø´ ri±-ri-Ú± ´Ú≈´ ±´, œ fl-ri</p>		<p>À-ri Ó-ri± øÍ-fl-ri fl-ri, CE?´, CE-ri, À-ri-Ú± ´±ri, ° ri±È±À-ri, ÿ-À-ri, CEÈ±±Ú ri±Í-ri ±ÁÓ-ri "À´ øri, È±´«ri ri...ri±-ri- CE-ri, À-ri-Ú± ´±ri, fl-ø´À´, CE?Á-ri ° ri± øÍøÈ...fl-ri ri...ri±- fl-ri ø´ø´ Ó-ri±Ú CE-ri ø´ fl-ri</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

3/461	SUBMITTED TEXT	6 WORDS	65% MATCHING TEXT	6 WORDS
<p>À-ri, •Ú±?Ú fl-ri, ±ri, ri...ri¶ö± fl-ri, ±ri-ri dÓ-ri-ri...ri¶</p>		<p>À?ri, ri-Ú≈Ú-ri«±, ÀÚ-ri, ri...ri¶ö± fl-ri, ± ?ri, fl-ri±ri,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

4/461	SUBMITTED TEXT	8 WORDS	45% MATCHING TEXT	8 WORDS
<p>ri, ±fl-ø-ri-ri´´´ Ó-ri±œèÁÓ-ri-Ú?ri-ri«Ì fl-ri-À-ri, ÀÁV´ ri... ri¶ö±-ÚÚ± Ó±ri, Ì±ri, ~ÀÒ...> ri</p>		<p>ri, fl-ri±ri, CE-ri´ øfl-ri-ÀV´≈ ri-Ú?Àé-ri-Ú çð´Ì fl-ri-À-ri, ÀÁV´° ±, ri- ri...ri¶ö±ri, ~ÀÒ...´±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

5/461	SUBMITTED TEXT	7 WORDS	70% MATCHING TEXT	7 WORDS
<p>ri, Î-ø-ri-Ú-ri, øÚ´«ri, fl-ri-À-ri, ri-ri«ri´~±ÁÚ øÚ´≈ri´´´ ri-Úøri, fl-ri</p>		<p>ri, Î-ø-ri-Ú-ri, ´´øøÚ´«ri, fl-ri-À-ri, øÚ´, LaÀ-ri, fl-ri±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

24/461	SUBMITTED TEXT	29 WORDS	17% MATCHING TEXT	29 WORDS
<p>CE?`-r±-r,±À@Üò-r, fl-r±ÀÀ\> Ó-r±-r,±-r-Ûø-r,±`±«° #fl-øÈ-r CE?À`-r, 'Ò«ÖÜøÓ-fl-r > ,±±±øÈfl-r Î-rðîß°,ÀÚ-r, CEé-rÀS-r-...-r¶ö±-rÛÚ±-r, ^"-r~fl-r±-r-Ûø-r,±,œ° Î-rðîßÓ-r CE?`ðø"-r, 'Ò«ÖÜøÓ-fl-r 'çð-øÓ-r,±, "ðøÓ-r"±, -Û°«±À±±%-rÛ± fl-r-r,À` CE?±±`±°, CE`±, r CE?`-r U ? é-r-r-...-r</p>		<p>CE`À`-r,±`±±À?-r, CE?À` ÈÚ, -±...±-r, √ðø±°, 'ÀÒ«fl-r°, ~Ó-r±±-r- , -r«ÈÚœÚ ø-rfl-r±À`-r, fl-r-Ó± -r ±, ÀM3> ~ø`±-r,± 'ÀÚfl-r CEé-rÀS-r =Û±±-r- -rÀ`~±-r, ø` fl-r±-r, °±È-r±?"-r, fl-r-r,±-r, ÈÚ... ? -r, fl-r±-r, Û±-r, œ-r, é~Ó-r±-r±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

25/461	SUBMITTED TEXT	16 WORDS	31% MATCHING TEXT	16 WORDS
<p>l,À` ,•ÛÀ?-r, ,À-r«±M~ -r-...-r"±-r, ,y√-r "À-r CE, -r-... ±-rÛ±À-r > Ó"-r±-r,± øÚÀ?«` ø?À` , Ó±Àfl-r°, ≈Ó-r-r,± - CE?±±`±À2À CE`-r-...-r¶</p>		<p>l,À` ,•ÛÀ?-r, ,À-r«±M~ -r-...-r"±-r, ,y√-r "À-r CE, -r-... ±-rÛ±À-r > Ó"-r±-r,± øÚÀ?«` ø?À` , Ó±Àfl-r°, ≈Ó-r-r,± - CE?±±`±À2À CE`-r-...-r¶</p>		
<p>SA Plagiarism-1.pdf (D112539035)</p>				

26/461	SUBMITTED TEXT	26 WORDS	20% MATCHING TEXT	26 WORDS
<p>l, 'Û...Ó-r~ fl-r±-r,l`~ ±, r CE?À`-r-...-r¶ö±-rÛÚ± CE, ^-r±À-r Î-rðîßÓ-r "°, øÚ° CEfl-r±Û CE?À`-r, Î-rðîß°, Û øÚ°«-r, fl-rÀ-r, CE, "ð CE?À` ,•Û? -r-...-r"±À-r, r, ð·Ó-r ~±ÀÚ-r, Î-rð-rÛ-r, ° CEfl-r-r~±S ~"~"ÒÚ ø-røÚÀ` ,± fl-rÀ-r, > √</p>		<p>l, 'Û...Ó-r~ fl-r±-r,l`~ ±, r CE?À`-r-...-r¶ö±-rÛÚ± CE, ^-r±À-r Î-rðîßÓ-r "°, øÚ° CEfl-r±Û CE?À`-r, Î-rðîß°, Û øÚ°«-r, fl-rÀ-r, CE, "ð CE?À` ,•Û? -r-...-r"±À-r, r, ð·Ó-r ~±ÀÚ-r, Î-rð-rÛ-r, ° CEfl-r-r~±S ~"~"ÒÚ ø-røÚÀ` ,± fl-rÀ-r, > √</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

27/461	SUBMITTED TEXT	18 WORDS	23% MATCHING TEXT	18 WORDS
<p>Û? ,ø@Ü-r, Î-rð-rÛ±?±Úøø` ?é-rÓ-r±-r, ±±ÀÒ -r-... -r"+Ó-r "À2À° -r-...-r¶ö±-rÛfl-r-r,± ,•Û? Î-rð»-rÛ±?ÀÚ-r, ~±Ò...À` È±Ó-rœ°, '±À`-r, -r'øX,È-r±ÀÓ-r,±`±`... fl-rÀ-r, Û°±-r,</p>		<p>Û±ø-r, r, r±ø-r, fl-r-r±ò...-r±ò...Ó-r±-r ±±%-r±À-rÛ-r, fl-r±-r,À` Î-rð-rÛ±È«ÀÚ-r, Ó-r±ø-À? ~ø`±-r,±-r±`ðÀ-r, > -rÛø-r,l` fl-r-r,ÀÓ-r`±Û°±,À-r-r, ,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

28/461	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>èQ-Û"Î«`^"-ø~ fl-r±-rÛ±`Û fl-rÀ-r,°</p>		<p>èQ-Û"Î«`^"-ø~ fl-r±-rÛ±`Û fl-rÀ-r,°</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

34/461 SUBMITTED TEXT 35 WORDS **16% MATCHING TEXT** 35 WORDS

l...-ö±-ú±-ü, ~±ò...à fl-±-ü, ü±-ü, ü, •üà?-ü, 'ü%ü, -e-ü, ±ò fl-ü, ±, y√ü "ü, °, •üà?-ü, °ü±°ü ü...-ü ±-ü, øí-fl-ü ü...-üö±-üü±-ü, -Z±-ü, ±"ø, y√ü-ü° , ≈ó-ü, ±, •üà?-ü, 'ü%ü, -e-ü, ±ào >, •üà?-ü, fl-ü ±...-ü ±-ü, ≈øúø(ó-fl-ü, àó-ü) ü, øèq 'àúfl-ü±øú° (5) ø-fl-ü ± (Growth) : fl-ü-ü, ü±-ü, ü, ±ø-ü«fl-ü ø-fl-ü±à-ü ü, eé-às ü...-ü

W <https://www.msicapital.cz/data/files/audit.pdf>

35/461 SUBMITTED TEXT 17 WORDS **29% MATCHING TEXT** 17 WORDS

l, àl-ü, ~±ò...à ó-ü±à?-ü, cöü fl-à-ü, > fl-±-ü, ü±-ü, ü, ≈à" ±-ü ±-ü ü±-ü ü±-ü... fl-à-ü, ° ü±-ü ±-ü ±-ü, ~±àé-ü, √ðøó-ü ?±ø, q -ü± ü fl-à-ü, fl-±-ü, ü±-ü, ü

l, ≈à" ±-ü ±-ü ü±-ü ±-ü "à", àâ√° ó-ü±-ü, ± øúø?«öü fl-±-ü, l, e?øà" fl-ü, ü±-ü, fl-ü ±-ü ü±-ü, '±-ü?ú é±ü±ào-ü ü±-ü, ±-ü ±-ü, √ðø±fl-üø-ü fl-ü ø-ü ü±-ü «à", ü, ~, ià" fl-ü, ü±-ü ±-ü, > fl-ü, àó-ü ü±-ü, ü

W <http://yोजना.gov.in/Sept-16-PDF.pdf>

36/461 SUBMITTED TEXT 32 WORDS **14% MATCHING TEXT** 32 WORDS

l, ü±-ü, ü, ±ø-ü«fl-ü ø-fl-ü ±, àé-ü 18 (6), ±ø-ü«fl-ü fl-ü...± (Welfare) : ü...-üö±-üü±, •üà?-ü, °ü±°ü ü...-ü ±-ü, ü, ~±ò...à í-üø-ü ü ≈Mé øí ±-ü ü±-ü, -üàl...ü, í-üø-ü ü±?ü >, ü, ü, ± fl-à-ü, e-ü ±-ü Mé±à?-ü, e-ü ±-ü, cöü fl-à-ü, eó-ü øú fl-ü «æà?-ü, fl-±-ü, ü, -üø-ü, à-ü í-üø-ü í-üø-ü, ó-ü±à?-ü, cöü fl-à-ü,

l ±-ü?«ü ö±-ü...ü, fl-±-ü, àl ø qøé-ü e-ü ±-ü [10.8 ° 5. .." fl-ü-ü, ±-ü, éü... [8.7 ° ü±-ü]° UDISE-ü, ó-ü... ü...-ü ±-ü, fl-à-ü, ü±ø-ü fl-ü. í-ü ü±-ü ü±-ü, "ü, ø, ±-ü øú fl-ü ± fl-ü, à e?± ±, ü, ø ü±-ü, "ø eá√e" à, à-ü, ~àò... ü±-ü, ±-ü ü±-ü ü±-ü ü±-ü, ± fl-ü eü" ø ü... í-üø-ü ü±-ü øø±ø fl-ü ø ü±-ü, ü±-ü, [eá√à" à?-ü, ü, ü

W <http://yोजना.gov.in/Sept-16-PDF.pdf>

37/461 SUBMITTED TEXT 16 WORDS **34% MATCHING TEXT** 16 WORDS

Éæ-ü ü±-ü, ü ±-ü í-üø-ü, ü, í-üø-ü ü±-ü ü ü øx > ü •üü, ~^± ü±-ü ü ±-ü ü, ü, fl-±-ü, ü, ü, ±é ü ±øø? ±-ü, ü...-üö± fl-à-ü, e?à-ü, ü, ±ø-ü fl-ü

Éæ-ü ü±-ü, ü ±-ü, í-üø-ü, ü, ó-ü ü ±-ü? ü, e? à-ü, 'ø fl-ü ±-ü ü ±-ü, ü ±-ü, ^... e-ü ±-ü, øüà%ü ü, ü, fl-à-ü, ü, ó-ü±à?-ü, ±ø-ü«fl-ü

W <http://yोजना.gov.in/Sept-16-PDF.pdf>

38/461 SUBMITTED TEXT 6 WORDS **95% MATCHING TEXT** 6 WORDS

ià" ü øèq-ü"l« ^"-ø fl-±-ü ü±-ü ü fl-à-ü, ° (7) -ü

ià%ü-à", øèq-ü"l« ^"-ø fl-±-ü ü±-ü ü fl-à-ü, °

W <http://yोजना.gov.in/Sept-16-PDF.pdf>

54/461	SUBMITTED TEXT	12 WORDS	41% MATCHING TEXT	12 WORDS
<p>י, :±ÀÚ-ו, Î-Ø-Ù-ו, "Ø ØÚ«-ו, fl-À-ו, Ú±, Ó-±-ו, ו-ו... ØMê-Ó-?é-Ó-±-ו, Î-Ø-Ù-ו, > ØÚ«-ו, fl-À-ו,</p>		<p>י, -Ù-ו, ו-Ó-œ« -Ù«±, Àfl- ,y√-ו-Ù-ו, fl-À-ו, œÓ-±À"º ±"ØÚ-±?±"Ó-±-ו- ¶≈®" ו", fl-ÀÈ-ו, Î-Ø-Ù-ו, œ-וØ fl-À-ו,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

55/461	SUBMITTED TEXT	23 WORDS	22% MATCHING TEXT	23 WORDS
<p>fl-ו, ^-±À-ו, -"≈Mê > , ~iŋ", fl-À-ו, -Ùì... ±-ו- œ, ו-± Î-Ø»-Ù±?ÀÚ-ו, ו-ו...-ו-¶ö± fl-À-ו, Úº fl-±ÀÈ-ו, œé-ÀS Ø-וØ ^-iŋ fl-~œ-ו, fl-±ÀÈ-ו, √öØØÓ-?ØØÛ ^-øe ±-ו- '±%-ו, Àfl-ו ±"Ú ^-±À-ו -ÙØ, %-±Ø" Ó- fl-À-ו,</p>		<p>fl- "±-ו, " À2Â œ, "Ø , ≈À?ו, "±-ו, œ" "±À-ו, Ø-ו, È± ^œ" ו-...±-fl-ו-±ØØÈ...fl-ו-±- fl-ØØ" ו, Ý-Î-ÙS ו-±A± fl-À-ו, œ?"º, Ø-ו, È± ^œ" ו-...±-Àfl-ו, ØÚ" , ~±Ú≈, ±À-ו, "Ø ו-±ØØÈ...fl-ו-...±-fl-ØØ" Àfl- Ó-±À?ו,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

56/461	SUBMITTED TEXT	8 WORDS	70% MATCHING TEXT	8 WORDS
<p>Î-Ø-ÙÀ-ו, ו, '±À"±%-ו-Ù± œÒÀfl- œ-ו±Á-±"±", œ" √öØÀ", ±À-ו,</p>		<p>Î-Ø-ÙÀ-ו, ±Mê '±À"±%-ו-Ù± œÒÀfl- œ-ו±Á-±"±", œ" œ"À"Ó≈-ו ±"œ-ו, ±À-ו, , -</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

57/461	SUBMITTED TEXT	19 WORDS	35% MATCHING TEXT	19 WORDS
<p>י:±Ú ו-ו œfl-ו ~±S fl-±"Ø", ±À-ו 'Ø"Ø"Ó- fl-ו, ± "±", Ú±º ו, œØÓ-ו X:±ÀÚ-ו, ^-±G±ו, Ø", ±À-ו ±ØÈ- Ø-ו:±Ú, '±-ו±-ו, ±"Ø:±ÀÚ-ו, ו-±Ø¶ΠÀ-ו √</p>		<p>י?±Ú Ò±-ו, ±-ו±Ø" fl-^±À-ו "ÀØ±%-ו-Ó- ¶ŋœfl'-ØÓ- -Ù±", Ú±º 'ו"~...±", ÀÚ-ו, ±"Ø √öØ-ו-Ó-± Ø-וÀ" Π"±À-ו é-ו... fl-ו, ±"±", ±Ú"Ø"±-ו, ± 'ÀØ«-ו, Ø-וØÚ"À", ו-±Ø-ו±Ø-ו, ≈À-ו,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

58/461	SUBMITTED TEXT	33 WORDS	14% MATCHING TEXT	33 WORDS
<p>Î-Ø?±"ו, ì¶ŋ-ו, +-Ù, ±fl-ÈÚ ו-...ØMê ^-±" ~...Ø-ו ±-ו, ? "ÀÓ-ו-Ù±À-ו, Ú±"Ø? Ó-±-ו, ~±-ו-ו, œ-ו, , •ŋœ", Δ-ו:±ØÚfl-ו:±Ú Ú± Ò±Àfl-ו ±-ו- Ó-±-ו, :±Ú ו-±Ø¶ΠÀ-ו √öØÀ", ±À-ו, œé-ÀS 'Ó«±» 'Ù±À-ו, 'Ú œÈ-Ø-וÀ" ? é-Ó-± > ΔÚ-Ù≈ì... œ?±±ÀÓ-ו Ú± -Ù±À-ו,º 'Ú≈-ו, +-Ù-ו ±À-ו ±fl-ÈÚ, 'Ù-ו ו-...-ו¶</p>		<p>Î-±"Ø"±-ו- ØÚÀÈÀ?ו, é-~Ó-±", Ú fl-Ø-ו,º ±"±À?ו, , fl-À-ו, ÈÚ... ± ±fl-ו'Ø-ו, ±"±±º œfl-Î-ו Ø%-ו, fl-±À"ו, ÈÚ... , ~Ó« ±-ו- Ó-±-ו, ו-Ù, 'Ú...±Ú... À?ו, , é-~ fl-À-ו, œÓ-± ±-ו, Ø-וÀ" Π: "ÀÓ- -Ù±À-ו, Ú Ú±º ~Ø" ±À?ו, é-~Ó-±", Ú-ו ±ØSfl- > -Ù"ì«±e "ÀÓ-ו "À-ו ±"Ø √öØØSè", ±-ו, ~ÀØ... -ÙÀÎ" . ? , ~±ÀÈ-ו, ÈÚ... ~Ø" ±À?ו, 'ו-ו±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

59/461	SUBMITTED TEXT	19 WORDS	25% MATCHING TEXT	19 WORDS
<p>fl-ri, ÀÓ- "À" Ó-ri, ri±ø¶¶ø-ri fl-ri √ððÀ", ±, È-ri ÀÚ± ?-ri, fl-ri ±-ri, ø fl-ri ÈÚ-ri... ø Mè ¶ fl-ri ~ ± S -ri... -ri ¶ ö±-ri ÚÚ±-ri, Ú œø Ó-ri øø " ±-ri " ±-ri À-ri, 5 fl-ri, À " ð " ±-ri " -ri... -ri ¶ ö±-ri Ú fl-ri " À Ó-ri -ri Ú ± À-ri, Ú ± ø -ri... -ri ¶</p>		<p>fl-ri, ~ fl-ri À-ri -ri, ? ± ø -ri À Ó-ri √ðð ø Ó-ri ±? fl-ri, ±-ri, ÈÚ... " ±-ri ±-ri, Ó-ri ± À fl-ri " -ri " -ri, ~ -ri À-ri, -ri, fl-ri ±-ri, ±-ri ± À-ri i, À ví ~ ±, -ri µ œ fl-ri À-ri, -ri, ± ± ± " " ø ~ ø Mè ~ ± À " -ri, -ri Ú-ri,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

60/461	SUBMITTED TEXT	19 WORDS	21% MATCHING TEXT	19 WORDS
<p>À? -ri, À fl-ri ¶ -ri Ú ±-ri, ÈÚ... Ó-ri Ó-ri È-ri ± " ð " À P-ri, ±, ± À Ó Δ Ó-ri ø-ri, fl-ri, À-ri " Ó-ri È-ri ± Ó-ri ±-ri, ± " Ú... -ri... ±-ri Ú ± À-ri, fl-ri À-ri, Ó ± À fl-ri ø ¶ -ri Ú ± È œ -ri œ ø " , ± À-ri Ó-ri ±-ri, ± , ~ ± À È-ri, ø-ri ø " -ri ß fl-ri ± À È-ri, ~</p>		<p>À? -ri, ' ±-ri i, > ¶ ¶ ± Ó œ Ú Ó-ri ±-ri, -ri ± Ó-ri ±-ri -ri, ì Δ Ó-ri ø-ri, fl-ri, À-ri ø Ó-ri ± ~ ± Ú ~ ¶ ø " À, À-ri Ó-ri ± À? -ri, , y √ ±-ri Ú ±-ri, -ri Ú " i « ø -ri fl-ri ± À " -ri, ' ±-ri i, > ¶ -ri ø " , ≈ À " ±-ri fl-ri À-ri,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

61/461	SUBMITTED TEXT	24 WORDS	20% MATCHING TEXT	24 WORDS
<p>fl-ri À-ri, (2) ¶ -ri Ú ± " , √ððÀ-ri " ø Ú " , ø La Ó-ri fl-ri, ±-ri, ÈÚ... Í-ri ð-ri Ú ± ≈ Mè ~ ± À Ú-ri, ¶ ± ±... Ó-ri ± Ó ± fl-ri À Ó-ri " À-ri, , (3) ¶ -ri Ú ± È œ -ri œ À? -ri, ø Ú À È À? -ri, ~ À Ó... ÈÚ, ± Ó ±-ri, À-ri, ±, ± À Ó > " À ! ~ À? -ri, ±, ± À Ó , • Ú fl-ri ø Ú " , La À-ri, ÈÚ... ¶ fl-ri</p>		<p>fl-ri À-ri, ¶ -ri ? " , ± " " , ø 2011-12 , ± À " -ri, ' ± ø Ó « fl-ri Ú œ ø Ó-ri À Ó-ri ø-ri, È ± " « -ri -ri... ± -ri fl-ri ¶ ± ¶ ± fl-ri À-ri, ¶ -ri ? " , ' Ó-ri -ri Ú-ri, ¶ fl-ri ø È-ri , ≈ À? -ri, " ± À-ri, -ri, Í-ri ð-ri Ú-ri, " ð ø Ú " « -ri, fl-ri À-ri, ø Ú " , La À-ri, fl-ri ±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

62/461	SUBMITTED TEXT	34 WORDS	16% MATCHING TEXT	34 WORDS
<p>À-ri, ø-ri - (5) ¶ fl-ri ø È-ri , ø " ø Ó-ri -ri ± , ~ -ri ± " , Ó ± fl-ri À-ri " ± ¶ -ri Ú ± " , ≈ Mè -ri... ø Mè À? -ri, ' Ó « Ö Ú ø Ó-ri fl-ri ¶ ± Ó « ¶ -ri ‡ ±-ri, ±, ± À Ó , ± À Ó Ó-ri ± À? -ri, ± ± ± ø È fl-ri ? ± " , -ri X Ó-ri ±-ri, ø-ri ¶ " , ø È-ri -ri, Í-ri ð-ri Ú-ri, > " é... -ri, ± ± À-ri ø , -ri À é-ri À-ri Ú -ri ± ± " , ¶ -ri Ú ±-ri, ' -ri Ú ø-ri, " ± " « Í-ri ð-ri Ú ±? ± Ú øø " ~ ø Ú • ß-ri, ±-ri Ú . ¶ -ri Ú ±-ri, ' -ri Ú ø-ri, " ± " « Í-ri ð-ri Ú ±? ± Ú ø</p>		<p>À-ri, ¶ -ri ? " , ' Ó-ri -ri Ú-ri, ¶ fl-ri ø È-ri , ≈ À? -ri, " ± À-ri, -ri, Í-ri ð-ri Ú-ri, " ð ø Ú " « -ri, fl-ri À-ri, ø Ú " , La À-ri, fl-ri ± È fl-ri ~ % -ri À-ri ø " ð " ±-ri, ø È-ri -ri Ú ø-ri, ø % -ri Ó-ri ¶ -ri, À-ri Ú ± " ±-ri, ø " À, À-ri ø -ri, À-ri Ú ± ¶ -ri, ø-ri, -ri Ú ±-ri, À % -ri È ¶ -ri, È-ri -ri ± -ri Ú ± Ú-</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

63/461	SUBMITTED TEXT	29 WORDS	16% MATCHING TEXT	29 WORDS
<p>¶ " ¶ ± fl-ri À-ri, ¶ fl-ri -ri ð ¶ -ri Ú ± " , √ððÀ-ri ± ø Ø fl-ri ±-ri, -ri Ú ± " , 25 Ú ± ø Í-ri ð? ± " -ri, ¶ ¶ -ri, ±-ri Ú ± fl-ri ÈÚ Í-ri ± Mè ±-ri, œ -ri, œ é-ri ± " , -ri Ú ± " Ú ± fl-ri À-ri, Í-ri ± Mè ±-ri, œ ¶ -ri Ú ± " , Í ≈ -ri fl-ri À Ó-ri -ri Ú ± À-ri, Ú ± ø " Ú ≈ -ri, ±-ri Ú ± À-ri " ± " ø Ú -ri Ú ± " , Ú ± fl-ri À-ri, ¶ fl-ri -ri ð > fl-ri ± " ø Ó-ri fl-ri, À Ó-ri -ri Ú ± À-ri, Ú ±</p>		<p>¶ ± È Ú ± Í-ri ± À " , ø-ri, ñ-ri " ð-ri ñ 57 4 ¶ , À ø ð • ¶ -ri ? " ø √ , -ri ±... ± øø , À e è è Ú ± -ri œ À? -ri, Ó-ri ± " , Ú " ð Í-ri ð-ri ß " , À Ú-ri, -ri, ¶ Ö À fl-ri ¶ -ri ø " fl-ri ± " « fl-ri -ri, œ " ± ø Ó-ri " , ±-ri, ... í ñ " Ú... ¶ fl-ri ± Ú > -ri ± fl-ri... Ú ±-ri, œ À? -ri, , é-ri " Ó-ri ± À fl-ri ø-ri, ¶ Ö À fl-ri " ± À " ± " ± À-ri -ri... Mè fl-ri, À Ó-ri -ri Ú ± À-ri, Ú ± ø Ú ±-ri, œ-ri, ± " È " Ú fl-ri, À Ó-ri -ri Ú ± À-ri, ø Ú " ø Ú</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

64/461 **SUBMITTED TEXT** 23 WORDS **21% MATCHING TEXT** 23 WORDS

l, ø é-r± > √ððø é-rì -Ù± °, ° ±-r, Ù-À~ fl-r±-r, r±-r, -Ùø-r, %-r± Ù±, -Sê±ôL√ ÊøË~ , ~, ...±, ~ ±Ô±Ù fl-r, ± Ó-r±À? -r, -ÙÀé-r, "Ê " °, Ó-À-r '±' ±À? -r, CE? À -r, CE fl-r±Ù '±' °ÀÙ" ð -r...-r ¶ö±-r Ù fl-r-À? -r,

l ± ø-r Ù± -r Ù±ø-r, |ø~ À fl-r -r Ù±ø-r, r±±ø-r, fl-r-r...-r, ± ±-r -r Ùø-r, r±±ø-r, fl-r CE±Ó-r±± ~ ±À-r, fl-r±Ê fl-r-À-r, Ù±í 52 CE, Àøìð•¶-r, ± ±-r, ø Ì ±, ±À-r, 20-35 -r Ì√-r, -r °, ° ~ø" ±À? -r,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

65/461 **SUBMITTED TEXT** 22 WORDS **21% MATCHING TEXT** 22 WORDS

l fl-r, ±-r, ~Ò... ø?À °, Ê±øÓ-r, √ððøÓ-r CE, r± √ðð±ÀÙ-r, "°2À±> Ó-r±À fl-r Ì±Mê±-r, °e fl-r, ÀÓ-r Ì-ð», ±ø" Ó-r fl-r-À-r, ° ± -r±À-r CE-Ù ± Ê±øÓ-r, 'Ù±À~ ±?Ù >, ~ ±ÀÊ-r, |X± ~ ±^ fl-r-À-r, ° 'Ù±-r, ±-r Ù^ -r±À-r ± fl-r

l, ~ fl-r-À-r, r, ?±ø-r ÀÓ-r √ððøÓ-r ±? fl-r, ±-r, ÊÚ... '±-r±-r, Ó-r±À fl-r -r ~-r, ~-Ù±À-r, r, fl-r±-r, ±±À-r, À√í ~ ±, -r μœ fl-r-À-r, -r, ±±± " °, ~øMê ±À^ -r, -r Ù-r, øÓ-røÙ ^ -r±-r, Ó-rœ^, Ê±Ó-rœ^, fl-r-ÀÇðÀ, -r, °øSè^, ±, ...-Ù? ~ ±^ fl-r-À-r, Ù ±-r-øÙÀÊ-r, " ±ÀÓ-r % -r, fl-r±

W <http://yojana.gov.in/Sept-16-PDF.pdf>

66/461 **SUBMITTED TEXT** 19 WORDS **25% MATCHING TEXT** 19 WORDS

À? -r, fl-r±ÀÀ√ ' ±' ± fl-r-À-r, CE ° Ó-r±-r, ± Ì-ð» ÌðÓ-r ~ ±ÀÙ-r, -r Ùì... Ù...± ... Ì-ð»-r Ù±?Ù -r...À °, Ì-ð»-r Ù±?ÀÙ-r, -r...-r ¶ö± fl-r, À-r Ù ±-r-ø ±^ -r±À-r, ~ ±ÀÊ-r, fl-r ~ ...±Àì-r, ¶¶±ÀÓ« Ó-r±-r, ±

À -r, fl-r±ÀÀ√ ' ±À-r?Ù fl-r-À-r, Ù ÊÚÓ-r±-r, Ì-ð-r Ù-r, øø^ Ù± % -r± ±ÀÓ-r ° øø ø-r X 'r ¶ö±^, '±-r, > ±À-±ÀÙ±-r, CE % -r © Ù± fl-r, À^ -r ±-r, -r ±-r, Ó-r±-r,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

67/461 **SUBMITTED TEXT** 15 WORDS **31% MATCHING TEXT** 15 WORDS

l, Ì-ð-r Ù^ ≈ MèÓ-r±-r, ~ ±Ù øÚÓ« ±-r, Ì fl-r-À-r, > ~ ±Ù øÚ^, Laì fl-r-À-r, ° 'Ù±-r, ±-r Ù^ -r±À-r -r...-r ¶ö±-r ÙÙ±-r, CE é-rÀS> ^ -r±-r, ÀÓ-r ±-r-ø -r À?À ^,

l, Ì-ð-r Ù-r l, ±-r l, > CE-rø^ fl-r-À-r, øÙÀÊ-r, øÚ^, Laì fl-r±À^, ~ fl-r, ÀÓ-r -r Ù±-r, ±, Δ-r ¶ ~ ...-Ù... ±^, -'ø-r % -r±À-r, -r, ø-r èÀX ~ ≈À±

W <http://yojana.gov.in/Sept-16-PDF.pdf>

68/461 **SUBMITTED TEXT** 16 WORDS **25% MATCHING TEXT** 16 WORDS

fl-rÓ-r± -r, é-r± fl-r-À-r, ° Ì-ð?±" -r, ¶¶-r, ±-r Ù, ± fl-r-ÊÚ % -r±Ê-r±Ì« -r'...± fl-r± Ì-ðÀKÊ-rKÊ-r Ó-r±-r, Ù-r±À^ «-r, ÊÚ... -r ±øìøÊ... fl-r ^ -r±-r Ù-r ø-r: ±-r ÙÙ ø?ÀÓ-r -r Ù±À-r, Ù±° 26

fl-r-À^ -r, ÊÚ... ± ± fl-r 'ø-r, ±, ~ ± ± ± ° CE fl-r Ì-ð ø % -r, fl-r±À^ -r, ÊÚ... , ~ Ó« ±-r-ø -r ±-r, -r Ù-r, 'Ù...±Ù...À? -r, é~ fl-r -r, CE Ó-r± ± ±-r, ø-r À^ -r ¶: "ÀÓ-r -r Ù±À-r, Ù ° ~

W <http://yojana.gov.in/Sept-16-PDF.pdf>

74/461	SUBMITTED TEXT	7 WORDS	64% MATCHING TEXT	7 WORDS
<p>À` , < , -i CE?À` -i , 'Ö«ÖÜØÓ-fl-Î-ØiB` , ÀÚ-i , ¶ö±ÀÖ« -i...-i` +Ó-` À2</p>		<p>À-i , CE·±Í-` ±-i , -Ú` «±À` , ¢-i , 'Ö« , ¢`Ú ¢fl- Î-ØiB` , ÀÚ-i , -ÚXØÓ-` ±` øfl-Ú±` ±` -i±-i±Àfl- Ó-±À?-</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

75/461	SUBMITTED TEXT	37 WORDS	10% MATCHING TEXT	37 WORDS
<p>ø` , ±À-i -i...-i¶ö±-ÚÚ±-i , √ððÀ` , ± , È-ÀÓ- CE?±± ` ±` , ° CEfl-` ±S fl-±-i , -i±-i , ce √ððÓ-á-±ÀÚ` ð Ú` , CE` Àfl-±Ú , ± ±øÈfl- , CE , -i±` fl- , 'Ö«ÖÜØÓ-fl- > -i , ±ÈÖÜØÓ-fl- √ððÓ-á-±ÀÚ> ¢-i- CEÀ√±È- -i± -iÍ` , , -i , fl-±-i , ce -i± CE-i , -i , fl-±-i , ce -i± CE` ÄÖ , CE` Ò- , ÀÚ-i , √ððÓ-á-±Ú` ð CE` ±Ú Ú± CEfl-Ú , √ððÓ-á-±ÀÚ-i , •ÚÀ?-i , fl-±` ... -i...-i` ±-i , , ≈øÚø(Ó- fl- -i , ÀÓ- > Í-ð</p>		<p>ø` ±À?-i , √ððÓ- CEÈ±-i , - È- -i , ?øø¶¶ ` À2À CE` ÀÚ øÚÀ` , Ó-±-i , øÚ±-i , ø , X±ØL√ CEÚ-±-i , ±-iÓ-` , √ððÓ-á-±ÀÚ CE` À` , À?-i , ± ø` fl- -i , ±-i , ø?fl-øÈ- øèQ-Ú`Í« -iÀ` ø-iÀ-i%-Ú± fl- -i , ± , Ú±-i , ceÀ?-i , ÈÚ... ` ±` ðøÚ -i...-i¶ö± , ø` é-± > fl-` « , -¶ö±ÀÚ-i , , ≈À` ±À` CE?±± CE·ÀÀ√ Î-ØiBøÓ-° ÚceøÓ- ø-i-øÓ-øø` ¢±Ú CE` À` , À?-i , √ððÓ- CE-i , -À-?Ú` ce` ° , -i , fl-±ø-i , -CE-i , -i , fl-±ø-i , Í-ð</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

76/461	SUBMITTED TEXT	13 WORDS	35% MATCHING TEXT	13 WORDS
<p>i , ±-Ú≈ø-i , CE-Ú` ± Ú± `À` > CE-Ú` ±-i , ø?Àfl- CE-i` fl-À` , fl- Ò±-Ú ¢ø·À` , ø·À` , ÀÀ√ ¢-i- ?≈-i , ^ -ø-</p>		<p>fl-øÈ- , ≈À?-i , ±À- -i , Î-ð-Ú-i , " ð Ú` «-i , fl-À- , øÚ` , LaÀ-i , Èfl-` « %-` À-i° ¢` ð` ±-i , øÈ- -Úø- , ø%-Ó- CE-i , À-Ú±` ±-i , ø` À , À-i° CE-i , À-Ú± CE-i , È-` ±` ø- , -Ú±-i , À%-È CE-i , È- -i± -Ú≈Ú-Sé` , " ±À- -i , , -øé-5 -i , + -Ú° CE-i , À-Ú±` ±À- -i</p>		
<p>SA Plagiarism-1.pdf (D112539035)</p>				

77/461	SUBMITTED TEXT	19 WORDS	17% MATCHING TEXT	19 WORDS
<p>fl-À- , Ú -i...-i¶ö±-ÚÚ±-i , √ððÀ` , ±À- -i , CEé-ÀS , ±- ¶'øðÓ-fl- -Úø- , À-À- -i , √ðð` -±- -i -Úø- , ce` , ±-i , CE` À` Ó≈-ø-ø-Ø-iB CE?À` ø-ø-Ø-Ø-iB Ò- , ÀÚ-i , -Úø- , À- -i ø- -i , ±È fl-À- , , ≈Ó- -i , ±- -i... -i¶ö±-ÚÚ±-i , √ððÀ` , ±À- -i ,</p>		<p>fl-øÈ- , ≈À?-i , ±À- -i , Î-ð-Ú-i , " ð Ú` «-i , fl-À- , øÚ` , LaÀ-i , Èfl-` « %-` À-i° ¢` ð` ±-i , øÈ- -Úø- , ø%-Ó- CE-i , À-Ú±` ±-i , ø` À , À-i° CE-i , À-Ú± CE-i , È-` ±` ø- , -Ú±-i , À%-È CE-i , È- -i± -Ú≈Ú-Sé` , " ±À- -i , , -øé-5 -i , + -Ú° CE-i , À-Ú±` ±À- -i</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

78/461	SUBMITTED TEXT	28 WORDS	16% MATCHING TEXT	28 WORDS
<p>fl-±` À` -À? > √ððÓ-á-±ÚÀ` -À? -i...-i¶ö±-ÚÚfl-À?-i , ?øøÚ` -e-ce- , > ?` ÀÚ- , ~ÀÖ... -Ú±Ö«fl-...` é-... fl- -i , ±` ±` , ° ¢-i , Ú-À` -i...-i¶ö±-ÚÚ±-i , √ððÀ` , ±À- -i , ~ÀÖ... -Ú±Ö«fl-... CE?±±` ±` , ° ±-i , ¢` ð` -Ú±Ö«fl-... Àfl-` ð` ÀÚÀfl- -i...-i¶ö±-ÚÚ±-i , -i«ÈÚceÚÓ-±-i , ø-ø-ÚÀé- Ó≈-À` ÒÀ- , Ú° 1.11 , ±-i , ±-` fl-±-i , -i±ø-</p>		<p>fl-±À- -i , √ððÓ-øÈ- ~Laf- > ?5À- , èèCEÈ` -±-i , -i±ÀÈÈ- CE , `ii·Í-Ú -i±Ö...Ó-±` fl- fl- -i , ±` , ¢-i- 2007 , ±À` 'Ó` Laf- CEÈ` -±-i , -i±ÀÈÈ- CE , À` -i , ÈÚ... ¢fl- , Ú? √ððÓ- fl-À- , CE` ±±ÀÚ Î-ØMè CE , À` -i , ·Í-Ú > fl-±` «±-i` ce -Úø- , ©±-i , ^-±À-ø-ø-i-Ó- fl- -i , ±` "À` , ÀÀ√` ^-±-i , Ó- , -i , fl-±À- -i , -i , ø-</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

83/461	SUBMITTED TEXT	45 WORDS	13% MATCHING TEXT	45 WORDS
<p> Ó-±Ú ±-í, í, +-Ú øÁ√ 'Ú... -í± ±Àfl-í...-íö±-ÚÚ± ø", ±À-í ø%-ø" êÓ-í fl-í, ±" Ó-í Ú±º Ó-À-í... -íö±-ÚÚ±-í, øfl-À√≈ ÚœøÓ-í Ó-±-í, ± Æ" ÀÚ %-í Ó-º √öøfl'-í-Ú-ÚÀé-í...-íö±-ÚÚ±-í, -ÚMÚ, ÀÈ- '±ø? ~ ±Ú≈À-í ±" ±Ú? ~X-í ±À-í -í, -í±, fl-í, ÀÓ- qè fl-í, Æ, "ø, ~", ÆÓÀfl-í? À-í, ~ÀÒ... ±Ú Ó-±-í, ± , -í > ø%-é-í-í...øMêÀfl-í Ó-±À-í? -íÚøÓ- ø", ±À-í Æ-í </p>		<p> , Ó-±Àfl-í -í-í, ~-Ú≈ À-í, í, fl-í-í, ±±À-í, Á√í ~ ±, -íµœ fl-À-í, -í, ±±± "°, ~≈øMê ±À-í -í, -íÚ-í, øÓ-øÚ ^-í-í, Ó-œ", Ê±Ó-í œ", fl-í-ÀÇøÀ, -í, , øSè", ?, ... -íÚ? ~ ±-í fl-À-í, Ú ±-í - øÚÀÈ-í, ~±ÀÓ-í %-í-í, fl-í± Æfl-ÀÈ-í ±±ø? fl-í-ÚÍ-í -í±Ú±ÀÓ-í qè fl-À-í, Úº 1933 , ±À ~ ±Ó-øeÚœ œ-í, ± ~-Ú≈À-í, ~" fl≈-í ± fl-í-ÀÇø, ' ø^ -À-í ÀÚ Æ" ± </p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

84/461	SUBMITTED TEXT	22 WORDS	19% MATCHING TEXT	22 WORDS
<p> Ó-í-í, ± -í...-íö±-ÚÚ±-í, fl-í±Ê fl-í-í, ÀÓ-Úº Ó"-í-í, ± øÚÀÈÀ?-í, Àfl-í ÷ù' À-í, -í, √öøøÓ-øÚøÒ ø", ±À-í Æ, ±-í ± fl-í-í, ÀÓ-Ú ±-í - ÷ù' À-í, -í, Í-øÀVÀ' ... Æ", -í 'Ó« > , •ÚøM ÊÚ, ±Ò±-í, Ì Í-ø», « fl-í-í, Ó-í Ó-± ø?À", </p>		<p> Ó-í-í, ?-í, fl-í-í, øÁ√º ±≈-í fl-í, -±... fl-í, -í, fl-í±ø-í, fl-í «œ» ÆÊ ± ±, Àfl-í-í, ~ÀÒ... [-í...øÓ-Sê" ø", ±À-í Ú-ø-í, ?±-í±? > "±", ?-í, ±-í±?-í-í, Í-øÀ~± fl-í-í, ± ± ±,] Æ, "ø Ó-í»-Ú-í, Ó-í± é-í... fl-í-í, ± øÀ", </p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

85/461	SUBMITTED TEXT	15 WORDS	40% MATCHING TEXT	15 WORDS
<p> À-í, øÁ√' Úº ø", ±-í-í, é-À-í, ÊÚ... ±"ø, ~", "ø' é-í-í, > , -±...± ±±ø-íø'øÓ-í "°, ±-í-ø", ±-í Æ" ±±-í, ÊÚ... fl-í-í, øÀfl-í-í, , </p>		<p> À%-í '±•Ú±", ±-í, øÁ√' Úº '±•Ú±", ±ø-í, - ÆÓÀfl- -í, À-í, -í, -íÚ-í, Æ-í±ÀÍ«-í-í, ~...±%-í Æ-í, Ú-±ø-í,, Æ-í±Í«-í '±•Ú±", ±-í, À?-í, </p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

86/461	SUBMITTED TEXT	17 WORDS	25% MATCHING TEXT	17 WORDS
<p> À' Ú" ±-í, ÆÓÀfl-í '±Ò≈øÚfl-í...-íö±-ÚÚ±-í, fl-í-í«ÀQ-í, ^-í-í, ±-íÚ«Ì ÚœøÓ-í, Æ" ±...-í...øMê-í, øÚ-í«±%-í ±-í - øÚ", À-í, -í...øÓ-Sê" ÚœøÓ- "øÓ-í...±ø?-í, Í-øæ-í, </p>		<p> À?-í, øÚÊ" √öø' ±, øÚfl-í...-íö±-í, Ó±-í, Ì±-í, Àe -íÚ±Í-ífl-À?-í, -íÚø-í, %-í, fl-í-í, ±", ø-í-í ±-í, ~ø" ±À?-í, -íU %-í-í, ~-ÚLöœ Æ-í±á-í-í, Í-øæ-í "°, </p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

114/461	SUBMITTED TEXT	7 WORDS	67% MATCHING TEXT	7 WORDS
<p>l±? ° ±-l, ± √ðð%±-l, fl-À-rl, ÀÀ√Ú Ó-±À?±-l, ~ÀÒ... Î-ðÀ~±À° ±... "À"</p>		<p>l, ±-l-rl, Ì fl-À-rl, Ú Æ°, ±-l ~ø" ±, Ó"-±À?±-l, ~ÀÒ... Î-ðÀ~±À° ±... Ú± ~" ±, À-</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

115/461	SUBMITTED TEXT	32 WORDS	16% MATCHING TEXT	32 WORDS
<p>l, Ì° ±" ð ~Ó-rl±À?±-l, ~" ~-rl Mè-rl... " ~, -rl...-rl ¶ö±-rlÚ±-rl, ø-rlø^rl-rlß, ~, ...± Æfl-rl±Ú ø-rlÀ° ~ ¶ fl-rløÈ-rl ~Ó-rl±À?±-l, ±" ±À° ... ~, ±Ò±Ú fl-rl-rl, ±, y√-rl-rl Ú°, ° ±Ú Æ° ~Ú -rlÚø-rl, ø¶öøÓ-rl, Î-rlðæ-rl "À-rl, Ó-rl±Ú Æ, -rl, ±-rlÚ -rl... -rl¶ö±-rlÚ±-rl, Ó-rlM3 √ððÀ°, ± fl-rl-rl, Ó-rl±-rl, ~ ±Ò±Ú fl-rl-rl, ÀÓ-rl "À-rl° ±" ð ~Ó-rl±</p>		<p>l ~ ¶À°, Ó-rl±À?±-l, fl-rl±Î-rlðÀkø ~ -rl-rl, -rl...-rl ¶ö± fl-rl-rl, ± " ~, ° √ððfl-rl-rlÀ-rl, ±" ð ø? fl-rløÈ-rl-rl, ±-rl, À%±-rl, 50 ° Ó-rl± -rl-rl "Ú fl-rl-rl, Æfl-rl-rl° √ððfl-rl-rlÀ-rl, 'Ú... Æ, Àðl°±-rl, 29 ø? fl-rløÈ-rl ~" 16-18 -rlÀ√-rl, -rl, °, æ Æ ~À°, À?±-rl, ÈÚ... -rl'øM √ððø é-rl-rl-rl, -rl Àµ±-rl-rlø¶ ¶ fl-rl-rl, ±° ±" ð ø? fl-rløÈ-rl-rl, ±-rl, À%±-rl, 100 ° Ó-rl±-rl-rl " ð Æfl-rl-rl "Ú fl-rl-rl, ° 2014-15, ±À° [31.12.2014 Ó-rl±ø-rl, ±-rl</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

116/461	SUBMITTED TEXT	12 WORDS	42% MATCHING TEXT	12 WORDS
<p>ø¶öøÓ-rl-rl± -rlÚø-rl, À-rlÀ° -rl, Î-rlð-rlÚ-rl, øèQ '±À-rl, ±-rlÚ fl-rl-rl, ± "À°, ÀÀ√° System approach ±-rl Ó-rlLa-Ó-rl ~Ó-rl±</p>		<p>ø" eÖ-rl-rl ~ ¶ ~ ... ?"-rl, æfl-rl-rl, À-rl, >-rlÚ-rl, > √ðð°"-rl-Ó-rl øèQ '±À-rl, ±-rlÚ fl-rl-rl, ± "À°, ÀÀ√° È-rl±À-rl«È-rl-rl, ±±± "À°, ÀÀ√ñ ~ ±Ó-rl-rl ~Ó-rl±...-rl, " ±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

117/461	SUBMITTED TEXT	25 WORDS	20% MATCHING TEXT	25 WORDS
<p>l, ^-rl...øL√-rl, æl ±-rl-rl -rl±ø ~...fl-rl Î-rlð^ -rl, ø? fl-rl ÆÒÀfl-rl" ð '±, ÀÓ-rl-rlÚ±À-rl, °, ~, ...±-rl, -rl-rlæ-rl, Ó-rl± ±-rl-rl %±ø-rl, S -rl≈ÀÀ-rl-rl...-rl¶ö±-rlÚ±-rl, √ððÀ°, ±, È-rl±À°, ≈Ú-rl -rlÚ±>, ±, y√-rl-rl° -rl...-rl¶ö±-rlÚ±-rl, Æfl-rl±Ú Ó-rlM3 ±fl-rløÈ-rl, ~, ...± Æ° ±fl-rl±ø-rl ±-rl, fl-rl±</p>		<p>l, ^-rl...øL√ À-rl, -rl, Mè-rl-rl, Ì, È-rlÀÓ-rl -rlÚ±À-rl, ° ±" ð, ~", -rl, MèÚ± æ-rl, '±-rl¶ö± ±Ú ~", Æ° -rl, ÀMè-rl, Ó-rl-rl, ~-rl '-rl, MèÚ± æ ÆÒÀfl-rl-rl±" ðÀ-rl, Æ-rlø-rl, À°, '±, ÀÓ-rl Ò±Àfl-rl° ±" ð '±-rl¶ö± Ó-rl«-rlÚ-rl, Ó-rl±-rl, °, Àe Æ° ±fl-rl±ø-rl ± Ú± fl-rl±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

118/461	SUBMITTED TEXT	22 WORDS	23% MATCHING TEXT	22 WORDS
<p>l±À?±-rl, ~" ~ ø^øM ~" fl-rl±-rl, ±±ø-rl, ±, -rl¶ö±°, fl-rl ~«æÀ? -rl, ±, ±±øÒfl-rl øèQ √ðð?±Ú° Ó-rl±À?±-rl, '± ±-rl±fl-rl±, é±, ^-rl±-rl-rlø^À° ± ± √ðð^ø-rlÓ-rl, ø?Àfl-rl?øÒÜ ø?À° -rl...-rl¶ö±-rlÚ±-rl, fl-rl± « ±-rl, ></p>		<p>l, -rlÚ-rl, > -rlÚ±ø-rl, ±±ø-rl, fl-rl ±±Ò...-rl±±Ò...Ó-rl± -rl± %±-rl±À-rlÚ-rl, fl-rl±-rl, À Ì Î-rlð-rlÚ±È«ÀÚ-rl, Ó-rl±ø-rlÀ? ~ø" ±-rl, ± ±±" ðÀ-rl, > -rlÚø-rl, l ~ fl-rl-rl,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

129/461	SUBMITTED TEXT	12 WORDS	38% MATCHING TEXT	12 WORDS
<p>ø-ï-ï, °-ï-ï, ø, X±øL√ çø"Àì-ï, Çé-ÀS -Û≈À-ï, ±-Û≈ø-ï, ≈øMê-ï±?æ "ÀÓ-ï-Û±ø-ï, Û±</p>		<p>ø-ï, ^... ' , ~ÀÒ«-ï, æfl-øÈ-ï, +-ÛÀ^ -ï?ø, X±øL√ çø"Àì-ï, Çé-ÀS ° ± À?-ï, Çfl-±Û> ^"-ø~fl-± ÇÉÚ" ð æ-ï- , •Û? ° ± À?-ï, " ±ÀÓ-ï, Û±±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

130/461	SUBMITTED TEXT	25 WORDS	16% MATCHING TEXT	25 WORDS
<p>ï-ï...ï-ï, ø±-ï-Û±Àfl-ï, ±"ð"ÀÛ-ï, ~ÀÓ-ï-ï... -ï-ï, fl-±"« , ≈á≈-ï-±À-ï , •Ûiß fl-ï, ÀÓ-ï ø, X±øL√ çø"Àì-ï, -ï, çøøÓ-ÛçøøÓ-ï > fl-±"«fl-ï, ì , •Ûfl«-ï È±Û± Ò±fl-± ?-ï, fl-±-ï, æ-ï- Ç, Àé-ÀS ~±Ûø-ïfl-± ±%ï-ï, ì , •ÛÀfl«-ï Ò±-ï, ì± Û± Ò±fl-À" -ï...ï</p>		<p>ï, -ï...ï-ï, ø± fl-ï, ±? øÚÀÈ-ï, Èçé-ï-Û±-ï, -ï... ±-Û±-ï, ...±-Û±À-ï, ø, X±øL√ øÚÀÓ-ï Ç"À" , À?-ï, , é~ fl-ï, ±, ø-ï, " , ±ø? fl-ï, À-ï øfl-Û±, fl-ï, À" fl-À-ï > fl-±Àfl-ï, -ï±2%-ï-±fl-±2%-ï± "À-ï øfl-Û±, "À" fl-À-ï, -ï</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

131/461	SUBMITTED TEXT	23 WORDS	21% MATCHING TEXT	23 WORDS
<p>ï, Ò±-ï, ì±-ï...ï-ï, ø±-ï-Û±-ï, Çé-ÀS √ðø±, øfl- "À" > , æ"ð Ò±-ï, ì±-ï...ï-ï, ø±-ï-Û±-ï, Ç-ï øfl-À√≈ Èèø-ï, Ò±-ï, ì±, ÛçøøÓ-ï > -ïXøÓ-Àfl-ï Î-øÀ-Ûé-± fl-À-ï, ÀÀ√ 2.4.6 ÇÈ-ï, -ï, æ-ï- ÇÛ-ï, "À" -ï, 'ï-ï±Û fl-±±ø, fl-±" ~Ó-ï±À?-ï,</p>		<p>ï± , ±Ò±-ï, ì ±±?...-ÛÀì...-ï, ~±Û -Û-ï, çé-±-ï, -ï... -ï-ï, À" , ÀÀ√-ï-ïøfl-ï, -ï fl-ïøÈ-ï Ç-ï, -ï, fl-±ø-ï, Î-øÀ?...±À-ï ΔÓ-ø-ï, ° æ-ï, -ï, -ï±"ðÀ-ï, %ï-±-ï, øÈ-ï -Û-ï, çé-±-±-ï, fl-±"«Ó-ï-ï "À" , -ÛÀì"-ï, -ï,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

132/461	SUBMITTED TEXT	11 WORDS	35% MATCHING TEXT	11 WORDS
<p>ï, •Û? -ï...ï" ±À-ï, -ï, Çé-ÀS -Ûø-ï, %ï-±"Û ?é-Ó-ï-ï, 'çèÀ"ï« Ç-ÛÀ"À√±ÀÛ±-ï, -ÛÛø" , ±À-ï ø%ï-ø"éÓ-ï fl-ï, ±" ,</p>		<p>ï, >-Û-ï, øÛ"«-ï, fl-À-ï, Û±° -ï-ï, - '± ±À?-ï, -Ûø-ï, -ï, -Ûø-ï, fl-äÛ±-ï, 'e ø" , ±À-ï æÀfl-ï ø%ï-ø"éÓ-ï fl-ï, ±"</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

133/461	SUBMITTED TEXT	20 WORDS	22% MATCHING TEXT	20 WORDS
<p>ï, , -ï, -ï, ±" , ≈øÛø(Ó-ï fl-ï, ÀÓ-ï "À-ï° (4) øÛø?«©Û -Ûø-ï, ± ì fl-±È , •Û±?Û fl-ï, À" ð fl-~ «çèÀ?-ï, Î-ø» , ±" ~" fl-~ È≈-ï, çé-ï, -ï...ï-ï, ø± fl-ï, ÀÓ-ï "À-ï° (5) øÛø?«©Û -Ûø-ï, ± ì fl-±È , •</p>		<p>ì ±Û -ï...ï-ï ±-ï, fl-ï, ± ± À-ï° æ"Ûfl-çé, ' , ±"ø-ï, fl-ï Çé-ÀS -ï±øøÈ...fl-ï ±-ï-ï "À-ï" ~±"Û-ï, ÈÛ...-ï... -ï ±-ï, fl-ï, ± ± À-ï-ï æ"ð è'±fl-± -È± ±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

134/461 **SUBMITTED TEXT** 11 WORDS **33% MATCHING TEXT** 11 WORDS

1. é± fl-À-ı, ° fl-±ı, İ İ-Ø»-Ù±?Ú`œ` Ó-±-ı'ØX-ı,
 ,±ÄÖ ,±ÄÖ ~≈Ú±Ù-±>-ı'ØX-ı±, ° ±-ı, Û-Ä` |ø` fl-

1-ıv...±fl- CE` ±Ä`-ı, ° fl-±ı, İ, 'Ú... CEfl-±Ú> ^-±Ä-ıv...
 ±fl- CE` ±` Ó-±ı, ^-ı, ı-ı±ı` ±ÄÖ-ı±-ı±ı, Ä` ±`
 ø-øfl-ı, Ä-ı, Û-Ä`-ıv...±fl-

W <http://yojana.gov.in/Sept-16-PDF.pdf>

135/461 **SUBMITTED TEXT** 4 WORDS **100% MATCHING TEXT** 4 WORDS

øðø` é-À-ı, ~±Ö...Ä` Ó-±Ä?-ı,

øðø` é-À-ı, ~±Ö...Ä` Ó-±Ä?-ı,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

136/461 **SUBMITTED TEXT** 31 WORDS **21% MATCHING TEXT** 31 WORDS

ø-ı|±Ä`-ı, ı...ı'ö± fl-ı, ± ±-ı- ±ÉÚ... flv-±øðL/-
 øÚ-ı, œé-±ı, ı...ı'ö± fl-ı, ±° (5) CE√øð-ı, İ±` fl-
 ~É±ı, œ√øð±ÄÚ-ı, ı...ı'ö± fl-À-ı, fl-~œÄ?-ı,
 fl-±ÄÉ İ-Ø-Z≈X > 'Ú≈√øð±ø)Ó-ı fl-ı, ±° 49 (6) |ø` fl->
 ı...ı'ö±-ı fl-Ä?-ı, ~ÄÖ... Δ` Sœ > ,`Ä` ±ø-Ó-±ı,
 -ıø-ı, Ä-ı ·Ä-ı` Ó≈-Ä` fl-~«-ıø-ı, Ä-ı

ø-ı, ±ø-ı, fl-ı...ı, ± ±-ı-ıø-ı, ±ø-ı, Ó-±±` ±Ä-ı,
 fl-±É fl-À-ı, Ú± 52 CE, Äöıø-ı, ±, ±, ø` 'Ú≈, ±Ä-ı, 20-
 35-ıÄ√-ı, ı, °, œ` ø` ±Ä?-ı, ~ÄÖ... , Ä-ı«±2%-ı
 fl-~«øÚ` ≈øMê-ı, ~±ı, ~é... fl-ı, ±` ±` ° 'Äfl-
 '±ı±ı, ±` ø`-ıÄ, ±SéÄ`-ı, ~ø` ±Ä?-ı, ~ÄÖ...`
 , Ä-ı«±2%-ı` 'Ó≈...` ±ı, -ıø-ı, ~øé-Ó-ı` °
 Ó-Ó±fl-øÓ-ıø-ı ±è-ı, ±

W <http://yojana.gov.in/Sept-16-PDF.pdf>

137/461 **SUBMITTED TEXT** 12 WORDS **36% MATCHING TEXT** 12 WORDS

1. ¶ö±Ä-ı, ı, > ı...Ö«` Ä` øÓ-ı, ¶ö±Ä-ı, ı, ı...ı'ö±
 fl-ı, ±° (2) ı...ı'ö±-ıÙÚ±ı, fl-±É ø` , ±Ä-ı
 -ıø-ı, fl-äÚ±ı, ¶ö

1. Ä`-ı ±` ±-ıı...ı' ±ı, fl-ı, ±` Ä2Ä±ı CE, Äöıø-ı, 17
 øÚÄÉ-ı, ~ø2Ä±-øÚ2Ä±ı, > -ıø-ı, øÚ` «-ı, fl-À-ı, Ú±°
 ı-ı, -` ±` ±Ä?-ı, -ıø-ı, ±ı, -ıø-ı, fl-äÚ±ı, '

W <http://yojana.gov.in/Sept-16-PDF.pdf>

138/461 **SUBMITTED TEXT** 18 WORDS **21% MATCHING TEXT** 18 WORDS

1. ±, y√-ı' ° ±-ı, -Z±ı, ± ı...ı'ö±-ıÙÚ±ı, ?é-Ó-±
 ¶öœfl`-øÓ-ı ±` fl-À-ı, ° (iii) Δ:±øÚfl-ı...ı'ö±-ıÙÚ±
 √øðÄ` , ±Ä-ı, Û-Ä` |ø` fl-> ı...ı'ö±-ı fl-Ä?-ı, ~ÄÖ...
 ,`Ä` ±ø-Ó-±ı

1. Ä`-ı ±` ±-ıı...ı' ±ı, fl-ı...±` ø-ı'Ä` ,
 Ó-±Ä?-ı, fl-±ı-øÄkø` -ı-ı, ı...ı'ö± fl-ı, ±` °
 √øðfl-Ää-ı, ±` ø?fl-øÉ-ı, ±ı, Ä%-ı, 50` Ó-±-ı

W <http://yojana.gov.in/Sept-16-PDF.pdf>

139/461 **SUBMITTED TEXT** 15 WORDS **32% MATCHING TEXT** 15 WORDS

1. Û-Ä` |ø` fl-ı, ± CE` , ı, ≈-ıø± CE` -±-ı fl-À-ı, CE, øø`
 ~øÚ±-ı, ±-ıñ (i) |ø` Äfl-ı, ~É±ı, œ-ı±ÄÎ` , Ó-±Ä?
 -ı,

1. Ä`-ı ø` ø` ±Ä?-ı, ø-ı Ä`-ı fl-À-ı, ±ı, ±` -ø` œÚ
 ı±? ø-ı, ^-ıø-ı, ±ı, ^≈-ıMê, Ó-±Ä?-ı, '

W <http://yojana.gov.in/Sept-16-PDF.pdf>

140/461	SUBMITTED TEXT	40 WORDS	11% MATCHING TEXT	40 WORDS
<p>וּרְ, ±É fl-À-רְ, ° (3), ~ ±ÀÊ-רְ, ø?fl- CEÒÀfl-רְ, ≈ø-רְ ± (Benefits from the viewpoint of society) : (i) Δ-רְ: ±øÚfl-^ -רְ ±À-רְ ~ ø-רְ -רְ ±ÉÚ, ~ La-Ú±øÓ-רְ, fl-^ ±% -רְ ± ± > 'Ú... ±Ú... Í-ø-Úfl-רְ, -רְ... -רְ ±À-רְ, -רְ, Û-À ~ Ê±Ó-œ ~ , •ÚÀ?-רְ, ~ Z... -רְ ±-רְ, fl-רְ, ±, y√√-רְ ~ ° (ii) fl- ~ «œÀ? -רְ, -Ú±ø-רְ, ø~ fl-רְ -רְ øX -Ú± ~ °, ± ~ °, Ó-±À?-רְ, Êœ-רְ Ú ±S±-רְ, ~ ±Ú -רְ øX -Ú± ~ °, ±-רְ, Û-À ~ °, ~ ±ÀÊ-רְ, > ~ ±</p>		<p>± ± ~ °, ±-רְ, fl-±Ê fl-À-רְ, Ú 'Ó-±ø-רְ ø-רְ Ú± -Ú±ø-רְ, ø~ Àfl- -Ú±ø-רְ, -רְ ±ø-רְ, fl-רְ -רְ... -רְ, ± -רְ -Úø-רְ, -רְ ±ø-רְ, fl- CE±Ó-רְ ± ± ±À-רְ, fl-±Ê fl-À-רְ, Ú° -רְ ±øÍ-רְ -רְ, fl-±Ê -רְ ± ø' q -Úø-רְ, % -רְ « ±-רְ, CE% -רְ À ~ °, > CE-רְ ø' øèQ ø?ÀÓ-רְ "À-רְ ø~ fl-רְ ø ~ °, ±À-רְ 'Ó«ÚœøÓ-ÀÓ-רְ Ó-±À?-רְ, ' -רְ ±ÀÚ-רְ, >-Ú-רְ, ° ± ^ -רְ ±À-רְ ~ ° ±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

141/461	SUBMITTED TEXT	18 WORDS	30% MATCHING TEXT	18 WORDS
<p>י, Ú° Ó-À-רְ ' -רְ, רְ, Çø" À-רְ, -Ú-רְ, CEÒÀfl-רְ ' ± ~ ° -רְ... øÓ-øÚ CEfl-±•Ú±Úœ-רְ, -Úø-רְ, % -רְ ± fl-רְ ø ~ °, ±À-רְ fl-±Ê fl-À-רְ, ÀÀ√Ú° CE, fl-±-רְ, À) øÓ-רְ ?œ, « fl- ~ ° Êœ-רְ Ú , % -רְ, ±% -רְ, CE? ± ± ~ °.</p>		<p>י...øMê-Ó-רְ ^ -רְ ±À-רְ ' ± ±-רְ, øÚÀÊ-רְ, ±-רְ - SEWA-רְ, CEé-ÀS> ~ ± «? » ÀÚ-רְ, ø? ±-רְ, œ ø ~ °, ±À-רְ fl-±Ê fl-À-רְ, ÀÀ√° √øøÓ-Ó-רְ, , -רְ, ~ ° -רְ ± fl-±-רְ, ÊøÊ-רְ -רְ ± CE ± fl-רְ י, À ~ ° ± CE ~ °</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

142/461	SUBMITTED TEXT	42 WORDS	13% MATCHING TEXT	42 WORDS
<p>í -רְ ±ÉÚ Ó-Ó± -רְ • øÀÚ-רְ, ~ ±ò...À ~ °, ~ À ~ °, -רְ, > À ~ °-רְ, ' -Ú° -רְ, CE-רְ, ±ò fl-רְ, ±, y√√-רְ ~ °, ° -רְ... -רְ ø±-ÚÚ±-רְ, ± ~ ° √œøÓ-øÊ-רְ ? ±-רְ œ fl-À-רְ, CE ~ ° √øøÀÓ-רְ... fl- fl- ~ ° «œ-רְ, Í-ø-Ú-רְ, CEfl-רְ ~ ±S ±fl-ò-רְ, ÀÚ-רְ, fl-±ÀÊ-רְ, ? ±ø ~ °, Q ø?ÀÓ-רְ "À-רְ ° ±-רְ, Û-À ~ ° fl- ~ ° «œ < ø-רְ à ~ ° ~ □ Ó-רְ, ÀÚ-רְ, fl-±ÀÊ -Ú±-רְ, ? ~ ° «œ "À ~ °, Í-øÍ-À-רְ ±-רְ - Ó-±-רְ, fl- ~ ° «?é-Ó-±-רְ -רְ øX -Ú±À-רְ ° Û-À ~ ° fl-±ÀÊ-רְ, ~ ±</p>		<p>י, Ó-Ó... -רְ, fl-±ø-רְ, ÚøøÀÓ-רְ Í-øÍ-À ~ ° -Ó-À-רְ ~ ° ?Mfl- CE? > ~ ° "À-רְ % -רְ ±-רְ, ± ±À√° -ø-רְ, -רְ Úø-רְ, -רְ ±À-רְ, -רְ, √øø ~ °, ± Ó-רְ...øMê-רְ, -רְ Ú±-רְ, ±øÚ-רְ, fl-øÍ-רְ CEÊ ± ±ÀÚ±-רְ, -רְ י... -רְ ø± "À2À è, ~ -רְ...Óœí √øøfl-Àä° "Ó-?ø-רְ, ^ -רְ Úø-רְ, -רְ ±À-רְ, -רְ, CEfl-Í-ø ~ ±-רְ, ± CE-À ~ ° Ó-±-רְ, , » fl-±À-רְ, -רְ, ÊÚ... ± ~ ° √øøfl-Àä ~ °, fl-±ø-רְ, 'Ú≈? ±Ú ø ~ ° À-רְ ° ± ~ ° √øøfl-Àä ~ ° "Ó-À?" ~ °, » fl-±À-רְ, -רְ</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

143/461	SUBMITTED TEXT	18 WORDS	25% MATCHING TEXT	18 WORDS
<p>À?-רְ, Í-ø-Ú-רְ, fl-Ó-רְ «Q fl-À-רְ, Ú Ó-±-רְ, ± ~ ° -רְ... ~ ° > ø, X±øL√ çø" > fl-±ÀÊ-רְ, Û-À ~ ° -רְ, ? ±ø ~ °, Q çø" fl-רְ, À-רְ Ú° fl-Ó-רְ «Q > ? ±ø ~ °, Q -Ú-רְ, øÚ-רְ, •,</p>		<p>À?-רְ, Í-øX±-רְ, , Ó-± À?-רְ, -Ú≈Ú-רְ « ±, ÀÚ-רְ, -רְ... -רְ ø± fl-רְ י, ±, ~ ± ÀÊ-רְ, ~ ° "À fl-±ÀÓ-øÚ-ø-רְ, À ~ °, ' ± Ú± "øÓ-... ± ø? -רְ, > -Ú-רְ,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

144/461	SUBMITTED TEXT	13 WORDS	39% MATCHING TEXT	13 WORDS
<p>À-רְ, , øÚ ~ °, ~ ±Ú≈-רְ øÓ «-Ó-±Àfl-רְ ≈-רְ « ~ ° fl-À-רְ, ' ±Ú≈-Ó-...Àfl-רְ ^ -רְ ±-רְ fl-À-רְ, fl- ~ ° «œÀfl-רְ "Ó-רְ ^ -רְ ±-רְ ø-רְ -רְ ÊÓ-רְ fl-À-רְ, ° ±-רְ,</p>		<p>À-רְ?Ú øÚ ~ °, ø ~ ° -רְ -Ú ~ ° « ±À ~ ° ±% -Ú± fl-À-רְ, Ó±Àfl-רְ ±-רְ - fl-רְ י, œ ~ °, fl-Ó-רְ «-רְ...øø ~ ° ø fl-ø-רְ, fl-À-רְ, ° ^ -רְ, -רְ,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

149/461 **SUBMITTED TEXT** 43 WORDS **13% MATCHING TEXT** 43 WORDS

i`o`O-rA?r, ce`+A`+`r...rö+`A-r` ceO-rA`
 O-rA-r`+r`√öðA`+ÉÚ`A`H>V`r,`AÖ...`r,`+`ø-r,`
 ce`+A`+`54`A-r` ceO-r`+`+`+`, [ce`~`Ú`Í`r`-`Ú`A-r,`r,`
 G`r`-`U`r,`~AÖ...`ce?+AÚ+`A`,`AA`v]º`r`Afl-r`Gang
 Plank`r`A`º`O-r`-`r,`+`O-r`r,`Ì`A`é`AS`Gang`Plank`r...
 r`+`r,`fl-r,`+`~`,`Ú`+`fl-r`r,`Ì`r,`Ú`-`A`~`fl-r`O`-`r`«

W <http://yojana.gov.in/Sept-16-PDF.pdf>

150/461 **SUBMITTED TEXT** 10 WORDS **47% MATCHING TEXT** 10 WORDS

ceFl-r`+`Ú`Δ-r`-`Π`...`fl-r,`+`%`-`A`r`Ú`+`º`r,`-`Z`+`r,`+`
 √öðøO-r`á`r`+`AÚ`r,`√öðøO-r`fl`~`«ceA?`r,`+`

W <http://yojana.gov.in/Sept-16-PDF.pdf>

151/461 **SUBMITTED TEXT** 17 WORDS **34% MATCHING TEXT** 17 WORDS

fl-r`+`É`A`~`fl`~`«ceAfl-r`√öðøA`~`fl-r`+`É`ø`+`AÖ`-`,`~`,`ø?`AÖ`-`
 "A`-`r`r`-`-`Ú`A`-`r,`fl-r`+`É`fl-r,`AÖ`-`,`~`,`ø?`AÖ`-`A`-`r`º`
 ce,`ÉÚ...`O-r`+`A?`r,`

W <http://yojana.gov.in/Sept-16-PDF.pdf>

152/461 **SUBMITTED TEXT** 52 WORDS **10% MATCHING TEXT** 52 WORDS

öðøO-r`á`r`+`fl-r,`+`+`º`º`ce`,`Ú`-`,`r,`~`,`r...
 øMè`O`-`√öðA`%`-`©`Ü`+`r,`ce`+`Ú`-`A`~`r,`ce`-`r`ce`~`,`r`-`-`
 r,`ø`-`Ú`A`V`AÚ`fl-r`+`É`fl-r`-`r,`?`ce`,`r`fl-r`O`-`r`+`r,`Ú`ceøO`-`º`
 55`ce`Ú`-`,`A`~`r,` (H. Fayol) `~`O`-`r`+`Ú`~`,`+`A`-`r,`r`º`
 Ú`ceøO`-`ø`ø` ceFl-r`+`Ú`%`-`r,`~`Ú`ceøO`-`Ú`+`,`r`-`-`r`ø`ø`
 ce`AÚ`%`-`+`r,`ce`é`r`AS`ceFl-r`+`Ú`r`+`O`...`r`+`O`fl-r`O`-`r`+`
 ceÚ`º`º`Í`r`-`Ú`-`Ú`r,`c`O`-`r`+`r,`+`Ú`~`Ú`ce`,`º`O`-`A`-`r`r`º`
 Ú`ceøO`-`ø`ø`,`r`«ÉÚ`ceÚ`>`,`r`O`-`r,`AÚ`r,`
 √öðøO-r`á`r`+`AÚ`º`º`r`ø`ø`√öðA``,`+`fl-r,`+`+`+`,`º`2.5
 ,`+`r,`+`-`ø`-`ø`-`r`ß

W <http://yojana.gov.in/Sept-16-PDF.pdf>

153/461 **SUBMITTED TEXT** 26 WORDS **19% MATCHING TEXT** 26 WORDS

i...rö+`fl-r,`+`~`,`º`º`Ú`-`r`+`A`-`r`r`+`+`+`,`ce`ceFl-r`+`Ú`
 fl-r`+`A`É`-`r,`-`Ú`"«øÚO`«+`ø`-`r,`O`-`r`r`+`Ú`A`-`r,`+`+`ø`Í`-`fl-r`
 fl-r,`+`º`º`~`-`Ú`ø`-`r,`fl-r`ä`Ú`+`√öðø`Ú`º`+`r,`-`Ú`ø`-`r,`fl-r`ä`Ú`+`
 ~`~`-`ø`-`r`-`Π`...`AÖ`-`r` ceFl-r`+`Ú`f`fl-r`+`É`ø`fl-r`+`A`-`r`fl-r,`+`A`-`r`
 O`-`r`r,`r,`+`r

W <http://yojana.gov.in/Sept-16-PDF.pdf>

160/461 **SUBMITTED TEXT** 10 WORDS **46% MATCHING TEXT** 10 WORDS

1, Ó-... ≈ fl-øÈ- -Ûø- , fl-äÚ± % " -í- ±òL√ fl- , ÀÓ-
 , ±ò±- , ÌÓ- ÛœÀ%- , Ò±-Ûøø " øÓ-Sê fl- ,

1, '±>Ó± , ± ±- » 16- øÈ- -Ûø- , fl-äÚ± , 2000
 œ fl-±øÈ- È-± fl-± , " ÀÓ-± - , ±ÀV- , ≈- Û±ø- ,
 fl- , ± "

W <http://yojana.gov.in/Sept-16-PDF.pdf>

161/461 **SUBMITTED TEXT** 9 WORDS **46% MATCHING TEXT** 9 WORDS

Û±À- , - , ± œ fl-±Ú , ≈À ±À- , -Z...- ±À- , - , " Àé...>
 -Ûø- , fl-äÚ± ΔÓ-ø- , " ÀÓ- -Û±À- ,

Û±À- , - , fl-±ø- , ±±?...- -Û- , œé-±-±- , -í- ±- ,
 -Ûø- , fl-äÚ± ΔÓ-ø- , fl-À- ,

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162/461 **SUBMITTED TEXT** 26 WORDS **26% MATCHING TEXT** 26 WORDS

fl-±- , Ì ±" ð ø- ± , øø " ð -Ûø- , fl-äÚ±- , ø-øM
 ø , ±À- : Ì... " , -Ûø- , fl-äÚ±- , 'Ú±ø Ó-ø- ± , øø
 " " -ø- ±...»- , •Ûø fl«-Ó- Ò±- , Ì± , " " øøø
 -Ûø- , fl-äÚ±- , -Ûø- , À- - ± % -Ó≈- , œ ± øí fl-
 fl-À- , œ ? , ±- , " ÀÒ... -Ûø- , fl-äÚ±- , √

fl- , ± ± , ± Ú " " ±- , ± 'ÀÒ«- , øøøÚ " À , -±øí-
 -± øí " , ≈À- , øí-À fl-± ± ± , ±- , fl-±È fl-À- , Ú 'Ó-±
 ø-Ú± -Û±ø- , |ø " À fl- -Û±ø- , -±ø- , fl- -...±
 -Ûø- , -±ø- , fl- œ fl-±È fl-À- , Ú±øí- - , fl-±È
 -±

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163/461 **SUBMITTED TEXT** 11 WORDS **33% MATCHING TEXT** 11 WORDS

ø%-±- , fl- , ± " " , Ó-À-ø-ø- ìß ø- fl-Àä- , " " ...
 ± , ÀÚ -Ûø- , fl-äÚ± fl-±- , œ- , ± ? ≈øÈ-ø- ±À , - ,
 Í-ø-Û- , ø

ø5- , -Û-ø-ø-Ó-À√ , ? 'À fl- , > œ-ø , " " , ÒÀ- ,
 øø-ø-ìß -Û±ø- ±À « fl-œ -Ûø- , fl-äÚ± , ± Ú
 ø fl-À√ ≈ ø- ±À , - , Í-ø-Û- ,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

164/461 **SUBMITTED TEXT** 61 WORDS **10% MATCHING TEXT** 61 WORDS

1, ± " , ± - " -Ûø- , fl-äÚ±øÈ- ΔÓ-ø- , fl- , ± " " , ø
 ±À- Ò±-Û- - , ± , fl- -Ûø- , fl-äÚ± ΔÓ-ø- , fl- , ±
 (Formulation of derivative plans) : " -Ûø- , fl-äÚ±
 ΔÓ-ø- , " À -Ûø- , fl-äÚ± fl-±- , œ- , ±
 -Ûø- , fl-äÚ±- , øL√«Ó-ø-ø-ìß ø-ø- ± , øøø- ,
 √øøø-ø- ? øøÜ œ ? Ú « ± » " -Ûø- , fl-äÚ± 60
 - , ±-Û± , À- , ÈÚ... ±øÈ-Û±øÈ-ø-ø- ± , øøø- ,
 -Ûø- , fl-äÚ± ΔÓ-ø- , fl- , ± " " øøø-À fl- " " -
 -Ûø- , fl-äÚ±- , " À ± œ -± , ± , fl- -Ûø- , fl-äÚ±
 -À ø ± -± -Ûø- , fl-äÚ± Ûœø-ø-ø- ± œ fl-À " -±
 -Ûøø-ø-ø- fl-± " « , % -œ -± , " , % -œ -± ±

1, - , ± -Ûø- , ± ΔÓ-ø- , - , ± " , œ , " ð
 -Ûø- , À-Ûøé-Ó- ÚÈÀ- , - , ±± " " , ø 4.
 -Ûø- , -Ó«-ÀÚ- , ≈± ?ø- , ^ " ø " ±À-ø- , '±øÓ« fl-
 , ± ± ... √øø±ÀÚ- , ÈÚ... Ú- -Ûø- , fl-äÚ± ø , ±À-
 " ø " ±À-ø- , " øøÚ « - , À-±á-œø " ø " ±À-ø- , ÈÚ...
 , ≈øøø ? « Ü [1997-2002] Ó≈-À- Ò- , ± -Ûø- , fl-äÚ± ø
 5. ± ± ìß , Ú , ±é- , Ó-±- , Ó-Ó± " È≈ø- , ±À-ø- , - ,
 œé-ÀS Ú±- , œ- -Û≈èÀ ± - , ? " > fl-± ? " ÀÒ...
 -Û±Ó« fl-... fl-±ÀÓ- , ≈øøø ? « Ü È-±À-«È-ø- , ±± " " ,
 -Ûø- , fl-äÚ± ± - -Ó-±- , ÈÚ... ÚÈ-ø- ? ±ø-ø- , - , -...

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186/461 SUBMITTED TEXT 18 WORDS **27% MATCHING TEXT** 18 WORDS

1. ÄU-ri, -Uø-ri, fl-äU±-ri, ^-ø-ri, Π...» 'øÚ(°, Ó-ri± >
 √ððøÓ-á-ri±fl-Ó-ri±? "-ri, fl-ri, ÄÓ-ri, ±" ±" ... fl-Ä-ri, °
 ±-ri, ±-ri -Uø-ri, fl-äU±, ±" ø", fl-ri "ÄÓ-ri -U±Ä-ri, -ri±?
 ce, «Ä" ±? ce» "ÄÓ-ri -U±Ä-ri,

1. ±-ri± -Uø-ri, -ri±ø-ri, fl-ri ±Ó-ri± ±Ä-ri, fl-ri±É fl-Ä-ri, Ú[°]
 -ri±øÚ-ri, fl-ri±É -ri± ø" q -Uø-ri, %-ri "«±-ri, CE%-Ä" >
 CE-riø' δèQ ø?ÄÓ-ri "Ä-ri |

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187/461 SUBMITTED TEXT 19 WORDS **22% MATCHING TEXT** 19 WORDS

1. ÄU-ri, -Uø-ri, fl-äU±-ri, "ø" e° √ððøÓ-á-ri±U' ±-ri± ce
 -ri±√Ä-ri, -ri, ÉU... CE°, y√±-ri... ±" -ri-é-øÓ-ri, ø", ±-ri
 ΔÓ-ø-ri, fl-Ä-ri, Ó-ri± ±Ø-ri, ÄU-ri, -Uø-ri, fl-äU±-ri, Í-ø?
 ±" -ri, ð° (iv) fl-ri, -Uø-ri, fl-äU± (

1. ±ÄU±-ri, -Uø-ri, fl-äU±> CE, "ø", Äe -ri... -ri±ø± "Ä-ri
 Ú" fl"-riÚ ±-ri - CE "Ä±%-ri±±Ä-ri, -ri, >°? 5-øÉ-ri ±±?...-
 -ri±ø, ceé-ri±±-ri, "Ä-ri -ri, ±ÄÉ... ø" ø" øøÚ-ri, '±, ±ÚÄ, ±",
 ?≈«±-ri±-ri, ±Í-ri" f-ri±-ri, > -ri" -ri, ±-ri±Ä-ri,
 , -ri, fl-ri±ø-ri, ±±?...-ri±ø, ceé-ri±±-ri, Í-ri±-ri,
 -Uø-ri, fl-äU±

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188/461 SUBMITTED TEXT 18 WORDS **26% MATCHING TEXT** 18 WORDS

Úø-ri, fl-äU±-ri, √ððfl'-øÓ-ri 'Ú≈, ±Ä-ri, > ø-riø" -ri±
 Ó-ri, ÄU-ri, -Uø-ri, fl-äU± CE?±ÄÓ-ri -ri±>, ±" ±" °, ±øø"
 ÚceÄ%-ri '±Ä" ±%-ri±U± fl-ri, ±" ". (i) CE"-ÄÓ-ri
 -Uø-ri, fl-äU± (

Úø-ri, fl-äU±", fl-U...±, øL√±ÄU-ri, ø" é-ri±Äfl-ri Í-ø», ±" ?
 ±ÄU-ri, ø-ri Π", øÉ-riÄfl-ri ±fl-øÉ-ri δèQ-riÚ" | «" ø", ≈... ø", ±
 Ä-ri ±fl±cefl'-øÓ-ri CE?>" ±" °, ±" ° -Uø-ri, fl-äU±-ri

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189/461 SUBMITTED TEXT 11 WORDS **45% MATCHING TEXT** 11 WORDS

Í-ø-ri±±?±Úøø" -ri, fl-ri±" ... -ri... -ri" ±-ri, ≈øÚø(» fl-ri, ±-ri,
 ÉU... CE" -ri±ø-ri, fl-äU± ΔÓ-ø-ri, fl-ri, ±" ",

Í-ri" f-ri±-ri, > -ri" -ri, ±-ri±Ä-ri, , -ri, fl-ri±ø-ri, ±±?...-
 -ri±ø, ceé-ri±±-ri, Í-ri±-ri, -Uø-ri, fl-äU± ΔÓ-ø-ri,
 fl-Ä-ri,

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190/461 SUBMITTED TEXT 31 WORDS **13% MATCHING TEXT** 31 WORDS

Ó-ri...±ø? øflö-ri, fl-ri, ±-ri, fl-ri±É √ðð' ±, Ú"ø fl-Ä-ri, °
 √ððøÓ-á-ri±ÄU-ri, Í-øÄV' ... øfl-ri -ri±Ä-ri, ±ØÚ fl-ri, ±
 "Ä-ri Ó-ri± √ðð' ±, øÚfl-ri -Uø-ri, fl-äU±-ri, ±Ø...Ä" øflö-ri,
 fl-ri, ±" °, ±"ø" -Uø-ri, fl-äU± √ððøÓ-á-ri±ÄU-ri, , -
 "ceÓ-ri, •ÚÄ? -ri, fl-ri±" ... -ri... -ri" ±-ri, ≈øÚø(Ó-ri fl-Ä-ri, °
 (v) -Uø-ri, Ä-ri, -ri, é-ri, -Sè±øL√-ri±ø-ri, fl-äU± (

Ó-ri±-ri, ø-riÄ-ri, ±øÓÓ-ri± fl-ri, ±-ri, √ðð, Äe, '±" ±-ri, ±ÄU
 "°, ±"ø", -ri± ±-ri - Í-ø?±" -ri, ð ±-ri -ri±Ä" ±" -ri±Ä-ri -ri...
 -ri±-ri, fl-ri, ±" Ä2Ä°± CE, Äððø±-ri, 17 øÚÄÉ-ri,
 "ø2Ä±-ri±ø2Ä±-ri, > -ri±ø, øÚ" «-ri, fl-ri, -ri, Ú±ø -ri, -
 '±" ±Ä? -ri, -Uø-ri, -ri±ø-ri, -Uø-ri, fl-äU±-ri

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191/461 **SUBMITTED TEXT** 15 WORDS **43% MATCHING TEXT** 15 WORDS

1, ?-1, Ê± -1g fl-À-1, CE?>°, ± "À°, ÀÀ√° ^ -±-1, ÀÓ-1-1,
 , À-1«±2%~ -'±?± Ò-1 -Ûø-1, À-1 ?"-Π|fl-±-1, ceÀ?-1,
 , ~±ÀÊ-1, 'SnΠ ø", ±À-1 ø%-ø" éÓ-1 fl-À-1, ÀÀ√

1, øÚ^ «-1-1, fl-À-1, Ú±° -1-1-1, -'± ~±À?-1, -Ûø-1, -1±-1,
 -Ûø-1, fl-äÚ±-1, 'e ø", ±À-1 ø%-ø" éÓ-1 fl-1-1, ±
 "À°, ÀÀ√

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192/461 **SUBMITTED TEXT** 5 WORDS **83% MATCHING TEXT** 5 WORDS

Û±?Ú fl-1-1, ÀÓ-1 -Û±À-1, Ú±° -Ûø-1,

Û±Ú fl-1-1, ±ÀÓ-1 -Û±À-1, Ú, CE, ÊÚ... -Ûø-1, -

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193/461 **SUBMITTED TEXT** 21 WORDS **27% MATCHING TEXT** 21 WORDS

fl-1-1, ± "À-1 CE, ø-1-ΠÀ", ø¶ö-1, fl-1-1, ± ~ ø, X±ôL√
 çø"l° øÚ", LaÀ-1, CEé-ÀS, fl-±Ú, fl-œ^ -±À-1, fl-±-1,
 >-Û-1, > CEfl-±Ô±", øÚ", Lai '±À-1, ±-Û fl-1-1, ± "À-1

fl-1-1, ÀÓ-1 -Û±À-1, Ú±° ?±ø-1, ^... ', ~ÀÓ«-1, øfl-øÊ-
 -1, +-ÛÀ^ -?° ø, X±ôL√ çø"À-1, CEé-ÀS °±À?-1, CEfl-±Ú>
 ^"-ø fl-± CEÚ"ø ø-1-1, •Û? °±À?-1, "±ÀÓ-1, Ú±±À-1-1,
 -1±"øÀ-1, ?±

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194/461 **SUBMITTED TEXT** 13 WORDS **27% MATCHING TEXT** 13 WORDS

1...-1¶ö±-ÛÚ±-1, ±Û-... øÚ^ «-1-1, fl-À-1, ° Ó-±"ø -1...
 -1¶ö±-ÛÚ±", ø, X±ôL√ çø"lÀfl-1-1...-1¶ö±-ÛÚ±-1,
 √øø±¶¶-1, +-Û -1 ± "°, ø, X±ôL√ çø"À-1, -, ± ø,

1...-1¶ö±-1, %-~ Ô±fl-±ÀÓ-1"ø Ó-±À?-1, ø" ±° ø"ø -
 1...-1¶ö±", Ò-1, ± "°, CE~À"À?-1, CE%-À", CEÀ/À~ -1, ±
 Î-ø"%≈-1?À-1, -1, ° ^-1-1-1? «, ø, X±ôL√ CEÚ>, ± ø-1-
 ø-1

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195/461 **SUBMITTED TEXT** 8 WORDS **50% MATCHING TEXT** 8 WORDS

1...-1¶ö±-Ûfl-1-1 Ó-±-1, fl-~ fl-±" « ø, X±ôL√ çø"À-1,
 ~±Ô...À", •Û±?Ú± fl-À-1,

1, -1± ø-1, fl-ø, X±ôL√ çø"À-1, ø-1-ΠÀ",
 -Û≈è-Π~±Ú≈À-Π-1, ±"ø,

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196/461 **SUBMITTED TEXT** 12 WORDS **45% MATCHING TEXT** 12 WORDS

À-1, CEfl-±Ú -1...øMèÀfl-1 CEfl-±Ú fl-±" «^ -±-1, 66
 CE?>°, ± "À-1 √øø^ -øÓ-1 ø-1-Π", > ø, X±ôL√ çø"À-1, ~ ±

À-1 fl-±Ú ø-1-1 fl-1, øÊ-1, ÀÚ-1, CE?À-1 Úñø, -1 ø-1-ΠÀ",
 ø, X±ôL√ çø"À-1, '

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197/461 **SUBMITTED TEXT** 26 WORDS **19% MATCHING TEXT** 26 WORDS

1, ~±Ú ø¶ö-1, fl-1, ± "À-1, fl-± «±-1ø~ 1, -1Ùø-1, ~±-1Ù
 fl-1œ "À-1, øfl-1-1± øÚø?«©Ú ~±Ú CEÒÀfl-1 ø-1%≈-1...
 øÓ-1, È-À " Ó-1±-1, , -À " ±ÒÚ fl-1œ ^-1±À-1 fl-1, ± "À-1
 √ðð^'-øÓ-1 øèQ-1Ù"1« øÚ" , Laì , -Sê±øL√ ø-1" 11" , øø
 ø¶ö-1, fl-1

1, ± ^-1±· CE~Ú ø-1, È±^ «-1...±-Àfl-1, ' - ' ø"À, À-1
 È~±-1, ±±ÀÓ-1 " , CEÓ-1"Ú"ð , -" œÓ-1 ' ± ~±ÚÀÓ-1, 1
 1-0-1Ù-1, fl-1œ " ±À-1, ≈? ø?ÀÓ-1 -1Ù±-1, À-1, Ý-1 CE?
 -1±-1, CEé-ÀS , ≈À?-1, " ±-1, "ð -1± fl-1œ "À-1, ø"ð , -1"ð
 øÚÒ«±-1, 1 > øÚ" , Laì fl-1À-1, ø-1, È±^ «-1...±-fl-1

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198/461 **SUBMITTED TEXT** 10 WORDS **42% MATCHING TEXT** 10 WORDS

fl-1, ÀÓ-1 -1Ù±À-1, ° Ó-1±"ð -1...-1ø±-1ÙÚ±" , ø, X±øL√
 çð"À-1, øèQ ' , œ~° 3.7 ø, X±øL√ çð"À-1, √

fl-1, ÀÓ-1 -1Ù±À-1, Ú±° ?±ø-1, ^... ' , ~ÀÓ«-1, øfl-1øÈ-
 -1, +-1 ÙÀ^-1?° ø, X±øL√ çð"À-1,

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199/461 **SUBMITTED TEXT** 16 WORDS **34% MATCHING TEXT** 16 WORDS

1, +-1Ù øÚ-1, +-1ÙÀ-1, -1Ù-1, ~, ...±øø~ 1, ø-1ÀÙ≠" 11
 fl-1, ± ?-1, fl-1±-1, ° ø-1, Ù-À" , ~, ...±-1, øfl-1 øfl-1øÈ-1 -
 À-1, ~ ±Ò±ÀÚ-1, -1ÙLø± øÚ1«À" , 1,

1, >-1Ù-1, , ~ ±ÀÈ-1, >-1Ù-1, ø-1 - ø-1ÀÙ' -1, >-1Ù-1, CE^
 √ðð^'-1±-1 CEÙ-À" Ó-1±-1, , ±ÀÓ øfl-1±R fl-1À-1, CE?ø± ø-1
 - ø^ ±À-1"ð ø

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200/461 **SUBMITTED TEXT** 8 WORDS **64% MATCHING TEXT** 8 WORDS

1, ±-1, ~, CE, øø~ 1, , œ~ ±-1XÓ-1, •ÙÀfl«-1
 ø-1%±-1, -ø-1À-1%±-1Ù± fl-1, ± ?-1

1, 1, ø-1" 11" , øÈ-1 ø-1%±-1, - ø-1À-1%±-1Ù± fl-1,

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201/461 **SUBMITTED TEXT** 11 WORDS **45% MATCHING TEXT** 11 WORDS

Ù?Àé-1Ù çð"1 fl-1, ÀÓ-1 "À-1° ø-1, ÈÚ... ?-1, fl-1±-1, CE^
 , fl-1~ -1...-1ø±-1Ùfl-1 -1± fl-1~ «

Ù?Àé-1Ù çð"1 fl-1, ± " À-1 Ó-1±-1, -1, +-1 ÙÀ-1, ±±
 ø¶ö-1, fl-1

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202/461 **SUBMITTED TEXT** 5 WORDS **100% MATCHING TEXT** 5 WORDS

èQ-1Ù"1« ^"-ø~ fl-1± -1Ù±"Ú fl-1À-1, °

èQ-1Ù"1« ^"-ø~ fl-1± -1Ù±"Ú fl-1À-1, °

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203/461	SUBMITTED TEXT	24 WORDS	17% MATCHING TEXT	24 WORDS
<p>1- , ≈À ±Àfl- ± ^...δL√, cæì ? ≈-« Ó-± ±- 'øMèÀfl- ø ~ fl- , ì fl- , ÀÓ- , " ± , Ó-± fl-À- , ° -±ø " ...fl- ø-Àù≠ ~ fl- -r ÀÓ- -±É±- , Àfl- -r...±±...± fl- , ± , √δøÓ-À ±ø-Ó-±Àfl- ø-Àù≠ ~ fl- fl- , ± , ø-Ú-Ù-ÀÙ- , ø èQ > √δøÀ , ±ÉÚœ , Ó-± 'Ú=Ó-±-Ú fl- , ± , fl-±ø- , ·ø- ,</p>		<p>ì ~ fl- , ø , X±δL√/CEÚ , ±° - , ±ÉÚœøÓ- , Ó-± ~ ± ø fl-À- , CE " À , À? - , ' - çø " ì - r ' øX fl- , ±° ? ~ ø " ± > fl-Ú...± , δL√±ÀÙ- , ±2%-± %±ø " ? ± , -±ø fl-ÀÓ- > -±ø fl- -r , -r ± " ØÀ- , Ó-±À? -r , ~ " «±?± , Ó-±À? -r , 'ø fl-±- , > ? ±ø , Q , •ÚÀfl«-Ú≈è ~ fl- ±-ø " ±À? -r , , À%-Ó-Ú fl- , ±° ? ±±?... , -r fl- , ' ± , ±- - fl-±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

204/461	SUBMITTED TEXT	8 WORDS	50% MATCHING TEXT	8 WORDS
<p>ÀÓ-Ú-À- , Ó-±- , fl- , ≈øÙøÙ Ó-±ø fl-± øÚø«±- , ì fl- , ÀÓ-Ú-À- , ° ' ^-...</p>		<p>ÀÓ-Ú-À- , ° ±-±- , √δø±fl-øÓ-fl- ø-Ú-Ù- «À , -r , ~ , ø-À ~ fl- , ' ±?± , > fl- , ÀÓ-Ú-À- , °</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

205/461	SUBMITTED TEXT	19 WORDS	23% MATCHING TEXT	19 WORDS
<p>1±ø fl-±ø± " À-±- fl-±Ú " Ø Ó-±- , øMèÀfl- 'ø fl- ø èQ ±- - ? ≈-« Ó-±ø±À fl- 'Úø fl- ø èQ ø?À , ø-Àù≠ ~ fl- , À-Ú±° CE " Àfl-±Ú √δøøÓ-á-±ÀÙ- , -Úø- , fl-äÚ± -±</p>		<p>1 øÚ-«±ø%-Ó- " -±- , Ó-±À? -r , 'ø fl-±- , ≈- , øé-Ó- , ±±±- , ø- fl- , øø > øÚ(Ó- fl- , ± " À , ÀÀ√. , ±- , ø-1-± ±- , cæ é ~ Ó-± , ÀÚ- , Àé-... ^ ±- , Ó- , -r , fl-±- , :</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

206/461	SUBMITTED TEXT	11 WORDS	32% MATCHING TEXT	11 WORDS
<p>1 , ±-±ø fl-Ó-± , -Úø- , -r...À , -r , " ø± , -r'øX° ? ·À- fl-± ±- - Ì-øiß , 'Ú ~ fl- fl-± «±-ø çñ-...À , -r , ø fl- , ±- - Ó- , Ú , -±É±- , É±</p>		<p>1±ø fl-±Ú± -Úø- , -r À- , -r , ~ ø " ± , ?À , ... -r , Ú±À " À- , fl-«É , δL√cæ çø± 1999 (i) çø±À ? ±ø- , ^... , cæ ~ ±- , øÚÀ%- , -r , -r , fl-±- , cæ ~ ±Ú≈ ~ fl-À? -r , fl-±- , ±É±-</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

207/461	SUBMITTED TEXT	14 WORDS	22% MATCHING TEXT	14 WORDS
<p>1 , -r...-r ±- , ñ±øø fl-±- , ì , -r'øX- , Ó- , Ú ±- - CE " , ±° ? -r... fl-±-Ú± -r... fl-±-Ú±- , fl-äÚ± > øÚ , LaÀ- , fl-± " «é- Ó-± , -r... fl-±-Ú± Ì-øiß , 'Ú -Úø- , fl-</p>		<p>1 , -r...-r ±- , fl- , ± , ±Úø fl-ø?ÀÚ- , CE-± , CE " ±-±- , " À , > ,] É±Ú± ± , ~ ±- , CEÚÉ-± ± -r...-r ±- , fl- , ±° 2] ~ ±- , √δøÉÚÚ øÚ , LaÀ- , Ì-ø-Ú± , . fl- ~ ±- , √δøÉÚÚ- , fl-± øÚì« , > Ò- , fl-</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

214/461 **SUBMITTED TEXT** 13 WORDS **31% MATCHING TEXT** 13 WORDS

1, √ððÀ±, ±ÊÀÚ-1, 1-0-0-1, ø-øM fl-À-1, øÚÒ«±-1, Ì
 fl-1-1, ±"°, øfl-À"·. Ó-1-1±À-1 ±"0-1-0-1, fl-äÚ±
 -1±Ê±À-1, √

1± À-1, 1, -0± ±-0±ø ±, ±ø-1«fl-1-1±À-1"0, - À± ±
 øÓ-Ú-1-1À√À-1, 85' Ó-1±-À' øÚÀ', ±>', ±-1,
 -0ø-1, fl-äÚ± fl-À-1,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

215/461 **SUBMITTED TEXT** 17 WORDS **24% MATCHING TEXT** 17 WORDS

À', 1, ±±±-1, ÊÚ... fl-1-1, ±"À', Ó±Àfl-1-1 1990-1-1, ?' fl-
 CEÒÀfl-1 ø-1ù' ±", Û, 1-0?±ø-1, fl-1-1, Ì ±-1-
 CE-1, 1, fl-1±-1, øfl-1-1, À-1, ÊÚ... ^-1±-1, Ó-1-1À"±«
 √ððøÓ-À' ±ø. Ó-1±" fl-1-1'±ø± ø-1-1À" ±-1±À-1-1

À-1, CE?ø± ±-1-1 ±-1±À-1"0 ± fl-1-1 ?±ø', Q' ø± ø-1ù' Ú±·
 ø-1, fl-1 "À', 1-0ø1-1± ±"0-1, ÀÚ-1, CE' ±, "S"0' ± ±À?-1,
 SEWA ±-1-1 SEWA-1, '±Àμ± ÀÚ-1, ~"~ ø-1øÚ', ±?°
 '± ±-1, "±? À', 1, 1, 1-1À%±-À', fl-1±ÀÀ√-1, ±ø± ÚøÈ-1 ?±
 fl-À-1, ±

W <http://yojana.gov.in/Sept-16-PDF.pdf>

216/461 **SUBMITTED TEXT** 15 WORDS **23% MATCHING TEXT** 15 WORDS

À-1, 1, 1-1±ø± ±-1-1 ^-1...øL√-1, øè-1-0ø-1, ø±øøÓ-1-1,
 fl-1-0± ø-1-1À-1%±-1± fl-À-1, 1-102%-1-1-1, 1-1...
 -1±ø±-1±± ± √ððøÓ-ä-1±ÀÚ-1, ø-1ø-1-1± fl-1±Êø± Àfl-
 ~"~...±", Û fl-À-1,

À' CE-1, Ú-1±-1, fl-1-1, ±"0-1...±ø? -1ø-1, À"±-1±
 CE?>', ±"°, -1ø-1, 1±-1, fl-1...±) ø-1± ±À', Ó-1±À?-1,
 fl-1±1-0Àkø -1-1, 1-1...-1±ø± fl-1-1, ±"°, √ððfl-Àä-1,
 ±"0±ø?fl-1øÈ-1, ±-1, À%-1-1, 50' Ó-1±-1-1-1 "Ú fl-À-1,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

217/461 **SUBMITTED TEXT** 9 WORDS **52% MATCHING TEXT** 9 WORDS

1, ~±ò...À", ø1-fl-1-1±À-1 øfl-1±Ú fl-1±Ê, •0±?ÀÚ-1, 1-1...
 -1±ø± fl-1-1, ±"°

1, ~±ò...À" Ó-1±À?-1, -1±±Ú-1«±, ÀÚ-1, 1-1...-1±ø± fl-1-1, ±
 ?-1

W <http://yojana.gov.in/Sept-16-PDF.pdf>

218/461 **SUBMITTED TEXT** 5 WORDS **83% MATCHING TEXT** 5 WORDS

fl-1øÈ-1 øèQ-1-1"1« ø-1± ±", ø-1ø-1, fl-äÚ± √

fl-1øÈ-1 øèQ-1-1"1« "0, ~... ø", ±À-1 ±øfl'-1øÓ-1 CE?>', ±
 "°, ø-1ø-1, fl-äÚ±-1

W <http://yojana.gov.in/Sept-16-PDF.pdf>

219/461 **SUBMITTED TEXT** 10 WORDS **50% MATCHING TEXT** 10 WORDS

1, ÀÓ-1-1-1±-1, ±"° 3.11 'Ú±' ø± Úøe [1] -1ø-1, fl-äÚ±
 -1 ÀÓ-1 øfl-1 CE-1±À-1±, Σ -1ø-1, fl-äÚ±-1, Ó-1, 1ø±
 '±À' ±%-1

1, ÀÓ-1-1-1±-1± ± ±"° fl-1øe Úø-1, fl-äÚ±-1,
 CE±1-1±-1±-1±-1, ~", CEÒÀfl-1"0 -1ø-1, fl-äÚ±-1,
 ø1-fl-1-1, ±-1±, 1"À', >

W <http://yojana.gov.in/Sept-16-PDF.pdf>

220/461	SUBMITTED TEXT	9 WORDS	52% MATCHING TEXT	9 WORDS
<p>œΣ [8] ꝑfl-ri±ri, r...ri " ± « -Ûø-ri, fl-äÜ± ꝑri- fl-ri±ri, ri±ri, r...ri " ± « -Ûø-ri, fl-äÜ±ri, ~</p>		<p>Œ, Äöið•Ÿ-ri, 17 øÜÄÊ-ri, "ø2Ä±-øÜ2Ä±ri, >-Û-ri, øÜ «-ri, fl-Ä-ri, Ü±ø-ri, -' ± ±Ä?ri, -Ûø-ri, ri±ri, -Ûø-ri, fl-äÜ±ri, '</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

221/461	SUBMITTED TEXT	32 WORDS	14% MATCHING TEXT	32 WORDS
<p>ı, Ò-ri, Ü 4.6 ri...riö±-riÜ±ri, ø-rið-riß öŸŸÄ-ri, ri, fl-ri± «riœ 4.7 ^-ri±ri, '-riÜ« 4.7.1 ^-ri±ri, ±-riÜ« fl-ri± 4.7.2 fl-Ó'-ri«ÄQ-ri, ^-ri±ri, ±-riÜ« 4.7.3 fl-Ó'-ri«ÄQ-ri, ^-ri±ri, ±-riÜ«iñΔ-riø ©Ü... 4.7.4 ^-ri±ri, ±-riÜ«Ä-ri, ÜœøÓ-ri, ~" 4.8 ri...riö±-riÜ±ri, ri...±ø5 ri± -riÛø-ri, øÖ 4.8.1 'Ö« >, -:± 4.8.2 ri...riö±-riÜ±ri, -riÛø-ri, øÖ-ri, Ò-ri, Ü 4.8.3 ri...riö±-riÜ±ri, -riÛø-ri, øÖ øÜÖ«ri±ri, fl-ri±ri, œ ø-riŸ, ~" ri±</p>		<p>ı - - ı ü ıı - . ııı fl ıııı - z a - - s ú - d ıı fl - ıııııııııııııı - - ü ı ę ı n - ıııııııııııııı - - _ - - -</p>		
<p>W https://zakazky.mmdecin.cz/document_21411/a61594fdb4c8591b6608181262cb9f8b-objednavka-c-80_2020_o...</p>				

222/461	SUBMITTED TEXT	36 WORDS	15% MATCHING TEXT	36 WORDS
<p>ø, ±Ä-ri. ì... fl-ri, ± " Ä > fl-ri±ri, ri±Ä-ri, ri, Œé-riÄS, - ·-riÜ ri ÄÓ-riø-rið-riß '-riÄ-ri, ~Ä?..., -riÄ' ri± > , ~iŸ, ±, ±ÖÜÄfl-ri Œ-ri±riÄri±, ꝑfl-øÈ-ri fl-ri±ri, ri±ri, ri± Î-ri«-riÜ±?riÜ ri...riö±, %-ri~ ri, ±riÄÓ-ri'Ö«, fl-ri± %-ri± ri±, ~La-riÜ±øÖ-ri > Œ ±fl-ri±ri 'ri±ø...fl-ri± ꝑøø' Ö-ri ^-riÄ ± ri±Ä-ri, -ø-riÓ-ri fl-ri±ri, ± ±Ä-ri Ö-riÓ-ri" ð fl-ri±ri, ri±ri, ±, ±Ü-ri... ri± ri fl-ri±ri,</p>		<p>ø Ä' ri, fl-ri±ÄÄ/ 'ri±ri?riÜ fl-riÄ-ri, Ü ÊÜÓ-ri±ri, Î-rið-riÜ-ri, øø Ü± %-ri± ri±ÄÓ-riø øøø-riø-riö±, 'ri±ri > ꝑÄ-riÄÜ±ri, Œ%-ri©Ü± fl-ri±ri, Ä' ri±ri, -ri±ri, Ö-ri±ri, Î-rið-riÜ-ri, øøø-riŸ fl-ri±ri, ± " °, ° Ê±Ó-riœ', -riÜÓ-ri±fl-ri±øÈ-ri ~Ä-ri±ri, ~ÄÖ... 'Mê fl-riÄ-ri, Î-riø%-riÄ', ÒÄ-ri, riÄµ ri±Ó-ri, ~Ö-riøÜ Î-rið2%-ri±ri, ì fl-ri±ri, ÄÓ-ri fl-ri±ri,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

223/461	SUBMITTED TEXT	12 WORDS	52% MATCHING TEXT	12 WORDS
<p>Ä-ri >, ø-ri fl-ri ri...Ä', •Üiß ~", Ö-ri±ri, ÊÜ... -riÛø-ri, fl-äÜ± ΔÓ-riø-ri, fl-ri±ri, ± " ,</p>		<p>Ä-ri, ri, fl-ri±ø-ri, ri±?...-riÜ-ri, œé-ri±ri±ri, Î-ri~ ri±ri, -riÛø-ri, fl-äÜ±ri ΔÓ-riø-ri, fl-riÄ-ri,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

224/461	SUBMITTED TEXT	19 WORDS	28% MATCHING TEXT	19 WORDS
<p>fl-riÄ-ri, ° Œ " Üñ " ri±Ó-riø?Ä', fl-ri±Ê fl-ri±ri, ± " , ri±ri±ri, ΔÓ-riø-ri, fl-ri±ri, ± " , -riÜ±fl-riö"œ ri±ri±ri, " Ê fl-riÄ-ri, -riÜ±ø?Ä', %-ri~ ri±ÄÜ-ri±ri, ± fl-ri±ri, ± " ,</p>		<p>fl-riÄ-ri, Œ " : " ö± œ-ri, Ü±Ü±ri, fl-ri~ fl-ri±Ê fl-ri±ri, ri±ri, -riÜ-ri > -riÜ±ø-ri, ri±ø-ri, fl-ri ri±Ö...ri±Ö...Ö-ri± ri± %-ri±Ä-riÜ-ri, fl-ri±ri,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

225/461 **SUBMITTED TEXT** 14 WORDS **35% MATCHING TEXT** 14 WORDS

ø-ÛG Æ-ï œ -Ûø-ï, ~± ï-ï, Mê Æ-ï-ï, fl-À-ï, Æ?°, °
 'Û≈ï-ï, +Û-ï ±À-ï ðÛ ±±ï±ï-ï, ±±>, ±°, Ò-ï±Û?±Û-ï
 ±±ï±ï-ï,

ø-ï, ^±, « Æ-ï, À-Û± Æ-ï, È-ï, ø-ï-Û-ï, œÓ-ï Æ-ï,
 À-Û± ±±ï-ï, °-ï ±±È±À-ï, ðÛ ÿ-À-ï, %≈-ï±ø?±±±À-ï
 Ó-ï±Û ø-ï, È±^ « ï-ï...±-

W <http://yojana.gov.in/Sept-16-PDF.pdf>

226/461 **SUBMITTED TEXT** 17 WORDS **19% MATCHING TEXT** 17 WORDS

ï...ï"±ï-ï, fl-À-ï, ÀÀ√Û ±ï-ï-ï Ó-ï±Àfl-ï Ì-ï»-ï±?ÀÛ-ï,
 Ì-ï-Û±?±Û ø", ±±-ï ø%ø-ø" èÓ-ï fl-À-ï, ÀÀ√Û°, ~±Èø-ï:
 ±Ûœ-ï, ±>? œ", fl-±ÀÈ-ï, Æé-ÀS, -ï-Û-ï `søÈ-ï-ï...
 -ï"±ï-ï, fl-À-ï, ÀÀ√Û° -ï...ï¶

ï, È±^ « ï-ï...±-Àfl-ï-ï, ' - ð"À, À-ï È± ±ï, ±±ÀÓ-ï",
 ÆÓ-ï"Û"ð, -' "œÓ-ï'± ±ÛÀÓ-ï-ï, Ì-ï-Û-ï-ï, fl-ïœ
 "±À-ï, ≈? ø?ÀÓ-ï-Û±-ï, À-ï, ÿ-Ì Æ?±-ï-ï, Æé-ÀS, ≈À?
 -ï, "±ï-ï, "ð-ï ± fl-ïœ "À-ï, ±"ð, -ï"ð øÛÓ±ï-ï,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

227/461 **SUBMITTED TEXT** 30 WORDS **17% MATCHING TEXT** 30 WORDS

ï...ï"±ï-ï, °-ï...ï-ï¶ö±-ï-Û±-ï, ø-ïÀ-ï"±, -
 -ï-ÀÛ-ï, Æ", -ï, -:± ø?À", ÀÀ√Û Ó-ï±À?ï-ï, ~"Ó-ï-ï?
 ≈ï-ï±À-ï ±-ï fl-ï-ï, ± ±", ° fl-Ó-ï fl-ïø", -:±",
 fl-±Û±À ±±-ï (Structural) 'Ô«±», -ï-ÀÛ-ï,
 fl-±Û±À ±±-ï, ÿ-Û-ï, &èQ Æ?>, ± "À", ÀÀ√'Û...ø", -
 -ï-ÀÛ-ï, '±%ï-ï, Ì-ï (Behavioural) ø?Àfl-ï-ï, Ì-ï-Û-ï,
 &èQ ø?

ï±ï-ï, ~", fl-±À-ï-ï, °-ï«ÛœøÓ-ï-ï, -ï...±-ï fl-ï-
 -ï±Û-ï-ï±Û-ï ðL√ ±ï-ï-ï Æ-ï-ï±-ï? ", ÀM3), øÛ"«", øÓ-ï...
 È-ï± "±"ð ø-ï fl-ï± "À", ÀÀ√/√±-ï-ï, ~", -ï%±-ï-ï,
 Æ-ïø" ±-ï-ÀÓ-ï "À", ÀÀ√ Æ-ï"À", À?ï-ï, ° ± fl-ï Æ-ï√À" > ± fl-ï
 Æ-ï"À", ñ± fl-ï-Û±-ï, '±, ~ ±ÀÛ ± fl-ïøÈ-ï Æ-ï√À"°
 Ó-ï±-ï, -Û-ï, ± fl-ï Æ-ï"À", "À" øÛ fl-ï ±ÀÀ√° fl-ï...±ø"
 q-ï, 'Û≈-Û±Ó-ï-ï ±Û-ï ±ÀÓ-ï, -ï, fl-ï±ø-

W <http://yojana.gov.in/Sept-16-PDF.pdf>

228/461 **SUBMITTED TEXT** 24 WORDS **25% MATCHING TEXT** 24 WORDS

ï, fl-Ó-ï-ï... > ±ø", Q ^±-ï fl-À-ï, Æ?°, ï, (3) fl-ïœ«À?
 -ï, ~ÀÓ... , ≈, •Û fl« ï ö±-ï-ÛÀÛ-ï, -ï...ï-ï¶ö± fl-À-ï,
 ~±ÀÓ-ï-ï...øMê-Ó-ï √ðÀ%±-ïÛ± fl-ï± "« fl-ï-ï, œ ^±-ï-ï
 √ðÀ", ± fl-ï-ï, ± ±", ï, ±ï-ï (4) -Û±-ï, ¶Ûø-ï, fl-ï
 , "À ±

ï-ï ± fl-ï, ~", fl-ï «Ó-ï Ó-ï±Àfl-ï-ï±øÓ-ï"ð fl-À-ï, Æ?°, ±
 "°, ° 2011-12, ±À-ï, '±øÓ« fl-ï ÛœøÓ-ï-ÀÓ-ï ø-ï, È±^ « ï-
 -ï...±-ï fl-ï Æ, ±"± fl-À-ï, Æ?°, 'Ó-ï-ï-Û-ï, ± fl-ïøÈ-ï
 , ≈À?ï-ï, "±À-ï, -ï, Ì-ï-Û-ï-ï, "ð øÛ"« ï-ï, fl-ï-ï

W <http://yojana.gov.in/Sept-16-PDF.pdf>

229/461 **SUBMITTED TEXT** 5 WORDS **100% MATCHING TEXT** 5 WORDS

èQ-Û"Ì« ^"-ø" fl-ï± -Û±"Û fl-À-ï, ° 4.4, -ï

èQ-Û"Ì« ^"-ø" fl-ï± -Û±"Û fl-À-ï, °

W <http://yojana.gov.in/Sept-16-PDF.pdf>

239/461 **SUBMITTED TEXT** 25 WORDS **18% MATCHING TEXT** 25 WORDS

1, %± fl~G œ ≈±...Ó ÚœøÓ-øÚÒ«±, ìfl±, œ ,
 -¶ö±-Úø, %± fl~G œ, 'œÓ ÚœøÓ-
 ø, X±øL√Àfl-...±ø, fl-ÆéÀS √öðÀ, ± fl±, ±,
 ?±ø, Q ≈±... fl± «øÚ»±œ- (Chief Executive)
 Í-ø-Ú, Ú...ö¶ fl±, ±, ° ±ø ≈±... fl± «øÚ»±œ
 è-...

W <http://yojana.gov.in/Sept-16-PDF.pdf>

240/461 **SUBMITTED TEXT** 10 WORDS **23% MATCHING TEXT** 10 WORDS

1, Í-ø-Ú, 'Ú«ì fl±, ± ←Í-ø2%ö¶ fl±, ±, ±...
 -¶ö±-ÚÚ± ←Ò...Ó«œ ö¶ fl±, ±, ±...ö±-ÚÚ±
 ←øÚ•ßÓ-±, ö¶ fl±, ±, ±...ö±-ÚÚ± 82 "°, ±-
 √öðøÓ-ø?ÀÚ, ±...

W <http://yojana.gov.in/Sept-16-PDF.pdf>

241/461 **SUBMITTED TEXT** 18 WORDS **36% MATCHING TEXT** 18 WORDS

1 ¶À, øÚÀ?«? ±Ú ±- ±-Ó-œ, fl±Êfl-À«-
 ~ÀÖ... ~¶, ±, ±... [7] ø-±-œ, > Í-ø-Úø-±-œ,
 -...ö±-Úfl-À-±, øÚÀ, ± ±- Ó-±À?-, > ø-±-

W <http://yojana.gov.in/Sept-16-PDF.pdf>

242/461 **SUBMITTED TEXT** 13 WORDS **33% MATCHING TEXT** 13 WORDS

1, ±, ±- øÚ•ßö¶ fl±, ±, ±...ö±-Úfl-À-±,
 ~ÀÖ... -À ±, ±øÚÚ, Æ, Ó≈±±À?-, Í-ø-Ú,
 Í-ø2%±-

W <http://yojana.gov.in/Sept-16-PDF.pdf>

243/461 **SUBMITTED TEXT** 20 WORDS **18% MATCHING TEXT** 20 WORDS

ø-±-À-±, fl~«œ-Àfl-±ø"Ó-fl-±, ì 83 [2]
 Í-ø2%ö¶ fl±, ±, ±...ö±-Úfl-À?-, ÚœøÓ-
 √öð, ÀÚ ±- ø, X±øL√çÀ Ì, ± ±...√öð?±Ú [3] ~≈±...
 fl± «øÚ»±œ, øÚfl-È-ÆÒÀfl-±À? çð"±-
 Ó-±±≈, ±À, ø-±-œ, fl~«%±-±, œ-

W <http://yojana.gov.in/Sept-16-PDF.pdf>

249/461	SUBMITTED TEXT	36 WORDS	16% MATCHING TEXT	36 WORDS
<p>י, 'Ó« ~ CE?> , ± וי± ׁÚÀ-וי?Ú fl-וי, ±° , ≈Ó-וי, ±- ׁ" ׁ? ≈ׁÈ- 'ÀS-וי, 'Ó« CEÒÀfl- ^-וי, ±-Ú« ׁ- 'ÀÓ- CE-וי±Á-וי, fl-וי±ÀÈ-וי, CE-וי±Á-וי± וי± %ׁ-וי±-וי ±{Ⓜ± fl-וי, ±-וי, 'Î-ׁÀVÀ' ... ׁfl-Á√≈ ' - ' [CEfl-וי±Ú CEfl-וי±Ú , ~ , , •Ú" ' ' « - '] ' - 'Ú-וי, Àfl- ^-וי, fl-Á-וי, CE?> , ±-וי, √ׁׁׁSê , ±° Ó-Á-וי ^-וי, ±-וי, ±-Ú« ׁ- ׁ</p>		<p>י, √ׁׁׁÓ ~ CE ~ , וי, ׁ , ±Á-וי ׁÚÀ , ± fl-וי, ± ~ , ° ~ 'Ó≈-וי... וי, ׁfl-וי-Á√-וי, -וי, 1997 , ±Á ' CE?À ' וי, , À-וי«±2%ׁ-וי, ± ׁ ׁ-וי, fl , •Ú±Ú, ^-וי, Ó-וי, P [~ וי, À±M-וי,]- ׁ ^-וי-ׁ ׁ ׁ-וי fl-וי, ± ~ , ° , Ó"-וי±Áfl-וי° , ± , Ú-וי ' ± ׁ - CEfl-וי ׁ-ויÀ , fl-וי, ±-וי, -וי, 'è± fl-וי-ÀCׁ , ?À-וי, , ׁSê , , ? , ... "À , >ÁÍ-Ú° ~ וי, , Ó-וי...±CׁÀ" וי, , ~ , , ±Ó±-וי, ' ±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

250/461	SUBMITTED TEXT	31 WORDS	15% MATCHING TEXT	31 WORDS
<p>י...ויׁö±-ויÀfl-וי, ׁfl-וי, -ויÀé-וי √ׁׁׁÓ-á-וי±ÁÚ-וי, , ~ ׁׁ ׁ fl-וי±È , •Ú±?Ú fl-וי, ± , y√-וי ~ , Ú±° CE, ÊÚ... ׁ-וי ׁ-וי± fl-וי±ÀÈ-וי, ~ ÀÓ... CE' ׁ ׁ ׁ èQ-וי' ' ' « CE, ׁ ׁ CE, ׁÚÀÈ , •Ú±?Ú fl-Á-וי, > וי±fl-וי-וי fl-וי±Èׁ ׁ ' ' - ׁ ׁ ׁ ׁ fl-וי ~ ׁ «À? וי, ~ ÀÓ... ^-וי, fl-Á-וי, CE? , ° ׁ-וי,</p>		<p>י...ויׁö±-ויÀfl-וי, וי, ±ÊÚׁׁׁÓ-וי fl-וי CEÚSce, √ׁׁ^ -וי ׁ-וי, ^-וי fl-וי± , CE?±± ' ± , ° , ±•xׁׁ-וי fl-וי fl-וי±Á , ׁ ׁ e Δ-וי ׁ ׁ ~ ... וי, √ׁׁ±%ׁ-וי, CE ^-וי Àe Ó-וי, ± ׁ-וי ׁ-וי± ? ≈-וי, ± ׁ fl-וי fl-וי±ÀÈ-וי, ^-וי, ce?±-וי, "ÀÓ-וי ׁ-וי, ׁÀ, ÀÁ√° -וי-וי«Ó-וי±Á-וי, ± ׁ, ׁ-וי ±Ú%ׁ-וי fl-וי, ׁ Ú fl-וי-וי, ׁ a וי±ׁ ׁ ÚceÀÓ-וי ≈X-Á? ׁ וי, +Á-וי> Ó-וי±Á? וי, CE?±± ' ± , ° ' וי' ... ,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

251/461	SUBMITTED TEXT	26 WORDS	19% MATCHING TEXT	26 WORDS
<p>Ó-Á-וי fl-וי±È ^-וי, fl-Á-וי, ׁ?À ~ ׁ ׁ וי...ויׁö±-ויÀfl-וי, fl-וי±È CE ~ ׁ "À , ° , ± , Ú±° fl-וי, ׁ ׁ ? ± ׁ , Q -וי± 'ÀÚ-וי, ÊÚ... fl-וי ~ ׁ «À? וי, CE' fl-וי' ׁ Q וי± é-וי 'Ó-וי, √ׁׁÀ , ±ÊÚ Ó-וי > וי...ויׁö±-ויÀfl-וי ' -וי ׁ ׁ fl-וי, ÀÓ-וי ~ , ° , ±-וי, ? ± ׁ ,</p>		<p>Ó-וי± ~ ±Á-וי, fl-וי±È fl-Á-וי, Ú° וי± ׁ-וי, fl-וי±È וי± ׁ q -וי ׁ-וי, %ׁ-וי «±-וי, CE%ׁ-Á , > CE-וי ׁ ׁ èQ ׁ?ÀÓ-וי "À-וי ׁ fl-וי ׁ , ±Á-וי 'Ó«ÚceׁÓ-ויÀÓ-וי Ó-וי±Á? וי, ' וי?±ÁÚ-וי, > וי-וי, ° ׁ ^-וי±Á-וי ׁ ׁ fl-וי-וי?</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

252/461	SUBMITTED TEXT	14 WORDS	30% MATCHING TEXT	14 WORDS
<p>י, fl-וי, ± ± ׁ ׁ fl-וי > 'Ú...±Ú... CEé-ÁS > ^-וי, ±-וי « ׁ » ±-וי CE-וי ce 'Ú≈ , 'Ó-וי ~ , ° 'Î-וי?± ~ וי ׁ ׁ ׁ ׁ ׁ , +וי, -וי ׁ-וי, וי±Á-וי, וי, fl-וי' ׁ «± 'Ó-וי, ±-וי, ? ± ׁ ,</p>		<p>י, fl-וי± ÀÈ-וי, CEé-ÁS ? וי, fl-וי ׁ-וי, %ׁ-וי ׁ ? ± -וי, À-וי, ÊÚ... " ׁ ׁ ׁ ׁ ׁ , Ú :Á-וי 'Ó≈-וי ׁ 'Î-ויÀV' ... וי...וי, ± , ce, ׁ-וי fl-וי±?±-וי, CE?À' וי, , וי, fl-וי, וי, ׁ</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

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SUBMITTED TEXT

41 WORDS

14% MATCHING TEXT

41 WORDS

l- Ó-r±r, ^-r±r, ±-Ú«À-l, ~±ò...À~"ð, •Uib "°, °
'Ú≈r, +-Ú-r±À-r, ±fl-øÈ-r ±fl-r±Ú±Úœ-r,
CE°, ±r, À" ±ã±r, r, ±-Úø-r, %±-fl~G œ ΔÓ-rø-r,
fl-À-r, ±r- Ó-r±À?r, √ððÀ°, ±ÉÚœ°, ?±ø°, Q >
fl-Ó-r«Q CE?°, °-Úø-r, %±-fl~G œ '±-r±r,
±fl-ÉÚÀfl-r ~±... r...r¶ö±-Úfl-r ø°, ±À-r øÚÀ°, ±-fl-À-r,
±r- Ó-r±À?r, ?±ø°, Q > fl-Ó-r«Q fl-r, ±r, 'øØfl-r±r,
< ~±... r...r¶ö±-Úfl-Àfl-r "ø¶¶±òL√r, fl-À-r, °±r,
±"ð, ~çð√

l- CEàÈ-r r...±-Àfl-r, ~ÀÒ... CE°, ±r, ø-røÚ~À°, r,
r...±-Ú±À-r, ± øÍ-fl-r "À°, ÀÀ√, Ó-r± "°. ±, ø-røÚ-rÀÈ-
±r, CE°, ±r, À" ±ã±r, r, ±-Ó-r±À?r, "±ÀÓ-r Ó±fl-r±
√ððøÓ-r 10- øÈ-r [~"° ?± 10 È-r±fl-r±] CE°, ±À-r, r,
ø-røÚ~À°, CEàÈ-r r...±-Àfl-r, 28-øÈ-r [~"° ?± 1
È-r±fl-r±] CE°, ±r, -Ú±À-rÚ± ±fl-r"ð^±-À-r ±, ø-r±±±±
- ±, ø-røÚ-r CE°, ±r, À" ±ã±r, r, ±-Ó-r±À?r, √ððøÓ-
10-øÈ-r CE°, ±À-r, r, ÉÚ... -Ú±À-rÚ CEàÈ-r r...±-
Àfl-r, 22-øÈ-r fl-À-r, CE°, ±r, °±-r±r,

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254/461

SUBMITTED TEXT

25 WORDS

21% MATCHING TEXT

25 WORDS

fl-r, ±, y√r "À-r Ú±-rÀ~ ~ÀÚ fl-À-r, CE, "ð fl-r±Éøø
Ó-r±r, 'Ò-ø¶¶Ú fl-r œ«À?r, ~ÀÒ... ^-r±-fl-À-r, CE?°, °
'±r, ±"ð fl-r±ÀÈ-r, ?±ø°, Q ' - Ó-r-r r•lòÚ fl-r, ±r,
~Ò... ø?À°, "ð èfl-Ó-r«ÀQ-r, ^-r±r

fl-r, ±r, '±r, > CE-rø°, ≈À° ±-fl-À-r, CE?°, ±"°, °ø-
l-Ó-r fl-À°, fl-? Àfl-r, -, À? Ú±Ú± '±"ðÚ -Ú±, fl-À-r, ±r
l- CEfl-rœ°, > r, ±É... , r, fl-r±ø-r, √ððfl-rÀ-r, ~±ò... À
'±"ðÚ-Ó-r, r, ±

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255/461

SUBMITTED TEXT

5 WORDS

87% MATCHING TEXT

5 WORDS

À-r -Ú±~Ú fl-r, ÀÓ-r -Ú±À-r, CE, ÉÚ...

À-r ø¶¶Ú...-Ú±Ú fl-r, ±ÀÓ-r -Ú±À-r, Ú, CE, ÉÚ... r

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256/461

SUBMITTED TEXT

54 WORDS

9% MATCHING TEXT

54 WORDS

l, ±-r±À? fl-r, ÀÓ-r -Ú±À-r, °±r, r±fl-rœ fl-r±Éøø
±ÀÓ-r 'Ú...À?r, "°, Ó-r±, fl-r, ±, y√r "°, Ó-r±r,
ÉÚ... 'ÒœÚ¶öÀ?r, 'r-Ú«l fl-À-r, rÍ-Ú-r-ÚÀ-r, r, -:±øø
CEÒÀfl-r fl-Ó-r«ÀQ-r, ^-r±r, ±-Ú«l, •Ág CE° Ó±r, Ì±
-Ú±>, ±±, Ó-r± "° r...r¶ö±-Úfl-rÀ?r, 'øÓ-rø-r, Mè
fl-r±ÀÈ-r, ' - ø-rÀ "¶ Ó-r±À?r, 'ÒœÚ¶ö r...
r¶ö±-Úfl-r r± fl-r œ«À?r, Í-ò-Ú-r, 'r-Ú«l fl-r, ± >
fl-r±ÀÈ-r, ?±ø°, Q -Ú± ÀÚ-r, ÉÚ... √ððÀ°, ±ÉÚœ°,
fl-Ó-r«Q 'Ú≈À~±?Ú fl-r, ±r, √ððøSè°, ±"ð
fl-Ó-r«ÀQ-r, ^-r±r, ±-Ú«l±±r, ~±ò...À~√

l, ±-r±ø" fl-r ^-r±À-r "ÀÒ±ø%-Ó-r ¶œfl'-øÓ-r -Ú±°,
Ú±° r"° ...±°, ÀÚ-r, ±"ð √ððø-ò-Ú± ø-rÀ "¶ -r±À-r
~é... fl-r, ±±, ±Ú "ø" ±-r, ±-ÀÒ«r, ø-røÚ~À°,
r±øÍ-r±øÍ-r, ≈À-r, øÍ-Àfl-r r±'±, ±r, fl-r±É
fl-À-r, Ú 'Ó-r±ø-rÚ± -Ú±ø-r, |ø~Àfl-
-Ú±ø-r, r±ø-r, fl-r r...r, ±-r±-Úø-r, r±ø-r, fl-
CE±Ó-r±±~±À-r, fl-r±É fl-À-r, Ú° r±øÍ-r, r, fl-r±É r±ø° q
-Úø-r, %°±r, CE%-À°, > CE-rø° øèQ ø?ÀÓ-r "À-r |
ø~fl-r ø", ±À-r 'Ò«ÚœøÓ-rÀÓ-r Ó-r±À?r, 'r±ÀÚ-r,
>-Ú-r, °±-r±À-r

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262/461 SUBMITTED TEXT 26 WORDS **24% MATCHING TEXT** 26 WORDS

1. ...
 Ö± fl-ri, ±° Ó-± Ú± fl-À-ri, ¿? Ó-ri±Àfl-
 øÓ-ri, ¶@±-ri, fl-ri, ±°°, Ó-ri±"À" -ri-ø-ri ±...ÀÓ-ri <
 fl-ri ~ «%±-ri, œ fl-ri±Ú ø, X±òL√ CEÚ» ± CEÒÀfl-
 ø-ri, Ó-ri Ó±fl-À-ri ±-ri-ri ±-ri, ±-riÚ«lfl-ri±-ri, œ-ri,
 Î-òÀV' ... -ri...±"Ó-ri "À-ri± Ó-riÀ-ri ±"ø

1. ±, -'± ±, > ^-ri±-ri±?À «-ri, [±Ú≈ À-ri-ri,
 ø%±òL√±ò±-ri, ±, Ò±-ri, ±-ri...-ri¶ö± "øÓ-ri...±ø?
 øÚ, ± fl-ri, ±"ø "À", >ÀÍ-Ú ø, X±òL√ CEÚ-ri±-ri, '
 øÒfl-ri±-ri, œ ±-ri-ri -ri Úø-ri, ri±-ri, CE±á-riœ > CE?À' -ri,
 "Ó«-ri±fl-riÓ«-ri±° ~ø" ±À?-ri,

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263/461 SUBMITTED TEXT 20 WORDS **30% MATCHING TEXT** 20 WORDS

øðfl'-øÓ-ri ±-ri-ri Ó-ri±»-riÚ° «, 'Ú...±Ú... fl-ri±ÀÈ-ri, ±±ÀÒ
 , •Úfl«-ri ±-ri-ri Ó-ri±-ri, fl-riÓ-ri«ÀQ-ri, œ ± ±"øÓ-ri...±ø?
 ø-ri ± ±±ÀÓ-ri CE, ±±-ri ^-ri± ^-ri±À-ri-ri≈À-riÀÓ-ri
 -riÚ±À-ri, Ó-ri±-ri, ri

øðøÓ-riÀ-ri?Ú øÚ°, ø~Ó-ri -riÚ° «±À ±%±-riÚ± fl-riÀ-ri,
 Ó±Àfl-ri ±-ri-ri fl-ri, ri, œ, fl-riÓ«-ri-ri...ø ø ¶ö-ri, fl-riÀ-ri, °
 ^-ri±-ri, ÀÓ-ri ~ø" ±À?-ri, é-riÓ-ri±, ÀÚ-ri, ~

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264/461 SUBMITTED TEXT 14 WORDS **29% MATCHING TEXT** 14 WORDS

À-ri, √øðÀÓ-ri...fl-ri ø¶¶À-ri, -ri, fl-ri ~œ«-ri, ± Ó-ri±À?-ri, øÚÈ
 øÚÈ ø¶¶À-ri, -ri, œ ±-ri, ~ÀÒ... ø, X±òL√ çø"Î fl-ri-ri, À-ri
 ±-ri-ri CE, ri

À?-ri, ~" «±?± ø?ÀÓ-ri ø-riø-ri±, ~À°, -ri, fl-ri±-ri, Ú±Ú±
 -riÚ?Àé-ri-riÚ çø"Î fl-riÀ-ri, ° Ó-ri±À?-ri, øÚÈ¶¶ √øðøÓ-ri -ri±-ri,
 -riÚø-ri, %±, CE?°, ±-ri, > È±Ó-riœ, fl-ri ~«fl-ri±ÀG' -ri çø"Î
 fl-ri-ri, ±-ri, '±-ri, > CE-ri

W <http://yojana.gov.in/Sept-16-PDF.pdf>

265/461 SUBMITTED TEXT 25 WORDS **19% MATCHING TEXT** 25 WORDS

fl-riÓ-ri«-riÚÀé-ri-ri, 'ÒœÀÚ fl-ri±È fl-ri-ri, ÀÓ-ri "À" fl-ri ~œ«
 ø-ri 3 ~ "À" -riÚÀÍ-ri ±-ri-ri Ó-ri±-ri, ±±Ú≈.Ó-ri... ø-ri ^-ri-Mè
 "À", ± ±, ≈Ó-ri-ri, ±-ri ±"ø Δ-riZÓ-ri-'ÒœÚÓ-ri±
 -riÚø-ri, ±-ri, fl-ri, ± Î-òø%±-ri»° Ó-ri±"ø ^-ri±-ri, ±-riÚ«Àì-ri,
 CEé-riÀS> ±À?À' -ri, ±fl-riÓ-ri±-ri,

fl-ri CE±Ó-ri± ±À-ri, fl-ri±È fl-riÀ-ri, Ú±i 52 CE, Àøìø±¶-ri,
 ±-ri, ø'Ú≈, ±À-ri, 20-35 -riÀ√-ri, -ri, œ ~ø" ±À?-ri,
 ~ÀÒ... , À-ri«±2%± fl-ri ~«øÚ ≈øMè-ri, ±-ri, ~é-ri... fl-ri-ri, ±
 ±, ° 'Ú...ø?Àfl-ri ±-ri±-ri, ±"ø -riÀ, ±SèÀ~ri, ~ø" ±À?-ri,
 ~ÀÒ... "ø, À-ri«±2%± -riÓ≈-ri... ±-ri, ri

W <http://yojana.gov.in/Sept-16-PDF.pdf>

266/461 SUBMITTED TEXT 5 WORDS **83% MATCHING TEXT** 5 WORDS

1, Î-ò-riÚ-ri, øÚ°«-ri, fl-riÀ-ri, Ó-ri±-ri, fl-ri±

1, Î-ò-riÚ-ri, "ø øÚ°«-ri, fl-riÀ-ri, øÚ°, LaÀì-ri, fl-ri±

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272/461 **SUBMITTED TEXT** 7 WORDS **80% MATCHING TEXT** 7 WORDS

fl-ri, ÀÓ-ri Ò±-ri, À-ri Ó± øÚ «-ri, fl-À-ri, < -ri fl-ri, ÀÓ-ri Ò±-ri, À-ri Ó± > ≈-ri, "ÀË"ø øÚ, Lai fl-À-ri,

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273/461 **SUBMITTED TEXT** 8 WORDS **50% MATCHING TEXT** 8 WORDS

l, fl-À-ri, Ò±-ri...ri, À-ri Ó± fl-ri, Æ ±...Ó-ri > é~Ó-ri, l, fl-ri Ò±-ri, Ò±-ri...ri, À-ri Ó± > "À-ri"ø ±, >
 Í-ri Ò±-ri, ° ø? -ri...ri, À-ri Ó±-ri Ó-ri, Ò±-ri, À-ri, Í-ri Ò± ≈Mé ø%øfl-ri», ± > > ≈À-ri, -ri...
 -ri, À-ri

W <http://yojana.gov.in/Sept-16-PDF.pdf>

274/461 **SUBMITTED TEXT** 18 WORDS **24% MATCHING TEXT** 18 WORDS

l-ri fl-ri Ò±-ri Æfl-ri Æ ±...ri, À-ri Ó± øø-ri, l-ri... Ò±-ri, Æ? -ri, é~Ó-ri Æfl-ri, ÆÓ-ri
 fl-ri, ÀÓ-ri Ò±-ri, Ò±-ri -ri -ri, øø«-ri Æ ± Æ ± -ri...Mé fl-ri, ÀÓ-ri Ò±-ri, Ò±-ri
 -ri, øøø-ri, ±, ÀÓ øÚÀËÀfl-ri ~ ± øÚÀ, øÚÀ, Æ-ri, ± 'Ë«Ú fl-ri, ÀÓ-ri Ò±-ri, øÚ ±
 %-ri ÀÓ-ri Ò±-ri, Ò±-ri

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275/461 **SUBMITTED TEXT** 7 WORDS **70% MATCHING TEXT** 7 WORDS

fl-ri, ÀÓ-ri Ò±-ri, À-ri Ó±-ri, 'ÀÚfl-ri Æ ± øÚ «-ri, fl-ri, ÀÓ-ri Ò±-ri, À-ri Ó± > ≈-ri, "ÀË"ø øÚ, Lai fl-À-ri, °
 fl-À-ri, fl-ri «%-ri ±-ri fl-ri

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276/461 **SUBMITTED TEXT** 19 WORDS **28% MATCHING TEXT** 19 WORDS

fl-ri ~ ±-ri -ri -ri Æ ±...fl-ri fl-ri Æ À-ri Ò±-ri, ? «Ú fl-ri -ri, -ri, Ò±-ri Æ ±, -ri, ±ËËøø-ri fl-ri fl-ri «
 fl-ri, ± > -ri, %± Ò± fl-ri, ±, y√-ri, ° -ri, Ò±-ri fl-ri À-ri, Æfl-ri ø, ±-ri '±R√øøfl-ri ± fl-ri-ri, °
 -ri...ri, À-ri Ò±-ri, -ri, øø √øø, ±-ri, ~ ± fl-ri-ri, ° -ri Æ ± øL√À-ri, -ri -ri ±, ~ ± -ri 85, øøø-ri,
 'Ú...ø? fl-ri «fl-ri Ò±-ri √øø, ±-ri, ~ ± fl-ri-ri, ° fl-ri?ø' [√

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277/461 **SUBMITTED TEXT** 20 WORDS **23% MATCHING TEXT** 20 WORDS

l, Ò±-ri < -ri...ri, À-ri Ó± fl-ri fl-ri «%-ri, Æ-ri, √øøø-ri l, -ri fl-ri, Ó-ri, fl-ri Æ ± 'Ó-ri-ri, ± -ri Æ ± Ò±-ri
 ø-ri À-ri ± ±... fl-ri, ÀÓ-ri, Ò±-ri, ≈Ó-ri, ± -ri 'Ò-ri ø-ri, Æ ± «-ri... ± -ri, ' -ri ø, À-ri Æ ± -ri, ± Æ ± -ri, °,
 øø fl-ri Æ ± -ri, 'Ú ≈À√øø-ri, l-ri, -ri, øø-ri, ± > Æ ± -ri, -ri, Æ ± -ri, ' ± -ri, l-ri-ri, fl-ri-ri
 'eøfl-ri Æ ± -ri, -ri, l-ri Ò±-ri, øÚ «-ri, fl-ri-ri, > -ri...ri ± -ri, ≈? ø? ÀÓ-ri Ò±-ri, À-ri, -ri Æ ± -ri, Æ ± -ri, ≈À?
 -ri, ± -ri, -ri -ri fl-ri -ri, À-ri, øø, -ri, øøøø ± -ri,

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278/461	SUBMITTED TEXT	30 WORDS	14% MATCHING TEXT	30 WORDS
<p>fl-À-ri, ° 'Ú...ø?Àfl-øÚ «-ri, 'œ fl-«%±-ri, œ-ri, ± Ó-±À?-ri, ~, ...± øÚÀÈ-ri, ±, ~ ±Ò±ÀÚ-ri, CE%-©Ú± Ú± fl-À-ri, ri...ri¶ö±-riÚÀfl-ri, fl-±ÀÀ√, ~ ±Ò±ÀÚ-ri, ÈÚ... øÚÀ', '±À, ° ±ri, Ú-À' ±À?-ri, ÈÚ... ri...ri¶ö±-riÚfl-Àfl- 'ÀÚfl-ri CE-ri œ, ~, ø?ÀÓ-ri', °, ≈Ó-ri, ±-ri, Í-ri-Ú-ri, > ri...ri¶ö±-riÚÚ±-ri, -Úø-ri,</p>		<p>fl-À-ri, CE?>, ± ~, ° 2011-12, ±À~ri, '±øÓ«fl- ÚœøÓ-ÀÓ-ri ø-ri, È± «-ri...±-fl-ri CE, ± ¶± fl-À-ri, CE?>, 'Ó-ri-Ú-ri, ±fl-øÈ-ri, ≈À?-ri, "±À-ri, ri, Í-ri-Ú-ri, "ø øÚ' «-ri, fl-À-ri, øÚ', LaÀ-ri, fl-±Èfl-ri «%±-ri' À-ri' ±ø "±-ri, øÈ-ri -Úø-ri, ø%-ri-ri CE-ri, À-Ú± "±-ri, ø"À, À-ri' 46 CE, Àøiø•¶-ri, ±, øÚ?± ¶E-ri œøÓ-ri, "±-ri, øÈ-ri Àfl-ri 1991, ±À '±Ó«ÚœøÓ-ri fl-ri, -¶@±-ri, fl-ri «, "ø%-ri "±ÀÓ-ri CEÚ-ri ±-ri, -Ú-ri, √øøÀ~ ri...±-fl-ri "±-ri, Àfl-ri ÓœÀ-ri, ÓœÀ-ri,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

279/461	SUBMITTED TEXT	10 WORDS	43% MATCHING TEXT	10 WORDS
<p>Ó-ri "À ± ri...ri¶ö±-riÚfl-À?-ri, 'ÀÚfl-ri CE-ri œ, ~, ri...ri', fl-ri, ÀÓ-ri', ° ±-ri ±-ri, 'ø? fl-ri «%±-ri, œ-ri</p>		<p>Ó-ri ±-ri, ri...ri¶ö±-riÚS° ±À?-ri, CE-ri ÀS CE' ÀÚ CE' ± ¶±À-ri, È-ri Ú±> '±fl-À√±-ri, È-ri ÀÀ√° CEÚ'ø-ri, Ó-ri ±ø fl-ri ±È-ri ± ±-ri, > ?œ, «</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

280/461	SUBMITTED TEXT	7 WORDS	61% MATCHING TEXT	7 WORDS
<p>ri, CE-ri ÀS -ri Úø-ri, fl-ri ±Í-ri ±À~ ± ø", ±À-ri fl-ri ±È fl-À-ri, °</p>		<p>ri, CE-ri ÀS> ~ ± «?> «ÀÚ-ri, ø? ±-ri, œ ø", ±À-ri fl-ri ±È fl-À-ri, ÀÀ√° √</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

281/461	SUBMITTED TEXT	22 WORDS	16% MATCHING TEXT	22 WORDS
<p>ri, øÒÀÓ-ri fl-ri ±È fl-ri, ÀÓ-ri -ri Ú±À-ri, ° fl-ri ±-ri, Ì -ri Ú-ri «±øÚÒ«±ø-ri, Ó-ri ø-ri øM 'Ú≈, ±À-ri, 'Ò-ri ø¶¶Ú fl-ri «%±-ri, œÀ?-ri, ° Ú±ø?Ó-ri fl-ri ±ÀÈ-ri, ~" ~...±', Ú ^ri ¶Ó-ri, •Úiß fl-ri, ± ±', ° ±-ri, Ú-ri À-ri ri...ri¶ö±-riÚfl-ri CE-ri œ, -ri...fl-ri fl-ri «%±-ri, œ-ri, fl-ri ±</p>		<p>ri ±ø, fl-ri fl-ri «-ri, Ó-ri ~ø" ±À?-ri, -, ±...± 68,631° 2014-15 , ±À-ri, ri ±ÀÈÀÈ-ri fl-ri «-ri, Ó-ri ~ø" ±À?-ri, ÈÚ... '±-ri, > "À" øÚ «±À-ri, ÈÚ... 25 CE fl-ri ±øÈ-ri È-ri ±fl-ri ±-ri ri, ±V fl-ri, ± ~, ° ø" ±À?-ri, é-ri Ó-ri ±, ÀÚ-ri, ~Àé-ri... CE fl-ri œ', ri, fl-ri ±À-ri, ri, '±-ri, > ±fl-ri</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

282/461	SUBMITTED TEXT	28 WORDS	15% MATCHING TEXT	28 WORDS
<p>ri, ri, ri...ri¶ö±-riÚfl-ri, ±"ø çø" Ì fl-À-ri, Ú ±ri -ri 'Òø¶¶Ú fl-ri «œ ri ± ri...ri¶ö±-riÚfl-À?-ri, ø, X±øL√ çø" Ì √øøøSè', ±, ~Ó-ri ±Ó-ri ri...Mè fl-ri, ±-ri, ≈À' ±. Ó±Àfl-ri Ú±ø 'Ú... ±À-ri ri ± ±', CE', ±-ri -ri Úøfl-ri ri...ri¶ö±', Í-ri ø2%-ri ø¶¶À-ri, ri, ri...ri¶ö±-riÚfl-À?-ri, ri ±, À-ri «±2%-ri ri...ri¶ö±-riÚÀfl-ri,</p>		<p>ri -ri Ó-ri ±-ri, ri ±"øÀ-ri, ri, ≈øÚ', ±, ~ø" ±À?-ri, 'ri ¶ö±Ú fl-ri œ" >, ± Í-ri ø%-ri-ri, ±gœÈœ Ó-ri ±-ri, ri MèÀ-ri...ri, ~ÀÓ... 'Ó-ri...øL√? é-ri Ó-ri ±-ri, ±, Àe Ó-ri ri...Mè fl-ri, ÀÓ-ri , ~Ó« "Ú° 1920-ri, ? Àfl-ri, CE' À-ri ¶-ri, ø?Àfl-ri ¶±ÚœÚÓ-ri ± ±Àμ± Ú ±fl-ri, ± ±øÈfl-ri ø-ri øM 'È«Ú fl-À-ri, ° ri ±...ø-ri ± ±-ri ø-ri Ó-ri ± CE' À', À?-ri, -ri Ú±Úø-ri «ri ±À' ri, ~ÀÓ-ri ±-ri ¶', øø" ±fl-ri "ø, ±ÀÓ ±gœ ±ri -ri ¶ö±Úœ', -, ¶@±-ri,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

283/461	SUBMITTED TEXT	23 WORDS	18% MATCHING TEXT	23 WORDS
	<p>י, fl-±-ר, ì øfl-À√≈ -Ùø-ר, ~±Ú ^ ±-ר, ' -Ù«ì Ú± fl-ר, À` -ר...ר¶ö±-ÙÚ±-ר, fl-±È` , y√√-ר "À` , -ÙÀÏ-` , CEÓ-` øÚ -Ù≈À-ר, ±-רÙ≈ø-ר, ø-רÀfl-fœfl-ר, ì , y√√-ר "ÀÓ- -Ù±À-ר, Ú± fl-ר, ì ø-רø^ -רìß ø-ר^ ±-ר ±-ר</p>		<p>י, CE-±-À-ר± øfl-À√≈ È-ר± ~ ±-À-ר, ~ Àé-... fl-À-Ù«±À-ר, È-ר -ר-Àfl-` ±øÓ-` , ±-ר, fl-ר, ì, ±-ר, ם"ø - י' -ר : ø2ÀÓ- CE-ר, À± -ר...±-fl-øø` -ר, ' ±-ר, ø-ר' ±"ø ÿ- -Ù±>` , ±-ר, òÚ` , ~ %± ≈ fl-ר, ±-ר, ø-רÀ?ø` ø`øÇü , - ¶ö±-ר, ם"ø -ר±</p>	
W	http://yojana.gov.in/Sept-16-PDF.pdf			

284/461	SUBMITTED TEXT	31 WORDS	15% MATCHING TEXT	31 WORDS
	<p>øðøÓ-á-±ÀÚ CE` , -ר ^-ר... ΔÓ-ø-ר, " , Ó-ר±À?-ר, √øðÀÓ-...fl-øÈ-ר, ÈÚ... Í-ר»-Ù±?Ú ø-ר ±-ר øfl-ר-ר± ø-רSè` , ø-ר^ ±-ר , ~ ±Ú øèQ -ר ± ~ ÀÚ±À` ± ø?ÀÓ- -Ù±À-ר, Ú±ø CE` , "ø fl-±-ר, Àì √øðøÓ-øÈ-ר ^À-ר...-ר, ÈÚ... -Ù'Øfl-øø-ר^ -Ù ·Í-Ù fl-ר, ± CE ^ , ° [„] fl-± «±-ר' œ-ר, √øðfl'-</p>		<p>øðøÓ- 10- øÈ-ר [~" ?±~ 10 È-ר±fl-ר±] CE` , ±À-ר, ø-רøÚ` À` , CEàÈ-ר-ר...±-Àfl-ר, 28-øÈ-ר [~" ?±~ 1 È-ר±fl-ר±] CE` , ±-ר, -ר Ú±À-רÚø± fl-ר"ø` -ר±À-ר ם, ø-ר ם~ ם- - ם, ø-רøÈ-ר CE` , ±-ר, À` ±±±-ר, -ר, ± Ó-ר±À?-ר, √ øðøÈ- CE` , ±À-ר, -ר, ÈÚ... -Ù±À-רÚ CEàÈ-ר-ר...±-Àfl-ר, 22- øÈ-ר fl-À-ר, CE` , ±-ר, ° ^-ר-ר, Ó-רø` , ~ ø` ±-ר...±-fl-</p>	
W	http://yojana.gov.in/Sept-16-PDF.pdf			

285/461	SUBMITTED TEXT	22 WORDS	21% MATCHING TEXT	22 WORDS
	<p>י...-ר, -ר Ó«-ר~ ±Ú -ר¶ö±, ^ -רø-ר ׀...» , y√√±-רÚ± ם-ר- Ó≈-ר` Ú±~" fl-ר?é-רÓ-ר± √øð'-øÓ-ר ø-ר ׀ , 'øÓ-ר , "ÀÈ"ø øÚ-ר, ±-רÙì fl-ר, ± ±` , ° √øðøÓ-á-±ÀÚ-ר, ø-רøø^ -רìß ^À-ר...-ר, ø-ר-ר-ÙìÀÚ-ר, ÈÚ...` Ó±` Ò øèQ > √</p>		<p>י, œÀ?-ר, -ר Ó«-ר~ ±Ú CEàÈ-ר±, -ם-ר, ø-ר ׀ , øÈ- ø-רÀ-ר%ø-רÚ± fl-ר, ì, ± "À` , ÀÀ√, 'Ú...ø? Àfl-ר CEÓ-ר` øÚ -ר, ±øÛø, -À-ר, ~ ÀÓ-ר± ±øL√È«±øÓ-fl-ר , -Í-ÀÚ-ר, ø-רøø^ -רìß øÚÀ?«ø` fl-±-ר, fl-Ò± > øèQ</p>	
W	http://yojana.gov.in/Sept-16-PDF.pdf			

286/461	SUBMITTED TEXT	7 WORDS	62% MATCHING TEXT	7 WORDS
	<p>י±È±À-ר, -ר, -ר ùø-ר, øÒ -ר'øX CE-רÙÀ` ם-ר-ø-רø^ -רìß √</p>		<p>י±È±À-ר, -ר, -ר ùø-ר, øÒ -ר ±-ר Í` ±ÀÓ-ר ø-רøø^ -רìß , ≈-ר</p>	
W	http://yojana.gov.in/Sept-16-PDF.pdf			

287/461	SUBMITTED TEXT	26 WORDS	17% MATCHING TEXT	26 WORDS
	<p>À` , -ר Í-ר»-Ù±?Ú > ø-ר-ר-ÙìÀÚ-ר, ≈À` ±-ר, ≈ø-רò±, ø-רøø^ -ר` Úøø` Àfl-ר ¶ö` , -- , •Ù"«-רÀ-ר, CEÓ-ר± ± ם-ר- Ó-ר±À?-ר, ÈÚ... -Ù'Øfl-ר^ -רÀ-ר CE, -ר, ±-ר, -ר, ±À` -ר, -ר...ר¶ö± fl-ר, ±` "øÓ-ר...±ø? fl-±ÀÈ-ר, ÈÚ... 'øØfl~ ±±` , -ר...À` , -ר, y√√±-רÚ± Ò±Àfl-ר' ±-ר±-ר, ø-רøø^ -רìß fl-±ÀÈ-ר,</p>		<p>À` , ~ fl-ר, ÀÓ-ר -Ù±-ר, ±, Δ-ר ׀ ~...-`Ú... ±` , -'ø-ר%±À-ר, -ר, ø-רøèAX ~ ≈À± fl≈-ר ≈-רÚ Ú± ~ ±ø` À` , CE, ±2%±-ר, "À` , > -ר ±-ר -ר' ± ±` CEÒÀfl- CE-רø-ר, À` , ' ±, ± "À-ר ם-ר, 'é...ø ם, -ר flv-ר, CE` À` , À? -ר, ' ±-ר, > ¶ö±òœÚÓ-ר±-ר, -ר ±Ó-ר±-ר, ì ΔÓ-רø-ר, fl-ר, À-רø Ó-ר± ~ ±Ú≈ ׀ ø` À` , À-ר Ó-ר±À?-ר, , y√√±-רÚ±-ר, -ר ù"«ø-ר fl-±À` -ר, ' ±-ר, > CE-רø` , ≈À` ±- fl-À-ר,</p>	
W	http://yojana.gov.in/Sept-16-PDF.pdf			

288/461	SUBMITTED TEXT	15 WORDS	37% MATCHING TEXT	15 WORDS
<p>י, ׁ?fl-ר CEÒÀfl-ר ׁ-ר, ±È-ר, ~, ...± CE?± CE?, fl-ר, ±-ר, ì ׁÀÓ-ר ׁ-ר-ר 'ÀÚ-ר, -' ±, ÀÚ-ר, 'ר-ר ׁ±Àfl-ר ±-ר «ר-ר, ÀÓ-ר "À-ר ÒÚÓ-ר ±-ר ± Ú-ר ׁÓ-ר ׁ ׁ ׁ ׁ, ±</p>		<p>י, ׁ?fl-ר CEÒÀfl-ר ~ ׁ ~ ±À?ר, é-ר ~ Ó-ר ±, Ú fl-ר, ±-ר, (ii) ׁ ׁ ׁ ׁ ׁ fl-ר ~ ר-ר ~ À-ר, À-ר, À-ר ~ ±ÀÓ-ר ~ ׁ ~ ±-ר, ± ׁ ÚÀÈ-ר, ± ~ ׁ ~ ר-ר ~ ר, Àfl-ר, é-ר ± fl-ר, ÀÓ-ר ~ Ú±À-ר, CE, ÈÚ... ׁ ׁ ׁ, ±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

289/461	SUBMITTED TEXT	39 WORDS	13% MATCHING TEXT	39 WORDS
<p>Ú±À-ר, ° Ú-À ~, -" ׁÓ-ר >, ~iŃ, ר, é-ר ± fl-ר, ± fl-ר ׁ-ר-ר "À, -ר ÚÀ-ר ° 'À ±... ׁ-ר-ר 'é-ר-ר... ׁMê-ר, " ±ÀÓ-ר ׁ ׁ ׁ ׁ ׁ ׁ ±ÀÚ-ר, é-ר ~ Ó-ר ± '±À-ר, ±-ר Ú fl-ר, ± "À Ó-ר ±-ר, 'ר-ר... ר-ר ±-ר, " >, ± ~ ׁ ׁ ±-ר ±-ר fl-ר, Ú-À fl-ר ±-ר, ±-ר À-ר, ר, ±, ~ ׁ ׁ fl-ר ׁ Ú, Lal-ר... ר-ר ׁ ± ׁ ׁ ׁ "À, -ר Ò-ר ÀÓ-ר ~ Ú±À-ר, ° 4.10, ±-ר, ±-ר, -'À-ר, ±-ר ^-ר ~ ׁ ±-ר ~ Ó-ר 'Ò ~, ~... fl-ר, ±À-ר ~-ר ~-ר ~ ׁ ׁ fl-ר ©</p>		<p>Ú ~ ׁ ׁ À?ר, 'Ò-ר ° ׁ ׁ ׁ ׁ... ?5À-ר, ר, 'Ò-ר ° ׁ ׁ fl-ר-ר ~-ר, ׁ-ר ±-ר ±-ר, ר, À, ÀÀ√° ׁ ±√±-ר ± ±-ר ~-ר ~-ר, ׁ-ר ~-ר ~-ר... ± 'À, ׁ ׁ ׁ ׁ, ±È±Ó-ר ±, ±Ó±-ר, ì ±±?... ~-ר ÚÀ...-ר, ~ ±Ú ~-ר, ׁ-ר ±-ר, ר-ר... ר-ר ׁ ±-ר, À, ÀÀ√° ~-ר ~-ר fl-ר, ר fl-ר ׁ-ר CE-ר, fl-ר ±-ר, Ì-ר À?... ±À-ר ΔÓ-ר-ר, ° ׁ-ר, ±-ר ~-ר À-ר, %-ר ±-ר, ׁ-ר ~-ר, ׁ-ר ±-ר, fl-ר ±-ר «</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

290/461	SUBMITTED TEXT	7 WORDS	50% MATCHING TEXT	7 WORDS
<p>fl-ר ±-ר ±À ~ ±, ר, ר, ± fl-ר, ר, ° ±-ר, ~ ±Ò...À ~ ר-ר... ר-ר ׁ ±-ר ~-ר ±-ר, ׁ-ר ~-ר fl-ר ±</p>		<p>fl-ר ±-ר ±À ~ ± ΔÓ-ר-ר, fl-ר, ±, ±-ר, ~ ±Ò...À ~ ׁ ~ ±À?ר, ÈÚ... ׁ Ú? ׁ © Ò, ר, fl-ר ±-ר, ׁ-ר ~-ר ׁ ׁ ׁ ׁ ׁ ׁ</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

291/461	SUBMITTED TEXT	23 WORDS	16% MATCHING TEXT	23 WORDS
<p>Ó-ר ~, ׁ-ר-ר, ± ~ ׁ ׁ fl-ר ~-ר À-ר ׁ ׁ ׁ ׁ ׁ ±ÀÚ-ר, Ì-ר ÀV ~...-ר ~-ר, Ì, y√-ר ~, °, -'À-ר ~-ר ~-ר fl-ר ׁ-ר-ר M ΔÓ-ר-ר, fl-ר, ±, ±-ר, Ì-ר ~-ר ~-ר, ר-ר... ר-ר ׁ ±-ר ~-ר ±-ר, - Sê±òL√ fl-ר ±-ר ±À ~ ±-ר À-ר > À-ר ° ר-ר... ר-ר ׁ ±-ר ~-ר ±-ר, ׁ ׁ ׁ ±-ר fl-ר ±-ר ~-ר, fl-ר ~-ר ±-ר, °</p>		<p>Ó-ר ±-ר, ׁ-ר À-ר, ± ׁ ׁ Ó-ר ± fl-ר, ±-ר, ׁ ׁ ׁ, '± ~-ר, ~ ÀÚ ~, ׁ ~ ׁ, -: ± ׁ-ר-ר Ì-ר? ± ~-ר, Ì, ±-ר ~-ר ±-ר ~-ר ~-ר... ~-ר ±-ר, fl-ר, ± " À2À°i CE, À ò ò •-ר, 17 ׁ ÚÀÈ-ר, " ׁ2À±-ר ~-ר 2À±-ר, > ~-ר, ׁ ~-ר «ר, fl-ר, ±-ר, Ú±-ר ~-ר, - '± ~-ר ±À?ר, ~-ר ~-ר, ~-ר, ~-ר, fl-ר ~-ר ±-ר, '</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

292/461	SUBMITTED TEXT	19 WORDS	22% MATCHING TEXT	19 WORDS
<p>י, ׁ, ׁ ׁ fl-ר, ° ±-ר ~-ר fl-ר fl-ר ±À ~-ר, ר-ר... ר-ר ׁ ±-ר ~-ר fl-ר, ± fl-ר ~-ר «À?ר, ׁ?À, fl-ר ±È fl-ר, ±-ר, CE-ר ÀS CE ? ~-ר ~-ר ~-ר ׁ, ר, Ì-ר ~-ר ~-ר, ~-ר ±-ר ~-ר fl-ר 8èQ ׁ ׁ ±-ר fl-ר, Ú Ó-ר ±-ר, ׁ fl-ר</p>		<p>±-ר, fl-ר ~-ר...-ר, ±-ר ~-ר ~-ר, fl-ר CE-ר ±-ר ±-ר ~-ר, ±-ר, fl-ר ±È fl-ר, Ú°i 52 CE, À ò ò •-ר, ±-ר, ׁ 'Ú ~, ±-ר, 20- 35-ר ~-ר, ר, ~-ר, ~-ר ~-ר ±À?ר, ~ ÀÓ... , À-ר «±2%-ר fl-ר ~-ר «</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

293/461	SUBMITTED TEXT	18 WORDS	20% MATCHING TEXT	18 WORDS
<p>l, l±, 'ø@Ü fl-À-ri, fl-±ÀÊ Î-ð-Z≈X fl-ri, ± ri... -ri¶ö±-ÛÛ±-ri, &èQ-Û"í« fl-±Ê&ø" ri, ¶fl-øÊ-ri 'Ú≈À√ðø-ri, l± ri, ~ ±Ö...À" √ððøÓ-á-ri±ÀÛ-ri, ~ ±Ûø-ri fl- , •ÜÀ? ri, fl-± ~... ri... ri ±À-ri, ri, -riÛ √ðø" ¶</p>		<p>l, fl- ~... ± ð-ri ¶À" , Ó-ri±À? ri, fl-± Î-ðÀkø" --¶-ri, ri... -ri¶ö± fl-ri, ± " , ° √ððfl-Àä-ri, ¶" ð ø? fl-øÊ-ri-ri, ‡-ri, À% ri, 50 ' Ó-ri- ri " Ú fl-À-ri, ¶ fl-ri f° √ððfl-Àä-ri, 'Ú... ¶, Àðlð•¶-ri, 29 ø? fl-øÊ-ri " 16-18 -riÁ√-ri, ri " , ° ¶ ~À" , À? ri, ÊÛ... -ri'øM √ðø</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

294/461	SUBMITTED TEXT	21 WORDS	17% MATCHING TEXT	21 WORDS
<p>Ú≈" ¶" ð fl- ~ ¶-ri ° ¶ ±À-ri-ri √ðø-ri ð ~ ±Ú≈À" ¶-ri, ' ±À-ri " ð ø-ri ð ð-ri ð-ri Ûø-ri, À-riÀ" ~ ±Ú≈" ¶À fl-ri øSê" , ± ° ¶ fl-À-ri, ° 'Ú≈À√ðø-ri, l± ~ ±Ú≈À" ¶-ri, 'ðL√ðÚø" Ó-ri ' ±À-riÀ-ri, Î-ð-riÛ-ri, øSê" , ± fl-À-ri, Ó-ri±-ri, √ððfl-ri±" , Ê-ri±" , > fl-ri</p>		<p>Ú±-ri, ¶-ri±? ¶ ø% -ri ðL√± ^ -ri±-riÛ± > ^ -ri±-ri±? ' « , ~ Ó-ri±, Ú... ± " , ø-ri% -ri±-ri, , ð-ri-La ¶-ri-ri ¶ö±ø" , ÀQ-ri, é-ri Ó-ri±" , Ú , • ÚÀ fl« ri » ~ ¶ ¶ ¶ ± ± ? ri, fl-ri±-ri, ° , ... ± Ö« , ~ ø" ± ~ ±ÀS" ð ' ± ~ ±À? ri, , ~ Ö« Ú -riÛ±À-riÛ Ó-ri± Ú" , ° Ó-ri±-ri, ri ð Mè-ri... " ±% -ri±" ð fl-À-ri, Ó-riÀ-ri ðl-ri fl-ri</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

295/461	SUBMITTED TEXT	19 WORDS	25% MATCHING TEXT	19 WORDS
<p>l, ¶ fl-ri±-ri, 'Ú≈√ðø±ølÓ-ri fl-ri, À" ð -ri... ri¶ö±-riÛÛ±-ri, fl-ri±Ê ¶ " ¶ " À" , ±" , Ú±° Ó-ri±À? ri, ~ ÀÖ... " Ó-ri± ± " ±ÀÓ-riÛ ± ±À, Ó-ri±-ri, ÊÛ... Ö±-ri, ±-ri±ø" fl-ri ^ -ri±À-ri Ó-ri±À? ri, '</p>		<p>l, fl-ri -ri... ri, ± ri± -riÛø-ri, ri±ø-ri, fl-ri ¶ ±Ó-ri± ± ±À-ri, fl-ri±Ê fl-riÀ-ri, Ú±° 52 ¶, Àðlð•¶-ri, , ±-ri, øl 'Ú≈, ±À-ri, 20-35 -riÁ√-ri, ri " , ° ~ ø" ±À? ri, ~ ÀÖ... , À-ri« ±2% -ri</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

296/461	SUBMITTED TEXT	21 WORDS	25% MATCHING TEXT	21 WORDS
<p>À-ri fl-ri±Ê fl-ri, ±-ri, ÊÛ... Î-ð» , ±" ¶? > " ± > Î-ðVøe5 fl-ri, ±" ð " ÖÛ±R fl-ri 'Ú≈À√ðø-ri, l± 'Ú... ø? À fl-ri ^ -ri" , ¶? ø±À" , ± ±øð¶ ¶ ø? À" , ¶ Ê±-ri, fl-riÀ-ri, fl-ri±Ê fl-ri, ±</p>		<p>À-ri, fl-ri±Ê fl-riÀ-ri, Ú±° 52 ¶, Àðlð•¶-ri, , ±-ri, øl 'Ú≈, ±À-ri, 20-35 -riÁ√-ri, ri " , ° ~ ø" ±À? ri, ~ ÀÖ... , À-ri« ±2% -ri fl-ri " øÚ" ≈øMè-ri, " ±-ri, 'é-ri... fl-ri, ± ±" ,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

297/461	SUBMITTED TEXT	12 WORDS	40% MATCHING TEXT	12 WORDS
<p>fl-ri ~ ¶ «À? ri, øÚÀ? «' Ú±-ri, fl-ri±Ê° ' ±-ri, ¶" ð fl-ri±Ê , øl-ri fl-ri ^ -ri±À-ri , •Ú±? Ú fl-ri, ÀÓ-ri " À" ? ≈øÊ-ri ø-ri ¶À" , -ri,</p>		<p>fl-ri, À-ri ø fl-riÛ±, fl-ri, À" fl-riÀ-ri > fl-ri±À fl-ri, -ri±2% -ri± fl-ri±2% -ri± " À-ri ø fl-riÛ±, " À" fl-riÀ-ri, -riÛl-ri ± qÀÛ± ± À? À" % -ri±ø" À" , ± À-ri</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

298/461 **SUBMITTED TEXT** 17 WORDS **22% MATCHING TEXT** 17 WORDS

l, -U0-r, A-r, 000' > 'U~A\00-r, l-r, CE~AS 0-rA' ~[]
^"-r fl-r -U~ U fl-A-r, 0 0-r ~' U~A\00-r, l-r,
l-r -U~? ±U00' Afl-r \00±00 fl-r ^-rA-r 00-U^-rA- ^-r±
fl-r, ±", r

l...-U~r, ..., -U~A-r, 0, X±0L\ 0UÁÓ- CE~A°, A-r,
, é~ fl-r, ±, 0-rA°, ± 0? fl-r, A-r 0fl-U±, fl-r, A°
fl-A-r > fl-rAfl-r, r ±2%-r±fl-r±2%-r± " A-r 0fl-U±, " A°
fl-A-r, r

W <http://yojana.gov.in/Sept-16-PDF.pdf>

299/461 **SUBMITTED TEXT** 41 WORDS **12% MATCHING TEXT** 41 WORDS

l, 00', 00' CE-r, ±±0%-AS-r, ~±0...A° 0~A° 0-r, ± ~
104 'U~A\00-r, l-r, l-r -U~? ±U, ~" ↓ ↓ ↓ (1) -r...0Mé
~±U0, fl-0-r± (2) , ±-l-r 0Ufl-r 'r 0± (3) -r±0' ...fl-r
-U0-r, A-r → (i) '0L√ ≈«±œ > -r0' ~≈«±œ → (ii) -U±0-r, l
0' Afl-r, -r...r 0± → (ii) ?±0', Q:±U → (iii) l-r 0i0-r
fl-r±AÊ-r, -U0-r, A-r → (iii) fl-r±AÊ-r, \0000-r '±fl-r ~[]
→ (iii) , " fl-r œ«A? -r, , " A° ±0

l, 00' fl-r œ ^-rA-r, 0-r± '±-r, > ~AU±0?A°, CE?±± '±fl-r°
-r 0[] ±-rU%-r± 0...±U0-r, l± U°, 0-r±A? -r,
'± ±±fl-r± " é-± -rU"-r, À fl-r œ 0-r, AU-r, , •U?
CEÊ±.±l-r fl-r, A0-r, é~ " A-r, CE, " 0 \000-r...± ±-r,
l-r -U~r, ^-r, 0?A°, -U0-r, -r±-r, 00' ^-r -r ~[]...
A0-r, -U0-r, fl-räU± 0l-r fl-r A-r, 0, ≈0-r, ±-, " ...±,
0fl-r 0± 0l-r CE ~±U~A° ~[]-r, ?'00

W <http://yojana.gov.in/Sept-16-PDF.pdf>

300/461 **SUBMITTED TEXT** 16 WORDS **31% MATCHING TEXT** 16 WORDS

l, , œ ~±-r, ~A0...° 0±fl-rA0-r ^-r± -r±A°, 0 0-r±-r, ±
0UÁEA? -r, 0UÁ°, " 0-r±%-A0-r %-r±°, 0 -r±0' ...fl-r
-U0-r, A-r 0-r±A? -r, 0-rA° ~[] ±fl-r ~[] fl-r, A0-r
-U±A-r, U±°'

l, " ±-r, fl-r ± AU±-r, '±A-r?U Ê±U±A0-r -U±A-r, 0
'±-r±-r, \00±fl-r 0-r fl-r 0-rU° «A°, -r, ~, 0-rA° ~[]
fl-r, '±?±', > fl-r, A0-r -U±A-r, 0

W <http://yojana.gov.in/Sept-16-PDF.pdf>

301/461 **SUBMITTED TEXT** 8 WORDS **50% MATCHING TEXT** 8 WORDS

l, A-rA° -r, \0000-r CE-r œ '±fl-r ~[] fl-r ±0 fl-rA-r, 0
fl-r ~œ«A? -r, 0' 0 ±

l, é-r... " A-r \0000-r 0Ê-r CE~A°, -r, CE, -r, ±Ê-r± CE-r, -r,
fl-rA-r, '±U±° 0' ~±A? -r,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

302/461 **SUBMITTED TEXT** 23 WORDS **18% MATCHING TEXT** 23 WORDS

l, l-r, ~±0...A° 0-r±A? -r, ?±0', QÀ-r±0 -Aî-r
CE0-r± ±-r, CE%-r 0U± fl-r, ±", 0?±0', Q -U± ~AU-r,
, ≈U~ > fl-rU~ 00' fl-r œ«A? -r, , ± AU 0~A° 0-r, A°
0-r±-r, ±?±0', Q -U± AU, A%-r 0U "°, 0-r± 0'
'U~\00±0l-r fl-r,

l, ±ÊUœ0-r, 0-r± ~± 0[] A-r, CE~A°, A? -r, '-`ç0"l
-r' 0X fl-r, ±°? ~" ± > fl-rU...±, 0L\±AU-r, ±2%-r±
%-r±0' ±, -r±0l-r A0-r > -r±0l-r -r, -r± 0A-r, 0-r±A? -r,
~" «±±, 0-r±A? -r, 00fl-r±-r, > ±0', Q, •UÀfl-r
-U~0 ~[] -r ~" ±A? -r, A%-r 0-rU fl-r, ±

W <http://yojana.gov.in/Sept-16-PDF.pdf>

303/461	SUBMITTED TEXT	32 WORDS	16% MATCHING TEXT	32 WORDS
<p>À-í, ° ¢-í, ± fl-±É fl-À-í, , cø@Ü ~ ± ^- fl-À-í, ° 'Ú...ø?Àfl- øfl-À√≈ fl-~œ«-í, fl-±ÀÀ√ fl-±É ‡≈-í Úœ-í, , > '±fl-~Π«ì»œÚ ~ÀÚ ~ ~ ° ¢, -í fl-~œ«À? -í, fl-±ÀÀ√ fl-±ÉÀfl- '±fl-~Π«ìœ', fl-À-í, Ó-≈-í 'ÀÓ-í -Ú±-í, À Ó-±-í, ± 'Ú≈À√ðð-í, ì± ~ ± ^- fl-À-í, ° Ó-±"ð fl-~œ«À? -í, ~ÀÒ...</p>		<p>À-í, øí-Àfl-í -í± '±', ±-í, fl-±É fl-À-í, Ú 'Ó-í± ø-í± -í±ø-í, ø~Àfl-í -í±ø-í, í±ø-í, fl-í...-í, ± -í± -í±ø-í, -í±ø-í, fl-í œ‡Ó-í± ±À-í, fl-±É fl-À-í, Úøí 52 œ, Àðíð•í-í, , ±-í, øì 'Ú≈, ±À-í, 20-35 -íÀ√-í, -í', , œ ~ø" ±À?-í, ~ÀÒ... ,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

304/461	SUBMITTED TEXT	9 WORDS	33% MATCHING TEXT	9 WORDS
<p>ø-í, -í, œ 'í-íö±, ^-í...òL√-í, œè -í±ø-í, À-í', -í±±-í, í±ø-í, fl-í, "À' ±ø-Ó-í±" fl-í, •Úfl«-í "ðÓ...±ø? 'Ú≈À√ðð-í, ì±-í,</p>		<p>ø" ±-í, ±, ~, ...±-í, , •ú≈‡œÚ° œ-íø' -í, ^-í± ~ø" ±-í, "ð í±íö... -í±ø-í, À-í -í±-í...-í ±-í, fl-í, ±-í, ~, , , ≈À' ±-í -í± ±Úø, fl-í -í± œÚ"ð° ø-íÀ-í -í± -í±=À' ~ø" ±-í, ± -í±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

305/461	SUBMITTED TEXT	31 WORDS	16% MATCHING TEXT	31 WORDS
<p>À-Ú Ó≈-À' Ó-í, ± ~ ~ . (i) -í±±ø-í, ø~Àfl-í, -í...-ííö± (Provision of remuneration) : √ðððÓ-á-í±ÀÚ fl-~œ«-í, ± œ' ± ± ±Ú fl-À-í, √ðð±Óø fl-í -í±À-í Éœø-ífl-±-í, í±±ÀÓ° √ðððÓ-á-í±ÀÚ Ó-±-í, ± ~ œ?' , ±-í, ø-í±øÚ' À' , -í±±ø-í, ø~ fl-í -í±±', ° ¢"ð -í±±ø-í, ø~ fl-í ø? À' , Ó-±-í, ± Ó-±À?-í,</p>		<p>À-Ú Ó-±À?-í, ø' é-±ø-í?, -í...-ííö±-í±ø-í, -í, ±ÉÖÚøÓ-fl-í œÚSœ, √ðð' -í±ø-í, ^-í±ø fl-±', œ? ‡± ±', ° , ±•xøÓ-fl-í±À', ø' e Δ-í -í±...-í, √ðð± %-œ-í, œ' -í±e Ó-±-í, ± ø-íø' -í±? ≈-, ±' ø, fl-í fl-±ÀÉ-í, ^-í±.œ? ±-í, "ÀÓ-í øø-À', ¢À, ÀÀ√° -í±-í«Ó-±À-í, ±' œ, ø-í ±Ú%-í± fl-í, ¢' Ú fl-íœ , í± -í±ø' ÚœÀÓ-í ≈X-À?' œ -í, +À-Ú> Ó-±À?-í,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

306/461	SUBMITTED TEXT	20 WORDS	25% MATCHING TEXT	20 WORDS
<p>ø?Àfl-í fl-~œ«-í, ± °ø? Ó-±À?-í, -í±ø-í, À~ -í, 'Ó±Ó« ~" 'Ó«±» -í±±ø-í, ø~ fl-í Ú± -í±±', Ó-±' À' Ó-±-í, ± é≈-í ~ , ¢-í -í±±ÀÉ-í, œé-ÀS ø-í-í, + -í± √ðððÓ-øSè' , ± -í</p>		<p>ø?Àfl-í ÚÉ-í, 42 œ, Àðíð•í-í, ø? À' , ±"œíö... -í±ø-í, À-í 'Àfl-í ø' -í ± ≈Mê fl-í, ÀÓ-í œ' À' , ±-í, -í"ððÉ-í √ððfl-í±ø' Ó-í" > , ±-í, -í -í±, Ó-íœ-íÉ ø-í-í, + -í± √ðððÓ-øSè' , ± ~ ~ ,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

307/461	SUBMITTED TEXT	13 WORDS	40% MATCHING TEXT	13 WORDS
<p>fl-~œ«À?-í, fl-±É fl-í, ±-í, '±œð' ÉÀíú° fl-±ÀÉ-í, œé-ÀS ø-íÀ-í -í± , ~, ...± Ó±Àfl-í Ú± -íÀ' fl-~œ«-í, ± 'Ú≈√</p>		<p>fl-~œ«À?-í, ¢fl-~"ð fl-±É -í± ¢fl-~"ð Ó-í, ÀÚ-í, fl-±ÀÉ-í, ÉÚ... , ±±Ú -í±±ø-í, ø~ fl-í œ?> , ±-í, , -íö±Ú' ±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

308/461	SUBMITTED TEXT	23 WORDS	21% MATCHING TEXT	23 WORDS
<p>Ê fl-ri, ÀÓ- " , Ó-± "À Ó-± " ±-ri, œø-ri, fl- > ±Úø, fl- 'ri, ± > flv-±øðL√-ri, fl-±-ri, Ì "À , >ÁÍ-ø ±-ri, Û-À 'Ú≈À√ðø-ri, Ì± -ri± Ò±√ðø±5 " , ° Ó-± " ð Í-ð iBÓ-ri fl-±ÀÊ-ri, -Ûø-ri, À-ri ' > fl-~œ«À? -ri, '</p>		<p>Ê-±-ri, fl-ri, ÀÓ- " , [11.6 'Ó-±-']° 4. Œfl-±Ú ' ±-ri, œø-ri, fl- 'é-ri Ó-±-ri± ?≈-ri « ±À±ö...-ri, fl-±-ri, À ø qøÈ-ri Œ ^-ri±À- [10.8 'Ó-±-']° 5. ' fl-À " « , ± " ± " ... fl-ri, ±-ri, ÊÚ... [8.7 'Ó-±-']° UDISE-ri, Ó-Ó... -ri...-ri Í ±-ri, fl- À-ri, -ri</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

309/461	SUBMITTED TEXT	29 WORDS	18% MATCHING TEXT	29 WORDS
<p>Ûø-ri, À-ri ' ^-ri± fl-ri, ÀÓ-ri, ± " ± " ... fl-À-ri, ° ' ±-ri, ^-ri± fl-±ÀÊ-ri, -Ûø-ri, À-ri fl-~œ«À? -ri, fl-±ÀÊ Í-ð», ± " ŒÊ±-ri, > 'Ú≈√ðø±øÍ-ri fl-À-ri, ° Ó-± " ð -ri... -ri±ö±-riÛfl-ri, ± fl-~œ«À? -ri, ~ÀÓ... , "À ±ø-Ó-ri > , ≈ , •Ûfl«-ri±ö±-riÛÀÚ-ri, -ri±Ó-ri±-ri, Ì , 'ø@Û fl-À-ri, fl-~œ«À? -ri, 'Ú≈√ðø±øÍ-ri fl-ri, ±-ri, -ri...-ri±</p>		<p>Ûø-ri, -ri±À-ri, -ri, fl-±ÀÀ√ , -ri, √ðøfl-À-ri, , ≈À " ± 'Ó-ri, ±ø ±, -ri-Ûø-ri, -ri±À-ri, " ð øfl-c ŒÁ√À " Û± Œ "À " , -ri±À√± " ð fl-ri, ±-ri, ŒÁ " -ri±fl-ri Œ-ø " ° 'ÀÚÀfl-ri ' ±-ri±-ri, , ~±À ±%-ri± " , ~±-ri, Œ " ±, -ri, √ðøfl-À-ri, Û-À -Ûø-ri, -ri±À-ri, -ri, -ÛÀé-ri fl-ri Û...± ±fl-ri Œ-ri±À±±±-ri, -ri±Û, ~±Ú≈À " -ri, ± " ð Ò±-ri, Ì± ' ±-ri, > ŒÊ±-ri, ? ±-ri, "</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

310/461	SUBMITTED TEXT	27 WORDS	17% MATCHING TEXT	27 WORDS
<p>À " ±ø-Ó-ri, , •Ûfl«-ri-À-ri " Ó≈-ri "ÀÓ-ri 'Ú≈À√ðø-ri, Ì± ø-riÀ " -ri± " -ri± -ri± -ri± Û fl-À-ri, ° -ri...-ri±ö±-riÛ± " , ' - ' çð À-ri, ~±Ö...À " fl-~œ«À? -ri, , •ú±Ú -ri±X -ri± " , ±-ri- ø, X±øL√çð " Ì √ðøðSé " , ± " , Ó-ri±-ri, ± -ri " çð " Ì fl-ri, ÀÓ-ri -ri±À-ri, ° ±-ri, Û-À " Ó-ri±À? -ri, , •ú±Ú " ±À " -ri, √</p>		<p>À-ri, , " ± " , Ó-ri± ±-ri-ri -ri±À? -ri, , ≈-ri, é-ri±-ri, ÊÚ... -ri±ø " > 'Ú...±Ú... fl-Ó-ri«-ri±é-riÀfl-ri √ðøÀ " , ±ÊÚœ " , , ±Ê, -ri, ? ± " , -ri, -ri, ±À " -ri, ~±Ö...À " , ≈?é-ri fl-À-ri, ŒÓ-ri± ±-ri, Í-ð-riÛ-ri, -ri, fl-±-ri, ±≈-ri øèQ ø?À " , ÀÀ√ø Ò " -ri > Œ " ÁÚ øÚ " « ±Ó-riÀÚ-ri, ø fl-±-ri, Œ " À " , À? -ri, -riMè-ri... Œ " ±Ú± > Ó-ri±À? -ri, Û...± " , ø-ri%-ri±-ri</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

311/461	SUBMITTED TEXT	18 WORDS	30% MATCHING TEXT	18 WORDS
<p>Í , ≈À " ± Œ? > " , ±-ri, ~±Ö...À " Ó-ri±À? -ri, ~ÀÓ... 'Ú≈À√ðø-ri, Ì±-ri, , 'ø@Û fl-ri, ± " " , ° (v) %-ri±fl≈-ri, œ-ri, ±ö±ø " , Q (Stability in service) : fl-~œ«À? -ri, %-ri±fl≈-ri, œ-ri,</p>		<p>Í , ≈À " ±À-ri, ~±Ö...À " Ó-ri±À? -ri, -ri±Ú-ri±±, ÀÚ-ri, -ri... -ri±ö± fl-ri, ± ?-ri, fl-±-ri, ° -ri±=riÓ-ri, Œ?À " ~ø " ± fl-ri " fl-ri ±-ri-ri fl-ri± " -ri± ø " fl-À? -ri, 'ri±ö± > Œ-ri</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

331/461 **SUBMITTED TEXT** 17 WORDS **27% MATCHING TEXT** 17 WORDS

ø"±, fl~œ«À?-, ±ÀÓ ø"Øøç-, ±- - 'Ú...À?-,
 , ~Ó«ÀÚ-, -Z±-, ±-Ú-, Ì", °-...øMê-, ±±øÊfl-
 %-±ø"±-Ú±ø-, ±±øÊfl-, •ÚÀfl«- -, ø"

SA Plagiarism-1.pdf (D112539035)

332/461 **SUBMITTED TEXT** 14 WORDS **22% MATCHING TEXT** 14 WORDS

ı, ø-ı̄ ı̄, øø"Àfl- 'Ú≈À√ðøı̄, Ì±ı̄, Î-ø-Ú±?±Ú ø", ±À-ı̄
 ø%-ø"éÓ- fl-À-ı̄, Ú > ø-ZÓ-œ", √ðøfl-±ı̄,
 ø-ı̄ ı̄, øø"Àfl- , -ı̄, é-ı̄fl-±ı̄, œ Î-ø-Ú±?±Ú ø", ±À-ı̄
 ø%-ı̄

SA Plagiarism-1.pdf (D112539035)

333/461 **SUBMITTED TEXT** 16 WORDS **26% MATCHING TEXT** 16 WORDS

fl-±À-ı̄, ı̄, ø-ı̄ ı̄, øø" fl-±ÀÊ-ı̄, -Úø-ı̄, À-ı̄ (Work
 environment), •Úøfl«-Ó-ı̄, À" ±À?-, , -ı̄, é-ı̄fl-±ı̄, œ
 Î-ø-Ú±?±Ú -ı̄ ± ± ±ö...-Î-ø-Ú±?±Ú ø", ±À-ı̄ .ı̄... fl-ı̄, ±
 "°, "±Ê«-

fl-À-ı̄, Ú ÊÚÓ-±ı̄, Î-ø-Ú-ı̄, øø" Ú± %-ı̄± ±ÀÓ-°
 øø" ø-ı̄X 'ı̄ı̄ö±", ±ı̄, > ±À-±ÀÚ±ı̄, œ%-øÚ± fl-ı̄, À"
 -ı̄, -ı̄, Ó-ı̄, Î-ø-Ú-ı̄, øø" -ı̄ ı̄«ı̄ fl-ı̄, ±", °
 Ê±

W <http://yojana.gov.in/Sept-16-PDF.pdf>

334/461 **SUBMITTED TEXT** 6 WORDS **58% MATCHING TEXT** 6 WORDS

fl-À-ı̄, ÀÀ√Ú. fl~œ«À?-, fl-±ÀÊ-ı̄, œé-ÀS ±"ø
 ø-ı̄ ı̄, øø" -ı̄, √

fl-À-ı̄, '±~ı̄, ± œÚÈ->", ±fl«-ı̄ .Àı̄~ Ó≈-ø"° ±~±À?-,
 fl-±ÀÊ-ı̄, œé-ÀS ?-, fl-±ø-ı̄, %-ı̄±ø"±-Ú-ı̄,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

335/461 **SUBMITTED TEXT** 28 WORDS **19% MATCHING TEXT** 28 WORDS

À√ðøı̄, Ì±ı̄, Î-ø-Ú±?±Ú ø", ±À-ı̄ .ı̄... fl-ı̄, ± ±", Ú±°
 Ó-ı̄, ~ÀÓ-ı̄ , cøøÜ-ı̄, fl-±ı̄, Ìøø" ?-ı̄, fl-ı̄, À"ø
 Ó-ı̄, ~ÀÒ... , cøøÜ '±Ú± ±", Ú± -ı̄ ± Ó-ı̄, ±À?-,
 'Ú≈√ðø±øı̄ fl-ı̄, ± ±", Ú±° øÓ-øÚ ±fl-øÈ-
 Ó-ı̄ø" fl-ı̄, ± ±Ö...À", -ı̄,

À" œ-ı̄, Ú-ı̄, fl-ı̄, ±"øÓ...±ø? -Úø-ı̄, À-ı̄ ı̄±
 œ?"°, ±"°, -Úø-ı̄, ı̄, fl-ı̄... ± Ìøø" ı̄, Ó-ı̄, ±À?-,
 fl-±Î-øÀkø" -ı̄, -ı̄, ı̄... ı̄ı̄ö± fl-ı̄, ±", ° √ðøfl-Àä-ı̄,
 ±"øø?fl-øÈ-ı̄, ±ı̄, À%-ı̄, 50"

W <http://yojana.gov.in/Sept-16-PDF.pdf>

346/461	SUBMITTED TEXT	17 WORDS	26% MATCHING TEXT	17 WORDS
<p>1, -U±-r, ¶Uø-r, fl-r, •UÀfl«-r-r, ø^-øMÀÓ-r. ÀÍ-~ >ÀÍ-rº CEÚÓ-r±-r, ø-r%-r-é-ríÓ-r±, Ó-rÓ-r±, 'ø-r%-r' Ó-r±, ^n¶Ó-r ø, X±øL± çø" Àì-r, é-r' Ó-r± "øÓ-r...±ø? > 'U±~±~œÀ?-r, ø-r</p>		<p>1, Ó-r±-r, ~±±-r≈ÀÊ, "... fl-r-r, ±-r, √öøÀ", ±ÊÚ CEÚ"ºº ·^«-Ó-r, ì> 'r±øø&lt;Ó-r ·^«-r-U±Ó-r, -Sê±øL± ø-r-¶À", > ø, X±øL± çø" Àì-r, é-r' Ó-r± √öø±U fl-À-r, ÀÀ√ ø</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

347/461	SUBMITTED TEXT	51 WORDS	13% MATCHING TEXT	51 WORDS
<p>Ú... , ? , ...À?-r, øÚÀ?«' CE? , -Uø-r, %-r±~Ú± fl-À-r, , øÚ , Laì fl-À-r, -U-r, ±~' « CE? , , -fl-ÀÊ- Ó-r±À?-r, -U±À' ?"±Í-r± , > -Uø-r, S±Ó-r±-r, ^"ø fl-r± -U±~Ú fl-À-r, ° 'Ó«±» ±"ø &Àì-r, ÊÚ... "ø CEÚÓ-r± -UÀ-r, -r, -Z±-r, ± øÚÀ?«ø"Ó-r " , Ú±, -Uø-r, %-r±ø"Ó-r " , Ú± > øÚ , øLaÓ-r " , Ú±º 'U... ^-r±À-r -r ± ± , CE , -r %-r±ø-r, øSfl- &Àì-r, fl-r±-r, Àì ±fl-ÊÚ , ? , ... ?À -r, 'U... ±Ú... , ?À , ...-r, ~ÀÒ... CEÒÀfl-r> '± ±±± ±-r-~ "«±?±-r, ø? fl-r</p>		<p>Ú±À~¶-r, ±±> , ± -U-r, ±-r, , -¶ö±Ú fl-À-r, ° -r... øMêø-À À~¶-r, øÚÀÊ- , Àe, '±À' -U±À' -r, ~±Ú±~¶ÊÀÚ-r, Àe, ±"ø -U'øÓ-rœ> Ó-r±-r, -Uø-r, À-r' -r-U±ø-r, -U±øù' «fl-Ó-r±-r, Àe ±-r- , À-r«±-Uø-r, CE, "ø~±Ú' ±R±, ø" øÚ' ±~±À?-r, , ±-r, , øøÚfl-Ó«±, Ó-r±-r, Àe> ±-r±À-r"ø ÚÓ~r-U fl-À-r, , •Ufl«-r-ÀÍ-~ >ÀÍ-º fl-r±Ú> '±À?À ÚÊ-r, CE?> , ± " , øÚ ±~Ú , •U?, "À" -r, -r...-r, ±ø , fl-r ,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

348/461	SUBMITTED TEXT	29 WORDS	18% MATCHING TEXT	29 WORDS
<p>1, fl-À-r, ° fl-r±-r, ì?À~ -r, , ? , ... ø , ±À-r ±fl-ÊÚ fl~œ«-r, '±%-r-r, ì' Ó-rÊ-r± Ú± -r...-r¶ö±-r-Ufl-À?-r, -Z±-r, ± øÚ , øLaÓ-r " , Ó-r±-r, CE%-À' , CE-r œ øÚ , øLaÓ-r " , < ?À -r, ø" øÚ CEÚÓ-r-Q?±U fl-À-r, Ó±Àfl-rÚ Ó"-r±-r, > -U-r, ° fl-rœ«À?-r, , øÍ-fl-r~±</p>		<p>1, fl-r...-r, ± -r± -Uø-r, -r±ø-r, fl-r CE±Ó-r±±~±À-r, fl-r±Ê fl-À-r, Úº -r±øÍ-r~ -r, fl-r±Ê -r± ø" q -Uø-r, %-r " «±-r, CE%-À' , > CE-rø' &èQ ø?ÀÓ-r "À-r ø" fl-r ø , ±À-r 'Ó«ÚœøÓ-rÀÓ-r Ó-r±À?-r, 'r?±ÀÚ-r, > -U-r, ° ±-r±À-r"ø ±fl-r</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

349/461	SUBMITTED TEXT	29 WORDS	20% MATCHING TEXT	29 WORDS
<p>œ«À?-r, fl-r~«?é-Ó-r±-r, 60 'Ó-r±-~' ø? -r... -r¶ö±~" fl-r fl-r±ÀÊ-r, > -U-r, øÚ ^-r-r, fl-À-r, Ó-r±~À' -r±fl-rœ 40 'Ó-r±-~' øÚ ^-r-r, fl-À-r, CEÚÓ-r-ÀQ-r, > -U-r, ° , ≈Ó-r-r, ±-r -Uø-r, À' À~¶ -r ± ± , CE' CEÚÓ-r-Q " -r...-r¶ö±-r-U±±-r, ±fl-røÊ-r "±øÓ-r , ±-r, '±-r, , ± "±À' ... fl-rœ«À?-r, -r</p>		<p>CE?> , ± " , ° 2011-12 , ±À' -r, '±øÓ«fl-r ÚœøÓ-r-ÀÓ-r ø-r, Ê±^"« -r...±-fl-r CE, ±~¶± fl-À-r, CE? , 'Ó-r-r-U-r, ±fl-røÊ-r, ≈À?-r, "±À-r, -r, Í-ø-U-r, "øÚ ^-r-r, fl-À-r, øÚ , LaÀì-r, fl-r±Êfl-r~« %-r-À-rº ±"ø "±-r, øÊ-r -Uø-r, ø%-Ó-r CE-r, À-rU± "±-r, ø" À, À-rº CE-r, À-rU± CE-r, Ê-r "ø -r, -U±-r, À%-Ê CE-r ,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

350/461	SUBMITTED TEXT	12 WORDS	43% MATCHING TEXT	12 WORDS
<p>À-r -r...øMê CE^ -r±À-r ø¶ö-r, fl-À-r, -r ± øÚÀ?«' CE? , ? ^> CE , ^-r±À-r '±%-r-r, ì fl-À-r, ,</p>		<p>À-r '±~±À?-r, CE?À' -r, 'øÒfl-r±-~' ~ø" ± ± -r, ±? ±ø-r, ^... , œ±-r , øÚÀ%-r -r, -r, fl-À-r,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

351/461	SUBMITTED TEXT	45 WORDS	12% MATCHING TEXT	45 WORDS
<p>À-ri, eif Î-ð-ÙÀ-ri, ri, -, ±±øøøø-Àù≠-Π fl-ri, À` CE`, ri ø-ri Π, -Ù±>, ± ±, CE, øøøø Àfl-ri fl-øSÓ-ri fl-À-ri, ri ± ±, CE, CEÚÓ-Q ~ ? -Ó-ri fl-ri ÀÈ-ri, CE-ri ÀS øÚÀ?« Ù±, -ÙÓøÚÀ?« > ?`œ`, ?, ...À?-ri, Î-ð-Ù-ri, √øð^ -ri -ri ø-ri ø-ri Π±-ri, fl-ri ±-ri, œ ±`Ù ± fl-ri √øðøSè, ± ±-ri, -Z±-ri, ±-ri...øMè > ?À`-ri, ~ÀÒ... ±`Ù ± fl-ri, •Ùfl-ri ¶ö±-ri ÙøÓ-ri, ± Î-ð^ -ri, ri, "ð Î-ðÀV ... -ri, ri, fl-À-ri, >, ±</p>		<p>À-ri, `œÀ`Π « ±ÀÀ√ ø-ri, È±^ «-ri...±-fl-ri `Ù-ri "øø`-ri, ± ø-ri, È±^ «-ri...±-fl-ri "ð -ri ±øøÈ...fl-ri -ri...±-fl-ri øøøø-ri, ±-ri Ó-ri œ, fl-ri ± «fl-ri ±-ri ÙøÚ, La fl-ri À-ri, e -ri ±øøÈ...fl-ri -ri...±-fl-ri øøøø CE` -ri Ùøøø, ±`Ù `Ó« ±`Ù ±Ó-ri ø`À, À-ri, - Çø" fl-ri À-ri, Ó-ri ±-ri, ± fl-ri È-ri ±`Ù -ri fl-ri, ±`-ri ±-ri CE` Ù ø-ri, È±^ «-ri...±-À fl-ri, ri, -`ø`À, À-ri È±-ri, ±±ÀÓ-ri, ri, CEÓ-ri `Ù"ð, -`œÓ-ri ±`Ù ±ÚÀÓ-ri, ri, Î-ð-ri Ù-ri, fl-ri œ "±À-ri, ri, ≈?</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

352/461	SUBMITTED TEXT	34 WORDS	18% MATCHING TEXT	34 WORDS
<p>fl-À-ri, Ó-ri ±Ù Ó-ri ±-ri, ± ¶±±^ -ri ø-ri fl-ri ^ -ri À-ri "ð Ó-ri ±À? -ri, ~ÀÒ... CE` ±...Ó-ri ~-ri...øMè-ri, Î-ð-Ù-ri, ø-ri ø-ri ±-ri ß^ -ri ±À-ri øÚ «-ri, ri, fl-ri, ÀÓ-ri qè fl-ri À-ri, > Ó-ri ±-ri, '±À?' > øÚÀ?« ø-ZÓ±`œÙ^ -ri À-ri CE` ÀÚ %ø-À` e ?` Ó±À fl-ri -ri À` "ð ? À`-ri, CEÚÓ-ri ± Ó±À fl-ri ±-ri -ri ?À`-ri, ri, ?, ...-ri, ± < CEÚÓ-ri ±-ri, 'Ù±-ri ±`œ`-ri, e ±-ri ±-ri, ri, ?`</p>		<p>fl-À-ri, CE?`, 'Ó-ri -ri Ù-ri, ri, ± fl-ri øÈ-ri, ≈À? -ri, ri, ±À-ri, ri, ri, Î-ð-ri Ù-ri, ri, "ð øÚ «-ri, ri, fl-ri À-ri, øÚ, LaÀ-ri, fl-ri ±È fl-ri ~` %ø-ri À-ri e ±`ð " ±-ri, øÈ-ri -ri Ù-ri ø-ri, ø%ø-ri Ó-ri CE-ri, À-ri Ù± " ±-ri, ø`À, À-ri e CE-ri, À-ri Ù± CE-ri, È-ri ~`ø-ri, -ri Ù±-ri, À%ø-ri È CE-ri, È-ri -ri ±-ri -ri Ù±-ri -ri Sè, ri, ±À-ri, ri, ri, -</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

353/461	SUBMITTED TEXT	7 WORDS	68% MATCHING TEXT	7 WORDS
<p>ri, > -ri Ù-ri, øÚ^ «-ri, ri, fl-ri À-ri, e ±-ri ±-ri, ri, 'ÀÚÀ fl-ri ~ÀÚ fl-ri À-ri, ri, > -ri Ù-ri, øÚ^ «-ri, ri, fl-ri À-ri, Ù± e -ri -ri, -ri, ±`±À? -ri, ri</p>		<p>ri, > -ri Ù-ri, øÚ^ «-ri, ri, fl-ri À-ri, Ù± e -ri -ri, -ri, ±`±À? -ri, ri</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

354/461	SUBMITTED TEXT	40 WORDS	20% MATCHING TEXT	40 WORDS
<p>ø ~`ñ (1) ?À`-ri, ri, ?, ...À? -ri, CE fl-ri ±Ù CE fl-ri fœ, ri, ri... øMèÀQ-ri, ø^ -ri ≈±œ fl-ri, ri, e (2) CEÚÓ-ri ±-ri 'ri' ... "ð ?À`-ri, ri, ?, ...À? -ri, -ri Z±-ri, ± ~ÀÚ±ÙœÓ-ri "À-ri e (3) < -ri...øMè 'Ó«±» CEÚÓ-ri ?`À fl-ri øÚø?«øÙ` Àé-ri...-ri, ø?À fl-ri -ri Ùøøø, %ø-ri ±ø`Ó-ri fl-ri, À-ri e (4) CEÚÓ-ri ±-ri, 'ri' ... "ð ? ~À fl-ri -ri Ùøøø, %ø-ri ±`Ù± fl-ri, ri, ±-ri, CE ±-ri...Ó-ri ± Ó± fl-ri À-ri e (5) CEÚÓ-ri ±-ri 'ri' ... "ð fl-ri À`, fl-ri øÈ-ri ø-ri À` Π &À-ri, 'øø fl-ri ±-ri, œ`À-</p>		<p>ø-ri À` Π^ -ri ±À-ri `é-ri... fl-ri, ri, ± ±, ri, ±Ù`ø` ±-ri, ± 'ÀÓ«-ri, øøøÚ`À, ri, ±øøø -ri ±øøø -ri, ≈À-ri, øÍÀ fl-ri -ri ± '±', ±-ri, fl-ri ±È fl-ri À-ri, Ù`Ó-ri ±øøø -ri Ù± -ri Ù±øøøø, ø`À fl-ri -ri Ù±øøøø, ±øøøøø, fl-ri -ri...-ri, ± -ri ± -ri Ùøøøøø, ±øøøøø, fl-ri CE±Ó±± ±À-ri, fl-ri ±È fl-ri À-ri, Ù e -ri øøøø -ri, fl-ri ±È -ri ø`ø` q -ri Ùøøøøø, %ø-ri ±-ri, CE%ø-ri À` ></p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

359/461	SUBMITTED TEXT	9 WORDS	55% MATCHING TEXT	9 WORDS
<p>fl-ri, AÓ-ri Ú±À-ri, Ú±° ±-ri, fl± «, •Ú±?ÀÚ-ri, CEé-ÀS ?À-ri, ±~ÀÚ CEfl±Ú</p>		<p>fl-ri, AÓ-ri Ú±À-ri, Ú±° ?±ø-ri, ^... ', ~ÀÓ«-ri, fl-øÈ-ri, +-ÚÀ^ -ri? ø, X±ôL√ çð À-ri, CEé-ÀS ±À-ri, CEfl±Ú ^-ri</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

360/461	SUBMITTED TEXT	32 WORDS	17% MATCHING TEXT	32 WORDS
<p>i ΠÀ°, ri, >-Ú-ri, øÚ^ «-ri, fl-À-ri, ° ±À-ri, ~ÀÒ... 'Ú... Ó-ri ø-ri Π°, ~ fl±ÀÈ-ri, -Úø-ri, À-ri ° fl±ÀÈ-ri, -Úø-ri, À-ri fl~œ«À-ri, -ÚÀ√μ Ó-ri "À" Ó-ri ±-ri, ± Ó-ri À-ri, Δ?ø fl-ri > ±Úø, fl-ri √øðÀ%-©Ú±Àfl-ri <fl-ri...-ri> fl-À-ri, ?~œ°, fl±ÀÈ √øðÀ°, ±-ri fl-ri, ÀÓ-ri Ú±À-ri, ° øfl-c fl±ÀÈ-ri, -Úø-ri, À-ri Ó-ri À-ri, ~</p>		<p>i, À%-ri, 100 'Ó-ri -ri "ø CEfl-f-ri "Ú fl-À-ri, ° 2014-15, ±À [31.12.2014 Ó-ri ø-ri, ±-Ú «ôL√] ±"ø √øðfl-Àä-ri, '±>Ó-ri, 98.15 é-ri CE~À, Àfl-ri -Úøø@Ú > ¶±¶ö... -Úø-ri, À-ri Π-ri ± CE±±ÀÚ± "À, ÀÀ√ ±-ri- 0.42 é-ri CE~À, Àfl-ri -riøM √øðø é-ri CE?°, ± "À, ÀÀ√ ±"ø √øðfl-Àä-ri, ±Ú-ri... fl±ø"Úœ-ri, fl-øÈ-ri, Í-ri À~± ±±ÀÚ fl-ri, ± CE~ÀÓ-ri Ú±À-ri, ° ± fl±ø"Úœ ± ±À-ri, ±-ri, ±ÀÈ...-ri, "ø ~ ± ?± CEÈ ±-ri, "ø-ø -ri ±È±À-ri, -ri</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

361/461	SUBMITTED TEXT	8 WORDS	61% MATCHING TEXT	8 WORDS
<p>Úø-ri, À-ri, 'ø@Ü fl-ri, ±° 122 (3) fl-ri ~œ«À-ri, 'Ú~√øð±øÍ-ri fl-ri, ± (</p>		<p>Úø-ri, À-ri, 'ø@Ü fl-ri, ±° 2013 fl-ri ± À" ±"ø √ øðfl-Àä-ri,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

362/461	SUBMITTED TEXT	13 WORDS	32% MATCHING TEXT	13 WORDS
<p>œ«À-ri, øÚÀÈÀ-ri, ~ÀÒ...), "À ±ø-Ó-ri Ó±fl± ? -ri, fl±-ri, ° -Ú±-ri, ¶Úø-ri, fl-ri CE, "À ±?«... > , "À ±ø-Ó-ri, ~±Ò...À" ?œ°, ,?, ...-ri, ± fl±</p>		<p>CE~À, , -ri ø¶Π-ri, > ø-ri -ri À~ø" ±À-ri, é-ri Ó-ri, Ú ? -ri, fl±-ri, ° Ó-ri ~" > ~±À±ø-ri, ø¶ΠÀ-ri, -ri, ~ø" ± fl-ri œ«, , -ri, fl±À-ri, øÚ ≈Mè ~ø" ±, √øð%-ri, ~±Ò... À-ri, ~ø" ± fl-ri</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

363/461	SUBMITTED TEXT	32 WORDS	15% MATCHING TEXT	32 WORDS
<p>i, ° ±ÀÓ-ri Ó-ri, ± ±¶ö± œ° ~°, Ó-ri, > -ri...-ri ¶ö± fl-À-ri, Ú° fl±-ri, 'Ú~± ~œÀ-ri, fl±ÀÀ√ CEÚÓ-ri -ÚÓ √øð? «fl-ri, ?± «øÚfl-ri > -ri ≈ø", ±À-ri: Ì... "°, ° Ó-ri "ø fl~œ«À-ri, ±¶ö± 'È«ÀÚ CEÚÓ-ri ± 'Ú~± ~œÀ-ri, ~, ... ±ø-ri, ~ ±Ó±Ú fl-À-ri, Ú, √øðÀ°, ±ÈÚ Ó-ri -ri, ± ~"« CE?Ú, Ó-ri À-ri, ~±-ri? ~-À-ri, ±</p>		<p>i, ÀÓ-ri CEø± ~" ± ±-ri, œ-ri, ~°, Ó-ri -ri, fl~œ«fl-ri ÀG-ri, ¶öœfl'-ri øÓ-ri ¶ö-ri, +-Ú ø-ri ÈøÈ-ri, -ri, fl±-ri, Ó-ri -ri Àfl-ri fl±"ø È±-ri, -ri "ø-ø" μ -Ú? fl-ri CE?°, ° 1930, ±À ~-ri, Ó-ri...±çðÀ" -ri, ~, ~, ? «Ú± 'À" CE°, -ri ~-ri fl-ri œ«-ri, ± ø-ri Àé-ri ~ri √øð? «Ú fl-À-ri, Ú, Ó-ri À-ri -ri, 'Ú...Ó-ri ~±øÀ√À" Ú, À-ri, ±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

364/461 SUBMITTED TEXT 15 WORDS **31% MATCHING TEXT** 15 WORDS

1, '±¶ö± 'É«Ú fl-À-í, Ú ±-í- ±"ó '±¶ö±-í, Ù-À" Ó-±-í, ±
 ø-ZÓ±" œÚ -í-À-í Ó-±-À?-í, fl-±-ÀÊ" ÀÚ±øÚÀ-í
 fl-í, ÀÓ-í -Ú±-À-í, ° (6) , ± ±

1?Ú Ê±Ú±ÀÓ-í -Ú±-À-í, ° '±-í-±-í, √ðø±fl'-øÓ-fl-
 ø-í-Ú" «À" -í, , " , ø-í-À" -í fl-í, '±?±" , > fl-í, ÀÓ-
 -Ú±-À-í, °

W <http://yojana.gov.in/Sept-16-PDF.pdf>

365/461 SUBMITTED TEXT 31 WORDS **19% MATCHING TEXT** 31 WORDS

À" -í, > -Ú-í, øÚ" «-í, fl-À-í, ° ±fl-øÈ-í " " œÚÓ-±-í,
 '±%-í-í, í ±-í-ø-ZÓ-œ" , øÈ-í " " -í ¶ö± -í ±
 -Úø-í, ø¶öøÓ-° œÚÓ-±-í, ± > 'Ú±-±" œÀ?-í, " Ó-í" ó
 " ±Ú±" -í > Ó-±-À?-í, '±%-í-í, í fl-±-ÀÚ± ±fl-í, fl-í " " ,
 Ú±° Ó-±" ó œÚÓ-±-À?-í, '±%-í-í, À-í, > -Ú-í, øÚ" «-í,
 fl-À-í, ±fl-í-±fl-Ó-í, ÀÚ-í,

À" «-í, Í-ó-Ú-í, ° fl-±-Ê -í " ÀÓ-í ±±-ÀÚ '±ø" fl-±-í, ±±
 Ú±-í, %-í-± fl-ø-í, '¶ö±¶ö...fl-í, -Úø-í, À-í " ¶ä
 œ-í-Ó-ÀÚ, ± " À-í, ±-ÀÚ± Ó-Ó±" " «±?±-í, , ø¶í± |
 À" -í, fl-Ó± -í ø-À√ Ú±ñ" ± " ±Ú±" -í fl-í fl-±-í, ±±Ú± " ...
 ±-ÀÚÊ±-À-í, -í, SêœÓ-?-±-À, -í ø-í, ÍÓ-í fl-À-í, ° ± ±fl-
 Ó-í, ÀÚ-í,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

366/461 SUBMITTED TEXT 13 WORDS **42% MATCHING TEXT** 13 WORDS

1±-í, ?≈í -í-±-À-í ø-í -í-Mê fl-í-í, ± " À" , À-À√° ±øø" " ñ(1)
 -í...øMê-Ó-í (Personal) > (2) -í...øMê-øÚ-í, À-Úé-í -í ± 'í-í...

1, ©±-í, ^-í-À-í ø-í-í-í'Ó-í fl-í-í, ± " À" , À-À√° ^-í-í, Ó-
 , -í, fl-±-À-í, -í,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

367/461 SUBMITTED TEXT 14 WORDS **42% MATCHING TEXT** 14 WORDS

1- ?À" -í, , ? , ...À?-í, -í, ±, ø-í, øÚÀ?" «' œ?>" ± " " °
 'Ó«±» œÚÓ-±-í -í...øMê-Ó-í , •ÚÀfl«-í, > -Ú-í, øÚ" «-í,
 fl-À-í,

1 ^-í-À" ± ^-í-À-í -í-í-í...í-í" ±-í, fl-í-í, ± " À2Â°í œ , Àöíø•°-í,
 17 øÚ-ÀÊ-í, " ó2-À±-'øÚ2-À±-í, > -Ú-í, øÚ" «-í, fl-À-í,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

368/461 SUBMITTED TEXT 24 WORDS **17% MATCHING TEXT** 24 WORDS

1, +-Ú±" , À-í, -í...í-í± fl-í-í, ÀÓ-í -Ú±-À-í, ° [±]
 ±-í, +-Ú± œÚÓ'-Q ±≈-í 'ä -Úø-í, " ±-À fl-Ó'-í«ÀQ-í,
 ^-í-í, ±-Ú± fl-À-í, ° 'Ó«±» ±-í, ± fl-Ó'-í«ÀQ-í,
 ^-í-í, ±-Ú± fl-í-í, ÀÓ-í -Ú±-À√ fl-À-í, Ú±° [·] ±-í, +-Ú±
 œÚÓ'-ÀQ fl-À-í-±-í, øÚ" , La-í -í-í-í

1, -Ú-í 1, √ðøÀ" -í...±-fl-í " ±-í, Àfl-í Òœ-À-í, Òœ-À-í,
 fl-í ±-ÀÚ± " ÀÓ-í Ó±-Àfl-í ±-í-í ±fl-í, " , fl-í " «Ó-í Ó-±-Àfl-í-
 -í±øÓ-í" ó fl-À-í, œ?>" ± " " ° 2011-12 , ±-À" -í,
 '±øø«fl-í ÚœøÓ-ÀÓ-í ø-í, Ê±" «-í -í...±-fl-í œ, ± -í±
 fl-À-í, œ?>" 'Ó-í-í-Ú-í, ±fl-øÈ-í, ≈-À?-í, " ±-À-í, -í,
 Í-ó-Ú-í, " ó øÚ" «-í, fl-À-í, øÚ" , La-í -í,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

369/461	SUBMITTED TEXT	33 WORDS	15% MATCHING TEXT	33 WORDS
<p>l, ^... , œ ~ ±-ri, øÚÀ%-%-ri, -ri ±, fl-±-ri, œ ~ ø ~ ±- 2005 CE ±ÊÚ± [-Ú-ri«Ó-Ú, ~ ðøµ-ri, ± CE?-ri, ÊÚ... : "øÚ ~ «±} -ri, '±-ri ±, CE ±ÊÚ±] (ii) -ri ±øí-ri ~ ±ø fl-±Ú± -Úø-ri, -ri ±À-ri, ~ ø ~ ±, ?À, ...-ri, Ú±Ä "À-ri, ¶¶]«Ê" ðL√œ çð± ~ 1999 (i) çð±Ä ?±ø-ri, ^... , œ ~ ±-ri, øÚÀ%-%-ri -ri, -ri ±, fl-±-ri, œ ~ ±Ú ~ ±À?-ri, ¶¶- CE-</p>		<p>l, ^... , œ ~ ±-ri, øÚÀ%-%-ri, -ri ±, fl-±-ri, œ ~ ø ~ ±- 2005 CE ±ÊÚ± [-Ú-ri«Ó-Ú, ~ ðøµ-ri, ± CE?-ri, ÊÚ... : "øÚ ~ «±} -ri, '±-ri ±, CE ±ÊÚ±] (ii) -ri ±øí-ri ~ ±ø fl-±Ú± -Úø-ri, -ri ±À-ri, ~ ø ~ ±, ?À, ...-ri, Ú±Ä "À-ri, ¶¶]«Ê" ðL√œ çð± ~ 1999 (i) çð±Ä ?±ø-ri, ^... , œ ~ ±-ri, øÚÀ%-%-ri -ri, -ri ±, fl-±-ri, œ ~ ±Ú ~ ±À?-ri, ¶¶- CE-</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

370/461	SUBMITTED TEXT	28 WORDS	23% MATCHING TEXT	28 WORDS
<p>l, ^... , œ ~ ±-ri, øÚÀ%-%-ri, -ri ±, fl-±-ri, œ ~ ø ~ ±- 2005 CE ±ÊÚ± [-Ú-ri«Ó-Ú, ~ ðøµ-ri, ± CE?-ri, ÊÚ... : "øÚ ~ «±} -ri, '±-ri ±, CE ±ÊÚ±] (ii) -ri ±øí-ri ~ ±ø fl-±Ú± -Úø-ri, -ri ±À-ri, ~ ø ~ ±, ?À, ...-ri, Ú±Ä "À-ri, ¶¶]«Ê" ðL√œ çð± ~ 1999 (i) çð±Ä ?±ø-ri, ^... , œ ~ ±-ri, øÚÀ%-%-ri -ri, -ri ±, fl-±-ri, œ ~ ±Ú ~ ±À?-ri, ¶¶- CE-</p>		<p>l, ^... , œ ~ ±-ri, øÚÀ%-%-ri, -ri ±, fl-±-ri, œ ~ ø ~ ±- 2005 CE ±ÊÚ± [-Ú-ri«Ó-Ú, ~ ðøµ-ri, ± CE?-ri, ÊÚ... : "øÚ ~ «±} -ri, '±-ri ±, CE ±ÊÚ±] (ii) -ri ±øí-ri ~ ±ø fl-±Ú± -Úø-ri, -ri ±À-ri, ~ ø ~ ±, ?À, ...-ri, Ú±Ä "À-ri, ¶¶]«Ê" ðL√œ çð± ~ 1999 (i) çð±Ä ?±ø-ri, ^... , œ ~ ±-ri, øÚÀ%-%-ri -ri, -ri ±, fl-±-ri, œ ~ ±Ú ~ ±À?-ri, ¶¶- CE-</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

371/461	SUBMITTED TEXT	11 WORDS	38% MATCHING TEXT	11 WORDS
<p>Ú ~ ±-ri, ¶¶]«Ê" -ri, ~ ðøÀ ± -ri Ú CE?ø±À, 'Ú ~ ± ~ œÀ?-ri, ø? À, fl-±Ê fl-ø-ri, À, øÚÀÓ-%-ri ±Úø -ri ~ ø ~ ±</p>		<p>Ú ~ ±-ri, ¶¶]«Ê" -ri, ~ ðøÀ ± -ri Ú CE?ø±À, 'Ú ~ ± ~ œÀ?-ri, ø? À, fl-±Ê fl-ø-ri, À, øÚÀÓ-%-ri ±Úø -ri ~ ø ~ ±</p>		
<p>SA Chayanika Borah new PDF.pdf (D111014048)</p>				

372/461	SUBMITTED TEXT	22 WORDS	16% MATCHING TEXT	22 WORDS
<p>À-ri, ^... , œ ~ ±-ri, øÚÀ%-%-ri, -ri ±, fl-±-ri, œ ~ ø ~ ±- 2005 CE ±ÊÚ± [-Ú-ri«Ó-Ú, ~ ðøµ-ri, ± CE?-ri, ÊÚ... : "øÚ ~ «±} -ri, '±-ri ±, CE ±ÊÚ±] (ii) -ri ±øí-ri ~ ±ø fl-±Ú± -Úø-ri, -ri ±À-ri, ~ ø ~ ±, ?À, ...-ri, Ú±Ä "À-ri, ¶¶]«Ê" ðL√œ çð± ~ 1999 (i) çð±Ä ?±ø-ri, ^... , œ ~ ±-ri, øÚÀ%-%-ri -ri, -ri ±, fl-±-ri, œ ~ ±Ú ~ ±À?-ri, ¶¶- CE-</p>		<p>À-ri, ^... , œ ~ ±-ri, øÚÀ%-%-ri, -ri ±, fl-±-ri, œ ~ ø ~ ±- 2005 CE ±ÊÚ± [-Ú-ri«Ó-Ú, ~ ðøµ-ri, ± CE?-ri, ÊÚ... : "øÚ ~ «±} -ri, '±-ri ±, CE ±ÊÚ±] (ii) -ri ±øí-ri ~ ±ø fl-±Ú± -Úø-ri, -ri ±À-ri, ~ ø ~ ±, ?À, ...-ri, Ú±Ä "À-ri, ¶¶]«Ê" ðL√œ çð± ~ 1999 (i) çð±Ä ?±ø-ri, ^... , œ ~ ±-ri, øÚÀ%-%-ri -ri, -ri ±, fl-±-ri, œ ~ ±Ú ~ ±À?-ri, ¶¶- CE-</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

373/461	SUBMITTED TEXT	17 WORDS	30% MATCHING TEXT	17 WORDS
<p>Ó-ri ±À?-ri, ~ ÀÒ... ?±ø, QÀ-ri ±ÀÒ-ri, 'øøÜ ~ , ±-ri -ri Ó-ri ±, ± CE¶¶2Ä±, fl-ri ±ÀÊ CE ± ?±Ú fl-ri -ri, > CEÚÓ-ri ±, ±ÀÒ, "À ±ø-Ó-ri ± fl-ri -ri, ±-ri,</p>		<p>Ó-ri ±ø-ri, À± ø-ri, Ê± ^ «-ri ... ±-ri fl-ri -ri, ^-ri «-ri, -ri, ~ ±-ri, ± -ri, ±ÊÚ Ó-ri ±, CE ~ ± ±ø«fl-ri ÚœøÓ-ø-ri CE-ri fl-ri -ri, ÀÀ√Úø ±-ri -ri ø ~ ä ~ fl-ri "Ó-ri ± fl-ri -ri, ^-ri ø-ri,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

374/461 **SUBMITTED TEXT** 43 WORDS **11% MATCHING TEXT** 43 WORDS

1, ±-1, ≈À° ± CE? , ±-1- ?-1, fl-±-1, "À" Ó-±À?-1, √ððÀ° ±ÉÚœ° , -Ú-1, ±~ « CE? , ° ±0-1, ÀÚ-1, CEÚÓ'-AQ 'Ú≈±~ œ-1, ±-1-1±0 ¶±±0œÚÓ-± CE ±-1 fl-À-1, ° Ó-±-1, ± ±0ÚÀÉ-1, ±"ð, X±ðL\Çð"l fl-À-1, ±-1-1 fl-±É , •Ú±?Ú fl-À-1, ° '0«±» CEÚÓ'-Q '±-1, fl-Ó'-«Q √ððÀ° ±, fl-À-1, Ú± ±-1 'Ú≈±~ œÀ?-1, ±0ÚÀ?» ?±Ú CEÒÀfl-1 ±-1, Ó-1 ±±Àfl-1 ° 'Ú≈±~ œ-1, ± ±0ÚÀÉ-1, ±"ð ~é-1... ±0-1, fl-À-1, > ~é-1...-Ú"1, À1-1, -1...-1¶0± fl-À-1,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

375/461 **SUBMITTED TEXT** 18 WORDS **21% MATCHING TEXT** 18 WORDS

1, 1-1-1-1, ±0Ú"«-1, 'œ"Ó-± ° ±, -1±, ° [1] ±0-1, ÀÚ-1, CEÚÓ'-Q fl~œ«À?-1, CE ±...Ó-±-1, 1-1-1-1, '±¶0± √ððfl-± fl-À-1, ° ±-1, Ú-À" Ó-±À?-1, ~À0... 'Ú≈À√ðð-1, 1±-1, , '±0

W <http://yojana.gov.in/Sept-16-PDF.pdf>

376/461 **SUBMITTED TEXT** 20 WORDS **28% MATCHING TEXT** 20 WORDS

1, fl~œ«À?-1, , c0Ü fl-1, ÀÓ-1 -1±À-1, Ú±° CE° , 1 fl~œ« CEÚÓ-±-1, 1-1-1-1, ±0Ú"«-1, fl-1, ÀÓ-1 ^±-1-1±À, Ó-±-1, ± ±0-1, ÀÚ-1, CEÚÓ'-Q -1±À√µ fl-À-1, Ú±° [1] fl~œ«À?-1,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

377/461 **SUBMITTED TEXT** 8 WORDS **66% MATCHING TEXT** 8 WORDS

1, >-1-1, ±0Ú"«-1, fl-À-1, Ó-1-1» 'ÀÚfl-1-À-1 ¶fl-1 CEÚÓ-±À?-1, '±%1-1,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

378/461 **SUBMITTED TEXT** 26 WORDS **15% MATCHING TEXT** 26 WORDS

Ú° ≈Mê-1, ±À0Ú0-1, ±0%1-1±Ú ±-1-1'±-1?...±À° , 1, '0...±-1Úfl-1 CE-1, Ú0, , ±"ðfl-±É« (Rensis Likert) > Ó-±-1, , "À" ±-1œ-1-1-1 ¶fl-1, ± CEÚÓ'-AQ-1, '± %1-1, À1-1, >-1-1, √ðð±, ±0-1? fl-1 0-1, -1-1-1 ± %1-1±0À° , ±À√À° Ú° 1-1, -1...fl-1 CEÚÓ'-AQ-1, '±%1-1, 1 ±0-1Àù± ¶fl-1-1, Ó-±-1, ±

W <http://yojana.gov.in/Sept-16-PDF.pdf>

379/461	SUBMITTED TEXT	35 WORDS	19% MATCHING TEXT	35 WORDS
<p>fl-À-ri, Ú±º Ó-±-ri, ± øÚÀÊ-ri, ±"ø, X±òL√ çø"ì fl-À-ri, ±-ri- ^-°, Ç?ø±À°, -ri ±-ri-Ú±-ri, ¶@±À-ri, -ri, Ç ± ^-ri Ç? ø±À°, fl-~œ«À?ri, fl-±Ê fl-ri, ÀÓ-ri ±Ò... fl-À-ri, ° (2) Ó-Lañ2 -ri ± Í-ò?±-ri, fl-Ó-ri«Q-ri±?œ ÇÉÚÓ'-Q (Benevolent authoritative) : ±Ò-ri, ÀÚ-ri, ÇÉÚÓ'-Q 'Ú±~±~œÀ?ri, ø-riù ±, fl-À-ri, Ú, Ó-ri±À?ri, >-ri-Ú-ri, øÚ ^«-ri, fl-À-ri,</p>		<p>fl-À-ri, Ú 'Ò-ri± ø-riÚ± -riÚ±ø-ri, ø~Àfl-ri-riÚ± ø-ri, -ri±ø-ri, fl-ri-ri...-ri, ±-ri±-ri-Ú±ø-ri, -ri±ø-ri, fl-ri Ç±Ó-ri±±~±À-ri, Ê fl-À-ri, Úº-ri±øÍ-ri, fl-ri±Ê -ri± ø'q -riÚ±ø-ri, %-ri«±-ri, Ç%-riÀ°, > Ç-riø' øèQ ø?ÀÓ-ri "À-ri ø~fl-ri ø", ±À-ri 'Ò«ÚœøÓ-riÀÓ-ri Ó-ri±À?ri, '-ri?±ÀÚ-ri, >-ri-Ú-ri, ° ± ^-ri±À-ri"ø ±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

380/461	SUBMITTED TEXT	11 WORDS	50% MATCHING TEXT	11 WORDS
<p>À-ri Ç~ÀÚ %-ri ± ~", Ó-ri±' ± ± fl-À-ri, ° ø, X±òL√ çø"Àì-ri, Çé-riÀS fl-~œ«À?ri, -ri</p>		<p>À?ri, øÚ', Laì é-ri Ó-ri± fl-ri±À°, ~ ±-ri- ø, X±òL√ ÇÉÚ-ri±-ri, Çé-riÀS Ó-ri±À?ri, ,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

381/461	SUBMITTED TEXT	25 WORDS	21% MATCHING TEXT	25 WORDS
<p>ì, ø-riù ±, fl-À-ri, Ó-ri±À?ri, >-ri-Ú-ri, øÚ ^«-ri, fl-À-ri, ±-ri- Ó-ri±À?ri, ±±ÀÒ '± ±-ri-Ú-ri±À ±%-ri-Ú± fl-À-ri, "ø 128 ø, X±òL√ çø"ì fl-À-ri, ° ±Ò-ri, ÀÚ-ri, ÇÉÚÓ'-Q ?À-ri, ~"ø¶¶, ?, ...À?ri, ±±ÀÒ, -À ± -ri, é-ri± fl-À-ri, ° ±</p>		<p>ì±ø-ri, fl-ri-ri...-ri, ±-ri±-ri-Ú±ø-ri, -ri±ø-ri, fl-ri Ç±Ó-ri±±~±À-ri, fl-ri±Ê fl-À-ri, Úºì, ø' 'Ú±, ±À-ri, 20-35 -riÀ√-ri, -ri, , œ ~ø" ±À?ri, ~ÀÒ... , À-ri«±2%-ri fl-ri ~øÚ' ≈øMè-ri, "±-ri, ~é-ri... fl-ri-ri, ± ±", °'</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

382/461	SUBMITTED TEXT	23 WORDS	19% MATCHING TEXT	23 WORDS
<p>ø", ±À-ri ø~À ø~À fl-ri±Ê fl-À-ri, ° ±"øfl-ri±Ê«-ri>Ó"-ri±-ri, ~"À ±-riœ-ri, ±~ÀÚ fl-À-ri, Ú Ç± ±"øÒ-ri, ÀÚ-ri, ÇÉÚÓ'-Q , -riÀ%-riÀ°, Ç-ri œ, ±Ú-ri... 'Ê«Ú fl-À-ri, ° -ri'... -ri±ò¶¶-riÀé-riÀS Ó"-ri±À?ri, ±"ø?±-riœ -riÚ±≈-ri, ±-ri-Ú±≈-ri</p>		<p>ø"~±", '=À-ri, -ri, ±Ê...ø-ri, ÊÚ... ø-riÀ-ri"¶ À√±Àì-ri, , ≈À ±-ri, ±±± "À", ÀÀ√º Ó-ri±-ri, ± øÚø?«@Ü fl-ri±-ri, ì Ç?ø±À°, fl-ri, "±-ri, fl-ri ±ÀÚ±-ri, '±À-ri?Ú Ê±Ú±ÀÓ-ri-riÚ±À-ri, ° ±-ri±-ri, √øø±fl'-riø-ri fl-ri ø-ri-ri-Ú "À", -ri, ~", ø</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

383/461	SUBMITTED TEXT	12 WORDS	31% MATCHING TEXT	12 WORDS
<p>ì, 'ø-ri-ri, ±~ Ó-M3øÊ-ri-ri, √øø-riÓ«-riÚ fl-À-ri, Úº Ó-ri±-ri, ± ÇÉÚÓ'-QÀfl-ri ±fl-riøÊ-ri-ri ø-ri-ri, ± Δ' œ ø", ±À-ri .ì... fl-À-ri,</p>		<p>ì±ø-ri, fl-ri Ç±Ó-ri±±~±À-ri, fl-ri±Ê fl-À-ri, Úº-ri±øÍ-ri, fl-ri±Ê -ri± ø'q -riÚ±ø-ri, %-ri«±-ri, Ç%-riÀ°, > Ç-riø' øèQ ø?ÀÓ-ri "À-ri ø fl-ri ø", ±À-ri'</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

399/461	SUBMITTED TEXT	13 WORDS	30% MATCHING TEXT	13 WORDS
<p>1...-ö±-Ûfl-À?-, √ðð é-À- -, fl-øÈ- "±øÓ-, ±-, ø", ±À- ...- +Ó- "À", ±, ÀÀ√º Ó-À- Ó-±À?-, "±" ð Ó-ÀM3 È "±</p>		<p>1, -, ± À, -, ø-èÀX 'ø- ≈MèÀ?-, '±ø-ÛÀ- -, ø- ±, øÈ- ±±, À- «±2%- ±?± ÀÓ- ø- %-±- , ±ØœÚ -, À, ÀÀ√º ø "±À?-, é- Ó-±, ÀÛ-, ÈÚ... È±Ó-œ,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

400/461	SUBMITTED TEXT	47 WORDS	11% MATCHING TEXT	47 WORDS
<p>1, Î-ð-Û-, È, -, À- ± ±ø-ø-îß ·À- ±±ø- ?f %-±ø À, øÀ√À Û, Ó-±- , ± È?ø±À, øÀ√À Û È ÈÚÓ-ÀQ-, Ò-, Èfl- ± ±S ÈÚÓ-±- , fl-Ó-«Q - ± ±%- , À- , > -Û-, "ð øÚ «- , fl-À-, Û±º -Ûø-, ø¶öøÓ- ÈÚÓ-ÀQ-, Ò-, ·À- Ó-±-ÀÓ- "ÀÓØÛ, ± ±... fl-À-,º -Ûø-, ø¶öøÓ-øÚ «- , ÈÚÓ-ÀQ 'Û± ± œ ± fl ± œ«? fl-±ÀÈ-, Èé-ÀS Ó-±À?-, , , ...± > fl-±ÀÈ-, -Ûø-, À- "±" ð øÓ-ÛøÈ- ø- ±À, -, > -Û-, ø-À- ± èQ √ðð?±Û fl-À-,</p>		<p>1, Î-ð-Û-, "ð øÚ «- , fl-À-, øÚ, LaÀ- , fl-±Èfl- « %- À- º ±" ð ±- , øÈ- -Ûø-, ø%-Ó- È-, À-Û± ±- , ø"À, À- º 46 È, Àð ø-¶-, ±, øÚ ?± ¶È-œøÓ- , "±- , øÈ-Àfl-º 1991, ±À "±Ø«ÛœøÓ-fl-, -¶±- , fl- «, "ø%- ±ÀÓ- ÈÚ-±- , -Û-, √ððÒÀ- ...±-fl- "±- , Àfl- ØœÀ-, ØœÀ-, fl- ±ÀÛ± "ÀÓ- Ø±Àfl- ±- ±fl-, ±, fl- «Ó- Ó-±Àfl- ±øÓ- "ð fl-À-, È?> ± "º,º 2011-12, ±À -, '±øØfl- ÛœøÓ-ÀÓ- ø-, È± «- ...±-fl È, ± ± ± fl-À-, È?, 'Ó- -Û-, ±fl-øÈ- , ±À?-, "±À-, -, Î-ð-Û-, "ð øÚ «- , fl-À-,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

401/461	SUBMITTED TEXT	19 WORDS	26% MATCHING TEXT	19 WORDS
<p>ø - ...øMèÀQ-, 'øØfl-±- , œ ±- , - ...øMèÀQ-, "±" ð √ððøÓ- ±- Ó-±- , Èíú-Ó- √ððøÓ- ±- ø"À, À- ø%-ø"éÓ- fl- , ± "º, øfl-À√≈ øfl-À√≈ ·À- ±fl- Ó-±À?-, ·À- ±±- , ±</p>		<p>ø? ±±È±- , ?- , "±" ð, œ ±- , ±- "ðÀ- , Ø±Àfl-, Ó-± "À - ...Ø«Ó-± ø"À, À- Ò- , ± "À- º ±" ð - ...Ø«Ó-±- , fl-±- , , Ó-±- , ?±>, ±" ð ±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

402/461	SUBMITTED TEXT	21 WORDS	24% MATCHING TEXT	21 WORDS
<p>1, > -Û-, øÚ «- , fl-À-, Ó-±- » 'ÀÛfl- ·À- ±fl- ÈÚÓ-±À?-, ±%- , øfl- ±- À- ÈÚÓ-ÀQ-, Ò-, Àfl- √ðð ±- ø-Ó- fl-À-, È, , ·ÛÀfl«- ·À- ± ± fl-À-, Ó-± Ó-±-À- Ò-, ±- , È%-øÛ± fl-À-,</p>		<p>1, > -Û-, øÚ «- , fl-À-, Δ- ±... È?± ± ±,º "À- , Ø±fl-± È"À, À?-, '¶ö±, Ç±À- Ø±fl-± È"À, À?-, Ó-±- ±, øfl-À√≈È-± ±- ±º È ±È-± ≈øÈ- ±- À- ÈÀ√À"À?-, Ó-±- ±, , Èé-ÀS "ð È"À, À?-,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

407/461 **SUBMITTED TEXT** 33 WORDS **14% MATCHING TEXT** 33 WORDS

À- , ~ # # ? ... Ç ð Ì fl-À- , - Û ± fl- ¶ ö œ # ? ...
 - Û Ø- , - Û ± À fl- , fl- ± Ê fl-À- , " ð Ó- ... ± Ø ? ° Æ - Æ fl- ± Û
 ± fl- Ø È- ' e- √ ð Ø Ó- ... e " Ø ? Ó- ± , fl- ± Ê ð Ì fl- ^ ± À-
 fl- , À Ó- Û ± - Û ± À- , Ó- ± " À " Æ ? À " - , fl- " « ? é- Ó- ±
 " ð ± , - Û ± " , ° ± ± ± , ' À Û fl- , " , Æ " Û " + » Ø- Û G fl- ± Ê
 - ï g fl-À- , Ø ? À " ~ ± Û- - , œ-

À- √ ð Ø ± Ì fl-À- , Æ " : " ¶ ö ± œ - , Û ± Û ± , fl- ~ fl- ± Ê
 fl- , ± , - Û- , - Û ± Ø- , ± ± Ø- , fl- ± Û ± Ò- - Û ± Ò- - Ó- ±
 - ± % ± À- Û- , fl- ± , À Ì Ì- ð- Û ± Ê « À Û- , Ó- ± Ø- À ?
 " Ø " ± ± , ± ± ± " ð À- , - Û Ø- , Ì " fl- , À Ó- " ± Û ° ± , À- ,
 , Ø • Û Ø- Ó- [Æ " fl- - Û Ø- , Ø % - Ø Ó- . Æ " fl- - Û Ò " - Ì
 Ê " , œ , ± g œ - ± ? œ , Û ± , œ - ± ? œ ,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

408/461 **SUBMITTED TEXT** 43 WORDS **12% MATCHING TEXT** 43 WORDS

Ï ± , ~ À ± , fl- ± À À √ Ø Û À " , ' ± , ~ # Æ , " ð ± ± ± ,
 Ç ð Ì fl-À- , ? " ± Ó- ± ± ± , % ± ± ± Û fl-À- , " ± " ± Ò-
 fl- , Ì fl-À- , - Û ± fl- ¶ ö Ø Æ , Ø Ø - Û Ø- , - Û ± fl- fl-À- ,
 ± ± ? ... , - , œ À- , - Û ± Ø Ò Û- , Ê Û ... Ø- Ø- Ì- Ì- Ì-
 Æ fl- ± À " Ì - Û ± Ì ± " , ° ± " ð ' e- √ ð Ø Ó- ... À- , Æ " Æ fl- ± Û
 ± fl- Ø È- " Ø ? Ó- ± , fl- ± Ê , Ø Ì fl- ^ ± À- Û ± fl-À- ,
 Ó- ± " À " ð " ~ ± Û- - , œ , Ø- Ì fl- " À " , - Û À Ì " ,
 Æ - , ± - ' , ~ À ± , ' ,

Ï , ± À fl- ± ± ± , ' œ À " Ì « ' ± À À √ Ø- , Ê ± ^ « - Û ± - fl- ' Û-
 " ð " , ± Ø- , Ê ± ^ « - Û ± - fl- " ð - Û ± Ø ð È ... fl- ± ± -
 fl- Ø Ø - , " ± ± Ó- œ " , fl- ± « fl- " ± Û Ø Û " , La Ì fl-À- , °
 - Û ± Ø ð È ... fl- ± ± - fl- Ø Ø Æ " - Û Ø- , " Ì ' Ò « ' ± ± Û Ó-
 Ø " À , À- , - Ç ð " fl-À- , Ó- ± , ± fl- È- ± " Ó- fl- ± , ± ^ ±-
 Æ " Û Ø- , Ê ± ^ « - Û ± - À fl- , ' - " Ø " À , À- Ê ±
 - , ± ± À Ó- " " , Æ Ó- " Û " ð , - " œ Ó- ' ± ± Û À Ó- ,
 Ì- ð- Û- , fl- œ " ± À- , ~ ? Ø ? À Ó- - Û ± , À ,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

409/461 **SUBMITTED TEXT** 17 WORDS **33% MATCHING TEXT** 17 WORDS

fl- , À Ó- - Û ± À- , Û ± √ ð Ø Ø Ó- á- ± À Û- , Æ é- À S >
 ' Û ± , ± - Û ^ ± À- Æ ? ± ± " , Æ " Ø Ø ^ Ì Ì fl- " œ « - ,
 - Û- , Ø Ø ^ Ì Ì fl- ± À È- , ? ± Ø " , Q - , À " , À À √ °
 , ~ Ó- , ± -

fl- , À Ó- - Û ± À- , Û ± Û ± , œ - , ± ' Ê « Û fl- , À Ó-
 - Û ± À- , Ø Û ± Û Ø- À " Ì Ø fl- À √ ≈ ' Ø- © Û Æ Û " ð ð Ó- ±
 Æ , - Û- , • Û- , ± - Ó- " - Ø fl- ± " , Æ " ± fl- ± ± ± Ò ≈ Ø Û fl-
 - , ± À Û ° ± ± Ó- , ±

W <http://yojana.gov.in/Sept-16-PDF.pdf>

410/461 **SUBMITTED TEXT** 26 WORDS **18% MATCHING TEXT** 26 WORDS

Ï , ' Ø " , ± ± , œ fl- , ± " " , ~ Ì " , - À Ì " Æ Ó- ± ± ± ,
 fl- ± Ê fl-À- , Û ± Û ± , ' Û ... Ó- Æ " Æ Ø fl- fl- ± Ê
 Ø " , ± À- : Ì ... " " , ° Ø Ø ^ Ì Ì - Û ± Û ± Ø- À " Ì :
 , ~ Ì " , - Û ± , - À ± Æ Û ± , Æ " , - : ± Ø ? À " , À À √ Û Ó- ± ,
 " À Ó- ... fl-À " , fl-

Ï ± Ø- , fl- ± Û ± - Û Ø- , ± ± Ø- , fl- Æ ± Ó- ± ± ± À- ,
 fl- ± Ê fl-À- , Û ± 52 Æ , À Ì Ì • Ì , ± ± , Ø Ì ' Û ± , ± À- , 20-
 35 - Û √ - , - , œ " Ø " ± À ? , " À Ó- ... , À- « ± 2 % ± fl- " «

W <http://yojana.gov.in/Sept-16-PDF.pdf>

411/461 **SUBMITTED TEXT** 13 WORDS **42% MATCHING TEXT** 13 WORDS

Ï , " À Ó- ... , ± ± œ " - Û ± , ¶ Û Ø- , fl- , • Û fl- « - À Ì " ^
 Æ Ó- ± ± ± , √ ð Ø À % - © Û ± " ð " " , ~ Ì " , - Û ± , - À ± Æ Û ±
 Ì- ð- Û- , - : ± Ø " À fl-

Ï , " À Ó- ... ± fl- Ø È- Æ Ê ± , ± À " ± - Û ± , ¶ Û Ø- , fl- , • Û fl- « -
 Ó ± fl- ± " , ~ Û- , • Û À- , À- « ± » fl- " © Û - Û ± À- , - ,
 Ø ? À fl- ,

W <http://yojana.gov.in/Sept-16-PDF.pdf>

412/461 **SUBMITTED TEXT** 23 WORDS **21% MATCHING TEXT** 23 WORDS

1, ^"-ø fl-±> 'Ú≈-1, +-Û° , ~iſÀ° , 1, ~ÀÒ... CE° , 1-
 Δ-0ø ©Ü... CE?±± ± , CE, 8ø 'ÚœÀ%0- Ó≈-À' Ò-1, ± ~
 . fl-0È-è 'ø-1, 1, ± ~√öðøSè° , ± 1-1...1-1ö±-1Û±1, ?°œ° ,
 √öðÀ%0-Û±1, ± 1, 1, id , ≈'j' 1-1...1-1ö±
 , "À° ±ø-Ó-1, ± 1, ~iſÀ° , 1, √

W <http://yojana.gov.in/Sept-16-PDF.pdf>

413/461 **SUBMITTED TEXT** 29 WORDS **18% MATCHING TEXT** 29 WORDS

ø' Ó- fl-1, ±° ? ø' -øMfl- fl-±ÀÈ-1, CEé-ÀS ?' Ó-
 ø-1À-1, ±Ö > 'òL√?« œ° , fl- ~ "ſſ± ±-±ø-1fl-1-1...
 ±-Û±1, ±° , ~iſ° , ?' Ó- ø-1À-1, ±Ö > 'òL√fl«~ ?"1,
 fl-À-1, ?°œ° , fl-Ó-±-À-1~ CEÓ-±À' > ø-1ø-1-1ß ?À' 1,
 ~ÀÒ... , -"øÓ-1 1ö±-1Û± fl-À-1, ±° , ≈Ó-1, ±-±

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414/461 **SUBMITTED TEXT** 13 WORDS **47% MATCHING TEXT** 13 WORDS

1, 1-1...1-1ö± fl-1, ±° , ~iſ° , Á√±1-± ± ↓ ↓ ↓ ↓ ↓ ↓ ↓ 139
 Ó-±À?1, 1-ÛÀé-1, ø'1-fl-1-±À-1 ?±ø° , Q-1Û±' Ú fl-1, ±

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415/461 **SUBMITTED TEXT** 18 WORDS **22% MATCHING TEXT** 18 WORDS

ø-1-±À-1, ± , ~° , %0-œ-1, ~ÀÒ... , ~iſ° , fl-1, ±°
 ^±-1, ± ~... 1ö±-1Û± 1-1 ~ÀÓ- fl-±È' 'Ú≈, ±À-1, fl-±ÀÈ-1,
 1-1-1Û±?±ÀÛ-1, ± , 1, 1, ± ~, ≈øÚø(Ó- fl-1, ±,
 CE' 'ÚñCE'ø' ÀÛ-1, √öðÀ° , ±ÈÛ' 'Ú≈' ± , œ fl"-1±
 %0-± ~±À' 1, ± , 1

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416/461 **SUBMITTED TEXT** 20 WORDS **25% MATCHING TEXT** 20 WORDS

fl-1, ±1, fl-±ÈøÈ- fl-À-1, ± , ~iſ° , √öðøÓ-øÈ-1-1...
 1-1ö±-1Û± ~ fl- fl-±È"ø' ~ , ~iſÀ° , 1, √öðÀ° , ±° ± , 1, 1,
 fl-±1, Àì , ~iſ° , Àfl-1-1...1-1ö±-1Û±1, ± , ± 1, id 1-1 ±
 ~° , 7.4 , ~iſÀ° , 1, CEfl-À' ~ , ~" 1-1'Ófl- CEfl-±Û 1-1...1-1ö±

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417/461	SUBMITTED TEXT	17 WORDS	31% MATCHING TEXT	17 WORDS
<p>À-... fl-... , ± " " , ° -idÓ- - ø-ø-î-ß-... -r¶ö±-Û±~" fl- fl-±ÀÊ- , & -Ó- ~ ±Û , ~iÿ" , -r , - À ±ÊÀÛ- , Î-ð-Û- , øÛ «-r- , fl-À- , ° øfl- -Ûø- , fl-</p>		<p>À -r , ' ±øÛ«fl- ÛøøÓ-ÀÓ- ø- , Ê± «-r-...±-fl- Ç , ± ~ ¶ ± fl-À- , Ç ? , ' Ó- -r-Û- , øfl-øË- , ≈À- , " ±À- , -r , Î-ð-Û- , " ð øÛ «-r- , fl-À- , øÛ , LaÀ- , fl-±</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

418/461	SUBMITTED TEXT	11 WORDS	50% MATCHING TEXT	11 WORDS
<p>Û- , øÛ «-r- , fl-À- , ° Ó-À- r ¶ ð , ~ø¶ ¶ fl-±ÀÊ , ±Û-... Ç-ÛÀÓ- "À" fl-±-r- , ±-</p>		<p>Û- , øÛ «-r- , fl-À- , > Δ- - ¶ ~ ¶ ... Ç ? ± ± " , ° "À- , Ò ± fl-± Ç " À , À ? -r , ' -r ¶</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

419/461	SUBMITTED TEXT	23 WORDS	19% MATCHING TEXT	23 WORDS
<p>œ«À? -r , ^ -r ± ^ -r À- Ë ± ÛÀÓ- "À- > ¶ 2Â Ò ± -r , ± Ò ± fl-ÀÓ- "À- ° Ç ~ Û , ø- , ^ -r ± œ" , fl- ~ œ«À? -r , ' -r ... ð ø- ^ -r ± œ" , Î-ðÀV ... , • ¶ Åg , ≈ ¶ Û Ò Ò ± -r , ± Ò ± fl-ÀÓ- "À- ° ' ± -r ± -r , fl- ~ œ«-r , ± " ± Û ? " -r X ^ -r À-</p>		<p>Ç ± ËÛ ± 1993 (i) Ç ± À ~ -r , ~ ø ~ ± À ? -r , = À " , -r , ^ -r ... ± , · À ~ Ç Ó -r ± ± -r , (ii) Î ± fl- , À -r , Ç , ø ^ -r , ± ± Ó ± Ç ± ± "À- -r , (iii) -r ± ø ~ ¶ «fl- Ê ~ ± Ê -r ± fl-± -r , > Û -r , Ç fl- r œ" , , -r , fl-± -r , -r » , -r , ± À ò L / Ç -r ± Û ± , Ç ? À -r ¶</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

420/461	SUBMITTED TEXT	27 WORDS	28% MATCHING TEXT	27 WORDS
<p>fl- , ÀÓ- "À- r -r - ø fl- ^ -r ± À- fl- , ÀÓ- "À- ° ' ± -r , fl- ~ œ«À? -r , r ð Ç -r ± À -r -r Û -r ± , ~iÿ" , · À -r Ó -r ÀÓ- , ± ± " ... fl-À- , ° (4) fl-± «fl- , œ : ± Ó -r fl- , Ì -r ± Ç ± ± À ^ -r -r ... -r ¶ ö ± (Effective communication) : fl-± «fl- , œ : ± Ó -r fl- , Ì Ó -r Ò ± ^ -r ± Ç ± ± À ± -r ... -r</p>		<p>fl- , ÀÓ- "À" ' ± ± À ? -r , ' À -r Û é -r ± fl- , ÀÓ- "À- ' ± ± ~ œ 'À" ± -r -r , ~ ± , -r ò L / ° Ó -r ± -r , ' ± À · Ç -r Û À V À Û ø Û -r -r , r fl- À "À fl- Ç ? À ± Ç Û > ^ -r ± ± fl- ø -r , Ê ± «-r -r ... ± - À fl- , Y -r -r Û œ ø Ó -r -r ÀÓ- ø -r fl- fl- œ Ç -r ± À -r ± " , Ó -r Ò ± fl- œ ^ -r ± -r r ¶ ð</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

421/461	SUBMITTED TEXT	36 WORDS	16% MATCHING TEXT	36 WORDS
<p>Û ± , ø , ± À -r · Ì ... " " , ° (6) ø -r ^ -r ± œ" , ^ -r ± (Departmental meeting) : ø -r ø -r ß -r ø -r ± À -r , ~ ÀÓ ... Ç -r Z µ 3 -r ± -r -r , ± Ò Ò ± À fl- Ó -r ± ø -r ^ -r ± œ" , ^ -r ± -r , ~ ± Ò ... À ~ ? " -r , fl- , ± ± " , ° -r , + -r Û , ^ -r ± -r , ~ ± Ò ... À ø -r ø -r ß -r ø -r ^ -r ± œ" , -r ... -r ¶ ö ± -r Û fl- > fl- ~ œ«-r , ± ' ± ± Û -r ' ± À ± % -r Û ± -r Z -r ± -r Û ± -r , ¶ Û ø -r , fl- , "À ± ø -r ± -r , -r Û ø -r , À -r ·</p>		<p>Û ø , ± À -r r ¶ ð ? ± ø -r Ç ~ À Û Ç Û > ^ -r Ì -r ø % -r Ó -r ° -r ± -r ± Û ... , ~ ø ~ ± -r , ± Ç , -r fl- ± À Ê Ê ø -r Ó -r Ò ± À fl- Û Ó -r ± -r , ± ~ fl- ~ " ... ø Û Ò « ± ø -r , Ó -r > , -À ± ø Ê Ó -r fl- , ± "À" Ó -r ± À ? -r , À -r , - : ± > ± -r , > V -r ... ± -r Û fl- Ó -r -r , À -r ° ø Ê Û ... -r ... ø Mè · Ó -r > -r Û ø -r , -r ± -r , ø -r ø -r M fl- Ó -r Ò ... , - ç ð " -r ,</p>		
<p>W http://yojana.gov.in/Sept-16-PDF.pdf</p>				

422/461 **SUBMITTED TEXT** 8 WORDS **88% MATCHING TEXT** 8 WORDS

øÈ- , ~i9" , fl-øøÈ- ·Í-Ú fl-ri , ± " " , ø" ð fl-øøÈ- ø- øÈ- fl-øøÈ- ·Í-Ú fl-À-ri , ø" , " ð fl-øøÈ- " ð , ≈-Ú±ø-

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423/461 **SUBMITTED TEXT** 23 WORDS **28% MATCHING TEXT** 23 WORDS

í-ri±À-ri , ~ÀÒ... , •ÚÀfl«-ri , ø" ± , "S ø" , ±À-ri fl-ri±È í±øí" , ≈À-ri , øÍ-Àfl-ri ri± " ± " , ±-ri , fl-ri±È fl-À-ri , Ú 'Ò-ri±
 fl-À-ri , ø" ø-riø-ri±ß ø-ri±À-ri , ~ , ...± , ≈ø-riØ± > ø-riÚ±-ri±ø-ri , |ø" Àfl-ri-ri±ø-ri , ri±ø-ri , fl-ri ri... ri , ± ri±
 ' , ≈ø-riØ±ø" ø" ð fl-øøÈ- ?" -ri , fl-ri , ±-ri , ri... ri ±ø± -ri±ø-ri , ri±ø-ri , fl-ri øÍ-ri±± ±À-ri , fl-ri±È fl-À-ri , Úøí 52
 fl-À-ri , > øfl-øøÈ- fl-ri± " «fl-ri , ø" : ±Ò-fl-ri , Ì , ri... ri ø" , Àøíø·ø-ri , ±-ri ,

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424/461 **SUBMITTED TEXT** 25 WORDS **22% MATCHING TEXT** 25 WORDS

í-ri±À-ri , ~ÀÒ... , ~i9" , ±ÒÀÚ-ri , ÈÚ... ' ± ± ± ø-ri±ri± í , ri±ø-ri , øÍ-ri±± ±À-ri , fl-ri±È fl-À-ri , Úøí 52 ø" , Àøíø·ø-ri ,
 fl-ri , ÀÒ-ri " , ø" , ri ±øøøÓ-ri±ÀÚ ø-ri±ß , ±-ri , ø' 'Ú , ±À-ri , 20-35 ri±√-ri , ri , ø" ~ø" ±À-ri ,
 ø-ri±À-ri , ~ÀÒ... , ~i9" , ±ÒÀÚ-ri , ÈÚ... ' ± ± ± ø-ri±ri± ~ÀÒ... , À-ri«±2%ø-ri fl-ri "øÚ" ≈øMè-ri , ±-ri , "é-ri... fl-ri , ±
 ø±-ri±ÚÚ fl-ri , ± " " , ø" ð ø-ri±À-ri , √ ± " , ø' 'Ú...ø?Àfl-ri ±-ri±-ri , ø" ð -ri

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425/461 **SUBMITTED TEXT** 7 WORDS **47% MATCHING TEXT** 7 WORDS

ø-ri±ri± ø-ri±ß ø-ri±À-ri , fl-ri±Èfl-ri " «-ri±ø-ri ? » Ú ø-ri , ri , [:] ø-ri±ß ' ø-ri±À-ri , ÚøMfl-ri , }-ri , ø-ri- [,] ~
 fl-À-ri , > -ri±-ri , ø±ø-ri , ø" ±À-ri , > -ri±-ri , √øø-ri±-ri

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426/461 **SUBMITTED TEXT** 9 WORDS **55% MATCHING TEXT** 9 WORDS

í-ri±À-ri , •ÚÀfl«-ri , ø" , Ó≈-ri ø" , ±À-ri øÈ-ri fl-ri±È í , ri±ø-ri , fl-ri øÍ-ri±± ±À-ri , fl-ri±È fl-À-ri , Úøí 52
 fl-À-ri , ø" ø" , ri √ ø" , Àøíø·ø-ri , ±-ri

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427/461 **SUBMITTED TEXT** 28 WORDS **20% MATCHING TEXT** 28 WORDS

í-ri±À-ri , ø" , øÍ-ri±± øÍ-ri±øøfl-ri ø-ri±ri± ' - ' çø" Ì fl-À-ri , í... , fl-ri , ± " " , ø" , -øÍ-ri±ø-ri øÍ-ri±øøfl-ri , -
 ø" , Àé-ri±S , ~i9" , ~" fl-ri ø-ri±ri± ø±-ri±ÚÚ-ri± Ú-ri± Ú-ri± ø" ? " , ø" -ri±ø-ri , ÀÒ-ri " ø" ±À-ri , ±À-ri " çø±øøfl-ri±-ri ,
 ø" ð ø-ri±ri± ø-ri±ß ø-ri±À-ri , ~ÀÒ... , "À ±ø-ri±ri± ø" ? " ± " " , ~ø±ø± , ri , fl-ri±ø-ri , -ø± ±Àfl-ri ø" , ø?Àfl-ri
 , •ÚÀfl«-ri ø±-ri±ÚÚ fl-À-ri , ri±-ri , ± " " , ø"øÚ fl-À-ri , > , - ø-ri±ø-ri " ±ÚÚ fl-ri±ø-ri , ø?ÀÒ-ri " À-ri±-ri±-ri±-ri±ø" ,
 "øÓ-ri , ±ØÚ fl-À-ri , ø-ri , ri , fl-ri±ø-ri , øÍ-ri±± ø" ± fl-ri±øø«À-ri , øÚÀ" , ±À-ri ,
 %ø-ri±ri± %ø-ri±ri±

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439/461 **SUBMITTED TEXT** 18 WORDS **28% MATCHING TEXT** 18 WORDS

1, ^-r+r- "vO-r...+ø?º, ≈Ó-r, ±- , -À ±ÖÚ~" fl-r-...
 -r¶ö± ø", ±À-r fl-~œ«À?r, √ððé-À-r, -r...-r¶ö±,
 Í-ØiBÓ-~±ÀÚ-r, ~La-rÚ±øÓ-r ¶ö±-ÚÚ, ^-r± ~±ÀÚ-r,
 fl"-r±%r± ±Ä" r, -r...-r¶ö±, fl-r±ÄÊ-r, -r

1, ?±-r, Ó-»-Ú-r, Ó-r±-r, ~" √ððÀ", ±ÉÚº? ø' é-r±",
 fl-Ú...±ø qÀ?r, '- çð"Í-r±Í-~±ÀÚ±-r, fl-~«,"ø%-
 Ć~À", À?r, ø' é-r±", '- çð"À-r, ≈À"±- , ≈ø-rÒ±
 -r±Í-~±ÀÚ±-r, -ÚLö±-ÚXøÓ-Áfl- ĆÉ±-r, ?±-r,
 fl-À-r, ĆÓ-± ±-r, ÉÚ... Ćfl-fœ", , r, fl-r±-r, '

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440/461 **SUBMITTED TEXT** 12 WORDS **38% MATCHING TEXT** 12 WORDS

1-r ± ±", -Úø-r, fl-räÚ±"ø øÚ", LaÀ-r, fl-r±ÄÊ-r,
 Ó±-r, ± > -Úø-r, øØ øÍ-fl-r fl-À-r, Ć? ",º -Úø-r, fl-r

1, ^-r-r, ø?À", -Úø-r, ±-r, øø" ^-ø-r- ¶...ÀÓ-r,
 -Úø-r, fl-räÚ± øÍ-fl-r fl-À-r, º, ≈Ó-r, ±-, "..."±, ¶fl-

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441/461 **SUBMITTED TEXT** 14 WORDS **30% MATCHING TEXT** 14 WORDS

À-r, > fl-r±Ê ±ÀÓ-r -Úø-r, fl-räÚ± 'Ú≈, ±À-r, , •Ú±ø?Ó-r
 " ", Ó-±-r, -r...-r¶ö± fl-À-r, º øÚ", LaÀ-r, ~±Ö...À"ø
 -Úø-r, fl-räÚ±", √ððÀ", ±

À-r?Ú'œ" fl-r±Ê øfl-^ -r±À-r fl-r-r, ± "À-r Ó-± øÚÀ",
 , Ó-fl«-r ±À-r ±À ±%r-Ú± > -Úø-r, fl-räÚ± √ððÀ", ±

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442/461 **SUBMITTED TEXT** 16 WORDS **25% MATCHING TEXT** 16 WORDS

1, > -r...-r¶ö± fl-À-r, º øÚ", La-Úø-r, fl-räÚ± 'Ú≈, ±À-r,
 fl-~œ«À?r, fl-r±Ê fl-r-r, ÀÓ-r-r±Ò... fl-À-r, º
 øÚ", LaÀ-r, , -À ±ÖÚ~" fl-r-...-r¶ö± ^-ø-r- ¶...ÀÓ-r
 -Úø-r, fl-räÚ±-r, r, +-

1, ±±ø-r, fl-r-r...-r, ± ±-r -Úø-r, ±±ø-r, fl-r
 Ć±Ó-r±± ±À-r, fl-r±Ê fl-À-r, Úº 52 Ć, Àðlð•Ÿ-r, , ±-r, ø
 'Ú≈, ±À-r, 20-35-rÁ√-r, -r, , œ"ø" ±À?r, ~ÀÖ...
 , À-r«±2%-r fl-~«øÚ"≈øMÊ-r, "±-r,

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443/461 **SUBMITTED TEXT** 8 WORDS **37% MATCHING TEXT** 8 WORDS

1, fl-räÚ±", √ððÀ", ±ÉÚœ", -Úø-r, -rÓ«-ÀÚ-r,
 , ≈-Ú±ø-r, fl-À-r, 7.7 øÚ", LaÀ-r, √ððfl-r±-r, À^-r?
 øÚ", LaÀ-r, -Úø-r,










1, ¶fl-øÈ-r, ≈À?r, "±À-r, -r, Í-ø-Ú-r, "ø øÚ"«-r-r,
 fl-À-r, øÚ", LaÀ-r, fl-r±Êfl-~«%-r À-rº ¶"ø" ±-r, øÈ-r
 -Úø-r,

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v,z,œe'õ!iÑ,y ðËyò ^iüöyl'Ñ, Ç%¶,
y'lä,w ÓÇ%Ó' òyöy!B,ì, ~Ez ð%_ ' !Óÿ!Óífyú'íí'Ó' v,zBv%_ ' !ü« ,yD'ìò xy, ðòy'íÑ, fl,lyÜi, - Çj±!ì, ~Ez ≤Ä!ì, Ç,yò
^i'üó' ÇÓ≈, ≤Ä!ò Ó'yäf ÇÓ'Ñ, Çy!Ó' ð%_ ' !Óÿ!Óífyú! ' !E'ÍÇ'ÍÓ ðfyÑ, (NAAC) ð)úfy! 'ìò Ú~ÜÈÜÈ' @'Äv, Ç, ≤Äy/Æ
E'íí' ^läÈ- !Óÿ!
Óífyú! ðO%!Ó' Ñ, !ðüò ≤ÄÑ, Çy!üi, !ò'íi≈üòyöyl' fl, 'yì,Ñ, !ü« ,ye' ð'íÑ, Ç, ðÿyâ, Ç, ð, !Ñ, Ç, ÄÑ, Ó' ^i' !Óòfhfl, Ì
Ñ, Ó'yÓ' Ñ, ly Óúy E'íí' ^läÈ- ~=!ú ÉüÈÜÜÈÜÈ'Ñ, yÓ' ^Ñ, yÇ≈Üñ Ú!v, !Ç!≤'ò' fl, ð!Ç!ò, Ñ, Ez'íüÑ, Ç, Ç, Üñ Ú' ä'ìò!
Ó'Ñ, Ez'íüÑ, Ç, Ç, Üñ ~ÓÇ Ú!flòÚÚ /, Ú~!Ó!ú! , ~òEfyTM'íòr, ^Ñ, yÇ≈Ú- ^e' !v, Ç, Ç, ðk, Ç, !ì, Ó' v, z, ðÓ' !¶, !Ñ, ^íÓ' !
Óòfhfl, Ì ~Ez, Çy, e' ð' !ü« ,yl≈#Ó' Çyð'ìò !òÓ≈yâ, ðydÑ, Ç, Çy, e' ^íò, Çy, @' ÄE'ííÓ' Ç%!Ó'íi ~^ìò ^i'
ÍÓ- ~Ó' Ez Ç'ÍD Í%_ ' E'íí' ^läÈ' ð)ÿB\y!°íÑ, ð)úfy! 'ò ÓfÓfl, iy ~ÓÇ ^e' !v, Ç, Ç, ΔyTM'ò, y'íÓ' Ó' Ç%!Óiy- !
ü« ,yl≈#ÈÜÈ'Ñ, !wÑ, ~Ez ÓfÓfl, iy ð)üi, ^ @' Äv, ÈÜÈ!¶, !_Ñ,
ly x!Ó!FäÈB' xy¶, fhs' , Ó' #i ð)úfy! 'ìòÓ' ðif !í'íí' Çy!Ó≈Ñ, ð)úfy! 'ìòÓ' !í'íí, ~^iüy'íÓ ~ÓÇ !ü« ,yl≈#ííÑ, !Ó'íí' !
òÓ≈yâ, ^ìòÓ' ^« ^le'í'ly, ði%_ ' Ç%!Óiy ^i'íÓ- !ü« ,ye' ^ìòÓ' ≤ÄÇy!Ó'ì, Ç, ð!Ó' Ç'ÍÓ' !Ó!Ó!Ó'íí' ä, í' ^ìòÓ' Ç« , ði, y!
ü« ,yl≈#ííÑ, ^i'íüÓ' xòfyòf v, zFâ, !ü« ,y ≤Ä!ì, Ç, y'ìòÓ' xyhs' , ÉÓfÓfl, iy! x!ä≈ì, ^e' !v, Ç, Ç, lyòyhs' , ^íÓ' ÇyEylf
Ñ, Ó' ^íÓ- !ü« ,yl≈#Ó' x!¶, ^i'lyäò Á, ð!Ó' @' ÄEi «, ði, y xò%íyl' # , Çy, e' ^ìòÓ' !ÓòfyÇEz ~Ez
òì% ,ò !ü« ,ye' ^ìòÓ' ú« ,
f- UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 xò%íyl' # Ç
Ñ, ú v, zFâ, !ü« ,y ≤Ä!ì, Ç, y'ìòÓ' fl, ^
yì,Ñ, Ç, Çy, e' ^íò ~Ez !Ç!Ó!Ç.~Ç, Çy, e' ð' ðk, Ç, !ì, Ñ, y!≈Ñ, Ó' # Ñ, Ó' y Óyifl, yð)úÑ, ÈÜÜÈÜÈv, zFâ, !ü« ,yÓ' , ð!Ó' Ç'ÍÓ'
~Ez òì% ,ò !ü« ,ye' ð' ~Ñ, ^ÓÑ, !'Ñ, Ç, ð!Ó' Ói≈, ^ìòÓ' Ç)â, ðyÑ, ^íÓ' ^läÈ- xyÜyð# 2021ÈÜÈ22 !ü« ,yÓ'í≈ ^i'ííÑ, fl, 'yì,Ñ,
hfl, Ì'íÓ' !òÓ≈yâ, ð!¶, !_Ñ, ~Ez, Çy, e' ð' Ñ, y!≈Ñ, Ó' # Ñ, Ó' y E'ííÓñ ~Ez ð'íò≈ ^òì, y!ä Ç%¶, Çy! ð%_ ' !Óÿ!Óífyú! ' !
Çk, yhs' , @' ÄEiÑ, ^íÓ' ^läÈ- Ói≈, ðyò, Çy, e' ð' =!ú v, zFâ, !ü« ,y ^« , ^leÓ' !òì≈yl'Ñ, Ñ, Ç, f'ííÑ, Ó' !ly!Ó!Ei, ≤Ähfl, lyÓòy
Á !ò'íi≈üyÓú# xò%Çy'íÓ' Ó' !ä, Ç, Á !Óòfhfl,
Í E'
íí' ^läÈ- !
Ó'íüÓ' =Ó' Çcy'íÓ' y, ð Ñ, Ó' y E'íí' ^läÈ ^ÇE
zÇÓ !
íí, =!úÓ' ≤Ä!ì, Ç, ly E
zv, z, !
ä, !Ç, Ñ, Ç, Ñ, Ç, !ä, !E'ì, Á !ò'íi≈!üi, - ð%_ ' !Óÿ!Óífyú'íí'Ó' ^« , ^le fl, ÈÜÈ!ü« ,y, Çy, ÈÜÈv, z, ðÑ, Ó' í !ü« ,yl≈#ÈÜÈÇ
Eyl'Ñ, Ç, ð!Ó' ^i'ÓyÓ' ~Ñ, Ç, =Ó' Çc, ð)í≈ xÇü- !Ç!Ó!Ç.~Ç, Çy, e' ^ìòÓ' ~Ez, Çy, ÈÜÈv, z, ðÑ, Ó' í ð)üi, ÓyÇúy Á
EzÇ'íÓ' !ä'íì, !ú!Öi, E'íí' ^läÈ- !ü« ,
yl≈#ííÓ' Ç%!Ó'ííÓ' Ñ, ly ðyly! ' Ó' ^íò xyðÓ' y EzÇ'íÓ' !ä, Çy, ÈÜÈv, z, ðÑ, Ó' ^ííÓ' ÓyÇúy xò%Óy'ííÓ' Ñ, y'íäÁ ~!
Ü'íí' ^läÈ- !Óÿ!Óífyú'íí'Ó' xy¶, fhs' , Ó' #i !ü« ,Ñ, Ó' yEz ð)üi, Çy, ÈÜÈv, z, ðÑ, Ó' í ≤Ähfl%, !ì, Ó' ^« , ^le x@' Äí# ¶, !
ðÑ, y !ò'íí' ^läÈòÈÜÜÈÈ!íÁ, ð) ^íò≈Ó' , ðÓ' jðÓ' y xò%íyl' #
xòfyòf !Óífy! 'ì, !òÑ, v, zFâ, !ü« ,
y ≤
Ä!ì, Ç, y'ìò ÇÇ!%_ ' x!¶, Ç, Á !Ó'íüÓ'íK, !ü« ,Ñ, ^ííÓ' ÇyEylf xyðÓ' y xÑ%, Z, Ç, !ä, ^í_ @' ÄEiÑ, ^íÓ' !äÈ- íÿ, y'ííÓ' ~Ez ÇyEylf
, Çy, ÈÜÈv, z, ðÑ, Ó' ^ííÓ' ðy'íòyB'í' ^ìò ÇEyl'Ñ, E'ííÓ' Ó'íüEz xyðÓ' !ÓÿyÇ- ~E
z !ò¶≈, Ó' ^
ílyÜf Á ð)úfÓyò !Óífy! 'ì, !òÑ, ÇyEyl'íí'Ó' äòf xy!ð íÿ,
y'ííÓ' xyhs' , !Ó'Ñ, x!¶, Ç, ðòò äyòyEz- ~Ez, Çy, ÈÜÈv, z, ðÑ, Ó' í ð%_ ' !Óÿ!Óífyú'íí'Ó' !ü« , Ç, ðk, Ç, !ì, Á ≤ÄÑ, Ó' ^i' !
òÉÇ'í@'íE =Ó' Çc, ð)í≈ ¶, !, ðÑ, y ^ò'ííÓ- ~Ñ, ly Óúy Óy'úf íñ ~!Ó'íí' v, zBv%_ ' !ü« ,yD'ìòÓ' , Ç, ð, ð ≤Ä!e'í'yl' ÇÇ!%_
' Ç
Ñ, ú !ü« ,ííÑ, Ó' Ç!≈Ñ, Á Ü, ðò)úÑ, ði, yðì, xyðy'ííÓ' xyÓ' Á Çòk, Ñ, Ó' ^ííÓ- ð%_ ' !Óÿ!Óífyú'íí'Ó'
, Çy, ÈÜÈv, z, ðÑ, Ó' í ≤Ähfl%, !ì, Ó' ~Ez !Óífy! 'ì, !òÑ, v, z'ílyf'íüÓ' ÇÓ≈yD#í Çyò, úfÑ, yðòyÑ, !Ó' - ð%_ ' !
ü« ,ye' ^íò v, z!íÑ, ^íí≈Ó' ≤Ä'íÿ, xyðÓ' y ≤Ä!ì, Ç, ð, Ç, - xify, ðÑ, Sv, Ç, Ç%ü, ÇAU, Ó' ÇÓ'Ñ, yÓ' v, z, Çyâ, Çy!≈
ð-íü ð-í?...±' , ~?≈ð-í, fl-ð' ÁÜ-í, ?'í, ð' é-í± -í≈...Á-í, ±-í, ð-íòÓ' 'Ú≈ ±' , œ' ~ð'ÁÓ-í
Printed in accordance with the regulations of the Distance Education Bureau of the University Grants Commission. ≤
Ä!ò ð%óí ≠ ä%ðñ 2022 First Print : June, 2022 ^òì, y!ä Ç%¶, Çy! ð%_ ' !Óÿ!Óífyú! ' Under

NSOU ? CC-CO-05 10 5- xyl' A Ófí' ÇÇe' yhs' , Ñ ,yò !EcyÓ Ó' yÖy El' òy Ó' Ìú Ñ ,yò ÓäÈ' ÍÓ' Ó' xyl' ÈÜÈÓf' ÌÍ' Ó' x' ÌB, Ó' c' ÌD, ò)Ó≈Òì, #≈ ÓäÈ' ÍÓ' Ó' x' ÌB, Ó' Ñ ,yò !%, úòyö)úÑ , !Óä ,yÓ' Ñ , Ó' y Ìyl' òy- 6- Ì' ÌE!%, ~Ez , òk , lì , ! ÓK ,yòÇjòì, òì' ñ , yEz Ñ , ò≈à ,yÓ' # Ì' ÍÓ' , ò' Ì' « !Ecy' ÍÓÓ' Ñ ,yÓ' à% , !, ò Öy äyúä% Ì' yà% , !Ó' Ñ , Ó' y Ö%ÓEz ÇEä- 7- ~Ez , òk , lì , Ì' , Ó' !« , !, !EcyÓ , òe ÓfyB, ñ xyl' Ñ , Ó' Á xyíyú' Ì' , Ó' @ Ì' Ì' Ì' Ì' yÛf òyÁ E' Ì' , òy' ÍÓ' - 1.3 Ì' Ez ì , Ó' ò , y Á ~Ñ , ì , Ó' ò , y Ìy! Öúy , òk , lì , Ó' , òy Ì' Ñ , f Ì' %Ez ì , Ó' ò , y Ìy! Öúy , òk , lì , (Double Entry System) 1- ~Ez , òk , lì , Ì' , ≤ Ì' Ì' !, , ùò' Ì' ò v , z , Ì' Ì' Ì' , Çjò)ì≈ Ì' , y' ÍÓ' Ñ x Ì' y Ì' ≤ Ì' Ì' !, , ùò' Ì' ò Debit Á Credit Ñ , Ó' y El' - 2- Óf' Ì' Ñ , ñ òy! òÑ , Á xòfyòf Ç jò!_ÈÜÈÇjòÑ , #≈ Ì' !Ecy' ÍÓÓ' , ò)ì≈ !ÓÓÓ' í Ó' yÖy El' ñ ò , Ì' Ì' x' Ì' òÑ , =Ó' ðc, ò)ì≈ ì , Ì' f , òyÁ' y Ìyl' - 3- Ó' Á' y! òú ≤ Ì' hfl% , ì , Ñ , Ì' Ó' !Ecy' ÍÓÓ' =k , ì , y !Óä ,yÓ' Ñ , Ó' y Ìyl' - 4- úy , ÈÜÈ« , lì , Ó' !EcyÓ (Profit & Loss Account) ≤ Ì' hfl% , ì , Ñ , Ì' Ó' úy , ÈÜÈ' úyÑ , Çy' Ì' òÓ' xB , !òÓ' * , òì Ñ , Ó' y El' - 5- ~ÈÜÈ , òk , lì , Ì' , !EcyÓ Ó' y Ö' Ì' ú !Ó' Ì' Ì' !Ecy' ÍÓÓ' Ì' % , úòyö)úÑ , !Óä ,yÓ' ÇQ , Ó- 6- ~Ez , òk , lì , !ÓK ,yòÈ ò# Ì' , Ó' v , z , òÓ' ≤ Ì' Ì' !, , Ì' , - 7- !EcyÓÓ' « , Ì' Ì' ≤ Ì' Ì' yäò# Ì' K ,yòÇjòß' !EcyÓÓ' « , Ì' Ì' Ó' ≤ Ì' Ì' yäò- 8- ~Ez , òk , lì , Ì' , !EcyÓ Ó' y Ö' Ì' Ì' % , ú Á äy!ú' y Ì' , Ó' ÇQ , y Öy Ñ , ò Ì' y' Ì' Ñ , - 9- !EcyÓÓ' « , Ì' ÍÓ' äòf x' Ì' òÑ , !EcyÓ ÓEz úy' Ì' Ì' ò , Ì' Ì' !EcyÓÓ' « , Ì' Ì' !, , ú Á Ófí' Çyí f- 10- !EcyÓÓ' « , Ì' Ì' Ó' Ñ , ò≈à ,yÓ' #Ó' ≤ Ì' Ì' yäò El' ñ ò , Ì' Ì' !Ecy' ÍÓÓ' ^Üy , òò# Ì' Ì' , y x' Ì' òÑ , Çóì' Ó' « , y Ñ , Ó' y ÇQ , Ó òì - 11- v , z , mì , Ì' , ò' Ì' eÓ' (Balance Sheet) òyí f' Ì' ò xyl' Ì' Ñ , xÓfl , iy !òì Ì' Ñ , Ó' y El' - ~Ñ , ì , Ó' ò , y Ìy! Öúy , òk , lì , (Single Entry System) 1- ~Ez , òk , lì , Ì' , ≤ Ì' Ì' !, , ùò' Ì' ò v , z , Ì' Ì' Ì' ! Ì' Ì' Ì' , ùÖy El' òy Ó' Ì' ú Ó' Á' y! òú ≤ Ì' hfl% , ì , Ñ , Ó' y ÇQ , Ó òì - 4- ~Ez , òk , lì , Ì' , Ñ , yò !EcyÓ Ñ , y' Ì' úÓ' ≤ Ì' yÓ' !Q , Ñ , ò)úìò úÁ Çöy! Ì' Ñ , ò)úìò Ì' % , úòy Ñ , Ì' Ó' ~Ñ , Ì' !, !ÓÓÓ' í#Ó' òyí f' Ì' ò úy , ÈÜÈ« , lì , Ó' !EcyÓ Ñ , Ó' y El' - 5- ~ÈÜÈ , òk , lì , Ì' , !EcyÓ Ó' y Ö' Ì' ú !Ó' Ì' Ì' !E Çy' ÍÓÓ' Ì' % , úòyö)úÑ , !Óä ,yÓ' ÇQ , Ó òì - 6- ~Ez , òk , lì , !ÓK ,yò ò# Ì' , Ó' v , z , òÓ' ≤ Ì' Ì' !, , Ì' , òì - 7- ÇyíyÓ' í K ,yòÇ jòß' Óf' Ì' Á !EcyÓÓ' « , Ì' Ì' Ó' Ñ , yä Ñ , Ó' Ì' , òy' ÍÓ' ò- 8- Ñ , yò Ç% Ì' òì≈ < ò# Ì' , Ó' v , z , òÓ' ! Ì' Ì' Ì' Ì' Ó' !EcyÓ Ó' y Öy El' òy Ó' Ì' Ì' % , ú Á äy!ú' y Ì' , Ó' ÇQ , y Öy Ì' y' Ì' Ñ , - 9- !EcyÓÓ' « , Ì' ÍÓ' äì , ú , y Á Ófí' Ì' % , úòyö)úÑ , Ì' , y' ÍÓ' Ñ , ò- 10- !EcyÓÓ' « , Ì' Ì' x' ÇÇÖf Ñ , Öy òyöy Ñ , ò≈à ,yÓ' #Ó' ≤ Ì' Ì' yäò El' ñ ò , Ì' Ì' !Ecy' ÍÓÓ' ^Üy , òò# Ì' Ì' , y Ó' « , y Ñ , Ó' y ÇQ , Ó- 11- v , z , mì , Ì' , ò' Ì' eÓ' (Balance Sheet) xò%Ó' * , ò ~Ñ , Ì' , xyl' Ì' Ñ , !ÓÓÓ' í# ≤ Ì' hfl% , ì , Ñ , Ó' y El' - NSOU ? CC-CO-05 11 1.4 ~Ñ , ì , Ó' ò , y Ìy! Öúy , òk , lì , Ì' , úy , ÈÜÈ« , lì , !òì Ì' Ñ , ì , Ó' ò , y Ìy! Öúy , òk , lì , Ì' , xyl' ÈÜÈÓf' Ì' Ó' !EcyÓ (Nominal Accounts), Ì' òÈÜÜÜÈÈ' Ì' (Purchase), !Óe' Ì' (Sales) Ezi , fy! Ì' Çjò)ì≈ Ì' , y' ÍÓ' Ó' y Öy El' òy- ò , Ì' Ì' Ì' %Ez ì , Ó' ò , y Ìy! Öúy , òk , lì , Ó' òì , Trading and Profit & Loss Account-~Ó' òyí f' Ì' ò úy , ÈÜÈ« , lì , !òÓ' * , òì Ñ , Ó' y Ìyl' òy- ì , Ó' Á' äÈy , ÓfÓcy ≤ Ì' Ì' !, , yò ~Ñ , Ì' , ò' Ì' Ó' y« , v , z , òy' Ì' !ò Ì' äÈÈ' úy , ÈÜÈ' úyÑ , Çy' Ì' òÓ' !EcyÓ ! òÓ' * , òì Ñ , Ì' Ó' - ~Ez v , z' Ì' Ì' Ì' f' Ì' % !, , !ÓÓÓ' í# (Statement) ≤ Ì' hfl% , ì , Ñ , Ó' Ì' , El' É 1- xyl' Ì' Ñ , xÓfl , iyÓ' !ÓÓÓ' í# (Statement of Affairs)- 2- úy , ÈÜÈ' úyÑ , Çy' Ì' òÓ' !ÓÓÓ' í# (Statement of Profit or Loss)- 1.4.1 xyl' Ì' Ñ , xÓfl , iyÓ' ! ÓÓÓ' í# (Statement of Affairs) !Ó=k , ~Ñ , ì , Ó' ò , y Ìy! Öúy , òk , lì , Ì' , Ó' !« , !, !EcyÓ , òe Ì' Ì' Ñ , ≤ Ì' Ì' !, !EcyÓÓäÈ' ÍÓ' Ó' ù' Ì' ÓfÓcy ≤ Ì' Ì' !, , y' Ì' òÓ' Çjò!_ Á Ì' y' Ì' Ó' ~Ñ , Ì' , !EcyÓ , òyÁ' y Ìyl' - Ó!Ó' jy' ÍÓ' Ó' (Sundry Debtors) !òÑ , > , Ñ , Ì' , > , yÑ , y , òyÁòyñ !Ó! Ì' , òyÁòyñ Ì' Ó' Ó' (Sundry Creditors) !òÑ , > , òy , Ì' òyñ Èhfl , Ìfl , ì òÜì (Cash in hand), ÓfyB , äöy > , yÑ , y (Cash at Bank) Ezi , fy! Ó' !EcyÓ ÓEz Ì' Ì' Ñ , òyÁ' y Ìyl' - ~äÈy , yñ xòfyòf Çjò!_ Á Ì' y' Ì' ñ Ì' òÈÜÜÜÈÖy , # (Building), Ìs , f , òy!ì , (Machinery), xyÇÓyÓ , òe (Furniture), òä%ì , òif (Stock), ≤ Ì' y , òf' Ì' !, , (Bill Receivable), ≤ Ì' Ì' Ì' Ì' !, , (Bill Payable), Ìì (Loan) ≤ Ì' Ì' , Ì' , Ó' xB , =!ú !òì≈yÓ' í Ñ , Ó' y El' - ò' Ì' ò Ó' y Öy ÍÓ' Ñ , yÓ' ñ x' Ì' òÑ , Çóì' fl , òÓ' iú!_ Ó' ÇyEy' Ì' fñ !Ñ , ä%È , y xò%y' Ì' òÓ' ! Ì' Ì' !, , Öy xòf Ñ , yò Ez!wì @ Ì' yE f v , z , òy' Ì' Çjò!_ Á Ì' y' Ì' Ó' ò)úfyì ò Ñ , Ó' y El' - Ñ , yò ! òì≈< Ì' Ì' ò SçyíyÓ' Ì' , ÓäÈ' ÍÓ' Ó' ù' Ì' Ì' Ì' òv Çòhfl , Ì' Çjò!_ Á Ì' y' Ì' =!ú Ì' Ñ , !ò Ì' Ì' ~Ñ , Ì' , !ÓÓÓ' í# ≤ Ì' hfl% , ì , Ñ , Ó' y El' - ~Ez !ÓÓÓ' í# Ì' Ì' , xyl' Ì' Ñ , xÓfl , iyÓ' !ÓÓÓ' í# (Statement of Affairs) Ó' Ì' - xyl' Ì' Ñ , xÓfl , iyÓ' !ÓÓÓ' í# Ì' Ì' Ñ , Çòhfl , Ì' Ç jò!_ Ó' ò)úf (Value of total Assets) Ì' Ì' Ñ , Óy!E f Ñ , Ìyl' (External Liabilities) Óyì ! Ì' Ì' ò)úìò (Capital) äyòy Ìyl' - ò)úìò (Capital) = òy , Çjò!_ ÈÜÜÜÈ Öy!E f Ñ , Ìyl' - 1.4.2 úy , ÈÜÈ« , lì , Ó' !EcyÓ (Statement of Profit or Loss) Ñ , yò ÓfÓcy ≤ Ì' Ì' !, , y' Ì' òÓ' Ñ , yò !EcyÓ Ñ , y' Ì' ú' Ì' úy , Öy' Ì' yÑ , Çyò E' Ì' Ì' Ì' äÈÈ' Ì' , y !òÓ' * , òì Ñ , Ó' yÓ' äòf' Ez úy , ÈÜÈ« , lì , Ó' !EcyÓ ≤ Ì' hfl% , ì , Ñ , Ó' y El' - xyl' Ì' Ñ , xÓfl , iyÓ' !ÓÓÓ' í# Ì' Ì' Ñ , xyòÓ' y ÓfÓcy' Ì' !ò Ì' Ì' y!äì , ò)úìò äyò Ì' , òy!Ó' - ~Ñ , ì , Ó' ò , y Ìy! Öúy , òk , lì , Ì' , ò)úìò , ò!Ó' Óì≈ , ò Ì' Ì' %Ó' (Change in Capital System) ÇyEy' Ì' f' úy , ÈÜÈ« , lì , !òÓ' * , òì Ñ , Ó' y El' - ÇyíyÓ' í Ó%k , Ì' , ÖyG , y Ìyl' ñ úy , È' Ì' Ì' ò)úìò Ó , !k , òyì' ~ÓÇ « , Ì' , E' Ì' Ì' ò)úìò Ñ , Ì' ò Ìyl' -

NSOU ? CC-CO-05 12 úy¶, = x!hs̃, ð ð)úìò ÈÙÙÙÈ ≤ÄyÓ°!Ω, Ñ, ð)úìò- «, !, = ≤ÄyÓ°!Ω, Ñ, ð)úìò ÈÙÙÙÈ x!hs̃, ð ð)úìò- ãðòñ Ó°yò 10ñ000 >, yÑ, y ð)úìò !ò"ll" ÓfÓcy ð°& Ñ, Ó°ú- !ÉcyÓÑ, y"lúÓ° ã"l"i, yÓ° ð)úìò Éú 1ññ000 >, yÑ, y- xi, ~Óñ úy¶, Éú 1ññ000 >, yÑ, y- i, "l"Óñ !òí≈" Ñ, Ó°ÓyÓ° çðl" ÓfÓcy! # i, yÓ° ÓfÓcy"li, !É cyÓÈÙÈÓäÈ"l"Ó° ð"l"if "Ñ, yò x!i, !Ó° ð)úìò (Further Capital) !Ó!ò"ll"yÜ Ñ, Ó°"li, çy"l"Ó°ò- xyÓyÓ° Óf!_Üi, ≤Ä"ll"yã"l"ò ð)úìò Óy ≤Äi, fy!ùì, ð%òyö, y "l"l"Ñ, x!≈ v, z"l"yúò (Drawings) Ñ, Ó°"li, çy"l"Ó°ò- ç%ì, Ó°yçñ úy¶, ÈÙÈ«, !i, !òÓ°*, ð"l"i ~Éz x!i, !Ó° ð)úìò Á x!≈ÈÙÈv, z"l"yú"l"òÓ° çðBfl" çyìò Ñ, Ó°"li, É"l"Ó°- úy¶, ÈÙÈ«, !i, Ó° !ÉcyÓ° !òj!ù!Öi, ç, ðk, !i, "li, Ñ, Ó°y Él" É çöy!ÆÑ, ð)úìò (Closing Capital) xxx + x!≈ v, z"l"yúò (Drawings) xxx --- xxx (-) x!i, !Ó° ð)úìò !Ó!ò"ll"yÜ (Further Capital) xxx --- (-) ≤ÄyÓ°!Ω, Ñ, ð)úìò (Opening Capital) xxx úy¶, (+), «, !, (-) xxx --- ~äËy, , yÁñ úy¶, ÈÙÈ«, !i, !òí≈yÓ°"l"i çjò!_Ó° xÓâ, !ñ xòy"l"l" ÓyÑ, #ñ ð)úì"l"òÓ° v, z, ðÓ° ç%ì Ézi, fy!l" !Ó"l"l"Ó° çðBfl" çyìò (Adjustment) Ñ, Ó°"li, Él" - ≤ÄyÓ°!Ω, Ñ, ð)úìò !òÓ°*, ði Ñ, Ó°yÓ° àòf !ÉcyÓ° Ñ, y"lúÓ° ≤Äl"ò"l"òÓ° xy!l"≈Ñ, xÓfl, iyÓ° !ÓÓÓ°i# (Opening Statement of Affairs) Á çöy!ÆÑ, ð)úìò !òÓ°*, ði Ñ, Ó°"li, !ÉcyÓ°Ñ, y"lúÓ° "ü"l"i"l"òÓ° xy! l"≈Ñ, xÓfl, iyÓ° !ÓÓÓ°i# (Closing Statement of Affairs) ≤Ähfl%, !, Ñ, Ó°"li, Él" - Statement of Profit or Loss for the period..... Closing Capital xxx Add. Drawings (Cash/Goods) xx --- xxx Less. (a) Opening Capital xxx (b) Further Capital xx xx --- --- Profit before adjustment xxx Less. Adjustments : (a) Depreciation xx (b) Provision for Bad Debt xx xx --- --- Net Profit xxx ---

NSOU ? CC-CO-05 13 !òj" !ù!Öi, ðð%òy (Format)ÈÙÈ~ úy¶, ÈÙÈ«, !i, Ó° !ÉcyÓ° ≤Älfl, !, Ñ, Ó°y Él" - Statement of Profit or Loss Dr. For the year ended Cr. Particulars Rs. Particulars Rs. Opening Capital xxx Closing Capital xxx Further Capital xxx Drawing xxx Interest on Capital xxx Interest on Drawings xxx Depreciation on Fixed Assets xxx Net Loss xxx Reserve for Bad debt xxx Net Profit xxx xxx úy¶, ÈÙÈ«, !i, !òí≈l" Ñ, Ó°ÓyÓ° , ðÓ° à, v, , yhs̃, xy!l"≈Ñ, xÓfl, iy, ≤ÄÑ, yÜ Ñ, Ó°yÓ° àòf x!hs̃, ð çòhfl, ! çjò!_ñ iy!ñ ð)úìò úy¶, ÈÙÈ«, !i, Ó° !Écy"l"Ó° "l"ÉcyÓ°=!ú"l"Öy"l"òy ÉÙÙñ i, y"l"iÓ° çðBfl" çyìò Ñ, "l"l"Óñ !ÉcyÓÑ, y"lúÓ° "ü"l"i"i%Éz, !Ó° ö, y iy!Öúy, çk, !i, Ó° v, zmi≈, ç, ð"l"eÓ° xò%Ó°*, ç, ð xy"l"Ó°Ñ, !, xy!l"≈Ñ, ! ÓÓÓ°i# ≤Ähfl%, !, Ñ, Ó°"li, Él" - ÉzEy"l"Ñ, à, v, , yhs̃, xy!l"≈Ñ, xÓfl, iyÓ° !ÓÓÓ°i# (Final Statement of Affairs) Ó"l"ü- ~Éz !ÓÓÓ°i# v, zmi≈, ç, ð"l"eÓ° Éz ðyöyhs̃, Ó° Ó"l"ü ~!>, v, zmi≈, ç, ðe !Écy"l"Ó°Á x"l"ò"l"Ñ, ÓfÓÉyÓ° Ñ, "l"iÓ° ly"l"l"Ñ, ð- 1.4.3 v, ziyÉÓ° i x"l"üyÑ, ~Ñ, !, Ó° ö, y iy!Öúy, çk, !i, "li, !ÉcyÓ° Ó°y"l"l"òò- i, yÓ° çjò!_Á iy!ñ =!ú !òj"Ó°*, ð !àÉú É on 1.4.20 on 31.3.21 Rs. Rs. Óyv, # (Building) 70,000 70,000 !s, f, ðy!i, (Plant & Machinery) 60,000 80,000 xyçÓyÓ, ðe (Furniture) 30,000 30,000 ðã%ì, ç, ðif (Stock) 20,000 35,000 ðùì x!≈ (Cash in Hand) 12,000 18,000 "l"òyiyÓ° (Sundry Debtors) 20,000 25,000 çyÁòyiyÓ° (Sundry Creditors) 25,000 20,000

NSOU ? CC-CO-05 14 x"l"üyÑ, çyÓ°y ÓäÈ"l"Ó° 10,000 >, yÑ, y Óf!_Üi, ≤Ä"ll"yã"l"ò v, z"l"yúò Á 5,000 >, yÑ, y x!i, !Ó° ð)úìò !Ó!ò"ll"yÜ Ñ, "l"iÓ° !àÈú- ≤ÄyÓ°!Ω, Ñ, ð)úì"l"òÓ° v, z, ðÓ° 5% ç%ì ≤Äy, ðf Á v, z"l"yú"l"òÓ° v, z, ðÓ° Óy"l"i≈Ñ, 6% ç%ì iy!≈ Ñ, Ó°y Él" - x!hs̃, ð fl, iy!ñ # çjò!_Ó° (Closing Fixed Assets) v, z, ðÓ° 10% Ey"l"Ó° xÓâ, !ñ iy!≈ Ñ, Ó°y Él" - Sundry Debtors-~Ó° v, z, ðÓ° 2% Ey"l"Ó° ççfl, iyò Ó°yÖy Él" - 31.3.21 i, y!Ó°"l"iÓ° çöyÆ ÓäÈ"l"Ó° úy¶, ÈÙÈ«, !i, !òí≈yÓ° i Ñ, Ó°&ð ~Óç "l"y!Ó°"l"iÓ° ÓfÓcy"l"l"Ó° à, v, , yhs̃, xy!l"≈Ñ, xÓfl, iyÓ° !ÓÓÓ°i# ≤Ähfl%, !, Ñ, Ó°&ð ÈÈ çöyiyò É A. Statement of Affairs as at 1.4.20 Liabilities Rs. Assets Rs. Capital (Balancing figure) 1,87,000 Building 70,000 Sundry Creditors 25,000 Plant & Machinery 60,000 Furniture 30,000 Stock 20,000 Sundry Debtors 20,000 Cash in hand 12,000 2,12,000 2,12,000 B. Statement of Affairs as at 31.3.21 Liabilities Rs. Assets Rs. Capital (Balancing figure) 2,38,000 Building 70,000 Sundry Creditors 20,000 Plant & Machinery 80,000 Furniture 30,000 Stock 35,000 Sundry Debtors 25,000 Cash in hand 18,000 2,58,000 2,58,000

NSOU ? CC-CO-05 15 C. Statement of Profit & Loss Dr. for the year ended 31st March '21 Cr. Particulars Rs. Particulars Rs. To, Opening Capital 1,87,000 By, Closing Capital 2,38,000 To, Further Capital 5,000 By, Drawings 10,000 To, Interest on Opening Capital 9,350 By, Interest on Drawings (5% of 1,87,000) (10,000 × 6%) × 1/2 300 To, Depreciation @ 10% on Building 7,000 on Plant 8,000 on Furniture 3,000 18,000 To, Reserve for Bad debt (@ 2% on Rs. 20,000) 400 To, Net Profit 28,550 2,48,300 2,48,300 Final Statement of Affairs as on 31st March '21 Liabilities Rs. Assets Rs. Opening Capital 1,87,000 Building 70,000 Add. Further Capital 5,000 Less : Depreciation 7,000 63,000 Interest on Capital 9,350 Plant & Machinery 80,000 Profit 28,550 Less : Depreciation 8,000 72,000 2,29,900 Less : Drawing 10,000 Furniture 30,000 2,19,900 Less : Depreciation 3,000 27,000 Less : Interest on Drawing 300 stock 35,000 2,19,600 Debtors 25,000 Sundry Creditors 20,000 Less : Reserve for 400 Bad debt 24,600 Cash in hand 18,000 2,39,600 2,39,600

NSOU ? CC-CO-05 16 Note : ^N ,yò i ,y!Ó Ö v ,z ^IÖÖ òy ìyN ,y! Drawings-~Ó v ,z ,óÓ ç%í 6 òy ^IçÓ ãòf iÓ y É ^IÎ ^IäË- ^IÎEi% , Ìs ,f ,òy!ì , Ó ≤ÄyÓ !Ω ,N , òúf 60,000 > ,yN ,y ~ÓÇ x!hs , ò òúf 80,000 > ,yN ,yñ 20,000 > ,yN ,yÓ òi% , ò Ìs ,f ,òy!ì , e ^I N , Ó y É ^IÎ ^IäË- !N , Ìs , ≤Ä ^IYçÓ ! ò ^Iî ≈ ^Iü Óúy xy ^IäË x!hs , ò fl ,iy! # ç!ò!_Ó v ,z ,óÓ xÓà , ^I ìy! ≈ N , Ó ^Iì É ^IÖ- v ,z ìyÉÓ í É Ó yò Á üfyö ~N , !> xÇü#iyÓ # ÓfÓÇy ^IÎ Ó xÇü#iyÓ (Partners)- ì ,yÓ y úy¶ , Á ^I úyN , Çyò 3: 2 xò% ,òy ^Iì ¶ ,yÜ N , ^IÖ - 1.4.20 ì ,y!Ó ^IÖ ì ,y ^IÖ ò)úí ^IòÓ xò% ,òy! !äË 3:1- ì ,yÓ y ~N , ì , Ó ò ,y ìy! Óúy , òk , Ìì , ^Iì !ÉçyÓ Ó y ^IÖ- ÓfÓÇy ^IÎ Ó ç!ò!_ Á iy! !òì Ó * , ò É 1.4.20 31.3.21 Rs. Rs. Plant & Machinery 80,000 1,00,000 Furniture 35,000 45,000 Stock 50,000 75,000 Sundry Debtors 60,000 90,000 Cash at Bank 15,000 24,000 Ó yò Á üfyö ÓfÓÇy ^IÎ ^IÎ , Ìlye ^Iö 12,000 > ,yN ,y Á 8,000 > ,yN ,y v ,z ^I_ yúò N , Ó ú- xòfyòf ì , Ìf É 1- ò)úí ^IòÓ v ,z ,óÓ Óy!^I ≈ N , 5% Ey ^IÖ ç%í ^IÁ y ÉÍ - 2- Ìs ,f ,òy!ì , Ó (Plant & Machinery) v ,z ,óÓ Óy!^I ≈ N , 10% Ey ^IÖ Á xyÇÓyÓ , ò ^IeÓ (Furniture) v ,z ,óÓ Óy!^I ≈ N , 6% Ey ^IÖ xÓà , ^I ìy! ≈ N , Ó y ÉÍ - 3- Sundry Debtors-~Ó v ,z ,óÓ 2½% Ey ^IÖ Ççfl ,iyò Ó yÖy ÉÍ - 31.3.21 ì ,y!Ó ^IÖ çöyÆ ÓäË ^IÖ Ó úy¶ , ÈÜÈ « , Ìì , !òÓ * , òí N , Ó & ò ~ÓÇ ^I ^IòÓ à) , v , ,yhs , xy! ≈ N , xÓfl ,iyÓ !ÓÓÓ i# ≤Ähfl% , ì , N , Ó & ò-

NSOU ? CC-CO-05 17 Çöyiyò É Statement of Affairs as at 1.4.20 Liabilities Rs. Assets Rs. Capital (Balancing figure) Plant & Machinery 80,000 Ram 3/4 × 1,70,000 = 1,27,500 Furniture 35,000 Shyam 1/4 × 1,70,000 = 42,500 1,70,000 Stock 50,000 Sundry Creditors 70,000 Sundry Debtors 60,000 Cash at hand 15,000 2,40,000 2,40,000 Statement of Affairs as at 31.3.21 Liabilities Rs. Assets Rs. Capital (Balancing figure) 2,74,000 Plant & Machinery 1,00,000 Sundry Creditors 60,000 Furniture 45,000 Stock 75,000 Sundry Debtors 90,000 Cash at hand 24,000 3,34,000 3,34,000 Statement of Profit or Loss Dr.

for the year ended 31st March, '21 Particulars Rs. Particulars Rs. To, Opening Capital 1,70,000 By, Closing Capital 2,74,000 To, Interest on Partner's Capital Drawings : Ram 6,325 Ram 12,000 Shyam 2,175 8,500 Shyam 8,000 20,000 To, Depreciation : on Furniture 2,400 on Plant 9,000 11,400 To, Provision for Bad Debts : 2½% on Rs. 90,000 2,250 To, Share of Profit Ram 3/5 61,110 Shyam 2/5 40,740 1,01,850 2,94,000 2,94,000

NSOU ? CC-CO-05 18 òhs , Óf ÈÈÜÜÈ ò ^Iò N , Ó y ÉÜÚñ xyÇÓyÓ , òe Á Ìs ,f ,òy!ì , à , ú!ì , ÓäË ^IÖ Ó ò òifN , y ^Iü e ^I N , Ó y É ^IÎ ^IäË- Depraciation on Furniture : Rs. On Rs. 35,000 @ 6% for 1 year 2,100 + on Rs. 10,000 @ 6% for 1/2 year 300 2,400 Depreciation on Plant : on Rs. 80,000 @ 10% for 1 year 8,000 on Rs. 20,000 @ 10% for 1/2 year 1,000 9,000 Final Statement of Affairs

as at 31st March, '21 Liabilities Rs. Assets Rs. Capital- Ram Plant & Machinery 1,00,000 Opening Capital 1,27,500 Less : Depreciation 9,000 Add : Int. on Capital 6,355 Furniture 45,000 91,000 Share of Profit 61,100 Less : Depreciation 2,400 1,94,955 42,600 Less : Drawings 12,000 1,82,955 Stock 75,000

Shyam Sundry Debtors 90,000 Opening Capital 42,500 Less Prov. for Bad Debt 2,250 Add : Int. On Capital 2,125 87,750 Share of Profit 40,740 Cash at Bank 24,000 85,365 Less : Drawings 8,000 77,365 Sundry Creditors 60,000 3,20,350 3,20,350

NSOU ? CC-CO-05 19 1.5 ~N , EyÓ y ìy!Öúy , òk , Ìì , ^IÎ , i%Éz ì , Ó ò ,y ìy!Öúy , òk , Ìì , ^Iì , Ó * , òyhs , Ó ^I N , Ó í (Conversion of Single Entry System to Double Entry System) ~N , EyÓ y ìy!Öúy , òk , Ìì , ^Iì , Ó !« , ì , !ÉçyÓ , òe ^IÎ , ç! Ó ^Iò ≈ ò N , ^IÖ i%Éz ì , Ó ò ,y ìy!Öúy , òk , Ìì , ^Iì , Ó * , òyhs , Ó ^I N , Ó y ìy! - ÉzÉy N , y! ≈ N , Ó # N , Ó ^Iì , É ^Iü !òì !ú! Öì , ÓfÓfl ,iy=!ú @ ^IÉí N , Ó y ≤Ä ^IÎ yäò - 1- ≤ÄyÓ !Ω ,N , xy! ≈ N , xÓfl ,iyÓ !ÓÓÓ i# Óy v ,z mi ≈ , òe ≤Ähfl% , ì , N , ^IÖ !ÉçyÓ N , y ^Iü Ó ≤ÄyÓ ^IÖ , ò)úí ò N , ì , !äËúñ ì , y !òÓ * , òí N , Ó y ÉÍ - 2- òÜÿò ÓÉz ≤Ähfl% , ì , N , Ó ^Iì , ÉÍ - òÜÿò ÓÉz ¶ , y ^Iúy N , ^IÖ !Óà , yÓ N , ^IÖ ≤ÄyÓ !Ω ,N , x! ≈ Á Çöy!ÆN , x! ≈ N , ì , äyòy ìy! - ~äËy , y òÜi e ^I ^I òÜi !Óe ^I ^I ò)úí ò ^IÎ yÜ Ezì , fy!íÓ , ò!Ó òyí òÜÿò ÓÉz ^Iì , xäyòy ÇÇÖfy (Missing figure) !Éçy ^IÖ äyòy ìy! - 3- Óf!_ N , !ÉçyÓ =!ú !Ó ^IY^I N , ^IÖ ñ ìy ^IÖ !Óe ^I (Credit Sales) ìy ^IÖ e ^I (Credit Purchase) ≤ÄyÆ ÓyRy (Discount Receivable) ≤Ä¶ , Ìì , Ó xB , !òÓ * , òí N , Ó y ÉÍ - 4- Sundry Debtors Account, Sundry Creditors Account ^IÎ N , Ìlye ^Iö ìy ^IÖ !Óe ^I ñ ìy ^IÖ e ^I N , ì , ÉÜú ì , y !òÓ * , òí N , Ó y ÉÍ - ~Éz¶ , y ^IÖ xç!ò) ≈ ò! , òe (Incomplete Records) ^IÎ N , ≤Ä ^IÎ yäò # ^I ì , Ìf ÇÇÜ , É#ì , N , ^IÖ i%Éz ì , Ó ò ,y ìy!Öúy , òk , Ìì , Ó òì , Trading and Profit & Loss Account Á Balance Sheet ≤Ähfl% , ì , N , Ó y ÉÍ - 1.5.1 v ,z ìyÉÓ í üfyöú ~N , ì , Ó ò ,y ìy!Öúy , òk , Ìì , ^Iì , ì , yÓ !ÉçyÓ Ó « , ì , N , ^IÖ - ì , yÓ 1.4.20 ì ,y!Ó ^IÖ Á 31.3.21 ì ,y!Ó ^IÖ ç!ò!_ Á ìy ^IÎ Ó , ò!Ó òy! !ò ^Iì ^IÁ y ÉÜú É Particulars on 1.4.20 on 31.3.21 Rs. Rs. Ìs ,f ,òy!ì , (Plant) 20,000 30,000 xyÇÓyÓ , òe (Furniture) 2,000 2,000 ^IòyÿÓ (Sundry Debtors) 22,000 25,000 ,òyÁòyÿÓ (Sundry Creditors) 15,000 16,000 ≤Äy , òf !Ì , (Bills Receivable) 9,000 13,000 ≤Ä ^IÎ !Ì , (Bills Payable) 8,000 10,000 òä%ì , òíf (Stock) 20,000 15,000

NSOU ? CC-CO-05 20 ì,yó° ÓfÓcy^îî° Ó° òÜì^ úò^îò (Cash transactions) =!ú! ò^îî° Ó° òÜìyò ÓEz^îì, !ú!, òÓk, Ñ, Ó° y E^îî° ìäÈ É Dr. Cash Book Cr. Rs. Rs. To Balance b/d 10,000 By Cash Purchase 15,000 To Cash Sales 40,000 By Wages 20,000 To Collection from Debtors 60,000 By Payment to Creditors 28,000 To Further Capital 10,000 By Bills Payable (Paid) 14,000 To Bills Receivable (Collected) 20,000 By Salaries 8,000 By General Expenses 4,000 By Drawings 15,000 By Plant 10,000 By Balance c/d 26,000 1,40,000 1,40,000 x!ì, !Ó° _' ì, ìf É 1- ≤ÄyÓ° !Ω, Ñ, ò)úì^îòÓ° v, z, òÓ° 5% Ey^îÓ° c %î iyî≈ Ñ, Ó° ^îì, E^îÓ° ~ÓÇ ìò^îî° y!äì, ò)úì^îòÓ° v, z, òÓ° 2½% Ey^îÓ° c%î iyî≈ Ñ, Ó° ^îì, E^îÓ° 2- Ìs, f, òy!ì, Ó° (Plant) v, z, òÓ° 10% Ey^îÓ° Á xyçÓyÓ, ò^îeÓ° (Furniture) v, z, òÓ° 6% Ey^îÓ° xÓâ, !° (Depreciation) iyî≈ Ñ, Ó° ^îì, E^îÓ° 3- 5% Ey^îÓ° Ñ%, ÈÜÈ^îìÓ° äòf ÇÇfl, iyò (Reserve for Bad Debt) ^îòyî^îÓ° Ó° v, z, òÓ° Á 2½% Ey^îÓ° ÇÇfl, iyò ≤Äy, òf ^îì, Ó° (Bill Receivable) v, z, òÓ° iyî≈ Ñ, Ó° ^îì, E^îÓ° 31.4.21 ì, y!Ó° ^îÓ° Çöy/É !EçyÓÑ, y^îúÓ° Trading and Profit & Loss Account Á ^îì^îòÓ° v, z, mî≈, òe (Balance Sheet) ≤Äñfl%, ì, Ñ, Ó° òò- Çöyiyò É Balance Sheet as on 1.4.20 Liabilities Rs. Assets Rs. Capital (Balancing Figure) 60,000 Plant 20,000 Sundry Creditors 15,000 Furniture 2,000 Bills Payable 8,000 Bills Receivable 9,000 Sundry Debtors 22,000 Stock 20,000 Cash 10,000 83,000 83,000

NSOU ? CC-CO-05 21 Dr. Sundry Debtors A/c Cr. Particulars Rs. Particulars Rs. To Balance b/d 22,000 By Cash 60,000 To Credit Sales 87,000 By Bill Receivable 24,000 (Balancing Figure) By Balance c/d 25,000 1,09,000 1,09,000 Dr. Bill Receivable A/c Cr. Particulars Rs. Particulars Rs. To Balance b/d 9,000 By Cash 20,000 To Sundry Debtors—Bill drawn 24,000 By Balance c/d 13,000 (Balancing figure) 33,000 33,000 Dr.

Sundry Creditors A/c Cr. Particulars Rs. Particulars Rs. To Bill Payable 16,000 By Balance b/d 15,000 To Cash 28,000 By Purchases 45,000 To Balance c/d 16,000 (Balancing fig) 60,000 60,000 Dr. Bill Payable A/c Cr. Particulars Rs. Particulars Rs. To

Cash 14,000 By Balance b/d 8,000 To Balance c/d 10,000 By Sundry Creditors 16,000 (Balance fig) 24,000 24,000 NSOU ? CC-CO-05 22 Trading and Profit and Loss Account Dr.

for the year ended 31st March '21 Cr. Particulars Rs. Particulars Rs. To Opening Stock 20,000 By Sales : To Purchase : Cash 40,000 Cash 15,000 Credit 87,000 1,27,000 Credit 45,000 60,000 By Closing Stock 15,000 To Wages 20,000 To Gross Profit—transferred 42,000 1,42,000 1,42,000 To Salaries 8,000 By Gross Profit 42,000 To General Expenses 4,000 To Interest on Capital 3,250 To Reserve for Bad Debt 1,250 To Reserve for B/R 325 To Depreciation on Plant 2,500 on Furniture 120 2,620 To Net Profit 22,555 42,000 42,000 Balance Sheet as at 31st March '21 Liabilities Rs. Assets Rs. Capital 60,000 Plant 30,000 Add : Further Capital 10,000 Less : Depreciation 2,500 27,500 Net Profit 22,555 Furniture 2,000 Interest on Capital 3,250 Less : Depreciation 120 1,880 95,805 Bills Receivable 13,000 Less : Drawings 15,000 80,805 Less : Reserve 325 Bills Payable 10,000 12,675 Sundry Creditors 16,000 Stock 15,000 Subdry Debtors 25,000 Less : Reserve for 1,250 23,750 Bad Debt Cash 26,000 1,06,805 1,06,805

NSOU ? CC-CO-05 23 1.6 çyÓ° yÇü ~Ez ~Ñ, Ñ, !, ò, òyç, Ñ, ^îÓ° xyçÓ° y xçîò)í≈ Öyì, y ^îîÑ, !Ñ, ¶, y^îÓ° !EçyÓ!òÑ, yú Ñ, Ó° ^îì, E^î° ç çîò^îî≈ ~Ñ, ç%fl, ò<T iyÓ° iy úy¶, Ñ, Ó° ^îì, Çç, ò Éúyò- 1.7 xò%ú#úò# SÑ, V ì, _¥Üì, ≤ÄÿÿyÓú# (Theoretical Questions) 1. ~Ñ, EyÓ° y iy!Öúy çòk, !ì, Óú^îì, !Ñ, ^öyG, y!°/~Ez çòk, !ì, Ó° eθ!>, Öy xç%!Öiy=!ú! !Ñ, !Ñ, /2. ~Ñ, EyÓ° y iy!Öúy çòk, !ì, Á î%Ez ì, Ó° ò, y iy!Öúy çòk, !ì, Ó° òyl≈Ñ, f Óí≈òy Ñ, Ó° òò- 3. ~Ñ, yò ^îì, yò «, ^îe ~Ñ, ì, Ó° ò, y iy!Öúy çòk, !ì, ^îì, !EçyÓ Ó° «, í E^î° ì, y xy^îúyâ, òy Ñ, Ó° òò- 4. !Ó÷k, ~Ñ, ì, Ó° ò, y iy!Öúy çòk, !ì, ^îì, !Ñ, ¶, y^îÓ° â, v, ç, yhs ^îì, !EçyÓçò)E ≤Äñfl%, ì, Ñ, Ó° y E^î° ñ ì, y xy^îúyâ, òy Ñ, Ó° òò- 5. xy!≈Ñ, xÓfl, iyÓ° !ÓÓÓ° í# Á v, z, mî≈, òe ^îeÓ° ò^îif, òyl≈Ñ, f=!ú! !Ñ, /6. ~Ñ, EyÓ° y iy!Öúy çòk, !ì, ^îì, !Ñ, ¶, y^îÓ° î%Ez ì, Ó° ò, y iy!Öúy çòk, !ì, ^îì, Ó° * çòyhs ^îì, Ñ, Ó° y iy!Öúy çòk, !ì, ^îì, Ó° ^îì, E^î° ìäÈ-

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ì, y ÇÇ^îì, ^îì, ò xy^îúyâ, òy Ñ, Ó° ò

ò- SÖV !Ó°îî° !¶, !_Ñ, ≤ÄÿÿyÓú# (Objective Type Questions) !òj° !ú!Öì, ≤Äÿÿz=!úÓ° v, z_Ó° !îò É Çì, f / !ò!fy 1. ~Ñ, ì, Ó° ò, y iy!Öúy çòk, !ì, ^îì, Ñ, Ó° òyEz ^úò^îò ~Ñ, !îîÑ, !ú!, òÓk, Ñ, Ó° y E^î° òy- 2. ~Ñ, ì, Ó° ò, y iy!Öúy çòk, !ì, ^îì, x^îòÑ, ≤Ä!ì, ¶, yò !EçyÓ !òÑ, yú Ñ, ^îÓ° - 3. ~Ñ, ì, Ó° ò, y iy!Öúy çòk, !ì, ≤ÄÑ, ì, Ó° ò^îì, !EçyÓ Ó° «, ^îìÓ° ^îì, yò çòk, !ì, Éz ò!° - 4. ~Ñ, ì, Ó° ò, y iy!Öúy çòk, !ì, ^îì, úy¶, ÈÜÈ^îìÓ° úyÑ, çyò Ç!ç, Ñ, ¶, y^îÓ° !òí!° Ñ, Ó° y çΩ, Ó°- SÜV ÓfÓÉy!Ó° Ñ, ≤ÄÿÿyÓú# (Practical Questions) 1. !òj° !ú!Öì, xy!≈Ñ, xÓfl, iyÓ° !ÓÓÓ° í#!>, (Statement of Affairs) Éú ì, òyúñ !Óöú Á Çö#^îÓ° Ó° ÓfÓcyÓ° - Statement Assairs as at 31st January '20 Liabilities Rs. Assets Rs. Capital : Plant & Machinery 12,000 Tamal 18,000 Sundry Debtors 18,000 Bimal 12,000 30,000 Stock 9,700 Sundry Creditors 9,000 Cash 500 Bills Payable 3,200 Capital : Samir 2,000 142,200 42,200 2020 çy^îú ì, òyú Á !Óöú !lye ^îò òy^îç 600 >, yÑ, y Á 500 >, yÑ, y v, z^îlyúò (Withdraw) Ñ, ^îÓ° ìäÈ-

NSOU ? CC-CO-05 24 31.12.20 ì,y!Ó`^iÖ ì,y`liÓ` ç!ð!_ Á iy!` =!ú EÚú É Îs, f, ðy!i, (Plant) Rs. 12,000, ^iöyiyÓ` (Sundry Debtors) Rs, 11,600, çyÁöyiyÓ` (Sundry Creditors) Rs. 6,000, ≤Ä`lil` `!i, (Bill Payable) R. 1,180, ðÛi x!≈ (Cash) Rs. 1,1,380, ðä%î, ðif (Stock) Rs. 10,200– x!i, !Ó` _` ì, ðf É i) Îs, f, ðy!i, Ó` v, z, ðÓ` 5% Ey`iÓ` xÓá, !` iy!≈ Ñ, Ó` y É!` – ii) xÇü#iyÓ` Ûi 5% Ey`iÓ` ð)úí`iðÓ` v, z, ðÓ` ç%î, ðy!` Á` !`xÇü#iy`iÓ` Ó` ð)úí`iðÓ` ^v,`!Ó>, ^äÓ` (balance) ly`iÑ, ñ ì, y`iÑ, 5% Ey`iÓ` ç%î!`i`!` à, É`iÓ`– iii) ì, ðyúñ`!Óðú` Á` çð#Ó` 5 : 3 : 2 xò%, ðy`li, úy`!`ÈUÈ`úy`Ñ, çyò`!`y`Û`Ñ, ^iÓ` – 31`ù`!v,`!ç!jÓ` Û20 ì,y!Ó` ^iÖ çöy/É`!ÉçyÓÑ, y`!úÓ` úy`!`ÈUÈ`úy`Ñ, çy`!òÓ` !ÉçyÓÑ, Ó`&ò` Á` ì, y!Ó` ^iÖÓ` à), v, z, yhs` , xy!≈Ñ, xÓfl, iyÓ` !ÓÓÓ`!# ≤Ähfl%, ì, Ñ, Ó`&ò`– v, z_Ó` ÉÉUÛUÈ`ðy>, úy`!` Rs. 12,600– 2. !òj` Ó`!≈ì, ì, ^lilfÓ` çyÉy`lilf 31.12.20 ì,y!Ó` ^iÖ çöy/É`!ÉçyÓÑ, y`!úÓ` Trading and Profit & Loss Account ~Óç v, z_` ì, y!Ó` ^iÖÓ` v, zmi≈, ç, ðe ≤Ähfl%, ì, Ñ, Ó`&ò` É ÓfÓçy`lil` Ó` ç!ð!_ Á` iy!` =!ú Eú`ÉÉ Particulars on 1.1.20 on 31.12.20 Rs. Rs. `ðy>, fl, iy!` # ç!ð!_ (Fixed Assets) 15,770 12,400 ðä%î, ðif (Stock) 8,040 11,120 ðÛi x!≈ Á` Ófy`iB, äöy x!≈ (Cash in hand & Cash at Bank) 6,960 8,080 Ó`lil` Ñ, y` ÓÓ` à, ((Outstanding Exp.) 600 330 çyÁöyiyÓ` (Sundry Creditors) 15,770 12,400 ^iöyiyÓ` (Sundry Debtors) ? 17,870 çyÓ` y` ÓáÉ`iÓ` Ó` ^úò`lið` É` ðÛi≤Äy!`/É` Á` ÓyRy≤Äiyò` ^iöyiyÓ` ^liÓ` (Cash Received and discount allowed) 64,000 NSOU ? CC-CO-05 25 Particulars on 1.1.20 on 31.12.20 Rs. Rs. !Óe`#i, ç, ðif` ð, Ó` ì, (Return from Debtors) 1,450 Ñ%, ÈUÈ`j) (Bad Debt) 420 !Óe`!` ðÛi` Á` iy`iÓ` (Sale—Cash & Credit) 71,810 çyÁöyiy`iÓ` Ó` !òÑ, >, ^i`iÑ, ÓyRy≤Äy!`/É` (Discount received from Creditors) 700 e`!` Ñ, Ó` y` ç, ðif` ð, Ó` ì, (Return to Creditors) 400 ð)úíò` !ò`lil` yÜ` Á` Ófy`iB, äöy (Capital introduced & paid into Bank) 8,500 çyÁöyiyÓ` ^liÓ` Ñ, y`äÉ` ^i`iÑ, x!≈≤Äy!`/É` Á` Ófy`iB, äöy (Received from Debtors and deposited to Bank) 62,500 ðÛi` lli` e`!` (Cash Purchase) 1,030 ðÛi` lli` ÓÓ` à, (Expenses paid by Cash) 9,570 ÓfyB, ^i`iÑ, Óf!_` Ûi, Ñ, yÓ` ^li` v, z` l_yúò` (Drawings for personal use from Bank) 430 ^à, ^i`iÑ, Îs, f, ðy!i, e`!` (Purchase of Machinery by Cheque) 3,180 ðÛi` x!≈ Ófy`iB, äöy (Cash Payments into Bank) 5,000 ðÛi` x!≈ ÓfyB, ^i`iÑ, v, z` l_yúò` (Withdrawn from Bank) 9,240 çyÁöyiyÓ` ^liÓ` ^à, ^i`iÑ, x!≈ ≤Äiyò` (Payment to Creditors by Cheque) 60,270 ÓáÉ`iÓ` Ó` ^ú`i`!` ðÛi` x!≈ (Cash at hand at end) 1,200 v, z_Ó` É` Gross Profit Rs. 14,810– Net Profit Rs. 1,540, Total of Balance Sheet Rs. 49,110, Opening Cash in hand Rs. 2,960, Cash at Bank Rs. 4,000, Cash Sales SòÛi`!Óe`!` V Rs. 4,600– NSOU ? CC-CO-05 26 ~Ñ, Ñ, 2 □ ðä%î, ç, ð`lifÓ` «, !i, Ó` äòf` Ó#öy`iy!Ó` (Insurance Claim for Loss of Stock) Ü‡, ð` 2.0 v, z` l_jüf` 2.1 ≤Ähfl, lyÓòy` 2.2 Ó#öy`iy!ÓÓ` ≤ÄÑ, !i, 2.3 x!@çÑ, y`!l, Ó` çòl` ðä%î, ç, ð`lifÓ` ð)úf` !ò`i=yÓ` í` 2.4 `ðy>, ð%öyò, yÓ` Óy` @` Äç` ð%öyò, yÓ` ùi, Ñ, Ó` y` EyÓ` 2.5 e`!` ð)úf` x`!` ð, ç, y` Ñ, ð` ð) `lúf` Óy` ^Ó!`ü` ð) `lúf` x!hs` , ð` çQ, ç, y`iÓ` Ó` ð)úfy!` ð` 2.6 xfl, ly`!y!ÓÑ, ç, ðif` 2.7 ≤ÄÑ, !i, «, !i, ç, ð)Ó` í`iy!Ó` 2.8 çyÓ` yÇü` 2.9 xò%ü`#úò`#` 2.0 v, z` l_jüf` ~Éz` ~Ñ, Ñ, !>, ç, ð`lv, ç, xyðÓ` y` äyò`li, ç, ðyÓ` Ó` !` Ñ, y` l`òy` Ñ, yÓ` ^li` Ñ, yÓ` Óy`iÓ` Ó` ç!ð!_Ó` ^Ñ, yò` «, !i, É`!ú` Ñ, #ç, y`iÓ` Ó#öy` Ñ, y`iðyò`#Ó` Ñ, y`!äÉ` «, !i, ç, ð)Ó` ^liÓ` äòf` xy`iÓ`ið` Ñ, Ó` ^li, É!` ~Óç` Ñ, !, >, y` «, !i, ç, ð)Ó` í` çyÁ!` y`ly!` ^ç` ç` jò`i`iÑ≈, – 2.1 ≤Ähfl, lyÓòy` Ñ, yÓ` Óy`iÓ` Ó` ≤Ä`lil` y`ä`!ò, ç, ðif` ðä%î, Ñ, Ó` ^li, Éz` É!` – ç, ðif` ðä%î, Ñ, Ó` ^lúÉz` x!@çÑ, y!` ñ` à%, !Ó` ñ` ðòfy` Óy` xòfyòf` «, !i, Ó` çQ, yÓòy` ly`i`iÑ, – Ó#öyÓ` `öyif`!ò` ~Éz` «, !i, Ñ, öy` l`òy` çQ, Ó` É!` – Ñ, yÓ` ÓyÓ` #` x`!òÑ, çòl` ì, yÓ` ðä%iyÜy`iÓ` ç, ð`lifÓ` xy!≈Ñ, «, !i, ç, ð)Ó` ^liÓ` äòf` Ó#öy` Ñ, y`iðyò`#Ó` Ñ, y`!äÉ` Ó#öy, ðe e`!` Ñ, ^iÓ` – Ó#öy` Ñ, y`iðyò`#` =!ú` Ó#öy` ðy`–`!úÓ` (Premium) !Ó!ò`lil` Ñ, yÓ` ÓyÓ` #`i`iÑ, !`á≈>, çy`!ò, ^Ñ, yò` Ñ, yÓ` ^li` ^Ñ, yò` ç!ð!_` Óy` ðä%î, ç, ð`lifÓ` «, !i, É`!ú` Ñ, yÓ` ÓyÓ` #`i`iÑ, «, !i, ç, ð)Ó` í`!`lil` ly`i`iÑ, – Ó#öyÓ` äòf` «, !i, ç, ð)Ó` ^liÓ` xB, !ò`i=yÓ` í` Ñ, Ó` y` ÓfÓçy`lil` Ó` ~Ñ, !>, =Ó`&ç, ð)≈`!Ó`iil` – 2.2 Ó#öy`iy!ÓÓ` ≤ÄÑ, !i, Ó#öy` ~Ñ, !>, «, !i, ç, ð)Ó` ^liÓ` à%, !_` – x!@çÑ, y!` ñ` à%, !Ó` ñ` ið≈á>, Óy` xòf` Ñ, yò` Ñ, yÓ` ^li` Ñ, yÓ` Óy`iÓ` Ó` ç!ð!_Ó` ^Ñ, yò` «, !i, É`!ú` Ó#öyÓ` çyÉy`lilf` ~Éz` «, !i, ç, ð)Ó` í` Ñ, Ó` y` ly!` – ~Ó` äòf` Ñ, yÓ` ÓyÓ` #Ó` ^i`iÑ, Ó#öy` Ñ, y`iðyò`#Ó` Ñ, y`äÉ` ^i`iÑ, Ó#öy, ðe (Insurance Policy) @` ÄÉi` Ñ, Ó` ^li, É!` ~Óç` !ò!`!ò, Ó#öy`!≤Ä!ò!` yò` Óy` ðy`–ú` ≤Äiyò` Ñ, Ó` ^li, É!` – Ó#öy` Ñ, y`iðyò`!ò` v, z_` ðy`–ú` ≤Äiy`!òÓ` !Ó!ò`lil` !`á≈>, çy`!ò, ^Ñ, yò` Ñ, yÓ` ^li` Ñ, yÓ` Óy`iÓ` Ó` ç!ð!_Ó` ^Ñ, yò` «, !i, É`!ú` Ñ, yÓ` ÓyÓ` #`i`iÑ, «, !i, ç, ð)Ó` í` ≤Äiyò` Ñ, ^iÓ` – Ó#öy` Ñ, y`iðyò`#` Ñ, yÓ` ÓyÓ` #`i`iÑ, ^i` «, !i, ç, ð)Ó` í` Ñ, Ó` ^iÓ` ì, yÓ` xB, Ñ, ðòÉz` Ó#öy, ð`!eÓ` ð)úf` x!Óy` ≤ÄÑ, !i, ç, !i, Ó` ç, ð)Ó` öy`i`~`liÓ` ð`lilf` çQ≈!òj` , ç, ð)Ó` öy`i`liÓ` ^Ó!`ü` É`iÓ` ðy`– NSOU ? CC-CO-05 27 Ó#öyÓ` !Ó`iil` Óhfl%, ðyòy!Ói` É`!i, çy`iÓ` – ~`liÓ` ð`lilf` (1) ç!ð!_` Á` ðä%î, ç, ð`lifÓ` ^úy`Ñ, çyò` çÇe` yhs` , Ó#öy` ~Óç` (2) ð%öyò, yÓ` ^úy`Ñ, çyò` çÇe` yhs` , Ó#öy` Ñ, yÓ` ÓyÓ` #`i`iÓ` ð`lilf` Ó`ú` ≤ÄÄ, !úi, – ~Éz` ~Ñ, ^i`iÑ, x!@çÑ, y`!l, Ó` äòf` ðä%î, ç, ð`lifÓ` ^úy`Ñ, çyò` çÇe` yhs` , Ó#öy` ~Óç` «, !i, Ó` ç, ð)Ó` öy`i`!ò`i=yÓ`

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í, ðk, !i, xy`lúy`ä, ðy` Ñ, Ó` y` É`lil` ^!äÉ`– 2.3		

$$\begin{aligned} & \text{Rs. To Opening Stock ? By Sales ? To Purchases ? By Closing stock/value ? To Carriage inward ?} \\ & \text{of stock on the date of fire To Wages ? (Balancing figure) To Gross profit ? (% of Sales)} \\ & \text{NSOU ? CC-CO-05 28 2.4} \end{aligned}$$

100%
MATCHING BLOCK 4/51
SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)

$$\text{Rs. To Opening Stock ? By Sales ? To Purchases ? By Closing stock/value ? To Carriage inward ?}$$

É Memorandum Trading A/c Particulars Amount Particulars Amount
 Rs. Rs. To Opening Stock ? By Sales ? To Purchases ? By Closing stock/value ? To Carriage inward ?
 of stock on the date of fire To Wages ? (Balancing figure) To Gross profit ? (% of Sales)
 NSOU ? CC-CO-05 28 2.4

75%
MATCHING BLOCK 5/51
SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)

$$\text{Rs. To Opening Stock ? By Sales ? To Purchases ? By Closing stock/value ? To Carriage inward ?}$$

$$\begin{aligned} & \text{Rs. To Opening Stock ? By Sales ? To Purchases ? By Closing stock/value ? To Carriage inward ?} \\ & \text{of stock on the date of fire To Wages ? (Balancing figure) To Gross profit ? (% of Sales)} \\ & \text{NSOU ? CC-CO-05 28 2.4} \end{aligned}$$

By Sales 10,01,000 100 110 3 31100 x () , , 3,01,000 By Closing Stock 3,50,000 To Purchases 8,00,000 (Balancing figure) To Gross Profit 2,50,00 13,51,000 13,51,000 @

Àç ð%òyö,yÓ EyÓ = x = 2 50 000 10 01 000 100 24 97 , , , . % ? 25% Memorandum Trading A/c for the period from 1.1.2019 to 9.3.2019 Particulars Amount Particulars Amount Rs. Rs. To Opening Stock 3,50,000 By Sales 3,00,000 To Purchases 1,25,000 By Closing Stock 2,50,000 To Gross Profit 75,000 (Balancing figure) (25% of 3,00,000) 5,50,000 5,50,000 v,z,ò!Ó v,z_ !Éçy^lÓÓ !¶,!_ !ì, 10Ez öyà≈, x!@zÑ,y^l,Ó !i^lò «,li,@ Ähfl,î,ç,ð^lîfÓ^ ö)úf 2,50,000 >,yÑ,y-

NSOU ? CC-CO-05 32 2.6 xfl,ÿ¶,y!ÓÑ, ç,ðif x^lòÑ, ^ç, ^le ≤Ä!l,¶,ç,y^lòÓ^ ðã%î, ç,ð^lîfÓ^ ð^lîf, ç,ð%Ó^yì,ò Óy ç,! i@ Ähfl,î,ç,ðif ÿÑ,^lì, ç,öy^lÓ^ - ~Ez iÓ^lòÓ^ ç,ðif^lÑ, ç,yiyÓ^ ñ, e^l^ò)úf x^l,òç,y Ñ,ç,ð) ^lúf !Ó!e^ Ñ,Ó^y EÍ^ ~ÓÇ ðã%î, ç,ð^lîfÓ^ ^ç, ^le e^l^ò)úf x^l,òç,y Ñ,ç,ð) ^lúf ö)úfyì^ò Ñ,Ó^y EÍ^ - ~Ó^ ö, ^lú fl,ÿ¶,y!ÓÑ, @ Äç ð%òyö,yÓ EyÓ !Ó!á^l, EÍ^ - ~Ó^*,ç,ð^ç, ^le fl,ÿ¶,y!ÓÑ, @ Äç ð%òyö,yÓ EyÓ !òì=yÓ^i Ñ,Ó^lì, E^lú ≤Ä^lì yãð#^l ! öüÑ,Ó^lìÓ^ çyEy^lîf^ç, Δlv,ç !ÉçyÓ^lÑ, ~Ez iÓ^lòÓ^ xfl,ÿ¶,y!ÓÑ, ç,ð^lîfÓ^ ≤Ä¶,yÓ^l^lÑ, ç,ð%_ Ñ,Ó^lì, E^lÓ- fl,ÿ¶,y!ÓÑ, ç,ð%òyö,yÓ EyÓ !òì=yÓ^i Ñ,Ó^yÓ^ ç,ð^lÓ^ Memorandum Trading A/c ÈÛÈ~ !òì≈<T xB, !Éçy^lÓ^ î x!hs^ ç,ç,ð^lîfÓ^ ö)úf ç,öyÁ^l^y lÿ^lÓ^i,y ÷i%öye ç,li,@ Ähfl,î fl,ÿ¶,y!ÓÑ, ç,ð^lîfÓ^ ö)úf^lÑ, ^ÓyG,y^lÓ- ~Ez x^lB,Ó^ ç^lD xÓ!ü<T xfl,ÿ¶,y!ÓÑ, ç,ð^lîfÓ^ e^l^ò)úf Óy !òì=yÓ^i, ö)úf ^lÿÜ Ñ,Ó^lú i%á≈,öyl^ ç,li,@ Ähfl,î çç@ Ä,ç,ð^lîfÓ^ ö)úf ç,öyÁ^l^y lÿ^l - v,z,yEÓ^i 3 : 31.3.2018 i,y^lÓ^lòÑ,!, x!@zÑ,y^l, Calcutta ChemicalsÈÛÈ~Ó^ !Ñ,ä%È, ç,ðif ñçç EÍ^ - !òì^lú!Öì, i,ÿf=!ú^l^lÑ, ç,li,@ Ähfl,î,ç,ð^lîfÓ^ ö)úf !òì=yÓ^i Ñ,Ó^ç ð É Particulars Rs. Stock on 1.1.2017 76,800 Purchases during 2017 3,20,000 Sales during 2017 4,05,200 Closing stock on 31.12.2017 63,600 Purchases from 1.1.2018 to 31.3.2018 1,08,000 Sales from 1.1.2018 to 31.12.2018 1,22,800 2016 çy^lú 20,000 >,yÑ,y ö) ^lúf^lÑ, ä%È, ç,ðif e^l^ Ñ,Ó^y E^lì^lãÈÜ- ~Ez ç,ðif=!ú 31.12. 16 çy^lú 12,000 >,yÑ,yì^ ö)úfyì^ò Ñ,Ó^y EÍ^ - ~Ez ç,ð^lîfÓ^ x^lì≈Ñ, 2017 çy^lú 5,200 >,yÑ,yì^ !Ó!e^ Ñ,Ó^y EÍ^ ~ÓÇ xÓ!ü<T ç,ðif 31.12.17 i,y^lÓ^lò 4,800 >,yÑ,yì^ ö)úfyì^ò Ñ,Ó^y EÍ^ - 2018 ç

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y^lú^ö,Óç^l^y!Ó^ öy^lç,ð)

úf,ç,ð^lîfÓ^ ~Ñ, ä,i%,l≈yçüñ 2,800 >,yÑ,yì^ !Ó!e^ Ñ,Ó^y EÍ^ ~ÓÇ xÓ!ü<T ç,ðif^lÑ, e^l^ò)^lúfÓ^ 60% ö)^lúfÓ^ ö)úfyì^ò Ñ,Ó^y EÍ^ - ~Ez ç,ðif=!ú äÈyv,ç,y xòf^lç, ^le @ Äç ð%òyö,yÓ EyÓ x,ò!Ó^lì≈,ì, xy^lãÈ- Books of Calcutta Chemical Memorandum Trading A/c for the period from 1.1.2018 to 31.3.2018 Particulars Amount Particulars Amount Rs. Rs. To Opening Stock (Note 1) 58,800 By Sales 1,22,800 To Purchases 1,08,000 Less. Sale of To Gross Profit 22,200 abnormal goods 2,800 1,20,000 (18.5% of 1,20,000) By Closing Stock 69,000 (Balancing figure) 1,89,000 1,89,000 NSOU ? CC-CO-05 33 Statement showing loss of stock by fire as on 31.3.2018 Particulars Amount Rs. Closing Stock as above 69,000 Add. Value of abnormal goods (Note 2) 3,000 Total Loss 72,000 Working : Dr. Trading A/c for the year ended 31.12.2017 Cr. Particulars Amount Particulars Amount Rs. Rs. To Opening Stock 76,800 By Sales 4,05,200 Less. abnormal goods 12,000 64,800 Less. Sale of abnormal To Purchases 3,20,000 Goods 5,200 4,00,000 To Gross Profit 74,000 By Closing Stock 63,600 Less abnormal goods 4,800 58,800 4,58,800 4,58,800 Rate of Gross Profit for 2017 = x = 74 000 4 00 000 100 18 5 , , , . % (2) Value of abnormal goods on 31.3.2018 Rs. Cost of original goods 20,000 Less. 50% Sold in 2017 10,000 10,000 Less. ¼th on the original goods i.e. Rs. 5,000 sold in 2018 5,000 Cost price of remaining goods = 5,000 Value of the above goods at 60% of cost price = x 60 100 5 000 , = Rs. 3,000 2.7 ≤ÄÑ,ç,li,ç,ð)Ó^i y!

100% **MATCHING BLOCK 9/51** **SA** Researcher Debalina Chakraborty Supervisor Dr. ... (D131244860)

ð)^lÓ≈v,z^lò^ö Ñ,Ó^y E^lì^lãÈ^

Í Ó#
öy^lÑ,yìöy!òÓ^ !òÑ,ç,ç,li,ç,ð)Ó^lìÓ^ i,y!Ó v,z,ðfl,iy,òò Ñ,Ó^yÓ^ ≤Äy!òÑ, ç,ðif^lç,ç,ð Eú x!@zÑ,y^l,Ó^ ççl^ ðã%î, ç,ð^lîfÓ^ ö)úf !òì=yÓ^i Ñ,Ó^y - Ó#öy i,y!ÓÓ^ à),v,ç,yhs^, !ò<ò!_Ó^ ãòf Ó#öy,ç,ð^le v,z!Ö^lÖì, üì≈,=!ú xÓüfEz !É çy^lÓÓ^ ð^lîf xyò^lì, E^lÓ- !Ñ,ls^, ^Ñ,yòÁ xÓfl,iy^lì,Ez Ó#öy i,y!ÓÓ^ ç,ð!Ó^öyì ≤ÄÑ,ç,li,ç,ð)Ó^öyì x^l,òç,y

NSOU ? CC-CO-05 42 i) ≤Āli, ɱ, y ĩòó òyō ii) ≤Āiyò Ñ, ð≈fl, ú iii) xòfyòf fl, iy ĩò ÓfÓcy Ñ, Ó ĩú, y ĩíó ĩ, Ñ, yòy iv) ≤Ā ĩli, fÑ, xÇü#iy ĩÓ Ó ĩyÜiy ĩòó ĩ, y, íÓ Ö v) xÇü#iyÓ ĩíó òyōñ fl, iy ĩ # ĩ, Ñ, yòyñ vi) ÓfÓcy ĩíó Ñ, y ĩ≈Ñ, yú– ðó Ói, ≈# çōi v, z, ð ĩÓ Ó ĩ, ĩf=íúÓ ĩ, Ñ, yò, ð! Ó ĩ≈, ð É ĩú ĩ, y xÓüfEz ðó Ói, Ñ, ĩíÑ, äyòy ĩli, Éí ~ÓÇ ÇEz xò% cy ĩÓ ĩ, ĩ! ðó Ói, ð ÓEz ĩli, ĩ, y, ð! Ó Ói≈, ð Ñ, ĩíó ð– 3.5 xÇü#iyÓ # Ü ĩíó x ĩíÑ, yÓ Á Ñ, ĩ≈, Óf íÓ, ðó # ĩ, ð ĩó≈ ĩ, Ñ, yò à%, ĩ! òy ĩyÑ, ĩú xÇü#iyÓ # ÓfÓcy ĩíó ÓfÓfl, iy, ðòy Á xòfyòf íÓ ĩí xyEzò xò%cy ĩÓ xÇü#iyÓ Ü ĩíó x ĩíÑ, yÓ =íú ð! Ó * ð É í) çÑ, ú xÇü#iyÓ ĩíó ÓfÓcy ĩ, ð! Ó ð, yúòy ĩ xÇü@ ĀÉí Ñ, Ó ÓyÓ x ĩíÑ, yÓ ĩyÑ, ĩíó– ii) ÓfÓcy ĩíó Öy, y, ðe ĩíó ÓyÓ ñ, ðó # ç, y Ñ, Ó ÓyÓ Á ĩ, yÓ ≤Āli, íú, ð İó ÓyÓ x ĩíÑ, yÓ çÑ, ú xÇü#iyÓ ĩíó ĩyÑ, ĩíó– iii) à%, ĩ! ò, ĩe xòfÓ * ð! Ñ, ä%É òy ĩyÑ, ĩú ÓfÓcy, ð! Ó ð, yúòy Á xÇü@ ĀÉí Ñ, Ó ÓyÓ ðòf ĩ, Ñ, yò xÇü#iyÓ Ez, òy! Ó! ðĪÑ, ĩy! Ó Ñ, Ó ĩli, ðyÓ ĩíó ðy– iv) à%, ĩ! ĩli, xòfÓ * ð! Ñ, ä%É v, z ĩíó ðy ĩyÑ, ĩú ÓfÓcy ĩíó úy, ÉÜÉ úyÑ, çyò çÑ, ú xÇü#iyÓ Ez çyò xò%, òy ĩli, ĩ, y, Ü Ñ, Ó ĩíó– v) à%, ĩ! ĩli, ĩ, Ñ, ä%É v, z ĩíó ðy ĩyÑ, ĩú ĩ, Ñ, yò xÇü#iyÓ Ez ĩy, yÓ ð! ú ĩíó v, z, ðó ç% ĩ, ðyÓyÓ x ĩíÑ, yÓ # É ĩíó ðy– vi) fl, ĩ#Ñ, ĩli, ð! ú ĩíó x ĩ, íÓ _ x ĩ≈ ĩ! Écy ĩÓ ĩíú xÇü#iyÓ Ü í Óy! ĩ≈Ñ, 6 üi, yÇü Ey ĩíó xò! ĩíÑ, ç% ĩ, ðyÓyÓ x ĩíÑ, yÓ # – vii) çyiyÓ í xÓfl, iy! ÓfÓcy ĩ, ð! Ó ð, yúòy ĩ xÇü#iyÓ ĩí ĩ, Ñ, yò x ĩ≈ Óf! Óy ĩy! fl, ĩ#Ñ, yÓ Ñ, ĩíó ĩy ĩíÑ, ðñ ĩ, yÉ ĩú ĩli, ðó xÇü#iyÓ # ÓfÓcy ĩí ĩíÑ, ĩ ĩly, ð! % _ « ĩ, ĩ, ð! Ó í, ðyÓyÓ x ĩíÑ, yÓ # É ĩíó– viii) à%, ĩ! ĩli, v, z ĩíó ðy ĩyÑ, ĩú ĩ, Ñ, yò xÇü#iyÓ ĩíÑ, xÇü#iyÓ Ñ, yÓ ÓyÓ ĩí ĩíÑ, Ó! Éç, Òi, Ñ, Ó y ĩy ĩíó ðy– ĩ, ĩíó à%, ĩ! ĩli, v, z ĩíó ðy ĩyÑ, ĩú Ñ, yÓ Óy ĩíó fl, ĩy ĩí≈ Ó! úó ĩ, yÜ xÇü#iyÓ Ó ç! ĩ, e ĩíó ĩ, Ñ, yò xÇü#iyÓ ĩíÑ, çÓ y ĩòy ĩli, ðy ĩíó – ix) ĩ, Ñ, yò xÇü#iyÓ xÇü#iyÓ # à%, ĩ! xò%cy ĩÓ ≤Āli, ɱ, yò ĩí ĩíÑ, ðäfl, ĩ, ðyÁòyÜ ĩ, y ç ĩíó, Ñ, yÓ ÓyÓ ĩí ĩíÑ, xÓçÓ @ ĀÉí Ñ, Ó ĩli, ðy ĩíó ð– x) çÓ≈ç! ĩ, e ĩíó xÇü#iyÓ Ñ, yÓ Óy ĩíó xÓçy ð É ĩli, ðy ĩíó – xÇü#iyÓ ĩíó Ñ, ĩ≈, Óf (Partners' duties) í) çÑ, ú xÇü#iyÓ Ü í à%, ĩ! xò%cy ĩÓ ñ ç, ĩ, y! Óyç Á, ð! Ó ðó çÉÑ, y ĩíó ÓfÓcy ĩ, ð! Ó ð, yúòy ĩ xÇü@ ĀÉí Ñ, Ó ĩíó– ii) ÓfÓcy ĩíó ç! ĩ, Ñ, Óúòye ÓfÓcy ĩíó v, z ĩy ĩúf Ó! « ĩ, Á ÓfÓÉ*, É ĩíó– iii) à%, ĩ! xò%cy ĩÓ ĩ, Ñ, yò xÇü#iyÓ ÓfÓcy ≤Āli, ɱ, y ĩíó ðó ĩíó ĩí ĩíÑ, Óy ç! ĩ, ðy ðyó ÓfÓÉyÓ Ñ, ĩíó ĩ, Ñ, yò ð%òyò, y úy, Ñ, Ó ĩú Óy ðy ĩ, # í ÓfÓcy Óy ≤Āli, ĩyÜ# ÓfÓcy Ñ, ĩíó Üy, ð ĩò Óf! Üi, ð%òyò, y úy, Ñ, Ó ĩúñ ð%òyò, y! ÉcyÓ ~ÓÇ > yÑ, y xÓüfEz ≤Āli, ɱ, yò ĩíÑ, ĩí ĩli, É ĩíó– iv) à%, ĩ! ĩli, xòfÓ * ð! Ñ, ä%É v, z ĩíó ðy ĩyÑ, ĩú ÓfÓcy ĩíó úy, Óy « ĩ, çÑ, ú xÇü#iyÓ çyò, y ĩíó ÓÉò Ñ, Ó ĩíó– NSOU ? CC-CO-05 43 3.6 xÇü#iyÓ # Ñ, yÓ Óy ĩíó Ó! ÉcyÓ, ðe xÇü#iyÓ # Ñ, yÓ Óy ĩíó Ó! ÉcyÓ íú, ðóç, Ñ, Ó ÓyÓ ðòf ĩ, Ñ, yò, ð, ĩíÑ, xyEzòñ, ðç, ĩ, ĩ, Ó # ĩ, ð# ĩ, Ez, fy ĩí ðEz– ÉcyÓüy ĩfl, fÓ çyiyÓ í! ð! ð xò%yl ĩ # xÇü#iyÓ Ñ, yÓ Óy ĩíó Ó! ÉcyÓ úòy É ĩ– ĩ, ĩíóñ à%, ĩ! ð, ĩeÓ üi≈, ñ! ð! ð ≤Ā, ĩ, xÓüfEz ÉcyÓÓ «, yÓ çōi ð ĩò Ó yÖy ≤Ā ĩí yäò– 3.6.1 ¶), ðĪÑ, y SxyEzòÜi, Ó! iyò Á ÓfÓcy ĩí Ñ, Ó # ĩ, ð# ĩ, V (Intorduction) ~Ñ, Ñ, ðy! úÑ, yòy ÓfÓcy ĩíó ði, xÇü#iyÓ # ÓfÓcy ĩíó xyEz ĩòó ĩ, ĩ! T ĩ, ðäfl, ĩ, Ñ, yò x ĩhfl, ĩc (separate entity) ðEz– ÓfÓcy ĩíó ĩy! ð, yÓyÓ ðòf xÇü#iyÓ Ü í Óf! Üi, ĩ, y ĩíó ĩy! #– ÓfÓcy ĩíó ç! ĩ, ĩí ÓfÓcy ĩíó ç! ĩ) ĩ≈ ĩy! ð, yÓyÓ, ð ĩ« ĩí T ðy É ĩ ĩ, yÉ ĩú xÇü#iyÓ Ü í Óf! Üi, ç! ĩ, ĩí ĩíÑ, xÓ! üç ĩy! ð, y ĩíó– xÇü#iyÓ ĩíó ĩy! ç#òyÉ#ò Sunlimited liability)– ÓfÓcy ĩíó ĩy ĩíó ðòf xÇü#iyÓ ĩíó ĩy! ĩíó Á Óf! Üi, SJoin and Several)– 3.6.2 xÇü#iyÓ Ü ĩíó ð! ú ĩíó Ó! ÉcyÓ (Partner's capital accounts) ≤Ā ĩli, fÑ, xÇü#iyÓ Óy ĩíó! ¶, B! ¶, B ð! ú ĩíó Ó! ÉcyÓ Scapital accounts) Ó yÓ ĩli, É ĩíó– xÇü#iyÓ # Ñ, yÓ Óy ĩíó ð! ú ĩíó Ó! ÉcyÓ í%Éz ĩ, y ĩíó Ó yÖy ĩy! – 1– ĩfl, íÓ ð! ú ĩíó Ó! ÉcyÓ (fixed capital account) 2– ð! Ó Ói≈, ðü#ú ð! ú ĩíó Ó! ÉcyÓ (fluctuating capital account) 3.6.3 ĩfl, íÓ ð! ú ĩíó Ó! ÉcyÓ (Fixed capital account) ~Éz, ðç, ĩ, ĩ, xÇü#iyÓ ĩíó ð! ú ĩíó Ó! ÉcyÓ ĩíó ð! Ó ðyí x ĩ≈! Ó! ð ĩí yÜ Ñ, ĩíó ĩy ĩíÑ, ñ ĩ, Óú ç Éz, ð! Ó ðyí x ĩ≈ ≤Ā ĩ, ĩ, xÇü#iyÓ ĩíó Capital A/c– ĩ, Credit Ñ, Ó y É ĩ – ~ ĩ« ĩe xÇü#iyÓ ĩíó ç ĩD ÓfÓcy ĩíó Capital A/c– Ó! ú, ðóç, Ñ, Ó y É ĩ ðy– ~Éz ĩú ĩíó=íú! ú! ðóç, Ñ, Ó ÓyÓ ðòf ≤Ā ĩli, fÑ, xÇü#iyÓ ĩíó ðy ĩíó, ð, ĩíÑ, ĩ, y ĩíó Ó! ÉcyÓ Ö%ú ĩli, É ĩ – ~ ÉcyÓ ĩíó ðyó current account– ĩ, ĩíóñ xÇü#iyÓ Ü í, ð%òó y ĩ ð! ú ĩíó! Ó! ð ĩí yÜ Ñ, Ó ĩú Óy v, z ĩyúò Ñ, Ó ĩú ĩ, y Capital Account– ĩ! ú, ðóç, Ñ, Ó y É ĩ – x ĩ≈ y ĩ– Éz, ðç, ĩ, ĩli, Capital Account– ĩó ðó ≤Ā ĩ, ÓäÉÓ ĩfl, íÓ Óy çyò ðyÁ ĩyÑ, ĩli, ðy ĩíó – 3.6.4 ð! Ó Ói≈, ðü#ú ð! ú ĩíó Ó! ÉcyÓ (Flactuating capital account) ~Éz, ðç, ĩ, ĩ, xÇü#iyÓ ĩíó ð! ú ĩíó Ó! ÉcyÓ (partners' capital A/c) xÇü#iyÓ ĩíó ç ĩD ÓfÓcy ĩíó ĩyÓi, # ĩ ĩú ĩíó ĩíó ð! ú ĩíó! Ó! ð ĩí yÜñ ð! ú ĩíó v, z ĩyúòñ ð! ú ĩíó ~ÓÇ v, z ĩyú ĩíó v, z, ðó ç% ĩñ ðy! Éòyñ ÓyòyçÑ Ñ, ĩíóòñ úy, Óy úyÑ, çyò Ez, fy ĩ çÑ, ú ĩú ĩíó=íú! ú! ðóç, Ñ, Ó y É ĩíó– ð, ĩú, ð, ĩíÑ, ĩ, y ĩíó Current A/c Ö%ú ĩli, É ĩíó ðy– ĩ, ĩs, xÇü#iyÓ myÓ y ÓfÓcy ĩí ĩ, ≤Ā ĩ, ĩ ~ÓÇ ĩ, yÓ v, z, ðó ç% ĩ Capital A/c– ĩ, ĩ! ú, ðóç, Ñ, Ó y É ĩ ðy– ð! Ó Ói≈, ðü#ú ð! ú ĩíó Ó! ÉcyÓ, ðç, ĩ, ĩli, Capital A/c– ĩó ðó ≤Ā ĩ, ÓäÉÓ, ð! Ó Ói≈, ĩ, É ĩ –

NSOU ? CC-CO-05 44 !fl, iÓ° ð)úìò !EcyÓ Á , ð!Ó° Óì≈, ðù#ú ð)úìò !EcyÓ ÌÓÓ° ð° Ìif , ðyì≈Ñ, f !fl, iÓ° ð)úìò !EcyÓ 1- ~Ez !EcyÓ Öy Ìì, ≈i%öye xÇü#iyÓ° ÌìÓ° !ò Ìì° y!äi, ð)úì° ÌòÓ° !EcyÓ ÌÖy Ìöy ÉÍ° !Ñ, Is° , xÇü#iyÓ° Ó° xòfyðf Ìöy, ðyÁöy ÇÇe° yhs° , ÌÑ, yò !EcyÓ ~Öy Ìò ÌÖy Ìöy ÉÍ° ðy- 2- ~Ì«, Ìe !Ó!¶, ß° xÇü#iyÓ° ÌìÓ° !ò Ìì° y!äi, ð)úì° ÌòÓ° Ìöy, ð! Ó° ðyì x, ð!Ó° Óì≈, ð, Ìy ÌÑ, - 3- ~Ez , ðk, Ìì, Ìì, ≤Ä Ìì, fÑ, xÇü#iyÓ° Ó° ðy Ìö Capital A/c, Current A/c ~ÓÇ Drawing A/c ÌÖyúy ÉÍ° - 4- !fl, iÓ° ð)úì° ÌòÓ° !EcyÓ ÌÓÓ° Ìö° ÇÓ≈iyEz credit ÉÍ° - ð!Ó° Óì≈, ðù#ú ð)úìò !EcyÓ 1- ~Ez !E cyÓ Öy Ìì, xÇü#iyÓ° ÌìÓ° !ò Ìì° y!äi, ð)úìò ÇÉñ Ìöy, ðyÁöy , ð%ò !Ó!ò Ìì° yÜ Á v, z Ì_yúò Çì!Ñ≈, ð, ÌyÓì, #!° úò Ììò ÌÖy Ìöy ÉÍ° - 2- ~Ì«, Ìe ÓäÉÓ° ÓäÉÓ° xÇü#iyÓ° ÌìÓ° !ò Ìì° y!äi, ð)úì° ÌòÓ° , ð!Ó° ðyì , ð!Ó° Óì≈, ðù#ú ÉÍ° - 3- ~Ez , ðk, Ìì, Ìì, ≤Ä Ìì, fÑ, xÇü#iyÓ° ÌìÓ° ðy Ìö capital A/c ~ÓÇ Drawing A/c ÌÖyúy ÉÍ° - 4- , ð!Ó° Óì≈, ðù#ú ð)úì° ÌòÓ° Ìö° debit Á credit v, z ¶, Ì° Éz É Ìì, ðy ÌÓ° - 3.6.5 xÇü#iyÓ° Ü ÌìÓ° v» , Ì! Ç !EcyÓ (Partners' Drawings Account) xÇü#iyÓ° Üi myÓ° y ðÜi xì≈ Öy , ðif v, z Ì_yú ÌòÓ° Swithdrawn of Capital or Goods) !EcyÓ , ð, ÌÑ, ¶, y ÌÓ xÇü#iyÓ° Ü ÌìÓ° v» , Ì! Ç Ç ! EcyÓ ÌÓ !ú! , ðÓk, Ì, Ó° y ÉÍ° - ÓäÉ ÌÓ° Ó° Ìü Ìì° ~Ez !EcyÓ ÌÓÓ° Ìö° ≤Ähf%, ð, Ì, Ó° y ÉÍ° ~ÓÇ ð, y xÇü#iyÓ° Ü ÌìÓ° ð)úì° ÌòÓ° !EcyÓ ÌÓ S Ì° «, Ìe , ð!Ó° Óì≈, ðù#ú ð)úìò , ðk, Ìì, ÓfÓEyÓ° Ì, Ó° y ÉÍ° V xìÓy xÇü#iyÓ° Ü ÌìÓ° ä, ð!ì, !EcyÓ S Ì° «, Ìe !fl, iÓ° ð)úìò , ðk, Ìì, ÓfÓEyÓ° Ì, Ó° y ÉÍ° V fl, iyòyhs° , !Ó° ð, Ì, Ó° y ÉÍ° - 3.6.6 xÇü#iyÓ° Ü ÌìÓ° ä, ð!ì, !EcyÓ ~ÓÇ v» , Ì! Ç Ç !EcyÓ ÌÓÓ° , ðyì≈Ñ, f ä, ð!ì, !EcyÓ (Current A/c) 1- EzEy ~Ñ, Ì, !, fl, iyì # !EcyÓ Öyì, - ÓäÉ ÌÓ° Ó° Ìü Ìì° Ìö° xyÜyð# ÓäÉ ÌÓ° !ò Ìì° ÌyÁÍ° y ÉÍ° - 2- ~Ez !EcyÓ ÌÓ xÇü#iyÓ° ÌìÓ° ÌyÓì, #!° úò Ììò Ìöðò ð)úìò Á v, z Ì_yú ÌòÓ° v, z, ðÓ° Ç%ìñ ðy!Éòyñ úy¶, Óy ÌüÑ, Çyò Ezì, fy! Ìú! , ðÓk, Ì, Ó° y ÉÍ° - 3- ÌÑ, Óúöye !fl, iÓ° ð)úìò !EcyÓ ÌÓÓ° Ìö° «, Ìe EzEy Ó° yÖy ÉÍ° - 4- ~Ez !EcyÓ ÌÓÓ° Ìö° debit Öy credit i%ÉzÉÜÉz É Ìì, ðy ÌÓ° - 5- EzEy Balance SheetÉÜÈ~ ÌÖy Ìöy ÉÍ° - v» , Ì! Ç !EcyÓ (Drawings A/c) 1- EzEy ~Ñ, Ì, !, xfl, iyì # !EcyÓ Öyì, - ÓäÉ ÌÓ° Ó° Ìü Ìì° Ìö° Capital A/c ÉÜÈ~ fl, iyòyhs° , !Ó° ð, Ì, Ó° y ÉÍ° - 2- ~Ez !EcyÓ ÌÓ ÌÑ, Óúöye xÇü#iyÓ° ÌìÓ° ÓfÓcy Ì Ìì, ðÜi xì≈ Öy , ðif v, z Ì_yú ÌòÓ° !EcyÓ Ó° yÖy ÉÍ° - 3- !fl, iÓ° ð)úìò !EcyÓ ~ÓÇ , ð!Ó° Óì≈, ðù#ú !EcyÓ v, z ¶, Ì° «, Ìe EzEy Ó° yÖy ÉÍ° - 4- ~Ez !EcyÓ ÌÓÓ° Ìö° ÇÓ Çðì° debit É ÌÓ° - 5- EzEy Balance SheetÉÜÈ~ , ð, ÌÑ, ¶, y ÌÓ ÌÖy Ìöy ÉÍ° ðy- NSOU ? CC-CO-05 45 3.7 xÇü#iyÓ° Ü ÌìÓ° úy¶, ÉÜÈ~ úyÑ, Çyò Ór, ÌòÓ° !EcyÓ xÇü#iyÓ° # Ì, yÓ° Öy ÌÓ° ÓäÉ ÌÓ° Ó° Ìü Ìì° Profit and Loss AccountÉÜÈ~Ó° ðyif Ìö ð#», úy¶, (Net Profit) !ðì≈yÓ° ð Ì, Ó° y ÉÍ° - ~Ó° , ðÓ° ñ Profit and Loss Appropriation A/cÉÜÈ~Ó° ðyif Ìö xÇü#iyÓ° Ü ÌìÓ° ð° Ìif , úy¶, Óy ÌüÑ, Çyò Ór, ÌòÓ° !EcyÓ ÌÖy Ìöy ÉÍ° - xÇü#iyÓ° Üi ÓfÓcy Ìì° Ó° ð%òyò, y !Ó!¶, ß° ¶, y ÌÓ Ór, ð Ì, Ó° Ìì, ðy ÌÓ° ð- úy Ìì, Ó° !Ñ, äÈ xÇü cyiyÓ° ð Ç!MÈ, Ìì, SGeneral Reserve)ÉÜÈ Ìì, fl, iyòyhs° , Ó° Ì, Ó° y É Ìì, ðy ÌÓ° - xyÓyÓ° ð%òyò, yÓ° !Ñ, äÈ xÇü xÇü#iyÓ° ÌìÓ° ð° Ìif ð)úì° ÌòÓ° v, z, ðÓ° Ç%ìñ ðy!Éòyñ Ì, !öüò Ezì, fy! Ìì, y ÌÓ Ór, ð Ì, Ó° y Ìì, ðy ÌÓ° - ÇÓ Ìü Ìì° xÓ!üçT ð%òyò, y úy¶, ÉÜÈ~ úyÑ, Çy ÌòÓ° Ór, ÌòÓ° Ey ÌÓ° xÇü#iyÓ° ÌìÓ° ð° Ìif ¶, yÜ Ì, ÌÓ° ÌÁÍ° y ÉÍ° - úy¶, ÉÜÈ~ úyÑ, Çyò Ór, ÌòÓ° ! EcyÓ ÌÓÓ° Ó!üçTf SFeatures of Profit and Loss Appropriation Account) 1- ~Ez !EcyÓ ÓäÉ ÌÓ° Ó° Ìü Ìì° ≤Ähf%, ð, Ì, Ó° y ÉÍ° - 2- ~Ez ~Ñ, Ì, !, nominal account 3- ~Ez !EcyÓ Profit and Loss AccountÉÜÈ~Ó° Ìö° (balance) xì≈yì Net ProfitÉÜÈ Ì, !ò Ìì° ðÓ & ÉÍ° - 4- ~Ez !EcyÓ ÌÓÓ° ðyif Ìö xÇü#iyÓ° ÌìÓ° ð° Ìif úy¶, ÉÜÈ~ úyÑ, Çy ÌòÓ° Ór, ð ÌÖy Ìöy ÉÍ° - 5- úy¶, ÌüÑ, Çyò Ór, ð !EcyÓ úy¶, «, Ìì, !EcyÓ Á v, z mì≈, , ð° ÌéÓ° ð° Ìif ÇÇ ÌìyÜ Ó° «, y Ì, ÌÓ° - xÇü#iyÓ° Ó° y ä%, Ì, Ì, ÌÓ° úy¶, Óy ÌüÑ, Çyò xÇü#iyÓ° Ü ÌìÓ° ð° Ìif Ór, ÌòÓ° , ð) ÌÓ° ð)úì° ÌòÓ° v, z, ðÓ° Ç%ìñ ÌÓì, ð Á Ì, !öüòñ xÇü#iyÓ° ≤Äì_ } ÌìÓ° v, z, ðÓ° Ç%ìñ v, z Ì_yú ÌòÓ° v, z, ðÓ° Ç%ì Ezì, fy! !öüÑ, Ó° ÌìÓ° ≤Ä Ìì° yäò ÉÍ° - !Ñ, Is° , ! Ó° Ìì° ä%, Ì, Ì, ðy ÌyÑ, Ìü ¶, yÓ° ð, #!° xÇü#iyÓ° # xyEz ÌòÓ° 13 iyÓ° y ≤Ä Ìì° yÜ Ì, Ó° y É ÌÓ° - ~Ez iyÓ° yì° Óúy xy ÌäÈÈÜÜÈ ä%, Ì, Ì, ðy ÌyÑ, Ìü É 1- xÇü#iyÓ° Ó° y ÇðEy ÌÓ° úy¶, ÉÜÈ~ Ìì, Ór, ð Ì, Ó° ÌÓ° - 2- ÌÑ, yò xÇü#iyÓ° ÌÓì, ðñ Ì, !öüò Ezì, fy! , ðy ÌÓ° ðy- 3- ð)úì° ÌòÓ° v, z, ðÓ° Ç%ì ÌÁÍ° y Ìy ÌÓ° ðy Sv, z Ì_yú ÌòÓ° v, z, ðÓ° Á Ç%ì fl, Ìy¶, y! ÓÑ, Ì, yÓ° Ìì ÌÓ° y É ÌÓ° ðyV- 4- xÇü#iyÓ° Ì, Ì, Ó° , Ì, ÓfÓcy Ìì° ≤Äì_ } ÌìÓ° v, z, ðÓ° Óy!°≈Ñ, 6 ðì, yÇü Ey ÌÓ° Ç%ì ÌÁÍ° y É ÌÓ° - xÇü#iyÓ° , ≤Äì, ¶, y ÌòÓ° Ìö° «, Ìe Profit and Loss Appropriation A/c !ðì° !ú!Öì, äÈ Ìì, ≤Ähf%, ð, Ì, Ó° y ÉÍ° É NSOU ? CC-CO-05 46

Profit & Loss Appropriation A/c for the year ended.... Dr Cr. To Reserve Rs. Rs. ,, Interest of Capital By Profit & Loss A/c ,, Partners' Salaries (Net Profit) ,, Partners' Commission ,, Interst on Drawings ,, Share of Profit 3.7.1 úy¶, ÉÜÈ~ úyÑ, Çyò !EcyÓ Á úy¶, ÉÜÈ~ úyÑ, Çyò Ór, ÌòÓ° !EcyÓ ÌÓÓ° ð° Ìif , ðyì≈Ñ, f úy¶, ÉÜÈ~ úyÑ, Çyò !E cyÓ 1- Ì! !EcyÓ Öy Ìì, Ó° ðyif Ìö ÌÑ, yò ä, úöyò ≤Äì, ¶, y ÌòÓ° !ðì≈çT xy!≈Ñ, !EcyÓ Ì, y ÌúÓ° !ò, úy¶, Óy !ò, ÌüÑ, Çyò ÓÓ° Ì, Ó° y ÉÍ° 2- ~Ez !EcyÓ ÌÓÓ° ðyif ð ≤Äì, ¶, y ÌòÓ° !ò, úy¶, Óy !ò, «, Ìì, !ðì≈yÓ° ð Ì, Ó° y ÉÍ° - 3- úy¶, ÉÜÈ~ úyÑ, Çyò !EcyÓ , ð) ÌÓ° Ì, Ó° y ÉÍ° - 4- ≤Äì, ¶, y ÌòÓ° xy Ìì° Ó° v, z, ðÓ° Ófì° Öy «, Ìì, ä, y! , ð° Ìì° Ì! ð, ð, úyö, ú !ðì≈yÓ° ð Ì, Ó° y ÉÍ° ð, yEz úy¶, ÌüÑ, Çyò Ór, ÌòÓ° !Ó° Ìì° Öhf%, - úy¶, ÉÜÈ~ úyÑ, Çyò Ór, ÌòÓ° !EcyÓ 1- Ì! !EcyÓ Öy Ìì, Ó° ðyif Ìö ÌÑ, yò ≤Äì, ¶, y ÌòÓ° !ðì≈çT xy!≈Ñ, !EcyÓ Ì, y ÌúÓ° ≤Äy/E !ò, úy¶, Óy ÌüÑ, Çyò !Ó!¶, ß° ð, Ì, É!Ó Ìü Ór, ð Ì, Ó° y ÉÍ° ð, y Ìì, úy¶, ÉÜÈ~ úyÑ, Çyò Ór, ÌòÓ° !EcyÓ Óúy ÉÍ° - 2- ~Ez !EcyÓ ÌÓÓ° ðyif Ìö úy¶, ÉÜÈ~ úyÑ, Çy ÌòÓ° !EcyÓ ÌÓÓ° ðyif Ìö !ðì≈yÓ° ð, ≤Äì, ¶, y ÌòÓ° !ò, úy¶, Óy !ò, «, Ìì, Ór, ð Ì, Ó° y ÉÍ° - 3- úy¶, ÉÜÈ~ úyÑ, Çyò Ór, ÌòÓ° !EcyÓ úy¶, ÉÜÈ~ úyÑ, Çyò !EcyÓ ≤Ähf%, Ìì, Ó° , ðÓ° Ìì, Ó° Ì, Ó° y ÉÍ° - 4- ≤Äì, ð, y ÌòÓ° !ò, úy¶, ÉÜÈ~ úyÑ, Çyò Ì Ìì, xÇü#iyÓ° ÌìÓ° ÌÓì, ðñ Ì, !öüò ð)úì° ÌòÓ° v, z, ðÓ° Ç%ìñ v, z Ì_yú ÌòÓ° v, z, ðÓ° Ç%ì ú¶, fyÇü Óy «, Ìì, Ó° ¶, yÜ Ì, ÌÓ° ÌÖy Ìöy ÉÍ° - 3.7.2 xÇü#iyÓ° Ü ÌìÓ° ð)úì° ÌòÓ° v, z, ðÓ° Ç%ì SInterest on Partners' Capital) xÇü#iyÓ° ä%, Ì, Ì, ð)úì° ÌòÓ° v, z, ðÓ° Ç%ì Çì!Ñ≈, ÌÑ, yò v, z ÌÖ° ðy ÌyÑ, Ìü [13ç] iyÓ° y xò%ÿì # ð)úì° ÌòÓ° v, z, ðÓ° ÌÑ, yò Ç%ì , ðyÓyÓ° x!ìÑ, yÓ° # ð!° - ð, ÌÓñ x ÌìÑ, çðì° xÇü#iyÓ° # ä%, Ì, Ì, !Óiyò Ìy Ìì, ðñ xÇü#iyÓ° Üi ð, y Ììò° ð)úì° ÌòÓ° v, z, ðÓ° Ç%ì , ðy ÌÓ° - !Ó!ò Ìì° yÜ Ì, ð)úì° ÌòÓ° (Effective Capital Employed)

v, z, ôó° ç%î iyî≈ Ñ, Ó° y Êî° – v, ziyÉÓ° í É 1.1.18 ì, y!Ó°
 ÌÖ xÓ° ðí Á xð° ÌúÓ° ≤Ä° Ìì, f° ÌÑ, Ó° 20,000 >, yÑ, y ò)üüò !àÈú– 1.7.18 ì, y!Ó° ÌÖ xÓ° ðí òì%, ò ò)üüò !Éçy° ÌÖÑ 6,000
 >, yÑ, y xyòú– 1.10.18 ì, y!Ó° ÌÖ xÓú 6,000 >, yÑ, y òì%, ò ò)üüò !Éçy° ÌÖ xyòú– Óy!° ÌÑ, ç%î 6% – 31.12.18 ì, y!Ó° ÌÖ
 çöy/É !Éçy° ÌÖÑ, y° Ìú ç%î É ÌÖ É
 NSOU ? CC-CO-05 47 xÓ° ðí É 20,000 >, yÑ, yÓ° v, z, ôó° 6 öyc Säyò%î° y!Ó° ÈÛÈä%òV 20 000 6 100 6 12 600 , x x =
 >, yÑ, y (20,000 + 6000) >, yÑ, yÓ° v, z, ôó° 6 öyc Sä° úyÉzÈÛÈ!v, Ìçj!Ó° V 26 000 6 100 6 12 780 , x x = >, yÑ, y 1380
 >, yÑ, y xðú É 20,000 >, yÑ, yÓ° v, z, ôó° 9 öyc Säyò%î° y!Ó° ÈÛÈÛÈ° ç° Ì° Wzj!Ó° V 20 000 6 100 9 12 900 , x x = >, yÑ, y
 (20,000 + 6000) >, yÑ, yÓ° v, z, ôó° 4 öyc Sx° ÌQyÓÓ° ÈÛÈÛ!v, Ìçj!Ó° V 26 000 6 100 3 12 390 , x x = >, yÑ, y 1290
 >, yÑ, y y!Öúy É Profit & Loss Appropriation A/c Dr. 2670 To Arun's Capital A/c 1,380 To Amal's Capital A/c 1,290 (Being
 interest on Capital @ 6% p.a. paid) 3.7.3 v, z° ÌLyu° ÌòÓ° v, z, ôó° ç%î SInterest on Drawings) xÇü#iyÓ° # à%, Ì° Ìì, ÌÑ, yò
 v, z° ÌÖ° òy ÌyÑ, Ìú xÇü#iyÓ° ÌìÓ° v, z° ÌLyu° Ìú, x° Ìì=Ó° v, z, ôó° ÌÑ, yò ç%î iyî≈ Ñ, Ó° y Êî° òy– ì, ÌÖ à%, Ì° ÌyÑ, Ìú
 v, z° ÌLyu° Ìú, x° Ìì=Ó° v, z, ôó° ç%î iyî≈ Ñ, Ó° y Êî° – ~Éz ç%î ÓfÓçy° ÌìÓ° xy!° – ç%î, Ó° yÇ y!Öúy É ÌÖ É Partners' Capital
 A/c Dr. To Profit & Loss Appropriation A/c ≤Ä° Ìì, ò° Ìe v, z° ÌLyu° ÌòÓ° ì, y!Ó° Ö° ÌÁ!° y òy ÌyÑ, Ìúñ çyiyÓ° Ìì !Éçy° ÌÖ
 çö!° ÌÑ, y° ÌúÓ° x° Ìì≈Ñ, çö ÌìÓ° ãòf ç%î iyî≈ Ñ, Ó° y Êî° – x!≈y! 12 öy ÌçÓ° !Éçy° ÌÖÑ, yú É Ìú 6 öy ÌçÓ° ç%î Üiòy Ñ, Ó° y
 Êî° – x° ÌòÑ, çö!° ÌÑ xÇü#iyÓ° Üi Óf!° Üi, ≤Ä° Ìì° yä° Ìò ≤Ä!ì, öy ÌçÉz çöyò x!≈ v, z° ÌLyu° ÌÑ, ÌÖ° – ç° Ìì, Ìe ç%î Üiòy !
 ÌÑ, y° ÌÖ É ÌÖÑ ì, y!òÑ, Ó° ÌÑ, ÌÖ° v, z° ÌLyu° ÌòÓ° òy ÌçÓ° ≤Ä!ì !ìò Óy öy ÌçÓ° öyG, yöy!G, çö!° Óy öy ÌçÓ° Ì° Ìì, ì, y!
 Ó° ÌÖ ÌÑ, Ó° y É Ìì° ÌäÈ– !Ñ, y° ÌÖ ç%î Üiòy Ñ, Ó° Ìì, É ÌÖÑ ì, y!ò Ìä, ÌÖy Ìöy Éú– v, z° ÌLyu° ÌòÓ° ì, y!Ó° Ö° òy>, v, z° ÌLyu° ÌòÓ°
 v, z, ôó° çö!° ÌÑ, y° ÌúÓ° v, z, ôó° ç%î 1– ≤Ä!ì, öy ÌçÓ° ≤Ä!ì ò, y!Ó° Ö° 6½ öyc
 NSOU ? CC-CO-05 48 2– ≤Ä!ì, öy ÌçÓ° öyG, yöy!G, ì, y!Ó° Ö° 6 öyc 3– ≤Ä!ì, öy ÌçÓ° Ì° Ìì, ì, y!Ó° Ö° 5½ öyc 3.7.4
 xÇü#iyÓ° Ü° ÌìÓ° öy!Éòy (Partners's Salary) xÇü#iyÓ° # à%, Ì° Ìì, Ìì v, z° ÌÖ° Ìy ÌÑ, Ìì, ÌÖ° xÇü#iyÓ° Üi ÓfÓçy° Ìì ÌÑ,
 öy!Éòy °, ò° Ìì, öy ÌÖ° ò– çyiyÓ° Ìì, ÌÑ, y!≈Ñ, Ó° # xÇü#iyÓ° Óy xÇü#iyÓ° Üi SWorking Partners) ì, y° ÌìÓ° çÓ çö!° ÓfÓçy°
 , ò!Ó° à, yúòy Ñ, Ó° ÓyÓ° ãòf !ò Ìì° yÜ Ñ, Ó° yÓ° ãòf !° Ì° xò%çy° ÌÖ° ú, fyÇü äËy, yÁ öy!Éòy °, ò° Ìì, öy ÌÖ° ò–
 Profit & Loss Apprriation A/c Dr. To Partners' Capital/Current Account (Being the salary @ Rs. per month payable to
 partners as per agreement). 3.7.5 v, ziyÉÓ° í v, ziyÉÓ° í É 1 Ó° yò Á Ñ, °à 1.4.17 ì, y!Ó° ÌÖ úy, ÈÛÈ° úyÑ, çyò 2:1 xò%, öy Ìì,
 ¶, yÜ Ñ, Ó° yÓ° Ìì≈, Ìlye° Ìò 20,000 >, yÑ, y Á 10,000 ò)üüò !ò Ìì° ~Ñ, !, xÇü#iyÓ° # ÓfÓçy° ò° ð Ñ, Ó° ú– çyÓ° y
 ÓàÈ° ÌÖ° Ó° yò 4,000 >, yÑ, y Á Ñ, °à 3,000 >, yÑ, y v, z° ÌLyu° ÌÑ, Ó° ú– !ò! Ìú!Òì, à%, Ì° Ìì° =!ú ì, y° ÌìÓ° ò° Ììf à) v, , yhs° , Éú
 É Ñ, y ò)üüò ÌòÓ° v, z, ôó° Óy!° ÌÑ, ç%î Á v, z° ÌLyu° ÌòÓ° v, z, ôó° Óy!° ÌÑ, ç%î 10% ç%î iyî≈ É ÌÖ°– ÖV Ó° yò öy!çÑ, 300
 >, yÑ, y Òì, ò Á Ñ, °à ~Éz ÓàÈ° ÌÖ° 1500 >, yÑ, y Ñ, !òüò, öy ÌÖ°– 31.3.18 ì, y!Ó° ÌÖ çöy/É ÓàÈ° ÌÖ° ò%òyò, y !àÈú 16,000
 >, yÑ, y– S1V úy, ÈÛÈ° úyÑ, çy° ÌòÓ° Ór, ÌòÓ° !Éçy° Ó Á S2V xÇü#iyÓ° Ü° ÌìÓ° ò)üüò , ò!Ó° Óì≈, òü#ú ÌìÓ° ò)üüò , ò!
 Ó° Óì≈, òü#ú ÌìÓ° ò)üüò !Éçy° Ó S3V xÇü#iyÓ° Ü° ÌìÓ° ò)üüò !fl, iÓ° ÌìÓ° ò)üüò !Éçy° Ó Á à, Ìì, !Éçy° ≤Ähfl%, ì,
 Ñ, Ó° ð– çöyiyò É S1V In the Books of Ram & Krishna
 Profit & Loss Appropriation Account for the year ended 31st March '18 Dr. Cr. Particulars Amount Particulars Amount Rs.
 Rs. Rs. Rs. To Interest on Capital By Profit &
 Loss A/c 16,000 Ram (Net Profit-transferred) 6% on Rs. 20,000 1,200 Krishna 6% on Rs. 10,000 600 1,800 " Interest on
 Drawings " Salaries Ram Ram (Rs. 300x12) 3,600 4000 10 100 1 2 x x 150 350 " Commission Krishna
 NSOU ? CC-CO-05 49 " Krishna 1,500 3000 10 100 1 2 x x 150 350 " Share of Profit transferred to Partners'
 Capital/Current A/c Ram 2 3 9 450 x = , 6300 Krishna 1 3 9 450 x = , 3150 9,450 16,350 16,350 öhs° , Óf É
 v, z° ÌLyu° ÌòÓ° ì, y!Ó° Ö° òy ÌyÑ, yÓ° ãòf ÉzÉyÓ° 6 öy ÌçÓ° ç%î ÌÖ° y Éú– S2V ÌÖ° xÇü#iyÓ° Ü° ÌìÓ° ò)üüò , ò!
 Ó° Óì≈, òü#ú (When Capital is fluctuating) Dr. Partners' Capital Account Cr. Ram Krishna Ram Krishna Rs. Rs. Rs. Rs.
 31.3.18
 To Drawing A/c 4,000 3,000 1.4.17 By Bank A/c 20,000 10,000 " " Interest on 31.3.18 " Interest on Drawing A/c 200 150 " "
 Capital A/c 1,200 600 " " Partners' Salaries A/c 3,600 — " " Partners' Commission A/c — 1,500 " " Balance c/d 26,900
 12,100 " " Share of Profit 6,300 3,150 31,100 15,250 31,100 15,250 1.4.18 By Balance b/d 26,900 12,100
 S3V ÌÖ° xÇü#iyÓ° Ü° ÌìÓ° ò)üüò !fl, iÓ° (When Capital is fixed) Dr. Partners' Capital Account Cr. Ram Krishna Ram Krishna
 Rs. Rs. Rs. Rs. 31.3.18 To Drawing A/c 20,000 10,000 1.4.17 By Bank A/c 20,000 10,000 20,000 10,000 20,000 10,000
 1.4.18 By Balance b/d 20,000 10,000 Dr. Partners' Current Account Cr. Ram Krishna Ram Krishna Rs. Rs. Rs. Rs. 31.3.18 To
 Drawing A/c 4,000 3,000 31.3.18 By Interest on " " Interest on 31.3.18 " Capital A/c 1,200 600 Drawing A/c 200 150 " "
 Partners' Salaries 3,600 — " " Balance c/d 6,900 2,100 " " Commission A/c — 1,500 " " Share of Profit 6,300 3,150 11,100
 5,250 11,100 5,250

NSOU ? CC-CO-05 50 v, zıyÉÓ í É 2 x ĩßj°ly Á xı%Ñ, y Ñ, yı≈Ñ, Ó # ò)úı̂ ìòÓ Seffective capital) xò%, òy ĩ, ò%òyö, y Ór, ĩòÓ !, !, ĩ, ~Ñ, !, xÇü#ıyÓ #Ó ÓfÓcy à, yúyÍ – 14.17 ì, y!Ó ĩÖ ì, y ĩÖ ò)úı̂ !äÉú ĩlye ĩö 20,000 > ,yÑ, y Á 10,000 > ,yÑ, y – 1st July '17 ì, y!Ó ĩÖ x ĩßj°ly xlı, !Ó _ ò)úı̂ !Écy ĩÖ 2,000 > ,yÑ, yñ 1st Oct, '17 ì, y!Ó ĩÖ xyÓ Á 3,000 > ,yÑ, y xyò ~ÓÇ 31st Dec, '17 ì, y!Ó ĩÖ 8,000 > ,yÑ, y ò)úı̂ v, z ĩ_yúò Ñ, Ó ú– xı%Ñ, y 1st Oct, '17 ì, y!Ó ĩÖ xlı, !Ó _ ñ 5,000 > ,yÑ, y ò)úı̂ !Écy ĩÖ xyò– x ĩßj°ly April òyç ĩ ĩÑ, ≤Ā!ı, òy ĩçÓ ĩ ũ ĩı̂ 500 > ,yÑ, y !Écy ĩÖ Á xı%Ñ, y 30th Sept, '17 ì, y!Ó ĩÖ 500 > ,yÑ, y Á 31st Dec, '17 ì, y!Ó ĩÖ 500 > ,yÑ, y v, z ĩ_yúò Ñ, Ó ú– ò)úı̂ ìòÓ v, z, òÓ Óy!ı̂≈Ñ, 12% Ey ĩÖ ç%ı ≤Ā ĩı̂ Á v, z ĩ_yú ĩòÓ v, z, òÓ Óy!ı̂≈Ñ, 10% Ey ĩÖ ç%ı ĩyı̂≈ Ē – S1V úı̂, fyÇü Ór, ĩòÓ xò%, òy, S2V ò)úı̂ ìòÓ v, z, òÓ ç%ı ~ÓÇ S3V v, z ĩ_yú ĩòÓ v, z, òÓ ç%ı !òı̂≈ ĩ, Ñ, Ó & Ò É çöyiyò É S1V Ñ, yı≈Ñ, Ó # ò)úı̂ ~ÓÇ úı̂, fyÇü Ór, ĩòÓ xò%, òy, !òı̂≈ SCalculation of effective Capital and Profit Sharing Ratio) – x ĩßj°ly É 20,000 > ,yÑ, y 3 òy ĩçÓ àòf (1st April-30 June) (20,000 x 3) Rs. 60,000 > ,y. 1 òy ĩçÓ àòf 22,000 > ,yÑ, y 3 òy ĩçÓ àòf (1st July-30th Sept.) (22,000 x 3) Rs. 66,000 > ,y. 1 òy ĩçÓ àòf 25,000 > ,yÑ, y 3 òy ĩçÓ àòf (1st Oct-31st Dec.) (25,000x3) Rs. 75,000 > ,y. 1 òy ĩçÓ àòf 17,000 > ,yÑ, y 3 òy ĩçÓ àòf (1st Jan.-31st March) (17,000x3) Rs. 51,000 > ,y. 1 òy ĩçÓ àòf Rs. 2,52,000 > ,y. 1 òy ĩçÓ àòf xò%Ñ, y É 10,000 > ,yÑ, y 6 òy ĩçÓ àòf (1st April-30th Sept) (10,000x6) Rs. 60,000 > ,y. 1 òy ĩçÓ àòf 15,000 > ,yÑ, y 6 òy ĩçÓ àòf (1st Oct'97-31st March'98) (15,000x6) Rs.90,000 > ,y. 1 òy ĩçÓ àòf Rs. 1,50,000 > ,y. 1 òy ĩçÓ àòf ? úı̂, fyÇü Ór, ĩòÓ xò%, òy, É 2,52,000 : 1,50,000 = 42 : 25

NSOU ? CC-CO-05 51 S2V ò)úı̂ ìòÓ v, z, òÓ ç%ı x ĩßj°ly É 2,52,000 > ,yÑ, yÓ v, z, òÓ Óy!ı̂≈Ñ, 12% Ey ĩÖ 1 òy ĩçÓ = 2 52 000 12 100 1 12 2 520 , , , x x = > ,yÑ, y xı%Ñ, y É 1,50,000 > ,yÑ, yÓ v, z, òÓ Óy!ı̂≈Ñ, 12% Ey ĩÖ 1 òy ĩçÓ = 1 50 000 12 100 1 12 1 500 , , , x x = > ,yÑ, y v, z ĩ_yú ĩòÓ v, z, òÓ ç%ı x ĩßj°ly É ĩ ĩÉı%, ≤Ā!ı, òy ĩçÓ ũı̂ ĩ, y!Ó ĩÖ v, z ĩ_yúò É ĩ ĩ ĩäĒ ĩ ç ĩÉı%, 5 1 2 òy ĩçÓ ç%ı Ūı̂y Ñ, Ó ĩ ĩ, É ĩÖ– òy!çÑ, v, z ĩ_yúò 500 > ,yÑ, y – òy, v, z ĩ_yúò 500x12 = 60,000 > ,yÑ, y ç% ĩı̂Ó EyÓ Óy!ı̂≈Ñ, 10% òy, ç%ı 6000 10 100 5 1 2 12 x x = 275 > ,yÑ, y xò%Ñ, y É 500 > ,yÑ, yÓ v, z, òÓ 6 òyç (1 Oct. '97–31st March '18) 500 > ,yÑ, y ò)úı̂ ìòÓ v, z, òÓ 3 òyç (1st Jan. '98–31st March '18) 500 10 100 6 12 500 10 100 3 12 x x = 275 > ,yÑ, y + 12.50 > ,yÑ, y = 37.50 > ,yÑ, y – v, zıyÉÓ í É 3 É!Ó Á òı̂ xÇü#ıyÓ # Ñ, yÓ Óy ĩÖ Ó xÇü#ıyÓ mı̂ – ĩ, yÓ y 3:1 xò%, òy ĩ, úyı̂, ÈÛÈ úyÑ, çyò ĩ, yÜ Ñ, Ó yÓ – 1st January '18 ì, y!Ó ĩÖ ì, y ĩÖ ò)úı̂ !äÉú ĩlye ĩö 16,000 > ,yÑ, y Á 10,000 > ,yÑ, y – ò)úı̂ ìòÓ v, z, òÓ Óy!ı̂≈Ñ, 5% Ey ĩÖ Á v, z ĩ_yú ĩòÓ v, z, òÓ Á çöEy ĩÖ ç%ı ĩyı̂≈ Ñ, Ó y Ē – 31st December '18 ì, y!Ó ĩÖ çöyÉ ÓäÉ ĩÖ ÓfÓcy ĩı̂ úyı̂, Éú 12,000 > ,yÑ, y – ĩ, y ĩÖ v, z ĩ_yú ĩòÓ !ÉcyÓ !ò ĩı̂ ĩı̂ ĩı̂ y Éú– òyç É!Ó òı̂% Rs. Rs. Feb. 1 300 200 March 1 200 – April 1 – 300 May 1 300 200 June 1 100 200 Aug. 1 200 100

NSOU ? CC-CO-05 52 Oct. 1 100 200 Nov. 1 300 100 Dec. 1 200 400 31.12.18 ì, y!Ó ĩÖ çöyÉ ÓäÉ ĩÖ Ó úyı̂, ÈÛÈ úyÑ, çyò Ór, ĩòÓ !ÉcyÓ Á xÇü#ıyÓ m ĩı̂ Ó ò)úı̂ ìòÓ !ÉcyÓ ĩÖyò É In the Books of Hari & Madhu Profit & Loss Appropriation Account for the year ended 31st Dec. '18 Dr. Cr. Particulars Details Amount Particulars Details Amount Rs. Rs.

Rs. Rs. To Interest on By Profit & Loss A/c Capital— —Net Profit 12,000 Hari 800 Madhu 500 1,300 By Interest on Drawings— " Share of Profit Hari 44 Hari 3 4 8,088 Madhu 40 84 Madhu 1 4 2,696 10,784 12,084 12,084 Partners' Capital A/c Dr. Cr. Hari Madhu Hari Madhu

Rs. Rs. Rs. Rs. To Drawings 1,700 1,700 By Balance b/d. 16,000 10,000 To Interest on Drawings 44 40 " Interest on Capital 800 500 " Balance c/d. 23,144 11,4456 " Share of Profit 8,088 2,696 24,888 13,196 24,888 13,196 v, z ĩ_yú ĩòÓ v, z, òÓ ç%ı ìòÓ * òı̂ Hari Amount Months Product (for one Month) Rs. Rs. 300 11 3300 200 10 2000 300 8 2400 100 7 700 200 5 1000 100 3 300

NSOU ? CC-CO-05 53 300 2 600 200 1 200 1,700 10,500 Interest on Drawings Sv, z ĩ_yú ĩòÓ v, z, òÓ ç%ıV 10 500 5 100 1 12 44 , x x = > ,yÑ, y Madhu Amount Months Product (for one Month) Rs. Rs. 200 11 2200 300 9 2700 200 8 1600 200 7 1400 100 5 500 200 3 600 100 2 200 400 1 400 1,700 9,600 Interest on Drawings Sv, z ĩ_yú ĩòÓ v, z, òÓ ç%ıV 9 600 5 100 1 12 40 , x x = > ,yÑ, y v, zıyÉÓ í É 4 xÇü#ıyÓ ĩÑ, úı̂, fyÇ ĩüÓ ≤Āı, fyı̂, !ı, SGuarantee of profit to a partner) !Ó !òñ !ç!ò Á !ò!ò 1.1.'17 ì, y!Ó ĩÖ 2:2:1 xò%, òy ĩ, úyı̂, ÈÛÈ úyÑ, çyò ĩ, yÜ Ñ, Ó yÓ !çk, yhs , !ò ĩı̂ ~Ñ, !, xÇü#ıyÓ # Ñ, yÓ ÓyÓ = Ó & Ñ, Ó ú– ĩ, y ĩÖ ò)úı̂ !äÉú ĩlye ĩö 40,000 > ,yÑ, yñ 30,000 > ,yÑ, y Á 20,000 > ,yÑ, y – 31st Dec.'17 ì, y!Ó ĩÖ çöyÉ !ÉcyÓÑ, yú ÓfÓcy ĩı̂ Ó úyı̂, Éú 20,000 > ,yÑ, y – !Ñ, !s , Óy!ı̂≈Ñ, 4,500 Ey ĩÖ ò)úı̂ ìòÓ v, z, òÓ ç%ı ĩyı̂≈ Ñ, Ó ÓyÓ , òÓ ĩ ò%òyö, y xÓ!üç T ĩÑ, ĩÖñ ĩ, yÓ ò ĩı̂ !ò!ò ĩÑ, ò) fòı, ò > ,yÑ, y úy ĩı̂ Ó ≤Āı, fyı̂, !ı, !Ó !ò Óf!_ Ūı, ĩ, y ĩÖ ĩı̂ – úyı̂, ÈÛÈ úyÑ, çyò Ór, ĩòÓ !ÉcyÓ ≤Āhfl%, ĩ, Ñ, Ó & ò– çöyiyò É In the Books of Rini, Simi & Mimi

Profit & Loss Appropriation Account for the year ended 31.12.17 Dr. Cr. Particulars Amount Particulars Amount Rs. Rs. To Interest on Capital By Profit &

Loss A/c– 20,000 Rini 1800 (Net Profit) Simi 1800 Mimi 4 500 1 5 900 , x = 4,500 " Balance c/d 15,500 20,000 20,000 NSOU ? CC-CO-05 54 To Share of Profit By Balance b/d. 15,500 Rini 2 / 5 x15,500 = 6,200 Less : Adjustment 400 5,800 Simi 2 / 5 x15,500 = 6,200 Mimi 1 / 5 x 15,500 = 3,100 Add: Adjustment 400 3,500 15,500 15,500 Partners' Capital A/c Dr. Cr. Rini Simi Mimi Rini Simi Mimi Rs. Rs.

Rs. Rs. Rs. Rs. 31.12.17 1.1.17 By Balance b/d 40 30 20 " 31.12.17 By Interest on 1,800 1,800 900 Capital To Balance c/d 47,600 38,000 21,250 " By Share of 5,800 6,200 3,500 47,600 38,000 21,250 Profit 47,600 38,000 21,250 3.8

ò)ì,ò xÇü#iyÓ° @ ÆÉí x'ìòÑ, çðí° ò)üò Óyv, yÓyÓ° ≤Á'íí° yãò É'íú Óy xòf Ñ, yÓ° 'íí xÇü#iyÓ° ÓfÓcy'íí° ò)ì,ò xÇü#iyÓ° @ ÆÉí Ñ, Ó° y Éí° - ò)ì,ò xÇü#iyÓ° 'íí, xÓüfEz ò)üò xyò'ì, É'íÓ- ì, 'íí Ñ, ì, >, yÑ, y ò)üò !Écy'íí° xyò'ì, É'íí ò)üí, ÈÛÈ' úyÑ, çyò !Ñ, xò%, òy'ì, Ór, ò É'íÓ ~ÓÇ xòfyòf üì, yÓú# !Ñ, É'íí ò)üí, y xÇü#iyÓ° Úí !Çk, yhs', ^ ò- xÇü#iyÓ° @ ÆÉ'íí° çðí° !ò)ì !ú!Òì !Ó'í'íí° Ó° çðßí' çyò Ñ, Ó° 'ì, Éí° É 1- ç)ò!_ Á'íí'íí° Ó° (ð%ðð)≈úfyí' ò (Revaluation of assets & liabilities) 2- ÇÇÓ° «, 'íí° Ór, ò (Distribution of undistributed profit) 3- ò)ì,ò ð%òyò, yÈÛÈ Ór, 'ìò° xò%, òyì, !òìyÓ° í (Calculation of new profit sharing ratio) 4- ì, fyÜyò%, òyì, Á'íí, yÜyò%, òyì, !ò° * , òí (Calculation of sacrifice ratio and gaining ratio) 5- Ç%òyò (Goodwill)- 3.8.1 ç)ò!_ Á'íí'íí° Ó° (ð%ðð)≈úfyí' ò 'Ñ, yò xÇü#iyÓ° # ≤Á'ì, ç, y'ìò 'Ñ, yò ò)ì,ò xÇü#iyÓ° @ ÆÉí Ñ, Ó° yÓ° çðí° x'íí, yÇü° «, 'ííEz, ð%Ó° yì, ò ≤Á'ì, ç, y'ìò° ç)ò!_ Á'íí'íí° =!úÓ° (ð%ðð)≈úfyí' ò Ñ, Ó° y Éí° - ~Ó° ò, 'íí'íí° úy, Óy' úyÑ, çyò Éí' ñ ì, y, ð%Ó° yì, ò xÇü#iyÓ° 'íí° ò'ííf, ð%Ó° yì, ò úy, ÈÛÈ' úyÑ, çyò Ór, 'ìò° , xò%, òyì, Ór, ò Ñ, Ó° y Éí° - íy!Óúy=!ú !ò'íí' 'íí° òy Éú É í) 'Ñ, yò ç)ò!_ Ó° ò)úf Ó!k, ^, òú É Asset A/c Dr. To Revaluation A/c NSOU ? CC-CO-05 55 ii) 'Ñ, yò ç)ò!_ Ó° ò)úf É...yç ^, òú É Revaluation A/c Dr. To Asset A/c iii) 'Ñ, yò íy'íí'íí° Ó° , ò!Ó° òyì Ó!k, ^, òú É Revaluation A/c Dr. To Liability A/c iv) 'Ñ, yò íy'íí'íí° Ó° , ò!Ó° òyì É...yç ^, òú É Liability A/c Dr. To Revaluation A/c v) (ð%ðð)≈úfyí' 'ìò úy, Éú É Revaluation A/c Dr. To old Partners' Capital A/c vi) (ð%ðð)≈úfyí' 'ìò úyÑ, çyò Éú É Old Partners' Capital A/c Dr. To Revaluation A/c 3.8.2 ÇÇÓ° 'íí, 'íí° Ó^ >, ò)ì,ò xÇü#iyÓ° xyÜò'ìò° çðí° xÇü#iyÓ° # ÓfÓcy'íí° 'íí'íí'íí° !Ç!MÈ, ì, SReserve) Óy Profit & Loss AccountÈÛÈ~Ó° 'äó° (Balance) ìy'íí, ñ ì, y xÓüfEz, ð%Ó° yì, ò xÇü#iyÓ° 'íí° ≤Áy, òf- ~Ez 'äó° xÓüfEz, ð%Ó° yì, ò úy, ÈÛÈ' úyÑ, çyò Ó^ >, 'ìò° xò%, òy'ì, ð%Ó° y'ìòy xÇü#iyÓ° 'íí° Ó^ >, ò Ñ, Ó° 'ì, É'íí- íy!Óúy É'íí° É Reserve/Profit & Loss A/c Dr. To Old Partners' Capital A/c 3.8.3 ò)ì,ò ð%òyò, yÈÛÈÓ^ >, 'ìò° xò%, òyì, !òìyÓ° í xÇü#iyÓ° # Ñ, yÓ° Óy'íí° ò)ì,ò xÇü#iyÓ° 'íyÜyò Ñ, Ó° 'íí ÓfÓcy'íí° Ó° úy, ÈÛÈ' úyÑ, çy'ìò° xÇü#iyÓ° Éí° - ò)ì,ò xÇü#iy'íí° Ó° xÇü#iy'íí° myÓ° y'ìòìy'íí° ì, Éí° - ì, 'íí° 'Ñ, yò ä%, !_ òy É'íí'íí° ò)ì,ò xÇü#iyÓ° , ð%Ó° yì, ò xÇü#iy'íí° Ó° ç'íí'íí° çðÉy'íí° úy, ÈÛÈ' úyÑ, çy'ìò° x'íí, yÓ° # Éí° - v, çyÉÓ° í É x'ìò, Á'íí° ~Ñ, !, >, Ñ, yÓ° Óy'íí° Ó° xÇü#iyÓ° - ì, yÓ° y 3:2 xò%, òy'ì, úy, ÈÛÈ' úyÑ, çyò Ó^ >, ò Ñ, 'íí° - Ó° # ò ~Ñ, ä, % , ìyÇü (1/4th) úy'íí, Ó° !Ç, !_ 'ì, ò)ì,ò xÇü#iyÓ° Éú- ò)ì,ò ð%òyò, y xò%, òyì, É'íí° !ò)ì° * , ò É Amit Samir Rabin ð%òyò, y Ó^ >, 'ìò° , ð%Ó° yì, ò ÉyÓ° SOld Ratio) 3 5 2 5 - Rabin , òy'íí° - - 1 4 NSOU ? CC-CO-05 56 xÓ!ú: xÇü Amit Á Samir , òy'íí° 3 4 3 5 x 3 4 2 5 x - ????? ò)ì,ò xò%, òyì, SNew Ratio) 9 20 6 20 1 4 5 5 x 9 : 6 : 5 3.8.4 ì, fyÜyò%, òyì, Á'íí, yÜyò%, òyì, !ò° * , òí xÇü#iyÓ° xyÜò'ìò° ò, 'íí, ð%Ó° y'ìòy xÇü#iyÓ° 'íí° úy'íí, Ó° !Ñ, ä%É xÇü ì, fyÜ Ñ, Ó° 'ì, Éí° - çyíyò'íí, ò)ì,ò xÇü#iyÓ° 'íí° ð%òyò, yÓ° xÇü , òy'ì ñ , ð%Ó° yì, ò xÇü#iyÓ° 'íí° ì, y, fyÜ Ñ, Ó° 'ì, Éí° - v, çyÉÓ° í É !ÉÓ° í Á'íí'íí° S3:2 xò%, òy'ì, v ~Ñ, !, >, xÇü#iyÓ° # Ñ, yÓ° Óy'íí° Ó° xÇü#iyÓ° ml' - !òìy'íí° ñ, ì, yÓ° y ~Ñ, ÈÛÈ, ä, % , ìyÇü úy, 'íí° Ó° ü'ìì, ì, y'íí° ÓfÓcy'íí° @ ÆÉí Ñ, Ó° ú- ~ÓÇ , ð%Ó° yì, ò xÇü#iyÓ° ml' !ò'íí'íí° ò'ííf çðÉy'íí° SEqualV úy, fyÇü Ó^ >, 'ìò° !Çk, yhs', !òú- ì, fyÜyò%, òyì, Á'íí, yÜyò%, òyì, !ò° * , òí !ò'íí' 'íí° òy Éú É Hiron Ashoke Nirmal , ð%Ó° yì, ò ÉyÓ° (Old Ratio) 3 5 2 5 - ò)ì,ò ÉyÓ° (New Ratio) 3 4 1 2 x 3 4 1 2 x 1 4 3 8 3 8 1 4 ????? xÇü#iyÓ° Ü'íí° ð%òyò, y ì, fyÜ Á'íí, yÜ S, ð%Ó° yì, ò ÉyÓ° ÈÛÈÜÈðì, ò ÉyÓ° V 3 5 3 8 - () 3 5 3 8 - () 1 4 9 40 1 40 1 4 ì, fyÜ ì, fyÜ 'íí, yÜ xly≈í Hiron ~Ó° ì, fyÜ 9 40 Ashoke ~Ó° ì, fyÜ 1 40 Nirmal ~Ó° 'íí, yÜ 9 40 1 40 10 40 + = Óy 1 4 NSOU ? CC-CO-05 57 3.8.5 Ç%òyò (Goodwill) çðÓfÓcy'íí° # xòfyòf ≤Á'ì, ç, y'ìò° ð%òyò, yÓ° ÉyÓ° x'íí, òç, y x'ì, !Ó° _ ð%òyò, y Ñ, Ó° yÓ° «, òì, y'íí, Óúy Éí° Ç%òyò- 'Ñ, yò ÓfÓcy'íí° ≤Á'ì, ç, y'ìò° Ç%Ófy'ì, SreputationV ÈÛÈ' Ñ, >, yÑ, yÓ° x'íí, ò)úfyí' ò Ñ, Ó° y ÇQ, Ó- Ç%òy'íí° ò)úfyí' ò Á'ì, yÓ° çðßí' çyò xÇü#iyÓ° # Ñ, yÓ° Óy'íí° Ó° !ÉcyÓ° Ó° «, 'íí° 'íí° «, 'ííEz = Ó° 8ç, ò)ì ≈ - 'Ñ, yò ò)ì,ò xÇü#iyÓ° @ ÆÉí Ñ, Ó° yÓ° çðí° , ð%Ó° yì, ò ≤Á'ì, ç, y'ìò° !ÉcyÓ° ÓÉz'ì, ç %òyò ~Ó° ò)úf !ú! òÇk, Ñ, Ó° yÓ° äòf !ò)ì!Òì, !ì, ò! , çk, ì, Ó° ñ 'íí'íí, yò ~Ñ, !, >, ≤Á'íí'íí° yÜ Ñ, Ó° yÓ° ≤Á'íí'íí° yãò É'íí, òy'íí° - 1- Çúyò# çk, !ì, (Premium Method) É ~Ez , çk, !ì, ì, Òò ÓfÓÉyÓ° Éí' ñ !Òò ò)ì,ò xÇü#iyÓ° , ð%Ó° yì, ò xÇü#iyÓ° Óy xÇü#iyÓ° Ü'íí° !òÑ, >, 'íí'íí° , !ì, Ó'íí'íí° ð%òyò, yÓ° 'íí xÇü#iyÓ° ≤Áy/É Éí' ñ ì, yÓ° äòf Ç%òy'íí° ò)úf ÓyÓí òÜí x'ì ≈ ≤Á'ìyò Ñ, 'íí° - x'ìy'ì 'íí'íí°, , ð%Ó° yì, ò xÇü#iyÓ° Úí ì, y'íí° úy'íí, Ó° !Ñ, ä%É xÇü ò)ì,ò xÇü#iy'íí° Ó° äòf ì, fyÜ Ñ, 'íí° ñ ç'íí'íí°, ò)ì,ò xÇü#iyÓ° «, !ì, ç)ò'íí° (compensation) ÓyÓí !Ñ, ä%É x'ì ≈ !ò'íí' xy'íí- ~Ez Ç%òy'íí° Ó° x'ì ≈ , ð%Ó° yì, ò xÇü#iyÓ° 'íí° ò'ííf ì, fyÜyò%, òyì, Ñ, Éy'íí° SSacrifice) Ó^ >, ò Ñ, Ó° y Éí° - íy!Óúy=!ú É'íí° !ò)ì° * , ò É 2- òì,ò xÇü#iyÓ° Ç%òy'íí° äòf x'ì ≈ ≤Á'ìyò Ñ, Ó° ú É Bank A/c Dr. To Goodwill A/c ii) Ç%òy'íí° ≤Áy/É òÜí x'ì ≈ , ð%Ó° yì, ò xÇü#iyÓ° 'íí° ò'ííf ì, fyÜyò%, òy'ì, Ó^ >, ò Ñ, Ó° yÓ° äòf É Goodwill A/c Dr. To Old Partners' Capital A/c (Being premium for goodwill distributed to the old partners' in sacrifice ration). 2- (ð%ðð)≈úfyí' ò , çk, !ì, SRevaluation method) É ~Ez , çk, !ì, ÓfÓÉyÓ° Ñ, Ó° y Éí° !Òò òì,ò xÇü#iyÓ° Ç%òy'íí° ò)úf ÓyÓí òÜí x'ì ≈ ≤Á'ìyò Ñ, Ó° 'ì, ç« ò Éí° òy- ~Ez , çk, !ì, 'ì, Ç%òy'íí° ò)úf !òìyÓ° í Ñ, 'íí° Goodwill- ~Ó° !ÉcyÓ° ÓÉz'ì, Óú'ì, É'íí° - ~'íí'íí° 'íí° òy Éú É Goodwill A/c Dr. To Old Partners' Capital A/c (Being goodwill account was raised in the books by crediting old partners' capital in old profit sharing ration). 3- !ÓÓÓ° í# (ð%ðð)≈úfyí' ò , çk, !ì, SMemorandum revaluation method) É ~Ez , çk, !ì, ÓfÓÉyÓ° Ñ, Ó° y Éí° ñ !Òò ò)ì,ò xÇü#iyÓ° Ç%òy'íí° äòf 'Ñ, yò x'ì ≈ xyò'ì, xç, ò Éí° - ~Ez , çk, !ì, 'ì, ≤Á'ìò, goodwill ÈÛÈ~Ó° ç)ò)ì ≈ ò)úf Goodwill A/c ÈÛÈ~Ó° 'v, !Ó, Á, ð%Ó° yì, ò xÇü#iyÓ° 'íí° , ð%Ó° y'ìòy ð%òyò, y Ó^ >, 'ìò° Éy'íí° 'e' !v, >, Ñ, Ó° y Éí° - !Ñ, !s, , òÓ° ð%É) 'íí, Goodwill A/c ÈÛÈ' Ñ, 'e' !v, >, Á ò)ì,ò ð%òyò, y Ó^ >, 'ìò° Éy'íí° çÑ, ú xÇü#iyÓ° 'íí° 'v, !Ó, Ñ, Ó° 'ì, Éí° - íy!Óúy=!ú É'íí° É Goodwill A/c Dr. To Old partners' Capital A/c (in Old Ratio)

NSOU ? CC-CO-05 58 All partners' Capital A/c Dr. To Goodwill A/c (in New Ratio) 3.8.6
 Methods of Valuation of Goodwill (Average profit basis method) 2- Super-profit basis method 3- Difference between purchase consideration and net assets method 4- Capitalisation method 5- Annuity method 3.8.7 v, zÿÉÓ í v, zÿÉÓ í É 1-
 Balance Sheet as at 1.4.2018 Liabilities Amount Assets Amount Rs. Rs. Capital A/c. Rs. Plant & Machinery 80,000 Kanai 50,000 Stock 35,000 Balai 40,000 90,000 Debtors 60,000 Reserve 50,000 Cash at Bank 5,000 Sundry Creditors 40,000 1,80,000 1,80,000 xÇü#iyÓ * Ì, ò Ì!Öi, ü Ì! Ì, xyÜöð Ñ, Ó ú É 1- Ís, f, òy! Ì 10% Ey ÌÓ xÓâ, Ì Ìy! Ì- 2- ðã% Ì, òif 5,000 ÷, yÑ, y xÌ ÌÑ, ò)üf Ìy! Ì- 3- Ìòÿy ÌÓ Ó v, z, ðÓ 2 1 / 2 % Ey ÌÓ Ççf, iy Ñ, Ó Ì Ì, É ÌÓ- 4- Ìò, yÉz Ç%öy ÌÓ ðf 20,000 ÷, yÑ, y òÛi xÌ Ì xyòú ~ÓÇ Ì, yÓ ð%öy, yÓ xÇü Éü ~Ñ, ÈÜÈ, Ì, # Ì yÇü (1 / 3 rd) 5- Ìò, yÉz ÌÑ, ð%Ó y, ò xÇü#iyÓ ÌÓ ò)üf ÌÓ Sv, z, ð ÌÓ Ó !Éçy ÌÓ Ó çðß Ì çyì Ñ, Ó ÓyÓ ðÓ V ~Ñ, ÈÜÈ, Ì% ÌyÇü (1 / 4 th) ò)üf xyò Ì, É ÌÓ- äy ÌÓyÓ Ìy! Öüyñ xÇü#iyÓ ÌÓ ò)üf ÌÓ !ÉçyÓ Á ò) ò v, zmi, Ì, ðe Ì, ÌÓ Ñ, Ó ð-
 NSOU ? CC-CO-05 59 Çöyiyò É

In the Books of Balai, Kanai & Netai
 Journal Dr. Cr. Date Particulars Amount Amount 2018 Rs. Rs. April 1. Revaluation A/c Dr. 4,500 Stock A/c Dr. 5,000 To Plant & Machinery A/c 8,000 To Reserve for Bad debt A/c 1,500 (Being Sundry assets revalued) " Kanai's Capital Dr. 3,375 Balai's Capital A/c Dr. 1,125 To Revaluation A/c (Being loss on revaluation transferred to old partners' Capital A/c in old profit sharing ratio). " Reserve A/c Dr. 50,000 To Kanai's Capital A/c 37,500 To Balai's Capital A/c 12,500 (Being Reserve A/c transferred to old partners' Capital A/c " Bank A/c Dr. 20,000 To Goodwill A/c 20,000 (Being premium for Goodwill brought in by the new partner) " Goodwill A/c Dr. 20,000 To Kanai's Capital A/c 15,000 To Balai's Capital A/c 5,000 (Being Goodwill Credited to old Partners' Capital A/c in 3:1) " Bank A/c Dr. 38,875 To Netai's Capital A/c 38,875 (Being 1/4th Combined Capital of the old partners' brought in by the new partner) öhs, Óf É Ì ÌÉi%, ð%Ó y, ò xÇü#iyÓ ÌÓ ð%öy, y Ó Ì, ÌòÓ xò% òy, Ì, ñ ò) ò xÇü#iy ÌÓ Ó xyÜöð ÌÓ ò, Ì, ò! Ó Ói, Ì, ò É Ì Ìò Ì Ç ÌÉi%, Ì, fyÜyò% òy, Ssacrifice ratio! òi=yÓ ÌÓ Ì Ì Ì yã ò Éü òy- Partners' Capital A/c Particulars Kanai Balai Netai Particulars Kanai Balai Netai Rs. Rs. Rs. Rs. Rs. To Revaluation 3,375 1,125 - By Balance b/d 50,000 40,000 - " Reserve 37,500 12,500 - " Goodwill 15,000 5,000 - " Balance c/d 99,125 56,375 38,875 " Bank - - 38,875 1,02,500 57,500 38,875 1,02,500 57,500 38,875

NSOU ? CC-CO-05 60 Balance Sheet as at 1.4.2018 Liabilities Amount Assets Amount Rs. Rs. Capital A/c. Rs. Plant & Machinery 72,000 Kanai 99,125 (80,000-8,000) Balai 56,375 Stock (35,000+5,000) 40,000 Netai 38,875 Sundry Debtors 60,000 1,94,375 Less : Reserve for Bad debt 1,500 58,500 Creditors 40,000 Cash at Bank 5,000 + 38,875 + 20,000 63,875 2,34,375 2,34,375 v, zÿÉÓ í É 2 ò)üf ð%öy, y Ó Ì, ÌòÓ xò% òy, Ì, Ìf, ÌÓ Ñ, Ó y Á Ç%öy ÌÓ ð%ð) Ìyfy! ò xò% Á ÌÓ Ñ, Ì, xÇü#iyÓ # Ñ, yÓ Óy ÌÓ xÇü#iyÓ ml - Ì, y ÌÓ ð%öy, y Ó Ì, ÌòÓ xò% òy, Ì, Éü 3:2 - ÓfÓçy ÌÓ v, zmi, Ì, ðe Ì Ì ÌÓ Ì Á Ì y Éü É Balance Sheet as at 1.4.2018 Liabilities Rs. Assets Rs. Anus' Capital 35,000 Goodwill 10,000 Debu's Capital 30,000 Plant & Machinery 22,000 General Reserve 10,000 Furniture 10,000 Bill Payable 5,000 Debtors 30,000 Creditors 18,000 Stock 24,000 Cash 2,000 98,000 98,000 Ì, y! Ó Ì Öü% ~Ñ, ðMÈ, öyÇü S1/5thV ð%öy, y, òyÁ Ì yÓ â% Ì, Ì, Á Ì! Ì! Öi, ü Ì! Ì, ò) ò xÇü#iyÓ !Éçy ÌÓ xyÜöð Ñ, Ó ú É 1- xyÇÓyÓ ð ÌeÓ Á ðÓ 920 ÷, yÑ, y xÓâ, Ì Ìy! Ì Ñ, Ó y É ÌÓ- 2- Ís, f, òy! Ì, Á Ç%öy ÌÓ ð%ð) Ìyfy! ò Éü ÌyÉ Ìö 30,000 ÷, yÑ, y Á 20,000 ÷, yÑ, y- 3- Ìöü% 20,000 ÷, yÑ, y ò)üf !Éçy ÌÓ xyòú- 4- çÑ, Ì xÇü#iyÓ ÌÓ ò)üf !öü% Ó ò)üf ÌÑ, Ìf, ÌÓ Ì ÌÓ Ì, y ÌÓ ð%öy, y Ó Ì, ÌòÓ xò% òy, Ì, É ÌÓ- ~Ó ðf, ð%Ó y, ò xÇü#iyÓ Ûi ÌÑ, òÛi xÌ Ì ò) ò ò)üf !Éçy ÌÓ ÌÁyò Ñ, Ó Ì, É ÌÓ Ì xÌÓy ò)üf v, z Ìyúò Ñ, Ó Ì, É ÌÓ- Revaluation Accountñ xÇü#iyÓ ÌÓ ò)üf ÌÓ !ÉçyÓ Á v, zmi, Ì, ðe Ì, ÌÓ Ñ, Ó ð- É Çöyiyò É ð%öy, y Ó Ì, ÌòÓ xò% òy, Ì, Anu Debu Milu, ð%Ó y, ò ÉyÓ (Old Ratio) 3 5 2 5 -

NSOU ? CC-CO-05 61 ò) ò ÉyÓ SNew Ration) 4 5 3 5 x 4 5 2 5 x 1 5 Óyñ 12 25 8 25 5 25 xÌÓyñ 12 : 8 : 5 In the Books of Anu, Debu & Milu Revaluation Account
 Dr. Cr. Particulars Amount Particulars Amount Rs. Rs. To Furniture A/c 920 By Plant & Machinery A/c 8,000 To Partners' Capital A/c " Goodwill A/c 10,000 - Profit on revaluation Anu 3 / 5 = 10,248 Debu 2 / 5 = 6,832 17,080 18,000 18,000 Partners' Capital A/c Particulars Anu Debu Milu Particulars Anu Debu Milu Rs. Rs. Rs. Rs. Rs. To Bank A/c -withdrawn 3,248 8,832 - By Balance b/d 35,000 30,000 - " General Reserve A/c 6,000 4,000 -

NSOU ? CC-CO-05 65 3.9.1 òì% ò xÇü#iy^iÓ^Ó^ @^ĀĒi Ć^iđi , ò%Ó^ y^lòy xÇü#iy^iÓ^Ó^ xÓĆÓ^ @^ĀĒi xÇü#iyÓ^ # Ñ,yÓ^ÓyÓ^ Ì^iÑ , Ñ,yò xÇü#iy^iÓ^Ó^ xÓĆÓ^ @^ĀĒi^iÓ^ ò ,^lú ≤Āli , y^lòÓ^ fl ,yŋ ,y!ÓÑ , Ñ ,y!≈Ñ , úy , ò ÓfĒi , É^li , òy^iÓ^ x!Óy !Óiy! # xÇü#iy^iÓ^Ó^ ≤Āy , òf x!≈ ò , y^lòyÓ^ Ñ , yÓ^i fl ,jÓ^ * , ò ≤Āli , y^lòÓ^ i , É!Ó^lú áy , li , ^iÓy !^li , òy^iÓ^ – òi , yÓf , iy! ≤Āli , y^lò !òÓ^ !Ó!FāĒB Ñ , y!≈ ≤Āle^i y^lÓäy!^Ó^ yÖyÓ^ ãòf ≤Āy_ ò xÇü#iy^iÓ^Ó^ xÓĆÓ^ @^ĀĒi^iÓ^ cy^iì cy^iì ì , yÓ^ fl , iy^lò ò) , ò xÇü#iyÓ^ @^ĀĒi^iÓ^ ≤Ā^iì yãò#i^ xò%ŋ , ÓÑ , Ó^y^i^i , òy^iÓ^ – ~EzÓ^ * , ò ! Ó^lú^i áy , òy^iÑ , ^Ñ , yò ≤Āy_ ò xÇü#iy^iÓ^Ó^ xÓĆÓ^ @^ĀĒi^iÓ^ cy^iì cy^iì ò% , ò xÇü#iyÓ^ @^ĀĒi^iÓ^ ≤Āle^i y^lÑ , !%Û , òi xÇü@^ĀĒi^iÓ^Ó^ @^ĀĒi (Admission cum Retirement) Ó^lú – ~Ez !Ó^lú^i áy , òyÓ^ ãòf Ñ , yò , ò , iÑ , iy!Óúy Óy ! Ó^lú^i iy!Óúy !ú! , òÓ^ Ñ , Ó^yÓ^ ≤Ā^iì yãò òEz – , ò)Ó≈Ói≈ , # xò%ĀĒi^iÓ^ !Ó! , xÇü#iyÓ^ ^iÓ^ , xÇü@^ĀĒi^iÓ^ xÓĆÓ^ @^ĀĒi^iÓ^ ãòf !ĆÑ , úy!ÓúyÓ^ Óy , òk , li , Ó^ v , z^iÓ^Ó^ xy^lāē ~^iĀ , ^le^i Ć=!úEz xò%Ć , i , É^iÓ^ – xÇü#iyÓ^ # ≤Ā! i , y^lòÓ^ Ñ , yò xÇü#iy^iÓ^Ó^ ò , i% , f É^lú ÓfÓcyÓ^ !Ó^lúy , òcyò É^li , òy^iÓ^ ñ , i , iÓ^ cyiyÓ^ i , xÓ!üT xÇü#iyÓ^ Üi ÓfÓcy , á , yúy! ñ ò , i , Óf!_ Ó^ xÇü e^i^ Ñ , ^iÓ^ – ~^iĀ , ^le^i !ÉcyÓ^ ÓEz^i , iÑ , āēÉ !òúÑ , Ó^ ^iÓ^ SAdjustment) ≤Ā^iì yãò É! – xÇü#iy^iÓ^Ó^ xÓĆÓ^ @^ĀĒi^iÓ^ Ćò! ñ ^iđò , yÓ^ ≤Āy , òf x!≈ òÜ^iì ≤Āiyò Óy iyÓ^ (loan) !Écy^iÓ^ ^iÓy^lòy É! ñ ! Ñ , ls^ , ò , i , Óf!_ Ó^ ≤Āy , òf x!≈ Sç!ò!_ Á iy^iì Ó^ , ò%ò)≈úfyl^i Á Ć%òy^iđÓ^ !ÉcyÓ^ Ñ , Ó^ÓyÓ^ , òÓ^ Vñ , i , y Deceased partner's Executors's Account òy^iđ òÑ , ! , ò) ò !Écy^iÓ^ fl , iyòyhs^ , !Ó^i , Ñ , Ó^ ^li , É!^ ~ÓÇ v , z_ !Écy^iÓ^Ó^ ≤Āy , òf xB , òÜi x^iì ≈ , ò!Ó^ ^lúy! Ñ , Ó^y É! – xÓüf ò , i , xÇü#iy^iÓ^Ó^ Ć!ò!_ !ò≈yÉÑ , Ü^iÓ^ (ExecutorsÈÜÈ~Ó^ Ć!ò , e^iđ v , z_ Deceased Partner's Executor's AccountÈÜÈ~Ó^) , yÑ , y Executors Loan AccountÈÜÈ~ fl , iyòyhs^ , !Ó^i , Ñ , ^iÓ^ Ć%Ć^iđi , i , y e^iđÉ !Ñ , !hfl , i^i , (Instalment) ò!Ó^ ^lúy! Ñ , Ó^y ^i^i , òy^iÓ^ – 3.9.2 ^iÓ! ā#ÒòÓ#òy , òe (Join Life Policy) xÇü#iyÓ^ # ≤Āli , y^lòÓ^ Ñ , yò xÇü#iy^iÓ^Ó^ ò , i% , f É^lú x!Óú !j , ò , i , xÇü#iy^iÓ^Ó^ ≤Āy , òf x!≈ ≤Āiyò Ñ , Ó^ ^li , ÓfÓcy^iì Ó^ xy!≈Ñ , xÓf , iyÓ^ v , z , òÓ^ á , y , ò , òv , ^li , òy^iÓ^ ñ ~òò!Ñ , ≤Āy , òf x^iì ≈ Ó^ , ò!Ó^ òy! Ìi^iÓ% Ó^!ú É! ñ i , y ≤Āiyò Ñ , Ó^ ^li , ÓfÓcy Ói , Ñ , ^iÓ^ !i^i , Á É^li , òy^iÓ^ – ~Ez x≤Āi , fy!ù , i , ÇB , > , !^iÑ , ò!Ó^ ey! , òyÓyÓ^ , ãòf x^iđÑ , xÇü#iyÓ^ # ≤Āli , yò , i , y^lòÓ^ xÇü#iyÓ^ Ü^iÓ^ ^iÓ! òy^iđ ā#ÒòÓ#òy Ñ , ^iÓ^ ~ÓÇ i , yÓ^ ãòf ≤Ā^iì yãò#i^ !≤Ā! ò!^yò ÓfÓcy^iì Ó^ xy!^i^iÑ , Éz ≤Āiyò Ñ , ^iÓ^ ly^iÑ , – Ć% , Ó^yĆ ā#ÒòÓ#òy lyÑ , ^lúñ Ñ , yò xÇü#iy^iÓ^Ó^ ò , i% , f É^lúñ Ó#òy ^i^iÑ , ≤Āy , òf x!≈ !^iì^i ò , i , xÇü#iy^iÓ^Ó^ ≤Āy , òf ĆÉ^lāÉz !ò! , ^iì^i ^iÁ!^y Ćŋ , Ó É! ñ ò , ^lú ÓfÓcy^iì Ó^ òÜi x^iì ≈

100%	MATCHING BLOCK 11/51	SA	B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)
Ó^ v , z , òÓ^ !ò% , ≈Ó^ Ñ , Ó^ ^li , É!			

òy – i , ^iÓ^ ò^lò ò^yÖyÓ^ iÓ^ Ñ , yÓ^ ñ ^i^iÉi% , EzEy ^iÓ! ā#ÒòÓ#òyñ ò , ^lú Ó#òy ^i^iÑ , ^i^i ≈ , òyÁ!^y ly! ñ i , y xÇü#iyÓ^ # ≤Āli , y^lòÓ^ Ć!ò!_ ~ÓÇ Ó#òy ^i^iÑ , ^Ñ , yò úyŋ , Óy^i òyÑ , cyò É^lú i , y Sò , i , xÇü#iyÓ^ Ć^iđi , V ÇÑ , ú xÇü#iy^iÓ^Ó^ ò^lifÉz Ó^ , ò Ñ , Ó^ ^li , É^iÓ^ – NSOU ? CC-CO-05 66 ^iÓ! Ó#òy , òe @^ĀĒi ĆÇe^yhs^ , !ÉcyÓ^ Ó^ « , ^iÓ^ « , ^le^i !Ó!ŋ , B^ , òk , li , 1 – iÓò !≤Ā!ò!^yò ^iÑ , ÓfÓcyÓ^ ÓÓ^ā , !Écy^iÓ^ ^iÓy^lòy É! (When premium paid is treated as expense) ~Ez , òk , li , ^i , ^i !≤Ā!ò!^y^lòÓ^ x!≈ ^iÁ!^y É! ñ i , y ≤Āli , ÓāĒi^iÓ^Ó^ Profit and Loss Account~ fl , iyòyhs^ , !Ó^i , Ñ , Ó^y É! – iÓò Ó#òy Ñ , y!òyò#Ó^ Ñ , yāĒi^i^iÑ , ò!^yiy^ihs^ , Óy Ñ , yò xÇü#iy^iÓ^Ó^ ò , i% , f É^lú , yÑ , y , òyÁ!^y ly! ñ i , y xÇü#iyÓ^ Ü^iÓ^ ò^lif ò%òyò , y Ó^ , ^iòÓ^ xò% , òy^i , ŋ , yÜ Ñ , ^iÓ^ ^iÁ!^y É! – āy^iÓy iy!Óúy É i) !≤Ā!ò!^y^lòÓ^ x!≈ ≤Āiyò Ñ , Ó^ ^iú É Insurance Premium A/c Dr. To Bank A/c ii) ÓāĒi^iÓ^Ó^ ^i^i^i É Profit & Loss A/c Dr. To Insurance Premium A/c iii) Ó# òyÓ^ ò!^yiy^ihs^ , Óy Ñ , yò xÇü#iy^iÓ^Ó^ ò , i% , f É^lú É Bank A/c Dr. To Life Policy A/c iv) ≤Āy , òf x!≈ Ó^ , ^iòÓ^ ãòf É Life Policy A/c Dr. To Partners' Capital A/c 2 – iÓò !≤Ā!ò!^yò ≤Āiyò^iÑ , Ć!ò!_ !Écy^iÓ^ ^iÓy^lòy É! (When premium paid is treated as an asset) ^iÓ! ā#ÒòÓ#òy ÓyÓi xÇü#iyÓ^ # ≤Āli , yò ^i^iÑ , ≤Āli , ÓāĒi^iÓ^ ^i !≤Ā!ò!^yò ^iÁ!^y É! ñ ~Ez , òk , ! , i , ^li , i , y Join Life Policy Account~ ^i , !Ó , ^i ~ÓÇ Bank Account~ ^e^i v , z , Ñ , Ó^y É! – ÓāĒi^iÓ^Ó^ ^i^i^i Joint Life Policy Account~ Ó^ ^i , !Ó^i , Ó^ !i^iÑ , Ó^ ^i , y , xB , !^iÑ , Ó#òy , ò^le^i ≤Āi , fy , ò≈iÈÜÈ)úf (Surrender Value) Óy! Ìi^iú ^i^iÓ^iì yÜ ò , ú (Difference) É! ñ i , y Profit and Loss Account~ ^i , !Ó , ^i , Á Joint Life Policy Account~ ^e^i v , z , Ñ , Ó^y É! – iy!Óúy É i) iÓò !≤Ā!ò!^y^lòÓ^ x!≈ ^iÁ!^y É! É Joint Life Policy A/c Dr. To Bank A/c ii) ÓāĒi^iÓ^Ó^ ^i^i^i É Profit and Loss A/c Dr. To Joint Life Policy A/c iii) Ó#òyÓ^ ò!^yiy^ihs^ , Óy xÇü#iy^iÓ^Ó^ ò , i% , f É^lúñ ≤Āy/E x!≈ , òyÁ!^y ^i^iú É Bank A/c Dr. To Joint Life Policy A/c NSOU ? CC-CO-05 67 iv) iÓò Ó#òyÓ^ ^i^iÑ , x!ā≈i , úyŋ , / úyÑ , cyò xÇü#iyÓ^ Ü^iÓ^ ò^lif Ó^ , ò Ñ , Ó^y É! É Joint Life Policy A/c Dr. To Partners' Capital A/c 3 – iÓò ^iÓ! ā#ÒòÓ#òyÓ^ , òe Ć!MÈ , li , !ÉcyÓ^ Ó^yÖy É! (When Joint Life Policy Reserve Account is maintained) ~Ez , òk , li , ^Ñ , Óúòye ≤Ālò Á !mi , #i^ , òk , li , Ó^ ĆÇ!ò! – ~Ez , òk , li , ^li , ≤Āli , ÓāĒi^iÓ^ Ó#òy Ñ , y!òyò#^iÑ , ^i !≤Ā!ò!^yò ^iÁ!^y É! ñ i , y Profit and Loss Account~ ^i , !Ó , ^i , Á Joint Life Policy Reserve Account~ ^e^i v , z , Ñ , Ó^y É! – ~ÓÇ Joint Life Policy Reserve Account~ Ñ , v , zmi≈ , ò^le^iÓ^ Liabilities ~Ó^ !i^iÑ , ^iÓy^lòy É! – iy!Óúy É i) iÓò !≤Ā!ò!^y^lòÓ^ x!≈ ≤Āiyò Ñ , Ó^y É! É Joint Life Policy A/c Dr. To Bank A/c ii) ÓāĒi^iÓ^Ó^ ^i^i^i É Profit and Loss A/c Dr. To

Joint Life Policy Reserve A/c iii) Joint Life Policy Reserve A/c Dr. To Joint Life Policy A/c (Excess of Life Policy over its Surrender Value). x̄l̄ȳí Life Policy Account Ç̄iđ̄!_ !ÉÇȳ^İÖ ~ÓÇ Life Policy Reserve Account Si, yÓ^ ≤Āi, fy, ð≈ið)^ İúfV İȳl̄^ !ÉÇȳ^İÖ v, zmi≈, ç, ð^ İe^ İÖȳ^ İöȳ Éİ^ – xÑ, fl, øȳl̄^ Ñ, yò xÇü#İȳ^ İÖ^ Ö^ ð, İ%, f á, ^ İú Öȳ Ö#öȳÖ^ ^ ðl̄^ ȳi v, z_#í≈ É^ İú É äȳ^ İÖİȳ İȳ!Öüȳ É i) x̄l̄≈ xȳİȳl̄^ Éú É Bank A/c Dr. To Joint Life Policy A/c ii) İÖò Joint Life Policy Reserve Account-~Ö^ ^ äÖ^ (Balance) İȳ^ İÑ, ñ İ, y Joint Life Policy Account-~ fl, İyòyhs^ , !Ó^ İ, Ñ, Ö^ y Éİ^ É Joint Life Policy Reserve A/c Dr. To Joint Life Policy A/c iii) Joint Life Policy A/c-~Ö^ ^ İ^ äÖ^ (Balance) İȳ^ İÑ, ñ İ, y úȳ¶, ÈÛÈ^ úyÑ, çyò Ó^ ^, ^ İòÓ^ Eȳ^ İÖ^ Ó^ ^, ð Ñ, Ö^ y Éİ^ Sö, İ, xÇü#İȳÖ^ ÇEV Joint Life Policy A/c Dr. To Partners' Capital A/c

NSOU ? CC-CO-05 68 3.9.3 v, zİyÉÖ^ İ v, zİyÉÖ^ İ É 1 Amar, Barun and Chanchal are partners sharing profits and losses in the ratio or 2:1:1. They took out a Joint Life Policy for Rs.50,000 on 1st January '15. The annual premium Rs. 3,000 was payable on 1st February every year. Barun died on 15th March '18 and the policy money was received on 7th April '18. The Surrender values of the policy as on 31st December each year were as follows: 2015--Nil, 2016--Rs. 500, 2017---Rs. 900. Show the Joint Life Policy Account, assuming that the books of the firm are closed on 31st December every year, under the following methods; i) When premium is charged every year to the Profit and Loss Account of the firm as business expense' ii) When insurance premium is debited to Joint Life Policy Account but an adjustment is made through the Profit and Loss Account each year to bring the Policy to its Surrender Value and iii) When adjustment is made through Joint Life Policy Reserve A/c. Çöyiyò É ≤Āİö ç, ðk, İi, É In the Books of Amar, Barun and Chanchal Joint Life Policy Account Dr. Cr. Date Particulars Amount Date Particulars Amount Rs. Rs. 2018 2018 Apr.7 Apr.7 To Partners' Capital A/c By Bank A/c –

profit transferred –Policy money 50,000 Amar 2 / 4 th 25,000 received on Barun's death Barun ¼th 12,500 Chanchal ¼th 12,500 50,000 50,000 50,000 !mì, #İ^ , ðk, İi, É Joint Life Policy Account
Dr. Cr. Date Particulars Amount Date Particulars Amount Rs. Rs. 1.2.15 To Bank A/c 3,000 31.12.15 By Profit and Loss A/c 3,000 3,000 3,000 1.2.15 To Bank A/c 3,000 31.12.16 By Profit and Loss A/c 2,500 (premium paid) " Balance c/d 500 3,000 3,000

NSOU ? CC-CO-05 69 1.1.17 To Balance b/d 500 31.12.17 By Profit and Loss A/c 2,600 1.2.17 To Bank A/c 3,000 " Balance c/d 900 (premium paid) 3,500 3,500 1.1.18 To Balance b/d 900 7.4.18 By Bank A/c 50,000 1.2.18 To Bank A/c 3,000 (policy money received) (premium paid) 7.4.18 To Capital Accounts (profit transferred) Amar 2 / 4 th 23,050 Barun ¼th 11,525 Chanchal ¼th 11,525 46,100 50,000 50,000 İ, ç, #İ^ , ðk, İi, É Joint Life Policy Account
Dr. Cr. Date Particulars Amount Date Particulars Amount Rs. Rs. 1.2.15 To Bank A/c 3,000 31.12.15 By Profit and Loss A/c (premium paid) Reserve A/c 3,000 3,000 3,000 1.2.16 To Bank A/c 3,000 31.12.16 By Joint Life Policy A/c (premium paid) " Reserve A/c 2,500 " Balance c/d 500 3,000 3,000 1.1.17 To Balance b/d 500 " Reserve A/c 2,600 1.2.17 To Bank A/c 3,000 " Balance A/c 2,600 (premium paid) " Balance c/d 900 3,500 3,500 1.1.18 To Balance b/d 900 7.4.18 By Bank A/c 50,000 1.2.18

To Bank A/c 3,000 (policy money received) (premium paid) By Joint Life Policy 7.4.18 To Partners' Reserve A/c 900 Capital Accounts (transferred) Amar 2 / 4 th 23,050 Barun ¼th 11,525 Chanchal ¼th 11,525 (Profit transferred) 46,100 50,900 50,900 v, zİyÉÖ^ İ É 2 Amit, Benoy and Samir are the partners of a firm sharing profit and losses in the ratio of 1:2:2. Their Balance Sheet as on 31st December, 2017.

NSOU ? CC-CO-05 70 Balance Sheet as at 31st December '17 Liabilities Amount Assets Amount Rs. Rs. Capital Account : Goodwill 15,000 Amit 20,000 Building 40,000 Benoy 10,000 Machinery 20,000 Samir 20,000 50,000 Investment 10,000 General Reserve 10,000 Cash at Bank 5,000 Sundry creditors 10,000 Debtors 10,000 Bill Payable 25,000 15,000 1,10,000 1,10,000 Samir died on 31st March '18. His account to be settled under the following terms : 1) Assets are revalued as follows : Building Rs. 35,000, Machinery Rs. 25,000, Investment Rs. 11,000. Debtors Rs. 8,000. 2) During 2017-18, a Machinery costing Rs. 5,000 was purchased but wrongly debited to Purchase account, on which depreciation is to be calculated @ 20%. 3) Goodwill is to be calculated at the rate of 2 years' purchase on the basis of the average of 5 years profit or loss. Profit for January to March '18, is to be calculated proportionately on the average profit of last 3 years. The profits were— 2017 (-) 10,000 2016 12,000 2015 10,000 2014 7,000 2013 3,000 Show the journal entries, Partners' Capital Account and new Balance Sheet of the firm. Çöyiyò É In the Books of Amit, Benoy and Samir Journal
Dr. Cr. Date Particulars Amount Amount 2018 Rs. Rs. 31st Machinery A/c Dr. 5,000 March Investment A/c Dr. 1,000 New Machinery A/c 4,000 To Building A/c 5,000 To Debtors A/c 2,000 To Revaluation A/c 3,000 (Being Sundry assets revalued)

NSOU ? CC-CO-05 71 " Revaluation A/c Dr. 3,000 To Amit's Capital A/c 600 To Benoy's Capital A/c 1,200 To Samir's Capital A/c 1,200 (Being the profit on revaluation transferred to partners' Capital A/c) " General Reserve A/c Dr. 10,000 To Amit's Capital A/c 2,000 To Benoy's Capital A/c 4,000 To Samir's Capital A/c 4,000 (Being General Reserve transferred to partners' Capital A/c) " Profit & Loss Suspense A/c Dr. 300 To Samir's Capital A/c 300 (Being estimated share of profit till his date of death transferred to the deceased partner's capital A/c) " Amit's Capital

A/c Dr. 760 Benoy's Capital A/c 1,520 Samir's Capital A/c 1,520 To Goodwill A/c 3,800 (Being the value of Goodwill reduced) " Samir's Capital A/c Dr. To Samir's Executors A/c (Being the dues of the deceased partner transferred to his Executor's A/c) Rs. Loss for 2017 10,000 Less : Cost of Machinery wrongly changed 5,000 5,000 Add : Depreciation on Machinery, @ 20% on Rs. 5,000 1,000 (-) 4,000* Value of New Machinery 5,000 Less : Depreciation 1,000 4,000 Computation of Goodwill : Average of Rs Rs Rs Rs Rs Pr = + + + + - 3 000 7 000 10 000 12 000 4 0000 5 * = Rs. 5,600 ????? Goodwill Rs. 5,600 x 2 = Rs. 11,200 ????? Goodwill to be reduced Rs. 15,000-Rs. 11,200 = Rs. 3,800 Deceased Partner's share of Profit till the date of his death : Average profit (last 3 years)

NSOU ? CC-CO-05 72 = + - Rs Rs Rs 10 000 12 000 4000 3 = Rs. 6,000 ????? Estimated profit for 3 months (1st Jan. '18 - 31st March '18) = Rs. 6,000 x 3 / 12 = Rs. 1,500 ????? Samir's Share 1 / 5 x Rs. 1,500 = Rs. 300 Partners' Capital Account Particulars Amit Benoy Samir Particulars Amit Benoy Samir 31.3.18 Rs. Rs. Rs. 31.3.18 Rs. Rs. Rs. To Goodwill A/c 760 1,520 1,520 By Balance b/d 20,000 10,000 20,000 " Samir's " General Executors A/c - - 23,980 Reserve A/c 2,000 4,000 4,000 - (Balance " Revaluation A/c 600 1,200 1,200 transferred) " Profit & Loss " Balance c/d 21,840 13,680 - Suspense A/c - - 300 22,600 15,200 25,500 22,600 15,200 25,500

Balance Sheet as at 31st March '18 Liabilities Rs. Assets Rs. Capital A/c : Goodwill (15,000-3,800) 11,200 Amit 21,840 Building 35,000 Benoy 13,680 Machinery 25,000 35,520 Add : New 4,000 29,000 Samir's Executors A/c 23,980 Investment 11,000 Sundry Creditors 10,000 Stock 10,000 Bill Payable 25,000 Debtors 8,000 Bank Loan 15,000 Cash at Bank 5,000 Profit & Loss Suspense A/c 300 1,09,500 1,09,500 v , zÿÉÓ´í É 3 Ajoy, Bejoy and Sanjoy are the partners' of a firm sharing profits and losses in the ratio of 5:3:2. Their Balance Sheet as at 31st March '18 was as follows :

Balance Sheet as at 31st March '18 Liabilities Rs. Assets Rs. Capital Account : Goodwill 8,000 Ajoy 12,000 Machinery 32,000 Bejoy 14,000 Furniture 8,000 Sanjoy 16,000 Investment 5,000 42,000 Stock 9,000 Reserve 10,000 Debtors 12,000 Loan from Ajoy 6,000 Cash at Bank 4,000 Sundry Creditors 20,000 78,000 78,000

NSOU ? CC-CO-05 73 On that date Ajoy died. But the business will be continued by B and C, henceforth sharing profits and losses in the ratio of 2 : 1. The net balance due to A is transferred to a Loan Account. The firm had 3 life policies in the name of each partner, the values of each policy were Rs. 25,000, the premium of which were charged to Profit and Loss Account. On the death of a partner, the assets and liabilities are revalued as follows: Goodwill Rs. 19,000, Machinery Rs. 38,000, Investment Rs. 4,000, Furniture Rs. 6,000 and a Provision for doubtful debt @ 5%. Death claim in the name of Ajoy was realised in full and the surrender values of the other 2 policies were Rs. 10,000 each. Show, Revaluation Account, Partners' Capital Account and the new Balance Sheet of the firm. Çöyiyò É In the Books of Ajoy, Bejoy & Sanjoy Revaluation Account

Dr. Cr. Particulars Amount Particulars Amount Rs. Rs. To Furniture A/c 2,000 By Goodwill A/c 11,000 " Investment A/c 1,000 By Machinery A/c 6,000 "

Provision for doubtful debt A/c 600 " Profit on Revaluation : Ajoy 5 / 10 6,700 Bejoy 3 / 10 4,020 Sanjoy 2 / 10 2,680 13,400 17,000 17,000 Partners' Capital Account Particulars Ajoy Bejoy Sanjoy Particulars Ajoy Bejoy Sanjoy Rs. Rs. Rs. Rs. Rs. To Loan to Ajoy's By Balance b/d 12,000 14,000 16,000 executor's A/c 52,200 - - " Revaluation A/c 6,700 4,020 2,680 - Profit " Balance c/d - 34,520 29,680 " Reserve A/c 5,000 3,000 2,000 " Loan A/c 6,000 - - " Insurance claim A/c 22,500 13,500 9,000 52,200 34,520 29,680 52,200 34,520 29,680

NSOU ? CC-CO-05 74 Insurance Claim Account Dr. Cr. Particulars Amount Particulars Amount Rs. Rs. To Capital Accounts : By Bank A/c Ajoy 22,500 Claim of Ajoy's policy 25,000 Bejoy 13,500 Surrender of Bejoy's & Sanjoy 9,000 45,000 Sanjoy's Policy 20,000 (Rs. 10,000x2) 45,000 45,000 Balance Sheet as at 31st March '18 Liabilities Amount Assets Amount Rs. Rs. Capital A/c Goodwill 19,000 Bejoy 34,520 Machinery 38,000 Sanjoy 29,680 64,200 Furniture 6,000 Loan to Ajoy's Executor 52,200 Investment 4,000 Sundry Creditors 20,000 Stock 9,000 Debtors 12,000 Less : Provision 5% 600 11,400 Cash at Bank 4,000 Add : Ins. Claim 45,000 49,000 1,36,400 1,36,400 v , zÿÉÓ´í É 4 X, Y and Z were in partnership sharing profits and losses in the ratio of 2 : 2 : 1. Their Capitals as on 1st April '17 were-Rs. 80,000, Rs. 60,000 and Rs. 20,000 respectively. On 1st October '17, Z died. His legal heirs agreed that: i) Goodwill of the firm be valued at Rs. 30,000. ii) Fixed Assets be written down by Rs. 18,000 and stock be appreciated by Rs. 3,000. iii) During the year ended 31st March '18 the firm earned a profit of Rs. 40,000. iv) Drawings of the partners were Upto 1st Oct '17 From 1st Oct '17 to 21st Mar '18 Rs. Rs. X 5,000 8,000 Y 5,000 8,000 Z 3,000 Prepare the Profit and Loss Appropriation Account and Capital Accounts of the Partners for the year.

NSOU ? CC-CO-05 75 Profit and Loss Appropriation Account Dr. Cr. Up to After Up to After Particulars 1st Oct 1st Oct Particulars 1st Oct 1st Oct Rs. Rs. To Share of profit By Net Profit 20,000 20,000 X 2 / 5 8,000 8,585 Y 2 / 5 8,000 8,585 Z 1 / 5 4,000 - To Z's Representatives's A/c - 2,830 20,000 20,000 20,000 20,000 Capital Account Particulars X Y Z Particulars X Y Z Rs. Rs. Rs. Rs. Rs. Rs. 1.10.17 1.4.17 To Drawing 5,000 5,000 3,000 By Balance b/d 80,000 60,000 20,000 To Z's Repre- 1.10.17 tentative

A/c — — By P&L App. A/c 8,000 8,000 4,000 1.10.17 1.10.17 To Balance c/d 1,01,000 81,000 30,000 By Goodwill A/c 12,000 12,000 6,000 1.10.17 By Revaluation A/c 6,000 6,000 3,000 1,06,000 86,000 33,000 1,06,000 86,000 33,000 31.3.18 1.10.17 To Drawings 8,000 8,000 — By Balance b/d 1,01,000 81,000 — " Balance c/d 1,01,585 81,585 — " Profit & Loss App. A/c 8,585 8,585 — 1,09,585 89,585 — 1,09,585 89,585 —
 Revaluation : Fixed Assets (-) 18,000 Stock (+) 3,000 (-) 15,000 Proportion of profit belongs to Z's representative is Calculated as follows : 30 000 1 01 000 81 000 30 000 20 000 , , , , , + + x 30 000 2 12 000 20 000 2 830 , , , , , x = Rs

NSOU ? CC-CO-05 76 3.10 xò%ü#úò# 1. xÇü#iyÓ`# Óú`lì, !Ñ, ^ÓyG,yÍ`/xÇü#iyÓ`#Ó` xyÓüfÑ, #Í` v,z, òyÿò=Íú ! Ñ, /2. xÇü#iyÓ`# â%, !_´, òe òy ÿÑ, ^Íú !ò`Íj` y_´ !Ó`íí` =Íú !Ñ, ¶, y`ÍÓ !òì≈y!Ó`ì, E`ÍÓñ`ì, y xy`Íúyâ, òy Ñ, Ó` Æ È Ñ, V úy¶, ÈÜÈ«`!ì, Ó^`>, ò ÖV ò)úí`ÍòÓ` v,z, òÓ` Ç%í ÜV v,z, ^Í_yú`ÍòÓ` v,z, òÓ` Ç%í áV`j` ~ÓÇ x!@` Ä`ÍòÓ` v,z, òÓ` Ç%í áV` xÇü#iy`ÍÓ` Ó` ^Òì, ò- 3. xÇü#iy`ÍÓ` Ó` â, ú!ì, !EcyÓ` Á v»`!Í` ÇÇ%` !Ecy`ÍÓÓ` , òy!≈Ñ, f !ò`Íì≈ü Ñ, Ó` Æ- 4. xÇü#iyÓ`# Ñ, yÓ` Óy`ÍÓ` !fl, ìÓ` ò)úí`ÍòÓ` !EcyÓ` ~ÓÇ , ò!Ó` Óì≈, òü#ú ò)úí`ÍòÓ` !EcyÓ` Óú`lì, !Ñ, ^ÓyG,yÍ`/5. Ç %òy`ÍòÓ` ÇÇ`K, y !Ñ, /xÇü#iyÓ`# !Ecy`ÍÓ` !Ñ, ¶, y`ÍÓ` Ç%òy` !EcyÓ`¶%`_´ Ñ, Ó` y EÍ`/6. òÓyÜì, xÇü#iyÓ` Ñ, ì, ≈, Ñ, Ç %òy`ÍòÓ` ò)úf` ÓyÓì ò, y`Íò≈ xyò#ì, !≤Ä!òÍ` y`ÍòÓ` ≤Ä`ÍÍ` yÜ` Çìò!Ñ≈, ì, !Ó!¶, B` , òs, iy xy`Íúyâ, òy Ñ, Ó` Æ- 7. xÇü#iyÓ`# !EcyÓ`ÈÜÈ!òÑ, y`Íò` Ç%òy`ÍòÓ` xÓ`ÍúyÑ, ò Óú`lì, !Ñ, ^ÓyG,yÍ`/8. ^Ñ, yò xÇü#iyÓ` @` ÄÈÍ` Óy xÓÇ`ÍÓ` Ó` Çò`ÍÍ` !EcyÓ`ÈÜÈ!òÑ, y`Íú` Çìò!_Çò)`ÍÈÓ` , ò%òò)≈úfyÍ` ò Ñ, Ó` y EÍ` ^Ñ, ò/9. ì, fyÜyò%, òyì, Á ^¶, yÜyò%, òyì, Óú`lì, !Ñ, ^ÓyG,yÍ`/xÇü#iyÓ`# Ñ, yÓ` Óy`ÍÓ` Ó` !EcyÓ`Ó` «, ^Í` Ñ, Òò` ÓfÓÉyÓ`

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NSOU ? CC-CO-05 77 the net trading profit of the firm was Rs. 1,00,000. The partners agreed to share the profit in the ratio of their Capital Contributions. Partners are allowed Salaries per annum, as A—Rs. 5,000, B—Rs. 4,000, C—Rs. 3,000, D—Rs. 2,000. Prepare the Profit and Loss Appropriation Account of the firm for the year ended 31st December '18 and also the partners' Capital Accounts. A : B : C : D 2 : 3 : 19 : 11 : 4

2. Sen, Roy and Paul are partners in a firm. Their Capital Accounts on 1.1.18 stood at Rs. 60,000, Rs. 30,000 and Rs. 10,000 respectively. On 31st December '18 the Profit and Loss Account of the firm disclosed a net profit of Rs. 35,400. You are required to prepare the Profit & Loss Appropriation Account and Partners Capital Accounts by taking into consideration the following information. 1) Interest on Capital @ 5 p.a. 2) Salary to Paul @ Rs. 200 per month. 3) Profit Sharing ratio 4:2:1 4) Paul's Share of profit (including interest on Capital and Salary) is guaranteed by Sen to a minimum of Rs. 8,000.

3. The net trading profit of A, B & C for the year ended 31st December '18 was Rs. 30,000 and the same was distributed amongst the partners who shared the profit in the ratio of 3 : 1 : 1. It was subsequently discovered that the following transactions were not passed through the account : i) Interest on Capital @ 5% p.a. ii) Interest on drawing amounted to A Rs. 350, B Rs. 250, and C Rs. 150. iii) Partners' Salary A Rs. 5,000 and C Rs. 750. iv) A special commission of Rs. 3,000 payable to A arising out of a special transaction of the firm. The Capital Accounts of the partners are A Rs. 50,000, B Rs. 40,000 and C Rs. 30,000, Pass the necessary journal entries to rectify the position and also show the Partners' Capital Account.

4. X and Y are the partners in a firm sharing profits and losses in the ratio of 3:2. Their Balance Sheet as on 31st March '18 stood as follows:

NSOU ? CC-CO-05 78 Balance Sheet as at 31st March '18

Liabilities	Amount	Assets	Amount
Capital A/c	Rs. 62,000	Goodwill	Rs. 12,000
Reserve for Doubtful Debt	1,000	Furniture	250
Sundry Debtors	20,000	Sundry Creditors	20,000
Stock	10,750	Cash in hand	15,000
Cash	15,000	Profit and Loss Account	4,000
			62,000
			62,000

On 1st April they admit Z as a partner on the following terms : a) The new profit sharing ratio of X, Y and Z will be 5 : 3 : 2. b) Agreed value of Goodwill is Rs. 20,000 and Z brings the necessary premium for goodwill in cash, half of which is retained in the business. Book value of goodwill should remain undistributed. c) The Reserve for bad debts is to be raised to 10% of Sundry Debtors. d) Stock-in-trade is to be revalued at Rs. 12,000 but the effect is not to be shown in the books. e) Furniture is to be reduced to Rs. 150. f) Z brings 1 / 5 th of the combined adjusted Capital of X and Y. Show the necessary journal entries and the Partners Capital Accounts and also prepare the Balance Sheet of the new firm as on 1st April '18.

NSOU ? CC-CO-05 79 Balance Sheet as on 31.12.18

Liabilities	Amount	Assets	Amount
Capital Account : Plant & Machinery	Rs. 80,000	Suresh	Rs. 90,000
General Reserve	45,000	Furniture	15,000
Stock	21,000	Dipen	50,000
Sundry Creditors	35,000		1,40,000
Patent	25,000	Sundry Debtors	35,000
Cash & Bank Balance	32,000	Bill Receivable	12,000
	2,20,000		2,20,000

They agreed to admit Samir into partnership on the following basis : i) Samir is to pay Rs. 30,000 for goodwill in cash for his one third share of profit and is to be credited with the value of the following assets brought in : Goodwill Rs. 15,000, Furniture Rs. 5,000, Stock Rs. 15,000, Sundry Debtors Rs. 10,000, Building Rs. 32,000. ii) Provision to be made for bad debt @ 5% on Debtors, Plant & Machinery to be depreciated by 10%, Patent right to be reduced to Rs. 20,000, Stock to be valued at Rs. 23,500. iii) The total Capital of the firm is fixed at Rs. 2,31,000. Any Surplus or deficit in Capital Accounts of the partners to be adjusted through Current Accounts. Give the necessary journal entries to give effect to the above and also prepare the opening Balance Sheet of the new firm.

6. A and B are the partners in a firm sharing profits and losses in the ratio of 3 : 2. The Balance Sheet of the firm as on 31st March '18 was as follows : Balance Sheet as at 31.3.18

Liabilities	Amount	Assets	Amount
Capital Account : Furniture	Rs. 60,000	A	Rs. 1,20,000
Office Equipment	30,000	Motor Car	75,000
		B	77,000
			1,97,000
		Stock	50,000
		General Reserve	30,000
		Sundry Debtors	90,000
		Sundry Creditors	96,000
		Cash at Bank	18,000
			3,23,000
			3,23,000

NSOU ? CC-CO-05 80 C was admitted as a new partner from 1st April '18 and it was agreed that he would bring some private furniture Rs. 10,000 and Stock Rs. 8,000 and he also contributed Rs. 50,000 Cash towards Capital. He would also bring proportionate share of goodwill which is to be valued at two years' purchase of the average profits of the last three years :— The profits of the last three years were :— Rs. 2017–18 52,000 2016–17 32,000 2015–16 28,000 However, it was noticed that on 1.4.06 a new furniture costing Rs. 8,000 was purchased but wrongly debited to revenue, and in 2017-18, a purchase invoice of Rs. 4,000 has been omitted in the books. The firm charges depreciation on Furniture @ 10% p.a. Goodwill is to be calculated on the basis of current profits. Stock is to be reduced by 5% and Motor Car is worth Rs 85,000. The new profit sharing ratio would be 5 : 3 : 2. You are required to prepare the Partners' Capital Account and the Balance Sheet of the firm after admission. v, z_Ó É Ç%òyö (goodwill) – Rs 76,320. xÇü#iyÓ ^îiÓ ò)úí^lòÓ ^ãÓ ÉËÛÛÛË A = Rs. 1,51,620, B = Rs. 1,00,624, C = Rs. 68,000 v, zmi≈, ç, ô^leÓ ^ÿÛö, ú–Rs. 4,20,244. 7. Alope, Barun and Chanchal are the partners of a firm sharing profits and losses in the ratio of 3:2:1. Their Balance Sheet as on 31st March '18 stood as follows :— Balance Sheet as at 31.3.18 Liabilities Amount Assets Amount Rs. Rs. Capital Account : Buildings 50,000 Alope 40,000 Furniture 12,000 Barun 21,000 Office Equipment 14,000 Chanchal 20,000 Joint Life Policy 8,000 81,000 Debtors 15,000 General Reserve 18,000 Less : Provision 1,500 Sundry Creditors 12,500 13,500 Stock 12,500 Cash at Bank 1,500 1,11,500 1,11,500 Barun retired on 1.4.18 subject to the following conditions :— i) A type writer purchased on 1.10.17 for Rs. 2,000, debited to Office Expenses A/c is to be brought into account charging depreciation @ 10% p.a. NSOU ? CC-CO-05 81 ii) Building revalued at Rs 75,000. Furniture is to be written down by Rs. 2,000 and Stock is to be reduced to Rs. 10,000. iii) Reserve for Bad debt is to be calculated @ 5% on Debtors. iv) Goodwill of the firm is valued at Rs. 18,000. But no Goodwill A/c is to be raised. v) Life Policy is to be shown at its 'Surrender value of Rs. 7,500. vi) Amount payable to the retiring partner is transferred to his loan accounts. vii) Alope and Chanchal will share profits and losses in the ratio of 2 : 1 and their capitals are to be adjusted in the profit sharing ratio. You are required to prepare : — Revaluation A/c, Partners' Capital A/c and the Balance Sheet of the firm. v, z_Ó É Revaluation Account ~Ó úy¶, — Rs. 22,650. Barun's Loan Account Rs. 40,550. xÇü#iyÓ ^îiÓ ò)úí^lòÓ ^ãÓ ÉËÛÛÛË Alope Rs. 54,067, Chanchal Rs 27,033. v, zmi≈, ç, ô^leÓ ^ÿÛö, ú ÉËÛÛÛË Rs 1,34,150. 8. Bimal, Kamal and Sagar were the partners of a firm sharing profits and losses in the ratio of 5 : 3 : 2. The Balance Sheet of the firm as at 31st December '18 was as follows : — Balance Sheet as at 31st December '18 Liabilities Amount Assets Amount Rs. Rs. Capital Account : Freehold Premises 45,000 Bimal 30,000 Plant & Machinery 22,000 Kamal 25,000 Furniture 12,000 Sagar 20,000 Stock 8,000 75,000 Debtors 12,000 Reserve 15,000 Less Provision 800 Outstanding Expenses 1,200 form Bad Debt 11,200 Sundry Creditors 7,560 Cash at Bank 560 98,760 98,760 Kamal retired on 31st December '18, subject to the following conditions: i) The partners had a joint life policy for Rs. 20,000 and its Surrender value on the date of retirement was Rs. 5,000. ii) Goodwill is to be valued at Rs. 20,000. iii) Plant & Machinery is to be depreciated by 10% and furniture by 15%. iv) Stock is to be appreciated by 10% and freehold premises by 20%. v) Provision for bad debts was to be raised to Rs. 1,500. vi) Adjustment for goodwill and joint life policy are to be made through Capital accounts without raising a goodwill or joint life policy account in the books, NSOU ? CC-CO-05 82 vii) Kamal is to be paid by cash to be brought in by the remaining partners in such a way that makes their Capitals proportionate to their new profit sharing ratio (3 : 2). Pass the journal entries to record the above transactions, the Partners' Capital Accounts and the New Balance Sheet. vi) Adjustment for goodwill and joint life policy are to be made through Capital accounts without raising a goodwill or joint life policy account in the books, vii) Kamal is to be paid by cash to be brought in by the remaining partners in such a way that makes their Capitals proportionate to their new profit sharing ratio (3 : 2). Pass the journal entries to record the above transactions, the Partners' Capital Accounts and the New Balance Sheet. v, z_Ó É Revaluation Account ~Ó úy¶, 5,100 > yÑ, y– Ñ, çú^îÑ, xì≈, ç, ô!Ó ^ÿÛÿ Rs. 38,530. !Óöú Á çyÛÓ ò)úíò ÓyÓî xì≈ xyòú Rs. 19,510 Á 19,020– ò)úí^lòÓ ç, ô!Ó öyí !Óöú Rs. 57,060, çyÛÓ Rs. 38,040. v, zmi≈, ç, ô^leÓ ^ÿÛö, ú Rs. 1,03,860. 9. A and B are the partners in a firm sharing profits and losses in the ratio of 3 : 2. In order to provide money for repayment of their share of the Capital and Goodwill in the event of death, they had their Joint Life Policy for Rs. 40,000, paying an annual premium of Rs. 1,550 which is charged to Profit and Loss Account each year. (Accounting year ends on 31st Dec.) B died on 30th June '18. The partnership deed provides that his representatives are to receive his capital as per last Balance Sheet plus interest at 6% p.a. to the date of death, and his share of profits to the date of death, estimated according to the profits of the preceding year. They are also to receive his share of Goodwill estimated at two years' purchase of the average net profits of the last three years before charging the insurance premiums. The net profits for the last 3 years after charging the insurance premium were Rs. 10,365, Rs. 12,290 and Rs. 10,120 respectively. B's Capital as per last Balance Sheet was Rs. 15,000 and his drawing to the date of death Rs. 3,600. Make the necessary adjustments and prepare B's Capital Account showing the amount payable to his legal representatives. v, z_Ó É B's representative- ^Ñ, ≤Ëy, òf xì≈ !î^li, £^iÓ É Rs. 41,878. 10. A, B and C are partners sharing profits and losses on 5 : 3 : 2. The Balance Sheet as at 31st March '18 was as follows :— Balance Sheet as at 31st March '18 Liabilities Amount Assets Amount Rs. Rs. Capital Account: Goodwill 1,00,000 A 2,00,000 Machinery 1,00,000 B 1,50,000 Debtors 3,00,000 C 1,00,000 4,50,000 Stock 2,00,000 Reserve 50,000 Cash at Bank 50,000 Creditors 2,50,000 7,50,000 7,50,000

NSOU ? CC-CO-05 83 A died on 30th Sept. '18. Profit up to the date of death is estimated at Rs. 90,000 without considering depreciation. They had a Joint Life. Policy of Rs. 1,50,000. Annual premium of Rs. 10,000 was written off to Profit and Loss Accounts. Each of the current assets (including Cash at Bank) is estimated to have gone up by 20%, creditors increased by Rs. 20,000. Goodwill is to be calculated at 2 years' purchase of average profits of three years. Machinery is revalued at Rs. 80,000. The profits were Rs. 90,000, Rs. 1,00,000 and Rs. 1,10,000. A's claim is paid to his representative from the insurance claim to the extent possible and balance was transferred to a Loan A/c. Prepare the necessary accounts and also draft the new Balance Sheet.

v, z_Ó É Revaluation A/c--Ó úy¶, 1,70,000 >, yÑ, y- ò, ì, xÇü#iy^ÍÓ^Ó ≤Äy, òf 3,85,000 >, yÑ, y- v, zmi≈, ò^ÍeÓ^ ÍyÜö, ú É 9,40,000 >, yÑ, y-

NSOU ? CC-CO-05 84 ~Ñ, Ñ, 4 □ xÇü#iyÓ # ÓfÓcy^ÍÍ^Ó !ÉcyÓ-II (Partnership Accounts-II) Ü‡, ò 4.0 v, z^Íjüf 4.1 ≤Ähfl, ÿÓöy 4.2 xÇü#iyÓ # Ççfl, iyÓ^ !Ó^Íúy, ò 4.2.1 ^Ñ, yò xÓfl, iyÍ^ xÇü#iyÓ # Ñ, yÓ^Óy^ÍÓ^Ó !Ó^Íúy, ò á^Í, 4.3 Ñ, yÓ^Óy^ÍÓ^Ó !Ó^Íúy, òçyi^ÍòÓ^ ò, ^Íú !ÉcyÓ^á, v, , yhs^, Ñ, Ó^yÓ^, òk, ì, 4.4 xÇü#iyÓ # Ñ, yÓ^ÓyÓ^ !Ó^Íúy, ò^Íò Ñ, yÓ^Óy^ÍÓ^Ó !ÉcyÓçö)É Ó, Ñ, Ó^Í, ≤Ä^ÍÍ^yãò#Í^ iy!Óúyçö)É 4.4.1 v, ziyÉÓ^í 4.5 ^Ñ, yòÁ xÇü#iy^ÍÓ^Ó^ Ív, zÍúÍ^y xÓfl, iy ~ÓÇ Garner Vs. Murray ^öyÑ, jöyÓ^ Ó^y^ÍÍ^Ó^ ≤Ä^ÍÍ^yÜ 4.5.1 Garner Vs Murray ^öyÑ, jöyÓ^ ò#Í, ¶, yÓ^Í, Ó^Í^Í≈ ≤Ä^ÍÍ^yãf, y- 4.5.2 v, ziyÉÓ^í 4.6 e^ö xyÍyÍ^ ~ÓÇ e^ö Ó^>, ò Ñ, y^ÍÑ, Ó^Íú 4.6.1 òÍ≈yÍ^ e^Íö xÍ≈ÈÜÈ≤ÄÍyò Ñ, Ó^yÓ^ ≤ÄÍyú# 4.6.2 ò)üò, ò!Ó^Íúy Ñ, Ó^yÓ^ ≤ÄÍyú# 4.6.3 xÍ, !Ó^_ ò)üò, òk, ì, 4.6.4 Çó≈yÍÑ, ^úyÑ, çyò, òk, ì, 4.6.5 v, ziyÉÓ^í 4.7 Ñ, yÓ^Óy^ÍÓ^Ó ~Ñ, e#Ñ, Ó^ÍÍÓ^ ÇçK, y 4.7.1 Ñ, yÓ^Óy^ÍÓ^Ó ~Ñ, e#Ñ, Ó^ÍÍÓ^ v, z^Íjüf 4.7.2 Ñ, yÓ^Óy^ÍÓ^Ó ~Ñ, e#Ñ, Ó^ÍÍÓ^ üi≈çö)É 4.7.3 !Ó^Íúy! ò, Ñ, yÓ^Óy^ÍÓ^Ó !ÉcyÓçö)É Ó, Ñ, Ó^yÓ^ ≤Ä^ÍÍ^yãò#Í^ iy!Óúyçö)É 4.7.4 ~Ñ, e#Ñ, ì, Ñ, yÓ^Óy^ÍÓ^Ó !ÉcyÓ xhs^, ¶)≈, !_ Ñ, Ó^í 4.7.5 v, ziyÉÓ^í 4.8 xÇü#iyÓ # Ñ, yÓ^ÓyÓ^ ^Ñ, y, òyò#^Í, Ó^*, òyhs^, Ñ, Ó^í Ñ, y^ÍÑ, Ó^Íú 4.8.1 e^Í^ò)úf !ò≈yÓ^í 4.8.2 ^Ñ, y, òyò# myÓ^y e^Í^ò)úf ≤ÄÍyò 4.8.3 e^Í, y^Í, y, òyò#Ó^ !ÉcyÓ iy!ÓúyÑ, Ó^í 4.8.4 !Ó^Íe^Í, y Ñ, yÓ^Óy^ÍÓ^Ó !ÉcyÓ ÓÉz^Í, iy!ÓúyÑ, Ó^í 4.8.5 v, ziyÉÓ^í 4.9 çyÓ^yçü 4.10 xò%#úò#

NSOU ? CC-CO-05 85 4.0 v, z^Íjüf ~Ez ~Ñ, Ñ, !, Ó^, òy‡, çöy/E Ñ, ^ÍÓ^ xy, ò!ò !ò!^Íú!Ö, !Ó^ÍÍ^=ÍúÓ^ ÓfyÖfy Ñ, Ó^Í, çöyÓ^ÍÓ^ò É • ^Ñ, yò% xÓfl, iyÍ^ xÇü#iyÓ # Ñ, yÓ^Óy^ÍÓ^Ó !Ó^Íúy, òçyiò ÉÍ - • ^Ñ, yò xÇü#iyÓ^ ÍÍ^Ív, zÍ úÍ^y Ó^Íú^áy!ò, ÉÍ^Í, ^ÍÓ Garner Vs Murray ^öyÑ, jöyÓ^ Ó^y^ÍÍ^Ó^ ≤Ä^ÍÍ^yÜ Ñ, #¶, y^ÍÓ Ñ, Ó^y ÉÍ - • e^ö xyÍyÍ^ ~ÓÇ e^ö Ó^>, ò Ñ, y^ÍÑ, Ó^Íú- 4.1 ≤Ähfl, ÿÓöy, ò)Ó≈Ö, #≈ ~Ñ, ^ÍÑ, xyóÓ^y xÇü#iyÓ # Ñ, yÓ^Óy^ÍÓ^Ó !ÉcyÓÓ^ «, í, òk, ì, ñ òì, ò xÇü#iyÓ^ @^ÄÉíñ xÓçÓ^ Ezì, fyÍ! ò^ÍÍ^ xy^Íúyâ, òy Ñ, ^ÍÓ^ÍäÉ- ~Ez ~Ñ, ^ÍÑ, xÇü#iyÓ # ≤ÄÍ, ¶, y^ÍòÓ^ !Ó^Íúy, òçyiò, òk, ì, =Íú^Íò xy^Íúyâ, òy Ñ, Ó^y É^ÍÍ^ÍäÉ^Í, òò !ÉcyÓ, òk, ì, Á xy, ò!ò äyò^Í, çöyÓ^ÍÓ^ò- ≤Ä^ÍÍ^yãò ~Ñ, !, xÇü#iyÓ # Ñ, yÓ^ÓyÓ^ ^ÍÑ, Ñ, #¶, y^ÍÓ Ñ, y, òyò#^Í, Ó^*, òyhs^, !Ó^Í, Ñ, Ó^y ÍyÍ^Í, yÁ xy^Íúyâ, òy Ñ, Ó^y Éú- 4.2 xÇü#iyÓ # Ççfl, iyÓ^ !Ó^Íúy, ò (Dissolution of Partnership) xÇü#iyÓ # Ñ, yÓ^Óy^ÍÓ^Ó ≤ÄÑ, yÓ^ÍÍ, í É xÇü#iyÓ # Ñ, yÓ^ÓyÓ^ Í%Éz ≤ÄÑ, y^ÍÓ^Ó^ É^Í, çöy^ÍÓ^È ÈÈÜÜÈÈ(i) !òÍ≈T xÇü#iyÓ # Ñ, yÓ^ÓyÓ^ (Particular Partnership) ÈÜÜÈÈxÇü#iyÓ # Ñ, yÓ^ÓyÓ^ ^Ñ, yòÁ !òÍ≈T v, z^Íjüf çyiò Ñ, Ó^yÓ^ äòf xÍÓy ^Ñ, yòÁ !òÍ≈T çö^ÍÍ^Ó^ äòf Ü!‡, ì, É^Íú^Í, y^ÍÑ, !òÍ≈T xÇü#iyÓ # Ñ, yÓ^ÓyÓ^ Ó^Íú- (ii) !FäÉÑ, xÇü#iyÓ # Ñ, yÓ^ÓyÓ^ (Partnership at will) ÈÜÜÈÈxÇü#iyÓ # Ñ, yÓ^ÓyÓ^ ^Ñ, yòÁ !òÍ≈T v, z^Íjüf çyiò òò äòf xÍÓy ^Ñ, yòÁ !òÍ≈T çö^ÍÍ^Ó^ äòf Ü!‡, ì, òy É^Íú^Í, y^ÍÑ, !FäÉÑ, xÇü#iyÓ # Ñ, yÓ^ÓyÓ^ Ó^Íú- ~EzÓ^*, ò Ñ, yÓ^ÓyÓ^ !Ó^Íúy, ò òy ÉÁÍ^y, òÍ≈hs^, â, ú^Í, çöy^ÍÓ^ - xÇü#iyÓ # Ñ, yÓ^Óy^ÍÓ^Ó^ â%, !_ ò^Íe^Í!òÍ≈T xÍÓy !FäÉÑ, ÈÜÜÈÈ ~Ñ, ÿÓ^ v, z^ÍÓ^Ó^ ly^ÍÑ, - 4.2.1 ^Ñ, yò% xÓfl, iyÍ^ xÇü#iyÓ # Ñ, yÓ^Óy^ÍÓ^Ó !Ó^Íúy, ò á^Í, ^Í^Í xÓfl, iyÍ^ xÇü#iyÓ # Ñ, yÓ^ÓyÓ^ Ççfl, iyÓ^ !Ó^Íúy, ò á, ^Í, çöy^ÍÓ^ í, y !ò^Íä, ^ÍÁÍ^y Éú- 1. â%, !_ ò^Íe^Í v, zÍÓ^ÍÖ, xÓfl, iy Sxl≈yÍ !òÍ≈T xÇü#iyÓ # Ñ, yÓ^Óy^ÍÓ^Ó^ «, ^Íe^Í!òÍ≈T v, z^Íjüf çyiò É^Íú xÍÓy !òÍ≈T çóÍ^ v, z_#Í≈ É^Íúñ xyÓ^ ÍÍ^Íâ%, !_ ò^Íe^Í !Ó^Íúy^Í, òÓ^ v, z^ÍÓ^Ó^ ly^ÍÑ, ì, yÉ^Íú xÇü#iyÓ^ Üí !ò^Íä^ÍÍÓ^ ò^ÍÍf !Ó^Íúy, ò çÍ^Í, ~Ñ, ò, É^Íú Ñ, yÓ^Óy^ÍÓ^Ó !Ó^Íúy, òçyiò É^Í, çöy^ÍÓ^ - 2. xÇü#iyÓ # Ñ, yÓ^ÓyÓ^ !, !FäÉÑ, xÇü#iyÓ # Ñ, yÓ^ÓyÓ^ (Partnership at will) É^Íú ^Ñ, yòÁ ~Ñ, äò xÇü#iyÓ^ xòfyòf xÇü#iyÓ^ Üí^ÍÑ, !ú!Ö, ¶, y^ÍÓ Ñ, yÓ^ÓyÓ^ !Ó^Íúy, òçyiò^ÍòÓ^ EzFäÉy ≤ÄÑ, yÜ Ñ, Ó^Íú xÇü#iyÓ # Ñ, yÓ^ÓyÓ^ !, Ó^ ! Ó^Íúy, ò çyiò É^Í, çöy^ÍÓ^ -

NSOU ? CC-CO-05 88 $\hat{N}_{\hat{y}}\hat{A}\hat{c}\hat{i}\hat{o}!$ $\hat{O}e' \hat{N}_{\hat{O}}\hat{y} \hat{E} \hat{l}\hat{u}!$ $\hat{O}e' \hat{I} \hat{u} \Pi, x_l \approx \hat{O}f_y B, !Ecy \hat{I}O \hat{a}\hat{o}y\hat{O}$ (Debit) $!i \hat{I}N, \sim O\hat{C}$
 Realisation Account- $\sim \hat{O}$ Credit $!i \hat{I}N, \hat{i}\hat{O}y \hat{l}\hat{i}, \hat{E}l - !i \hat{N}_{\hat{y}}\hat{A}\hat{c}\hat{i}\hat{o} \hat{N}_{\hat{y}}\hat{A} x\hat{C}\hat{u}\#i\hat{y}\hat{O}$ @ $\hat{A}Ei \hat{N}_{\hat{I}} \hat{I}\hat{O}$ $i, yE \hat{l}\hat{u} \hat{c}\hat{i}\hat{o} \hat{l}\hat{i}\hat{O}$!
 $\hat{o}\hat{i}\hat{y} \hat{l}\hat{O} \hat{i}, \hat{o}\hat{u}f x\hat{C}\hat{u}\#i\hat{y}\hat{I}\hat{O} \hat{O}$ $\hat{o}\hat{u}\hat{i}\hat{o} !Ecy \hat{I}\hat{O} \hat{I}\hat{O}$ $\sim \hat{O}\hat{C}$ Realisation Account $\hat{E}\hat{U}\hat{E} \sim \hat{e}' \hat{l}v, \hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E}l - !i \hat{N}_{\hat{y}}\hat{A}\hat{c}\hat{i}\hat{o}$
 $\hat{O}y\hat{O}i \hat{o}\hat{u} \hat{l}\hat{i}\hat{O}$, $\hat{o}\hat{l}\hat{O} \hat{O} \hat{l}\hat{i} \approx, x\hat{o}f \hat{N}_{\hat{y}}\hat{A}\hat{c}\hat{i}\hat{o} \hat{O}y\hat{A}l' y \hat{l}y \hat{l}, i, yE \hat{l}\hat{u} \hat{O}f_y B, !Ecy \hat{I}\hat{O} \hat{a}\hat{o}y$ (Debit) $\hat{o}y \hat{i}\hat{O} \hat{l}\hat{i} \hat{I} \hat{c}\hat{i}\hat{o}i, \hat{O}y\hat{A}l' y \hat{l}y \hat{l}$
 $\hat{C}\hat{E}z \hat{c}\hat{i}\hat{o}i !Ecy \hat{I}\hat{O} \hat{a}\hat{o}y \hat{i}\hat{O}y \hat{l}\hat{i}, \hat{E}l \sim \hat{O}\hat{C}$ Realisation Account $\hat{E}\hat{U}\hat{E} \sim \hat{O}$ $\hat{e}' \hat{l}v, \hat{i}\hat{I} \hat{N}_{\hat{I}}, \hat{i}\hat{O}y \hat{l}\hat{i}, \hat{E}l - x\hat{O}f_l i, y x\hat{o}\% \hat{c}y \hat{I}\hat{O}$
 $\hat{N}_{\hat{y}}\hat{A}\hat{c}\hat{i}\hat{o}i$ Realisation Account $\hat{E}\hat{U}\hat{E} \sim f_l i, y\hat{o}y\hat{h}s, \hat{O}$ $\hat{o}y\hat{A} \hat{N}_{\hat{O}} \hat{y} \hat{I}\hat{l}\hat{i}, \hat{O}y \hat{I}\hat{O} - \hat{c}' \hat{l}k, \hat{l}e$ (4) $\sim \hat{O}\hat{C}$ (5) $\hat{E}\hat{U}\hat{E} \sim v, z! \hat{O}! \hat{O}i,$
 $\hat{o}\hat{u}f$ Realisation Account $\hat{E}\hat{U}\hat{E} \sim \hat{o}y \hat{i}\hat{O} \hat{l}\hat{i} i, y \hat{c}\hat{i}\hat{o}i !Ecy \hat{I}\hat{O} \hat{O}$ $\hat{e}' \hat{l}v, \hat{i}\hat{I} \hat{N}_{\hat{I}}, \hat{i}\hat{O}y \hat{l}\hat{i}, \hat{E}l ! \hat{N}_{\hat{I}} \hat{l}s, \hat{E}hfl, \hat{l}y\hat{h}s, \hat{I}\hat{O} \hat{O}$
 $\hat{o}, \hat{l}\hat{u} \hat{u}y, \hat{O}y \hat{u}y \hat{N}_{\hat{I}}, \hat{c}y\hat{o} \hat{E} \hat{l}\hat{u} i, y$ Realisation Account $\hat{E}\hat{U}\hat{E} \sim \hat{i}\hat{O}y \hat{l}\hat{i}, \hat{E}l - \hat{u}y, \hat{E} \hat{l}\hat{u}$ Realisation Account $\hat{E}\hat{U}\hat{E} \sim \hat{O}$ $\hat{e}' \hat{l}v, \hat{i}\hat{I} \hat{N}_{\hat{I}},$
 $\hat{i}\hat{O}y \hat{l}\hat{i}, \hat{E}l \sim \hat{O}\hat{C}$ $\hat{u}y \hat{N}_{\hat{I}}, \hat{c}y\hat{o} \hat{E} \hat{l}\hat{u} \hat{v}, \hat{l}\hat{O}, \hat{i}\hat{I} \hat{N}_{\hat{I}}, \hat{i}\hat{O}y \hat{l}\hat{i}, \hat{E}l - ? \hat{I}\hat{O} \hat{o} \hat{N}_{\hat{y}}\hat{A}\hat{c}\hat{i}\hat{o} \hat{i}y\hat{l}$ (Liability) $\hat{u}y \hat{i} \hat{N}_{\hat{O}} \hat{y} \hat{E}l i, \hat{O} \hat{o}$
 Realisation Account- $\hat{N}_{\hat{I}}, \hat{v}, \hat{l}\hat{O}, \sim \hat{O}\hat{C}$ $\hat{O}f_y B, !Ecy \hat{O} \hat{I}\hat{N}_{\hat{I}}, \hat{e}' \hat{l}v, \hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E}l - ? \hat{I}\hat{I} \hat{N}_{\hat{y}}\hat{A}\hat{c}\hat{i}\hat{o} \hat{i}y\hat{l}$ $\hat{N}_{\hat{y}}\hat{A} x\hat{C}\hat{u}\#i\hat{y}\hat{O}$
 @ $\hat{A}Ei \hat{N}_{\hat{I}} \hat{I}\hat{O}$ $!y \hat{I}\hat{N}_{\hat{I}}, i, yE \hat{l}\hat{u}$ Realisation Account- $\hat{N}_{\hat{I}}, \hat{v}, \hat{l}\hat{O}, \sim \hat{O}\hat{C}$ $x\hat{C}\hat{u}\#i\hat{y}\hat{I}\hat{O} \hat{O}$ $\hat{o}\hat{u}\hat{i}\hat{o} !Ecy \hat{I}\hat{O} \hat{e}' \hat{l}v, \hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E}l -$
 $\sim \hat{l}k, \hat{l}e\hat{A}, \hat{c}\hat{A} \hat{l}\hat{i} \hat{y}\hat{a}\hat{o} x\hat{o}\% \hat{c}y \hat{I}\hat{O}$ $\hat{N}_{\hat{y}}\hat{A}\hat{c}\hat{i}\hat{o} \hat{i}y\hat{l}$! $Ecy \hat{O}$ (Liability A/c) $\hat{i}\hat{o}y \hat{E}\hat{U}\hat{E}, \hat{o}y\hat{A}\hat{o}y !Ecy \hat{I}\hat{O} f_l i, y\hat{o}y\hat{h}s, \hat{O}$ $\hat{o}y\hat{A} \hat{N}_{\hat{O}} \hat{y} \hat{I}\hat{l}\hat{i},$
 $\hat{O}y \hat{I}\hat{O} - \hat{c}' \hat{l}k, \hat{l}e \hat{i}y\hat{l}$! $Ecy \hat{I}\hat{O}$ (Liability A/c) $\hat{v}, \hat{l}\hat{O}, \sim \hat{O}\hat{C}$ $\hat{O}f_y B, !Ecy \hat{I}\hat{O} x\hat{l}\hat{O}y x\hat{C}\hat{u}\#i\hat{y}\hat{I}\hat{O} \hat{O}$ $\hat{o}\hat{u}\hat{i}\hat{o} !Ecy \hat{I}\hat{O} \hat{e}' \hat{l}v, \hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E}l -$
 $i, \hat{l}\hat{O} \hat{l}\hat{i} \hat{i}y\hat{l}$, $\hat{o}\hat{l}\hat{O} \hat{l}\hat{u}y \hat{i} \hat{N}_{\hat{O}} \hat{y}\hat{O}$ $\hat{o}, \hat{l}\hat{u} \hat{N}_{\hat{y}}\hat{A}\hat{c}\hat{i}\hat{o} \hat{O}yRy$ (Discount) $\hat{O}y\hat{A}l' y \hat{l}y \hat{l} i, y$ Realisation Account- \sim
 $f_l i, y\hat{o}y\hat{h}s, \hat{O}$ $\hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E}l - \hat{N}_{\hat{y}}\hat{O} \hat{O}y \hat{I}\hat{O} \hat{O}$ $! \hat{O} \hat{l}\hat{u}y, \hat{o} \hat{E}\hat{U}\hat{E} \hat{c}y\hat{i}\hat{o} \hat{c}\hat{C}e' y\hat{h}s, \hat{N}_{\hat{y}}\hat{A}\hat{c}\hat{i}\hat{o} \hat{O} \hat{a}, \hat{E} \hat{l}\hat{u}$ (Dissolution Expenses)
 i, y Realisation Account- $\sim \hat{O}$ $\hat{v}, \hat{l}\hat{O}, \hat{i}\hat{I} \hat{N}_{\hat{I}}, \sim \hat{O}\hat{C}$ $\hat{O}f_y B, \hat{I}\hat{B}, \hat{O}$! $Ecy \hat{I}\hat{O} \hat{O}$ $\hat{e}' \hat{l}v, \hat{i}\hat{I} \hat{N}_{\hat{I}}, \hat{i}\hat{O}y \hat{l}\hat{i}, \hat{E}l - ! \hat{N}_{\hat{I}} \hat{l}s, \sim Ez \hat{O} \hat{O} \hat{a},$
 $\hat{o}\hat{l}\hat{O} \hat{l}\hat{u}y \hat{l}\hat{i}\hat{O} \hat{i}y\hat{l} \hat{c} \hat{N}_{\hat{y}}\hat{A} x\hat{C}\hat{u}\#i\hat{y}\hat{O}$ @ $\hat{A}Ei \hat{N}_{\hat{O}} \hat{l}\hat{u} i, y\hat{O}$ $\hat{a}\hat{o}f$ Realisation Account- $\hat{N}_{\hat{I}}, \hat{v}, \hat{l}\hat{O}, \sim \hat{O}\hat{C}$ $\hat{C}\hat{C}! \hat{Y} < T$
 $x\hat{C}\hat{u}\#i\hat{y}\hat{I}\hat{O} \hat{O}$ $\hat{o}\hat{u}\hat{i}\hat{o} !Ecy \hat{I}\hat{O}$ Credit $\hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E}l - ! \hat{N}_{\hat{I}} \hat{l}s, x\hat{C}\hat{u}\#i\hat{y}\hat{I}\hat{O} \hat{O}$ $\hat{i}y\hat{l} \hat{c} \hat{O} \hat{A}l' y\hat{O}$, $\hat{o}\hat{l}\hat{O} \hat{l}\hat{i} \hat{i}y\hat{l} \hat{N}_{\hat{y}}\hat{O} \hat{O}y \hat{I}\hat{O} \hat{O}$
 $i, \hat{E}! \hat{O}u \hat{l}\hat{i} \hat{N}_{\hat{I}}, \hat{u}y \hat{i} \hat{N}_{\hat{O}} \hat{y} \hat{E}l i, yE \hat{l}\hat{u} x\hat{C}\hat{u}\#i\hat{y}\hat{I}\hat{O} \hat{O}$ $\hat{o}\hat{u}\hat{i}\hat{o} !Ecy \hat{I}\hat{O} \hat{v}, \hat{l}\hat{O}, \sim \hat{O}\hat{C}$ $\hat{O}f_y B, !Ecy \hat{I}\hat{O} \hat{e}' \hat{l}v, \hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E}l -$
 Realisation Account- \hat{O} $\hat{u}y, x\hat{l}\hat{O}y \hat{u}y \hat{N}_{\hat{I}}, \hat{c}y\hat{o} \hat{o}\% \hat{o}y\hat{o}, y\hat{O} \hat{O} \hat{A} \hat{v}, \hat{l}\hat{O} \hat{o} x\hat{y}\hat{o}\% \hat{o}y\hat{l}i, \hat{N}_{\hat{I}}, \hat{E}y \hat{I}\hat{O} x\hat{C}\hat{u}\#i\hat{y}\hat{I}\hat{O} \hat{O}$ $\hat{o}\hat{u}\hat{i}\hat{o} !E$
 $cy \hat{I}\hat{O} f_l i, y\hat{o}y\hat{h}s, \hat{O}$ $\hat{N}_{\hat{O}} \hat{y} \hat{E}l - \hat{u}y \hat{N}_{\hat{I}}, \hat{c}y\hat{o} \hat{E} \hat{l}\hat{u} x\hat{C}\hat{u}\#i\hat{y}\hat{I}\hat{O} \hat{O}$ $\hat{o}\hat{u}\hat{i}\hat{o} !Ecy \hat{I}\hat{O} \hat{v}, \hat{l}\hat{O}, \hat{A}$ Realisation Account $\hat{E}\hat{U}\hat{E} \sim \hat{e}'$
 $\hat{l}v, \hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E}l - \hat{O}\hat{C}$ $\hat{u}y, \hat{E} \hat{l}\hat{u}$ Realisation Account $\hat{E}\hat{U}\hat{E} \sim \hat{v}, \hat{l}\hat{O}, \sim \hat{O}\hat{C}$ $\hat{o}\hat{u}\hat{i}\hat{o} !Ecy \hat{I}\hat{O} \hat{e}' \hat{l}v, \hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E}l - x\hat{C}\hat{u}\#i\hat{y}\hat{I}\hat{O} \hat{O}$ $\hat{l}\hat{i}\hat{O} \hat{N}_{\hat{I}}, y\hat{a}\hat{E}$
 $\hat{l}\hat{i} \hat{N}_{\hat{I}}, \hat{c}\hat{A}y/\hat{E}$ $!i$ (Loan from Partners) $\hat{u}y \hat{i} \hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E} \hat{l}\hat{u} x\hat{C}\hat{u}\#i\hat{y}\hat{I}\hat{O} \hat{O}$ $!i !Ecy \hat{O} \hat{I}\hat{N}_{\hat{I}}, \hat{v}, \hat{l}\hat{O}, \sim \hat{O}\hat{C}$ $\hat{O}f_y B, !Ecy \hat{I}\hat{O} \hat{e}' \hat{l}v, \hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E}l -$
 $\hat{N}_{\hat{y}}\hat{O} \hat{O}y\hat{O} \hat{O} \hat{l}\hat{u}y, \hat{o} \hat{l}\hat{O} \hat{O} \hat{c}\hat{o}l' v, z\hat{m}i \approx, \hat{o} \hat{l}e v, z! \hat{O}! \hat{O}i, \hat{U} \hat{C} \hat{M} \hat{E}, \hat{l} i, \hat{E}! \hat{O} \hat{U} \hat{u}y, \hat{E}\hat{U}\hat{E} \hat{u}y \hat{N}_{\hat{I}}, \hat{c}y\hat{o} !Ecy \hat{I}\hat{O}$
 $v, z\hat{m},$ (Surplus) $x\hat{C}\hat{u}\#i\hat{y}\hat{O} \hat{U} \hat{l}\hat{i}\hat{O} \hat{o}\hat{u}\hat{i}\hat{o} !Ecy \hat{I}\hat{O} \hat{u}y, \hat{E}\hat{U}\hat{E} \hat{u}y \hat{N}_{\hat{I}}, \hat{c}y\hat{o} \hat{O} \hat{A} \hat{v}, \hat{l}\hat{O} \hat{o} x\hat{y}\hat{o}\% \hat{o}y\hat{l}i, \hat{N}_{\hat{I}}, \hat{E}y \hat{I}\hat{O} \hat{O} \hat{A} \hat{v}, \hat{o} \hat{N}_{\hat{O}} \hat{l}\hat{i},$
 $\hat{E}l - i, y\hat{O} \hat{a}\hat{o}f \hat{C} \hat{M} \hat{E}, \hat{l}$

NSOU ? CC-CO-05 89 $i, \hat{E}! \hat{O} \hat{l}\hat{u} \hat{O}$! $Ecy \hat{O} \sim \hat{O}\hat{C}$ $\hat{u}y, \hat{E}\hat{U}\hat{E} \hat{u}y \hat{N}_{\hat{I}}, \hat{c}y\hat{o} !Ecy \hat{I}\hat{O} \hat{v}, \hat{l}\hat{O}, \sim \hat{O}\hat{C}$ $x\hat{C}\hat{u}\#i\hat{y}\hat{O} \hat{U} \hat{l}\hat{i}\hat{O} \hat{o}\hat{u}\hat{i}\hat{o} !E$
 $cy \hat{I}\hat{O} \hat{e}' \hat{l}v, \hat{N}_{\hat{I}} \hat{l}\hat{i}, \hat{E}l - x, \hat{o} \hat{O} \hat{l}\hat{i} \hat{N}_{\hat{I}}, \hat{o}\% \hat{O} \hat{C} \hat{M} \hat{E}, i, \hat{u}y \hat{N}_{\hat{I}}, \hat{c}y\hat{o} f_l i, y\hat{o}y\hat{h}s, \hat{O}$ $\hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{o}\hat{u}\hat{i}\hat{o} !Ecy \hat{I}\hat{O} \hat{v}, \hat{l}\hat{O}$
 $\hat{O}, \sim \hat{O}\hat{C}$ $\hat{u}y, \hat{E}\hat{U}\hat{E} \hat{u}y \hat{N}_{\hat{I}}, \hat{c}y\hat{o} !Ecy \hat{I}\hat{O} \hat{e}' \hat{l}v, \hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E}l - x\hat{C}\hat{u}\#i\hat{y}\hat{O} \hat{U} \hat{l}\hat{i}\hat{O} \hat{a}, \hat{u}l!$! $Ecy \hat{O}$ (Partners' Current Account)
 $\sim \hat{O}\hat{C}$ $v, z \hat{l}\hat{u} \hat{y}\hat{u} \hat{o} !Ecy \hat{O}$ (Drawings Account) $i, y \hat{l}\hat{i}\hat{O} \hat{o}\hat{u}\hat{i}\hat{o} !Ecy \hat{I}\hat{O} f_l i, y\hat{o}y\hat{h}s, \hat{O}$ $\hat{N}_{\hat{O}} \hat{l}\hat{i}, \hat{E}l - \hat{u} \hat{o} \hat{l}, \hat{o} \hat{i} \hat{y} \hat{l}\hat{i} \hat{i}\hat{O}y \hat{l}y \hat{I}\hat{O} \hat{l}$
 $\hat{A}, \hat{o} \hat{I}\hat{O} \hat{l}\hat{u}! \hat{O}i, \hat{i}y \hat{l}\hat{O}y \hat{A}l' y\hat{O}$, $\hat{o}\hat{l}\hat{O} x\hat{C}\hat{u}\#i\hat{y}\hat{O} \hat{U} \hat{l}\hat{i}\hat{O} \hat{o}\hat{u}\hat{i}\hat{o} !Ecy \hat{I}\hat{O} \hat{o}y, \hat{O}y\hat{A}\hat{o}y\hat{O}$, $\hat{o}\hat{l}\hat{O} \hat{o}y \hat{i} \hat{O}f_y B, !Ecy \hat{I}\hat{O} \hat{a}\hat{o}y\hat{O}$
 $\hat{c}\hat{o}y\hat{o} \hat{E} \hat{I}\hat{O} - \hat{c}\% \hat{i}, \hat{O} \hat{y}\hat{C} x\hat{C}\hat{u}\#i\hat{y}\hat{O} \hat{U} \hat{l}\hat{i}\hat{O} \hat{o}\hat{u}\hat{i}\hat{o} !Ecy \hat{I}\hat{O}$, $\hat{o}\hat{l}\hat{O} \hat{l}\hat{u}y \hat{i}$ (Debit) $\hat{i}\hat{O}y \hat{l}\hat{i}, \hat{E}l \sim \hat{O}\hat{C}$ $\hat{O}f_y B, !Ecy \hat{I}\hat{O} \hat{O} \hat{O} \hat{a},$
 (Credit) $!Ecy \hat{I}\hat{O} \hat{i}\hat{O}y \hat{l}\hat{i}, \hat{E}l - \hat{o}, \hat{l}\hat{u} !Ecy \hat{O} \hat{O}y, \hat{l} \hat{y} \hat{l}, \hat{l}i, x\hat{y}\hat{O} \hat{N}_{\hat{y}}\hat{A}\hat{c}\hat{i}\hat{o} \hat{a}\hat{o} \hat{l}y \hat{N}_{\hat{I}}, \hat{I}\hat{O} \hat{o}y - 4.4.1 v, z\hat{i}y\hat{E}\hat{O} \hat{i} v, z\hat{i}y\hat{E}\hat{O} \hat{i} 1 \hat{E}$
 Sekhar and Bijon are partners in a firm. They share profits and losses in the ratio of 4 : 1. They decided to dissolve the firm
 on 31.3.19 on which date the Balance Sheet of the same stood as follows : Liabilities Rs. Assets Rs. Capital Account
 Sekhar 15,000 Trade Marks 1,000 Bijon 5,000 Machinery 10,000 Bank Loan 2,000 Furniture 500 Creditors for Goods
 7,500 Stock-in-Trade 5,000 Bills Payable 1,500 Debtors 8,500 Less : Provision for Bad Debts 500 8,000 Cash in Hand
 6,500 31,000 31,000 The realisation shows the following results : (i) Debtors were realised at book value less 10% (ii)
 Goodwill was sold for Rs. 1,500/- (iii) Trade Marks realised Rs. 750/- (iv) Machinery and Stock-in-Trade were taken over by
 Sekhar respectively for Rs. 8,500/- and Rs. 4,000/- (v) An unrecorded asset estimated at Rs. 700/- was sold for Rs. 300/-.
 (vi) Creditors for goods were settled at a discount of Rs. 200/- (vii) The expenses of realisation were Rs. 500/- Prepare
 Realisation Account, Cash Book and Capital Accounts of the partners.

NSOU ? CC-CO-05 90 Realisation Account Date Particulars Rs. Date Particulars Rs. 31.3.19 To Traded Marks 1,000 31.3.19
 By Bank Loan 2,000 " " Machinery 10,000 " " Creditors " " Furniture 500 for Goods 7,500 " " Stock-in " " Bills Payable 1,500
 Trade 5,000 " Provision " " Debtors 8,500 " for Bad Debts 500 " " Cash Account " Cash Account (Liabilities Paid) (Assets
 realised) — Bank Loan 2,000 " Debtors 7,650 — Creditors — Goodwill 1,500 for Goods 7,300 — Trade Marks 750 — Bills
 Payable 1,500 10,800 — Unrecorded " " Cash Account Asset 300 10,200 Expenses 500 " " Sekhar's Capital Account —
 Assets taken over Machinery 8,500 Stock-in-Trade 4,000 12,500 " " Partners' Capital Account — Loss on Realisation :
 Salion Sekhar-4/5 1,680 Bijon-1/5 420 2,100 36,300 36,300

NSOU ? CC-CO-05 91 Cash Account Date Particulars Rs. Date Particulars Rs. 31.3.19 To Balance b/f 6,500 31.3.19 By
 Realisation Account To Realisation Account Liabilities Paid 10,800 Assets realised 10,200 " Realisation Account Expenses
 500 " Sekhar's Capital Account 820 " Bijon's Capital Account 4,580 16,700 16,700 Dr. Partners' Capital Accounts
 Cr. Date Particulars Sekhar Bijon Date Particulars Sekhar Bijon Rs. Rs. Rs. 31.3.19 To Realisation 31.3.19 By Balance b/

f 15,000 5,000 Account – Loss on Realisation 1,680 420 " " Realisation Account –Assets taken over 12,500 – " Cash Account 820 4,580 15,000 5,000 15,000 5,000 5,000 5,000 v, zıyÉÓ´ í 2 É Ashok, Dwijen and Dulal commenced business on 1st January, 2018 with capitals of Rs. 1,20,000/-, Rs. 1,00,000/- and Rs. 80,000 respectively. Profits and losses were shared in the ratio of 4:3:3. Capitals carried interest at 5% per annum. During 2018 and 2019 they made profits of Rs. Rs. 50,000/- and 60,000/- (before allowing interest on capitals). Drawings of each partner were Rs. 15,000.- per year. On 31st December, 2019 the firm was dissolved.. Creditors on, that date were Rs. 25,000/- . The assets realised Rs. 3,00,000/- net. Give the necessary accounts to close the books of the firm.

NSOU ? CC-CO-05 92 Dr. Partners' Capital Accounts Cr. Date Particulars Ashok Dwijen Dulal Date Particulars Ashok Dwijen Dulal Rs. Rs.

Rs. Rs. Rs. Rs. 31.12.18 To Drawings 15,000 15,000 15,000 1.1.18 By Balance b/f 1,20,000 1,00,000 80,000 " " Balance c/d 1,25,000 1,00,500 79,500 31.12.18 " Interest on Capital 6,000 5,000 4,000 "

Profit and Loss Appropriation Account 14,000 10,500 10,500 (Share of Profit) 1,40,000 1,15,500 94,500 1,40,000 1,15,500 94,500 31.12.19 " Drawings 15,000 15,000 15,000 1.1.19 By Balance b/d 1,25,000 1,00,500 79,500 " " Balance c/d 1,34,150 1,03,950 81,900 31.12.19 " Interest on Capital 6,250 5,025 3,975 " Profit and Loss Appropriation Account (Share of Profit) 17,900 13,425 13,425 1,49,150 1,18,950 96,900 1,49,150 1,18,950 96,900 31.12.19 To Realisation Account 18,000 13,500 13,500 31.12.19 By Balance b/d 1,34,150 1,05,950 81,900 (Loss on Realisation) " " Bank Account 1,16,150 90,450 68,400 1,34,150 1,03,950 81,900 1,34,150 1,03,950 81,900

NSOU ? CC-CO-05 93 Balance Sheet as at 31.12.19 (Before Dissolution) Liabilities Rs. Assets Rs. Sundry Creditors 25,000 Sundry Assets 3,45,000 Capital Accounts (Balancing figure) Ashok 1,34,150 Dwijen 1,03,950 Dulal 81,900 3,45,000 3,45,000 Dr. Realisation Account Cr. Date Particulars Rs. Date Particulars Rs. 31.12.19 To Sundry Assets 3,45,000 31.12.19 By Sundry Creditors 25,000 (Transfer) (Transfer) " " Bank Account 25,000 " " Bank Account 3,00,000 " " Partners' Capital Account —(Loss on Realisation) Ashok 18,000 Dwijen 13,500 Dulal 13,500 3,70,000 3,70,000 Dr. Bank Account Cr. Date Particulars Rs. Date Particulars Rs. 31.12.19 To Realisation 31.12.19 By Realisation Account 25,000 Account 3,00,000 " " Ashok's Capital Account 1,16,150 " " Dwijen's Capital Account 90,450 " " Dulal's Capital Account 68,400 3,00,000 3,00,000

NSOU ? CC-CO-05 94 v, zıyÉÓ´ í É 3 Deficiency of Capital of a Partner who is solvent A, B and C are partners sharing profits and losses in the proportion of 5 : 3 : 2. They decide to dissolve the partnership firm on 1.1.19 when the Balance Sheet is as noted below : Liabilities Rs. Assets Rs. Sundry Creditors 1,82,000 Cash Balance 18,000 Capital Accounts Sundry Debtors 1,52,000 A 3,30,000 Stock-in-Trade 60,000 B 1,30,000 Furniture 10,000 Plant and Machinery 2,90,000 Land & Building 80,000 Capital Account C 32,000 6,42,000 6,42,000 The assets realise : Land & Building Rs. 1,00,000. Plant and Machinery Rs. 2,50,000, Sundry Debtors Rs. 1,21,000, Stock Rs. 47,000, Furniture Rs. 9,200, Expenses of dissolution Rs. 3,600. Close the books of the firm. A, B and C Dr. Realisation Account Cr. Date Particulars Rs. Date Particulars Rs. 1.1.19 To Sundry Debtors 1,52,000 1.1.19 By Cash Account " Stock-in-Trade 60,000 Land & Building 1,00,000 " Furniture 10,000 " Plant & Machinery 2,50,000 " Plant & Machinery 2,90,000 " Sundry Debtors 1,21,000 " Land & Buildings 80,000 " Stock 47,000 " Cash Account 3,600 " Furniture 9,200 (Expenses of " Loss on Realisation dissolution) A 34,200 B 20,520 C 13,680 68,400 5,95,600 5,95,600

NSOU ? CC-CO-05 95 Dr. Sundry Creditors Accounts Cr. Date Particulars Rs. Date Particulars Rs. 1.1.19 To Cash Account 1,82,000 1.1.19 By Balance b/f 1,82,000 1,82,000 1,82,000

Dr. Cash Account Cr. Date Particulars Rs. Date Particulars Rs. 1.1.19 To Balance b/f 18,000 1.1.19 By Resolution " " Realisation Account 5,27,200 " Account (Expenses) 3,600 " " C's Capital Account 45,680 " " Sundry Creditors Account 1,82,000 " " A's Capital Account 2,95,800 " " B's Capital Account 1,09,480 5,90,880 5,90,880 Dr. Capital Accounts Cr. Date Particulars A B C Date Particulars A B C

Rs. Rs. Rs. Rs. Rs. Rs. 1.1.19 To Balance b/f — — 32,000 1.1.19 By Balance b/ f 3,30,000 1,30,000 — " " Realisation " Cash Account — — 45,680 Account —Loss 34,200 20,520 13,680 " " Cash Account 2,95,800 1,09,480 — 3,30,000 1,30,000 45,680 3,30,000 1,30,000 45,680

yE ^lú â% ! _ ' , ðe xò% cy ^iÓ ° Éz ^iv , z!ú! y xÇü#iy ^iÓ ° Ó ° ^iòy xy! Ì≈Ñ , ÈÙÈÇðì≈ xÇü#iy Ó ° Üí ÓÉò Ñ , Ó ° ^iÓ – Ñ , y Ó ° í
 â% , ! _ ' , ð ^le v , z!Ö! Öi , ÿÑ , ^lú â% , ! _ ' , ðeÉz ≤Ä ^llyäf – ¶ , y Ó ° í , #! ° xÇü#iy Ó ° # xyÉz ^iò Ó ° ! ò ^lì≈ü ^Ñ , Óúöye ^Ñ , y òÁ !
 ò! î≈T â% , ! _ ' òy ÿÑ , ^lúÉz ≤Ä ^llyäf É! ° – 4.5.2 v , ziyÉÓ ° í Re. Sharing of deficiency of insolvent partner according to
 agreement v , ziyÉÓ ° í 1 É A, B and C, who share profits and losses in the ratio of 5:3:2 decide to dissolve their partnership
 as at 31st March, 2019. Their Balance Sheet on that date was as follows : Liabilities Rs. Assets Rs. Capital Accounts :
 Buildings 25,000 A 28,000 Tools & Fixtures 14,000 B 18,000 Debtors 12,000 Sundry Creditors 16,500 Cash at Bank 1,500
 Capital Account C 10,000 62,500 62,500 The debtors realised Rs. 10,500, the buildings Rs. 17,000 and the Tools and
 Fixtures Rs. 14,500. The expenses of dissolution were Rs. 400 and discounts totalling Rs. 500 were received from
 creditors.

NSOU ? CC-CO-05 98 C is declared insolvent, a dividend of 25 paise in the rupee being received from his estate. The
 partnership agreement provides that, the deficiency of an insolvent partner will be borne by other partners in their profit
 sharing ratio. Show how the above transactions would be dealt with in the Realisation, Bank and Capital Accounts of the
 partners. Books of A, B and C Dr. Realisation Account Cr. Date Particulars Rs. Date Particulars Rs. 31.3.19 To Buildings
 25,000 13.3.19 By Sundry Creditors 16,500 " Tools & Fixture 14,000 (Transfer) " Debtors 12,000 " " Bank Account " " Bank
 Account Buildings 17,000 (Payment to Creditors) 16,000 Tools & Fixture 14,500 " Bank Account Debtors 10,500 Expenses
 400 " Partner's Capital Account (Loss on Realisation) A 4,450 B 2,670 C 1,780 8,900 67,400 67,400 Dr. Bank Account Cr.
 Date Particulars Rs. Date Particulars Rs. 31.3.19 To Balance b/f 1,500 13.3.19 By Realisation Account 16,000 " " Realisation
 (Payment to Creditors) Account " " Realisation Account (Assets realised) 42,000 Expenses 400 " C's Capital " " A's Capital
 Account 18,028 Account 2,945 " " B's Capital Account 10,017 46,445 46,445

NSOU ? CC-CO-05 99 Dr. Capital Accounts Cr. Date Particulars A B C Date Particulars A B C
 Rs. Rs. Rs. Rs. Rs. Rs. 31.3.19 To Balance b/f — — 10,000 31.3.19 By Balance b/
 f 28,000 18,000 — " " Realisation " " Bank Loss 4,450 2,670 1,780 (25% of " " Capital of Rs. 11,780) — — 2,945 C
 (Deficiency) " " A and B in the Profit (Deficiency) — — 8,835 Sharing ratio 5:3 5,522 3,313 — " " Bank Account 18,028
 12,017 — 28,000 18,000 11,780 28,000 18,000 11,780 v , ziyÉÓ ° í 2 É The Balance Sheet of A, B and C showed as under,
 when they resolvd to dissolve their business. Liabilities Rs. Assets Rs. Creditors 9,000 Cash at Bank 1,500 Capital
 Accounts Debtors 12,000 A 25,000 Stock 35,000 B 25,000 Machinery 18,500 C 8,000 67,000 67,000 Debtors, Stock and
 Machinery realised 60% of the book value and expenses of realisation came to Rs. 200. C is insolvent and is unable to
 bring in anything in respect of this debit to the firm. Show the final adjustment of accounts applying the decision n
 Garner Vs Murray.

NSOU ? CC-CO-05 100 Çöyiyò É A, B and C Dr. Realisation Account Cr. Particulars Rs. Particulars Rs. To Debtors 12,000
 By Sundry Creditors Account 9,000 " Stock 35,000 " Bank Account " Machinery 18,500 Debtors 7,200 " Bank Account
 Stock 21,000 Expenses 200 Machinery 11,100 " Bank Account 9,000 " Partners Capital Account (Loss on Realisation) A—
 (1/3) 8,800 B—(1/3) 8,800 C—(1/3) 8,800 26,400 74,700 74,700 Dr. Bank Account Cr. Particulars Rs. Particulars Rs. To
 Balance b/f 1,500 By Realisation " Realisation Account 39,300 Account Exp. 200 " A's Capital Account 8,800 " Realisation
 " B's Capital Account 8,800 Account 9,000 " A's Capital Account 24,600 " B's Capital Account 24,600 58,400 58,400 Dr.
 Capital Accounts Cr. Particulars A B C Particulars A B C To Realisation By Balance b/f 25,000 25,000 8,000 Account Loss
 8,800 8,800 8,800 " Bank " Capital of C Account (deficiency on (For Loss Capital ratio on Realisation) 8,800 8,800 — i.e.
 25 : 25) 400 400 — " Capital of " Bank Account 24,600 24,600 — A and B (Deficiency) — — 800 33,800 33,800 8,800
 33,800 33,800 8,800

NSOU ? CC-CO-05 103 The Partners shared profits and losses in proportions 2:2:1. Show the distribution of assets amongst the partners as and when realised applying the "Surplus Capital" method and close the books of accounts. The proceeds of realisation were : 31.1.19 Rs. 70,000 28.2.19 Rs. 1,00,000 31.3.19 Rs. 1,10,000

Çöyiyò É Statement of showing surplus capital on the basis of profit sharing ratio. Ajoy (2) Bijoy (2) Sujoy (1) Capitals as per Balance Sheet 65,000 50,000 40,000 Less : Capitals in Profit sharing ratio taking Bijoy's contribution as basis i.e., Rs. 25,000 per share 50,000 50,000 25,000 15,000 — 15,000 Less : Capitals in profit sharing ratio taking Ajoy's surplus as basis i.e., Rs. 7,500 per share. 15,000 — 7,500 — — 7,500

Statement showing priority of distribution. First Rs. 1,00,000 to Sundry Creditors. Next Rs. 40,000 to Ajoy and Bijoy for advances as 2:2 Nest Rs. 7,500 to Sujoy for absolute surplus of Capital. Next Rs. 22,500 (15,000 + 7,500) to Ajoy and Sujoy for surplus of capitals in the ratio of 2 : 1. Balance to Ajoy, Bijoy and Sujoy in the Profit sharing ratio.

NSOU ? CC-CO-05 104 Statement Showing Distribution of Cash Partner's Advance Partners' Capital Particulars Sundry Ajoy Bijoy Ajoy Bijoy Sujoy Creditors Balance b/f 31.1.19 1,00,000 20,000 20,000 65,000 50,000 40,000 Realisation 70,000 Paid to Creditors 70,000 70,000 Balance due 28.2.19 30,000 20,000 20,000 65,000 50,000 40,000 Realisation 1,00,000 Paid to Creditors 30,000 30,000 70,000 — Paid to Ajoy and Bijoy for advances 40,000 20,000 20,000 30,000 — — Paid to Sujoy for absolute surplus of Capital 7,500 7,500 22,500 32,500 Paid to Ajoy and Sujoy for surplus of Capital (2:1) 22,500 15,000 7,500 Balance due 31.3.19 50,000 50,000 25,000 Realisation 1,10,000 Paid to Ajoy, Bijoy and Sujoy (2:2:1) 1,10,000 44,000 44,000 22,000 Loss on Realisation 6,000 6,000 3,000

NSOU ? CC-CO-05 105 Dr. Realisation Account Cr Date Particulars Rs. Date Particulars Rs. 1.1.19 To Sundry Assets - 31.3.19 By Bank Account 70,000 Transfer 2,95,000 28.2.19 " Bank Account 1,00,000 31.3.19 " Bank Account 1,10,000 „ Partners Capital A/c (Loss on Realisation) Ajoy (2/5) 6,000 Bijoy (2/5) 6,000 Sujoy (2/5) 3,000 2,95,000 2,95,000 Dr. Sundry Creditors Account Cr Date Particulars Rs. Date Particulars Rs. 1.1.19 To Bank Account 70,000 1.1.19 By Balance b/f 1,00,000 28.2.19 " Bank Account 30,000 1,00,000 1,00,000 Dr. Partners' Advances Account Cr Date Particulars Ajoy Bijoy Date Particulars Ajoy Bijoy 28.2.19 To Bank Account 20,000 20,000 1.1.19 By Balance b/f 20,000 20,000 20,000 20,000 20,000 20,000 Dr. Bank Account Cr Date Particulars Rs. Date Particulars Rs. 1.1.19 To Realisation Account 70,000 31.1.19 By Sundry Creditors 70,000 28.2.19 " Realisation Account 1,00,000 28.2.19 By Sundry Creditors 30,000 „ Advances : Ajoy 20,000 Bijoy 20,000 " Capitals : Ajoy 15,000 Sujoy 15,000 1,00,000 1,00,000

NSOU ? CC-CO-05 106 Dr. Partners' Capitals Account Cr Date Particulars Ajoy Bijoy Sujoy Date Particulars Ajoy Bijoy Sujoy 28.2.19 To Bank Account 15,000 — 15,000 1.1.19 By Balance b/f 65,000 50,000 40,000 31.3.19 „ Bank Account 44,000 44,000 22,000 „ „ Realisation Account 6,000 6,000 3,000 (Loss on Realisation) 65,000 50,000 40,000 65,000 50,000 40,000 v, zıyÉÓ' í 4 É A. B and C were in partnership sharing profits and losses in the proportion of 1/2, 1/3 and 1/6 respectively. The partnership firm was dissolved on 30.9.18 when the posieion was as given below : Liabilities Rs. Assets Rs. Sundry Creditors 3,00,000 Cash in hand and at Bank 40,000 Capital Accounts Stock-in-Trade 1,60,000 A 2,00,000 Sundry Debtors 4,20,000 B 1,00,000 C 20,000 6,20,000 6,20,000 The partners desired that the net realisations should be distributed according to rules at the end of each month. The realisation and expenses were as under :

Expenses (Rs.) Stock and Debtors 31.10.18 8,000 1,20,000 30.11.18 7,000 1,80,000 31.12.18 7,500 1,00,000 31.01.19 5,000 1,10,000 28.02.19 5,000 50,000 The stock was disposed of and Debtors were all realised. Set out the Cash and Capital Accounts showing monthly distribution of cash realised applying the "Maximum Loss" basis.

NSOU ? CC-CO-05 107 Çöyiyò É Statement Showing Distribution of Cash Capital Particulars Sundry A B C Creditors Rs. Rs. Balance b/f 3,00,000 2,00,000 1,00,000 20,000 30.9.18 : Cash in hand and at Bank 40,000 Paid to Creditors 40,000 40,000 Balance Due 2,60,000 2,00,000 1,00,000 20,000 31.10.18 : Net Realisation (Rs. 1,20,000 - 8000) 1,12,000 Paid to Creditors 1,12,000 1,12,000 1,48,000 2,00,000 1,00,000 20,000 30.11.18 : Net Realisation (Rs. 1,80,000 - 7,000) 1,73,000 Paid to Creditors 1,48,000 1,48,000 Available Surplus 25,000 Maximum possible loss allocated in the profit ratio of 3 : 2 : 1- Capital Claim 3,20,000 Less : Available Surplus 25,000 1,47,500 98,333 49,167 2,95,000 52,500 1,667 (29,167) C's possible deficiency allocated in the capital ratio 2 : 1 (19,445) (9,722) 29,167 33,055 (8,055) — B's possible deficiency transferred to A (8,055) (8,055) — Distribution of Rs. 25,000 25,000 Balance., Due 1,75,000 1,00,000 20,000 31.12.18 : Maximum possible loss allocated in the profit ratio of 3 : 2 : 1

NSOU ? CC-CO-05 108 Capital Particulars Sundry A B C Creditors Rs. Rs. Rs. Capital Calim 2,95,000 Less : Net Realisation (Rs. 1,00,000 - 7,500) 92,500 2,02,500 1,01,250 67,500 33,750 C's possible deficiency allocated 73,750 32,500 (13,750) in the Capital ratio of 2 : 1 Distribution of Rs. 92,500 (9,167) (4,589) (13,750) Balance Due 64,583 27,917 31.1.19 : Maximum possible loss 1,10,417 72,083 20,000 allocated in the porfit ratio of 3 : 2 : 1 Capital Claim 2,02,500 Less : Net Realisation (Rs. 1,20,000 - 5,000) 1,05,000 Distribution of Rs. 1,05,000 97,500 48,750 32,500 16,250 Balance Due 61,667 39,583 3,750 28.2.19 : Maximum possible loss 48,750 32,500 16,250 allocated in the profit ratio of 3 : 2 : 1 Capital Claim 97,500 Less : New Realisation (Rs. 50,000 - 5,000) 45,000 26,250 17,500 8,750 52,500 Distribution of Rs. 45,000 22,500 15,000 7,500 Loss on Realisation 26,250 17,500 8,750

NSOU ? CC-CO-05 109 4.7 Ñ,yó`Óy`ÍÓ`Ó` ~Ñ,e#Ñ,Ó`ÍÍÓ` çÇK,y x`ìòÑ, çðì` îÖy Ìyì` î` ~Ñ,y!iÑ, xÇü#iyÓ` # Ñ,yó`ÓyÓ` !ò`lã`lìÓ` x!hfl,lc !Ó`lúy,ò Ñ,`ÍÓ` ~Ñ,!> òì%,ò Ñ,yó`ÓyÓ` Ù‡,ò Ñ,`ÍÓ` – ~`lÑ, xÇü#iyÓ` # Ñ,yó`Óy`ÍÓ`Ó` ~Ñ,e#Ñ,Ó` í Óúy EÍ – x`lòÑ,` «,`le ~Ñ,y!iÑ, ~Ñ,`öy!úÑ,yòy Ñ,yó`ÓyÓ` # ≤`Á!ì,ç,yòÁ !ò`lã`lìÓ` ,ò,lÑ, x!hfl,lc !Ó`lúy,ò Ñ,`ÍÓ` ~Ñ,!> xÇü#iyÓ` # Ñ,yó`ÓyÓ` Ù‡,ò Ñ,`ÍÓ` – ~`lÑ,Á Ñ,yó`Óy`ÍÓ`Ó` ~Ñ,e#Ñ,Ó` í Óúy EÍ – 4.7.1 Ñ,yó`Óy`ÍÓ`Ó` ~Ñ,e#Ñ,Ó`ÍÍÓ` v,z`l`jüf Ñ,yó`ÓyÓ` ~Ñ,e#Ñ,Ó`ÍÍÓ` v,z`l`jüf ≤`Áiyòì, Ñ,yó`Óy`ÍÓ`Ó` !ò`lã`lìÓ` ð`lìf ≤`Á!ì,`lly!Üi,y Óì, Ñ,Ó`yñ Ñ,yó`Óy`ÍÓ`Ó` ,ò!Ó`!ì !Óhfl,lyó` Ñ,Ó`yñ x!iÑ,ì,Ó` ò)úì`lòÓ` çÇfl,iyò Ñ,Ó`y – 4.7.2 Ñ,yó`Óy`ÍÓ`Ó` ~Ñ,e#Ñ,Ó`ÍÍÓ` üìç,çöE ~Ñ,y!iÑ, Ñ,yó`ÓyÓ` ~Ñ,e#Ñ,Ó` í E`lú Ñ,#`ü`lìç, ~Ñ,e#Ñ,Ó` í E`lú ì,y ,òyÓ` fl,ò!Ó`Ñ, xy`lúyâ,òy Ñ,`ÍÓ` !fl,iÓ` Ñ,Ó`y EÍ – ≤`Á`lì,fÑ, Ñ,yó`Óy`ÍÓ`Ó` ç çì òç`lly`lì`Ó` ,ò%òò)≈úfyì` ò Ñ,#`l,y`lì Ñ,Ó`y E`lú òñ`òì%,ò Ñ,yó`ÓyÓ` çÇfl,iy!> ,`lì, xÇü#iyÓ` Ù`lìÓ` úy¶,ÈUÈ`úyÑ,çy`lòÓ` xÇü Ñ,#`E`lú òñ`xÇü#iyÓ` Ù`lìÑ, òì%,ò Ñ,yó`Óy`ÍÓ` Ñ,ì,ç,yÑ,y`ò)üìò !l`lì, E`lúÈUÈUÈ~Ez çÑ,ú !Ó`lì` çEòì, E`lì` lly !fl,iÓ` EÍ`ì,yEz ~Ñ,e#Ñ,Ó`ÍÍÓ` üìç, – 4.7.3 !Ó`lúy! ,òì, Ñ,yó`Óy`ÍÓ`Ó` !EcyÓçö)E Óì, Ñ,Ó``lì, ≤`Á`lì`yãò#l`ìy!`òúyçö)E lúò`xÇü#iyÓ` # Ñ,yó`ÓyÓ` !Ó`lúy,ò EÍ`ì,Òò çìò!Á`lly` ,ò%òò)≈úfyì` `lòÓ` ≤`Á`lì`yãò EÍ – çìò!Á`lly` ,ò%òò)≈úfyì` `lòÓ` ò,`lú`úy¶, E`lì, ,òy`lú`xyÓyÓ``úyÑ,çyòÁ E`lì, ,òy`lú` – `l`lÈì%, Ñ,yó`ÓyÓ`!> ,Ó` !Ó`lúy,ò çyìò Ñ,Ó`y Eú`çEz`lÈì%, ,ò%òò)≈úfyì` òÈUÈÈà!òì, úy¶, Óy`úyÑ,çyò Ñ,yó`Óy`ÍÓ`Ó` Óìç,òyò xÇü#iyÓ` Ù`lìEz ,òy`lú` – `úy¶, Óy`úyÑ,çyò xÇü#iyÓ` Ù`lìÓ` ò)üìò !Ecy`lú` îÖy`lì, EÍ – ~Ó` àòf ~Ñ,!> ,ò%òò)≈úfyì` ò !EcyÓ (Revaluation) x!Öy`úy¶,ç,ç,ì, !òúÑ,Ó`ÍÍÓ` !EcyÓ (Profit & Loss Adjustment Account) Ö%ú`lì, EÍ – ~Ez !EcyÓ`lÑ, ~Ñ,!> ,òy!òÑ, (Nominal) !Ecy`lú` Ù`lìf Ñ,Ó``lì, EÍ – ç%ì,Ó`yç ,ò%òò)≈úfyì` ò à!òì, úy¶, Óy`úyÑ,çyò Revaluation Account E`lì, xÇü#iyÓ`ÍÍÓ` Capital Account-~

76%	MATCHING BLOCK 19/51	SA	Indrani-Bhattacharya_AsishKumarDas_History_Swa ... (D129738480)
fl,iyòyhs` ,!Ó`ì, Ñ,Ó`y EÍ – çìò`lìÓ` ò)ú v,			

zmiç, ,ò`lè`lúìçì, ò)úf`l`lìÑ, à%,!`Ñ,ì, ò)lúfÓ` Ñ,ò E`lú`úyÑ,çyò ~Óç`Ó!ü E`lú`úy¶, – xyÓ` v,zmiç, ,ò`lè`lúìçì, Ìy`l`lìÑ, à%,!`Ñ,ì, Ìy`l`lì`Ó!ü E`lú`úyÑ,çyò ~Óç`Ñ, ò E`lú`úy¶, –

100%	MATCHING BLOCK 20/51	SA	Debabrata Roy_Subhashis Halder_Drama_Banglar_L ... (D129246920)
v,z`lú`Ö`Ñ,Ó`y`l`lì, ,òy`lú` à%,!`			

Ñ, ,
ì, xiö`lìç`Ó` Á,òÓ` Ñ%,çì ç!MÈ,li, x!Öy xiö`lìç`Ó` Á,òÓ` Ñ%,çì`lìÓ` ¶, !Ó`l`f`l`f`l`y (Provision for Bad Debt) v,zmiç, ,ò`lè`lúìçì, ,ò!Ó`öyì`l`lìÑ,`Ó!ü E`lú`úyÑ,çyòñ Ñ,ò E`lú`úy¶, – ~Ez ≤`Áç`lú`xyÓ`Á`~Ñ,!> !Ó`l`lì`Ó` Á,òÓ` î,ç`xyÑ,`l`çì Ñ,Ó`y ≤`Á`lì`yãòÈUÈUÈ ~Ñ,e#Ñ,Ó`ÍÍÓ` ç%Óy`lì Ñ,yó`Óy`ÍÓ`Ó` ç%òy`S Goodwill ,ò%òò)≈úfyì` ò Ñ,Ó`yÓ` ≤`Á`lì`yãò xy`lãÈ`lÑ,òy – ç%òy`lú`Ó` ,ò%òò)≈úfyì` `lòÓ` ò,ú (Result) Óìç,òyò xÇü#iyÓ` Ù`lìÓ` ò)üìò !Ecy`lú` îÖy`lòyEz ≤`Á`hfl,lñ`xòf`lly`ì,y ,ò%òò)≈úfyì` ò (Revaluation) x!Öy`Profit & Loss Adjustment A/c-~`l`lú` ,òy`lú` – ,ò)lú`Ez Óúy E`lì`lãÈ`l ,ò%òò)≈úfyì` òà!òì, úy¶, Óy`úyÑ,çyò xÇü#iyÓ` Ù`lìÓ` ò)üìò !Ecy`lú` úy¶,ÈUÈ`úyÑ,çyò Ó`ç,`lòÓ` xò%,òy`lì, fl,iyòyhs` ,Ó` Ñ,Ó``lì, EÍ –

NSOU ? CC-CO-05 116 12. ~Óy^ÍÓ^ !Ó^Íúy! ,oi, Ñ ,yÓ^Óy^ÍÓ^Ó^ ≤Ã^ì ,fÑ , !Éçy^ÍÓÓ^ ^äÓ^ (Balance) › ,yò^Íú^ îÖy
 Íy^ÍÓ^ î^ Ñ ,yòÁ !Éçy^ÍÓÉz ^Ñ ,yòÁ ^ äÓ^ òyÉz xì≈yÍ ≤Ã^ì ,fÑ , !Éçy^ÍÓÉz ^öy› , ^v ,!Ó› , ~ÓÇ ^öy› , ^e^lv ,› , Çöyò
 É^ÍÍ^ ^läÉ– ~^ÍÑ ,Éz !ÉçyÓ Óı , (Close) Ñ , Ó^y Óúy ÉÍ^ – 4.8.5 v , zıyÉÓ^ í v , zıyÉÓ^ í 1 É A, B and C are equal partners of M/s.
 ABC & Co. The Balance Sheet of the firm as on 31 st December, 2018 was as follows : Balance Sheet as at 31.12.2018
 Liabilities Rs. Assets Rs. A's Account 5,00,000 Land 5,00,000 B's Account 10,00,000 Plant & Machinery 20,00,000 Loan
 from Banks 50,00,000 Buildings 7,00,000 Stocks 30,00,000 Creditors 10,00,000 Debtors 10,00,000 C's Capital Account
 3,00,00 75,00,000 75,00,000 On that date, it is decided to convert the partnership into a limited company on the
 following terms : i) Land to be valued at Rs. 15,00,000 ii) Plant and Machinery to be valued at Rs. 25,00,000 iii)
 Depreciation amounting to Rs. 2,00,000 to be written off Buildings. iv) A provision of 10% of book value to be made for
 absolute stocks. v) A Reserve for Doubtful Debts to be made at 10% of the Debtors. vi) A discount of 6% would be earned
 on creditors when paid out. vii) The new company will issue 12,000 equity shares of Rs. 100 each credited as fully paid
 up, such share capital being valued at Rs. 15,00,000 and the balance payable is to be discharged by issue of 8%
 Debenture certificates of Rs. 1,000 each. Show the ledger accounts to close the books of ABC & Co. and show the
 opening balance sheet of the new company, You may assume that (i) all partners are solvent and have sufficient cash
 resources as may be necessary for purposes of setting accounts and (ii) shares and cash are divided equally among the
 partners.

NSOU ? CC-CO-05 117 Çöyÿò É M/s, ABC & Co. Dr. Realisation Account Cr. Particulars Rs. Particulars Rs. To Land
 5,00,000 By Creditors 10,00,000 „ Plant 20,00,000 „ Loan from Banks 50,00,000 „ Buildings 7,00,000 „ Limited
 Company 21,60,000 „ Stocks 30,00,000 (Purchasing Co.) „ Debtors 10,00,000 (Note 1) „ Partners' Capital A/c (Profit on
 Realisation transferred) A Rs. 3,20,000 B Rs. 3,20,000 C Rs. 3,20,000 9,60,000 81,60,000 8 1,60,000 Dr. Limited Company
 (Purchasing Co.) Account Cr. Particulars Rs. Particulars Rs. To Realisation Account 21,60,000 By Shares in Limited Co.
 15,00,000 „ 8% Debenture in Limited Co. 6,60,000 21,60,000 21,60,000 Dr. Shares in Limited Company Account Cr.
 Particulars Rs. Particulars Rs. To Limited Company By A's Capital Account 5,00,000 Account 15,00,000 „ B's Capital
 Account 5,00,000 „ C's Capital Account 5,00,000 15,00,000 15,00,000 Dr. 8% Debentures in Limited Company Account
 Cr. Particulars Rs. Particulars Rs. To Limited Company By A's Capital Account 80,000 Account 6,60,000 „ B's Capital
 Account 5,80,000 6,60,000 6,60,000

NSOU ? CC-CO-05 118 Dr. Cash Account Cr. Particulars Rs. Particulars Rs. To C's Capital Account 7,20,000 By A's Capital
 Account 2,40,000 „ B's Capital Account 2,40,000 „ C's Capital Account 2,40,000 7,20,000 7,20,000 Dr. Partners' Capital
 Accounts Cr. Particulars A B C Particulars A B C To Balance b/d — — 3,00,000 By Balance b/d 5,00,000 10,00,000 — „
 Shares in Limited „ Realisation A/c Company Account 5,00,000 5,00,000 5,00,000 (Profit) 3,20,000 3,20,000 3,20,000 „
 Cash A/c (Note 2) 2,40,000 2,40,000 2,40,000 „ Cash A/c — — 7,20,000 „ 8% Debentures in Limited Co. A/c (Balancing
 figure) 80,000 5,80,000 — 8,20,000 13,20,000 10,40,000 8,20,000 13,20,000 10,40,000 Balance Sheet of Purchasing
 Company as at 1st January 2019 Liabilities Rs. Rs. Assets Rs. Rs. Share Capital Fixed Assets 12000 equity shares Land
 15,00,000 of Rs. 100 each fully Buildings 5,00,000 paid up (The above Plant & Machinery 25,00,000 shares are issued for
 Current Assets purchase of business) 12,00,000 Stock 27,00,000 Reserve & Surplus Debtors 10,00,000 Share Premium
 3,00,000 Less : Provision Account (on 12000 for Doubtful Debts 1,00,000 9,00,000 shares @ Rs. 25 per share) Second
 Loans 8% Debentures . 6,60,000 Unsecured Loans Bank Loans 50,00,000 Current Liabilities Creditors 10,00,000 Less :
 Provision for Discont 60,000 9,40,000 81,00,000 81,00,000

NSOU ? CC-CO-05 119 Working Notes : 1) Calculation of Purchase consideration Value of Assets taken over : Rs. Rs.
 Land 15,00,000 Plant & Machinery 25,00,000 Buildings 7,00,000 Less : Depreciation 2,00,000 5,00,000 Stock 30,00,000
 Less : 10% Provision for absolute stock 3,00,000 27,00,000 Debtors 10,00,000 Less : Provision for Doubtful Debts
 1,00,000 9,00,000 Less : Liabilities taken over : Creditors 10,00,000 Less : 6% Reserve for Discount 60,000 9,40,000 Bank
 Loan 50,00,000 59,40,000 Purchase consideration payable by the Purchasing Company 21,60,000 Purchased
 consideration is to be settled by : i) Issue of 12,000 equity shares of Rs. 100 each @ Rs. 125 per share Rs. 15,00,000 ii)
 Issue of 660 Debentures of Rs. 1000 each (balancing figure) Rs. 6,60,000 Rs. 21,60,000 2) Calculation of the amount of
 cash to be distributed equally among all partners. Rs. Rs. A's claim : A's credit balance after profit on realisation 8,20,000
 Less : Shares taken over 5,00,000 3,20,000 B's Claim : B's credit balance after profit on realisation 13,20,000 Less : Shares
 taken over 5,00,000 8,20,000 11,40,000 Less : Debentures to be distributed only between A and B because their
 accounts show credit balances 6,60,000 Amount to be received in cash equally by A and B 4,80,000

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NSOU ? CC-CO-05 123 ÓfÓEy!Ó"Ñ, ≤ÄÿzyÓú# É (Practical Questions) Partnership Accounts 1. Retirement Cum Admission Sò) Ì, ò xÇü#iyÓ" @ ÄÉí ~ÓÇ xÇü#iy"í"Ó" Ó" xÓÇÓ" @ ÄÉÍV 1. A, B and C are in partnership sharing profits and losses equally on 31st March, 2019. The firms' Balance Sheet was as follows : Liabilities Rs. Assets Rs. Capital Accounts Sundry Assets 88,000 A 40,000 Cash 10,000 B 30,000 C 20,000 Sundry Creditors 8,000 98,000 98,000 On that date C decided to retire. The value of goodwill (which does not appear in the above Balance Sheet) was agreed to be Rs. 12,000. Sundry Assets were taken to have increased in value by Rs. 24,000 on revaluation. Draw up the re-adjusted Balance Sheet showing the amount due to C. On C's retirement D comes in as a partner. He pays no premium but brings Rs. 18,000 in cash as capital. Profits and losses now to be shared by A, B, and D in the ratio 3:3:2. Draw up the Balance Sheet on D's admission after restoring the Sundry Assets to their original value and wiping out goodwill. (Ans : After retirement : Balance Sheet total Rs. 1,34,000, C's Loan Account Rs. 32,000, Capital Accounts : A—Rs. 52,000, B—Rs. 42,000. After D's admission : Balance Sheet Total Rs. 1,16,000, C's Loan Account Rs. 32,000, Capital Accounts : A Rs. 38,500, B Rs. 28,500 2. A, B and C, all engineers, were equal partners in a consultancy firm. On 31st March, 2018. A retired due to old age and on the same day his son D, also an engineer, joined the firm. The new profit sharing ratio was decided to be B-2/5 ths, C-2/5 ths., and D-1/5 ths., Their Balance Sheet as at 31st March, 2018 was as follows Liabilities Rs. Assets Rs. Capital Accounts Furniture 10,000 A 20,000 Books 5,000 B 20,000 Joint Life Policy 19,000 C 19,000 Cash at Bank 8,000 Outstanding Rent 3,000 Equipments 20,000 62,000 62,000

NSOU ? CC-CO-05 124 You have been given the following information : i) Upto 31.3.2019 fees receivable were taken into account on cash basis but on and from 1.4.2019 it was decided to charge to accrual basis and on that day A was credited with Rs. 7,500 as his share of accrued fees, the other two partners were also credited with their share in equal ratio. ii) A was also credited with Rs. 15,000 as his share of goodwill. But it was decided not to open Goodwill Account. iii) On revaluation, the value of furniture increased by Rs. 3,000, books by Rs. 2,000 and equipments by Rs. 7,000. iv) A agreed to take over the joint life policy at its book value, v) D contributed in cash the required amount as her share of Goodwill, vi) Two motor cars of B and C were taken over by the firm at Rs. 30,000 and Rs. 25,000 respectively. vii) The balance in A's capital account after all the adjustments should be treated as D's capital contribution. It was further decided that the capital account balance of B and C should be so adjusted as to make capital of all the three partners equal to profit sharing ratio taking D's capital as basis and for the purpose any deficiency should be brought in cash or any surplus to be transferred to current account. viii) During the year ending on 31.3.2019 fees amounting to Rs. 59,600 (net) were deposited in bank after the following payments. (a) Salaries Rs. 16,000, (b) Rent Rs. 13,000, (c) Miscellaneous Exp. Rs. 7,200, (d) Drawings B — Rs. 6,000, C Rs. 4,000 and D Rs. 3,600. ix) On 31.3.2019 fees accrued Rs. 14,000 and Rent was outstanding Rs. 1,000. (x) Depreciation is to be charged on furniture, books, equipments and motor cars @ 10% per annum. You are asked to prepare : i) Balance Sheet as on 1st April, 2019 ii) Profit and Loss Account for the year ended on 31st March, 2019 iii) Balance Sheet as on 31st March, 2019 and iv) Partners Accounts (Ans : Balance Sheet total as on 1.4.2018 Rs. 1,44,000, Net Profit for the year 2018- 19 Rs. 56,500. Balance Sheet total as on 31.3.2019 Rs. 1,84,900)

NSOU ? CC-CO-05 125 3. A, B and C are partners in a firm sharing profits, and losses in the ratio of 3 : 2. Their Balance Sheet as on 31st March, 2019 was as under : Liabilities Rs. Assets Rs. Capital Accounts Fixed Assets at A 40,000 Cost Rs. 60,000 B 20,000 Less. Depreciation Rs. 36,000 24,000 Reserve Loans from Investments at cost 16,000 D 30,000 (market value Rs. 40,000) E 20,000 Net Current assets 60,000 Capital C Account 30,000 1,30,000 1,30,000 On that day, C retired from business. A and B decided to admit D as a partner and E, who was a minor, to the benefits of partnership. A, B, D and E are to share profits in the ratio 3:3:2:2. Losses if any are to be borne by A, B and D in the ratio of 3 : 2 : 2. For the purpose of the above retirement and admission, it is decided that : i) Goodwill of the firm is to be valued at Rs. 40,000. However, no account is to appear for goodwill. Treatment for goodwill in relation to minor is to be deferred to the date when he opts to be a partner on attaining majority, when the value of goodwill will be deemed, for this purpose to remain unchanged at Rs. 40,000. ii) C takes over Building (cost Rs. 20,000, written down value Rs. 7,000) for Rs. 15,000 and Investments (cost Rs. 2,000) at their market value of Rs. 1,000. iii) The continuing partners take over the remaining assets at their book value, except investments which are taken over at their market values. iv) Loans are to be transferred to capital accounts. v) The amount due to or from C is to be settled by cheque immediately. vi) You are required to prepare. (a) Revaluation Account, (b) The capital Accounts and (c) The Balance Sheet of the firm after giving effect to all the above points of agreement. (Ans. Profit on revaluation Rs. 32,000, Balance of Capital Accounts A Rs. 59,500, B Rs. 28,000, D Rs. 20,000, E Rs. 20,000. Amount paid by C Rs. 11,500. Balance Sheet total Rs. 1,27,500) Dissolution of Partnership

NSOU ? CC-CO-05 126 Their Balance Sheet as at 1st April, 2019 Liabilities Rs. Rs. Assets Rs. Rs. Capital Accounts : Plant & Machineries 80,000 A 60,000 Furniture & Fixtures 45,000 B 40,000 Motor Car 25,000 C 30,000 1,30,000 Stock-in-Trade 30,000 Current Accounts : Sundry Debtors 71,000 A 8,000 Cash at Bank 14,000 B 10,000 18,000 Capital Account-C 3,000 Sundry Creditors 1,20,000 2,68,000 2,68,000 The following information is given : i) Plant costing Rs. 40,000 was taken over by A at an agreed valuation of Rs. 45,000 and the remaining machineries realised Rs. 50,000. ii) Furniture and Fixtures realised Rs. 40,000. iii) Motor Car was taken over by for Rs. 30,000. iv) Sundry Debtors includes Bad debt for Rs. 1,200 and the rest portion, was realised subject to a cash discount of 10%. v) Stock worth Rs. 5,000 was taken over by C for Rs. 5,200 and the rest realised at 20% above their book value. vi) A creditor for Rs. 2,000 was untraceable and other creditors accepted payments allowing 15% discount, vii) Realisation expenses amounted to Rs. 5,000. You are required to show the Realisation Account and the Capital Accounts of the partners on dissolution showing final payments to them. (Ans. Profit on Realisation Rs. 26,720, Final Payment to A-Rs. 36,360, B-Rs. 28,016, C-Rs. 27,144) 5. P, Q and R carrying on business as merchants and sharing profits and losses in the ratio of 2 : 2 : 1, dissolve their firm as on 31st March, 2019 on which date their Balance Sheet was as follows :

NSOU ? CC-CO-05 127 Liabilities Rs. Assets Rs. Sundry Creditors 20,300 Cash at Bank 4,500 Reserve Fund 10,000 Stock 16,000 Joint life Policy Reserve 8,000 Debtors 10,000 Capital Account Less : Provision 500 9,500 P 15,000 Joint life Policy 11,000 Q 15,000 Premises 30,300 R 3,000 33,000 71,300 71,300 There is a bill for Rs. 1,000 under discount. The bill was received from Z. The assets except cash at bank and joint life policy were sold to a company which paid Rs. 65,000 in cash. The life policy was surrendered and Rs. 11,300 were received. Z proved insolvent and a dividend of 50% was received from his estate. Sundry creditors were paid Rs. 19,500 in full settlement. Realisation expenses amounted to Rs. 3,000. Prepare Realisation Account, Cash Account and the partners Capital Accounts. (Ans : Profit on realisation Rs. 6,500, Final Payment to P. Rs. 24,920, Q. Rs. 24,920 and R. Rs. 7,960)

6. The following is the Balance sheet of A and B on 31st March, 2019

Liabilities	Rs.	Assets	Rs.
Creditors	30,000	Cash in Hand	500
Bills Payable	8,000	Cash at Bank	8,000
Mrs. A's Loan	5,000	Stock- in-Trade	5,000
Mrs. B's Loan	10,000	Investment	10,000
Reserve Fund	11,000	Debtors	20,000
A's Capital	10,000	Less : Provision	2,000
B's Capital	10,000	Plants	20,000
Buildings	15,000	Goodwill	4,000
Profit & Loss Account	3,500		
	84,000		84,000

The firm was dissolved on 31st March, 2019 and the following was found. i) A promised to pay of Mrs. A's loan and took away stock-in-trade at Rs. 4,000. ii) B took away half the investments at 10% discount.

NSOU ? CC-CO-05 128 iii) Debtors realised Rs. 19,000. iv) Creditors and Bills Payable were due on an average basis one month after 31st March, 2019 but they were paid immediately on 31st March 2019 at 6% discount per annum. v) Plant realised Rs. 25,000, Building Rs. 40,000, Goodwill Rs. 6,000, and remaining investments at Rs. 4,500. vi) There was an old Type writer in the firm which had been written off completely from the books. It is now estimated to realise Rs. 300. It was taken away by B at the estimated price. vii) Realisation expenses were Rs. 1,000. You are required to prepare ledger accounts in the books of the firm. (Ans. Profit on realisation Rs. 31,490, Final payment of A-Rs. 29,995 and B-Rs. 24,195)

7. A, B and C were carrying on business in partnership sharing profits and losses in the ratio 3:2:1. They decided to dissolve the firm on 31st March, 2019, on which date their Balance Sheet stood as follows :

Liabilities	Rs.	Assets	Rs.
Creditors	94,000	Land & Buildings	1,14,000
A's Loan A/c	20,000	Stock	1,00,000
A's Current A/c	3,000	Debtors	1,00,000
Capital A/c	6,000	A	1,80,000
Profit & Loss A/c	3,000	B	20,000
B's Current A/c	4,000	C	20,000
C's Current A/c	10,000		
	3,37,000		3,37,000

Land and Buildings were sold for Rs. 80,000, Stock and Debtors realised Rs. 60,000 and Rs. 84,000 respectively. The Goodwill was sold for Rs. 1,200. The expenses of realisation amounted to Rs. 2,400, C is insolvent and a final dividend of 50 paise in a rupee is received from his estate in full settlement. Prepare the necessary accounts closing the books of the firm applying the ruling given in Garner vs Murray. (Ans : Loss on Realisation Rs. 91,200. C's deficiency Rs. 2,850 to be borne by A and B in the ratio of 9 : 1. Final payment to A Rs. 1,78,935 and B Rs. 1,47,14).

NSOU ? CC-CO-05 129 8. A, B and C are partner in a firm sharing profit and losses as 40%, 30% and 30% respectively. They decide to dissolve the firm and appoint B to realise the assets and distribute the proceeds B is to receive 5% of the amounts realised from stock and Debtors as his remuneration and to bear all the expenses of realisation. The following is the Balance Sheet of the firm as on the date of dissolution.

Liabilities	Rs.	Assets	Rs.
Creditors	59,000	Cash at Bank	1,500
Capital A/cs :		Debtors	45,500
A	30,000	Less : Reserve	2,500
B	20,000	for Bad debt	2,500
C	4,500	Stock	60,000
	1,09,000	Capital A/c 'C'	4,500
	1,09,000		1,09,000

B reports the result of realisation as follows : Debtors realise Rs. 35,000, Stock realise Rs. 45,000, Goodwill is sold for Rs. 2,000, Creditors are paid Rs. 57,500 in full settlement. Outstanding Creditors Rs. 500 (not included in Creditors Account) have also been paid. The expenses of realisation came to Rs. 600 which B met personally. A and B agree to receive from C Rs. 3,000 in full settlement of the firm's claim against him. Show Realisation Account, Cash Book and Capital Accounts (Apply Garner vs Murray) (Ans : Loss on Realisation Rs. 24,000, C's deficiency Rs. 8,700, Final payment to A-Rs. 24,780, B-Rs. 20,520).

9. P, Q and R are partners sharing profits and losses as 5 : 3 : 2. The business is dissolved on 31st March, 2019 when the Balance Sheet stands as below :

Liabilities	Rs.	Assets	Rs.
Capital A/cs :		Machinery	50,000
P	10,000		
Q	40,000	Stock	60,000
R	20,000	Debtors	45,000
	70,000	Creditors	1,00,000
	1,70,000	Cash at Bank	5,000
	1,70,000		1,70,000

Machinery and Stock are sold for Rs. 25,000 and Rs. 18,000 respectively, Car is taken by Q for Rs. 12,000 Debtors realise Rs. 20,000.

NSOU ? CC-CO-05 130 Deficiency of any partner in Capital Account is to be met by other partners in profit sharing ratio. P is insolvent R can bring in Rs. 5,000 only. Prepare the accounts in the books of the firm. (Ans : Loss on Realisation Rs. 90,000, P's deficiency Rs. 35,000, R's deficiency Rs. 7,000, Q will bring in Rs. 27,000) 10. The Balance Sheet of A, B and C, who sharing profits and losses in the ratio of 2 : 2 : 1, was as follows on 31st March, 2019 the date of dissolution : Balance Sheet of A, B and C as on 31st March 2019 Liabilities Rs. Assets Rs. Sundry Creditors 1,20,000 Cash 1,000 Bank Loan 50,000 Stock 60,000 (with a charge of stock) Other Assets 1,09,000 Capitals A/cs Goodwill 30,000 A 30,000 Capital A/c 'C' 20,000 B 20,000 2,20,000 2,20,000 Stock realised Rs. 52,000 and other assets were sold for Rs. 90,000 expenses on realisation amounted to Rs. 3,000. Assuming that all the partners are insolvent, prepare the necessary ledger accounts to close the books of the firm. (Ans : Loss on Realisation Rs. 60,000, Deficiency of A-Rs. 60,000, B Rs. 4,000, C Rs. 32,000) 11. A, B and C are partners in ABC & Co. sharing profits and losses in the ratio of 2 : 2 : 1 respectively. The Balance Sheet of ABC & Co. as at 31st March, 2019 is as follows : Liabilities Rs. Assets Rs. Capital A/cs Fixed Assets 2,00,000 A 1,46,000 Current Assets : B 34,000 Stock 1,25,000 C 50,000 Debtors 1,25,000 C's Loan A/c 25,000 Less : Provision Mrs A's Loan A/c 50,000 for Bad debt 25,000 1,00,000 Sundry Creditors 1,25,000 Cash 5,000 4,30,000 4,30,000

NSOU ? CC-CO-05 131 The firm was dissolved on the date of Balance Sheet due to continued losses, After preparing the Balance Sheet as on 31.3.2019, it was discovered that purchases amounting to Rs. 20,000 in March, 2019 were not recorded in books, though the goods were received during March, 2019. Fixed Assets realised Rs. 1,00,000, Stock Rs. 1,05,000 and Debtors Rs. 1,02,500 Creditors were paid after deduction of discount @ 2%. The expenses of realisation came to Rs. 5,400. A agreed to take over the loan of Mrs. A. B is insolvent and his estate is unable to contribute anything. Prepare the relevant accounts to close the books of ABC & Co. applying the decision of Garner vs Murray. (Ans : Loss on Realisation Rs. 1,20,000, B's deficiency Rs. 22,000 borne by A Rs. 16,500 and C Rs. 5,500. Find payment to A Rs. 1,71,500 and to C Rs. 40,500 (after making good loss on realisation loss in cash). Piecemeal distribution 12. The following is the Balance Sheet of M/s. A, B and C, a partnership firm as on 31.3.2019 : Liabilities Rs. Assets Rs. Sundry Creditors 10,000 Cash at Bank 1,000 Bills Payable 6,000 Sundry Debtors 42,000 Capitals A/cs Fixed Assets 30,000 A 31,000 B 20,000 C 6,000 . 73,000 73,000 The profits and losses are divided in the ratio 3 : 2 : 1. The firm was dissolved on 31st March, 2019 and the assets were gradually realised and distributed amongst the partners on a piecemeal basis. The following are the realisations made during April to June, 2019 April 2019 Rs. 20,000 May 2019 Rs. 21,000 June 2019 Rs. 40,000 Prepare a statement setting out the progressive distribution of cash among the partners. Show also the cash amount and Partners Capital Accounts. (Ans : Surplus Capital Basis : March 31 - Sundry Creditors Rs. 625 and Bills payable Rs. 375, April 2019 - S. Creditors Rs. 9,375 and Bills payable Rs. 5,625, A Rs. 3,400 and

NSOU ? CC-CO-05 132 B Rs. 1,600, May 2019-A Rs. 12,100, B-Rs. 8,067, C Rs. 833, June 2019 A-Rs. 20,000, B Rs. 13,333, C Rs. 6,667. Profit on realisation A Rs. Rs. 4,500, B Rs. 3,000 and C Rs. 1,500. Maximum Loss Basis : Payment to Partners : April 2019 A Rs. 3,379 and Rs. 1,621, May 2019 a Rs. 2,121, Rs. 8,046 and C Rs. 833. March, 2019 A Rs. 20,000 B Rs. 13,333 and C Rs. 6,667) 13. A, B and C were partners sharing profits and losses in the proportion of 3:4:5. They decided to dissolve the partnership firm on 31st March, 2019 and to realise the assets gradually so that they might be sold at the best available price. They further agreed to distribute the money as and when received without waiting for final realisation of all assets. The following was the

Balance Sheet as at 31st March, 2019 Liabilities Rs. Assets Rs. Sundry Creditors 45,000 Sundry Assets 1,71,000 Loan A/cs A 27,000 C 18,000 Capital A/cs A 45,000 B 27,000 C 9,000 1,71,000 1,71,000 The following amounts were gradually realised from the assets : 1st Instalment Rs. 22,500 3rd Instalment Rs. 45,000 2nd Instalment Rs. 40,500 4th Instalment Rs. 7,200 Prepare a detailed statement showing the basis of distribution of each of these instalments received although the final results were not yet known. (Ans. Surplus Capital Basis : 1st Instalment : S. Creditors Rs. 22,500. 2nd Instalment S. Creditors Rs. 22,500, A's loan Rs. 10,800 and C's loan Rs. 7,200, 3rd Instalment A's loan Rs. 16,200, C's loan Rs. 10,800. A's Capital Rs. 18,000, 4th Instalment A Rs. 6,943 and B Rs. 257, Balance due A Rs. 20,057, B Rs. 26743 and C Rs. 9,000. Maximum Loss Basis : Payment towards Capital—3rd instalment A Rs. 18,000 4th instalment A Rs. 4,144 and B Rs. 3,056, Balance due A Rs. 22,850, B Rs. 23,944, and C Rs. 9,000)

NSOU ? CC-CO-05 133 14. A, B and C were partners in a firm sharing profits and losses in the ratio of 5 : 3 : 2. On March 31, 2019, their Balance Sheet was as follows : Balance Sheet Liabilities Rs. Assets Rs. Sundry Creditors 40,000 Furniture 8,000 Loan A/cs : Stock 52,000 A 16,000 Debtors 64,000 B 12,000 Cash at Bank 4,000 Capital A/cs : A 30,000 B 24,000 C 6,000 1,28,000 1,28,000 The firm was dissolved on 1st April, 2019. The assets realised were as follows : Stock Debtors Furniture Expenses April 30 12,000 10,000 3,000 1,000 June 30 12,000 10,000 — 1,600 July 31 16,000 30,000 4,000 3,000 August 31 10,000 4,000 — 1,000 Cash received was paid to the rightful claimants at the end of each month. Prepare a statement showing the distribution of cash. (Ans : Surplus Capital Basis : On 31st March, S. Creditors Rs 4,000 on 30th April : S. Creditors Rs. 24,000, on 30th June—S. Creditors Rs. 12,000 A's Loan Rs. 4,800, B's Loan Rs. 3,600, on 31st July — A's Loan Rs. 11,200 and B's Loan Rs. 8,400, A's Capital Rs. 13,375, B's Capital Rs. 14,025, 31st August : Capital A Rs. 6,825, B Rs. 4,095, C Rs. 2,080. Loss on realisation : A Rs. 9,800, B Rs. 5,880 and C Rs. 3,920. Maximum Loss Basis : Payment towards capital on 31st July, A Rs. 13,411, B Rs. 13,989 on 31st August A Rs. 6,789, B Rs. 4,131, C Rs. 2,080)

NSOU ? CC-CO-05 134 IV. Amalgamation of firms SxÇü#iyÓ# Ñ ,yÓ° Öy°Ö° ~Ñ, e#Ñ, Ó°iv 15. Following were the Balance Sheets of two partnership firms as on 31st March, 2019 Liabilities AB & Co XY & Co. Assets AB & Co XY & Co. Capital A/cs : Fixed Assets 61,000 33,000 A 50,000 Stock 18,000 13,000 B 30,000 Sundry Debtors 20,000 12,000 X 25,000 Cash at Bank 11,000 10,000 Y 15,000 Loan A/cs : B 5,000 X 8,000 Sundry Creditors 25,000 20,000 1,10,000 68,000 1,10,000 68,000 These two firms decided to amalgamate and form a new firm ABXY & Co. from 1st April, 2019. For the purpose it was agreed that : i) Loan from partners should be repaid by the old firms out of their bank balance. ii) Remaining assets and liabilities should be taken over by the new firm. iii) Goodwill of AB & Co and that of XY & Co. should be fixed at Rs. 10,000 and Rs. 8,000 respectively. iv) Fixed Assets of AB & Co. and stock of XY & Co. should be revalued at Rs. 60,000 and Rs. 15,000 respectively. v) In case of AB & Co., provision of 10% should be made for bad and doubtful debts. vi) Profit sharing ratio of respective partners in the new firm should be as follows : A : B : X : Y = 4 : 3 : 2 : 1 vii) Goodwill Account should be written off in the books of the new firm. On the basis of the above particulars you are required to show necessary journal entries in the books of the new firm and the starting Balance Sheet of that firm. (Ans : Balance Sheet total Rs. 1,64,000, Balance of Capital Accounts A Rs. 46,300, B Rs. 28,100, C Rs. 26,400 and Y Rs. 18,200)

NSOU ? CC-CO-05 135 16. A and B are partners sharing profits and losses equally in a business similar to that carried on by C. In order to avoid competition, they decided to amalgamate the two business as by taking over the assets and liabilities of C and admitting him into partnership with them as from 1st April, 2019 The Balance Sheet as at 31st March, 2019 of each business were as follows : Balance Sheet of A and B Liabilities Rs. Assets Rs. Sundry Creditors 15,000 Debtors 35,000 Bank Overdraft 5,000 Less : Reserve Capital A/cs : for Bad Debt 1,500 33,500 A 20,000 Stock 21,200 B 15,000 Cash in hand 300 55,000 55,000 Balance Sheet of C Liabilities Rs. Assets Rs. Sundry Creditors 37,500 Cash in Hand 700 Bills Payable 3,000 Sundry Debtors 25,000 Bank Overdraft 32,000 Stock 26,300 Loan 10,500 Investment 27,000 C's Capital A/c 4,000 83,000 83,000 The new partnership is to be carried on as A, B and C and it was agreed among all the partners that the book debts of both the business should be provided with bad debt reserve at 10% and the stock is to be reduced by 5% for the purpose of amalgamation and that the investments of C should be valued at Rs. 35,000 and that C was to be credited with a sum of Rs. 5,000 for goodwill. It was further agreed that in order to raise the total capital of the firm to Rs. 60,000, each partner shall introduce such sum as would make his capital in the new business equal to one-third of the total capital. Give journal entries in the books of the new firm and show the Amalgamated Balance Sheet as at 1st April, 2019 (Ans : Balance Sheet total Rs. 1,63,000, Cash in hand Rs. 23,875)

NSOU ? CC-CO-05 136 17. A and B are partners of AB & Co. sharing profits and losses in the ratio of 3 : 1 and B and C are partners of BC & Co sharing profits and losses in the ratio of 2 : 1. On 31st March, 2019, they decided to amalgamate and form a new firm ABC & Co. Wherein A, B and C would be partners sharing profits and losses in the ratio of 3 : 2 : 1. The Balance Sheet of two firms on the above date were as under : Liabilities AB & Co. XY & Co. Assets AB & Co. XY & Co. Capital A/cs Fixed Assets A 4,80,000 Building 1,00,000 B 3,20,000 4,00,000 Machinery 3,00,000 3,20,000 C 2,00,000 Furniture 40,000 12,000 Reserve 1,00,000 3,00,000 Current Assets : Creditors 2,40,000 2,32,000 Stock 2,40,000 2,80,000 Due to AB & Co. — 2,00,000 Debtors 3,20,000 4,00,000 Bank Loan 1,60,000 — Cash at Bank 60,000 1,80,000 Cash at Hand 40,000 20,000 Due from BC & Co. 2,00,000 Advances — 1,20,000 13,00,000 13,32,000 13,00,000 13,32,000 The amalgamated firm took over the businesses on the following terms : i) Building of AB & Co. was valued at Rs. 2,00,000. ii) Machinery of AB & Co. was valued at Rs. 4,50,000 and that of BC & Co at Rs. 4,00,000. iii) Goodwill of AB & Co. was valued at Rs. 1,00,000 and that of BC & Co. at Rs. 82,000 but no goodwill account was to appear in the books of ABC & Co. iv) Partners of the new firm will bring necessary cash to pay other partners to adjust their capital according to the profit sharing ratio. Show journal entries in the books of ABC & Co. and prepare the Balance Sheet as on 31st March, 2019. (Ans : Cash brought in by A Rs. 3,38,500 and C Rs. 31,333. Cash paid to B Rs. 3,69,833. Balance of Capital accounts : A Rs. 10,65,000, B Rs. 7,10,000 and C Rs. 3,55,000. Balance Sheet total Rs. 27,62,000)

NSOU ? CC-CO-05 137 V. Conversion into Limited Company SxÇü#iyÓ° # Ñ, yÓ° ÓyÓ° ^Ñ, yiyòyè#^ì, Ó° * , òyhs° , Ó° V 18. A, B and C are equal partners of M/s. ABC & Co. The Balance Sheet of the firm as on 31st March, 2019. was as follows : Liabilities Rs. Assets Rs. Capital A/cs. : Fixed Assets : A 50,000 Land 50,000 B 1,00,000 Building 70,000 Loan from Bank 5,00,000 Plant 2,00,000 Creditors 1,00,000 Current Assets : Stock 3,00,000 Debtors 1,00,000 Captial A/cs : C 30,000 7,50,000 7,50,000 On that date, it is decided to convert the partnership into limited company on the following terms : i) Land to be revalued at Rs. 1,50,000. ii) Plant and Machinery to be revalued at Rs. 2,50,000. iii) Depreciation amounting to Rs. 20,000 to be written off buildings. iv) A provision of 10% of book value to be made for absolute stock. v) A provision for doubtful "debts to be made at 10% of the debtors– vi) A discount of 6% would be earned on creditors when paid out. viii) The new company will issue 12,000 Equity Shares of Rs. 10 each credited as fully paid up, such share capital being valued at Rs. 1,50,000 and the balance payable is to be discharged by issue of 10% Debentures of Rs. 100 each. Show the necessary Ledger Accounts to close the books of M/s. ABC & Co. and show the Opening Balance Sheet of the new Company. All partners are solvent and have sufficient cash resources as may be necessary to settle their respective accounts, shares and debentures are divided equally among the partners. (Ans : Purchase consideration Rs. 2,16,000 (to be settled Rs. 1,50,000 in shares Rs. 30,000 thereof being Premium, and Rs. 66,000 in Debentures)

NSOU ? CC-CO-05 138 Profit on realisation Rs. 96,000. Final settlement in cash : C to bring in Rs. 70,000, A to be paid Rs. 10,000 and B Rs. 60,000. Balance Sheet total of the company Rs. 8,10,000) 19. X and Y sharing profits and losses equally wanted to convert their partnership into a limited company. Their Balance Sheets on 31st March, 2019 was as under : Liabilities Rs. Assets Rs. Sundry Creditors 27,000 Sundry Debtors 50,000 Loan Creditors 25,000 Bills Receivable 7,000 Bank Overdraft 10,000 Stock-in-Trade 20,000 Reserve Fund 15,000 Patents 5,000 X's Capital 25,000 Plant & Machinery 10,000 Y's Capital 25,000 Land & Building 35,000 1,27,000 1,27,000 i) The goodwill of the firm was to be valued on the basis of twice the average profits calculated on the previous years profits which were in 2016-17 Rs. 20,000, in 2017-18 Rs. 23,000 and in 2018-19 Rs. 26,000 after setting aside Rs. 5,000 to Reserve Fund each year, ii) The Land and Building and Plant and Machinery were taken over at a revaluation of Rs. 75,000 and Rs. 15,000 respectively. iii) 5% Debentures of Rs. 1,00,000 were issued for cash at a discount of 5%. iv) Partners were issued 15,000 equity shares of Rs. 10 each towards purchase consideration and paid cash for the balance. v) The purchasing company immediately pays off sundry creditors and bank overdraft and issues 6% Preference Shares of Rs. 100 each to loan creditors for Rs. 25,000. You are required to give : a) The statement showing how the purchase consideration was arrived at. b) The opening Balance Sheet of the company assuming that all transactions are duly completed. c) The Realisation Account and the Capital Accounts of the partners. (Ans : Purchase consideration Rs. 1,66,000, Balance Sheet total of the company Rs. 2,75,000. Profit on Realisation Rs. 1,01,000. Final payment to each partner Rs. 8,000 in cash and Rs. 75,000 in shares)

NSOU ? CC-CO-05 139 20. A and B had been carrying on business independently. They agreed to amalgamate and form a new company AB & Co. Ltd with an authorised share capital of Rs. 2,00,000 divided into 40,000 Equity Shares of Rs. 5. each. On 31st March, 2019, the respective Balance of A and B were are follows : A (Rs.) B (Rs.) Fixed Assets 3,17,500 1,82,500 Current Assets 1,63,500 83,875 4,81,000 2,66,375 Less : Current Liabilities 2,98,500 90,125 Representing Capital 1,82,500 1,76,250 Additional Information : i) Revalued figures of Fixed and Current assets were as follows : A (Rs.) B (Rs.) Fixed Assets 3,55,000 1,95,000 Current Assets 1,49,750 78,875 ii) The Debtors and Creditors include Rs. 21,675 owed by A to B. iii) The purchase consideration is satisfied by issue of the following shares and debentures : 3,000 Equity shares of AB & Co. Ltd to A and B in the proportion to the profitability of their respective business based on the average net profit during the last three years which were as follows : A (Rs.) B (Rs.) 2016-17 (Profit) 2,24,788 1,36,950 2017-18 (Loss/Profit) (1,250) 1,71,050 2018-19 (Profit) 1,88,962 1,79,500 iv) 15% Debentures in AB & Co. Ltd at par to provide an income equivalent to 8% return on capital employed in their respective business as on 31st March, 2019 after revaluation of assets. You are required to (a) Compute the amount of Debentures and shares to be issued to A and B (b) a Balance Sheet of AB & Co. Ltd. showing the position immediately after amalgamation. (Ans : Balance Sheet total Rs. 7,56,950, Shares issued to A-1 3,750 shares of Rs. 5 each = Rs. 68,750, Shares issued to B-16,250 shares of Rs. 5 each = Rs 81,250. Debentures issued to A Rs. 1,10,000 and to B Rs. 98,000. Capital Reserve on conversion in the books of the Company Rs. 32,000 (Capital reserve for business of A Rs. 49,175 and Goodwill for business of Rs. 17,175, resulting in net capital reserve of Rs. 32,000).

NSOU ? CC-CO-05 140 ~Ñ, Ñ, 5 □ xhs° , ^ì≈ü#î° üyÖy ÇÇe° yhs° , !EÇyÓ (Accounting for Inland Branch) Ü# , ð 5.0 v , z° l'jüf 5.1 ≤Ähfl, ÌyÓòy 5.2 !Ó!Ó! ≤ÄÑ, y° !Ó° Ó° üyÖy 5.3 !ò≈, Ó° ü#ü üyÖyÓ° !EÇyÓÓ° « , í , òk , !ì , 5.4 fl, !ò≈, Ó° üyÖyÓ° !EÇyÓÓ° « , í 5.5 ÇyÓ° yÇü 5.6 xò%ü#üò# 5.0 v , z° l'jüf üyÖy Éú Ó,Éiy!° i , ò Ñ, yÓ° Óy° !Ó° Ó° ~Ñ, ≤ÄÑ, yÓ° ! Ó° !Ñ, w#Ñ, Ó° í- ~Ez ~Ñ, ^ìÑ, üyÖy ÇÇe° yhs° , ^úò !ìò ~ÓÇ úy¶, ÈÜÈ° úyÑ, Çyò !ò!≈yÓ° í Ñ, Ó° ÓyÓ° , òk , !ì , xy° !úy!à , ì , Éú- 5.1 ≤Ähfl, ÌyÓòy ~Ez ~Ñ, ^ìÑ, !Ó!¶, ß° ≤ÄÑ, yÓ° üyÖyÓ° ò° !if ^Ñ, Óúòye xhs° , ^ì≈ü#î° üyÖyÓ° úy¶, ÈÜÈ° úyÑ, Çyò !ò!≈yÓ° í Ñ, Ó° ÓyÓ° , òk , !ì , !Óü¶, y° !Ó° ~Öy° !ò Ó!≈òy Ñ, Ó° y É° !ì° ^làÈ- 5.2 !Ó!Ó! ≤ÄÑ, y° !Ó° Ó° üyÖy xÓfl, iyòñ xy!° ì , òñ !EÇyÓÓ° « , ^ìÓ° , òk , !ì , Óy , ò!Ó° â , yúò , òk , !ì , Ezì , fyl!Ó° !¶, !_ ^ì , üyÖy° !Ñ, !Ó!¶, ß° ¶ , y° !Ó° ¶ , yÜ

Ñ, Ó`y`î`lì, , òy`îÓ` – v, z, iyÉÓ` ifl, [Ó`*, òñ

xÓfl, iy`lòÓ` !¶, !_`lì, `Ñ, y`lòy`üyÖy`îÑ, xhs` , `lì≈ü#l` üyÖy (Inland Branch) Á` Ó`î!üÑ, üyÖy (Foreign Branch), ~Ez` î%` Ez` ¶, y`îÓ` !Ó¶, _`Ñ, Ó`y`lì – xyÓyÓ` ñ, ò!Ó` à, yúyÓÓ` fl, [y#òì, yÓ` !¶, !_`î`îÑ, üyÖy`îÑ, !ò¶≈, Ó`ü#ú`üyÖy (Dependent Branch) Á fl, [!ò¶≈, Ó`ü#ú`üyÖy (Independent Branch), ~Ez` î%` Ez` `òì#`lì, !Ó¶, _`Ñ, Ó`y`lì – xò%ç, ì, !E` çyÓÓ` «, ì, ≤`Äiyú#` xò%lì` #Á` üyÖy`îÑ, î%Ez¶, y`îÓ` ¶, yÜ`Ñ, Ó`y`lì` ÈÜÜÈ`î` cöhf, l, üyÖy` Á, ì, Ñ, Ó`y`lì` ìy!Óúy, , òk, l, `lì, !EçyÓÓ` «, ì, Ñ, `îÓ` òy (Branch not maintaining books under double entry system) Á` î` cöhf, l, üyÖy` ç;ò)ì≈, ì, Ñ, Ó`y`lì` Ó` , òk, l, `lì, !EçyÓÓ` «, ì, Ñ, `îÓ` (Branch maintaining books under double entry system) – xyÓyÓ` `Ev, ÈÜÈ!ò, ç` î`îÑ, , òif` ≤`Äy!ÉÓ` !¶, !_`lì, Á` üyÖy`îÑ, ¶, yÜ`Ñ, Ó`y`lì` ÈÜÜÈ`È`î` ò) `lúf, , òif` ≤`Äy/E` üyÖy (Goods NSOU ? CC-CO-05 141 received at cost price) Á` !Óe` î` ò) `lúf` Óy` äyl` ò) `lúf, , òif` ≤`Äy/E` üyÖy (Goods received at selling price or invoice price) – 5.3 !ò¶≈, Ó`ü#ú`üyÖyÓ` !EçyÓÓ` «, ì, òk, l, `lì, ~Ez` îÓ` `lòÓ` üyÖy` ≤`Äiyò, , Ev, x!ò, ç` îCÓ` !Óe` î` `Ñ, w` !Eçy`îÓ` Ñ, yã`Ñ, `îÓ` – `Ev, x!ò, ç` î`îÑ, ≤`Äy/E, , òif` òÜì` ò) `lúf` !Óe` î` Ñ, Ó`y`Ez` üyÖyÓ` ≤`Äiyò`Ñ, yã– xÓüf` ≤`Ä`î`l`yã`lò` üyÖy`lì, Á, , òif` !Óe` î` Ñ, Ó`y`lì, , òy`îÓ` – ~Ez` «, `lì` üyÖy` òÜ`lì` !Óe` î` Ì` Ó` x!≈` Á` îòyìyÓ` `îÓ` !òÑ, >, `î`îÑ, ≤`Äy/E` x!≈` CÓ`yç!Ó` `Ev, x!ò, ç` î`îÑ, `≤`ÁÓ`ì`Ñ, !Ó` `îÓ` – üyÖyÓ` ≤`Ä`î`l`yã`ò#l` ÓÓ` `lâ, Ó` òòf` x!≈` `Ev, x!ò, ç` CÓ`yç!Ó` `≤`ÁÓ`ì`Ñ, Ó` `îÓ` – `î`îEì%, `Ev, ÈÜÈ!ò, ç` ~Ez` îÓ` `lòÓ` üyÖyÓ` v, z, òÓ` ≤`Äi, fç, ¶, y`îÓ` !ò!` s, fì` Ó` «, y`Ñ, `îÓ` ñ` üyÖyÈÜÈ!ò, ç` !EçyÓÓ` «, `lì` ò` òòf` !Óhf, l, `lì, ì, Ñ, Ó`y`lì` , òk, l, `lì, !EçyÓÓ` «, ì, xì, fyÓüf`Ñ, , ò`îE– ~Ez` `«, `lì` üyÖy` x!ò, ç, , òif` ≤`Äy!Éñ` òÜì` ≤`Äy!É` Á` ≤`Äiyòñ, , òif` !Óe` î` ñ` îòyìyÓ` `îÓ` !EçyÓ` Ezi, fy!ìÓ` òòf` fl, òyÓ`Ñ, , ò%!hf, l, ÌÑ, y (Memorandum Books) Ó`yÓ`îÓ` – ò!%òye` `Ev, ÈÜÈ!ò, ç` ~Ez` «, `lì` ì, Ñ, Ó`y`lì` , òk, l, `lì, üyÖyÈÜÈççe` yhs` , !EçyÓ`=lú` Ó`yÓ`îÓ` – ò) `îÓ` v, z!Ó`!Òì, , òif` ≤`Äy!ÉÓ` !¶, !_`xò%lì` #ñ` `Ev, x!ò, ç` ~Ez` îÓ` `lòÓ` üyÖy`îÑ, e` î` ò) `lúf` Óy` ò) ≈ !ò!≈y!Ó`ì, !Óe` î` ÈÜÈ`ò) `lúf, , òif` `≤`ÁÓ`ì`Ñ, Ó` `lì, , òy`îÓ` – !lì` ~Ez` îÓ` `lòÓ` !Óe` î` ò) `lúf` xy`îÜ` î`îÑ, !ò!≈yÓ`ì`Ñ, Ó`y`çç, Ó` òÓ` òy`É!`ñ`ì, y`É`lú` `Ev, x!ò, ç` e` î` ò) `lúfÓ` ç`îD` !ò!≈ç`T` Ey`îÓ` ¶, yÓ`î%_`Ñ, `îÓ` , òif` `≤`ÁÓ`ì`Ñ, Ó` `lì, , òy`îÓ` – ~`îÑ, ¶, yÓ`î%_` ò) `lúf` Óy` äyl` ò) `lúf` (Loaded price or Invoice Price) , òif` `≤`ÁÓ`ì` Óúy`É!` – ••••• !EçyÓÓ` «, ì, òk, l, `lì, `É` `Ev, x!ò, ç` Ñ, ì, ≈`Ñ, üyÖyÈÜÈççe` yhs` , !EçyÓÓ` «, ì, òk, l, `lì, `îÑ, !ò!`!ú!Òì, î%Ez` ¶, y`îÜ` !Ó¶, _`Ñ, Ó`y`î`lì, , òy`îÓ` `É` SÑ, V`!òð, , òk, l, [Synthetic Method] SÖV`!Ó`îY`!íydÑ, , òk, l, [Analytical Method] ~Ez` î%` Ez` ≤`ÄÑ, yÓ` !EçyÓÓ` «, ì, òk, l, `lì, !Óhf, l, `lì, ¶, y`îÓ` xy`lúyã, òy`Ñ, Ó`y`É`É` SÑ, V`!òð, , òk, l, [Synthetic Method] `É` ~Ez` , òk, l, `lì, üyÖyÓ` úy¶, ÈÜÈ`úyÑ, çyò`!ò!≈l`Ñ, Ó`y`Ez` ≤`Äiyò` v, z`l`jüf` – `çEz`òòf` `Ev, ÈÜÈ!ò, ç` îCÓ` `Ò!`ì`y`lò`~Ñ, !, , üyÖyÈÜÈ!EçyÓ` Óy` Branch Account Ó`yÓy`É!` – Branch AccountÜÈ~ìy!Óúy, , òk, l, x`lòÑ, >, y`~Ñ, ÉyÓ`y, , òk, l, `lì, (Single Entry System) úy¶, ÈÜÈ`úyÑ, çyò`!ò!≈l`Ñ, Ó`yÓ` , òk, l, Ó` òì, ÈÜÜÈ!ò!≈y!` ≤`ÄyÓ`!Ñ, Ñ, òã%î, òif`ñ` Ò%ã, Ó`y` òÜì`Á` îòyìyÓ` `lìÓ` `ã`îÓ` Ó` (Opening balance of goods, Petty cash and Debtors) ç`îD` ~`lìÓ` x!hs` , ò`ã`îÓ` Ó` î%, úòy`Ñ, Ó`y`É!` – !Ñ, ls` , ~Ñ, Éz` ç`îD`ì, Ñ, Ó`y`lì` , òk, l, `lì, úy¶, ÈÜÈ`úyÑ, çy`lòÓ` !Eçy`îÓ` (Profit and Loss Account) òì, `≤`Ä!Ó`ì, , ò`l`ifÓ` ìyò`xòfyòf` òÜì` ÓÓ`ã, ~Óç`!Óe` î` ú¶, x!≈` î`Öy`lòy`É!` – x!≈y!ñ` ~Ez` , òk, l, `lì, Branch AccountÈÜÈ~ìy!Óúy`ò#!, !, , ~Ñ, ì, Ó`ò, y, , òk, l, Á, ì, Ñ, Ó`y`lì` ìy!Óúy, , òk, l, Ó` çç`l`ç, , òí (Condensation) – `çEz`òòf` ~Ez` , òk, l, `îÑ, !òð, , òk, l, Óúy`É!` – Branch Account-`Ñ, !ò!`!ú!Òì, !Ó!ì`=!úÓ` òòf` Debit Ñ, Ó` `lì, É`îÓ`É` S1V` òã%î, , òif`ñ` Ò%ã, Ó`y` òÜìyò` ÓEz` Á` îòyìyÓ` `lìÓ` ≤`ÄyÓ`!Ñ, Ñ, `ãÓ` (Opening balance of stock Debtors and petty cash) NSOU ? CC-CO-05 142 S2V` `≤`Ä!Ó`ì, , ò`l`ifÓ` òyò (Goods sent to branch) S3V` üyÖyÓ` `Ò%ã, Ó`y` ÓÓ` `lâ, Ó` òòf` `≤`Ä!` Ó`ì, `Ò%ã, Ó`y` x!≈` SPetty cash paid to branch) (4V` üyÖyÓ` !Ó!¶, ß` ÓÓ` `lâ, Ó` SllyÈÜÜÈ`Òì, òñ` ¶, yv, , y`Ezi, fy!ìV` òòf` `≤`Ä!Ó`ì, x!≈` (Cash sent to Branch for expenses) !ò!`!ú!Òì, !Ó!ì`=!úÓ` òòf` Branch Account-`Ñ, Credit Ñ, Ó` `lì, É`îÓ`É` S1V` òÜì`!Óe` î` Ì` Ó` x!≈` (Cash sales) S2V` îòyìyÓ` `lìÓ` !òÑ, >, `î`îÑ, ≤`Äy/E` x!≈` (Collection from debtors) S3V` `ò, Ó`ì, , ò`l`ifÓ` ò)úf` (Return) S4V` òã%î, , òif`ñ` Ò%ã, Ó`y` òÜìyò` Á` îòyìyÓ` `lìÓ` x!hs` , ò`ã`ãÓ` (Closing balance of goods, petty cash and debtors) v, z, ò!Ó` v, z`îÓ`!Òì, !Ó!ì`=!ú` Branch AccountÈÜÈ~` Debit`Á` Credit Ñ, Ó`ÓyÓ` , òÓ` ~Ez` !Eçy`îÓÓ` `î`ãÓ` l`yÑ, `îÓ`ì, y`úy¶, Óy`úyÑ, çyò` Ó`lú`!Ó`îÓ!à, ì, É`îÓ` – , ò%òÓ`y!`

v, z`îÓ`Ö`Ñ, Ó`y`î`lì, , òy`îÓ` `îñ

Branch Account-~` îòyìyÓ` `lìÓ` !Eçy`îÓÓ` ≤`ÄyÓ`!Ñ, Ñ, Á`x!hs` , ò`ã`ãÓ` ~Óç` ≤`Äy/E` òÜì` x!≈` ò!%òye` `îÖy`lòy`É`îÓ` – `îòyìyÓ` `lìÓ` !EçyÓÈÜÈççe` yhs` , xòfyòf` ìy!Óúy` Slly`É` Credit Sales Returns, Bad debts, Discount Ezi, fy!ìV` Branch Account ÈÜÈ~` îÖy`lòyÓ` ≤`Ä`î`l`yã` òEz– v, z, iyÉÓ`É`É` 1. !ò!`!ú!Òì, !ÓÓÓ`ì`î`îÑ, Dasgupta Brothers-~Ó` , òy, òy` üyÖyÓ` !EçyÓ` ≤`Ähf%, ì, Ñ, Ó`&ò`É` Rs. Goods sent to Branch at cost 1,42,000 Goods returned by Branch 4,000 Cash sales 79,000 Credit sales 2,02,000 Cash received from Debtors 1,89,500 Branch expenses paid by Head office : Rent Rs. 10,000 Salaries Rs. 30,000 40,000 Cash sent to Branch for petty cash 5,000 Other balance : 1st Jan. 2018 1st Jan. 2019 Rs. Rs. Petty cash at Branch 100 150 Branch Debtors 23,500 44,500 Branch Stock 44,500 27,000

NSOU ? CC-CO-05 143 Books of Dasgupta Brothers Patna Branch

A/c. Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Jan. I To Balance b/d : By Goods sent Stock 44,500 to Branch A/c 4,000 Debtors 23,500 By

Bank remittance Pctty Cash 100 —Cash Sale 79,000 68,100 — Collection from To Goods Sent to Debtors 1,89,500 Branch a/c 1,42,000 2,68,500 To Bank : Remittance By Balance c/d for Salaries 30,000 Stock 27,000 Rent 10,000 Debtors 36,000 Petty Cash 5,000 45,000 Petty Cash 150 To Profit & Loss A/c 80,550 63,150 —Branch Profit transferred 3,35,650 3,35,650 Goods sent to Branch

A/c. Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 To Patna Branch a/c 4,000 By Patna Branch a/c 1,42,000 To Trading A/c 1,38,000 —Transfer 1,42,000 1,42,000

NSOU ? CC-CO-05 144 Working : Memorandum Debtors A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.18 To Balance b/d 23,500 By Cash a/c 1,89,500 To Sales 2,02,000 31.12.18 By Balance c/d 36,000 2,25,500 (

Balancing figure) 2,25,500 • !Óe'í'ò) ^lúf Óy äyl'ò) ^lúf , òif ^≤ÁÓ'í [Goods invoiced at selling price or invoice orice] É v,z,ò'Ó' v,z'ÍÖ'!Öi, v,z'iyÉÓ' ^lí' Ev, x!ö,ç üyÖy'ÍÑ, e'í'ò) ^lúf , òif ^≤ÁÓ'í Ñ, ^ÍÓ' ^läE- !Ñ,ls' , ^Ev, x!ö,ç !Óe'í'ò) ^lúf Óy äyl'ò) ^lúf , òif ^≤ÁÓ'í Ñ, Ó' ^lú !ÉcyÓÓ' «, í, òk,li, Ó' !Ó' ^lü'í' ^Ñ, yòy , ò'Ó' Ói≈, ò É'ÍÓ' òyñ !Ñ,ls' , Branch Account ~ Opening Stock, Goods Sent to Branch, Returns Á Closing Stock !Óe'í'ò) ^lúf Óy äyl'ò) ^lúf iy!Öúy Ñ, Ó' ^lí, É'ÍÓ- ~Ó' * , ò' «, ^le ≤ÁÑ, , í, úy¶, ÈÜÈ' úyÑ, cyò !òí≈! Ñ, Ó' ^lí, É'ÍÓ !Óe'í'ò) úf Óy äyl'ò) úf Á e'í'ò) ^lúf Ó' , òy!≈ ^ÍÑ, fÓ' äòf !òj' !ú!Öi, !óúÑ, Ó' í iy!ÖúyÓ' ≤Á'ÍÍ' yàò É'ÍÓ' É S1V ≤ÁyÓ' !Ñ, çQ, y'ÍÓ' Ó' äòf (for opening stock) : Stock Reserve A/c Dr. To Branch A/c S2V ^≤Á'Ó' í, , ò' ^lúf Ó' äòf (for goods sent) : Goods sent to Branch A/c Dr. To Branch A/c S3V ^ò, Ó' ^lí, Ó' äòf (for returns) : Branch A/c Dr. To Goods sent to Branch A/c S4V x!hs' , ò çQ, y'ÍÓ' Ó' äòf (for closing stock) : Branch A/c Dr. To Stock Reserve A/c v, z'iyÉÓ' í É 2. Ñ, úÑ, yì, yÓ' Suman Musicals , yÓ' G, yv, , @ Äyö üyÖy'ÍÑ, e'í'ò) ^lúf Ó' v, z, òÓ' 25% ¶, yÓ' Í%_ Ñ, ^ÍÓ' , òif ^≤ÁÓ'í Ñ, ^ÍÓ' - 2018 cy'Íú v, z_ üyÖyÓ' ç'ÍD !òj' !ú!Öi, ^úò ^lìò= !ú ÇÇá! , í, Éú É Rs. Rs. Stock at invoice price (1.1.2018) 11,000 Allowances to customers 250 Debtors (1.1.2019) 1,700 Cheques sent to Branch : Petty cash (1.1.2018) 100 Rent 600 Cash sales 2,650 Wages 200 Goods sent to Branch 20,000 Salaries 900 1,700 Collection on ledger accounts 21,000 Stock (31.12.2018) 13,000 Goods returned to Head Office 400 Debtors (31.12.18) 2,000 Bad debts 300 Petty cash (31.12.2018) 1,000 ≤Áhfl%, í, Ñ, Ó' ^lí, É'ÍÓ' É (1) Jhargram Branch A/c (2) Jhargram Branch Trading A/c.

NSOU ? CC-CO-05 145 Books of Suman Musicals Jhargram Branch

A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 To Balance b/d Jan By Stock Reserve a/c : Jan.

l Stock 11,000 loan on opening stock Debtors 1,700 11 000 1 5 , x () 2,200 Petty cash 100 12,800 By Goods sent to Branch To Goods sent to A/c : Load on goods sent Branch a/c 20,000 20 000 1 5 , x () 4,000 To goods sent to By Goods sent to Branch Branch a/c : Load A/c : Returns 400 on Returns 400 1 5 x () 80 By Bank : Remittance for : Cash sale 2,650 Collection from Debtors 21,000 23,650 To Bank : Rent 600 Wages 200 Salaries 900 1,700 Dec. By Banahce c/d : To Stock Reserve 31 Stock 13,000 a/c : load on Debtors 2,000 closing stock 13000 1 5 x () 2,600 Petty cash 100 15,100 To Profit & Loss A/c : —Branch Profit 8,170 45,350 45,350 † e'í'ò) ^lúf Ó' v, z, òÓ' 25% = äyl'ò) ^lúf Ó' v, z, òÓ' 25 125 1 5 = NSOU ? CC-CO-05 146 Jhargram Branch Trading

A/c for the year ended 31.12.2018 Dr. Cr. Particulars J.F. Amount Particulars J.F. Amount Rs. Rs. To Opening Stock (cost) 8,800 By Salses : Cash sales 2,650 Credit sales 21,850 24,500 To Goods sent to Branch (Cost) 16,000 By Closing stock Less : Returns 320 (Cost) 10,400 15,680 To

Gross Profit c/d 10,420 34,900 34,900 To Rent 600 By Gross Profit b/d 10,420

To Wages 200 To Salaries 900 To Bad debts 300 To Allowances 250 To Net Profit 8,170 10,420 10,420 Workings : Memorandum Debtors

A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. Jan. I To Balance b/d 1,700 Jan 1 By Cash 21,000

By Bad debts 300 To Credit sales By Allowances 250 (balancing figure) 21,850 Dec.31 By Balance c/d 2,000 23,550 23,550

NSOU ? CC-CO-05 147 SÜV !Ó'ÍY'óiydÑ, , òk,li, [Analytical Method] : Ó,Éiy'í'ò) üyÖyÓ' ^«, ^le ^lÖy'í'ò) , ò' ^lúf Ó' ^úò ^lìò x'ÍÖÑ, ^Ó!ú ~Ó' * , ò' «, ^le !Ó'ÍY'óiydÑ, , òk,li, Ó' ÓfÓEyÓ' ú«, f Ñ, Ó' y'Íy'í'ò) - ~Ez , òk,li, ! , , òif Á ^lòyiyÓ' , òk,li, (Stock and Debtors System) òy ^lÖÁ , ò!Ó' !à,í, - ~Ez , òk,li, ^lí, ÷i%öye üyÖyÈÜÈÇÇe' yhs' , !ÉcyÓ (Branch Account) òy Ö% ^lú !òj' !ú!Öi, !ÉcyÓ= !ú ^Öyúy É! É SÑ, V üyÖyÈÜÈÇÇe' yhs' , , ò' ^lúf Ó' !ÉcyÓ (Branch Stock Account) - SÖV üyÖyÈÜÈÇÇe' yhs' , ^lòyiyÓ' ^lìÓ' !ÉcyÓ (Branch Debtors Account) - SÜV üyÖy'í'ò) ^≤Á'Ó' í, , ò' ^lúf Ó' !ÉcyÓ (Goods sent to Branch Account) - SáV üyÖyÓ' òÜi , yÑ, yÓ' !ÉcyÓ (Branch Cash Account) - SàV üyÖyÓ' ÖÓ' ä, ÈÜÈÇÇe' yhs' , !ÉcyÓ (Branch Expenses Account) - Sà, V üyÖyÓ' úy¶, ÈÜÈ' úyÑ, cy'í'òÓ' !ÉcyÓ (Branch Profit and Loss Account) - • äy'ÍÖiy iy!Öúy (Journal Entries) : v, z, ò'Ó' v, z!Ö'!Öi, !ÉcyÓ= !ú ^lí, ^úò ^lìò !ú! , ò' Ók, Ñ, Ó' ÓyÓ' äòf !òj' !ú!Öi, iy!Öúy Ñ, Ó' ^lí, É'ÍÓ' É S1V üyÖy'í'ò) , òif ^≤ÁÓ'í Ñ, Ó' ÓyÓ' äòf : Branch Stock

Îñ e'î'ô)úf ~ÔÇ äyl' ô) ^lúfÓ' ,ôyl≈ ^îÑ, fÓ' !ðúÑ, Ó' ^îlÓ' ô, ^lú üyÖyÇÇe' yhs' , , ô'îl'fÓ' !ËÇy ^lÓÓ' î%Ez !îÑ, !ô'îú
ÿ ^lÓ- ^îÑ, y' løy Ñ, yÓ' ^lî x!ðú É ^lú ~ ^îÑ, xy, ôyi, ô%òyö, y Öy ^úyÑ, Çyò (Apparent Profit or Loss) !ËÇy ^lÓ !Ó' ^lÓâ, òy
Ñ, Ó' y É ^lÓ ~ÔÇ ~ ^îÑ, üyÖy ÇÇe' yhs' , , ô'îl'fÓ' !ðúÑ, Ó' i !ËÇy ^lÓ fl, iyòyhs' , Ó' Ñ, Ó' y É ^lÓ- üyÖy ^îÑ, !Óe
'î'ô) ^lúf , ôif ^≤ÄÓ' i Ñ, Ó' ^lú üyÖy ÇÇe' yhs' , , ô'îl'fÓ' !ËÇy ^lÓÓ' x!hs' , ô' ^îlÓ' Ó' , ô' ^lÓ' î%Ez !îÑ, xÓüfÉz !ðú ^lî,
É ^lÓ- Îlî ^îÑ, y' løy Ñ, yÓ' ^lî î%Ez !î ^îÑ, Ó' x!ðú Él' i, y É ^lú ~ ^îÑ, !, üyÖy ÇÇe' yhs' , , ô'îl'fÓ' ÜÓ' !ðú !ËÇyÓ (Stock
Deficiency Account) Ö%ü ^lî, É ^lÓ ~ÔÇ ~ ^îÑ, !òj' !ú!Öi, äy ^lÓiyÓ' ÇyÉy ^lîf !ðúÑ, Ó' i Ñ, Ó' ^lî, É ^lÓ- S1V üyÖy ÇÇe
' yhs' , , ô'îl'fÓ' !ËÇy ^lÓ v, zm, ^lÓ' äòf : Branch Stock A/c Dr. To Stock Discrepancy A/c S2V üyÖy ÇÇe' yhs' , , ô'îl'fÓ'
!ËÇy ^lÓ áy, !i, Ó' äòf : Stock Discrepancy A/c Dr. To Branch Stock A/c S3V v, zm, _ , ô'îl'fÓ' e'î'ô)úf Á !Óe ^l'ô) ^lúfÓ' :
Stock Discrepancy A/c Dr. ,ôyl≈ ^îÑ, fÓ' äòf To Branch Stock Adjustment A/c S4V áy, !i, , ô'îl'fÓ' , e'î'ô)úf Á !Óe
'î'ô) ^lúfÓ' : Branch Stock Adjustment A/c Dr. ,ôyl≈ ^îÑ, fÓ' äòf To Stock Discrepancy A/c ~Éz !ðúÑ, Ó' ^lÓ' , ôÓ'
üyÖy ÇÇe' yhs' , , ô'îl'fÓ' ÜÓ' !ðú !ËÇy ^lÓÓ' ^äÓ' ^îÑ, üyÖy ÇÇe' yhs' , , úy¶, ÈÜÈ ^úyÑ, Çy ^lòÓ' !ËÇy ^lÓ fl, iyòyhs' , Ó'
Ñ, Ó' ^lî, É ^lÓ-

NSOU ? CC-CO-05 152 v, zîyÉÓ' í É 4. ÈÈ!iÖ' #Ó' Ajanta CorporationÈÜÈ~Ó' Ñ, úÑ, yi, y üyÖy ^îÑ, e'î'ô) ^lúfÓ'
v, z, ôÓ' 25% ¶, yÓ' î%_ Ñ, ^lÓ' , ôif ^≤ÄÓ' i Ñ, ^lÓ' - 2018 Çy ^lúÓ' üyÖyÓ' ^úò ^lî= !ú !òj' Ó' * , ô É Rs. Branch Stock at
Invoice price (1.1.18) 25,000 Branch Debtors (1.1.18) 15,000 Goods sent to Branch at Invoice Price 1,50,000 Cash sales at
Branch 1,25,000 Credit sales at Branch 35,000 Goods returned by Branch 2,500 Goods returned to Customers 750
Discount allowed by Custmers 1,500 Bad debts written-off 1,000 Expenses at Branch 16,000 Collection from Customers
40,000 Branch Stock at Invoice Price (31.12.18) 15,000 , ôif Á ^lòyÿÓ' , ôk, !i, ^lî (Stock and Debtors System)
≤Ä ^lî' yäò#Î' !ËÇyÓ= !ú ^≤Ähf%, i, Ñ, ^lÓ' ^lÖyö- Books of Ajanta Corporation Calcutta Branch Stock A/
c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Jan.1 To Balanced b/d 25,000 Jan.
By Goods sent to To Good sent to Branch a/c (Returns) 2,500 Branch a/c 1,50,000 " By Calcutta Branch To Branch
Debtors cash a/c (cash sales) 1,25,000 a/c (Returns) 750 By Branch Debtors a/c (Credit sales) 35,000 To Branch Stock
Adjustment a/c 1,750 (apparent profit transferred) Dec.31 By Balance c/d 15,000 1,77,500 1,77,500 2019 Jan.1 To Balance
b/d 15,000

NSOU ? CC-CO-05 153 Calcutta Branch Debtors
A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount 2018 Rs. 2018 Rs. Jan 1 To Balanced b/d 15,000 Jan.
By Calcutta Branch To Calcutta Branch Stock a/c (Returns) 750 Stock a/c By Calcutta Branch (Credit sales) 35,000 Cash
a/c (Collections) 40,000 By Calcutta Branch Expenses a/c : Discount 1,500 Bad debts 1,000 2,500 Dec.31 By Balance c/d
6,750 50,000 50,000 2019 Jan 1 To Balance b/d 6,750 Calcutta Branch Expenses A/c Dr. Cr. Date Particulars J.F. Amount
Date Particulars J.F. Amount Rs. Rs. 2018 2018 Jan.1 To Calcutta Branch Dec.31 By Calcutta Branch Debtors a/c : Profit &
Loss a/c Discount 1,500 (transfer) 18,500 Bad Debts 1,000 2,500 To Calcutta Branch Cash a/c 16,000 18,500 18,500

NSOU ? CC-CO-05 154 Calcutta Branch Stock Adyustment A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F.
Amount Rs. Rs. 2018 2018 Jan.31 To
Calcutta Branch Jan.1 By Calcutta Branch Stock Reserve a/c Stock Reserve a/c (Load on closing (Load on opening stock)
3,000 stock) 5,000 Dec.31 To Goods sent to Dec.31 Goods Sent to Calcutta Calcutta Branch a/c Branch a/c (Load on
(Load on Returns) 500 goods sent) 30,000 Dec.31 By Calcutta Branch Stock a/c (apparent profit) 1,750 Dec.31 To
Calcutta Branch Profit & Loss a/c 33,250 (Gross profit transferred) 36,750 36,750 Calcutta Branch Stock Reserve
A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Jan.1 To Calcutta Branch Jan.1 By
Balance b/d 5,000 Stock Adjustment a/c (
Load on opening Dec.1 By Calcutta Branch stock transferred) 5,000 Stock Adjustment a/c (Load on Closing Stock
transferred) 3,000 Dec.31 To Balance c/d 3,000 8,000 8,000 2018 Jan.1 By Balance b/d 3,000

NSOU ? CC-CO-05 155 Calcutta Branch Goods Sent to
A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 ? To Calcutta Branch Dec. 31 By
Calcutta Branch Stock a/c (Returns) 2,500 Stock a/c (
goods sent) 1,50,000 Dec 31 To Calcutta Branch By Calcutta Branch Stock Adjustment a/c Stock Adjustment a/c (load on
goods sent) 30,000 (Load on Returns) 500 Dec.31 To General Trading a/c (Balance Transferred) 1,18,000 1,50,500
1,50,500 Calcutta Branch Profit and Loss
A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Dec.31 To Calcutta Branch
Expenses a/c 18,500 Dec.31 By
Calcutta Branch Stock Adjustment a/c 33,250 (Gross Profit transferred) Dec.31 To General Profit and Loss a/c (Balance
transferred) 14,750 33,250 33,250

NSOU ? CC-CO-05 156 Branch
Cash A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 To Calcutta Branch By
Calcutta Branch Stock a/c (Cash Sales) 1,25,000 Expenses a/c 16,000 To Calcutta Branch Debtors a/c (Collection from
Debtors) 40,000 Dec.31 By Balance c/d 1,49,000 1,65,000 1,65,000 2018 Jan.1 To Balance b/d 1,49,000

v, ziyÉÓ´í É 5 Ñ, úyÑ, yì, Ó´ Samanta EnterpriseÈÙÈ~Ó´ Ü!v, , Í´yEy, üyÖy`İÑ, , ð)Ó≈ !ò≈y!Ó´ì, !Óe´í´ö)´İúf , ðif
 ^≤ĂÓ´í Ñ, ^İÓ´ – ~Éz v, z`İj`İüf e´İ´ö)´İúfÓ´ v, z, ðÓ´ 50% ¶, yÓ´İ%_´ Ñ, ^İÓ´ çöhfı, İ , ðif ^≤ĂÓ´í Ñ, Ó´y Éİ´ – 2018
 ÓÍÓ´y`İhs` , !òj`!ú!Öi, ^úò`İò=!ú ÇÇá!>, İ, Éİ´ É Rs. 1.1.2018 : Stock of goods at Branch at selling price 4,020 Debtors
 1,652 31.12.2018 : Stock of goods at Branch at selling price 5,250 Transactions during the year : Cash sales 25.200 Credit
 sales 18,000 discount allowed to Debtors 452 Bad debts written off 149 cash received from Debtors 17,156 Goods
 received by Branch at selling price 45,000 Goods returned to Head Office at selling price 420 üyÖy ÇÇe´ yhs` , ~Éz
 ^úò`İò=!úÓ´ äòf ^Ev, x!ö, `İÓ´ Ö!İ, İ´y`İò ≤Ă`İİ`yäò#İ´ !ÉçyÓ ≤Ăhfı%, İ, Ñ, Ó´&ò–

NSOU ? CC-CO-05 157 Books of Samanta Enterprise Gariahat Brauch Stock

A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Jan.1 To Balance b/d 4,020 Jan. By
 Goods sent to To Goods sent to Branch (Returns) a/c 420 Branch a/c 45,000 " By Branch cash a/c (Cash sales) 25,200 "
 By Gariahat Branch Debtors a/c 18,000 Dec.31 By Stock Discrepancy a/c (Balancing figure) 150 Dec.31 By Balance c/d
 5,250 49,020 49,020 2019 2019 Jan.1 To Balance b/d 5,250 Gariahat Branch Debtors A/c Dr. Cr. Date Particulars J.F.
 Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Jan.1 To Balance b/d 1,652 Jan. By Branch cash a/c To Gariahat.
 (Collection from Branch Stock a/c 18,000 Debtors) 17,156 By Branch Expenses A/c Discount 452 Bad debts 149 601
 Dec.31 By Balance c/d 1,895 19,652 19,652 2019 Jan.1 To Balance o/d 1,895

NSOU ? CC-CO-05 158 Gariahat Branch Adjustment A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount
 2018 Rs. 2018 Rs. Dec.31 To

Stock Reserve a/c Jan. 1 By Stock Reserve a/c (load on closing stock) 1,750 (load on opening stock) 1,340 Dec.31 To
 Goods sent to Dec.31 By Goods & Sent to Branch a/c Branch a/c (Load on (Load on Returns) 140 goods sent) 15,000
 Dec.31 To Stock Discrepancy a/c 50 Dec.31 To Gariahat Branch Profit & Loss a/c (Gross profit transferred) 14,400 16.340
 16,340 Goods Sent to Branch

A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Jan. 1 To Gariahat Branch Jan.1 By
 Gariahat Branch 45,000 Stock a/c (

Returns) 420 Stock a/c (Goods sent) Dec.31 To Gariahat Branch Dec.31 By Gariahat Branch Adjustment a/c Adjustment
 a/c (Load on goods sent) 15,000 (Load on Returns) 140 Dec.31 To General Trading a/c (balance transferred) 29,720
 45,140 45,140

NSOU ? CC-CO-05 159 Stock Reserve

A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Jan.1 To Gariahat Branch Jan.1 By
 Balance b/d 1,340 Adjustment a/c 1,340 Dec.31 By Gariahat Branch (Transfer) Adjustment a/c 1,750 Dec.31 To Balance
 c/d 1,750 (Transfer) 3,090 2019 3,090 Jan.1 By Balance b/d 1,750 Branch Expenses A/c Dr. Cr. Date Particulars J.F.

Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Dec.31 To Gariahat Branch Dec.31 By Gariahat Branch 601
 Debtors a/c : Profit and Loss a/c Discount 452 – (transfer) Bad Debts 149 601 601 601 Gariahat Branch Profit and Loss

A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Dec.31 To Branch Expenses a/c
 Dec.31 By

Gariahat Branch Discount 452 Adjustment a/c : Bad debts 149 601 (Gross profit Dec.31 To Stock Discrepancy a/c 100
 transferred) 14,400 Dec.31 To General Profit and Loss a/c (Balance transferred) 13,699 14,400 14,400

NSOU ? CC-CO-05 160 Stock Discrepancy

A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Dec.31 To Gariahat Branch Dec.31
 By Gariahat Branch Stock a/c 150 Adjustment a/c (

Load) 50 Dec.31 By Gariahat Branch Profit & Loss a/c (Balance transferred) 100 150 150 5.4 fl. l!ò≈, Ó üyÖyÓ !E
 cyÓÓ « í [Accounting Procedure for Independent Branch] ~Ez « íle üyÖyÓ !N, xòfyòf fl. l! s, f N, yÓ Óy !Ó Ó òi, Ez
 Üif N, Ó y EÍ - x!≈y! üyÖy Ev, x!ò, ç ! !N, ç òif ≤Äy!Æ äËy, yÁ xyúyiy, y !Ó òif e ! N, Ó !li, òy !Ó - üyÖyÓ
 ~!ò!@ò ÓÓ !lá, Ó ãòf Ev, x!ò, ç ! !N, x!≈ ≤ÁÓ í N, Ó ÓyÓ ≤Ä !l yãò EÍ òy- üyÖy ≤Ä !l yãò #! ÓÓ à, òe !, yÓ
 !òäfl, l, E!Óú ! !N, ÓÓ à, N, Ó !li, òy !Ó - Ev, x!ò, !CÓ ≤Ä !l yãò !yN, !ú Óy üyÖyÓ v, zm, x!≈ !yN, !ú !, y
 Ev, x!ò, ç !N, ≤ÁÓ í N, Ó y EÍ - ~N, Ez, y !Óü üyÖyÓ òÜi x !l ≈ Ó áy, !i, !yN, !ú Ev, x!ò, ç üyÖy !N, òÜi x!≈
 ≤ÁÓ í N, Ó !Ó - ò) !Ó ≈ xy !úy!á, i, üyÖy ÇÇe 'yhs', !EcyÓÓ « í !iÓ !% úòy! ~Ez !Ó !òÓ üyÖyÓ !E
 cyÓÓ « í !iÓ ! Ó!ü: Tf ~Ez !N üyÖy Ev, x!ò, !CÓ òi, Ez Ç;ð)≈ !, N, Ó y!Ó , òk, !i, !li, !EcyÓÓ « í N, !Ó - ~Ó
 ò, !ú Ó!cyÓ y !hs, üyÖy Ó Á! y!òú ≤Ähf!%, i, N, !Ó !, yÓ !òäfl, l, >, Δ!v, Ç Á úy, ÈÜÈ üyN, cy !òÓ !EcyÓ
 ≤Ähf!%, i, N, Ó !li, òy !Ó - üyÖy cy!yÓ !i, v, zm!≈, òe ≤Ähf!%, i, N, !Ó òy- !, yÓ , òÓ Ó !li≈, Ev, x!ò, ç !, yÓ !
 òäfl, l !EcyÓ Á üyÖy ÇÇe 'yhs', !Ecy !ÓÓ ãòf ~N, !, ÇÇÓk, v, zm!≈, òe (Consolidated Balance Sheet) ≤Ähf!%, i,
 N, !Ó - ~Ez « íle Ev, x!ò, !CÓ !Ecy !ÓÓ Ç !D üyÖyÓ !Ecy !ÓÓ ÇÇ !lyÜ Ó « , yÓ v, z !j !üf Ev, x!ò, !CÓ Ó!
 !, ! y !ò ~N, !, üyÖy ÇÇe 'yhs', !EcyÓ (Branch Account) ~ÓÇ üyÖyÓ Öli, ! yò ~N, !, Ev, x!ò, ç ÇÇe 'yhs', !EcyÓ
 (Head Office Account) Ó « , y N, Ó y EÍ - ~Ez !EcyÓ = !ú !li, !y!Öúy, òk, !i, xòf ~N, !, fl, l! s, f N, yÓ Óy !Ó Ó Ç !D
 !úò !li !òÓ òi, Ez - x!≈y! ≤Á!Ó !, ò !if Ó ãòf Ev, x!ò, ç üyÖy ÇÇe 'yhs', !EcyÓ !N, Debit N, Ó !Ó ~ÓÇ, òif
 !ò, Ó !, ñ òÜi x!≈ ≤Äy!Æ Ezi, fy!Ó ãòf üyÖyÈÜÈÇÇe 'yhs', !EcyÓ !N, Credit N, Ó !Ó - ~N, Ez üyÖy ~Ez !úò !liò = !úÓ
 ãòf Ev, x!ò, ç ÇÇe 'yhs', !Ecy !Ó !Ó, óó #i, !y!Öúy N, Ó !Ó - ~Ó ò, !ú !N, y !òy ~N, !, !ò!≈<T çò !l Ev, x!
 ò, !CÓ Öli, ! y !ò üyÖy ÇÇe 'yhs', !Ecy !ÓÓ ! !ãÓ !yN, !Óü üyÖyÓ Öli, ! y !ò Ev, x!ò, ç ÇÇe 'yhs', !Ecy !ÓÓ !
 ‡, N, ~N, Ez !Ó, óó #i, !ãÓ !yN, !Ó -

NSOU ? CC-CO-05 161 • Ev, x!ò, !CÓ !Ecy !ÓÓ Ç !D üyÖyÓ !Ecy !ÓÓ !òüN, Ó í SReconciliation of Head Office
 Account with the Branch Account) : x !òN, « íle xÓüf Ev, x!ò, ç ÇÇe 'yhs', !Ecy !ÓÓ ã !Ó Ó Ç !D üyÖy ÇÇe
 'yhs', !Ecy !ÓÓ ã !Ó Ó ÜÓ !òú ú« f N, Ó y !y! - ~Ez ÜÓ !òú !òj !ú!Öi, N, yÓ !li E !li, òy !Ó ≠ S1V, ò!
 Ó ÓE!N, yú#ò òif (Goods-in-Transit) : Ev, x!ò, ç üyÖy !N, ≤ÁÓ í N, Ó ÓyÓ Ç !D Ç !DEz üyÖy ÇÇe 'yhs', !E
 cyÓ !N, Debit N, !Ó ñ !N, !s, !EcyÓN, y !úÓ ò !if ~Ez, òif üyÖy! òy, òyÁ! y !Ü !ú üyÖy Ev, x!ò, ç ÇÇe 'yhs', !E
 cyÓ !N, Credit N, !Ó òy- ~Ó ò, !ú ~Ez !%Ez!>, !Ecy !ÓÓ ÜÓ !òú E !Ó - S2V, ò!Ó ÓE!N, yú#ò òÜi (Cash-in-
 Transit) : ~N, Ez Ó N, ç, y !Ó üyÖy Ev, x!ò, !C òÜi x!≈ ≤ÁÓ í N, Ó ÓyÓ Ç !D Ç !DEz Ev, x!ò, ç ÇÇe 'yhs', !E
 cyÓ !N, Debit N, !Ó ñ !N, !s, !EcyÓN, y !úÓ ò !if ~Ez x!≈ Ev, x!ò, !C òy, ò!ÖäÈ !ú Ev, x!ò, ç üyÖy ÇÇe 'yhs', !E
 cyÓ !N, Credit N, !Ó òy- ~Ó ò, !ú ~Ez !%Ez!>, !Ecy !ÓÓ ÜÓ !òú E !Ó - ~Ez ÜÓ !ò !úÓ !òüN, Ó í N, Ó !li, E !ú
 Ev, x!ò, ç Óy üyÖyÈÜÈÜÈ ! N, y !òy ~N, !, , òk, ñ ~Ó ãòf !òj Ó * , ò !òüN, Ó í !y!Öúy N, Ó !Ó É S1V !li Ev, x!ò, ç !
 òüN, Ó í !y!Öúy N, !Ó ñ !, yÓ ãòf äy !Óiy ≠ Cash-in-TransitDr. Goods-in-TransitDr. To Branch A/c S2V !li üyÖy !
 òüN, Ó í !y!Öúy N, !Ó ñ !, yÓ ãòf äy !Óiy ≠ Cash-in-TransitDr. Goods-in-TransitDr. To Head Office A/c •
 üyÖyÓ fl, iy! # Ç;ð!_Ó !EcyÓÓ « í Á N, !i, ò! xòfyòf !Ó !l ≠ [Accounting of Branch-fixed assets and some other
 related matters] S1V fl, iy! # Ç;ð!_Ó !EcyÓÓ « í É !Á üyÖy !, N, Ó y!Ó , òk, !i, !li, Ç;ð)≈ !EcyÓÓ « í N, !Ó ñ x !òN,
 « íle üyÖyÓ fl, iy! # Ç;ð!_Ó !EcyÓ Ev, x!ò, ç Ó « , y N, !Ó - ~Ez ÇÇe 'yhs', !úò !li !òÓ ãòf Ev, x!ò, ç Á üyÖy !
 òj !ú!Öi, äy !Óiy !y!Öúy N, Ó !Ó ≠ SÑ, V üyÖyÓ fl, iy! # Ç;ð!_Ó e ! !l Ó ãòf üyÖy !li x!≈ ≤Äyò N, !Ó ≠ (i) ~Ó ãòf
 Ev, x!ò, !CÓ äy !Óiy ≠ Branch Fixed Assets A/c Dr. To Branch A/c (ii) ~Ó ãòf üyÖyÓ äy !Óiy ≠ Head Office A/c Dr.
 To Cash/Bank A/c

NSOU ? CC-CO-05 162 SÖV fl, iy! # Ç;ð!_Ó xÓà, !l! Ó ãòf ≠ (i) Ev, x!ò, !CÓ äy !Óiy ≠ Branch A/c Dr. To Branch
 Fixed Asset A/c (ii) üyÖyÓ äy !Óiy ≠ Depreciation A/c....Dr. To Head Office A/c S2V xyhs', ÈËüyÖy !úò !liò [Inter-Branch
 Transactions] : ! Çöhfl, l! ≤Ä!i, ç, y !òÓ ~N, y!N, üyÖy !y !N, ñ x !òN, !l « íle ~Ez üyÖy = !ú ÇÓ yCÓ !úò !liò N, !Ó -

100%	MATCHING BLOCK 33/51	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)
v, ziyÉÓ ifl, lÓ * , ò !Ó y !yN, ñ		

Nj, úNj, yj, yÓ ~Nj, !, ≤Álj, x, y^lòÓ i%Éz!>, üyÖy xy^lãÈÈUUUÈÈ i%Ü=y, ò%Ó üyÖy Á â, @òòÜÓ üyÖy- â, @òòÜÓ üyÖy i%Ü=y, ò%Ó üyÖy iNj, cÓ yC!Ó !Nj, ä%È, òif cÓ ÓÓ yE Nj, ^lÓ - ~Ó äòf ^Ev, x!ò, çñ â, @òòÜÓ üyÖy Á i%Ü=y, ò%Ó üyÖy !òj^Ó * , ò äy^lÓiy iy!Öúy Nj, Ó^lÓ ≠ SÑj, V ^Ev, x!ò, ^lCÓ äy^lÓiy ≠ Durgapur Branch A/c Dr. To Chandan Nagar Branch A/c SÖV â, @òòÜÓ üyÖyÓ äy^lÓiy ≠ Head office A/c Dr. To Goods Supplied to Branch A/c SÜV i%Ü=y, ò%Ó üyÖyÓ äy^lÓiy ≠ Goods from Head office A/c Dr. To Head office A/c S3V ^Ev, x!ò, ç Á üyÖyÓ ò^lif ÖÓ^lã, Ó^Ó^>, ò (Allocation of Expenses between Head office and Branch) : x^lòNj, ^ç, ^le, ò!Ó^â, =!ú^Ev, x!ò, ç ≤Áiyò Nj, ^lÓ^ñ !Nj, ls^, xòfyòf ÖÓ^â, ^Ev, x!ò, ç Á üyÖyÓ ò^lif Ó^>, ^lòÓ ≤Á^llyãò EÍ - ~Ez ÖÓ^â, =!ú^Ev, x!ò, ç ≤Áiyò Nj, ^lÓ^ñ !Nj, ls^, ò!Ó^òì, # çö^lì ≤Á^llyãf xCü üyÖy iNj, iy!≈ Nj, ^lÓ - ~Ó äòf !òj^!ú!Öi, äy^lÓiyÓ ≤Á^llyãò ≠ (i) ^Ev, x!ò, ^lCÓ äy^lÓiy ≠ Branch A/c....Dr. To Relevant Expenses A/c (ii) üyÖyÓ äy^lÓiy : Relevant Expenses A/c ...Dr. To Head Office A/c • ^Ev, x!ò, ^lCÓ ÓÉz^lì, üyÖyÓ ^Ó^Ál^y!ò^lúÓ çÇl%!_ Nj, Ó^í (Incorporation of Branch Trial balance in the Books of Head Office) : l!íÁ fl, !!ò!≈, Ó^üyÖy ç!ò!í≈, i, Nj, Ó^y!Ó^, òk, !i, ^lì, !ÉcyÓÓ^ç, i Nj, Ó^yÓ^ò, ò^lú^Ó^Ál^y!ò^lúÓ ≤Áhfl%, i, Nj, Ó^lì, ç, òy^lÓ - ~ç^â, v, ç, yhs^, !ÉcyÓ ≤Áhfl%, i, Nj, Ó^lì, ç, òy^lÓ^ñ Nj, yÓ^Óy^lÓ^ú!^yÓ^lÉy, yÓ^Á ç, òy^lÓy^lÓ^lúÓ ç%!Óiy^lì ≈ ^Ev, x!ò, ç^lNj, ~Nj, !, çÇÓk, v, zmi≈, ç, òe ≤Áhfl%, i, Nj, Ó^lì, EÍ - ~Ó ≤Áyl!òNj, ç, òi^lç, ç, ò!Écy^lÓ^Ev, x!ò, ^lCÓ ÓÉz^lì, üyÖyÓ ^Ó^Ál^y!ò^lúÓ çÇl%!_ Nj, Ó^í Nj, Ó^lì, EÍ - ~Ez çÇl%!_ Nj, Ó^lìÓ i%Éz!>, ç, òk, !i, xy^lãÈ-
 NSOU ? CC-CO-05 163 SÑj, V ≤Álò, òk, !i, ≠ ~Ez, òk, !i, xò%yl^ # ≤Ál^lò úy^l, ÈÈ^úyNj, çyòä!òì, !ÉcyÓ =!úÓ^çÇl%!_ Nj, Ó^í SIncorporation of Revenue Account) Nj, Ó^y EÍ - EzEYÓ äòf !òj^!ú!Öi, äy^lÓiy =!ú Nj, Ó^lì, E^lÓ É S1V ^>, Δlv, ç !ÉcyÓ ç!ò!Nj, ç, i, ÖÓ^â, =!úÓ^äòf ≠ Branch Trading A/c....Dr. (Op. stock, purchases, wages etc.) To Branch A/c S2V ^>, Δlv, ç !ÉcyÓ ç!ò!Nj, ç, i, xyl^ =!úÓ^äòf ≠ Branch A/c....Dr. (Cl. stock, sales etc.) To Branch Trading A/c S3V ^òy, ç, ò%òyò, yÓ^äòf ≠ Branch Trading A/c....Dr. [^òy, ç, ^úyNj, çyò E^lú!Ó, òÓ^#i, iy!Öúy E^lÓ] To Branch Profit & Loss A/c. S4V úy^l, ÈÈÈ^úyNj, çyò ç!ò!Nj, ç, i, ÖÓ^â, =!úÓ^äòf ≠ Branch Profit & Loss A/c ...Dr. (Rent, Salaries, Depreciation etc.) To Branch A/c S5V úy^l, ÈÈÈ^úyNj, çyò ç!ò!Nj, ç, i, xyl^ =!úÓ^äòf ≠ Branch A/c....Dr. (Miscellaneous Incomes, discount To Branch Profit & Loss A/c received) S6V ò#>, úy^l^lÓ^äòf ≠ Branch Profit and Loss A/c...Dr. Sò#>, ^úyNj, çyò E^lú!Ó, òÓ^#i, iy!Öúy E^lÓV To General Profit & Loss A/c. v, z, ò!Ó^v, z, ò!Ö!Öi, äy^lÓiy =!úÓ^çyEy^lif ^>, Δlv, ç Á úy^l, ç, ^úyNj, çyò ç!ò!Nj, ç, i, !ÉcyÓ =!úÓ^çÇl%!_ Nj, Ó^í Nj, Ó^y E^lú^Ev, x!ò, ç çE^lãEz çÇÓk, ^>, Δlv, ç Á úy^l, ÈÈÈ^úyNj, çyò !ÉcyÓ çyò ≤Áhfl%, i, Nj, Ó^lì, ç, òy^lÓ - ~Ó^ò^lÓ^üyÖyÓ^ò!i^yò ç!ò!í≈, y^lÓ^Ói, Nj, Ó^lì, E^lú^ç!ò_ Á iy!^çÇe^yhs^, !ÉcyÓ =!ú^lNj, ^Ev, x!ò, ^lCÓ ÓÉz^lì, çÇl%!_ Nj, Ó^í Nj, Ó^lì, E^lÓ - ~Ó^äòf !òj^!ú!Öi, äy^lÓiy iy!ÖúyÓ^ç, ≤Á^llyãò ≠ S7V ç!ò!_ =!úÓ^çÇl%!_ Nj, Ó^lìÓ^äòf ≠ Sundry Branch Assets A/c....Dr. To Branch A/c S8V iy!^ =!úÓ^çÇl%!_ Nj, Ó^lìÓ^äòf ≠ Branch A/c...Dr. To Sundry Liabilities A/c ~Ez çÇl%!_ Nj, Ó^í iy!Öúy =!ú Nj, Ó^ÓyÓ^ò, ò^lú^Ev, x!ò, ^lCÓ ÓÉz^lì, üyÖy çÇe^yhs^, !Écy^lÓÓ^ Nj, y^lòy^áÓ^lyNj, ^lÓ^òy-
 NSOU ? CC-CO-05 164 x^lòNj, ^lç, ^le^Ev, x!ò, ç üyÖyÓ^ç!ò!_ Á iy^lìÓ^çÇl%!_ Nj, Ó^lìÓ^iy!Öúy òy^l Nj, Ó^lì, ç, òy^lÓ - ~çÉz^lç, ^le^Ev, x!ò, ^lCÓ ÓÉz^lì, üyÖy çÇe^yhs^, !Écy^lÓÓ^l^áÓ^lyNj, ^lÓ^ly üyÖyÓ^òy, ç!ò!_ Á ^òy, iy^lìÓ^ç, òyl≈^lNj, fÓ^çòyò E^lÓ^òç^~Ez^áÓ^lNj, çÇÓk, v, zmi≈, ç, ò^le ≤Áiü≈ò Nj, Ó^lì, E^lÓ - SÖV !mi, #l^, ç, òk, !i, É ~Ez, òk, !i, ^lì, ^>, Δlv, ç Á úy^l, ÈÈÈ^úyNj, çyò !Écy^lÓÓ^ç, ≤Á^llyãò Nj, Ó^lì, ç, òy^lÓ^ñ, xyúyiy^l, y^lÓ^çÇl%!_ Nj, Ó^í Nj, Ó^y EÍ^òy - ~Ó^ò!Ó^ò^lì≈, ~Nj, !, fl, çyÓ^Nj, üyÖy çÇe^yhs^, ^>, Δlv, ç Á úy^l, ÈÈÈ^úyNj, çyò !ÉcyÓ (Memorandum Branch Trading and Profit and Loss Account) ≤Áhfl%, i, Nj, Ó^y EÍ - ~i^òyò ~Ez !Écy^lÓÓ^áÓ^lNj, çÇl%!_ Nj, Ó^í Nj, Ó^y EÍ - ~yÓ^äòf !òj^!ú!Öi, äy^lÓiy iy!Öúy Nj, Ó^lì, E^lÓ - S1V fl, çyÓ^Nj, üyÖy çÇe^yhs^, ^>, Δlv, ç Á úy^l, ÈÈÈ^úyNj, çyò ≠ Branch A/c....Dr. !Écy^lÓÓ^áÓ^ò#>, úy^l, ≤Áiü≈ò Nj, Ó^lì^lú To General Profit & Loss A/c S2V ~Ez !Écy^lÓÓ^áÓ^ò#>, ^úyNj, çyò ≤Áiü≈ò Nj, Ó^lì^lú ≠ General Profit And Loss A/c...Dr. To Branch A/c. ^>, Δlv, ç Á úy^l, ÈÈÈ^úyNj, çyò çÇe^yhs^, !ÉcyÓ =!ú^lNj, ~Ez^l, y^lÓ^çÇl%!_ Nj, Ó^í Nj, Ó^ÓyÓ^ò, ò^lÓ^ç!ò_ Á iy!^çÇe^yhs^, !ÉcyÓ =!ú^lNj, ≤Álò, òk, !i, Ó^òì, Ez çÇl%!_ Nj, Ó^í Nj, Ó^lì, E^lÓ - • üyÖyÓ^ÓÉz^lì, çòy!E iy!Öúy (Closing Entries in the Books of Branch) : ^Ev, x!ò, ^lCÓ ÓÉz^lì, çÇl%!_ Nj, Ó^í iy!Öúy Nj, Ó^ÓyÓ^ç^lD ç^lD üyÖyÓ^!ÉcyÓ =!ú^lNj, Ói, Nj, Ó^lì, E^lÓ^òç^~Ó^äòf çòy!E Nj, Ó^í iy!Öúy Nj, Ó^lì, E^lÓ - ~Ó^äòf !òj^!ú!Öi, ^l^Nj, y^lòy ~Nj, !, ç,

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òk, !i, xò%çÓ^í Nj, Ó^y ^lì, ç, òy^lÓ - ≤

Älò, òk, !i, É ~Ez, òk, !i, ^lì, çòhfl, l^ÖÓ^â, ñ xyl^ñ ç!ò!_ Á iy!^ =!úÓ^äòf, ò, lNj, ç, y^lÓ iy!Öúy Nj, Ó^lì, E^lÓ É S1V ^>, Δlv, ç Á úy^l, ÈÈÈ^úyNj, çyò !ÉcyÓ çÇe^yhs^, ≠ Head Office A/c....Dr. ÖÓ^â, =!úÓ^äòf To Relevent Expenses (Op. Stock, purchases, goods from H.O. and other expenses S2V ^>, Δlv, ç Á úy^l, ÈÈÈ^úyNj, çyò !ÉcyÓ ≠ Relevant Incomes A/c....Dr. çÇe^yhs^, xyl^ =!úÓ^äòf To Head Office A/c (Sales, Closing stock, discount earned and other incomes) S3V ç!ò!_ =!úÓ^äòf ≠ Head Office A/c...Dr. To Sundry Assets A/c

NSOU ? CC-CO-05 165 S4V iyĭ =!úÓ ãðf ≠ Sundry Liabilities A/c...Dr. To Head Office A/c !mì, #ĭ , òk, ĩ, É ~Ez , òk, ĩ ! ĩ, ĭ ĩ, ÖÓ ã, Á xyĭ =!úÓ ãðf , òĭ, ĩ, ĩ, y ĩÓ ĩy!Öúy òy ĩ, ĩÓ ~ĩ, ĩ, fl, òyÓ ĩ, üyÖy ÇÇe' yhs' , ĩ, Δlv, Ç Á üyĭ, ÈÛÈ üyĭ, Çyò !EÇyÓ ≤Ähfl%, ĩ, ĩ, Ó y É ĩÓ ~ÓÇ ~Ez !EÇy ĩÓÓ ã ĩÓÓ ã ãðf !òĭ !ú!Öĭ, ĩy!Öúy ĩ, Ó y É ĩÓ É S1V ~Ez ãÓ ĩ, üyĭ, ≤ÄÛü≈ò ĩ, Ó ĩ : Profit and Loss A/c...Dr. To Head Office A/c S2V ~Ez ãÓ üyĭ, Çyò ≤ÄÛü≈ò ĩ, Ó ĩ ≠ Head Office A/c...Dr. To Profit and Loss A/c Çĭ!_ Á iyĭ =!úÓ ãðf ≤Äĭð , òk, ĩ, Ó òĭ, Ez ĩy!Öúy ĩ, Ó ĩ, É ĩÓ-

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v, z ĩÓÖ ĩ, Ó y ĩ ĩ, , òy ĩÓ ĩ ĩ

üyÖy ĩĭ Çĭ!_ Á iyĭ ÇÇe' yhs' !EÇyÓ=!úÓ ãðf Çöy!E ĩy!Öúy ĩ, ĩÓ ĩ, yÉ ĩú ĩÉv, x!ò, Ç ÇÇe' yhs' !EÇy ĩÓÓ ĩ, y ĩyò ãÓ ĩyĭ, ĩÓ òy- !ĩ, ĩs' , Çĭ!_ Á iyĭ ÇÇe' yhs' !EÇyÓ=!úÓ ãðf Çöy!E ĩy!Öúy òy ĩ, Ó ĩú ĩÉv, x!ò, Ç ÇÇe' yhs' !EÇy ĩÓÓ ãÓ ĩyĭ, ĩÓ ~ÓÇ ~Ez ãÓ ĩ, üyÖyÓ òy, Çĭ!_ Á iyĭ ĩÓ , òyĭ ~ĩ, fÓ Çöyò É ĩÓ- v, z iyÉÓ ĩ É 6. ĩ, úĭ, yĭ, yÓ ~ĩ, ĩ, Ehfl, ĩü" ≤Ähfl%, ĩ, ĩ, yÓ ĩ, ÇÇfl, iyÓ !ĭÖ' # Á xy@yöyò üyÖyÓ 31 lv, ĩÇĭ!Ó 2018 ÓÍÇÓ y ĩhs' , Ó !òĭ !ú!Öĭ, ĩú ðĭò=!úÓ ãðf ĩÉv, x!ò, Ç Á üyÖyÓ ÓÉz ĩ, ĩy!Öúy ĩ, Ó ĩò- Sĭ, V ĩĭ' # üyÖy ĩÉv, x!ò, Ç ĩĭ, 5,000 > , yĭ, y ≤ÄÓ ĩ ĩ, ĩÓ ĩy ĩÉv, x!ò, Ç , òÓ Óĭ≈, # ÓÍÇ ĩÓÓ 5 ĩ, y!Ó Ö , òyĭ - SÖV ĩÉv, x!ò, Ç ĩÇÓ ! ò ĩ≈ ĩú ĩĭ' # üyÖy xy@yöyò üyÖy ĩĭ, 6,000 > , yĭ, yÓ , òíf Á ≤ÄÓ ĩ ĩ, ĩÓ - SÜV ĩĭ' # üyÖy ĩÉv, x!ò, Ç ĩÇÓ e' ĩĭ' Ó ãðf ĩyĭ, yòiyÓ Ü ĩĭ' !òĭ, ĩ, ĩĭ, 2,000 > , yĭ, y ÇÇ@ ÄE ĩ, ĩÓ - SáV xy@yöyò üyÖy ĩÉv, x!ò, Ç ĩÇÓ e' ĩĭ' Ó ãðf 5,000 > , yĭ, y ≤ÄÛü≈ò ĩ, ĩÓ - SáV üyÖy ÇÇe' yhs' , fl, iyĭ # Çĭ!_ Ó !EÇyÓ ĩÉv, x!ò, Ç Ó , yĭ, ĩÓ ~ÓÇ xÓ!â, ĩ, Ó ãðf ĩĭ' # üyÖy ĩĭ, 3,000 > , yĭ, y Á xy@yöyò üyÖy ĩĭ, 1,500 > , yĭ, y iyĭ ≈ ĩ, ĩÓ - Sá, V ĩÉv, x!ò, Ç ĩĭ' # üyÖy ĩĭ, 6,000 > , yĭ, yÓ , òíf ≤ÄÓ ĩ ĩ, ĩÓ !ĩ, ĩs' , üyÖy ~Ez , òíf , òÓ Óĭ≈, # ÓÍÇ ĩÓÓ 3 ĩ, y!Ó Ö , òyĭ -

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 Journal Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2018 Dec. 31 Cash-in-Transit A/c Dr. 5,000 To Delhi Branch A/c* 5,000 (Cash sent by Branch but still in transct) " Andaman Branch A/c Dr. 6,000 To Delhi Branch A/c 6,000 (Goods sent by Delhi Branch to Andaman Branch under instruction from Head Office) " Delhi Branch A/c Dr, 2,000 To Debtors A/c 2,000 (Collection from Debtors by Branch) " Purchases A/c Dr. 5,000 To Andaman Branch A/c 5,000 (Goods purchased but paid by Andaman Branch) " Delhi Branch A/c Dr. 3,000 Andaman Branch A/c Dr. 1,500 To Delhi Branch Fixed Asset A/c 3,000 To Andaman Branch Fixed Asset A/c 1,500 (Depreciation on Branch Fixed Asset) " Goods-in-Transit A/c Dr. 6,000 To Delhi Branch A/c* 6,000 (Goods sent to Branch but still in Transit)
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 Books of Andaman Branch Journal Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2018 Dec.31 Goods from Head Office A/c Dr. 6,000 To Head Office A/c 6,000 (Goods received from Delhi Branch) " Head Office A/c Dr. 5,000 To Cash A/c 5,000 (Cash paid for head office purchases) " Depreciation A/c Dr. 1,500 To Head Office A/c 1,500 (Depreciation of fixed assets maintained in Head Office books)
 Books of Andaman Branch Journal Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2018 Dec.31 Head Office A/c Dr. 6,000 To Goods supplied to Branch A/c 6,000 (Goods sent to Andaman Branch as per instruction from Head Office) " Cash A/c Dr. 2,000 To Head Office A/c 2,000 (Cash received from Head Office Debtors) " Depreciation A/c Dr. 3,000 To Head Office A/c 3,000 (Depreciation of fixed assets maintained in Head Office books) • òhs' , Óf ≠ , ò!Ó ÓÉĭĭ, yú#ò xĭ≈ Á , ò ĩĭfÓ ãðf ĩÉv, x!ò, Ç ĩÇÓ ÓÉz ĩ, ĩy!Öúy ĩ, Ó yÓ ãðf üyÖyÓ ÓÉz ĩ, ĩy!ÖúyÓ ≤Ä ĩĭ' yãò òyÉz-
 NSOU ? CC-CO-05 168 v, z iyÉÓ ĩ 7 É 31 lv, ĩÇĭ!Ó 2018 ÓÍÇÓ y ĩhs' , ĩ, yò, ò%Ó üyÖyÓ ĩÓ Áĭ' y!òú! , ò ĩĭ' ≤Äĭ_ Éú É Dr. Cr. Rs. Rs. Furniture 1,400 Cash at Bank and in hand 1,780 Office Expenses 470 Rent 960 Debtors and creditors 3700 1850 Salaries 15,00 Goods Supplied to H.O — 6,000 Sales — 38,000 Goods received from H.O 8,000 Purchases 18,800 Stock (1st January) 6,000 H.O Account 3,240 45,850 45,850 xòfyòf !ÓÓÓ ĩ É S1V x!hs' , ò , ò ĩĭfÓ ò)úf 2700 > , yĭ, yó S2V ĩÉv, x!ò, Ç ĩÇÓ ÓÉz ĩ, üyÖy ÇÇe' yhs' !EÇy ĩÓÓ ãÓ S31.12.18V > , yĭ, y 460 (Dr.) S3V , ò! Ó ÓÉĭĭ, yú#ò , òíf ≠ ĩÉv, x!ò, Ç ĩ, ĩ≈, ĩ, üyÖy ĩĭ, ~≤Äĭ' Ó , òíf 2,500 > , yĭ, yó S4V , ò!Ó ÓÉĭĭ, yú#ò òÜĭ xĭ≈ ≠ üyÖy ĩ, ĩ, ≈ĭ, ĩÉv, x!ò, Ç ĩÇÓ xĭ≈ 1200 > , yĭ, yó S5V xòyĭĭ' # Ó ĩĭ, ĩ' yÓ ãðf 2% Á xÓ!â, ĩ, Ó ãðf 10% ÇÇfl, iyò ĩ, Ó ĩ, É ĩÓ- v, z, ò!Ó v, z_ !ÓÓÓ ĩ=!ú ĩĭ' ĩ, ĩÉv, x!ò, Ç ĩÇÓ ÓÉz ĩ, üyÖyÓ ĩÓ Áĭ' y!òú!úÓ ÇÇĭ!_ ĩ, Ó ĩ ĩ, Ó ĩò ~ÓÇ üyÖy ÇÇe' yhs' !EÇyÓ ≤Ähfl%, ĩ, ĩ, Ó ĩò-
 NSOU ? CC-CO-05 169 Çöyiyò É Books of Head Office
 Journal Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2018 Dec.31 Goods- in-Transit A/c Dr. 2,500 To Kanpur Branch A/c 2,500 (

Goods sent to Kanpur Branch, but still in transit) „ Cash-in-Transit A/c Dr. 1,200 To Kanpur Branch A/c 1,200 (Cash sent by Kanpur Branch, but still in transit) ” Kanpur Branch Trading A/c Dr. 32,800 To Kanpur Branch A/c 32,800 (Incorporation of the following items : Opening stock 6,000 Purchases 18,800 Goods from H.O 8,000 32,800) ” Kanpur Branch A/c Dr. 46,700 To Kanpur Branch Trading A/c 46,700 (Incorporation of the following items : Sales 38,000 Goods supplied to H.O. 6,000 Closing stock 2,700 46,700) Kanpur Branch Trading A/c Dr. 13,900 To Kanpur Branch Profit and Loss A/c 13,900 [Branch gross profit transferred] .

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Journal Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2018 „ Kanpur Branch Profit and Loss A/c Dr. 3,144 To Kanpur Branch A/c 3,144 (

Incorporation of following items : Office Expenses 470 Rent 960 Salaries 1,500 Provision for doubtful debts 74 Depreciation 140 3,144) ” Kanpur Branch Profit and Loss

A/c 10,756 To General Profit and Loss A/c 10,756 (Branch Net Profit transferred to general P.L. A/c) ” Branch Furnitures A/c Dr. (1400-140) 1,260 Branch Cash A/c Dr. 1,780 Branch Debtors A/c Dr. 3,700 Branch Stock A/c Dr. 2,700 To Kanpur Branch A/c 9,440 (

Incorporation of Sundry Branch Assets) ” Kanpur Branch

A/c Dr. 1924 To Branch Creditors A/c 1850 To Provision for doubtful debts A/c 74 [

Incorporation of Sundry Branch Liabilities]

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and Loss A/c for the year ended 31st Dec. 2018 Dr. Cr Particulars Amount Particulars Amount Rs. Rs. To

Kanpur Branch : By Kanpur Branch A/c : Opening Stock 6,000 Sales 38,000 Purchases 18,800 Goods supplied Goods from H.O. 8,000 to H.O. 6,000 32,800 Closing Stock 2,700 46,700 To Gross Profit c/d 13,900 46,700 46,700 To Kanpur Branch A/c By Gross Profit b/d 13,900 Office Exps. 470 Rent 960 Salaries 1,500 Prov, for doubtful debts 74 Depreciation 140 3,144 To Net profit transferred to General P & L A/c 10,756 13,900 13,900

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A/c. Dr. Cr Date Particulars Amount Date Particulars Amount Rs. Rs. 2018 2018 Dec.31 To Balance b/d 460 Dec.31 By Goods-in-Transit 2,500 To Kanpur Branch By Cash-in-Transit 1,200 Trading A/c 46,700 By Kanpur Branch To Branch creditors A/c 1,850 Trading A/c 32,800 To

Provision for By Kanpur Branch doubtful debts 74 Profit & Loss A/c 3,144 By Branch Assets A/c 9,440 49,084 49,084 !

ÓÑ, „ ðk, li, É ~Ez ðk, li, ^li, ^Í^ÍEi%, üyÖy ÇÇe 'yhs ~, ^, Δ!v, Ç Á úy¶, «, li, Ó °!Eçy ^ÍÓÓ ° ≤Ä!i, !, > °!Ó^ÍÍ ° ^Ñ, xyúyiy ¶, y ^ÍÓ ÇÇ!%_ ^Ñ, Ó ^Ñ, Ó ^y ÉÍ ° òyñ ^ÇEz äðf v, z, ð!Ó ° v, z ^ÍÖ °!Öi, Branch Trading and Profit and Loss A/c ÆÛË~Ó ° ð! Ó ° Ó ^li ≈, ~Ñ, !, > Memorandum Branch Trading and Profit and Loss A/c ≤Ähfl%, i, ^Ñ, Ó ^y É ^ÍÓ ~ÓÇ üyÖyÓ ° ò#, úy ^Í¶, Ó ° äðf !òj °!ú!Öi, äy ^ÍÖiy ^Ñ, Ó ^li, É ^ÍÓ ≠ Kanpur Branch A/c. Dr. 10,756 ~Ez ^Í«, ^le ^Ñ, yò, ð%Ó ° üyÖy ÇÇe 'yhs ~, !EçyÓ! > , !òj ° Ó * , ð É ^ÍÓ ≠ Kanpur Branch

A/c Dr. Cr Date Particulars Amount Date Particulars Amount Rs. Rs. 2018 2018 Dec.31 To Balance b/d 460 Dec.31 By Goods-in-Transit 2,500 ” To General P&L A/c 10,756 By Cash-in-Transit 1,200 To Branch creditors A/c 1,850 By Sundry Branch Assets A/c 9,440

To Provision for bad and doubtful debt A/c 74 13,140 13,140

NSOU ? CC-CO-05 173 Ífi üyÖyÓ ° çjð!_ Á iy ^ÍÍ ° Ó ° çÇÍ!_ ^Ñ, Ó ^í òy ^Ñ, Ó ^y ÉÍ ° ñ i, yÉ ^Íú ~Ez iy!Öúy=!úÓ ° ≤Ä^ÍÍ ° yäò É ^ÍÓ òy- ^ÇEz ^«, ^le üyÖy ÇÇe 'yhs ~, !EçyÓ! > , !òj ° Ó * , ð¶, y ^ÍÓ ≤Ähfl%, i, ^Ñ, Ó ^y É ^ÍÓ ~ÓÇ ~Ez !Eçy ^ÍÓÓ ° ^Í ^äó ^ÿÑ, ^ÍÖ i, y üyÖyÓ ° ^öy, çjð!_ Á iy ^ÍÍ ° Ó ° òy!~ ^ÍÑ, fÓ ° çöyò É ^ÍÖ- Kanpur Branch

A/c Dr. Cr Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Dec.31 To Balance b/d 460 Dec.31 By Goods-in-Transit 2,500 „ To General ” By Cash-In-Transit 1,200 Profit & Loss A/c 10,756 ” By Balance c/d 7,516 11,216 11,216

öhs ~, Óf É üyÖyÓ ° ^ä^ÍÓ ° Ó ° !öúÑ, Ó ^í É Rs. Furniture (1400-140) 1,260 Cash 1,780 Debtors 3,700 Stock 2,700 Total Assets 9,440 Less : Creditors 1,850 Provision 74 1,924 Net Assets 7,516

NSOU ? CC-CO-05 174 v, z iyÉÓ ° í 8 É ^Ñ, úÑ, y, yÓ ° ~Ñ, !, > , ≤Ä!i, ¶, y ^ÍòÓ ° !üüÇ üyÖyÓ ° ^Ó ° Á! y!öú! > , !ò ^Íj ° ≤Ä!_ Éú É Trial Balance of Shillong Branch as at 31st Dec. 2018 Dr. Cr Particulars Amount Particulars Amount Rs. Rs. Stock on 1st January 8,200 Creditors 2,700 Purchases 12,800 Sales 34,500 Wages 6,500 Head office 14,000 Manufacturing expenses 3,000 Discount 150 Rent 1,700 Purchase Returns 300 Salaries 5,500 Debtors 4,000 General Expenses 2,000 Gods received from Head office 7,200 Cash at Bank 750 51,650 51,650 xòfyòf !ÓÓÓ ° í É SÑ, V üyÖyÓ ° x!hs ~, ö, òif É 14,350 > , yÑ, y SÖV ^Ev, x!òç Ç ^Ñ, i, ≈, ^Ñ, Ó ° !«, i, üyÖyÓ ° fl, iy! ° # çjð!_ É Ís, f, òy!i, 25,000 > , yÑ, yñ xyçÓyÓ ° òe 1,000 > , yÑ, yó çðhfl, í fl, iy! ° # çjð!_ Ó ° äðf 10% xÓ!ä, !i, iy! ≈ ^Ñ, Ó ° ^li, É ^ÍÓó SÜV Ó ^ÍÑ, Í ^y Öyäòy 150 > , yÑ, yó SáV üyÖy ^Ev, x! ö, ç ^ÍÑ, 4,000 > , yÑ, y ^≤ÄÓ ° í ^Ñ, ^ÍÓ ° ñ !Ñ, !s ~, !EçyÓÑ, y ^ÍúÓ ° ö ^Íif i, y, òyÁ! ^y Íy! ° òyEz- ~Ez !ÓÓÓ ° í=!ú ^ÍÑ üyÖyÓ ° ÓEz ^li, çöy!Æ iy!Öúy ^ÍÖÁ ~ÓÇ !üüÇ üyÖy ÇÇe 'yhs ~, !EçyÓ ° ≤Ähfl%, i, ^Ñ, Ó ° ðò-

NSOU ? CC-CO-05 175 Books of Shillong Branch

Journal Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2018 Dec. 31 Depreciation A/c Dr. 2,600 To Head Office A/c 2,600 (Depreciation on Fixed Assets maintained at Head Office) ,, Cash-in-Transit A/c. Dr. 4,000 To Head Office A/c 4,000 (Cash

sent to Head Office, but still in transit) " Rent A/c Dr. 150 To Outstanding Rent A/c 150 (Rent due) " Head Office A/c Dr. 49,650 To Opening Stock A/c 8,200 To Purchases A/c 12,800 To Wages A/c 6,500 To Manufacturing Expenses A/c 3,000 To Rent A/c 1,850 To Salaries A/c 5,500 To General Expenses A/c 2,000 To Goods received from Head Office A/c 7,200 To Depreciation A/c 2,600 [Transfer of Sundry Expenses items] (Cont.....)

NSOU ? CC-CO-05 176 Dr. Cr. Date Particulars L.F. Amount Amount Rs. Rs. 2018 Dec, 31 Sales A/c Dr. 34,500 Purchase Returns A/c Dr. 300 Closing Stock A/c Dr. 14,350 Discount A/c Dr. 150 To Head Office A/c 49,300 [Transfer of Sundry revenue items] " Head Office A/c Dr. 23,100 To Debtors A/c 4,000

To Cash at Bank A/c 750 To Cash- in-Transit 4,000 To Closing Stock 14,350 [Transfer of Sundry Assets] " Creditors A/c Dr. 2,700 Outstanding Rent A/c Dr. 150 To Head Office A/c 2,850 (Transfer of Sundry Liabilities) Head Office

A/c. Dr. Cr Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 2018 2018 Dec.31 To Sundry Expenses A/c 49,650 Dec.31 By Balance b/d 14,000 " To Sundry Aaaest A/c 23,100 ,, By Cash-in- Transit A/c 4,000 ,, By Sundry Revernues A/c 49,300 By Depreciation A/c 2,600

By Sundry Liabilities 2,850 72,750 72,750

NSOU ? CC-CO-05 177 5.5 çyó° yçü ~Ez ~Ñ, Ñ, !> , òy†, Ñ, ^íó° xyóó° y xhs° , ^lí~ü#í° üyÖyó° !Eçyóó° «, í ç; ò° íñ~ , ~Ñ, ç%fl, ò<T iyó° iy úy¶, Ñ, ó° ^lí, ç« , ò Éúyò- 5.6 xò%#ùò# SÑ, V ÇÇ!« , Æ ≤Ä° Ìÿÿ_ó° 1. !Eçyóó° «, í ç; ò° íñ~ , ç!_!_ ^lí, üyÖyó° ^ ò!í!ò¶, yÜ Ñ, ó° ðò- 2. xy, òyì, ò%òyò, y (Apparent Profit) Óú ^lí, Ñ, # ^óy ^ìG, ò/3. !òj° !ú!Òì, !ó°íí° =! úó° v, z, òó° çç!« , Æ > , #Ñ, y lúó%ò É (i) äyl° ò) ^lúf° , òif ^≤Áó° íó (ii) fl, !ò¶≈, ó° üyÖyó° (iii) ≤Äyó° !Q, Ñ, Ñ, Á çöy!Æ iy! Öúyó° (iv) , ò!ó° ÓÉíÑ, yú#ò , òif Á , ò!ó° ÓÉòÑ, yú#ò òÜî xl≈- 4. xyhs° , !ó≈¶, yÜ#í° ^úò ^lò Óú ^lí, Ñ, # ^óy ^ìG, ò/SÖV î#á≈ , ≤Ä° Ìÿÿ_ó° 1. !ó° ^ÿ° Ìy_Ñ, , òk, !ì, ^lí, üyÖyó° úy¶, ÈÛÈ° úyÑ, çyò !òì≈yó° í Ñ, ó° Óyó° , òk, !ì, !> , xy ^lúyâ, òy Ñ, ó° ðò- 2. ^Ev, x!ò, ^lçó° ÓÉz ^lí, fl, !ò¶≈, ó° üyÖyó° !Eçy ^íóó° çç!%!_ Ñ, ó° í Ñ, ó° yó° , òk, !ì, !> , ç

100% **MATCHING BLOCK 31/51** **SA** AE-ES-21.pdf (D154642690)
Ç ^l« , ^lí, ò xy ^lúyâ, òy Ñ, ó° ðò-

SÜV ÓfÓEy!Ó° Ñ, ≤Ä° Ìÿÿ_ó°# (Practical Problems) 1. Ñ, úÑ, yì, yó° ^Ñ, y ^lòy ~Ñ, !> , ≤Ä!ì, ¶, y ^lòó° ^ÓEyúy üyÖyÈÛÈÇÇÇe 'yhs° , !òj° !ú!Òì, ^úò ^lòò=!ú ≤Äí_ Éú É Rs. Goods sent to Branch 1,42,000 Goods returned by Branch 4,000 Cash Sales 79,000 Credit Sales 2,02,000 Branch Expenses paid by Head Office : Rent 10,000 Salaries 30,000 Cash sent to Head Office for petty cash 5,000

NSOU ? CC-CO-05 178 2017 Petty Cash at Branch 100 150 Branch Debtors 23,500 — Branch Stock 44,500 27,000 v, z, òó° v, z!ò!Òì, !óóó° í ^lì Ñ, ^ÓEyúy üyÖyó° !Eçyó° ~ÓÇ ^ÓEyúy üyÖyÈÛÈÇÇe 'yhs° , ^ , Δ!v, Ç !Eçyó° ≤Ähfl%, í, Ñ, ó° ðò- (Ans. Branch Profit Rs. 80,550, Gross Profit as per Trading A/c Rs. 1,25,500) 2. Ñ, úÑ, yì, yó° Novel TradersÈÛÈ~ó° , òy, òy üyÖy ^lìÑ, e ^l° ò) ^lúfó° v, z, òó° 25% ¶, yó° ^l%_ Ñ, ^íó° , òif ^≤Áó° í Ñ, ^íó° - 31.12.21 ì, y! Ó° ^íó , ò!≈hs° , ÇÇÜ!†, !ì, !òj° !ú!Òì, ^úò ^lòò=!ú ^lì Ñ, Novel Traders ÈÛÈ~ó° ÓÉz ^lí, òy, òy üyÖy ÇÇe 'yhs° , !Eçyó° Á xòfyòf ≤Ä° ^lì ^yâò#í° !Eçyó° ≤Ähfl%, í, Ñ, ó° ðò É Rs Stock at Patna (Opening) 5,000 Debtors (Opening) 4,000 Petty Cash (Opening) 25 Goods sent to Branch 55,000 Remittance from Branch : Cash Sales 25,000 Collection from Debtors 20,000 Cash sent to Branch : Rent 150 Salaries 2,500 Postage and Stationery 150 Petty cash expenses 35 Goods returned to H.O 450 Other Balance on 31.12.21 : Stock 6,000 Debtors 30,000 Petty Cash 15 [Ans, Branch Profit Rs, 25,315]

NSOU ? CC-CO-05 179 3. Ñ, úÑ, yì, yó° ~Ñ, !> , ≤Ä!ì, ¶, yò ì, yó° á!° , ò%ó° üyÖy ^lìÑ, e ^l° ò) ^lúfó° v, z, òó° 20% ¶, yó° ^l%_ Ñ, ^íó° , òif ^≤Áó° í Ñ, ^íó° - üyÖyó° ç; òì≈ !Eçyó° ^Ev, x!ò, ^lçó° !« , í, É! - 31.3.21 ì, y! Ó° ò , ò!≈hs° , üyÖyó° ç ^lì Ñ, ^Ev, x!ò, ^lçó° !òj° !ú!Òì, ^úò ^lòò=!ú ÇÇÜ!†, !ì, É! É Rs. Cost of goods sent to Branch 50,000 Goods received at Branch till 31.3.21 54,000 at Invoice Price Credit sales for the years 58,000 Debtors as on 31.3.21 20,800 Bad debts and discounts written off 200 Cash remitted to Head Office 43,000 Cash in hand at Branch on 31.3.21 2,000 Cash remitted to Head Office during the year 3,000 Closing stock at Branch at Invoice Price 6,000 Expenses Incurred at Branch 12,000 v, z, òó° v, z!ò!Òì, !óóó° í=!ú ^lì Ñ, !ó° ^ÿ° ÌyÑ, , òk, !ì, ^lí, ^Ev, x!ò, ^lçó° ÓÉz ^lí, ≤Ä° ^lì ^yâò#í° !E çyó°=!ú ≤Ähfl%, í, Ñ, ^íó° y- (Ans. Gross Profit Rs. 35,000. Net Profit Rs. 22,800 Apparent Gross Profit Rs. 27,000. Cash Sale (from Cash Book) Rs. 17,000 4. !l!ó°° Satym Stores~ó° Ñ, yò, ò% ^íó° ~Ñ, !> , üyÖy xy ^lâÈ- üyÖyó° , ò° lífó° v, z, òó° ç; òì≈ !ò! s, í ò° yÖyó° v, z ^l^lúf ^Ev, x!ò, ç !óe ^l° ò) ^lúfó° v, z, òó° 25% ¶, yó° ^l%_ Ñ, ^íó° üyÖy ^lìÑ, , òif ^≤Áó° í Ñ, ^íó° - üyÖyÈÛÈÇÇe 'yhs° , !òj° !ú!Òì, !óóó° í=!ú ^lì Ñ, ^Ev, x!ò, ^lçó° ÓÉz ^lí, Branch Stock A/c, Branch Debtors A/c. Goods Sent Branch A/c, Branch Adjustment A/c ~ÓÇ Branch Profit and Loss A/c ≤Ähfl%, í, Ñ, ó° ðò É Rs. Stock on January 2021 30,000 Debtors on January 1,2021 22,800 Goods Invoiced to Branch at Invoice Price 1,34,000

NSOU ? CC-CO-05 180 Rs. Sales at the Branch : Cash 62,000 Credit 74,000 Cash received from Debtors 80,000 Bad debts written off 500 Discount allowed to customers 600 Expenses at the Branch 13,400 Stock on January 31, 2021 26,800 [Ans. Gross Profit 33,900. Net Profit 19,400] 5. !òj" !ú!Öi, üyÖyÈÜÈÇÇe'yhs", ^úò^lìò=!úÓ" äòf ^Ev, x!ò, ^lçÓ" ÓEz^lì, ìy!Öüy Ñ, Ó" &ò É SÑ, V Goods amounting to Rs. 1,500 transferred from Varanasi Branch to Allahabad Branch under instruction from the Head. Office. SÖV Depreciation amounting to Rs. 1,500 on Branch fixed Assets when the accounts for such assets are maintained in the books of Head Office. SÜV A remittance of Rs. 3,000 made by Allahabad Branch of Head Office December 28, 1998 was received by Head Office on January 2, 2018. SàV Goods worth Rs. 10,000 sent by Head Office on December 27, 2017 was received by Allahabad Branch on January 3, 2018. SàV The Varanasi Branch Collected Rs. 4,000 from the customers of the Head Office. Sà, V The Varanasi Branch paid Rs. 1,500 for machinery purchased by the Head Office. 6. Ñ, úÑ, yì, yÓ" ~Ñ, !, <_Älì, ç, y" lòÓ" G, yv, , @" Äyö üyÖyÓ" 31.3.21 ì, y! Ó" ^lçÓ" ^Ó" Ál" y !öü!>, !ò^lì" <_Älì_ Éú É Dr. Cr. Rs. Rs. Calcutta Head Office A/c 32,400 — Stock on 1st April 2020 60,000 — Purchases 1,78,000 —

NSOU ? CC-CO-05 181 Goods received from Head Office 90,000 — Sales — 3,80,000 Goods supplied to the Head Office — 60,000 Salaries 15,000 — Debtors 37,000 — Creditors — 18,500 Rent 9,600 — Office Expenses 4,700 — Cash in hand and at Bank 17,800 — Furniture 14,000 — 4,58,500 4,58,500 xòfyòf !ÓÓÓ" í É SÑ, V üyÖyÓ" x!hs", ò, ò^lìfÓ" ò)úf 27,000 >, yÑ, y— SÖV 31.3.21 ì, y!Ó" ^lçÓ" ^Ev, x!ò, ^lçÓ" ÓEz^lì, üyÖy çÇe'yhs", !Eçy^lçÓ" ^äÓ" 4,600 >, yÑ, y (Dr.) SÜV 28.3.21 ì, y!Ó" ^lçÓ" ^Ev, x!ò, ç üyÖy^lçÓ" 25,000 >, yÑ, yÓ" ç, òif ^<_ÄÓ" í Ñ, ^lçÓ" ñ !Ñ, ls", üyÖy ~Ez, ç, òif 3.4.21 ì, y! Ó" ^lçÓ" ç, òyl" — SàV v, z, ò!Ó" v, z, ^úò^lìò=!úÓ" äòf üyÖyÓ" ÓEz^lì, çÇe'yhs", Ñ, Ó" í Ñ, Ó" ÓyÓ" äòf <_Älì" yäò#l" äy^lçÓ" ìy!Öüy ìyÖyÁ ~ÓÇ üyÖyÓ" >, Δlv, Ç Á úy, ÈÜÈ^úyÑ, çyò !EçyÓ" ~ÓÇ üyÖyÈÜÈÇÇe'yhs", !EçyÓ" <_Ähfl%, ì, Ñ, Ó" &ò— (Ans. Profit at Branch Rs. 1.09.700) 7. xy@ Äy üyÖyÓ" 31.12.21 ì, y!Ó" ^lçÓ" ^Ó" Ál" y!öü!>, !ò^lì" <_Älì_ Éú É Dr. Cr. Rs. Rs. Stock on 1.1.21 1,00,000 — Furniture 40,000 — Debtors 48,000 — Goods received from Head Office 2,60,000 —

NSOU ? CC-CO-05 182 Salaries Rent and Expenses 24,000 — Cash in hand 3,000 — Hand Office Account — 40,000 Sales — 4,15,000 Sundry Creditors — 20,000 4,75,000 4,75,000 31.12.18 ì, y!Ó" ^lçÓ" üyÖyÓ" x!hs", ò, ò^lìfÓ" ò)úf 96,000 >, yÑ, y ò üyÖy ^Ev, x!ò, ç^lçÓ" 28.12.19 ì, y!Ó" ^lçÓ" 5,000 >, yÑ, y <_ÄÓ" í Ñ, ^lçÓ" ñ !Ñ, ls", ^Ev, x!ò, ç ~Ez x!≈ 3.1.2000 ì, y!Ó" ^lçÓ" ç, òyl" — v, z, ò!Ó" v, z, ^úò^lìò=!úÓ" äòf üyÖyÓ" ÓEz^lì, x!hs", ò ìy!Öüy Ñ, ^lçÓ" y ~ÓÇ üyÖyÓ" ÓEz^lì, ^Ev, x!ò, ç çÇe'yhs", !EçyÓ" Á ^Ev, x!ò, ^lçÓ" ÓEz^lì, üyÖyÈÜÈÇÇe'yhs", !EçyÓ" <_Ähfl%, ì, Ñ, Ó" &ò— [Ans. Net Profit 1,27,000]

NSOU ? CC-CO-05 183 ~Ñ, Ñ, 6 □ !Ó, yÜ çÇe'yhs", !EçyÓÓ" «, í (Departmental Accounting) Ü, ò 6.0 v, z^lçüf 6.1 <_Ähfl, lçyÓy 6.2 !Ó, yÜ çÇe'yhs", !EçyÓÓ" «, ^lçÓ" ç%!Óiy 6.3 !Ó, y^lçÜÓ" !EçyÓÓ" «, í, òk, lì, 6.4 v, ziyÉÓ" í 6.5 ç yÓ" yçü 6.6 xò%ü#úò# 6.0 v, z^lçüf ~Ez ~Ñ, Ñ, !, ç, òyÉ z Ñ, ^lçÓ" xyöÓ" y äyò^lì, ç, òyÓ" Ó" ≠ t !Ó, yÜ çÇe'yhs", iyÓ" iy ~ÓÇ !EçyÓÓ" «, ^lçÓ" ç%!Óiy— t !Ó, y^lçÜÓ" !E çyÓÓ" «, í, òk, lì, — 6.1 <_Ähfl, lçyÓy, ò!Ó" à, yúò çÇe'yhs", ç%!ÓiyÓ" äòf lçò Ñ, y^lçy ò, Éyl" ì, ò ÓfÓçy^lçÓ" çyò!@ ÄÑ, Ñ, y!≈yÓú#^lçÓ" Ñ, ^lçÓ" Ñ, !, xÇ^lçÜÓ" Ñ, Ó" y Él" ~ÓÇ lçò ò ~Ez xçü=!ú ~Ñ, Éz äÉy^lçÓ" ò#^lç, xÓ!fl, ì, Él" ñ ì, ò ò ~Ez xçü=!ú^lçÓ" !Ó, yÜ Óuy Él" — ~Ez iÓ" ^lçÓ" !Ó, yÜ çyò!@ ÄÑ, Ñ, yÓ" Óy^lçÓ" Ó" xçü É^lçÜÁ !E çyÓÓ" «, ^lçÓ" äòf <_Älì, !, !Ó, yÜ^lçÓ" ~Ñ, !, fl, jì, s, f ò%òyò, y xä≈òÑ, yÓ" # ^Ñ, w (Separate profit centre) !Eçy^lçÜ Üif Ñ, Ó" y Él" — ^çEz äòf Ñ, yÓ" Óy^lçÓ" Ó" çyò!@ ÄÑ, ò%òyò, y !ò!≈yÓ" í Ñ, Ó" ÓyÓ" , ò!Ó" Ó" lçì, <_Älì, !, !Ó, y^lçÜÓ" äòf xyúy, y^lçÜ ò%òyò, y !ò!≈l" Ñ, Ó" y Él" — 6.2 !Ó, yÜ çÇe'yhs", !EçyÓÓ" «, ^lçÓ" ç%!Óiy !Ó, yÜ çÇe'yhs", !E çyÓÓ" lç, ^lçÓ" ^lçÓ" ^lçÜÓ" ç%!Óiy=!ú, ç, òyÁl"

87%	MATCHING BLOCK 32/51	SA	B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)
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y lçl" ì, y !ò^lì" xy^lçyà, òy Ñ, Ó" y É

ú
É S1V x!ä≈ì, ò%òyò, yÓ" !, !, ^lç, <_Älì, !, !Ó, y^lçÜÓ" , ò!Ó" à, yúò çÇe'yhs", í«,

100%	MATCHING BLOCK 34/51	SA	AE-ES-21.pdf (D154642690)
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ì, yÓ" , ò!Ó" òy, ò Ñ, Ó" y lçl" —

S2V Ñ, yÓ" Óy^lçÓ" Ó" Ü!ì, ÈÜÈ<_ÄÑ, ì, çÉ^lçÉz xò%iyÓò Ñ, Ó" y lçl" — S3V <_Älì, !, !Ó, y^lçÜÓ" !Ó" ^lçy" lçydÑ, ì, lç <_Äy! ÉÓ" ò, ^lç, ò!Ó" Ñ, "òyÓ" ç%!Óiy Él" ~ÓÇ x!lçÑ, !ò!s, fì xy^lçÓ" y, ò Ñ, Ó" y lçl" —

NSOU ? CC-CO-05 184 S4V õ%òyö ,yÓ !¶,!_îì, Ñ,y ìòy !Ó¶,y ÌÜÓ° çj±cyÓ° í Óy Óì, Ñ,Ó°yÓ° !çk,yhs , @ ÆEi Ñ,Ó°y ìyì – S5V Ñ,õ≈Ñ,ì≈,yÜí Ñ, !Ó¶,yÜ#í° ò, ÌúÓ° !¶,!_îì, ò%Ó° fl,Òì, Ñ,Ó°y ìyì – 6.3 !Ó¶,y ÌÜÓ° !EçyÓÓ° «, í òk,ì, [Accounting procedure] ~Ñ,ì, çyiyÓ° í Ñ,yÓ° Óy ÌÓ°Ó° «, Ìe Ì ò#ì, xò%ìyì # ^, Δlv, Ç Á úy¶, ÈÜÈ« ,ì, Ó° !EçyÓ° ≤Ähfl%, ì, Ñ,Ó°y Ìì Ñ !Ó¶,yÜ ÇÇe 'yhs , ^, Δlv, Ç Á úy¶, ÈÜÈ« ,ì, Ó° !Eçy ÌÓÓ° äòfÁ ~Ñ, Ez ò#ì, xò%Ó° í Ñ,Ó°y Ìì – ~Ó° äòf ÇEyl Ñ, ÓEz Ìì, (Subsidiary books) ≤Äì,ì, !Ó¶,y ÌÜÓ° e Ì Ñ !Óe Ì Ñ, òif Ìò, Ó°ì, Ezì, fy!ì° äòf xyúyiy áÓ° (column) Ó°y Öy Ìì – xò%Ó° * ,ò¶,y ÌÓ òÜiyò ÓEz Ìì, Á ≤Äì,ì, !Ó¶,y ÌÜÓ° ùò Ìì ÌòÓ° äòf xyúyiy áÓ° Ó°y Öy Ìì – ÖÓ° Ìä, Ó° Ó° ^, ò SAllocation of Expenses) É !Ó¶,yÜ#í° õ%òyö ,y Ìò≈yÓ° ÌìÓ° «, Ìe ≤Äiyò çöçfy Éú ~Ñ,ì, ei, ¶,y ÌÓ Ó° !« ,ì, !Ó¶,yÜ#í° ÖÓ° Ìä, Ó° xB, !Ó¶,yÜ#í° !Ó¶,y ÌÜÓ° ò Ìif Ì!_ çjòì, ¶,y ÌÓ Ó° ^, ò – !ò Ìì° Ó° ^, ÌòÓ° òk,ì, !Óüí¶,y ÌÓ xy Ìúyâ, òy Ñ,Ó°y Éú É S1V Ìì çòhfl, Ì ÖÓ° ä, Ìò Ìì≈< !Ó¶,y ÌÜÓ° äòf Ó°yç!Ó° Ófì Ñ,Ó°y Ìì Ñ ç Ez ÖÓ° ä, =!ú ~Ez !ò Ìì≈< !Ó¶,y ÌÜÓ° !Eçy ÌÓ iyì≈ Ñ,Ó° Ìì, E ÌÓ – !Ó¶,yÜ#í° Ñ,õ≈# ÌìÓ° Óì, òñ Ñ%, ÈÜÈ] Ñ Ezì, fy!ì ~Ez ≤ÄÑ,yÓ° ÖÓ° Ìä, Ó° v, ziyÉÓ° í – S2V Ìì çòhfl, Ì ÖÓ° ä, Ó°yç!Ó° Ó° ^, ò Ñ,Ó°y ìyì òyñ çEz ÖÓ° ä, xòf Ñ, y Ìòy Ì!_ çjòì, !¶,!_îì, Ó° ^, ò Ñ,Ó° Ìì, E ÌÓ – ~Ez ÌÓ° ÌòÓ° ÖÓ° ä, Á ~ÌìÓ° Ó° ^, ÌòÓ° !¶,!_ !ò Ìì° ≤Äì, Éú É S3V Ìì çòhfl, Ì ÖÓ° ä, v, z, ò!Ó° v, z!Ö!Öì, !¶,!_îì, Ó° ^, ò Ñ,Ó°y çΩ, Ó° Ìì òyñ çEz ÖÓ° ä, =!ú xÓ!^ ^, ì, xÓfl, iyì çyiyÓ° í úy¶, ÈÜÈ ùyÑ, çyò !Eçy ÌÓ iyì≈ Ñ,Ó°y E ÌÓ – v, yÑ,ì, !Ñ,ç, ñ äËy, òy Á Ñ, yÜä ÇÇe 'yhs , ÖÓ° ä, ñ !v, ÌÓMÈ, yÓ° Óy } ÌìÓ° v, z, òÓ° ç%ñ ò)úí ÌòÓ° v, z, òÓ° ç%ñ xyEzò ÇÇe 'yhs , ÖÓ° ä, ñ ÓfyçÑ, ÇÇe 'yhs , ÖÓ° ä, ñ çyiyÓ° í Ñ,õ≈yì Ìì, Ó° ÖÓ° ä, Ezì, fy!ì ~Ez ≤ÄÑ,yÓ° ÖÓ° Ìä, Ó° v, ziyÉÓ° í – ÖÓ° Ìä, Ó° òyö 1 – !Óe Ì Ñ,õ≈#Ó° Ñ,ì, òüòñ ≤Äì_ ÓyRy Ñ%, ÈÜÈ] Ñ, òif, ò!Ó° ÓE ÌòÓ° ÖÓ° ä, ñ !Ók, y, òò ÖÓ° ä, ñ òyv, , ÌìÑ, Ó° ÖÓ° ä, Ezì, fy!ì – 2 – Óy!v, , ¶,yv, , yñ ^, òÓ° Ñ,Ó° ñ òò° yòì, ÖÓ° ä, Ezì, fy!ì – 3 – fl, iyì # çjò!_Ó° xÓ!â, ì, ñ x!@ç!Ó#òyÓ° òy=ú – 4 – Ñ,õ≈# ÇÇe 'yhs , Ó#òy òy=ú – 5 – Ñ, fy!ì, ò ÖÓ° ä, ñ !â, !Ñ, ÌçyÓ° ÖÓ° ä, ñ Ñ,õ≈â, yÓ° #Ó° Ñ, úfyì ÖÓ° ä, – 6 – !Óäü#Óy!ì, ÇÇe 'yhs , ÖÓ° ä, – Ó° ^, ÌòÓ° !¶,!_ (Basis) 1 – !Ó¶,yÜ#í° =!úÓ° !Óe ÌìÓ° xò%, òy Ìì, – 2 – !Ó¶,yÜ Ñ,ì, ≈, Ñ, x!ìÑ, ì, fl, iy ÌòÓ° ! ¶,!_îì, – 3 – çjò!_Ó° ò) ÌúfÓ° !¶,!_îì, – 4 – !Ó¶,yÜ#í° òä%Ó° #Ó° xò%, òy Ìì, – 5 – ≤Äì,ì, !Ó¶,y ÌÜÓ° Ñ,õ≈#Ó° xò%, òy Ìì, – 6 – ò, Ìì, !ò, yÓ° ÌyÑ, Ìú çEz xò%, òy Ìì, ñ x!Óy !Ó¶,yÜ Ñ,ì, ≈, Ñ, ÓfÓE*, Óy!ì, Ó° çÇÓfyñ òyÖy Ezì, fy!ìÓ° xò%, òy Ìì, –

NSOU ? CC-CO-05 185 QQQQQ xyhs , !Ó≈¶,yÜ#í° ùò Ììò (Inter departmental Transfer) : x ÌòÑ, Ìì« , Ìe ~Ñ,ì, !Ó¶,yÜ xòf Ñ, y Ìòy !Ó¶,yÜ Ñ, òif çÓ° ÓÓ°yE Ñ,Ó° Ìì, òy ÌìÓ° – ^, Δlv, Ç Á úy¶, ÈÜÈ« ,ì, Ó° !EçyÓ° ≤Ähfl%, ì, Ñ,Ó° ÓyÓ° äòf ~Ez ÌÓ° ÌòÓ° ùò Ììò Ìì, çyiyÓ° í e Ìì ÈÜÈ!Óe ÌìÓ° òì, Ez iy!Öúy Ñ,Ó° Ìì, E ÌÓ – !Ñ, Ìs , ~Ez ÌÓ° ÌòÓ° ùò Ììò òif ≤ÄÓ° Ñ, !Ó¶,y ÌÜÓ° !Óe Ìì ò) Ìúf E Ìú, òif ≤Äy, òñ, !Ó¶,y ÌÜÓ° x!hs , ò çΩ, y ÌÓ°Ó° ò Ìif ~Ez, ò ÌifÓ° Ìì x! Ó!e ì, xçü ÌyÑ, ÌìÓ° yÓ° v, z, òÓ° xòyìyì # õ%òyö ,yÓ° äòf ≤Ä Ìì yäò#í° ç!MÈ, ì, Ó° ÌìÓ° çyiyÓ° í úy¶, ÈÜÈ ùyÑ, çyò ! Eçy ÌÓÓ° !òüÑ, Ó° í Ñ,Ó° Ìì, E ÌÓ – 6.4 v, ziyÉÓ° í v, ziyÉÓ° í 1 É Sarala Udyog ~Ó° 31.12.2018 ì, y!Ó° ÌìÓ° Ó° Áì y! òù, !ò Ìì° ≤Äì, ÉEzú É Dr. Cr. Particulars Rs. Particulars Rs. Stock (1.1.18) Sales 16,900 Dept.A 5,400 Dept. A Dept.B 4,900 Dept. B 13,520 Purchases Discount received 133 Dept A. 9,800 Sundry Creditors 3,737 Dept. B 7,350 Capital 9,530 Wages Dept. A 1,340 Dept. B 240 Rent 1,870 Salaries 1,320 Lighting and heating 420 Discount allowed 441 Advertising 738 Carriage inwards 469 Furniture and Fittings 600 Plant and Machinery 4,200 Sundry Debtors 1,820 Drawing 900 Cash in hand 32 Cash in bank 1,980 43,820 43,820

NSOU ? CC-CO-05 186 xòfyòf !ÓÓÓ° í É S1V Óy!v, , ¶,yv, , yñ !Óì%fì ÖÓ° ä, ñ Óì, ò Á xÓ!â, ì, !Ó¶,yÜ =!úÓ° ò Ìif 2:1 xò%, òy Ìì, Ó° ^, ò Ñ,Ó° Ìì, E ÌÓ – S2V xòfyòf ÖÓ° ä, Á xyì !Ó¶,yÜ =!úÓ° ò Ìif Ì!_ çjòì, ¶,y ÌÓ Ó° ^, ò Ñ,Ó° Ìì, E ÌÓ – S3V x@ Æ≤Äì_ Óy!v, , ¶,yv, , y 370 , yÑ, yÓ° Ó Ìì, Ì y !Óì%fì ÖÓ° ä, 180 , yÑ, yÓ° fl, iyì # çjò!_Ó° v, z, òÓ° xÓ!â, ! ì, Ó° ÉyÓ° 10%. S4V x!hs , ò çΩ, yÓ° É Dept. A--2,748 , yÑ, y Dept.B--2,401 , yÑ, y ~Ez !ÓÓÓ° í =!ú Ìì Ñ, !Ó¶,yÜ ÇÇe 'yhs , ^, Δlv, Ç Á úy¶, ÈÜÈ« ,ì, Ó° !EçyÓ° ~Óç v, zmi≈, òe ≤Ähfl%, ì, Ñ,Ó° ò – BOOKS OF SARALA UDYOG

Departmental Trading and Profit and Loss A/c for the year ended 31.12.2018 Dr Cr. Particulars Note Dept.A Dcpt.B Particulars Note Dept.A Dept.B Rs. Rs. To Opening Stock 5,400 4,900 By Sales 16,900 13,520 To Purchases 9,800 7,350 By Closing 2,748 2,401 Stock To Carriage Inwards 1 268 201 To Wages 1,340 240 To Gross profit c/d 2,840 3,230 19,648 15,921 19,648 15,921 To Rent 5 1,000 500 By Gross 2,840 3,230 To Salaries 7 880 440 profit b/d To Lighting and 6 400 200 By Discount heating Received 2 76 57 To Discount 3 245 196 By Net Loss 339 – allowed transferred To Advertisement 4 410 328 to capital A/c To Depreciation 8 320 160 To New profit – 1,463 – transferred to capital A/c 3,255 3,287 3,255 3,287

NSOU ? CC-CO-05 187 Balance Sheet as at 31.12.2018 Particulars Amount Assets Amount Rs. Rs. Capital (1.1.18) 9,530 Plant and Machinery 4,200 Add. Profit Less Depreciation 420 3,780

frnm Dept. B 1,463 10,993 Less Loss from Furniture and Fittings 600 Dept. B 339 Less Depreciation 60 10,650 540 Less Drawings 900 Sundry Debtors 1,820 9,754 Stock (2748 + 2401) 5,149 Outstanding Liability for Lighting and Heating 180 Cash in hand 32 Cash at Bank 1,980 Sundry Creditors 3,737 Prepaid Rent 370 13,671 13,671 Notes : Sl. Expense Basis of Dept. A Dept. A Allocation Rs. Rs. 1. Carriage Inward Ratio of purchase 469 17 150 9 800 , , x = 268 469 17 150 7 350 201 , , x = 2. Discount Allowed Ratio of sales 441 30 420 16 900 245 , , x = 441 30 420 13 520 , , x = 196 4. Advertisement Do 738 30 420 16 900 410 , , x = 738 30 420 13 520 328 , , x =

NSOU ? CC-CO-05 188 Sl. Expense Basis of Dept. A Dept. A Allocation Rs. Rs. 5. Rent (1870-370) as given 1 500 3 2 1 000 , , x = 1 500 3 1 500 , x = 6. Lighting and heating Do 600 3 2 400 x = 600 3 1 200 x = 7. Salaries Do 1 320 3 2 880 , x = 1 320 3 1 440 , x = 8. Depreciation Do 480 3 2 320 x = 480 3 1 160 x = v, ziyÉÓ´í 2 É Badal Enterprise ÈÙÈ~Ó´ 31.12.18 ì, y!Ó´ ìÏÓ´ ìòj´ ìú!Òì, ÌÓÓÓ´ í=ìú´ ì´ ÌÑ, ÌÓ¶, yÛ çÇe´ yhs´ , ^, Δlv, Ç ÌÉÇyÓ´ Á ÇyíÓ´ í úy¶, ÈÙÈ«´ ì, Ó´ ÌÉÇyÓ´ ≤Ähfl%, ì, Ñ, ÌÖ´ y É Dept. A Dept. B Rs. Rs. Opening Stock 50,000 40,000 Purchases 6,50,000 9,10,000 Sales 10,00,000 15,00,000 General Expenses for both the depts. Rs. 1,25,000 xòfyòf ÌÓÓÓ´ í É SÑ, V ÌÓ¶, yÛ AÈÙÈ~Ó´ 1,00,000 >, yÑ, yÓ´ x!hs´ , ò, ò´ ÌifÓ´ ò´ Ìif´ ÌÓ¶, yÛ B Ì´ ÌÑ, ÌÓe´ í´ ò´ Ìúf´ ≤ÄyÆ 20,000 >, yÑ, yÓ´ , òif xy´ ÌäÈ- SÖV ÌÓ¶, yÛ BÈÙÈ~Ó´ 1,00,000 >, yÑ, yÓ´ x!hs´ , ò, ò´ ÌifÓ´ ò´ Ìif´ ÌÓ¶, yÛ A Ì´ ÌÑ, ÌÓe´ í´ ò´ Ìúf´ ≤ÄyÆ 30,000 >, yÑ, yÓ´ , òif xy´ ÌäÈ- SÜV ÌÓ¶, yÛ A ~ÓÇ BÈÙÈ~Ó´ ≤ÄyÓ´ ÌΩ, Ñ, , ò´ ÌifÓ´ ò´ Ìif´ Ìlye´ Ìö´ ÌÓ¶, yÛ B ~ÓÇ A Ì´ ÌÑ, ÌÓe´ í´ ò´ Ìúf´ ≤ÄyÆ 10,000 >, yÑ, yÓ´ , òif xy´ ÌäÈ- SáV ÌÓ¶, yÛ A ~ÓÇ BÈÙÈ~Ó´ ÓyÍç! Ó´ Ñ, @´ Äç ò%òyò, yÓ´ ÉyÓ´ x, ò! Ó´ Ó! ì, ì, Ìy´ ÌÑ, - NSOU ? CC-CO-05 189 Çöyiyò É Books of Badal Enterprise Departmental Trading

A/c for the year ended 31.12.21 Dr Cr. Particulars Amount Amount Particulars Amount Amount Rs. Rs. Rs. Rs. To Opening Stock 50,000 40,000 By Sales 10,00,000 15,00,000 To Purchases 6,50,000 9,10,000 By Closing Stock 1,00,000 2,00,000 To Gross Profit 4,00,000 7,50,000 11,00,000 17,00,000 11,00,000 17,00,000 General Profit and Loss A/c for the year ended 31.12.21 Dr Cr. Particulars Amount Particulars Amount Rs. Rs. To General Expenses 1,25,000 By Gross profit :

To Provision for unrealized Dept. A 4,00,000 Profit on Stock : Dept. B 7,50,000 Dept. A 5,000 Dept. B 6,000 11,000 To Net profit 10,14,000 11,50,000 11,50,000

NSOU ? CC-CO-05 190 Note : (1) Gross Profit Rates : Dept. A = 4 00 000 10 00 000 100 40 , , , % x = Dept. B = 7 50 000 15 00 000 100 50 , , , % x = (2) Provision for unrealized profit on Stock Dept. A : Provision required on closing stock : = x = 50 100 20 000 10 000 , , Less : Provision already existing on opening stock : = x = 40 100 30 000 12 000 , , 5,000 Dept. B : Provision required on closing stock : = x = 40 100 30 000 12 000 , , Less : Provision already existing on opening stock : = x = 40 100 15 000 6 000 , , 6,000 6.5 çyÓ´ yçü ~Éz ~Ñ, Ñ, Ì, , òyç, Ñ, ÌÖ´ xyöÓ´ y Ñ, yò Ó, ÉiyÍ´ ì, ò Ñ, yÓ´ Óy´ ÌÖ´ Ó´ ÌÓ¶, Ìß´ ÌÓ¶, y´ ÌÜÓ´ ÌÉÇyÓ´ Ó´ «´ í çjò´ ÌÑ, ~Ñ, >, y iyÓ´ iy úy¶, Ñ, Ó´ Ìì, Ç«´ ò Éúyò- ~Öy´ Ìò ≤Äì, Ì, Ì ÌÓ¶, y´ ÌÜÓ´ ~Ñ, Ì, fl, Ì, s, f ò%òyò, y xä~òÑ, yÓ´ # Ñ, w ÌÉÇy´ ÌÖ´ Üif Ñ, Ó´ y ÉÍ´ - 6.6 xò%ü#ùò# SÑ, V ÇÇ!«´ ÌÉ ≤Ä´ Ìÿçy´ Ó´ É 1. ÌÓ¶, yÛ çÇe´ yhs´ , ÌÉÇyÓ´ Ó´ «´ ÌìÓ´ ç%!Óiy=ìú v, z´ ÌÖ´ ÌÑ, Ó´ Òò- 2. ÌÓ¶, yÛ Óú´ Ìì, Ñ, # ÌÓy´ ÌG, ò´ SÖV Ì#ä~ ≤Ä´ Ìÿçy´ Ó´ É 1. ÌÓ¶, yÛ#Í´ ÌÉÇyÓ´ Ó´ «´ ÌìÓ´ Ó´ Ìä´ Ó´ Ó´ ^´ , ò, òk, Ì, xy´ Ìúyà, òy Ñ, Ó´ Òò- 2. xyhs´ , Ì Ó~¶, yÛ#Í´ Ìúò´ Ìò ÓfyÓfy Ñ, Ó´ Òò-

NSOU ? CC-CO-05 191 SÜV ÓfÓEy!Ó´ Ñ, ≤ÄÿçyÓú# (Practical Problems) 1. Ñ, y´ Ìòy ~Ñ, Ì, , ≤Äì, ç, yò >, Ì!¶, üò Á´ Ó´ Ìv, Á´ ÌÓe´ í´ Ñ, Ì´ ÌÖ´ - EzEyÓ´ Ìò´ yòì, Ñ, Ó´ yÓ´ ~Ñ, Ì, Ñ, yÓ´ ÖyòyÁ xy´ ÌäÈ- ≤Äì, ç, yò!´ Ó´ 31.12.21 ì, y!Ó´ ÌÏ ÇöyÆ äÉÍ´ öy´ ÌçÓ´ ^, Δlv, ÇÈ Á úy¶, ÈÙÈ´ úyÑ, çy´ ÌòÓ´ ÌÉÇyÓ´!´ Ìò´ Ìj´ ≤Äì´ ÌÉçz´ É Dr Cr. Particulars Amount Particulars Amount Rs. Rs. Purchases ; Sales : TV. Sets (A) 14,07,000 TV. Sets (A) 15,00,000 Radio Sets (B) 9,06,000 Radio Sets (B) 10,00,000 Spare parts for servicing (C) 6,44,000 Receipts from servicing and repair jobs (C) 2,50,000 Salaries and Wages 4,80,000 Stocks on 31.3.18 Rent 1,08,000 TV. Sates (A) 6,01,000 Sundry Expenses 1,10,000 Radio Sets (B) 2,03,000 Profit 3,45,000 Spare parts for servicing (C) 4,46,000 40,00,000 40,00,000 ìòj´ ìú!Òì, x!ì, Ó´ _´ ÌÓÓÓ´ í=ìú´ çyEy´ Ìÿf´ ÌÓ¶, yÛ#Í´ ^, Δlv, Ç Á úy¶, «´ Ì, Ó´ ÌÉÇyÓ´ ≤Ähfl%, ì, Ñ, Ó´ Òò É SÑ, V ^, Ì!¶, üò Á´ Ó´ Ìv, Á´ Show roomÈÙÈ~ ÌÓe´ ÉÍ´ ~ÓÇ´ ò´ yòì, Ó´ Ñ, yä Ñ, yÓ´ ÖyòyÍ´ Ñ, Ó´ y ÉÍ´ - SÖV´ Óì, ò´ Á çä%!Ó´ Ó´ ÌÓ¶, yäò ìò´ Ó´ *´ ò´ É Show room 3/4th Ñ, yÓ´ Öyòy 1/4ht Show room-~Ó´ Ìòì, ò´ Á çä%!Ó´ A Á B ÌÓ¶, y´ ÌÜÓ´ ò´ Ìif´ 1:2 xò%, òy´ Ìì, Ó´ ^´ , ò´ Ñ, Ó´ y ÉÍ´ ò´ SÜV Ñ, yÓ´ ÖyòyÓ´ ¶, yv, , y ≤Äì, ç, y´ Ìç 5,000 >, yÑ, yÓ´ Show roomÈÙÈ~Ó´ ¶, yv, , y A Á B ÌÓ¶, y´ ÌÜÓ´ ò´ Ìif´ çäyò¶, y´ ÌÖ´ ¶, yÛ Ñ, Ó´ Ìì, É´ ÌÖ´ - SáV ÌÓ¶, yÛ Ó´ Ó´ ä, ≤Äì, Ì, ÌÓ¶, y´ ÌÜÓ´ ÌÓe´ Ì´ Ì´ Ó´ xò%, òy´ Ìì, ¶, yÛ Ñ, Ó´ y É´ ÌÖ´ - (Ans. Dept. A-- Profit Rs. 4,75,000, B --Loss Rs. 22,000, C --Loss 1,08,000,

NSOU ? CC-CO-05 192 2. Saurav Enterprise -- 31.12.21, y!Ó" "IOÓ" !O¶, yÜÈÜÈÇÇe 'yhs' , ^úò^lìò=!ú !òj" Ó" * , ð É Dept. A Dept. B General Rs. Rs. Rs. Opening Stock as at 1.1.21 25,000 20,000 — Purchases 2,30,000 1,90,000 — Purchases Returns 2,000 1,000 — Sales 6,33,000 4,92,000 — Sales Returns 3,000 2,000 — Wages 1,80,000 1,60,000 — Miscellaneous Charges 35,000 32,000 — Sundry Debtors 1,90,000 Sundry Creditors 1,73,000 Plant and Machinery 2,40,000 Leaseholds 80,000 Buildings 1,20,000 Furniture and Fittings 48,000 Office and Selling expenses 1,28,000 Cash in hand on 31.12.21 8,000 Cash at Bank on 31.12.21 1,10,000 Capital 5,00,000 !òj" !ú!Òi, Ey^iÓ" xÓà, !" iy!≈ Ñ, Ó" ^li, E^iÓ É !s, f, ðy!i, Ó" v, z, ðÓ" 10% ñ iyúyò 2% ~OÇ xyçÓyÓ, ðe 5% EzäyÓ" y çjò!_ " !iÑ, 8,000 >, yÑ, y xÓ" lúy, ðò Ñ, Ó" ^li, E^iÓ— 31.12.21 i, y!Ó" "IO x!hs' , ð , ðif É Debt. A--26,000 >, yÑ, y Debt. B--24,000 >, yÑ, yó çðhfl, ! xÓ!Z, i, ÓÓ" à, !O¶, yÜ= !úÓ" ð" lif ð#>, !Oe' "i" Ó" xò%, ðy^li, ¶, yÜ Ñ, Ó" ^li, E^iÓ— v, z, ð!Ó" v, z, !ÓÓÓ" i= !úÓ" çyEy" lif ! Ó¶, yÜ#f" ^ , Δ!v, ç Á úy¶, «, !, Ó" !EçyÓ ~Ç ÇÓÓk, v, zmi≈, , ðe ≤Ähfl%, i, Ñ, Ó" &ò— (Ans. Gross Profit : A Rs. 2,23,000, B. Rs. 1,45,000 Net Profit : A 95,300, B 40,900 B/S Total 8,09,200)

NSOU ? CC-CO-05 193 3. Sibon Shilpi òy^iò ~Ñ, !>, ≤Äli, ç, y^iòÓ" ~Ñ, !>, Ófl, f!O¶, yÜ Á !lã≈!O¶, yÜ xy^iäE— !lã≈ ! Ó¶, yÜ i, yÓ" çðhfl, ! Ñ, y, ðv, , Ófl, f!O¶, yÜ EEZ^li, , ðy! — ≤Äli, ç, yò!>, Ó" 31.3.18 i, y!Ó" "IO çöyÆ !òj" !ú!Òi, !OÓÓ" i ^i"iÑ, !O¶, yÜ#f" ^ , Δ!v, ç úy¶, ÈÜÈ« , !, Ó" !EçyÓ Ñ, Ó" &ò É Cloth Debt. Tailoring Dept. Rs. Rs. Manufacturing Expenses — 1,08,000 Selling Expenses 45,000 18,000 Stock on 1.4.17 5,40,000 72,000 Sales 36,00,000 7,20,000 Traster of cloth to Tailoring Dept. 4,50,000 — Purchases 30,60,000 — Stock on 31.3.18 9,00,000 1,35,000 !lã≈ !O¶, y^iÜÓ" ≤ÄyÓ" !Ω, ¶, Ñ, Á x!hs' , ð , ð" lifÓ" ð" lif 80% Ófl, f Á 20% xòfyòf ÓÓ" à, xy^iäE— ≤Äli, ç, yò!>, Ó" çyiyÓ" i ÓÓ" à, 2,07,000 >, yÑ, y— 31.3.18 çöyÆ Óiç^iÓ" Ófl, f !O¶, yÜ !Oe' i" ð) "lúfÓ" v, z, ðÓ" 30% ð%òyò, ç yã≈ò Ñ, ^iÓ" — [Ans. Gross Profit : Cloth - -31,50,000, Tailoring --1,80,000 Departmental Profit : Cloth Debt. 13,05,000, Tailoring Dept. 1,62,000, Net Profit 12,41,280 : Provision for Unrealized Profit on : Op. Stock 17,280, Cl. Stock 36,000]

NSOU ? CC-CO-05 194 ~Ñ, Ñ, 7 □ ¶, yv, , y e^i" Á !Ñ, !hfl, !iÓ@# , ðk, !i, (Hire Purchase and Instalment Payment System) Üç, ð 7.0 v, z^i" jüf 7.1 ≤Ähfl, !yÓy 7.2 ¶, yv, , y e^i" , ðk, !i, Ó" ≤ÄÑ, !i, 7.3 ¶, yv, , y e^i" "i" Ó" ÇÇK, y 7.4 ¶, yv, , y e^i" à%, !_ " Ó" ~Ó!üçTf 7.4.1 ¶, yv, , yÈÜÈe' i, yÓ" x!iÑ, yÓ" 7.4.2 ¶, yv, , yÈÜÈe' i, yÓ" x!iÑ, yÓ" 7.5 çyiyÓ" i e^i" Á ¶, yv, , y e^i" "i" Ó" ð" lif , ðy!≈Ñ, f 7.6 ¶, yv, , y e^i" , ðk, !i, ^li, ç% ! ~OÇ ðÜi ð)úf !òj" yÓ" i 7.6.1 v, ziyÉÓ" i 7.7 ¶, yv, , y e^i" , yÓ" ÓEz^li, !EçyÓÓ" « , i ÇÇe' yhs' , iy!Óúy 7.8 ¶, yv, , yÈÜÈe' i, yÓ" ÓEz^li, !EçyÓÓ" « , i ÇÇe' yhs' , iy!Óúy 7.9 ð) "lifÓ" , ð%òj≈Óú 7.10 !Ñ, !hfl, !iÓ@# , ðk, !i, 7.10.1 !Ñ, !hfl, !iÓ@# , ðk, !i, ^li, !EçyÓÓ" « , i ÇÇe' yhs' , iy!Óúy 7.11 fl, !"ð) "lúfÓ" , ð" lifÓ" àðf ¶, yv, , y e^i" , ðk, !i, ^li, !EçyÓÓ" « , i 7.12 xò%#úò# 7.0 v, z^i" jüf ~Ez ~Ñ, Ñ, !>, , ðv, , yÓ" , ðÓ" xy, ð! ðÈÜÜÈÈ? ¶, yv, , y e^i" Á !Ñ, !hfl, !iÓ@# , ðk, !i, çjò" iÑ≈, äyò^li, , ðyÓ" "iÓò ~OÇ? ¶, yv, , y e^i" , ðk, !i, Ó" ≤Ä"i" yäò#f" !EçyÓ ≤Ähfl%, i, Ñ, Ó" ^li, , ðyÓ" "iÓò—

NSOU ? CC-CO-05 195 7.1 ≤Ähfl, !yÓy ðÜi ð) "lúf , ðif e' "i" Ó" ^ « , !e , ð" lifÓ" ^ e' i, y , ðif ≤Äy!ÆÓ" Ç^iD Ç^iDEz ðÜi ! i"i" ly^iÑ, — !Ñ, !s , ðÜi !i"i, !i" i"iÓ" E! i, yE^i" ^ e' i, y ðy!çÑ, ñ ~eöy!çÑ, x!Óy Óy!ç!Ó" Ñ, !Ñ, !hfl, !i"i, , ð" lifÓ" ð)úf , ð!Ó" "lúy!Ñ, Ó" ^li, , ðy^iÓ — ~Ez iÓ" "iÓò" !Óú!j! , ð)úf , ð!Ó" "lúy!iÓ" ^ « , !e G, %!Ñ, !yÑ, y! , ð" lifÓ" àðf ^i ð)úf ! i"i, E! i, y çyiyÓ" i , ð" lifÓ" ðÜi ð)úf x^i, ð« , y x^iòÑ, ^ Óú E! — ~Ez x!i, !Ó" _ xB, ^iÑ, ç% ! !Eçy^iÓ" !Ó" iÓà, ðy Ñ, Ó" y E! — !Óú!j! , ð)úf , ð!Ó" "lúy! , ðk, !i, !%Ez ≤ÄÑ, yÓ" E^i, , ðy^iÓ" É (i) ¶, yv, , y e^i" , ðk, !i, Á (ii) !Ñ, !hfl, !iÓ@# , ðk, !i, — ~Ez , ð!Ó" FàÈ^i" ¶, yv, , y e^i" , ðk, !i, Á !Ñ, !hfl, !iÓ@# , ðk, !i, ^li, !EçyÓÓ" « , i ≤Äiyú# xy^iúy!â, !, Éú— 7.2 ¶, yv, , y e^i" , ðk, !i, Ó" ≤ÄÑ, !i, ¶, yv, , yÈÜÈe' i" !Óú!j! , ð)úf , ð!Ó" "lúy!iÓ" ~ðò ~Ñ, !>, , ðk, !i, !yÓ" ð , !ú , ð" lifÓ" ^ e' i, y ¶, ! Ó" f^li, , ð)i≈ð)úf , ð!Ó" "lúy! Ñ, Ó" yÓ" ü^li≈ , ðif!>, ÓfÓEyÓ" Ñ, Ó" yÓ" x!iÑ, yÓ" úy¶, Ñ, ^iÓ" — ~Ó" ð , !ú , ð" lifÓ" , ð)i≈ð)úf , ð!Ó" "lúy! Ñ, Ó" y , ði≈hs' , ^ e' i, y , ð" lifÓ" ðy!úÑ, yòy , ðy^iÓ" ðy— ç% ! , Ó" yÇ ¶, yv, , y e^i" , ðk, !i, Ó" =Ó" &ç, ð)i≈üi≈ =!ú Éú É (i) , ð" lifÓ" ðy!úÑ, ¶, yv, , yÈÜÈe' i, y^iÑ, , ðif!>, ^i"iÓó (ii) ≤Äli, !>, !Ñ, !hfl, !i"iÑ, , ð" lifÓ" ¶, yv, , y !Eçy^iÓ" !Ó" iÓà, ðy Ñ, Ó" y E^iÓ — ð , !ú ^ e' i, y ^Ñ, yòÁ !Ñ, !hfl, !i"i"i, xçòl≈ E^i"ú ^ e' i, y^iÑ, ^Ñ, yòÁ « , !, ç, ð)Ó" i äEyv, , yEz !Ó" !e' i, y , ð%òj≈Óú Ñ, Ó" ^li, , ðyÓ" "iÓó (iii) +i%ðye ^ü" !Ñ, !hfl, !i ≤Äiy^iòÓ" , ð" iÓ" Ez ^ e' y, i, y , ð" lifÓ" ðy! úÑ, yòy úy¶, Ñ, Ó" "iÓ — ç% ! , Ó" yÇ ¶, yv, , y e^i" , ðk, !i, ^li, ^ü" !Ñ, !hfl, !i ðy ^iÁ" y , ði≈hs' , ^ e' i, y , ðif!>, Ó" +i%ðye ÓfÓEyÓ" Ñ, yÓ" # !Eçy^iÓ" Ez !Ó" iÓà, !, E^iÓ — 7.3 ¶, yv, , y e^i" "i" Ó" ÇÇK, y 1972 çy^iúÓ" , ðif ¶, yv, , y xyEz^iòÓ" 2(c) iyÓ" y! ¶, yv, , y e^i" "i" Ó" ÇÇK, y ^iÁ" y E^i" "i" iäE— ~Ez ÇÇK, y xò%ly! # ¶, yv, , y e^i" Éú ~ðò ~Ñ, !>, à%, !_ " !yÓ" ð , !ú É (i) , ð" lifÓ" ðy!úÑ, ¶, !Ó" f^li, ç% ! ð!i≈T !Ñ, !hfl, !i"i, , ð)úf , ð!Ó" "lúy! Ñ, Ó" yÓ" ü^li≈ , ðif!>, ^Ñ, yòÁ Óf!_ "i"i, Ehfl, !yhs' , Ó" Ñ, ^iÓ" ñ (ii) +i%ðye ^ü" !Ñ, !hfl, !i ^iÁ" yÓ" , ð" iÓ" Ez , ðif!>, Ó" ðy!úÑ, yòy v, z, _ Óf!_ " Ó" Á, ðÓ" ðhfl, !i E! ñ ~OÇ (iii) , ð" lifÓ" ðy!úÑ, yòy Ehfl, !yhs' , !Ó" i, EÓyÓ" , ð) "iÓ≈ v, z, _ Óf!_ " !Ñ, yòÁ çòl" à%, !_ " !>, ñ Óy!i, ú Ñ, Ó" ^li, , ðy^iÓ" —

NSOU ? CC-CO-05 196 7.4 ¶, yv, , y e^i" à%, !_ " Ó" ~Ó!üçTf (Characteristics of Hire Purchase Agreement) ¶, yv, , y e^i" à%, !_ "

100% MATCHING BLOCK 36/51 SA MA in History SEM II (CBCS Mode).pdf (D142514392)

Ó" v, z^i"iÓ" "i"lyÜf ~Ó!üçTf= !ú É

NSOU ? CC-CO-05 199 Particulars Amount Amount Rs. Rs. 3rd Instalment 840 Less : Interest = 840 5 105 x (11) / 40 40 800 800 Add : 2nd Instalment 1,804 2,604 Less : Interest = 2 604 5 100 , x (11) 124 124 1,680 2,480 Add : 1st Instalment 1,426 3,906 186 1,240 Less : Interest = 3 900 5 105 , x () 186 3,720 Add : Down payment 930 930 4,650 350 4,650 SÜV $\hat{\sim}$ « $\hat{\sim}$ le çjô!_Ó $\hat{\sim}$ ò)úf Á !Ñ, !hfl, !Ó $\hat{\sim}$, ò!Ó $\hat{\sim}$ öyí $\hat{\sim}$ iÁ! $\hat{\sim}$ y $\hat{\sim}$ lÿ $\hat{\sim}$!Ñ, ñ !Ñ, !s $\hat{\sim}$, ç% $\hat{\sim}$!iÓ $\hat{\sim}$ EyÓ $\hat{\sim}$ $\hat{\sim}$ iÁ! $\hat{\sim}$ y $\hat{\sim}$ lÿ $\hat{\sim}$!Ñ, òyò v, zÿyÉÓ $\hat{\sim}$ í 3 É $\hat{\sim}$!Ñ, yòÁ $\hat{\sim}$ ~Ñ, !, çjô!_Ó $\hat{\sim}$ òÜi ò)úf 60,000 $\hat{\sim}$, yÑ, yó $\hat{\sim}$ ~! $\hat{\sim}$, 20,000 $\hat{\sim}$, yÑ, yó $\hat{\sim}$ â, yó $\hat{\sim}$!, Óy! $\hat{\sim}$!Ñ, ! Ñ, !hfl, ! $\hat{\sim}$!i, $\hat{\sim}$ ò!Ó $\hat{\sim}$!üyí Ñ, Ó $\hat{\sim}$ y É! $\hat{\sim}$ - ~Ez $\hat{\sim}$ « $\hat{\sim}$, $\hat{\sim}$ le ç% $\hat{\sim}$!iÓ $\hat{\sim}$ EyÓ $\hat{\sim}$ öy $\hat{\sim}$ iÁ! $\hat{\sim}$ y $\hat{\sim}$ lÿ $\hat{\sim}$!Ñ, y! $\hat{\sim}$ çjô!_ Á ç% $\hat{\sim}$!iÓ $\hat{\sim}$ ò $\hat{\sim}$!if Ó $\hat{\sim}$ $\hat{\sim}$, ò !òj $\hat{\sim}$!ú! Òi, $\hat{\sim}$ y $\hat{\sim}$!Ó Ñ, Ó $\hat{\sim}$!i, É $\hat{\sim}$!Ó É Hire-purchased Price = 80,000 Less: Cash Price = 60,000 Interest = 20,000 Amount outstanding Ratio of Interest at the end of Balance due Rs. Year 1 : 80,000 – 20,000 = 60,000 3 20 000 3 6 10 000 , , x = Year 2 : 60,000 – 20,000 = 40,000 2 20 000 2 6 6 667 , , x = Year 3 : 40,000 – 20,000 = 20,000 1 20 000 1 6 3 333 , , x = Total = 20,000

NSOU ? CC-CO-05 200 SáV çö!Ñ, !hfl, ! Óy! $\hat{\sim}$!Ñ, # çyÓ $\hat{\sim}$!iÓ (Annuity Table) çyEy $\hat{\sim}$!if çjô!_Ó $\hat{\sim}$ òÜi ò)úf !ò! $\hat{\sim}$ yÓ $\hat{\sim}$ í É x $\hat{\sim}$!òÑ, $\hat{\sim}$ « $\hat{\sim}$ le çjô!_Ó $\hat{\sim}$ òÜi ò)úf $\hat{\sim}$ iÁ! $\hat{\sim}$ y $\hat{\sim}$ lÿ $\hat{\sim}$!Ñ, òy- $\hat{\sim}$ çEz $\hat{\sim}$ « $\hat{\sim}$, $\hat{\sim}$ le ç% $\hat{\sim}$!iÓ $\hat{\sim}$ EyÓ $\hat{\sim}$ ~Óç !Ñ, !hfl, !Ó $\hat{\sim}$ ò)úf $\hat{\sim}$ iÁ! $\hat{\sim}$ y $\hat{\sim}$ lÿ $\hat{\sim}$!Ñ, $\hat{\sim}$!ú çö! Ñ, !hfl, ! Óy! $\hat{\sim}$!Ñ, # çyÓ $\hat{\sim}$!iÓ çyEy $\hat{\sim}$!if çjô!_Ó $\hat{\sim}$ òÜi ò)úf !ò! $\hat{\sim}$ yÓ $\hat{\sim}$ í Ñ, Ó $\hat{\sim}$ y $\hat{\sim}$ lÿ $\hat{\sim}$ - v, zÿyÉÓ $\hat{\sim}$ í 4 É ~Ñ, !, çjô!_ É $\hat{\sim}$! Ñ, Ó $\hat{\sim}$ yÓ $\hat{\sim}$ äòf â%, ! $\hat{\sim}$ ÷ Ó $\hat{\sim}$ ðÓ $\hat{\sim}$!ò $\hat{\sim}$ ÄyÓ $\hat{\sim}$!Ñ, !Ñ, !hfl, ! !Éçy $\hat{\sim}$!Ó 15,000 $\hat{\sim}$, yÑ, y $\hat{\sim}$ iÁ! $\hat{\sim}$ y É! $\hat{\sim}$ - xÓ! $\hat{\sim}$!xT xB, $\hat{\sim}$ Ä!i, Ó!çÓ $\hat{\sim}$ y $\hat{\sim}$!hs $\hat{\sim}$, â, yó $\hat{\sim}$!, 13,000 $\hat{\sim}$, yÑ, yó $\hat{\sim}$ çöyò !Ñ, !hfl, ! $\hat{\sim}$!i, $\hat{\sim}$ iÁ! $\hat{\sim}$ y É! $\hat{\sim}$ - ç% $\hat{\sim}$!iÓ $\hat{\sim}$ Óy! $\hat{\sim}$!Ñ, EyÓ $\hat{\sim}$ 6% çö!Ñ, !hfl, ! Óy! $\hat{\sim}$!Ñ, çyÓ $\hat{\sim}$!# xò% $\hat{\sim}$!ÿ! $\hat{\sim}$ # â, yó $\hat{\sim}$ ÓäÉ $\hat{\sim}$!Ó $\hat{\sim}$ Ó $\hat{\sim}$ äòf 6% ç% $\hat{\sim}$!i $\hat{\sim}$ Ä!i, ÓäÉ $\hat{\sim}$!Ó $\hat{\sim}$ Ó $\hat{\sim}$ $\hat{\sim}$ ü $\hat{\sim}$!i $\hat{\sim}$ Ä $\hat{\sim}$!i! $\hat{\sim}$ 1 $\hat{\sim}$, yÑ, yó $\hat{\sim}$ Ói $\hat{\sim}$, öyò ò)úf 3.8450 $\hat{\sim}$, yÑ, y- ~Ez $\hat{\sim}$ « $\hat{\sim}$, $\hat{\sim}$ le çjô!_Ó $\hat{\sim}$ òÜi ò)úf !òj $\hat{\sim}$ Ó $\hat{\sim}$ * , ò É $\hat{\sim}$!Ó É Annuity Present value (Cash down price) 1 38,450 13,000 ? ? Present Value = 38 450 13 000 1 , , x = Rs. 49,985 (approx.) ? çjô!_Ó $\hat{\sim}$ òÜi ò)úf = Rs. (15,000 + 49,985) = Rs. 64,985 çjô!_Ó $\hat{\sim}$ òÜi ò)úf ~Ez $\hat{\sim}$, y $\hat{\sim}$!Ó Ñ, Ó $\hat{\sim}$ yÓ $\hat{\sim}$, ò $\hat{\sim}$!Ó $\hat{\sim}$ Ä!i, !, !Ñ, !hfl, !Ó çjô!_Ó $\hat{\sim}$ ò)úf ~Óç ç% $\hat{\sim}$!Ó $\hat{\sim}$, ò!Ó $\hat{\sim}$ öyí $\hat{\sim}$ Ä!ö v, zÿyÉÓ $\hat{\sim}$!iÓ $\hat{\sim}$ òi, !ò! $\hat{\sim}$ yÓ $\hat{\sim}$ í Ñ, Ó $\hat{\sim}$ y $\hat{\sim}$ lÿ $\hat{\sim}$!Ó - 7.7 $\hat{\sim}$, yv, $\hat{\sim}$ y $\hat{\sim}$!e $\hat{\sim}$, yÓ $\hat{\sim}$ ÓEz $\hat{\sim}$!i, !ÉçyÓÓ $\hat{\sim}$ « $\hat{\sim}$, çÇe $\hat{\sim}$ yhs $\hat{\sim}$, !y! $\hat{\sim}$ Öúy $\hat{\sim}$, yv, $\hat{\sim}$ ye $\hat{\sim}$! $\hat{\sim}$ çÇe $\hat{\sim}$ yhs $\hat{\sim}$, $\hat{\sim}$ úò $\hat{\sim}$!iò = !ú! $\hat{\sim}$!ú! òÖk, Ñ, Ó $\hat{\sim}$ yÓ $\hat{\sim}$ äòf $\hat{\sim}$, yv, $\hat{\sim}$ y $\hat{\sim}$!e $\hat{\sim}$, y $\hat{\sim}$!òj $\hat{\sim}$!ú! Òi, !% $\hat{\sim}$, òk, !i, Ó $\hat{\sim}$ $\hat{\sim}$! Ñ, yòÁ $\hat{\sim}$ ~Ñ, !, xò% çÓ $\hat{\sim}$ í Ñ, Ó $\hat{\sim}$!i, öy $\hat{\sim}$!Ó É SÑ, v $\hat{\sim}$ Ä!ö òk, ! i, É ~Ez òk, !i, !i, ò $\hat{\sim}$!ifÓ xyÉzòÜi, fl, !c Ehfl, !yhs $\hat{\sim}$, !Ó $\hat{\sim}$, öy É $\hat{\sim}$!úÁ $\hat{\sim}$, !Ó $\hat{\sim}$!f $\hat{\sim}$!i, $\hat{\sim}$ e $\hat{\sim}$, y çÑ, ú !Ñ, !hfl, ! $\hat{\sim}$!iÓ $\hat{\sim}$!iÓ $\hat{\sim}$!ò $\hat{\sim}$!i! $\hat{\sim}$!ÉçyÓ çÇe $\hat{\sim}$ yhs $\hat{\sim}$, !y! $\hat{\sim}$ Öúy Ñ, Ó $\hat{\sim}$ y É! $\hat{\sim}$ - ~Ez òk, !i, !i, $\hat{\sim}$, yv, $\hat{\sim}$ e $\hat{\sim}$! $\hat{\sim}$ çÇe $\hat{\sim}$ yhs $\hat{\sim}$, $\hat{\sim}$ úò $\hat{\sim}$!iò = !úÓ $\hat{\sim}$ äòf !òj $\hat{\sim}$!ú! Òi, !y! $\hat{\sim}$ Öúy = !úÓ $\hat{\sim}$ Ä $\hat{\sim}$!i! $\hat{\sim}$ yäò É! $\hat{\sim}$ É 1. â%, ! $\hat{\sim}$ çjôy! $\hat{\sim}$!òÓ $\hat{\sim}$ ç $\hat{\sim}$!D ç $\hat{\sim}$!D çjô) $\hat{\sim}$ òÜi ò)úf $\hat{\sim}$ äòf É Asset A/cDr. To Vendor A/c 2. ÄyÓ $\hat{\sim}$!Ñ, !Ñ, !hfl, ! (down payment) ! $\hat{\sim}$!ú É Vendor A/c.....Dr. To Bank A/c

NSOU ? CC-CO-05 201 3. Ó!çÓ $\hat{\sim}$ y $\hat{\sim}$!hs $\hat{\sim}$, Ä $\hat{\sim}$!i! $\hat{\sim}$ ç% $\hat{\sim}$!iÓ $\hat{\sim}$ äòf É Interest A/c.....Dr. To Vendor A/c 4. Óy!çÓ $\hat{\sim}$ Ñ, !Ñ, !hfl, ! $\hat{\sim}$ iÁ! $\hat{\sim}$ yÓ $\hat{\sim}$ äòf É Vendor A/c.....Dr. To Bank 5. Ó!çÓ $\hat{\sim}$ y $\hat{\sim}$!hs $\hat{\sim}$, çjô!_Ó $\hat{\sim}$ Á, òÓ $\hat{\sim}$!y $\hat{\sim}$ xÓ! $\hat{\sim}$!, !i, Ó $\hat{\sim}$ äòf É Depreciation A/c.....Dr. To Asset A/c 6. ç% $\hat{\sim}$!Óç xÓ! $\hat{\sim}$!, !i, !Ñ, úy $\hat{\sim}$!ÈÜÈ $\hat{\sim}$ úyÑ, çyò !Éçy $\hat{\sim}$!Ó fl, !yòyhs $\hat{\sim}$, !iÓ $\hat{\sim}$ Ó $\hat{\sim}$ äòf É Profit and Loss A/c..... Dr. To Interest A/c To Depreciation A/c öhs $\hat{\sim}$, Óf É $\hat{\sim}$, òÓ $\hat{\sim}$ Ói $\hat{\sim}$ # !Ñ, !hfl, ! = !úÓ $\hat{\sim}$ äòf 3, 4, 5 ~Óç 6 òç !y! $\hat{\sim}$ ÖúyÓ $\hat{\sim}$, ò% òÓ $\hat{\sim}$ yÓ, ! É $\hat{\sim}$!Ó - SÖV !mi, #! $\hat{\sim}$, òk, !i, É ~Ez òk, !i, !i, $\hat{\sim}$ e $\hat{\sim}$, y $\hat{\sim}$!, ò!Ó $\hat{\sim}$ öyí $\hat{\sim}$!Ñ, !hfl, ! ÓyÓ! $\hat{\sim}$!i! $\hat{\sim}$!äÉ $\hat{\sim}$, yÓ $\hat{\sim}$ çö, ò!Ó $\hat{\sim}$ öyí çjô!_ $\hat{\sim}$ e $\hat{\sim}$, yÓ $\hat{\sim}$!òÜ $\hat{\sim}$!ç $\hat{\sim}$!äÉ $\hat{\sim}$!iÓ $\hat{\sim}$!ò $\hat{\sim}$!i! $\hat{\sim}$!ÉçyÓ !y! $\hat{\sim}$ Öúy Ñ, Ó $\hat{\sim}$!i, É! $\hat{\sim}$ - 1. â%, ! $\hat{\sim}$ çjôy! $\hat{\sim}$!òÓ $\hat{\sim}$ çö! $\hat{\sim}$, ÄyÓ $\hat{\sim}$!Ñ, !Ñ, !hfl, ! (down payment) Ä $\hat{\sim}$!y $\hat{\sim}$!òÓ $\hat{\sim}$ « $\hat{\sim}$, $\hat{\sim}$ le É Asset A/cDr. To Vendor A/c [ÄyÓ $\hat{\sim}$!Ñ, !Ñ, !hfl, !Ó äòf] 2. v, z $\hat{\sim}$, ÄyÓ $\hat{\sim}$!Ñ, ! Ñ, !hfl, !Ó x! $\hat{\sim}$ Ä $\hat{\sim}$!y $\hat{\sim}$!òÓ $\hat{\sim}$ çö! $\hat{\sim}$ É Vendor A/c.....Dr. To Bank A/c. [Ä!_ òÜi x $\hat{\sim}$!iò $\hat{\sim}$ äòf] 3. òÓ $\hat{\sim}$ Ói $\hat{\sim}$ # !Ñ, !hfl, ! $\hat{\sim}$!i! $\hat{\sim}$ É $\hat{\sim}$!ú É Asset A/c.....Dr. [!Ñ, !hfl, !Ó ò)üiò # x $\hat{\sim}$!B, Ó $\hat{\sim}$ äòf] Interest A/c.....Dr. [ç% $\hat{\sim}$!iÓ $\hat{\sim}$ äòf] To Vendor A/c 4. !Ñ, !hfl, !Ó $\hat{\sim}$ x! $\hat{\sim}$ Ä $\hat{\sim}$!y $\hat{\sim}$!òÓ $\hat{\sim}$ äòf É Vendor A/c.....Dr. To Bank [Ä!_ òÜi x $\hat{\sim}$!iò $\hat{\sim}$ äòf]

NSOU ? CC-CO-05 202 5. Ó!çÓ $\hat{\sim}$ y $\hat{\sim}$!hs $\hat{\sim}$, çjô!_Ó $\hat{\sim}$ Á, òÓ $\hat{\sim}$!y $\hat{\sim}$ xÓ! $\hat{\sim}$!, !i, Ó $\hat{\sim}$ äòf É Depreciation A/c....Dr T Asset A/c. [ç jô!_Ó $\hat{\sim}$ òÜi ò) $\hat{\sim}$!úfÓ $\hat{\sim}$ Á, òÓ $\hat{\sim}$ xÓ! $\hat{\sim}$!, !i,] 6. ç% $\hat{\sim}$!Óç xÓ! $\hat{\sim}$!, !i, !Ñ, úy $\hat{\sim}$!ÈÜÈ $\hat{\sim}$ úyÑ, çy $\hat{\sim}$!òÓ $\hat{\sim}$!Éçy $\hat{\sim}$!Ó fl, !yòyhs $\hat{\sim}$, !iÓ $\hat{\sim}$ Ó $\hat{\sim}$ äòf É Profit and Loss A/c....Dr. To Interest A/c. To Depreciation A/c v, zÿyÉÓ $\hat{\sim}$ í 5 É 1.1.2016 $\hat{\sim}$, y!Ó $\hat{\sim}$!iÓ Bijli Press Ltd. XÈÜÈ $\hat{\sim}$ Ó $\hat{\sim}$ Ñ, yäÉ $\hat{\sim}$!iÑ, $\hat{\sim}$, yv, $\hat{\sim}$ y e $\hat{\sim}$! $\hat{\sim}$, òk, !i, !i, ~Ñ, !, !s, f !Ñ, òú - !s, f! $\hat{\sim}$, Ó $\hat{\sim}$ òÜi ò)úf 81,543 $\hat{\sim}$, yÑ, y- üi $\hat{\sim}$, xò% $\hat{\sim}$!ÿ! # 30,000 $\hat{\sim}$, yÑ, y ÄyÓ $\hat{\sim}$!Ñ, !Ñ, !hfl, ! !Éçy $\hat{\sim}$!Ó $\hat{\sim}$ iÁ! $\hat{\sim}$ y Éú ~Óç xÓ! $\hat{\sim}$!xT xB, !i, ò! $\hat{\sim}$, 20,000 $\hat{\sim}$, yÑ, yÓ $\hat{\sim}$ Óy! $\hat{\sim}$!Ñ, çöyò !Ñ, !hfl, ! $\hat{\sim}$!i, 31 $\hat{\sim}$ ü !v, !ç j!Ó $\hat{\sim}$!i! $\hat{\sim}$, É $\hat{\sim}$!Ó - X Óy! $\hat{\sim}$!Ñ, 4% ç% $\hat{\sim}$!ÿ! $\hat{\sim}$ Ñ, $\hat{\sim}$!Ó $\hat{\sim}$ ~Óç Bijli Ltd. e $\hat{\sim}$ öEyçöyò òk, !i, !i, xÓ! $\hat{\sim}$!, !i, !y! $\hat{\sim}$ Ñ, $\hat{\sim}$!Ó - 31 $\hat{\sim}$ ü !v, !ç j!Ó $\hat{\sim}$!ÉçyÓ ÈÜÈ! òÑ, y $\hat{\sim}$!üÓ $\hat{\sim}$!iò xò% $\hat{\sim}$ öyò Ñ, $\hat{\sim}$!Ó $\hat{\sim}$ Ähfl% $\hat{\sim}$, Ñ, Ó $\hat{\sim}$!i, É $\hat{\sim}$!Ó É SÑ, v Bijli Press Ltd. ~Ó $\hat{\sim}$ ÓEz $\hat{\sim}$!i, äy $\hat{\sim}$!Óy !y! Öúy ~Óç = Ó $\hat{\sim}$ & ç, ò) $\hat{\sim}$ Ö!i, ! $\hat{\sim}$ yò !ÉçyÓ - SÖV 31.12.2016 $\hat{\sim}$, y!Ó $\hat{\sim}$!iÓ Bijli Press Ltd. ~Ó $\hat{\sim}$ ÓEz $\hat{\sim}$!i, v, zmi $\hat{\sim}$, òe - çöyìò É Ä!ö òk, !i, É Books of Bijli Press Ltd. Journal Date Particulars Amount Amount Rs. Rs. 2016 Machinery A/c. Dr. 81,543 Jan. 1 To X A/c 81,543 (Being the cash down price of the machine) Jan. 1 Interest A/c. Dr. 30,000 To Bank A/c. 30,000 (Being down payment made) Dec. 31 Interest A/c. Dr. 4,123 To X A/c. 4,123 (Being interest due to the vendor) Dec. 31 X A/c. Dr. 20,000 To Bank 20,000 (Being instalment for the year paid) Dec. 31 Depreciation A/c. Dr. 8,154 To Machinery A/c. 8,154 (Being depreciation @ 10% p.a. charged)

NSOU ? CC-CO-05 203 Date Particulars Amount Amount Rs. Rs. Dec. 31 Profit and Loss A/c Dr 12,277 To Interest A/c 4,123 To Depreciation A/c 8,154 (Being yearly interest and depreciation Transferred to P. L. A/c) 2017 Dec. 31 Interest A/c Dr. 1,853 To X 2,853 Dec. 31 X A/c Dr. 20,000 To Bank 20,000 (Being instalment for the year paid) Dec. 31 Depreciation A/c Dr. 7,339 To Machinery A/c. 7,339 (Being depreciation @ 10% p.a. charged on machine) Dec. 31 Profit and Loss

A/c Dr. 10,192 To Interest A/c 2,853 To Depreciation A/c 7,339 (Being yearly interest and depreciation transferred to P. L. A/c.) 2018 Dec. 31 Interest A/c Dr. 1,481 To X 1,481 (Being interest due to the vendor Dec. 31 X A/c Dr. 20,000 To Bank A/c 20,000 (Being instalment for the year paid) Dec. 31 Depreciation A/c Dr. 6,605 To Machinery A/c 6,605 (Being depreciation on machinery charged) Dec. 31 Profit and Loss A/c Dr. 8,086 To Interest A/c 1,481

To Depreciation A/c 6,605 (Being interest and depreciation for the transferred to P. L. A/c)

NSOU ? CC-CO-05 204 Ledgers Machinery

A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.16 To X A/c 81,543 31.12.16 By Depreciation A/c 8,154 " By Balance c/d 73,389 81,543 81,543 1.1.17 To Balance b/d 73,389 31.12.17 By Depreciation A/c 7,339 " Balance c/d 66,050 73,389 73,389 1.1.18 To Balance b/d 66,050 31.12.18 By Depreciation A/c 6,605 " By Balance b/d 59,445 66,050 66,050 X A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.16 To Bank A/c 30,000 1.1.16 By Machinery A/c 81,543 31.12.16 To Bank A/c 20,000 31.12.16 By Interest A/c 4,123 31.12.16 To Balance c/d 35,666 85,666 85,666 31.12.17 To Bank 20,000 1.1.17 By Balance b/d 35,666 31.12.17

To Balance c/d 18,519 31.12.17

By Interest A/c 2,853 38,519 38,519 31.12.18 To Bank A/c 20,000 1.1.18 By Balance b/d 18,519 31.12.18 By Interest A/c 1,481 20,000 20,000

NSOU ? CC-CO-05 205 Journal Date Particulars L.F. Amount Amount Rs. Rs. 1.1.16

Machinery A/c.

Dr. 30,000 To X 30,000 (Being the amount of down payment payable) 1.1.16 X A/c Dr. 30,000 To Bank 30,000 31.12.16 Machinery

A/c Dr. 15,877 Interest A/c Dr. 4,123 To X 20,000 (Being the amount of instalment due together with interest of Rs. 4,123) 31.12.16 X A/c Dr. 20,000 To Bank 20,000 (Being instalment paid) 31.12.16 Depreciation A/c Dr. 8,154 To Machinery A/c 8,154 (

Being depreciation @ 10% p.a. charged) 31.12.16 Profit and Loss A/c Dr. 12,227 To Interest 4,123 To Depreciation 8,154 (Being yearly interest and depreciation transferred to P.L. A/c) 31.12.17 Machinery A/c Dr. 17,147 Interest A/c Dr. 2,853 To X 20,000 (Being the amount of instalment due together with interest of Rs. 2,853) 31.12.17 X

A/c Dr. 20,000 To Bank 20,000 (Being instalment for the year paid) 31.12.17 Depreciation A/c Dr. 7,339 To Machinery A/c 7,339 (Being Depreciation 10% charged on Machinery)

NSOU ? CC-CO-05 206 Date Particulars L.F. Amount Amount Rs. Rs. 31.12.17 Profit and Loss A/c Dr. 10,192 To Interest A/c 2,853 To Depreciation A/c 7,339 (Being yearly interest and depreciation transferred to P.L. A/c.) 31.12.18

Machinery A/c Dr. 18,519 Interest A/c Dr. 1,481 To X A/c. 20,000 (Being the amount of instalment due together with interest of R. 1,481) 31.12.18 X

A/

c Dr. 20,000 To Bank 20,000 (Being yearly instalment paid) 21.12.18 Depreciation A/c. Dr. 6,605 To Machinery A/c 6,605 (Being depreciation @ 10% charged on the Machinery) 31.12.18 Profit and Loss A/c Dr. 8,086 To Interest A/c 1,481

To Depreciation A/ 6,605 (Being

yearly interest and depreciation transferred to P.L. A/c.) Ledger Dr. Machinery

A/c. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.16 To X A/c. 30,000 31.12.16 By Depreciation A/c 8,154 31.12.16 To X A/c. 15,877 " By Balance c/d 37,723 45,877 45,877 1.1.17 To Balance b/d 37,723 31.12.17 By Depreciation A/c 7,339 31.12.17 To X A/c 17,147 " By Balance c/d 47,531 54,870 54,870 1.1.18 To Balance b/d 47,531 31.12.18 By Depreciation A/c 6,605 13.12.18 To X A/c. 18,519 " By Balance c/d. 59,445 66,050 66,050

NSOU ? CC-CO-05 207 X A/c Dr. Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.16 To Bank A/c 30,000 1.1.16 By Machinery A/c 30,000 31.12.16 To Bank A/c 20,000 31.12.16

By Machinery

A/c 15,877 By Interest A/c 4,123 50,000 50,000 31.12.17 To Bank A/c 20,000 31.12.17 By Machinery A/c 17,147 " By Interest A/c 2,853 20,000 20,000 31.12.18 To Bank A/c 20,000 31.12.18 By Machinery A/c 18,519 " By Interest A/c 1,481 20,000 20,000

SÖV ¶, yv, ,yÈÜÈ^e`ì,yÓ` ÓEz`lì, v, zmi≈, , òe ≤Älð , òk, lì, ^lì, v, zmi≈, , òe !òj`Ó`*, ò È`lú É Balance Sheet as at 31.12.2021 Liabilities Amount Assets Amount Rs. Rs. Machinery at cost 81,543 Less: Depreciation 8,154 73,389 Less: Instalments Due (17,147 + 18,519) 35,666 37,723 !mi, #l` , òk, lì, ^lì, v, zmi≈, , òe!>, !òj`Ó`*, ò È`lú É Balance Sheet as at 31.12.2021 Liabilities Amount Assets Amount Rs. Rs. Machinery at cost Less: Depreciation 37,723

NSOU ? CC-CO-05 208 Workings : %î ~ÓÇ ö)üò# x^İB, Ó° ð^İif !Ñ, !hfl, İÓ° Ór, ò É Date Particulars Interest Capital Rs. Rs. 1.1.16 Cash down price 81,543 1.1.16 Less. Down payment 30,000 Nil 30,000 51,543 Add Int. for 16 @ 8% 4,123 55,666 Less. Instalment for 2016 20,000 4123 15,877 35,666 Add Interest for 2017 @ 8% 2,853 38,519 Less. Instalment for 2017 20,000 2,853 17,147 18,519 Add Interest for 2018 1,481 20,000 Less. Instalment for 2018 20,000 1,481 18,519 Nil 8,457 81,543 7.8 ¶, yv, , y !Ó !e !, yÓ° ÓEz !li, !EcyÓÓ° «, i ÇÇe' yhs, , iy!Öúy ¶, yv, , y !Óe !' ÇÇe' yhs, , úò^İi^İòÓ° äðf !Ó!¶, ß° ≤ÄÑ, yÓ° , ðk, !i, xò%ÿi, É !li, , ðy^İÓ° - ~Ez xÇ^İü^İ , ðk, !i, xy^İúyá, ðy Ñ, Ó° y É !İFäÈ !, y^İi, ¶, yv, , y !Ó !e !, y ~Ez İÓ°^İòÓ°^İò^İò^İİÑ, çyiyÓ° ! !Ó!e ! Ó° ði, İÓ°^İÓ° - x!≈ylİñ , ðif^İiÁ!^İÓ° çðİ° !Ó !e !, y ¶, yv, , y ÈÜÈ^e !, yÓ° !É çyÓ^İÑ, , ð^İifÓ° òÜi ò) !úfÓ° äðf Debit Ñ, Ó°^İÓ° ~ÓÇ Sales A/c^İÑ, Credit Ñ, Ó°^İÓ° - !Ñ, !hfl, İÓ° Á, ðÓ° ≤Ä^İlyäf Ó^İÑ, ! y ç%^İrÓ° äðf ¶, yv, , y ÈÜÈ^e !, yÓ° !EcyÓ^İİÑ, Debit ~ÓÇ Interest A/c^İÑ, Credit Ñ, Ó°^İÓ° - xò%Ó° * , ð¶, y^İÓ° ≤Äy/É !Ñ, !hfl, İÓ° äðf Bank A/c^İÑ, Debit ~ÓÇ ¶, yv, , y e !, yÓ° !EcyÓ^İİÑ, Credit Ñ, Ó°^İÓ° - v, ziyÉÓ° í 6 É X Bajaj Aoto Ltd.ÈÜÈ~Ó° Ñ, yäÈ^İ^İÑ, ¶, yv, , y e !^İ , ðk, !i, !li, ~Ñ, !, x^İ, y !Ó :y e !^İ Ñ, ^İÓ° - x^İ, y !Ó :y !, yÓ° òÜi ò)úf 18,860 , yÑ, y - 1.1.2016 !, y !Ó°^İÓ° ≤ÄyÓ° !Ω, Ñ, !Ñ, !hfl, ! !EcyÓ X 4000 , yÑ, y ^İi - xÓ!üçT xB, 8,000 , yÑ, yÓ° !% !, Öy!°≈Ñ, !Ñ, !hfl, !li, ^İi - 31^İü !v, ^İçjÓ° Óy!°≈Ñ, !Ñ, !hfl, !^İiÁ!^İÓ° y É ! ~ÓÇ 5% ç%î^İÓ° Bajaj Auto Ltd. ~Ó° ÓEz^İi, ≤Ä^İi^İyãð#Î° Ö!i, !^İyò !EcyÓ° ≤Ähfl%, !, Ñ, Ó°^İ -

NSOU ? CC-CO-05 209 Çöyiyò É Dr. X
 A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.16 To Sales 18,860 1.1.6 By Bank 4,000 31.12.16 To Interest 743 31.12.16 By Bank (1st Instalment) 8,000 31.12.16 By Balance c/d 7,603 19,603 19,603 1.1.17 To Balance b/d 7,603 31.12.17 By Bank 8,000 31.12.17 To Interest A/c 397 8,000 8,000 Dr. Interest A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 31.12.16 To Profit and 31.12.16 By X A/c 743 Loss A/c 743 743 31.12.17 To Profit and 31.12.17 By X A/c. 397 Loss A/c. 397 397 397
 Working : !Ñ, !hfl, İÓ° xB, ^İİÑ, ò)üò# ≤Äy/É Á ç%^İrÓ° ð^İif Ór, ò É Particulars Rs. ò)üò# xB, Ç)î Cash down price 18,860 4,000 Less : Down payment 4,000 Balance 14,860 Add: Interest for 2016 @ 5% 743 15,603 Less: 1st Instalment 8,000 Balance 7,603 7,257 743 Add: Interest @ 5% 397 7,603 397 (Balancing Figure) 8,000 18,860 1,140
 NSOU ? CC-CO-05 210 7.9 , ð^İifÓ° , ð%ði≈Öú (Repossession of Goods) ,

100%	MATCHING BLOCK 40/51	SA Researcher Debalina Chakraborty Supervisor Dr. ... (D131244860)
ð^İÓ°≈v, z^İÖ^İÑ, Ó° y É^İi^İlâÈ^		

!¶, yv, , yÈÜÈ^e !, y !Ñ, !hfl, !, ≤Äiy^İò xçði≈ É^İü !Ó !e !, y , ðif! , , ð%ði≈Öú Ñ, Ó°^İi, , ðy^İÓ° - , ð%ði≈Öú !%Ez ≤ÄÑ, y^İÓ° Ó° É !li, , ðy^İÓ° - !lyÈÜÜÈ SÑ, V ç)ði≈ , ð%ði≈Öú ~ÓÇ SÖV xyÇ!üÑ, , ð%ði≈Öú - , ð%ði≈Öú^İüÓ° ^ç, ^İe !É çyÓ iy!Öúy , ðk, !i, !ò^İi^İ xy^İúyá, ðy Ñ, Ó° y Éú É SÑ, V ç)ði≈ , ð%ði≈Öú (Complete Repossession) É ~Ez ^ç, ^İe !Ó !e !, y ^e !, yÓ° Ñ, yäÈ^İ^İÑ, ç)ði≈ , ðif! , , ð%ði≈Öú Ñ, Ó°^İÓ° - , ð%ði≈Öú ÇÇe' yhs, , iy!ÖúyÓ° äðf^e !, y !i, ò)~İÓ°≈y_ ^Ä!ò , ðk, !i, xò%ÿi^İ # , ð^İifÓ° òÜi ò)úf^İİÑ, ≤Ä!^İòEz Debit Ñ, Ó°^İÓ° !y^İİÑ, !, yÉ^İü , ð%ði≈Öú^İüÓ° çðİ° !Ó !e !, yÓ° !É çy^İÓ^İ Credit^äó !yÑ, ^İÓ !, y^İİÑ, ç)ð!_Ó° !Ecy^İÓ fl, iyòyhs , Ó° Ñ, Ó°^İi, É^İÓ° - ~Ó° äðf !ò! !ú!Öi, äy^İÓiy iy!Öúy Ñ, Ó°^İi, É^İÓ° É Hire-Vendor A/c....Dr. To Asset A/c !Ó !e !, yÓ° !Ecy^İÓÓ° ^ä^İÓ° äðf ~Ez iy!ÖúyÓ° , ð^İÓ° Á !i c jò!_Ó° !Ecy^İÓ Ñ, yòÁ xÓ!üçT^äó !y^İİÑ, !, yÉ^İü ~^İİÑ, úy¶, ÈÜÈ^úyÑ, çy^İòÓ° !Ecy^İÓ fl, iyòyhs , Ó° Ñ, Ó°^İi, É^İÓ° !i, ò)~İÓ°≈y_ !mi, # ! , ðk, !i, xò%ÿi^İ # ≤Ä!i, !, !Ñ, !hfl, İÓ° ò)üò# xB, ^İİÑ, ç)ð

76%	MATCHING BLOCK 37/51	SA AE-ES-21.pdf (D154642690)
ð!_Ó° !Ecy^İÓ Debit Ñ, Ó° y É^İi^İly^İİÑ, !, yÉ^		

!ü , ð%ði≈Öú^İüÓ° çðİ° ç)ð!_Ó° !Ecy^İÓ^İ Credit^äó !yÑ, ^İÓ !, y^İİÑ, úy¶, ÈÜÈ^úyÑ, çy^İòÓ° !Ecy^İÓ fl, iyòyhs , Ó° Ñ, Ó°^İi, É^İÓ° - ~Ó° äðf !ò! !ú!Öi, äy^İÓiy iy!Öúy Ñ, Ó°^İi, É^İÓ° É Profit and Loss A/c....Dr. To Asset A/c ç)ð!_Ó° !É çy^İÓÓ° ^ä^İÓ° Ó° äðf , ð%ði≈Öú ÇÇe' yhs , , úò^İi^İ= !úÓ° äðf !Ó !e !, y !, yÓ° ÓEz !li, !ò! !ú!Öi, iy!Öúy= !ü Ñ, Ó°^İÓ° É 1. ç)ð!_ , ð%ði≈Öú^İüÓ° äðf É Repossessed Goods Ac....Dr. To Hire-purchaser A/c Se !, yÓ° !Ecy^İÓÓ° ^ä^İÓ° Ó° äðf v 2. ç)ð!_Ó° ^ò° yò, ÓyÓÉ É Repossessed Goods A/c... Dr. Ñ, yò ÖÓ° ä, É^İü To Cash A/c (^ò° yò!i, Ó° Óf^İi^İÓ° äðf v 3. ç)ð!_ , ð%ð!_Ó°≈e^İi^İÓ° äðf É Cash/Bank A/c....Dr. To Repossessed Goods A/c S!Óe !^İü, x^İi^İÓ° äðf v ^ü !^İy_ iy!ÖúyÓ° , ð^İÓ° Repossessed Goods A/cÈÜÈ~Ó° !i Ñ, yòÁ^äó !y^İİÑ, !, y úy¶, ÈÜÈ^úyÑ, çy^İòÓ° !Ecy^İÓ fl, iyòyhs , !Ó !, É^İÓ° - v, ziyÉÓ° í 7 É ~Ñ, !, ^ÿy, Ó° Üy!v, , Ó° òÜi ò)úf 15,000 , yÑ, y - Ñ, y!i≈, Ñ, Ü^İr^İüÓ° Ñ, yäÈ^İ^İÑ, ¶, yv, , y e !^İ , ðk, !i, !li, 1.1.17 !, y !Ó°^İÓ° Üy!v, , !, Ñ, ^İò - ä%, !_Ó° üi≈, xò%ÿi^İ # 4,230 , yÑ, yÓ° ä, yÓ° !, Öy!°≈Ñ, !Ñ, !hfl, !li, Üy, , # !, yÓ° ò)úf , ð!_Ó°^İüy

NSOU ? CC-CO-05 211 Ñ, Ó ^ ì, É ^ ÌÖ – Ü ^ Ìü Öy! ≈ Ñ, 5% Ç% ï iy! ≈ Ñ, Ó ^ ÌÖ Ó ^ Ìü !fl, iÓ Éú – Ñ, y! ≈, Ñ, !% >, Öy! ≈ Ñ, ! Ñ, !hfl, Ì ^ ÌÁ! yÓ ^, ð ^ ÌÖ xÓ! ù<T ! Ñ, !hfl, Ì ≤ Ìÿò Ñ, Ó ^ Ì, xçð! ≈ É ^ Ìü Ü ^ Ìü ^ öy, Ó ^ Üy! v, , !, , ð% ði ≈ Öü Ñ, ^ ÌÖ – Ñ, y! i ≈, Ñ, e ^ ðÉ...yÇöyò, ðk, !, !, 10% xÓ! â, !, iy! ≈ Ñ, ^ ÌÖ ñ ~Éz Ì ^ ÌÖ ^ !ò ^ Ì ^ úò ^ Ìò = !úÓ ^ äòf Ñ, y! ≈, Ñ, ~ÓÇ Ü ^ Ì ^ ÌüÓ ^ ÓÉz ^ Ì, Ö! Ì, ! ^ yò !ÉÇyÓ ≤ Ìhfl, , Ì, Ñ, Ó ^ ðò – Ü ^ Ìü 500 >, yÑ, y ^ ðÓ ^ yò! !, Ó ^ äòf ÖÓ ^ â, Ñ, Ó ^ yÓ ^, ð ^ ÌÖ ^ Üy! v, , !, , 9,000 >, yÑ, y! ^, ð% ðò ^ y! ^ !Ó!e ^ Ñ, ^ ÌÖ – Çöyiyò É ≤ Ìö ðk, !, Books of Kartik Dr. Motor Car

A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.16 To Ganesh A/c 15,000 31.12.17 By Depreciation A/c 1,500 " By Balance c/d 13,500 15,000 15,000 1.1.18 To Balance b/d 13,500 31,12,18 By Depreciation A/c 1,350 " By Balance c/d 12,150 13,500 13,500 1.1.19 To Balance b/d 12,150 31.12.19 By Depreciation A/c 1,215 " By Ganesh A/c 8,259 " By Profit and Loss A/c 2,676 12,150 12,150 Dr. Ganesh A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 31.12.17 To Bank A/c 4,230 1.1.17 By Motor Car A/c 15,000 " To Balance c/d 11,520 31.12.17 By Interest A/c 750 15,750 15,750 1.1.18 To Bank A/c 4,230 1.1.18 By Balance b/d 11,520 " To Balance c/d 7,866 " By Interest A/c 576 12,096 12,096 31.12.19

To Motor Car A/c 8,259 1.1.19 By Balance b/d 7,866 (Transfer) 31.12.19 By Interest A/c 393 8,259 8,259

NSOU ? CC-CO-05 212 !mì, #Í ^, ðk, !, É Dr. Motor Car

A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.17 To Ganesh A/c 3,480 31.12.17 By Depreciation A/c 1,500 " By Balance c/d 1,980 3,480 3,480 1.1.18 To Balance b/d 1,980 31,12,18 By Balance Depreciation A/c 1,350 31.12.18 To Ganesh A/c 3,654 " By Balance c/d 4,284 5,634 5,634 1.1.19 To Balance b/d 4,284 31.12.19 By Depreciation A/c 1,215 " By Profit and Loss A/c 3,069 4,284 4,284 Dr. Ganesh A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 31.12.17 To Bank A/c 4,230 31.12.17 By Motor Car A/c 3,480 " By Interest A/c 750 4,230 4,230 1.1.18 To Bank A/c 4,230 31.12.18 By Motor Car A/c 3,654 " By Interest A/c 576 4,230 4,230 Books of Kartik Dr. Motor Car A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.17 To Sales 15,000 31.12.17 By Bank 4,230 31.12.17 To Interest A/c 750 " By Balance c/d 11,520 15,750 15,750 1.1.18 To Balance b/d 11,520 31.12.18 By Bank 4,230 31.12.18 To Interest A/c 576 " By Blance c/d 7,866 12,096 12,096 1.1.19 To Balance b/d 7,866 31.12.19

By Repossessed 8,259 31.12.19 To Interest A/c 393 " Goods A/c 8,259 8,259

NSOU ? CC-CO-05 213 Dr. Repossessed Goods

A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 31.12.19 To Kartik A/c 8,259 31.12.19 By Cash 9,000 " To Cash A/c 500 " To Profit and Loss A/c 241 (Transfer) 31.12.19 By Interest A/c 393 9,000 9,000 Working : ! Ñ, !hfl, !Ó ^ xB, ñ ð!üò# xB, Á Ç% ^ Ìö ^ ð ^ Ìf Ór, ò É Particulars Interest Capital Rs. Rs. Cash down price 15,000 Add : Interest @ 5% 750 15,750 Less : Instalment paid 31.12.17 4,230 3,480 750 Balance due on 1.1.18 11,520 Add : Interest 18 @ 5% 576 12,096 Less : Instalment paid on 31.12.18 4,230 3,654 576 Balance due on 1.1.19 7,866 Add : Int. for 19 @ 5% 393 8,259 Less : Instalment payable for 2019 4,230 3,837 393 Balance due on 1.1.20 4,029 Add : Interest due for 2020 @ 5% 201 4,230 Less : Instalment for 2020 4,230 4,029 201 Nil 15,000 1,920

NSOU ? CC-CO-05 214 SÖV xyÇ!üÑ, , ð% ði ≈ Öü (Partial Repossession) É ¶, yv, , y e ^ Ì ^ ÌÖ ^ « ^ Ìe , ð!f! >, !f! ! Ó¶, yäò !ÿÜf É! ^ ÇÉz ^ « ^ Ìe !Ó ^ Ìe !, y !, yÓ ^ ÉzFäEyoðÇy ^ ÌÖ ^ çò@ ^ Á , ð!f! >, ð% ði ≈ Öü òy Ñ, ^ ÌÖ ^ xyÇ!üÑ, ¶, y ^ ÌÖ , ð!f! >, ð% ði ≈ Öü Ñ, Ó ^ Ì, , ðy ^ ÌÖ – ~Éz ^ « ^ Ìe ^ Ì ^ ÌE!%, , ð ^ ÌfÓ ^ ~Ñ, !, , xÇü ¶, yv, , y ^ Ìe !, yÓ ^ !Ö ^ Ìü !ÿ ^ ÌÑ, ñ ^ ÇÉz äòf !Ó ^ Ìe !, y !, yÓ ^ ÓÉz ^ Ì, , e !, yÓ ^ !ÉÇyÓ! >, Ç!ð!í≈¶, y ^ ÌÖ Ó! , Ñ, Ó ^ ^ ÌÖ òy – xò%Ó ^ *, ð¶, y ^ ÌÖ ¶, yv, , y ^ Ìe !, yÁ !, yÓ ^ ÓÉz ^ Ì, , Ç!ð!_Ó ^ !ÉÇyÓ ~ÓÇ !Ó ^ Ìe !, yÓ ^ !ÉÇyÓ Ç!ð!í≈¶, y ^ ÌÖ Ó! , Ñ, Ó ^ ^ ÌÖ òy – , ð% ði ≈ Öü#Ñ, !, , Ç!ð!_Ó ^ Á, ðÓ ^ xÓ!â, ! !, , Óy ! ^ ÌÖyÓ ^ , ð ^ ÌÖ ^ ~Éz Ç!ð!_Ó ^ ! ðfy!f ð!úf !fl, iÓ ^ Ñ, Ó ^ y É ^ ÌÖñ !Ó ^ Ìe !, y ^ ÇÉz x ^ ÌB, Ó ^ äòf !, yÓ ^ ÓÉz ^ Ì, , ¶, yv, , yÈÜÈ ^ e !, yÓ ^ !ÉÇyÓ ^ ÌÑ, Credit Ñ, Ó ^ ^ ÌÖ ~ÓÇ Repossed Goods A/c ÈÜÈ ^ Ñ, Debit Ñ, Ó ^ ^ ÌÖ – xò%Ó ^ *, ð¶, y ^ ÌÖ ¶, yv, , yÈÜÈ ^ e !, yÓ ^ ~Éz ò! ^ ÌúfÓ ^ äòf !Ó ^ Ìe !, yÓ ^ !ÉÇyÓ ^ ÌÑ, Debit Ñ, Ó ^ ^ ÌÖ ~ÓÇ Ç!ð!_Ó ^ !É ÇyÓ ^ ÌÑ, Credit Ñ, Ó ^ ^ ÌÖ – xyÇ!üÑ, , ð% ði ≈ Öü !úÓ ^ , ð ^ ÌÖ ^ !ÉÇy ^ ÌÖ !, yÓ ^ xÓ!ü<T Ç!ð!_Ó ^ ^ äó ^ ≤ Ìü ≈ ð Ñ, Ó ^ ^ ÌÖ – Ç !ð!_Ó ^ !ÉÇy ^ ÌÖ xÓ!ü<T ^ Ñ, yòÁ ^ äó ^ !ÿÑ, ^ Ìü !, y , ð% ði ≈ Öü! ò! , úy¶, , Óy ^ úyÑ, , Çyò Ó ^ Ìü !Ó ^ !Ó!â, !, , É ^ ÌÖ ~ÓÇ úy¶, ÈÜÈ ^ úyÑ, , Çy ^ ÌòÓ ^ !ÉÇy ^ ÌÖ fl, iyòyhs ^ , !Ó ^ !, , É ^ ÌÖ – !ÓÑ, ¶, y ^ ÌÖ , ð% ði ≈ Öü#Ñ, !, , Ç!ð!_Ó ^ xÓ!â, !, , Óy ^ ÌÖyÓ ^ , ð ^ ÌÖ ^ xÓ!ü<T ð!úf ~ÓÇ , ð% ði ≈ Öü !úÓ ^ v, z ^ !j ^ !üf ~Ó ^ ! ò! ≈ y!Ó ^ !, , ð! ^ ÌúfÓ ^ , òy! ≈ Ñ, f ^ ÌÑ, , ð% ði ≈ Öü! ò! , úy¶, ÈÜÈ ^ úyÑ, , Çyò Ó ^ Ìü !

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Ó ^ ÌÖâ, òy Ñ, Ó ^ y ^ Ì ^ Ì, , ðy ^ ÌÖ ^ –

v, z!yÉÓ ^ í 8 : 1.1.2018

i,y!Ó Ö !Ó≤'Ó ì,öyú ÌÑ, Ì, ò!> > ΔyQÓ' ¶, yv, yÈÙÈe'Í' , òk, Ì, Ì, Ì, !Ó!e' Ñ, ÌÓ' - ≤Ä!ì, Ì, > ΔyQ' ÌÓ' Ó' òÜi ò)úf
 90,000 > yÑ, y- ≤ÄyÓ' !Ω, Ñ, ÌÑ, Ìhfl, Ì !Écy' ÌÓ' à%, Ì' Ó' !ìò ≤Ä!ì, Ì, > ΔyQ' ÌÓ' Ó' äòf 30,000 > yÑ, y Ì' Ì, É' ÌÓ- xÓ!
 ü<T xB, Óy!°Ì≈Ñ, 15% Ç%íÇÉ Ì, ò!> Óy!°Ì≈Ñ, ÌÑ, Ìhfl, Ì' Ì, Ì' Ì, É' ÌÓ- !Ó≤'Ó > ΔyQÓ' =!úÓ' Á, òÓ' e' òÉ...yÇöyò ãÓ'
 , òk, Ì, Ì, 20% xÓ!â, Ì, Ì, Ìy!≈ Ñ, ÌÓ' - 31.12.18 ì, y!Ó' ÌÓ' ì, öyú ≤Ä!ö Óy!°Ì≈Ñ, ÌÑ, Ìhfl, Ì' ÌÓyÓ' , ò' ÌÓ' xÓ!ü<T ÌÑ, Ìhfl, Ì!
 Ì' Ì, xÇö!≈ É' Ìú !Ó≤'Ó í%!> > ΔyQÓ' , ò%òì≈Öú Ñ, ÌÓ' - ~Éz v, z' Ìj' Ìüf Óy!°Ì≈Ñ, 30% xÓ!â, Ì, Ì, ÌÓ' > ΔyQÓ' =!úÓ'
 , ò%òì≈Öú#Ñ, Ì, ò)úf !fl, iÓ' Ñ, Ó' y ÉÍ' - , ò%òì≈Öú Ñ, Ó' yÓ' , ò' ÌÓ' !Ó≤'Ó 2,000 > yÑ, y ÖÓ' à, Ñ, ÌÓ' > ΔyQÓ' =!ú
 ' òÓ' yöi, Ñ, ÌÓ' ~ÓÇ 92,000 > yÑ, y ò) Ìúf , ò%ò≈!Óe' Í' Ñ, ÌÓ' - ì, öyú ~ÓÇ !Ó≤' ÌÓÓ' ÓÉz' Ì, ≤Ä' Ì' yãò#Í' Ö!
 Ì, Ì' yò !ÉcyÓ ≤Ähfl%, Ì, Ñ, Ó' &ò- Books of Tamal Dr. Tractor

A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.18 To Biplab A/c 31.12.18 By Depreciation A/c.
 54,000 (90,000 x 3) 2,70,000 (20% on 2,70,000) " By Balance c/d 2,16,000 2,70,000 2,70,000 1.1.19 To Balance b/d
 2,16,000 31.12.19 By Depreciation A/c (20% on 2,16,000) 43,200 " " Biplab A/c. (Note 1) 88,200 " " Profit and Loss A/c
 (Note 2) 27,000 " By Balance c/d 57,600 2,16,000 2,16,000 1.1.20 To Baloance b/d 57,600

NSOU ? CC-CO-05 215 Dr. Biplab A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.18 To Bank
 (30,000x3) 90,000 1.1.18 By Tractor A/c 2,70,000 31.12.18 By Interest 27,000 (15% of 1,80,000) 31.12.18 To Bank 87,000
 (1st instalment) (60,000 + 27,000) " To Balance c/d 1,20,000 2,97,000 2,97,000 31.12.19 To Tractor A/c 88,200 1.1.19 By
 Balance c/d 1,20,000 "

To Balance c/d 49,800 31.12.19 By Interest (15% of 1,20,000) 18,000 1,38,000 1,38,000 1.1.20 To Baloance b/d 49,800
 Working : (1) , ò%òì≈Öú#Ñ, Ì, > ΔyQ' ÌÓ' Ó' ò)úf É í%!> > ΔyQ' ÌÓ' Ó' òÜi ò)úf = (90,000x2) = 1,80,000 > yÑ, y Óyíñ
 30% Éy' ÌÓ' ≤Ä!ö ÓäÈ' ÌÓ' Ó' xÓ!â, Ì, Ì, = 54,000 > yÑ, y Óyíñ !mì, #Í' ÓäÈ' ÌÓ' Ó' xÓ!â, Ì, Ì, 37,800 > yÑ, y 91,800 > yÑ, y
 88,200 > yÑ, y S2) , ò%òì≈Ö' ÌúÓ' ò, Ì' Ìú úy¶, ÈÙÈ' úyÑ, Çyò É , ò%òì≈Öú#Ñ, Ì, > ΔyQ' ÌÓ' Ó' !fl, iÓ' #Ñ, Ì, ò)úf 88,200
 > yÑ, y Óyíñ 20% Éy' ÌÓ' í%Éz ÓíÇ' ÌÓ' Ó' xÓ!â, Ì, Ì, Ó' , ò' ÌÓ' > ΔyQ' ÌÓ' Ó' ò)úf 1,80,000-(36,000 + 28,800) = 1,15,200
 > yÑ, y ^úyÑ, Çyò 27,000 > yÑ, y-

NSOU ? CC-CO-05 216 Books of Biplab Dr. Tamal
 A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.18 To Sales A/c 2,70,000 31.12.18 By Bank
 (down payment) 90,000 31.12.18 To Interest A/c 27,000 " By Bank (1st Instalment) 87,000 " By Balance c/d 1,20,000
 2,97,000 2,97,000 1.1.19 To Balance b/d 1,20,000 31.12.19 By Repossessed Goods A/c 88,200 31.12.19 To Interest A/c
 18,000 " By Balance c/d 49,800 1,38,000 1,38,000 1.1.20 To Balance b/d 49,800 Dr. Repossessed Goods A/c Cr. Date
 Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 31.12.19 To Tamal A/c 88,200 31.12.19 By Cash A/c (Resale)
 92,000 " To Cash 2,000 " To P.L. A/c 1,800 92,000 92,000 7.10 !

Ñ, Ìhfl, ÌÓ!@ , òk, Ì, (Instalment System) !Ñ, Ìhfl, ÌÓ!@ , òk, Ì, Éú ~Ñ, ÌÓ' ÌÓÓ' !Óú!jì, ò)úf , ò' Ó' Ì' üyí , òk, Ì, Ì' «, Ì' é
 à%, Ì' Çìöyí' ÌòÓ' Ç' ÌD Ç' ÌDEz ^e' ì, y , ò' ÌíFÓ' öy!úÑ, yòy úy¶, Ñ, ÌÓ' - ~Éz , òk, Ì,

100%	MATCHING BLOCK 41/51	SA MA in History SEM II (CBCS Mode).pdf (D142514392)
Ó' v, z' ÌÓ' Ö' Ì' yÜf ~ Ó!ü<Tf =!ú É		

ú É 1. ~!> , ~Ñ, Ì, Ì, !Ó!e' Ó' à%, Ì' ó 2. à%, Ì' Çìöyí' ÌòÓ' Ç' ÌD Ç' ÌDEz , ò' ÌíFÓ' ÌÖú ~ÓÇ öy!úÑ, yòy ^e' ì, yÓ' !òÑ, > ,
 Éhfl, Ìyhs' , !Ó' Ì, ÉÍ' -

NSOU ? CC-CO-05 220 Dr. Interest Suspence A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.17 To Bimal A/c 8,855 31.12.17 By Interest A/c 4,357 31.12.17 By Balance c/d 4,498 8,855 8,855 1.1.18 To Balance b/d 4,498 31.12.18 By Interest A/c 2,975 31.12.18 By Balance c/d 1,523 4,498 4,498 1.1.19 To Balance b/d 1,523 31.12.19 By Interest A/c 1,523 1,523 1,523 Dr. Interest A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.17 To Interest Suspence A/c 4,357 31.12.17 By P.L. A/c 4,357 4,357 4,357 31.12.18 To Interest Suspence A/c 2,975 31.12.18 By P. L. A/c. 2,975 2,975 2,975 31.12.19 To Interest Suspence A/c 1,523 31.12.19 By P.L. A/c 1,523 1,523 1,523 Balance Sheet as at 31.12.17 Liabilities Amount Assets Amount Rs. Rs. Bimal 64,000 Plant at Cost 1,19,145 Less : Interest Less : Depreciation 17,872 Suspence Account 4,498 59,502 1,01,273 59,502 1,01,273

NSOU ? CC-CO-05 221 Books of Bimal Dr. Kamal A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.17 To Sale A/c 1,19,145 1.1.17 By Bank A/c 32,000 1.1.17 To Interest 31.12.17 By Bank A/c 32,000 Suspence A/c 8,855 31.12.17 By Balance c/d 64,000 1,28,000 1,28,000 1.1.18 To Balance b/d 64,000 31.12.18 By Bank A/c 32,000 31.12.18 By Balance c/d 32,000 64,000 64,000 1.1.19 To Balance b/d 32,000 31.12.19 By Bank A/c 32,000 32,000 32,000 Dr. Interest Suspence A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 31.12.17 To Interest A/c 4,357 1.1.17 By Kamal A/c 8,855 31.12.17 To Balance c/d 4,498 8,855 8,855 31.12.18 To Interest A/c 2,275 1.1.18 By Balance b/d 4,498 31.12.18 To Balance c/d 1,523 4,498 4,498 31.12.19 To Interest A/c 1,523 1.1.19 By Balance b/d 1,523 1,523 1,523 Dr. Interest A/c Cr. Date Particulars J.F. Amount Date Particulars J.F. Amount Rs. Rs. 1.1.17 By P. L. A/c 4,357 31.12.17 By Interest Suspence A/c 4,357 4,357 4,357 31.12.18 By P. L. A/c 2,975 31.12.18 By Interest Suspence A/c 2,975 2,975 2,975 31.12.19 By P. L. A/c 1,523 31.12.19 By Interest Suspence A/c 1,523 1,523 1,523 Balance Sheet as at 31.12.17 Liabilities Amount Assets Amount Rs. Rs. Kamal 64,000 Less. Interest Suspences Accounts 4,498 59,502

NSOU ? CC-CO-05 222 7.11 fl. (f"o) lufO , o lifO aof yv , ye l , ok , li , li ! EcyOO « i yv , yEUeE l , ok , li , O aof l ! EcyOO « i lAyú# xò%ç, l El l , yO xòfl, o Ó!ü«Tf ~Ez l l A!l , l , o lifO aof xyúyíy y l O ! EcyOO « i N , O y El ~OÇ úy , EÜE úyN , çyò !òì=yO i N , O y El - , oifcyö@ A# = !ú O o) lufO O lú ~Ez iO l oO ! EcyOO « i , ok , li , l ! _ CDi , - ! N , ls , l Oò ~N , äo Oã , O y ! O le i , y fl. (f"o) lufO , oifcyö@ A# yv , ye l , ok , li , li ! Oe l N , l O i , Oò uò l i l oO , o!O öyí x l oN , O lü El - ~Ez l , l e A!l , l , uò l i l oO aof xyúyíy y l O ç% l i O ! EcyO O « y N , O y xç% ! OiyäoN , - , l ! l ! , üñ o , #añ A! y!üç o!üò Ezi , fy! l O o! , ñ , oifcyö@ A# yv , yEUeE l , ok , l i , li ! O!e O çö! ^ çEz aof A!l , l , o lifO aof xyúyíy ! EcyOO « i oý N , l O cöhf , l , o lifO aof ~N , ç l ID ! E cyOO « i N , O y El ~OÇ ! O le i , yO úy , EÜE úyN , çyò !òì=yO i N , O y El - ~Ez iO l oO fl. (f"o) lufO , o lifO ! E cyOO « , l i O ~

100%	MATCHING BLOCK 42/51	SA	MA in Political Science SEM II (CBCS Mode).pdf (D142514805)
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N , l , v , z l O O l i yÜf ~ O ! ü « T f ~ E z ^

l e i , y çyíyO i l , N , yòA A!l , ç , yò oý EÓyO aof i%öye ! O le i , yO ÓEz l i ! EcyOO « i = O ç , ç , o) i = O lú ! O l O ! a , l , El - fl. (f"o) lufO , oifcyö@ A# yv , ye l l O ^ « , l e l O le i , y çyíyO i l , l o) ! l ! O i , i % E z i O l oO ! EcyOO « i , ok , l i , xò%çO i N , l O l y l i N , É S N , V Hire-purchase Trading , ok , li , ~OÇ SÖV Stock and Debtors , ok , li , - ~Ez i % E z ! , ok , l i ! Oüí y l O xy l úyâ , oý N , O y Eú - S N , V Hire-purchase Trading , ok , li , É ~Ez , ok , li , l i , úy , EÜE úyN , çyò !òì=yO i N , O yO aof l o) ! l ! O i , äy l O i y i ! Oúy N , O l i , E l O É 1 . , oif e l l O aof É 2 . ! EcyO O l i i = yv , ye l , ok , li , l i ! O!e i , o lifO çö! k T O aof É 3 . ! EcyOO l i i = A y E ! N , ! hfl , l O aof É 4 . o) i = o l y i ç A y E ! N , ! hfl , l i l i (Matured Instalments) ! EcyOO l i i = O ! O!e O lú i O l i , E l O - ~O aof äy l O i y É 5 . o l y i v , z _ # i = El oý E z ~oò ! N , ! hfl , l O (unmatured instalments) e l i o) lufO çö) lufO , o!O öyí l i N , e i , yO l oN , ç , x!hs , ç ç Q , yO i O l i , E l O - ~O aof äy l O i y É 6 . xò%O * , ç y l O ! O le i , yO ! oN , ç , ç A y O ! Q , N , ç , oif A e i , yO ! oN , ç , ç A y O ! Q , N , ç , o lifO aof ! O , oO # i , y ! Oúy N , O l i , E l O É Hire-purchase Trading

A/c Dr. To Purchases A/c. Hire-purchase Debtors A/c Dr. To Hire-purchase sales A/c. Cash/Bank A/c Dr. To Hire-purchase Debtors A/c. Hire-purchase Sales A/c Dr. To Hire- purchase Trading A/c. Closing Stock A/c Dr. To Hire-purchase Trading A/c. Hire-purchase Trading A/c Dr. To Opening Stock , o lifO e l i o) úf , o lifO ! Oe l i o) úf ç A y E ! N , ! hfl , l O aof o l y i ç A y E ! N , ! hfl , l O çö! k T e l i o) lufO çö) lufO xB , - e l i o) luf

NSOU ? CC-CO-05 223 ~Ez i y ! Oúy = !ú ç i oß N , O yO , o l i O Hire-purchase Trading A/c. EÜE ~O l i aó l y N , l O i , y l i N , oý , úy , O y úy N , çyò ! Ecy l O ! O l O ä , oý N , O y E l O ~OÇ úy , EÜE úy N , çy l oO ! Ecy l O fl. iyòyhs , O N , O y E l O - Hire-purchase Sales A/c EÜE ~O l i aó l y N , l O i , y l i N , o l y i xò%_# i = ! N , ! hfl , l O , o!O öyí i O l i , E l O - xò%O * , ç y l O e i , yÜi o l y i ç A y E çöhf , l i N , ! hfl , l O , y N , y l i l i ! lú Hire-purchase Debtors A/c. EÜE ~O l i aó l y N , l O i , y Hire-purchase Sales A/c EÜE ~O l i aó l O çöyò E l O ~OÇ o l y i xò%_# i = ! N , ! hfl , l O , o!O öyí ! E cy l O ! O l O ! a , l , E

NSOU ? CC-CO-05 231 Cöyiyò É Books of Bajaj Ltd. Dr. H. P. Stock
 A/c Cr. Date Particulars Amount Date Particulars Amount Rs. Rs. 1.1.19 To Balance b/d 12,000 27.12.19 By Repossessed
 31.12.19 To Goods Sold Goods A/c 600 on H. P. A/c 90,600 (Instalment not yet due) 31.12.19 " H. P. Debtors A/c 92,700
 31.12.19 By Balance c/d 9,300 1,02,600 1,02,600 Dr. H. P. Debtors A/c Cr. Date Particulars Amount Date Particulars
 Amount Rs. Rs. 1.1.19 To Balance b/d 300 27.12.19 By Repossessed 31.12.19 To H.P. Stock A/c 92,700 (Goods A/c
 (Instalment unpaid) 31.12.19 By Cash A/c 92,400 31.12.19 By Balance c/d 600 93,000 93,000 Dr. Goods Sold on H. P. A/c
 Cr. Date Particulars Amount Date Particulars Amount Rs. Rs. 1.1.19 To
 Shop Stock A/c 31.12.19 By H. P. Stock A/c 90,600 Rs. .90 000 100 150 × () 60,400 31.12.19 To H.P. Adjustment A/c –
 Loading Rs. .90 600 50 150 × () 30,200 90,600 90,600

NSOU ? CC-CO-05 232 Dr. H. P. Adjustment
 A/c Cr. Date Particulars Amount Date Particulars Amount Rs. Rs. 31.12.19 To Balance b/d 1.1.19 By
 Balance b/d Rs. .9 300 50 150 × () 3,100 12 000 50 150 , × () 4,000 31.12.19 To P. L. A/c 31,200 31.12.19 By
 Goods Sold on (Profit) H.P.
 A/c (Loading) 30,200 27.12.19 By Repossessed Goods A/c (Prosit) 100 34,300 34,300 Dr. H. P. Adjustment A/c Cr. Date
 Particulars Amount Date Particulars Amount Rs. Rs. 27.12.19 To H. P. Stock A/c 600 31.12.19 By Balance c/d 800 27.12.19
 To

H. P. Debtors A/c 100 31.12.19 To H.P. Adjustment A/c 100 800 800 7.12 xò%ü#úò# SÑ, V ÇÇ!« ,Æ ≤Ä~ÿÿ_Ó° É 1. !òj~!ú!
 Öi, !Óö!l~ =!úÓ° ÇÇK, y !úÖ%ò É SiV ¶, yv, , ye´ Í ñ SiiV !Ñ, !hfl, !ÍÓ@# e´ Í ñ SiiiV , ò´ lífÓ° , ò%òì≈Öú– 2. ¶, yv, , ye´ ^lí´ Ó°
 ≤ÄÑ, , !i, xy´ ùyâ, òy Ñ, Ó° Ø– 3. ¶, yv, , ye´ ^lí´ Ó° , ò%òì≈Öú Óú´ lì, !Ñ, ^Óy´ ÌG, ò´ 4. fl, !f´ ò´ ^!úfÓ° , ò´ lífÓ° àòf
 ¶, yv, , ye´ Í ÇÇe´ yhs´ , !ÉÇyÓÓ° «, ^lí´ Ó° ~Ó!üçTf !Ñ, /

NSOU ? CC-CO-05 233 SÖV î#â≈ ≤Ä~ÿÿ_Ó° É 1. ¶, yv, , ye´ Í´ Óú´ lì, !Ñ, ^Óy´ ÌG, ò´ ~Ó° ~Ó!üçTf !Ñ, / 2. ¶, yv, , ye´ Ìe´
 ´ i, yÓ° x!iÑ, yÓ° çj

50% **MATCHING BLOCK 45/51** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

ò´ ÌÑ, , xy´ ùyâ, òy Ñ, Ó° Ø– 3. ¶, yv, , ye´ Ìe´ i, yÓ° x!iÑ, yÓ° çj ò´ ÌÑ, , xy´ ùyâ, òy Ñ, Ó° Ø

ò– 4. Ç
 yÿÓ° í e´ Í´ Á ¶, yv, , ye´ ^lí´

100% **MATCHING BLOCK 47/51** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

Ó° ò´ líf , òy!≈Ñ, f xy´ ùyâ, òy Ñ, Ó° Ø– 5. !

Ñ, !hfl, !ÍÓ@# e´ Í´ Á ¶, yv, , ye´ ^lí´

100% **MATCHING BLOCK 49/51** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

Ó° ò´ líf , òy!≈Ñ, f xy´ ùyâ, òy Ñ, Ó° Ø–

SÜV ÓfÓEy!Ó° Ñ, çöÇfy (Practical Problems) : 1. Ñ, öú !Óö´ líúÓ° Ñ, yäE´ Ì´ ÌÑ, Óy!° Ì≈Ñ, 5% ç%´ lí ¶, yv, , ye´ Í´ , òk, !i, ^lí,
 ~Ñ, !, > , !ú!¶, üò e´ Í´ Ñ, ^ÍÓ° – à%, !_´ xò%Íy´ # ≤ÄyÓ° !Ω, Ñ, !Ñ, !hfl, !Í !ÉÇy´ ÍÓ° ≤ÄÌ´ Ìö 930 > , yÑ, y ^ÍÁ´ y ÉÍ´ – ~Ó°
 , ò´ lí´ Ó° ≤ÄÌ, ÓäE´ ÍÓ° Ó° ^ú´ Ì° Ìÿe´ ^Íö 1,426 > , yÑ, yñ 1,804 > , yÑ, yñ ~ÓÇ 840 > , yÑ, y !Ñ, !hfl, !Í ÓyÓí ^Í´ – ^> , !ú!
 ¶, üò!> , Ó° òÜí ò)úf ~ÓÇ ≤ÄÌ, !, !Ñ, !hfl, !ÍÓ° ç´ ÍD ≤Ä´ Ìl´ ç%´ lí´ Ó° , ò!Ó° öy! òì≈yÓ° í Ñ, Ó° Ø– [Ans.: Cash down price
 Rs. 4,650 ; 1st Instalment Rs. 186, 2nd Instalment Rs. 124, 3rd Instalment Rs. 40] 2. A, BÈÜE~Ó° Ñ, yäE´ Ì´ ÌÑ, ~Ñ, !, > , !s, f
 ¶, yv, , ye´ Í´ , òk, !i, ^lí, e´ Í´ Ñ, ^ÍÓ° – ~Ó° àòf !òj~!ú!Öi, ¶, y´ ÍÓ° !Ñ, !hfl, !Í ^ÍÁ´ y ÉÍ´ É (i) à%, !_´ ÷Ó° ØÓ° çö!´ ≤ÄyÓ° !
 Ω, Ñ, !Ñ, !hfl, !Í 232.50 > , yÑ, y (ii) ≤ÄÌö ÓäE´ ÍÓ° Ó° ^ú´ Ì° Ìÿ !Ñ, !hfl, !Í 365.50 > , yÑ, y (iii) !mì, #Í´ ÓäE´ ÍÓ° Ó° ^ú´ Ì° Ìÿ !Ñ, !hfl, !Í
 451.00 > , yÑ, y (iv) !, , !, #Í´ ÓäE´ ÍÓ° Ó° ^ú´ Ì° Ìÿ !Ñ, !hfl, !Í 210.00 > , yÑ, y çö!Ñ, !hfl, !Í Óy!° Ì≈Ñ, # çyÓ° !í xò%Íy´ # 5% ç%´ lí´ Ó°
 Ey´ ÍÓ° ≤ÄÌö ÓäE´ ÍÓ° Ó° ^ú´ Ì° Ìÿ !mì, #Í´ ÓäE´ ÍÓ° Ó° ^ú´ Ì° Ìÿ ~ÓÇ !, , !, #Í´ ÓäE´ ÍÓ° Ó° ^ú´ Ì° Ìÿ ≤Ä´ Ìl´ 1 > , yÑ, yÓ° Óì≈, öyò
 ö)úf Ìÿe´ ^Íö 0.9524 > , yÑ, yñ 0.9070 > , yÑ, y ~ÓÇ 0.8639 > , yÑ, y – !s, f!> , Ó° òÜí ò)úf !òì≈yÓ° í Ñ, Ó° Ø– [Ans. Cash
 down price Rs. 1,162.53]

NSOU ? CC-CO-05 234 3. 1.1.2021 i,y!Ó ^îÖ Arya Ltd. 33,525 > ,yÑ,y òÜiö) ^îúfÓ ~Ñ,!, > ,ΔyQÓ ^î,yv, ,ye ^î , òk,!, i, ^î, Bijoy Ltd. ÈÜÈ ^î, !Óe ^î, ^îÓ - Bijoy Ltd. à%,! _ Ó ^î ò 9,000 > ,yÑ,y ^î ^î ~ÓÇ xÓ!ü<T xB, 9,000 > ,yÑ,y Ó ^î, ò!, Óy!^î~Ñ, !Ñ, !hfl, ^î, ^î - !Ñ, !hfl, ^î ^îÁ! yÓ ^î ò 31 ^î v, ^îçjÓ - Óy!^î~Ñ, c% ^î ò ^î Ó 5% ~ÓÇ Bijoy Ltd. Óy!^î~Ñ, ^î ^î Ó ^î Ó Á, òÓ 20% xÓ!â,!, i, iy!~Ñ, ^î Ó ^î Ó Arya Ltd. ~ÓÇ Bijoy Ltd. ÈÜÈ~Ó ÓEz ^î, ≤Á ^î yãð# ^î Ò! ^î yò !EçyÓ ≤Áhfl%, i, ^î, Ó ^î ò- [Ans.: Interest : 1st year Rs. 1,226, 2nd year Rs. 838, 3rd year Rs. 411] 4. 1.1.2021 i,y!Ó ^îÖ x ^îüyÑ, ^î, ò ^î úÓ ^î, yãÈ ^î ^î Ñ, ^î,yv, ,ye ^î , òk,!, ^î, ~Ñ,!, > ,òy ò ^î ò! è e ^î ^î ^î Ó - à%,! _ Ó ^î ò ≤ÁyÓ !Ω, ^î, ^î, !Ñ, !hfl, ^î ! Eçy ^î Ó 4,780 > ,yÑ,y ^î ^î ~ÓÇ xÓ!ü<T xB, 31 ^î v, ^îçjÓ ≤Á ^î ò! ^î, ò!, 9,261 > ,yÑ,y Ó Óy!^î~Ñ, !Ñ, !hfl, ^î, ^î - ^î, ò Óy!^î~Ñ, 5% Ey ^î Ó c% iy!~Ñ, ^î Ó ~ÓÇ x ^îüyÑ, e ^î òE...yçöyò ^î Ó ^î, òk,!, ^î, 10% xÓ!â,!, i, iy!~Ñ, ^î Ó - ^î, òy ò ^î ò! è! > ,ò Üi ò) úf ! òi=yÓ ^î, Ó ^î ò ~ÓÇ x ^îüy ^î, Ó ÓEz ^î, ≤Á ^î yãð# ^î äy ^î Óy Á Ó! ^î, ^î yò !EçyÓ ≤Áhfl%, i, ^î, Ó ^î ò- [Ans. Cash down price Rs. 30,000] 5. x, ò) Ó ~Ñ, y, yÓ ^î, ò ò ^î Ñ, !hfl, ^î Ó# ^î, òk,!, ^î, ~Ñ,!, > ,òy, Ó Üy v, , !Óe ^î, ^î Ó - ≤ÁyÓ !Ω, ^î, ^î, !Ñ, !hfl, ^î !Eçy ^î Ó à%,! _ Ó cõ! ^î, ò ò 20,000 > ,yÑ,y ^î ^î ~ÓÇ xÓ!ü<T xB, 20,000 > ,yÑ,y Ó ^î, ò! Óy!^î~Ñ, !Ñ, !hfl, ^î, ^î - ^î, òy, Ó Üy v, ,!, > ,ò Üi ò) úf 74,466 > ,yÑ,y - x, ò) Ó ~Ñ, y, yÓ Óy!^î~Ñ, 5% c% iy!~Ñ, ^î Ó ~ÓÇ ^î, ò ò Ó ^î Ó ^î Ó! òÑ, ^î, òk,!, ^î, 10% xÓ!â,!, i, iy!~Ñ, ^î Ó ^î Ó v, z ^î, ^î Ó ÓEz ^î, ≤Á ^î yãð# ^î Ò! ^î yò !EçyÓ ≤Áhfl%, i, ^î, Ó ^î ò- [Ans : Interest Suspenses Rs. 5,534, Adjustment for Interest : 1st year Rs. 2,723, 2nd year Rs. 1,859, 3rd year Rs. 952] 6. 1.1.2021 i,y!Ó ^îÖ X Ltd. P- ^î, ^î,yv, ,ye ^î , òk,!, ^î, ~Ñ,!, > ,x ^î, y!Ó :y ! Óe ^î, ^î Ó - à%,! _ xòc% ^î Ó 31 ^î v, ^îçjÓ ≤Á ^î ò! 4,230 > ,yÑ,y Ó á, yÓ !, Óy!^î~Ñ, !Ñ, !hfl, ^î, ò) úf, ò! Ó ^î üy ^î, Ó ^î, E ^î Ó - X Ltd. Óy!^î~Ñ, 5% c% iy!~Ñ, ^î Ó - i%!, !Ñ, !hfl, ^î ^îÁ! yÓ ^î Ó P, i, #! !Ñ, !hfl, ^î, ^î xçõ! = E ^î ú X Ltd. x ^î, y!Ó :y! > ,ò òi~Öü ^î, ^î Ó - X Ltd. e ^î òE...yçöyò ^î Ó ^î, òk,!, ^î, 10% xÓ!â,!, i, iy!~Ñ, ^î Ó - X Ltd. ~ÓÇ P ÈÜÈ~Ó ÓEz ^î, Ò! ^î yò ≤Áhfl%, i, ^î, ^î Ó ò- [Ans: Cash down price Rs. 15,000; Loss on Repossession Rs. 2,676] 7. Bengal Roadways Ltd. Jalan Motors ÈÜÈ~Ó ^î, yãÈ ^î ^î Ñ, !hfl, ^î, ò! > ,Óyç Üy v, , ^î, yv, ,ye ^î , òk,!, ^î, e ^î ^î, ^î Ó - ≤Á! i,!, > ,Óyç Üy v, , Ó ò) úf 75,000 > ,yÑ,y - à%,! _ Ó ^î ò ≤Á! ^î, Üy v, , # ò äòf 45,000 > ,yÑ,y ≤ÁyÓ !Ω, ^î, !Ñ, !hfl, ^î ^îÁ! y E ^î - xÓ!ü<T xB, 12% c% çE ^î, ò! > ,çöyò Óy!^î~Ñ, !Ñ, !hfl, ^î, ^îÁ! y E ^î Ó Ó ^î ú !fl, iÓ E ^î - Bengal Roadways Ltd. e ^î òE...yçöyò ^î, òk,!, ^î, 20% xÓ!â,!, i, iy!~Ñ, ^î Ó - ≤Á! ò ÓäÈ ^î Ó Ó ^î ü ^î Ó Bengal Roadways Ltd. ~Ñ,!, > ,!Ñ, !hfl, ^î ^îÁ! yÓ ^î Ó! mi, #! !Ñ, !hfl, ^î, ^î, xçõ! = E Á! y! !fl, iÓ E ^î ^î NSOU ? CC-CO-05 235 Ó ^î Ñ, ^î y x! ~ Óy Ó! Jalan Motors i%!, > ,Óyç, ò òi~Öü ^î, Ó ^î Ó - ò òi~Öü ^î Ó äòf Óyç =! ú ^î Ñ, çÓ ^î Ó! òÑ, ^î, òk,!, ^î, 30% xÓ!â,!, i, iy!~Ñ, ^î Ó ò) úf y ò ^î, Ó y E ^î - Bengal Roadways Ltd. ÈÜÈ~Ó ÓEz ^î, ≤Á ^î yãð# ^î Ò! ^î yò ≤Áhfl%, i, ^î, Ó ^î ò- [Ans : Loss on Repossessions Rs. 36,000, Balance of Jalan Motors Rs. 7,200] 8. 1.1.2020 i,y!Ó ^îÖ Ó y ^î äü, ≤Á! ^î, 1,00,000 > ,yÑ,y ò) ^î úfÓ, òyã,!, > ,ΔyÑ, ^î, yv, ,ye ÈÜÈe ^î , òk,!, ^î, Auto Ltd. ÈÜÈ~Ó ^î, yãÈ ^î ^î Ñ, ^î ò - à%,! _ Ó ^î ò 25% ò) úf ^îÁ! yÓ ^î Ó xÓ!ü<T xB, Óy!^î~Ñ, 5% c% çE, òyã,!, > ,Óy! ^î~Ñ, !Ñ, !hfl, ^î, ^îÁ! y E ^î Ó Ó ^î ú !fl, iÓ E ^î - Ó y ^î äü, i, #! !Ñ, !hfl, ^î, ^î, xçõ! = E Á! y! !fl, iÓ E ^î ^î Ó ^î Ñ, ^î y x ^î ò Ó äòf Auto Ltd. i%!, > ,ΔyÑ, ò òi~Öü ^î, Ó ^î Ó - Ez v, z ^î ^î úf e ^î òE...yçöyò ^î Ó ^î, òk,!, ^î, Óy!^î~Ñ, 25% xÓ! â,!, i, ^î Ó > ,ΔyÑ, =! ú Ó ò) úf y ò ^î, Ó y E ^î Ó - ò ò y ò! , Óy Ó! 4,000 > ,yÑ,y ÖÓ á, ^î, Ó yÓ ^î Ó Auto Ltd. > ,ΔyÑ, =! ú 90,000 > ,yÑ,y ^î, ò ò! Ó = e ^î ^î, ^î Ó - Ó y ^î äü 20% xÓ!â,!, i, iy!~Ñ, ^î Ó ^î Ó Ó y ^î äü Á Auto Ltd. ÈÜÈ~Ó ÓEz ^î, Ò! ^î yò !EçyÓ ≤Áhfl%, i, ^î, Ó ^î ò- [Ans : Value of Goods Repossessed Rs. 84,375; Loss on Repossession Rs. 18,025, Balance due to Auto Ltd. Rs. 1,88,297] 9. ~Ñ, äò fl, iy! # ^î, yÜf, ò ^î fÓ ^î Óe ^î, yv, ,ye ^î , òk,!, ^î, !Óe ^î ò) ^î úfÓ Á, òÓ 33 1/2% úy ^î, òif !Óe ^î, ^î Ó - 2021 çy ^î ú, yÓ ÓEz ^î ^î Ñ, !ò! ^î! Ò! !ÓÓÓ =! ú, òyÁ! y ^î Üü É Rs. January 1 Stock out on hire-purchase prices 15,000 " Shop Stock 2,000 " Instalments overdue (customers paying) 1,100 December 31 Stock out on hire-purchase Prices 18,000 ,, Shop Stock 3,000 ,, Instalments overdue (customers paying) 2,100 Purchases during the year 27,000 Cash received from customers during the year 35,000 31.12.2021 i,y! Ó ^î Ó çöy/E ÓäÈ ^î Ó Ó äòf Hire-purchase Trading A/c ~ÓÇ v, z mi, ÈÜÈ, òe ≤Áhfl%, i, ^î, Ó ^î ò- [Ans : Profit Rs. 12,000] NSOU ? CC-CO-05 236 10. Dasgupta Bros. ^î, yv, ,ye ^î , òk,!, ^î, !Óe ^î ò) ^î úfÓ Á, òÓ 33/1/2% úy ^î, òif !Óe ^î, ^î Ó - 30 ^î äü 2019 çöy/E ÓäÈ ^î Ó Ó Dasgupta Bros. ~Ó ÓEz ^î, !ò! ^î! Ò! !ÓÓÓ =! ú, òyÁ! y ^î Üü É Rs. July 1, 2018 Shop Stock 2,000 Instalments due 1,200 Stock with costumers at H.P. price 16,000 June 30, 2019 Shop Stock 2,800 Instalments overdue 2,000 Stock with customers at H.P. price 18,400 Cash received during the year 32,000 Expenses on hire-purchase business 3,000 Purchases 27,000 H.P. Trading, òk,!, ^î, ~ÓÇ Stock and Debtors, òk,!, ^î, ≤Á ^î yãð# ^î Ò! ^î yò ≤Áhfl%, i, ^î, Ó ^î ò- [Ans. Profit Rs. 5,200] 11. Capital Electronics Ltd. e ^î ò) ^î úfÓ Á, òÓ 40% úy ^î, ^î, yv, ,ye ^î , òk,!, ^î, òif !Óe ^î, ^î Ó 31.12.2021 i,y!Ó ^î Ó çöy/E Óç ^î Ó ^î ú ò! ò =! ú !ò! Ó *, ò !äÉ É Rs. January 1 Stock with fustomers at H.P. price 28,700 Stock at shop 56,000 Instalments overdue 12,000 December 31 Cash received from customers 1,60,000 Goods purchased during the year 1,75,000 Instalment overdue 14,900 Goods repossessed (instalments due Rs. 10,000) valued at 2,000 Shop Stock (including Repossessed Goods) 72,000 ≤Áhfl%, i, ^î, Ó ^î, E ^î Ó É (i) H. P. Stock A/c (ii) Shop Stock A/c, (iii) H. P. Asjument A/c ~ÓÇ (iv) Repossessed Goods A/c. [Ans : Profit Rs. 41,400]

NSOU ? CC-CO-05 248 Working : Rs. (1) 1úy ~!≤Áú ì ,y!Ó ° ^ÏÖ x!ã≈ì, ç%î = 1 00 000 15 100 3 12 , , x x = 3,750 (2) ç%î ç ^Ïöì, 50,000 > ,yÑ ,yÓ ° !v, ^ÏÖMÈ ,yÓ ° e ^Ï ° É v, z!Ö!Öì, îÓ ° = 53,500 Óyîñ à ,yÓ ° öy ^ÏçÓ ° x!ã≈ì, ç%î 50 000 15 100 4 12 , x x () = 2,500 ö)üö# xB, 51,000 (3) 30 ^Ïü ä%ò ≤ÄyÆ ç%î = Rs. (1,00,000 + 50,000) = Rs. 1 50 000 15 100 1 2 , , x x () = 11,250 (4) 1úy ò ^Ï¶, j!Ó ° ç%î Óy ^Ïì) > ,yÑ ,yÓ ° !v, ^ÏÖMÈ ,yÓ ° !Óe ^Ï ° É ö)üö# xB, 57,300 x!ã≈ì, ç%î Sâ ,yÓ ° öy ^ÏçÓ ° V 60 000 15 100 4 12 , x x = 3,000 (5) 30 ^Ïü ò ^Ï¶, j!Ó ° 40,000 > ,yÑ ,yÓ ° !v, ^ÏÖMÈ ,yÓ ° ç%î Óy ^Ïì e ^Ï ° É ö)üö# xB, 38,400 x!ã≈ì, ç%î É , öÿyâ, öy ^ÏçÓ ° 40 000 15 100 5 12 , x x () = 2,500 (6) 31 ^Ïü !v, ^Ïçj!Ó ° ç%îçÉ 40,000 > ,yÑ ,yÓ ° !v, ^ÏÖMÈ ,yÓ ° e ^Ï ° É v, z!Ö!Öì, îÓ ° 55,000 Óyîñ äÈÏ ° öy ^ÏçÓ ° x!ã≈ì, ç%îñ 40 000 15 100 1 2 , x x () = 3,000 ö)üö# xB, 52,000 (7) 31 ^Ïü !v, ^Ïçj!Ó ° ≤ÄyÆ ç%î 1 90 000 1 00 000 15 100 1 2 6 750 , , , , - () x x = (8) ! ^Ïü , ^ÏÖMÈ ,yÓ ° !Óe ^Ï ° ä! òì, úy¶, É !Óe ^Ï ° ö)úf Rs. (57,300+52000) = Rs. 1,09,000 Óyîñ e ^Ï ° ö)úf SÜV , , ö) ^ÏúfÓ ° !¶, !_ ^Ïü, V 1 05 000 51 000 38 400 1 90 000 1 00 000 , , , , , , + + () x = Rs. 1,02,316 6,684 (9) 31 ^Ïü öyâ≈, x!ã≈ì, ç%î = 90 000 15 100 9 12 , x x = Rs. 3,375

NSOU ? CC-CO-05 249 v, ziyÉÓ ° í 6. 1.1.2016 ì ,y!Ó ° ^ÏÖ Welcome Ltd. ~Ó ° Ey ^Ïü, Mukti Ltd. ~Ó ° 10 > ,yÑ ,y ö) ^ÏúfÓ ° 10,000 ÉzÑ%, Éz!> , ^Ïü yÓ ° !äÉú ^Ïü yÓ ° =!úÓ ° ö)úf !äÉú 1,25,000 > ,yÑ ,y- 15.5.2016 ì ,y!Ó ° ^ÏÖ Multi Ltd. ≤Ä!ì, î%Éz!> , ^Ïü y ^ÏÖÓ ° äòf ~Ñ, !> , ^Ïöyòç ^Ïü yÓ ° ≤Äiyò Ñ, ^ÏÖ - ~Ñ, Éz ç ^ÏD Multi Ltd. 3 > ,yÑ ,y x!iö) ^Ïúf ≤Ä!ì, öÿyâ, !> , ^Ïü y ^ÏÖÓ ° äòf ,!ì, ò!> , Ó yÉz> , ^Ïü yÓ ° ≤Äiyò Ñ, ^ÏÖ - ~Éz ^Ïü yÓ ° =!úÓ ° äòf íÓ ° Öyhfl, Ì ÓyÓì 7 > ,yÑ ,y ≤Äiyò Ñ, Ó ° Ìì, É ^ÏÖ ~Óç ~Ñ, öyç , ö ^ÏÖ xÓ!ü<T ì, ú ^ÏÖÓ ° xB, ≤Äiyò Ñ, Ó ° Ìì, É ^ÏÖ - 30 ^Ïü ä%ò ú¶, fyçü ≤Äiy ^ÏÖÓ ° äòf ~Éz ^Ïü yÓ ° =!ú ^Ïü, !Ó ^ÏÖ ä, öy Ñ, Ó ° y É ^ÏÖ öy - Welcome Ltd. 2,000 Ó yÉz> , ^Ïü y ^ÏÖÓ ° äòf xy ^ÏÖò Ñ, ^ÏÖ ~Óç xÓ! ü<T Ó yÉz> , =!ú ≤Ä!ì, !> , 2 > ,yÑ ,y ö) ^Ïúf 25.5.2000 ì ,y!Ó ° ^ÏÖ !Óe ^Ï ° Ñ, ^ÏÖ - 15.10.2016 ì ,y!Ó ° ^ÏÖ Mukti Ltd. 30 ^Ïü ä%ò 2000 çöyÆ Óç ^ÏÖÓ ° äòf 20% ú¶, fyçü ^áy ^Ïy Ñ, ^ÏÖ - Welcome Ltd. ÈÜÈ ~Ó ° ÓÉz ^Ïü, 31.12.2016 ì ,y!Ó ° ^ÏÖ çöyÆ ÓäÈ ^ÏÖÓ ° äòf ú!@zÓ ° !ÉçyÓ ° ≤Ähfl%, ì, Ñ, Ó ° ð - çöyiyò É BOOKS OF WELCOME LTD. Investment in Equity Shares of Mukti Ltd. Dr. Cr. Date Particulars Nominal Interest Cost Date Particulars Nominal Interest Cost Value Value Rs. Rs. Rs. Rs. Rs. Rs. 2016 2016 Jan. 1 To Balance b/d 1,00,000 - 1,25,000 May 25 By Bank - - 8,000 (Sale of Rights) May15 To Bonus Shares 50,000 - - Oct.15 By Bank - 20,000 - (Divident on Rs. 1,00,000 @ 20%) May15 to Bank (appl. 20,000 - 14,000 Dec.31 By Balance c/d 1,70,00 - 1,43,000 money for Rights) June15 To Bank (Call - - 12,000 Money @ Rs.6) Dec.31 To P. L. A/c - 20,000 - 1,70,000 20,000 1,51,000 1,70,000 20,000 1,51,000

NSOU ? CC-CO-05 250 Working : ^öy> , ≤ÄyÆ Ó ° yÉz> , ^Ïü yÓ ° = 10 000 3 5 , x = Rs. 6,000 Óyîñ Ó ° yÉz> , ^Ïü yÓ ° e ^Ï ° 2,000 !Óe #ì, Ó ° yÉz!> , ^Ïü y ^ÏÖÓ ° ççÖfy 4,000 8.7 çyÓ ° yçü ~Éz ~Ñ, Ñ, !> , öy¶, Ñ, ^ÏÖ xyöÓ ° y !Ó!¶, ß ^òì#Ó ° ú!@zÓ ° äòf !Ñ, ¶, y ^ÏÖ !ÉçyÓ Ó ° yÖ ^Ïü, É! ñ ú!@z, ö ^ÏeÓ ° v, z, öÓ ° ≤ÄyÆ ç%î ~Óç ú¶, fyçü !Ñ, ¶, y ^ÏÖ !ÉçyÓ Ñ, Ó ° Ìì, É! ^ç çjò ^Ïü≈, ~Ñ, ç%fl, ö<T iyÓ ° iy úy¶, Ñ, Ó ° Ìì, ç« ö Éúyö - 8.8 xò%#úò# SÑ, V çç!«Æ ≤Ä ^Ïyçy_Ó ° 1. ú!@zÓ ° !ÉçyÓ Óú ^Ïü, !Ñ, ^Ïy ^ÏG, ò/2. ú!@zÓ ° !ÉçyÓ ç%î ç ^Ïöì, ~Óç ç%îÈÜÈÓy ^Ïü Ñ, !y!> , Ó ° ì, y! , ö!≈ ÓfyÖfy Ñ, Ó ° ð - 3. ú!@zÓ ° ö)úfy! ò Ñ, #¶, y ^ÏÖ Ñ, Ó ° y É! /SÖV î#á≈ ≤Ä ^Ïyçy_Ó ° 1. ú!@zÓ ° !ÉçyÓ Óú ^Ïü, Ñ, # ^Ïy ^ÏG, ò/ ~ÉzÓ ° * ò , ò, !Ñ, Ö!ì, !^ò Ó ° yÖyÓ ° v, z ^Ïjüf Ñ, #/2. ú!@zÓ ° !Éçy ^ÏÖÓ ° äÈÑ, ^Ïöyò - ~Éz !Éçy ^ÏÖÓ ° !Ó!¶, ß ^áÓ ° =!ú Ñ, #¶, y ^ÏÖ (ò) Ó ° ì Ñ, Ó ° Ìì, É! /SÜV ÓfÓEy!Ó ° Ñ, çöçfy 1. 1.1.2018 ì ,y!Ó ° ^ÏÖ !Óö ^ÏúÓ ° Ey ^Ïü, 50,000 > ,yÑ ,y öy!öÑ, ö) ^ÏúfÓ ° 6% ç%î ÓÉòÑ, yÓ ° # çÓ ° Ñ, y!Ó ° }ì, öe !äÉú - ~Ó ° ≤ÄÑ, ì, ö)úf !äÉú 47,000 > ,yÑ ,y- 31 ^Ïü öyâ≈, 20,000 > ,yÑ ,yÓ ° }ì, öe , ö%òÓ ° y! ç%î ç ^Ïöì, 95 > ,yÑ ,y ^ÏÖ e ^Ï ° Ñ, Ó ° y Éú - 1úy ä%úyÉz 1,00,000 > ,yÑ ,yÓ ° }ì, öe ç%îç ^Ïöì, 96 > ,yÑ ,y ^ÏÖ ! Ó!e Ñ, Ó ° y Éú - 1úy x ^ÏQyÓÓ ° xyÓ ° Á 70,000 > ,yÑ ,y ö) ^ÏúfÓ ° }ì, öe ç%îç ^Ïöì, 98 > ,yÑ ,y ^ÏÖ ! Ó!e Ñ, Ó ° y É! - 31.12.2019 ì ,y!Ó ° ^ÏÖ ~Éz }ì, ö ^ÏeÓ ° ÓyâyÓ ° ö)úf !äÉú ç%î Óy ^Ïü 99 > ,yÑ ,y - ç%î ≤Äiy ^Ïöò ° ì ,y!Ó ° Ö 30 ^Ïü ä%ò ~Óç 31 ^Ïü !v, ^Ïçj!Ó ° - !Óöü 31 ^Ïü !v, ^Ïçj!Ó ° !ÉçyÓ Ó, Ñ, ^ÏÖ ÈÜÜÈÈ ~Éz î ^ÏÖ ú!@zÓ ° !ÉçyÓ ° ≤Ähfl%, ì, Ñ, Ó ° ð - (Ans. !Óe ^Ï ° ä! òì, úy¶, Üv , , ö) ^ÏúfÓ ° !¶, !_ ^Ïü, Rs. 4,430, 31.12.2018 ì ,y!Ó ° ^ÏÖ ú!@zÓ ° ö)úf Rs. 74,880)

NSOU ? CC-CO-05 251 2. 1úy ~!≤Áú 2018 ì,y!Ó´ ˆİÖ Rose Ltd.ÈÙÈ~Ó´ Ey ˆlì, Sun Ltd.ÈÙÈ~Ó´ 12% ç%î ÓÈòÑ,yÓ´ # 100 >,yÑ,y òy!òÑ, ò) ˆlúfÓ´ 400 !v, ˆİÖMÈ,yÓ´ !äÈú– !v, ˆİÖMÈ,yÓ´ =!úÓ´ e ˆÍ´ ò)úf !äÈú 50,000 >,yÑ,y– ç%î ≤Āiy ˆlòÓ´ ì,y!Ó´ Ö 30 ˆü ä%ò ~ÓÇ 31 ˆlú !v, ˆİçjÓ´ – 1úy ä%ò ç%î ç ˆlòì, 21,400 >,yÑ,y ò) ˆlúf 200 !v, ˆİÖMÈ,yÓ´ e ˆÍ´ Ñ, Ó´ y Èú– 1úy ò ˆİçjÓ´ ç%î Óy ˆlì 28,650 >,yÑ,y ò) ˆlúf 300 !v, ˆİÖMÈ,yÓ´ !Óe ˆÍ´ Ñ, Ó´ y Èú– 30 ˆü ò ˆİçjÓ´ ç%î Óy ˆlì 19,200 >,yÑ,y ò) ˆlúf 200 !v, ˆİÖMÈ,yÓ´ e ˆÍ´ Ñ, Ó´ y Èú– 31 ˆlú !v, ˆİçjÓ´ ç%î ç ˆlòì, 32,250 >,yÑ,y ò)úf 300 !v, ˆİÖMÈ,yÓ´ !Óe ˆÍ´ Ñ, Ó´ y Èú– Rose Ltd. 31 ˆü òyâ≈, !EçyÓ Óì, Ñ, ˆİÓ´ – ~Ez ì,y!Ó´ ˆİÖ !v, ˆİÖMÈ,y ˆİÓ´ Ó´ v,z!Ö!Òì, iú çòò) ˆlúf !äÈú– x!hs´, ò ú!@çÓ´ ò)úf! ˆlòÓ´ äòf Rose Ltd. xy ˆlú xy ˆlç xy ˆlú lyl´, òk,li, (FIFO) ≤Ā ˆlì yÜ Ñ, ˆİÓ´ – Rose Ltd.ÈÙÈ~Ó´ ÓEz ˆlì, ú!@çÓ´ !EçyÓ ≤Āhf%, ì, Ñ, Ó´ ð– (Ans. Closing Balance : Nominal Rs. 20,000, Capital Rs. 19,200, Loss on Sale : 1.1.2000, Rs. 8,850. 31.12.2000 Rs. 2,450) 3. 1.1.2019 ì,y!Ó´ ˆİÖ X. Ltd.ÈÙÈ~Ó´ Ey ˆlì, ≤Ā!ì, !>, 100 >,yÑ,y e ˆlòÑ, ò) ˆlúfÓ´ 12% ç%î ÓÈòÑ,yÓ´ # 2,000 !v, ˆİÖMÈ,yÓ´ !äÈú– !v, ˆİÖMÈ,yÓ´ =!úÓ´ ≤ĀÑ, ì, ò)úf !äÈú 2,50,000 >,yÑ,y– ç%î ≤Āiy ˆlòÓ´ ì,y!Ó´ Ö 1úy ä%ò ~ÓÇ 1úy !v, ˆİçjÓ´ – 1úy òyâ≈, ç%î ç ˆlòì, 95 >,yÑ,y ˆİÓ´ 500 !v, ˆİÖMÈ,yÓ´ e ˆÍ´ Ñ, Ó´ y Èú – 1úy xyÜfi>, ç%î Óy ˆlì 99 >,yÑ,y ˆİÓ´ 800 !v, ˆİÖMÈ,yÓ´ !Óe ˆÍ´ Ñ, Ó´ y Èú – 31 ˆlú xyÜfi>, ç%î Óy ˆlì 98 >,yÑ,y ˆİÓ´ 400 !v, ˆİÖMÈ,yÓ´ e ˆÍ´ Ñ, Ó´ y Èú ~ÓÇ 30 ˆlú ˆç ˆl≤WzjÓ´ ç%î ç ˆlòì 99 >,yÑ,y ˆİÓ´ 400 !v, ˆİÖMÈ,yÓ´ !Óe ˆÍ´ Ñ, Ó´ y Èú – ≤Ā ˆlì, fÑ, !>, e ˆÍ´ ÈÙÈ!Óe ˆlì Ó´ «, ˆle 2% iyúy!ú ˆİÓ´ 31 ˆlú !v, ˆİçjÓ´ X Ltd.ÈÙÈ~Ó´ ÓEz ˆlì, ú!ÜòÓ´ !EçyÓ ≤Āhf%, ì, Ñ, Ó´ ð– (Ans. Closing Balance : Nominal Rs. 1,70,000, Capital Rs. 1,45,872, Loss on Sale (on average cost basis) 1.1.2001 Rs. 17,440, 30.9.2001 Rs. 8,888) 4. 2019 çy ˆlú X Ltd. ç%î ÓÈòÑ,yÓ´ # !òj ˆlú!Òì, ú!@ç, òe=!ú e ˆÍ´ ÈÙÈ!Óe ˆÍ´ Ñ, ˆİÓ´ É ì,y!Ó´ Ö e ˆÍ´ !Óe ˆÍ´ ççÖfy iÓ´ S>,yÑ,y òyâ≈, 1 e ˆÍ´ 24,000 90.875 Sç%î Óy ˆlìv ä%ò 15 !Óe ˆÍ´ 10,000 92.625 Sç%î ç ˆlòì, V xyÜfi>, 1 e ˆÍ´ 6,000 91.375 Sç%î Óy ˆlìv ˆç ˆl≤WzjÓ´ 1 !Óe ˆÍ´ 4,000 93.125 Sç%î Óy ˆlìv !v, ˆİçjÓ´ 1 e ˆÍ´ 12,000 94.125 Sç%î Óy ˆlìv ç%î ≤Āiy ˆlòÓ´ ì,y!Ó´ Ö 31 ˆü òyâ≈, ~ÓÇ 30 ˆü ˆç ˆl≤WzjÓ´ – e ˆÍ´ ~ÓÇ !Óe ˆÍ´ v,zç, ˆ ˆç, ˆleEz 0.125% iyúy!ú ≤Āiyò Ñ, Ó´ ˆlì, Èú – X Ltd.ÈÙÈ~Ó´ ÓEz ˆlì, dt. 31 ˆlú !v, ˆİçjÓ´ ú!@çÓ´ !EçyÓ ≤Āhf%, ì, Ñ, Ó´ ð– (Ans. Closing Balance : Nominal Rs. 28,000 Capital Rs. 25,780, Profit on Sale Rs. 105)

NSOU ? CC-CO-05 252 5. 1.3.2018 ì,y!Ó´ ˆİÖ B. Das ~Ñ, !>, ˆÑ,yjòy!òÓ´ 100 >,yÑ,y ò) ˆlúfÓ´ 200!>, EzÑ%, Ez!>, ˆul´ yÓ´ 24,000 >,yÑ,y ò) ˆlúf e ˆÍ´ Ñ, ˆİÓ´ – 30.6.16 ì,y!Ó´ ˆİÖ ˆÑ,yjòy!ò!>, ≤Ā!ì, 5!>, ˆul´ y ˆİÓ´ Ó´ äòf 2!>, Ó´ yEz>, ˆul´ yÓ´ ≤Āiyò Ñ, ˆİÓ´ – B.Das 50% Ó´ yEz>, ˆul´ yÓ´ e ˆÍ´ Ñ, ˆİÓ´ ~ÓÇ xÓ!üçT Ó´ yEz>, 2 >,yÑ,y ˆİÓ´ !Óe ˆÍ´ Ñ, ˆİÓ´ – ~Ñ, Ez !ı ˆlò ˆÑ,yjòy!ò!>, 30.6.2018 ì,y!Ó´ ˆİÖÓ´, ò) ˆİÓ´ ≈Ó´ ˆul´ yÓ´ =!úÓ´ äòf 1 : 5 xò%, òy ˆlì, ˆÓyòç ˆul´ yÓ´ ≤Āiyò Ñ, ˆİÓ´ – 15.2.2018 ì,y!Ó´ ˆİÖ 30 ˆü ˆç ˆl≤WzjÓ´ çòyÆ Óç ˆİÓ´ Ó´ äòf çòhfl, ˆul´ y ˆİÓ´ Ó´ Á, òÓ´ 10% úç, fyçü Ór, ò Ñ, ˆİÓ´ – 31 ˆü !v, ˆİçjÓ´ 2018 ì,y!Ó´ ˆİÖ B. DasÈÙÈ~Ó´ ÓEz ˆlì, ú!@çÓ´ !EçyÓ ≤Āhf%, ì, Ñ, Ó´ ð– (Ans. Closing Balance : Nominal Rs. 28,000, Capital 27,920 Dividend transferred to P.L. A/c Rs. 2,800) 8.9 @ ˆĀs, ì, òO# 1. Basu and Das, Financial Accounting, (Vol. II and III) Rabindra Library. 2. Hanif & Mukherjee, Financial Accounting (Vol. II and III) Tata McGsaw-Hill. 3. Mukherjee and Mukherjee, Financial Accounting, Oxford University Press. 4. Shukla, M.C. and Grewal, T.S., Advanced Accounts, S. Chand Publication. 5. Maheswari and Maheswari, Advanced Accounting (Vol. I & II), Vikash Publishing. 6. R.L. Gupta & Radhaswamy, Advanced Accountancy (Vol. I & II), S. Chand. 7. Sehgal and Sehgal, Advanced Accounting (Vol. I & II), Taxamann. 8. Students’ Guide to Accounting Standard, Rawat, Taxmann.

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Matching text	As the text appears in the source.

ì,y çç`î«,`î,ô xy`lúyâ,òy Ñ,Ó`&

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 ÚÓ`yã!ççÉÚ v,z,òðfyç!>, Ó`â,òy Ñ,`ÍÓ`ò- ÚÓ`yã!
 ççÉÚ v,z,òðfy`îçÓ` Ñ,y!E!ò xç`lúÓ` !î`IÑ, ú«,
 Ñ,Ó``lú`îÓÓ`â,M,ÉúÑ%,öyÓ`#`IÑ,`Ñ,w Ñ,`ÍÓ`
 ò)úì,v,z,òðfyç!>, ò!Ó`é`öy- Ó`yã,ò%ì, Ó#Ó` Ó`yã!
 çç`ÍÉÓ` úÓ`iy,òß` É`lì, É`lì`!àÉú
 â,M,ÉúÑ%,öyÓ`#`IÑ, - lò`lã`IÑ, ò%áú ç;Ày>,
 ÈÓ`Dã#`ÍÓÓ` Éyì,`î`IÑ, Ó`«y,òyÁl`yÓ` àòf- Ó`yã!
 ççÉ`ì,yÓ` çyifòì, Ó`í`lò,ò%f ≤ÃÑ,yü Ñ,`ÍÓ`
 â,M,ÉúÑ%,öyÓ`#Ó` ò`lòyÓycòy, ò)í≈ Ñ,`ÍÓ` - ~Ez
 ò)úÑ,y!E!òÓ` ç`ID xi, fhs, v,z`l'Ö`Ö`llyÛf`î!>,
 v,z,òÑ,y!E!ò çç!%_ Ó``lì`lãÉó ≤Ãlòì,ñ`ì!
 Ó`Í`yÈÙÈ`ãÓv,z!ß`çyÈÙÈöÓyÓ`Ñ, ≤Ãí!Ó`_yhs, ~Óç
 !mì,#!`ì,ñ`lòö≈úÑ%,öyÓ`#ÈÙÈöy!
 òÑ,úyúÈÙÈÈÓ`Dã#Ó`Ñ,y!E!ò- çö@`Ã v,z,òðfyç
 ä%`lv,`l%k,!Ó@`Ã`ÍÉÓ` Óí≈òyÓ` ,òyüy,òy!ü
 Ó`yã,ò%ì,ÈÙÈ`öyÜ`lúÓ` mrm!Ó«%,[] ,Ez!ì,Éy`îçÓ`
 ~Ñ,!>, òl≈y!`IÑ,`úÖÑ, !Óÿ`hfl,¶,y`l'ÓÉz xò%çÓ` í
 Ñ,`ÍÓ``lãÈòñ`ì,Ó% Óú`lì, É`ÍÓ`!ì, lò`lòÓ≈yã,ò
 Ñ,`ÍÓ``lãÈò`!Ñ, ä%É`öyò!ÓÑ, Ñ,y!E!ò`lyÓ` xhs, Ó≈y!Eì,
 `Ñ,fç)e`≤Ãö- â,M,ÉúÑ%,öyÓ`#Ó``≤Ãö`Ó#Ó` ,ò)äy`!
 Éçy`l'Ó x!¶,!Eì, É`lì, ,òy`l'Ó` - Ó`yãÑ%,öyÓ`#`Ñ,Óú`!
 ò`lãÓ` Ó`yãf v,zk,yÓ` Ñ,Ó`ÓyÓ` àòfEz Ó`yã!
 ççÉ`IÑ, xyös,fi`ây!ò`lì`lãÉú`!Ñ,òyñ`≤ÃÓ#í`Ó`yã!
 ççÉ`IÑ, ,òlì,`îç`ÓÓ`í`Ñ,Ó`yÓ` Ófy,òy`l'Ó``ì,yÓ``!
 Órí%öye çç`IÑ,yã, xy`lãÈ`!Ñ,òyñ`ç`!Ó`lì`
 ~`IÑ,Óy`l'Ó`!òÉç`lriÉ`É`lì`Ez ~Ez Ó`yã,ò%ì, Ó#Ó`
 ì,y`IÑ, ,òb#`!Éçy`l'Ó`ÓÓ`í`Ñ,`l'Ó`!àÉú- ~Ez
 v,z,òðfy`îç`ÉÓ`Dã#Ó`Á`lòö≈úÑ%,öyÓ`#Ó``î!Ó!«,Æ
 v,z,òÑ,y!E!ò`Ó`lì`lãÈ`çÖy`l'òÁ`îÖy`ly!`Ez!ì,Éy`îçÓ`
 ÈÓ`Dã#Ó`x`lòÑ,`Ó!ü`öyò!ÓÑ, ò!Eöy!`v,zj#Æ`É`lì`
 v,z`l`lãÈ-`çÉz`àòfEz`xyöy`l'íÓ`Ó%G,`lì,`Ñ,yòÁ`xç
 %!Ó`lì`É!`òy`lì`úÖÑ,`Ñ,ò`çÓyÓ`xy`l'Ü
 v,z,òðfy`îçÓ`iy!Ó`!ò!>,`lì`lãÈò- x!≈y!`Ez!ì,Éyç`l`IÑ,
 !ì, lò`~òò`xyÖfyòEz`lòÓ≈yã,ò`Ñ,`l'Ó`lãÈò`x!Óy`çÉz
 Ñ,y!E!ò`IÑ, ~òò¶,y`l'Ó`v,z,ò!fl,ì, Ñ,`l'Ó`lãÈò`ly`lì,
 ì,yÓ`öyò!ÓÑ, xy`l'Ó!òEz`≤Ãyiyòf,`òyl`- ì,yEz`Ó`yã!
 ççÉ`Ó`lv,y`l`yk,y`lãÉú`~Ez`≤Ã`l'ÿçÓ``l`IÑ, xyöy`l'íÓ`
 x`lòÑ,`Ó!ü`xyÑ,`l'í`Ñ,`l'Ó`Ó`yã!ççÉ`öyò%`!Éçy`l'Ó`
 Ñ,ì, Ó`lv,y`lãÈ`lúò`~Óç`ç;Ày>, ÈÓ`Dã#Ó`Ez!ì,Éy`îçÓ`
 ,òyì,y`l`IÑ, çã#Ó`öyò%`!Éçy`l'Ó`Ñ,`lì,y,y`l'Ó`y`!
 î`lì`lãÈ- ~Ez v,z,òðfy`îçÓ`≤Ãiyò`â,`l'Ó`e!ú`Ez!ì,Éyç
 `l`IÑ, çç@`Æ`Ñ,`l'Ó`çy!E`lì,fÓ`Ó``îç`ây!Ó`ì,
 Ñ,`l'Ó`lãÈò`úÖÑ, - x!≈y!`Ó`yã!ççÉñ`ÈÓ`D`lãÓñ
 `ãÓv,z!ß`çyñ`v,z!lì,ò%Ó`#`≤Ã¶,`lì, ~Ez`âyì,#!`â,`!
 Ó`l'ÉÓ`!òü≈ò- â,M,ÉúÑ%,öyÓ`#`â,`l'Ó`e!>, Ez!ì,Éyç
 Ó!É¶≈,)ì,`IÑ,òy`çÉz`≤Ãç`l'D`lì%òy!`çÓ`Ñ,yÓ`
 Ó`lú`lãÈòó`Ó`*,òòÜ`l'Ó`Ó`Ó`yãÑ%,öyÓ`#`Ó!ú`lì,`!
 Ñ,`l'í`l'üv,`Ó`yãÑ,òfyEz`Ó%G,y!`-`Ez!ì,Éy`îç`v,z`l`lãÈ,
 xyçy`≤ÃçD`l`IÑ,`ÓyG,y`ly!`~Ez`Ó`yãÑ,òfyÓ`òyò`!
 àÉú`â,yÓ`&òì,#-`ç`Ó`*,ò!çç`l'ÉÓ``ã¶,fy`Ñ,òfy-
 ì,yãÈyv,`y`ÈÓ`D`lã`l'ÓÓ`ç`l'D`lì%`lk,`Ó`yã!ççÉ`Ó`ì
 ,ò`lì`Ó,`l`«`Ó`xÓ`l'Ó`y`l'ì,`l'Ó`Ñ,`l'Ó`ÈÓ`D`lãò`~Óç
 v,z!lì,ò%Ó`#`ÓÜò`IÑ,`Órí#`Ñ,Ó`yÓ`!ÓÓÓ`ì`x`l'ò≈Ó`

8/51	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
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9/51	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
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SA Researcher Debalina Chakraborty Supervisor Dr. Soumitra Basu title of the thesis Madhyobitter Nag ... (D131244860)				

10/51	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
Ñ,Ó^y ^lîÑ, !ÓÓ^i, Ñ,Ó^y-				
SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)				

11/51	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
Ó^ v,z,óÓ^ !ò¶,≈Ó^ Ñ,Ó^lî, Él^				
SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)				

12/51	SUBMITTED TEXT	5 WORDS	70% MATCHING TEXT	5 WORDS
Ñ,Ó^y Él^ ñ v,zîyÉÓ^içÉ xy^lúyâ, öy Ñ,Ó^&ò- 10.				
SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)				

i,y çç ĩ« ĩ,ô xy ĩúyâ,ôy Ñ,Ó ̂

NSOU l CC-BG-10 76 1st Proof • CPP [13/01/2023]
 ÚÓ`yã!ççÉÚ v,z,ôðfyç!›, Ó`â,ôy Ñ, ĩÓ`ò– ÚÓ`yã!
 ççÉÚ v,z,ôðfy ĩçÓ` Ñ,y!E!ò xç ĩúÓ` ĩ ĩÑ, ú«
 Ñ,Ó` ĩú ĩiÓÓ â, M, ÈúÑ%,ôyÓ`# ĩÑ, ĩÑ,w Ñ, ĩÓ`
 ô)úi, v,z,ôðfyç!›, ç,ô!Ó`e`ôy– Ó`yã,ô%î, Ó#Ó` Ó`yã!
 çç ĩÉÓ` üÓ` iy,ôß` É ĩ`ì, É ĩ`ĩ ĩ!äÉú
 â, M, ÈúÑ%,ôyÓ`# ĩÑ, – ĩò ĩä ĩÑ, ô%áú ç;Àyç,
 ÈÓ`Dã# ĩÓÓ` Éyi, ĩ`ĩÑ, Ó`« ,y,ôyÁĩ`yÓ` äðf– Ó`yã!
 ççÉ ĩ,yÓ` çyĩfôĭ, Ó` ĩ`ĩò,ô%if ≤ĀÑ,yü Ñ, ĩÓ`
 â, M, ÈúÑ%,ôyÓ`#Ó` ô ĩòyÓyçòy, ô)í≈ Ñ, ĩÓ` – ~Ez
 ô)úÑ,y!E!òÓ` ç ĩD xi, fhs, v,z ĩÓ`ĩ ĩyÜf ĩ%!›,
 v,z,ôÑ,y!E!ò ççĭ%_ Ó` ĩ`ĩ ĩ!äÈó ≤Āĭôĭ,ñ ĩ!
 Ó`ĩ`yÈÛÈ`äóv,z!ß` çyÈÛÈôÓyÓ` Ñ, ≤Āĭĩ`Ó, _yhs, ~ÓÇ
 !mì, #ĩ` ĩ, ñ ĩòô≈úÑ%,ôyÓ`#ÈÛÈôy!
 ôÑ, úyúÈÛÈÈÓ` Dã#Ó` Ñ,y!E!ò– çö@` Ā v,z,ôðfyç
 ä% ĩv,ç, ĩ%k, ĩ!Ó@` Ā ĩÉÓ` Óí≈òyÓ` ,ôyüy,ôy!ü
 Ó`yã,ô%î,ÈÛÈ`ôyÜ ĩúÓ` mrm!Ó«%,Π, Ez!i,Éy ĩçÓ`
 ~Ñ, ĩ›, ç,ô!≈yĩ` ĩÑ, ĩúÖÑ, !Óÿªhfl,¶,y ĩÓÉz xò%çÓ` ĩ
 Ñ, ĩÓ` ĩäÈò ĩ, Ó% Óú ĩ`ì, É ĩÓ` ĩ! ĩò!ò≈yã, ò
 Ñ, ĩÓ` ĩäÈò ĩÑ, ä%È ôyò!ÓÑ, Ñ,y!E!ò ĩyÓ` xhs, Ó≈y!Eĭ,
 ĩÑ, fç)e` ≤Āð– â, M, ÈúÑ%,ôyÓ`#Ó` `≤Āô Ó#Ó`, ô)äy !
 Éçy ĩÓ x!¶, ĩEĭ, É ĩ`ì, ç,ôy ĩÓ` – Ó`yãÑ%,ôyÓ`# ĩÑ, Óú !
 ô ĩäÓ` Ó`yãf v,zk,yÓ` Ñ, Ó`ÓyÓ` äðfEz Ó`yã!
 ççÉ ĩÑ, xyôs, fi äy!ò ĩ`ĩ ĩ!äÉú !Ñ, òyñ ≤ĀÓ#ĭ Ó`yã!
 ççÉ ĩÑ, ç,ô!ĭ, ĩç ÓÓ` ĩÑ, Ó`yÓ` Ófy,ôy ĩÓ` ĩ,yÓ` !
 Óri%ôye çç ĩÑ,yã, xy ĩ!äÈ !Ñ, òyñ `ç`!Ó`ĩ`ĩ`
 ~ ĩÑ, Óy ĩÓ` !òÉç ĩ ĩrĭÉ É ĩ`ĩ` Ez ~Ez Ó`yã,ô%î, Ó#Ó`
 ĩ,y ĩÑ, ç,ô# !Éçy ĩÓ ÓÓ` ĩ Ñ, ĩÓ` ĩ!äÉú– ~Ez
 v,z,ôðfy ĩç ÈÓ`Dã#Ó` Á ĩòô≈úÑ%,ôyÓ`#Ó` ĩ`ĩ!Ó!« ,Æ
 v,z,ôÑ,y!E!ò Ó` ĩ`ĩ ĩ!äÈ` çÖy ĩòÁ ĩ`ĩy ĩyĩ` Ez!i,Éy ĩçÓ`
 ÈÓ`Dã#Ó` x ĩòÑ, ĩ`Ó!ü ôyò!ÓÑ, ô!Éôyĩ` v,zj#Æ É ĩ`ĩ`
 v,z ĩ`ĩ, ĩ!äÈ– `çEz äðfEz xyöy ĩrÓ` Ó%G, ĩ`ì, ĩÑ, yòÁ xç
 %!Ó`ĩ`ĭÉĭ` ôy ĩ`ĩ ĩúÖÑ, ĩÑ, ò çÓyÓ` xy ĩÜ
 v,z,ôðfy ĩçÓ` ĩy!Ó`!ò!›, ĩ`ĩ ĩ!äÈò– xĭ≈yĩ Ez!i,Éyç ĩ`ĩÑ,
 ĩ! ĩò ~òò xyÖfyòEz ĩòÓ≈yã, ò Ñ, ĩÓ` ĩ!äÈò xĭÓy` çEz
 Ñ,y!E!ò ĩÑ, ~òò¶,y ĩÓ v,z,ô!fl, ĩ, Ñ, ĩÓ` ĩ!äÈò ĩy`ĭĭ,
 ĩ,yÓ` ôyò!ÓÑ, xy ĩÓ!òEz ≤Āyĭyòf, ç,ôyĩ` – ĩ,yEz Ó`yã!
 ççÉ Ó`ĩv,ç,y ĩ`ĭk,y ĩ!äÉú ~Ez ≤Ā ĩÿçÓ` ĩ`ĩÑ, xyöy ĩrÓ`
 x ĩòÑ, ĩ`Ó!ü xyÑ, ĩ!≈ĭ Ñ, ĩÓ` Ó`yã!ççÉ ôyò%ĭ!Éçy ĩÓ`
 Ñ, ĩ, Ó`ĩv,ç,y ĩ!äÈ ĩúò ~ÓÇ ç;Àyç, ÈÓ`Dã#Ó` Ez!i,Éy ĩçÓ`
 ç,ôyĭ,y ĩ`ĩÑ, çã#Ó` ôyò%ĭ!Éçy ĩÓ` Ñ, ĩ`ì,y,y ĩÓ`y !
 ĩ`ĩ ĩ!äÈ– ~Ez v,z,ôðfy ĩçÓ` ≤Āĭyò â, ĩ!Ó`e!ú Ez!i,Éyç
 ĩ`ĩÑ, çç@` ĀÉ Ñ, ĩÓ` çy!É ĩ`ì, fÓ` Ó` ĩç äy!Ó` ĩ,
 Ñ, ĩÓ` ĩ!äÈò ĩúÖÑ, – xĭ≈yĩ Ó`yã!ççÉñ ÈÓ`D ĩ!äÓñ
 `äóv,z!ß` çyñ v,z!ĭ,ô%Ó`# ≤Ā¶,ç, ĩ! , ~Ez äyi, #ĩ` â, ĩ!
 Ó` ĩeÓ` !òü≈ò– â, M, ÈúÑ%,ôyÓ`# â, ĩ!Ó`e!›, Ez!i,Éyç
 Ó!É¶≈, ĩ, ĩÑ, ôy` çEz ≤Āç ĩD ĩr%òyĭ çÓ` Ñ, yÓ`
 Ó` ĩú ĩ!äÈòò “Ó`*,ôòÜ ĩÓ` Ó` Ó`yãÑ%,ôyÓ`# Ó!ú ĩ`ì, !
 Ñ, ĩ`ĭrĭÜv,ç, Ó`yãÑ, òfyEz Ó%G,yĩ` –” Ez!i,Éy ĩç v,z ĩ`ĩ,
 xyçy ≤ĀçD ĩ`ĩÑ, ĩ`ÓyG,y ĩyĩ` ~Ez Ó`yãÑ, òfyÓ` ôyò !
 äÉú â,yÓ` ç,ôĭ, #– `ç` Ó`*,ô!çç ĩÉÓ` ĩ`ã¶, fy Ñ, òfy–
 ĩ,yäËv,ç,y ÈÓ`D ĩ!ä ĩÓÓ` ç ĩD ĩ`ĭk, Ó`yã!ççÉ Ó` ĩ
 ç,ô ĩ`ĭ Ó, ĩ«`Ó` xÓ`ĩÓ`yĭ` ĩ, ĩ!Ó` Ñ, ĩÓ` ÈÓ`D ĩ!äò ~ÓÇ
 v,z!ĭ,ô%Ó`#` ÓÜò ĩÑ, Óri# Ñ, Ó`yÓ` !ÓÓÓ` ĩ x ĩò≈Ó`

19/51	SUBMITTED TEXT	6 WORDS	76% MATCHING TEXT	6 WORDS
<p>fl, iyòyhs̃ , !Ó`ì, Ñ, Ó`y ÉÍ` – ç;ô`îiÓ` ò)ú v,`</p> <p>SA Indrani-Bhattacharya_AsishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)</p>				
20/51	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>v, z`îÖ`Ö Ñ, Ó`y `îî`î, , òy`îÓ` â%, !_`</p> <p>SA Debabrata Roy_Subhashis Halder_Drama_Banglar_Lokonaty_e_Chhukri.pdf (D129246920)</p>				
21/51	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>ò`îâ, v, z`îÖ`Ö Ñ, Ó`y Éú– 1. ~</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
22/51	SUBMITTED TEXT	8 WORDS	55% MATCHING TEXT	8 WORDS
<p>Ñ, #¶, y`îÓ` Ñ, Ó`y ÉÍ`/~Ñ, !, v, z; iyÉÓ`í myÓ`y NSOU I CC-BG-10 124 1st Proof • CPP [13/01/2023] xy`îúyâ, òy Ñ, Ó`&ò– 10.</p> <p>SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)</p>				
23/51	SUBMITTED TEXT	11 WORDS	50% MATCHING TEXT	11 WORDS
<p>Ñ, Ó`y ÉÍ`/6. Garner Vs Murray òyòúyî` Ó`y`îî`Ó` ! Ó`îü`î !òî`òçö)É v, z`îÖ`Ö Ñ, Ó`&</p> <p>SA Debabrata Roy_Subhashis Halder_Drama_Banglar_Lokonaty_e_Chhukri.pdf (D129246920)</p>				
24/51	SUBMITTED TEXT	12 WORDS	50% MATCHING TEXT	12 WORDS
<p>Ñ, Ó`y ÉÍ` ~ÓÇ Ñ, #¶, y`îÓ` ≤Äy, òf xî≈ `üyî Ñ, Ó`y ÉÍ` ì, y xy`îúyâ, òy Ñ, Ó`&</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
25/51	SUBMITTED TEXT	5 WORDS	85% MATCHING TEXT	5 WORDS
<p>Ñ, #¶, y`îÓ` Ñ, Ó`y ÉÍ` ì, y xy`îúyâ, òy Ñ, Ó`&</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				

26/51 **SUBMITTED TEXT** 5 WORDS **78% MATCHING TEXT** 5 WORDS

Ñ, # !Öïïïï Ö° v, z ïïïï Ñ, Ö° y Êï / 14. Ñ,

SA Debabrata Roy_Subhashis Halder_Drama_Banglar_Lokonatye_Chukri.pdf (D129246920)

27/51 **SUBMITTED TEXT** 4 WORDS **100% MATCHING TEXT** 4 WORDS

Ñ, Ö° y ïïïï, ïïïïïï – v, z ïïïïïï ïïïïïï * ïïïïïï

SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)

28/51 **SUBMITTED TEXT** 6 WORDS **100% MATCHING TEXT** 6 WORDS

v, z ïïïïïï Ñ, Ö° y ïïïïïï, ïïïïïïïï ïïïïïïïï

SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)

29/51 **SUBMITTED TEXT** 5 WORDS **100% MATCHING TEXT** 5 WORDS

ö, ïïïï, xö%çÖ°ï Ñ, Ö° y ïïïïïï, ïïïïïïïï – ≤

58 Loan from Mr. Puri A/c Dr. Cr. Date Particulars J.F.
Amount Date Particulars J.F. Amount

SA AE-ES-21.pdf (D154642690)

30/51 **SUBMITTED TEXT** 8 WORDS **65% MATCHING TEXT** 8 WORDS

y ïïïïïï ïïïïïïïï Ñ, Ö° ïïïïïïïï ïïïïïïïï – v, z ïïïïïïïï Ñ, Ö° y ïïïïïïïï, ïïïïïïïïïï

SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)

31/51 **SUBMITTED TEXT** 3 WORDS **100% MATCHING TEXT** 3 WORDS

Ç ïïïïïïïï, ïïïïïïïï xy ïïïïïïïï, ïïïïïïïï Ñ, Ö° ïïïïïïïï –

SA AE-ES-21.pdf (D154642690)

32/51	SUBMITTED TEXT	7 WORDS	87% MATCHING TEXT	7 WORDS
<p>y lyl i ,y lo i xy iuyâ ,oy N ,O y E</p>		<p>ÈÙÙÈ 1. Ófhfl, ã#Ó iò «, !í iN, Ez !ü"Ó * ,ô xyfl, lyl iòÓ ãðf xí%Ü iÓ ãB√- 2. lyls, fN, Ç, f, y öyò% iÓ i iü!_ iN, E...yç N ,O iäE- 3. xyi%!òN, !Ó iYª ò iòy@ ÄyE# çy!Ei, f , öyç, iN, O çÇÖfy N ,ò iäE- 4. xí%Ü" Ö%Ó çE iäEz , öyç, N , iN, xyN, <T N ,O i i , öy iÓ - !ÓYªçy!E i, fO Uöœ ,yü !ò N ,üòÙEz ÓyÇúyI xí%Ü" öy iö ,ò!Ó !â ,i, - N , iN , ! , ü iΣ uÖy ~òò x iòN , Ü" xy iäE , öyç ,y i, fO !ÓÖfyi, çy!E! i, fN , i iÓ l y , öv , y ÷Ó ð E i, öy E i, Ez u i E i i l l y l - !N , s , i , yÓ ~N , ! , Ó ü , öyç, iN , O ò iò i iN , l y l - öy!N , ç , çy!E! i, fN , Á çyÇÓy!iN , xy iò≈fi , i E! öÇÁ i i , ö, !iÓ#Ó</p>		
<p>SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)</p>				

33/51	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>v , ziyÉÓ ifl , jÓ * , ô iÓ y l y N , ñ</p>				
<p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				

34/51	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>i , yÓ , ô!Ó öy , ô N , Ó y l y l -</p>		<p>50 Capital</p>		
<p>SA AE-ES-21.pdf (D154642690)</p>				

35/51	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>v , z i i O O N , O y i i , öy i O i i ñ</p>				
<p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				

36/51	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ó v , z i i O O i i y Ü f ~ Ó ! ü < T f = ! ú E</p>				
<p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>				

37/51	SUBMITTED TEXT	6 WORDS	76% MATCHING TEXT	6 WORDS
<p>ò!_Ó !Eçy iÓ Debit N , Ó y E i i l l y i N , i , y E ^</p>		<p>Aug.31 By Balance b/d 1,000 1,000 1,000 2020 Sept. 1 To</p>		
<p>SA AE-ES-21.pdf (D154642690)</p>				




38/51	SUBMITTED TEXT	5 WORDS	100%	MATCHING TEXT	5 WORDS
<p>ó^îó≈ v,z^îö'ö Ñ,ó^y É^îî^îäÉ ^</p> <p>SA Researcher Debalina Chakraborty Supervisor Dr. Soumitra Basu title of the thesis Madhyobitter Nag ... (D131244860)</p>					
39/51	SUBMITTED TEXT	4 WORDS	100%	MATCHING TEXT	4 WORDS
<p>ó^îóâ,òy Ñ,ó^y ^îî, ,òy^îó^ -</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>					
40/51	SUBMITTED TEXT	5 WORDS	100%	MATCHING TEXT	5 WORDS
<p>ó^îó≈ v,z^îö'ö Ñ,ó^y É^îî^îäÉ ^</p> <p>SA Researcher Debalina Chakraborty Supervisor Dr. Soumitra Basu title of the thesis Madhyobitter Nag ... (D131244860)</p>					
41/51	SUBMITTED TEXT	4 WORDS	100%	MATCHING TEXT	4 WORDS
<p>ó^ v,z^îö'ö^îîyÜf ~ó!ü«Tf=!ú É</p> <p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>					
42/51	SUBMITTED TEXT	5 WORDS	100%	MATCHING TEXT	5 WORDS
<p>Ñ,!, v,z^îö'ö^îîyÜf ~ó!ü«Tf ~Éz ^</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>					
43/51	SUBMITTED TEXT	6 WORDS	100%	MATCHING TEXT	6 WORDS
<p>v,z^îö'ö Ñ,ó^y ^îî, ,òy^îó^ ^î~Ñ,</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>					
44/51	SUBMITTED TEXT	9 WORDS	52%	MATCHING TEXT	9 WORDS
<p>ó^ ,òíó^ òyí çyíó^í !ó!e' x^î,ò«,y Ñ,ö Éî^ ì,yÉ^îú !ó^</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>					

45/51	SUBMITTED TEXT	8 WORDS	50% MATCHING TEXT	8 WORDS
<p>ó ð ñ ñ ≈, xy ð ú y â, ò y ñ, ó ð ð - 3. ¶, yv, , y! ó ð ð ' ì, y ó ð x!</p> <p>ñ ñ, y ó ð ç ð ð ñ ñ ≈, xy ð ú y â, ò y ñ, ó ð ð</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
46/51	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ó! ð ð ð ð y ð ñ, ó ð y ð ð ð ð, ç ð y ð ð ð - ~É</p> <p>Ó! ð ð ð ð y ð ñ, ó ð y ð ð ð ð, ç ð y ð ð ð - ~</p> <p>W http://yojana.gov.in/Dec-19-PDF.pdf</p>				
47/51	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>Ó ð ð ð ð ð, ç ð ð ð ð, f xy ð ú y â, ò y ñ, ó ð ð - 5. !</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
48/51	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ó! ð ð ð ð y ð ñ, ó ð y ð ð ð ð, ç ð y ð ð ð - ~É</p> <p>Ó! ð ð ð ð y ð ñ, ó ð y ð ð ð ð, ç ð y ð ð ð - ~</p> <p>W http://yojana.gov.in/Dec-19-PDF.pdf</p>				
49/51	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ó ð ð ð ð ð, ç ð ð ð ð, f xy ð ú y â, ò y ñ, ó ð ð -</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
50/51	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>ò ð ð ð ≈ v, z ð ð ð ð ð ñ, ó ð y É ð ð ð ð ð ð ð</p> <p>SA Researcher Debalina Chakraborty Supervisor Dr. Soumitra Basu title of the thesis Madhyobitter Nag ... (D131244860)</p>				
51/51	SUBMITTED TEXT	8 WORDS	83% MATCHING TEXT	8 WORDS
<p>Ñ, ó ð ð ð ð, É ð ð ð - ≤ ð ç ð ð, v, z ð ð ð ð ð ñ, ó ð y ð ð ð ð, ç ð y ð ð ð ð ð ð</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				

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W	URL: https://www.fs.usda.gov/Internet/FSE_DOCUMENTS/fseprd610939.pdf Fetched: 2019-10-01 08:15:10	 9

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v,z,øe'ø!iñ,y øEyo'îüoyl'ñ, c%¶,y'lä,w Óc%Ó' òyöy!B,i, ~Ez ø%_ ' !Öÿ!Óífyú'îí'Ó' v,zB√%_ ' !ü«yD'îò xy,òòy'îñ, fl,lyÜi,- çj±!i, ~Ez ≤Ä!i,¶,yò'î'îüÓ' cÓ≈,≤Ä!ö Ó'yäf cÓ'ñ,y!Ó' ø%_ ' !Öÿ!Óífyú! ' !E'îc'îÓ' òfyñ, (NAAC) ò)úfy! 'îò Ú~ÜÈÜÈ'@'Äv, ≤Äy/E É'îí'îäE- !Öÿ!Óífyú! ' øO%!Ó' Ñ, !öüò ≤Äñ,y!üi, !ò'îi≈üòyöyl' fl, 'yi,ñ, !ü«y,e'ø'îñ, òÿyâ,!, ç, ò,îñ, ≤Äñ, Ó'îi'!Óðfhfl,îñ, Ó'yÓ' Ñ,ly Óúy É'îí'îäE- ~!ú ÉüÈÜÜÈÜ'ñ,yÓ' Ñ,yç≈Üñ Ú!v, !ç!≤'ò' fl, ò!ç!ò,ñ, Ez'îüñ,!, ç, Üñ Ü'ä'îò!Ó' Ñ, Ez'îüñ,!, ç, Ü' ~ÓÇ Ú!flÒúÜ, /, Ü~!Ó!ú!, ~òEfy™'îðr, Ñ,yç≈Ü- ê'lv, ç, òk,li, Ó' v,z,òÓ' !¶, !ñ, îÓ' !Óðfhfl,î ~Ez, òyþ,e'ø' !ü«y!≈#Ó' çyò'îò' !òÓ≈yâ, òyðñ, òyþ,e'îò' òyþ, @'ÄÉ'îí'ó' c%!Ó'îi' ~îò' î'îÓ- ~Ó' Ez ç'îD'!%_ ' É'îí'îäE' òÿy!y!ñ, ò)úfy! 'ò' Ó'fÓfl, iy ~ÓÇ' ê'lv, ç, > Δy™ö,y'îÓ'Ó' c%!Ó'iy- !ü«y!≈#ÈÜÈ'ñ, !wñ, ~Ez Ó'fÓfl, iy ò)üi, @'Äv, ÈÜÈ!¶, !ñ, ly x!Ó!FäÈB' xy¶, fhs' Ó' #i'ò)úfy! 'îòÓ' òif' !î'îí' çy!Ó≈ñ, ò)úfy! 'îòÓ' !î'îñ, ~îÜy'îÓ' ~ÓÇ' !ü«y!≈#'îñ, !Ó'îí' !òÓ≈yâ, îòÓ' ^«'îe'î'îly, ò!%_ ' c%!Ó'iy' î'îÓ- !ü«y,e'îòÓ' ≤Äçy!Ó' i, ò!Ó' c'îÓ' !Ó!Ó!Ó'îí' ä, î'îòÓ' c«'ò,y' !ü«y!≈#'îñ, î'îüÓ' xòfyòf v,zFâ, !ü«y, ≤Ä!i, ¶, y'îòÓ' xyhs' ,ÉÓ'fÓfl, iy! x!ä≈i, ê'lv, ç, fl, iyòyhs' , îÓ' çyEylf Ñ, Ó' îÓ- !ü«y!≈#Ó' x!¶, î'îyâò Á, ò!Ó' @'ÄÉ'î' ç, òi, y xò%yl' #, òyþ,e'îòÓ' !ÓðfyçEz ~Ez òi%, ò' !ü«y,e'îòÓ' ú«f- UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 xò%ÿ! ' # çñ, ú v,zFâ, !ü«y, ≤Ä! i, ¶, y'îòÓ' fl, 'yi,ñ, òyþ,e'îò ~Ez !ç!Ó!ç.~ç, òyþ,e'ø' òk,li, Ñ,y!≈ñ, Ó' # Ñ, Ó'y Óyif, yò)úñ, ÈÜÜÈÜÈ, zFâ, !ü«yÓ' ò!Ó' c'îÓ' ~Ez òi%, ò' !ü«y,e'ø' ~ñ, ~òñ, !'ñ, ò!Ó' Ó!≈, îòÓ' ç)â, òyñ, îÓ' îäE- xyÜyø# 2021ÈÜÈ22 !ü«yÓ'î≈'î'îñ, fl, 'yi,ñ, hfl, î'îÓ' !òÓ≈yâ, ò!¶, !ñ, ~Ez, òyþ,e'ø' Ñ, y!≈ñ, Ó' # Ñ, Ó'y É'îÓñ ~Ez ò'îò≈' òi, y!ä ç %¶, y'îòÓ' !Öÿ!Óífyú! ' !çk,yhs' , @'ÄÉ'îñ, îÓ' îäE- Ó!≈, òyò, òyþ,e'ø' =!ú v,zFâ, !ü«y, ^«'îeÓ' !ò!≈yl' Ñ, Ñ, ç, f'îñ, Ó' îly!Ó!Éi, ≤Ähfl, lyÓòy Á !ò'îi≈üyÓú# xò%çy'îÓ' Ó' !â, i, Á !Óðfhfl, î É'îí'îäE- !Ó'îü'î = Ó' çcy'îÓ' y, ò Ñ, Ó'y É'îí'îäE' çEzçÓ' !ñ, =!úÓ' ≤Ä!i, ly Ezv, z, !ä, !ç, Ñ, i, ≈, Ñ, !â, !É'î, Á !ò'îi≈üi, - ø%_ ' !Öÿ!Óífyú'îí'Ó' ^«'îe fl, !ÈÜÈ'ü«y, òyþ, ÈÜÈv, z, òñ, Ó' i' !ü«y!≈#ÈÜÈçEyl' Ñ, ò!Ó' î'îÓyÓ' ~ñ, !, = Ó' çç, ò)≈ xçü- !ç!Ó!ç.~ç, òyþ,e'îòÓ' ~Ez, òyþ, ÈÜÈv, z, òñ, Ó' i' ò)üi, Óyçúy Á Ezç'îÓ' îä'îi, !ú!Öi, É'îí'îäE- !ü«y!≈#'îÓ' c%!Ó'îí'ó' Ñ, ly òylyl' ^Ó' î'îÓ xyòÓ' y Ezç'îÓ' !ä, òyþ, ÈÜÈv, z, òñ, Ó' î'îÓ' Óyçúy xò%Óy'îí'Ó' Ñ, y'îäÄ ~!Ü'îí'îäE- !Öÿ!Óífyú'îí'Ó' xy¶, fhs' Ó' #i' !ü«'ñ, Ó' yEz ò)üi, òyþ, ÈÜÈv, z, òñ, Ó' i' ≤Ähfl%, !i, Ó' ^«'îe x@'Äi# ¶, !òñ, y' !ò'îí'îäÈòÈÜÜÈÜÈ!îÁ, ò)îÓ≈Ó' ,òÓ' îòÓ' y xò%ÿ! ' # xòfyòf !Óífy! ' !òñ, v,zFâ, !ü«y, ≤Ä!i, ¶, y'îò çç!%_ ' x!¶, K, Á !Ó'îü'îK, !ü«'ñ, îí'Ó' çyEylf xyòÓ' y xñ%, Z, !â, î'î @'ÄÉ'îñ, îÓ' îäE- !ÿ, y'îí'Ó' ~Ez çyEylf, òyþ, ÈÜÈv, z, òñ, Ó' îí'Ó' òy'îòyß' î'îò çEyl' Ñ, É'îÓ' Ó'îüEz xyöyÓ' !Öÿyç- ~Ez !ò¶≈, Ó' îlyÜf Á ò)úfÓyò !Óífy! ' !òñ, çyEyl'îí'fÓ' äòf xy! ò'îy, y'îí'Ó' xyhs' , !Ó' Ñ, x!¶, ò@ò äyòyEz- ~Ez, òyþ, ÈÜÈv, z, òñ, Ó' i' ø%_ ' !Öÿ!Óífyú'îí'Ó' !ü«'ç, òk,li, Á ≤Äñ, Ó' îi' !òÉç'î@'îE = Ó' çç, ò)≈ ¶, !òñ, y' ò'îÓ- ~ñ, ly Óúy Óy'úf'îñ ~!Ó'îí'î v,zB√%_ ' !ü«yD'îòÓ' , òç, ò ≤Ä!e'î' y! çç!%_ ' çñ, ú !ü«'îñ, Ó' ç!≈ñ, Á Üþ, òò)úñ, òi, yò, xyöy'îí'Ó' xyÓ' Á çòk, Ñ, Ó' îí'Ó- ø%_ ' !Öÿ! Óífyú'îí'Ó' , òyþ, ÈÜÈv, z, òñ, Ó' i' ≤Ähfl%, !i, Ó' ~Ez !Óífy! ' !òñ, v,z'îífy'îüÓ' çÓ≈yD#i' çyö, úf Ñ, yòòy Ñ, !Ó' - ø%_ ' !ü«y,e'îò v,zíñ, î'îi≈Ó' ≤Ä'îÿç xyòÓ' y ≤Ä!i, òðli, Ók, - xify, òñ, Sv, v ç%ü, çAÜ, Ó' çÓ' Ñ, yÓ' v,z, òyâ, y!≈

Netaji Subhas Open University Under Graduate Degree Programme Choice Based Credit System Honours in Commerce [B.Com (Hons.) / HCO] Course : Corporate and Labour Laws Course Code : CC-CO-06
 ø-íü' ø-í?...±' , ~?≈ø-í, fl-ø' ÄÜ-í, ?"-í, ø' é-í± -í≈...Ä-í, ±-í, ø-íøÖ 'Ü≈ ±' , çé ~ø^Ö-ø

Printed in accordance with the regulations of the Distance Education Bureau of the University Grants Commission. ≤Ä!ö ø%oi ≠ ä%ðñ 2022 First Print : June, 2022 Netaji Subhas Open University Under Graduate Degree Programme Choice Based Credit System (CBCS) S!öÓ≈yâ, ò' !ü, !_Ü, ü) *füyò Ó'fÓfliyV !ÓÉ!í' ≠ ÿyjøy!öÜ, Óy!çf (Commerce) Subject : B.Com (Hons.) / HCO , òyè, e'ü ≠ Ü, yÓ' ÓyÓ' #

Ä òü xy•zö (Corporate and Labour Laws)

100%

MATCHING BLOCK 3/31

SA CC-CO-05(Printech).pdf (D164892582)

Course Code : CC-CO-06

Professor of Commerce Professor of Commerce NSOU (Chairperson) Netaji Subhas Open University

Professor of Commerce (PG Dept.) Professor of Commerce Hooghly Mohsin College University of Calcutta

Associate Professor of Commerce Assistant Professor of Commerce Ananda Mohan College Netaji Subhas Open University

~t

76%

MATCHING BLOCK 7/31

SA CC-CO-05(Printech).pdf (D164892582)

Associate Professor of Commerce Professor of Commerce GSM Mahavidyalaya NSOU

Code : CC-CO-06

Corporate and Labour Laws Code : CC-CO-06

2013

1948 54-63

1926 72-75

1936 76-79

1948 80-84

100%

MATCHING BLOCK 13/31

W

~t

2013

1.1

1.2

1.3

1.3.1

1.3.2

1.3.3

1.4

1.5

63%

MATCHING BLOCK 4/31

SA CC-CO-02.pdf (D149057031)

~t

Ñ, Ó ^ ñ ì , ò y ^ Ì Ó ^ ò y - ! Ñ , Ì s , ^ Ç ~ Ñ , ä ò

Ó f ! _ ' ! Ó ^ Ì ü ' í ! E ^ Ì Ç ^ Ì Ó ^ Ç E z ^ Ñ , y ò y ! ò Ó ^ Ç ^ Ì D á % ! _ ' Ó k , E ^ Ì ì , ò y ^ Ì Ó ^ ~ Ó Ç ^ Ñ , y ò y ! ò Ó ^ Ñ , y ^ Ì ä È Ñ , y ä Ñ , Ó ^ y Ó ^ á % ! _ ' Á Ñ , Ó ^ ñ ì , ò y ^ Ì Ó ^ - 12. Ç # ! ò ì , Ñ , y ä (Limited Action) : ^ Ñ , y ò y ! ò Ó ^ Ñ , y ä Ñ , ò ð Ñ , Ó ^ Ì ò y E z f l , ø y Ó ^ Ñ , ! ú ! , ò Ó ^ v , z ^ Ì ï ð ð E ^ Ì ì , ò y ^ Ì Ó ^ ò y ñ x y Ç ^ Ì ú ^ Ñ , y ò y ! ò Ó ^ Ñ , y ä Ñ , ò ð Á , ò ! Ó ^ Ç Ó ^ f l , ø y Ó ^ Ñ , ! ú ! , ò Ó ^ Ì , Ç % f l , ò < T ¶ , y ^ Ì Ó ^ ! ú ! , ò Ó k , Ñ , Ó ^ y Ì y ^ Ì Ñ , ì , y Ó ^ Ó y E z ^ Ì Ó ^ ! Ü ^ Ì Ì ^ Ñ , y ò y ! ò Ó ^ , ò ^ Ì « , Ñ , y ä Ñ , ò ð Ñ , Ó ^ y Ç Ñ , Ó ^ ò Ì - ì , y E z Ó ú y Ì y Ì ^ Ñ , y ò y ! ò Ó ^ Ñ , y ä Ñ , ^ Ì ò ð Ó ^ , ò ! Ó ^ Ç Ó ^ f l , ø y Ó ^ Ñ , ! ú ! , ò m y Ó ^ y Ç # ! ò ì , E Ì - ^ Ñ , y ò y ! ò Ó ^ v , z ^ Ì j ü f Á Ñ , ò ð Ñ , y Ì , f l , ø y Ó ^ Ñ , ! ú ! , ò Ó ^ ò ^ Ì i f ~ E z Ñ , y Ó ^ Ì i E z ^ Ñ , y ò y ! ò Ó ^ , ò ! Ó ^ Ì i Ó ^ á , ò y Ó ^ ä ò f ^ ú Ö y Ì y ^ Ì Ñ , -

NSOU ? CC-CO-06 11 13. , ò , Ì Ñ , Ó f Ó f l , i y , ò y (Separate Management) : ^ Ñ , y ò y ! ò Ó ^ Ç i Ç f Ó ^ y ñ ^ Ñ , y ò y ! ò m y Ó ^ y x ! ä ð ì , ò % ò y ò , y Ó ^ x Ç ü @ ^ Ä E Ì Ñ , Ó ^ Ì ú Á ^ Ñ , y ò y ! ò , ò ! Ó ^ á , y ú ò y Ó ^ Ñ , y ^ Ì ä Ì % _ ' Ì y ^ Ì Ñ , ò ò y - Ç i Ç f ^ Ì i Ó ^ ^ Ñ , y ò y ! ò Ó ^ , ò ! Ó ^ á , y ú ò y Ó ^ Ñ , y ^ Ì ä Ì % _ ' Ì y ^ Ì Ñ , ò y - Ç i Ç f ^ Ì i Ó ^ ^ Ñ , y ò y ! ò Ó ^ , ò ! Ó ^ á , y ú ò y ! ^ Ä Ì , f « , Á Ñ , y Ì ð Ñ , y Ó ^ # ! ò Ì ^ s , f i Á Ì y ^ Ì Ñ , ò y - x y Ç ^ Ì ú ^ Ñ , y ò y ! ò á , y ú ò y Ó ^ ä ò f ~ Ñ , ! , , ò ! Ó ^ á , y ú Ñ , , ò ^ Ì ð Ì (Board of Directors) ^ Ì , Ó ^ # Ñ , Ó ^ y E Ì - ^ Ñ , y ò y ! ò á , y ú ò y Ó ^ ¶ , y Ó ^ ~ ^ Ì i Ó ^ E y ^ Ì ì , E z ò f h f l , Ì y ^ Ì Ñ , - ^ Ñ , y ò y ! ò x y E z ^ Ì ò ~ E z , ò ! Ó ^ á , y ú ò Ó f Ó f l , i y ñ , ò ! Ó ^ á , y ú Ñ , , ò ^ Ì ð Ì Á , ò ! Ó ^ á , y ú Ñ , ^ Ì i Ó ^ ! ò ^ Ì Ì y Ì ñ ^ Ì y Ü f i , y ñ x ^ Ì Ì y Ü f i , y ñ x , ò Ó ^ y Ç i ñ m y ! ^ Ç Á « , ò ì , y ! ò ^ Ì Ì ò y ò y ! Ó ! i Ó ^ v , z ^ Ì Ö Ö Ó ^ ^ Ì Ì ^ Ì ä È - 14. ò % ò y ò , y x ä ð ò Ñ , y Ó ^ # f l , Ì , f l , Ç , ì , ð , ^ Ä Ì ì , Ç , y ò (Voluntary association for Profit) : ^ Ñ , y ò y ! ò E ú ~ Ñ , ! , , ò % ò y ò , y x ä ð ò Ñ , y Ó ^ # f l , Ì , f l , Ç , ì , ð , ^ Ä Ì ì , Ç , y ò ñ ~ Ó ^ v , z ^ Ì j ü f E ú ò % ò y ò , y x ä ð ò Ñ , ^ Ì Ó ^ ò y ò y o Ó f Á , ò ! Ó ^ ^ i Ó y Ç ö y ^ Ì ä ^ Ì y Ü y ò ^ Ì Á Ì y - ~ E z x Ì ä ð ì , ò % ò y ò , y ^ Ñ , y ò y ! ò ì , y Ó ^ ^ ú Ì y Ó ^ @ ^ Ä E # ì , y ^ Ì i Ó ^ ò ^ Ì i f ¶ , y Ü Ñ , ^ Ì Ó ^ ^ Ì i - ä ò f l , j y Ì ð ! Ó ^ Ì Ó ^ y i # ^ Ñ , y ò ^ « , ^ Ì e ^ Ñ , y ò y ! ò ! ò ^ Ì ä ^ Ì Ñ , Ì % _ ' Ñ , ^ Ì Ó ^ ò y ñ ç ö y ^ Ì ä Ó ^ ^ Ä Ì Ì y ä ^ Ì ò ò y ò y , ò i f Á ^ Ç Ó y Ì y ò Ñ , ^ Ì Ó ^ ~ Ó Ç x y E z ò ! Ç k , ò % ò y ò , y x ä ð ò Ñ , ^ Ì Ó ^ - 15. x ! h f l , ^ Ì ç Ó ^ , ò ! Ó ^ Ç ö y ! Æ (Termination of Existence) : ^ Ñ , y ò y ! ò ~ Ñ , ! , , x y E z ò Ç , < T Ñ , ! e ò x f l , ò ü ð # Ì ^ Ó f ! _ ' ~ Ó ^ x Ó Ç y ò Ó y , ò ! Ó ^ Ç ö y ! Æ = i % ö y e x y E z ! ò , ò ^ Ì Ì E z á ^ Ì , - ^ Ñ , y ò y ! ò x y E z ^ Ì ò Ó ^ v , z ^ Ì Ö ! Ö Ì , x Ó Ç y Ì ò , ò k , Ì , Á ! Ó ! Ó ^ ò y i f ^ Ì ò E z ^ Ñ , y ò y ! ò Ó ^ x ! h f l , ^ Ì ç Ó ^ , ò ! Ó ^ Ç ö y ! Æ Ç % < T ¶ , y ^ Ì Ó Ç Ç i ò ð ^ E Ì - Ç % Ì , Ó ^ y Ç v , z , ò ^ Ì Ó ^ v , z ^ Ì Ö ! Ö Ì , ! Ó ^ Ì Ì = ! ú , ò Ì ð y ^ Ì ú y ä , ò y Ñ , ^ Ì Ó ^ Ó ú y Ì y Ì ^ Ñ , y ò y ! ò E ú ò % ò y ò , y x ä ð ò Ñ , y Ó ^ ä ò f Ç , < T f l , f l , Ç , ì , ð , ^ Ä Ì ì , Ç , y ò Ì y Ó ^ x Ì ä ð ì , ò % ò y ò , y ^ ú Ì y Ó ^ @ ^ Ä E # ì , y ^ Ì i Ó ^ ò ^ Ì i f ¶ , y Ü E Ì ñ ò) ú ò E h f l , y h s , Ó ^ ^ Ì Ì y Ü f Á Ç # ! ò ì , Ì y Ì ^ % _ ' ñ Ì y Ó ^ ! ò ä ! á , Ó ^ h s , Ì x y E z ! ò x ! h f l , Ç ~ Ó Ç Ç y i y Ó ^ í Ç # ú ^ Ì ò y E Ó ^ Á x y E z ! ò « , ò ì , y x y ^ Ì ä È - 1.3.2 ^ Ñ , y ò y ! ò Ó ^ Á x Ç ü # i y ! Ó ^

Ñ , y Ó ^ Ó y ^ Ì Ó ^ Ó ^ , ò y Ì ð Ñ , f (Difference between Company and Partnership) , ò y Ì ð ^ Ì Ñ , f Ó ^ ! Ó ^ Ì Ì ^ 1. !

ò Ó Ì , ò (Registration) 2. Ó f ! _ ' Ó ^ Ç Ç Ö f y (No. of Person) 3. , ò , Ì Ñ , x y E z ò # x ! h f l , Ç (Separate Legal Entity) ^ Ñ , y ò y ! ò 2013 Ç y ^ Ì ú Ó ^ ^ Ñ , y ò y ! ò x y E z ò x ò % Ì y Ì ^ # ! ò Ó Ì , ò Ó y i f i , y ò) ú Ñ , - á ^ Ì Ó ^ y Ì ^ y ^ Ñ , y ò y ! ò Ó ^ ^ « , ^ Ì e ò) ò f l , ò 2 ä ò ~ Ó Ç Ç Ó ð y Ì i Ñ , 200 ä ò Ç i Ç f ñ Ç Ó ð ð ò ò ò ^ Ñ , y ò y ! ò Ó ^ ä ò f ò) ò f i , ò 7 ä ò ~ Ó Ç Ç ^ Ì Ó ð y F ä , Ç Ç Ö f y E ú x Ç # ò - ^ Ñ , y ò y ! ò Ó ^ , ò , Ì Ñ , x y E z ! ò x ! h f l , Ç x y ^ Ì ä È - ^ Ñ , y ò y ! ò ^ Ñ , Ì y , y Ó ^ Ç i Ç f ^ Ì i Ó ^ ^ Ì Ì Ñ , , ò , Ì Ñ , Ñ , ^ Ì Ó ^ ^ i Ö y E Ì - x Ç ü # i y ! Ó ^ Ñ , y Ó ^ Ó y Ó ^ 1932 Ç y ^ Ì ú Ó ^ x Ç ü # i y ! Ó ^ x y E z ò x ò % Ç y ^ Ì Ó ^ ! ò Ó Ì , ò Ó y i f i , y ò) ú Ñ , ò Ì - Ñ , ò , ò ^ Ì « , Ì % E z ä ò Ó f ! _ ' ~ Ñ , ! , , x Ç ü # i y ! Ó ^ Ü ð , ò Ñ , Ó ^ ^ Ì , , ò y ^ Ì Ó ^ - ò ð ð , ò y ^ Ì ò x Ç ü # i y ! Ó ^ Ñ , y Ó ^ Ó y ^ Ì Ó ^ Ç ^ Ì Ó ð y F ä , Ç Ç Ö f y E ú 50 ä ò ñ ^ Ñ , y ò y ! ò x y E z ^ Ì ò Ó ^ 464 Ì y Ó ^ y Á ^ Ñ , y ò y ! ò ò y ò y ! Ó i Rules, 2014 ~ Ó ^ Rule 10 x ò % Ì y Ì ^ # - x Ç ü # i y ! Ó ^ Ñ , y Ó ^ Ó y ^ Ì Ó ^ Ó ^ ^ Ñ , y ò , ò , Ì Ñ , x y E z ! ò x ! h f l , Ç ^ ò E z -

xyEz`l00` 2(85) iy0`y1` ~0` cçK,y` îÁl`y` E`lî``lãÈ`

ò`l0` ~!> 2017 cy`lû çç`lûy!iî, Eî` - «%oyl`yì`ò` Ñ`yÿò!ò` Óú`lî,` ÔyG,yî` ~òò` Ñ`y`lòy` Ñ`yÿò!ò` lÿ` òyÓ!úÑ`
 Ñ`yÿò!ò` òl` - (i) lÿÓ` xyÿl` Ñ`Ó`y` ò)úí`l00` , ò!Ó` òyí` 50` ú«` > ,yÑ`yÓ` `Óú#` E`l0` òy` Óy` ~òò` Ñ`y`ò` Ó,EÍ` ,ò!Ó` òyí` lÿ`
 10` Ñ`y!>` Ó` `Ó!ü` E`l0` òyñ` x!Óy` (ii) lÿÓ` `ì«`!ò!Ñ` ,y`l0` ,ò)Ó≈Óì≈` #` xy!≈Ñ` , ÓãÈ`l0` Ó` Óy!°i≈Ñ` , ÓfÓçy!l` Ñ`
 xyÓì≈` ,ò` 2` Ñ`y!>` Ó` `Ó!ü` E`l0` òy` x!Óy` ~òò` Ñ`y`ò` Ó,E_Ó` ,ò!Ó` òyí` lÿ` 100` Ñ`y!>` Ó` `Ó!ü` E`l0` òy` - 15. ç%Æ` Óy` !
 ò!ç;`l` Ñ`yÿò!ò` (Dormant Company) : Ñ`yÿò!ò` xyEzò` 2013` xò%çy`l0` `Ñ`y`ò` !òÓ!ç;` Ñ`yÿò!ò` ñ`!>` , Üç;`ò` Ñ`Ó`y`
 Eî` ¶`l0`!l` ,ò!Ó` Ñ` ,`òy` Ó` *` ,òy!` `l0` `ãòf` x!Óy` ç;ò!_` Óy` `òy` ç;ò!` iyÓ` `i` Ñ`Ó`yÓ` `ãòf`ñ` ,y`lÑ` , Ez` Ó`lû` ç%Æ` Ñ`yÿò!ò`
 ~Ñ`!>` !ò!ç;`l` Óy` ç%Æ` Ñ`yÿò!ò` Eú` lÿÓ` `ÈÜÜÈ` (i) Ñ`y`ò` ÓfÓçy!l` Ñ` , Ñ`y!≈Ñ` , úy` ,ò` `òEz` - (ii) !ÓÜ!` , 2` ÓãÈ`l0` Ó`
 Ñ`y`ò` ,y!` ,ò!≈` ,ò)≈` xy!≈Ñ` , `ú` `l0` `òEz` - (iii) !ÓÜ!` , 2` ÓãÈÓ` `Ñ`y`ò` xy!≈Ñ` , !ÓÓÓ` #` Á` Óy!ç!Ó` Ñ` , !ÓÓÓ` #` ò!lî%_`
 Eî`!ò` - 16. !Ó`lî!ü` Ñ`yÿò!ò` (Foreign Company) : Ñ`yÿò!ò` xyEzò` 2013` ~Ó` 2(42) iy0`y1` !Ó`lî!ü` Ñ`yÿò!ò` ç;l`lî` , Óúy`
 xy`lãÈ` - !Ó`lî!ü` Ñ`yÿò!ò` Óú`lî,` ÔyG,yî` ~Ñ`!>` , Ñ`yÿò!ò` Óy` ççÓk` , ççfl` ,iy` (Body Corporate), `l!>` , ¶`yÓ` `lî` ,ò`
 ÓyEz`l0` xòf` Ñ`y`ò` `r`lûó` xyEzò` myÓ`y` !òÓ!ç;` Ñ` , ls` , lÿÓ` ~Ñ`!>` , ¶`yÓ` `lî` , Ñ`yÓ` ÓyÓ` #` `«` `lè` lÿÑ` , l0` Óy`
 `¶` , ò! , ¶`y` l0` Óy` `ò!%f!ì` ,ò` òyif` l0` E`lî` , `òy` l0` - `l!>` , xòf` Ñ`y`ò` v` , z` , òy` lî` ¶`yÓ` `lî` , Ñ`yÓ` ÓyÓ` #` Ñ`y!≈Ñ` , úy` ,ò`
 â` , yúy` l0` - 17. v` , z` , òy!ò` Ñ`yÿò!ò` (Producer Company) : Ñ`yÿò!ò` xyEzò` xò%lÿ!` #` ~!>` , ~Ñ`!>` , !òÜóÓk` , ççfl` ,iy` lÿÓ`
 v` , z` lÿüf` Eú` v` , z` , òy!ò` çç@` `ÁÈñ` !Ó` , òòòñ` !Óe` l` ñ` Ó` , òòñ` çòß!l` Ñ` , Ó`y` <`Äy!òÑ` , òñ!` , Ó`Æy!ò` Ñ` , Ó`y` Óy` çif` l0` ç%!
 ÓiyÓ` `ãòf` oÓf` Á` ,ò!Ó` `l0` Óy` xyÿ!ò` Ñ` , Ó`y` - ~Ez` Ñ`yÿò!ò` Ñ`y!≈Ñ` , el>` , !Ó`lû°!¶`y` l0` xyEz`l0` òf`y`Ûf`y` Ñ` , l0`
 `îÁl`y` xy`lãÈ` - 18. çÓ` Ñ`y!Ó` Ñ`yÿò!ò` (Government Company) : ¶`yÓ` `ì` , #l` Ñ`yÿò!ò` xyEz`l00` 2(45) iy0`y` xò%
 çy`l0` çÓ` Ñ`y!Ó` Ñ`yÿò!ò` Óú`lî,` ÔyG,yî` ~òò` Ñ`y`ò` Ñ`yÿò!ò`ñ` lÿÓ` xy!l` Ñ` , ç;` , ò)úí`l00` 51% òy!úÑ` , yòy`
 Ñ` , w#l` Óy` Ó` yãf` çÓ` Ñ`yÓ` Óy` ~Ñ`y!lÑ` , Ó` yãf` çÓ` Ñ`yÓ` Óy` xyç!üÑ` , Ñ` , w#l` Á` xyç!üÑ` , Ó` yãf` çÓ` Ñ`y`l0` Ó`
 i0`lû` lÿÑ` , l0` - Ñ`y`ò` çÓ` Ñ`y!Ó` Ñ`yÿò!ò` xi#òfl` , Ñ`yÿò!ò` Á` çÓ` Ñ`y!Ó` Ñ`yÿò!ò` !Eçy`l0` !Ó`l0`!ã;` , ç;` E`l0` - 19.
 xò%òyò` , y` xã≈òÑ` , yÓ` #` Óy` iyòù#ú` Ñ`yÿò!ò` iy0`y` 8` (Not for Profit Company u/s 8) : Ñ`yÿò!ò` xyEz`l00` iy0`y` 8`
 xò%lÿ!` #` Ñ`y`ò` ~Ñ` , ãò` Óf!_` Óy` Óf!_` ÓÜ≈` l0ò` ~Ñ`!>` , ç#òyÓk` , iy!`l%_` Ñ`yÿò!ò` Üç;`ò` Ñ` , l0` Á` !òÜó¶` , _`
 Ñ` , Ó` `l0` <`Ähfl` , yÓ` `lî` !òj` !ú!ò!` , ç;` `lèÈÜÜÈ`

NSOU ? CC-CO-06 18 (i) `l0ò` â` , yÓ` #Ñ` , úyñ` Óy!lãfñ` !Ók` , yòñ` `Óúy!`úyñ` !ü«` , yñ` Ü`l0°lÿñ` çyòy!ãÑ` , Ñ` , úfyiñ` i0≈ñ`
 iyòù#ú!` , yñ` ,ò!Ó` `l0ü` Ó` `«` , y` Ezi` , fy!l0` <`ÄçyÓ` `á` , y` l0yÓ` `ãòf` ~Óç` (ii) Ñ`yÿò!ò` x!¶` <`Äy!` E`l0` Ñ`y`ò` ò%òyò` , y`
 xã≈ò` E`lû` v` , z` , ò` l0` y_` v` , z` lÿüf` Ez` , y` ÓfÓEyÓ` Ñ` , Ó`y` E`l0` Á` (iii) Ñ`yÿò!ò` ç;çfÜ!` Ñ`y`ò` ú¶` , fyçÜ` , `òy` l0ò`
 òyñ` , òò` ~Ez` i0` l00` Ñ`yÿò!ò` Ñ` , xò%òyò` , y` xã≈òÑ` , yÓ` #` Óy` iyòù#ú` Ñ`yÿò!ò` Ó`lû` - 20. !Ó!ò` lî` yÜÑ` , yÓ` #`
 Ñ`yÿò!ò` (Investment Company) : !Ó!ò` lî` yÜÑ` , yÓ` #` Ñ`yÿò!ò` <`Äiyò` Ñ` , yã` Eú` `ül` yÓ` Á` xy!≈Ñ` , úãz` ,ò` `lèÓ` ñ` e`
 `l` ñ` ççÓ` `ç;` , Á` !Óe` l` Ñ` , Ó`yñ` `ül` yÓ` e` l` !Óe` l` l0` `òyif` l0` Ez` ~Ez` i0` l00` Ñ`yÿò!ò` <`Äiyò` xy!` x!ã≈;` , Eî` -
 1.3.4 òtpyÁy!lîü` =iüçpb>)"Á` ~!j!l!iüml` òtpyÁy!lîü` =iüçpb>)"Á` ~!j!l!iüml` òtpyÁy!lîü` =iüçpb>)"Á` ~!j!l!iüml` òtpyÁy!lîü`
 =iüçpb>)"Á` ~!j!l!iüml` òtpyÁy!lîü` =iüçpb>)"Á` ~!j!l!iüml` (Important Documents of Company öëï` ò%ïTM!#` tpyüüyü` 2lî•Äpl`
 tpyüüyü` ?lÄ` !tpS%è` xyçzl` •p` xylxÜpy!ltp•py` 2l0ièüy?lD` !l!l!p! Séy`büy` òtpyÁy!!` `pl` tpyü` #z!p! lèü` (ETMyüy` 7)D` p>y!l!tp`
 òtpyÁy!!` `pöiüü` ?lÄ` tpò` tpyüü` 7` ?l` tpò` tpyüü` 7` ?l` tpò` tpyüü` 7` ?l` tpò` tpyüü` 7` ?l` tpò` tpyüü` 7` ?l` ~i` , 2lyçzöièp` òtpyÁy!!`
 `pöiüü` ?lÄ` tpò` tpyüü` 2` ?l` tpò` tpyüü` 2` ?l` tpò` tpyüü` 2` ?l` tpò` tpyüü` 2` ?l` tpò` tpyüü` 2` ?l` tpò` tpyüü` 2` ?l` ~#` 2l0ièüy?lD` !l!l!pöiüü` ?lÄ`
 Öiü&ò!p#z` tpyüüyüüüü` 2lî•Äptp` `öitp` (Promoters) xyçzl` xl%èyèü#` tpyüüyü` tpy`pyöiöy` 2lî•Äpl` tpyüüü` •p` çöiüD` ~çz` xyçzl`
 xl%èyèü#` tpyüüyü` 2lî•Äpl` tpyüüyü` ?lÄ` %!Øp` =iüçpb>)"Á` ~!j!l!iüml` 2l0ièüy?l` xyöiSéè` ~tp!Øp` fl` , çyÓ` Ñ` , lú!` , ò` (Memorandum
 of Association) (ETMyüy` 4) ~i` , xp>iü!Øp` p>l!iüüò!` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l`
 lyò!` - 'pzöijçÄ` - #öiüÄyFçp` ò)TM! - `yèüéYé` y!èüç` - tpòÁBij` - x!æp` 2lè` , p!` , p!ü` !lîü` fl` , çyÓ` Ñ` , lú!` , ò` òöiTMÄ` iyöitp` ~i` ,
 òtpyÁy!lîü` p>l!iüçpyjlyü` !lèp!` - !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l` !lèüöy!l`
 òtpyÁy!lîü` !l!l!pöitp!ü` (Registrar of Companies) tpyöiSé` !lTMÄy!lîü` p` ØpÄyÁ>#ç` !l!l!pöiüü` ?lÄ` òp>ç` tpyüüü` •p` çèüD`
 p` , óÓ` Óì≈` , #` ~Ñ` , lîÑ` , ~Ez` !Ó`lî` xy`lúyâ` , òy` Ñ` , Ó`y` E`l0` - 1. Bzyüütp!l!p>` Bzyüütp!l!p>` Bzyüütp!l!p>` Bzyüütp!l!p>` Bzyüütp!l!p>
 p>` (Memorandum of Association) : Bzyüütp!l!p>` òtpyÁy!lîü` ~tp!Øp` =iüçpb>)"Á` ~!j!` èy` òtpyÁy!!` `pl` tpyüüyü` #òèü` #Ä` 2l0`
 =•p!ü#` tpyü` çèüD` òtpyÁy!!` `pl` #e«yhsý` 2lTMyl` !lèièü` =!j` ~çz` ~!j!l!iüml` iyöitpD` ~çz` !lèièü` =!j!l!iüml` òtpyÁy!lîü` tpyöi?iü`
 p>l!ü!TM` G` çpò•py` !!!` ÁÜT` iyöitpD` Bzyüütp!l!p>ò!p` 'pz!l0!>#p` !lèièü` =!j` xaly!çÄ` tpyüü` òtpyÁy!!` è!` òtpyöiü` tpy?` tpyüü`
 •pöiü` •py` òtpyÁy!lîü` çpò•py` !l!è!p` •p` tpy?` !ç#yöiü` !lèièü` •p` çöiüD` #%` , p!üy` , ~çz` ~!j!l!iüml` ööi!l!p` x!TMtpyöiüüü` ml` !ç`
 #yöiü` !lèièü` •p` çèüD` èpyüü` •p` #èü` òtpyÁy!!` xyçzl` 2013` ~iü` 2(56) TMyüyèü` ~iü` x!Ä` çj` òtpyÁy!lîü` Bzyüütp!l!p>` èy` 2l0ièü` =•p!ü#`
 tpyüy` çèü` ~i` , #òöièüü` #yöiü` #yöiü` p>!)Ä` •pl` òtpyÁy!!` xyçzlyl%èyèü#` p>l!iü•Äpl` tpyü` èyèüD` (i) Bzyüütp!l!p>!ü` !lèièüY` /
 Bzyüütp!l!p>!ü` !lèièüY` / Bzyüütp!l!p>!ü` !lèièüY` / Bzyüütp!l!p>!ü` !lèièüY` / Bzyüütp!l!p>!ü` !lèièüY` / òtpyÁy!!` xyçzöiüü` 4(1)
 TMyüy!%èyèü#` Bzyüütp!l!p>ò!p` öè#` !lèièüüü` 'pzöi!0`ç` iyöitp` ö#` =!j` çjèYé`

NSOU ? CC-CO-06 19 1. lyô TMyiúy lyô TMyiúy lyô TMyiúy lyô TMyiúy lyô TMyiúy [iyÓ° y 4(1)(a)] ~Ƴz TMyiúy xl%ëyëù# ötpyÁy!! öë lyô @y!Ƴ" tpiúoii •py <pi!•p xlÄ ötpyöily ötpyÁy!!liú lyöioiú xl%íú*þ Ƴöi•p þyíúoii lyÐ þyí!;tp ötpyÁy!!liú lyöioiú öçöiEi 'Limited' ~i, 2lyƳzöieþØp ötpyÁy!!liú lyöioiú öçöiEi 'Private Limited' ë%_« íytpy xy!CÄtpÐ ~Ñ, Óf!_ ^Ñ, yjdy!òÓ° öy ^ÍöÓ° ^ü ^ÍÖ "OPC Ltd." !úÖ ^Ì, E ^ÍÖ– 2. Biyl TMyiúy Biyl TMyiúy Biyl TMyiúy Biyl TMyiúy Biyl TMyiúy [iyÓ° y 4(1)(b)] ~Ƴz TMyiúyxl%ëyëù# ötpyÁy!!liú !!i!þ•p tpyëÁy!ëü öë iúyöi?Ä xi!Bi•p •py 'pzöiíÖ† íytpöi•p ƳöiíÐ 3. 'pzöijCÄ TMyiúy 'pzöijCÄ TMyiúy 'pzöijCÄ TMyiúy 'pzöijCÄ TMyiúy [iyÓ° y 4(1)(c)] ~Ƴz TMyiúyxl%ëyëù# ötpyÁy!!liú i•Ápöyl G èp!fiEiÄë tpyöi?iú 'pzöijCÄ tp# Ƴöii •py Ƴ%ßÜTèpyöii 'pzöiíÖ† íytpöi•p ƳöiíÐ xyƳzlyl%ëyëù# ötpyÁy!!liú öj 'pzöijCÄ 'pz!íÖ!†•p íytpöii– !tpv xlÁyLÄ 'pzöijöiCÄiú ötpyöily 'pzöiíÖ† ~työil iyöitþ lyÐ 4. ~yëü TMyiúy ~yëü TMyiúy ~yëü TMyiúy ~yëü TMyiúy ~yëü TMyiúy [iyÓ° y 4(1)(d)] ~Ƴz TMyiúy xl%ëyëù# ötpyÁy!!liú öçëüyíúöy!;tpöi iú ~yëü tp# Ƴöii •py !! ~ÄÜT iyöitþÐ 5. öj)TMI TMyiúy öj)TMI TMyiúy öj)TMI TMyiúy öj)TMI TMyiúy öj)TMI TMyiúy [iyÓ° y 4(1)(e)] ~Ƴz TMyiúyëü ötpyÁy!!liú xl%öiöy! ~•p öj)TMIöiliú þ!íúöyl tp•p Ƴöii •pyiú 'pzöiíÖ† iyöitþ ~i, öƳz öj)TMI tp# TMIúöiliú G tp•p öçëüyöiiú !ièp_« •pyiúG 'pzöiíÖ† iyöitþÐ 6. <,py yíú TMyiúy <,py yíú TMyiúy <,py yíú TMyiúy <,py yíú TMyiúy <,py yíú TMyiúy [iyÓ° y 4(1)(e)] ~ÖÇ iyÓ° y 3] öë öðhBi iÄ!_« ötpyÁy!! ^'pöil 'pzöi Áy ^!öieüöiSé •pyöi iú lyó– !'ptpyly– öþçy G öçëüyöiiúü Ƴ,Ƴy G <,py yíú þ!íúöyl 'pzöiíÖ† tpoiü ~tp!Øp ö%yEi"yp>öie ~Ƴz TMyiúy Ƴ,öiey?l tpiúöi•p ƳëüÐ 7. OPC ~Ó° ^ç, ^le @ ÄyE ^ÍÑ, Ó° ö,%, f E ^Íú ^Ñ, çicf, öi, öy ^ÍÖò i, yÓ° öyö v, z ^ÍÖ!Öi, E ^ÍÖ– [iyÓ° y 4(1)(f)] Bzyiútp!;þiú ö%o" G BzyÇpiú Bzyiútp!;þiú ö%o" G BzyÇpiú Bzyiútp!;þiú ö%o" G BzyÇpiú Bzyiútp!;þiú ö%o" G BzyÇpiú Bzyiútp!;þiú ö%o" G BzyÇpiú ötpyÁy!!liú Bzyiútp!;þiú xiCÄƳzeYÿÉ Çtpš ö%o•p Ƴöi•p ƳöiíÐ Çtš ! fiEiü=;j þiúþiú iÄiú xl%ëyëù# ~tpéYë~tp!Øp xl%öiFSéoi ~!ièp_« Ƴöi•p Ƴöii ~i, Çtš 2lyƳzöieþØp ötpyÁy!!liú öçpöie 2 ?l ~i, þyí!;tp ötpyÁy!!liú öçpöie 7 ?l Ƴ~Ä ~Ƴz Bzyiútp!;þiúöi•p BzyÇpiú tpiúoiiÐ Bzyiútp!;þiú ç, öi ÖyÓ° ¶, y ^ÍÖ ö%o•p Ƴöi•p Ƴöii ~i, ~Ƴz ö%o" tp!Á'þzØpyiú öj?yíú !r!Øpyiú myiúy ƳGëüy 'pz!<þ•p– öë!Øp ötpyÁy!!liú !liþöiliú ?Ä !liþöitpiú tpyöiSé ?öy ! ~öi•p ƳöiíÐ

NSOU ? CC-CO-06 20 2. Articles of Association Çep!íúöiöj !lëüöy!;š Çep!íúöiöj !lëüöy!;š Çep!íúöiöj !lëüöy!;š Çep!íúöiöj !lëüöy!;š Çep!íúöiöj !lëüöy!;š Çep!íúöiöj !lëüöy!;š çpyiú•p#ëü ötpyÁy!! xyƳzöiliú 2(5) TMyiúy xl%ëyëù# þ!íúöiöj !lëüöy!;š Ƴj öƳz ~!j ëy Bzyiútp!;þiú þiú ÷•piú# Ƴëü xiy Ƴöiöiëüü ≤Ä ^Í yá ^Íö ëy þ!íúöi•Ápl tpiúy Ƴ!þiÐ ötpyÁy!!liú Bzyiútp!;þiú xTM#öil öiöitþ ötpyÁy!!liú xèpÄhsyüü# þ!íúöiöj Ƴ,ëçyhsý ëy!•p#ëü !fiEiü ~Ƴz ~!jöi; !;þim* iyöitþÐ ~Ƴz ~!jöi; ötpyÁy!!liú ƳöiÐ öçëüyüöiƳyÓpyiúöi iú çjðÑ≈, ñ xlTMtpyiú– þ!íúöiöj ~i, xlÁyLÄ tpöÄçpyiú#iú xlTMtpyiú G Çpö•py Ƴz•pÄy! !fiEiü !;þim* iyöitþÐ ç, öi Öy ^Íöü !ö! öyÓ!ú ^ÍÑ, ^Ñ, yjdy!òÓ° x¶, fhs, Ó° #i ÓfÖfl, iy, öy Ö ^Íú– ~!;, ^Ñ, yjdy!ò Á çicf ^ÍÖ° ö ^Íf ^ÍyÜç)e Üç, ö Ñ, ^ÍÖ° – (i) þ!íúöiöj !lëüöy!;š !fiEiüY / þ!íúöiöj !lëüöy!;š •pyTMyiú"•p ötpyÁy!!liú !Ä–!;þ! fiEiü=;j 'pzöiíÖ† tpiúy iyöitþéYÿÉ 1. 2ly!ötp <þ!_« @y!Ƴ"Ð 2. öçëüyü Ƴ,Ƴy G öj)ÄÐ 3. öçëüyüüüü xyíØp!Ð 4. öçëüyü •þjÐ 5. öçëüyüüüü Gþiú þ)iÄB°CÐ 6. öçëüyü ƳhBihsyüü þm*!•pÐ 7. öçëüyü iyöi?ëüy@tpiú"Ð 8.) @y!Ƴ" Ƴ,ëçyhsý !íTMyLÐ 9. 2ly!ötp #iúçpÐ 10. öj)TMIöiliú Gþiú Ƴ% ~2lyöiliú !íTMyLÐ 11. þ!íúöiöj tpiú lyó– !'ptpyly– öþçy G öëy ^Ä•pyöj;tp öçëüyü Ƴ,ƳyÐ 12. !Ö!¶, ß" ≤ÄÑ, yÓ° Ñ, !ö!>, Ö° Üç, ö ^Íöðñ !öÓ° #ç, y Ñ, !ö!>, ñ CSR Ñ, !ö!>, ç, öy!Ö° ö!öÑ, ≤Äiyò Ñ, !ö!>, – 13. öçëüyüöy!;tpöi iú öèpyØp ö iúyíú xlTMtpyiúÐ 14. Ƴèpy ƳÄ!tÄþ•p !íTMyLÐ 15. !'böiiMépyiú G ÞØpþ !;liÐ 16. öçëüyü öiöitþ ÞØpöitþ iú•þyhsýiúÐ 17. ö%lyæpy !l"Äëü þm*!•p ~i, jèþÄy, Ç ö%yEilyü þm*!•pÐ 18. !ƳyüüÇþ" G !Ƴyü þiú#Çpy Ƴ,ëçyhsý !íTMyLÐ 19. ƳyTMyiú" !çjöiöyƳiú Ƴ,ëçyhsý !íTMyLÐ 20. !iöi;yp•pyTMI Ƴ,ëçyhsý !lëüöy!;šÐ 21. ö%lyæpy G Ƴ!Mép!•piú ö) jTMI#tpiú" Ä !Ö!¶, ß" ≤ÄÑ, yÓ° ç!M, È!ç, Ö° ç, !çTÓ° !Öiyò–

NSOU ? CC-CO-06 33 EzÑ%, fEZ!>, ^ul^yO^ @^ÄE#i,yO^y xO!ü:K Çjð!_ ^,ð^ll^ ly^iN,ð- !ò^là,Ó^ äÈ!Ó^li, ^ul^yO^ ò)uí^lòÓ^ ≤ÄÑ,yO^ ^iN,i^iÖy^lòy ÉúÈUÙUÈ ^ul^yO^ ò)uí^lòÓ^ ≤ÄÑ,yO^ ^iN,i^iyO^y [43] EzÑ%, fEZ!>, ^ul^yO^ ò)üüò ^N,y,yiN,yO^ ÇE çöx!iN,yO^ !%_ ^N,y,fyÇü !Öi,Ó^iñ^N,y, iyòñ, òyl≈Ñ, fð)úN, x!iN,yO^!%_ ^N,y,fyÇü !Öi,Ó^i^Ä^N,y,yòy!òÓ^ xÓçyl^lòÓ^ çð!^ x@^Ä!iN,y^lÓ^Ó^ ò)üüò ≤Äiyò ~ÓÇ x@^Äy!iN,yO^!%_ ^x!iN,yO^ ÇE x@^Ä!iN,yO^!%_ ^ul^yO^ ò)üüò 5. EzÑ%, fEZ!>, ^lul^yO^ ~ÓÇ x@^Ä!iN,yO^!%_ ^ul^y^lÓ^Ó^ ,òyl≈Ñ, f (Distinction between Equity Share and Preference Share) ,òyl≈^iN, fÓ^ !N, !_ 1. úN, fyÇ^lúÓ^ EyÓ^ 2. Ó^iN, l^y úyN, fyÇü 3. x@^Äy!iN,yO^ 4. xÓçyl^iN, y^lú x!≈^ò, Ó^i 5. x!≈^ò, Ó^i 6. ^ul^yO^ ≤Äy!Æ 7. G%N, !N, ò)≈ 8. ,ò!Ó^Ói≈, ò EzÑ%, fEZ!>, ^ul^yO^ !fl, iÓ^ ly^iN, ,òyñ^N,y,yòy!òÓ^ xÓ!ü:K ò%òyò,yO^ Ä,òÓ^ !òN, Ó^ú#ú- Ó^iN, l^y úyN, fyÇü Ç!M, Èi, Èl^ òy- úN, fyÇü ,òyÓyÓ^ «, ^le ly^iN, ,òy- EzÑ%, fEZ!>, ^ul^yO^ ^Ey, yO^Ó^y çÓ≈^lú^l^i^ò, Ó^i, ,òyò- EzÑ%, f!>, ^ul^y^lÓ^Ó^ x!≈y!^ò, Ó^i, Óy "Buy Back" Ó^lú- x!iN,yO^ úN, ^ul^yO^ ~ÓÇ^Óyòyç^ul^yO^ ^,ð^ll^ ly^iN, - ~!>, G%N, !N, ,ò)≈ ò)üüò- ~!>, ,ò!Ó^Ói≈, ò N, Ó^y lyl^òy- x@^Ä!iN,yO^!%_ ^ul^yO^ !ò!≈K Ty^lÓ^ ~Ez úN, fyÇü !l^li, Èl^ - Ó^iN, l^y úyN, fyÇü Ç!M, Èi, Èl^ - úN, fyÇü ,òyÓyÓ^ ^iN, x@^Ä!iN,yO^ ly^iN, - x@^Äy!iN,yO^!%_ ^ul^yO^ ~^l«, ^leÄ x@^Äy!iN,yO^ ^,ð^ll^ ly^iN, ,ò- x@^Ä!iN,yO^!%_ ^ul^y^lÓ^Ó^ x!≈y!^ò, Ó^i, ^N, "Redemption" Óúy Èl^ - ~Ez ^ul^yO^ ,òyÓyÓ^ x!iN,yO^ ly^iN, ,òy- ~!>, G%N, !N, ,ò)≈ ò)üüò ò! - ~!>, ^e, lÓ^lú^l^i^ò, Ó^i≈, ò Èl^ - 6. x!TMtpyüi, b öçèüyü x!TMtpyüi, b öçèüyü x!TMtpyüi, b öçèüyü x!TMtpyüi, b öçèüyü (Right Share) [TM^yüy 62] ötpyÁy!! è! x!p!iü_« öçèüyü !l; tpiüyü òyTMÄöið •pyüü !l;t, p•ð)jTM^i, l^m* tpiüöi•p <pyèü - •p#l öçèüyü !l; tpiüyü •py!iüöi! èèè öçèüyüüöi¥yÓpyüü ¥z!%pÄ¥z!Øp öçèüyüüöi¥yÓpyüü !¥pöiü !l; !p•p !Séj- NSOU ? CC-CO-06 34 •pyöi^iü éiy^1/2p^2!_ ò)jTM^öiü x!%p>yöi•p ~¥z x!p!iü_« öçèüyü !l;e«iü 2!hBiyi ö~Géüy ¥èüÐ ~¥z x!p!iü_« öçèüyü !l;e«iü 2!hBiyiöið x!TMtpyüi, b öçèüyü iy iü¥zØp öçèüyü iöið èèè öçèüyüüöi¥yÓpyüü ~¥z x!p!iü_« öçèüyü !tp!öi•p xy@y!# •pyüü ötpyÁy!!öið 15 öiöið 30 !~öiüð òöiTMÄ •pyöi^iü pÄ;!•p >ylyöið ~iüpxü ~¥z TM^iüöiü öçèüyü iðp! tpiüy ¥èüÐ ÄEz çð!^ç#öyÓ^ ò^l^f ≤Ähfl, yO^ @^ÄEi öy N, Ó^lú, y ≤Äi, fyÖfyi, !Eçy^lÓ^ iÓ^y E^lÓ- ^ul^yO^ @^ÄE#i, yñ ~Ez ^ul^yO^ =!ú xòf ^N, yò Óf!_ ^iN, !Óe^i^ Öy Ehfl, yhs, Ó^N, Ó^l^i, ,òy^lÓ^ - 7. öiylyp öçèüyü öiylyp öçèüyü öiylyp öçèüyü öiylyp öçèüyü (Bonus Share) [TM^yüy 63] ötpyÁy!!öi•p è!^ öi!ç p>lúöy" x!lRðp•p ò%lyæpy iyöið- öpöiÇpöie öp¥z 'pzm, _öið ötpyÁy!! ò)jTM^öiü iü•p>yhsyü tpiüöi•p p>yöiü ~i, öçèüyüüöi¥yÓpyüüü iü ööiTMÄ •pyöi^iü xyl%p>y!•p ttp ¥yöiü iðp! tpiüöi•p p>yöiüüÐ ~iü ?!Ä öçèüyüüöi¥yÓpyüüü iü ötpyöily xiÄ !^öi•p ¥èü lyÐ èèè¥%p ötpyöily xiÄ ly !^öièü öçèüyüüöi¥yÓpyüü " öçèüyüüüü öy!;tp ¥öi•p p>yöiüüü öp?Ä ~¥z ?y•p#èü öçèüyüüöið öiylyp öçèüyü iöið Ç%i, Ó^yÇ Ói≈, òyò ^ul^yO^ @^ÄE#i,yO^y !Óòyö) ^luf ~Ez ^ul^yO^ =!ú ^,ð^ll^ ly^iN, ,ò- ^N, y,yòy!ò, yO^ Ói≈, òyò çicfU^iN, ,ò)≈ xy!l^N, ,i, ^Óyòyç^ul^yO^ !l^li, ,òy^lÓ^ - !ò!^lú!Öi, !E çyÓÖy, !^iN, ^Óyòyç^ul^yO^ !Ó!ú N, Ó^y lyl^ÈUÙUÈ (1) ^N, y,yòy!òÓ^ ò%_ çÇÓ^!«i, Óy Ç!M, Èi, !EçyÓÖy, ñ ly úyN, fyÇü ≤Äiy^lò ÓfÓEyÓ^ N, Ó^y lyl^ (Free Reserve)- (2) ^ul^yO^ x!lEyÓ^ !EçyÓÖy, (Securities Premium) (3) ò)üüò iy!^l^öyâ, ò Ç!M, Èi, (Capital Redemption Reserve) !N, ls, çjð! ,ò)≈ö)úfy!^i^ä!ò, ò%òyò, y^l^iN, ^Óyòyç^ul^yO^ !Ó!ú N, Ó^y ly^lÓ^òy- Companies (Share Capital & Debenture) Rules, 2014 xò%lyl^#ñ ,ò!Ó^ä, yúN, ,ò^i≈i myÓ^y ^Óyòyç^iÁ!^yO^ !Çk, yhs, ~N, ÓyÓ^ ^áy^ly E^l^i^U^lúñ ,òÓ^Ói≈, # çð^l^i^ç!>, xyÓ^ ≤Äi, fyEyÓ^ N, Ó^y lyl^òy- ^Óyòyç^ul^yO^ !Ó!ú^iN, ò%òyò,yO^ ò)üüò#N, Ó^i (Capitalisation of Profit) !Eçy^lÓ^ !â, !E^i, N, Ó^y Èl^ - ^Óyòyç^ul^yO^ !Ó!úÓ^ ò, ^lú xy!l^N, Öyâ^lÓ^ ç%òyò, !k, ,òy!^Ä^ul^y^lÓ^Ó^ xy!^v, z, öyâ≈ò «, òi, y Ó, !k, ,òy!^ - (4) ^çy^l^i^>, EzÑ%, fEZ!>, ^ul^yO^ (Sweat Equity Shares) : ^N, y,yòy!ò xyEz^lòÓ^ 54 iyÓ^y xò%lyl^#ñ ^N, yò ^N, y,yòy!ò x!N, !Èi, ò)úf ^l^iN, N, ò iy^l^ò x!Óy x!≈èÿv, ,y xòf ^N, yò ≤Ä!i, iy^lòÓ^ !Ó!ð^ll^ ÄEz ^N, y,yòy!òÓ^ EzÑ%, fEZ!>, ^ul^yO^ ^N, y,yòy!òÓ^ !òâ N, ò≈â, yO^ # Ä, ,ò!Ó^ä, yúN, ^l^iÓ^ l^iÓ^ !Ó!ú N, ^l^iÓ^ ò, i, Öò, i, y^l^iN, ^çy^l^i^>, EzÑ%, fEZ!>, ^ul^yO^ Óy äyò G, !Ó^l^i^ ≤ÄyÆ EzÑ%, fEZ!>, ^ul^yO^ Óúy Èl^ ñ N, ò≈â, yO^ # ^l^iÓ^ v, z!çy!Èi, N, Ó^l^i, Ä, ,ò!Ó^ð^l^iÓ^ ≤Ä!i, iyò !Eçy^lÓ^ ~!>, ^áy!^i, Èl^ - 2.4.2 !^böiMèpyüü iy }>p>e ~i, öx^#!èpy^ !^böiMèpyüü iy }>p>e ~i, öx^#!èpy^ !^böiMèpyüü iy }>p>e ~i, öx^#!èpy^ (Debenture and types) ötpyÁy!!üü xiÄp, Biyöiüüü xyü ~tp!Øp 2!TMyl öyTMÄö ¥öiy !^böiMèpyüü iy }>p>eÐ x^lòN, çð!^ ötpyÁy!! ötpyl pÄ>!_ !;tpb öiüöi? !pyTM^yüüöiüü öiöiðp }>@y!¥^ tpiüüÐ ~tp!Øp !!!^ÄÜT p>lúöy" p%~ }~y•pyüü ~iü p>lúöiöi•Äp öp>öièü iyöiðp ~i, pöèü x!•py!¥•p ¥Gèüyüü p>öiüü ötpyÁy!! }~y•pyüü xiÄ öæpiö•p !^öi•p iyTMÄ iyöiðp!Ð xiÄp, Biyöiüüü 'p>öiöiçÄ ötpyl ötpyÁy!! è! ?!pyTM^yüüöiüü öiöiðp }>@y!¥^ tpiüüü ~i, •pyüü p>lúöiöi•Äp !!!^ÄÜT ,ò!Ó^öy! ç%i ≤Äiy^lòÓ^ ÓfÓfl, iyÇE !l; p>e 2!^yl tpiüüü, Öò •pyöiðp !^böiMèpyüü iy }>p>e iöið ötpyÁy!!üü }>p>eöiðp !lèp~ èpyöi^èpy^ tpiüy èyèüÐ

NSOU ? CC-CO-06 35 }p>e írØpöiliü öyTMÄöiö ötpyÁy!! } òjTMI ñ, @y!¥ tpöiüD •pöii tp# tp# TMiüöiliü ¡@Äp>e
!'pöiiMépyöiiüü xhsý Á•p ö ñÁ>öitÄp 2(30) TMiüüyüü ñy xyöiSé öë– !'pöiiMépyüü ¥j PØþtþ– íup ~i, xIÄ ñi TMiüöiliü
¡@Äp>e– öë=¡j ötpyÁy!!üü ñÁ>!_öitþ ~yëüim* tpöiüü xíy ~yëüim* tpöiüü lyD öëñi ötpyÁy!! !'pöiiMépyüü– !ñj tpíüyüü
öyTMÄöiö } òjTMI ñ, @y!¥ tpöiüü öññi ötpyÁy!! !!! ÁÜT ñöëü þ>öiüü } ~y•þyöi~üü òjÄ öæþiü•þ ö~íyüü ?IÄ ~yëüim* íyöitþD
!'pöiiMépyöiiüü öx"#!íèþý - !'pöiiMépyöiiüü öx"#!íèþý - !'pöiiMépyöiiüü öx"#!íèþý - !'pöiiMépyöiiüü öx"#!íèþý -
!'pöiiMépyöiiüü öx"#!íèþý - !í!èþñ-èþyöiü !'pöiiMépyüüöitþ öë !í!èþñ-èþyöiü èþý tpíüy èyëü öñ=¡j ¥jéYÿYé 1.
¥ñSihsýüüöiëý Á xI%èyëü# öx"#!íèþý ¥ñSihsýüüöiëý Á xI%èyëü# öx"#!íèþý ¥ñSihsýüüöiëý Á xI%èyëü# öx"#!íèþý
¥ñSihsýüüöiëý Á xI%èyëü# öx"#!íèþý ¥ñSihsýüüöiëý Á xI%èyëü# öx"#!íèþý (i) ÖyEÑ, Öy xIòÓ!i, i, !v, ^IÖM, ÈyÓ
(Bearer or Unregistered Debentures) ~¥z ?y•þ#ëü !'pöiiMépyüü ¥j xI!í!þ•þ !'pöiiMépyüüD ~¥z !'pöiiMépyöiiüü !è!! TMiüütp !
•þ!l xyñ G ñ%öi~üü xIÄ þy!D ~!Øþ ¥ñSihsýüüöiëý ÁD (ii) !í!þ•þ !'pöiiMépyüü !í!þ•þ !'pöiiMépyüü !í!þ•þ !'pöiiMépyüü !í!
þ•þ !'pöiiMépyüü !í!þ•þ !'pöiiMépyüü (Registered Debentures) !'pöiiMépyüü ñy!ØÄþ!æþöitþØþ G ötpyÁy!! !'pöiiMépyüü
öiü!þPØþ/Èyöiüü öë !'pöiiMépyüüöiÿÖþyüüöi~üü lyö 'þzöi!Ö? íyöitþ öñ¥z !'pöiiMépyöiiüü öy!jtpöitþ !í!þ•þ
!'pöiiMépyüüöiÿÖþyüü öi!þD ~!Øþ ñ%öi? ¥ñSihsýüü tpíüy èyëü lyD ~!> Eñf, yhs, Ó ^ÍlyÜf !íúú ó! – 2. ?y!ööiliü
TMiüü%èyëü# !'pöiiMépyüü ?y!ööiliü TMiüü%èyëü# !'pöiiMépyüü ?y!ööiliü TMiüü%èyëü# !'pöiiMépyüü ?y!ööiliü TMiüü%èyëü#
!'pöiiMépyüü ?y!ööiliü TMiüü%èyëü# !'pöiiMépyüü (i) !þ!tp !'pöiiMépyüü !þ!tp !'pöiiMépyüü !þ!tp !'pöiiMépyüü !þ!tp
!'pöiiMépyüü !þ!tp !'pöiiMépyüü (Secured Debenture) : èñ ötpyöily ötpyÁy!! ñÁ>!_ ?y!öi öiüöiþ !'pöiiMépyüü !ñj tpöiüü– öñ
¥z !'pöiiMépyüüöitþ !þ!tp !'pöiiMépyüü öi!þD ötpyÁy!! xy¥zöiliü 71(3) TMiüüyüü ñy xyöiSé öë ~¥z TMiüüöiliü !'pöiiMépyüü
ötpyÁy!! ötpw#ëü ñiütpyöiüüü 2!ñSiyl!•þ !ü8i xò%çy ^IÖ !ñj tpíüüöi•þ þyöiüüD (iii) !þ!tp¥#! !'pöiiMépyüü !þ!tp¥#!
!'pöiiMépyüü !þ!tp¥#! !'pöiiMépyüü !þ!tp¥#! !'pöiiMépyüü (Unsecured Debenture) : öë !'pöiiMépyüü
ötpyöily ñÁ>!_ ?y!öi ly öiüöiþ !ñj tpíüy èyëü •þyöitþ !þ!þ#! !'pöiiMépyüü öi!þD ~=!ü çyiyÓ í äyöyö, !Eçy ^IÖ x^!öÑ, çö! !
Ó^IÖ!ä, i, EÍ – 3. Byslëüc xI%èyëü# öx"#!íèþý Byslëüc xI%èyëü# öx"#!íèþý Byslëüc xI%èyëü# öx"#!íèþý Byslëüc
xI%èyëü# öx"#!íèþý Byslëüc xI%èyëü# öx"#!íèþý (i) þ!íüöiçyTMöiëý Á !'pöiiMépyüü þ!íüöiçyTMöiëý Á !'pöiiMépyüü þ!
íüöiçyTMöiëý Á !'pöiiMépyüü þ!íüöiçyTMöiëý Á !'pöiiMépyüü þ!íüöiçyTMöiëý Á !'pöiiMépyüü (Redeemable Debenture) öë
!'pöiiMépyöiiüü xIÄ !!! ÁÜT ñöëü þ>öiüü !'pöiiMépyüüöiÿÖþyüüöi~üü öæþiü•þ ö~Gëü ¥ëü •þyöitþ þ!íüöiçyTMöiëý Á
!'pöiiMépyüü öi!þD , ö!Ó ^ÍlyÜf xI~ !≤Á!ö! yöçE x^!öÑ, çö! ^ö, Ó^i, ^íÁ! y EÍ – (ii) xp!íüöiçyTMöiëý Á !'pöiiMépyüü
xp!íüöiçyTMöiëý Á !'pöiiMépyüü xp!íüöiçyTMöiëý Á !'pöiiMépyüü xp!íüöiçyTMöiëý Á !'pöiiMépyüü xp!íüöiçyTMöiëý Á
!'pöiiMépyüü (Irredeemable or perpetual Debenture) öë !'pöiiMépyöiiüü xIÄ öæþiü•þ ö~íyüü ötpyöily !!! ÁÜT ñöëü íyöitþ
lyD xíy ötpyÁy!! xípyëüöiliü ñöëü ~¥z xIÄ öæþiü•þ ö~Gëü ¥ëü •þyöitþ xp!íüöiçyTMöiëý Á !'pöiiMépyüü öi!þD ötpyÁy!!
xy¥z! 2013 xI%èyëü# !•Äþöyöil ötpyöily ötpyÁy!! xp!íüöiçyTMöiëý Á !'pöiiMépyüü !ñj tpöiüü òjTMI ñ, @y!¥ tpöiüü lyD
NSOU ? CC-CO-06 36 4. þ!íüü•Äþlöiëý Á•þy xI%èyëü# öx"#!íèþý þ!íüü•Äþlöiëý Á•þy xI%èyëü# öx"#!íèþý þ!
íüü•Äþlöiëý Á•þy xI%èyëü# öx"#!íèþý þ!íüü•Äþlöiëý Á•þy xI%èyëü# öx"#!íèþý þ!íüü•Äþlöiëý Á•þy xI%èyëü# öx"#!íèþý
(i) þñÁ>)"Á þ!íüü•Äþlöiëý Á !'pöiiMépyüü þñÁ>)"Á þ!íüü•Äþlöiëý Á !'pöiiMépyüü þñÁ>)"Á þ!íüü•Äþlöiëý Á !'pöiiMépyüü þñÁ>)"Á
þ!íüü•Äþlöiëý Á !'pöiiMépyüü þñÁ>)"Á þ!íüü•Äþlöiëý Á !'pöiiMépyüü (Fully Convertible Debenture) !!! ÁÜT ñöëü þ>öiüü öë
!'pöiiMépyüü ñÁ>)"Á öçëüyöiüü þ!íüü•Äþlöiëý Á !'pöiiMépyüü öi!þD (ii) xy,!çtþ þ!
íüü•Äþlöiëý Á !'pöiiMépyüü xy,!çtþ þ!íüü•Äþlöiëý Á !'pöiiMépyüü xy,!çtþ þ!íüü•Äþlöiëý Á !'pöiiMépyüü xy,!çtþ þ!
íüü•Äþlöiëý Á !'pöiiMépyüü xy,!çtþ þ!íüü•Äþlöiëý Á !'pöiiMépyüü (Partly Convertible Debenture) !!! ÁÜT ñöëü þ>öiüü öë
!'pöiiMépyöiiüü !þS%é x,ç öçëüyöiüü þ!íüü•Äþlöiëý Á !'pöiiMépyüü öi!þD (iii) xp!
íüü•Äþlöiëý Á !'pöiiMépyüü xp!íüü•Äþlöiëý Á !'pöiiMépyüü xp!íüü•Äþlöiëý Á !'pöiiMépyüü xp!íüü•Äþlöiëý Á !'pöiiMépyüü xp!
íüü•Äþlöiëý Á !'pöiiMépyüü (Non Convertible Debenture) öë !'pöiiMépyüü öçëüyöiüü þ!íüü•Äþlöiëý ly •þyöitþ xp!
íüü•Äþlöiëý Á !'pöiiMépyüü öi!þD (iv) ú!FSéþ þ!íüü•Äþlöiëý Á !'pöiiMépyüü ú!FSéþ þ!íüü•Äþlöiëý Á !'pöiiMépyüü ú!FSéþ þ!
íüü•Äþlöiëý Á !'pöiiMépyüü ú!FSéþ þ!íüü•Äþlöiëý Á !'pöiiMépyüü ú!FSéþ þ!íüü•Äþlöiëý Á !'pöiiMépyüü (Elective
Convertible Debenture) öë !'pöiiMépyüü !í!löiëüþ tpyüü#íü ¥zFSéyl%èyëü# öçëüyöiüü íü*þyhsýüü tpíüy èyëü •þyöitþ
ú!FSéþ þ!íüü•Äþlöiëý Á !'pöiiMépyüü öi!þD 5. ^ú! yÓ Á }i, öe/!v, ^IÖM, ÈyÓ ö^!íf , öy!~Ñ, f (Distinction between Share
and Debenture) : öy!~Ñ, fÓ ^!f, !_ 1. öy!úÑ, yòy 2. çíçf, öi 3. ^ñ, y, y!íÑ, yÓ 4. !Ó!ö^!l y^IÜÓ ^Ä!i, iyò 5.
úñ, fyç^!üÓ !öy, !i, y 6. xÓçyl^ò 7. Öy!~Ñ, çyiyÓ^i çñ, y 8. ≤ÑÑ, yÓ ^!ñ, i^ú! yÓ (Share) ^Ñ, yjòy!òÓ !öäfl, (ö)üüö–
^ú! yÓ ^Ey, yÓ Öy öy!úÑ, ^ñ, y, y!íÑ, yÓ ly^!ñ, ^Ñ, yjòy!òÓ ö%öyö, yÓ Á, öÓ úñ, fyçü, öy! ^Ñ, yjòy!ò úyñ,
Ñ, Ó^!üEzñ xÓ!üçT ö%öyö, y !^!ñ, úñ, fyçü ^íÁ! y EÍ – ~Ó EyÓ , ö!Ó Ói~ , ð E^!l ly^!ñ, ^Ñ, yjòy!òÓ xÓçyl^ò
Ñ, y^!ü çÓ~ !ü^!i çÑ, ú^!ñ, ^Ey, yÓ ^!iÓ xÓ!üçT ç!ð~ lyÑ, ^!ü, ^!ÖEz ö!üi^!òÓ >, yÑ, y^ò, Ó^i, ^íÁ! y EÍ ^ú! yÓ
^Ey, yÓ Ó y ^Ñ, yjòy!òÓ Öy!~Ñ, çyiyÓ^i çñ, y! xÇüä^ÄEí Ñ, ^!Ó ly^!ñ, ^ú! yÓ ñ EzÑ%, fEz!>, Á xä^!íÑ, yÓ !%_
EÍ – }i, öe (Debenture) ^Ñ, yjòy!òÓ }i ö!üüö }ñiy, y Á , öyÁöyíÖ çyiyÓ^i, ly^!ñ, öy !ö!i~TEy^!Ó !Ó!ö^!l y^IÜÓ Á, öÓ
ç%í^ò^!l ly^!ñ, }i, ö^!eÓ ç%í~Ñ, !, ä%, !_Ök, íy! ñ ö%öyö, y EyÑ, Öy öy EyÑ, !ö!i~TEy^!Ó ~Ez ç%í^Äíyò
Ñ, Ó^!l, EÍ }i, ö^!eÓ ^« ^!e~Ñ, !, ^!Ö^!üü xä^!íÑ, yÓ ly^!ñ, – ^ú! y^!Ó Ó xy^!üEz ~!iÓ xI~ , ö!Ó^!üüy Ñ, ^!Ó !
í^!l, EÍ }ñiy, yÓ y ^Ñ, yjòy!òÓ Öy!~Ñ, çyiyÓ^i çñ, y! xÇüä^ÄEí Ñ, Ó^!l, öy^!Ó öy }ñiy, y^!iÓ öyöy!Ói E^!l,
, öy^!Ó ^!öö, ö!Ó^!üüy^!íyÜfñ x, ö!Ó^!üüy^!íyÜfñ, ö!Ó^!i~ , ö#í ñ x, ö!Ó^!i~ , ö#í Ezi, fy!i–

NSOU ? CC-CO-06 37 2.4.3 öcëüyüü ¥hßiyhsýüü öcëüyüü ¥hßiyhsýüü öcëüyüü ¥hßiyhsýüü öcëüyüü öcëüyüü öcëüyüü
¥hßiyhsýüü (Share Transfer) ëpyüü•p#ëü ötpyÁy!! xyfzl 2013 ~üü 56 Tmyüüyëü G ötpyÁy!! !i!™ 2014ëÿé~üü !i!™ 11ëÿéö•p
öcëüyüü ¥hßiyhsýüü MÄöitÁp !léüöy!i; ö~ Géüy xyöiSéD ötpyÁy!! xyfzöil öcëüyüü ¥hßiyhsýüü MÄöitÁp öë !löi~ ÁC ö~ Géüy
xyöiSé öp=!; ¥i éÿÿÿé (i) öcëüyüü ¥hßiyhsýüüöiüüü ?LÄ Securities Transfer Form ëyëiëpyöii PØpÁyÁ G •py!üü#p# p#üüü
tpüüöi•p ¥öii- öëtyöil ¥hßiyhsýüütpyüü#üü öcëüyüü m,exyhsý !l!ëpß- •piÄ öëöl ly!ötp öj!Ä- xy~y!ëüt,p•p öj!Ä- ¥z•pÁy!
'bzöilÖ# iytpöiüD ~¥z#f •piÄ myÇp# myüüy ?j!pÄ!ëü•p ¥öi•p ¥öii öë •py!üü# öiöitp ~¥z tpy? MÄy~ l tpiüy ¥i öp •py!üü# öiöitp
60 !~ öilüü ööiTMÄ ötpyÁy!!öitp ~¥z#f •piÄ MÄöi!;p ö, ö= ?öy !~ öi•p ¥öiüD (ii) ë!~ öcëüyüüöiüü öj!öi !'pöÁyØp Æöë iÄißiyëü
öcëüyüü työi•p- öcëüyüü e«ëü G lie«ëü tpiüy ¥ëüS p•m*!•pöi•p ¥ëü- öpöiÇpöie öcëüyüü ¥hßiyhsýüüöiüüü ?LÄ ötpyöily
TMüüöilüü ~!jöijüü ?löiëüy?l ölfzD (iii) öcëüyüü ¥hßiyhsýüüöiüüü ?LÄ SH 4 lÄ°üü æpöiöÄüü myöii j!@Äp•öieüü Ç,my•p•e xüü
j!@Äp•öieüü xyirØpöilüü !çp! p,öiëy?l tpiüüöi•p ¥öiüD (iv) ë!~ öcëüyüü ¥hßiyhsýüüöiüüü ?LÄ öcëüyüü ¥hßiyhsýüütpyüü# •pyüü
xy,!Çp ?l~ öcëüyüüöiüüü ?LÄ xyöii~ l tpiüüü- öpöiÇpöie ötpyÁy!! !l~ ÄÜT !léüöiö öcëüyüü@y!¥ltpyüü#üü tpyöiSé öly!ØpÇ
p•y'pyëüD öly!ØpÇ p•yüüü 2 p•yöi¥üü ööiTMÄ ötpyöily xy•p!_ ölfz ~¥z öiöiÄ ötpyÁy!!öitp ?ylyöi; ötpyÁy!! •py !l!p
tpiüüüD (v) ?i!•p!Øp ötpyÁy!! xyfzl myüüy ë!~ iyTMy2ly@ ly ¥ëü öpöiÇpöie öcëüyüü ¥hßiyhsýüüöiüüü my!ØÄp!æpöitpØp !lÄ-!j!
#p# pöëü#p#öyüü ööiTMÄ ¥hßiyhsýüü tpiüüü / Çtpßßßyüütp!j!p•öi•p 'bz!Ö!#•p iÄ!_«üüy ëyüüy xíÄ !l!löiëüy ^ tpiüüüü •,pyöi~üü
öÇpöie ötpyÁy!!üü !l!pë%p_«tpiüüüü •py!üü# öiöitp 2 öyöi#üü ööiTMÄ öcëüyüü ¥hßiyhsýüü ¥öiüD ÇÉß öcëüyüü xyirØpöilüü
pöëü öcëüyüü xyirØpöilüü •py!üü# öiöitp 2 öyöi#üü ööiTMÄ öcëüyüü ¥hßiyhsýüü ¥öiüD ÇÉß !'pöiiMépyüü xyirØpöilüü öÇpöie
xyirØpöilüü •py!üü# öiöitp 6 öyöi#üü ööiTMÄ ¥hßiyhsýüü tpiüüöi•p ¥öiüD ^ ü!^ yÖ^ Ehfl,yhs,Ó^ Á^ ü!^ yÖ^ fl,ßi,yhs,Ó^ (Share
transmission) ~N, ö!^ - xyEz^ !öÖ^ <Ä^ !l^ y^ !Ü^ ü!^ yÖ^ fl,ßi,yhs,Ó!Ö^ i, E!^ - ~Ez^ ^ «, ^ !ë <Ä^ !l^ y!f !Ö^ !l^ =!ü Eü !Öö^ ü!^ yÖ^
@^ ÄE#i,y^ !l^ Ö^ (1) ö,i%, á^ !^, (2) xyüü^ !l, ^ !v,z!ü!^ y xÖfl,y^ !y^ !l, E!^ ~ÖÇ (3) ^ N,yöy!ö !EÇy^ !Ö xÖçy!^ í^ á^ !^,
NSOU ? CC-CO-06 38 Ehfl,yhs,Ó^ Á fl,ßi,yhs,Ó^ !Ö^ Ö^ ö^ !l^ f, öy!~N, f, öy!~!N, f, Ö^ !, !_ 1. <ÄN, !i, 2. Ehfl,yhs,Ó^ 3.
N,y!~N,y!Ö^ i,y Ehfl,yhs,Ó^ (Transfer) ^ fl,ßi,yhs,Ó^ Öü^ !l, ^ ÖyG,y!^ Ehfl,yhs,Ó^ N,yÖ^ #Ö^
^ fl,ßi,yhs,Ó^ N,yä- Ehfl,yhs,Ó^ N,yÖ^ # Ä Ehfl,yhs,Ó^ !Ö^ i, Öf!_ ^ !N, ~N, !, Ehfl,yhs,Ó^ ö! Öy !öiü~ö, öe Çjöyö
N,Ö^ !l, E!^ - Ehfl,yhs,Ó^ Öü^ !l, ^ ü!^ y^ !Ö^ Ö^ öy!üN,yöyÖ^ Çyö!@^ ÄN, Ehfl,yhs,Ó^ ^ ÖyG,yö E!^ fl,ßi,yhs,Ó^
(Transmission) ~!^, ^ fl,ßi,yhs,Ó^ Á fl,ßi,yhs,Ó^ !ö^ ö!^ - ~!^, á^ !^, xyEz^ !öÖ^ <Ä^ !l^ y^ !Ü^ Öy <Ä!e^ !^ y!^ E!^ - ~Ez^ !Ö^ !öÖ^
^ N,yö !öiü~ö, öe ^ i, Ö^ # N, Ö^ !l, E!^ öy- ö,i%, f Öy ^ !v,z!ü!^ yÖ^ ^ «, ^ !ë =i% öy!üN,yöyÖ^ <Äöy!ö^ N,yÖ^ - ^ ü!^ yÖ^
@^ ÄE#i,yÖ^ ö,i%, f á^ !^ !ü Öy !i, !ö ^ !v,z!ü!^ y E^ !üEz =i%öyë ^ ü!^ yÖ^ fl,ßi,yhs,Ó^ N,y!~N, Ö^ # E!^ - 2.4.4)" tpiüü öj!™l }"
tpiüü öj!™l }" tpiüü öj!™l }" tpiüü öj!™l }" tpiüü öj!™l }" tpiüü öj!™l }" tpiüü öj!™l }" tpiüü öj!™l }" tpiüü öj!™l }" tpiüü öj!™l }"
(Loan Capital) ötpyÁy!! iÄyBp iy xLÄyLÄ xy!iÄtp ?i!•pÜpyl öiöitp öë ö)
j!™l @y!¥" tpiüü •pyöitp }" öj!™l iöiüD ëpyüüöi•p !l!ëpß- ?ltpyöiüüü iÄyBp xyöiSéD xíÄyë •pyöi~üü !l!ëpß- ?ltpyöiüüü ,ö!Ö!
á, !i, xyöiSé- öëöleÿÿÿéy!?!?Ätp iÄyBp- !ÇÖiÄyBp- !llöëü iÄyBp- pöiyëü iÄyBp ¥z•pÁy!~D öë p•m*!•pöi•p ötpyÁy!!
iÄyBp ~i, xLÄyLÄ xy!iÄtp ?i!•pÜpyl öiöitp }" @y!¥" tpiüü •py !löiÄ- xyöiyçply tpiüü ¥öiy - ÇE1S öiüytb }" öiüytb }" öiüytb }"
öiüytb }" öiüytb }" (Cash Credit) : - myTMyüü •p tpyüüyöiüüü p" Ä ?y!ö! (Security) !¥öiöiüü ?öy öiüü# iÄyBp ~¥z ?ltpyüü }" !
~öiëü iyöitpD ~¥z p" Ä iy öiÄ x!%öiöy!~ •p ötpyl = yöiö iy iÄyöiBpiü !?B° = yöiö ö?%•p iyöitpD xíÇÄ = yöiö ly öiüü#G ú
ööiÄiüü 'pzëp•y öilüü !ëp!_öi•p iÄyBp }" !~ öiëü iyöitpD öë öiÄ ~¥zëpyöii iÄyöiBpiü !ltpØp !l!p (Hypothecation) iyöitp •py
'pzëp•y öilüü pxiü iÄyöiBpiü !léüsföi" !l!ë« ¥ëü ~i, iÄyöiBpiü %öi~üü Öpytby ~i, }" pöiD pöiD xy~yëü ¥ëüD ~¥z!ü*#p }" öitp
iöi; öiüytb }" D ~¥z!ü*#p }" öiüü Öpytby }" @y!¥#•pyüü lyöiö iÄyöiBp xyöy!p !¥myöii ?öy iyöitpD ?löiëüy?l ööi•py }" @y!¥#•py
öçpöitpüü öyTMÄöiö Öpytby 'pz'pyöi•p p•yöiüüD ÇE2S ?öy!•p!üü_« @y!¥" ?öy!•p!üü_« @y!¥" ?öy!•p!üü_« @y!¥" ?öy!•p!üü_«
@y!¥" ?öy!•p!üü_« @y!¥" (Overdraft) : - tpyüüyüü# ^ " myTMyüü •p ~¥z 'pzp•yöiëü iÄyBp öiöitp }" @y!¥" tpiüü iyöitpD ~¥z
?ltpyüü }" öiüü öÇpöie iÄyBp xyöy!p tpyüü#üü !çp!•p !¥myi öiöitp <p!_« x!%ëyëü# ?öyüü x!•p!üü_« ~tp!Øp !!~ ÄÜT p!iüöy"
Öpytby ö•pyüüü x!%ö!•p !~ öiëü iyöitpD ~iüü ?LÄ ?y!ö! !¥myöii ötpyÁy!!öitp PØpß- öcëüyüü ?lë,p!•p iÄyöiBpiü tpyöiSé ?öy
iüy#öi•p ¥ëüD tpyüüyöiüüü %lyö- xy!iÄtp pFSëi•py ¥z•pÁy!~üü !ëp!_öi•p ?y!öiüü öyTMÄöiöG ?öy!•p!üü_« Öpytby }" !¥
myöii ö~ Géüyüü iü#!•p xyöiSéD ~¥z iÄißiyëü öë p!iüöy" Öpytby ?öy!•p!üü_« @y!¥" tpiüü ¥ëü- •pyüü 'pzp•öiüü¥z iÄyBp %"
~y! tpiüü iyöitpD

87%	MATCHING BLOCK 15/31	SA CC-CO-02.pdf (D149057031)
yüüy,Ç ~¥z ~tptp!Øp p•y'p tpiüü xyöiüy ?y!öi•p		

éYŸŸé ■ þ!iú<þyjtþóþi# !löiëúyˆ – 2lþyíúöiëþˆ ~i, öëyˆ Ä•þy ■ ötpyÁy!! þ!iú<þyilyëú !l!ëþŸ– TMíúöiíú ðëþyíú èþ!óþy ■ ðëþyíú !l!kþ!® G !m*ýhsý ■ ötpyÁy!líú þ!iú<þyil íÁiðiy ■ ötpyÁy!líú ðyöy!þp ~y!éúçÐ 3.1 2lþiyily 2lþiyily 2lþiyily 2lþiyily xyþzöiíú ~, !ÜTöi•þ ötpyÁy!! ~þ!Øþ xyjy ~y þ, íþ íÁ!_« ¥öiG ~iú íÁ!_«þ_y t, þleðÐ ötpyÁy!líú 2lyt,þ!•þþ ö ~¥ íy xl%è)þ!•þ !þS%éþz ö!þzÐ þ%i ßëþyí•þþz ötpyÁy!! !löi?íú þy? !löi? þ!iú<þyily þíúöi•þ þyöiíú lyÐ xlÄ öþyl íÁ!_« ~iú þ!iú<þyilyú èþyíú @ýl¥” þpöiíúÐ ë,yíúþz ötpyÁy!líú íÁiðiyþlyú G þ!iú<þyilyú èþyíú @ýl¥” þpöiíú •,þyöiˆ iú öë lyö ö ~Gëúy ö¥yþ ly öþl •,þyíúþz ötpyÁy!líú þ!iú<þyjtþ íy NSOU ? CC-CO-06 42 'þyþzöiíúQíúÐ !l!ëþŸ– ðëþyíú öyTMÄöið •þyíúy ötpyÁy!! þ!iú<þyily þpöiíúÐ xyöiúy ~þz ~þpöitþ xyöiy<þly þíúöiíyëYŸŸéþ!iú<þyjtþˆ ” !löiëúyöiˆ iú þm*!•þ– þ!iú<þyjtþöiˆ iú öëyˆ Ä•þy G xöiëÄˆ y•þÄ– ötpyÁy!líú !l!ëþŸ– TMíúöiíú ðëþy G þm*!•þ– Corporate Governence íy ötpyÁy!! þ!iú<þyilyú þy'þyöiðy G ðÄöiçöiEi ötpyÁy!líú ðyöy!þp ~yëúim*•þyÐ 3.2 þ!iú<þyjtþóþi# þ!iú<þyjtþóþi# þ!iú<þyjtþóþi# þ!iú<þyjtþóþi# þ!iú<þyjtþóþi# (Board of Directors) ötpyÁy!löi•þ þ!iú<þyjtþóþi#iú ð,þÁy þp•þ ¥öií •þy ötpyÁy!líú ,ð!Óˆ ˆiðú !ð!ˆ öyÓ!ú myÓˆ y !TMÄy!iú•þ ¥ëúÐ ötpyÁy!! xyþzöiíú 149(1) TMíúy xl%ëyëú# 2!•þ!Øþ ötpyÁy!líú þ!iú<þyjtþóþi# íyþpöi•þ ¥öií ~i, þ!iú<þyjtþ öë öþyl íÁ!_« ¥öi•þ þyöiíúÐ þyí!jþ ötpyÁy!líú öçþöie l)Á!•þð 3 ?! ~i, 2lyþzöiëþØþ ötpyÁy!líú öçþöie l)Á!•þð 2 ?! þ!iú<þyjtþ 2löiëúy?lÐ ~þp?l íÁ!_«iú ötpyÁy!líú öçþöie þ!iú<þyjtþ ~þp?lþz ¥öiíÐ ðÄy!TMþ þ!iú<þyjtþiú ð,þÁy ötpyÁy!löi•þ 15 ?lÐ ë!ˆ öþyl ötpyÁy!! 15 ?öiíú öi!ç þ!iú<þyjtþ !löiëúyˆ þíúöi•þ <þyëú •þöií •þy !löiçEi 2lþiyí (Special resolution)-iú öyTMÄöið xl%öiöyˆ l þíúyöi•þ ¥öiíÐ þyí!jþ xíy 2lyþzöiëþØþ öë öþyl TMíúöiíú ötpyÁy!líú öçþöie xhsý•þþöiçþ ~þp?l ð!¥iy þ!iú<þyjtþ íyþpöi•þ ¥öiíÐ 2löi•þÄþ ötpyÁy!líú þ!iú<þyjtþóþi#öi•þ xhsý•þ ~þp?l þ!iú<þyjtþ íyþpöií !ë! !þly þ)íÁi•Áþ# þÁyöiþyíú íSéöiíú xhsý•þ þöiçþ ðÄöiðyðþ 182 !l èþyíú•þíöiEiÁ íþiyþ þpöiíöiSéLÐ ≤Äˆ li, fN, !, , i, y!úN, ¶%, _´ , öyÓ!úN, ^N, yjòyò#Óˆ ^öy, , ð! Óˆ a, yúN, ^liÓˆ ^ðˆ lif 1 /3 fl, jyi#ð , ð!Óˆ a, yúN, lyN, ^li, Eˆ iÓ– ~ !Óˆ iˆ iˆ ^N, w#iˆ çÓˆ N, yˆ iÓˆ Óˆ ç%, ð!Óˆ ü Á ð)ðf, ð ççÖfy íy!≈ Eˆ iÓ– 3.2.1 þ!iú<þyjtþˆ ” !löiëúyˆ þ!iú<þyjtþˆ ” !löiëúyˆ þ!iú<þyjtþˆ ” !löiëúyˆ þ!iú<þyjtþˆ ” !löiëúyˆ þ!iú<þyjtþˆ ” !löiëúyˆ (Appointment of Directors) 2líð þ!iú<þyjtþ / 2líð þ!iú<þyjtþ / 2líð þ!iú<þyjtþ / 2líð þ!iú<þyjtþ / 2líð þ!iú<þyjtþ / öë þ!iú<þyjtþöiˆ iú lyö , ð!Óˆ ˆiðú !ð!ˆ öyÓ!úˆ li, (Articles of Association) 'þzöiíÓþ xyöiSé •þyíúþz ötpyÁy!líú 2líð þ!iú<þyjtþÐ ë!ˆ , ð!Óˆ ˆiðú !ð!ˆ öyÓ!úˆ li, 'þzöiíÓþ ly íyöitþ •þöií ötpyÁy!! fl, öyÓˆ N, !ú! , ð Öy öðöiðyíyupyð xi xÄyöiþy!ðöiëúçöií èyöiˆ iú lyö 'þzöiíÓþ íyöitþ •,þyíúþz 2líð þ!iú<þyjtþ !¥öiðöiíˆ ” Ä ¥öiíÐ ~þíÁ!_«iú ötpyÁy!líú öçþöie 1 ?l íÁ!_«þz 2líð þ!iú<þyjtþ ¥öií ð•þçþ” ly þëÄhsý xlÄ öþyl þ!iú<þyjtþ !löiëúyˆ ly ¥öiëú íyöitþÐ 2löi•þÄþ þ!iú<þyjtþöiˆ iú ðÄ!•þ ~Óç , ð! Óˆ a, yúN, !ä, !Eˆ i, N, Óˆ i öy!jyÓˆ (Directors Identification Number) xy!çÄþþ þ!iú<þyjtþ !¥öiðöií !löiëúyˆ þyíyú þiú 30 ! ~öiíú öðimÄ ðÄ!_iú !íEiú!Øþ þ!iú<þyjtþˆ ” ötpyÁy!líú !l!þöitþiú (Registrar) þyöiSé ?lyöiíÐ ötpyÁy!líú ðyTMíú! ðëþyëú !löiëúyˆ ötpyÁy!líú ðyTMíú! ðëþyëú !löiëúyˆ ötpyÁy!líú ðyTMíú! ðëþyëú !löiëúyˆ ötpyÁy!líú ðyTMíú! ðëþyëú !löiëúyˆ (Appointment in General Meeting) 2013 ðyöiíú ötpyÁy!! xyþzöiíú 152(6) TMíúy xl% ðyöiíú 2!•þ þyí!jþ ötpyÁy!! ~i, 2!•þ 2lyþzöiëþØþ ötpyÁy!! ë!ˆ •þy öþyl þyí!jþ ötpyÁy!líú ðyëúþ ötpyÁy!! (Subsidiary) ¥ëú •þöií öðyðþ þ!iú<þyjtþiú ð,þÁyú öðimÄ 2 / 3 x, ç ¥öií þ!iú•Áþç#j (rotational) ~i, 1 /3 x, ç ¥öií xp! iú•Áþç#j (non- rotational)Ð 2lyþzöiëþØþ ötpyÁy!! èyíú þyí!jþ ötpyÁy!líú ðyëúþ ötpyÁy!! ll •þyöiˆ iú öçþöie þ! iú•Áþç#j þ!iú<þyjtþ (rotational director) íyþy íyTMÄ•þyðjþ lëúÐ þyí!jþ ötpyÁy!líú

NSOU ? CC-CO-06 43 xp>!iü•ÄpłC#j (non-rotational) p>!iü<pyjtpöitp !!~ ÄÜT #öäiëüü ?!Ä xiiy !!~ ÄÜT iëü# p>ëÄhsý
!!öiëüý^ tpiüy ¥öi•p p>yöiüüD ~¥z #tpj öÇböie¥z p>!iü<pyjtp !!öiëüý^ tpiüy ¥ëü ötpyÄy!liü #yTMýü" #èpyëüD xyíyü p>
iü•pÄłC#j (rotational) p>!iü<pyjtpöi~iü ööiTMÄ 1 /3 x,C ~%#Ä#öäiëüü ?!Ä ötpyÄy!löi•p iyöitp ~i, iy!ÉiÄtp #yTMýü" #èpyëü
xí#ü @ý]¥" tpoiüüD p>!iü<pyjtpöi#p myüüy !!öiëüý^ p>!iü<pyjtpöi#p myüüy !!öiëüý^ p>!iü<pyjtpöi#p myüüy !!öiëüý^ p>
iü<pyjtpöi#p myüüy !!öiëüý^ p>!iü<pyjtpöi#p myüüy !!öiëüý^ (Appointment by Board of Directors) ë!~ , ö!Ó^ Ìöü !ö! öyÓ!
ú Óy xy!ØÄpöitpöi#p p>!)Ä öiöitp 'pzöi!Ö# Ñ, Ó^ y iyöitp •pöiü p>!iü<pyjtpöi#p x!•p!iü_« p>!iü<pyjtp !!öiëüý^ tpiüöi•p
p>yöiüüD ~¥z x!•p!iü_« p>!iü<pyjtp ë! !!öiëüý^ tpiüy ¥ëü !•p!! ö#¥z #öëü öiöitp xy^yö# iy!ÉiÄtp #yTMýü" #èpy x!%!Üp•p
¥Gëüy p>ëÄhsý !!öiëüý!#p iyöitpD ötpyÄy! xy#zöiüü 161(4) TMýüy x!%#yöiüü ë!~ ¥'pyë ötpyl tpyüüöi" ööëüý~ p>!)•Äpiü
xyöi^ ötpyl p>!iü<pyjtpöitpiü ?yëü y #y!j ¥ëü (Casual vacancy) •pöiü p>!iü<pyjtpöi#p (Board of Directors) •pyöi~ iü öiyöiÄpiü
#èpy tpoiüü ö#¥z #y!j ?yëü yëü p>!iü<pyjtp !!öiëüý^ tpoiüü iyöitpD ötpyÄy! xy#zöiüü 162(2) TMýüy x!%#yöiüü ë!~ ötpyl
?it,p•p p>!iü<pyjtp !•p! (3) öyöi#ü öiç# èpyüüöi•p x!%#p>!#i•p iyöitp •pöiü , ö!Ó^ Ìöü !ö! öyÓ!ú Óy xy!ØÄpöitpöi#p Çpö•py
iöij ~i, ötpyÄy!liü !#m*yhsý #yöi#öiç# #yTMýü" #èpyëü p>!iü<pyjtpöi#p # 2it,p•p p>!iü<pyjtpöitpiü (Original Director) ?
yëü^ yëü ~tp?l !itpÖ p>!iü<pyjtp (Alternate Director) !!öiëüý^ tpiüöi•p p>yöiüüD ötpyÄy! xy#zöiüü 161(3) TMýüy x!%#yöiüü
xy!iÄtp ?i!•pÜpyl=!j •pyöi~ iü #yYiÄ iüçpy tpiüyü ?!Ä !ö! Óy löä ö^Ïöy!ö! , p>!iü<pyjtp (Nominee director) !!öiëüý^ tpiüöi•p
p>yöiüüD #yYiÄp# p>!iü<pyjtp !!öiëüý^ #yYiÄp# p>!iü<pyjtp !!öiëüý^ #yYiÄp# p>!iü<pyjtp !!öiëüý^ #yYiÄp# p>
iü<pyjtp !!öiëüý^ #yYiÄp# p>!iü<pyjtp !!öiëüý^ (Appointment of Resident Director) ötpyÄy!l xy#z! 2013, #yYiÄp# p>
iü<pyjtp !!öiëüýöi iü TMýü"y!Øp çÖ~≤Ä!ö xy#zöiüü 149(3) TMýüy x!%#yöiüü <pyj% tpoiüüöiSëD ~¥z xy#z! x!%#yöiüü
ötpyÄy!liü p>!iü<pyjtpöi#pöi•p xhsý•p ~tp?l p>!iü<pyjtp iytpöiü !ë! !tply Öi≈, öyö xy!≈Ñ, iSëöiü xhsý•p 182 !~ l èpyüüöi•p
#yYiÄ tpoiüüöiSëD 2017 çy^!üÓ^ çç^lüyüö xò%ÿ!^ # öi%, ö^ Ñ, yjöy!öÖ^ ^ «, Ìe ~!>, xyö%, öy!i, Ñ, iÓ^ y É^!Ö– #yTM#l p>
iü<pyjtp !!öiëüý^ #yTM#l p>!iü<pyjtp !!öiëüý^ #yTM#l p>!iü<pyjtp !!öiëüý^ #yTM#l p>!iü<pyjtp !!öiëüý^ #yTM#l p>!iü<pyjtp
!!öiëüý^ (Appointment of Independent Director) ötpyÄy!l xy#zöiüü 2(47) TMýüy x!%#yöiüü #yTM#l p>!iü<pyjtp i#öi•p ö#¥z
#öH#i p>!iü<pyjtpöi~iü öiyVpyëü ëyöi~iü !Ó^i^!l^ Ñ, yjöy!ö xy#zöiüü 149(5) TMýüyëü 'pzöi!Ö# tpiüy xyöiSëD •py!jtpyë%p_«
p>y!jtp ötpyÄy!löi•p xhsý•p p>öiç# p>!iü<pyjtpöi~iü !•p! èpyöi~iü ~tpèpy^ # #Ä #yTM#l p>!iü<pyjtp É^!i, É^!Ö– ötpyÄy!liü
p>!iü<pyjtpöi~iü !!öiëüý^ ~i, öëy^ Ä•py #Ä>!Äp•p 2014 #yöiüü !ëüöyij# x!%#yöiüü [The Companies (Appointment and
Qualifications of Directors) Rules 2014] !Ä~!j!#p p>y!jtp ötpyÄy!liü öÇböie xhsý•p#öiç# 2 ?l #yTM#l p>!iü<pyjtp !!öiëüý^
tpiüöi•p ¥öiüD ^! , öyÓ!üÑ, Ñ, yjöy!öÖ^ ÈÜÜÈ
NSOU ? CC-CO-06 44 #tpš p>!iüöiçy!TM•p öçëüyü öj)TM! 10 ötpy!Øp Øpytpy xiiy •pyüü^ Ó!ü– Ç#š ööyØp !ie«öiëüüü
(Turnover) p>!iüöy! 100 ötpy!Øp Øpytpy iy •pyüü^ Ó!üö Ç^š Ö^! Ñ, j y} – }"p>e ~i, ?öyüü #öi#öi•p xöiÄiü p>!iüöy" 50 ötpy!
Øp Øpytpyü^ Ó!ü– i, ^!Ö x!v, >, Ñ, !ö!>, Ó^ Ü#ç, ö xò%ÿ!^ # !i^ Ó!ü fl, jyi#ö , ö!Ó^ ä, yüÑ, !ö^!l^ yÜ Ñ, Ó^ !li, É! ñ^ ç!> ,
Ñ, Ó^ y çQ, öÖ^ ~ÖÇ fl, jyi#ö , ö!Ó^ ä, yüÑ, , öi Öy!ü É^!ü ö#i, i, yÓ^ çy^!l , öÖ^ Öi≈, #^ Öy^!v≈, Ó^ ç¶, y Öy !i, ööyç^ !li, >
xy^!Ü É^!Öñ^ ç!> , ö!Ó^ i Ñ, Ó^ !li, É^!Ö– Ç%po öçëüyüöi#yÖpyüüöi~iü p>!iü<pyjtp !!öiëüý^ Ç%po öçëüyüöi#yÖpyüüöi~iü
p>!iü<pyjtp !!öiëüý^ Ç%po öçëüyüöi#yÖpyüüöi~iü p>!iü<pyjtp !!öiëüý^ Ç%po öçëüyüöi#yÖpyüüöi~iü p>!iü<pyjtp !!öiëüý^
Ç%po öçëüyüöi#yÖpyüüöi~iü p>!iü<pyjtp !!öiëüý^ (Appointment of small shareholders Director) ötpyl •py!jtpyë%p_«
ötpyÄy!löi•p 1 ?l p>!iü<pyjtp Ç%po öçëüyüöi#yÖpyüüöi~iü myüüy !!öiëüý^ tpiüy öëöi•p p>yöiüüD xhsý•p#öiç# 1000 ?l
Ç%po öçëüyüöi#yÖpyüüöi~iü xiiy ööyØp Ç%po öçëüyüöi#yÖpyüüöi~iü 10 èpyöi~iü 1 èpy^ – ~%#zöiëüüü ööiTMÄ öëØpy
t#ö ö#¥z öçëüyüöi#yÖpyüüöi~iü öly!Øpöiçüü !èp!_öi•p ~tp?l Ç%po öçëüyüöi#yÖpyüü p>!iü<pyjtp !!öiëüý^ tpiüy öëöi•p
p>yöiüüD ~¥z TMüüüü p>!iü<pyjtp Ç%po öçëüyüöi#yÖpyüüöi~iü öTMÄ öiöitp¥z !!öiëüý^ tpiüy ¥öiëü iyöitpD ötpw#ëü
#iütpyüü myüüy !!öiëüý^ ötpw#ëü #iütpyüü myüüy !!öiëüý^ ötpw#ëü #iütpyüü myüüy !!öiëüý^ ötpw#ëü #iütpyüü myüüy
!!öiëüý^ ötpw#ëü #iütpyüü myüüy !!öiëüý^ (Appointment by Central Government) ötpyÄy!l xy#zöiüü xöiëy^ Ä•py
!!TMÄyüü"tpyüü# !iÉiëü=!jü öëöitpyl ~tp!Øp !iÉiöiëüüü ?!Ä ë! ötpyÄy!liü #i p>!iü<pyjtp^ "¥z •pyöi~iü x!æp# öSëöi~pü ö~l iy
#y!j tpoiüü ö~l 'pzöi~Äy_«yöi~iü (Promoters) x!%#p>!#i•pöi•p i, Öö ötpw#ëü #iütpyüü p>ëÄy@ #, Äyëü tpy? <pyjyöiüüü ?!Ä p>
iü<pyjtp !!öiëüý^ tpoiüü iyöitpD ~¥z p>!iü<pyjtpiü ötpyÄy!liü #yTMýü" #èpyëü p>%liüyëü p>!iü<pyjtp !!öiëüý^ ly ¥Gëüy
p>ëÄhsý tpy? <py!jöiëü ëy!D Øp/Ey#zi%lyj tp•Äptp p>!iü<pyjtp !!öiëüý^ Øp/Ey#zi%lyj tp•Äptp p>!iü<pyjtp !!öiëüý^
Øp/Ey#zi%lyj tp•Äptp p>!iü<pyjtp !!öiëüý^ Øp/Ey#zi%lyj tp•Äptp p>!iü<pyjtp !!öiëüý^ Øp/Ey#zi%lyj tp•Äptp p>!iü<pyjtp
!!öiëüý^ (Appointment by Directors by Tribunal) ötpyÄy!l xy#z! 2013 #yöiüü 242 TMýüy x!%#yöiüü Tribunal-ötp p>
iü<pyjtpöi~iü xp>#yüü" ~i, !!öiëüýöi~iü Çpö•py ?l^ yl tpiüy ¥öiëüüöiSëD ~¥z Tribunal öÄyöi!?, !'pöiüQüü– öÄyöi!yüü xiiy p>
iü<pyjtpöi~iü !!öiëüýöi~iü !löi^ Äç !^ öi•p p>yöiüüD 3.2.2 p>!iü<pyjtpöi~iü öëy^ Ä•py p>!iü<pyjtpöi~iü öëy^ Ä•py p>!iü<pyjtpöi~iü
öëy^ Ä•py p>!iü<pyjtpöi~iü öëy^ Ä•py p>!iü<pyjtpöi~iü öëy^ Ä•py (Qualification of Directors) ~tp?l p>!iü<pyjtpöitpiü !çÇpy^ •p ~i,
öb>çy^ •p !t# öëy^ Ä•py ¥Gëüy 'pz!<p•p ö# #Ä>öitÄp ötpyÄy!l xy#z! 2013ö•p ötpyl #%B>ÜT !löi^ Äç ö~Gëüy ö!¥zD xyíyü p>
iü<pyjtp ¥öi•p ö^ öi! lÄ!•pö t#p öçëüyü e«ëü tpiüöi•p ¥öiü ö# #Ä>öitÄpG !t#S%é iy ö!¥zD #%#piüy, ~ #Ä>öitÄp p>!iüöiöj
!ëüöi!jöi•p ötpyl !löi^ Äç!tpy ly iytpöi! lÄ!•pö öçëüyü e«ëü p>!iü<pyjtpöitpiü öÇböie iyTMÄ•pyöi)jtp lëüD !•p! !t#löi•pG
p>yöiüü xyíyü lyG !t#löi•p p>yöiüüD !Ñ, ls, Companies (Appointment & Qualification of Directors) Rules 2014 xò%ÿ!^ #
fl, jyi#ö , ö!Ó^ ä, yüÑ, ^!Ö^ ^!yÜfi, y v, z^!Ö^ Ö Ñ, Ó^ y xy^!äÉ–

úÈÙÙÙÈ 1. !òÓ° #« ,y Ñ, !ò!> [iyÓ° y 177] 2. ò° Ìòyò!° ò Á ,ò!Ó° ò!òÑ, Ñ, !ò!> [iyÓ° y 178(1)] 3. !Ó!¶, ß° fl, [y]≈ ÇÇ!ÿ<T Óf!_ ° Ìíó° cy° Ìl ç;òÑ≈, Á ÇÇ° ÌlyÜ Ñ, !ò!> [iyÓ° y 178(5)] 1. !òÓ° #« ,y Ñ, !ò!> (Audit Committee) ÇÑ, ú, òyÓ!úÑ, Ñ, y;òy!ò ~ÓÇ° !ò; !ú!Òi, ° ò!íÓ° Ñ, y;òy!ò Ìíó° !òÓ° #« ,y Ñ, !ò!> Ü, ç; ò Ñ, Ó° Ìì, E° ÌÓñ Ìy° Ìíó° ÈÙÙÙÈ (i) xyíy!° Ñ, !, ò)uí° ÌòÓ° , ò! Ó° òyí 10 Ñ, y!> , Ó° Ò!úó (iii) ÓfÓcy° Ìíó° ò° òy, Óy!° Ì≈Ñ, ° úò Ìíò 100 Ñ, y!> , Ó° Ò!úó (iii) } Ezi, fyl!íÓ° ò° òy, Ó° ÌÑ, Ì yÓ° , ò!Ó° òyí 50 Ñ, y!> , Ó° Ò!ú— ~Ez Ñ, !ò!> , Ñ, ò, ò Ì«, 3 àò , ò!Ó° à, yúÑ, !ò Ìí° Ìì, Ó° # Ñ, Ó° Ìì, E° ÌÓ ~Ó° ò Ìif fl, [y]#ò , ò!Ó° à, yúÑ, ÇÇÖfyÜ!Ó° ¶, ÌyÑ, ° Ìó— ~ Ìíó° xÓüfEz xy!≈Ñ, !ÓÓÓ° í, òv, , yÓ° Á ° ÓyG, ÓyÓ° «, òi, y ÌyÑ, ° Ìì, E° ÌÓ— 2013 cy° ÌúÓ° , ò%Ó° y, ò xlv, > , Ñ, !ò!> , ÌyÑ, ° Ìú, y, ò)≈Ü, ç; ò Ñ, Ó° Ìì, E° ÌÓ— ~ Ìíó° òyif° ÌòEz ! òÓ° #« , ÌÑ, Ó° !ò Ìí° yÜñ , òy!Ó° ò!òÑ, ñ !ò Ìí° y° ÌÜÓ° ùi≈, ç; ò)E !, Ñ, E° ÌÓ— !òÓ° #« , ÌÑ, Ó° Ñ, y° ÌäÓ° , ò!≈y° Ìúyá, òyñ Ì, yÓ° ≤Ä!ì, ° ÌÓ!ò , òÓ° #« ,y Á !Ó° ÌY° ò! Ñ, Ó° y E° ÌÓ— !òÓ° #« , ÌÑ, Ó° fl, [y]#ò; yñ Ñ, yá Ñ, Ó° yÓ° , òk, !ì, Á Ñ, y!≈Ñ, y! Ó° Ì, y, ò!≈ ÌÓ° , Ì Ñ, Ó° y E!° — xlv, > , Ñ, !ò!> , !òÓ° #« , ÌÑ, Ó° Ñ, y° ÌäÈ òyòy !Ó° Ìí° Ó° Á, òÓ° !òÓ° #« , ÌÑ, Ó° òhs, Óf Óy òi, yò, à, yEz° Ìì, , òy° ÌÓ° — 2. ò° Ìòy!° ò Á , òy!Ó° ò!òÑ, Ñ, !ò!> (Nomination and Remuneration Committee) ≤Ä° Ìì, fÑ, !, ç; y!úÑ, y¶%_ , òyÓ!úÑ, Ñ, y;òy!òÓ° , ò!Ó° à, yúÑ, Üí ~ÓÇ° !ò; !ú!Òi, ° ò!#Ó° Ñ, y;òy!ò Ìíó° ° «, ° Ìe ò° Ìòyò!° ò Á , òy!Ó° ò!òÑ, Ñ, !ò!> , Ü, ç; ò Ñ, Ó° Ìì, E° ÌÓñ ° Ì Ñ, !ò!> , ÇÇf ÇÇÖfy !ì, ò àò Óy ° Ò!úñ ÌyÓ° y xÑ, y!≈ !òÓ° yEÑ, , ò!Ó° à, yúÑ, ~ÓÇ° ~ Ìíó° ò Ìif x° Ìì≈Ñ, xhs, !, , ò Ì«, fl, [y]#ò , ò!Ó° à, yúÑ, E° Ìì, E° ÌÓ— Ìy° Ìíó° ÈÙÙÙÈ (i) xyíy!° Ñ, !, ò)uí° ÌòÓ° , ò!Ó° òyí 10 Ñ, y!> , Ó° Ò!úó (iii) Óy!° Ì≈Ñ, ÓfÓcy!° Ñ, ° úò Ìí° ÌòÓ° , ò!Ó° òyí 100 Ñ, y!> , Ó° Ò!úó (iii) } Ìíó° ò° òy, Ó° ÌÑ, Ì y , ò!Ó° òyí 50 Ñ, y!> , Ó° Ò!ú— ~Ez Ñ, !ò!> , !ò!≈<T òy, òÑ, y!ç; , xò%Ïy!° # , ò!ò!≈iy xò%cy° ÌÓ° v, ç; Fä, , ò Ìì xyç#ò ÓfÓfl, iy, òÑ, , ò° Ìì !ò!%_ Ñ, Ó° yÓ° àòf v, ç; , ò!%_ Óf!_ ° Ìíó° !à, !E° Ìì, Ñ, Ó° Ìíó° ~ÓÇ° Ì, y° Ìíó° !ò!≈<T¶, y° ÌÓ° ! ò Ìí° y° ÌÜÓ° ç%, ò!Ó° ò Ñ, Ó° Ìíó° ~Ez Ñ, !ò!> , Ó° òyif° ÌòEz ° Òi, ò Ñ, y, y° Ìöy !Ó° Ìí° Ñ, ò#!ì, !ò!≈yÓ° í !fl, !íÓ° Ñ, Ó° y E° ÌÓ° ~ÓÇ° , ò!Ó° à, yú ò, !ú#Ó° Ñ, y° ÌäÈ ç%, òy!Ó° ù Ñ, Ó° y E° ÌÓ— Òi≈, òy° Ìò ~Ez ÇÇe° yhs, Ñ, ò≈##!, Ñ, y;òy!òÓ° Á° Ìí° ÓcyEz° Ìì, v, ç; òfl, iy, òò Ñ, Ó° Ìì, E° ÌÓ° ~ÓÇ° ~!> , ò!Ó° à, yúÑ, ° Ìíó° ≤Ä!ì, ° ÌÓ!° ÌòÁ v, ç; ÌÖ° !Òi, E° ÌÓ— NSOU ? CC-CO-06 52 3. !Ó!¶, ß° fl, [y]≈ ÇÇ!ÿ<T Óf!_ ° Ìíó° cy° Ìl ç;òÑ≈, Á ÇÇ° ÌlyÜ Ñ, !ò!> (Stateholders Relationship Committee) ° Ì Ñ, y;òy!ò Ìì, 1000 ã° ÌòÓ° ° Ò!ú° ù!° yÓ° ° Ey° , yÓ° ñ } Ìy, yñ xyöyò, Ñ, yÓ° # Á xòfyòf xy!≈Ñ, , ò° ÌeÓ° ÌyÓ° Ñ, xy° ÌäÈ Óy xy!≈Ñ, ÓäÈ° ÌÓ° Ó° ° Ì Ñ, yò ç; ò Ìí° Ez E° Ìì, , òy° ÌÓ° ñ ° ç° Ìì, ° Ìe ° Ñ, y;òy!ò ÌíÑ, , ò!Ó° à, yúÑ, ò, !ú# ~Ñ, !> , Stakeholder's Relationship Committee Ü, ç; ò Ñ, Ó° Ìì, E° ÌÓ— ÌyÓ° Ç¶, y, ò!ì, ~Ñ, àò xÑ, y!≈ !òÓ° yEÑ, , ò! Ó° à, yúÑ, ~ÓÇ° ÇÇf ÇÇÖfy , ò!Ó° à, yúÑ, ò, !ú# !fl, !íÓ° Ñ, Ó° Ìíó° ò° òò Ó° yÓ° Ìì, E° ÌÓ° 178 ÌyÓ° y!° v, ç; ÌÖ° !Òi, v, ç; , ò ÌÓ° Ó° !%!> , Ñ, !ò!> , ° Ìì, Ç¶, y, ò!ì, xò%, ò!fl, !ì, ÌyÑ, ° Ìú, yÓ° xò% Ìöy!ì, ° Ñ, yò Óf!_ ° Ç¶, y!° v, ç; , ò!fl, !ì, ÌyÑ, yÓ° x!ìÑ, yÓ° , òy° ÌÓ° ç° ÌÓ° ≈y, ò!Ó° 177 Á 178 ÌyÓ° y!° Ñ, !ò!> , Ü, ç; ÌòÓ° !ò! ò òyòy òy E° Ìú Ñ, y;òyò ÌíÑ, ùy!hfl, ° , ò Ìì, E° ÌÓñ Ìy 25 EyäyÓ° > , yÑ, y ° ÌíÑ, ° Ó° & Ñ, ° ÌÓ° 5 ú<, > , yÑ, y Á xy!ìÑ, y!Ó° ÌíÑ, Ó° Ñ, yÓ° y!ú, ò!≈hs, E° Ìì, , òy° ÌÓ° — 3.4.3 òtpyÁy!líú òyòy!°?tp òyèüm*•py òtpyÁy!líú òyòy!°?tp òyèüm*•py òtpyÁy!líú òyòy!°?tp òyèüm*•py òtpyÁy!líú òyòy!°?tp òyèüm*•py (Corporate Social Responsibility) tpyíúíyú ¥; ~tp!Øp òyòy!°?tp x!hBicÐ òtpyÁy!lG ~íú Ìy°Zòíú lèúÐ òyòy!°?tp òò!TMÄ°Z òtpyÁy!líú ¶, !ÜT— !hBiyíú— Ìy!•p G x!òyèùl %ò!ØpÐ òyòy!°?tp ?! •p ß°yèp!ìtpèpyòí!Z !tpS%è } ° ò!ò!tp èyèù òtpyÁy!líú— Ìy òèò!•p òyòíú ò¶Z } } òtpyÁy!! •pyíú òyòy!°?tp òyèüm*•py ?!tpyòicíú òyTMÄ°ò!ò p!)°Á tpyòíú Ìyò!tpÐ òtpyÁy!! xy°Zl 2013 ~íú xyò! SEBI ~íú !ò!° Áòic ~Z !!È!èùtp tpy?tpòÁ òtpyÁy!!=!ì tpyòíú Ìytp•pÐ !tpv ÌÁpòy! òtpyÁy!! xy°Zl 2013 ú!•p¥y!mtpèpyòíú %!!° ÌÁÜT !tpS%è xy°Zl !ìÁ!Biy G !TMyòíú ¶ %òy!líú ç; tpyòíúò!SéÐ èyíú òyTMÄ°ò!ò òtpyÁy!líú òyòy!°?tp òyèüm*•py %!!°!Üçp•p ¥ò!èÐ òèò!èYÿYé 1. TMyíúy 135 ~ò!•p òtpyÁy!líú òyòy!°?tp òyèüm*•py òy!l tpy#èpyòíú tpyúy èyòí •pyíú Ìy°Zòíúy ò° Gèúy xyò!SéÐ •pySéy°bù 2. òtpyÁy!líú òyòy!°?tp òyèüm*•py tpy!ò!Øp (CSR Committee) ° ò!ò!líú tpy! Ìy ¥ò!èùò!SéÐ 3. ~tp!Øp !!° ÌÁÜT p!íúòy! x!Á òyòy!°?tp òyèüm*•py ò!tp)tp tpyò!p#ò!•p ò!p ò!p tpyò!p Ìy ¥ò!èùò!SéÐ 4. òtpyÁy!! xy°Zò!líú •pæp!¶; 7 ~Z ç; , ekyhsy !!È!èù=!ì !pZò!è tpyúy ¥ò!èùò!SéÐ òèò!èYÿYéòtpyl tpy?=!ì òyòy!°?tp òyèüm*•py !¥pyòíú °Á ¥ò!èÐ 5. òtpyÁy!! òyòy!°?tp òyèüm*•py !!èùò ¶, ekyhsy "Rules" 2014 òyò!p ?!tpyç; tpyúy ¥ò!èùò!SéÐ 6. òò!Áyp!líú òtpyÁy!líú òyòy!°?tp òyèüm*•py ¶ , ekyhsy ~tp!Øp p!íútpÒy @y!¥ò!íú ¶òp!líú ç; tpyúy ¥ò!èùò!SéÐ Ñ, y;òy!ò xyEz° ÌòÓ° !ò! ò xò%cy° ÌÓ° !ò; !ú!Òi, ° «, ° Ìe çyòy!äÑ, Ìy!° Ók, !, y , òyú° Ìò Ñ, yá Ñ, Ó° y Ìy° ÌÓñ ° ÌòÈÙÙÙÈ (i) !ù<, yÓ° ≤ÄcyÓ° (ii) Ìy!Ó° ° Ì)Ó° #Ñ, Ó° í (iii) !úÐ ° Ó° òf Ì)Ó° #Ñ, Ó° í (iv) ò!È!èù° Ìíó° «, òi, y!° ò NSOU ? CC-CO-06 53 (v) !ù=ò, !%, f E...yc Á òy° Ìí° Ìíó° fl, [y]f, [f v, ç; B!ì, Ñ, Ó° y (vi) , ò!Ó° ° ÌÓü Ì)° Ìí Óì, Ñ, Ó° y— (vii) Ñ, ò≈ÇÇfl, iyò Ó, !k, Ó° ú° Ì«, f Ó!_ò)úÑ, !ù<, y ≤ÄcyÓ° (viii) çyòy!äÑ, ÓfÓcyÓ° ≤ÄcyÓ° (ix) ≤Äiyòòs, f#Ó° ey! Ì, E!Ó° Ìú x!≈iyò (x) xòfyòf !Ó° Ìí° Ìy xyEz° Ìò !Ó° Ìü° Ìí, y° ÌÓ° !ò Ìí≈!ü, E° ÌÓ— CSR Ñ, !ò!> , ~Ez !Ó° Ìí° =!ù, ò!≈y° Ìúyá, òy Ñ, Ó° Ìíó° Á ç %, òy!Ó° ù Ñ, Ó° Ìíó° ~Ez !Ó° Ìí° =!ù ÌíÑ, ° Ñ, y;òy!òÓ° Á° Ìí° ÓcyEz° Ìì, v, ç; ÌÖ° Ìì, Ñ, Ó° Ìì, E° ÌÓ— !ÓÜi, !ì, ò ÓäÈ° ÌÓ° Ó° ò° òy, ò° òyò, yÓ° 2%, ò!Ó° òyí x!≈ ~Ez Óy° Ìì, Óf!° Ñ, Ó° Ìì, E° ÌÓ— 3.5 òyíúy, ç; òyíúy, ç; òyíúy, ç; òyíúy, ç; ¶

87%	MATCHING BLOCK 21/31	SA CC-CO-02.pdf (D149057031)
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ÿíúy, ç; ~Z ~tp!Øp òy°p tpyòíú xyòíú ?y!ò!•p

NSOU ? CC-CO-06 57 4Š TM)jy G öTM„yëüy TM)jy G öTM„yëüy TM)jy G öTM„yëüy TM)jy G öTM„yëüy TM)jy G öTM„yëüy (Dust and Fume) éYŸŸé tpyútylyëú 'pzêp>y l 2!e«ëüyíú æpöij x!ôtpöi~îú p>öiÇp ßsyßiÄŸy!ltpîú iy Çp!•ptpyútp ötpyl TM)jy iy öTM„yëüy ëyöi•p ly ?öiô ~î, •py !/Ü»yöi•pîú pöiD Cîú#öiîüüü xèpÄhsýöiüü ly ëyëü •pyiú ?lÄ tpyëÄtpîú îÄiŸiy @y!Ÿ" tpiúöi•p ŸöiîD éYŸŸé 14 l, TMyiúyD 5Š t,p!eô xyoÄtpîú" t,p!eô xyoÄtpîú" t,p!eô xyoÄtpîú" t,p!eô xyoÄtpîú" t,p!eô xyoÄtpîú" (Artificial Humidification) éYŸŸé tpyútylyëú oîÄ 'pzêp>y~öiîüü ?lÄ t,p!eô 'pzp>yöiëü iy•pyöi•pîú xyoÄ•py iy'püyöiüü ~îütpyüü Ÿöi xyoÄ•pytpiüöi" ÖTM%öye p>y!#ëü ?j îÄiŸyüü tpiúöi•p ŸöiîD éYŸŸé 15 l, TMyiúyD 6Š x•pÄ!TMtp !èp'pü x•pÄ!TMtp !èp'pü x•pÄ! TMtp !èp'pü x•pÄ!TMtp !èp'pü x•pÄ!TMtp !èp'pü (Over-Crowding) éYŸŸé x!ôtpöi~îú ßsyßiÄŸy!l Ÿöi•p p>yöiüü ~Ÿzëpyöiï ötpyöily %öiüü •pyöi~îü x•pÄ!TMtp !èp'pü tpiúöi•p ö~Gëüy Ÿöiï ly– ~Ÿz xyŸzl 2!çp!j•p Ÿiyüü xyöi^ tpyútyly=öijyöi•p x!ôtp ! p>S%é xhsý•p 9f9 %o.l !ôØpyüü ~î, xyŸzl 2!çp!jöiüü p>iüü•Äp#tpyöijüü tpyútyly=öijyöi•p x!ôtp!p>S%é xhsý•p 14f2 %o.l !ôØpyüü ~î, xyŸzl 2!çp!jöiüü p>iüü•Äp#tpyöijüü tpyútyly=öijyöi•p %öiüüüü 'pzFç•py xhsý•p 4f2 !ôØpyüü Ÿöi•p ŸöiîD éYŸŸé 16 l, TMyiúyD 7Š xyöij xyöij xyöij xyöij xyöij (Lighting) / öë pî %öiüü x!ôtpiüü tpy? tpiüü iy ëy•pyëüy•p tpiüü öp pî %öiüü ßsyëpy!ltp iy t,p!eô iy 'pzêpëü 2!tpyüü xyöijyüü ëöiüÜT G 'pzp>ë%_« îÄiŸiy tpiúöi•p ŸöiîD t„pyöiçpîú ?ylyjy p>iüüÜñyüü iüy#öi•p ŸöiîD éYŸŸé 17 l, TMyiúyD 8Š p>y!#ëü ?j p>y!#ëü ?j p>y!#ëü ?j p>y!#ëü ?j p>y!#ëü ?j (Drinking water) éYŸŸé 2!öi•pÄtp tpyútylyëú x!ôtpöi~îü p>öiÇp p%!iTMy?ltp ßiyöil !îÖm* p>y!#ëü ?öijüü ëöiüÜT pîüüüyöiŸyüü îÄiŸiy tpiúöi•p ŸöiîD ~Ÿz pî ßiyöil x!TMtpy,C x!ôtp î%Vpöi•p p>yöiüü ~îü•p ëpyËiyëü öp>y!#ëü ?j !jöiç iüy#öi•p ŸöiîD öë tpyútylyëü 250 ?öiüü x!TMtp x!ôtp tpy? tpiüü öpŸz tpyútylyëü p>y!#ëü ?j ç#•pî tpiüüyü G pîüüüyŸ tpiüüyü îÄiŸiy tpiúöi•p ŸöiîD éYŸŸé 18 l, TMyiúyD 9Š öçkçy^yü öçkçy^yü öçkçy^yü öçkçy^yü öçkçy^yü (Latrines) éYŸŸé 2!öi•pÄtp tpyútylyëü pîütpyüü !TMÄy!üü•p TMiüöiüü ëöiüÜT p,ŸÄtp p>yëütyly G 2!pçy^yü x!ôtpöi~îü p%!iTMy?ltp ßiyöil ßiyçl tpiúöi•p ŸöiîD 250 ?öiüü öiç x!ôtp tpy? tpiüü ~öi tpyútylyëü p>hßi p>yëütyly G 2!ßËyiy^yü=öijy pîütpyüü !TMÄy!üü•p pÄy!lØpy!üü TMiüöiüü ŸöiîD éYŸŸé 19 l, TMyiúyD 10Š î%î% öæpçiyüü p>yëü î%î% öæpçiyüü p>yëü î%î% öæpçiyüü p>yëü î%î% öæpçiyüü p>yëü î%î% öæpçiyüü p>yëü (Spittoon) éYŸŸé 2!öi•pÄtp tpyútylyëü ëiyëiŸiyöil ëöiüÜT p,ŸÄtp î%î% öæpçiyüü p>yëü iüy#öi•p ŸöiîD ~=öijyöiçp p>iüüÜñyüü G ßsyßiÄpÄç•p xîŸiyëü iüy#iyüü îÄiŸiy tpiúöi•p ŸöiîD ë!~ ötp'pz p>yëü !èpç~ x!Ä ötpyöily ßiyöil î%î% öæpçiyüü •pöiï •pyüü 5 Øpytpy p>ëÄhsý ?!iüöyly Ÿöi•p p>yöiüüD éYŸŸé 20 l, TMyiúyD 4.4 x!ôöitpîü !lîüyp>_y p,e«yhsý !i!TM x!ôöitpîü !lîüyp>_y p,e«yhsý !i!TM x!ôöitpîü !lîüyp>_y p,e«yhsý !i!TM x!ôöitpîü !lîüyp>_y p,e«yhsý !i!TM tpyútyly xyŸzöiüü 21éYé41 îÄiüü TMyiüyëü x!ôtpöi~îü !lîüyp>_yüü ?lÄ !îÄ~!j!ç•p îÄiŸiy @y!Ÿ" tpiüü ŸöiëüöiSëD

NSOU ? CC-CO-06 58 1Š ęsfþy!•þiü ?lÄ ö'þüý ęsfþy!•þiü ?lÄ ö'þüý ęsfþy!•þiü ?lÄ ö'þüý ęsfþy!•þiü ?lÄ ö'þüý ęsfþy!
•þiü ?lÄ ö'þüý éYŸYé tþyütyly=öiyöi•þ !lÄ~!lþ!•þ ęsfþy!•þ ö?i%•þ ö'þüý !~öieü ~öleþyöii %~ , "þü tþiüöi•þ ¥öii öë ęsf
þiyüü mðëüG öel ö'þüý ly löi'þü ętþŠ 2lTMYl ęöisfiü 2l!•þ!Øþ þjôyl x,ç ~i, ~iü mðid ë%_« 2löi•þÄtþ!Øþ ælþy¥z à¥zi- ęŠ
GëüýØþyüü Øþyüüý¥zöiüü ý GëüýØþyüü à¥zöiüü 2löi•þÄtþ!Øþ ö¥'þ öiüþØþ G öØþj öiüþØþ- ęŠ öj ~ öö!mðilüü
ö¥'þØþtþ öSëöi'þü ýüü ¥öieü ýtþy þØþtþyüüüüü öë ötþyöily x,ç- ę%Š !i~%Äé 'þzëþy~ tþ ęsf- ööyØþiü- İÄyØþyüü#
tþleþyØÄþyöiüüüü 2löi•þÄtþ!Øþ x,ç- Øþ/Ey!ðçl ęöisfiü 2löi•þÄtþ!Øþ x,ç ~i, xLÄyLÄ ęöisfiü m !lþ!lþ x,çD éYŸYé TMYüü 2lD
2Š þjôyl ęsfþy!•þiü Gþöiüü ý tþyöiSé tþy? þjôyl ęsfþy!•þiü Gþöiüü ý tþyöiSé tþy? þjôyl ęsfþy!•þiü Gþöiüü ý tþyöiSé
tþy? þjôyl ęsfþy!•þiü Gþöiüü ý tþyöiSé tþy? þjôyl ęsfþy!•þiü Gþöiüü ý tþyöiSé tþy? éYŸYé 2l l, TMYüüýüü 'þzöi!Ö!þ
ötþyl ęöisfiü ötþyl x,ç þjôyl xİBiýüü þiü#Çþy tþiüý 2löieüý?l ¥öij öm¥ztþy? ~tþöye þ%iüþEi x!ðtþöitþ !~öieü tþiüýöi•þ
¥öiüD m, !ÜÖÜT þ%iüþEi x!ðtþ ~¥z !İEiöieü !ÇÇþ"2ly@ ¥öiü ~i, x,yöiØþyþyöiØþy öþyEiytþ þöiüü þiü#Çþyüü tþy? tþiüüüüü
éYŸYé TMYüü 22D 3Š !lþ!lþ ęöisf xÖieüüßñ İÄ!_«iü !löieüý^ éYŸYé !lþ!lþ ęöisf xÖieüüßñ İÄ!_«iü !löieüý^ éYŸYé !lþ!lþ ęöisf
xÖieüüßñ İÄ!_«iü !löieüý^ éYŸYé !lþ!lþ ęöisf xÖieüüßñ İÄ!_«iü !löieüý^ éYŸYé !lþ!lþ ęöisf xÖieüüßñ İÄ!_«iü !löieüý^ éYŸYé !
lþ~ mÄöitÄþ mÄ) "Ä xil!¥•þ ly tþöiüü ý 'þz_« tþy? mÄöitÄþ ęöiüÜT !ÇÇþy ly !~öieü xİy ęsf mÄöitÄþ ^ëþ#iü Kþyl G x!
ëþKþ•þymÄ)~ ötþyöily İÄ!_«iü 'þzþë%_« •þ_ 'yITMYöil ly öiüöiþ ötþyöily !lþ!lþ ęöisfiü ötþyl tþyöi? xÖieüüßñ İÄ!_«öitþ
!löieüý^ tþiüý ęyöii lyD éYŸYé TMYüü 23D 4Š þØþ/Ey¥z!tþ, ! ^ëüýü G !i~%Äé miiüüý¥ !lþ tþiüüýüü 'þzþyëü þØþ/Ey¥z!tþ, !
^ëüýü G !i~%Äé miiüüý¥ !lþ tþiüüýüü 'þzþyëü þØþ/Ey¥z!tþ, ! ^ëüýü G !i~%Äé miiüüý¥ !lþ tþiüüýüü 'þzþyëü þØþ/Ey¥z!tþ, !
^ëüýü G !i~%Äé miiüüý¥ !lþ tþiüüýüü 'þzþyëü þØþ/Ey¥z!tþ, ! ^ëüýü G !i~%Äé miiüüý¥ !lþ tþiüüýüü 'þzþyëü éYŸYé 2löi•þÄtþ
tþyüütylyëü þØþ/Ey¥z!tþ, ! ^ëüýü ý xLÄ ötþyöily 'þzþë%_« ęöisfiü İÄİBiý tþiüöi•þ ¥öii ęyöi•þ Øþ/Ey!ðçl ęöisfiü xhsý^ Ä•þ
~, "þü G !ç!İjëþyöii xyim* þ%j!öi•þ 'Éþy¥z!ëþ, öiüØþ þyiyüüü İÄİBiý tþiüý ęyëüD m,tþØþ tþyöij þjôyl ęsf öiöitþ ęyöi•þ ç!_« !
iöiFSé ~ ¥ëü •þyüü İÄİBiý iytpöiüD éYŸYé TMYüü 24D 5Š B°ëü,!e«ëü ęsf B°ëü,!e«ëü ęsf B°ëü,!e«ëü ęsf B°ëü,!e«ëü ęsf
B°ëü,!e«ëü ęsf (Self-acting Machine) éYŸYé tþyütylyëü è!~ B°ëü,!e«ëü ęsf þöij ~i, öm¥z Biyl !~öieü x!ðtþöi~iü
ęy•þyëüýöi•þiü þi ¥ëü •þy ¥öij m,!ÜÖÜT ęöisfiü x,ç léü ~iü*þ ötþyöily !þiüBiýëü# tþy'þyöiöy ¥öi•þ 45 öm!rØþ!
öØþyöiüüüü ööiTMÄ ötþyl x!ðtþ ý İÄ!_«öitþ xyöi•þ ö Gëüý ęyöii lyD éYŸYé TMYüü 25D 6Š ęöisfiü xyüü" ęöisfiü xyüü"
ęöisfiü xyüü" ęöisfiü xyüü" YŸYé ęyöi•þ ötþyöily !lþ~ ly ¥ëü öm?lÄ ç!_«þy!i•þ m ęsf- þjhsý ÇyæäþØþ ¥z•þÄy!
~iü Gþiü B;Şþ- İlØþ ý ~,y•þGëüýjy öSëýØþ þytþy !iöiçEi ^ëþ#iüëþyöii mþyöi•þ G ö"þöitþ iüýþöi•þ ¥öiüD öë m
~,y•þë%_« ý !æËþtþçl ! ^ëüüüü, þjyüü mðëü %l %l !'þtþ tþiüüüü 2löieüý?l ¥ëü ly- •þy mÄ) "Ä ö"þöitþ iüýþöi•þ ¥öiüD éYŸYé
TMYüü 26D 7Š •%þjy %jüüüü ęöisfiü tþyöiSé Bf#öiýtþ G !çÖöi~iü !löieüý^ !!!Eim*tþiü" •%þjy %jüüüü ęöisfiü tþyöiSé
Bf#öiýtþ G !çÖöi~iü !löieüý^ !!!Eim*tþiü" •%þjy %jüüüü ęöisfiü tþyöiSé Bf#öiýtþ G !çÖöi~iü !löieüý^ !!!Eim*tþiü" •%þjy %jüüüü
jüüüü ęöisfiü tþyöiSé Bf#öiýtþ G !çÖöi~iü !löieüý^ !!!Eim*tþiü" •%þjy %jüüüü ęöisfiü tþyöiSé Bf#öiýtþ G !çÖöi~iü !löieüý^
!!!Eim*tþiü" éYŸYé öë m tþyütylyëü •%þjy %jüüüü ęsf þyij% iyöitþ öm¥z m tþyütylyëü Bf#öiýtþ G !çÖöi~iü !löieüý^ tþiüý
ęyöii lyD éYŸYé TMYüü 27D 8Š 'þzöi_yitþ ęsfy!~ 'þzöi_yitþ ęsfy!~ 'þzöi_yitþ ęsfy!~ 'þzöi_yitþ ęsfy!~ 'þzöi_yitþ ęsfy!~ éYŸYé
2löi•þÄtþ!Øþ 'þzöi_yitþ ęsf m!þtþ 'þzþy~yl myüü 2lY•þ- 'þzþë%_« ç!_«mÄ)~ ~i, 'þz_ö ęy!sftþ ^þöiüü ¥öi•þ ¥öiüD ęsfy!
~iü 'þzþë%_« þëÄöiüÇþ" ~i, 2l!•þ Séëü öyöim xhsý•þ

Ò!íöiüy™ xyƷzl– 1947 !ÇÒ!íöiüy™ xyƷzl– 1947 !ÇÒ!íöiüy™ xyƷzl– 1947 !ÇÒ!íöiüy™ xyƷzl– 1947 !ÇÒ!íöiüy™ xyƷzl– 1947
1947 ^!pl^!pl^!pl^!pl^!pl 5.0 'pzöijCÄ 'pzöijCÄ 'pzöijCÄ 'pzöijCÄ 'pzöijCÄ 5.1 !ÇÒ!íöiüy™ xyƷzöil 2!~ _ a,Kpy !ÇÒ!íöiüy™
xyƷzöil 2!~ _ a,Kpy !ÇÒ!íöiüy™ xyƷzöil 2!~ _ a,Kpy !ÇÒ!íöiüy™ xyƷzöil 2!~ _ a,Kpy !ÇÒ!íöiüy™ xyƷzöil 2!~ _ a,Kpy 5.2
xyƷzöilüü xhsý^ Á•b tp•,Ápp>Çp#ð)Ʒ ~i, •pyöi~üü Çp#ð•py G tp•ÁpiÄ xyƷzöilüü xhsý^ Á•b tp•,Ápp>Çp#ð)Ʒ ~i, •pyöi~üü Çp#ð•py
G tp•ÁpiÄ xyƷzöilüü xhsý^ Á•b tp•,Ápp>Çp#ð)Ʒ ~i, •pyöi~üü Çp#ð•py G tp•ÁpiÄ xyƷzöilüü xhsý^ Á•b tp•,Ápp>Çp#ð)Ʒ ~i,
•pyöi~üü Çp#ð•py G tp•ÁpiÄ xyƷzöilüü xhsý^ Á•b tp•,Ápp>Çp#ð)Ʒ ~i, •pyöi~üü Çp#ð•py G tp•ÁpiÄ xyƷzöilüü xhsý^ Á•b tp•,Ápp>Çp#ð)Ʒ ~i,
GéúytÁp# tp!ò!Øp GéúytÁp# tp!ò!Øp GéúytÁp# tp!ò!Øp GéúytÁp# tp!ò!Øp GéúytÁp# tp!ò!Øp 5.2.2 xyp># xy!™tpy!iütp xyp># xy!™tpy!iütp
xyp># xy!™tpy!iütp xyp># xy!™tpy!iütp xyp># xy!™tpy!iütp 5.2.3 xyp># p>EiÄ~ xyp># p>EiÄ~ xyp># p>EiÄ~ xyp># p>EiÄ~ xyp>#
p>EiÄ~ 5.2.4 xl%#|pyl xy yj•p xl%#|pyl xy yj•p xl%#|pyl xy yj•p xl%#|pyl xy yj•p xl%#|pyl xy yj•p 5.2.5 xð xy yj•p xð xy yj•p
xð xy yj•p xð xy yj•p xð xy yj•p 5.2.6 !ÇÒ xy yj•p !ÇÒ xy yj•p !ÇÒ xy yj•p !ÇÒ xy yj•p !ÇÒ xy yj•p 5.2.7 ?y•p#ëü !ÇÒ
xy yj•p ?y•p#ëü !ÇÒ xy yj•p ?y•p#ëü !ÇÒ xy yj•p ?y•p#ëü !ÇÒ xy yj•p ?y•p#ëü !ÇÒ xy yj•p 5.3 Sé„yØpyƷz #Á>öitÁp
!lëüöyij# G Çp!•pp>üü” Sé„yØpyƷz #Á>öitÁp !lëüöyij# G Çp!•pp>üü” Sé„yØpyƷz #Á>öitÁp !lëüöyij# G Çp!•pp>üü”
Sé„yØpyƷz #Á>öitÁp !lëüöyij# G Çp!•pp>üü” Sé„yØpyƷz #Á>öitÁp !lëüöyij# G Çp!•pp>üü” 5.4 #yüü,ç #yüü,ç #yüü,ç
#yüü,ç #yüü,ç 5.5 xl%#|l# xl%#|l# xl%#|l# xl%#|l# xl%#|l# 5.0 'pzöijCÄ 'pzöijCÄ 'pzöijCÄ 'pzöijCÄ 'pzöijCÄ !ÇöiÖ
!löiëü^ tp•Ápy G x!òtp^ öiüü ööiü™Ä !löiüy™#ð)öiüüü tpyüü” xl%#|pyl ~i, •pyüü !Ü>_üü ?Ä ~Ʒz x!™!lëüö ^!p•p ƷöiëüöiSéD
x!òtpöi~üü xiÄ=il!•ptp lÄyëü !fpyüü üüÇpy tpiüyG ~Ʒz xyƷzöilüü 'pzöijCÄD 5.1 !ÇÒ!íöiüy™ xyƷzöil 2!~ _ a,Kpy !ÇÒ!íöiüy™
xyƷzöil 2!~ _ a,Kpy !ÇÒ!íöiüy™ xyƷzöil 2!~ _ a,Kpy !ÇÒ!íöiüy™ xyƷzöil 2!~ _ a,Kpy !ÇÒ!íöiüy™ xyƷzöil 2!~ _ a,Kpy 1\$ ^!püöi•pl
^!püöi•pl ^!püöi•pl ^!püöi•pl (Average Pay) // // // ^!pü öi•pl îjöi•p ötpyl x!ööitpiü 2!yp>Ä ö?%!üüü ^!pü p>ylüx!
ötpöitp öyVpyëüD 1\$ öy!#tp öi•pöil !lë%_« x!ööitpiü öÇpöie éYÿYé !p!Øp #Á>)”Ä öyöi#üü öi•pöilüü ^!püD 2\$ #y@y!Ʒtp
öi•pöil !lë%_« x!ööitpiü öÇpöie éYÿYé <pyüü!Øp #Á>)”Ä #öyöi#üü öi•pöilüü ^!püD 3\$ ~!ltp ö~ëü öi•pöil !lë%_« x!ööitpiü
öÇpöie éYÿYé iyöiüü!Øp #Á>)”Ä ^!öiüü öi•pöilüü ^!pü éYÿYé Tmyüü 2(aaa)D 2\$!löiëü^ tp•Ápy !löiëü^ tp•Ápy
!löiëü^ tp•Ápy !löiëü^ tp•Ápy !löiëü^ tp•Ápy (Employer) // // // ötpw#ëü #iütpyüü iy üü?Ä #iütpyöiüüü ötpyöily !fëpyöi~üü
p>!üü<pyly™#öil ötpyöily !ÇöiÖüü öÇpöie #,!ÜÖÜT #iütpyüü tp•,bÁp>Çp îöi 'pzöiÖt# tpöiüü •pyöitp !löiëü^ tp•Ápy îy Ʒöi
éYÿYé Tmyüü 2(g)D
NSOU ? CC-CO-06 65 3\$!ÇÒ !ÇÒ !ÇÒ !ÇÒ !ÇÒ (Industry) // // // !ÇÒ îjöi•p ötpyöily iÄ#y– iy!?”Ä– ötpyöily
tpöÄëpyüü@y!Ʒ– öiÄ 'pzëp>yl xiiy !löiëü^ tpyüü#öi~üü öp>çyöitp öyVpyëüD #py Séy'püü x!ötpöi~üü ötpyöily öp>çy– tpy?
!löiëü^ – Ʒhß!ÇÒ ~i, !ÇÒtpyëÄ iy ötpyöily !,! 2!è,p!•pG !ÇöiÖüü #,Kpyüü xhsý)Äp_« Ʒöi éYÿYé Tmyüü 2(j)D 4\$!ÇÒ !
löiüy™ !ÇÒ !löiüy™ !ÇÒ !löiüy™ !ÇÒ !löiüy™ (Industrial Dispute) // // // ötpyöily iÄ!_«üü !löiëü^ iy x!löiëü^ –
!löiëüyöi~üü ç•Áp iy xöiöiü ç•Áp #Á>öitÁp !löiëü^ tp•Ápy G x!ötpöi~üü iy !löiëü^ tp•Ápy G !löiëü^ tp•Ápy iy x!ööitpiü
#öiD x!ööitpiü ö•pp>yiÄtpÄöitp !ÇÒ !löiüy™ îy Ʒëü ÇE™yüü 2(k)D ötpyl x!ööitpiü <pyt#piü# öiöitp Sé„yØpyƷz iy iüüyhßi
#e<yhsý !fëiöiëü x!ööitpiü #öiD !löiëü^ •Ápyüü ö•p!löiüy™öitp !ÇÒ!löiüy™ xyÄy ö~Géüü ƷöiD 5\$ x!ötp x!ötp x!ötp x!
ötp x!ötp (Workman) // // // ötpyöily !ÇÒ çyüü#!iütp– ~Çp– x~Çp– #yüü!tp– tpy!üü üü# iy tpiü!”öitpiü tpyöi? ëpy'püü iy
p>#üüßyöiüüüü !l!öiëü !lë%_« !ÇÇpyl!#C #Ʒ öë ötpyöily iÄ!_«öitp x!ötp !Ʒ#yöiüü ^!Ä tpiüü Ʒëü ~Ʒz xyƷzöilD !lë%_«üü
<#p!_«üü ç•Ápyij# iÄ_« iy xl%_« Ʒöi•p p>yöiüüD éYÿYé Tmyüü 2(s)D 6\$ tpyëÄyp>#yüü” tpyëÄyp>#yüü” tpyëÄyp>#yüü”
tpyëÄyp>#yüü” tpyëÄyp>#yüü” (Lay off) // // // öë x!ööitpiü tpyüütylyüü Ʒy!üüü tpyëüü lyö xyöiSé ~i, Sé„yØpyƷz Ʒëü!– ö#
Ʒzöitpö x!ötpöitp !lÄ~!l!#p öë ötpyöily tpyüüöi~üü ?lÄ tpyöi? !löiëü^ tpiüöi•p !löiëü^ tp•Ápy !fæp; Ʒöij iy 2!•pÄy#Äyl
tpiüöi•p xiiy xÇp#ð•py ö~y !~öi– •pyöitp tpyëÄyp>#yüü” iy Ʒëü / ÇEtp\$ tpeüüy– ~i~%Ä!•ptp Ç!_« iy t„py>çyöiüüüü xëpyi
ö~y !~öi ÇE\$ x!fë<#•p öiÄ ?öiö ö~öi ÇE \$ ésfp>y!•p !fip; Ʒöiëü ö~öi ÇE%\$ Bÿëpyl!tp %%%ÄØply %%%pöij iy x!Ä ötpyöily
xl%üü*#p tpyüüöi~üü éYÿYé Tmyüü 2(kkk)D 7\$ #pyij!p #pyij!p #pyij!p #pyij!p #pyij!p (Lockout) // // // !löiëüyöi~üü Biyl !p üüy
iy tpy? Bi!^!p üüy iy !lë%_« iÄ!_«öi~üü !lë%_« <py!jöiëü öëöi•p !löiëü^ tp•Ápyüü xB#t,p!•pöitp #pyij!p îöi éYÿYé
ÇE™yüü 2(l)S\$ 8\$ T#öÄ%•Øp T#öÄ%•Øp T#öÄ%•Øp T#öÄ%•Øp T#öÄ%•Øp (Strike) // // // ötpyöily !ÇÒ #,Biyëü !lë%_« !tpS%é
#Ätp x!ötp ~tpöiëyöi~üü tpy? !p tpöiüü !~öi xiiy ~tp#öiD ë!~ tpy? tpiüöi•p xB#tpyüü tpöiüü iy !löiüü ööiü™Ä öyVpy>#püüüü
öy™Äöiö tpy? tpiüöi•p xB#tpyüü tpöiüü – #py Ʒöij ü tpy? !p tpiüü– tpy? tpiüöi•p xB#tpyüü tpiüyöitp T#öÄ%•Øp îöi YÿYé
ÇE™yüü 2(q)D 9\$?!Ʒ#ptpiü ö#y!~!•Üpyl ?!Ʒ#ptpiü ö#y!~!•Üpyl ?!Ʒ#ptpiü ö#y!~!•Üpyl ?!Ʒ#ptpiü ö#y!~!•Üpyl ?!Ʒ#ptpiü
ö#y!~!•Üpyl (Public Utility Service) // // // ?!Ʒ#ptpiü ö#y #,Biy îjöi•p öyVpyëü/ ÇEtp\$ öë ötpyl öiü;Göiëü 2!•pÜpyl ÇE\$ 'pytp
G #pyüü !fëpy – ?j– !i~%Äé G Ç!_« 2!•pÜpyl G BÿyBiÄ iÄßiy– ÇE \$ ötpyl !ÇÒ 2!•pÜpyöiüü ötpyl x,ç ëyüü Gpüü #ö@y! 2!
#pÜpyl xiiy #pyüü x!ötpöi~üü !l!üüp>_y !lëÄpiü tpöiüüD

ij ^ pl tpiuoi•pb yoiu eYyYe Tmyuy 16D 3S opæpi? yiu# !kpyiu oiöitp xiAy¥!•p opæpi? yiu# !kpyiu oiöitp xiAy¥!•p opæpi? yiu# !kpyiu oiöitp xiAy¥!•p eYyYe x!ötp m ,oi%iu- ötpyöily 'pzöijöiCÄiu ey 15 l, Tmyüyeyü 'pz!ÍÖ!t•p iuöiöüöiSé- 'pz!-!•p ayTMöilü ?!Ä m Äöi~iu ööiTMÄ ötpyl <p!_« ¥öij •pyiu ?!Ä x!ötp m,oi%iu ötpyöily m Ä iy b~ y!TMtpyiu# èpyü•p#ëü ~ [p!ITM 120 CE!S CE2S l, Tmyüy x!%eyëü# ötpyl ~ [pöiepy ^ tpiuöi ly eYyYe Tmyuy 17D 4S ö Gëuy!# öyöjy öiöitp xiAy¥!•p ö Gëuy!# öyöjy öiöitp xiAy¥!•p ö Gëuy!# öyöjy öiöitp xiAy¥!•p ö Gëuy!# öyöjy öiöitp xiAy¥!•p eYyYe ötpyöily xö!löiüüyöiTMü æpßöü*~p~ è! ötpyöily x!ötp m,% •pyiu b~ y!TMtpyiu# iy m Ä <pyt%biu#iu C•Äpyi# èpD tpiüü iy x!Ä ötpyl iÄ!_«iu iÄ!æyéYey!~?Ä iy i!_öi•p iyTMy m,!ÜT tpiüü iy xöiöü ¥zFSéyöo•py !löiöüyöi ^ ?i!•p!ptp•py m,!ÜT tpiüü- •py ¥öij •pyöi~iu !üüöim* ötpyl ö Gëuy!# xy yjöi•p ötpyöily öyöjy yöiöüü tpiüü eyöii ly eYyYe Tmyuy 18D 5S <p!_«iu ?i!•Äpl#ëü•py <p!_«iu ?i!•Äpl#ëü•py <p!_«iu ?i!•Äpl#ëü•py <p!_«iu ?i!•Äpl#ëü•py eYyYe !li!p•p m,oi%iu m Äiöi~Äiu ööiTMÄ <p!_«iu ötpyöily 'pzöijCÄ iy!~?Ä xöiüüyTMt ¥öij G •py iy!•pi iy iü öiey Ä ¥öii ly eYyYe Tmyuy 19D 6S x!ötp m,oi%iu i¥z p!iü~CÄöilü x!TMtpyiu x!ötp m,oi%iu i¥z p!iü~CÄöilü x!TMtpyiu x!ötp m,oi%iu i¥z p!iü~CÄöilü x!TMtpyiu x!ötp m,oi%iu i¥z p!iü~CÄöilü x!TMtpyiu x!ötp m,oi%iu i¥z p!iü~CÄöilü x!TMtpyiu eYyYe !li!p•p iy!~?Ä m,oi%iu !¥ay i¥z ~i, m Äiöi~iu •py! jtpy b~ y!TMtpyiu# iy m Äiöi~iu tpyöiSé 'pz!Ä%_« iytöiöi •pyöi~iu p!iü~CÄöilü ?!Ä eYyYe Tmyuy 20D 7S x!ötp iëüöiBñü m Äp•öi~iu x!TMtpyiu x!ötp iëüöiBñü m Äp•öi~iu x!TMtpyiu x!ötp iëüöiBñü m Äp•öi~iu x!TMtpyiu x!ötp iëüöiBñü m Äp•öi~iu x!TMtpyiu x!ötp iëüöiBñü m Äp•öi~iu x!TMtpyiu eYyYe 15 iSéöiüü iÄ!_« !li!p•p iy!~?Ä m,oi%iu m Ä ¥öi•p p•yöiü eYyYe Tmyuy 21D 8S x!ötp m,oi%iu lyö p!iüi•Äpl x!ötp m,oi%iu lyö p!iüi•Äpl x!ötp m,oi%iu lyö p!iüi•Äpl x!ötp m,oi%iu lyö p!iüi•Äpl x!ötp m,oi%iu lyö p!iüi•Äpl x!ötp m,oi%iu lyö p!iüi•Äpl eYyYe x!ötp m,oi%iu lyö p!iüi•Äpöilü ?!Ä !i!t•pèpyöii !iKp!@ !li!p•p m ,oi%iu m Äy~ tp G ay•p?l m öiÄiü BsyÇpiü¥¥ !li!pöitpiü tpyöiSé p•y!pyöi•p ¥öiö lyö p!iüi•Äpöilü ?!Ä öyöjy m öiÄiü % ¥zéYé•p•p#ëüy,öicü m Ä!i!•p xyiCÄtpD lyö p!iüi•Äpöilü ?!Ä m Äiöi~iu iy x!ötp m,oi%iu y!ëuc iy x!TMtpyöiüü ötpyöily p! iüi•Äpl ¥öii ly eYyYe Tmyuy 25D 6.4 x!ötp m,oi%iu !löiyb•pyTMl x!ötp m,oi%iu !löiyb•pyTMl x!ötp m,oi%iu !löiyb•pyTMl x! ötp m,oi%iu !löiyb•pyTMl x!ötp m,oi%iu !löiyb•pyTMl ötpyöily x!ötp m,oi%iu !löiyb•pyTMl tpiüöij- x!ötp m,oi%iu m Äy~ tp G 7 ?l m Ä !löiyb•pyTMöilü 14 !~ öilü ööiTMÄ !löiyb•pyTMöilü !iKp!@ BsyÇpiü tpiüü !li!pöitpiü tpyöiSé öp>ç tpiüöiö !iKp!@ öp>öieü è! !li!pöitpiü ööi tpiüü öe x!ötp m,% xy¥zl eyéi èpyöii p•yjl tpiüü x!ötp m,oi%iu !löiyb•pyTMl tpiüü ¥öiöiöiSé- •py ¥öij •py !li!pl tpiüüi~i, !li!pl tpiüüü •py!iü# öiöitp x!ötp m,oi%iu !löiyb•pyTMl tpyéÄtpü ¥öiö é NSOU ? CC-CO-06 75 öe öÇpöie x!ötp m,oi%iu !löiyb•pyTMl !li!pl tpiüü ¥öiöiöiSé ~i, x!ötp m,oi%iu !löiyb•pyTMl ¥öij •pyüü •p¥!löiüü Öpytpy i¥yÖpöilü !fEiëü è!~ x!ötp m,oi%iu !lëüöy!#öi•p 'pzöiÖt ly iyöitp •py ¥öij !li!pöitpiü öp¥z Öpytpy xy¥zl x!%yöiü m Äiöi~iu ööiTMÄ i¥yÖpl tpiüüü !löi~Äc ö öiö eYyYe Tmyuy 27D 6.5 ayüy,C ayüy,C ayüy,C ayüy,C ayüy,C ~¥z ~tpt!Öp p•öi~pü xyöiüü x!ötp m,% tpyöitp iöij- ötpö! èpyöii ~¥z x!ötp m,% !li!pl tpiüü ¥ëü ~i, x!ötp m,oi%iu x! TMtpyü tp# öm

88% **MATCHING BLOCK 28/31** **SA** CC-CO-02.pdf (D149057031)

ÄöitÄp ~tpÖpy m%r~iu Tmyü"y iyèp tpiüöi•p mÇpö ¥jyöD m

öiD möiD xyiyü ~¥z x!ötp m,oi%iu !löiyb•pyTMl mÄöitÄpG ?ylöi•p p•yüüjyöD 6.6 x!%ç#l# x!%ç#l# x!%ç#l# x!%ç#l# x!% ç#l# 1D !fEiëüö%## ?iÜÄ !fEiëüö%## ?iÜÄ !fEiëüö%## ?iÜÄ !fEiëüö%## ?iÜÄ !fEiëüö%## ?iÜÄ (Objective Type Question) : - ÇtßS 1926 ayöijü x!ötp m,% xy¥zl x!%eyëü# x!ötp !löiüüyTM tpyöitp iöijÜ ÇtßS x!ötp m,oi%iu m,Kpy !~ID Ç`S 1926 ayöijü x!ötp m,% xy¥zl x!%yöiüü x!ötp iöi•p tp# öiyVpyëüÜ Çe%S x!ötp m,% !li!pöilü ?!Ä tpiüöiöiÇp tp•p?l pöiepÄiü ?iöieüy! ¥ëüD Ç.S x!ötp m,% !li!pöilü ?!Ä xyöi~l p•öieüi m!¥•p tp# tp# ~!j~ y!tj tpiüöi•p ¥ëüÜ 2D m,!Çp@ ?iÜÄ m,!Çp@ ?iÜÄ m,!Çp@ ?iÜÄ m,!Çp@ ?iÜÄ (Short Type Question) : - ÇtßS x!ötp m,oi%iu !li!pl mÄ!tÄp•p !lëüöy!# iÄyÄy tpiüöiD ÇtßS ~tp!Öp !li!p•p x!ötp m,oi%iu !löiyb•pyTMöilü !lëüö=ij tp# tp#Ü 3D ~#%Ä ?iÜÄy!# ~#%Ä ?iÜÄy!# ~#%Ä ?iÜÄy!# ~#%Ä ?iÜÄy!# (Broad Type Question) : - ÇtßS ~tp!Öp !li!p•p x!ötp m,oi%iu G •pyüü m Äiöi~iu x!TMtpyü G m!ITMy=!j i~Äly tpiüöiD ÇtßS 1926 ayöijü x!ötp m,% xy¥zl x!%eyëü# x!ötp m,oi%iu !li!pl G !löiyb•pyTMl m ,exhsy !lëüö=ij xyöijy~ply tpiüöiD ~t

100% **MATCHING BLOCK 29/31** **W**

ptp ~tptp ~tptp ~tptp ~tptp 7 □

NSOU ? CC-CO-06 78 4Š 2ĭ _ öpŷiü ?lÄ Séy'pü éYŸŸé tþóÄ#öitþ iy'pü# ~i, xlÄylÄ ¼%öiëŷ ^ éYé¼%lĭTMŷ 2ĭ yl tþöiü iytpöi
 •þyü ?lÄ !löiëüŷ ^ tþ•Äpy ¼itþy!ü xl%öiöŷ l ŷyöiþ•öiÇþ ö?%lĭü öiöitþ Séy'pü ötpöiØþ iüŷtöi•þ þyüüöiü 5Š xl@ýlô
 öi•þöiüü ?lÄ Séy'pü éYŸŸé !löiëüŷ ^ tþ•Äpy xl@ýlô öi•þl 2ĭ yl tþöiü iytpöi ö?%lĭü öiöitþ 'þz_« xl@ýlô öi•þöiüü Øpytþy
 ötpöiØþ iüŷtöi•þ þyüüöiü 6Š 2ĭ _ }öi'ü ?lÄ Séy'pü éYŸŸé !löiëüŷ ^ tþ•Äpy 2ĭ _ }öi'ü ?lÄ Séy'pü ötpöiØþ iüŷtöi•þ þyüüöiü 7Š
 !lĭTM Séy'pü éYŸŸé ötpyéYéþyöiü!Øþèþ öpŷyŷz!Øþ 2ĭöi'ëü xöi'Äiü ?lÄ Séy'pü– 2ĭöi'ëü xŷëütþöiüüü ?lÄ Séy'pü– ?
 #lĭ#öyüü ?lÄ 2ĭöi'ëü Séy'pü –lĭTM iöiŷ ^ "Ä ŷöiü 7.4 xyŷzöiüü iĵiëtpü" xyŷzöiüü iĵiëtpü" xyŷzöiüü iĵiëtpü" xyŷzöiüü iĵiëtpü"
 xyŷzöiüü iĵiëtpü" þ!iü ~CÄtp éYŸŸé 1948 ŷyöiüü tþyütyly xyŷz xl%ëŷëü# tþyütylyü þ!iü ~CÄtp !ŷŷyöiü öë iÄ!_« ^ " !lë%_«
 ŷl– öŷŷz iÄ!_«iüŷŷz ö?%lĭü 2ĭ yl xyŷzöiüü iÄŷþyöiüüG þ!iü ~CÄtp !ŷŷyöiü !iöi!þ•þ ŷöiü öŷŷz ¼ tþyütylyëü– öë
 tþyütyly=ŷl •.þyöi'ü •þ_ 'yĭTMŷyöiü iüöiëüöiSéð ö?%lĭü 2ĭ yl xyŷzöiüü iÄŷþyöiüü iüŷ?Ä ¼itþyüü öiüþi ¼,ŷiyëü öë ¼ xlötp
 tþy? tþöiü CÉtþyütyly Séy'püŷ •þyöi'ü öÇþöie þ!iü ~CÄtp !löiëüŷ ^ tþüöi•þ þyüüöiü éYŸŸé 14 TMŷyüð þ!iü ~CÄitþü
 Çþö•þy éYŸŸé þ!iü ~CÄtp öiüþi– tþyütyly– !Çö iy xlÄylÄ ¼,ŷiyëü öjþtþ!¼ŷ xyöi' öiöitþ !iKþ!® !~öiëü é%!_« ^, þ tþyöi?
 iü ¼öëü þ!iü ~CÄl tþüöi•þ þyöiüüð þ!iü ~CÄtp xlötpöi'ü ö?%lĭü 2ĭ yl iÄŷþyöiü •þ_ 'yĭTMŷ tþüöi•þ þyöiüüð ötpyl
 !löiëü tþ•Äpyöitþ xpŷiüŷTM# ööiŷ ŷöiŷ– tþ•þþþe öë«ytp tþüöi•þ þyöiüüŷ tþ•þþþöieüŷ lþŷ !löi•þ þyöiüüð þ!iü ~CÄtp
 ötpyöily iÄ!_«öitþ xlëþë%_« tþüŷyüü ?lÄ ötpyöily 2ĭöi'Äiü 'þz_!ü ~öi•þ iy ötpyl !tþS%é iÄ!_« tþüöi•þ iyTMÄ lĭð lķiöiÄ° ö?%lĭü
 2ĭ yl xŷiü ö?%lĭü 2ĭ yl!i•þ lŷiŷ xĭ G ö#öy,ŷyüü ?lÄ iüŷ?Ä¼itþyüü Çþ!þþ)üüöi'ü 'þzöijöiCÄ ötpyl xyĭTMtþy!iüþt !löiëüŷ
 tþüöi•þ þyöiüüð TMŷyüü 15ð 7.5 ŷyüü,Ç ŷyüü,Ç ŷyüü,Ç ŷyüü,Ç ŷyüü,Ç ~ŷz ~tþtþ!Øþöi•þ ö?%lĭü 2ĭ yl xyŷz– 1936 !löiëü
 xyöiŷþly tþöiü!Séð xyþ!! !lÜþëüŷz ~ŷz xyŷz xl%ŷyöiüü 2ĭ _ !lëþŷ– lŷiëü öëö! !Çö ¼,ŷiy– ö?%lĭü ŷz•þÄŷ! ö?öiüöiSéð
 xyŷyü ~ŷz xyŷzöiüü !lëüöyŷŷ ~i, ö?%lĭü öiöitþ Séy'pü ¼ö)ŷ xyöiŷþly tþüŷ ŷöiëüöiSéð

NSOU ? CC-CO-06 79 7.6 xl%Ç#ŷl# xl%Ç#ŷl# xl%Ç#ŷl# xl%Ç#ŷl# xl%Ç#ŷl# 1ð !lŷiëüö%þ# 2ĭÜÄ !lŷiëüö%þ# 2ĭÜÄ !lŷiëüö%þ#
 2ĭÜÄ !lŷiëüö%þ# 2ĭÜÄ !lŷiëüö%þ# 2ĭÜÄ (Objective Question) :- CÉtþŠ 1936 ŷyöiüü ö?%lĭü 2ĭ yl xl%ëŷëü# ö?%lĭüü ¼,Kþy !
 þ%lĭð CÉŠ ö?%lĭü 2ĭ yl xyŷz xl%ŷyöiüü !Çö 2ĭ!þÜþyöiüü ¼,Kþy !þ%lĭð CÉŠ ö?%lĭü 2ĭ yl xyŷz xl%ëŷëü# ö?%lĭü 2ĭ yöiüü ~y!
 ëüç tþyü 'þzþiü TMŷëÄÜ CÉ%Š !löiëüŷ ^ tþ•Äpy xlöitþüü ö?%lĭü öiöitþ xŷëütþü tþyØþöi•þ þyöiüü tþ#Ü CÉ.Š xlöitþüü
 xöiŷŷyüü tþyüüöi' tþyütylyü öiÄŷ!~ ëŷ •þyüü öŷþþy?öi•þ xyöiSé é!~ Çþ!þŷyTMŷ ŷëü •þöiü ö?%lĭü öiöitþ tþyØþy öëöi•þ
 þyöiüü tþ#Ü 2ð ¼!Çþ® 2ĭÜÄ ¼!Çþ® 2ĭÜÄ ¼!Çþ® 2ĭÜÄ ¼!Çþ® 2ĭÜÄ ¼!Çþ® 2ĭÜÄ (Short Questions) :- CÉtþŠ ö?%lĭü 2ĭ yl
 xyŷz xl%ëŷëü# ö?%lĭü 2ĭ yöiüü ¼öëü ¼Ä>!tÄþ•þ !lĭTMŷ(¼ö)ŷ xyöiŷþly tþüŷtð CÉŠ xl%þ!ŷi!þiü tþyüüöi' ö?%lĭü öiöitþ iy
 ö~Gëüŷ ¼Ä>öitÄþ !lĭTMŷ=ŷl tþ# tþ#Ü CÉŠ ö?%lĭü 2ĭ yl xyŷz xl%ëŷëü# !lë%_« iÄ!_«iü Gþiü ?!iüöyly ¼,ë«ŷŷŷ !lĭTMŷ=öiŷ
 xyöiŷþly tþüŷtð CÉ%Š ötpyl tþöÄþyüü#iü ööyØþ ö?%lĭü 600 Øpytþyð !löiëüŷ ^ tþ•Äpy 400 Øpytþy ötpöiØþ tþöÄ#öitþ
 ŷy!tþ Øpytþy !~öi!ð !löiëüŷ ^ tþ•Äpy ö?%lĭü 2ĭ yöiüü Ç•Äþ þyŷl tþöiüüöiSéŷ tþ#Ü 3ð ~#%Ä 2ĭÜÄŷŷŷ# ~#%Ä 2ĭÜÄŷŷŷ# ~#%Ä
 2ĭÜÄŷŷŷ# ~#%Ä 2ĭÜÄŷŷŷ# ~#%Ä 2ĭÜÄŷŷŷ# (Broad Questions) :- CÉtþŠ ö?%lĭü 2ĭ yl xyŷz xl%ŷyöiüü xlöitþüü ö?%lĭü öiöitþ
 tþ# tþ# iy ö~Gëüŷ ëŷëü xyöiŷþly tþüŷtð CÉŠ ö?%lĭü 2ĭ yl xyŷz xl%ŷyöiüü éYŸŸé ö?%lĭü iĵöi•þ tþ# öiyVþyëüÜ CÉŠ ö?%
 iü 2ĭ yöiüü ?lÄ ~ŷëü# ötpÜ CÉ%Š ö?%lĭü 2ĭ yl xyŷz xl%ëŷëü# ö?%lĭü 2ĭ yöiüü ¼öëü ¼Ä>!tÄþ•þ !lëüöyŷŷ tþ#Ü CÉ.Š
 !löiëüŷ ^ tþ•Äpy ö?%lĭü 2ĭ yl ¼,ë«ŷŷŷ !lĭTMŷ xöylÄ tþüöiŷ æþŷ t

87%	MATCHING BLOCK 31/31	W
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þ#Ü ~tþtþ ~tþtþ ~tþtþ ~tþtþ ~tþtþ 8 □

l)Älpô ô?%!îü xyÿzl– 1948 l)Älpô ô?%!îü xyÿzl– 1948 l)Älpô ô?%!îü xyÿzl– 1948 l)Älpô ô?%!
îü xyÿzl– 1948 ^pl^pl^pl^pl^pl 8.0 'pzöijcÄ 'pzöijcÄ 'pzöijcÄ 'pzöijcÄ 'pzöijcÄ 8.1 l)Älpô ô?%!îü xyÿzl xl%myöiüü #,Kpy
l)Älpô ô?%!îü xyÿzl xl%myöiüü #,Kpy l)Älpô ô?%!îü xyÿzl xl%myöiüü #,Kpy l)Älpô ô?%!îü xyÿzl xl%myöiüü #,Kpy l)Älpô ô?%!
xyÿzl xl%myöiüü #,Kpy 8.2 l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMI l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMI l)Älpô ô?%!îü !lTMÄyüü" G #
,öicyTMI l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMI l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMI 8.3 l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMIöilüü
p>m*!•p l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMIöilüü p>m*!•p l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMIöilüü p>m*!•p l)Älpô ô?%!îü
!lTMÄyüü" G #,öicyTMIöilüü p>m*!•p l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMIöilüü p>m*!•p 8.4 xyÿzöilüü îjêtpüü" xyÿzöilüü îjêtpüü"
xyÿzöilüü îjêtpüü" xyÿzöilüü îjêtpüü" xyÿzöilüü îjêtpüü" 8.5 myüü,Ç myüü,Ç myüü,Ç myüü,Ç myüü,Ç 8.6 xl%Ç#l# xl%Ç#l# xl%
Ç#l# xl%Ç#l# xl%Ç#l# 8.0 'pzöijcÄ 'pzöijcÄ 'pzöijcÄ 'pzöijcÄ 'pzöijcÄ l)Älpô ô?%!îü xyÿzl xl%yëüü# tpöiëütp!Øp
!löiëüyöi îü öÇpöie l)Älpô ô?%!îü !lTMÄyüüöiüü îÄiBiy tpiüü ÿöiëüöiSéD ~ÿz 'pzöijcÄ ÿöiFSé x!ötpöi îü îMéplyöitp ?!
•pöiüüyTM tpiüüD ~ÿz xyÿzl ?Äç% G tpyÜÄ#iü #ÿ #ö@y! ëpyüüöi•pÿz ?löiëy?ÄD 8.1 l)Älpô ô?%!îü xyÿzl xl%myöiüü #,Kpy
l)Älpô ô?%!îü xyÿzl xl%myöiüü #,Kpy l)Älpô ô?%!îü xyÿzl xl%myöiüü #,Kpy l)Älpô ô?%!îü xyÿzl xl%myöiüü #,Kpy l)Älpô ô?%!
xyÿzl xl%myöiüü #,Kpy ëyëi #iütpyüü ëyëi #iütpyüü ëyëi #iütpyüü ëyëi #iütpyüü ëyëi #iütpyüü ëyëi #iütpyüü (Appropriate Government) –
ötptw#ëü #iütpyöiüüü !lëüsf"yTM#l ötpyöily •py!jtpyë%p_« !löiëüyöi îü öÇpöie ötpw#ëü #iütpyüüÿz ëyëi #iütpyüüD xlÄylÄ
•py!jtpyë%p_« !löiëüyöi îü öÇpöie iüy?Ä #iütpyüüÿz ëyëi #iütpyüüD ëYÿÿé Tmyüü 2(b)D ô?%!îü ô?%!îüô?%!îü ô?%!îüô?%!îü
(Wages) – ô?%!îü Ç!Øpiü myüü ~öl #iüx!ötp öiyVpyëü ëy xöiÄiü !l!öiëüü ?ltpyÇ tpiüü ëyëüD ötpyl iÄ!_«öitp tpyöi?
!löiëüy tpiüü ÿöi; !löiëüy #,ekyhsý <%p!_«iü Ç•Äp p>iüüöiüü ?lÄ xiÄ ?l yID iy'pü# ëpy'püü ëpy•py ~iü xvëÄp_«D !lÄ!~!
‡p=öiy ô?%!îüüü ööiTMÄ xhsýëÄp_« lëüD ÇEtpS iy'pü#öi•p xyxöiëüüü öjÄ– !i~%Äë #iüüüyöiÿüü öjÄ– ?i #iüüüyöiÿüü ö)
jÄ– !ç!tpëpy #,ekyhsý iÄëü iy ötpyl öpiyöi; jtp iÄëü ëy ëyëi #iütpyöiüüüü æpiüöyÇ xl%myöiüü iy !^öiëüöiSéD ÇEŠ ?!
ëpöi'p^yØp æpylp– öp! #iü iy ötpyl myöy!tp #iüy ?ltpöi !löiëüy tpyüü# tp•Äptp ?l_ xiÄD ÇEŠ ötpyl ¼ö"ëpy•py iy
¼ö"öj;tp Séyöi'püüü öjÄD ÇE%Š xi#iü äy!ÿöiüüü p>iü äy!Äy<%pÿz!Øp ?l yID ëYÿÿé Tmyüü 2(h)D •py!jtpyë%p_« !löiëüy
•py!jtpyë%p_« !löiëüy •py!jtpyë%p_« !löiëüy •py!jtpyë%p_« !löiëüy •py!jtpyë%p_« !löiëüy (Scheduled Employment) –
•py!jtpyë%p_« !löiëüy îjöi•p •py!jtpyëüü !!~ÄÜT ötpyöily !löiëüy öitp öiyVpyëüü xiü ü !löiëüyöi îü x,Ç !ÿmyöiü ötpyl p>m*!•p
iy Çyty tpyöiëÄ !löiëüy öitp
NSOU ? CC-CO-06 81 öiyVpyëüD •py!jtpy ~%ëpyöi !lëp_«D ?l!ö!Øpöi•p 'pzöijüü tpyöi•pÄØp iy Çy; i%ll tpyëÄ– Tmyltpi–
xyØpytpi– 'pyitpi– •pyöytp G !il'pü #•p!iüüü tpyüütyly– ö•p;tpi– p>yüü ëpy.y– iyÇpy #•p!iü– x¼– çpöÄ G çpöÄ?y•p öiÄ
'pzëp>y !ÿz•pÄy!~ – !m•p#ëü!Øpöi•p ëy ëYÿÿé tpyöyüü– ~%@* ?ltpÖ– ÇEiÄ ip"– p>Öp>yil– ööiöy!Sé p>yil ÿz•pÄy!~D
ëYÿÿé Tmyüü 2(g)D !löiëüy tpyüü# !löiëüy tpyüü# !löiëüy tpyüü# !löiëüy tpyüü# !löiëüy tpyüü# (Employer) –
!löiëüy tpyüü# îjöi•p öpÿz iÄ!_«öitp i%Vpyëü !ë! #iüy#iüü iy ?l!•p!lTM öyüüæpë ~tp iy ~tpy!TMtp iÄ!_«öitp •py!jtpyë%p_«
!löiëüyöi !lë%_« tpöiüüöiSé– öë #iü !löiëüyöi îü ?lÄ l)Älpô ô?%!îü !lTMÄyüü" tpiüü ÿöiëüöiSéD ëYÿÿé Tmyüü 2(e)D !lë%_«
iÄ!_« !lë%_« iÄ!_« !lë%_« iÄ!_« !lë%_« iÄ!_« !lë%_« iÄ!_« (Employee) – !lë%_« iÄ!_« îjöi•p öpÿz iÄ!_«öitp öiyVpyëü !ë!
p>y!iüx!ööitpiü îü öi; ~Çp iy x~Çp– xöpyTMÄ iy tpiü!öitpiü ötpyl •py!jtpyë%p_« !löiëüyöi îü xTM#l– •pyöi•p !lë%_« ~i, ~ÿz
!löiëüyöi îü ?lÄ l)Älpô ô?%!îü !lTMÄyüü•p ÿöiëüöiSéD ëYÿÿé Tmyüü 2(i)D myüüjtp– #tpöicyüü?ly@– !ÇÖ myüüjtp–
#tpöicyüü?ly@– !ÇÖ myüüjtp– #tpöicyüü?ly@– !ÇÖ myüüjtp– #tpöicyüü?ly@– !ÇÖ myüüjtp– #tpöicyüü?ly@– !ÇÖ ëYÿÿé ~öiüüü
#,Kpy tpyüütyly xyÿzöil iÄiÿ*•p Ç= !iüüü xl%iüüü#p>D 8.2 l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMI l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMI
l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMI l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMI l)Älpô ô?%!îü !lTMÄyüü" G #,öicyTMI ~ÿz xyÿzl xl%
myöiüü ÇE3 l, TmyüüŠ ëYÿÿé ëyëi #iütpyüü ô?%!îüüü l)Älpô ÿyüü !lTMÄyüü" tpiüüöiil ~i, !lë%_« iÄ!_«öiüüü !l~ÄÜT !l~öiüüü ööiTMÄ
•py ?l yID tpiüüöi•p ÿöiüü !löiëüy tpyüü#öitpD l)Älpô ô?%!îüüü ÿyüü ~tp!Øp iüyöi?Äiü ?lÄ iy iüyöi?Äiü ötpyöily x,öicüü ?lÄ iy !
iöicüü öx" #iüü !löiëüyöi îü ?lÄ !lTMÄyüü•p ÿöi•p p>yöiüüD ~ÿz ÿyüü #öëü!ëp!_tp tpy? Çæ#piüü" tpy?Š iy x!•p!iü_« #öiëüüüü
tpyöi?üü ?lÄ !lTMÄyüü•p ÿöi•p p>yöiüüD ë! ötpyöily •py!jtpyë%p_« !löiëüyöi 1000 ?öiüüü tpö x!ötp tpy? tpöiüü– l)Älpô
ÿyüü !lTMÄyüüöiüüü ötpyöily ?löiëüy? !ö!ÿz ë•pÇp" p>ëÄhsý tpeÄçpyüü#iü #,Äy 1000 ly ÿëüD l)Älpô ÿyüü– #öëü!ëp!_tp
tpy?– æ)piüü!ëp!_tp tpy? xiü x!•p!iü_« #öiëüüüü tpyöi?üü ?lÄ !lTMÄyüü•p ÿöi•p p>yöiüüD æ)piüü"tpyöi? !lë%_« iÄ!_«öiüüü ~tp!
Øp l)Älpô p>y!iüx!ötp !~öi•p ÿöiüüëyöi•p •pyiüü tpyöi?üü #öiëüüüü !ëp!_öi•p l)Älpô ô?%!îü p>yëüD !l!ëpÿ– •py!jtpyë%p_«
!löiëüyöi îü x!ötp" !l!ëpÿ– ?ltpyüü ô?%!îüüü ÿyüü öp>öi•p p>yöiüüüD ~tp!Øp •py!jtpyë%p_« !löiëüyöi îü !l!ëpÿ– tpyöi?üü ?lÄ
myüüjtp– #tpöicyüü?ly@ G !ÇÖ x!ötp" – !l!ëpÿ– Bisyöil !lë%_« iÄ!_«" !l!ëpÿ– ô?%!îüüü ÿyüü öp>öi•p p>yöiüüü lyD l)Älpô ô?%!
iüüü ÿyüü ~tp iy ~tpy!TMtp ô?%!îüüü tpyöijüü ?lÄ !lTMÄyüü•p ÿöi•p p>yöiüüü öëöl ÇE1Š %rØpyüü myüü ÇE2Š !l~öiüüü myüü– ÇE3Š
öyöi#iü myüü– ÇE4Š i,ÿ_ö ô?%!îüüü tpyöijüü myüüD ô?%!îüüü ÿyüü !l~G öyöi#iü myüü !lTMÄyüü•p ÿöi; öpöiÇpöie ~tpöy# G
~tp! öiüüü ô?%!îüüü !ÿmyöiüüü p>m*!•p !löi~ÄÇ tpiüü ÿöiëüöiSéD öj l)Älpô ô?%!îüüü öÇpöie p>#iüüüF! G lyüü# x!ööitpiüü ööiTMÄ
ötpyl p>y!ÄtpÄ tpiüü ëyöiüü lyD

v,z,øe'ðliÑ,y ðEyò ìüòyìÑ, ç%¶,y°lä,w Óç%Ó' ðyðy!B,ì, ~Ez ð%_ !Óÿ!Óifýú'ìì'Ó' v,zBv%_ !
 ü«yD'ìò xy,ðòy'ìÑ, fl,ÿyÜ, - çj±li, ~Ez <Äli, ç, yò ì'üü'Ó' çÓ≈, <Äliò Ó' yäf çÓ' Ñ, y!Ó' ð%_ !Óÿ!Óifýú' !E'ìç'ìÓ' ðfyÑ, (NAAC) ð)úfyì' ìò Ò~ÜÈÜÈ' @' Äv, <Äy/Æ E'ìì' ìäÈ- !Óÿ!Óifýú' ðO%!Ó' Ñ, ðüò <ÄÑ, y! üi, ìò ìr~üòyòy' fl, ÿi, Ñ, ìü«ye ð'ìÑ, ðÿyâ, ì, ç, ð, ìÑ, <ÄÑ, Ó' ìi !Óðfhfl, ì Ñ, Ó' yÓ' Ñ, ÿy Óúy E'ìì' ìäÈ- ~è!ú EúÈÜÜÈÜ' Ñ, yÓ' Ñ, yç≈Üñ Úlv, ìç!≤ò' fl, ðiç!ò, Ñ, Ez'ìüÑ, ì, ç, Üñ Ú' ä'ìò!Ó' Ñ, Ez'ìüÑ, ì, ç, Ü' ~Óç Ú!flÒúÜ, /, Ú~!Ó!ú!>, ~òEfyTM'ìòr, Ñ, yç≈Ü- 'e'lv, ç, ç, ðk, ì, Ì, Ó' v, z, çÓ' !¶, Ì, Ñ, 'ìÓ' !Óðfhfl, ì ~Ez, ðyç, e' ð !ü«, y!≈#Ó' çyò'ìò !òò≈yâ, ðydÑ, ðyç, e' 'ìò, ðyç, @' ÄE'ìiÓ' ç%!Ó' ìi ~'ìò ì'ìÓ- ~Ó' Ez ç'ìD'ì%_ E'ìì' ìäÈ' ðyB/y!°ìÑ, ð)úfyì' ò ÓfÓfl, iy ~Óç 'e'lv, ç, ç, ΔyTMò, y'ìÓ' Ó' ç%!Óiy- !ü«, y!≈#ÈÜÈ' Ñ, ìwÑ, ~Ez ÓfÓfl, iy ð)üi, @' Äv, ÈÜÈ!¶, Ì, Ñ, ÿy x!Ó!FäÈB'' xy¶, fhs' , Ó' #i ð)úfyì' ìòÓ' ðif !'ìì' çy!Ó≈Ñ, ð)úfyì' ìòÓ' !'ìì, ~'ÿy'ìÓ' ~Óç !ü«, y!≈#'ìì, !Ó'ìì' ! òò≈yâ, 'ìòÓ' «, 'ìe'ì'ÿy, ði%_ ç%!Óiy 'ì'ìÓ- !ü«, ye 'ìòÓ' <Äçy!Ó' ì, ð!Ó' ç'ìÓ' !Ó!Ói !Ó'ìì' ä, ì'ìòÓ' ç«, ði, y !ü«, y!≈#'ìì, 'ì'üü'Ó' xòfyòf v, zFâ, !ü«, y ≤Ä! ì, ç, y'ìòÓ' xyhs' , ÈÓfÓfl, iy! x!ä≈i, 'e'lv, ç, fl, iyòyhs' , 'ìÓ' çyEylf Ñ, Ó' 'ìÓ- !ü«, y!≈#Ó' x!¶, 'ìÿyâò Á, ð!Ó' @' ÄEi «, ði, y xò%ÿl' # , ðyç, e' 'ìòÓ' !ÓðfyçEz ~Ez ði%, ò !ü«, ye 'ìòÓ' ú«, f- UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 xò%ÿl' # çÑ, ú v, zFâ, !ü«, y ≤Ä! ì, ç, y'ìòÓ' fl, ÿi, Ñ, ç, ðyç, e' 'ìò ~Ez !ç!Ó!ç.~ç, ç, ðyç, e' 'ð, ç, ðk, ì, Ñ, y!≈Ñ, Ó' # Ñ, Ó' y Óyifl, yò)üÑ, ÈÜÜÈÜÈv, zFâ, !ü«, yÓ' , ð!Ó' ç'ìÓ' ~Ez ði%, ò !ü«, ye ð' ~Ñ, 'ìÑ, !'Ñ, ð!Ó' Ói≈, 'ìòÓ' ç)ä, ðy Ñ, 'ìÓ' ìäÈ- xyÿyò# 2021ÈÜÈ22 !ü«, yÓ'ì~ 'ì'ìì, fl, ÿi, Ñ, hfl, ì'ìÓ' !òò≈yâ, ð!¶, Ì, Ñ, ~Ez, ðyç, e' ð Ñ, y!≈Ñ, Ó' # Ñ, Ó' y E'ì'ìÓñ ~Ez ð'ìò≈ ði, y!ä ç%¶, y'ì ð%_ !Óÿ!Óifýú' !çk, yhs' , @' ÄEi Ñ, 'ìÓ' ìäÈ- Ói≈, ðyò, ðyç, e' ð=ìú v, zFâ, !ü«, y «, 'ìeÓ' !ò≈y! Ñ, Ñ, ì, f'ìì, Ó' ìy!Ó!Ei, <Ähfl, ÿyÓyò Á !ò ìr~üyÓú# xò% çy'ìÓ' Ó' ìä, ì, Á !Óðfhfl, ì E'ìì' ìäÈ- !Ó' ìü'ì =Ó' çyç'ìÓ' y, ð Ñ, Ó' y E'ìì' ìäÈ' çEzçÓ' !ñ, =ìúÓ' <Ä! ì, ÿy Ezv, z, !ä, !ç, Ñ, ì, ≈, Ñ, ìä, !E'ì, Á !ò ìr~ìüi, - ð%_ ! Óÿ!Óifýú'ìì'Ó' ^«, 'ìe fl, !ÈÜÈ!ü«, y , ðyç, ÈÜÈv, z, ðÑ, Ó' !ü«, y!≈#ÈÜÈçEyl' Ñ, ð! Ó' 'ì'ìÓyÓ' ~Ñ, ì, =Ó' çç, ð)ì≈ xçÜ- !ç!Ó!ç.~ç, ç, ðyç, e' 'ìòÓ' ~Ez, ðyç, ÈÜÈv, z, ðÑ, Ó' !ü«, y Óyçyúy Á Ezç'ìÓ' !ä'ìì, !ú!Òi, E'ìì' ìäÈ- !ü«, y!≈#'ììÓ' ç%!Ó'ììÓ' Ñ, ÿy ðylyl' ^Ó' 'ìÓ xyòÓ' y Ezç'ìÓ' !ä , ðyç, ÈÜÈv, z, ðÑ, Ó' 'ìiÓ' Óyçyúy xò%Óy'ìiÓ' Ñ, y'ìäÁ ~! Ü'ìì' ìäÈ- !Óÿ!Óifýú'ìì'Ó' xy¶, fhs' , Ó' #i ! ü«, Ñ, Ó' yEz ð)üi, ç, ðyç, ÈÜÈv, z, ðÑ, Ó' i <Ähfl%, ì, Ì, Ó' ^«, 'ìe x@' Äi# ¶) !, ðÑ, y !ò ìì' ìäÈòÈÜÜÈÈ!iÁ (ò) 'ìÓ'≈Ó' , ðÓ' ðòÓ' y xò%ÿl' # xòfyòf !Óifýl' ì, ðÑ, v, zFâ, !ü«, y <Ä!ì, ç, y'ìò çç!%_ x!¶, K, Á !Ó' ìü'ìK, !ü«, Ñ, 'ìiÓ' çyEylf xyòÓ' y xÑ%, Z, !ä, 'ì @' ÄEi Ñ, 'ìÓ' !äÈ- !ÿ, y'ìiÓ'

v,z,øe'ðliÑ,y ðEyò ìüòyìÑ, ç%¶,y°lä,w Óç%Ó' ðyðy!B,ì, ~Ez ð%_ !Óÿ!Óifýú'ìì'Ó' v,zBv%_ !
 ü«yD'ìò xy,ðòy'ìÑ, fl,ÿyÜ, - çj±li, ~Ez <Äli, ç, yò ì'üü'Ó' çÓ≈, <Äliò Ó' yäf çÓ' Ñ, y!Ó' ð%_ !Óÿ!Óifýú' !E'ìç'ìÓ' ðfyÑ, (NAAC) ð)úfyì' ìò Ò~ÜÈÜÈ' @' Äv, <Äy/Æ E'ìì' ìäÈ- !Óÿ!Óifýú' ðO%!Ó' Ñ, ðüò <ÄÑ, y! üi, ìò ìr~üòyòy' fl, ÿi, Ñ, ìü«ye ð'ìÑ, ðÿyâ, ì, ç, ð, ìÑ, <ÄÑ, Ó' ìi !Óðfhfl, ì Ñ, Ó' yÓ' Ñ, ÿy Óúy E'ìì' ìäÈ- ~è!ú EúÈÜÜÈÜ' Ñ, yÓ' Ñ, yç≈Üñ Úlv, ìç!≤ò' fl, ðiç!ò, Ñ, Ez'ìüÑ, ì, ç, Üñ Ú' ä'ìò!Ó' Ñ, Ez'ìüÑ, ì, ç, Ü' ~Óç Ú!flÒúÜ, /, Ú~!Ó!ú!>, ~òEfyTM'ìòr, Ñ, yç≈Ü- 'e'lv, ç, ç, ðk, ì, Ì, Ó' v, z, çÓ' !¶, Ì, Ñ, 'ìÓ' !Óðfhfl, ì ~Ez, ðyç, e' ð !ü«, y!≈#Ó' çyò'ìò !òò≈yâ, ðydÑ, ðyç, e' 'ìò, ðyç, @' ÄE'ìiÓ' ç%!Ó' ìi ~'ìò ì'ìÓ- ~Ó' Ez ç'ìD'ì%_ E'ìì' ìäÈ' ðyB/y!°ìÑ, ð)úfyì' ò ÓfÓfl, iy ~Óç 'e'lv, ç, ç, ΔyTMò, y'ìÓ' Ó' ç%!Óiy- !ü«, y!≈#ÈÜÈ' Ñ, ìwÑ, ~Ez ÓfÓfl, iy ð)üi, @' Äv, ÈÜÈ!¶, Ì, Ñ, ÿy x!Ó!FäÈB'' xy¶, fhs' , Ó' #i ð)úfyì' ìòÓ' ðif !'ìì' çy!Ó≈Ñ, ð)úfyì' ìòÓ' !'ìì, ~'ÿy'ìÓ' ~Óç !ü«, y!≈#'ìì, !Ó'ìì' ! òò≈yâ, 'ìòÓ' «, 'ìe'ì'ÿy, ði%_ ç%!Óiy 'ì'ìÓ- !ü«, ye 'ìòÓ' <Äçy!Ó' ì, ð!Ó' ç'ìÓ' !Ó!Ói !Ó'ìì' ä, ì'ìòÓ' ç«, ði, y !ü«, y!≈#'ìì, 'ì'üü'Ó' xòfyòf v, zFâ, !ü«, y ≤Ä! ì, ç, y'ìòÓ' xyhs' , ÈÓfÓfl, iy! x!ä≈i, 'e'lv, ç, fl, iyòyhs' , 'ìÓ' çyEylf Ñ, Ó' 'ìÓ- !ü«, y!≈#Ó' x!¶, 'ìÿyâò Á, ð!Ó' @' ÄEi «, ði, y xò%ÿl' # , ðyç, e' 'ìòÓ' !ÓðfyçEz ~Ez ði%, ò !ü«, ye 'ìòÓ' ú«, f- UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 xò%ÿl' # çÑ, ú v, zFâ, !ü«, y ≤Ä! ì, ç, y'ìòÓ' fl, ÿi, Ñ, ç, ðyç, e' 'ìò ~Ez !ç!Ó!ç.~ç, ç, ðyç, e' 'ð, ç, ðk, ì, Ñ, y!≈Ñ, Ó' # Ñ, Ó' y Óyifl, yò)üÑ, ÈÜÜÈÜÈv, zFâ, !ü«, yÓ' , ð!Ó' ç'ìÓ' ~Ez ði%, ò !ü«, ye ð' ~Ñ, 'ìÑ, !'Ñ, ð!Ó' Ói≈, 'ìòÓ' ç)ä, ðy Ñ, 'ìÓ' ìäÈ- xyÿyò# 2021ÈÜÈ22 !ü«, yÓ'ì~ 'ì'ìì, fl, ÿi, Ñ, hfl, ì'ìÓ' !òò≈yâ, ð!¶, Ì, Ñ, ~Ez, ðyç, e' ð Ñ, y!≈Ñ, Ó' # Ñ, Ó' y E'ì'ìÓñ ~Ez ð'ìò≈ ði, y!ä ç%¶, y'ì ð%_ !Óÿ!Óifýú' !çk, yhs' , @' ÄEi Ñ, 'ìÓ' ìäÈ- Ói≈, ðyò, ðyç, e' ð=ìú v, zFâ, !ü«, y «, 'ìeÓ' !ò≈y! Ñ, Ñ, ì, f'ìì, Ó' ìy!Ó!Ei, <Ähfl, ÿyÓyò Á !ò ìr~üyÓú# xò% çy'ìÓ' Ó' ìä, ì, Á !Óðfhfl, ì E'ìì' ìäÈ- !Ó' ìü'ì =Ó' çyç'ìÓ' y, ð Ñ, Ó' y E'ìì' ìäÈ' çEzçÓ' !ñ, =ìúÓ' <Ä! ì, ÿy Ezv, z, !ä, !ç, Ñ, ì, ≈, Ñ, ìä, !E'ì, Á !ò ìr~ìüi, - ð%_ ! Óÿ!Óifýú'ìì'Ó' ^«, 'ìe fl, !ÈÜÈ!ü«, y , ðyç, ÈÜÈv, z, ðÑ, Ó' !ü«, y!≈#ÈÜÈçEyl' Ñ, ð! Ó' 'ì'ìÓyÓ' ~Ñ, ì, =Ó' çç, ð)ì≈ xçÜ- !ç!Ó!ç.~ç, ç, ðyç, e' 'ìòÓ' ~Ez, ðyç, ÈÜÈv, z, ðÑ, Ó' !ü«, y Óyçyúy Á Ezç'ìÓ' !ä'ìì, !ú!Òi, E'ìì' ìäÈ- !ü«, y!≈#'ììÓ' ç%!Ó'ììÓ' Ñ, ÿy ðylyl' ^Ó' 'ìÓ xyòÓ' y Ezç'ìÓ' !ä , ðyç, ÈÜÈv, z, ðÑ, Ó' 'ìiÓ' Óyçyúy xò%Óy'ìiÓ' Ñ, y'ìäÁ ~! Ü'ìì' ìäÈ- !Óÿ!Óifýú'ìì'Ó' xy¶, fhs' , Ó' #i ! ü«, Ñ, Ó' yEz ð)üi, ç, ðyç, ÈÜÈv, z, ðÑ, Ó' i <Ähfl%, ì, Ì, Ó' ^«, 'ìe x@' Äi# ¶) !, ðÑ, y !ò ìì' ìäÈòÈÜÜÈÈ!iÁ (ò) 'ìÓ'≈Ó' , ðÓ' ðòÓ' y xò%ÿl' # xòfyòf !Óifýl' ì, ðÑ, v, zFâ, !ü«, y <Ä!ì, ç, y'ìò çç!%_ x!¶, K, Á !Ó' ìü'ìK, !ü«, Ñ, 'ìiÓ' çyEylf xyòÓ' y xÑ%, Z, !ä, 'ì @' ÄEi Ñ, 'ìÓ' !äÈ- !ÿ, y'ìiÓ'

6/31	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
	Ñ,Ó°`îi, ,ôy`İÓ°`òy- !Ñ,ls, ^ç ~Ñ,ăò		Ñ,Ó°`îi, ,ôy`İÓ°`òy- !Ñ,ls, , ~Ñ,ăò çÉ	
	SA CC-CO-05(Printech).pdf (D164892582)			
7/31	SUBMITTED TEXT	18 WORDS	76% MATCHING TEXT	18 WORDS
	v, . x!òÓ≈yí`^áy°ı Associate Professor of Commerce Professor of Commerce GSM Mahavidyalaya NSOU ≠ ! Óòfyç ç;ôyîòy ≠ ð# ç%îü≈ò Ó`yĭ` NSOU`^		v, . x!òÓ≈yí`^áy°ı Associate Professor of Commerce Professor of Commerce Goenka College of Commerce NSOU (Chairperson) & Business Administration ≠ !Óòfyç ç;ôyîòy ≠ ð# ç%îü≈ò Ó`yĭ` NSOU ,	
	SA CC-CO-05(Printech).pdf (D164892582)			
8/31	SUBMITTED TEXT	12 WORDS	86% MATCHING TEXT	12 WORDS
	Ñ,yÓ°`Óy`İÓ°`Ó°` ,ôy}≈Ñ,f (Difference between Company and Partnership) ,ôy}≈`İÑ,fÓ°`!Ó°ĭĭ` 1. !		Ñ,yÓ°`Óy`İÓ°`Ó°` ð`îif ,ôy}≈Ñ,f (Difference between LLP and Partnership) ,ôy}≈`İÑ,fÓ°`!Ó°ĭĭ` 1. !	
	SA CC-CO-02.pdf (D149057031)			
9/31	SUBMITTED TEXT	8 WORDS	83% MATCHING TEXT	8 WORDS
	xyEz`İòÓ°` 2(85) iyÓ°`yĭ` ~Ó°` çÇK,y`îÁĭ`y É`ĭĭ``İäË ,		xyEz`İòÓ°` 2(c) iyÓ°`yĭ` ¶,yv, ,ye`ĭĭ`Ó°` çÇK,y`îÁĭ`y É`ĭĭ``İäË- ~É	
	SA CC-CO-05(Printech).pdf (D164892582)			
10/31	SUBMITTED TEXT	10 WORDS	60% MATCHING TEXT	10 WORDS
	z ~tptp!Øp p>öi'pü xyôîüy ötpyÁy!l îjoi•p tpyöitp öiyVpyëù- tp# •		z ~tptp!Øp p>öi'pü xyôîüy • pöiÄiü x!™tptyîü îjoi•p t p# öiyVpyëù- p>	
	SA CC-CO-02.pdf (D149057031)			
11/31	SUBMITTED TEXT	14 WORDS	62% MATCHING TEXT	14 WORDS
	z•pÄy!` ¢Á>öitÄp ~tpØpy ¢%ß>ÜT™yîü`y iyèp tpiüöi•p p>yîü;yòÐ 1.5 xl%ç#;l# xl%ç#;l#		z•pÄy!` ¢Á>öitÄp ~tp ¢%r`îü™yîü`y iyèp tpiüöi•p p>yîü;yòÐ NSOU l CC-CO-02 166 8f14 xl%ç#;l# 1	
	SA CC-CO-02.pdf (D149057031)			

12/31	SUBMITTED TEXT	15 WORDS	36% MATCHING TEXT	15 WORDS
	<p>CE6Š !mü" p>e îïö!•p !tp öiyVpyëüÚ CE7Š p>yî!;tp ötpyÁ>y!! tp#Ú CE8Š #>öy¥#l ötpyÁ>y!! îïö!•p tp# öiyVpyëüÚ CE9Š ~t</p> <p>SA CC-CO-02.pdf (D149057031)</p>		<p>CE9Š ²!•p×&!•p ~y•py îïö!•p tpyöitp öiyVpyëüÚ CE10Š ² !! •p×&!•p @y!¥#•py tpyöitp îy ¥ëüÚ CE11Š ?y!ôl <%p!_« îïö!•p tp# öiyVpyëüÚ CE12Š ?</p>	
13/31	SUBMITTED TEXT	14 WORDS	100% MATCHING TEXT	14 WORDS
	<p>btb ~tptb ~tptb ~tptb ~tptb 1 □</p> <p>W https://www.fs.usda.gov/Internet/FSE_DOCUMENTS/fseprd610939.pdf</p>		<p>b b b b b b b b b b</p>	
14/31	SUBMITTED TEXT	8 WORDS	87% MATCHING TEXT	8 WORDS
	<p>pzöijCÄ ~¥z ~tptb!Øp p>y'p tpöiü xyp>! ?ylöi•p p>yîüöiil /</p> <p>SA CC-CO-02.pdf (D149057031)</p>		<p>pzöijCÄ ~¥z ~tptb!Øp p>y'p tpöiü xyp>! !!Ä~!j!#•p !iEiëü=! j ?ylöi•p p>yîüöiil ≠ ◆</p>	
15/31	SUBMITTED TEXT	7 WORDS	87% MATCHING TEXT	7 WORDS
	<p>yîüy,Ç ~¥z ~tptb!Øp p>y'p tpöiü xyöiüy ?ylöi•p</p> <p>SA CC-CO-02.pdf (D149057031)</p>		<p>yîüy,Ç ~¥z ~tptb!Øp p>y'p tpöiü xyöiüy !!Ä~!j!#•p !</p>	
16/31	SUBMITTED TEXT	30 WORDS	23% MATCHING TEXT	30 WORDS
	<p>öi•p tp# öiyVpyëüÚ 2Š !'pöiimépyiü îïö!•p tp# öiyVpyëüÚ 3Š ¥zt%pÄ¥z!Øp öcëüyîü îïö!•p tp# öiyVpyëüÚ 4Š x@y!y! ™tpyîüöiil)tp öcëüyîü tpyöitp îöiü 5Š xl%öiöy!~•p ò)j™l ! tpÚ 6Š •p!i îïö!•p !tp öiyVpyëüÚ 7Š öcëüyîü ¥hšiyhsyîü îïö!•p !tp öiyVpyëüÚ 8Š</p> <p>SA CC-CO-02.pdf (D149057031)</p>		<p>öi•p p>yöiüüÚ CE14Š x!iüüyö ?y!ôl îïö!•p tp# öiyVpyëüÚ CE15Š ^!FSé•p ²!~yl îïö!•p tp# öiyöiVplÚ CE16Š ^!FSé•p ~y•py G ^!FSé•p@y!¥#•py tpyöitp îöiü CE17Š î!ptb îïö!•p tp# öiyöiVplÚ CE18Š ²!•p!!!™c îïö!•p tp# öiyVpyëüÚ CE19Š !</p>	
17/31	SUBMITTED TEXT	14 WORDS	100% MATCHING TEXT	14 WORDS
	<p>btb ~tptb ~tptb ~tptb ~tptb 3 □</p> <p>W https://www.fs.usda.gov/Internet/FSE_DOCUMENTS/fseprd610939.pdf</p>		<p>b b b b b b b b b b</p>	
18/31	SUBMITTED TEXT	12 WORDS	73% MATCHING TEXT	12 WORDS
	<p>pzöijCÄ ~¥z ~tptb!Øp èbyöiy tpöiü p>y'p tpîüöi; xyp>!! !!Ä~!j!#•p !iEiëü=!j ?ylöi•p p>yîüöiil</p> <p>SA CC-CO-02.pdf (D149057031)</p>		<p>pzöijCÄ ~¥z ~tptb!Øp p>y'p tpöiü xyp>! !!Ä~!j!#•p !iEiëü=! j ?ylöi•p p>yîüöiil ≠ ◆</p>	

19/31	SUBMITTED TEXT	14 WORDS	100% MATCHING TEXT	14 WORDS
<p>btb ~tptb ~tptb ~tptb ~tptb 2 □</p> <p>W https://www.fs.usda.gov/Internet/FSE_DOCUMENTS/fseprd610939.pdf</p>		<p>b b b b b b b b b b</p>		
20/31	SUBMITTED TEXT	2 WORDS	100% MATCHING TEXT	2 WORDS
<p>Ó ^lÛ°l¶,y ^lÓ v,z ^lÖ'Ö ^lÿÜf £</p> <p>SA CC-CO-02.pdf (D149057031)</p>		<p>Ó ^lÛ°l¶,y ^lÓ v,z ^lÖ'Ö ^lÿÜf- (</p>		
21/31	SUBMITTED TEXT	7 WORDS	87% MATCHING TEXT	7 WORDS
<p>yîüy,Ç ~¥z ~tptb!Øp þy'þ tþöiü xyôüy ?ylöi•þ</p> <p>SA CC-CO-02.pdf (D149057031)</p>		<p>yîüy,Ç ~¥z ~tptb!Øp þy'þ tþöiü xyôüy !lÁ~!j!þ!þ !</p>		
22/31	SUBMITTED TEXT	18 WORDS	71% MATCHING TEXT	18 WORDS
<p>b ¥öi•þ þyöiü lyÚ ~tptb ~tptb ~tptb ~tptb ~tptb 4 □ t</p> <p>W https://www.fs.usda.gov/Internet/FSE_DOCUMENTS/fseprd610939.pdf</p>		<p>b b b b b b b b b b</p>		
23/31	SUBMITTED TEXT	9 WORDS	62% MATCHING TEXT	9 WORDS
<p>z ~tptb!Øp þöi'þü xyp>!! tþyütyly xy¥zöilü !l!èþþ- ■,Kþy</p> <p>SA CC-CO-02.pdf (D149057031)</p>		<p>z ~tptb!Øp þöi'þü xyp>!! ?ylöi•þ þyüüöiiléYÿYé ■ xy¥zöil ?l~_ !l!èþþ- ■,Kþy ■ ¥</p>		
24/31	SUBMITTED TEXT	14 WORDS	100% MATCHING TEXT	14 WORDS
<p>btb ~tptb ~tptb ~tptb ~tptb 5 □ !Ç</p> <p>W https://www.fs.usda.gov/Internet/FSE_DOCUMENTS/fseprd610939.pdf</p>		<p>b b b b b b b b b b</p>		
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28/31	SUBMITTED TEXT	9 WORDS	88% MATCHING TEXT	9 WORDS
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29/31	SUBMITTED TEXT	14 WORDS	100% MATCHING TEXT	14 WORDS
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30/31	SUBMITTED TEXT	10 WORDS	92% MATCHING TEXT	10 WORDS
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31/31	SUBMITTED TEXT	15 WORDS	87% MATCHING TEXT	15 WORDS
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PREFACE In a bid to standardize higher education in the country, the University Grants Commission (UGC) has introduced Choice Based Credit System (CBCS) based on five types of courses viz. core, discipline specific, generic elective, ability and skill enhancement for graduate students of all programmes at Honours level. This brings in the semester pattern, which finds efficacy in sync with credit system, credit transfer, comprehensive continuous assessments and a graded pattern of evaluation. The objective is to offer learners ample flexibility to choose from a wide gamut of courses, as also to provide them lateral mobility between various educational institutions in the country where they can carry their acquired credits. I am happy to note that the university has been recently accredited by National Assessment and Accreditation Council of India (NAAC) with grade "A". UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 have mandated compliance with CBCS for UG programmes for all the HEIs in this mode. Welcoming this paradigm shift in higher education, Netaji Subhas Open University (NSOU) has resolved to adopt CBCS from the academic session 2021-22 at the Under Graduate Degree Programme level. The present syllabus, framed in the spirit of syllabi recommended by UGC, lays due stress on all aspects envisaged in the curricular framework of the apex body on higher education. It will be imparted to learners over the six semesters of the Programme. Self Learning Materials (SLMs) are the mainstay of Student Support Services (SSS) of an Open University. From a logistic point of view, NSOU has embarked upon CBCS presently with SLMs in English / Bengali. Eventually, the English version SLMs will be translated into Bengali too, for the benefit of learners. As always, all of our teaching faculties contributed in this process. In addition to this we have also requisitioned the services of best academics in each domain in preparation of the new SLMs. I am sure they will be of commendable academic support. We look forward to proactive feedback from all stakeholders who will participate in the teaching-learning based on these study materials. It has been a very challenging task well executed, and I congratulate all concerned in the preparation of these SLMs. I wish the venture a grand success.

Professor (Dr.) Subha Sankar Sarkar Vice-Chancellor

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Communication : Definition 1.3. Objectives of Communication 1.4. Process of Communication or Communication Model 1.5. Characteristics of Communication 1.6. Scope of Communication 1.7. Importance of Communication in an Organization 1.8 Making Communication Effective 1.9. Summary 1.10. Exercises 1.0

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Objectives After studying this unit, you should be able to understand: • The concept of

communication. • Objectives of communication. • Elements of communication. • Communication models. • Factors of effective communication. 1.1. Introduction Communication is a necessary element in human relationship by providing the foundation for human interaction.

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It is the transfer of information from one person to another

person. It is a way of reaching others by transmitting ideas, facts, thoughts, feelings and values. In the context of modern complex organisation, the significance of communication is greater. So, to understand business communication, you will have to learn the definition, characteristics, communication models. From below you will understand the same. 8 NSOU • CC - CO - 07 1.2 Communication : Definition The term communication has been derived from the Latin word "communis" means 'common'. Literally communication means to inform, to tell, to show, or to spread information. Thus, it may be interpreted as interchange of thoughts or information to bring about understanding and confidence for good industrial relations. It brings about unity of purpose, interest and efforts in an organization. There are a number of definitions of the term communication. A few of them are as follows: 1.

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Communication is the sum of all things, one person does when he wants to create understanding in the minds of another. It involves a systematic and continuous process of telling, listening and understanding. - Allen Louis 2.

Communication is interchange of thoughts, opinions or information by speech, writing or signs. - Robert Anderson 3.

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Communication may be broadly defined as the process of meaningful interaction among human beings. More specifically, it is the process by which meanings are perceived and understandings are reached among human beings. - D.E. McFarland 1.3

Objectives of Communication An objective is something that we want to attain or accomplish by our efforts; it is the purpose with which we undertake an activity. When we speak or write to our friends, we may not have specific purpose except to keep in touch. The objectives depend upon the purpose to be achieved. The objectives of communication are as follow : (i) To inform: This is the foremost objective of communication. Information is power. The information needs within and outside the organization can be met through communication. (ii) To persuade: Businesses work through persuasion. It is important to persuade employees to work efficiently, to persuade customers to buy our product and so on.

NSOU • CC - CO - 07 9 (iii) To educate: To disseminate knowledge and develop skills and attitudes among people working in the organization may be another objective of communication. (iv) To Train: Communication is an integral part of any training programme. Training is required to achieve proficiency in specific skills. Instructions, Demonstration, practice and discussion during training require communication as an integral part. (v) To Motivate: High level moral and motivation are must to ensure high levels of productivity and efficiency on a sustainable basis. Communication provides a means to keep motivation levels high. (vi) To Integrate: Large business organizations have different business units, departments, and territorial divisions, pursuing different targets. Communication provides the means for an integrated approach in pursuing organizational goals. (vi) To Relate: Good business relations are a must for the continued success of any business organization. Communication provides the means for building and nurturing mutually beneficial relationships. (vii) To Entertain: Whatever be the nature of business, there is always a time for entertainment. Communication facilitates social bonding and brings lighter moments that help in entertainment and relieving tension. The objectives of communication are dynamic and ever-changing. Some of the common objectives of official communication are to get or give information, to ask for or give instructions or advice, to make requests, to persuade other people to agree with us.

1.4 Process of Communication or Communication Model Communication has been described as a process, as it is dynamic in nature. The process of communication, which may be one way or two ways, has been explained by various authors. Initially communication was considered to be a linear or one way process. But as now know that communication process is a two way process where in at least two people (if not more are involved in it).

10 NSOU • CC - CO - 07 To materialise the communication process, it is essential that the basic elements of communication be identified. These elements are as follows:

1. Sender/Source: The person who initiates the communication process is normally referred to as the sender. He is the person who transmits, spreads or communicates a message and is the one who conceives and initiates the message with the purpose of informing/ influencing.
2. Receiver/ Encoder/ Listener: A receiver is the targeted audience of the message. The receiver gets the message, understands, interprets and tries to perceive the total meaning of the messages transmitted by the sender.
3. Message : It is the information, written or spoken, which is to sent from one person to another. Message is the encoded idea transmitted by the sender. Formulation of the message is very important.
4. Medium/ Channel: Another important element of communication is the medium or channel. This is the vehicle or medium which facilitates the sender to convey the message to the receiver. It could be oral, written or no-verbal. Each medium follows its own sets of rules and regulations. For example, in oral communication one can afford to be a little informal, but when using written mode, all rules of communication need to be observed.
5. Feedback: This the top loop that connect the receiver in the communication process with the sender, who in tum acts as a feedback receiver and thus gets to know that communication has been accomplished. It also

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ensures that receiver has received the message and understood it is as intended by the sender.

This is the Message Message Message Source Encoding Channel Decoding Feedback Receiver Elements of Communication Process

NSOU • CC - CO - 07 11 most important component of communication. Effective communication takes place when there is a feedback. The above presented diagram gives us a clearer picture of the process and is just a diagrammatic representation.

1.5. Characteristics of Communication The characteristics of communication are discussed below for your understanding:

- (i) Message: The important characteristic of communication is message. Communication will be successfully completed when the sender sends the message and the receiver understands the same. So it creates mutual understanding between the sender and the receiver.
- (ii) Co-operative Process: Communication is a co-operative process. It is developed between two or more persons. Communication process cannot be developed by an individual by himself only. One person is at one end to send the message and the other is on the receiving end, communication is a co-operative process.
- (iii) Purpose: The main purpose of communication is to motivate a response. Whatever message a sender sends, it must get a response from the receiver.
- (iv) Pervasiveness: Communication helps to supply information. It not only helps the management in performing different types of managerial activities, but also helps the organisation in maintaining a good relations with other persons outside of the organization. So, it is all pervasive in nature.
- (v) Continuous Process: Like any other activity of the organisation, communication is a continuous process. And the success of the organisation to a great extent depends on continuous flow of communication.
- (vi) Two-way Process: Communication is an interpersonal transmission system. Sender sends the message and the receiver receives the same and in this way the communication helps to develop mutual understanding and good relation.

1.6 Scope of Communication Communication has unlimited scope. The scope of communication can be understood under two dimensions :

12 NSOU • CC - CO - 07 i) External Dimension ii) Internal Dimension (i) External Dimension: Regarding external dimension communication has a bigger arena. It includes building relations with external agencies and stakeholders. Effective communication can establish healthy external organisational climate in which there is trust, co operation, collaboration, innovation and commitment. Self involvement of people in various activities is inculcated to create vibrant and congenial atmosphere. Likewise depending upon how an organization looks after its advertisement, publicity and public relations function, public image and goodwill of the organization is created through effective communication. (ii) Internal Dimension: A lot of communication takes place within the organization. In an organization, starting from formulating corporate vision, mission policy objectives, taking goals to their implementation, communication plays significant role. For formulating policies, top management needs to obtain information and views of the middle and lower level management through various forms. Especially for the appropriate implementation of the top management policies and plans, it is only communication which facilitates proper understanding of the policies in the right spirit. Public Relations as a management function, solely depend on right communication. When we look at each functional department, the scope of communication further becomes clear. For example, in case of human resource department, the human resource manager needs to take care of communication to avoid grievance, dissatisfaction and industrial unrest in the entire organization. In addition to external and internal dimensions the scope of communication be looked into as follows: • Includes oral and non - verbal communication • Interpersonal, intrapersonal and mass communication • Covers only human communication • Covers four skills - reading, writing, speaking and listening. 1.7 Importance of Communication in an Organization Communication plays a vital role in every walk of life. According to Luthans, some estimates of the extent of its use go up to about three - fourths of an active human being's life and even higher proportions of a typical manager's time. Communication

NSOU • CC - CO - 07 13 is the passing of information and understanding from one person to another at the same level or at different levels. It is the process by which the management reaches others in managing its work. Since managers work through others, all of their managerial functions pass through the bottleneck of communication. One person can initiate the process but he alone cannot complete it. It is completed only when it is received by others. The role of communication becomes more critical as the organization grows in its size, complexity and sophistication. So, the system should be adjusted according to the needs of the organization from time to time. The importance of communication can be judged from the functions performed by it, following are the important functions of communication. (i) Information Sharing: The main purpose of communication is to transmit information for a source to target individuals or groups. Various type of information is transmitted in the organization: policies and rules and changes and development in the organization etc. (ii) Feedback: There is a need to give feedback to the employees on their achievements, to the department on their performance and to the higher management on the fulfilment of goals and difficulties encountered in the communication of feedback. Which in turn helps in taking corrective measures and making necessary adjustments and realistic plans. (iii) Influence: Information is power. One purpose of communication is to influence people. The manager communicates to create a good environment, right attitudes, and congenial working relationship. All these are examples of influencing. (iv) Problem - Solving: In many cases communication aims to solving problems. Communication between the management and the unions on some issues (negotiations) is aimed at finding solutions for a problem and to evolve a consensus. (v) Assists in Decision - Making: The most important function of every manager is decision - making. In order to make accurate and appropriate decision, a manager needs to obtain information available at various channels of communication. Here the way decision is communicated will have an impact upon the outcomes of the organization in terms of co-operation and support of the people to achieve organizational goals.

14 NSOU • CC - CO - 07 (vi) Facilitating Change: The effectiveness of a change introduced in an organization depends to a large extent on the clarity and spontaneity of the communication. Communication between the managers and employees helping recognizing the difficulties in the planned change, and in taking corrective action. (vii) Group Building: Communication helps in building relationships. If communication breaks down the group may disintegrate. Communication provides the necessary lubrication for the proper. (viii) Gate Keeping: Communication helps in building linkages of the organization with the outside world. The organization can use its environment to increase its effectiveness. (ix) Conveying the Right Message: The main objective of communication is conveying the right message to the right person. i.e., to the person for whom it is meant. The message conveyed should be well understood and accepted by the receiver in the right perspective. (x) Ensuring Effectiveness of Policies: The organization formulates policies and programmes to guide the work force. This should be conveyed properly to those who are really responsible for the execution of work to achieve the objectives. (xi) Motivating People: If people working in an organisation are not regularly informed about their management's expectations, plans, and policies with respect to their future growth, promotion and welfare measures, they feel frustrated and demotivated. Through various communication devices, managers declare rewards and incentives to motivate employees. (xii) Useful as Grapevine: Informal Communication or Grapevine in organizations, sometimes leading to rumours, is often used by employees to create misunderstanding. But sometimes management also takes the help of this route to assess the impact and reaction of employee before introducing proposed policy changes in the organization. (xiii) Performance Feedback: People working in an organization need to know how well they are performing and what needs to be done to achieve and exceed the standard set by management. Through measures like letter of appreciation or suggestion, the subordinates are given a feedback about the performance status. (xiv) Emotive Function: Communication facilitates the expression of feelings and satisfaction. It also enables the people to express their dissatisfaction and unhappiness through words or in writing to release their tension and frustration.

NSOU • CC - CO - 07 15 This is why in organizations there exist grievance resolution machinery and often managers and supervisors are trained how to handle employees' emotional problems and grievances. 1.8 Making Communication Effective It is well established fact that there are certain barriers in the flow of communication that can impede not only transmission of information but also understanding and acceptance of it. So, for making the communication effective the barriers are to be removed or reduced to a very significant extent. Therefore, some factors are to be taken into consideration to evolve an effective system of communication. From the following you can understand the same. (i) Purpose: The main purpose of communication is to get behavioural response from the receiver of communication. (ii) Clarity: Communication must be clear, that means, communication process must ensure clarity of subject thereby facilitating exchange of ideas and avoiding unnecessary seeking and tendering of clarification. (iii) Timings: Communication system should be designed in such a way so that there will be least amount of barriers and the message should reach to the receiver within the required time frame. This obviously ensures effective communication system. (iv) Appropriate language: The subject matter of communication is transmitted by encoding it into some symbols. These symbols may be in the form of words, either spoken or written and gestures. However, it should be kept in mind that one way of making the communication simple is to use repetitive language with which the receiver is quite familiar. (v) Credibility: Credibility in communication is one of the important criteria for effective managerial communication. The subordinates obey the instructions of the superior because he has demonstrated through his competence that he is worthy of trust. So, any communication which is based on the trust and credibility should be followed by subordinates. (vi) Empathy: The communication should be effective if it is sensitive towards receiver's needs, feelings and perception. This is what psychologists call empathy in communication.

16 NSOU • CC - CO - 07 1.9. Summary Communication means by which people are linked together in an organisation to achieve a common purpose. It is a process through which information and messages are transmitted from one individual to another and have understanding of it. Communication has got different elements and these are sender, receiver, messages, communication symbols etc. Besides its elements, communication has got different characteristics and among them message, purpose of communication, pervasiveness etc. are important. So far as the objectives of communication are concerned it is stated that communication helps the management to take decision. And to communicate the message effectively, seven steps are required and these are sender, encoding, message, receiving, decoding, response and feedback. To make communication effective certain aspects are to be kept in mind and these are, communication must have a purpose; it must be clear to understand; the message should reach to the receiver in time etc. 1.10 Exercises Short Questions 1. Define the term communication. 2. Discuss two important elements of communication. 3. State any two characteristics of communication. 4. What do you mean by the term encoding? Broad questions 1. What do you mean by communication? What are the elements of communication? 2. Define the term communication. State the characteristics of communication. 3. What are the objectives of communication? Discuss the steps to be taken to communicate message effectively. 4. Discuss the factors to be taken into consideration to evolve an effective system of communication.

NSOU • CC - CO - 07 17 Unit - 2 □ Business Communication - I Structure 2.0 Objectives 2.1 Introduction 2.2 Formal Communication 2.2.1 Features of Formal Communication 2.2.2 Advantages of Formal Communication 2.2.3 Disadvantages of Formal Communication 2.3 Informal Communication 2.3.1 Features of Informal Communication 2.3.2 Advantages of Informal Communication 2.3.3 Disadvantages of Informal Communication 2.4 Business Communication : Meaning and Importance 2.5 Summary 2.6 Exercises 2.0.

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Objectives After studying this unit you should be able to understand: • The definition of

formal and informal communication, their features, advantages & disadvantages. • The basic idea of business communication and its importance. 2.1. Introduction It is already mentioned in the previous unit that communication is the means by which people are linked together in an organization to achieve a common purpose. This communication is of formal and informal in nature. There are also barriers to

18 NSOU • CC - CO - 07 communications. So, in order to understand such issues you are to go through the following aspects. 2.2. Formal Communication In any organization, different types of individuals work together to achieve the goal of the organization. This can be possible when there is an effective communication network. The communication network implies the group of people, who develop and maintain contact in order to exchange information in a formal or informal way in connection with shared interest. Formal communication is a structured and officially prescribed communication network. Within the formal organizational structure, the management transmits official messages through these channels which are prescribed, designated and sanctioned by the management. This system of communication is called as formal communication network. This system ensures that the message will flow uninterrupted, accurately and timely to the point to which it is directed. 2.2.1 Features of Formal Communication Formal communication network has the following features: (a) This system follows definite rules and regulations of the organization. (b) It follows a definite formal channel. (c) Under this system the message or information is transmitted from top authority to the subordinate in a structured form. (d) It may be oral or written. However, written communication has got some authentic basic to prove. (e) It is inflexible because it follows a specific pre-determined method. (f) It is of different types viz., vertical, horizontal, diagonal. (g) It follows a chain of command and helps to increase the cohesiveness of the message. (h) It is an effective system since to maintain and smoothness in the flow of messages and it is compatible with the main works of the organization. 2.2.2 Advantages of Formal Communication (i) Formal communication follows a definite channel of transmission of messages and thereby, it is simple.

NSOU • CC - CO - 07 19 (ii) Since formal communication system maintains a definite rule, so it is a standardized system and helps the management to give proper attention to the critical issues. (iii) As this system gives due weightage on feedback naturally it reduces misunderstanding between the sender and the receiver. (iv) Since messages are communicated through proper channel, the chances of distortion of messages will be minimum. (v) Formal communication system helps to fix the responsibility of each manager at all levels in respect of transmission of messages, orders etc. in proper time. (vi) This system of communication helps the organization to exercise better control over the activities of different peoples who perform their duties in the said organization. 2.2.3 Disadvantages of Formal Communication (i) As this system follows a rigid path of communication message, it makes the system slow. (ii) At organizational level, this is a step to step communication method and hence, it is costly and time consuming. (iii) As this system is a step-to-step communication process, it screens the messages at various points. Hence there is a chance of distortion of message and thus, a false representation of information may occur. (iv) In case of emergency, formal communication system cannot be so effective. 2.3 Informal Communication Informal communication is the system by which people carry on non-programmed activities within the formal boundaries of the system. It is a system by which natural desire of the people can be communicated freely with each other. This is also said as a casual communication system between the employees and do not follow chain of command. The informal channel of communication is also known as 'Grapevine'. According to Chester I. Barnard, "Communication function of the executives includes the maintenance of informal organization as an essential means of communication. The functions of informal executive organization are the communication of intangible facts, suggestion, suspicious that cannot pass through formal channel without raising issues calling for decisions without dissipating dignity and objective of authority."

20 NSOU • CC - CO - 07 2.3.1 Features of Informal Communication The features of informal communication are as follows: (a) Informal communication is a need fulfillment device generated when it is found that the existing formal communication is inadequate or insufficient. (b) It runs through the informal channel of communication. (c) It is created to meet the individual as well as the group needs. (d) Social forces at the work place bring forth this type of communication system. (e) Under this communication system information does not usually move in a structured way, rather in a zigzag way at a high-speed (f) It does not follow any established rules of the organization or have no own rules of communication. 2.3.2 Advantages of Informal Communication (i) Informal communication is a dynamic process and it is created on the basis of personal and social forces which help to increase the effectiveness of the communication system. (ii) It is flexible, spontaneous and varied in nature. (iii) It is created on the basis of personal and social forces and thereby increases the effectiveness of the communication system. (iv) The informal communication system helps in reducing the misunderstanding among the employees. (v) It helps to solve any organizational problem in case of an emergency with much greater speed of communication. 2.3.3. Disadvantages of Informal Communication (i) Since it is not a routine type of communication, therefore, there is a possibility of distortion of information or message. (ii) In case of informal communication system transparency of information may be absent. (iii) No responsibility can be assigned through this communication system as it takes the form of speech, listening etc.

NSOU • CC - CO - 07 21 (iv) It is sometimes considered as an ineffective system since it does not maintain smoothness in the flow of message. (v) Since it does not follow a chain of command, naturally this increases the cohesiveness of the message 2.4. Business Communication : Meaning and Importance You know that communication is a means by which people are linked together in an organization to achieve a common purpose. Companies usually communicate with outsiders in a formal manner. But besides this, informal contacts with outsiders are very Business communication is the process of sharing information between people within and outside the business organisation. Effective business communication is low employees and management interact to reach organisational goals. common in organization and it is needless to mention that managers heavily depend on informal contacts with outsiders to gather information that might be of great help to their companies. Whatever may be the nature of business communication an organization should have (formal or informal), we cannot ignore its importance. From the following you can understand the importance business communication: a) Basis for decision making: Business communication system helps the manager to take right decision at the right time and the right place by providing the manager adequate, timely and dependable messages. b) Managerial efficiency: You know that managerial efficiency is the cornerstone on which the success and failure of the organization largely depend. Business communication helps in increasing the managerial efficiency. c) Smooth functioning: Since the activities of big business houses are complex in nature and since such activities need to be coordinated effectively the communication system should be oriented in such a way so that smooth functioning can be done in an efficient way. d) Effective leadership: Business communication system helps to create an effective and impressive leadership in the management of the organization. e) Maintenance of balance in the organization: Balance in the organization means relationship between superior and subordinate, should be good and proper so that

22 NSOU • CC - CO - 07 the objective of the organization can be accomplished. Effective business communication helps in maintaining the balance in the organization. 2.5. Summary In corporate communication, we usually get formal and informal communication. Formal communication is a structured and officially prescribed communication network. On the other hand informal communication is known as a casual communication system between the employees and do not follow chain of command. Both the communication system have got their respective advantages and disadvantages. 2.6 Exercises Short Questions : 1. Define the term formal communication. 2. State any two features of formal communication. 3. State any two advantages of formal communication. 4. Define the term of informal communication. 5. Give an idea of two features of informal communication. 6. State any two disadvantages of informal communication. Broad Questions : 1. Define the term formal communication? What are the features of it? 2. Discuss the advantages and disadvantages of formal communication. 3. Define the term informal communication What are the features of it? 4. What are the advantages and disadvantages of informal communication? 5. State the importance of business communication.

NSOU • CC - CO - 07 23 Unit - 3 □ Business Communication - II Structure 3.0 Objectives 3.1 Channels of Business Communication 3.2 Barriers to Business Communication 3.2.1 Meaning 3.2.2 Types of Barriers to Business Communication 3.3 Group Discussion 3.4 Mock Interview 3.5 Seminars 3.6 Summary 3.7 Exercises 3.0

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Objectives After studying this unit you should be able to understand: • The channels of

business communication. • Barriers to business communication. • Importance of group discussion, mock interviews and seminars. 3.1 Channels of Business Communication From below you can understand different types of channels of business communication (j) Formal Channel: The formal channel is known as officially prescribed communication channel and this communication channel follows the organization chart. Formal communication channel may be different types and these are: (a) Vertical Communication. (b) Horizontal Communication. (c) Diagonal Communication. (a) Vertical Communication: Under vertical communication, the information is transmitted from the top level to the lower level in the organization or vice versa.

24 NSOU • CC - CO - 07 (b) Horizontal Communication: When the message or information is transmitted at the same hierarchical level between the individuals within an organization, it is known as horizontal communication. (c) Diagonal Communication: When information is transmitted among the persons of different levels but not having direct superior-subordinate relationship, it is termed as diagonal communication. (ii) Informal Channel: Informal channel of communication is referred to as Grapevine communication. This type of communication channel does not follow any established rules of the organization or have no rules of communication. The message may be transmitted at a very high speed and in a zig-zag way. The informal communication channel may be of different types such as, Single Strand, probability, Gossip, Cluster etc. Under single strand channel, there will be intervening persons between the two extreme persons. So far as, probability channel is concerned, the individual communicates at random with other individuals according to the law of probability. In case of gossip channel, the individual communicates non-selectively in a gossip network, whereas in case of cluster, the individual communicates with only those individuals whom he trusts. 3.2 Barriers to Business Communication 3.2.1 Meaning You know that the efficiency of an organization's managerial function is manifested through communication. But there are certain barriers in the flow of communication that stand as stumbling block that impedes not only transmission of information but also understanding and acceptance of it. Hence, it may be said that barriers to communication mean obstacles to the process of communication. 3.2.2 Types of Barriers to Business Communication Barriers to communication are classified into different heads out of which two heads are very important and these are as under: (a) External Barriers: Barrier that arises due to external causes of an organization, is known as external barrier. The external barriers are of different forms and these are as under:

NSOU • CC - CO - 07 25 (i) Semantic Barriers: When the sender communicates the information to the receiver and the receiver interprets or understands the same completely in a reverse manner, it is said that semantic barrier arises. In other words, semantic barriers arise from the linguistic capacity of the parties involved. (ii) Psychological Barriers: This is the prime barrier to communication. As communication helps in establishing inter-personal relationship and as interpersonal relationship depends on psychological status of both the parties involved in the communication system, naturally there is every possibility of breaking such relationship because of some behavioral characteristics of human beings viz., emotions, excitement etc. therefore, psychological factor acts as important barrier to communication. (b) Internal Barriers: Internal barriers actually develop due to various organizational aspects. Here organizational aspects mean organizational structure, organizational policy, rules etc. so far as organizational structure is concerned, a long distance between different organizational levels the orders and directions flow step by step which may cause distortion of messages and loss of flow of messages. On the other hands, organization rules may restrict the flow of certain message. Among different internal barriers other internal barriers are there that may cause damage to the organization and these are overloading of information, attitude of the superior, lack of confidence in subordinates, lack of proper motivation to communicate etc. 3.3. Group Discussion Communication is the body and soul of an organization. Organization exists mainly on good communication network. In an organization, you have found several types of groups. In order to select right persons in those groups several measures are taken of which group discussion is an important measure. With the help of group discussion an organization takes tests of large number of candidates appearing for the same job. The group discussion helps in identifying the candidates having leadership capacity. In a group discussion no one is appointed as a leader to conduct the discussion. The members in the group are at liberty to express their opinions on a given topic or subject. This discussion process continues and usually for a period of 20 to 30 minutes. Through this exercise right person can be identified who has got the leadership potentials.

26 NSOU • CC - CO - 07 3.4. Mock Interview Mock interview is not a genuine interview. In other words, it is a trial interview and is an effective method of preparation of an interview. In a mock interview several questions are asked to the prospective candidates, so that at the time of actual interview, they do not face any problem. The mock interview helps the participants to build up his confidence because of the fact that they know that they have corrected their shortcomings in the course of mock interview. 3.5. Seminars It is a knowledge based training method. In a seminar large number of participants can be trained with ideas. Here, the participant can exchange their views and they are also enlightened with new thoughts and ideas. So, in a nutshell seminar provides good opportunity to the participants in discussing cases, problems or certain concepts. 3.6. Summary Business communication, as you know help to take proper decision. It has got different types of channels viz., formal channel, and informal channel. Besides those channel, there are certain barriers to business communication which stand as stumbling block that impedes not only transmission of information but also understanding and acceptance of it. Such barriers are external and internal in nature. In business communication different aspects are there that will help the business world to select right person to deal with different business issues and these are group discussion, mock interview, and seminar. 3.7. Exercises Short Questions : 1. What do you mean by formal channel? 2. What is horizontal communication?

NSOU • CC - CO - 07 27 3. What do you mean by external barriers? 4. What is meant by mock interview? Broad Questions : 1. Discuss the channels of business communication. What are the barriers to business communication? 2. Distinguish between external barriers and internal barriers to communication. 3. Define the following: (a) Group discussion; (b) Mock interview; (c) Seminar.

28 NSOU • CC - CO - 07 Unit - 4 □ Modern Form of Communication Structure 4.0 Objectives 4.1 Introduction 4.2 Definition of E-mail 4.2.1. Advantages of E-mail 4.2.2. Disadvantages of E-mail 4.3 Definition of Video-conferencing 4.3.1. Advantages of video-conferencing 4.3.2. Disadvantages of Video-conferencing 4.4 Social Media as a form Communication 4.4.1 Facebook 4.4.2 Whatsaps 4.4.3 Twitter 4.4.4 Instagram 4.5 Summary 4.6 Exercises 4.0 Objectives After studying this unit you should be able to learn : I definition of E-mail, its advantages and disadvantages. I definition of Video-conferencing, its advantages and disadvantages. I different social media as a form of communication 4.1 Introduction You know that corporate communication is the exchange of information and ideas within and outside world of a corporate organisation. In the corporate communication

NSOU • CC - CO - 07 29 system, we notice different types of modern forms of communication and among those four are very imporant. These are e-mail, Facebook, Whatsaps, video-conferencing. From the following you can understand their usage. 4.2 Definition of E-mail E-mail is the abbreviated form of Electronic mail. It is a system whereby a computer user can exchange messages with other computer users via a communication network. Hence it can be stated that e-mail is a computer based message sending system. E-mail helps to send message across the globe within a few seconds at the cost of a single local telephone call. In sending information through e-mail one should apply to Videsh Sanchar Nigam Limited. Besides this there are other private organisations which provide internet services and such organisations are yahoo.com, rediffmail.com etc. For e-mail a message, a computer, modem, software (internet explorer), telephone connection and link with satellite are required. 4.2.1 Advantages of E-mail E-mail is the quickest fonn of written communication. It has got the following advantages : (a) It is the speediest form of written communication. (b) Message in the form of chart, diagram, picture etc. can be sent to the destination accurately. It is a substitute of telegram service. (c) Message can be sent anywhere with an involvement of least cost and at a high speed. (d) It is very easy to handle and does require minimum training. (e) It can establish a direct communication network. 4.2.2. Disadvantages of E-mail Disadvantages of e-mail are as under: (a) Without having technological knowledge on internet and computer, the organisation cannot take the advantage of the same. (b) E-mail is one to one communication system and therefore, more than one person cannot be contacted.

30 NSOU • CC - CO - 07 (c) E-mail does not convey emotion. (d) High initial cost involves in E-mail service because to get the service, computers, modem, software are required. 4.3 Definition of Video-conferencing Video conference has emerged as a new communication tool. This tool is widely used by offices having wide spread branches and foreign connections. At video conferences the people staying at distant places can both see and hear each other and can exchange views/messages through telecommunication system. It is used mainly for meeting purposes. It is very useful when it is difficult to arrange a meeting for much expensive or when long distance travel is involved. It enables the people in different places within India and abroad to carry on face to face discussion. 4.3.1. Advantages of Video-conferencing (i) Right now video-conferencing is the most popular and modern tool for business communication. (ii) It minimises the misunderstanding among the participants, as they can see and exchange their views each other. (iii) Without appearing face-to-face a number of person can discuss about a subject. (iv) With the help of this tool, human relation can be established and distance among the participants in the conference can be minimised. (v) This mechanism not only breaks the geographical mooring, but also the whole world comes within a chamber. 4.3.2. Disadvantages of Video-conferencing (i) This arrangement is highly cost-expensive. (ii) This facility will become an one sided discussion if all the participants do not get an equal opportunity for expressing his thoughts. Some examples of video-conferencing platforms are : (i) Zoom, (ii) Google Meet, (iii) Cisco WebEx., (iv) Ms Teams, (v) Skype, etc.

NSOU • CC - CO - 07 31 4.4 Social Media as a form of Communication 4.4.1 Facebook Facebook is a website which allows, users who sign-up for free profiles to connect with friends, work colleagues or people they don't know, online. It allows users to share pictures, music, videos, articles as well as their own thoughts and opinions with however many people they like. So facebook is a social networking site that makes it easy for you to connect and share with family and friends online. Originally designed for college The Social media platforms are now becoming very popular for integration and sharing of information, photo graphs etc. Examples of such platforms are Facebook, WhatsApp, Twitter, instagram, Wechat etc. students. Facebook was created in 2004 by Mark Zuckerberg while he was enrolled at Harvard University. Facebook has quite a lot features but its main feature is the Newsfeed where the users see the contents from the facebook friends and pages he follows. 4.4.2 Whatsapp Whatsapp messenger is a cross-platform instant messaging application that allows users to exchange text and media messages through their mobile devices. The name "Whatsapp" came from the greeting phrase "What's up?". Whatsapp is a free multiplatform messaging app that lets you make video and voice calls, send text messages, and more – all with just a Wi-Fi connection. Whatsapp was founded by Jan Koum and Brian Acton who had previously about 20 years combined at Yahoo. Whatsapp joined Facebook in 2014 but continues to operate as a separate app with a laser focus on building a messaging service that works fast and reliably anywhere in the world. 4.4.3 Twitter The full form of Twitter is short burst of inconsequential information and chirps from birds. It's used on computing, Internet in worldwide. Twitter is an online social networking and micro-blogging service that enables its users to send and read posts, known as "tweets". Tweets can be up to 140 characters long and can include links to relevant website and resources. Twitter users follow other users. If you follow someone you can see their tweets in your twitter 'timeline". Twitter is a secure website , as it requires password protected accounts for all of it users. Twitter is a social media site, and its primary purpose is connect people and allow people to share their thoughts with a big audience.

32 NSOU • CC - CO - 07 4.4.4 Instagram Instagram is a free, online photo-sharing application and social network platform that was acquired by Facebook in 2012. Instagram allows users to edit and upload photos and short videos through a mobile app. Instagram is not only a tool for individuals, but also for business. 4.5 Summary In corporate communication system, we observe different types of modern forms of communication and these are e-mail, video-conferencing etc. E-mail is a system whereby a computer user can exchange messages with other computer users via a communication network. Video conferencing is the latest communication system. At video conferences the people staying at distant places can both see and hear each other and can exchange views/messages through telecommunication system. All the communication systems have got their respective features, advantages and disadvantages. 4.6 Exercises Short Questions 1. What do you mean by corporate communication? 2. What is Fax? 3. State any two features of Fax. 4. What is e-mail? 5. Discuss the two advantages of e-mail. 6. What do you mean by video conferencing? 7. State any two disadvantages of video-conferencing. Broad Questions 1. What is fax? Discuss its advantages and disadvantages. 2. What do you mean by e-mail? What are its advantages and disadvantages? 3. What is video-conferencing? Give an idea about its advantages and disadvantages.

NSOU • CC - CO - 07 33 Unit - 5 □ Practice in Effective Communication Structure 5.0. Objectives 5.1. Introduction 5.2. Notice 5.3. Circulars 5.3.1 Distinction between Notice and Circulars 5.4 Minutes 5.5 Resolutions 5.5.1 Types of Resolutions 5.5.2 Distinction between a Motion and a Resolution 5.5.3 Rules for Drafting Resolutions 5.6 Definition of Report and its Features 5.7 Types of Reports 5.7.1. Styles of Reports 5.8 Summary 5.9 Exercises 5.0.

Objectives After studying this unit you should be able to understand: • The definition of

notice, circulars, minutes, resolutions and report. • The style and types of report. • Rules for drafting report. 5.1.

Introduction You know that to run an organization in an efficient way it is necessary to convene meeting and resolutions are to be taken. Besides these, different types of reports are to be prepared and to prepare reports there are certain rules. From the following discussions you can get an idea about how to draft notice, minutes, resolutions, reports and circulars. 34 NSOU • CC - CO - 07 5.2 Notice Notice is an instrument of intimating the members regarding the day, date, time and place of the meeting and also the matters to be transacted there at. It is the first step of holding a meeting. A meeting cannot be held validly unless a notice is served to all the members entitled to get it. Rules of drafting a notice: The following rules should be considered while drafting a notice: (i) The notice should be prepared in the letter-head of the organization. (ii)

The notice must state the day, date, time and place of the meeting. (

iii) The notice should also contain the agenda of the meeting. (iv) The notice should be brief, clear, free from ambiguity and drafted in simple language. (v) Notice should be written in an impersonal manner and indirect speech. (vi) Lastly, the notice must be dated and signed by the convener. 5.3. Circulars A circular is a written communication addressed to all customers or public in general to convey some material changes in the constitution or nature of business or its policy. A circular may be of two types - general or ordinary circular and trade circular. A trade circular differs from an ordinary circular in respect of purpose. Trading concerns usually issue trade circulars for business purposes. Through a trade circular, a trading concern brings its goods to the notice of potential buyers and solicits their favour and patronage. Such circulars are used to stimulate sales of an old product or to inform the opening of a new branch or while offering a new product to the old customers. Circulars are usually drafted in the form of a letter addressed to customers or other persons by name. Rules of drafting a Circular: The following rules should be followed in drafting a circular or a circular letter. (i) The circular must be written in an attractive and persuasive language. (ii) It must be pleasing in form and content and having a personal touch.

NSOU • CC - CO - 07 35 (iii) Where the circular is lengthy, it should be written in such a manner so that it can hold the interest of the reader till the end. (iv) The circular should appreciate the customer and should include and appeal for continued patronage. 5.3.1. Distinction between Notice and Circulars The common differences between a circular and a notice are presented hereunder: Notice 1. Notice is an intimation to members regarding the day, date, time and place of the meeting. So it is specific. 2. A notice is served according to the rules of the organization. It has a specific length. 3. The notice is a pre-condition of meeting. 4. But a notice has a definite form. 5. Drafting of notice is more or less a formal affair. Circular 1. A circular conveys information, to the friends, customers and public. So it is not specific, rather general. 2. But a circular may be sent at any time and even at regular interval. 3. A circular conveys a policy matter of the organization. 4. A circular has no definite form. 5. But a circular is to be drafted in an attractive and persuasive manner. 5.4. Minutes The minutes of a meeting is the official record of the proceedings of the meeting and the resolutions adopted therein. When the minutes are duly confirmed, it gets the force of law and is acceptable in a court of law as evidence. It is of two types : (i) Minutes of narration, and (ii) Minutes of decision. Rules for drafting Minutes: While drafting the minutes one should keep in mind the following rules : (i) Minutes should be brief and based on facts.

36 NSOU • CC - CO - 07 (ii) It should be written in simple language, free from ambiguity and in the past tense. (iii) It should be affirmative, divided in paragraphs for each item of the agenda. (iv) As far as possible, exact wording of the resolution be recorded in the minutes. (v) Minutes must contain the following information in respect of each resolution passed— (a) Name of proposer and seconder. (b) Whether passed unanimously or by majority votes. (c) Manner and result of voting etc. 5.5. Resolutions It is the formal expression of the will or opinion of the members of a meeting. A motion, when discussed, voted upon and adopted, becomes a 'Resolution'. It is the agreed decision of the members of a meeting. A meeting is primarily held to adopt resolutions on matters placed in the meeting. Rules for drafting Resolutions : Resolutions are the vital records of the organization. Therefore, due care should be taken while drafting resolutions. Normally following rules guide the drafting of resolution of a meeting. (i) For each subject matter, there will be a separate resolution. (ii) The terms of the resolution should be brief, simple and free from ambiguity. (iii) The resolution should preferably be started with the word 'Resolved that'. (iv) The resolution should be complete and factual. (v) In case of resolution in a company, the related section of the company law may be referred. 5.5.1 Types of Resolutions According to the provisions of the Companies Act, 1956, a Resolution may be of two types- (a) Ordinary Resolution, and (b) Special Resolution.

NSOU • CC - CO - 07 37 (a) Ordinary Resolution An ordinary Resolution is one that requires the sanction of a simple majority of members present in person or by proxy at the meeting. Ordinary Resolution need not be notified in the Agenda; only the subject-matter should be mentioned in it. Routine matters including passing of accounts, declaration of dividends, appointment of Directors, Auditors, Secretaries, etc. are passed by Ordinary Resolution. (b) Special Resolution A special Resolution deals with special extraordinary or emergent transactions and as such it requires the approval of a specified number or proportion of the votes cast. Section 189(2) of the Companies Act, 1956, provides that a special Resolution should be adopted only with a majority of not less than three-fourths of the members present and voting (includes proxies). The Companies Act further specifies that Special Resolution will require a notice of not less than 21 days. A Special Resolution when passed must be filed with the Registrar of Companies within 15 days from the date of passing of the Resolution. Special Resolution is necessary for the following purposes : (i) Alterations the provisions of Memorandum and articles of Association (including change of office, object, capital, name etc. (ii) Consideration of a proposal to keep a part of capital as Reserve Capital. (iii) Payment of interest out of Capital. (iv) Remuneration of Directors (v) Holding of office of profits by Directors (vi) Voluntary winding up etc. Resolution requiring special notice The following special resolutions require special notice: 1. Appointment of an auditor excepting the retiring auditor. 2. Decision to the effect that the retiring auditor will not be reappointed. 3. Appointment of those persons as directors who are not otherwise fit for appointment as directors.

38 NSOU • CC - CO - 07 4. Removal of a director before fulfilment of the terms and filling up the vacancy. In the above cases, the shareholders may bring resolution on such matters in the General Meeting. The intention of bringing such resolution must be notified to the company 14 days before the notice of the meeting at which such resolution is to be moved. The company must notify about notice for such resolution along with notice for the meeting at least 21 days before the holding of the meeting. If it is not possible to do so, this notice should be published in local newspapers or in other proper ways (Sec. 190). Such resolution should be passed at three-fourth majority. 5.5.2 Distinction between a Motion and a Resolution The following are the points of differences between a motion and a resolution : 5.5.3 Rules for Drafting Resolutions Resolutions are vital records of the organisation. Therefore, the care should be taken while drafting resolutions. Normally following rules guide the drafting of resolution of a meeting: 1. A motion is a proposition or a question placed before the meeting for consideration. It cannot be considered a resolution until it is passed by the house. Motion Resolution 1. A resolution is the decision of the meeting on a matter placed before it. It is the final outcome of a motion which is passed by the meeting. 2. A resolution once adopted by the meeting cannot be amended except by passing at a subsequent meeting another resolution repealing the original resolution. 2. A motion may be amended at any time before it is put to vote. It will come here. 3. A resolution once adopted cannot be withdrawn subsequently except by its subsequent rescission at a subsequent meeting by a separate resolution. 3. A motion may be withdrawn with the unanimous consent of the meeting. 4. A resolution is just like an "Act" of Parliament. It becomes the will of the organisation or body corporate. 5. A resolution may be either ordinary special. 4. A motion is just like a "Bill" of Parliament. 5. A motion may be formal or informal. (e.g., a motion of thanks is formal) 6. A resolution concludes the discussion on a particular agenda item. 6. A motion commence discussion on an agenda item.

NSOU • CC - CO - 07 39 1. For each subject-matter, there will be a separate resolution. 2. The terms of the resolution should be brief, simple and free from ambiguity 3. The resolution should preferably be started with the word "Resolved that". 4. The resolution should be complete and factual. 5. In case of resolution in a company, the related section of the company law may be referred. 5.6. Definition of Report and its Features A report is a structured written document in which a specific issue is examined for the purpose of conveying information, in order to report findings, to answer a request, to put forward ideas and make recommendations or offer solutions. So, a report is a statement or an account on some happenings, findings, observations or recommendations prepared either by an individual or by a group. A report may be oral or written, formal or informal, routine or special etc. it is actually an organized statement of facts relating to a particular subject with or without recommendations. Features : A report usually contains the following features: (i) It is based upon facts and supported with statistics, data references etc. (ii) It is always related to a definite purpose. (iii) A report must be prepared in proper form and style. (iv) A report must be signed by the preparer. An effective report is one that is written appropriate to its purpose and audience, accurate, logical; clear and concise; and is well organized into clear section headings. Purpose, audience and types of reports keep in mind what your audience needs to know, this will dictate what type of report you will need to write and the amount of detail to be contained therein. Some questions you need to keep in mind include: 1. Who has written the report and for whom? 2. How is it relevant to them? 3. Why has the report been written? 4. Why should they read the report?

40 NSOU • CC - CO - 07 5. Why will the audience do with the information? 6. What are the topics covered? 7. What are the recommendations or outcomes? It is most important to think about your reader(s) in terms of their wants, needs and expectations. The level of knowledge they have on the topic and their individual areas of expertise could impact greatly on how your report is received. 5.7 Types of Report Depending on the nature and purpose, the report may be classified into different types, They are: (i) Formal Report: A formal report is drafted in prescribed form, factual and as a routine matter. (ii) Informal Report: Such a report does not follow any prescribed form or procedure. The report usually contains the opinion or recommendations of the maker. (iii) Statutory Report: These reports are prepared following statute or law. These reports are statutorily required for an organization. Annual Return of a company is a statutory report. (iv) Privileged Report: Some reports enjoy privilege on some occasions. These reports are protected from legal action of defamation. Reports of parliamentary proceedings are of this type. (v) Routine Report: When reports are prepared as a routine matter are called routine reports. Such reports are presented at a regular interval. A routine report contains some facts or information in details or in brief. The auditor's report on the accounts of a company and the Director's report are examples of routine report. A routine report usually does not contain any recommendation. (vi) Special Report: Such reports are prepared for some special purposes like enquiry or investigation by a member or a committee or a sub-committee. A special report is, in many cases, of confidential nature and contains some recommendations in addition to facts and information. An enquiry report, a technical report etc. are examples of special report.

NSOU • CC - CO - 07 41 5.7.1 Style of Report Drafting of report is an art. Therefore, it varies in style from concern to concern. However, the basic style remains almost same. In case of an informal report, the style of business letter is usually followed. Such a report usually contains -

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heading or title, inside address, salutation, the body, complimentary close and signature.

But in case of formal report, the style is not so simple. The style of a formal report usually contains the following: (i) The heading or title i.e., the subject of the report in brief. (ii) Address i.e., to whom the report is to be submitted. (iii) Contents i.e., a list of topic or chapter. (iv) The body of the report i.e., the statement of facts. The body is normally divided into four parts - (a) Introduction, (b) Findings, (c) Conclusion, and (d) Recommendations. (v) Reference i.e., source of materials. (vi) Signature. 5.8. Summary Notice is an instrument of intimating the members regarding the day, date, time and place of the meeting. A circular is a written communication addressed to all customers or public in general to convey some material changes in the constitution or nature of business or its policy. The minutes of a meeting is the official record of the proceedings of the meeting and resolutions adopted therein. A report is a statement or an account on some happenings, findings, observations or recommendations prepared either by an individual or by a group. There are different types of reports viz., formal report, informal report, statutory report etc.. Certain rules are to be observed in drafting report.

42 NSOU • CC - CO - 07 5.9 Exercises Short Questions 1. Define the term notice. 2. What is Circular? 3. What do you mean by the term minutes? 4. Define 'Resolution'. 5. What is 'Report'? 6. What do you mean by 'Special Report'? Broad Questions 1. Define the term notice and circular. Distinguish between these two. 2. What is minutes? What rules are to be followed in drafting minutes? 3. What do you mean by Resolution? What are the rules for drafting resolutions? 4. What is Report? What are its features? What styles are to be adopted in drafting report? Define the term report. Discuss different types of report.

NSOU • CC - CO - 07 43 Unit - 6 □ Drafting Structure 6.0 Objectives 6.1 Introduction 6.2 Rules for drafting a Report 6.3 Drafting of Notice, Minutes, Resolutions Reports, Circulars 6.4 Records 6.4.1 Importance 6.5 Summary 6.6 Exercises 6.0. Objectives After studying this unit you should be able to understand: I Rules for drafting report. I Drafting of notices, minutes, resolutions, reports, and circulars. 6.1. Introduction You know that to run an organisation in an efficient way it is necessary to convene meeting and resolutions are to be taken. Besides these different types of reports are to be prepared and to prepare reports there are certain rules. From the following discussions you can get an idea about how to draft notice, minutes, resolutions, reports and circulars. 6.2. Rules for drafting a Report (i) The reports are presented to the appointer or to the appropriate authority. (ii) The language should be simple, clear, and free from ambiguity and also from negative statement. (iii) The report should be written in first person when it is prepared and submitted by a single person but in third person when it is prepared by a committee. 44 NSOU • CC - CO - 07 (iv) It should be written in a narrative and logical way. Data and information included in the report must be complete, accurate and reliable. (v) The recommendations or suggestions must be free from biasness. (vi) It should be brief, complete and at par with the purpose. 6.3 Drafting of Notice, Minutes, Resolutions, Reports, Circulars (a) Notice of

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an Annual General Meeting of a company. Charu Ltd. Regd. Office : 15 N D Road, Howrah Notice Notice is hereby given that the 12th Annual General Meeting of the company will be held on

Friday, the 27th August, 2021 at the registered address of the company at 3 p.m. to transact the

agenda given below : All members are requested to be present in person or by proxy. Dated the 10th July, 2021 By order of the Board P. Rana (Company Secretary) Agenda : Ordinary Business : 1. To confirm the minutes of the last AGM. 2. To consider and adopt the Directors' report, Audited Accounts and Balance Sheet for the year ended 31.03.2021 3. To declare dividend. 4. To elect directors in place of directors retiring by rotation. 5. To appoint the company's auditor and to fix his remuneration. 6. To transact any other ordinary business of the company. Special Business : 7. To appoint M/S Karan & Co. as the sole selling agent for Kolkata district, a formal appointment has already been given to him by the Board of directors but requires ratification at the general meeting according to the Companies Act, 2013.

NSOU • CC - CO - 07 45 Note : 1. A member is entitled to appoint one or more proxies to attend an vote on his behalf and such a proxy need not be a member of the company. 2.

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The share Transfer Book will be closed on 25th July, 2021 and will reopen on 30th August, 2021. (b) Notice of the

First Board Meeting of a company. Alpha Co. Ltd. 10, Bidhan Sarani Kolkata-700006 Notice 20th December, 2021 To Mr. K. Mahanti 14, Park Street Kolkata - 700016 Sir, This is to inform you

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that the first meeting of the Board of Directors of the company will be held at its registered office on Thursday, 30th December, 2021 at 3 p.m.

You are requested to be present in the meeting. Yours faithfully, T. Basu Secretary Agenda : 1. Election of the Chairman. 2. Production of the certificate of incorporation, the Memorandum and Articles of Association. 3. Appointment of Managing Director, Auditor, Secretary and Bankers. 4. Adoption of company's Common Seal. 5.

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Fixation of the quorum for the Board Meeting. 6. Any other business with the approval of the

chairman.

46 NSOU • CC - CO - 07 (c) Notice of a Board Meeting, other than the First Board meeting (viz. 9th Board meeting). XYZ LTD. 17, M. G. Road Kolkata-700007 Notice 4th October, 2021 To Mr. S. Maitra 15, Zamir Lane Howrah-711103 Sir, This is to inform you that the 9th Board Meeting

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of the company will be held on Friday, the 22nd October, 2021 in the Board room of the company at 2

p.m. to consider the items included in the agenda. You are requested to be present in the meeting. Yours faithfully, S. S. saha Secretary Agenda : 1. To read and confirm the minutes of the last meeting. 2. To consider the applications for transfer of shares. 3. To consider the opening of a new branch at Durgapur. 4. To consider the placement/promotion of staffs. 5. To fix up the date of the next Annual General Meeting. 6. To open a current A/c with the SBI Bank, M G Road Branch. 7. To consider the appointment of an additional director. 8. Miscellaneous.

NSOU • CC - CO - 07 47 (d) Drafting of Minutes Minutes of proceedings of the First Board Meeting of a Public Limited Co. KARAN FIBERS LTD. 5a, Pas Road Kolkata - 700029 Minutes of the first

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meeting of the Board of Directors of the company held at the registered office of the company on 20th December, 2021 at 3 p.m.

Members present : 1. R. P. Ghosh (Director) 2. P. Banerjee (Director) 3. S. Karati (Director) 4. D. Rana (Director) 5. S. Rana (Director) 1. Election of Chairman : On the motion of Sir S. Rana and seconded by P. Banerjee, Sri R. P. Ghosh is unanimously elected Chairman of the Board of Directors. Sri R. P. Ghosh took the chair to preside over the meeting. 2. Adoption of certificate Incorporation, Memorandum and Articles of Association : S. Karati placed in the meeting the certificate of incorporation, the Memorandum and articles of Association. The documents are considered and adopted unanimously. 3. Appointment of Managing Director and Secretary : On the motion of S. Rana and seconded by D. Rana, it is resolved that Sri P. Banerjee be, and is hereby appointed as the Managing Director of the company subject to Government approval. As proposed by Sri P. Banerjee and seconded by S. Rana, it is resolved that Sri S. Karati and is hereby appointed as the secretary of the company and his remuneration be fixed at Rs.75,000 per month. 4. Appointment of Auditor : M/S Chatterjee & Co., Chartered accountant be, and is hereby appointed as the first auditor of the company on a remuneration of Rs. 80,000 per annum. 5. Appointment of Banker : It is resolved that a Bank A/c will be opened with the

48 NSOU • CC - CO - 07 SBI Bank, Pas Road Branch. Resolved further that two directors including the managing director be authorised to operate the Bank Account jointly. 6. Adoption of Seal : The Company's Common seal is adopted and a copy of the seal is given as under. CIRELA The meeting ends with a vote of thanks to the chair. 15.01.2021 S. Karati R. P. Ghosh (Secretary) (Chairman) (e) Drafting of Resolution Resolution passed by Circulation (i.e., without holding a meeting) XYZ CO. LTD. Regd. Office : 576 G. T. Road Howrah Resolution by Circulation To All the Directors, The following draft resolution is hereby circulated to all the directors of the company for their approval. Draft Resolution "Resolved that Mr. M. M. Maji, an additional director of the company, whose tenure of service expires on 15.12. 2021 on the completion of 6 months now be appointed for a further period of six months or upto the next Annual General Meeting, whichever is shorter". The directors are requested to note their approval or disapproval in the space provided below: Yours faithfully, Howrah A. Raha 12.12.2021 (Secretary)

NSOU • CC - CO - 07 49 Name of directors For the Resolution Against the Resolution Signature (Write "Yes") (Write "No") (f) Drafting Reports Report on the desirability of installing computerised accounting system (computerisation) in the office. XYZ CO. LTD. Reg. Office : 21 Strand Road Kolkata Dated 7th Sept. 2021 To The Managing Director, XYZ Co. Ltd. 21, Strand Road Kolkata-1 Sir, Sub : Automation of office work As directed, I am submitting hereunder my findings on the above subject alongwith my suggestions for your kind perusal and consideration. You know it well that the volume of work in our office has been increasing rapidly during the last two years. It is also a well-known fact that modern office organisation demands efficiency, economy and speed. After thorough investigation, I am convinced that the efficiency of our office cannot be attained without automation. The mechanisation will not only benefit the management but also the staff and the public. From the view point of management, it effects economy in office expenses by reducing personnel requirement, by fostering efficiency and accuracy in office work.

50 NSOU • CC - CO - 07 From the viewpoint of the employees, there is little cause of alarm. There may be temporary maladjustment of the employees resulting in retrenchment. But ultimately the employees will be benefited. It will reduce monotony and pressure of work. Efficiency of the staff will increase. Quality of work will be improved and there will be speed in the performance of the staff. The customers and the public in general will also get the benefits of mechanisation. Speed and accuracy in work will increase confidence of the public. The extent of automation will depend on the availability of space, finance, personnel and degree of response from the staff. A phased programme for execution can be tasted. I trust that my report will convince you of the necessity of automation in our office and will enable you to arrive at a decision in the matter. Yours faithfully, K. Sandhu (Secretary) (g) Drafting of Circulars 1. Draft of Circular letter announcing the establishment of a new business. Biswas Traders 20, College Street, Kolkata-700073 15.09.2021 Circular No.—C/21 Dear Sir, We have the pleasure to announce that we have opened a tea counter at the address mentioned above. Tea of good quality will be sold on wholesale and retail basis to the customers on and from 20th September, 2021. We have sufficient stock of large varieties of tea — CTC, Leaf, Dust in different blends. We assure you selling of each variety of tea at a competitive price. Our satisfaction is the satisfaction of our valued customers. We request your kind favour and patronage. Yours faithfully, D. P. Konar (Manager)

NSOU • CC - CO - 07 51 6.4. Records • Records are the memory of any business organization. • A record may be any material thing which serves to perpetuate or preserve knowledge of acts, events, facts, or ideas. • Records are any written or graphic material related to the business which reflects the activities of any office such as material in active use and in storage like reports, legal documents, and other administrative documents. • Published matter like books, magazines, and newspapers are not considered as “records”. 6.4.1 Importance of Records An important characteristic of “records” is that they usually consist of material that can be classified and arranged in a methodical manner for preservation and ready reference. Why must records be managed? 1. To regulate the great volume and variety of documents and papers currently revived and created in transacting business. 2. To accommodate and control natural increase in volume and variety due to growth of population, new functions, and related activities. 3. To provide method to ensure prompt attention, rapid movements, guide finding, safe storage, and proper disposal of documents and papers. 4. To control and reduce cost of paperwork. 6.5 Summary Notice is an instrument of intimating the members regarding the day, date, time and place of the meeting. A circular is a written communication addressed to all customers or public in general to convey some material changes in the constitution or nature of business or its policy. The minutes of a meeting is the official record of the proceedings of the meeting and resolutions adopted therein. A report is a statement or an account on some happenings, findings, observations or recommendations prepared either by an individual or by a group. There are different types of reports viz., formal report, informal report, statutory report etc. Certain rules are to be observed in drafting report.

52 NSOU • CC - CO - 07 6.6 Exercises Short Questions 1. What would be the language of a report? 2. What would be the nature of a report? 3. What is 'Report'? Broad Questions 1. Define the term report. Discuss different types of reports. What rules are to be followed for drafting a report? 2. Write a notice of 10th Annual General Meeting of Sunfeast Co. Ltd. 3. Write a notice of First Board Meeting of Tixco Co. Ltd. 4. Draft the minutes of the First Board Meeting of Infodoc Solutions Ltd. 5. Draft a report on the desirability of installing mechanised accounting system in the office of Vibzeta Co. Ltd.

NSOU • CC - CO - 07 53 Unit - 7 □ Writing Skill Structure 7.0 Objectives 7.1 Introduction 7.2 Definition of Business Letter 7.3 Importance of Business Letter 7.4 Style of Business Letter 7.5 Essentials of Business Letter 7.6 Form and Arrangement of Business Letter 7.7 Drafting of Different Types of Business Letter 7.8 Summary 7.9 Exercises 7.0

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Objectives After studying this unit you should be able to understand: I The definition of

business letter. I Importance of business letter. I Style of business letter. I Essentials of business letter. I Form and arrangement of business letter. 7.1 Introduction You know that the success and failure of any organisation largely depends on the communication system. Business letters are one of the most important methods of communication system. Business letters should have some attributes that will help the sender to communicate the message to the receiver. Business letters are of different types. From below you will be able to understand the same.

54 NSOU • CC - CO - 07 7.2 Definition of Business Letter The present days are the days of infotech, computers and telecommunication. Yet, letter is still the chief way, of conveying message. Letters are actually the media of written communication. Every organisation, be it small or large, receives and sends letters as a matter of routine work. Business letters mean communication of information on 'matters of trade and commerce'. Through letters, businessmen and business houses communicate with each other on business matters. A business letter always works for the business purpose. 7.3 Importance of Business Letter The primary function of a business letter is to convey some information to the customers, the suppliers, the debtors, the creditors, the government authorities and the public at large. Actually, business letters initiate, carryout and conclude transactions. Businessmen must establish contact with the people on which the prosperity of business depends. The contact with the people can be done by various ways. But letters are still the cheapest way of communication. The importance of business letters as the cheapest and most extensive form of communication was first realised in America and United Kingdom. Now this method has been accepted all over the world as the best method of communication. This has become possible with the introduction of world wide postal network. The importance of business letters can also be recognised from the following points: (i) Letters are useful for both short and long distant places. (ii) The letter may be of small or big size according to the requirement. (iii) Letters also act as an evidence for future. (iv) Many unpleasant and delicate matters which cannot be spoken face to face can be written in letters. (v) Letters are suitable for all types of communication. (vi) Moreover, letters are less costly than other types of communication. 7.4 Style of Business Letter Drafting of letter is an art and so creative in nature. Again, every creative work needs a style. The world 'style' has different meanings. But two meanings are rightly applicable NSOU • CC - CO - 07 55 to letters. They are — (a) 'mode of expressing thought in language' and (b) the custom or plan followed in spelling, capitalisation, punctuation and typographic arrangement and display. 7.5 Essentials of Business Letters Letters are considered as the 'silent ambassador' of an organisation. The essential qualities of a good business letter are presented below : (a) Clarity : The first essential quality of a business letter is clarity i.e., clearness of meaning. Therefore, the letter must be written in simple, clear and unambiguous language. The language must also be impressive to the reader. (b) Brevity : Time is precious. The letter must be brief but complete. Otherwise, a long letter may antagonise both the writer and reader and is a wastage of time. However, clarity should not be sacrificed for the sake of brevity. (c) Courtesy : "Courtesy costs nothing but pays a lot". The proverb is also very much applicable to a business letter. Therefore, the letter must be courteous. A courteous letter can establish a good relationship with the customers which is essential for business prosperity. But it should be material and sincere. (d) Complete : A business letter must also be complete in all aspects. It must be definite and no fact or information, which is relevant to the purpose of the letter, be left out. So, completeness is another important quality of a business letter. 7.6 Form and arrangement of a business letter A business letter should be written in a proper form for its effectiveness. A correct form creates a good impression in the mind of the reader about the writer. Thus, it enables effective communication. A business letter usually consists of the following parts : (a) The Headings : Every letter begins with a heading. The heading consists of — (i) the name and address of the sender; (ii) the nature of business; (iii) telephone number, telegraphic address etc.; (iv) reference number and date. (b) Inside Address : Just below the heading,

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the name, designation and address of the person to whom the letter is to be sent is written.

It is usually placed above the greetings on the left-hand top margin. (c) Opening Salutation or Greeting : The letter is commenced with a salutation or

56 NSOU • CC - CO - 07 greeting as a matter courtesy. Usually, the following rules are observed relating to greetings. (i) Sir, Dear Sir, Madam etc. are used in case of individuals. (ii) Gentlemen, Dear sirs, Mesdames etc. are used in case of firms, companies or body of individuals. (d) The

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Body of the Letter : It is the main part of the letter and this part contains all information and message. It is divided in three parts — (i) The opening of the letter, which shows courtesy, subject of the letter

and previous reference, if any. (ii) The middle of the letter, which contains the full text of the message, (iii) The closing of the letter, which points out action desired and concluding courtesy. (e) The Complimentary Close : At the close of the letter, expression of obedience, respect, regard towards the addressee is written. Usually, the complimentary close depends upon the salutation or greeting. Some of the salutation and the complimentary closes are given as under : Salutation or Greeting Complimentary close (i) Dear Sir, Dear Sirs, Yours faithfully, Dear Madam, Gentlemen Yours truly, Yours very truly (ii) Dear Mr. Yours sincerely (iii) Sir, Madam Yours obediently (f) The signature : The letter is formally closed with the signature of the writer just below the complimentary close. (g) Enclosures : Sometimes papers, documents, bills, invoices and monetary instruments are attached with the letter. They are known as enclosures. The enclosures sent with the letter are shown on the left hand bottom under the heading 'Encl.'. (h) Post scripts : After the letter has been formally closed, if any new point comes to the mind of the writer which he wants to add, he adds it under the headings P.S. signifying postscript. This is, however, not a good practice and should be avoided.

NSOU • CC - CO - 07 57 7.7 Drafting of Different Types of Business Letters (a) Letter of offer General offer from a manufacturer of electronic goods to all retailers. Exide (India) Ltd. 7A, Park Street Kolkata-16 18.11.2021 Dear Sirs, We are glad to inform you that we have just introduced in the market a new model of colour television. The new model is known as BX-24 // . This model is much improved in quality and design. Both the picture and sound are perfect. On the eve of introducing our product we have decided to offer 15% discount on the price with 45 days credit. a special discount of 2½% will be given for a bulk order of 10 sets or more. Moreover, the carrying cost will also be borne by us. The offer is valid for one month. We hope, you will take advantage of this excellent offer and place your order with us as soon as possible. We assure that your order will be executed promptly and with due care. Yours faithfully, Encl : Catalogue for Exide (India Ltd.) A. Sinha (Sales Manager) (b) Enquiry from a college in connection with purchasing of books for the library. Thanamakua Mahavidyalay Howrah Ref. No.—Lib/15/2021 25.10.2021 To The Sales Manager, New Book Agency Pvt. Ltd., 18/1, College Street, Kolkata-700009. Dear Sir, I have the pleasure to write you that the Governing Body of our college has decided to purchase a good number of text books on different subjects of degree level for our college library.

58 NSOU • CC - CO - 07 I, therefore, request to send a catalogue of your publications so that we can make our choice. We are however, also interested to know the terms of payment alongwith the discount and mode of supply. We hope that you will reply to our enquiry at your earliest convenience as we want to place the order within one month. Thank you. Yours faithfully, Prasanta Saha (Librarian) (c) Placing an order in reply to the above letter. Thanamakua Mahavidyalaya Howrah Ref. NO. - Lib/21/2021 10.11.2021 To The Sales Manager, New Book Agency Pvt. Ltd., 18/1, College Street, Kolkata-700009 Dear Sir, Thank you for your prompt reply on our enquiry. We are very much a pleased to place this order with you as per terms and conditions expressed in your letter No. Ex/55/2021, dated 30.10.2021. You are, therefore, requested to supply the following books within a fortnight.

NSOU • CC - CO - 07 59 Sl. No. Name of the book Name of author(s) No.of Copies 1. Accountancy (Vol. 1) P. K. Basu 20 2. Accountancy (Vol. 2) -do- 20 3. Business Management S. B. Bhattacharya 15 4. Business Management Bhadra & Satpaty 20 (Bengali Version) 5. Business Organisation Dr. Biswanath Ghosh 20 & Secretarial Practice 6. Income Tax S. K. Chakraborty 20 7. Cost Accounting -do- 20 Please supply the above mentioned books within 10 days from the date of receipt of this order. We assure you to pay your bill within 7 days from the date of supply. Yours faithfully, Prasanta Saha (Librarian) (d) A letter confirming an order. SONY (INDIA) LTD. Park Mansion 15, Park Street Kolkata-16 The 10th October, 2021 To M/S. Ghosh Brothers, 15A, B. T. Road, Palta 24 Pariganas (North) Dear Sirs, Thank you for your order for 10 sets of colour television through your letter No. Pur/ C-15 dated 3rd October. As instructed by you we have arranged for full-proof packing of the articles after testing. We are sending the articles through road transport and you will probably receive

60 NSOU • CC - CO - 07 it tomorrow or day after tomorrow. The invoice and transport receipt will be sent to you through courier service as soon as the T.V. sets are received by the transport company. We also request you to send a receipt as soon as the T.V. sets reach to you. We hope that you will be satisfied in dealing with us and our business relation will last long. Yours faithfully, S. Sahai (Sales Manager) (e) A letter of refusal of an offer. Eastern Trading Co. 15, Lalbazar Street, Kolkata - I Tele. 2441 5222 25.12.2021 To M/S. Town Cycle Mart, Medinipur (West)

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Dear Sir, We thank you for your order, dated 18th December, for 100

Hero cycles within 15 days. But we are very sorry to say that we are not in a position to supply your order within the next 3 months. This is due to the fact that we are not getting sufficient number of cycles from the company. The company supplies us only 500 cycles every month. On the otherhand, we have order for 1600 cycles from our valued customers. In the circumstances, it is impossible for us to execute your order within 15 days. Therefore, we have no other alternative but to say only that we have been forced not to accept further order. However, if you allow us three months time, we will enrol your order in the order list and we assure you of supplying 100 Hero Cycles after 3 months. Thanking you. Yours faithfully, For Eastern Trading Co. T. Karmakar (Manager)

NSOU • CC - CO - 07 61 (f) Status Enquiry of a firm. SKD Laboratories 51, Taratala Road, Kolkata-69 Tele. : 2440-5212 Ref. No. - Enq./D-5/2021 Date : 15.10.2021 To The Manager, SBI Bank, Salt Lake Kolkata-64 Dear Sir, Re : Enquiry regarding the financial status of M/S. Paul Medico. We have got an order for the supply of bulk quantity of drugs from 'M/S. Paul Medico' of Saltlake. They want to work as the distributor of our product in the region. As the firm is quite unknown to us, we shall be grateful if you kindly supply us detailed information regarding their credit-worthiness and business reputation. They have informed us that you are their banker. We shall be glad to know whether you can recommend them for a credit of Rs. 2.5 lakh or not. We assure you that any information, which you will send us, will be treated as strictly confidential. We shall always be glad to reciprocate the favour in future. We offer our warm thanks in advance. Yours faithfully, For SKD Laboratories Md. Ali (Marketing Manager)

62 NSOU • CC - CO - 07 (g) A letter to a bank manager for a letter of credit. Bengal Chemical Co. 20, M. G. Road, Kolkata-700 020 Tele. : 2266-3939 Ref. No. LC/12/2021 Date: 10.12.2021 To The Branch Manager, The United Bank of India, College Street Branch, Kolkata-83. Dear Sir, Re. : Letter of Credit for Rs. 20,000 I write to inform you that our marketing manager, Mr. S. Paul is going on a business trip to Mumbai. He will review the market there and will try to explore new business connections. In this connection, I request you to issue a circular letter of credit on your branches in Mumbai for an amount not exceeding Rs.30,000 (Rupees thirty thousand) only in favour of Mr. S. Paul. I also request you that the letter of credit should be valid for two months. The specimen signature of Mr. S. Paul is given hereunder. You may debit the amount together with your charges to our Current Account (No. C-350) with you. Thanking you, Specimen Signature Yours faithfully, Sd/- S. Paul For Bengal Chemical Co. D. Sen (Director, Marketing)

NSOU • CC - CO - 07 63 7.8. Summary To communicate message the age old system is communication through writing and business letter is a glaring example of the same. It should be mentioned in this respect that drafting of business letter is an art and the style of business letter primarily depends on the choice of the words. Not only correct words are to be chosen, but they also have to be arranged perfectly to clear the meaning. So, a business letter should have some characteristics and these are clarity, brevity, courtesy etc. The business letter must have a form and arrangement and these are the headings, inside address, opening salutation, the body of the letter, the complementary close, the signature, enclosures etc. 7.9. Exercises Short Questions 1. What do you mean by business letter? 2. State any two essentials of business letter. 3. What do you mean by the complementary close of a business letter? Broad Questions 1. What is business letter? State the importance of business letter. 2. What are the essentials of business letter? What should be the form and arrangement of a business letter? 3. Write a general letter of offer on behalf of sales manager of TELCO to all dealers. 4. Write a letter of enquiry from an educational institution to a publishing house regarding purchasing of books for the college library. 5. Write a letter to a purchasing company stating confirmation of supplying goods against the order placed to him. 6. Write a letter to a branch manager of a bank for issuing letter of credit which will remain valid for 3 months.

64 NSOU • CC - CO - 07 Unit - 8 □ Interviewing Skills Structure 8.0. Objective 8.1. Introduction 8.2. Interview 8.2.1. Types of Interview 8.2.2. Guidelines for preparation of successful job interview 8.2.3. Types of questions in our interview 8.3. Writing of application letter 8.3.1 Factors to be kept in mind in writing application letters 8.4 Curriculum Vitae Writing 8.4.1 Curriculum Vitae and Resume 8.5. Facing Interviews Do's and Don'ts 8.6. Summary 8.7. Exercises 8.8. Suggested Readings 8.0. Objective

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After studying this unit you should be able to understand: • The definition of

interview. • Types of interview. • Writing application letters, and CV/ resumes. 8.1. Introduction It is undeniably true that interview is considered as a reliable means for selecting candidates for jobs. You know, in an interview different stages are involved and these are screening stage, selection stage and final stage. Before appearing at the interview it is necessary for a candidate to know the aim of writing application letters as well as

NSOU • CC - CO - 07 65 personal biodata. The personal information may be of short in nature or elaborative in nature. From the following you can understand the art of preparing such application letter. 8.2. Interview Interview is an interaction process of selection of an individual in an organization. It is an evaluating process of the candidate. In an employment interview a formal meeting is convened in which the employer asks questions to the applicant and tries to understand whether the candidate is suitable for the post or not. So, in a nutshell an interview is a formal meeting between the interviewer and interviewee which will enable the interviewer to understand the mindset of the interviewee.

8.2.1 Types of Interview There are various types of interview and such interviews are as under: a) Structural Interview: Structural interview is usually used in the screening stage. In this interview the interviewer prepares question in a set of order and accordingly questions are asked to the candidates within an allotted time frame. b) Group Interview: In this interview, the interviewer wants to see how the candidates Interact with one another in a meeting of several candidates. c) Open-ended Interview: In an interview, a broad open ended question is placed at the interview and the candidates are requested to speak freely on the question. With the help of this interview the candidate's personality is judged. 8.2.2.

Guidelines for Preparation of Successful Job Interview There are some standard guidelines for successful job interview and these are as under: (i) The interviewee should, at the very outset, understand what type of organization is it and what qualifications he should possess for appearing before the interview board. (ii) To face the interview in an efficient way, the interviewee should practice mock interview for job interview. Besides employment interview, there is another types of interview relating to research work. In this case the researcher interviews his audiences to understand their opinions in connection with his research work. Interview is an important selection technique where there is a two-way exchange of information either on one-to-one basis or by an interview panel. Interview is a two way conversation.

66 NSOU • CC - CO - 07 (iii) The interviewee should prepare a list of probable questions that may help him to impress the interview board. (iv) He should plan to look good with well dress, good grooming and other favorable physical features. (v) The interviewee should boost up his confidence and should not be nervous. (vi) He should reach at the place of interview on time. 8.2.3. Types of questions in our interview There are most popularly, six types of questions asked in an interview: One can ask questions about :

(i) Behaviour : about what a person has done or is doing. (ii) Opinions/Value : about what a person thinks about a topic. (iii) Knowledge : to get facts about a topic. (iv) Feelings : note that respondents sometimes respond with "I think..." so be careful to note that you are looking for feelings. (v) Sensory : about what people have seen, touch, heard, tasted or smelled. (vi) Background/Demographics : standard background questions, such as age, education etc. 8.3. Writing of Application Letter The suitability of candidate for a job depends on various factors. And you should know, one of the important factors is writing Curriculum Vitae (CV) or Resume. CV or Resume is the means through which a candidate can communicate information about himself/ herself to the competent authority. Then what is CV and Resume? From the following you can understand the same. 8.3.1 Factors to be kept in mind in Writing Application Letters: It is an art to write application letter for job. Certain special features are to be kept in mind at the time of writing application letters and these are as under:

NSOU • CC - CO - 07 67 (i) The letter should be of individualistic in nature and should highlight the specific traits of the candidate. (ii) It should be written in such a way so that it will catch immediate attention of the reader. (iii) It should be innovative in nature. (iv) This letter should highlight the strength of the candidate. (v) The latter should highlight educational and professional qualifications and key characteristics of the candidate. (vi) Last section of the letter should contain thank to the reader and request for further action. 8.4. Curriculum Vitae (CV) Writing The job application is the first step in the career of a person. Time and care should be taken in the preparation of job application. In some cases, resumes or CV are solicited directly by the employers, one need not write a job application (covering letter), as the bio-data would be sufficient in this case. The resume and application letter cannot be combined into a single document. One cannot leave out the resume and just write long and detailed application letter giving personal details ... Categories of information in the CV The information in a resume is classified under four headings: a) Personal Details b) Education c) Experience d) References Personal Details/ data: This section gives the following information: • Name: Name is written in the order of first name, Middle name and surname.

68 NSOU • CC - CO - 07 • Address: It can be your permanent Address and your Contact Address/ Communication Address in case you have an address other than your permanent one. • Telephone Number: The number along with STD Code or Mobile number. • E-mail ID: In recent times, everyone prefers to keep in touch through emails. • Date of Birth: Date of birth must give Date, Month (spelt in full), year in full as in; 8 th August, 2020. • Status: Married/ Single/ Divorced/ Separated • Mother Tongue: Hindi/ English/ any other language. • Interest and Hobbies: Should be such that are relevant to the job or give a positive picture of your personality. • Personality /Traits/ Strengths: the major characteristics in the personality of the applicant and his/ her strengths, which make him/ her suitable for the job, should be highlighted. • Career Objective: This should be a highly focused statement related to the goals of one's career, commensurate to the goal of the organization. Education: This section gives a complete record of academic qualifications and achievements. All details of Institution attended, degrees/ Diplomas obtained, scores/ Grades obtained should be kept in mind. The Chronological order may not be very impressive. The highest qualification is the most Important qualification. It should be therefore emphasized by placing it first. Experience: It is very important to choose from your total experience that which best meets the job requirements. We just indicate nature of experience gained from each position. Include the following details in this section; Company's Name Position Held The period of the time for which the job was done Highlight any special achievements.

NSOU • CC - CO - 07 69 Never Write 'NO' experience Young applicants, in the early stages of their career can include voluntary work done for clubs, associations or charitable organizations. Students, who have earned while they learned, should mention it. References: References are supplied for verification of Facts, which one has presented on the resume. A prospective employer would like to verify the claims made in the letter. What references say about the applicant will have great impact on his evaluation. Sequence of the CV Conventional method is to begin with personal details and end with references. The category of references includes names of at least two persons with their full contact addresses. They are expected to honestly speak about you and your work as your teacher, or previous employer. They should not be your relative. The sequence basically is as follows: 1. Heading: Should include Name, Address, Date of birth and Telephone Number. 2. Objective: Mention a particular position that suits your educational qualifications and experience. State clearly your objective in practical terms. 3. Education: Both educational and professional qualifications are to be included in this. Begin with your most recent degree. 4. Work experience: Mention in reverse chronological order, your job experiences a trainee or in any other form. Give the details as follows- job title, company's name, place and duration of work. 5. Awards, Achievements and Honours: Mention all scholarships received, prizes and awards won in college. You can include your professional prizes. 6. Activities and Skills: Under this section, mention your college activities or other activities/ hobbies you have indulged in, which you think have helped you acquire specific skills. 7. Personal Information: any other personal information, besides that included in the heading should be included here. Strengths and personality traits may be mentioned here.

70 NSOU • CC - CO - 07 8. Reference Length of the CV The CV of a fresh graduate should be neither too brief nor too long. One page is enough for it. Bio-data should be concise. It is a personal statement about your education and work life. It is a sales tool. 8.4.1 Curriculum Vitae and Resume A curriculum vitae is a summary of the qualifications and experiences of the candidate. It is a chronological statement of biographical details of the candidate (s) that will help the employer to understand the candidates' qualifications and other related details. However, at present CV is not accepted in many organizations. A typical format of CV is presented below: CURRICULUM VITAE Name : Father's/ Guardian's name : Date of birth : Permanent : Educational Qualifications : Professional Qualifications : Language known : Extra-Curricular activities : Hobbies : Reference : Resume: A resume is a descriptive statement of the candidate. It is a self advertisement of the candidate in which the education, skills and accomplishments of the candidate are written to capture the attention of the reader. One of the important objectives of resume is to get call for the interview. A format of resume is presented below:

NSOU • CC - CO - 07 71 RESUME Name : Job objective : Vision : Skills : Experiences : Education : Trainings : 8.5 Facing Interviews – Do's and Dont's By and large, all interviews are taken seriously. The interviewee stand to gain and benefit when they put up there best during the interviews. In view of the competitive nature of the interview, the preparation for it should commence well in advance. Attire, Appearance, posture, Hygiene, Etiquettes and good understanding of the job requirements would contribute to the success in the interview. Candidates' preparation A candidate needs to prepare at various levels for the interview. Physically, mentally, psychologically, the interviewee needs to groom himself to be successful in interview. The candidate needs to prepare in the following dimensions: 1. Physical Preparation : It includes, Hygiene: Everybody likes a clean appearance, and it should always be maintained during the interview. Wearing a well creased suit and gelled hair is not enough. Basic hygiene has to be maintained as well. One must have their nails trimmed and cleaned, in case of Ladies if they are wearing bigger nails should be cleaned and in due shape and polished. Second most important thing is Hair: In case of Men the hair should be Gelled/ oiled and neatly cut. In case of ladies if they have long hair it should be neatly tied either in a pleat or in a bun, and those with short hairs- can tie a neat pony or side clips.

72 NSOU • CC - CO - 07 Another most important we usually forget is we must smell good, a good Deodorant works wonder. And everything in place but a bad smell spoils everything. One must remember not to use very strong smelling perfume or Deodorant. Habits: Habits are something which we inculcate right from our childhood, and cannot be acquired or changed overnight, so the best things are to inculcate good habits right from our childhood. One of the very common habits today is stay awake till late at night, then wake up late or even if you have to wake up early you end up looking gloomy and dull. So it is also said that "Habits makes a man". Fitness: It is one of the most important issues today. We may look fit and fine from outside, as we invest a lot of time and labour to maintain our outside glamour but hardly do we think about our inner body needs. We are skipping breakfast- which is the most important meal of the day, because we have to rush to our workplace- because we are late to wake up in the morning. We prefer taking a Car or Taxi rather walking a few distances, and again taking lifts to even 2 nd or 3 rd floor rather than climbing stairs. So we have literally no time or intention to think about our inner fitness which leaves at all on our body with different types of problems like High Blood pressure, palpitation, High Blood Sugar etc... Etiquettes and Manners: Like Habits etiquettes and Manners are also inculcated from a very young age and it develops with time and age. Right way of Walking- your shoes should not make any noise while walking. Right way of Sitting - one should not slouch backwards or sideward's rather sit straight with both your hands on your lap or on your side. One should not shake their legs when one is sitting One should not bite nails. One should be audible enough but never loud. Attire: Attire is something which seems to be very important part of the Interview. It is better to stick to formals if not mentioned specifically. For ladies Saree is a good option

NSOU • CC - CO - 07 73 provided it should be well pleated and not very bright neither too dull worn with preferable high neck blouse. Regarding Men wearing Tie (s) is not mandatory but it is better to take one along and watch what others are doing. 2. Mental Preparation: Mentally the candidate needs to, • Revise the subject knowledge. • Get information about the current affairs and important issues. • Information about the company, its product and competitors. • Prepare general and personal questions. 3. Psychological Preparation An interviewee needs to prepare himself psychological by: • Practicing honesty. • Practicing negotiating skill. • Inculcating will power and determination. Do's and don'ts of the Interview Do's 1. Be prepared for the Interview: The interviewee has to be prepared for the interview. He must be prepared for any question and situations (since they are not in his/ her control). One has to arrive at least 30 minutes before at the venue. Last minute entry usually creates a chaos and unnecessary nervousness. 2. Have a Presentable Appearance: Everybody appreciates a pleasant personality. In an interview the concerned person's appearance apart of the message. 3. Show Interest by Making effective use of Body Language: Keeping eye to eye contact with the interviewer shows that the interviewee is genuinely interested in the event and keen to participate in it. He/she should also sit in a correct and straight posture. 4. All the Questions must be Correctly and Completely Answered: Since the primary aim of an interview is to exchange information it should be done effectively. If the interviewee is not clear about an answer he/ she should not bluff rather there is no harm in admitting that he/ she doesn't know the answer. Always be honest.

74 NSOU • CC - CO - 07 5. Be Polite: Politeness is indispensable in every situation. Don't(s) 1. Avoid talking too much or making boastful statements. 2. Don't criticize your previous employer. 3. Don't forget to thank your interviewer before you leave. 4. Don't hesitate to ask any questions to seek clarification regarding the company profile, services. 8.6. Summary Interview is an interactive process of selection of an individual in an organization. There are different types of interviews, such as structural interviews, group interviews, open-ended interviews etc. they are definite guidelines for successful job interview. For getting scope to appear before interview writing of application letters is an art. In an application letter either CV or Resume is to be attached to get an idea about the biographical details of the candidate. CV has got a typical format and Resume has got also a format. CV is a summary of the qualifications and experiences of the candidate. On the other hand 'Resume' is a descriptive statement of the candidate. 8.7. Exercises Short Questions 1. What do you mean by the term interview? 2. What is open-ended interview? 3. What is Curriculum Vitae? 4. What do you mean by Resume? Answer the following questions briefly, preferable in 2 or 3 lines 5. What do you mean by Communication? 6. Why do you think Communication is important? 7. What are 'the different elements of communication? 8. Why do you think Letter writing is important? 9. What is a covering letter?

NSOU • CC - CO - 07 75 Broad Questions 1. What do you mean by the term interview? State the different types of interviews? 2. What are the standard guidelines for successful job interview? 3. Discuss regarding CV and Resume. 4. What are the factors to be kept in mind in writing application letters? 5. What are essentials of a business letter? 6. "A resume is sales Tool" Comment. 7. Write your Resume. 8. State suggestions regarding the appearance and dress for the interview. 8.8. Suggested Readings • Anjane, S. & Bhavana Adhikari, Business Communication, TMH. • Chaturvedi & Chaturvedi, Business Communication : Concepts Cases and Applications, Pearson. • M. K. Shegal & Vandana Khetarpal, Business Communication, Excel Books. • R. K. Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd. • Rao, Kumar & Bindu, Business Communication, Cengage. • Khanna, Puja, Business Communication, Vikash. • Raman & Sharma, Technical Communication, Oxford. • Lesikar, Flatly et al., Business Communication, Mcgrand Hill.

Hit and source - focused comparison, Side by Side**Submitted text** As student entered the text in the submitted document.**Matching text** As the text appears in the source.

1/23	SUBMITTED TEXT	19 WORDS	81%	MATCHING TEXT	19 WORDS
<p>All rights reserved. No part of this Book may be reproduced in any form without permission in writing from</p> <p>SA MBA SEM-I Business Communication.pdf (D142212393)</p>					
2/23	SUBMITTED TEXT	23 WORDS	52%	MATCHING TEXT	23 WORDS
<p>Communication : Definition 1.3. Objectives of Communication 1.4. Process of Communication or Communication Model 1.5. Characteristics of Communication 1.6. Scope of Communication 1.7. Importance of Communication in</p> <p>SA Business Communication.doc (D164503715)</p>					
3/23	SUBMITTED TEXT	14 WORDS	78%	MATCHING TEXT	14 WORDS
<p>Objectives After studying this unit, you should be able to understand: • The concept of</p> <p>SA MBA SEM-I Business Communication.pdf (D142212393)</p>					
4/23	SUBMITTED TEXT	11 WORDS	100%	MATCHING TEXT	11 WORDS
<p>It is the transfer of information from one person to another</p> <p>SA 04646-1-SS.doc (D28290185)</p>					
5/23	SUBMITTED TEXT	35 WORDS	88%	MATCHING TEXT	35 WORDS
<p>Communication is the sum of all things, one person does when he wants to create understanding in the minds of another. It involves a systematic and continuous process of telling, listening and understanding. - Allen Louis 2.</p> <p>SA 04646-1-SS.doc (D28290185)</p>					

6/23	SUBMITTED TEXT	33 WORDS	100% MATCHING TEXT	33 WORDS
<p>Communication may be broadly defined as the process of meaningful interaction among human beings. More specifically, it is the process by which meanings are perceived and understandings are reached among human beings. - D.E. McFarland 1.3</p>				
<p>SA 04646-1-SS.doc (D28290185)</p>				

7/23	SUBMITTED TEXT	16 WORDS	68% MATCHING TEXT	16 WORDS
<p>ensures that receiver has received the message and understood it is as intended by the sender.</p>				
<p>SA MBA SEM-I Business Communication.pdf (D142212393)</p>				

8/23	SUBMITTED TEXT	14 WORDS	78% MATCHING TEXT	14 WORDS
<p>Objectives After studying this unit you should be able to understand: • The definition of</p>				
<p>SA MBA SEM-I Business Communication.pdf (D142212393)</p>				

9/23	SUBMITTED TEXT	14 WORDS	78% MATCHING TEXT	14 WORDS
<p>Objectives After studying this unit you should be able to understand: • The channels of</p>				
<p>SA MBA SEM-I Business Communication.pdf (D142212393)</p>				

10/23	SUBMITTED TEXT	14 WORDS	78% MATCHING TEXT	14 WORDS
<p>Objectives After studying this unit you should be able to understand: • The definition of</p>				
<p>SA MBA SEM-I Business Communication.pdf (D142212393)</p>				

11/23	SUBMITTED TEXT	13 WORDS	76% MATCHING TEXT	13 WORDS
<p>The notice must state the day, date, time and place of the meeting. (</p>				
<p>SA VGU - M A English Sem 1 - Language and Communication Skills - 1 - Module 5.pdf (D161637867)</p>				

12/23	SUBMITTED TEXT	12 WORDS	83% MATCHING TEXT	12 WORDS
<p>heading or title, inside address, salutation, the body, complimentary close and signature.</p> <p>SA Business Communication B.COM.docx (D131771926)</p>				
13/23	SUBMITTED TEXT	30 WORDS	47% MATCHING TEXT	30 WORDS
<p>an Annual General Meeting of a company. Charu Ltd. Regd. Office : 15 N D Road, Howrah Notice Notice is hereby given that the 12th Annual General Meeting of the company will be held on</p> <p>SA VGU - M A English Sem 1 - Language and Communication Skills - 1 - Module 5.pdf (D161637867)</p>				
14/23	SUBMITTED TEXT	21 WORDS	55% MATCHING TEXT	21 WORDS
<p>The share Transfer Book will be closed on 25th July, 2021 and will reopen on 30th August, 2021. (b) Notice of the</p> <p>SA BCSS_New1._plagcheckdocx.docx (D140044120)</p>				
15/23	SUBMITTED TEXT	27 WORDS	69% MATCHING TEXT	27 WORDS
<p>that the first meeting of the Board of Directors of the company will be held at its registered office on Thursday, 30th December, 2021 at 3 p.m.</p> <p>SA VGU - M A English Sem 1 - Language and Communication Skills - 1 - Module 5.pdf (D161637867)</p>				
16/23	SUBMITTED TEXT	17 WORDS	68% MATCHING TEXT	17 WORDS
<p>Fixation of the quorum for the Board Meeting. 6. Any other business with the approval of the</p> <p>SA VGU - M A English Sem 1 - Language and Communication Skills - 1 - Module 5.pdf (D161637867)</p>				
17/23	SUBMITTED TEXT	21 WORDS	52% MATCHING TEXT	21 WORDS
<p>of the company will be held on Friday, the 22nd October, 2021 in the Board room of the company at 2</p> <p>SA BCSS_New1._plagcheckdocx.docx (D140044120)</p>				

18/23	SUBMITTED TEXT	23 WORDS	76%	MATCHING TEXT	23 WORDS
<p>meeting of the Board of Directors of the company held at the registered office of the company on 20th December, 2021 at 3 p.m.</p>					
<p>SA Business Communication.doc (D164503715)</p>					

19/23	SUBMITTED TEXT	14 WORDS	70%	MATCHING TEXT	14 WORDS
<p>Objectives After studying this unit you should be able to understand: l The definition of</p>					
<p>SA MBA SEM-I Business Communication.pdf (D142212393)</p>					

20/23	SUBMITTED TEXT	18 WORDS	72%	MATCHING TEXT	18 WORDS
<p>the name, designation and address of the person to whom the letter is to be sent is written.</p>					
<p>SA VGU - M A English Sem 1 - Language and Communication Skills - 1 - Module 5.pdf (D161637867)</p>					

21/23	SUBMITTED TEXT	39 WORDS	35%	MATCHING TEXT	39 WORDS
<p>Body of the Letter : It is the main part of the letter and this part contains all information and message. It is divided in three parts – (i) The opening of the letter, which shows courtesy, subject of the letter</p>					
<p>SA VGU - M A English Sem 1 - Language and Communication Skills - 1 - Module 5.pdf (D161637867)</p>					











22/23	SUBMITTED TEXT	13 WORDS	76%	MATCHING TEXT	13 WORDS
<p>Dear Sir, We thank you for your order, dated 18th December, for 100</p>					
<p>SA 04646-1-SS.doc (D28290185)</p>					

23/23	SUBMITTED TEXT	14 WORDS	76%	MATCHING TEXT	14 WORDS
<p>After studying this unit you should be able to understand:</p> <ul style="list-style-type: none">• The definition of					
<p>SA MBA SEM-I Business Communication.pdf (D142212393)</p>					

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SA	Unabingsha -Bingsha Shatake Panchagitikarer Banglagane Khayal Shailir Pravab(Rabindranath, Dwijendralal , Atulprasad,Rajanikanta Abong Kazi Nazruler Gan) Name of Scholar Chandrani Das Name of Supervisor Dr.Nupur Ganguly.pdf Document Unabingsha -Bingsha Shatake Panchagitikarer Banglagane Khayal Shailir Pravab(Rabindranath, Dwijendralal , Atulprasad,Rajanikanta Abong Kazi Nazruler Gan) Name of Scholar Chandrani Das Name of Supervisor Dr.Nupur Ganguly.pdf (D155214737)	 3

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xò%yl^î # xòfyòf !Óífyî^î, !òÑ, v, zFâ, !ü«y ≤Ä!i, ¶, y^î ò ÇÇ!%=, x!¶, K, Á !Ó^îü°K, !ü«y, Ñ, ^îiÓ° cyEyîf xyòÓ°y xÑ%, Z, !â, ^î
@~ÄEí Ñ, ^îÖ°° !äÈ- !ÿ, y^îiÓ° ~Ez cyEyîf , ôy¶, ÈÜÈv, z, òÑ, Ó°^îiÓ° öy^îöyß^î^î ò ÇEyl^î Ñ, E^îÖ°° Ó°!úEz xyöyÓ° !ÓY^yÇ- ~Ez !
ò¶≈, Ó°^îlyÜf Á ö)úfÓyò !Óífyî^î, !òÑ, cyEy^îfÓ° äòf xy!ò !ÿ, y^îiÓ° xyhs, !Ó°Ñ, x!¶, ò@ò äyòyEz- ~Ez , ôy¶, ÈÜÈv, z, òÑ, Ó°i
ò%≈, !ÓY^!Óífyú^îî°Ó° !ü«y, , ôÄ!i!i, È Á ≤ÄÑ, Ó°^îi !òÈÇ^îÖ°° !È Ü%Ó°%c, ò)í≈ ¶), !òÑ, y ^ò^îÖ°° ~Ñ, !y Óúy ÓyE%úf ^îñ ~!Ó°^îî°
v, zB√%≈, !ü«y, AÜ^îÖ°° , ô¶, ò ≤Ä!

Ñ,

92%

MATCHING BLOCK 7/139

SA CC-CO-05(Printech).pdf (D164892582)

î^y! ÇÇ!%=, ÇÑ, ú !ü«y, ^îîÑ, Ó° ç!≈Ñ, Á Ü¶, òò)úÑ, öi, yöi, xyöy^îiÓ° xyÓ° Á çö, Äi Ñ, Ó°^îÖ°° ò%≈, !ÓY^!Óífyú^îî°Ó°
, ôy¶, ÈÜÈv, z, òÑ, Ó°i ≤Ähfl\$, !i, Ó°~Ez !Óífyî^î, !òÑ, v, z^îfÿ^îÜÖ°° ÇÓ≈yAÜ#í çyò, úf Ñ, yöy Ñ, !Ó° - ò%≈, !ü«yÑ, ^îö
v, z!Ñ, ^îi°≈Ó° ≤Ä^îYç xyòÓ°y ≤Ä!i, ò%!!i, ÓÄi- xify, òÑ, Sv, V

ü%¶, üAÑ, Ó° ÇÓ°Ñ, yÓ° v, z, öyâ, y!≈
!

100%

MATCHING BLOCK 8/139

SA CC-BG-10 Soft Copy 28.03.23.pdf (D164891088)

ÓY^!Óífyú! òÓ\$!Ó° Ñ, !öü^îÖ°°)!Ó°!ü«yÓ° Ó°f^îÖ°°yÓ° !Ó!i xò%yl^î # ò%!oi, - Printed in accordance with the regulations
of the Distance Education Bureau of the University Grants Commission.

Netaji Subhas Open University Under

54%

MATCHING BLOCK 9/139

SA GE-CO-11.pdf (D151484150)

Graduate Degree Programme Choice Based Credit System (CBCS) S!òÓ≈yâ,ò !¶, !_Ñ, ò)úföyò ÓfÓfliyV !Ó°ííí ≠ Cyß\y!òÑ, Óy!òäf (Commerce) Subject : Honours in Commerce [B.Com (H) / (HCO)] , ,ôy‡,e´ ð ≠ ¶,

yÓ`ì, #í` , xy!≈Ñ, ÓfÓfliy (Indian Financial System) Course Code : CC-CO-09 ≤ÄÌÙ Ù`oi ≠ xyâfiè, ñ 2022 First Print : August, 2022
Netaji Subhas Open University Under

54%

MATCHING BLOCK 10/139

SA GE-CO-11.pdf (D151484150)

Graduate Degree Programme Choice Based Credit System (CBCS) S!òÓ≈yâ,ò !¶, !_Ñ, ò)úföyò ÓfÓfliyV !Ó°ííí ≠ Cyß\y!òÑ, Óy!òäf (Commerce) Subject : Honours in Commerce [B.Com (H) / (HCO)] , ,ôy‡,e´ ð ≠ ¶,

yÓ`ì, #í` , xy!≈Ñ, ÓfÓfliy (Indian Financial System) Course Code : CC-CO-09 ≠ !Ó°
ííí` Ç!ò!ì, ≠ Ç!ÇfÓ,@ v, . x!òÓy≈í`

90%

MATCHING BLOCK 11/139

SA CC-CO-05(Printech).pdf (D164892582)

áy°í v, . v, z_ð Ñ%, öyÓ` î_ Professor of Commerce Professor of Commerce NSOU (Chairperson) NSOU v, . Čáú Ñ%, öyÓ` öyEz!
ì, v, . xy!ü`í Ñ%, öyÓ` Çyòy Profosor of Commerce (PG Dept.) Professor of Commerce Hooghly Mohsin College University of
Calcutta !Ç. ~. ≠¶,

y!`ò ÓÇ% v, . !â, _ Ó`Oò ÇÓ`Ñ, yÓ` Associate Professor Professor of Commerce Ananda Mohan College NSOU ð# ì, , òò
Ñ%, öyÓ` `â, Ò!%Ó`# ð# Ç%iü≈ò Ó`y!` Associate Professor Assistant Professor NSOU NSOU ≠ Ó`à, òy ≠ Ç!òy!òy≠ v, . ÓyØy!ì, f
!Óÿ≈yç

62%

MATCHING BLOCK 12/139

SA CC-CO-05(Printech).pdf (D164892582)

v, . v, z_ð Ñ%, öyÓ` î_ Assistant Professor Professor of Commerce, University of Calcutta NSOU ≠ !

Óòfyç Ç!òy!òy ≠ ð# Ç%iü≈ò Ó`y!` Assistant Professor Commerce, NSOU ≤

100%

MATCHING BLOCK 13/139

SA CC-BG-10 Soft Copy 28.03.23.pdf (D164891088)

ÄK, y, òò ~Ez , ôy‡, ÈUÈÇÇÑ, ú`ìòÓ` Çò%í` fl, [c `òì, y!ä Ç%¶, y°í ò%≈, !Óÿ!Ó!fyú`íí` Ó` myÓ`y ÇÇÓ`!«, ì, – !Óÿ!Ó!fyú!`
Ñ, ì, ≈, ò`ì«, Ó` !ú!Òì, xò%ò!ì, äËyv, , y ~Ó` `Ñ, y`lòyÁ xÇ`!üÓ` , ò%òò%≈oi Óy `Ñ, y`lòy¶, y`!Ó v, zÄ!ì, Ç!ò)ì≈ !ò!`!Ä!– !

Ñ, `lüyÓ` `çòÜ%Æ !òÓr!Ñ, , ò!Ó`!ä, !ì,
4

, ò!≈y!` 1 ~Ñ, Ñ, 1 ????? xy!≈Ñ, ÓfÓfl, iy 07 – 22 ~Ñ, Ñ, 2 ????? x!≈ ~ÓÇ ¶, yÓ`ì, #í` ÓfyB, ÓfÓfl, iy 23 – 33 ~Ñ, Ñ, 3 ????? x!≈
~ÓÇ ¶, yÓ`ì, #í` ÓyäyÓ` 34 – 41 ~Ñ, Ñ, 4 ????? !Ó`äy¶≈, ÓfyB, xò%, Ezlu, !`y 42 – 54 , ò!≈y!` 2 ~Ñ, Ñ, 5 ????? >, yÑ, yÓ`
ÓyäyÓ` 55 – 66 ~Ñ, Ñ, 6 ????? ò)úí`ìòÓ` ÓyäyÓ` I 67 – 75 ~Ñ, Ñ, 7 ????? ò)úí`ìòÓ` ÓyäyÓ` II 76 – 83 ~Ñ, Ñ, 8 ????? xy!≈Ñ,
, ò!Ó``!ÇÓy 84 – 101 ????? Suggest Readings 102 ¶, yÓ`ì, #í`

52%

MATCHING BLOCK 14/139

SA CC-CO-05(Printech).pdf (D164892582)

xy!≈Ñ, ÓfÓfliy (Indian Financial System) Course Code : CC-CO-09 UG - COMMERCE (HCO) `òì, y!ä Ç%¶, y°í ò%≈, !Óÿ!
Ó!fyú!` 6

Ü‡, ò 1.1 v, z`l`jüf 1.2 ≤Ähfl, yÓòy 1.3 x`l!≈Ó` ÇÇK, y 1.4 xy!≈Ñ, ÓfÓfl, iyÓ` x!≈ 1.5 xy!≈Ñ, ÓfÓfl, iyÓ` ì, y! , ò!≈ Óy =Ó`&c 1.6
x!≈ò#!ì, `lì, x!≈ÇÇfl, iy`!òÓ` ¶) , !òÑ, y 1.7 xy!≈Ñ, ÓfÓfl, iyÓ` v, z, òy!òy 1.8 xy!≈Ñ, ò!ffl, ii, yÑ, yÓ`# ≤Ä!ì, Ç, yò 1.8.1 ÇÇK, y 1.8.2
xy!≈Ñ, ò!ffl, ii, yÑ, yÓ`# ≤Ä!ì, Ç, y`!òÓ` ≤Ä¶, yÓ``!¶, ! 1.8.3 xy!≈Ñ, ò!ffl, ii, yÑ, #Ó` ≤Ä!ì, Ç, y`!òÓ` Ñ, y!≈yÓú# 1.9 ¶, yÓ`ì, #í` xy!
!≈Ñ, ÓfÓfl, iyÓ` Ñ, y‡, y`lòy Á v, z, òy!òy 1.10

100%

MATCHING BLOCK 15/139

SA CC-CO-05(Printech).pdf (D164892582)

xò%ü#úò# 1.1 v, z`l`jüf ~Ez ~Ñ, Ñ, !> , òv, , yÓ` , òÓ`

100% MATCHING BLOCK 19/139 SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)

Ñ, yò ãî ÌüÓ° xì≈ Ìò!ì, Ñ, v, zB°

Í° Ìò xyl!≈Ñ, ÓfÓfl, iyÓ° = Ó° ßc x, ò!Ó° Ç#ð- ãî Ìü ~Ñ, > y Ç%‡, yò xyl!≈Ñ, ÓfÓfl, iy Ü Ìv, , i%, ú Ìì, òy , òyÓ° ãî ãî ÌüÓ° xì≈ Ìò!
ì, Ñ, v, zB° Ì° ò Ç%!ò!ÿ, ì, È!° òy- Ç%‡, yò xyl!≈Ñ, ÓfÓfl, iyÓ° ì, y! ò!≈ Òy = Ó° ßc/v, z Ìjüf= Ìúy !ò Ìà, xy Ìúyà, òy Ñ, Ó°

50% MATCHING BLOCK 21/139 SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)

y Eú ≠ 1. xì≈ Ìò!ì, Ñ, v, zB° Ì° (Economic Development) ≠ xyl!≈Ñ, ÓfÓfl, iyÓ° Ç ÌD xì≈ Ìò!ì, Ñ, v, zB° Ì°

ÌòÓ° á!ò, Ç; ç!òÑ≈, !Ó!fòyò- xì≈ Ìò!ì, Ñ, v, zB° Ì° ò)úì, ÇM, È!° ÈÜÈ!Ó!ò Ì! yÜ ≤ Ì!e Ì° yÓ° Á, òÓ° !òÑ≈, Ó° Ñ, Ì!Ó° - xyl!≈Ñ,
ÓfÓfl, iy ÇM, È!° Ì!Ñ, ~Ñ, !ei, Ñ, Ì!Ó° ~ÓÇ Ç!M, È! , ì, È!Óú Ì!Ñ, Ç!‡, Ñ, ¶, y Ì!Ó° !Ó!ò°

100% MATCHING BLOCK 18/139 W

Ì! yÜ Ñ, Ó° Ìì, ÇyEylf Ñ, Ì!Ó° - Ç%ì,

Ó° yÇ Ç%‡, yò
NSOU ? CC-CO-09 10 xyl!≈Ñ, ÓfÓfl, iy !ò!ÿ, ì, Ñ, Ó° Ìì, , òyÓ° Ì! Ìü fl, y!ì # xì≈ Ìò!ì, Ñ, v, zB° Ì° ò Ç%!ò!ÿ, ì, È!° ~ÓÇ xì≈ Ìò!ì, Ñ,
v, zB° Ì° Ì!òÓ° Ü!ì, Á CÓ° y!B!ì, È!° - 2. !Ó!ò Ì! yÜ (Investment) ≠ !ü° ≤ Ì!ì, Ç, y Ì!òÓ° ò!%, ò ò!%, ò ≤ Ì!Ñ, Ì!° ≤ Ì!Ñ, Ó° , ò!Ó° òy Ìì
x Ì!≈Ó° ≤ Ì! Ì! yãò È!° - ÓfyB, Á xòfyòf xyl!≈Ñ, ≤ Ì!ì, Ç, yò Ì!Ez xì≈ ÇÓ° ÓÓ° yE Ñ, Ì!Ó° !y Ì!Ñ, - xyl!≈Ñ, ÓfÓfl, iy ≤ Ì!ì, Ç, yò = !ú
ÇM, È!° Ñ, yÓ° # Ì!ìÓ° xì≈ Ç!‡, Ñ, ¶, y Ì!Ó° v, zFà, xyl! Ì!°_ ≤ Ì!ì, Ç, yò Ì!ò !Ó!ò Ì! yÜ Ñ, Ì!Ó° !y Ì!Ñ, - ÇM, È!° Á !Ó!ò Ì! y Ì!ÜÓ° ò Ì!f Ì° Ç
ç!òÑ≈, xy Ì!äÈ ÇEz ç!òÑ≈, Ç%ì, è, , Ñ, Ó° Ìì, xyl!≈Ñ, ≤ Ì!ì, Ç, yò = !ú = Ó° ßc, ò!≈ ¶) !òÑ, y ò!° - «% , ó Ì! òyG, y!Ó°
ÇM, È!° Ñ, yÓ° # Ì!ìÓ° ÇM, È!° ÇÇ@ Ì!È Ñ, Ì!Ó° ì, y Ì!ìÓ° !Ó!ò Ì! y Ì!Ü !ò!ÿ, Ì!ì, y ≤ Ì!ìyò Ñ, Ó° yñ Çyòy!äÑ, Ç%Ó° «, y Ì!Á!° y
v, z Ì!Ó° Ì!yÜf ~Ez ≤ Ì!ì, Ç, yò = !ú Ñ, Ì!Ó° !y Ì!Ñ, - 3. ò)úìò Ü‡, ò (Capital Formation) ≠ v, z! , òy! Ì!òÓ° v, z, òÑ, Ó° Ì!ìÓ° ò Ì!f xòf! , ò
v, z, òÑ, Ó° Ì!Èú ò)úìò - ~Ez ò)úì Ì!òÓ° ÇyEylf xòfyòf

100% MATCHING BLOCK 22/139 SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)

v, z, òÑ, Ó° Ì! ÇÇ@ Ì!È Ñ, Ó° y E

Ì° - xì≈ Ì!Ñ, Ó!≈, òy Ì!ò - Ì!%òye ò)úìò Óúy È!° òyñ òyò!ÓÑ, ò)úìòÁ v, z! , òy! Ì!òÓ° v, z, òÑ, Ó° Ì!È!Çy Ì!Ó° ÓfÓÉ*ì, È!° - ò)úì Ì!òÓ°
x¶, y Ì!Ó° v, z! , òy!ò)úìÑ, ≤ Ì!ì, Ç, yòñ ÇÓyò)úìÑ, ≤ Ì!ì, Ç, yò Ì!Ó!ù)Ó° x@ Ì!ÇÓ° È Ìì, , òy Ì!Ó° òy- Ì!yEz ò)úìò Ü‡, ò ~Ñ, yhs,
≤ Ì! Ì! yãò- xyl!≈Ñ, ÓfÓfl, iy ò)úìò Ü‡, Ì!òÓ° òy!f Ì!ò Ì!ÈÜÈ Ì!Ñ, y !òy !ü Ì!Ñ, x@ Ì!Ü!ì, Ó° , ò Ì!ò Ì! Ì! y!ì - v, zB° Ìì, Ì! Ì!ü ò)úìò
Ü‡, Ì!òÓ° ÈyÓ° v, zB° Ìì, ò#ú Ì! Ì!üÓ° !%, òòyl° Ì!Ó!ù- Ó!≈, òy Ì!ò v, zB° Ìì, ≤ Ì!ì!_ Á Ñ, úy Ì!Ñ, Òúú ÓfÓÉy Ì!Ó° Ó° àòf ò)úì Ì!òÓ° , ò!
Ó° òy! xyÓ° Á Ó!ù Ñ, Ì!Ó° ≤ Ì! Ì! yãò È Ì!FàÈ- xyl!≈Ñ, Óyãy Ì!Ó° Ó° Ç!e Ì!ì, yÓ° òy!f Ì!ò ~Ez Ñ, yã x!ì, ÇE Ì!ä ÇQ, Ó È!° - 4. ÇM, È!°
Ì!yãò/Çòy Ì!Óú (Mobilisation of Savings) ≠ !Ó!¶, Ì!° ò!f! , Ì!Ñ, yÓ° # Ì!ìÓ° ÇyEylf Ì!f ~Ñ, ÓfyB, ñ Ó#òy ÇÇfl, yñ Ezv, z!ò> , > , Δyfi> , Óy !
òv, zã%, Ì! yú > , Δyfi> , ñ Ì! Ì! yÓ° ÓyãyÓ° ñ ò!%, ò !Ó!ùÈÜÈÓyãyÓ° Óy !ù!è, ò Ì!eÓ° Óyãy Ì!Ó° Ó° òy!f Ì!ò xyl!≈Ñ, ÓfÓfl, iy
ÇM, È!° Ì!Ñ, Ì!yãò Óy ~Ñ, !ei, Ñ, Ì!Ó° - Ì! Ì! Ì!üÓ° xyl!≈Ñ, ÓfÓfl, iy !ì, v, zB° Ìì, ñ ÇEz Ì! Ì!üÓ° ÇM, È!° Ì!yãò Óy Çòy Ì!Óú Óy
~Ñ, e#Ñ, Ó° Ì!ìÓ° òyeyÁ ì, ì, Ó!ù È!° - 5. !ü°#!° !Ó!ò Ì! yÜ (Industrial Investment) ≠ xyl!≈Ñ, ÓfÓfl, iy !Óà, «, ì !Ó!ò Ì! yÜ !Çk, yhs,
@ Ì!È Ì! ÇyEylf Ñ, Ì!Ó° ~ÓÇ ÇM, È!° Ì!Ñ, v, z Ì!f y_ y Ì!ìÓ° Óy v, z! , òy!òÑ, yÓ° # ÇÇfl, iy = Ì!úyÓ° Ñ, y Ì!äÈ fl, iyòyhs, !Ó° ì, Ñ, Ì!Ó°
v, z! , òy! Ì!ò ÇyEylf Ñ, Ì!Ó° - Ç%‡, yò xyl!≈Ñ, ÓfÓfl, iy xyl!≈Ñ, v, zqyò ò ~ÓÇ ò!%, ò ≤ Ì!ä Ì!B!Ó° xyl!≈Ñ, Ì!Ñ, Óúú Óy xyl!≈Ñ, ≤ Ì!ì!_
Ì!ì, ÇyEylf Ñ, Ì!Ó° - !Ó!ò Ì! yÜ ≤ Ì!y!òÑ, Óy ò!Ó!ùÑ, ñ ≤ Ì!ì, f« , ~ÓÇ , ò Ì!Ó° y« , x Ì!≈Ó° òy!f Ì!ò È Ìì, , òy Ì!Ó° - Ó!f! , ñ xyl!≈Ñ,
ÓfÓfl, iy Ç%‡, yò È Ì!ù ì, Ì!ÓEz ÇM, È!° ≤ Ì!y!ù# !« , È Ì!ì Á Ì!‡, ~ÓÇ !ü°#!° !Ó!ò Ì! y Ì!ÜÓ° , ò! Ç%Üò È!° - 6. !Ó!¶, Ì!° Ì!òÓ° Ì! ÇÓy
≤ Ì!yò (Rendering Different Types of Services) ≠ xò%ß Ìì, Ì!ü ì, y v, zB° Ìì ò#ú Ì! Ì!ü = !ú Ìì, xyl!≈Ñ, Ì!ú Ì! Ì!òÓ° , òk, !ì, Ó° !Ó! Ì!ü^í
v, zB° Ì!ì, È!° !ò- ~ò!òÑ, x Ì!òÑ, Ì! Ì!üEz !Ó!ò ò! ÓfÓfl, iy ~ÒòÁ ≤ Ì!ä, !ùì, xy Ì!äÈ- v, zB° Ìì, Ì!ü = !ú Ìì, xyl!≈Ñ, Ì!ú Ì!ò !Ó!¶, Ì!°
ìÓ° Ì!òÓ° xyl!≈Ñ, v, z, òÑ, Ó° Ì!ìÓ° myÓ° y Ç!òy!ì, È!° ñ Ì!òòÈÜÜÈ Ófy!B, Ç ≤ Ì!ì, Ç, yò Ì!ò Ì!ä, Ñ, ñ ÓfyB, v», yò, > , ñ

63% MATCHING BLOCK 20/139 W

e Ìv, > , Ñ, yv≈, ñ ~v, !Ó> , Ñ, yv≈, ñ ~!> , ~ò Ñ, yv≈, ñ Ezì, fy!ìÓ° òy!f Ì!ò

xyl!≈Ñ, Ì!ú Ì!ò Ç!òy!ì, È!° - xì≈y! ÇÓ° yÇ!Ó° xì≈ (Money) xy!yò ≤ Ì!yò òy Ñ, Ì!Ó° - Ì!%òye Ñ, yÜä, ò Ì!eÓ° òy!f Ì!ò Ì!ú Ì!ò È Ì!ì°
!y Ì!Ñ, - Ó!≈, òy Ì!ò ÈzÈÜÈÑ, òyÇ≈ Á EzÈÜÈ!Óà Ì!òÇ È(e-commerce and e-business)ÜÈ~Ó° òy!f Ì!ò !Ó!¶, Ì!° Ì!òÓ° ÇÓy ≤ Ì!yò Ç
ç!òß È Ì!FàÈ- v, zB° Ìì, xyl!≈Ñ, ÓfÓfl, iyÓ° ~!> , ~Ñ, !> , Ó Ì!v, , y Çyò, úf- ~Ìì, Ç ò!° Á Óf!° ÇÇ Ì!« , ò Ñ, Ó° y ÇQ, Ó È Ì!ì Ì!äÈ-

NSOU ? CC-CO-09 11 7. xy!≈Ñ, ÇEYl' i, y (Financial Assistance) ≠ Ó'lv, y Ó'lv, y !ü"≤Äli, ç, yò Ü'lv, , i%, ú'li, 'î, ð!Ó'öyí x'li≈Ó' ≤Ä'li' yäò x'liòÑ, '«, 'leEz !ü"≤Äli, ç, y'liòÓ' ~Ñ, yÓ' , ð'lk, 'ÇEz, ð!Ó'öyí xli≈ 'äyÜy, , Ñ, Ó' y ÇQ, Ó' E'li' Á'li, ç, öy- Ç, yÓ' 'li, Ó' fl, lyi#ò!i, yÓ' , ðÓ'Ói≈, #, ð!≈y'li' x'liòÑ, ÇÓ'Ñ, y!Ó' xy!≈Ñ, ≤Äli, ç, yò ≤Äli, ç, i, E'li' 'liäE ~Ez Çöhf, !ü"≤Äli, ç, y'liò xy!≈Ñ, ÇEYl' i, y Ñ, Ó' yÓ' äòf- !ü" fl, iy, ðòñ !ü" , ð%òÜ≈ç, ð ÇEYl' i, y Ñ, Ó' yÓ' äòf Ç, yÓ' 'li, Ó' !ü" xli≈ !òÜò (IFCI), Ç, yÓ' 'li, Ó' !ü" 'lyß' i' ò ÓfyÇÑ, (IDBI), äyi, #! '«%o !ü" !òÜò (NSIC) Á xòfyòf ≤Äli, ç, yò Ü'lv, , v, z'li, 'liäE- ~!ü"li'Ñ, v, zß' i' òò)úÑ, xy!≈Ñ, ≤Äli, ç, yò Óúy E! - Ç%, Ó' yÇñ !ü" 'i«e v, zß' i' 'liòÓ' äòf ~Ez ≤Äli, ç, yò=!ü" !Ó' 'liü' Ç, !òÑ, y @ 'ÄEi Ñ, 'liÓ' ä, 'liü"liäE- xy!≈Ñ, ÓfÓfl, iyÓ' ~!>, xòfl, ð çyò, úf- 8. Ehfl, yhs, Ó' ≤Äle' i' y (Transfer Process) ≠ ÇM, E! 'liò'li' yÜ ≤Äle' i' y'li'Ñ, Ehfl, yhs, Ó' ≤Äle' i' y' Ó'liü- ð)üüò Üç, 'liòÓ' öyey ~ÓÇ xli≈'liò!i, Ñ, v, zß' i' 'liòÓ' Üli, !òÑ, ç, Ó' Ñ, 'liÓ' Ehfl, yhs, Ó' ≤

100% **MATCHING BLOCK 23/139** **SA** Geography-CC-1.1.pdf (D142516024)

Äle' i' yÓ' Ñ, y!≈Ñ, y!ò' i,

yÓ' Á, ðÓ' - xy!≈Ñ, ÓfÓfl, iy ÇM, E! 'li'Ñ, yÓ' # Á !Ó!ò'li' yÜÑ, yÓ' # 'liòÓ' ð'li'f 'ç!%, Ó! , ð Ñ, 'liÓ' - Ç%ç, yò xy!≈Ñ, ÓfÓfl, iy ÓÉyü !yÑ, 'liü" ÇM, E! 'liü"É≤ÁÓyE v, z! , ðy!ò« , ð !Ó!ò'li' y'liü" Ó' * , ðyhs, !Ó' i, E! 'li' ~ÓÇ ÇM, E'li' Ó' ≤ÁÓyE Á !Ó!ò'li' y'liü" Ó' iyÓ' yÓy!EÑ, i, y Óäy! 'ly'li'Ñ, - !Ó!ò'li' yÜ'li'Ñ, v, z! , ðy!ò« , ð Ñ, Ó' 'li, , ðy'liÓ' !Ó'liü" 'li#Ó' Ñ, yÓ' ÓyÓ' Óy !ü" ≤Äli, ç, yò Çò)E v, z! , ðy!ò Ñ, Öüü Á Óyäy'liÓ' Ó' Á, ðÓ' 'ly'li'Ñ, , ðyÓ' !ü"=i, y Á xy!i, ði, f ly'li'Ñ, ~ÓÇ ÇM, E'li' Ó' çmfÓÉy'liÓ' 'ly'li'Ñ v, z, ð!%_ 'öyò!ÇÑ, i, y ly'li'Ñ, - Ehfl, yhs, Ó' ÇM, E! 'li'Ñ, v, z! , ðy!ò« , ð !Ó!ò'li' y'liü" Ó' * , ðyhs, !Ó' i, Ñ, 'liÓ' - 9. äòçyiyÓ' 'liÓ' xyfl, iy xä≈ò (Gaining Public Confidence) ≠ ~Ñ, !>, ÓfÓfl, iyÓ' ð'li'f 'liòò x'liòÑ, =!ü" v, z, ðÉÜÉÓfÓfl, iy ly'li'Ñ, ñ 'i, ðòEz xy!≈Ñ, ÓfÓfl, iyÓ' ð'li'f Á x'liòÑ, v, z, ðÉÜÉÓfÓfl, iy xy'liäE- ~Ez v, z, ðÉÜÉÓfÓfl, iy=!ü" Ñ, yäÑ, ð≈ñ

68% **MATCHING BLOCK 24/139** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

i, y'li'liÓ' , ð!Ó' FäEß' i, yñ , ðyÓ' fl, ð!Ó' Ñ, ç!ò'li'Ñ, Ó'

v, z, ðÓ' xy!≈Ñ, ÓfÓfl, iyÓ' fl, !FäEi, y !òÑ, Ó' Ñ, 'liÓ' - xy!≈Ñ, ÓfÓfl, iy !li' äòçyiyÓ' 'liÓ' xyfl, iy xä≈ò Ñ, Ó' 'li, öy , ðy'liÓ' i, yE'liü" !Ó!ò'li' yÜ" Á ÇM, E'li' Ç, y, , ð'lv, , ly! - 'liòò xy!≈Ñ, ÓfÓfl, iyÓ' !Ó!Ñ, ð' «, 'le xli≈!Ó!ò'li' yÜ" Ñ, 'liÓ' äòçyiyÓ' i' Á !Ó! Ç, ð' ≤Äli, ç, yò !li' ≤Äli, y!ò' i, E! 'i, yE'liü" i, y'li'liÓ' «, li, Ó' ç'ID ç'ID ~Ez ÓfÓfl, iyÓ' v, z, ðÓ' xyfl, iy ò<T E'li' ly! - 10. çyöy!äÑ, ç %Ó' «, y (Social Security) ≠ !Óöy 'li, y!òy!òñ !Ó!ò'li' yÜ" >, Δyfi>, äòçyiyÓ' 'liÓ' äòf !Ó!Ñ, ð' iÓ' 'liòÓ' çyöy!äÑ, ç%Ó' «, y ≤ÄÑ, 'liÓ' ÓfÓfl, iy Ñ, 'liÓ' 'liäE- ~Ó' ð'li'f , ðòüò ≤ÄÑ, "ñ ≤Ä!Ñ, 'lv, r>, ð, ç, yu, ñ ä#ÓòÓ#öyñ çyöy!äÑ, ç%Ó' «,

87% **MATCHING BLOCK 25/139** **SA** Unabingsha -Bingsha Shatake Panchagitikarer Ba ... (D155214737)

y !Óöy !Ó'liü"iÇ, y'liÓ' v, z'li'Ö' 'liü"Üf- ^

i'liü"Ó' ÇÓ'Ñ, y'liÓ' Ó' , ð'lk, E! 'li, y ~Ez Çöhf, çyöy!äÑ, ç%Ó' «, y 'iÁ' y ÇÓ≈iy ÇQ, Ó' E! 'öy- xy!≈Ñ, ÓfÓfl, iyÓ' !Ó!Ñ, ð' ≤Äli, ç, yò ~Ez Ñ, y'liä ÇEYl' i, Ñ, 'liÓ' äòçyiyÓ' 'liÓ' ä#ÓòyeyÓ' öyò'li'Ñ, v, zß' i,

100% **MATCHING BLOCK 26/139** **SA** Arindam Sarkar PhD thesis (Bengali)(URKUND sub ... (D106040698)

Ñ, Ó' yÓ' ≤Ä'liä, <Ty ä, y!ú'li'

ly'li'FäE- 1.6 xli≈ò#!i, 'li, xli≈ ÇÇfl, iy'liòÓ' Ç, !òÑ, y (Role of Finance in an Economy) xli≈ò#!i, 'li, !Ó!Ñ, ð' , ð!Ó'Ñ, yç, y'liöy ! ðò≈yòñ v, z! , ðy!ò Á xòfyòf v, zß' i' òò)úÑ, Ñ, y'liäÓ' äòf xli≈ÇÇfl, iy'liòÓ' ≤Ä'li' yäò- i, yEz

71% **MATCHING BLOCK 27/139** **SA** Indrani-Bhattacharya_AshishKumarDas_History_Swa ... (D129738480)

xli≈ò#!i, 'li, xli≈ÇÇfl, iyò =Ó' çc, ð)≈ Ç, !òÑ, y , ðyúò Ñ, 'liÓ' -

v, z' li'Ö' 'liü"Üf Ç, !òÑ, y=!ü" !ò' Ó' * , ð = 1. xli≈ò#!i, Ó' '«, e!Ç, !_Ñ, v, zß' i' ò fl, iy! # v, zß' i' ò (Sustained Growth in Different Sectors of the Economy) ≠ xli≈ò#!i, 'li, xli≈ÇÇfl, iy'liòÓ' öyif 'li'ö'üüò Üç, 'liòÓ' Üli, Ó!, k, , ðy! ~ÓÇ ~Ó' ö, 'liü

NSOU ? CC-CO-09 14 xÇÜ ÉúÈÙÙÈ 1) ì ú!Ó > yÑ, yÓ ÓyāyÓ (Call Money Market), 2) > Δāy!Ó ! Óú ÓyāyÓ (Treasury Bill Market), 3) Çy!≈ !ò, ÌÑ, > xò, !v, Ì, òy!ā > Ó ÓyāyÓ (Certificate of Deposits Market), 4) Óy!lāfÑ, Ñ, yÜ ÌāÓ ÓyāyÓ (Commercial Paper Market)– xy!≈Ñ, ÓyāyÓ ÌÓ Ó Ì xÇ Ìú !#á≈ Ìò! y!# xy!≈Ñ, !y!Ó, òe Óy Ç!ò Ì!Ó ùò Ì!ò É! ~ÓÇ !yÓ myÓ y Ñ, yÓ Óy!Ó ≤Ā!i, Ç, yòçð)É, ò!Ó ā, yúòyÓ ãòf !#á≈Ñ, y ÌúÓ ãòf x!≈ ÇÇ@ĀÉ Ñ, Ó Ì, òy ÌÓ ^ ÇÉz ÓyāyÓ ÌÑ, ò)ú! ÌòÓ ÓyāyÓ Ó Ìú– ò)ú! ÌòÓ ÓyāyÓ ÌÑ, ≤Ā!yò!, !%ÈÙÈÇ, y ÌÜ Ç, yÜ Ñ, Ó y É! ÈÙÙÈ 1) ≤Ā!yò!Ñ, ÓyāyÓ (Primary Market) ~ÓÇ 2) ÙÓ! ÓyāyÓ (Secondary Market)– 3. xy!≈Ñ, v, z, òÑ, Ó í Óy xy!≈Ñ, Ç!ò! (Financial Instruments or Financial Assets) ≠ xy!≈Ñ, ÓfÓfl, iyÓ ~Ñ, !, > xòfl, ò v, z, òy!yò xy!≈Ñ, v, z, òÑ, Ó í Óy xy!≈Ñ, Ç!ò! ~Éz v, z, òy!yò! >, xòfyòf v, z, òy!yò ÌòÓ ÇÇ Ì!yÜÓ «, yÑ, yÓ # !ÉÇy ÌÓ !Ó Ìú! Ç!ò!Ñ≈, !, – xy!≈Ñ, Ç!ò! Éú ~òò ~Ñ, !Ó ÌòÓ !y!Ó, òe !yÓ y myÓ y Ç, ! Ó!f Ì! Ì, xy! xā≈ ÌòÓ Ç, yÓòy !y ÌÑ, !, y ^ Ç! >, ~Ñ, Óy ÌÓ Ó ãòf É Ì! Ì, òy ÌÓ xyÓyÓ ~Ñ, y! ÌÑ, ÓyÓ x!Óy !ò!≈Ç Ò Ì, òÓ, òÓ É Ì! Ì, òy ÌÓ – xy!≈Ñ, v, z, òÑ, Ó í Óy Ç!ò! =!ú

88% **MATCHING BLOCK 31/139** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

ÌÑ, !%ÈÙÈÇ, y ÌÜ Ç, yÜ Ñ, Ó y Ì! Ì, òy ÌÓ – ^

ÌòòÈÙÙÈ 1) > yÑ, yÓ ÓyāyÓ ÌÓ Ó v, z, òÑ, Ó í ~ÓÇ 2) ò)ú! ÌòÓ ÓyāyÓ ÌÓ Ó v, z, òÑ, Ó í– > yÑ, yÓ ÓyāyÓ ÌÓ Ó v, z, òÑ, Ó í Éú fl, ! Ì! Ì! y! xy!≈Ñ, v, z, òÑ, Ó í Óy Ç!ò! ÌyÓ, ò!Ó Ìüy! ÌyÜfl, yÓ çò! ~Ñ, ÓāÉ ÌÓ Ó Ñ, ò– ~Éz ÌÓ ÌòÓ Ç!ò! ÌÑ, fl, ! Ì! Ì! y! v, z, òÑ, Ó í Á Óúy É! ñ v, z, y!ÉÓ !ÈÙÙÈ 1) ì ú!Ó } (Call Loan), ii) > Δāy!Ó ! Óú (Treasury Bill), iii) ! Óú ò%òÓ≈yRyÑ, Ó í ≤ĀÑ, (Bill Rediscounting Scheme), iv) Çy!≈ !ò, ÌÑ, > xò, !v, Ì, òy!ā > (Certificate of Deposit), v) Óy!lāfÑ, Ñ, yÜā (Commercial Paper) ~ÓÇ vi) !ò, òfy!™! yú !ò, v, zā, yÓ (Financial Future)– ò)ú! ÌòÓ ÓyāyÓ ÌÓ Ì çòhfl, xy!≈Ñ, ÈÙÈÇ! Óy v, z, òÑ, Ó í =!ú !#á≈Ñ, yú#ò ò)ú!ò ÇÇ@Ā ÌÉÓ v, z!Ç !ÉÇy ÌÓ ÓfÓÉ*, É! ñ !, y ÌÑ, ò)ú!ò ÓyāyÓ ÌÓ Ó v, z, òÑ, Ó í Ó Ìú– ò)ú! ÌòÓ ÓyāyÓ ÌÓ Ó v, z, òÑ, Ó í ≤Ā!yò !%ÈÙÈÓ ÌòÓ ÈÙÙÈ 1) ≤Ā! f« (Direct) ~ÓÇ 2) v, zq(i, (Derivative)– ≤Ā! f«, ò)ú! ÌòÓ ÓyāyÓ ÌÓ Ó v, z, òÑ, Ó í Éú ÈÙÙÈ ii) ÉzÑ%, fÉz! >, ù! yÓ (Equity Share), ii) ^≤Āò, y ÌÓ™ ù! yÓ (Preference Share), iii) ÌÑ, y!ò! Ìò, v, z, !v, Ì, òy!ā >, (Company Fixed Deposit), iv) !v, ÌÓM, ÉyÓ Á Óú, (Debenture and Bond)– 4. xy!≈Ñ, ò!Ó Ì!Óy (Financial Services) ≠ Ì ÌÑ, y Ìòy Ì ÌúÓ xy!≈Ñ, ÓfÓfl, iy! ~Ñ, !, > =Ó &c, ò!≈ v, z, òy!yò Éú xy!≈Ñ, ò!Ó Ì!Óy– xy!≈Ñ, ≤Ā! !, Ç, yòçð)É !Ó!ò Ì! yÜÑ, yÓ # Á Ñ, yÓ Óy!Ó ≤Ā!i, Ç, yò =!ú ÌÑ, Ì! Ó!Ç, Ò ÌÓ ÌòÓ x!≈ÇÇe yhs, ò!Ó Ì!Óy Óy ÇÓy≤Ā!yò Ñ, ÌÓ Ì, y ÌÑ, Ó Ìú xy!≈Ñ, ò!Ó Ì!Óy– xy!≈Ñ, ò!Ó Ì!Óy ÇM, É! Ñ, yÓ # Á !Ó!ò Ì! yÜÑ, yÓ # Ì!Ó ò Ì!f ā!ò, Ç!ò!Ñ, Ù Ìv, Ì, !, y Ìú ~ÓÇ xy!≈Ñ, ÓfÓfl, iyÓ Ù! ù#ú! y Ç!ò! ò!y, !, Ñ, ÌÓ – xy!≈Ñ, ò!Ó Ì!Óy ò)ú!, !%ÈÙÈ ÌòÓ É Ì! Ì, òy ÌÓ ~Ñ, !, > Éú ò, yu, !Ç, ! ÌÑ, Óy Ç!ò! !Ç, ! ÌÑ, xy!≈Ñ, ò!Ó Ì!Óy (Fund Based or Asset Based Financial Services) ~ÓÇ x, òÓ! >, Éú !ò, ! Ç, ! ÌÑ, Óy v, z, ò Ì! Ì, ! ÌÑ, xy!≈Ñ, ò!Ó Ì!Óy (Fee Based or Advisory Based Financial Services)– xy!≈Ñ, ò!Ó Ì!ÓyÓ =Ó &c, ò!≈ Ñ, yā Éú !ú ÇÇfl, iy! ò, ÌÓ y« Ç, y ÌÓ !ÓÑ, ò)ú! ÌòÓ ÌyÜyò Ç!ò! ò!y, !, Ñ, Ó yñ v, z, Ì!fyÜ ò)ú!ò ÇÓ ÓÓ yÉñ xy! Ì≈Ñ, v, z, ò Ì! Ì, ≤Ā!yò! Óy!lāfÑ, ! Ì, Ó ò%òÓ≈yRyÑ, Ó í Éz! fyl!–

NSOU ? CC-CO-09 15 Ì çòhfl, xy!≈Ñ, ÇÓy ≤Ā!i, Ç, yò x!≈Ñ Ç!ò! Á G%!, !Ñ, É...y ÌÇÓ òy!f Ìò Óf! Ì Á xòfyòf ≤Ā!i, Ç, yò ÌÑ, Ç Éy! Ì, y Ñ, ÌÓ Ì, y ÌÑ, ò, yu, Óy Ç!ò! !Ç, ! ÌÑ, xy!≈Ñ, ÇÓyò)úÑ, ≤Ā!i, Ç, yò Ó Ìú– v, z, y!ÉÓ í ≠ i) Ó#òy ≤Ā!i, Ç, yò (Insurance organisation), ii) v, z, Ì!fyÜ ò)ú!ò ÇÓ ÓÓ yÉÑ, yÓ # ≤Ā!i, Ç, yò (Venture Capital Financing Institution), iii) Ù, É !òò≈y Ìò x!≈ÇÇfl, iyòÑ, yÓ # ≤Ā!i, Ç, yò (Housing Finance Institution), Éz! fyl!– Ì çòhfl, xy!≈Ñ, ≤Ā!i, Ç, yò !Ó!Ç, Ò xy!≈Ñ, ÓfÓfl, iy, òy ÇÇe yhs, çòçfy! Ó! Ì! Ì, òÓ yòù≈ ≤Ā!y ÌòÓ !Ó!ò Ì! Ì !ò, !y!≈ Ñ, ÌÓ ^ ÇÉz ÇÓ ≤Ā!i, Ç, yò =!ú ÌÑ, !ò, Óy v, z, ò Ì! Ì, !Ç, ! ÌÑ, xy! Ì≈Ñ, ò!Ó Ì!Óy Ó Ìú– v, z, y!ÉÓ í ≠ i) òy Ìā≈, Ç, ÓfyB, yÓ (Merchant Banker) ii) ÌÑ, y!òyò#Ó, òÓ yòù≈yòÑ, yÓ # ≤Ā!i, Ç, yò (Corporate Counseling Institution) iii) ò)ú!ò ò%òÙ≈Ç, ò ≤Ā!i, Ç, yò (Capital Reconstruction Institution) ≤Ā!i, !, ! – 5. xy!≈Ñ, ! ò! s, fÑ, (Financial Regulator) ≠ xy!≈Ñ, ÓfÓfl, iyÓ xyÓ ~Ñ, !, > =Ó &c, ò!≈ v, z, òy!yò Éú xy!≈Ñ, !ò! s, fÑ, Çò)É– Ì çÑ, ú ≤Ā! !, Ç, yò Óy ÇÇfl, iy xy!≈Ñ, ÓfÓfl, iy ÌÑ, !ò! s, fi Ñ, ÌÓ Ì, y ÌÑ, Ó Ìú xy!≈Ñ, !ò! s, fÑ, – xy!≈Ñ, ÓfÓfl, iy ÌÑ, Ç!Ç, Ñ, Ç, y ÌÓ, ò! Ó ā, yúòyÓ ãòf xy!≈Ñ, ÓfÓfl, iyÓ Ì! Ó!Ç, Ò v, z, òy!yò xy ÌāÈ Ì, y Ì!Ó !ò! s, fi Ñ, Ó y ~Ñ, yhs, ≤Ā Ì! Ì yāò– xy!≈Ñ, ÓfÓfl, iyÓ xy!≈Ñ, !ò! s, fÑ, Ì!Ó ≤Ā!yò v, z, Ì!fÉ Éú xy!≈Ñ, ÓyāyÓ Á xy!≈Ñ, Ñ, y!≈yÓú#Ó fl, !fāÈ! y Óāy! Ó yÓyñ xy!≈Ñ, ÓyāyÓ ÌÓ Ó v, z, òÓ !Ó!ò Ì! yÜÑ, yÓ # Ì!Ó xyfl, iy Ç!Ç, Ñ, Ó yñ !Ó!ò Ì! yÜÑ, yÓ # Ì!Ó Ç%Ó «, yñ x Ì!ò ÓyāyÓ Á ò)ú!ò ÓyāyÓ ÌÓ Ó xy!≈Ñ, ÌÑ, Ì!B, yÓ # ≤Ā!i, ÌÓ y! Ñ, Ó y Éz! fyl!– v, z, y!ÉÓ í i) Ç, yÓ Ì, Ó Ì!Ó ≈ !Ó āyÇ, ÓfyB, xò, Éz! !, y (RBI) Ì!ò Ófy!B, Ç Ñ, y!≈yÓ!úñ, ò!Ó ā, yúòy Á ÓfÓfl, iy, òy ÇÇe yhs, !Ó! Ì! Ì !, !yÓ! Ñ, ÌÓ – ii) ù! yÓ ÓyāyÓ ÌÓ Ó ^ Ç, Ìe !Ç! Ñ, v, z!Ó >, ā ~! ~! Ìā, Ó Óyv≈, xò, Éz! !, y ÌÑ (SEBI)– iii) Ó#òy ÌÇ, Ìe Ézò! Ì! y ÌÓ™ Ó =!ú Ì, !Ó ~fyl, v, Ç, !, ú, ò Ìòr, x! Ó! >, xò, Éz! !, y (IRDA) Éz! fyl!– 1.8 xy!≈Ñ, ò!f!l, !, yÑ, yÓ # ≤Ā!i, Ç, yò (Financial Intermediaries) 1.8.1 ÇÇK, y (Definition) ≠ Ì ÇÓ xy!≈Ñ, ≤Ā!i, Ç, yò v, z, m, x!≈ Ìò! Ì, Ñ, ~Ñ, Ñ, Ì ÌÑ, áy, !, !, x!≈ Ìò! Ì, Ñ, ~Ñ, ÌÑ, v, z, m, x Ì!ò ≈ ≤ĀÓyÉ (flow) Ñ, xÓfyÉ! Ó yÓ Ì! ÇyÉy!f Ñ, ÌÓ x!Óy áy, !, !, ~Ñ, Ñ, (Deficit unit) ~ÓÇ v, z, m, ~Ñ, ÌÑ, Ó (Surplus units) ò Ì!f çòç!l / ÇÇ Ì!yāòy çyò Ñ, ÌÓ Ì, y Ì!Ó ò!f!l, !Ñ, yÓ # xy!≈Ñ, ≤Ā!i, Ç, yò Ó Ìú– ò!f!l, !Ñ, yÓ # xy!≈Ñ, ≤Ā!i, Ç, yò =!ú y ÇÇÇÉ! xy!≈Ñ, ÓfÓfl, iy ~ÓÇ ÇÇÇÜ! Ì, !, xy!≈Ñ, ÓyāyÓ ÌÓ Ó òy!f Ìò Ì, y Ì!Ó xy!≈Ñ, çòç!l Ì! Ó Ñ, yā =!ú y Ç!òyò Ñ, ÌÓ – Óy!lāfÑ, ÓfyB, ñ çòÓy! ÓfyB, ñ Ó#òy ≤Ā!i, Ç, yò Éz! fyl! Éú ò!f!l, !Ñ, yÓ # xy!≈Ñ, ≤Ā!i, Ç, yò–

95%

MATCHING BLOCK 32/139

SA

Arindam Sarkar PhD thesis (Bengali)(URKUND sub ... (D106040698)

y^iÜ ¶,yÜ Ñ, ^iÓ° xy^iúyâ,òy Ñ,Ó° y E

ú- ~Ez ,òÿyâ, !>, ¶,yÜ Eú ≠ 1. ¶,yÓ° ^i,Ó° xy!≈Ñ, ≤Äli, ¶,yò (Financial Institutions of India) 2. ¶,yÓ° ^i,Ó° xy!≈Ñ, ÓyâyÓ° (Financial Markets of India) 3. ¶,yÓ° ^i,Ó° xy!≈Ñ, v, z, òÑ, Ó° i Óy xy!≈Ñ, !lúú, ðe Óy xy!≈Ñ, Çjôí (Financial Instruments or Financial Assets of India) 4. ¶,yÓ° ^i,Ó° xy!≈Ñ, ò!Ó° ^i°iÓy (Financial Services of India) 5. ¶,yÓ° ^i,Ó° xy!≈Ñ, !ò!s, fÑ, (Financial Regulator of India) ¶,yÓ° ^i,Ó° xy!≈Ñ, ÓfÓfl, iyÓ° Ñ, y¶, y^iöy Á v, z, òyiyò !ò^iâ, !â, ^i°eÓ° öyif^iö ^iÓy^iöy Eú ≠ ¶,yÓ° ^i,Ó° xy!≈Ñ, ÓfÓfl, iyÓ° v, z, òyiyò Á Ñ, y¶, y^iöy ? ? ? ? ? xy!≈Ñ, ≤Äli, ¶,yò xy!≈Ñ, ÓyâyÓ° xy!≈Ñ, Óyây^iÓ° Ó° xy! ≈Ñ, ^çÓyò!úÑ, xy!≈Ñ, ÓfÓfl, iyÓ° ? ? v, z, òÑ, Ó° i ≤Äli, ¶,yò !ò!s, fÑ, ? ? ? ? ? xy!≈Ñ, xy!≈Ñ, xòfyòf xy!≈Ñ, ò, y[, Óy !ò, Óy v, z, ò^iü öiffl, ì, yÑ, yÓ° # xÈÜÈöiffl, ì, yÑ, yÓ° # ≤Äli, ¶,yò Çjôí!¶, !Ñ, !¶, !Ñ, ≤Äli, ¶,yò ≤Äli, ¶,yò ? ? ? ? ? , yÑ, yÓ° ÓyâyÓ° ò)úí^iòÓ° ÓyâyÓ° >, yÑ, yÑ, !v, , Ó° Óyây^iÓ° ò)úí^iòÓ° Óyây^iÓ° Ó° ? xy!≈

78%

MATCHING BLOCK 33/139

SA

B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)

Ñ, v, z, òÑ, Ó° i xy!≈Ñ, v, z, òÑ, Ó° i ? ? ? ?

Ófy!B, Ç ≤Äli, ¶,yò xÈÜÈöfy!B, Ç ≤Äli, ¶,yò ≤Äli, òÑ, ÓyâyÓ° ^ÜÓi ÓyâyÓ° NSOU ? CC-CO-09 19 ¶,yÓ° ^i,Ó° xy!≈Ñ, ÓfÓfl, iyÓ° ~Ez ,òÿyâ, !> ,

100%

MATCHING BLOCK 36/139

SA

MA in Geography SEM II (CBCS Mode).pdf (D142514677)

v, z, òyiyò Çjô^iÑ≈, xy^iúyâ,òy Ñ,Ó°

y Eú ≠ 1. ¶,yÓ° ^i,Ó° xy!≈Ñ, ≤Äli, ¶,yò (Financial Institutions of India) ≠ ^i Çöhf, ≤Äli, ¶,yò xy!≈Ñ, Ñ, yãÑ, ^i°eÓ° c^iD Î%_ ^y^iÑ, i, y^iüÓ° ÇyiyÓ° i¶, y^iü xy!≈Ñ, ≤Äli, ¶,yò Ó^iú- x!≈y! xy!≈Ñ, Á ò)úíò äyi, #! ^úò^iü^iòÓ° c^iD Î%_ ≤Äli, ¶,yò Óy ÇÇÜ‡, ò^iÑ, Ó^iú xy!≈Ñ, ≤Äli, ¶,yò- ¶,yÓ° ^i,Ó° xy!≈Ñ, ≤Äli, ¶,yò=!

100%

MATCHING BLOCK 34/139

W

ú^iÑ, ò)úí, !i, ò!>, ¶,y^iÜ ¶,yÜ Ñ,Ó° y

lyl^ - A. xy!≈Ñ, öiffl, ì, yÑ, yÓ° # ≤Äli, ¶,yò Óy x!≈ÇÇe^yhs, öifÓi≈, # ÇÇfl, iy (Fianancial Intermediary Institutions or Financial Intermediary)- xy!≈Ñ, öiffl, ì, yÑ, yÓ° # ≤Äli, ¶,yò=!ú^iÑ, xyÓyÓ° i%Ez ¶,y^iÜ ¶,yÜ Ñ,Ó° y ly! - Ñ, . Ófy!B, Ç öiffl, ì, yÑ, yÓ° # ≤Äli, ¶,yò (Banking Intermediary Institution)- ^iòò i) Ó^y<T...yl^ _ Óy!lãfÑ, ÓfyB, ñ ii) ^óCÓ° Ñ, y!Ó° Óy!lãfÑ, ÓfyB, ñ iii) !Ó^iü ÓfyB, ñ iv) xyM, ÈlúÑ, @ ^ÿö#i ÓyB, ñ v) i, y!úÑ, y¶, _ çöÓy!^ ÓfyB, ñ vi) !Ó!òò!^ ÓfyB, vii) ä!ö v, zB^i^ò ÓfyB, Ezi, fyl!- Ö. xÈÜÈöfy!B, Ç öiffl, ì, yÑ, yÓ° # ≤Äli, ¶,yò (Non-Banking Intermediary Institution)- ^iòò i) ¶,yÓ° i, #!^ ä#òò#öy Ñ, ^i, ò≈y^iÓ° üòñ ii) ¶,yÓ° ^i,Ó° ÇyiyÓ° i Ó#öy Ñ, ^i, ò≈y^iÓ° üòñ iii) ¶,yÓ° ^i,Ó° Ezv, z!ò>, >, Dyfi, ñ iv) !Ó!ò^iü yÜ >, Dyfi, ñ v) ! öv, zâ%, f!^yü ö, yu, Ezi, fyl!- B. xy!≈Ñ, xÈÜÈöiffl, ì, yÑ, yÓ° # ≤Äli, ¶,yò (Financial Non-Intermediary Institution)- ^iòò i) ¶,yÓ° ^i,Ó° !ü^ x!≈Ñ, ^i, ò≈y^iÓ° üòñ ii) ¶,yÓ° ^i,Ó° !ü^ }i Á !Ó!ò^iü yÜ Ñ, ^i, ò≈y^iÓ° üòñ iii) ¶,yÓ° ^i,Ó° !ü^ v, zB^i^ò ÓfyB, ñ iv) ¶,yÓ° ^i,Ó° xyöiy!òÈÜÈÓ° Æy!ò ÓfyB, ñ 5 Ñ, !^ Á @ ^ÿ^iöyB^i^i^iòÓ° äòf äyi, #!^ ÓfyB, Óy öyÓy≈, Ezi, fyl!- C. xòfyòf xy! ≈Ñ, ≤Äli, ¶,yò (Other Financial Institution)- ^iòò i) ~: ^i, òy≈, ^e^!v, >, xfyu, ÜfyÓ° y!r, Ñ, ^i, ò≈y^iÓ° üò xö%, Ez!u, !^yñ ii) !v, ^i, òy!â>, Ez!ò!Á^iÓ° TM xfyu, ^e^!v, >, ÜfyÓ° y!r, Ñ, ^i, ò≈y^iÓ° üò xö%, Ez!u, !^yñ iii) >, Ñ, !òÑ, fyú Ñ, òÇyú>, fy!TM xÜ≈yòyEz^iäüò xö%, Ez!u, !^y Ezi, fyl!- ¶,yÓ° ^i,Ó° xy!≈Ñ, ÓfÓfl, iy!^ ~Ez çöhf, ≤Äli, ¶,yò=!ú !Ó!¶, Ò^iòÓ° Ñ, y!≈yÓú# Óy ^çÓy Çjôyò

84%

MATCHING BLOCK 35/139

SA

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Ñ, ^iÓ° ly^iÑ, - i, yÓ° ò^iif v, z^iÓ°^iüyÜf E

ú xy!≈Ñ, Çjô^iüÓ° Ó° &, òyhs, Ó° ñ xy!≈Ñ, Çjô^iüÓ° !Ó!òò!^ ñ òi%, ò Çjôí Ç, !<Tñ xy!≈Ñ, Çjô!_ Ehfl, yhs, ^iÓ° ÇyEylfñ !Ó! ò^iü yÜÑ, yÓ° #^iüÓ° v, z, ò^iü ≤Äiyòñ ^, òy≈, ^iö, y!úÁ ÓfÓfl, iy, òòyñ xy!≈Ñ, fl, iy!^ c Óây^iü^ ÇyEylfñ xy!≈Ñ, Óyây^iÓ° Ó° ! ò!s, fñ Ófy!B, Ç Ñ, yãÑ, ò≈ Çjôyò Ezi, fyl!- 2. ¶,yÓ° ^i,Ó° xy!≈Ñ, ÓyâyÓ° (Financial Markets in India) ≠ v, zB^i, ^i^iüÓ° xy!≈Ñ, Óyây^iÓ° Ó° ò^iü, yEz ¶,yÓ° ^i,Ó° xy!≈Ñ, ÓyâyÓ° i%ÜiÓ° ^iòÓ° ÈÜÜÈÜÈ i) >, yÑ, yÓ° ÓyâyÓ° ~ÓÇ ii) ò)úí^iòÓ° ÓyâÓ° - i) >, yÑ, yÓ° ÓyâyÓ° (Money Market) fl, f^iö!^y# xy!≈Ñ, Çjôí Á ú!@>, ðe xy!≈Ñ, Óyây^iÓ° e^i^ÈÜÈ!Óe^i^E! - ¶,yÓ° ^i,Ó° >, yÑ, yÓ° ÓyâyÓ° çÇÜ!‡, i, Á xçÇÜ!‡, i, i%Ü¶, y^iÓEz ^iÓy ly!^ -

100% **MATCHING BLOCK 41/139** **SA** CC-BG-10 Soft Copy 28.03.23.pdf (D164891088)

Óíîïî Ó° v, z, óÓ° Ìò¶≈, Ó° Ñ, îíÓ° ñ

ì, Ìy! ò ¶, yÓ° ì, Ó° ò ì, y fl, jî"yß" ì, îî"lù xì≈ Ìòì, Ñ, !ÓÑ, y ìüÓ° EyÓ° x ìòÑ, > yEz ò)úìò Ú‡, ^

100% **MATCHING BLOCK 43/139** **SA** MA in Political Science SEM II (CBCS Mode).pdf (D142514805)

ÌòÓ° v, z, óÓ° Ìò¶≈, Ó° ü#ú– ì, yEz

89% **MATCHING BLOCK 45/139** **SA** Indrani-Bhattacharya_AshishKumarDas_History_Swa ... (D129738480)

xì≈ò#ì, ì, xì≈ = Ó° &c, ò)í≈ ¶), ÌòÑ, y, òyúò Ñ, îíÓ° – 8.

xy!≈Ñ, çìòì ÌyÜyò ≠ ÓfÓçy! Ì Ñ, ≤Áì, ¶, yòñ çÓ° Ñ, y ìíÓ° Ó° !Ó!¶, ß" ìíÓ° ÌòÓ° xy!≈Ñ, Ñ, y!≈Ñ, úy Ì, ò xì≈ xy!≈Ñ, çìòì ÌyÜyò ! ì"î"

96% **MATCHING BLOCK 46/139** **SA** Indrani-Bhattacharya_AshishKumarDas_History_Swa ... (D129738480)

xì≈ò#ì, ì, = Ó° &c, ò)í≈ ¶), ÌòÑ, y, òyúò Ñ, îíÓ° – ~£

Z
xy!≈Ñ, çìòì ÓfÓçy Á !ü" , ò!Ó° à, yúòy!° çEy! ì, y Ñ, îíÓ° Ìy Ì"Ñ, – ì, yäËy, y ÓfÓçy! Ì Ñ, ≤Áì, ¶, yòñ !ü" ≤Áì, ¶, yò ìü" yÓ° !v, îíÓM, ÈyÓ° ñ Óu, Á !Ó!¶, ß" ìíÓ° ÌòÓ° çìòì !Ó!ü Ñ, îíÓ° xì≈ çÇ@ ÆE Ñ, Ó° ì, òy ÌíÓ° – 2.5 ¶, yÓ° ì, Ó° xì≈ ÌyÜy ÌòÓ° , ò! Ó° òy! òì≈yÓ° ÌíÓ° !ÓÑ, " , òk, !ì, çò)E ~ÓÇ ì, yÓ° !Ó!¶, ß" v, z, òyìyò x Ìì≈Ó° ÌyÜyò , ò!Ó° òy Ì, òÓ° !Ó!¶, ß" , òk, !ì, xy ÌäEñ Ñ, yÓ° ì xì≈ Óú" ì, Ñ, # ÌóyG, y!° ~ Ófy, òy ÌíÓ° xì≈ò#ì, !Ó! ÌíÓ° ò Ìif òì, Ì¶, î xy ÌäE– x Ìì≈Ó° ÌyÜy ÌòÓ° , ò!Ó° òy! , ò!Ó° òy, ò à, yÓ° !, çÇ Ì"Ñ, ì, M 1, M 2, M 3, M 4 ~Ó° òyif Ìò ≤ÁÑ, yü Ñ, Ó° y E!° – M 1 xy!%òÑ, xì≈ò#ì, ì, !ì, !ì, ò ìíÓ° ÌòÓ° xì≈ ÌíÖy Ìy!° – ìy, ò ò%oyñ Ñ, yÜä# ò%oy Á xyòyò, ñ xì≈ àòçyìyÓ° ì Á !Ó!¶, ß" ≤Áì, ¶, yòñ Ñ, yäE Ì" ÌÑ, ÓfyB, çM, E!° çÇ@ ÆE Ñ, îíÓ° Ìy Ì"Ñ, xyòyò, @ ÆE ÌíÓ° òyif Ìò– Ófy ÌB, Ó° Ñ, y ÌäE Ì" xòyò, Ìy Ì"Ñ, ^çEz xyòyò, =!

100% **MATCHING BLOCK 44/139** **W**

ú Ì"Ñ, ò)úì, !ì, ò!> ¶, y ÌÜ ¶, yÜ Ñ,

yÓ° E!° ÈÜÜÈ 1V à, úì, xyòyò, ñ 2V ìí"y!# xyòyò, Óy fl, y!° # xyòyò, ~ÓÇ 3V çM, E!° xyòyò, – à, úì, xyòyò Ì, Ó° xì≈ xyòyò, Ñ, yÓ° # Ì" ÌE!%, ì, yÓ° EzFäËyò Ì, y Ì" Ñ, y Ìòy çò Ì" Ì" Ñ, y Ìòy , ò!Ó° òy! à, Ì"Ñ, Ó° òyif Ìò ì%, ú Ì, òy ÌíÓ° ^ç ÌE!%, à, úì, xyòyò Ì, Ó° xì≈ òÜì x Ìì≈Ó° S!yì, Ó ò%oy Á Ñ, yÜä# ò%oyV ò Ì, yEz Ñ, yä Ñ, îíÓ° Ó Ìü à, úì, xyòyò Ì, Ì" ò!Ó° òy! xì≈ äöy Ìy Ì"Ñ, ^ç!> x Ìì≈Ó° ÌyÜy ÌòÓ° ò Ìif xhs, ¶≈%, _ Ñ, Ó° yÓ° Ófy, òy ÌíÓ° çòhfl, xì≈ò#ì, !Ó! Ì"Ñ, òì, – àòçyìyÓ° ì Ìòò çyìyÓ° ì Ófy ÌB, xyòyò, Ó° y ÌíÓ° !‡, Ñ, ~Ñ, Ez¶, y ÌíÓ° ìüÓ° çÓ° Ñ, yÓ° Á xòfyòf ÓfyB, =!ú çEz Ì" ÌüÓ° Ì"Ñ, w#!° Ófy ÌB, Ó° S¶, yÓ° Ì, Ì"Ñ, w#!° ÓfyB, Eú !Ó° äy¶≈, ÓfyB, V Ñ, y ÌäE xì≈ äöy Ó° y ÌíÓò– Ì"Ñ, w#!° Ófy ÌB, Ó° Ñ, y ÌäE äöy Ó° yÖy xyòyò Ì, Ó° çòhfl, xÇüEz EzFäËyò Ì, y Ì" yúy Ìy!° òy– Ì" xÇü Ì" yúy Ìy!° òy ì, y Ì"Ñ, Óúy E!° Ì"Ñ, w#!° Ófy ÌB, Ó° Úòä%ì, xì≈Ü– x, òÓ° , ò Ì"ç, ~Ez xòyò Ì, Ó° Ì" xÇü!>, EzFäËyò Ì, y Ì" yúy Ìy!° ì, y Ì"Ñ, Óúy E!° ÚÚ Ñ, w#!° Ófy ÌB, Ó° Ey Ì, xòfyòf xyòyò, ÜÜ– ç%ì, Ó° yÇ Ì"Ñ, w#!° Ófy ÌB, Ó° Ey Ì, xòfyòf xyòyò Ì, Ó° , ò!Ó° òy! x Ìì≈Ó° ÌyÜy ÌòÓ° ò Ìif xhs, ¶≈%, _ – àòçyìyÓ° ÌíÓ° Ñ, y ÌäE Ñ, yÜä# ò%oy Á ìy, ò ò%oyÓ° , ò!Ó° òy! (C), ÓfyB, =!úÓ° Ey Ì, à, úì, xyòyò, Óy à, y!E!y xyòyò, (DD) ~ÓÇ Ì"Ñ, w#!° Ófy ÌB, Ó° Ey Ì, xòfyòf xyòyò, (OD) ÈÜÈ~Ó° ÌyÜò, ú Ì"Ñ, M 1 Óúy E!° – xì≈y!°

NSOU ? CC-CO-09 30 2.7 v, zFâ, «, ði, y ≤Äy/Æ xli≈ ≠ iyÓ' iy Á = Ó' &c CÓ' Ñ, yÓ' Á Ñ, w#Í' ÓfyB, myÓ' y ≤Äâ, !úi, ð%oyÓ' SÑ, yÜâ# Á iyì, ÓV, ð!Ó' ðyíEz Éú v, zFâ, «, ði, y ≤Äy/Æ xli≈ (H) ≤Äâ, !úi, ð%oyÓ' ~Ñ, !, xÇü (Cp) äöçyiyÓ' ÌiÓ' Ñ, y ÌäE ly ÌÑ, ~ÓÇ ~Ñ, !, xÇü ÓfyB, =!úÓ' Ñ, y ÌäE xyöyò, !Ecy ÌÓ ly ÌÑ, - ÓfyB, =!úÓ' Ñ, y ÌäE xyöyò, !Ecy ÌÓ Ü!FâÈ, x Ìl=Ó' ~Ñ, !, xÇü i, yÓ' y ÌäE ÌiÓ' Ñ, y ÌäE Ü!FâÈ, Ó' y ÌÓ ~ÓÇ xyöyò Ìi, Ó' xyÓ' ~Ñ, !, xÇü Ñ, w#Í' Ófy ÌB, Ó' Ñ, y ÌäE ÇÇÓ' !«, i, i, É!Ó' Ìú äöy Ó' y ÌÓ- Ç%, Ó' yÇ v, zFâ, «, ði, yÇ!ðß' x Ìl=Ó' , ð!Ó' ðyí Éú (H) äöçyiyÓ' ÌiÓ' Ñ, y ÌäE ly Ñ, y ≤Äâ, !úi, x Ìl=Ó' , ð!Ó' ðyí (Cp) ~ÓÇ ÓfyB, =!úÓ' Ñ, y ÌäE xyöyò, !Ecy ÌÓ ly Ñ, y ≤Äâ, !úi, x Ìl=Ó' , ð!Ó' ðyí (R) xi, ~Ó H = Cp + R Ç%, Ó' yÇ CÓ' Ñ, yÓ' ~ÓÇ Ñ, w#Í' ÓfyB, v, zFâ, «, ði, y ≤Äy/Æ xli≈ Ç, !K Ñ, ÌÓ' ly ÌÑ, ~ÓÇ Óy! ÌäFÑ, Ófy ÌB, Ó' v, zFâ, «, ði, y ≤Äy/Æ xli≈ Ç, !K Ìi, Ñ, y Ìöy ¶) !ðÑ, y ðEz- !Ñ, !s, Óy! ÌäFÑ, ÓfyB, =!ú Ì, y!Éiy xyöyò, Ç, !K Ñ, ÌÓ' ^Ç, ≤Äâ, !úi, x Ìl=Ó' ðfyÌ' ÓfÓE*, É Ìl' ly ÌÑ, - v, zFâ, «, ði, y ≤Äy/Æ x Ìl=Ó' â, y!Éiy Á ÌyÜy ÌòÓ' v, z, ç, óÓ' !¶, ! Ñ, ÌÓ' x Ìl=Ó' ÌyÜyò Ìò=yÓ' ÌiÓ' i, _¥ ≤Ä!i, !¶, i, Ó' Ìú x ÌòÑ, xli≈ ð#!i, !Ói ~Ez i, _¥ ÌÑ, xli≈ ÌyÜy ÌòÓ' H i, _¥ (The H Theory of Money Supply) Ó' Ìú ly ÌÑ, ð- !Ñ, !s, ~Ez i, _¥!i, xli≈ ÌyÜy ÌòÓ' x Ìl=Ó' , =iÑ, i, _¥ (Money Multiplier Theory of Money Supply) ðy ÌòEz Ó' Ìú, ð!Ó' !â, i, - Ñ, yÓ' i ~Ez i, _¥ xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí !ò=y!Ó' i, É Ìl' ly ÌÑ, v, zFâ, «, ði, y ≤Äy/Æ xli≈ ÌÑ, !Ñ, ä%É Ìi Ìl' =iÑ, Ó' yÓ' , ðÓ' - !â, ÌeÓ' ÇyÉy Ìl' f' ðy, xli≈ ÌyÜy ÌòÓ' Çy Ìl' v, zFâ, «, ði, y ≤Äy/Æ x Ìl=Ó' Ç!ðÑ≈, ÌÑ, ÓfyÓfy Ñ, Ó' y Éú- ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí (M) !â, ÌeÓ' ð# Ìä, Ó' xÇ' Ìú v, zFâ, «, ði, y ≤Äy/Æ xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí v, z, ð ÌÓ' Ó' xÇ' Ìú ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí iÖy Ìöy É Ìl' ÌäE- !â, e Ì ÌÑ, ÌiÖy Ìy ÌFâÈ ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí Sxli≈yí v, z, ð ÌÓ' Ó' xÇ' Ìú v !ò=y!Ó' i, É Ìl' ÌäE v, zFâ, «, ði, y ≤Äy/Æ xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí ÌÑ, Sxli≈yí ð# Ìä, Ó' xÇü v !Ñ, ä%É Ìi Ìl' =iÑ, ÌÓ' - !â, e Ì ÌÑ, xy ÌÓ' y ÌiÖy NSOU ? CC-CO-09 31 Ìy ÌFâÈ v, zFâ, «, ði, y ≤Äy/Æ xli≈ ÌyÜy ÌòÓ' Ìi, ð!Ó' ðyí xli≈ äöçyiyÓ' ÌiÓ' Ñ, y ÌäE ly ÌÑ, (Cp) !¶, Ñ, ^ÇEz , ð!Ó' ðyí xli≈Ez ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðy ÌiÓ' ð Ìl' f' ly Ñ, ÌäE- Ç%, Ó' yÇ ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðy ÌiÓ' Ç ÌD äöçyiyÓ' ÌiÓ' Ñ, y ÌäE ly Ñ, y ≤Äâ, !úi, x Ìl=Ó' , ð!Ó' ðy ÌiÓ' ~Ñ, Ñ, Ç!ðÑ≈, (One to one) Ói≈, ðyò- !Ñ, !s, ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðy ÌiÓ' â, y!Éiy xyöyò Ìi, Ó' xÇü (DD) Éú Ófy ÌB, Ó' xyöyò, x Ìl=Ó' (R) !Ñ, ä%É =i- ~Ó' xli≈ Éú Ìi ~Ñ, ~Ñ, Ñ, v, zFâ, «, ði, y ≤Äy/Æ xli≈ Ófy ÌB, Ó' xyöyò, Ó' yÓy É! i, yÉ Ìú ^Ç, ~Ñ, ~Ñ, ÌÑ, Ó' Ó' Ìú, ð!Ó' ðyí xli≈ â, y!Éiy xyöyò, !Ecy ÌÓ Ç, !K Ìi Ìl' ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí ~Ñ, ~Ñ, Ñ, x Ì, ðx, y Ó' Ìú É Ìl' ly ÌÑ, - Ç%, Ó' yÇ ðy, xli≈ ÌyÜy ÌòÓ' Çy Ìl' v, zFâ, «, ði, y ≤Äy/Æ x Ìl=Ó' Ç!ðÑ≈, !ò=y!Ó' i, É Ìl' ly ÌÑ, x Ìl=Ó' =i ÌÑ, Ó' myÓ' y- ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí ÌÑ, (M) v, zFâ, «, ði, y ≤Äy/Æ x Ìl=Ó' , ðÓ' ðyí (H) Ìi Ìl' ¶, yÜ Ñ, Ó' Ìú x Ìl=Ó' =iÑ, (m) , ðyÁ! y Ìy! - xli≈yí M m H ? xi, ~Ó xy Ìúyâ, ðy Ì ÌÑ, ÌiÖy Ìy ÌFâÈ äöçyiyÓ' ÌiÓ' Ñ, y ÌäE ly Ñ, y ≤Äâ, !úi, x Ìl=Ó' , ð!Ó' ðyí (Cp) !i Öy Ìv, , ~ÓÇ ðÜi xyöyò Ìi, Ó' , ð!Ó' ðyí (R) !i !f, iÓ' ly ÌÑ, i, yÉ Ìú CÓ' yÇ!Ó' ¶, y ÌÓ xli≈ ð#!i, Ó' ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí Öyv, ÌiÓ- !Ñ, !s, ~Ó' , ð!Ó' Ó' Ìi≈, !i Öfy ÌB, xyöyò, !Ecy ÌÓ ly Ñ, y ≤Äâ, !úi, x Ìl=Ó' , ð!Ó' ðyí Öy Ìv, , i, yÉ Ìú ÌÑ, !s, CÓ' yÇ!Ó' ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðy Ìi, ð!Ó' Ói≈, ð òy á! , Ìl' x Ìl=Ó' =i ÌÑ, Ó' ðyif Ìò ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðy Ìi, ð!Ó' Ói≈, ð á, y ÌöyÓ' ≤ÄE Ìi y =Ó' & É! - äöçyiyÓ' ÌiÓ' Ñ, y ÌäE ly Ñ, y xli≈ Ì! , Öy! ÌäFÑ, Ófy ÌB, Ó' Ñ, y ÌäE äöy Ìy ÌÑ, ^Ç, Ó' ðyif Ìò ÓfyB, äöçyiyÓ' i ÌÑ, ÌiÁ! y) ÌiÓ' , ð!Ó' ðyí Öyv, y Ìi, , ðy ÌÓ' ñ !Ñ, !s, Óy! ÌäFÑ, ÓfyB, =!ú v, zFâ, «, ði, y ≤Äy/Æ xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí ~ÓÇ Ó^ , Ìò Ñ, y Ìöy ≤Ä¶, yÓ' ð, ú Ìi, , ðy ÌÓ' ðy- Ìi Ìú v, zFâ, «, ði, y ≤Äy/Æ xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí Ñ, Óúöyè Ìi ÌúÓ' CÓ' Ñ, yÓ' ~ÓÇ Ñ, w#Í' ÓfyB, Ñ, i≈, Ñ, ! ði≈y!Ó' i, É Ìl' ly ÌÑ, - 2.8 x Ìl=Ó' =iÑ, x Ìl=Ó' =iÑ, Éú ~Ñ, !, , ðyey (Degree), ÌyÓ' ðyif Ìò x Ìl=Ó' ÌyÜy ÌòÓ' Ç!ÇyÓ' í á Ì, ly ÌÑ, v, zFâ, «, ði, y ≤Äy/Æ x Ìl=Ó' , ð!Ó' ðyí Ó, !k, Ó' äöf- ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí ÌÑ, (M) v, zFâ, «, ði, y ≤Äy/Æ xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí (H) Ìi Ìl' ¶, yÜ Ñ, Ó' Ìú x Ìl=Ó' =iÑ, (m) , ðyÁ! y Ìy! - xli≈yí M m H ? Óy M = m. H. Ç%, Ó' yÇ ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí !ò=y!Ó' i, É Ìl' ly ÌÑ, xli≈ =i ÌÑ, Ó' ðy ÌòÓ' (m) v, z, ç, óÓ' ~ÓÇ v, zFâ, «, ði, y ≤Äy/Æ xli≈ ÌyÜy ÌòÓ' , ð! Ó' ðy ÌiÓ' v, z, ç, óÓ' - ~Óy Ìò x Ìl=Ó' =i ÌÑ, Ó' ðyò !ò=y!Ó' ÌiÓ' !Ó' Ìl' !, ÓfyÓfy Ñ, Ó' y É ÌFâÈ- xli≈ ð#!i, Ìi, ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí (M) Éú äöçyiyÓ' ÌiÓ' Ñ, y ÌäE ly Ñ, y ≤Äâ, !úi, x Ìl=Ó' , ð!Ó' ðyí (Cp) ~ÓÇ Óy! ÌäFÑ, Ófy ÌB, Ó' Ñ, y ÌäE ly Ñ, y äöçyiyÓ' ÌiÓ' â, y!Éiy xyöyò Ìi, Ó' (DD) , ð!Ó' ðyí- xli≈yí NSOU ? CC-CO-09 32 M = Cp + DD (1) äöçyiyÓ' ÌiÓ' Ñ, y ÌäE ly Ñ, y ≤Äâ, !úi, x Ìl=Ó' , ð!Ó' ðyí (Cp) Éú Óy! ÌäFÑ, Ófy ÌB, Ó' Ñ, y ÌäE ly Ñ, y â, y!Éiy xyöyò Ìi, Ó' (DD) ~Ñ, !, xÇü- iÓ' y É ÌFâÈ äöçyiyÓ' ÌiÓ' Ñ, y ÌäE ly Ñ, y ~Ez ≤Äâ, !úi, x Ìl=Ó' xò%, ðyi, Éú K- xi, ~Ó Cp = K-DD. Ç%, Ó' yÇ M = K-DD + DD S1 ðÇ Çð#Ñ, Ó' Ìi Cp = K-DD. Ó!Ç Ìl' V Öy M = (K + 1) DD..... (2) xyÓyÓ' v, zFâ, «, ði, y ≤Äy/Æ x Ìl=Ó' , ð!Ó' ðyí (H) Éú äöçyiyÓ' ÌiÓ' Ñ, y ÌäE ly Ñ, y ≤Äâ, !úi, x Ìl=Ó' , ð!Ó' ðyí (Cp) ~ÓÇ ÓfyB, =!úÓ' Ñ, y ÌäE ðÜi xyöyò, !Ecy ÌÓ ly Ñ, y ≤Äâ, !úi, x Ìl=Ó' , ð!Ó' ðyí (R) Ì! , Öy! ÌäFÑ, Ófy ÌB, Ó' â, y!Éiy xyöyò Ìi, Ó' ~Ñ, !, , xò%, ðyi, ñ ly ÌÑ, Óúy Ìy! ðÜi äöyÓ' xò%, ðyi, (r) xli≈yí H = Cp + R (3) Ç%, Ó' yÇ R = r-DD xi, ~Ó H = K-DD + r-DD S3 ðÇ Çð#Ñ, Ó' Ìi Cp = K-DD ~ÓÇ R = r-DD Ó!Ç Ìl' V Öy H = (K + r) DD..... (4) xyÓyÓ' x Ìl=Ó' =iÑ, (m) Éú M m H ? xli≈yí (1) () ? ? ? ? M K D D m H K r DD Sçð#Ñ, Ó' i (2) ~ÓÇ (4) ~Ó' ðyò Ó!Ç Ìl' V xli≈yí x Ìl=Ó' =iÑ, 11 M K K m H K r r K ? ? ? ? ? ? ? ? (5) Óy 1 M K H r K ? ? ? Óy 1 M K H r K ? ? ? H..... (6) (5) ðÇ Çð#Ñ, Ó' i Ì ÌÑ, ÌiÖy Ìy ÌFâÈ xli≈ =i ÌÑ, Ó' ðyò 1 K r K ? ? ? ? ? ? ? ñ ðÜi äöyÓ' xò%, ðyi, (r) ~ÓÇ äöçyiyÓ' ÌiÓ' Ñ, y ÌäE ly Ñ, y ≤Äâ, !úi, x Ìl=Ó' xò%, ðyi, È(K)ÜÈ~Ó' ðy ÌòÓ' v, z, ç, óÓ' !ð¶≈, Ó' ü#ú- xli≈ =i ÌÑ, Ó' ðyò NSOU ? CC-CO-09 33 Öyv, , ÌiÓ' !i ðÜi äöyÓ' xò%, ðyi, (r) Ñ, Ìò- äöçyiyÓ' ÌiÓ' Ey Ìi, ly Ñ, y ≤Äâ, !úi, x Ìl=Ó' xò%, ðyi, (K) Ñ, ð ÌúÁ xli≈ =i ÌÑ, Ó' ðyò Öyv, , ÌiÓ- i, yÓ' Ñ, yÓ' i xli≈ =i ÌÑ, Ó' úÓ' ~ÓÇ ÉÓ' v, z¶, ! Ì, ÌeEz K Ói≈, ðyò- !Ñ, !s, ú ÌÓ' K ÌyÜ É ÌFâÈ ~Ñ, È(1)ÜÈ~Ó' Çy Ìl' !Ñ, !s, É ÌÓ' ÌyÜ É ÌFâÈ ¶, @zÇ ÌúÓ' Çy Ìl- ~Ó' xli≈ Éú äfy!ð!i, Ñ, ¶, y ÌÓ' KÈÜÈ~Ó' ðyò Ñ, ð Ìú úÓÈÜÈ~Ó' ðyò É ÌÓ' Ó' x Ì, ðx, y Ó' Ìú Ey ÌÓ' , ð!Ó' Ó!i≈, i, É! - xli≈yí ÈKÜÈ~Ó' ðyò Ñ, ð Ìú =i ÌÑ, Ó' ðyò Öyv, , ÌiÓ- Ç %, Ó' yÇ 6 ðÇ Çð#Ñ, Ó' i Ì ÌÑ, ÌiÖy Ìy ÌFâÈ ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí !ð¶≈, Ó' Ñ, ÌiÓ' v, zFâ, «, ði, y ≤Äy/Æ xli≈ ðy ÌòÓ' , ð! Ó' ðy ÌiÓ' (H) v, z, ç, óÓ' ~ÓÇ x Ìl=Ó' =i ÌÑ, Ó' ðyò È 1 K r K ? ? ? ? ? ? ? ? ÜÈ~Ó' v, z, ç, óÓ' - xli≈yí ðy, xli≈ ÌyÜy ÌòÓ' , ð!Ó' ðyí Öyv, , ÌiÓ' !i (H) ~Ó' ðyò Öy Ìv, , ~ÓÇ r Á KÜÈ~Ó' ðyò Ñ, Ìò- !Ñ, !s, x Ìl=Ó' ÌyÜyò !ò=y!Ó' í ÇÇe yhs, ~Ez i, Ì_¥Ó' !Ñ, ä%É Ç#öyÓk, i, y xy ÌäE- Ç#öyÓk, i, y =!ú Éú ≠ 1. ~Ez i, Ì_¥ M ~ÓÇ ÈHÜÈ~Ó' ð Ìl' f' í Ç!ðÑ≈, ÌiÖy Ìöy É Ìl' ÌäE ^Ç, xÑ, yÓ' Ìi Çöy!≈Öyâ, Ñ, üΣçö) ÌEÓ' ~Ñ, Éz Óy ÌÑ, fÓ' ð Ìl' f' ≤Ä Ìl' yÜ- Ñ, yÓ' i Ç!ðÑ≈, !, Ñ, Ìl' Ñ, !, ÇÇK, y Ì ÌÑ, !ò=y!Ó' i Ñ, Ó' y É Ìl' ÌäE- ~Ó' Ñ, y Ìöy xyâ, Ó' !Üi, Ç!ðÑ≈, Ói≈, ðyò ðEz- 2. ~Ez i, Ì_¥ K ~ÓÇ rÈÜÈ~Ó' ðyò !f, iÓ' ~ÓÇ !ð!≈~T !Ecy ÌÓ' iÓ' y É Ìl' ÌäE ~ÓÇ i, y ÌiÓ' ÓfÓEYÓ' Ñ, Ó' y É Ìl' ÌäE Ç!ð ÌÑ≈, Ó' ðfyÌ' - !Ñ, !s, ~!, Öyhfl, Ó Ç!øi, ð! - 3. ~Ez i, Ì_¥ â, y!Éiy xyöyò, Á ð! y# xyöyò Ìi,

78% MATCHING BLOCK 57/139 SA Indrani-Bhattacharya_AshishKumarDas_History_Swa ... (D129738480)

Ñ, = Ó ð c, ò) i ≈ ¶) , ! ð Ñ, y , ò y ú ò Ñ, Ì Ó - 6. « % , í y Ì ì , ò !

ü
 Ī ÇEyl ĩ, y SAssistance in Small Business V ≠ ¶, y Ó ĩ, Ó ĩ ĩ ≈ Ó ò ð ĩ, y ĩ ĩ ũ « % , í Á Ñ % , ! , Ó ĩ ! ũ ĩ ĩ Ó = Ó ð c xi % , ú ò # ĩ - ~ Ez ! ũ ĩ ĩ v, z ĩ ĩ fy _ y Ó ĩ y Á Ó f Ó ç y ĩ # Ó ĩ y ĩ, y ĩ ĩ Ó ≤ Ā ĩ ĩ y ä ò # ĩ ò) ũ ò ç Ç Æ Ā ĩ ĩ Ó ò ò f Ó y ĩ ! ä f Ñ, Ó f y ĩ B, Ó my Ó f, ĩ E ĩ - Ó y ĩ ! ä f Ñ, Ó f y B, fl, ĩ # c % ĩ ĩ ~ ĩ ĩ Ó x ĩ ≈ ç y E y ĩ f Ñ, ĩ ĩ Ó - Ó ĩ ≈, ò y ĩ ò ĩ Ó ! ũ Ó ¶, y ũ Ó ĩ y < T... y ĩ _ Ó y ĩ ! ä f Ñ, Ó f y ĩ B, « % , í Á ò y G, y ĩ Ó ≤ Ā ĩ, ¶, y ĩ ũ SSmall and Medium EnterprisesV } ĩ ĩ Ó ò ò f SME ! Ó ¶, y ũ Ó ĩ ĩ ĩ ĩ ä Ē - Ó ĩ ≈, ò y ĩ ò ç Ó Ñ, y Ó ĩ Á ~ Ez ! Ó ĩ ĩ ĩ ! Ó ĩ ũ ĩ v, z ĩ ĩ fy ũ ! ò ĩ ĩ ĩ ä Ē - 7. Ñ, y Ó Ó y ! Ó ĩ ĩ Ó x y ĩ ! ≈ Ñ, ũ ò ĩ ĩ ĩ ÇEyl ĩ, y SAssistance in Financial Transactions of BusinessmenV É Ó y ĩ ! ä f Ñ, Ó f y B, Ñ, y Ó Ó y ! Ó ĩ ĩ Ó ĩ ! u, ¶, y à y ĩ ò y Ó SDiscounting of BillsV Ó f Ó f, ĩ y Ñ, ĩ ĩ Ó - ò, ĩ ũ Ñ, y Ó Ó y ! Ó ĩ ĩ Ó x y ĩ ! ≈ Ñ, ç ç ç f y x ĩ ò Ñ, y Ç ĩ ũ ç ò y ĩ y E ĩ - ~ Ó ! Ó ò ð ĩ ĩ Ó y ĩ ! ä f Ñ, Ó f y B, Ó y Ry , ò ĩ ĩ ĩ ĩ Ñ, - ĩ, y ä Ē y v, y , ò ĩ f x y ò ĩ y ò È Û É Ó Æ y ĩ ò Ó ĩ « , ĩ ĩ } ĩ ĩ Ó ≤ Ā ĩ, f ĩ ò ò ò ò ò ò ò ! Ó y , ò e ≤ Ā f l, !

95% MATCHING BLOCK 58/139 SA Indrani-Bhattacharya_AshishKumarDas_History_Swa ... (D129738480)

ì, ĩ ĩ, = Ó ð c, ò) i ≈ ¶) , ! ð Ñ, y , ò y ú ò Ñ, ĩ ĩ Ó -

NSOU ? CC-CO-09 38 8. Ñ, ò ≈ Ç Ç f l, ĩ y ò SEmployment Generation V ≠ Ó f y ! B, Ç E ú x y ĩ ! ≈ Ñ, , ò Ó ĩ ĩ Ç Ó y ĩ « , e - ≤ Ā ĩ, f « , Á ò ĩ Ó y « , ¶, y ĩ Ó ~ Ez « , ĩ ĩ e ú « , ú « , Ó f l _ Ó Ñ, ò ≈ Ç Ç f l, ĩ y ĩ ò Ó Ó f Ó f l, ĩ y E ĩ ĩ ĩ ĩ ä Ē - Ó y ĩ ! ä f Ñ, Ó f y ĩ B, Ó = Ó ð c ~ ĩ « , ĩ ĩ e ≤ Ā Ç ç ũ ò # ĩ - 9. x y ò y ò ĩ, Ñ, y Ó # ĩ ĩ Ó ò) ũ f Ó y ò ĩ Ó f ç y ò Æ # Ç Ó « , ĩ SPreservation of Precious Items of DepositorsV É ! Ó ! ¶, ß Ó y ĩ ! ä f Ñ, Ó f y B, ĩ, y Ó x y ò y ò ĩ, Ñ, y Ó # ĩ ĩ Ó ò) ũ f Ó y ò ç y ò Æ # ĩ ò ò ç y ò y Ó ð ĩ, ò y Ó x ú Ç Ñ, y Ó ñ ò) ũ f Ó y ò ĩ ! ũ , ò ĩ ĩ ĩ Ñ, y ĩ ò y ò ò Ó ĩ ũ ĩ y Ó , ò e Ó y ĩ , ò È ! F ä Ē , Ó y Ó y Ó ĩ y ĩ ! ç Æ ĩ Ñ, ĩ ĩ Ó ~ Ó Ç ç = ! ũ ĩ y ĩ ĩ y ĩ ĩ Ó ç Ç Ó « , ĩ ĩ Ó Ó f Ó f l, ĩ y Ñ, ĩ ĩ Ó - 10. ò % ĩ y f l, ç # ĩ, ! ò ĩ s, ĩ SControl of InflationV É ĩ ĩ ũ Ó ò % ĩ y f l, ç # ĩ, ! ò ĩ s, f ĩ ĩ Ó y ĩ ! ä f Ñ, Ó f y B, = ! ũ ≤ Ā ĩ, f « , ~ Ó Ç , ò ĩ Ó y « , ¶, y ĩ Ó ≤ Ā ¶, y Ó ! Ó h f l, y Ó Ñ, ĩ ĩ Ó - ¶, y Ó ĩ, # ĩ ! Ó ò ò y ¶, Ó f y B, ñ Ó y ĩ ! ä f Ñ, Ó f y B, Á ĩ, ò ! ũ ũ ¶, _ Ó f y B, = ! ũ ĩ ĩ ! ò ĩ s, ĩ ĩ ĩ ĩ Ó ò % ĩ y f l, ç # ĩ, ĩ ĩ y ĩ Ñ, Ó y Ó Ó f Ó f l, ĩ y Ñ, ĩ ĩ Ó - 3.6 ¶, y Ó ĩ, # ĩ ! Ó y ! ò ä f Ñ, Ó f y ĩ B, Ó f Ó f l, ĩ y Ó Ñ, y ð, y ĩ ò y f l, ĩ y ĩ # ò ĩ, y Ó ç ò ĩ ¶, y Ó ĩ ĩ, Ó Ó f y B, Ó f Ó f l, ĩ y Ó Ó ~ Ñ, > y ¶, y ũ ! ä Ē ò y - ! Ó ! ¶, ß ĩ ĩ ĩ ĩ Ó , ò ! Ó ò ò ò ò ò x ĩ # ĩ ò 648 ! , « % , ò Ó f y B, ¶, y Ó ĩ ĩ, Ó ! Ó ! ¶, ß Ó y ĩ ä f ĩ, y ĩ ĩ Ó Ñ, y ĩ ≈ ĩ y Ó y , ò ! Ó ò ò , y ú ò y Ñ, Ó ĩ, - 1949 ç y ĩ ũ ¶, y Ó ĩ ĩ, ç Ó ≈ ≤ Ā ĩ ò Ó f y B, Ó f Ó f l, ĩ y Ó Ñ, y ð, y ĩ ò y ũ ĩ, ç Ç f l, Ó y Ó = Ó ð E ĩ - ~ Ez Ó ä Ē ĩ Ó Ez Ó f y B, ! ò ĩ s, ĩ x y E z ò , ò y Ç E ĩ ~ Ó Ç ! Ó ò ò ò y ¶, ß

100% MATCHING BLOCK 59/139 SA Researcher Debalina Chakraborty Supervisor Dr. ... (D131244860)

Ó f y ĩ B, Ó ä y ĩ, # ĩ Ñ, Ó ĩ á ĩ , - 1955 ç

y ĩ ũ Ó 1 ä % ú y E z ¶, y Ó ĩ ĩ, Ó ç Ó ≈ ≤ Ā ĩ y ò Ó y ĩ ! ä f Ñ, Ó f y B, E z ĩ ò ! Ó ĩ ĩ y Ó f y ĩ B, Ó Á ¶, y Ó ĩ ĩ, Ó Ñ, ĩ, ĩ, ò ! ¶, ĩ, ò) Ó ≈ ĩ ũ # ĩ Ó y ĩ ä f Ó Ó f y ĩ B, Ó ä y ĩ, # ĩ Ñ, Ó ĩ m y Ó y ĩ f ĩ , > Ó f y B, fl, ĩ y ! , ò ĩ, E ĩ - ~ Ó ò, ĩ ũ ¶, y Ó ĩ ĩ, Ó Ó y ĩ ! ä f Ñ, Ó f y B, ä ũ ĩ, Ó y < T... # ĩ ĩ ĩ « , e ç, ĩ T E ĩ - 1969 ç y ĩ ũ ç Ó = Ó, E ĩ 14 ! , ĩ ũ # Ó y ĩ ! ä f Ñ, Ó f y B, Á , ò ĩ Ó x y ĩ Ó y 6 ! , Ó f y B, Ó y < T ĩ _ Ñ, ĩ ĩ Ó Ó f y B, ä ũ ĩ, Ó y < T... # ĩ ĩ « , e ! , Ó ĩ ≈, ò y ĩ ò ç ĩ ç y ĩ Ó ĩ, E ĩ ĩ ĩ ĩ ä Ē - ¶, y Ó ĩ ĩ, Ó Ó y ĩ ! ä f Ñ, Ó f y B, Ó f Ó f l, ĩ y Ó Ñ, y ð, y ĩ ò y ? ? ? ĩ, ò, ĩ ç ũ ¶, _ Ó f y B, x È Û È , ò, ĩ ç ũ ¶, _ Ó f y B, ? ? ? ¶, y Ó ĩ, # ĩ ! Ó f y B, ! Ó ĩ ũ # Ó f y B, ? ? ? Ó y < T... y ĩ _ Ó f y B, ĩ Ó ç Ó Ñ, y Ó # Ó f y B, ? ? ? ? ? ¶, y Ó ĩ, # ĩ ĩ ĩ f ĩ , > Ó f y B, ĩ f ĩ , > Ó f y ĩ B, Ó ç E ĩ ũ ũ # Ó f y B, ç ò) E x ò f y ò f Ó y < T... y ĩ _ Ó f y B, x y M, È ĩ ũ Ñ, æ Ā y ò # ĩ Ó f y B, NSOU ? CC-CO-09 39 Ó y < T... # ĩ ĩ ĩ, ò, ĩ ç ũ ¶, _ Ó y ĩ ! ä f Ñ, Ó f y B, Ñ, . ¶, y Ó ĩ, # ĩ ĩ ĩ f ĩ , > Ó f y B, Á ĩ, y Ó ç E ĩ ũ ũ # Ó f y B, ç ò) E 1955 ç y ĩ ũ Ó 1 ä % ú y E z ¶, y Ó ĩ ĩ, Ó ç Ó ≈ ≤ Ā ĩ y ò Ó y ĩ ! ä f Ñ, E z ĩ ò ! Ó ĩ ĩ y Ó f y ĩ B, Ó Á ¶, y Ó ĩ ĩ, Ó ¶, ĩ, ò) Ó ≈ ĩ ũ # ĩ Ó f y ĩ B, Ó ä y ĩ, # ĩ Ñ, Ó ĩ m y Ó y ĩ f ĩ , > Ó f y B, fl, ĩ y ! , ò ĩ, E ĩ 92 ũ ĩ ũ y Ó ! Ó ò ò y ¶, Ó f y B, x ĩ ! æ Ā ĩ Ñ, Ó y ĩ Ó f y B, ! , ç Ā ĩ ò Ó y < T... y ĩ _ Ó y ĩ ! ä f Ñ, Ó f y ĩ B, Ó fl, ĩ # Ñ, ĩ, ĩ, ú y ¶, Ñ, ĩ ĩ Ó - ĩ f ĩ , > Ó f y B, ≤ Ā ĩ, ¶, y Ó x ò f ĩ, ò ≤ Ā ĩ y ò v, z ĩ ĩ ũ f ĩ ä Ē ũ ä y ĩ, # ĩ ! fl, ĩ y ĩ ĩ ≈ ~ Ñ, ĩ , Ó, E ĩ Ó y ĩ ! ä f Ñ, Ó f y B, fl, ĩ y, ò ò ~ Ó Ç æ Ā y ò y M, È ĩ ũ Ó f y B, Ó f Ó f l, ĩ y Ó ç ĩ ç y Ó ĩ á , y ĩ ò y - Ò. x ò f y ò f Ó y < T... y ĩ _ Ó y ĩ ! ä f Ñ, Ó f y B, ¶, y Ó ĩ ĩ, Ó Ó ĩ ≈, ò y ĩ ò x ò f y ò f Ó y < T... y ĩ _ Ó f y ĩ B, Ó ç Ç Ó f y 19 ! , ñ ĩ y Ó ò ĩ ĩ f 50 Ñ, y ! , Ó y ĩ, y Ó ĩ Ó ĩ x y ò y ò , ç ĩ ò ß ĩ 14 ! , Ó f y B, ĩ ĩ Ñ, Ó y < T... y ĩ _ Ñ, Ó y E ĩ - 1969 ç y ĩ ũ Ó ä % ú y E z ò y ĩ ç ~ Ó Ç 6 ! , Ó f y ĩ B, Ó Ó y < T... # ĩ Ñ, Ó ĩ Ñ, Ó y E ĩ 1980 ç y ĩ ũ - ! Ñ, ĩ s, 1993 ç y ĩ ũ ! ò v, z Ó f y B, E z ĩ ! ĩ y Ó ç Ç ĩ ! _ á ĩ , , ò y Ó y ò ò f y ò y ú Ó f y ĩ B, Ó ç ĩ D - ĩ y Ó ò, ĩ ũ ≤ Ā Ñ, ĩ, ò, ò ĩ « , 1980 ç y ĩ , ò ĩ ≈ h s, ò y , 20 ! , Ó f y ĩ B, Ó ä y ĩ, # ĩ Ñ, Ó ĩ E ĩ ũ Á Ó ĩ ≈, ò y ĩ ò ĩ, y Ó ç Ç Ó f y 19 ! , -

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Ó f y ĩ B, Ó ä y ĩ, # ĩ Ñ, Ó ĩ ¶, y Ó ĩ, # ĩ

Ó y ĩ ! ä f Ñ, Ó f y ĩ B, Ó E z ĩ ! , E y ĩ ç ~ Ñ, ò ĩ % , ò x ĩ f y ĩ = Ó ð E ĩ - ũ. ĩ Ó ç Ó Ñ, y Ó # ! ò ĩ s, ĩ y ĩ # ò ĩ, ò, ĩ ç ũ ¶, _ Ó y ĩ ! ä f Ñ, Ó f y B, ĩ Ó ç Ó Ñ, y Ó ! ò ĩ s, ĩ y ĩ # ò ĩ, ò, ĩ ç ũ ¶, _ Ó y ĩ ! ä f Ñ, Ó f y B, = !

NSOU ? CC-CO-09 43 ^ÓDú xfyu, !ÓEyÓ^ Ü^Ív, , ^i,yúyÓ^ ¢%, òy!Ó^ù Ñ, ^ÍÓ^!àÈ^Íúò- ~Ó^, òÓ^ 1913 cy^Íú ^à, jlyÓ^ ^Íúò Ñ, !
 òüò ~Ñ, !, ^ÍÓ^ ^Í, òy>≈, Óy ≤Á!ì, ^ÍÓ!ò ^, òü Ñ, ^ÍÓ^ ¶, yÓ^ ^ì, ^Ñ, w#!^ Ófy^ÍB, Ó^ ≤Á^Í!^yàò#!^i, y çjò^ÍÑ≈, ≤ÁÑ, yù Ñ, ^ÍÓ^ -
 1921 cy^Íú !ì, ò!>, ^≤Á!ç^Ív, !^M ÓfyB, ñ ^Íòò ÓfyB, xò%, ^ÓDúñ ÓfyB, xò%, ^Óy^Íjñ ÓfyB, xò%, òyoyã ~Ñ, e#Ñ, Ó^ ^ÍÓ^
 òyif^Íò Ez!jò!Ó^ Í yú ÓfyB, xò%, Ez!u, Í y Ü^Ív, , ^i,yúyÉÍ - Ez!jò!Ó^ Í yú ^Ñ, w#!^ Ófy^ÍB, Ó^ !Ñ, à%È Ñ, à%È Ñ, yã Ñ, Ó^ ^Í, ^
 !y^ÍÑ, ñ ^ÍòòÈÜÜÈ 1. Ez!jò!Ó^ Í yú ÓfyB, çÓ^ Ñ, y^ÍÓ^ Ó^ ÓfyB, !E^Íç^ÍÓ Ñ, yã Ñ, ^ÍÓ^ ~ÓÇ 2. xòfyòf Ófy^ÍB, Ó^ ÓfyB, !
 E^Íç^ÍÓ !Ñ, à%È iy!Í ç, òyúò Ñ, ^ÍÓ^ - ~Ó^, òÓ^ 1926 cy^Íú !E!ú, ò Ez!ç^Í Ñ, !òüò Ü!ç, i, É! - ~Ó^ òyò Ñ, Ó^ yÉ!^ Ó^ Í yú Ñ, !òüò
 xò%, Ez!u, Í yò Ñ, y^ÍÓ^ !^M xfyu, ò, yEzòy^M- ~Ez Ñ, !òüò Ü!Ó^ äy¶≈, ÓfyB, xò, Ez!u, Í yÜ òy^Íò ¶, yÓ^ ^ì, ~Ñ, !, ^Ñ, w#!
 ÓfyB, Ü^Ív, , ^i,yúyÓ^ ≤Áhfl, yÓ^ ^íl - 1931 cy^Íú Ez!u, Í yò ^çr, Δyú Ófy!B, Ç ~ò^ÍÑ, y!^y!Ó^ Ñ, !ò!>, ¶, yÓ^ ^ì, ^Ñ, w#!
 ÓfyÇ^ÍÑ, Ó^ Á, òÓ^ ^äyÓ^ ^íl - 1933 cy^Íú ÜÜ¶, yÓ^ ^i, #!^ çyç!Óiy!òÑ, ççfl, ÓyÓ^ ÜÜÈÜÈ~Ó^ Á, òÓ^ ~Ñ, !, ^ÿ¶, , òe ≤ÁÑ, y!üi,
 É! - i, y^Í, ¶, yÓ^ ^ì, ^Ñ, w#!^ ÓfyB, Ü^Ív, , ^i,yúyÓ^ ≤Á!e^Í yÓ^ Ñ, !y Óúy É! - 1933 cy^Íú 8Ez^Íç^ÍÓ^ ¶, yÓ^ ^i, #!^ xyEzò
 ç¶, y!^ Ñ, w#!^ ÓfyB, Ü^Ív, , ^i,yúyÓ^ äòf ~Ñ, !, !Óú xyòy É! - ~Ez !Óú!>, 22^ü !v, ^Íç!jÓ^ ñ 1933 cy^Íú ~^Íç!j!ü^ì, Óy ç¶, y!
 , òyü É!^ ~ÓÇ 16Ez^ò, Ó^ 8!^y!Ó^ 1934 cy^Íú Ó^ yãf Ñ, yv, z!^M^Íú, òyü É!^ - 1934 cy^Íú Ó^ 5Ez òyã≈, !Óú!>, Ü¶, ò≈Ó^
 ^äy^ÍÓ^ ùÈÜÈ~Ó^ xò% ^Íöy!ò, òy!^ ~ÓÇ !Ó^ äy¶≈, ÓfyB, xò%, Ez!u, Í yñ 1934 xyEz^Íò, ò!Ó^ ñ, É!^ - !Ó^ äy¶≈, ÓfyB, 1úy ~!≤Áü
 1935 cyú ^Í^ÍÑ, Ñ, yã =Ó^ ç Ñ, ^ÍÓ^ - ≤Á!^Íò !Ó^ äy¶≈, ÓfyB, ^ü!^yÓ^ ^ÍEy, yÓ^ Ü^ÍÓ^ ÓfyB, !E^Íç^ÍÓ Ü^Ív, , Á^Íç, ~ÓÇ ~Ó^
 xyÍ!^ #Ñ, !, ò)ü!^Íòò, ò!Ó^ òy! !àÈü 5^Ñ, y!>, >, yÑ, y- , òÓ^ Ó!≈, #Ñ, y^Íú çÓ^ Ñ, y^ÍÓ^ Ó^ çò!<TÜi, Óy xy!≈Ñ, ò#!>,
 Ó^*, òy!^ ^ÍÓ^ ≤Á^Í!^yàò#!^i, yÓ^ Ñ, !y ^¶, ^ÍÓ^ ¶, yÓ^ ^i, #!^ xy!≈Ñ, çÓ≈yD#ò !ò!^s, f! Á ü, Cúy xyòyÓ^ äòf ¶, yÓ^ ^i, çÓ^ Ñ, yÓ^
 1948 cy^Íú fl, !y!#ò ¶, yÓ^ ^ì, !Ó^ äy¶≈, ÓfyB, Ó^ y<T...#!^ öyl!üÑ, yòy Ehfl, yhs, Ó^ xyEzò, òyü Ñ, ^ÍÓ^ - ~Ó^ ò, ^Íú !Ó^ äy¶≈,
 ÓfyB, xò%, Ez!u, Í y ^ÓçÓ^ Ñ, yÓ^ # ÓfyB, ^Í^ÍÑ, ~Ñ, !>, Ó^ y<T...#!^ fl, !y!^ _üy!ç!i, ^Ñ, w#!^ ÓfyB, !E^Íç^ÍÓ Ü^Ív, , Á^Íç, - 1949
 cy^Íú Ó^ äyò!^y!Ó^ 1!^y!Ó^ Ó^ ^Í^ÍÑ, !Ó^ äy¶≈, ÓfyB, Ó^ y<T...#!^ ^Ñ, w#!^ ÓfyB, !E^Íç^ÍÓ Ñ, yã xyÓ^ Ω, Ñ, ^ÍÓ^ - 4.4 !Ó^ äy¶≈,
 Ófy^ÍB, Ó^ Ñ, y!≈yÓú# Ñ, , ^òy, ≤Áâ, úò ≈ 1934 cy^Íú Ó^ !Ó^ äy¶≈, ÓfyB, xyEz^Íò Ó^ 22 òç iyÓ^ y xò%ly!^ # ¶, yÓ^ ^ì, Ñ, yÜã#
 ò%oy ≤Áâ, ú^Íò Ó^ ~Ñ, ^Íà, !>, !^y x!iÑ, yÓ^ !Ó^ äy¶≈, ÓfyB, ^ÍÑ, ^ÍÁ!^y É!^ - ¶, yÓ^ ^i, #!^ !Ó^ äy¶≈, Ófy^ÍB, ^òy, ≤Áâ, ú^Íò Ó^ äòf
 ^òy, ≤Áâ, úò iEÓ^ òy^Íò ~Ñ, !>, , ò, !Ñ, iEÓ^ Ó^ ^Í^ÍÑ - 1 >, yÑ, yÓ^ Ñ, yÜ!à ò%oy Á xòfyòf iy!i, Ó^ ò%oy äEyv, , y çòhfl, Ñ, yÜ!à
 ò%oy !Ó^ äy¶≈, ÓfyB, ≤Áâ, úò Ñ, ^ÍÓ^ !y^ÍÑ, - ¶, yÓ^ ^ì, Ó!≈, òy^Íò 1 >, yÑ, yñ 2 >, yÑ, yñ 5 >, yÑ, yñ 10 >, yÑ, yñ 20 >, yÑ, yñ 50
 >, yÑ, yñ 100 >, yÑ, yñ 200 >, yÑ, yñ 500 >, yÑ, y 2,000 >, yÑ, yÓ^ Ñ, yÜ!à ò%oyÓ^ ≤Áâ, úò Ó^ ^Í^ÍÑ - 1 >, yÑ, yÓ^ Ñ, yÜ!à ò%oy
 ≤Áâ, úò Ñ, Ó^ yÓ^ « òi, y çÓ^ Ñ, y^ÍÓ^ Ó^ v, z, òÓ^ x, ò≈i Ñ, Ó^ y É^Í^ÍÑ - i, ^ÍÓ^ iy!i, Ó^ ò%oy ~ÓÇ 1 >, yÑ, yÓ^ Ñ, yÜ!à ò%oy
 ^Ñ, w#!^ çÓ^ Ñ, yÓ^ ≤Áâ, úò Ñ, Ó^ ^ÍúÁ !Ó^ äy¶≈, ÓfyB, äòçyiyÓ^ ^ÍÓ^ Ñ, y^ÍàÈ ^ç=!ú ≤Áâ, yÓ^ Ñ, ^ÍÓ^ -
 NSOU ? CC-CO-09 44 !Í!Á !Ó^ äy¶≈, ÓfyB, ^òy, ≤Áâ, ú^Íò Ó^ ^ç, ^Íe ~Ñ, ^Íà, !>, !^y « òi, yÓ^ x!iÑ, yÓ^ #ñ^i, !y!i, ò EzFäEÿò^ì, y ^Í
 ^Ñ, y^Íòy^ÍÓ^ ^ÍòÓ^ ^òy, !Ó^ äy¶≈, ÓfyB, äEÿ, òy^Í, òy^ÍÓ^ òy- ^ç !Ó^ ^Í^ÍÑ !Ó^ ¶, ß^ çò^Í!^ xyEz^Íò Ó^ çç^Íüy!ò#Á É^Í^Í^ÍàÈ- ^ç
 Ez çç^Íüy!ò#É ú ≈ ^òy, ≤Áâ, úò !ò!^ò Á çç^Íüy!ò 1934 cy^Íú Ó^ !Ó^ äy¶≈, ÓfyB, xyEzò xò%cy^ÍÓ^ ? 40% fl, !j!≈ Á !ç!Ñ, v, z!Ó^ !>,
 ççÓ^ «, i Ó^ yÓ^ ^ì, É^ÍÓ^ - ^çyòyÓ^, ò!Ó^ òy! Ñ, Ó^ ^ÍòyEz 40^Ñ, y!>, >, yÑ, yÓ^ !ò^Íà, !yÑ, ^ÍÓ^ òy- 1956 cy^Íú Ó^ !Ó^ äy¶≈, ÓfyB,
 Sçç^Íüy!ò#V xyEzò ? ò)òf!i, ò 115^Ñ, y!>, >, yÑ, yÓ^ fl, !j!≈ Á 400^Ñ, y!>, >, yÑ, yÓ^ ~Ó^Í!üÑ, ò%oy ççÓ^ «, i Ó^ yÓ^ ^ì, É^ÍÓ^ - 1957
 cy^Íú Ó^ !Ó^ äy¶≈, ÓfyB, Sçç^Íüy!ò#V xyEzò ? 200^Ñ, y!>, >, yÑ, yÓ^ ççÓ^ «, i Ó^ yÓ^ ^ì, É^ÍÓ^ - i, yÓ^ ò^Í!f Ñ, ò, ò^Í, 115
 ^Ñ, y!>, >, yÑ, y fl, !j!≈ Á 85^Ñ, y!>, >, yÑ, y Ó^Í!üÑ, ò%oy!^ Ó^ yÓ^ ^ì, É^ÍÓ^ - !Ó^Íü!^Í!Ó^Íü^

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Í^ç, ^Íe ^Ñ, w#!^ çÓ^ Ñ, y^ÍÓ^ Ó^

xò%ò!i, e^Íò ~Ó^Í!üÑ, ò%oy äöy òy ^Ó^ ^ÍÖEz ^òy, äEÿ, ò^Í, , òyÓ^ ^ÍÓ^ - Ö. ^
 Ñ, w#!^ Á

52% **MATCHING BLOCK 66/139** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

Ó^yãf çÓ^ Ñ, y^ÍÓ^ Ó^ ÓfyB, yÓ^ ≈ ¶, yÓ^ ^i, #!^ !Ó^ äy¶≈, ÓfyB, ^Ñ, w#!^ çÓ^ Ñ, y^ÍÓ^ Ó^

Á Ó^yãf çÓ^ Ñ,
 y^ÍÓ^ Ó^
 ÓfyB, yÓ^ !Eçy^ÍÓ Ñ, yã Ñ, ^ÍÓ^ Sä!% Á Ñ, yÿ-#Ó^ Ó^yã Ófi, #i, V- !òj^Íú!Öi, Ñ, yã=!ú !Ó^ äy¶≈, ÓfyB, ^

95% **MATCHING BLOCK 67/139** **SA** MA in History SEM II (CBCS Mode).pdf (D142514392)

Ñ, w#!^ Á Ó^yãf çÓ^ Ñ, y^ÍÓ^ Ó^, ò^

Íç, Ñ, ^ÍÓ^ !y^ÍÑ, ÈÜÜÜÈ 1. x!≈ @^ÁÉi ≈ ¶, yÓ^ ^i, #!^ !Ó^ äy¶≈, ÓfyB, ^

95% **MATCHING BLOCK 68/139** **SA** MA in History SEM II (CBCS Mode).pdf (D142514392)

Ñ, w#!^ Á Ó^yãf çÓ^ Ñ, y^ÍÓ^ Ó^, ò^

Íç, x!≈ @^ÁÉi Ñ, ^ÍÓ^ !y^ÍÑ, - !Ó^ äy¶≈, Ófy^ÍB, Ó^ !Ó^¶, ß^ üyÖy x!ò, ^Íç äòçyiyÓ^ í^

Ñ, w#l' Á Ó yāf cÓ Ñ, y' IÓ Ó

òy' Iò 'l xli≈ äöy 'lil' ^ cEz xli≈ ÓfyB, @ ÆEi Ñ, 'IÓ' IEcyÓ Ó y' IÖ - 2. xli≈ ≤ Äiyò ≠ !Ó!¶, ß' Öy' lli, cÓ Ñ, yÓ 'l cöhf, xli≈ Ófl' Ñ, 'IÓ' ly' IÑ, !Ó' äy¶≈, Ófy' IÖ, Ó' c' ID ä%, !_ xò%yl' # ^ cEz xli≈ !Ó' äy¶≈, ÓfyB, ≤ Äiyò Ñ, 'IÓ' - i, yÓ ' ðlÓ' Ó' lli≈, ÓfyB, !òl' i≈ T Ñ, !öüò, ðyl' - 3. cÓ Ñ, yÓ 'l' jì, ðe !Óe' 'l' ≠ cÓ Ñ, yÓ ' !Ó!¶, ß' ≤ ÄÑ, yÓ ' jì, ðe !Óe' 'l' Ó' öyif' Iö xli≈ ÇÇ@ ÆE Ñ, 'IÓ' - ! Ó' äy¶≈, ÓfyB, cÓ Ñ, y' IÖ Ó' ' ð' I«, jì, ðe !Óe' 'l' Ó' ÓfÓfl, iy Ñ, 'IÖ' - 4. jì ÓfÓfl, iy, ðlÓ' à, yúòy ≠ !Ó!¶, ß' cö' I' jì ÓfÓfl, iy Ñ, #¶, y' IÖ à, y' lú, E' IÓ ' c' !Óe' 'l' cÓ Ñ, yÓ ' IÑ, !ck, yhs, @ ÆEi Ñ, Ó' 'lì, EÍ' - !Ó' äy¶≈, ÓfyB, jì ÓfÓfl, iy, ðlÓ' à, yúòy Ñ, Ó' 'lì, cÓ Ñ, yÓ ' IÑ, cyEylf Ñ, 'IÖ' - 5. jì yì, y ≠ cÓ Ñ, yÓ ' !Ó!¶, ß' ≤ Ä' I' yā' Iò jì @ ÆEi Ñ, 'IÓ' ly' IÑ, - !Ó' äy¶≈, ÓfyB, cÓ Ñ, y' IÖ Ó' ≤ Ä' I' yā' Iò jì !' I' cyEylf Ñ, 'IÖ' - 6. ' Ó' I' lüÑ, ð%oy e' I' Á !Óe' 'l' ≠ Ó' I' lüÑ, ð%oy e' I' ÈÜÈ!Óe' 'l' cÓ Ñ, y' IÖ Ó' i, Ó' 'Iò, !Ó' äy¶≈, ÓfyB, lyÓ, #l' Ñ, yāÑ, ð≈ Ñ, 'IÖ' ly' IÑ, - NSOU ? CC-CO-09 45 7. xli≈ fl, iyòyhs, Ó' ≠ cÓ Ñ, y' IÖ Ó' ' ðÓ' yöü≈iy, y cÓ Ñ, y' IÖ Ó' xli≈ fl, iyòyhs, 'IÖ' Ó' ≤ Ä' I' yāò E' lú ! Ó' äy¶≈, ÓfyB, ~Ez Ñ, yā çjòß' Ñ, 'IÖ' - ÷i%öy e' i' lüÓ' ð' I' l' xli≈ fl, iyòyhs, Ó' ¶, yÓ ' i, #l' !Ó' äy¶≈, ÓfyB, Ñ, 'IÖ' ðyñ !Ó' I' lü ð%oyl' cÓ Ñ, y' IÖ Ó' !Ó!¶, ß' ≤ Ä' I' yā' Iò xli≈ fl, iyòyhs, Ó' Ñ, 'IÖ' - 8. ðÓ' yöü≈iy, y ≠ Ófy' B, Ç ÇÇe' yhs, !Ó' I' I' ' ðÓ' yó' Iü≈Ó' ≤ Ä' I' yāò E' lú !Ó' äy¶≈, ÓfyB, ≤ Ä' I' yāò #l' cEyl' i, yñ v, z, ð' I' ü Á, ðÓ' yöü≈ !' I' I' ly' IÑ, - ð, ' lú cÓ Ñ, y' IÖ Ó' Ófy' B, Ç !Ó' I' I' !ck, yhs, @ ÆE' l' !Ó' I' lü' cEyl' i, y Ñ, 'IÖ' - 9. ÇÇ' I' lüÑ, yÓ ' # ≠ !Ó!¶, ß' xyl!≈Ñ, ≤ Älì, ¶, y' IòÓ' c' ID xyl!≈Ñ, c jòÑ≈, Á' lyÜy' IlyÜ cÓ Ñ, y' IÖ Ó' ' ð' I«, !Ó' äy¶≈, ÓfyB, Ñ, 'IÖ' ly' IÑ, - ÇÇ' I' lü Ó' «, yñ, yÓ ' # ≤ Älì, ¶, yò !Ecy' IÖ ~Ez Ófy' IÖ, Ó' ¶, !öÑ, y = Ó' &c, ðjì≈ - 10. ≤ Älì, !òlì ≈ ^, ðäy!Ó' !Ó' I' lüÓ' öyif' Iö cÓ Ñ, yÓ ' fl, j' I' l' yì # jì ÇÇ@ ÆE Ñ, 'IÓ' ly' IÑ, - cÓ Ñ, y' IÖ Ó' ≤ Älì, !òlì !Ecy' IÖ Ófy' B, ~Ez Ñ, yā Ñ, 'IÖ' - ^, ðäy!Ó' !Ó' I' lüÓ' ' ð%òÓ≈yRyÓ' Ñ, yāÁ !Ó' äy¶≈, ÓfyB, çjòyìò Ñ, 'IÖ' - 364 !' I' IòÓ' ^, ðäy!Ó' !Ó' I' lüÓ' öyif' Iö 2012-13 cy' Iú 1,04,371 ^Ñ, y!>, >, yñ, y ÇÇ@ ÆE Ñ, 'IÓ' !àÈú- cÓ Ñ, y' IÖ Ó' Öyāy' IÖ Ó' ' I' IÑ, } I' IÓ' ≤ Äy' I' 15% ~Ez ^, ðäy!Ó' !Ó' I' lüÓ' ' I' IÑ, ÇÇÜ, E#l, E' I' I' !àÈú- 11. xyl!≈Ñ, ð#lì, ≠ 1992 cy' IúÓ' 1 x' I' QyÓ' IÖ ' ¶, yÓ ' i, #l' !Ó' äy¶≈, ÓfyB, x¶, fhs, Ó' #l' jì ÓfÓfl, iy, ðòy ' c' ù òy' Iö ~

Ñ, !>, fl, jì, s, f Ezv, z!ò>, Ü†, ð Ñ, 'IÖ' - ~E

z' c' ù Ü†, 'IòÓ' v, z' Ijüf !àÈúÈÜÜÈ (i) cy!Ó≈Ñ, xyl!≈Ñ, ð#lì, Ó' xÇü !Ecy' IÖ x¶, fhs, Ó' #l' jì ÓfÓfl, iy, ðòy ~ÓÇ i, yÓ ' ^, ' Ie Çl' †, Ñ, ð#lì, ≤ Älì' i Ñ, Ó' y- (iii) cÓ Ñ, yÓ ' !c!Ñ, v, z!Ó' !>, ÖyāyÓ' ' IÑ, çà, ú Á ≤ Äcy!Ó' i, Ñ, Ó' y- ðyòy¶, y' IÖ x¶, fhs, Ó' #l' jì ÓfÓfl, iy, ðòyÓ' Ñ, yā !Ó' äy¶≈, ÓfyB, Ñ, 'IÖ' ly' IÑ, - !Ó' äy¶≈, Ófy' IÖ, Ó' xyl!≈Ñ, ð#lì, !Ó' I' I' Ñ, Ñ, yā Ö%ÓEz = Ó' &c, ðjì≈ - 12. v, z, ðyl' Á v, z, ðÑ, Ó' i ≠ cÓ Ñ, y' IÖ Ó' Ó' yāfl, j' xyyl' Á Óf' I' Ó' ð' I' l' I' cö' I' I' Ó' ÓfÓiyò ly' IÑ, ' cEz cöI' ÓfÓiyò ' ð)Ó' ' I' I' äòf !Ó' äy¶≈, ÓfyB, x!@ Æö v, z, ðyl' Á v, z, ðÑ, Ó' i !' I' I' cÓ Ñ, yÓ ' IÑ, cyEylf Ñ, 'IÖ' - ≤ ÄcDi, v, z' IÖ' Öfñ ^Ñ, w#l' ÓfyB, !Ecy' IÖ cÓ Ñ, y' IÖ Ó' xyl!≈Ñ, ð#lì, ñ jì yìyòñ xli≈ @ ÆEiñ, ðÓ' yöü≈iy, y Á !Ó!¶, ß' ¶, y' IÖ ' I' Ñ, yā Ñ, 'IÖ' ly' IÑ, ñ ^ cEz Ñ, yā Ñ, Ó' yÓ ' äòf !Ó' äy¶≈, ÓfyB, cÓ Ñ, y' IÖ Ó' Ñ, yāÈ ' I' IÑ, Ñ, !öüò ^, ð' I' I' ly' IÑ, - Ü. Öy!!lāfÑ, Á xòfyòf Ófy' IÖ, Ó' ÓfyB, yÓ ' ≠ ¶, yÓ ' lli, ≤ Älì, !>, Öyl!lāfÑ, ÓfyB, Á xòfyòf ÓfyB, !Ó' äy¶≈, ÓfyB, myÓ' y fl, j#Ñ, i, Á !òl' !s, fl, - i, ð, !cú¶%, ' Öyl!lāfÑ, ÓfyB, =!úÓ' !Óú, ð%òÓ≈yRy Ñ, 'IÖ' !Ó' äy¶≈, ÓfyB, ≤ Ä' I' yā' Iò i, y' I' IÖ' xyl!≈Ñ, cyEylf Á xò% ' Iöy!ñ, !òÓ' y, ð, y, ð' IeÓ' !Ó!òò' I' I' jì Á xli@ Æö ≤ Äiyò Ñ, 'IÖ' - Öyl!lāfÑ, ÓfyB, =!ú' IÑ, xyyl' #Ñ, i, ð)lì ' IòÓ' ð)l' ð, ð 3% !Ó' äy¶≈, Ófy' IÖ, Ó' Ñ, y' IāÈ äöy Ó' yÓ ' lli, EÍ' - ~äEyv, , y i, y' I' IÖ' ' öy, xyöyò' lli, Ó' Ói≈, öy' Iò 25% ðÜ' I' I' ñ ' cyòyl' x!Öy xò% ' Iöy!ñ, } i, ð' Ie !ò' Iā' I' IÖ' Ñ, y' IāÈ äöy Ó' yÓ ' lli, EÍ' - Öyl!lāfÑ, ÓfyB, =!ú Á xòfyòf ÓfyB, =!ú IÖò xyl!≈Ñ, xò, ' IòÓ' çjò%Ö#ò EÍ' i, ðò Öyl!lāfÑ, ÓfyB, =!úÓ' jì, ðeñ äy!òò ' Ó' ' IÖ !Ó' äy¶≈, ÓfyB, jì !' I' I' cyEylf Ñ, 'IÖ' ly' IÑ, - ~Ez äòf !Ó' äy¶≈, ÓfyB, ' IÑ, ' ü' i NSOU ? CC-CO-09 46, ðl' ≈y' I' I' Ó' jì yì, yÁ Óúy EÍ' - á. ÓfyB, ÓfÓfl, iyÓ ' x!¶, ¶, yÓÑ, Á !òl' yòÑ, ≠ 1934 cy' IúÓ' !Ó' äy¶≈, ÓfyB, xyEzò ~ÓÇ 1949 cy' IúÓ' Ófy' B, Ç !òl' s, fi xyEzò xò%yl' # !Ó' äy¶≈, ÓfyB, ' IÑ, Öyl!lāfÑ, Á cöÓyl' Ófy' IÖ, Ó' v, z, ðÓ' i, iyÓ ' IÑ, Á !òl' s, f' I' IÖ' «, ði, y xy' IÖ' y, ð Ñ, Ó' y E' I' I' IāÈ- ði%, ð ÓfyB, ≤ Älì, ¶, yÓ ' ^, ' Ie !Ó' äy¶≈, ÓfyB, úyEz' IÇ™ ≤ Äiyò Ñ, 'IÖ' - Ñ, y' Iöy Ófy' IÖ, Ó' ði%, ð üyÖy çj±cyÓ' ' I' IÖ' ^, ' Ie ≤ Ä' I' I' yāò #l' ÓfÓfl, iy ' ðl' - Öyl!lāfÑ, Á xòfyòf ÓfyB, =!úÓ' Ñ, yāÑ, ð≈ Á, ðk, li, =!ú, ðl' ≈y' lúyā, ðy Ñ, 'IÖ' - ~Ez cöhf, Ñ, yāÑ, ð≈, ð!Ó' Iü≈ò, ðl' ≈y' lúyā, ðy Ñ, Ó' yÓ ' äòf 1994 cy' Iú Ü' Öyv≈, xò, Ç%, öyÓ' !¶, üòÜ òy' Iö ~Ñ, !>, ^ Öyv≈, Ü!†, jì, E' I' I' IāÈ- ~äEyv, , y !Ó' äy¶≈, Ófy' IÖ, Ó' Ñ, y!≈, ðk, li, ^Ñ, ðò EÁl' y v, z!à, i, ~ÓÇ Öyl!lāfÑ, ÓfyB, Á xòfyòf xyl!≈Ñ, ≤ Älì, ¶, yò Ñ, ðò¶, y' IÖ, ð!Ó' à, y' lú, E' IÖ ' cäòf ^ Öyv≈, xò, !ò, ðfy!™l' yú cy! ¶≈, ' Iççñ ðò' !cöÈò Ñ, !òlì, ñ äyòÑ, #Ó' yò Ñ, !òlì, i, y' I' IÖ' Ç%!ò!i≈T ði, yòlì, ðÓ' yöü≈ !' I' I' IāÈ- à, !Ó!òòl' Ey' IÖ' Ó' fl, iy!l' c Á !òl' s, fi Ó' «, y = ¶, yÓ ' i, #l' !Ó' äy¶≈, Ófy' IÖ, Ó' ~Ñ, !>, = Ó' &c, ðjì≈ Ñ, yā Èú x' I' IúÓ' Öy!Efl, ð) ' I' IúfÓ' fl, iy!l' c Öäyl' Ó' yÖy- !Ó!òòl' !òl' s, f' I' IÖ' ð)ú v, z' Ijüf ' Ó' I' I' IüÑ, !Ó!òòl' !òl' s, fi xyEzò à, yúy EÍ' - Ói≈, öy' Iò ~Ez xyEz' IöÓ' ' ð!Ó' Ói≈, ð E' I' I' IāÈ- ~Òò ' Ó' I' I' IüÑ, ð%oy ÓfÓfl, iy, ðòy xyEzò öy' Iö ði%, ð xyEzò ≤ ÄÓlì≈, i, E' I' I' IāÈ- ' Ó' I' I' IüÑ, ð%oyÓ' !Ó!òòl' xyEz' IöÓ' fl, iy!l' c Ó' «, yñ ' Ó' I' I' IüÑ, ð%oyÓ' ' IyÜyò Á à, y!EiyÓ' c' ID cyöÇf ' Ó' ' IÖ ' Ó' I' I' IüÑ, ð%oyÓ' ÓfÓfl, iy, ðòy Ñ, Ó' y ¶, yÓ ' i, #l' ! Ó' äy¶≈, Ófy' IÖ, Ó' xòfì, ð Ñ, yā - à, . ð!Ó' Ñ, ' öy Ó' *, öyl' ' I' I' Á xli≈ !òlì, Ñ, v, zß' I' ' Iö ¶, !òÑ, y = !Ó' äy¶≈, ÓfyB, ¶, yÓ ' i, #l' ' ðM, ÈÖy!l' ≈Ñ, #, ð!Ó' Ñ, ' öyÓ' cyl≈Ñ, Ó' *, öyl' ' I' I' c!e' I' ¶, !òÑ, y, öyúò Ñ, Ó' IāÈ- Ñ, !l' I' I' k, ' Ie cEyl' i, y ≤ Äiy' IöÓ' ' ð) ' IÖ ≈ ÓfyB, xyúy Ñ, !l' jì !Ó!¶, y' IÜÓ' öyif' Iö Ñ, yā Ñ, Ó' i, - 1982 cy' Iú Ñ, !l' Á @ Äy' Iöyß' I' ' IöÓ' äòf äyì, #l' ÓfyB, (NABARD) ≤ Älì, ¶, yÓ ' ' ðÓ' xli≈ !òlì, Ñ, v, zß' I' ' Iö ≤ Ä¶, !, i, ð!Ó' öy' I' I' !Ó' äy¶≈, ÓfyB, cEyl' i, y Ñ, Ó' IāÈ- ~äEyv, , y !Ó' äy¶≈, ÓfyB, xyM, È! úÑ, ÓfyB, ≤ Älì, ¶, yñ !úv, ÓfyB, ' ð!Ó' Ñ, ' öy @ ÆEiñ @ ÄyöyM, È' I' I' Öyl!lāfÑ, Ófy' IÖ, Ó' üyÖy !Óhf, yÓ ' ñ Ñ, !l' I' I' k, ' Ie } I' IÖ' ' äyÜyò Ó, k, ~ÓÇ @ Äyò #l' ÇM, È' I' I' v, z!çyE Ó, k, Ñ, 'IÖ' ¶, yÓ ' I' I, Ó' xli≈ !òlì, Ñ, v, zß' I' ' Iö ~

100% **MATCHING BLOCK 71/139** SA Indrani-Bhattacharya_AshishKumarDas_History_Swa ... (D129738480)

Ñ, =Ó' &c, ð)í≈ ¶), !ðÑ, y, ðyúò Ñ, ^iÓ' ly^iÑ, -

äE. }i !òl's, fi ≠ ^i^iü c%≡%, xy!l≈Ñ, ð#li, ≤Äí' ò ~ÓÇ ð%oyfl, ≥, #li, Á ð%oy ÇÇ^iÑ, yâ, ð ≤Äli, Eí, Ñ, Ó' yÓ' àòf ¶, yÓ' i, #í' ! Ó' äy¶≈, ÓfyB, }i !òl's, fi Ñ, ^iÓ' ly^iÑ, - ^i^iüÓ' xy!l≈Ñ, ð, ðiÓ' !fl, !li, xò%lyl' # }^iÓ' ,

75% **MATCHING BLOCK 72/139** SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)

ðlÓ' ðyí Ó, !k, Óy E...yc Ñ, Ó' yÓ' v, z^i'lj^iüf !

Ó' äy¶≈, ÓfyB, Óy!lãfÑ, ÓfyB, =lú^iÑ, ≤Äí' }^iÓ' v, z, ðÓ' c%^iÓ' EyÓ' E...ycÓ, !k, Ñ, Ó' ^i, ðy^iÓ' - !Ó' äy¶≈, ÓfyB, cyiyÓ' ñ, ÈÜÜÜÈ Ñ, V ÓfyB, ^Ó' >, E...ycÓ, !k, Ó' ðyif^ið Óy!lãfÑ, ÓfyB, =lúÓ' }i !òl's, fi Ñ, ^iÓ' ly^iÑ, ñ ÖV xy!Ó!üfÑ, äöyÓ' E...ycÓ, !k, á!>, ^i' Óy!lãfÑ, ÓfyB, ^Ó' }i !òl's, fi Ñ, ^iÓ' ñ ÜV ≤Äí' yâò xò%lyl' # ^Öyúy Óyâ^iÓ' }i, ðe e^i' !Óe^i' Ñ, ^iÓ' } ^iÓ' !òl's, fi Ñ, Ó' ^i, ðy^iÓ' ñ áV !òÓ≈y!á, i, ðif Óy !ü^iÓ' ^«, ^ie, ð«, ðyí, ð)úÑ, !òl's, f^iÓ' ðyif^ið Ñ, ^iÓ' ly^iÑ, - ä. xò% Ç, yò Á çò#«, y = ¶, yÓ' i, #í' !Ó' äy¶≈, ÓfyB, ^i^iE%, ^i^iüÓ' xy!l≈Ñ, ÓfÓfl, iyÓ' ð#!

87% **MATCHING BLOCK 73/139** SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)

i, ði≈yÓ' ^i' !Ó' ^iü'¶), !ðÑ, y, ðyúò Ñ, ^iÓ'

ly^iÑ, ñ c^iEí%, xy!l≈Ñ, xÓfl, iyÓ' !Ó!¶, ß' !Ó'íí' c¶, Ñ, ¶, y^iÓ' xò%Ç, y^iÓ' ^á, <Ty Ñ, ^iÓ' ñ lyÓ' NSOU ? CC-CO-09 47 ðyif^ið !Ó' äy¶≈, ÓfyB, ÇE^iãEz ^Ñ, y^iöy !Çk, yhs, @^ÄEí Ñ, Ó' ^i, ðy^iÓ' ~ÓÇ ÇÓ' Ñ, yÓ' ^iÑ, ≤Äí' yâò#í' , ðÓ' yöü≈ !^i, ðy^iÓ' - G, v, zB^i' ðò)úÑ, Ñ, yâ ≠ !á, Ó' yâ, !Ó' i, iÓ' ^iÓ' Ñ, yâ=lú äEyv, yÁ ¶, yÓ' ^i, Ó' ! Ó' äy¶≈, ÓfyB, ^iÑ, Ñ, !^i' lü- Á Ó' /EylòÓ' ≤Äcy^iÓ' xl≈ÇÇfl, iyò ÓfÓfl, iyÓ' ðyif^ið =Ó' &c, ð)í≈ v, zB^i' ðò)úÑ, Ñ, yâ Çyòyò Ñ, Ó' ^i, Eí ñ ^iÓ' ð^i' f v, z^iÓ' ^iüf EúÈÜÜÜÈ Ñ, V lü^iÓ' àòf ≤Äí' yâò#í' }^iÓ' ÇÇfl, iyòñ ÖV ^i' lüÑ, Óy!lãfÓ' ≤Äcy^iÓ' ≤Äí' yâò#í' }^iÓ' ÇÇfl, iyòñ ÜV Ü, E}^iÓ' ÇÇfl, iyòñ áV Ñ, !^i' ^iÓ' ÇÇfl, iyòñ áV ≤Äí' u«, í Ñ, wñ á, V x!¶, ^iüÜ !ò: ð!_ - Ç%, Ó' yÇñ ¶, yÓ' i, #í' xy!l≈Ñ, ÓfÓfl, iyÓ' !Ó' äy¶≈, ÓfyB, ^i' lüÓ' =Ó' &c Á , ð!

88% **MATCHING BLOCK 75/139** SA Unabingsha -Bingsha Shatake Panchagitikarer Ba ... (D155214737)

Ó' í' !Ó' ^iü'¶), y^iÓ' v, z^iÓ' ^iüf- !Ó'

äy¶≈, ÓfyB, ¶, yÓ' i, #í' xy!l≈Ñ, Óyâ^iÓ' Ó' !òl's, f^iÓ' ~Ñ, Ñ, !>, x, ðlÓ' Eyl≈ ≤Äli, ¶, yò- !í' Á ^Ñ, ylyÁ ^Ñ, ylyÁ ~Ó' Ñ, ylyÁ Ñ, ylyÁ, ð, ði≈y^iüyâ, ðyl' ^iÖy ly^i' ^i' CÓ≈e ~Ez ^Ñ, w#í' ÓfyB, !òl's, fi Ñ, Ó' ^i, ðy^iÓ' !ò- i, ^iÓ' Çyò!@^iÑ, ¶, y^iÓ' ~Ez ÓfyB, ¶, yÓ' i, ÇÓ' Ñ, y^iÓ' Ó' !Ó!¶, ß' !Ó' ^i' lü =Ó' &c, ð)í≈ ≤Äli, ¶, yòÓ' *^i, ð fl, !#Ñ, i, - 4.5 ^Ñ, w#í' ÓfyB, ^Ó' }i ! ðl's, fi, ðk, !i, ^iÓfyB, ^i^iüÓ' ÓfyB, ÓfÓfl, iyÓ' c^iÓ≈yFâ, hfl, ^iÓ' ^i^iÑ, x^iÓ' ÓyâyÓ' ^iÑ, Çyò)í≈¶, y^iÓ' !òl's, fi Ñ, ^iÓ' i, y^iÑ, ^Ñ, w#í' ÓfyB, Ó' lü- }i!¶, !Ñ, xyi%!òÑ, xl≈ò#li, ^i, Óy!lãfÑ, ÓfyB, ^Ó' }^iÓ' , ðlÓ' ðyí ^i' lü ^öy, xl≈ ^lyÜy ^iÓ' ~Ñ, !>, =Ó' &c, ð)í≈ xÇü- !Ñ, !s, Óy!lãfÑ, ÓfyB, =lú Ç^iÓ≈yFâ, ð%öyö, y xâ≈ ^iÓ' ð#li, Ó' myÓ' y, ðlÓ' á, y!uí, E^i' x^iòÑ, còl' ≤Äí' yâ^iÓ' xl, !Ó' _ }i Ç, !<T Ñ, ^iÓ' ð%oyfl, ≥, #li, ÇE xòfyòf xl≈ ^iòli, Ñ, ÇÇÑ, >, Ç, !<T Eí' - ~Ez xÓfl, iy^i' ^Ñ, w#í' ÓfyB, Óy!lãfÑ, ÓfyB, =lúÓ' }i Ñ, ðy^iöyÓ' ^á, <Ty Ñ, ^iÓ' xl≈yl ð%oyfl, ≥, #li, Ó' còl' ^Ñ, w#í' ÓfyB, }^iÓ' , ðlÓ' ðyí Ñ, ðy^iöyÓ' ^á, <Ty Ñ, ^iÓ' - !¶, Ñ, ~Ñ, Ez¶, y^iÓ' ≤Äí' yâ^iÓ' i%, úòyl' }^iÓ' , ðlÓ' ðyí Ñ, ð E^i' lüÁ ð%oy ÇÇ^iÑ, yâ, ð SÍòò ^i^iüÓ' ^yöhf, Ó' e^i' Üi, ¶, y^iÓ' Ñ, ð^i, ly^iÑ, V ÇE xòfyòf xl≈ ^iòli, Ñ, ÇÇÑ, >, Ç, !<T Eí' - ~Ez xÓfl, iy^i' ^Ñ, w#í' ÓfyB, Óy!lãfÑ, ÓfyB, =lúÓ' }i Ó, !k, Ó' ^á, <Ty Ñ, ^iÓ' xl≈yl ð%oyÇÇ^iÑ, yâ, ^iÓ' còl' ^Ñ, w#í' ÓfyB, ñ ^iÓ' , ðlÓ' ðyí Óyv, y^iöyÓ' ^á, <Ty Ñ, ^iÓ' - ~Ez äòfEz ^Ñ, w#í' ÓfyB, ^Ó' ≤Äiyò Á =Ó' &c, ð)í≈ Ñ, yâ Eú }i !òl's, fi - ≤ÄÑ, i, , ð^i«, Óy!lãfÑ, ÓfyB, =lú ^i' }i Ç, !<T Ñ, ^iÓ' i, y^iòl's, fi Ñ, Ó' yÓ' àòf ^Ñ, w#í' ÓfyB, ^i' ÇÑ, ú, ðk, !i, @^ÄEí Ñ, ^iÓ' i, y^iÑ, Ó' lü ^Ñ, w#í' ÓfyB, ^Ó' }i !òl's, fi , ðk, !i, - ^Ñ, w#í' ÓfyB, cyiyÓ' ñ, ^i' ÇÑ, ú, ðk, !i, Ó' ðyif^ið Óy!lãfÑ, ÓfyB, ^Ó' }i !

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òl's, fi Ñ, ^iÓ' ^c=lú^iÑ, ð)uí, i%!>, ¶, y^iÜ ¶, yÜ Ñ, Ó' y ly^i' - ~

Ñ, !>, Eú Ñ, V, ðlÓ' ðy!Üi, }i !òl's, fi , ðk, !i, ~ÓÇ x, ðÓ' !>, Eú ÖV =iÜi, }i !òl's, fi , ðk, !i, Óy !òÓ≈yâ, ðò)ú }i !òl's, fi , ðk, !i, Óy !Óâ, yÓ' ð)úÑ, }i !òl's, fi ,

ôk,li, ~Ez î%Ez ,ôk,li, Çjô`İÑ≈, xy`lúyâ,òy Ñ,Ó`y Eú

É 4.5.1`Ñ,

w#l` Ófy`İB,Ó` ,ò!Ó`òyiÙi, }i !ò!`s,fi ,ôk,li, `İ ÇÑ,ú ,ôk,li,Ó` òyif`İò` Ñ,w#l` ÓfyB, `î`lúó` Óy!l!äfÑ, Ófy`İB,Ó` }`İrÓ`
`òy, ,ò!Ó`òyi Óy`òy, `İyÛyò`Óyv, ,y!` Óy Ñ,òy!` i,y`İÑ, Ó`lú ,ò!Ó`òyiÙi, }i !ò!`s,fi ,ôk,li, - ,ò!Ó`òyiÙi, }i !ò!`s,fi ,ôk,li,
i,`İÑ, xyÓyÓ`
NSOU ? CC-CO-09 48 !i,ò!>, ¶,y`İÜ ¶,yÜ Ñ,Ó`y Eı` É`İòò`ÓyRyÓ` EyÓ` Óy ÓfyB, `Ó`>, ñ`Öyúy`ÓyâyÓ` Ñ,y!≈Ñ,úy,ò ~ÓÇ
,ò!Ó`Òi≈,ò#l` äöyÓ` xò%,òyi, - ~Ez !i,ò!> ,

ôk,li, Çjô`İÑ≈, xy`lúyâ,òy Ñ,Ó`y Eú ≠ 1.

ÓyRyÓ` EyÓ` Óy ÓfyB, `Ó`>, =`Ñ,y`lòy`î`lúó``Ñ,w#l` ÓfyB, ≤Älò`òı#Ó` }i,òe äöy`Ó``İÖ`Óy ≤Älò`òı#Ó` !Óú
,ò%òÓ=yRy Ñ,`İÖ` Óy!l!äfÑ, ÓfyB, =lú`İÑ, `İ !ò!`i,ò`ÓyRyÓ` Ey`İÖ` x!≈ }i`îl``ÇEz EyÓ``İÑ, Ó`lú`ÓyRyÓ` EyÓ` Óy ÓfyB,
`Ó`>, - x!≈y! ÓfyB, `Ó`>, Eú`Ñ,w#l` Ófy`İB,Ó` Ç%`İrÓ` EyÓ` - ~Ez ÓfyB, `Ó`>, ,ò!Ó`Òi≈,ò Ñ,`İÖ``Ñ,w#l` ÓfyB, x!≈ò#l!
i,`İ, Óy!l!äfÑ, Ófy`İB,Ó` }`İrÓ` ,ò!Ó`òyi !ò!`s,fi Ñ,Ó``İ, ,òy`İÖ` - xyÓyÓ` Óy!l!äfÑ, ÓfyB, `İ`Ç%`İrÓ` Ey`İÖ`
äòçyiyÓ`i`İÑ, x!≈ }i`îl` i,y`İÑ, Óyây`İÖ` Ç%`İrÓ` EyÓ` Ó`lú - ÓfyB, `Ó`>, Ó`Ç`İD`Óyây`İÖ` Ç%`İrÓ` Ey`İÖ` Ó` ≤Äl, f« , Ç
jòÑ≈, Ói≈,òyò - x!≈y! ÓfyB, `Ó`>, Óyv, ,`lú`Óyây`İÖ` Ç%`İrÓ` EyÓ` Óy`İv, , ~ÓÇ ÓfyB, `Ó`>, Ñ,ò`lú`Óyây`İÖ` Ç%`İrÓ`
EyÓ` Ñ,`İö - x!≈ò#l!,`İ, İÖò`ò%oyfl, ≥, #l!, `İÖy`îl` x!≈y! İÖò`oÓf`Á`ÇÓyÓ` i%,úòy!` äòçyiyÓ``İrÓ` xyl!≈Ñ, xyl` Ó`lú`ly`İÑ,
i,Òò`Ñ,w#l` Ófy`İB,Ó` `î`lúó` ÓfyB, `Ó`>, Óy!v, ,`İl` `İl` - ÓfyB, `Ó`>, Óyv, ,yÓ` ò,`lú`Óy!l!äfÑ, ÓfyB, }i,òe
,ò%òÓ=yRy Ñ,`İÖ``Ñ,w#l` Ófy`İB,Ó` Ñ,yâÈ`İ`İÑ, Ñ,ò ,ò!Ó`òyi`òÙi`x!≈,òy!` ò,`lú`Óy!l!äfÑ, Ófy`İB,Ó` }i`iÁ!`yÓ` «,òi,y
Ñ,`İö`lyl` - i,yâÈyv, ,y ÓfyB, `Ó`>, Óyv, ,yÓ` ò,`lú`Óy!l!äfÑ, Ófy`İB,Ó` Ç%`İrÓ` EyÓ` x!≈y! Óyây`İÖ` Ç%`İrÓ` EyÓ` Á`Ó`İv, ,
lyl`ñ`ò,`lú`äòçyiyÓ`i`Óy!l!äfÑ, Ófy`İB,Ó` Ñ,yâÈ`İ`İÑ, Ñ,ò ,ò!Ó`òyi }i @`ÄEı`Ñ,`İÖ` - ~Ez¶,y`İÖ``Ñ,w#l` ÓfyB,
ò%oyfl, ≥, #l!, Ó`çòl` ÓfyB, `Ó`>, Óy!v, ,`İl` }`İrÓ` ,ò!Ó`òyi Ñ,`İö``İl``ò%oyfl, ≥, #l!, ≤Äl,`İÖ`y!`Ñ,`İÖ` - x,òÓ` ,ò`İ«` x!≈ò#l!
i,`İ, İÖò`ò%oy ÇÇ`İyâ,ò`İÖy`îl` x!≈y! İÖò`oÓf`Á`ÇÓyÓ` i%,úòy!` äòçyiyÓ``İrÓ` xyl!≈Ñ, xyl` Ñ,ò`ly`İÑ, i,Òò`Ñ,w#l` ÓfyB,
`Ó`>, Ñ,`İö``İl` }`İrÓ` ,ò!Ó`òyi Óy!v, ,`İl``ò%oy ÇÇ`İÑ,yâ,ò ≤Äl,`İÖ`y!`Ñ,`İÖ` - 2. `Öyúy`ÓyâyÓ` Ñ,y!≈Ñ,úy,ò ≠`î`lúó`
`Ñ,w#l` Ófy`İB,Ó` `Öyúy`Óyây`İÖ` ÇÓ`Ñ,y!Ó` }i,òe !Ó!e`Ñ,Ó`y`~ÓÇ`Öyúy`ÓyâyÓ``İ`İÑ, ÇÓ`Ñ,y!Ó` }i,òe !Ñ,`İö
`òÁ!`y`İÑ, Ó`lú`Öyúy`ÓyâyÓ` Ñ,y!≈Ñ,úy,ò - `Öyúy`ÓyâyÓ` Ñ,y!≈Ñ,úy,ò`òyif`İò`Ñ,w#l` ÓfyB, x!≈ò#l!,`İ, Óy!l!äfÑ,
Ófy`İB,Ó` }`İrÓ` ,ò!Ó`òyi !ò!`s,fi Ñ,`İÖ` - x!≈ò#l!,`İ, İÖò`ò%oyfl, ≥, #l!, `İÖy`îl` x!≈y! İÖò`oÓf`Á`ÇÓyÓ` i%,úòy!`
äòçyiyÓ``İrÓ` xyl!≈Ñ, xyl` Ó`lú`ly`İÑ, i,Òò`Ñ,w#l` ÓfyB, `Öyúy`Óyây`İÖ` ÇÓ`Ñ,y!Ó` }i,òe !Ó!e`Ñ,`İÖ` - ~Ez ÇÓ`Ñ,y!Ó` }
i,òe !yÓ`y!Ñ,`İö`ly`İÑ, i,y`İrÓ` }i,ò`İeÓ`!Ó!òò`İl``Ñ,w#l` ÓfyB,`İÑ, x!≈ !`İ, Eı` - ò,`lú`Óy!l!äfÑ, Ófy`İB,Ó``òÙi
xyöyò`İ,Ó` ,ò!Ó`òyi Ñ,`İö - Ñ,yÓ`i`lyÓ`y }i,òe`Ñ,`İö`i,yÓ`y`çyiyÓ`İ, !òâ`!òâ`Óy!l!äfÑ, Ófy`İB,Ó` }i`iÁ!`yÓ` «,òi,yÁ Ñ,`İö
lyl` - ~Ez¶,y`İÖ``Ñ,w#l` ÓfyB, ò%oyfl, ≥, #l!, Ó`çòl` `Öyúy`Óyây`İÖ` }i,òe !Ó!e`Ñ,`İÖ` }`İrÓ` ,ò!Ó`òyi Ñ,`İö``İl``ò%oyfl, ≥, #l!
i, ≤Äl,`İÖ`y!`Ñ,`İÖ` - x,òÓ` ,ò`İ«` x!≈ò#l!,`İ, İÖò`ò%oy ÇÇ`İÑ,yâ,ò`İÖy`îl` x!≈y! İÖò`oÓf`Á`ÇÓyÓ` i%,úòy!` äòçyiyÓ``İrÓ`
xyl!≈Ñ, xyl` Ñ,ò`ly`İÑ, i,Òò`Ñ,w#l` ÓfyB, `Öyúy`Óyây`İÖ` }i,òe e`İ`Ñ,`İÖ` }`İrÓ` ,ò!Ó`òyi Óy!v, ,`İl``ò%oy ÇÇ`İÑ,yâ,ò
≤Äl,`İÖ`y!`Ñ,`İÖ` -

NSOU ? CC-CO-09 49 3. ,ò!Ó`Òi≈,ò#l` äöyÓ` xò%,òyi, ≠ xyEzò! , Á`ÇÄlyÙi, ¶,y`İÖ` ≤Äl, !, ,`î`lúó` Óy!l!äfÑ, ÓfyB, i,y`İrÓ`
xyöyò`İ,Ó``Ñ, !, !ò!≈<T`xÇü`Ñ,w#l` Ófy`İB,Ó` Ñ,y`İäÈ`äöy`Ó`y`İÖ` - Óy!l!äfÑ, ÓfyB, i,y`İrÓ` xyöyò`İ,Ó``üi`Ñ,Ó`y`İ,
xÇü`Ñ,w#l` Ófy`İB,Ó` Ñ,y`İäÈ`äöy`Ó`y`İÖ``İ, Óyif`Eı` i,y`İÑ, Ó`lú`òÙi`äöyÓ` xò%,òyi, - }i !ò!`s,fi`İrÓ` ≤Ä`İl`yâ`İò`Ñ,w#l`
ÓfyB, myÓ`y`òÙi`äöyÓ` xò%,òyi`İ,Ó` ,ò!Ó`Òi≈,ò Ñ,Ó`yÓ` ,ôk,li,`İÑ, Ó`lú` ,ò!Ó`Òi≈,ò#l` äöyÓ` xò%,òyi, - Óy!l!äfÑ,
Ófy`İB,Ó` xyöyò`İ,Ó` `İ !ò!≈<T`xÇü`Ñ,w#l` Ófy`İB,Ó` Ñ,y`İäÈ`òÙi`äöy`!Eçy`İÖ`Ó`y`İ, Eı``Ç!>, x!≈ò#l!,`İ, Óy!l!äfÑ,
Ófy`İB,Ó` }`İrÓ` ,ò!Ó`òyi !ò!`s,fi Ñ,`İÖ` ly`İÑ, - x!≈ò#l!,`İ, İÖò`ò%oyfl, ≥, #l!, `İÖy`îl` x!≈y! İÖò`oÓf`Á`ÇÓyÓ` i%,úòy!`
äòçyiyÓ``İrÓ` xyl!≈Ñ, xyl` Ó`lú`ly`İÑ, i,Òò`Ñ,w#l` ÓfyB, `òÙi`äöyÓ` xò%,òyi, Óy!v, ,`İl` `İl` - `òÙi`äöyÓ` xò%,òyi, Ó,!k,Ó`
ò,`lú`Óy!l!äfÑ, ÓfyB,`İÑ, i,y`İrÓ` xyöyò`İ,Ó``Ólú`xÇü`Ñ,w#l` Ófy`İB,Ó` Ñ,y`İäÈ`äöy`Ó`y`İÖ``İ, Eı`ñ`ò,`lú`Óy!l!äfÑ,
Ófy`İB,Ó` Ey`İ, `òÙi`xyöyò`İ,Ó` ,ò!Ó`İyò`Ñ,òyÓ` äòf`Óy!l!äfÑ, Ófy`İB,Ó` }i`iÁ!`yÓ` «,òi,yÁ Ñ,`İö`lyl` - ~Ez¶,y`İÖ`
`Ñ,w#l` ÓfyB, ò%oyfl, ≥, #l!, Ó`çòl` `òÙi`äöyÓ` xò%,òyi, Óy!v, ,`İl` }`İrÓ` ,ò!Ó`òyi Ñ,`İö``İl``ò%oyfl, ≥, #l!, ≤Äl,`İÖ`y!`
Ñ,`İÖ` - x,òÓ` ,ò`İ«` x!≈ò#l!,`İ, İÖò`İÖy`îl` x!≈y! İÖò`oÓf`Á`ÇÓyÓ` i%,úòy!` xyl!≈Ñ, xyl` Ñ,ò`ly`İÑ, i,Òò`Ñ,w#l` ÓfyB,
`òÙi`äöyÓ` xò%,òyi, Ñ,`İö``İl` }`İrÓ` ,ò!Ó`òyi Óy!v, ,`İl``ò%oyÇÇ`İÑ,yâ,ò ≤Äl,`İÖ`y!`Ñ,`İÖ` - 4.5.2`Ñ,w#l` Ófy`İB,Ó` =iÙi, }i
!ò!`s,fi ,ôk,li, Óy !ò!≈yâ,òò!üÑ, }i !ò!`s,fi ,ôk,li, Óy !Óâ,yÓ`ò!ú ,ôk,li, `Ñ,w#l` Ófy`İB,Ó` ,ò!Ó`òyiÙi, }i !ò!`s,fi ,ôk,li,`İ,
x!≈ò#l!,Ó` Çòhfl, «,`İeZ` }`İrÓ` ,ò!Ó`òyi Óyv, ,y`lòy`Óy Ñ,òy`lòy`ÇÖ`É!` - !Ñ, !s, ,ò!Ó`òyiÙi, }i !ò!`s,fi ,ôk,li,Ó` çyEy`İl!f`
Ó`lú`!Ó`lú`! «,`İe` }`İrÓ` ,ò!Ó`òyi Ñ,òy`lòy`~ÓÇ`~Ñ, Ez Ç`İD`xòf`Ñ,`İl`Ñ, !, !Ó`lú`! «,`İe` }`İrÓ` ,ò!Ó`òyi Óyv, ,y`lòy`ÇÖ`
É!`òy -`ÇEzäòfEz`!Ó`lú`!Ó`lú`! «,`İe` }`İrÓ` ,ò!Ó`òyi Óyv, ,y`lòy`~ÓÇ`!Ó`lú`!Ó`lú`! «,`İe` }`İrÓ` ,ò!Ó`òyi Ñ,òy`lòy`
äòf`Ñ,w#l` ÓfyB, =iÙi, }i !ò!`s,fi ,ôk,li, Óy !ò!≈yâ,òò!üÑ, }i !ò!`s,fi ,ôk,li, ≤Ä`İl`yÜ Ñ,`İÖ` - `î`lúó``ò`İf`!ò!≈y!â, !, «,`İe` }
`İrÓ` !ò!`s,fi`Á`!ò!≈y!â, !, «,`İe` }`İrÓ` Çi±çyÓ``İrÓ` äòf`Ñ,w#l` ÓfyB, `İ ,ôk,li, @`ÄEı`Ñ,`İÖ` i,y`İÑ, =iÙi, }i !ò!`s,fi ,ôk,li,
Óy !ò!≈yâ,òò!üÑ, }i !ò!`s,fi Óy !Óâ,yÓ`ò!üÑ, }i !ò!`s,fi ,ôk,li, Ó`lú - x!≈y! !ò!≈<T`v,z`İj`lúf`Óy x!≈ò#l!,Ó` !ò!≈<T`«,`İe` }i !
ò!`s,fi`İÑ, Ó`lú`!ò!≈yâ,òò!üÑ, }i !ò!`s,fi ,ôk,li, Óy =iÙi, }i !ò!`s,fi ,ôk,li, - !ò!≈yâ,òò!üÑ, }i !ò!`s,fi ,ôk,li,Ó` xyÓyÓ` !Ó!
¶,ß` ¶,yÜ xy`

NSOU ? CC-CO-09 52 Ñ, ì, ≈ c îÁÏ y E ÌÏ !äËú- Óy!íäfÑ, Ófy ÌB, Ó } ÌíÓ , ò!Ó òy! !ò! s, f ÌíÓ ãðf 1964 cy ÌúÓ ò!k, Ó ò)ú v, z Ìjüf- 3. !òÓ≈yâ, òð)úÑ, } !ò! s, fi ≠ ¶, yÓ ì, #! !Ó ãy¶≈, ÓfyB, !mì, #! , òM, ÈÓy! ò≈Ñ, # , ò!Ó Ñ, "òyÓ ÷Ó & Ì ÌÑ, !òÓ≈yâ, òð)úÑ, } !ò#!ì, xò%çÓ ì Ñ, ÌÓ - ~Ez çð! ÓfyB, } ÌíÓ òyey!ì, !Ó _ Ó, !k, Ó ò, Ìú x Ìì=Ó ÌyÛy ÌòÓ Óy! ò≈Ñ, Ó, !k, Ó EyÓ 8.2%ÈÛÈ~ Ìÿv, yÏ - ì, ì, #! , òM, ÈÓy! ò≈Ñ, # , ò!Ó Ñ, "òy! ~Ez Ó, !k, Ó EyÓ 9.1% ÈÏ - x!â, x!≈ Ìò! ì, Ñ, v, z Ì ÌòÓ EyÓ çEz ¶, y ÌÓ Ó, !k, òy! Ìò- x Ìò ÌÑ, çð! Ìyðhfl, ÌÓ Ó EyÓ Ó, !k, òyÁÏ yÓ ò)ú Ñ, yÓ ì x Ìì=Ó ÌyÛy ò Ìú ò Ìò Ñ, ÌÓ ò- ì, ÌÓ 1966 cy Ìú ¶, yÓ Ìì, çÓ%ã !Ó≤ Ó ÌÓy îÁÏ yÓ ò, Ìú Ñ, ! ò! Ì« Ìe x ã ÄÛ!ì, Ó ãðf Ìyðhfl, ÌÓ Ó !fl, !ì, ù#úì, y ÓäyÏ Ìy ÌÑ, - Ò, !mì, #! , ò!≈yÏ 1972-91 çyú, ò!≈hs, çð! Ñ, yú ÌÑ, !mì, #! , ò!≈yÏ Óúy ÈÏ - ~Ez çð! ÌÑ, ççfl, ÒyÓ ÈÛÈ, ò)Ó≈ çð ÌÏ Ó xy!ì≈Ñ, ò#!ì, Óúy ÌyÏ - 1972-74 çyú çð! , ò!≈hs, ¶, yÓ Ìì, Ó x!≈ò#!ì, Ìì, Ìyðhfl, ÌÓ Ó !fl, !ì, ì, ù#úì, y ÓäyÏ !äËú òy- ¶, yÓ ì, #! !Ó ãy¶≈, ÓfyB, ò%oyfl, ≥, #!ì, ≤Äüò ÌòÓ ãðf, ò) ÌÓ=Ó !%, ùòyÏ xy!ì≈Ñ, ò#!ì, Ó Ì« Ìe Ñ, ÌÏ yÓ ì, y xy Ìò- ~Ez çð! çÓ Ñ, y ÌÓ Ó Ó yäfl, } ò#!ì, Ó Óyhfl, ÓyÏ ÌòÓ ãðf ¶, yÓ ì, #! !Ó ãy¶≈, ÓfyB, xy!ì≈Ñ, ò#!ì, @ ÆÈ Ñ, ÌÓ - 1972-91 çyú çð! , ò!≈hs, ≤Äüyc!òÑ, ç% ÌíÓ EyÓ ≤Äâ, !úì, !yÑ, yÓ ãðf òÛÈ äöyÓ xò% òyì, 25% Ó, !k, Ñ, Ó y ¶, yÓ ì, #! !Ó ãy¶≈, Ófy ÌB, Ó , ò!k, çQ, Ó E ÌÏ !äËú- ì, ÌÓ Óyúy Óyÿ ÌÓ Ñ, yÓ Óy ÌÓ Ó òyif Ìò Ófy!B, Ç ÓfÓfl, iyÓ x!ì, !Ó _ ì, yÓ úf ÌÓ yì Ñ, Ó y çQ, Ó ÈÏ Ìò- çð! !Ó!ìÓk, äöyÓ xò% òy Ìì, Ó ç ÌÓ≈yFâ, ç#öy 38.5% , ò!≈hs, E ÌÏ !äËú çÓ Ñ, y ÌÓ Ó x Ìì=Ó ≤Ä ÌÏ yã ò, y ÌòyÓ ãðf- xy!üÓ Ìü ÌÑ, Ó Ìü! Ì ÌÑ, ~ÓÇ òÓπEz ÌÏ Ó Ìü ÌÑ, Ó ≤Ä!ò Ì ÌÑ, çÓ Ñ, y!Ó } ì, ò ÌeÓ v, z, çÓ ç% ÌíÓ EyÓ ÓyÿÓ ç% ÌíÓ Ey ÌÓ Ó çöyó ÈÏ - Û, ì, ì, #! , ò!≈yÏ 1991 çyú Ì ÌÑ, Òì, ≈öyò Ñ, yú , ò!≈hs, çð! Èú ¶, yÓ ì, #! !Ó ãy¶≈, Ófy ÌB, Ó ççfl, Òy ÌÓ y_Ó , ò!≈yÏ - 1991-92 ç

76% **MATCHING BLOCK 87/139** **SA** MA in History SEM II (CBCS Mode).pdf (D142514392)

yú Ì ÌÑ, ¶, yÓ ì, çÓ Ñ, yÓ xy!ì≈Ñ, Á Ñ,

y¶, y ÌöyÛì, ççfl, ÒyÓ ò#!ì, xò%çÓ ì Ñ, ÌÓ - ~Ez çð! Ì ÌÑ, çÓ Ñ, yÓ ¶, yÓ ì, #! , ò!Ó Ñ, !ì, x!≈ò#!ì, ÌÑ, ÓyÿÓ ò%Ó# x!≈ò#!ì, Ìì, Ó *, òyhs, ÌÓ ≤Ä ÌÏ yç ÈÏ - ¶, yÓ ì, #! x!≈ò#!ì, ÌÑ, !ò! s, fi, xÓfl, iy Ì ÌÑ, !Óð%_ Ñ, ÌÓ Ûv, zÿyÓ #Ñ, Ó ì x!≈ò#!ì, Û Ó *, òyhs, ÌÓ Ó ≤Ä Ìä, <Ty =Ó & ÈÏ - Ì Ìú Ìü ò#!ì, ñ Óy!íäfÈÛÈò#!ì, ñ Ó Ìì!úÑ, !Ó!òð! EyÓ ò#!ì, ~ÓÇ Ó Ìì!úÑ, !Ó!ò ÌÏ yú ò#!ì, Ó Ì« Ìe Ófy, òÑ, ò!Ó Óì≈, ò ÈÏ - ì, yÓ , ò!Ó Ìì!« Ìì, ¶, yÓ ì, #! !Ó ãy¶≈, ÓfyB, xy!ì≈Ñ, ò#!ì, Ìì, Ì çðhfl, ò!Ó Óì≈, ò ãy°Ïy Ñ, ÌÓ Ìç=Ìú Èú È 1. Óyúy Óyÿ ÌÓ Ñ, yÓ ì, #! !Ó ãy¶≈, Ófy ÌB, Ó

100% **MATCHING BLOCK 89/139** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

Ñ, y!≈Ñ, y!Ó ì, y Ó, !k, Ó ù Ì«, f

x!fy, òÑ, ç%Óð! â, e Óì≈, #ÈÛÈÓ ò!ì, Ìç xy!ì≈Ñ, ççfl, ÒyÓ Ñ, !ò! , Û!¶, ì, ÈÏ - ~Ez Ñ, !ò! , çÓ Ñ, y!Ó } ì, òe=Ìú Ìì, ç% ÌíÓ EyÓ Ó, !k, Ó NSOU ? CC-CO-09 53 ãðf ç%, òy!Ó ù Ñ, ÌÓ - 2. x ã Æy!ìÑ, yÓ Ì%_ Ì«, eñ Ìòò È Ñ, ! ò! ñ «% ò!ü ñ Ó Æy!ò Ìì, çÓ Ñ, yÓ ! ò! s, fi, Ñ, ò ç% ÌíÓ !Ó!òð ÌÏ } Ì ÌÁÏ yÓ !çk, yhs, òÁÏ y ÈÏ - xòf! Ì ÌÑ, xòfyòf Ì«, e=Ìú Ìì, v, zFâ, ç% ÌíÓ EyÓ !òì=y!Ó ì, ÈÏ - 3. 1994 cy ÌúÓ x ÌQyÓÓ òyc Ì ÌÑ, 2 ú Ì«, Ó Ìò!ü, yÑ, y } ÌíÓ ãðf ç% ÌíÓ EyÓ ÌÑ, ò%_ Ñ, ÌÓ Ì ÌÁÏ y ÈÏ - ò, Ìú ò) fò! , ò ç% ÌíÓ Ey ÌÓ Ó x!hfl, c !Óú%È ÈÏ - 4. 1995 cy ÌúÓ x ÌQyÓÓ òyc Ì ÌÑ, ç

88% **MATCHING BLOCK 90/139** **SA** Indrani-Bhattacharya_AshishKumarDas_History_Swa ... (D129738480)

Ó Ñ, y!Ó Á ÓçÓ Ñ, y!Ó !ç!Ñ, v, z!

Ó Ì, Ó ãðf çÓ Ñ, y!Ó !ò! ò !ü!ú Ñ, Ó y ÈÏ - ç% ÌíÓ EyÓ ÓyÿÓ myÓ y !òì=y!Ó ì, E ÌÓ- 5. ò%oyfl, ≥, #!ì, Ìò ÌòÓ ãðf ¶, yÓ ì, #! !Ó ãy¶≈, ÓfyB, 1991 cy ÌúÓ ã%úyEz òy Ìç ÓfyB, ÌÓ Ìì, Ó , ò!Ó Óì≈, ò Ñ, ÌÓ - 1991 cy ÌúÓ xy ÌÛ ÓfyB, ÌÓ , 10% !äËú- 1991 cy ÌúÓ ã%úyEz òy Ìç Óy!v, , ÌÏ 11% ~ÓÇ, ò ÌÓ 12% Ñ, Ó y ÈÏ - 1995 çyú Ì ÌÑ, ¶, yÓ ì, #! !Ó ãy¶≈, Ófy ÌB, Ó xy!ì≈Ñ, ò#!ì, x ÌòÑ, çÈäì, Ó ÈÏ - 1998 cy ÌúÓ ~!≤Äü òy Ìç òÓ !çðÈð Ñ, !ò! , ç% , òy!Ó Ìü ¶, yÓ ì, #! !Ó ãy¶≈, Ófy ÌB, Ó xy!ì≈Ñ, ò#!ì, Ìì, Ñ, ì, Ñ, =Ìú =Ó & c, ò)ì≈, ò!Ó Óì≈, ò xy Ìç- çEz, ò!Ó Óì≈, ò=Ìú Èú È Ñ, !çk, yhs, @ ÆÈ ÌíÓ Ì« Ìe çÓ Ñ, y!Ó Óy Ó y<T...yÏ _ ÓfyB, =! úÓ fl, !ì, s, fi, y- Ò. Ófy ÌB, Ó Ñ, ò≈ ç!òy ÌòÓ Ì« Ìe Ì, òüyÛì, ÓfÓfl, iy @ ÆÈ Ñ, Ó y- Û, !Ó Ìü# ÓfyB, ÌÑ, ¶, yÓ ì, #! ÓfyB, ÓfÓfl, iy! ≤Ä ÌÓ ÌúÓ xò%ð!ì, Ì ÌÏ ≤Ä!ì, ÌÏy!Ûì, yÓ , ò!Ó ÌíÓú Ó, !k, - á, !Ó ãy¶≈, Ófy ÌB, Ó xy!ì≈Ñ, Á } !ò! s, fi ò#! ì, Ó ≤ÄÏyó Ey!ì, Ì yÓ òÛÈÛÈäöyÓ xò% , òy Ìì, Ó v, z, çÓ !# ÌÓ !# ÌÓ !ò!≈, Ó ù#úì, y E...yç- à, çÓ Ñ, y!Ó Ó ì, È!Óú çç@ ÆÈÓ xòf! , ò =Ó & c, ò)ì≈ v, z!ç !Ó!ìÓk, òÛÈ xò% , òy Ìì, Ó v, z, çÓ =Ó & c E...yç ~ÓÇ !Ó!ìÓk, òÛÈ xò% , òyì, Ñ, !ò ÌÏ Ì ÌÏ Óy!íäfÑ, ÓfyB, =!úÓ ì, È!Ó ÌúÓ , ò!Ó òy! Ó, !k, Ñ, ÌÓ úy¶, äòÑ, Ì ÌÑ, çEz x!≈ á, yúòy- à, x Ìì=Ó Óyÿ ÌÓ Ó á, y!Èy Á ÌyÛyòü!_ Ó áyì, ÈÛÈ≤Ä!ì, áy Ìì, !òì=y!Ó ì, ç% ÌíÓ Ey ÌÓ Ó òyif Ìò ç% Ñ, y¶, y ÌöyÓ , ò%òÛ≈¶, ò- äÈ, x Ìì, ò«, yÑ, ì, Ñ, ò ç % ÌíÓ Ey ÌÓ x ã Æy!ìÑ, yÓ Ì« Ìe ÓfyB, } ÌíÓ ≤ÄçyÓ - ~Ez, ò!Ó Óì≈, ÌòÓ ò, Ìú ¶, yÓ ì, #! !Ó ãy¶≈, ÓfyB, ÈÛÈÛÈ 1. òÛÈ äöyÓ xò% , òyì, 1998 cy ÌúÓ ~!≤Äü òy Ìç Ñ, !ò ÌÏ 10% Ñ, ÌÓ - 2001 cy ÌúÓ x ÌQyÓÓ òy Ìç ~Ez xò% , òyì, xy ÌÓ y Ñ, Ìò 5.5% E ÌÏ Ì ÌäÈ- 2003 cy ÌúÓ 16 ã%ò Ì ÌÑ, ~Ez EyÓ Ñ, Ìò 4.5% E ÌÏ Ì ÌäÈ- Òì≈, òy Ìò ~Ez EyÓ 4.0% E ÌÏ Ì ÌäÈ S2018 cy ÌúV- 2. ÓfyB, ÌÓ , 1991 cy ÌúÓ x ÌQyÓÓ òy Ìç 12% Ì ÌÑ, e òy! Ì Ì Ñ, !ò ÌÏ !Ó ãy¶≈, ÓfyB, 1999 cy ÌúÓ ~!≤Ä Ìü 8% Ñ, ÌÓ ñ Òì≈, òy Ìò ÓfyB, ÌÓ , 6.5% E ÌÏ Ì ÌäÈ- Òì, ≈, òy Ìò S2018 cy ÌúV ~Ez ÓfyB, ÌÓ , ~Ó

NSOU ? CC-CO-09 57 4. ÓfyB, ñ lv, çÑ, yv, zr, Eyv, zçñ Ezì, fyliÓ x!hfl, ç = ççÜ!#i, i, >, yÑ, yÓ Óyây`ÍÓ` ≤Ä`ll`yâ`lòÓ`
xò%, òy`lì, ç!#Ñ, ççÖfy!` ÓfyB, ñ lv, çÑ, yv, zr, Eyv, zç Ezì, fyli ≤Ä`ll`yâ`lòÓ` «`le ÓfyB, ÈÜÈÓfÓfl, iy Í`ll`T òl` –
5. >, yÑ, yÓ Óyây`ÍÓ` Ó` ò!Ó` l!# => >, yÑ, yÓ Óyây`ÍÓ` ñ üÉÓ` ñ üÉÓ` i, lú`lì, Á @`Äy`lò ≤Äçy!Ó` i, E`lì, E`lìÓ– i, y òy E`lú xççÜ!
ç, i, >, yÑ, yÓ Óyây`ÍÓ` Ü`lv, ç, v, zç, `lìÓ– ¶, yÓ` lì, ÓfyB, Á lv, çÑ, yv, zr, Eyv, zç= `lúyÓ` xliÑ, yçÜÉz üE`lìÓ` Á üÉÓ` i, lú`lì,
xÓfl, lì, – ~Ez Ñ, yÓ` l! @`Äy`M, È`lú xççÜ!#i, i, >, yÑ, yÓ Óyây`ÍÓ` Ó` v, z, òoÓ` l`Oy`lÿl – 6. x!¶, ß` ç%`lìÓ` EyÓ` ≠ ççÜ!#i, i,
>, yÑ, yÓ Óyây`ÍÓ` ç%`lìÓ` EyÓ` çÓ=e çöyò E! – >, yÑ, yÓ Óyây`ÍÓ` xççÜ!#i, i, E`lú ç%`lìÓ` Ey`lìÓ` Ó` i, yÓ` i, çf á`l, ~Óç` }
i@`ÄE#i, y` üy!`lì, E`lì, çy`lìÓ` – 7. xy!l=Ñ, ççfl, iyò ≠ ç%ççÜ!#i, i, >, yÑ, yÓ Óyây`ÍÓ` Ó` xòf, ò` Ó!ü`Tf Éú fl, f`ÈÜÈ` òl` y!# }
lly`lòÓ` äòf Í`ll`T xy!l=Ñ, ççfl, iyò lÿÑ, y– !Ñ, ls, ¶, yÓ` lì, Ó` ÓfyB, = `lúyÓ` , ò%òÓ=yRy`llyÜf ç!ò` lìÓ` , ò!Ó` öy!` Ó%ÓÉz Ñ, ò–
~Ez Ñ, yÓ` l! ¶, yÓ` lì, Ó` >, yÑ, yÓ Óyây`ÍÓ` Ó` xy!l=Ñ, ççfl, iyò ≤Ä`ll`yâ`lòÓ` i%, úòy!` Í`ll`T òl` – 8. ~Ó`l!lúÑ, Ófy`lì, Ó`
≤Ä¶, yÓ` ≠ l`lìü# ÓfyB, = `lúy ≤Äiyò! , ~Ó`l!lúÑ, Óy!láf Á` Ó`l!lúÑ, ò%oyÈÜÈ!Ó!òó`lì` Ó` Ñ, yâ Ñ, `lìÓ` – >, yÑ, yÓ Óyây`ÍÓ`
~`lìÓ` l!ÓÓ` y, ¶, l!òÑ, y` Ó` l!lì` l!È– ~çÓ` ÓfyB, lì ç!#Ñ, ¶, y`lìÓ` Ñ, w#l` Ófy`lì, Ó` myÓ` y` lól` ls, fl, çy E!` ñ i, `lìÓ` ~Ó` y
~Ñ, `lì, l, ç, l` y «` òi, y` ¶, l` Ñ, `lìÓ` – ¶, yÓ` lì, Ó` «` le` Ó` l!lúÑ, ÓfyB, = `lúy ~Ñ, l!` l!Ñ, ~Ó`l!lúÑ, Óy!láf ~Óç` xòf!` l!Ñ,
x¶, fhs, Ó` #i` Óy!l` láf Á` xçç` ÄEi Ñ, `lìÓ` – 9. fl, f` öy!y! , òä%È xyöyò! , ≠ ¶, yÓ` lì, Ó` çM, È`lìÓ` EyÓ` Ò%ÓÉz fl, f` – Ó`lúÓ` ¶, yÜ
`lúy` l!Ñ, Ó` ñ l`lìü` l!Ñ, `lìÓ` @`Äy`lòÓ` `lúy` l!Ñ, `lìÓ` Ófy`lì, ç!# äöyÓyÓ` ≤ÄÓ!i, y` Ó%ÓÉz Ñ, ò– ~Ez Ñ, yÓ` l! ¶, yÓ` lì, çyly!
, òä%È xyöyò` lì, Ó` EyÓ` Ò%Ó` Ñ, ò– ¶, yÓ` i, #i` >, yÑ, yÓ Óyây`ÍÓ` Ó` xòf, ò` Ó!ü`Tf Éú xyöyò` lì, Ó` fl, f` y` Á` i, Ó` ú` ç!ò` l!Ó`
x¶, yÓ– 10. ò%oyfl, ç, #lì, Ó` ≤Ä¶, yÓ` ≠ ¶, yÓ` i, #i` >, yÑ, yÓ Óyây`ÍÓ` ò%oyfl, ç, #lì, Ñ, yÓ` l! ≤Äy!` Ez x!fl, iÓ` E! – ò%oyfl, ç, #!
i, Ó` Ey`lìÓ` Ó` ≤Äy!` ü` ò!Ó` Ó!#ç, ò> >, yÑ, yÓ Óyây`ÍÓ` Ó` Ñ, y!#Ñ, úy`lì, òÓ` òç, ñ, y!` Óyiy ç, l`T Ñ, `lìÓ` – 5.4 >, yÑ, yÓ`
Óyây`ÍÓ` Ó` `ò!#l`¶, yÜ çö`lì` Ó` !Ñ, `lì` l!Ñ, !
Óá, yÓ` Ñ, `lìÓ` >, yÑ, yÓ Óyây`ÍÓ`

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l!Ñ, l! , ò ¶, y` l!Ü ¶, yÜ Ñ, Ó` y` lyl` ÈÜÈ S1V

fl, f` Ñ, yú#ò Óy i, ú!Ó }i Óyây`ÍÓ` ñ S2V öyG, y!Ó` Ñ, yú#ò }i Óyây`ÍÓ` ~Óç` S3V í#á≈Ñ, yú#ò }i Óyây`ÍÓ` – >, yÑ, yÓ Óyây`ÍÓ` Ó`
`ò!#l`¶, yÜ ????? ????? ????? ????? fl, f` Ñ, yú#ò Óy öyG, y!Ó` Ñ, yú#ò í#á≈Ñ, yú#ò i, ú!Ó# }i Óyây`ÍÓ` }i Óyây`ÍÓ` }i Óyây`ÍÓ`
NSOU ? CC-CO-09 58 1– fl, f` Ñ, yú#ò Óy i, ú!Ó }i Óyây`ÍÓ` SShort-term or Call Loan MarketV É`lì çÑ, ú }i öyE Ñ, `lì` l!`lòÓ` äòf
`l!Á` y E!` ~Óç` á, yÁ!` yöyE lÿ , ò!Ó` `lúy!` Ñ, Ó` l! , E!` i, y` l!Ñ, i, ú!Ó }i Óyây`ÍÓ` SCall Loan MarketV Óúy E!` – á, yÁ!` yöyE ~Ez }i
`ò, Ó` i, çyÁ!` y lÿl` Ó` lú` ~l!Ñ, ÚMoney at Call and Short NoticeÈÜÈÉÁ Óúy E!` – `lì ç%`lì ~Ez }i `òÁ!` y E!` i, y` l!Ñ, i, ú!Ó EyÓ`
SCall RateV Óúy E!` – ú, `lìÓ` `l! , Ó` iyúyúÓ` y Óy!láfÑ, Ófy`lì, Ó` Ñ, yâ È`lìÑ, ~Ez äyi, #i` }i @`ÄEi Ñ, `lìÓ` `l! , Ó` ÓfÓçy
, ò!Ó` á, yúò Ñ, `lìÓ` ~Óç` xy`lò!Ó` Ñ, yÓ` `ül` yÓ` iyúyúÓ` y ~Ez äyi, #i` }i @`ÄEi Ñ, `lìÓ` ò, >, Ñ, y` Ñ, yÓ ÓyÓ` SSpeculations
BusinessV Ñ, `lìÓ` – ¶, yÓ` i, Ó` l!# ≈ ÓfyB, = lú` l!` l!` l!` ò` `l!f xy!l=Ñ, `lú` l!` l!` l!` äòf ≤Äiyò!, ~Ez l`lìÓ` }i l!` l!` l!` l!` – 2–
öyG, y!Ó` Ñ, yú#ò }i Óyây`ÍÓ` SMiddle-term Loan MarketV É`lì Óyây`ÍÓ` Ñ, `lì` Ñ, çy`lìÓ` äòf Sxhs, i, l! , ò` öyçV }i ≤Äiyò Ñ, Ó` y
E!` ñ i, y` l!Ñ, öyG, y!Ó` Ñ, yú#ò }i Óyây`ÍÓ` Ó` lú– Óy!láfÑ, ÓfyB, = lú` l!Óú ¶, y!` l!` ~Ez äyi, #i` }i ≤Äiyò Ñ, `lìÓ` – lú` , ò! , Ó` y
Ñ, y!â, yöyú e`l` Ñ, Ó` yÓ` äòf x!Óy`l!òÑ, `lìÓ` òä%!Ó` ≤Äiy`lòÓ` äòf ~Ez äyi, #i` }i @`ÄEi Ñ, `lìÓ` lÿ` l!Ñ, – 3– í#á≈Ñ, yú#ò }i
Óyây`ÍÓ` SLong-term Loan MarketV É`lì Óyây`ÍÓ` í#á≈ çö`lì` Ó` äòf SçyiyÓ` ñ, Ñ, `lì` Ñ, ÓäÉÓ` V }i ≤Äiyò Ñ, Ó` y E!` ñ i, y` l!Ñ,
í#á≈Ñ, yú#ò }i Óyây`ÍÓ` SLong-term Loan MarketV Óúy E!` – ÓfyB, ñ Ó#öy ≤Äl! , ç, yò ~Ez ≤ÄÑ, yÓ` }i ≤Äiyò Ñ, `lìÓ` – Ó!¶, ß` lú`
≤Äl! , ç, yò ñ , òÓÓ` ç¶, yñ çÓ` Ñ, yÓ` ≤Äiyò!, ~Ez ≤ÄÑ, yÓ` }i @`ÄEi Ñ, `lìÓ` – 5.5 i, ú!Ó# >, yÑ, yÓ Óyây`ÍÓ` i, ú!Ó# >, yÑ, yÓ`
Óyây`ÍÓ` Óú` l! , äyi, #i` xy!l=Ñ, Óyây`ÍÓ` Ó` çEz xçü` l!Ñ, ÓyG, y!` l!Óy` l!ò ≤Äiyò!, Ófy`lì, Ó` `l!`@`ò v, çm, _ ò, y! , Óy i, E!
Ó` l!Ó` `lú` l!` ò` á, `l!` – i, ú!Ó# >, yÑ, yÓ Óyây`ÍÓ` fl, f` `òl` y!# }i `l!Á` yÈÜÈ` òÁ!` y E!` ~Óç` }i , ò!Ó` `lúy` l!Ó` çòl` ~Ñ, çòç, Ñ, yú
x!#y! ~Ñ, l!ò` l!` l!Ñ, ç, ò` l!` l!Ó` y l!` l!Ó` ò` l!f ç#öyÓk, lÿ` l!Ñ, – i, ú!Ó# >, yÑ, yÓ Óyây`ÍÓ` Ó` }i l!y! , y` Óy }i @`ÄE#i, yÓ`
EzFäYèò%lÿ!` #` à, y!EiyöyE , ò!Ó` `lúy!` l!yÜf Ó` lú` ~Ez }i çE`l!Éz òÜi x!# Ó` * , öyhS, `l!yÜf– x!#y! i, ú!Ó# >, yÑ, yÓ` i, yÓ` `l!fÓ`
öyey` Ó%Ó` `òü#– òÜi x!`l!` ò` , ò` l!Ó` Ez i, ú!Ó# >, yÑ, yÓ` i, yÓ` úf Óy i, Ó` úi, y` úç, f` Ñ, Ó` y lÿl` ñ Ñ, yÓ` i ~Ez }i á, y!EiyöyE , ò!
Ó` `lúy!` l!yÜf– 5.5.1 i, ú!Ó# >, yÑ, yÓ Óyây`ÍÓ` Ó` `Ó!ü`Tf i, ú!Ó# >, yÑ, yÓ Óyây`ÍÓ` Ó` ò!ü` `Ó!ü`Tf = lú` l!` Ó` * , òÈÜÈÜÈ 1. xli,
öyey!` i, yÓ` úf = i, ú!Ó# >, yÑ, yÓ Óyây`ÍÓ` }i l!Ó` i, yÓ` `l!fÓ` öyey` Ó%ÓÉz `Ó!ü– òÜi >, yÑ, yÓ` , ò` l!Ó` Ez i, ú!Ó# }i l!Ó`
i, Ó` úi, y` lÿ` l!Ñ, – i, ú!Ó# }i fl, f` çö`lì` Ó` ò` l!f , ò!Ó` `lúy!` l!yÜf Ó` lú` ~Ez l`lìÓ` }i xli, çE`l!Éz òÜi, i, yÓ` ç`l!D òÜi >, yÑ, y!`
Ó` * , öyhS, Ó` Ñ, Ó` y lÿl` – 2. i, ú!Ó# EyÓ` = i, ú!Ó# >, yÑ, yÓ Óyây`ÍÓ` `lì ç%`lìÓ` EyÓ` lÿl` Ñ, Ó` y E!` i, y` l!Ñ, Ó` lú` i, ú!Ó# EyÓ`
Óy` Ñ, ú

NSOU ? CC-CO-09 64 ~!≤Áú òyç Ì`İÑ, òl`yí, ò)!i≈, Ó` ÇÓ≈!òj` çòl` Ñ, Ó`y É`İİ` İäÉ 7 İò ~ÖÇ Ç`İÓ≈yFä, çòl` 1 ÓäÉÓ` – !Ó! İÖk, ÇÇfl, iyÓ` ^«` İe ≤Äy!İöÑ, xÓfl, iy!` Öy!İlāfÑ, Ñ, yÜ`İäÓ` òl`yí, ò)!i≈, Ó` çòl` İäÉú ÇÓ≈!òj` 3 òyç Ì`İÑ, ÇÓ≈y!İİÑ, 6 òyç , òl`≈hs, – !Ñ, İs, Òi≈, òy`İò xòfyòf`İİÓ` ò`İ, y ÇÓ≈!òj` çòl` 7 İò ~ÖÇ Ç`İÓ≈yFä, çòl` 1 ÓäÉÓ` – Öy!İlāfÑ, Ñ, yÜ`İäÓ` Ò`İ`y!İ, ! İò (Days of Grace) İy`İÑ, òy– òl`yí, ò)!i≈, Ó` İ!ò à%É!>, İyÑ, İ`İú , ò`İÓ` Ó` Ñ, y`İäÓ` İ!ò (Working Day) òl`yí, ò)!i≈, Ó` İ!ò İy!≈ Éİ` – 5.8.3 !Ó!úÑ, İ, Öy!İlāfÑ, Ñ, yÜ`İäÓ` , ò!Ó` òy! (Size of Issued Commercial Paper) İ, y!úÑ, y%`_` Ñ, y!òy!ò=İú 5 ú«` >, yÑ, yÓ` =! İ, İÑ, Öy!İlāfÑ, Ñ, yÜ`İäÓ` !Ó!ú (Issue) Ñ, Ó` İ`İ, òy`İÓ` ñ İ, İÓ` Ñ, y`İòy ~Ñ, Ñ, !Ó!ò İİ`yÜÑ, yÓ` #Ó` ÇÓ≈!òj` !Ó!ò İİ`y`İÜÓ` , ò! Ó` òy! 5 ú«` >, yÑ, yÓ` Ñ, ò ÉÁ!`y á, ú`İÓ` òy– Öy!İlāfÑ, Ñ, yÜ`İäÓ` !Ó!úÓ` üi≈, yÓ!ú ¶, yÓ` İ`İ, Ó` !Ó` äy¶≈, ÓfyB, , İ¶, Ñ, Ñ, İÓ` İl` – 5.8.4 Öy!İlāfÑ, Ñ, yÜ`İäÓ` !Ó!ò İİ`yÜÑ, yÓ` # (Investors in Commercial Paper) İÈÜÈ`İÑ, y`İòy ¶, yÓ` İ, #İ` Óf!` ñ` Ñ, y!òy! òñ ÓfyB, , ñ xy!İ≈Ñ, ≤Áİ, ¶, yòñ ò%Öf ÓfÓçyl` # (Primary Dealers)ñ Çfy`İ` , úyÉz>, İv, úyÓ` Üi (Satellite Dealers) Öy!İlāfÑ, Ñ, yÜ`İä` !

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Ó!ò`İİ`yÜ Ñ, Ó` İ`İ, òy`İÓ` ò– ~

òò!Ñ, xòyÓç# ¶, yÓ` İ, #İ` Ó` yÁ Öy!İlāfÑ, Ñ, yÜ`İä` !

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Ó!ò`İİ`yÜ Ñ, Ó` İ`İ, òy`İÓ` ò–

İ, İÓ` xòyÓç# ¶, yÓ` İ, #İ` İ`İÓ` xÈÜÈ≤Áİ, fyÜö`İòÓ` !¶, İ`İ, !Ó!ò İİ`yÜ Ñ, Ó` İ`İ, Éİ` – 5.8.5 Öy!İlāfÑ, Ñ, yÜ`İäÓ` ç%!Óiy (Advantages of Commercial Paper) !Ó!úÑ, yÓ` #Ó` İ!Ñ, İ`İÑ, ç%!Óiy (Advantages to Issuer) 1. fl, İ`İòl`y!İ İ, É!Ó` İúÓ` v, zİç (Sources of Short Term Fund) É Öy!İlāfÑ, Ñ, yÜ`İäÓ` !Ó!ú Ñ, İÓ` Ö%Ó ÇÉ`İä fl, İ`İòl`y!İ İ, É!Ó` ÇÇ@` ÁÉ Ñ, Ó` y İyl` – Ói≈, òy`İò Öy!İlāfÑ, Ñ, yÜ`İäÓ` òl`yí, ò)!i≈, Ó` çòl` Ç#òy 7 İò İ`İÑ, 1 ÓäÉÓ` , òl`≈hs, – 2. fl, İ`İ ç%`İİÓ` ÉyÓ` (Low Interest Rate) É Öy!İlāfÑ, Ñ, yÜ`İäÓ` ç%`İİÓ` ÉyÓ` ÓfyB, , İ`İÓ` ç%`İİÓ` ÉyÓ` x`İ, ò«` y, Ñ, òñ İyÓ` ò, İ`İú !Ó!úÑ, yÓ` #`İİÓ` ç%İä!òi, ÓÓ` á, Ñ, ò Éİ` – 3. xyÉz`İòÓ` ä!>, úi, y Ñ, ò (Less Legal Formalities) É Öy!İlāfÑ, Ñ, yÜ`İäÓ` !Ó!ú Ñ, Ó` yÓ` ^«` İe xyÉz`İòÓ` ä!>, úi, y x`İòÑ, Ñ, ò– İyÓ` äòf !Ó!úÑ, yÓ` #`İİÓ` Ñ, y`İäÉ ~Éz ÓfÓfl, iy Ö%ÓÉz äò!≤Áİ` – 4. !Ó!ú ÓÓ` á, Ñ, ò (Low Issue Cost) É Öy!İlāfÑ, Ñ, yÜ`İäÓ` !Ó!ú Ñ, Ó` yÓ` ÓÓ` á, İ% , úòyò%úÑ, ¶, y`İÓ` Ñ, ò– !Ó!ò İİ`yÜÑ, yÓ` #`İİÓ` İ!Ñ, İ`İÑ, ç%!Óiy (Advantages to Investor) 1. v, zFä, úy¶, İ%` (Higher Yield) xòfyòf fl, İ`İòl`y!İ ú!@z, ò`İeÓ` İ`İÑ, Öy!İlāfÑ, Ñ, yÜ`İäÓ` ò, Ó` İ, İİyÜf úy¶, ÇyiyÓ` İ, İÓ!ü– 2. İ, yÓ` úf (Liquidity) É Öy!İlāfÑ, Ñ, yÜ`İäÓ` Ehfl, yhs, Ó` İİyÜf ÉÁ!`yÓ` äòf !Ó!ò İİ`yÜÑ, yÓ` # Ö%Ó ÇÉ`İäÉz NSOU ? CC-CO-09 65 òÜi x`İi≈ Ó` *, òyhs, Ó` Ñ, Ó` İ`İ, òy`İÓ` – 3. òòò#İ` İ, y (Flexibility) É Öy!İlāfÑ, Ñ, yÜ`İäÓ` !Ó!ò İİ`yÜ fl, İ`İòl`y!İ Ó` İú !Ó!ò İİ`yÜÑ, yÓ` #Ó` y İ, y`İİÓ` fl, İ`İ çM, Éİ` fl, İ`İ çò`İİ` Ó` äòf Ö%Ó ÇÉ`İäÉz !Ó!ò İİ`yÜ Ñ, Ó` İ`İ, òy`İÓ` – 5.9 ¶, yÓ` İ, #İ` >, yÑ, yÓ` Öyäy`İÓ` Ó` Çy!±İ, İ, Ñ, Ü!i, ≤ÁÑ, İ, İ, ¶, yÓ` İ, #İ` !Ó` äy¶≈, ÓfyB, ¶, yÓ` İ`İ, Ó` , ò)Ó≈Ói≈, # xò%B` İ, Á xÇÇÉi, >, yÑ, yÓ` Öyäy`İÓ` Ó` eθ!>, İ)Ó`

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Ñ, Ó` yÓ` äòf =Ó` θc, ò)!i≈ ¶, !òÑ, y , òyúò Ñ, İÓ`

xyç`İäÉ– xy!İ≈Ñ, ò#İ, Ó` ÇÇfl, Öy`İÓ` Ó` v, z`İj` İüf ¶, yÓ` İ, #İ` !Ó` äy¶≈, Ófy`İB, Ó` òi, İ`İç !Ó!¶, Ñ` çò`İİ` !Ó!¶, Ñ` Ñ, !ò!>, Ü! İ, İ, É`İİ` İäÉ` İòòò` !çÈÈ Ñ, !ò!>, ñ á, e` Ói≈, # Ñ, !ò!>, ñ ¶, yÜú Ñ, !ò!>, ñ Ezi, fy!İ– ¶, yÓ` İ, #İ` >, yÑ, yÓ` Öyäy`İÓ` Çy!±İ, İ, Ñ, Ñ, y`İú` İ çòhfl, , ò!Ó` Ói≈, ò xòyòy É`İİ` İäÉ` ç= İúy ç

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Ç`İ«` , İ, ò xy`İúyá, òy Ñ, Ó` y ÉúÈÜÜÈÈ 1.

xy!İ≈Ñ, ≤Áİ, İ, yòçò) İÈÓ` ^ÓçÓ` Ñ, y!Ó` Ñ, Ó` İ`İ ≠ fl, İy!θòi, yÓ` , òÓ` İ`İÑ, 1990ÈÜÈÈ~Ó` İü`İİÑ, Ó` , ò)Ó≈ , òl`≈hs, ¶, yÓ` İ`İ, Ó` xy!İ≈Ñ, ÓfÓfl, iy!` ÇÓ` Ñ, y!Ó` ~Ñ, İ`İä, İ, İ, y ≤Áİ, İ, İ, İ, İäÉú– !Ñ, İs, 1991 çyú` İ`İÑ, ÇÓ` Ñ, y!Ó` ~Ñ, İ`İä, İ, İ, yÓ` , ò!Ó` Ói≈, ò á!>, İ`İ xy!İ≈Ñ, ≤Áİ, İ, yòçò) İÈÓ` ^ÓçÓ` Ñ, y!Ó` Ñ, Ó` İ`İÓ` v, z, òÓ` ^äyÓ` İ`İä` y Éİ` – 2. v, zB` İ` òò!úÑ, xy!İ≈Ñ, ≤Áİ İ, İ, yòçò) İÈÓ` , ò%òÈÜÈ, ò ≠ Çy!±İ, İ, Ñ, y`İú` Ñ, y!òy!òÓ` x!≈ÇÇfl, iy`İòÓ` äòf ≤Äy!İ, ¶, y!òÑ, v, z!`İçÓ` , ò!Ó` Ó` İi≈, x≤Äy! İ, İ, y!òÑ, v, z!`İçÓ` v, z, òÓ` =Ó` θc İ`İä` y Éİ` – v, zB` İ` òò!úÑ, xy!İ≈Ñ, ≤Áİ, İ, İ, yò=İú Ói≈, òyò ÇÓ` Ñ, y!Ó` ÜfyÓ` y!r>, äÈy, yÉz x!≈ÇÇfl, iy`İòÓ`

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v, z, òÓ` ^Ó!ü =Ó` θc xy`İÓ` y, ò Ñ, Ó`

lāē ~ōç ¶,yçōyò ç%`līó` Eyó` ≤Āōi≈,ò Ñ,ó`lāē- 3. lōl`ōÈÛÈò#lì,ó` ,ò!ó`ōi≈,ò ≠ ,òM,ÈÓy!`l≈Ñ, # ,ò!ó`Ñ,`"ōyó` ç`ĪD çyòçf xyòyó` v,z`lĵ`lūf ā,e`ōi≈, # Ñ,`!ò!>, Á ¶,yŪú Ñ,`!ò!>,ó` ç%ç,ōy!ó`ü` ð`lò ¶,yó`ì, #l` x`lĵ`≈ó` Óyāy`Īó`ó` Ñ,yāÑ,`úy`Ī,`òó` !ò!`ð`á`ò#lì,ó` ,ò!ó`ōi≈,ò Ñ,ó`y`E`ĪĪ`lāē- ~ó` ò,`lū`x`lĵ`≈ó` Óyāy`Īó` çĵçy!ó`ì, Á`çó`ú`E`ĪĪ`lāē- 4. v,zĵyó`#Ñ,ó`í`≠`1991 çy`lúó` v,z`_ó`Ñ,yú#ò,`ò!≈y`ĪĪ` ¶,yó`ì, #l` >,yÑ,yó` Óyāy`Īó` v,zĵyó`#Ñ,ó`í`ò#lì, ≤Āó!i≈,ì, E`ĪĪ`lāē- ò,`lū`>,yÑ,yó` Óyāy`Īó``iü#l` Á`Īó`lĵ#`xy!l≈Ñ, ≤Ālì, ¶,y`lòó` xò%≤Ā`Īó`ú`Á`çĵçyó`í`á`l>,`lāē- 5. ,ò! ó`Ñ,yĵ,y`lōyŪi, ,ò!ó`ōi≈,ò ≠ ā,e`ōi≈, # Ñ,`!ò!>, Á ¶,yŪú Ñ,`!ò!>,ó` ç%ç,ōy!ó`ü` ð`lò çĵçlì, ¶,yó`ì, #l` >,yÑ,yó` Óyāy`Īó`ó` çyçŪĵ,`lòÑ, Á ,ò!ó`Ñ,yĵ,y`lōyŪi, ,ò!ó`ōi≈,ò xyòy`E`ĪĪ`lāē- ~ó` ò,`lū`x`lĵ`≈ó` Óyāy`Īó` xçŪ@`ĀEiÑ,yó`#`≤Ā!`ì, ¶,yò= `lūy`ü!`_`üyú#`E`ĪĪ` v,z`lĵ,`lāē- 6. Óy!lĵfÑ,`Ófy`ĪB,ó` ,ò%òÈÛĵ,ò ≠ òi,≈y`lò`çó`Ñ,y!ó``«`lĕó`Óy!lĵfÑ,`ÓfyB,`=!ú`çĵ!`_ó``ò!#l`¶,yŪñ`¶,`Īó`Īf!`ÓfÓf!`iñ`ò!üi`lòó` ,ò!≈y`Ei,y`Ezi,fy!i`çĵ`ĪĪ≈,`!Óā,`«`ì`ò#lì, ≤Ā`ĪĪ`yŪ`Ñ,`Īó``!Eçyó`ó`«`y`Ñ,ó``lāē- ~āÈyv, ,y`ōi≈,`ōy`lò`ÓfyB,`=!ú`xúy¶,`āòÑ,`ÓfyB,`ó,`Ñ,`Īó``!l`lì,`ōyó``Īó`Ñ`Ófy`ĪB,ó``xhs,¶,`%`!`_`á,y`lì,`ōyó``Īó`~ōç`}iÿò`Á`ç%`līó``Eyó``çĵ`ĪĪ≈,`òòò#l`ì,y`Óāy!`ó`y`ō`lì,`ōyó``Īó`- NSOU`?`CC-CO-09`66`7.`lòv,zâ%,`Ī`yú`ò,yu,`≠`ōi≈,`ōy`lò`¶,yó``lì,ó`>,yÑ,yó``Óyāy`Īó``lòv,zâ%,`Ī`yú`ò,y`lū,ó``¶,`lòÑ,y`ò%ÓEz`=ó`θc,`ò!i≈-`~Ez`lòv,zâ%,`Ī`yú`ò,yu,`=!ú`«%`o`«%`o`çM,`Ēl`çç@`ĀE`Ñ,`Īó``≤Āy!i,`¶,y`lòÑ,`ú!@z,`ò`le`!`!ó`!`ĪĪ`yŪ`Ñ,`Īó`-`1990ÈÛÈ~ó``iü`ĪĪ,ó``÷`ó`θ`Ī`ĪĪ,`lòv,zâ%,`Ī`yú`ò,yu,`≤Ālì,`¶,yò`=!úó``v,z`Īó`ĪyŪf`v,zB`Ī`ò`á`l>`,`lāē-`~Ez`çòhfl,`≤Ālì,`¶,yò`=!ú`lū`Īó``xl≈ççfl,iy`lò`v,zB`Ī`òò!üÑ,`xy!l≈Ñ,`≤Ālì,`¶,yò`=!úó``¶,`lòÑ,y`lò!`s`fi`Ñ,`Īó`-`8.`fl,`J#Ñ,`lì,`iÿò`≤Ālì,`¶,yò`Óy`fl,`J#Ñ,`lì,`≤ĀiÿòÑ,yó`#`≤Ālì,`¶,yò`≠`Ñ,`!òüò`Óy`Īfl,`Īó`ó`!¶,`!`lì,`Óy!lĵfÑ,`!ó`lúó``v,z,`òó``fl,`J#Ñ,`lì,`≤Āiÿ`lòó``àòf`¶,yó``lì,`!ó`lū`ĪK,`fl,`J#Ñ,`lì,`iÿò`≤Ālì,`¶,

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y`lòó` x!hfl,c`òEz`Óú`lūEz`ā,`lū-`çE

zāòf ¶,yó`lì,`Óy!lĵfÑ,`ÓfyB,`=!úEz`fl,`J#Ñ,`lì,`iÿò`≤Ālì,`¶,y`lòó``Ñ,yāÑ,`Īó``lÿ`ĪĪ,`-`!Ñ,`ls,`ì,y`ç`Ī`_`¥Á`¶,yó``lì,ó``Óy!lĵfÑ,`!ó`Óyāy`Īó``fl,`J#Ñ,`lì,`iÿò`≤Ālì,`¶,yò`!Eçy`Īó`Ñ,yāÑ,`ó`yó``ò,`lū`¶,yó``lì,`~ó`ĪlūÑ,`Óy!lĵfó``≤Āçyó``á`l>`,`lāē-`ó`Āy!ò`Óy!lĵfó``ç`ĪD`çç!Y`<T`!ó`ú`=!l`fl,`J#Ñ,`lì,`ĪĀ!`y`āÈyv,`y`Á`x¶,`fhs,ó``#i`Óy!lĵfó``!ó`ú`=!l`ĪĪ,`fl,`J#Ñ,`lì,`≤Āiÿ`lòó`Ñ,yāÑ`¶,yó``lì,ó``Óy!lĵfÑ,`ÓfyB,`=!ú`Ñ,`Īó``lÿ`ĪĪ,`-`9.`lv,`çÑ,`yv,zr,`x`fyu,`!ò,`òy`Eyv,zç`xò,`Ez!u,`Ī`y`≠`¶,yó``lì,ó`>,yÑ,yó``Óyāy`Īó`ó``Ñ,yāÑ,`ð≈`çle`Ī`Á`Ū!i,`ü#ú`Ñ,`Īó``ì,yúyó``v,z`lĵ`lūf`¶,yó`ì,`#l`!ó`āy¶≈,`Ófy`ĪB,ó``v,z`lĵf`ĪŪ`lv,`çÑ,`yv,zr,`x`fyu,`lò,`òy`Eyv,zç`xò%,`Ez!u,`Ī`y`òy`lò,`òy`ó!üÑ,`lú!ò`l>v,`Ñ,yjòy!ò`!Eçy`Īó`¶,yó``lì,`~Ez`lv,`çÑ,`yv,zr,`Eyv,zç`Ūĵ,`ò`Ñ,ó`y`EĪ`-`1988`çy`lūó``~!≤Āü`òyç`Ī`ĪĪ,`~Ez`≤Ālì,`¶,yò`Ñ,yā`÷`ó`Ñ,`Īó`-`¶,yó``lì,ó`>,yÑ,yó``Óyāy`Īó`lv,`çÑ,`yv,zr,`x`fyu,`lò,`òy`Eyv,zç`xò%,`Ez!u,`Ī`yó``¶,`lòÑ,y`Óy`=ó`θc`x,`ò!ó``ç#ò-`1988`çyú`Ī`ĪĪ,`≤Ālì,`¶,yò!>,ó`Ñ,yāÑ,`lò≈ó``«`e`lāÈú`ì,`úó#`>,yÑ,yó``Óyāy`Īó`ñ`çó`Ñ,y!ó``!ó`ú`Á`Óy!lĵfÑ,`!ó`ú-`1991`çy`lū`¶,yó`ì,`#l`xl≈ò#lì,ó`v,zĵyó`#Ñ,ó`līó``òó``1992`çyú`Ī`ĪĪ,`~Ez`≤Ālì,`¶,yò!>,`çó`Ñ,y!ó``jì,`ò`leó``Ñ,`òy`ĪÓā,y`÷`ó`θ`Ñ,`Īó`-`1996`çy`lūó``ò,`ó`θ!`y!ó``òy`Īç`≤Ālì,`¶,yò!>,`ĪĪ,`ò%Óf`lv,`úyó``ÈÛÈ~ó``fl,`J#Ñ,`lì,`ĪĀ!`y`EĪ`-`~Ez`çò!`Ī`ĪĪ,`≤Ālì,`¶,yò!>,`≤Āy!òÑ,`Óyāy`Īó`~ōç`Ūò!`Óyāy`Īó``çó`Ñ,y!ó``ú!@z,`ò`leó``Ñ,`òy`ĪÓā,y`Ñ,`Īó`-`5.10`xò%ü#úò#`1.>,yÑ,yó``Óyāy`Īó`ó``ççK,y`ìò->,yÑ,yó``Óyāy`Īó`ó``≤Āiÿò`~ó!ü<Tf`=!ú

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xy`lūyā,`òy`Ñ,ó`θò-`2.¶,yó`ì,`#l`>,yÑ,yó``Óyāy`Īó`ó``Ūĵ,`ò`Á`Ñ,yĵ,y`lōy`çĵ`ĪĪ≈,`xy`lūyā,`òy`Ñ,ó`θ

ò-`3.`ì,`úó#`>,yÑ,yó``Óyāy`Īó``Óú`lì,`!Ñ,``Óy`ĪG,`ò`4.`ì,`úó#`>,yÑ,yó``Óyāy`Īó`

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ó`≤ĀÑ,`lì,`Óy`~ó!ü<Tf`xy`lūyā,`òy`Ñ,ó`θò-`5.¶,

yó`lì,`ì,`úó#`>,yÑ,yó``Óyāy`Īó``xçŪ@`ĀEiÑ,yó`#`≤Ālì,`¶,y`lòó``iò`ò`=!ú`xy`lūyā,`òy`Ñ,ó`θò-`6.`^,`Δāyó`#`!ó`lūó``ççK,y`!ò->`,`Δāyó`#`!ó`ú`!ó`ò`ĪĪ`y`ĪŪó``ç%`Óiy`=!ú`v,z`Īó`Ñ,ó`θò-`7.!

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ó!¶,β`Īó`lòó`^,`Δāyó`#`!ó`ú`çĵ`ĪĪ≈,`xy`lūyā,`òy`Ñ,ó`θò-`8.≤

Āi,`f!`ò`xyōyò`lì,ó``v,z,`òó``~Ñ,`l>,`>,`#Ñ,y`!ú`ò%ò-`9.Óy!lĵfÑ,`Ñ,yŪ`lāó``ççK,y`!ò-`~ó``ç%!Óiy`=!ú`xy`lūyā,`òy`Ñ,ó`θò-`10.¶,yó`ì,`#l`>,yÑ,yó``Óyāy`Īó`ó``çyĵò!i,`Ū!i,`≤ĀÑÈ,`lì,`çĵ`ĪĪ≈,`!Óhfl+`ì,`xy`lūyā,`òy`Ñ,ó`θò->`,`

~Ñ, Ñ, ÈÙÈ6 ????? ò)úí"ÌòÓ" ÓyáyÓ" - I Û, z, z"ljüf 6.2 ≤Ähfl, yÓòy 6.3 ò)úíò Óyáy"ÌÓ"Ó" iyÓ" iy 6.4 ò)úí"ÌòÓ" Óyáy"ÌÓ" xÇü@"ÄEiÑ, yÓ" # ≤Äli, ç, yòçò)E 6.5 ò)úíò Óyáy"ÌÓ"Ó" Ñ, yÍ=yÓú# 6.6 ò)úíò Óyáy"ÌÓ"Ó" ò)í#!Ó¶, yÜ 6.7 ≤Äy!ìòÑ, ÓyáyÓ" Óy òi%, ò !Ó!ú ÓyáyÓ" È ÙÈ iyÓ" òyñ Ñ, yÍ=Óú# Á ¶, ò)Ñ, y 6.8 "ÜÓi ÓyáyÓ" Óy "ú! yÓ" ÓyáyÓ" ÈÙÈ iyÓ" òyñ Ñ, yÍ=Óú# Á ¶, ò)Ñ, y 6.9 ≤Äy!ìòÑ, ÓyáyÓ" Á "ÜÓi Óyáy"ÌÓ"Ó" ò"lîf, òy!≈Ñ, f 6.10 ≤Äy!ìòÑ, Óyáy"ÌÓ"Ó" ò)iffl, iyÑ, yÓ" # 6.11 xò%ú#úò# 6.1 v, z"ljüf ~Ez xífyl", òv, yÓ" , òÓ" äyòy ly"ÌÓÈÙÙÙÈ ? ò)úíò Óyáy"ÌÓ"Ó" iyÓ" iy Á ≤Äiyò xÇü@"ÄEiÑ, yÓ" #Üi ? ò)úí"ÌòÓ" Óyáy"ÌÓ"Ó" Ñ, yÍ=yÓú# ? ò)úíò Óyáy"ÌÓ"Ó" iyÓ" iy Á i, yÓ" ò)í# !Ó¶, yÜ ? ≤Äy!ìòÑ, ÓyáyÓ" Á "ÜÓi Óyáy"ÌÓ"Ó" iyÓ" iyñ Ñ, yÍ=Óú# Á ¶, ò)Ñ, y ? ≤Äy!ìòÑ, Á "ÜÓi Óyáy"ÌÓ"Ó" ò"lîf, òy!≈Ñ, f ? ≤Äy!ìòÑ, Óyáy"ÌÓ"Ó" !Ó!¶, Ò" ò)iffl, iyÑ, yÓ" # 6.2 ≤Ähfl, yÓòy ò)úí"ÌòÓ" ÓyáyÓ" ~Ñ, !, ç%çÇÜ!#, i, ÓyáyÓ" ñ "lì, !ü" Á ÓfÓçyÈÙÈÓy!ìäf i#á≈"lò! y!# ò)úí"ÌòÓ" çÇfl, iyò Ñ, "ÌÓ" ly"lîÑ, - ò)úí"ÌòÓ" ÓyáyÓ" "lîÑ, Ñ, yÓ" ÓyÓ" i, yÓ" ò)úí"ÌòÓ" lyÜyò "ò"lî ly"lîÑ, - NSOU ? CC-CO-09 68 6.3 iyÓ" iy !, ò, !ú!¶, Çfi, ò ~Ó" ò"lî, ñ UÜò)úí"ÌòÓ" Óyáy"ÌÓ"Ó" Ñ, yá Èú ò)úí"ÌòÓ" v, z, òÓ" Ñ, i, ç, c Öäy! "Ó" "ÌÓ" ç"ÌÓ"=yFä, xy"lî"Ó" Üli, "lîÑ, çä, ú Ó" yÓ"lî, çEyl, i, y Ñ, Ó" y-ÜÜ ~Ez ÓyáyÓ" v, z! çy! "ÌòÓ" «, òi, y Ó!k, "lî, Á äyi, #! "ú¶, fyÇü Ó!k, "lî, Ö%ÓEz Ñ, yÍ=Ñ, Ó" # - ~ç. !ç Ñ% ä, yú ~Ó" ò"lî, ~Ñ, =FäE ≤Äiyú# !ò"lî" ò)úí"ÌòÓ" ÓyáyÓ" Ü"lv, Á !#, - ~!ç, Èú "çEz çòhfl, ≤Äiyú#Ó" çò!çT lyÓ" òyif"lò çöy"lää"ó" çM, Èl"lîÑ, !ü"ñ Óy!iäf Á çÓ" Ñ, yÓ" # ≤Äli, ç, yò= !úÓ" Ñ, y"lää "òÓ"lää "lî - 6.4 ò)úíò Óyáy"ÌÓ" xÇü@"ÄEiÑ, yÓ" # ≤Äli, ç, yòçò)E ò)úíò Óyáy"ÌÓ" xÇü@"ÄEiÑ, yÓ" # ≤Äli, ç, yò= "luy ÈúÈÙÙÙÈ 1. !Ó! ò"lî" yÜ ≤Äli, !ò! ~ÓÇ Ç!ò!i, (Investment Agencies and Societies) ≠ !Ó!ò"lî" yÜ ≤Äli, !ò! Ä Ç!ò!i, = "luy Èú ≠ Ezò"lî¶, fi, "lîÑ, > Δyfi, ñ Ezv, z!ò>, > Δyfi, ñ Ezò"lî¶, fi, "lîÑ, "lîÑ, yjöyò# Óy öfy"lää"lää" > Δyfi, ñ !ü"ñ ÓfyB, ñ !Ó!" Ç "çyçyEz! ç%ñ ≤Ä! ¶, "lv, r, ò, yu, "çyçyEz! ç% Ezi, fyl!i - 2. Ó#öy "Ñ, yjöyò# (Insurance Companies) ≠ Ó#öy "Ñ, yjöyò# Óy ≤Äli, ç, yò= "luy Èú ≠ ä#Óò Ó#öy Ñ, "lî, ò=y"lò"üò (LIC) çyiyÓ" i Ó#öy Ñ, "lî, ò=y"lò"üò (GIC) Ezi, fyl!i - 3. x!≈!@zÑ, yÓ" # ≤Äli, ç, yòçò)E (Financial Institutions) ≠ x!≈!@zÑ, yÓ" # ≤Äli, ç, yò= "luy Èú ≠ !Ó"lî" xy!l≈Ñ, çÇfl, iy ~ÓÇ v, zB"lî" òò)úÑ, ÓfyB, ñ "lääÈÙÙÙÈ IFC, SFCs, IDBI, ICICI, NIDC Ezi, fyl!i - 4. "ú! yÓ" ÓyáyÓ" /ú!@z, ò"leÓ" ÓyáyÓ" (Stock Exchange/Securities Market) ≠ ¶, yÓ" "lî, Ó" "ú! yÓ" ÓyáyÓ" = "luy Èú BSE, NSE, CSE, Over-the-Counter-Exchange of India Ezi, fyl!i - 6.5 ò)úíò Óyáy"ÌÓ"Ó" Ñ, yÍ=yÓú# 1. i#á≈"ò! y!# } "lìÓ" çÇfl, iyò ≠ ~Ez ÓyáyÓ" i#á≈"ò! y!# } "lìÓ" çÇfl, iyò Èl" - 2. !Ó!ò"lî" y"lîÜÓ" ç% "lîyÜ ç, !çT ≠ x"lòÑ, "ç, "le ≤Äi, f, ç, } i ≤Äiyò öy Ñ, "lìÓ" ~Ez ÓyáyÓ" !ü"ÈÙÈÓy!ìäf ò)úíò !Ó!ò"lî" y"lîÜÓ" ç% "lîyÜ ç, !çT Ñ, "lìÓ" - "lääÈÙÙÙÈ "ú! yÓ" ÓyáyÓ" - 3. > Δy"lîfi, Ó" öyif"lää"lää" !Ó!ò"lî" yÜ ≠ !ú!@zÑ, yÓ" Ñ, > Δyfi, Á Ezv, z!ò>, > Δyfi, äòÜ"lîÓ" Ñ, yäÈ "lîÑ, x!≈ çÇ@"ÄE Ñ, "lìÓ" !òÓ=y!ä, i, ú!@z, ò"le i, y !Ó!ò"lî" yÜ Ñ, "lìÓ" - 4. ò)úíò çÓ" ÓyÓ" E = ò)úíò çÓ" ÓÓ" yE Ñ, Ó" y ò)úíò Óyáy"ÌÓ"Ó" ≤Äiyò Ñ, yä - ~Ez ò)úíò çyiyÓ" lî, fl, iy! # ò)úíò !E"lîç"lìÓ" Ñ, yÓ" Óy"lìÓ" !ò"lî" y!ä, Èl" - NSOU ? CC-CO-09 69 5. } "lìÓ" ç% "lîyÜ@"ÄEiÑ, yÓ" # , òç, ≠ "ÓçÓ" Ñ, yÓ" # ≤Äli, ç, yòñ çÓ" Ñ, yÓ" # çÇfl, iy ~ÓÇ fl, !y! "üy!ç, ≤Äli, ç, yòçò)E "lîÑ, ~Ez ÓyáyÓ" } i ≤Äiyò Ñ, "lìÓ" - 6. ç!çyÓ" i Á xy!%lòÑ, #Ñ, Ó" i ≠ Ñ, yÓ" ÓyÓ" ç!çyÓ" i Á xy!%lòÑ, #Ñ, Ó" "lìÓ" äòfÄ ~Ez ÓyáyÓ" i#á≈"ò! y!# } "lìÓ" ÓfÓfl, iy Ñ, "lìÓ" - 7. òÓ" yöü≈iyò ≠ x"lòÑ, "ç, "le ú!@zÑ, yÓ" Ñ, çÇfl, iy (Investment Corporation) ÓfÓfl, iy, òòyñ ≤Äyüç!òÑ, Á ≤Ä!%l" ÈÙÈÇÇe yhs, òÓ" yöü≈"lî - ò)úíò Óyáy"ÌÓ"Ó" !Ó!¶, Ò" çÇfl, iyñ "lääÈÙÙÙÈ xyEz. ~ö, !ç, xyEz. (IFCI), xyEz. !v, !Ó, xyEz. (IDBI) xyEz. !ç, xyEz. !ç, xyEz. (ICICI), Ezv, z!ò>, > Δyfi, Ezi, fyl! !Ó!¶, Ò" Ñ, yÓ" ÓyÓ" # ≤Äli, ç, yò"lîÑ, ≤Ä"lî" yä"lò ÓfÓfl, iy, òòyÈÙÈÇÇe yhs, Á Ñ, y!Ó" Ü!Ó" "Ñ, ÖüüÈÙÈÇÇe yhs, òÓ" öü≈"lî" ly"lîÑ, - 8. iy! @"ÄEi ≠ ~Ez ÓyáyÓ" !Ó!¶, Ò" Ñ, yjöyò# Á çÓ" Ñ, yÓ" # ≤Äli, ç, y"lää"ó" ú!@z, òe !Óe "lî" Ó" iy! @"ÄyEÑ, !Ecy"lìÓ" Ñ, yä Ñ, "lìÓ" - 6.6 ò)úíò Óyáy"ÌÓ"Ó" ò)í#!Ó¶, yÜ "lìÓ" Óyáy"ÌÓ" !Ó!¶, Ò" iÓ" "lää"ó" ú!@z, ò"leÓ" "Ñ, öy"lää, y Èl" x!≈y! ú!@z, ò"leÓ" öy!úÑ, yòyÓ" Èhfl, yhs, Ó" á"lî, "çEz ÓyáyÓ" "lîÑ, ú!@z, ò"leÓ" ÓyáyÓ" Ó"lî - xify, òÑ, Á! yEz "Ñ, ¶, "lî" ~Ó" ò"lî, ú!@z, ò"leÓ" ÓyáyÓ" Èú ~Ñ, !, Ófy, òÑ, Á !Óhfl+, i, ÓyáyÓ" "lîÖy"lää"e" i, y Á !Ó"le" i, yÓ" y ú!@z, ò"leÓ" "Ñ, öy"lää, y Ñ, "lìÓ" ~ÓÇ "lìÓyáyÓ" !Ó!¶, Ò" ≤Äli, !ò! Ä ≤Äli, ç, yò" Ñ, yjöyò"lää"ó" ú!@z, ò"leÓ" !Óe" Á, ò%ò!Óe" lî, çyEylf Ñ, "lìÓ" - xify, òÑ, ~ü ~ò. "¶, y"lää"ó" ò"lî, "ú! yÓ" ÓyáyÓ" !Ó!¶, Ò" "ò! y"lää"ó" Ñ, "lî, ò=y"lìÓ" "lî, Ó" ú!@z, ò"leÓ" ò)Öf"lää"yÓ" Ñ, "ÓM, ÈöyÑ≈, !Eç

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y"lìÓ" Ñ, yä Ñ, "lìÓ" - ú!@z, ò"leÓ" ÓyáyÓ" "lîÑ, i%!>, ¶, y"lîÜ ¶, yÜ Ñ, Ó" y !y! - 1. ≤

Äy!ìòÑ, ÓyáyÓ" Óy òi%, ò !Ó!ú ÓyáyÓ" 2. "ú! yÓ" ÓyáyÓ" Óy "ÜÓi ÓyáyÓ" ò)úí"ÌòÓ" ÓyáyÓ" ??? òi%, ò Ezç%f ÓyáyÓ" Óy ≤ÄyEzöy!Ó" öy"lîÑ≈, >, fi, Ñ, ~: "lää"ó" Óy "ç"lîÑ, !, y!Ó" ÓyáyÓ"

NSOU ? CC-CO-09 70 6.7 ≤Äyl!ðÑ, Óyāyó Óy òì%, ò !Ó!ú Óyāyó Ó Óyāyó ÌÓ òì%, ò ú!@_ òe xì=yì òì%, ò ù! yÓ Á !v, ÌÓM, ÈyÓ e Ì ÈÜÈ!Óe Ì Ì Ó Ñ, yā à, Ìú ÇEz Óyāyó ÌÑ, òì%, ò !Ó!ú Óyāyó Óy ≤Äyl!ðÑ, Óyāyó Ó Ìú- ~Ez Óyāyó ÌÓ òì%, ò ú!@_ òe !Ó!úÑ, yÓ # ≤Äli, ð, yò=lú òì%, ò ú!@_ òe !Ó!e Ó òyif Ìð ò)úìò ÇÇ@ ÆE Ñ, ÌÓ ~ÓÇ !Ó!ò ÌÏ yÜÑ, yÓ # Ó y ~Ez Çðhfl, ú!@_ òe e Ì Ñ, ÌÓ ò)úì!òÓ Óyāyó ÌÓ !Ó!ò ÌÏ y Ü xÇü@ ÆE Ñ, ÌÓ - ~Ez Ñ, yÓ ÌEz ≤Äyl!ðÑ, Óyāyó Óy òì%, ò !Ó!ú Óyāyó ÌÑ, ò%Öf Óyāyó Óúy Eì - ≤Äyl!ðÑ, Óyāyó Óy òì%, ò !Ó!ú Óyāyó ÌÓ Ó Ñ, yì=yÓú# Á ¶), !ðÑ, y É ≤Äyl! òÑ, Óyāyó ÌÓ Ó ≤Äiyò Ñ, yì=yÓú# =!ú xy Ìúyā, òy Ñ, Ó y Eú ≠ 1. !Ó!ò ÌÏ yÜÑ, yÓ # ÌÍÓ cyEylf ≠ ≤Äyl!ðÑ, Óyāyó ú!@_ Ñ, yÓ Ñ, ÌÍÓ ÇM, Èì úy ¶, äòÑ, «, Ìe !Ó!ò ÌÏ y ÜÓ c% ÌÏyÜ Ì, !Ó Ñ, ÌÓ Ìì - ~Ez Óyāyó ÌÓ Ó Ç!e Ì, yÓ ò, Ìú EzFä%ÈÑ, ú!@_ Ñ, yÓ Ñ, Ó y Ì, y ÌÍÓ ÇM, Èì, xì! !Ó! ¶, ð úy ¶, äòÑ, «, Ìe !Ó!ò ÌÏ y ÜÓ c% ÌÏyÜ, òyì - 2. v, z, ò Ìú ≤Äiyò ≠ ≤Äyl!ðÑ, Óyāyó òì%, ò ú!@_ òe !Ó!e ÇÇe yhs, òyòyÈÜÈ!Ó ÌòÓ, ò!Ó ÌÍÓy v, z, ò Ìú xyÑ, y ÌÓ ≤Äiyò Ñ, ÌÓ ly ÌÑ, - v, z, ò Ìú=lúÓ ò Ìif ly ÌÑ, xyEzòÜì, !Ó!ò Ì ù! yÓ Óyāyó ÌÓ Ó, ò!Ó !fl, Ìì, Ó ! ¶, Ì Ìì, ú!@_ ò ÌeÓ ò)úfñ !Ó!úÓ çòì ñ !Ó! ú Ñ, Ó yÓ, òk, Ìì, Ezi, fy! - 3. Ìyì @ ÆyEÑ, Óy xÓ ÌúÓ ÌÑ, Ó Ñ, yā ≠ ≤Äyl!ðÑ, Óyāyó òì%, ò ú!@_ ò ÌeÓ «, Ìe Ì Ìyì @ ÆyEÑ, Óy xÓ ÌúÓ ÌÑ, Ó ≤Ä ÌÏ yāò Eì ÇEz !Ó!ò cyEylf Ñ, ÌÓ - ≤Äyl!ðÑ, Óyāyó ÌÓ Ì !Ó Ìú!k, ≤Äli, ð, òì%, ò ú!@_ ò ÌeÓ !Ó!e Çìò ÌÑ, Ìyì @ ÆE ÌÓy xÓ ÌúÓ ÌòÓ Ñ, yā Ñ, ÌÓ Ì, y ÌÑ, Ó Ìú Ìyì @ ÆyEÑ, - 4. Çìò ÌÍÓ Ehf, yhs, Ó ≠ ≤Äyl! òÑ, Óyāyó ÌÓ Ó ≤Äiyò Ñ, yā Eú ÇM, Èì Ñ, yÓ # ÌÍÓ Ñ, yā Ì ÌÑ, v, z Ìif y_ y ÌÍÓ Ñ, y ÌäE ÇM, Èì Óy Çìò ÌÍÓ Ehf, yhs, Ó Ñ, Ó y - v, z Ìif y_ y Ó y ~Ez Çìò ÌÍÓ ÓyÓ Ñ, ÌÓ òì%, ò ≤Äli, ð, yò fl, Ìy, òò Ñ, Ó Ìì, òy ÌÓ Óy, ò%Ó y Ìòy ≤Äli, ð, y ÌòÓ Çì± ÇyÓ Ì Ñ, Ó Ìì, òy ÌÓ - Ç%ì, Ó yÇ ~Ez Óyāyó ÇM, Èì Ì ÌÑ, ò)úì!ò

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Ó * , òyhs, !Ó! Ì, Ñ, Ó Ìì, cyEylf Ñ, ÌÓ ~

ÓÇ Çìò ÌÍÓ ÓfÓEyÓ v, zì, òyìòò%Ò# Ñ, ÌÓ Ì, y Ìú- 5. Ó * , òyhs, Ó Ñ, Ó ÌÍÓ Ñ, yā ≠ ≤Äyl!ðÑ, Óyāyó ~Ñ, òy!úÑ, yòy ≤Äli, ð, yò Á xÇü#yÓ # ≤Äli, ð, yò ÌÑ, òyÓ!úÑ, Ñ, yìò!ò Ìì, Ó * , òyhs, ÌÓ Ó c% ÌÏyÜ Ç, !Ç Ñ, ÌÓ - Ñ, yÓ Ì ~Ez Óyāyó äòÜ ÌÍÓ Ñ, y ÌäE ù! yÓ ñ !v, ÌÓM, ÈyÓ Ezi, fy! !Ó!e Ó c% ÌÏyÜ Ç, !Ç Ñ, ÌÓ - 6. òì%, ò v, z Ìif y_ y ÌÍÓ cyEylf ≠ ≤Äyl!ðÑ, Óyāyó òì%, ò v, z Ìif y_ y ÌÍÓ òì%, ò ú!@_ òe !Ó!ú Á Ó ^ >, ÌòÓ ÓfÓfl, Ìy Ñ, ÌÓ cyEylf Ñ, ÌÓ ly ÌÑ, - ~Ez Çðhfl, v, z Ìif y_ y ÌÍÓ Ç ÌD ú!@_ Ñ, yÓ Ñ, ÌÍÓ, ò!Ó à, Ì òy ÌyÑ, yì ò)úìò ÇÇ@ ÆE ÌeÓ Ì ÇÇÇfy Ìy ÌÑ, ≤Äyl!ðÑ, Óyāyó Çì, ò) Ñ, ÌÓ ~Ez Çðhfl, v, z Ìif y_ y ÌÍÓ ≤Ä ÌÏ yāò# Ì ò)úìò ÇÇ@ ÆE Ñ, Ó Ìì, cyEylf Ñ, ÌÓ - NSOU ? CC-CO-09 71 7. ≤Äyl!ðÑ, xò%Çì, y ÌòÓ Ñ, yā ≠ ≤Äyl!ðÑ, Óyāyó Ç!à, òyì Ñ, y Ìòy Ñ, yìò!òÓ òì%, ò ≤Ähf, yÓ Ì, Ì Ìhs, Ó çòì ≤Ähf, yÓ! >, ≤Äli!_ Ìì, !Ñ, ñ xì! Ìò! Ì, !Ñ, ñ xyEzòÜì, !Ñ, Ezi, fy! xò%Çì, yò Ñ, ÌÓ òì%, ò ≤Ähf, y ÌÍÓ Óyāyó ÇQ, yÓòy Ñ, Ì, y, Ì, y !Óà, yÓ Ñ, ÌÓ !Çk, yhs, ! Ì Ì ly ÌÑ, - 8. xì, !Ó _ Ì, E!Ó ÌúÓ ÌyÜyò ≠ Ì Çðhfl, ≤Äli, ð, yò=lúÓ Çì±ÇyÓ ÌÍÓ äòf xì, !Ó _ Ì, E!Ó ÌúÓ ≤Ä ÌÏ yāò# Ì ò)úìò ÇÇ@ ÆE ÌeÓ, Óyāyó ÇEz Çðhfl, ≤Äli, ð, yò=lú ÌÑ, Ì, y ÌÍÓ ù! yÓ Á Ìì, òe !Ó!ú Á !Ó!e Ó òyif Ìð xì, !Ó _ Ì, E!Ó ÌúÓ ÌyÜyò Ìì - 6.8 ÌÜò Óyāyó Óy ù! yÓ Óyāyó Ì Óyāyó Ì Ñ, yìòyò#Ó, ò%Ó y Ìòy ú!@_ òe e Ì ÈÜÈ!Óe Ì Eì ÇEz Óyāyó ÌÑ, Ó Ìú ù! yÓ Óyāyó Óy ÌÜÓ Óyāyó - Ç%ì, Ó yÇ Ì ÇÇÇÜ! Ì, Ì, Óyāyó Ì, ò%Ó y Ìòy ú!@_ òe xì=yì ò) Ìò~ Ì ÇÓ ú!@_ òe !Ó!ú Ñ, Ó y E Ì Ì !àEú ~ÓÇ Ì ÇÓ ú!@_ òe fi, Ñ, òy ÌÑ, Ì, ÈÜÈ ~ Ez! Ì, ò ÌifEz Ì, y!úÑ, y ¶, _ ÇEz Çðhfl, ú!@_ ò ÌeÓ e Ì ÈÜÈ!Óe Ì Eì Ì, y ÌÑ, Ó Ìú ù! yÓ Óyāyó Óy ÌÜÓ Óyāyó Ó Ìú- ù! yÓ Óyāyó Ì Ó Ñ, yì=yÓú# Á ¶), !ðÑ, y ≠ ù! yÓ Óyāyó Ì, ò%Ó y Ìòy ú!@_ ò ÌeÓ Ñ, òy ÌÓà, y Eì - ~Ez Óyāyó Ì Ó ≤Äiyò Ñ, yì=yÓú# Ç

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Ç Ì«, Ì, ò xy Ìúyā, òy Ñ, Ó y Eú ≠ 1. ò)

ù! ÌòÓ ÇÇfl, Ìyò ≠ ù! yÓ Óyāyó ÌÓ ù! yÓ Óy Ìì, òe Ò%Ó ÇE ÌäE e Ì !Óe Ì Ì Ó ÇQ, yÓòy ly ÌÑ, - ÌyÓ ò, Ìú ÌÍÓ ò)úìò Ñ, yìò!ò=lú ù! yÓ Óyāyó ÌÓ Ó òyif Ìð ò%Ó ÇE ÌäEz ò)úìò ÇÇ@ ÆE Ñ, Ó Ìì, òy ÌÓ - ù! yÓ Ìyì @ ÆyEÑ, ÌÍÓ x Ìò ÌÑ, Ez ~Ó * , ò Óyāyó ÌÓ Ó Ç ¶, f - ÌyÓ ò, Ìú òì%, ò ÌÍÓ Ñ, yìò!ò=lúÁ ~ÌÍÓ ÇE ÌÏyÜ, yì ù! yÓ !Óe Ì Ñ, ÌÓ ò)úì!òÓ ÇÇfl, Ìyò Ñ, ÌÓ - 2. !Ó!ò ÌÏ yÜÑ, yÓ # ÌÍÓ !òÓ y, ò_y ≤Äiyò ≠ ù! yÓ Óyāyó Ñ, Ìì, yÓ xyEzòÑ, yò% ÌòÓ òyif Ìð, ò!Ó à, y!úì, Eì - ÌyÓ ò, Ìú !Ó!ò ÌÏ yÜÑ, yÓ # ÌÍÓ fl, Ìyì ~Òy Ìò Çìò!ò=Ó * Ì, ò Ç%Ó !Ç, Ì, - ~Ez äyì, # Ì Óyāyó òyÈÜÈyÑ, Ìú ÇÓ ú !Ó!ò ÌÏ yÜÑ, yÓ # ÌÍÓ ú!@_ ò ÌeÓ à, Ì%, Ó Ìyúy ÌÍÓ Ey Ìì, ≤Äli, y!ò Ì, EÁ! yÓ ÇQ, yÓòy ly Ñ, Ì, - Ç %ì, Ó yÇñ !Ó!ò ÌÏ yÜÑ, yÓ # ÌÍÓ !Ó!ò ÌÏ y!àì, x Ìl=Ó !òÓ y, ò_y ÌÁ! yÁ ù! yÓ Óyāyó ÌÓ Ó Ñ, yā- 3. ò)úì!òÓ ≤ÄÓyE ÌÑ, Óäyl Ó yÓy ≠ ù! yÓ Óyāyó ò)úì!òÓ ≤ÄÓyE ÌÑ, Çì, Ñ, ò Ìl=ÄÓy!Eì, Ñ, ÌÓ - ÇyìÓ Ìì, !Ó!ò ÌÏ yÜÑ, yÓ # Ó y ò%òyò, yäòÑ, ≤Äli, ð, y ÌòEz !Ó!ò ÌÏ yÜ Ñ, Ó Ìì, v, zìÇyE Óyì Ñ, ÌÓ - Ìòò !Ó!ò ÌÏ y!àì, ≤Äli, ð, y Ìò ò%òyò, y xā= ÌòÓ EyÓ Ñ, Ìò Ìyì Ì, òò Ì, yÓ y ÇEz ù! yÓ !Óe Ì Ñ, ÌÓ Ìì ~ÓÇ xì!Ñ, Ì, Ó úy ¶, äòÑ, ≤Äli, ð, y Ìò ÇEz xì, ò%òò y! ù!@_ Ñ, ÌÓ - ~Ez ¶, y ÌÓEz ù! yÓ Óyāyó ÌÓ Ó òyif Ìð äòÇyìÓ ÌÍÓ ÇM, Èì, xì= xì!Ñ, ò%òyò, yäòÑ, ≤Äli, ð, y Ìò ≤ÄÓy!Eì, Eì - 4. ú!@_ ò ÌeÓ à, Ìì, Óyāyó Ç, !Ç ≠ ù! yÓ Óyāyó Eú ≤Äà, Ìì, ú!@_ ò ÌeÓ Óyāyó - ~Ez Óyāyó Ì ÈÜÈ Ñ, y Ìòy

yöi%ÄprÝp iÄy„byiú /!œvp >Äyöi~ <yüü xyupyiúüyEzÝpýcÄ ~„p!Ýp Ezç%Äöi“p iÄyBpyiúüüy ~„p!Ýp Ezç%Äöi“p “yœyœ ~„p!Ýp Ezç%Ä
 ~i, öÝëüüü Ehßpbyhspü ~öiöirÝpü !~iöb~ !vpöiiMpéyü Ýp/Ey!PÝp öpTMyÝÄpöißpy!œç >Äyöi~ <yüü !ç!„bvpz!ü!Ýp< >yöi„ÄpÝp çÄT“!
 „Äp“p 2!“pyiú“y)œ„p ~i, x“ÄyëÄ öÝp/E!vp, x“%Ý#œöi~üü !~öij•yKpéy Ez~çyEzvpýü öÝp/E!vp, ç,e«yhsß !ñjioiëü !vpœ/ öeytyöiëyt/
 „bvpzöi“!œ.éöë~üü çpT“üü !~öij•yKpéy 2!“yí!„p ðyçyöiüüü >•Äßp“by„byiú#üüü → → → → → → → → → →
 NSOU ? CC-CO-09 75 ~Ñ, !, Ezç%f^li, ÓfyçÑ, yÓ^Ó^y É ~Ñ, !, Ezç%f^li, ÓfyçÑ, yÓ^Ó^y !Ó!ö^ll^yÜÑ, yÓ^#Ó^Ñ, yäÉ^l^lÑ,
 xy^lÖi^lÖÓ^ x^ll=Ó^ çy^ll^öüüö ~ÓÇ xy^lÖi^lÖÓ^ xl≈^ö, Ö^i, ^lÁl^yÓ^ öi, Ñ, yl≈Ñ, úy^l, ö^lÖ!_^ly^llÑ, ~Ñ, !, Ezç%f^li, ðyúyü
 É ðyúyü^y^öüü, çQ, yÓf^!Ó!ö^ll^yÜÑ, yÓ^#^liÖ^Ñ, yäÉ^l^lÑ, Ezç%f^li, çyÓfl, ;, öüö çç@^Ä^lÉÓ^ çy^ll^çç!Y^T^Óf!_^ – ðyúyü !
 ö^ll^yÜ Öyifl, yç%úÑ, öi^~ÓÇ ççfl, iy=!ú^l^Ñ, yöÄ ççÖfÑ, ðyúyü !ö^ll^yÜÑ, Ö^l^l, fl, ly!lò– ~Ñ, !, Ezç%f^l~ÓÇ^ul^yÓ^
 Ehfl, yhs, Ö^~^lã^lñ, Ö^!öÓ, ö^É ≤Äy!l^öÑ, Öyây^lÖ^~Ñ, !, öiffl, iyÑ, yÓ^#^lÉcy^lÖ^~Ñ, !, Ezç%f^li, !öÓ, Ñ, Üiñ^lÖ!
 ö^ll^yÜÑ, yÓ^#^liÖ^Ñ, yäÉ^l^lÑ, xy^lÖi^lÖÓ^ çç@^ÄÉÑ, Ö^yñ^lÖ!ö^ll^yÜÑ, yÓ^#^liÖ^Ñ, yäÉ^l^lÑ, ≤Äy^xy^lÖi^lÖÓ^~ÓÇ^x^ll=Ó^
 ll^yü^l^Ö^Ñ, v≈, Ö^yÖy^Öy^xl≈≤Äy^lÖÓ^ö^ll^yÑ, yl≈e^ö, ö!Ö^ä, yúyüÑ, lÖ^– !v, ^lÖM, ÉyÓ^>^lyfl, É~Ñ, !, !v, ^lÖM, ÉyÓ^
 >^lyfl, Éú~Ñ, !, ^Ñ, yj^öy!öÓ^ !v, ^lÖM, Éy^lÖ^Ó^l^lÑ, y^l^öy^çççfy^ç%Ó^!«^i, Ñ, Ö^yÓ^ äöf^≤Ä^ll^yäö#l^~Ñ, !, >^lyfl,
 !v, ^lv, Ö^>^lyfl, – !v, ^lÖM, ÉyÓ^>^lyfl, !Écy^lÖ^Ñ, yäÑ, Ö^yÓ^ äöfñ^SEBI^l^lÑ, ~Ñ, !, üççy, öe≤Ä^ll^yäö–^, öy≈,^l^ö, y!
 úÄ^öfy^l^öäyÓ^É^, öy≈,^l^ö, y!úÄ^öfy^l^öäyÓ^l^lÑ, ~öö~Ñ, Óf!_^!Écy^lÖ^ççç, Éyl^l^i, Ñ, Ö^yÉl^lyÖ^y^ñœ, y^ll^r, ^lÖ^çy^ll
 ~Ñ, !, ä%, !_^xò%çÓ^öÑ, ^lÖ^n^i, y^llÖ^, ö«^, ^l^lÑ, !ç!Ñ, v, z!Ö^!^, ä/^ñœ, y^ll^r, ^lÖ^i, É!Ö^lúÖ^, ^öy≈,^l^ö, y!úÄ, ö!
 Ö^ä, yúyü / ≤Äyüç^l^öÓ^, öÓ^yöü≈^l^ñ^!ö^l^i≈ü^l^l – 6.11 xò%#úö# 1. öüüö Öyây^lÖ^Ñ, yl≈yÓú# xy^lúyá, öyÑ, Ö^ö– 2.
 öüüö Öyâ^lÖ^Ó^ xçü@^ÄÉöÑ, yÓ^#^, ≤Äli, <Työ^çö)E çj

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ö^ll^yÜÑ, çç!«^E, xy^lúyá, öyÑ, Ö^ö– 3. öi, %, ö^!Ó!ú Öyây^lÖ^Ó^Ñ, yl≈Öú# xy^lúyá, öyÑ, Ö^ö– 4. ≤

Äy!l^öÑ, Ä^ÜÖö Öyây^lÖ^Ó^ö^l^if^ö^, öyl≈Ñ, f =!ú v, z^lÖ^f^öÑ, Ö^ö– 5. ≤Äy!l^öÑ, Öyây^lÖ^Ó^öiffl, iyÑ, yÓ^#^liÖ^çç!«^E
 , ö!Ö^ä, l^l^lò–
 ~Ñ, Ñ, É ÜÈ 7????????? öüü^l^öÓ^ ÖyâyÓ^ – ll^Üç, ö 7.1 v, z^lljüf 7.2 ≤Ähfl, yÓöy 7.3^ul^yÓ^ Öyây^lÖ^Ó^Ñ, yl≈y!öÖ≈yE#
 7.3.1yúyü 7.3.2v, z, öyúyü 7.3.3≤Äli, ç, y!öÑ, !Ó!ö^ll^yÜÑ, yÓ^# 7.3.4 xòyÖy!çÑ, ç, yÓ^i, #l^ 7.4 !ç!Ñ, v, z!Ö^!^, ç ~l, ~: ^lã, Ö
 ^Öy≈, xö, Ezll, l^y^ç!ÖV 7.4.1^ç!ÖÓ^Ñ, yl≈yÓú# 7.4.2^ç!ÖÓ^ç, !öÑ, y 7.5 xò%#úö# 7.1 v, z^lljüf ~Ez xifyl^, öv, yÓ^, öÓ^
 äyöy^ly^lÖÈÜÜÈ? ^ul^yÓ^ ÖyâyÓ^ !Ñ, ç, y^lÖ, ö!Ö^ä, y!ú, Él^? ^ul^yÓ^ Öyây^lÖ^ðyúyüñ v, z, öyúyüñ ≤Äli, <Ty!öÑ, !Ó!
 ö^ll^yÜÑ, yÓ^#^liÖ^ç, !öÑ, y^öüüö ÖyâyÓ^ !ö!^s, f^l^ö^ç!ÖÓ^Ñ, yl≈Öú# Äç, !öÑ, y 7.2 ≤Ähfl, yÓöy^ul^yÓ^ ÖyâyÓ^, ö!
 Ö^ä, yú^l^öÓ^«^, ^le^lÖ!ç, ß^Ñ, yl≈!ö≈ÖyE#Ó^ç, !öÑ, y x, öÓ^#ç#öñ^ç!Ñ, Äç%<Tç, y^lÖ^ul^yÓ^ Öyây^lÖ^Ó^Ñ, yl≈Ñ, úy, ö
 ä, yúy^l^öyÓ^ äöf^ç!Ñ, !ö!^s, fò~Ñ, yhs, Ñ, yçf – 7.3^ul^yÓ^ Öyây^lÖ^Ó^Ñ, yl≈!öÖ≈yE# l^yÓ^y^ul^yÓ^ Öyây^lÖ^Ó^
 Ñ, yl≈yÓú# çj^öy!öÑ, ^lÖ^i, y^llÖ^l^lÑ, ^ul^yÓ^ Öyây^lÖ^Ó^Ñ, yl≈!öÖ≈yE# ÖúyÉl^ – ^ul^yÓ^ Öyây^lÖ^Ó^çççf^yEz
 ^Ñ, Öüöyè^ul^yÓ^ Öyây^lÖ^Ó^úö^l^lÖÈÜÈ~Ö^Ñ, y^lã xçü@^ÄÉl^Ñ, Ö^l^l, ç, öy^lÖ^– i, yEz^ul^yÓ^
 NSOU ? CC-CO-09 77 Öyây^lÖ^Ó^!öÓ!i, çççf^yEz^ul^yÓ^ Öyây^lÖ^Ó^Ñ, yl≈!öÖ≈yE# – ^ul^yÓ^ Öyây^lÖ^Ó^!Ó!ç!
 ≤ÄÑ, yÓ^Ñ, yl≈!öÖ≈

78% **MATCHING BLOCK 107/139** **SA** AE-ES-21.pdf (D164884182)

yE# ly^llÑ, – ~^liÖ^ö^l^if v, z^lÖ^ö^llyÜf ÉüÈÜÜÈ 1. ðyúyü 2. v,

z, öÈÜÈðyúyü 3. ö%Öf Ñ, yÓ^ÖyÓ^# 4. ^, öy≈,^l^ö, y!úÄ, öÓ^yöü≈iyi, y 5. ≤Äli, ç, y!öÑ, !Ó!ö^ll^yÜÑ, yÓ^# 6. xòyÖy!çÑ,
 ç, yÓ^i, #l^ !ö^l^i^ul^yÓ^ Öyây^lÖ^Ó^Ñ, yl≈!öÖ≈yE#^liÖ^çj^ö^ll^yÜÑ, xy^lúyá, öyÑ, Ö^Éú – 7.3.1 ðyúyü !Ó!ö^ll^yÜÑ, yÓ^#Ó^y
 ^ul^yÓ^ Öyây^lÖ^ç
 Ö^ç!Ö^!

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Ó!ö^ll^yÜÑ, Ö^l^l, ç, öy^lÖ^öy – ~Öy^l^ö^çöhf, lÖ^l^öÓ^!Ó!ö^ll^yÜ

ò ì ,y Éú ≠ S1V ^ Ñ ,yìòyò# !Ó!ò^ìì^ yÜ S2V !òv ,zâ% ,ì^ yú ò ,y^ìì , !Ó!ò^ìì^ yÜ S3V ~Ñ ,òy!úÑ , # Á xÇü#iyó^ # Ñ ,yó^ Óy^ìÓ^ !Ó!
ò^ìì^ yÜ xòyÓy!çÑ , ¶ ,yÓ^ ì , #ì^ ììÓ^ !Ó!ò^ìì^ yÜ !ò^ìì^ !üÑ ,y ≠ xòyÓy!çÑ , ¶ ,yÓ^ ì , #ì^ ììÓ^ ¶ ,yÓ^ ìì , !Ó!ò^ìì^

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y^iÜÓ^ ^ « , ^ìe ^Ñ ,w#ì^ cÓ^ Ñ ,y^ìÓ^ Ó^ !Ñ ,

ä%É ç%!ò!i≈<T !ò^ìì^üyÓ!ú xy^iäÉ- ^ìòèÉÜÜÜÈ 1V ,ò%òÉ^ì≤ÁÓ^ ^ìíÓ^ !¶ ,!_ìì , !Ó!ò^ìì^ yÜ ~ÓÇ 2V xÈÜÈ ,ò%òÉ^ì≤ÁÓ^ ^ìíÓ^ !
¶ ,!_ìì , !Ó!ò^ìì^ yÜ-
NSOU ? CC-CO-09 80 ,ò%òÉ^ì≤ÁÓ^ ^ìíÓ^ !¶ ,!_ìì , !Ó!ò^ìì^ yÜ 1. ,ò%òÉ^ì≤ÁÓ^ ^ìíÓ^ !¶ ,!_ìì , xòyÓy!çÑ , ¶ ,yÓ^ ì , #ì^ Ó^ y
¶ ,yÓ^ ìì , ^ì çòhfl , ^ « , ^ìe !Ó!ò^ìì^ yÜ Ñ , Ó^ ^ìú çìò)≈ S100ùV ç%!Óiy , òy^ìÓ^ ^ç=!ú ÉúÉÜÜÜÈ SÑ , V v , zFâ , x@^ Äy!iÑ , yÓ^ ìì_ !
ü^ì^ò SÖV Ó^ ðÜ% , !ü^ì^ò SÜV 100ù Ó^ Æy!òì^_ !ü^n ~Óì%flì , ò !ü^n çò , > , Áì^ fyÓ^ !ü^n Eyv≈ , Áì^ fyÓ^ !ü^n ≤Ä¶ , li , ^ìì , ~ÓÇ SáV Ü ,
E!òè≈yì Á fl , iyÓÓ^ çìò!_ v , zB^ì^ò ^ « , ^ìe- 2. ,ò%òÉ^ì≤ÁÓ^ ^ìíÓ^ !¶ ,!_ìì , xòyÓy!çÑ , ¶ ,yÓ^ ì , #ì^ Ó^ y ¶ ,yÓ^ ìì , ^ì çòhfl , ^ « , ^ìe !
Ó!ò^ìì^ yÜ Ñ , Ó^ ^ìú 80ù ç%!Óiy , òy^ìÓ^ ^ç=!ú ÉúÉÜÜÜÈ SÑ , V ^ ÓçÓ^ Ñ , y!Ó^ Ófy!B , Ç , ò!Ó^ ^ìçÓyÓ^ ^ « , ^ìe ~ÓÇ SÖV v , zì , òyìò
^ « , ^ìeÓ^ Ñ , y^ìòy ^Ñ , yìòy!ò ^ü!^yÓ^ Óy Ó^ * , òyhs , Ó^ ^ìlyÜf !v , ^ìÓM , Èy^ìÓ^ òì% , ò !Ó!úÓ^ ^ « , ^ìe- 3. ,ò%òÉ^ì≤ÁÓ^ ^ìíÓ^ !
¶ ,!_ìì , xòyÓy!çÑ , ¶ ,yÓ^ ì , #ì^ Ó^ y ¶ ,yÓ^ ìì , ^ì çòhfl , ^ « , ^ìe !Ó!ò^ìì^ yÜ Ñ , Ó^ ^ìú 40ù ç%!Óiy , òy^ìÓ^ ^ç=!ú ÉúÉÜÜÜÈ SÑ , V
Eyç , òyi , yúñ SÖV ^ Ey^ì , úñ SÜV äyEy^ìä òyü xyòy!ò Á Ó^ Æy!òÓ^ ^ « , ^ìe ~ÓÇ SáV ^ì , ú xò%çì , y^ìòÓ^ ^ « , ^ìe-
xÈÜÈ ,ò%òÉ^ì≤ÁÓ^ ^ìíÓ^ !¶ ,!_ìì , !Ó!ò^ìì^ yÜ xÈÜÈ ,ò%òÉ^ì≤ÁÓ^ ^ìíÓ^ !¶ ,!_ìì , xòyÓy!çÑ , ¶ ,yÓ^ ì , #ì^ Ó^ y ^ì çòhfl , ^ « , ^

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ìe !Ó!ò^ìì^ yÜ Ñ , Ó^ ^ìì , , òy^ìÓ^

ñ ^ç=!ú ÉúÉÜÜÜÈ S1V !Ó^ äy¶ ≈ , Ófy^ìB , Ó^ xò% ^ìòyìò çy^ì , ò « , xÈÜÈÓ^ * , òyhs , Ó^ ^ìlyÜf !v , ^ìÓM , Èy^ìÓ^ ñ S2V Óy!i!äfÑ , , ò^ìe
~ÓÇ S3V > , yÑ , yÓ^ Óyây^ìÓ^ Ó^ !òv , zâ% , fl^yú ò , y^ìì , - 74 !ç!Ñ , v , z!Ó^ ! , ç ~ì , ~: ^ìä , O ^ Óy≈ , xò , Ez! , !^y S^ç!ÓV 1988 çy^ìú
, òfy^ì , ò Ñ , !ò! , Ó^ ç% , òy!Ó^ ü^ò^
ìò

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xy^ìò!Ó^ Ñ , y ìì_ Ó^ y ^ìkT...Ó^ !ç!Ñ , v , z!Ó^ ! , ç% ~: ^

ìä , Ó Ñ , !òüò ~ÓÇ ìì_ Ó^ y ^ìäfÓ^ !ç!Ñ , v , z!Ó^ ! , ç% xfyu , Ezò^ì¶ , fi , ^ìòr , ^ Óy^ìv≈ , Ó^ xò%Ó^ * , ò !ç!Ñ , v , z!Ó^ ! , ç% xfyu ,
~: ^ìä , O ^ Óy≈ , xò% , Ez! , !^y Óy ^ç!Ó Ü!ç , ì , Eì - ÷ Ó^ ð^ìì , ^ç!Ó ~Ñ , ! , ≤Äüyç!òÑ , ççfl , iy !E^ìç^ìÓ Ñ , yä Ñ , Ó^ ^ìì , !y^ìÑ , - !
Ñ , !s , 1992 çy^ìú ¶ ,yÓ^ ì , #ì^ ççç^ìì ^ç!Ó xyEzò , òyü Eì - ^ç!ÓÉÜÈÓ^ , ò!Ó^ ä , yúÑ , , ò^ì≈^ìì^

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Ñ ,w#ì^ cÓ^ Ñ ,y^ìÓ^ Ó^ myÓ^ y !

òì%_ ì%Üäò çìçf Á ~Ñ , äò ^ä , !^yÓ^ òfyò Óy ç¶ , y , ò!ì , ñ ^Ñ , w#ì^ cÓ^ Ñ ,y^ìÓ^ Ó^ xì≈ Á ^Ñ , yìòyò# xyEzòÈÜÈ≤Äüyçò òs , f^ìÑ , Ó^
myÓ^ y ò^ìòyò#ì , ì%äò çìçf ñ !Ó^ äy¶ ≈ , Ófy^ìB , Ó^ myÓ^ y ò^ìòyò#ì , ~Ñ , äò çìçf ~ÓÇ Óy!Ñ , , òÿyâ , äò xòfyòf çì^ìçfÓ^ ò^ìif
^Ñ , w#ì^ cÓ^ Ñ ,yÓ^ myÓ^ y !òì%_ !ì , òäò cÓ≈ « , ^ìíÓ^ çìçf xy^ìäÉ- 7.4.1 ^ç!ÓÓ^ Ñ , y!≈yÓú# ≠ ^ü!^yÓ^ Óyây^ìÓ^ Ó^
Ñ , y!≈Ñ , úy , ò !

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ò!^s , fi Ñ , Ó^ yÓ^ v , z^ìj^ìüf ^ç!

ÓÈÜÈÓ^ xÓiyò Á ¶ , !òÑ , y Ö%ÓEz , ì , yì , ò!≈ , ò)≈- ^ç!ÓÈÜÈÓ^ ≤Äiyò ≤Äiyò Ñ , y!≈yÓú# !ò^ìä , xy^ìúyâ , òy Ñ , Ó^ y ÉúÉÜÜÜÈ 1. ò!
!òk , ççe^hs , Ñ , yä ≠ ^ü!^yÓ^ Óyây^ìÓ^ Ó^ ç^ìD ìì_ ^ü!^yÓ^ iyúyúñ çEiyúyúñ ~^ìär , Á !Ó!¶ , ß^ Ófy^ìB , Ó^ Ñ , y!≈yÓú!ú !ò!^s , fi
Ñ , Ó^ yÁ ^ç!ÓÓ^ xòfì , ò Ñ , yä- ^ü!^yÓ^ iyúyú Óy òy^ìä≈ , r , Ófy!B , Ç !Eçy^ìÓ

NSOU ? CC-CO-09 83 ÓáÈ"ÍÓ" lò<ò!_ EÍ" lò ~òò ÌÑ, à%É x!¶, "ÏÿÜÇÉ "çÍÓ ÇÇ"Ïÿüò Ñ, "ÍÓ" l!"Ï" "lãÈ 75ñ989!>, - Óì≈, òy"lò "çÍÓ ÓÓ" Ñ, ì≈, "çÍÓ lÓ!ò"Ï" yÜÑ, yÓ" # "lìÓ" fl, lÿl≈ x"lòÑ, >, yEz c%Ó" l«, ì, - 7. òy"lã≈, r, Ófy!B, Ç"Ï" Ó" "«, "lè ¶) lðÑ, y ≠ Óì≈, òyò xyl≈cyòy!lãÑ, ÓfÓfl, iy" òy"lã≈, r, Ófy!B, Ç"Ï" Ó" iy!l" cÁ Ñ, ì≈, Óf x, ò!Ó"ç#ò- òy"lã≈, r, Ófy!B, Ç"lEçy"ÍÓ Ñ, yã Ñ, Ó" "lì, E"lú "çÍÓÓ" Ñ, y"lãÈ òyò ò!lÓk, Ñ, Ó" "lì, EÍ" ~ÓÇ"çÍÓÓ" lò"lì≈lùì, !ò!lì≈T xyâ, Ó" lÓ!lì" ò"lò à, ú"lì, EÍ" - "çÍÓÓ" lò"lì≈lùì, ò#!ì, òy"lã≈, r, ÓfyB, yÓ" Ó" y" ò"lò òyÈÜÈá, ú"lú "çÍÓ" i, y"lìÓ" lòÓ!ç, ò Óy!lì, ú Ñ, "ÍÓ" l!"lì, "òy"lãÈ x!Óy lòÓ!ç, ò cyò!l" Ñ, ¶, y"lãÈ fl, !l Ûì, Óy G%, lú"lì" Ó" yÓ"lì, "òy"lãÈ - 8. "e"lv, >, "Ó"l"Ç"ç"lã!™=lúÓ" "«, "lè ¶) lðÑ, y ≠ "Ó"l"Ç"ç"yiyÓ" ñ, G%, lÑ, Ó" "ò, Ó" "lãÈ!«, "lì, ≤Á!ì, #Ñ, !â, "lÈ" Ó" iyÓ" y!l@ç, ò"lèÓ" =iÜì, òyò c%!ò!lì≈T Ñ, "ÍÓ" - i, yEz Óì≈, òy"lò "e"lv, >, "Ó"l"Ç"ç"lã!™=lúÓ" ¶) lðÑ, y !Ó"lú"lì" =Ó" ðc, ò!lì≈ - "e"lv, >, "Ó"l"Ç"ç"ÓfÓçy Ñ, Ó" yÓ" äòf" Ó"l"Ç"ç"lã!™=lú"lì, "çÍÓÓ" Ñ, y"lãÈ lòÓ!ç, ò Ñ, Ó" y Óyif!l, yò!lúÑ, - "e"lv, >, "Ó"l"Ç"ç"lã!™=lú"lì, "çÍÓÓ" lò"lì≈lùì, xyâ, Ó" lÓ!lì" ò"lò à, ú"lì, EÍ" - !lì" Ó"l"Ç"ç"lã!™=lú"lì "çEzçÓ xyâ, Ó" lÓ!lì" ò"lò òyÈÜÈá, "lú"lì, yE"lú"lì "çÍÓ" i, y"lìÓ" lòÓ!ç, ò Óy!lì, ú Ñ, "ÍÓ" "lì" - 7.5 xò%ú#úò# 1. "ul" yÓ" Óyãy"ÍÓ" Ó" Ñ, y!≈y! òÓ≈yE# lEçy"ÍÓ iyúy"lúÓ" ¶) lðÑ, y xy"lúyã, òy Ñ, Ó" ðò- 2. ≤Á!ì, ¶, y!òÑ, lÓ!ò"Ï" yÜÑ, yÓ" # Óú"lì, lÑ, "Óy"lG, ò/≤Á!ì, ¶, y! òÑ, lÓ!ò"Ï" yÜÑ, yÓ" # "lìÓ" Ñ, y!≈yÓú# ç

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Ç"l«, "lì, ò xy"lúyã, òy Ñ, Ó" ðò- 3. "

ul" yÓ" Óyãy"ÍÓ" Ó" lò!s, fÑ, lEçy"ÍÓ "çÍÓÓ" ¶) lðÑ, y, ò!≈y"lúyã, òy Ñ, Ó" ðò- 4. "çÍÓÓ" Ñ, y!≈yÓú#Ó" çÇ!«, Æ xy"lúyã, òy Ñ, Ó" ðò- ~Ñ, Ñ, È ÜÈ 8 ?????????? xyl≈Ñ, "ò!Ó" "lìÓy Üç, ò 8.1 v, z"lÿüf 8.2 iyÓ" iy 8.3 xyl≈Ñ, "ò!Ó" "lìÓyÓ" "ò!#!Ó¶, yÜ 8.4 xyl≈Ñ, "ò! Ó" "lìÓyÓ" "ò!lú<Tf 8.5 òy"lã≈, r, Ófy!B, Ç 8.5.1 òy"lã≈, r, ÓfyB, ~Ó" Ñ, y!≈yÓú# 8.5.2 òy"lã≈, r, ÓfyB, ~Ó" ¶) lðÑ, y 8.5.3 òy"lã≈, r, ÓfyB, ç!ò!Ñ≈, ì, "çÍÓÓ" lò"lì≈lùì# 8.6 "e"lv, >, "Ó"l"Ç"ç"Óy"lì" òyò lò!lì≈ 8.6.1 iyÓ" iy 8.6.2 "e"lv, >, "Ó"l"Ç"ç"Ó" "ò! ù<Tf 8.6.3 "e"lv, >, "Ó"l"Ç"ç"≤Á!ì, ¶, y!òÓ" Ñ, y!≈yÓú# 8.6.4 "e"lv, >, "Ó"l"Ç"ç"Ó" ç#òyÓk, ì, y 8.6.5 ¶, yÓ"lì, #! "e"lv, >, "Ó"l"Ç"ç"ççfl, iy=lúÓ" lÓÓÓ"

100% **MATCHING BLOCK 119/139** **SA** CC-CO-05(Printech).pdf (D164892582)

í- 8.7 cyÓ" yÇü 8.8 xò%ú#úò# 8.1 v, z"lÿüf ~Ez ~Ñ, Ñ, l>, "òv, , yÓ" "òò"

äyòy lÿ"lãÈÜÜÈ ? xyl≈Ñ, "ò!Ó" "lìÓyÓ" iyÓ" iy ? xyl≈Ñ, "ò!Ó" "lìÓyÓ" "ò!lú<Tf ? òy"lã≈, r, ÓfyB, ~Ó" lÓ!¶, B" Ñ, y!≈yÓú# Á ¶) lðÑ, y ? òy"lã≈, r, ÓfyB, ç!ò!Ñ≈, ì, "çÍÓÓ" lò"lì≈lùì# NSOU ? CC-CO-09 85 ? "e"lv, >, "Ó"l"Ç"ç"ççfl, iyÓ" çÇk, yñ "ò!lú<Tfñ Ñ, y!≈yÓú# Á ç#òyÓk, ì, y ? ¶, yÓ" "lì, Ó" ≤Áiyò "e"lv, >, "Ó"l"Ç"ç"ççfl, iy=lúÓ" çÇ!«, Æ lÓÓÓ" í- 8.2 iyÓ" iy xyl≈Ñ, "ò!Ó" "lìÓyÓ" Óú"lì, "ÓyG, yÓ" ~Ñ, l>, òyifò lÿÓ" cyEy"lÿf xyl≈Ñ, ≤Á! ì, ¶, yò=lúñ x"lì≈Ó" ÓyãyÓ" Á x!≈ çÇe yhs, !lúú =lúñ Óf!_ Üì, lÓ!ò"Ï" yÜÑ, yÓ" # ~ÓÇ"≤Áy!lì, ¶, y!òÑ, lÓ!ò"Ï" yÜÑ, yÓ" # "lìÑ, ≤Á"lì" yãò#lì" "çÍÓyÑ, y!≈ ç!òß" Ñ, "ÍÓ" - xyl≈Ñ, "ò!Ó" "lìÓyÓ" çM, EÍ" Ñ, yÓ" # Á lÓ!ò"Ï" yÜÑ, yÓ" # "lìÓ" ò"lìf á!ò¶, ç!òÑ≈, Ü"lì, "lì, y"lú ~ÓÇ"ççfl, iyÓ" Óy!lì, ú#ü, y c%!ò!lì, ì, Ñ, "ÍÓ" - 8.3 xyl≈Ñ, "ò!Ó" "lìÓyÓ" "ò!#!Ó¶, yÜ xyl≈Ñ, "ò! Ó" "lìÓyÓ" i% lÓ" "lò" E"lì, "òy"lãÈ - ~Ñ, l>, SÑ, V ò, y!l, !¶, l_Ñ, Óy ç!ò! ¶, l_Ñ, xyl≈Ñ, "ò!Ó" "lìÓyÓ" Á xòf!>, SÖV lò, !¶, l_Ñ, Óy v, z, ò"lìü" !¶, l_Ñ, xyl≈Ñ, "ò!Ó" "lìÓyÓ" xyl≈Ñ, "ò!Ó" "lìÓyÓ" "ò!#!Ó¶, yÜ ? ? ç!ò! ¶, l_Ñ, "ò!Ó" "lìÓyÓ" òy!Ó" ò!òÑ, !¶, l_Ñ, "ò!Ó" "lìÓyÓ" ò, y!l, !¶, l_Ñ, Óy ç!ò! ¶, l_Ñ, "ò!Ó" "lìÓyÓ" ç!ò! ¶, l_Ñ, "ò!Ó" "lìÓyÓ" Óú"lì, "çEz iÓ" "lò" "ò!Ó" "lìÓyÓ" ÓyG, y!l" lÿÓ" òyif"lò Óy!lãfÈÜÈççfl, iy Ñ, yÓ" ÓyÓ" # ≤Á!ì, ¶, y!ò=lúÓ" fl, l"lò!l" y!# Á l!#ã≈"lò!l" y!# xyl≈Ñ, ≤Á"lì" yãò" ò, y"lòyÓ" ÓfÓfl, iy Ñ, Ó" y EÍ" - v, z iyEÓ" l fl, l"lò!l" y!# Óy l!#ã≈"lò!l" y!# } l!Ó" ÓfÓfl, iyñ "l! ¶, yDy"lòyñ" lòyiy"lÓ" Ó" iy!l" c"òÁ!l" yñ" j! ÓyRyñ v, z"lÿfyÜ ò!üìò çÓ" ÓÓ" yE lÿ! @ "ÁE! Ezi, fy!l- "òy!Ó" ò!òÑ, !¶, l_Ñ, "ò!Ó" "lìÓyÓ" òy!Ó" ò!òÑ, !¶, l_Ñ, "ò!Ó" "lìÓyÓ" Óú"lì, "ÓyG, y!l" "çEzçòhfl, òiffl, iyÑ, yÓ" # ≤Á!ì, ¶, y!ò=lúÓ" "ò!Ó" "lìÓyÓ" lÿÓ" y lò!lì≈T, òy!Ó" ò!ò"lìÑ, Ó" lÓ!ò"lì" "e"lì, y Óy ò"lÈ, ú"lìÓ" x!≈ çÇe yhs, Ñ, y"lãÈ çyEylf Ñ, "ÍÓ" - v, z iyEÓ" lÈÜÜÈÈ lÓ!lú ÓfÓfl, iy, òòyñ" "òy≈, "lò, y!lúÁ, òÓ" yòü≈iyi, yñ òy"lã≈, r, Ófy!B, Çñ xli@ "ÁE! Á xhs, ¶≈%, l_ñ ò!üìò, ò%òÜ≈ç, ò Ezi, fy!l- NSOU ? CC-CO-09 86 8.4 xyl≈Ñ, "ò!Ó" "lìÓyÓ" "ò!lú<Tf xyl≈Ñ, "ò!Ó" "lìÓyÓ" =Ó" ðc, ò!lì≈ "ò!lú<Tf=lú"lì" Ó" * ò # 1. "e"lì, yÈÜÈ Ñ, lwÑ, ≠ xyl≈Ñ, "ò!Ó" "lìÓyÓ" "e"lì, yÈÜÈ Ñ, lwÑ, - ~Ez iÓ" "lò" "ò!Ó" "lìÓyÓ" lÿÓ" y"lì" i, yÓ" y ~Ez ò!Ó" "lìÓyÓ" @ "ÁyEÑ, "lìÓ" à, y!Eiy xò%yl"lì" # Ñ, Óüú! òì≈yÓ" lìÑ, "lìÓ" lÿ"lì, Ófl" Ñ, ò EÍ" ~ÓÇ"úç!#, òe òÜ"lì" Ó" *, òyhs, Ó" çEá EÍ" - ~Ez iÓ" "lò" "ò!Ó" "lìÓyÓ" iy, yÓ" y çÓ çò!l" x"lì≈Ó" Óyãy"lìÓ" Ó" ç"lD ≤Á!ì, fç, ¶, y"lìÓ" lÿÜy"lÿÜÜ" Ó" y"lìÓ" ~ÓÇ"ì, yÓ" y v, zqyÓ"lò" òyif"lò Óyãy"lìÓ" ò!ì, ò ò!ì, ò xyl≈Ñ, "ò!Ó" "lìÓyÓ" ç, lT Ñ, "lìÓ" lÿ"lì, ¶, lÓ"lÿ"lì, ì, y "e"lì, yÓ" Ñ, y"lãÈ @ "ÁE! lÿÜf EÍ" ~ÓÇ" xyEzòÜì, Ñ, yò çòçfyÓ" ç, lT òy Ñ, "lìÓ" - Óì≈, òy"lò lÓ"yãyl"lò" Ñ, ly lÓ"lìÓá, òy Ñ, "lìÓ" ~Ñ, l! l!Ñ, çÓ≈@ "ÁyEf, òif"lì, Ó" # Ñ, "lìÓ" xyÓyÓ" ≤Á!ì, ¶, y!ò"lì, lwÑ, "ò!Ó" "lìÓyÓ" ç, lT Ñ, Ó" "lì, Á cyÓú#ü ly"lìÑ, - ì, "lìÓ" çÓ çò!l" Ez ~Ez iÓ" "lò" "ò!Ó" "lìÓyÓ" v, zqyÓ"lò" "«, "lè ≈Áy!lòÑ, lÓ"lìÓá, f!Ó"lì" EÍ" "lìÓ" çÓ ≤Á!ì, ¶, y!ò, ì, y"lìÓ" xyl≈Ñ, "ò!Ó" "lìÓyÓ" "e"lì, y, i, yÓ" y lÑ, ¶, y"lìÓ" xy! l≈Ñ, ÓfÓfl, iy, òòy!l" c%!Óiy "ò"lì, "òy"lãÈ i, yÓ" v, z, òÓ" - 2. xfl, òü≈ò#lì" ≠ xyl≈Ñ, "ò!Ó" "lìÓyÓ" fl, lÿ¶, y!òÑ, ¶, y"lìÓ" Ez xfl, òü≈ò#lì" ≤ÁÑ, lì, Ó" - ≤ÁÑ, lì, ò"lì, "lìÓ" çÓ ≤Á!ì, ¶, y!ò, ò!Ó" "lìÓyÓ" "lì" i, yÓ" y l!lì, y"lìÓ" ò"lÈ, "lúÓ" Ñ, y"lãÈ lò"lã"lìÓ" ç jò"lìÑ≈, v, zFâ, iyÓ" iy ç, lT Ñ, Ó" "lì, òy, òy"lìÓ" ~ÓÇ"ì, y"lìÓ" xyfl, iy xã≈ò

NSOU ? CC-CO-09 88 xy!≈Ñ, ≤Äli, q, y"lòó" ò)úìò çç@ Æ Á ≤Ä"ll" yäò#ñ" ò)úì"lòó" ÓfÓfl, iy! òiffl, i, y Ñ, "lò" - 5. ò)üyiyó # ^çÓy = x!¶, K, ñ ñ ñ, òó"yü≈# ~ÓÇ lÓY"Ófy, ò# "lyÜy"llyÜ lÿÑ, y! " ò)üyiyó # Ñ, ò≈# "lìó" çyEy"llyf òy"lâ≈, r, ÓfyB, v, zFâ, òy"lòó" ^, ò)üyiyó # ^çÓy !l"ll" lÿ"lÑ, - "lòò ~Ez ÓfyB, "ul"yó ñ !v, "lìóm, Èyó"ñ Òu, Ezi, fyl! ú!@, ò"leó" !ó! úÑ, yó # "lìó" ^, ò)üyiyó # ^çÓy ≤Äiyò Ñ, "lìó" - 6. ≤ÄÑ, " ç!ò!Ñ≈, ì, Ñ, y!≈yóú# ≠ ≤ÄÑ, "lìó" ò)úfy! ò Ñ, Ó"y òy"lâ≈, r, ÓfyB, Ó"y"lB, Ó" ~Ñ, !, =ó" &c, ò)ì≈ Ñ, yä - ≤ÄÑ, "lìó" xy!≈Ñ, ñ Ñ, y!ó" Ù!ó" Á Óy!l!äfÑ, !lÑ, Ò!l, "ll" "lìó" òy"lâ≈, r, ÓfyB, ò"lÈ, ú"lìó" Ñ, y"lâÈ ~Ñ, !, ≤Äli, "lìó" ò)ü Ñ, "lìó" - x"lòÑ, " «, "lÈ òy"lâ≈, r, ÓfyB, ≤ÄÑ, "lìó" !óúì ≤Äli, "lìó"lòó" äòf, òó"yöü≈iy, y !òó≈yâ, ò Ñ, "lìó" - ≤ÄÑ, "lìó" !Ñ, "lìó"lòó" }lìó" ≤Ä"ll" yäòñ Ñ, yly "lìÑ, }i "òÁ! y E"lìóñ }llyòÑ, yó # ççfl, iyó" c"lD "lyÜy"llyÜ fl, iy, òòñ çó" Ñ, y!ó" lÈó" "lìÑ, xò%ò!l, çç@ Æ Ñ, Ó"y Ezi, fyl! Ñ, yäÁ òy"lâ≈, r, ÓfyB, Ñ, "lìó" lÿ"lÑ, - 7. Ó"lì!úÑ, "lyÜy"llyÜ ≠ Óì≈, òy"lò òy"lâ≈, r, Ófyç!Ñ, ç"ll"ó" Ñ, y!≈, òk, !l, "lìüó" c#òy"lìó" Òy äÈy!v, "ll" xyhs, ä≈y! ì, Ñ, xy!àòy! ≤Ä"lìó" Ñ, "lìó"lâÈ - xòyÓyç# ¶, yó"ì, #! ò, yu, ñ Ezv, z"lìó" y Ezç%f Á @'yÓyú "úy ≤Ä¶, !l, !ó"ll" =!ú!%_ ÉÁ! y! òy"lâ≈, r, Ófyç!Ñ, ç"ll"ó" Ñ, y!≈, ò!ó"lìó" !óhfl, yó"á"l, "lâÈ - 8. !ó!ò"ll" yÜÑ, yó # "lìó" G¶%, !Ñ, ç!ò"lìÑ≈, ç! Ñ≈, Ñ, Ó"y = xyäÑ, yú x!lìÑ, yçü òy"lâ≈, r, Ófyç!Ñ, ç ççfl, iyó" Óyäyó" Ù"lìó"lly!ó!¶, yÜ xy"lâÈ - lÿó" ò, "lìü ~Ez ççfl, iy=!ú Ö%Ó ¶, y"llyü¶, y"lìóEz !ó!¶, !ó!ò"ll" y"lìó" G¶%, !Ñ, ç!ò"lìÑ≈, Á!y!Ñ, Óyü - ~Ez çòhfl, !ó!ò"ll" yÜ ççe yhs, G¶%, !Ñ, Ó" Öóó" ~Ez ççfl, iy=!ú !ó!ò"ll" yÜÑ, yó # "lìó" äy!ò"ll" "lì" - 9. "Ñ, y!òy!ò Ù, "lìó" çyEylf ≠ òy"lâ≈, r, Ófy"lB, Ó" ~Ñ, !, xòfi, ò Ñ, yä Éú "Ñ, y!òy!ò Ù, "lìó" çyEylf Ñ, Ó"y - "Ñ, y!òy!ò Ù, "lìó" òy"lâ≈, r, ÓfyB, "lìó" çòhfl, !ó"lì" çyEylf Ñ, "lìó" ç=!ú Éú "Ñ, y!òy!ò" ò! Ó"lìó" Ó"lì, Ó" Öcv, y "lì, !ó"ñ "Ñ, y!òy!ò" ò!ó"lìó" ò!ó"yóú#ó" Öcv, y "lì, !ó"ñ "Ñ, y!òy!ò"lòó! "lìó" xyEzòÜ, çyEylf Ezi, fyl! - 10. ò"lÈ, ú"lìó" }lìó" ÓfÓfl, iy Ñ, Ó"y ≠ òy"lâ≈, r, Ófy"lB, Ó" ~Ñ, !, =ó" &c, ò)ì≈ Ñ, yä Éú ò"lÈ, ú"lìó" }lìó" ÓfÓfl, iy Ñ, Ó"y - ~Ez Ñ, yä lly!¶, y"lìó" ç!òy!ò Ñ, Ó"yó" äòf }ì ≤ÄÑ, " "lìó" # Ñ, Ó"yñ }ì ≤ÄiyòÑ, yó # ççfl, iy !òó≈yâ, ò Ñ, "lìó" ì, y"lìó" çy"ll" }ì @ Æ "lìó" üì≈, yóú# xy"llyá, òy }ì "ò"lì, çyEylf Ñ, "lìó" - 8.5.2 òy"lâ≈, r, Ófy"lB, Ó" ¶, !òÑ, y ~Ñ, !, "lìüó" x!≈lìò! ì, Ñ, v, zB "lìó" çÁiyÜó # Ófy!B, ç ~ó" =ó" &c x, ò!ó" ç#ò - xyöy"lìó" "lìüá ~Ez ÓfÓfl, iy e"öü äò!≤Äl" E"lFäÈ - 1991 çy"llyü x!≈lìò!lì, Ñ, ççfl, Òyó" =ó" & ÉÓyó" òó" "lìÑ, çÁiyÜó # ÓfyçÑ, yó"lìó" Ñ, y"lâó" ò!ó"lì e"öü xyó"Á Ó!k, "ò"ll"lâÈ - ! ò"lì" çÁiyÜó # ÓfyçÑ, yó"lìó" ¶, !òÑ, y ç

100% **MATCHING BLOCK 124/139** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

ç"lì«, "lì, ò xy"llyá, òy Ñ, Ó"y Éú - 1.

iy! @ Æy"lìÑ, Ó" ¶, !òÑ, y ≠ òy"lâ≈, r, Ófy!B, çÈÜÈ~ó" ~Ñ, !, x!lì, =ó" &c, ò)ì≈ ¶, !òÑ, y Éú iy! @ Æy"lìÑ, Ó" ¶, !òÑ, y - òy"lâ≈, r, ÓfyB, yó"ó" y x@ Æi# ÓfÓfl, iy, òÑ, Á iy! @ Æy"lìÑ, Ó" ¶, !òÑ, y! Ñ, yä Ñ, "lìó" - ~ó"y ú!@, ò"leó" !ó!e"Á NSOU ? CC-CO-09 89 Ó"lì" }lìó" Üfyó"y!r, "lì" - Óv, Óv, Ezç%f Óy !ó!úó" " «, "lÈ iy! @ Æy"lìó" Ñ, yä ~Ñ, y!lìÑ, òy"lâ≈, r, ÓfyB, yó" "lìó"¶, y"lìó" òyúò Ñ, "lìó" - ì, yó"y ~Ñ, !, lò"lì ççá Óy !ç!u, "lìÑ, > Ù, ò Ñ, "lìó" Óv, Ezç%f Óy !ó!úó" iy! @ ÆÉi Ñ, "lìó" ~ÓÇ Ezç%fó" G¶%, !Ñ, lò"lâ"lìó" ò"llyf ¶, yÜy¶, y!Ü Ñ, "lìó" ò! - "lìó"lì v, z"llyf"llyÜ G¶%, !Ñ, ÓÈ"lìó" ~Ez ≤Äly iy! @ Æy"lìó" " «, "lÈ e"öü äò!≤Äl" E"lì" v, z, "lâÈ - 2. x@ Æi# ÓfÓfl, iy, ò"lìÑ, Ó" ¶, !òÑ, y ≠ "Ñ, y!òy!ò#ó" !ó!ú ÓfÓfl, iy, òòy! x@ Æi# ÓfÓfl, iy, ò"lìÑ, Ó" ¶, !òÑ, y Ö%ÓEz =ó" &c, ò)ì≈ - "Ñ, y!òy!ò#ó" !óóó"ì, òe, òó" #«,

100% **MATCHING BLOCK 125/139** **SA** Indrani-Bhattacharya_AshishKumarDas_History_Swa ... (D129738480)

y Ñ, Ó"y "lìÑ, =ó" & Ñ, "lìó" !ó!

ú ÓfÓfl, iy, òòy Ñ, yä ç!ò)≈ Ñ, Ó"y, ò!≈hs, çó≈hfl, "lìó" x@ Æi# ÓfÓfl, iy, ò"lìÑ, Ó" ¶, !òÑ, y "lìó"lì, òyÁ! y lÿ! - x@ Æi# ÓfÓfl, iy, òÑ, !óóó"ì, òe, òó" #«, y Ñ, "lìó" - !óóó"i# ò"leó" à), v, yhs, Öcv, y ≤Äfl, ì, Ñ, "lìó"ñ !Ók, y, òò"iÓyó" ÓfÓfl, iy Ñ, "lìó"ñ x!lì, !ó" _ xy"lìó" ò"leó" >, yÑ, y "ò, Ó"ì, "lìóyó" ÓfÓfl, iy Ñ, "lìó" Ezi, fyl! - "Ñ, y!òy!ò# ~Ñ, Óy ~Ñ, y!lìÑ, x@ Æi# ÓfÓfl, iy, òÑ, !ò"ll" yÜ Ñ, Ó"lì, òy"lìó" - !

88% **MATCHING BLOCK 127/139** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

ó!úó" ò!ó" òy"lìó" v, z, òó" !ò¶≈, Ó" Ñ, "lìó"

x@ Æi# ÓfÓfl, iy, ò"lìÑ, Ó" ççÓfy !, Ñ, Ñ, Ó"y É! - çÁiyÜó # ÓfyB, yó"ó" y x@ Æi# ÓfÓfl, iy, ò"lìÑ, Ó" ¶, !òÑ, y äÈy, yÁ ÓfÓfl, iy, òÑ, Á, òó"yöü≈iy, yó" ¶, !òÑ, y, òyúò Ñ, "lìó" lÿ"lÑ, - 3. òifÓì≈, #ó" ¶, !òÑ, y ≠ ÓfÓfl, iy Ñ, yó" # !Éçy"lìó" òy"lâ≈, r, ÓfyB, yó"ó" y òifÓì≈, #ó" ¶, !òÑ, y, òyúò Ñ, "lìó" - ò"lÈ, ú"lìó" ò"lì«, ì, yó"y !ó!ò"ll" yÜÑ, yó # "lìó" Ñ, yäÈ "lìÑ, ò)úìò çç@ Æ Ñ, "lìó" ~ÓÇ }ì @ Æi# y"lìó" äòf x!≈ çç@ Æ"lìó" ÓfÓfl, iy Ñ, "lìó" - òifÓì≈, # !É"lìó" ì, yó"y !ó!úÑ, ì, ú!@, òe = "llyü"lìÑ, !ó!ò"ll" yÜÑ, yó #

100% **MATCHING BLOCK 128/139** **SA** MA in History SEM II (CBCS Mode).pdf (D142514392)

lìó" Ñ, y"lâÈ @ ÆÉi"llyÜf Ñ, "lìó" ì,

100%

MATCHING BLOCK 133/139

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Ó òyif Ìò ≤ĀĪ, yū Ñ, Ó y EĪ - Īòò

AAA ≤ĀĪ, #Ñ, Īà, E ĩ AA ≤ĀĪ, #Ñ, Īà, E ĩ A ≤ĀĪ, #Ñ, Īà, E ĩ Ezi, fylĪ- AAA ≤ĀĪ, #Ñ, Īà, E ĩ Éú Ċ ĪÓ≈yFà, ĪòÓ y, òĭñ AA ≤ĀĪ, #Ñ, Īà, E ĩ Éú v, zFà, ĪòÓ y, òĭ ~ÓÇ A ≤ĀĪ, #Ñ, Īà, E ĩ Éú, òĭ≈yE ĪòÓ y, òĭ- 2. G%!, ĪÑ, Ċ Īà, ĭ, òĭ, y ≠ ē ĩ v, >, ĪÓ ĩ, Ċ ĪÑ, Ó y E Ī Ī ĩ ĪÑ, ĪÑ, y Īòy ĭ, ò ĪeÓ ĪÓ!ò Ī Ī y ĪÜÓ G%!, ĪÑ, Ċ Īò ĪÑ≈, ĪÓ!ò Ī Ī yÜÑ, yÓ # ĪĪÓ Ċ Īà, ĭ, ò ĪÑ, Ó y Ó ãòf- 3. ĭ @ ĀĒĪ ĪĪyÜfĭ, y ≠ ē ĩ v, >, ĪÓ ĩ, Ċ ĒĪÜĒ-Ó òyif Īò ≤ĀĪ, y ĪòÓ ĪÓ!ú ĪĪyÜf ĭ, ò ĪeÓ ĭ @ ĀĒĪ ĪĪyÜfĭ, yÓ «, òĭ, y Á =ĪÜĭ, òyò Īòĭ≈yÓ ĭ ĪÑ, Ó y EĪ - 4. Īò Ī yĭ ≠ ĭ, ò Īe Ī Ī ≤ĀĪ, #Ñ, Īà, E ĩ Īy ĪĪÑ, ĪĪ, ĭ, ĭ, ò ĪeÓ òyò Īò Ī Ī≈ū ĪÑ, ĪĪÓ - ĪÑ, Īs, Ī òyò Ī Ī#á≈Ñ, y ū ĪĪÓ ~Ñ, E z ĪyÑ, ĪĪÓ ĭ, y òĪ - xÓfl, ĭyÓ, òĪÓ Ī ≤ĀĪ, ĪĪ, Ċ ĪĪ<T ĭ, ò ĪeÓ òyò Á ĭ, yòyòy Ī, Ó ĪĪ, òy ĪĪÓ - 5. ĪÓ ĪĪá, f ĪÓ ĪĪ ≠ ĭ, ò ĪeÓ =ĪÜĭ, òyò Ī òĭ≈yÓ ĪĪÓ ĊĪ Ī Ī Ċöhf, ĪÓ ĪĪ Ċ

95%

MATCHING BLOCK 135/139

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yĪyÓ Ī Ī, y ĪĪÓ ĪÓ ĪĪá, òy ĪÑ, Ó y EĪ Ī Ī =!

ú Éú Īú" G%!, ĪÑ, ĩ Óyāy ĪĪÓ Ó xÓfl, ĭyòñ ≤ĀĪ, y ĪòÓ ĪÑ, ò≈ĭ« ĭ, yñ ĪÓÜĭ, ĪÑ, ĪĪ ĪÑ, Ó ĪĪĊÓ Ó ≤ĀĪ, y ĪòÓ ĪÑ, y ĪāÓ Ó Ī ĭ, Ī yòñ ≤ĀĪ, y ĪòÓ ò≈yò, y ĪyÜfĭ, yñ ≤ĀĪ, y ĪòÓ Ċ Īò ĪĪÓ =ĪÜĭ, òyò Á ĭ, yÓ ĪĪúfÓ xÓfl, ĭyñ Ezi, fylĪ- 6. ūÇy, òe òĪ ≠ ē ĩ v, >, ĪÓ ĩ, Ċ ĪÓ!úÑ, yÓ # ≤ĀĪ, y ĪòÓ xyĪ!≈Ñ, xÓfl, ĭy Á xòfyòf ĊĪĪ<T ĪÓ ĪĪ Óy ĭ, Īf ĪÓ ĪĪá, òyñ ĪÓ ĪĪ°ĪĪ Á, òĭ≈y Īúyā, òy ĪÑ, ĪĪÓ ĊĪĪ<T ĭ, òeĪ, Ó =ĪÜĭ, òyò Īfl, ĪÓ ĪÑ, ĪĪÓ ĪĪ - ~Ī, ĪÑ, Īs, ĭ, òe Ċ Īò ĪĪ≈, ūÇy, òe Óy Ċy!≈, Īò, ĪĪÑ, >, òĪ - ~Ez ĭ, ò ĪeÓ ĪÓ!ò Ī Ī yÜÑ, Ó y Ċ Īò ĪĪ≈, ĪĪ, yhs, NSOU ? CC-CO-09 94 ĪÓ!ò Ī Ī yÜÑ, yÓ # ĪĪÑ, E z Īò ĪĪ, EĪ - 7. ĭyÓ ĭ y Ċ, Ī<T ≠ ē ĩ v, >, ĪÓ ĩ, Ċ ĪÓ!ò Ī Ī yÜÑ, yÓ # ĪĪÓ ĪÑ, y Īòy Ī Ó ĪĪ Ī ĭ, òe ĪÑ, òyÓ Ċ%, òy!Ó ū ĪÑ, ĪĪÓ òy- ~Ī, ĪÑ, y Īòy ĭ, òe Ċ Īò ĪĪ≈, E z Fā%ĒÑ, ĪÓ!ò Ī Ī yÜÑ, yÓ # ĪĪÓ ĭyÓ ĭ y Ċ, Ī<T ĪÑ, Ó ĪĪ, ĊyEĪf ĪÑ, ĪĪÓ Īy ĪĪÑ, - 8. ĪÑ, úy Á ĪÓK, yò ≠ ē ĩ v, >, ĪÓ ĩ, Ċ Óy =Īòyò Īòĭ≈Ī ĪÑ, úy Á ĪÓK, y ĪòÓ ĊĪĪòĪ - ~Ī, ĪÑ, úy ĪÑ, yÓ Ī ē ĩ v, >, ĪÓ ĩ, Ċ ≤ĀĪ, y ĪòÓ x!Ī, K, ĭ, yñ, òyÓ ĪĪ≈ĭ, yñ Ezi, fylĪÓ ≤ĀĪ ĪĪ yāò EĪ - ~ÓyÓ ~Ī, ĪÓK, yò ĪÑ, yÓ Ī ĪĪ, Ċ, ò ÓĊÖfò, òk, Īĭ, Óy Ó yĪ!ÓK, y ĪòÓ ĊyEĪf Īò ĪĪ, EĪ - 8.6.3 ē ĩ v, >, ĪÓ ĩ, Ċ ≤ĀĪ, y ĪòÓ ĪÑ, yĪ=yÓú# ĭ @ ĀĒĪ, yÓ ĭ, ò Ó! ūy ĪĪÓ «, òĭ, y, òĪ òy, ò ĪÑ, ĪĪÓ, òĪò≈ĪyĪÓ ĭ, ≤ĀĪ, #Ñ, Īà, ĪĒĪÓ òyif Īò ĭ, ò ĪeÓ ĭ Īòĭ≈yÓ ĪòÓ ≤ĀĪ ĪĪ y ĪĪÑ, Ó Īú ē ĩ v, >, ĪÓ ĩ, Ċ - ē ĩ v, >, ĪÓ ĩ, Ċ ~Ó òyif Īò ĪÓ!ò Ī Ī yÜÑ, yÓ # Ó y xyĪ!≈Ñ, ≤ĀĪ, y ò Ċ Īò ĪĪ≈, ĭyÓ òy Īò ĪĪ Īy ĪĪÑ, - ē ĩ v, >, ĪÓ ĩ, Ċ ĊyĪÓ ĪĪ É Ī ĪÑ, yā=Īú ĪÑ, ĪĪÓ Īy ĪĪÑ, ĭ, y ĪòĪ Ó * ò 1. G%!, ĪÑ, Ó Īò Ī Ī≈ū ĪÑ, ≠ ē ĩ v, >, ĪÓ ĩ, Ċ ~Ó ≤ĀĪ, #Ñ, Īà, E ĩ ĭ, ò ĪeÓ G%!, ĪÑ, Ċ Īò ĪĪ≈, ĪÓ!ò Ī Ī yÜÑ, yÓ # ĪĪÓ Ċ Ī≈, ĪÑ, ĪĪÓ - ē ĩ v, >, ĪÓ ĩ, Ċ Ċò#« y ĪÑ, ĪĪÓ ĪÓ!ò Ī Ī yÜÑ, yÓ # Ó y Ī Ó!ò Ī Ī y ĪÜÓ ĪĪ, yhs, Īò ĪĪ, òy ĪĪÓ - 2. ĪÑ, yĪòyĪòÓ ≤ĀĪ, ĭyÓ ĭ y ≠ ē ĩ v, >, ĪÓ ĩ, Ċ ~ĪĪ!™=Īú ĪĪá úĪ@z, ò ĪeÓ ĪÓ ĩ, Ċ ĪÑ, ĪĪÓ ĩ ĭ, y Ċ ĪĪ~ĪĪ ~Ez Ó ĩ, Ċ ĪĪ Ó òyò Ī ĪĪ, ĪÑ, yĪòyĪòÓ, òĪÓ á, yúò ÓfÓfl, ĭyñ ĊĪÜĭ, òÜĭ, xyā, Ó ĭ xyĪ!≈Ñ, x«, òĭ, y ≤ĀĪ, ĪĪ, Ī Ó ĪĪ =ĪúÁ ÓyG, y ĪyĪ - ĪyÓ ò, Īú ĪÓ!ò Ī Ī yÜÑ, yÓ # Ó y ĪÑ, yĪòyĪò Ċ Īò ĪĪ≈, ~Ñ, Ī, fl, ĪFāĒ ĭyÓ ĭ y úyĪ, ĪÑ, ĪĪÓ - 3. Ī, òüyÜĭ, òĪÓ ĪĪÓy ≠ ē ĩ v, >, ĪÓ ĩ, Ċ ~ĪĪ!™Ó ĪÑ, ò≈# Ó y Ī, òüyÜĭ, ĪyÜfĭ, yĪ ĭ« - ĭ, yEz ĭ, y ĪĪÓ Ī, ĪÓ ĪÓ ĩ, Ċ òyò Ī ĪĪ, ĪÓ!ò Ī Ī yÜÑ, yÓ # Ó y ĭ« Á x!Ī, K, ĪÑ, ò≈# ĪĪÓ Ī, òüyÜĭ, òĪÓ ĪĪÓy, ò ĪĪ Īy ĪĪÑ, - 4. xyĪ!≈Ñ, ū!_ Á Ī%Ó=úĭ, y ≠ ĪÑ, yĪòyĪò=ĪúÓ xyĪ!≈Ñ, xò%, òyĭ, ĪÓ ĪĪ°ĪĪ ĪÑ, ĪĪÓ ĭ, y ĪĪÓ Óĭ≈, òyò Á Ī, ĪÓ Īf ĪĪ, Ó v, z, òyā≈ò «, òĭ, yÓ, òĪÓ Ī ≤ĀĪ, ĪĪ, ĪÓ ĩ, Ċ ~ĪĪ!™=Īú ĪĪ ĪĪ E z ĪÑ, yĪòyĪòÓ úĪ@z, òe=ĪúÓ ĪÓ ĩ, Ċ ĪÑ, ĪĪÓ - ĪyÓ ò, Īú ē ĩ v, >, ĪÓ ĩ, Ċ òk, Īĭ, ĪÑ, yĪòyĪòÓ xyĪ!≈Ñ, ū!_ Á Ī%Ó=úĭ, yÓ Ī ĪÑ, =Īú ãòĊò Ī« ĭ%, Īú ĪÓ ĪĪ, òy ĪĪÓ - 5. úĪ@z, ò ĪeÓ =ĪÜĭ, òyò ≠ úĪ@z, ò ĪeÓ =ĪÜĭ, òyò Īòĭ≈ĪĪ Ó ãòf ē ĩ v, >, ĪÓ ĩ, Ċ ~ĪĪ!™=Īú ĪÑ, yò% ĪÑ, yò% xò%, òyĭ, ĪÓ ĪĪ°ĪĪ ĪÑ, Ó ĪĪÓ ĭ, yÓ ~Ñ, Ī, Īú!Öĭ, Īò ĪĪ≈yüÓ!ú xy ĪĪāĒ - ĪyÓ ò, Īú ē ĩ v, >, ĪÓ ĩ, Ċ ĪĪ Ó òyif Īò úĪ@z, ò ĪeÓ Ċ!Ī, ĪÑ, =ĪÜĭ, òyò E z ≤ĀĪ, yū, òyĪ - 6. ĭ%, òyò)úÑ, ĪÓá, yÓ ≠ ē ĩ v, >, ĪÓ ĩ, Ċ ≤ĀĪ, #Ñ, Īà, ĪĒĪÓ myÓ y Ī Ó!Ī, Ò ≤ĀĪ, y ĪòÓ úĪ@z, ò ĪeÓ =ĪÜĭ, òyò ~ÓÇ Ó ĩ, Īòĭ≈Ī ĪÑ, ĪĪÓ - ~Ó ò, Īú ĪÓ!ò Ī Ī yÜÑ, yÓ # Ó y ĪÓ!Ī, Ò ĪÑ, yĪòyĪòÓ ĪÓ!úÑ, ĭ, úĪ@z, òe=ĪúÓ Ċ%ĪÓy Á Ó!úÑ, ĭ, ĪÑ, yĪòyĪò=ĪúÓ xyĪ!≈Ñ, xÓfl, ĭy ÓÓ ĊĒĪāĒ E z ĭ%, úòy ĪÑ, Ó ĪĪ, òy ĪĪÓ - 7. ĪÑ, yĪ≈! òÓ≈yE# ĪĪÓ ĊyEĪf ≠ úĪ@z, ò ĪeÓ ĪÓ ĩ, Ċ ĪĪ Ó ò, Īú ūĪ yÓ Óyāy ĪĪÓ Ó ĪÑ, yĪ≈!òÓ≈yE# ĪĪòÈÜÜÜÈ ūĪ yÓ NSOU ? CC-CO-09 95 ĭyúyú Á òy Īā≈, r, ÓfyB, yÓ ĪĪÓ ūĪ yÓ ē Ī!Óē ĪĪ Ó ĪÑ, yā Ī, Ó ĪĪ, Ċ%ĪÓy EĪ - 8. ĪÓ!ò Ī Ī yÜÑ, yÓ # ĪĪÓ, òĪ!ò Ī Ī≈ū ĪÑ, ≠ Ú ē ĩ v, >, ĪÓ ĩ, Ċ ĪÓ!ò Ī Ī yÜÑ, yÓ # ĪĪÓ ĪÓ!ò Ī Ī y ĪÜÓ

92%

MATCHING BLOCK 136/139

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òĪò Ī Ī≈ū ĪÑ, ĪĪcy ĪĪÓ ĪÑ, yā ĪÑ, ĪĪÓ - ĪÑ, yÓ Ī ĪÓ!

NSOU ? CC-CO-09 100 ≤Āiyò Ezì, fy!íÓ´ «, ÿ!e òyò !òì≈Í´ Ñ, ÿ!Ó´ ~Ó´ òyíƒ´íò , ò!Ó´ ÿ!íÓy ≤Āiyò Ñ, Ó´ y EÍ´ – 8.6.5.5 v, yò, xfyu, ò, ù, òç´ e´ !v, > , ò´ !, Ç´ ~!ā!™ xò, Ez!u, Í´ y !ú!ò´ !v, /!v, !çxyÓ´ (Duff and Phelps Credit Rating Agency of India Ltd. : DCR) 1995 !Ó fi, y´ !Σ ~Ez´ ÓCÓ´ Ñ, y!Ó´ ò´ !, Ç´ ~!ā!™! , ≤Ā!ì, !ç, ì, EÍ´ – xyhs, ā≈y!ì, Ñ, ò´ !, Ç´ ~!ā!™ v, yò, ~ÓÇ´ ò, ù, òç´ ÈÜÈ~Ó´ ç´ !D´ ā ~ò !ò, òfy!™! yú @ ĀĀ, ò´ !Ó!Ā, y´ !Ó v, yò, xfyu, ò, ù, òç´ e´ !v, > , ò´ !, Ç´ ~!ā!™ xò, Ez!u, Í´ y !ú!ò´ !v, > , ≤Ā!ì, ç, y, Ñ, ÿ!Ó´ – ÓfyB, ò!´ ~òò çÓ x!≈!ò!ì, Ñ, ≤Ā!ì, ç, yò=!úÓ´ fl, y!ì # xyòyò´ !ì, Ó´ v, z, òÓ´ çyiyÓ´ !ì, ~Ez´ Ñ, y!òy!ò! , ò´ !, Ç´ Ñ, ÿ!Ó´ !y´ !Ī, – çyiyÓ´ !ì, ~Ez´ ~!ā!™! , ò´ !, Ç´ Ñ, Ó´ yÓ´ çò!´ çEz ≤Ā!ì, ç, y´ !òÓ´ ò)ú!´ !òÓ´ , ò!≈y/E! , yñ xy!ì≈Ñ, çFàÈú! , yñ úy! , «, !ì, Ó´ xÓfl, yñ ÓfÓfl, iy, òòyÓ´ , òk, !ì, ñ v, z´ !ìfyÜ#´ !íÓ´ «, ò! , yñ !EçyÓÓ´ «, !ì, Ó´ ò#!ì, ≤Ā!ì, !ì, !Ó´ !ì´ !úÓ´ !ì´ !Ī, !, !T´ !ì´ – 8.7 çyó´ yçü xy!ì≈Ñ, Óyāy´ !Ó´ !Ó! , B´ xy!ì≈Ñ, ≤Ā!ì, ç, yò=!úÓ´ ò!èƒfl, iy, Ñ, yÓ´ # !Ecy´ !Ó´ ! çòhfl, xy!ì≈Ñ, Ñ, yāÑ, ò≈ Ñ, ÿ!Ó´ !y´ !Ī, !ì, y´ !Ī, Ez xy!ì≈Ñ, ò!Ó´ !íÓy Ó´ !ú– xy!ì≈Ñ, Óyāy´ !Ó´ Ó´ Ñ, yā´ !Ī, ç%ç, y´ !Ó ç!òy!ò Ñ, Ó´ yEz xy!ì≈Ñ, ò!Ó´ !íÓy Ó´ ≤Āiyò v, z´ !juf– Ó!≈, òyò x!≈ò#!ì, Á Óy!ò´ !āƒ òy´ !ā≈, r, Ófy´ !B, Ó´ xy!ì≈Ñ, ò!Ó´ !íÓy Ó´ =Ó´ çc x, ò!Ó´ ç#ò– òy´ !ā≈, r, Ófy´ !B, Ó´ =Ó´ çc, ò!≈, ò!Ó´ !íÓy =!ú Eú, òÓ´ yòü≈y!ì, y !Ecy´ !Ó´ ò!Ó´ !íÓy´ !Ī´ yñ ò!%, ò´ !ú´ yÓ´ !Ó!ú çÇe´ yhs, Ñ, yāñ !y!´ @ ĀĒ´ !íÓ´ Ñ, yā Ezì, fy!ì– ç, yÓ´ !, ò´ !í≈ òy´ !ā≈, r, Ófy´ !B, Ó´ Ñ, y!≈Ñ, úy, òñ´ ç!ÓÓ´ myÓ´ y !ò!´ !s, fi, EÍ´ – xy´ !Ó´ Ñ, !, =Ó´ çc, ò!≈, xy!ì≈Ñ, ò!Ó´ !íÓy ≤Ā!ì, ç, yò Eú´ e´ !v, > , ò´ !, Ç´ ÇÇfl, iy– }!@ ĀĒ#! , yÓ´ }! , ò!Ó´ !üy´ !íÓ´ «, ò! , y´ ò!Ó´ òy, ò Ñ, ÿ!Ó´ ò)ò≈!ò!èy!Ó´ !, ≤Ā!ì, #Ñ, !ā´ !Ē´ Ó´ òyif´ !ò }! , ò´ !eÓ´ òyò !ò!èyÓ´ !òÓ´ ≤Ā!e´ !´ y´ !Ī, Ó´ !ú´ e´ !v, > , ò´ !, Ç´ Ç– ç, yÓ´ !ì, Ó´ =Ó´ çc, ò!≈´ e´ !v, > , ò´ !, Ç´ ÇÇfl, iy=!ú Eú´ !e´ !çúñ´ Ñ, !´ yÓ´ ñ EzÑ, Ó´ yñ Á!òÑ, Ó´ yñ !v, !çxyÓ´ Ezì, fy!ì– üΣ=FàÈ xy!ì≈Ñ, ò!Ó´ !íÓy xy!ì≈Ñ, ≤Ā!ì, ç, yòç)E !Ó!ò´ !ì´ yÜÑ, yÓ´ # Á Ñ, yÓ´ ÓyÓ´ # ≤Ā!ì, ç, yò=!ú´ !Ī, !´ !Ó! , B´ !Ó´ !òÓ´ x!≈ çÇe´ yhs, ò!Ó´ !íÓy Óy´ çÓy ≤Āiyò Ñ, ÿ!Ó´ !, y´ !Ī, Ó´ !ú xy!ì≈Ñ, ò!Ó´ !íÓy– !ò, !ç, !_Ñ, Óy v, z, ò´ !ü´ !ç, !_Ñ, Óy´ òy!Ó´ !òÑ, ! ç, !_Ñ, xy!ì≈Ñ, ò!Ó´ !íÓy´ ! çòhfl, xy!ì≈Ñ, ≤Ā!ì, ç, yò !ò!è≈T´ òy!Ó´ !òÑ, !ò!ò´ !ì´ e´ !, y´ Óy´ ò´ !Ē´ !ú´ !íÓ´ x!≈ çÇe´ yhs, Ñ, y´ !ā çyE!f Ñ, ÿ!Ó´ – ò, y! , ÈÜÈ!ç, !_Ñ, Óy ç!ò!ç, !_Ñ, xy!ì≈Ñ, ò!Ó´ !íÓy´ ! çòhfl, xy!ì≈Ñ, ò!èƒfl, !ì, yÑ, yÓ´ # ≤Ā!ì, ç, yò Ñ, yÓ´ ÓyÓ´ # ≤Ā!ì, ç, yò=!úÓ´ fl, !´ !ò!´ y!# Óy´ !#≈´ !ò!´ y!# xy!ì≈Ñ, ≤Ā!ì´ yāò´ ò, y´ !òyÓ´ ÓfÓfl, iy Ñ, ÿ!Ó´ – NSOU ? CC-CO-09 101 òy´ !ā≈, r, ÓfyB, !´ çÓ xy!ì≈Ñ, çÇfl, iy x!≈çÇ@ ĀĒñ Óy!´ !āƒÑ, v, z´ !ìfyÜñ Ófy!B, çñ !Ó!ò´ !ì´ yÜñ x! !@ ĀĒ! xòfyòf´ !Ó´ !ì´ , òÓ´ yòü≈ñ v, z, ò´ !ü´ Á K, yò´ !ì´ Á x´ !l≈Ó´ çÁiy Ñ, ÿ!Ó´ çEzçÓ xy!ì≈Ñ, çÇfl, iy´ !Ī, òy´ !ā≈, r, ÓfyB, , Ó´ !ú– e´ !v, > , ò´ !, Ç´ }! , ò´ !eÓ´ fl, !FàÈú! , y x!≈y!´ }! , ò!Ó´ !üy´ !ì´ }!@ ĀĒ#! , yÓ´ «, ò! , y´ ò!Ó´ òy, ò Ñ, ÿ!Ó´ , ò)ò≈!ò!èy!Ó´ !, ≤Ā!ì, #Ñ, !ā´ !Ē´ Ó´ òyif´ !ò }! , ò´ !eÓ´ òyò !ò!èyÓ´ !íÓ´ Ñ, yā´ !Ī, e´ !v, > , ò´ !, Ç´ Ó´ !ú– 8.8 xò%ú#ùò# 1. xy!ì≈Ñ, ò!Ó´ !íÓy Óú´ !ì, !Ñ, ÓyG, y!´ /xy!ì≈Ñ, ò!Ó´ !íÓy Ó´ !ò!èƒfl=!ú xy´ !úyā, òy Ñ, Ó´ çò– 2. òy´ !ā≈, r, ÓfyB, , ~Ó´ çÇK, y´ !ò– òy´ !ā≈, r, ÓfyB, , ~Ó´ =Ó´ çc, ò!≈´ Ñ, y!≈yÓú# xy´ !úyā, òy Ñ, Ó´ çò– 3. òy´ !ā≈, r, ÓfyB, , ~Ó´ ç, !òÑ, y´ çÇ´ !ç, !´ ò Ó!èyò Ñ, Ó´ çò– 4. òy´ !ā≈, r, Ófy´ !B, Ó´ !òÓ! , ò ç!ò´ !Ī≈,´ ç!ÓÓ´ !ò!´ ò=!ú xy´ !úyā, òy Ñ, Ó´ çò– 5. e´ !v, > , ò´ !, Ç´ ~Ó´ çÇK, y´ !ò– 6. e´ !v, > , ò´ !, Ç´ ÈÜÈ~Ó´ Ñ, y!≈yÓú# xy´ !úyā, òy Ñ, Ó´ çò– 7. e´ !v, > , ò´ !, Ç´ ~Ó´ ç#òyÓk, !ì, y´ Ó!èyò Ñ, Ó´ çò– 8. çÇ!ç, /E , #Ñ, y´ ! úÓ%ò (a) !e´ !çú´ !´ !, Ç´ (b) EzÑ, Ó´ y´ !´ !, Ç´ (c) Ñ, !´ yÓ´ !´ !, Ç´

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	v, z, òÑ, ò!ìÑ, y òEyo´ !üòy!´ Ñ, ç%ç, y´ !ā, w Óç%Ó´ òyòy!AN, !ì, ~Ez ò% =, !ÓY!Ó!fyú´ !ì´ Ó´ v, zBv%_´ !ü«, yAU´ !ò xy, òòy´ !Ī, fl, !yÜ!ì, – ç!±!ì, ~Ez ≤Ā!ì, ç, yò´ !´ !üÓ´ çÓ≈≤Ā!ò Ó´ yāƒ çÓ´ Ñ, y!Ó´ ò% =, !ÓY!Ó!fyú!´ !E´ !ç´ !Ó´ òfyÑ, (NAAC) ò)úfy!´ !ò Ú~ÜÈÜÈ´ @´ Āv, ≤Āy/E E´ !Ī´ !āÈ– !ÓY!Ó!fyú!´ òO%!Ó´ Ñ, !òüò ≤ĀÑ, y!ü! , !ò´ !li≈üòyòy!´ fl, !y, Ñ, !ü«, yÑ , ò´ !Ī, ç, òyā, !, > , ò, !Ñ, ≤ĀÑ, Ó´ !ì´ !Óòƒhfl, Ñ, Ó´ yÓ´ Ñ, !y Óúy E´ !Ī´ !āÈ– ~!ú Eú ÈÜÜÜÈ´ !´ Ñ, yÓ´ !´ Ñ, yç≈Üñ !v, !ç! ≤´ ò´ fl, ò!ç!ò, Ñ, Ez´ !úÑ, !, > , ç, !, Üñ Ú´ !´ !ò!Ó´ Ñ, Ez´ !úÑ, !, > , ç, !, Ü ~ÓÇ´ !´ fl, !ÜÜÜ / !´ !´ !´ !, ~òEfy™´ !òr, Ñ, yç≈Ü– Ñ´ !v, > , ò!èƒfl, Ó´ Á, òÓ´ !ç, !_Ñ, ÿ!Ó´ !òòƒhfl, ~Ez´ òyç,		v, z, òe´ ò!ìÑ, y òEyo´ !üòy!´ Ñ, ç%ç, y´ !ā, w Óç%Ó´ òyòy!B, !ì, ~Ez ò%_´ !ÓY!Ó!fyú´ !ì´ Ó´ v, zBv%_´ !ü«, yD´ !ò xy, òòy´ !Ī, fl, !yÜ!ì, – ç!±!ì, ~Ez ≤Ā!ì, ç, yò´ !´ !üÓ´ çÓ≈≤Ā!ò Ó´ yāƒ çÓ´ Ñ, y!Ó´ ò%_´ !ÓY!Ó!fyú!´ !E´ !ç´ !Ó´ òfyÑ, (NAAC) ò)úfy!´ !ò Ú~ÜÈÜÈ´ @´ Āv, ≤Āy/E E´ !Ī´ !āÈ– !ÓY!Ó!fyú!´ òO%!Ó´ Ñ, !òüò ≤ĀÑ, y!ü! , !ò´ !li≈üòyòy!´ fl, !y, Ñ, !ü«, ye , ò´ !Ī, ç, òyā, !, > , ò, !Ñ, ≤ĀÑ, Ó´ !ì´ !Óòƒhfl, !Ñ, Ó´ yÓ´ Ñ, !y Óúy E´ !Ī´ !āÈ– ~!ú Eú ÈÜÜÜÈ´ !´ Ñ, yç≈Üñ !v, !ç! ≤´ ò´ fl, ò!ç!ò, Ñ, Ez´ !úÑ, !, > , ç, !, Üñ Ú´ !´ !ò!Ó´ Ñ, Ez´ !úÑ, !, > , ç, !, Ü ~ÓÇ´ !´ fl, !ÜÜÜ / !´ !´ !´ !, ~òEfy™´ !òr, Ñ, yç≈Ü– e´ !v, > , òk, !ì, Ó´ v, z, òÓ´ !ç, !_Ñ, ÿ!Ó´ !òòƒhfl, !~Ez´ òyç,			

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2/139	SUBMITTED TEXT	12 WORDS	92% MATCHING TEXT	12 WORDS
<p>İö ,öy†, @ ÆE ÆiÖ° ç%İÖ Æi ~ İö Æi İÖ- ~ Ö° Ez ç ÆIAÜ İ% = , E Æi Æi ÆE öiyßvy!İÑ, ö)úfyİ ò</p>		<p>İö ,öy†, @ ÆE ÆiÖ° ç%İÖ Æi ~ İö Æi İÖ- ~ Ö° Ez ç ÆİD İ% _' E Æi Æi ÆE öiyßvy!İÑ, ö)úfyİ ò</p>		
<p>SA CC-CO-05(Printech).pdf (D164892582)</p>				

3/139	SUBMITTED TEXT	78 WORDS	83% MATCHING TEXT	78 WORDS
<p>v , > , Δy™ö , y Æi Ö° Ö° ç% İlyÜ- !ü« , yl ≈ # ÈÜÈ Æ Æi , !wÑ , ~ Ez ÓfÓfily ö)úi , Æ Æ Æv , ÈÜÈ!¶ , !_Ñ , İy x!Ó!ââÈß xy¶ , fhs , Ö° #i ö)úfyİ Æi Ö° öif İi Æi çy!Ó ≈ Æi , ö)úfyİ Æi Ö° İi Æi , ~ İÜy Æi Ö° ~ ÓÇ !ü« , yl ≈ # İÑ , !Ó Æi !ò Ö ≈ yâ , Æi Ö° Æ Æi İly , öi% = , ç %! Öiy Æi İÖ- !ü« , yÑ , Æi Ö° ≤ Æcy!Ó Æi , ò! Ö° ç Æi Ö° !Ó!Öi! Ö° Æi Æ Æi Æi Ö° ç ç , öi , y !ü« , yl ≈ # İÑ , Æi İüÖ° xòfyòf v , zFâ , ! ü« , y ≤ Æi , ¶ , y Æi Ö° xyhs , ÉÓfÓfily x!â ≈ i , Æi , !v , > , fiilyöhs , Æi Ö° çyEylf Æi , Ö° Æi Ö- !ü« , yl ≈ # Ö° x!¶ , Æi İyãö Á , ò! Ö° @ ÆEi ç , öi , y xò%İyl # , öy† , Æi , Æi Ö° !ÖòfyçEz ~ Ez öi% , ò !ü« , yÑ , Æi Ö° ü« , f- UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 xò%İyl # çÑ , ú v , zFâ , !ü« , y ≤ Æi , ¶ , y Æi Ö° fl , Æi , Æi , öy† , Æi , Æi ~ Ez !ç! !ç! ç! , öy† , Æi , ö , ôÄi!i , Æi , yl ≈ Æi , Ö° # Æi , Ö° y Öyifi , yö)úÑ ,</p>		<p>v , > , Δy™ö , y Æi Ö° Ö° ç% !Öiy- !ü« , yl ≈ # ÈÜÈ Æ Æi , !wÑ , ~ Ez ÓfÓfily ö)úi , Æ Æ Æv , ÈÜÈ!¶ , !_Ñ , İy x!Ó!FâÈß xy¶ , fhs , Ö° #i ö)úfyİ Æi Ö° öif İi Æi çy!Ó ≈ Æi , ö)úfyİ Æi Ö° İi Æi , ~ İÜy Æi Ö° İi Æi , ~ İÜy Æi Ö° ~ ÓÇ !ü« , yl ≈ # İÑ , !Ó Æi !ò Ö ≈ yâ , Æi Ö° Æ Æi İly , öi% _' ç% !Öiy Æi İÖ- !ü« , ye Æi Ö° ≤ Æcy!Ó Æi , ò! Ö° ç Æi Ö° !Ó!Öi! Ö° Æi Æ Æi Æi Ö° ç ç , öi , y !ü« , yl ≈ # İÑ , Æi İüÖ° xòfyòf v , zFâ , !ü« , y ≤ Æi , ¶ , y Æi Ö° xyhs , ÉÓfÓfily x!â ≈ i , Æi , !v , > , fl , iyöhs , Æi Ö° çyEylf Æi , Ö° Æi Ö- !ü« , yl ≈ # Ö° x! ¶ , Æi İyãö Á , ò! @ ÆEi ç , öi , y xò%İyl # , öy† , e Æi Ö° !Öòfyç Ez ~ Ez öi% , ò !ü« , ye Æi Ö° ü« , f- UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 xò%İyl # çÑ , ú v , zFâ , !ü« , y ≤ Æi , ¶ , y Æi Ö° fl , Æi , Æi , öy† , e Æi Ö° ~ Ez !ç! !ç! ç! , öy† , e , ö , ôk , !i , Æi , yl ≈ Æi , Ö° # Æi , Ö° y Öyifi , yö)úÑ ,</p>		
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4/139	SUBMITTED TEXT	33 WORDS	89% MATCHING TEXT	33 WORDS
<p>zFâ , !ü« , yÖ° , ò! Ö° ç Æi Ö° ~ Ez öi% , ò !ü« , yÑ , ö ~ Æi , Æi Ö° , !Ñ , ç , ò! Ö° Öi ≈ , Æi Ö° ç)â , öy Æi , Æi Ö° Æi ÆE- xyÜyö# 2021ÈÜÈ22 ! ü« , yÖ° İ ≈ Æi Æi , fl , Æi , Æi , hfl , Æi Ö° ~ Ez !ò Ö ≈ yâ , ò!¶ , !_Ñ , öy† , Æi , ö Æi , yl ≈ Æi , Ö° # Æi , Ö° y E Æi Ö° ~ Ez ö Æi Ö° Æi , òi , y!â ç %¶ , yÖ° ö% = , !Öÿ! !Öifyú! !çÄiyhs , @ ÆEi Æi , Æi Ö° Æi ÆE- Öi ≈ , öyò , öy† ,</p>		<p>zFâ , !ü« , yÖ° , ò! Ö° ç Æi Ö° ~ Ez öi% , ò !ü« , ye' ö ~ Æi , Æi Ö° , !Ñ , ç , ò! Ö° Öi ≈ , Æi Ö° ç)â , öy Æi , Æi Ö° Æi ÆE- xyÜyö# 2021ÈÜÈ22 ! ü« , yÖ° İ ≈ Æi Æi , fl , Æi , Æi , hfl , Æi Ö° !ò Ö ≈ yâ , ò!¶ , !_Ñ , ~ Ez öy† , e' ö Æi , yl ≈ Æi , Ö° # Æi , Ö° y E Æi Ö° ~ Ez ö Æi Ö° Æi , òi , y!â ç %¶ , yÖ° ö% _' !Öÿ! !Öifyú! !çk , yhs , @ ÆEi Æi , Æi Ö° Æi ÆE- Öi ≈ , öyò , öy† ,</p>		
<p>SA CC-CO-05(Printech).pdf (D164892582)</p>				

5/139	SUBMITTED TEXT	14 WORDS	94% MATCHING TEXT	14 WORDS
<p>ú v , zFâ , !ü« , y Æ Æi Ö° !ò i ≈ yl Æi , Æi , ! , f Æi Æi , Ö° İly!Ó!Ei , ≤ Æhfl , yÖòy Á !ò Æi ≈ üyÓú# xò%çy Æi Ö° Ö° !â , ! , Á !Óòf hfl , E Æi Æi Æi ÆE- !Ö Æi Ö°</p>		<p>ú v , zFâ , !ü« , y Æ Æi Ö° !ò i ≈ yl Æi , Æi , ! , f Æi Æi , Ö° İly!Ó!Ei , ≤ Æhfl , İyÖòy Á !ò Æi ≈ üyÓú# xò%çy Æi Ö° Ö° !â , ! , Á !Óòf hfl , E Æi Æi Æi ÆE- !Ö Æi Ö° =</p>		
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SUBMITTED TEXT 109 WORDS

91% MATCHING TEXT 109 WORDS

Ó%cyíÓ'y,ôÑ,Ó'yEííííäÉ^cEzCÓ!iÑ,Ü%úúÓ^≤Äli,ÿ
 Ezv,z.lä.lc.Ñ,i,≈,Ñ,lä!E'ì,Á!òíí≈!üi,-ø%=,!Óÿ!
 Óífyúíí'Ó^«^íe fl,ÉÜÈ!ü«y,ôy†,ÈÜÈv,z,ôÑ,Ó'í!
 ü«y!≈#cEyl'Ñ,ò!Ó^íí'ÓyÓ^~Ñ,!,Ü%Ó%c,ò)í≈xÇü-!
 c.!Ó.!c.~c,ôy†,Ñ,í'öÓ^~Ez,ôy†,ÈÜÈv,z,ôÑ,Ó'í)úi,
 ÓyCúyÁEzÇ'ÍÓ'lä'li,!ú!Òi,ÉííííäÉ-!ü«y!≈#ííÓ^c%!
 Ó'ííÓ^Ñ,lyöylyl'^Ó^íí'xyóÓ'yEzÇ'ÍÓ'!ä
 ,ôy†,ÈÜÈv,z,ôÑ,Ó'ííÓ^ÓyCúy xò%Óy'ííÓ^Ñ,y'läÁ~!
 ÜííííäÉ-!Óÿ!Óífyúíí'Ó^xy†,fhs,Ó^#!ü«Ñ,Ó'yEz)úi,
 ,ôy†,ÈÜÈv,z,ôÑ,Ó'í≤Ähfl%,li,Ó^«^íe x@'Ái#¶,!öÑ,y!
 òííííäÉòÈÜÜÈ!iÁ,ò)íí'Ó^ò,ò)íóÓ'y xò%y! # xòfyòf
 !Óífy!í,òÑ,v,zFá,ü«y,≤Äli,¶,y'ò cÇí%≈,x!¶,K,Á!
 Ó'íí'K,ü«Ñ,ííÓ^cyEyl'f xyóÓ'y xÑ%,Z,!,á,í_@'ÁEí
 Ñ,íí'läÉ-í,y'ííÓ^~Ez cyEyl'f,ôy†,ÈÜÈv,z,ôÑ,Ó'ííÓ^
 öy'òyß'í'ò cEyl'Ñ,Éíí'Ó'íúEz xyóÓ'y!Óÿyç-~Ez!
 ò¶≈,Ó'ííyÜf Á)úfÓyò!Óífy!í,òÑ,cyEyl'fÓ^äòf xy!ò
 í,y'ííÓ^xyhs',!Ó^Ñ,x!¶,ò@ò äyòyEz-~Ez
 ,ôy†,ÈÜÈv,z,ôÑ,Ó'íø%,!Óÿ!Óífyúíí'Ó^!ü«,í,òÄí!,ÈÁ
 ≤ÄÑ,Ó'íí!òÉc'í@'íE Ü%Ó%c,ò)í≈¶,!öÑ,y'ò'ííÓ-~Ñ,ly
 Óúy ÓyÉúf íñ~!Ó'íí'v,zßv%≈,ü«yAU'ííÓ^,ò†,ò≤Ä!

Ó%cyíÓ'y,ôÑ,Ó'yEííííäÉ^cEzCÓ!iÑ,Ü%úúÓ^≤Äli,ÿ
 Ezv,z.lä.lc.Ñ,i,≈,Ñ,lä!E'ì,Á!òíí≈!üi,-ø%_!Óÿ!
 Óífyúíí'Ó^«^íe fl,ÉÜÈ!ü«y,ôy†,ÈÜÈv,z,ôÑ,Ó'í!
 ü«y!≈#ÈÜÈcEyl'Ñ,ò!Ó^íí'ÓyÓ^~Ñ,!,Ü%Ó%c,ò)í≈
 xÇü-!c.!Ó.!c.~c,ôy†,e'í'öÓ^~Ez,ôy†,ÈÜÈv,z,ôÑ,Ó'í
)úi,ÓyCúyÁEzÇ'ÍÓ'lä'li,!ú!Òi,ÉííííäÉ-!ü«y!≈#ííÓ^
 c%!Ó'ííÓ^Ñ,lyöylyl'^Ó^íí'xyóÓ'yEzÇ'ÍÓ'!ä
 ,ôy†,ÈÜÈv,z,ôÑ,Ó'ííÓ^ÓyCúy xò%Óy'ííÓ^Ñ,y'läÁ~!
 ÜííííäÉ-!Óÿ!Óífyúíí'Ó^xy†,fhs,Ó^#!ü«Ñ,Ó'yEz
)úi,ôy†,ÈÜÈv,z,ôÑ,Ó'í≤Ähfl%,li,Ó^«^íe x@'Ái#¶,!
 öÑ,y'òííííäÉòÈÜÜÈ!iÁ,ò)íí'Ó^ò,ò)íóÓ'y xò%y! #
 xòfyòf!Óífy!í,òÑ,v,zFá,!ü«y,≤Äli,¶,y'ò cÇí%_x!¶,K,
 Á!Ó'íí'K,ü«Ñ,ííÓ^cyEyl'f xyóÓ'y xÑ%,Z,!,á,í_@'ÁEí
 Ñ,íí'läÉ-í,y'ííÓ^~Ez cyEyl'f,ôy†,ÈÜÈv,z,ôÑ,Ó'ííÓ^
 öy'òyß'í'ò cEyl'Ñ,Éíí'Ó'íúEz xyóÓ'y!Óÿyç-~Ez!
 ò¶≈,Ó'ííyÜf Á)úfÓyò!Óífy!í,òÑ,cyEyl'fÓ^äòf xy!ò
 í,y'ííÓ^xyhs',!Ó^Ñ,x!¶,ò@ò äyòyEz-~Ez
 ,ôy†,ÈÜÈv,z,ôÑ,Ó'íø%_!Óÿ!Óífyúíí'Ó^!ü«,í,òk,li,Á
 ≤ÄÑ,Ó'íí!òÉc'í@'íE = Ó^c,ò)í≈¶,!öÑ,y'ò'ííÓ-~Ñ,ly
 Óúy Óy'úf íñ~!Ó'íí'v,zßv%_!ü«,yD'ííÓ^,ò†,ò≤Ä!

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SUBMITTED TEXT 28 WORDS

92% MATCHING TEXT 28 WORDS

í'yí' cÇí%≈, cÑ,ú!ü«^íí'Ó^ cì!≈Ñ, ÁÜ†,òò)úÑ, òi,yò,
 xyöy'ííÓ^ xyÓ^Á cò,ÁiÑ,Ó^íí'Ó-ø%=,!Óÿ!Óífyúíí'Ó^
 ,ôy†,ÈÜÈv,z,ôÑ,Ó'í≤Ähfl%,li,Ó^~Ez!Óífy!í,òÑ,
 v,z'íífy'íí'Ó^CÓ≈yAU#í cyö,úfÑ,yòòyÑ,í!Ó-ø%≈,!
 ü«yÑ,í'ö v,zíÑ,íí'Ó^≤Äíí'xyóÓ'y≤Äli,ò%li,ÓÁi-
 xify,òÑ,Sv,V

í'yí' cÇí%_ cÑ,ú!ü«^íí'Ó^ cì!≈Ñ, ÁÜ†,òò)úÑ, òi,yò,
 xyöy'ííÓ^ xyÓ^Á cò,k,Ñ,Ó^íí'Ó-ø%_!Óÿ!Óífyúíí'Ó^
 ,ôy†,ÈÜÈv,z,ôÑ,Ó'í≤Ähfl%,li,Ó^~Ez!Óífy!í,òÑ,
 v,z'íífy'íí'Ó^CÓ≈yD#í cyö,úfÑ,yòòyÑ,í!Ó-ø%_!ü«,y
 í'ö v,zíÑ,íí'Ó^≤Äíí'xyóÓ'y≤Äli,ò%li,Ók,-xify,òÑ,
 Sv,V c%

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8/139

SUBMITTED TEXT 22 WORDS

100% MATCHING TEXT 22 WORDS

Óÿ!Óífyúí' òò\$!Ó^Ñ,í'òü'íí'Ó^ í)Ó^!ü«,yÓ^Ó%í'íí'Ó^yÓ^!
 Ó!í xò%y! # ò%!oi,- Printed in accordance with the
 regulations of the Distance Education Bureau of the University
 Grants Commission.

Óÿ!Óífyúí' òò\$!Ó^Ñ,í'òü'íí'Ó^ í)Ó^!ü«,yÓ^Ó%í'íí'Ó^yÓ^!
 Ó!í xò%y! # ò%!oi,- Printed in accordance with the
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9/139

SUBMITTED TEXT 24 WORDS

54% MATCHING TEXT 24 WORDS

Graduate Degree Programme Choice Based Credit System
 (CBCS) S!òÓ≈yâ,ò!¶,í_Ñ,ò)úföyò ÓfÓfliyV!Ó'íí'≈cyßv!
 òÑ,Óy!òäf(Commerce) Subject: Honours in Commerce
 [B.Com (H) / (HCO)] , ,ôy†,e'ö≈¶,

Graduate Degree Programme Choice Based Credit System
 (CBCS) S!òÓ≈yâ,ò!¶,í_Ñ,ò)úföyò ÓfÓfli,yV!Ó'íí'≈cyßy!
 òÑ,x!òò#!, Subject: Honours Commerce (HCO),ôy†,e'ö
 ≈

SA GE-CO-11.pdf (D151484150)

10/139	SUBMITTED TEXT	24 WORDS	54% MATCHING TEXT	24 WORDS
<p>Graduate Degree Programme Choice Based Credit System (CBCS) SI!òÓ≈yâ,ò !¶,!_Ñ, ò)úföyò ÓfÓfl, iyV !Ó°íí° ≠ çyÿvÿ! òÑ, Óy!òäãf (Commerce) Subject : Honours in Commerce [B.Com (H) / (HCO)] , , ôy†, e´ õ ≠ ¶,</p>		<p>Graduate Degree Programme Choice Based Credit System (CBCS) SI!òÓ≈yâ,ò !¶,!_Ñ, ò)úföyò ÓfÓfl, iyV !Ó°íí° ≠ çyÿvÿ! òÑ, x!≈ò#!ì, Subject : Honours Commerce (HCO) , ôy†, e´ õ ≠</p>		
SA GE-CO-11.pdf (D151484150)				
11/139	SUBMITTED TEXT	33 WORDS	90% MATCHING TEXT	33 WORDS
<p>áy°í v, . v, z_õ Ñ%, öyÓ° î_ Professor of Commerce Professor of Commerce NSOU (Chairperson) NSOU v, . çäú Ñ%, öyÓ° öyEz!ì, v, . xylü°í Ñ%, öyÓ° çyòy Profosor of Commerce (PG Dept.) Professor of Commerce Hooghly Mohsin College University of Calcutta !ç. ~. ÷¶,</p>		<p>áy°í v, . v, z_õ Ñ%, öyÓ° î_ Professor of Commerce Professor of Commerce NSOU (Chairperson) Netaji Subhas Open University v, . çäú Ñ%, öyÓ° öyEz!ì, v, . xylü°í Ñ%, öyÓ° çyòy Professor of Commerce (PG Dept.) Professor of Commerce Hooghly Mohsin College University of Calcutta</p>		
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12/139	SUBMITTED TEXT	12 WORDS	62% MATCHING TEXT	12 WORDS
<p>v, . v, z_õ Ñ%, öyÓ° î_ Assistant Professor Professor of Commerce, University of Calcutta NSOU ≠ !</p>		<p>v, . v, z_õ Ñ%, öyÓ° î_ Professor of Commerce Professor of Commerce NSOU (</p>		
SA CC-CO-05(Printech).pdf (D164892582)				
13/139	SUBMITTED TEXT	23 WORDS	100% MATCHING TEXT	23 WORDS
<p>ÃK, y, òò ~Ez , ôy†, ÈÛÈççÑ, ú`îòÓ° çõ%îl` fl, [c `òì, y!ã ç %¶, y°í õ%≈, !Óÿ°!Óífyú`îl` Ó° myÓ° y ççÓ° !«, ì, – !Óÿ°! Óífyú!` Ñ, ì, ≈, , ò`l«, Ó° !ú!Öì, xò%ò!ì, äËyv, , y ~Ó°` ^Ñ, y`lòyÁ xç`lúÓ° , ò%òò%≈oí Öy ^Ñ, y`lòy¶, y`lÓ v, zÄì, lì, ç ;ò)ì≈ !ò!íÄì– !</p>		<p>ÃK, y, òò ~Ez , ôy†, ÈÛÈççÑ, ú`îòÓ° çõ%îl` fl, [c `òì, y!ã ç %¶, y°í õ%_´, !Óÿ°!Óífyú`îl` Ó° myÓ° y ççÓ° !«, ì, – !Óÿ°! Óífyú!` Ñ, ì, ≈, , ò`l«, Ó° !ú!Öì, xò%ò!ì, äËyv, , y ~Ó°` ^Ñ, y`lòyÁ xç`lúÓ° , ò%òò%≈oí Öy ^Ñ, y`lòy¶, y`lÓ v, zÄì, lì, ç ;ò)ì≈ !ò!íÄì– !</p>		
SA CC-BG-10 Soft Copy 28.03.23.pdf (D164891088)				
14/139	SUBMITTED TEXT	13 WORDS	52% MATCHING TEXT	13 WORDS
<p>xy!l≈Ñ, !ÉçyÓ!òÑ, yüÈÛÈ2 (Financial Accounting-II) Course Code : CC-CO-09 UG - COMMERCE (HCO) `òì, y!ã ç%¶, y°í õ%≈, !Óÿ°! Óífyú!` 6</p>		<p>xy!l≈Ñ, !ÉçyÓ!òÑ, yüÈÛÈ2 (Financial Accounting-II) Course Code : CC-CO-05 , ò!Ó° !â, lì, y!ã ç%¶, ì õ%_´ !Óífyú!`</p>		
SA CC-CO-05(Printech).pdf (D164892582)				
15/139	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>xò%ü#úò# 1.1 v, z`l`jüf ~Ez ~Ñ, Ñ, !>, , òv, , yÓ° , òÓ°</p>		<p>xò%ü#úò# 1.0 v, z`l`jüf ~Ez ~Ñ, Ñ, !>, , òv, , yÓ° , òÓ°</p>		
SA CC-CO-05(Printech).pdf (D164892582)				

16/139	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
	Ñ, fl, iyò Ì^İÑ, x, óÓ^ fl, iy^İò !		Ñ, fl, iyò Ì^İÑ, x, óÓ^ fl, iy^İò ,	
	SA AE-ES-21.pdf (D164884182)			
17/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	e`ì,y Á!Ó^İe`ì,yÓ^ ð^İif ^		e`ì,y Á!Ó^İe`ì,yÓ^ ð^İif ~	
	W http://yojana.gov.in/Dec-19-PDF.pdf			
18/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	İİ`yÜ Ñ, Ó^ İi, cyEyİf Ñ, İÓ^ - ç%İ,		İİ`yÜ Ñ, Ó^ İi, cyEyİf Ñ, İÓ^ İ,	
	W https://tripurauniv.ac.in/Content/pdf/Distance%20Education%20Notice/Education_and_Society_BA_Educ ...			
19/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	Ñ, yò İ^İüÓ^ xİ~İò!İ, Ñ, v, zB`			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
20/139	SUBMITTED TEXT	8 WORDS	63% MATCHING TEXT	8 WORDS
	e`İv, >, Ñ, yv~, ñ`İv, !Ó>, Ñ, yv~, ñ`~!>, ~ð Ñ, yv~, ñ`Ezi, fy!ÍÓ^ ðyif^İð		e`İv, >, Ñ, yv~, ñ`İv, !Ó>, Ñ, yv~, ñ`òö%, >, ñ`xyÓ^!>, İä~çñ`ò>, Ófy!B, Ç Ezi, fy!ÍÓ^ ðyif^İð-	
	W http://yojana.gov.in/Dec-19-PDF.pdf			
21/139	SUBMITTED TEXT	13 WORDS	50% MATCHING TEXT	13 WORDS
	y Éú ≠ 1. xİ~İò!İ, Ñ, v, zB`İ^ò (Economic Development) ≠ xy! İ~Ñ, ÓfÓfl, iyÓ^ Ç`İD xİ~İò!İ, Ñ, v, zB`İ^`			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
22/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	v, z, óÑ, Ó^ İ ÇÇ@`ÄE Ñ, Ó^ y É			
	SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)			
23/139	SUBMITTED TEXT	2 WORDS	100% MATCHING TEXT	2 WORDS
	Äle`İ`yÓ^ Ñ, yİ~Ñ, y!Ó^ İ,			
	SA Geography-CC-1.1.pdf (D142516024)			

24/139	SUBMITTED TEXT	5 WORDS	68% MATCHING TEXT	5 WORDS
<p>ì,y^îiÓ^ ,ò!Ó^FäËß^i,yñ ,ôyÓ^fl,ò!Ó^Ñ, çjò^îîÑ≈,Ó^</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
25/139	SUBMITTED TEXT	5 WORDS	87% MATCHING TEXT	5 WORDS
<p>y !Óöy !Ó^îü^îî,y^îiÓ v,z^îiÖ^ô^îîyÜf- ^</p> <p>SA Unabingsha -Bingsha Shatake Panchagitikarer Banglagane Khayal Shailir Pravab(Rabindranath, Dwijen ... (D155214737)</p>				
26/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ñ,Ó^yÓ^ ≤Ä^îä,çTy â,y!ú^îî^</p> <p>SA Arindam Sarkar PhD thesis (Bengali)(URKUND submission).pdf (D106040698)</p>				
27/139	SUBMITTED TEXT	7 WORDS	71% MATCHING TEXT	7 WORDS
<p>xì≈ò#!ì,^îî, xì≈ççfl,iyò =Ó^çc,ò)í≈ ¶),!òÑ,y ,ôyúò Ñ,^îiÓ^ -</p> <p>SA Indrani-Bhattacharya_AsishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)</p>				
28/139	SUBMITTED TEXT	6 WORDS	71% MATCHING TEXT	6 WORDS
<p>v,z,ôyîyò=^îúy^îî, !ò^îä, xy^îúyâ,òy Ñ,Ó^y Éú</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
29/139	SUBMITTED TEXT	5 WORDS	84% MATCHING TEXT	5 WORDS
<p>Ñ,^îiÓ^ îy^îî, - i,yÓ^ ò^îîf v,z^îiÖ^ô^îîyÜf !</p> <p>Ñ,^îiÓ^ îy^îî, - i,y^îiÓ^ ò^îîf v,z^îiÖ^ô^îîyÜf £</p> <p>SA AE-ES-21.pdf (D164884182)</p>				
30/139	SUBMITTED TEXT	7 WORDS	80% MATCHING TEXT	7 WORDS
<p>v,zß^î^îò xì,fhs, =Ó^çc,ò)í≈ ¶),!òÑ,y ,ôyúò Ñ,^îiÓ^ -</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
31/139	SUBMITTED TEXT	7 WORDS	88% MATCHING TEXT	7 WORDS
<p>îî, î%ÈÙÈ¶,y^îü ¶,yÜ Ñ,Ó^y ^îî, ,ôy^îiÓ^ - ^</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				

32/139	SUBMITTED TEXT	6 WORDS	95% MATCHING TEXT	6 WORDS
	y^IÜ ꣳꣳyÜ Ñ, ^IÖ° xy^Iüyâ, òy Ñ, Ó° y £			
SA	Arindam Sarkar PhD thesis (Bengali)(URKUND submission).pdf (D106040698)			
33/139	SUBMITTED TEXT	7 WORDS	78% MATCHING TEXT	7 WORDS
	Ñ, v, z, òÑ, Ó° í xy!èÑ, v, z, òÑ, Ó° í ? ? ? ?			
SA	B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)			
34/139	SUBMITTED TEXT	7 WORDS	100% MATCHING TEXT	7 WORDS
	ú^IÑ, ò)úí, !i, ò!>, ꣳꣳy^IÜ ꣳꣳyÜ Ñ, Ó° y		ú^IÑ, ò)úí, !i, ò!>, ꣳꣳy^IÜ ꣳꣳyÜ Ñ, Ó° y ^	
W	http://yojana.gov.in/Dec-19-PDF.pdf			
35/139	SUBMITTED TEXT	5 WORDS	84% MATCHING TEXT	5 WORDS
	Ñ, ^IÖ° Ìy^IÑ, - ì, yÓ° ò^Iif v, z ^IÖ° Ö^IlyÜf £		Ñ, ^IÖ° Ìy^IÑ, - ì, y^IiÖ° ò^Iif v, z ^IÖ° Ö^IlyÜf £	
SA	AE-ES-21.pdf (D164884182)			
36/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	v, z, òyíyò Çjô ^IÑ≈, xy^Iüyâ, òy Ñ, Ó°			
SA	MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
37/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	Ç^I«, ^I, ò xy^Iüyâ, òy Ñ, Ó° &ò- 6. ꣳ,		Ç^I«, ^I, ò xy^Iüyâ, òy Ñ, Ó° &ò-	
SA	AE-ES-21.pdf (D164884182)			
38/139	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
	xò%ü#úò# 2.1 v, z ^Ijüf ~Ez ~Ñ, Ñ, !>, , òv, , yÓ° ,		xò%ü#úò# 1.0 v, z ^Ijüf ~Ez ~Ñ, Ñ, !>, , òv, , yÓ° ,	
SA	CC-CO-05(Printech).pdf (D164892582)			
39/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	i%Ú!>, ꣳꣳy^IÜ ꣳꣳyÜ Ñ, Ó° y £I^ ÈÜÜÈ			
SA	MA in Geography SEM II (CBCS Mode).pdf (D142514677)			

48/139	SUBMITTED TEXT	6 WORDS	95% MATCHING TEXT	6 WORDS
	Ñ, fl, iyò Ì^İÑ, x, ðÓ° fl, iy^İò ÓÉ		Ñ, fl, iyò Ì^İÑ, x, ðÓ° fl, iy^İò , ð!Ó°	
	SA AE-ES-21.pdf (D164884182)			
49/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	Ó° ð^İif , ðyl≈Ñ, f Ñ, Ó° y Éİ°!		Ó° ð^İif , ðyl≈Ñ, f Ñ, Ó° y Éİ° – ≤	
	SA CC-BG-10 Soft Copy 28.03.23.pdf (D164891088)			
50/139	SUBMITTED TEXT	8 WORDS	87% MATCHING TEXT	8 WORDS
	z î%Ez ^ðí#^İi, ¶, yÜ Ñ, Ó° y İyl° – İyi, Ó			
	SA Debabrata Roy_Subhashis Halder_Drama_Banglar_Lokonaty_e_Chukri.pdf (D129246920)			
51/139	SUBMITTED TEXT	7 WORDS	100% MATCHING TEXT	7 WORDS
	xò%ü#úò# 3.1 v, z^İjüf ~Éz ~Ñ, Ñ, !>, , ðv, , yÓ° , ðÓ°		xò%ü#úò# 1.0 v, z^İjüf ~Éz ~Ñ, Ñ, !>, , ðv, , yÓ° , ðÓ°	
	SA CC-CO-05(Printech).pdf (D164892582)			
52/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	v, z, ðyíyò Çjð^İÑ≈, xy^İúyâ , ðy Ñ, Ó° &			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
53/139	SUBMITTED TEXT	5 WORDS	76% MATCHING TEXT	5 WORDS
	İÑ, i, Ó° y!ßji, Ñ, ^İÓ° Á v, z^İiy_´y^			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
54/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	v, zß^İ^İò =Ó° &c, ð)í≈ ¶), İðÑ, y , ðyúò Ñ, ^İÓ° – ¶,			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
55/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	v, z, ðÓ° x^İòÑ, yÇ^İü İò¶≈, Ó° ü#ú–			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			

56/139	SUBMITTED TEXT	8 WORDS	87% MATCHING TEXT	8 WORDS
<p>Ñ, =Ó° &c, ò)í≈ ¶) , !ðÑ, y , òyúò Ñ, ^İÖ° - ~ äËy, , y !</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
57/139	SUBMITTED TEXT	9 WORDS	78% MATCHING TEXT	9 WORDS
<p>Ñ, =Ó° &c, ò)í≈ ¶) , !ðÑ, y , òyúò Ñ, ^İÖ° - 6. «%, îyî° ì, ò !</p> <p>SA Indrani-Bhattacharya_AshishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)</p>				
58/139	SUBMITTED TEXT	6 WORDS	95% MATCHING TEXT	6 WORDS
<p>ì, ^İì, =Ó° &c, ò)í≈ ¶) , !ðÑ, y , òyúò Ñ, ^İÖ° -</p> <p>SA Indrani-Bhattacharya_AshishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)</p>				
59/139	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
<p>Ófy^İB, Ó° äyi, #î° Ñ, Ó° í á ^İ, - 1955 c</p> <p>SA Researcher Debalina Chakraborty Supervisor Dr. Soumitra Basu title of the thesis Madhyobitter Nag ... (D131244860)</p>				
60/139	SUBMITTED TEXT	3 WORDS	90% MATCHING TEXT	3 WORDS
<p>Ófy^İB, Ó° äyi, #î° Ñ, Ó° í ¶, yÓ° ì, #î°</p> <p>SA Researcher Debalina Chakraborty Supervisor Dr. Soumitra Basu title of the thesis Madhyobitter Nag ... (D131244860)</p>				
61/139	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>xò%ü#úò# 4.1 v, z ^İjüf ~Ez ~Ñ, Ñ, !> , òv, , yÓ° , òÓ°</p> <p>xò%ü#úò# 1.0 v, z ^İjüf ~Ez ~Ñ, Ñ, !> , òv, , yÓ° , òÓ°</p> <p>SA CC-CO-05(Printech).pdf (D164892582)</p>				
62/139	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>ú^İÑ, î%Ü!> , ¶, y^İÜ ¶, yÜ Ñ, Ó° y İyî°</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
63/139	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
<p>Ó° cÓ≈y^İ, ò«, y v, z ^İÖ° Ö° İlyÜf</p> <p>SA Researcher Debalina Chakraborty Supervisor Dr. Soumitra Basu title of the thesis Madhyobitter Nag ... (D131244860)</p>				

64/139	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>xi, fhs, =Ó° &c, ò)í≈ ¶) , !öÑ, y @ ~ ÄÉí Ñ, ^ÏÓ° -</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
65/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>ï ^ «, ^îe ^Ñ, w#î° çÓ° Ñ, y ^ÏÓ° Ó°</p> <p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>				
66/139	SUBMITTED TEXT	11 WORDS	52% MATCHING TEXT	11 WORDS
<p>Ó° yāf çÓ° Ñ, y ^ÏÓ° Ó° ÓfyB, yÓ° ≠ ¶, yÓ° ì, #î° !Ó° äy¶≈, ÓfyB, ^Ñ, w#î° çÓ° Ñ, y ^ÏÓ° Ó°</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
67/139	SUBMITTED TEXT	4 WORDS	95% MATCHING TEXT	4 WORDS
<p>Ñ, w#î° Á Ó° yāf çÓ° Ñ, y ^ÏÓ° Ó° , ò°</p> <p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>				
68/139	SUBMITTED TEXT	5 WORDS	95% MATCHING TEXT	5 WORDS
<p>Ñ, w#î° Á Ó° yāf çÓ° Ñ, y ^ÏÓ° Ó° , ò°</p> <p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>				
69/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ñ, w#î° Á Ó° yāf çÓ° Ñ, y ^ÏÓ° Ó°</p> <p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>				
70/139	SUBMITTED TEXT	6 WORDS	87% MATCHING TEXT	6 WORDS
<p>Ñ, l>, fl, jî, s, f Ezv, z!ò>, Ü‡, ò Ñ, ^ÏÓ° - ~E</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
71/139	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>Ñ, =Ó° &c, ò)í≈ ¶) , !öÑ, y , ôyúò Ñ, ^ÏÓ° ìy ïÑ, -</p> <p>SA Indrani-Bhattacharya_AshishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)</p>				

72/139	SUBMITTED TEXT	6 WORDS	75% MATCHING TEXT	6 WORDS
<p>ô!Ó° öyí Ó!k, Óy É...yç Ñ, Ó°yÓ° v, z^lj^lÛf !</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
73/139	SUBMITTED TEXT	6 WORDS	87% MATCHING TEXT	6 WORDS
<p>ì, !ôi≈yÓ° ^lí!Ó^lÛ°í ¶, !ðÑ, y, öyúò Ñ, ^lÓ°</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>				
74/139	SUBMITTED TEXT	8 WORDS	78% MATCHING TEXT	8 WORDS
<p>òk, lì, ~Ez î%Ez, òk, lì, çjò^lÑ≈, xy^lÛyâ, òy Ñ, Ó°y Éú òk, lì, ~Ez î%Ez!>, òk, lì, !Óüí¶, y^lÓ xy^lÛyâ, òy Ñ, Ó°y Éú-</p> <p>SA CC-CO-05(Printech).pdf (D164892582)</p>				
75/139	SUBMITTED TEXT	3 WORDS	88% MATCHING TEXT	3 WORDS
<p>Ó° lí!Ó^lÛ°í¶, y^lÓ v, z^lÛ^Ö^lÛyÛf- !Ó°</p> <p>SA Unabingsha -Bingsha Shatake Panchagitikarer Banglagane Khayal Shailir Pravab(Rabindranath, Dwijen ... (D155214737)</p>				
76/139	SUBMITTED TEXT	9 WORDS	79% MATCHING TEXT	9 WORDS
<p>ò!° s, fí Ñ, ^lÓ° ^ç=!ú^lÑ, ò)ùì, î%!>, ¶, y^lÛ ¶, yÛ Ñ, Ó°y lÿl° -</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>				
77/139	SUBMITTED TEXT	7 WORDS	100% MATCHING TEXT	7 WORDS
<p>òk, lì, çjò^lÑ≈, xy^lÛyâ, òy Ñ, Ó°y Éú ≠ 1.</p> <p>SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)</p>				
78/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>lãÈ- ì, yÓ° ò^lÿf v, z^lÛ^Ö^lÛyÛf=!ú</p> <p>SA Indrani-Bhattacharya_AsishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)</p>				
79/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ä!ì, ^lÓ°yí Ñ, Ó°yÓ° ^â, <Ty Ñ, ^lÓ° -</p> <p>SA Geography-CC-1.1.pdf (D142516024)</p>				

80/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Äli, ^IO^yi N, O^yO^ ^ä, <Ty N, ^IO^ - 3. ~</p> <p>SA Geography-CC-1.1.pdf (D142516024)</p>				
81/139	SUBMITTED TEXT	5 WORDS	88% MATCHING TEXT	5 WORDS
<p>üy!hfl, ð)úN, ÓfÓfl, iy @ ^ÄÉi N, O^ ^li, , ðy ^IO^ - ~£</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>				
82/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>i, O^ ~Ó!ü<Tf=!ú xy ^lúyâ, ðy N,</p> <p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>				
83/139	SUBMITTED TEXT	5 WORDS	45% MATCHING TEXT	5 WORDS
<p>ò!Ó^!â, i, - fl, fy# ^lòy_Ó^ ¶, yÓ^i, Ó^l^I≈ xl≈ ^lò!i, N, v, zB^!</p> <p>i, ^lN, ç%!ò!</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>				
84/139	SUBMITTED TEXT	7 WORDS	57% MATCHING TEXT	7 WORDS
<p>Ó^ N, y!Ó^ Á ^ÓcÓ^ N, y!Ó^ ≤Äli, ¶, yò ¶, yÓ^ ^li, xl≈ ^lò!i, N,</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>				
85/139	SUBMITTED TEXT	6 WORDS	66% MATCHING TEXT	6 WORDS
<p>N, ^IO^ ä, ^lú^läÈ- ~£z çòl^ xl≈ ^lò!i, N, v, zB^l^ò</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>				
86/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ó^ N, y!Ó^ Á ^ÓcÓ^ N, y!Ó^ v, z¶, l^ ^«, ^</p> <p>SA Indrani-Bhattacharya_AsishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)</p>				
87/139	SUBMITTED TEXT	7 WORDS	76% MATCHING TEXT	7 WORDS
<p>yú ^l^lN, ¶, yÓ^i, cÓ^ N, yÓ^ xy!l≈N, Á N,</p> <p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>				

88/139	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>xò%ü#úò# 5.1 v,z^ljüf ~Ez ~Ñ,Ñ,!,ç,ç,ôv,ç,yÓ°,çÓ°</p> <p>xò%ü#úò# 1.0 v,z^ljüf ~Ez ~Ñ,Ñ,!,ç,ç,ôv,ç,yÓ°,çÓ°</p>		<p>SA CC-CO-05(Printech).pdf (D164892582)</p>		
89/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ñ,y!≈Ñ,y!Ó°ì,y Ó,!k,Ó° ú^!«,ç</p>		<p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>		
90/139	SUBMITTED TEXT	4 WORDS	88% MATCHING TEXT	4 WORDS
<p>Ó°Ñ,y!Ó° Á^ÓçÓ°Ñ,y!Ó° !ç!Ñ,v,z!</p>		<p>SA Indrani-Bhattacharya_AshishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)</p>		
91/139	SUBMITTED TEXT	9 WORDS	88% MATCHING TEXT	9 WORDS
<p>ĩÑ,ç,ì,ò,ç,y^!Ü ç,yÜÑ,çÓ°y^!y^! ÈÜÈ S1V</p>		<p>SA Geography-CC-1.1.pdf (D142516024)</p>		
92/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ö fi>,y^!ΣÓ° äyò%!^y!Ó° öy^</p>		<p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>		
93/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ó!ò^!llyÜÑ,çÓ°^!ì,ç,ôy^!Ó°ò-~</p> <p>Ó!ò^!llyÜÑ,çÓ°^!ì,ç,ôy^!Ó°ò-</p>		<p>SA CC-CO-05(Printech).pdf (D164892582)</p>		
94/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ö fi>,y^!ΣÓ° ò^!ç,ç!Ó° öy^!ç>,ç</p>		<p>SA Arindam Sarkar PhD thesis (Bengali)(URKUND submission).pdf (D106040698)</p>		
95/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ó!ò^!llyÜÑ,çÓ°^!ì,ç,ôy^!Ó°ò-</p> <p>Ó!ò^!llyÜÑ,çÓ°^!ì,ç,ôy^!Ó°ò-</p>		<p>SA CC-CO-05(Printech).pdf (D164892582)</p>		

96/139	SUBMITTED TEXT	3 WORDS	87% MATCHING TEXT	3 WORDS
<p>İÖ° – !Ö°ü°ııç,y^İÖ v,z^İÖ°Ö°İİyÜfñ !Ö°</p> <p>SA Unabingsha -Bingsha Shatake Panchagitikarer Banglagane Khayal Shailir Pravab(Rabindranath, Dwijen ... (D155214737)</p>				
97/139	SUBMITTED TEXT	6 WORDS	84% MATCHING TEXT	6 WORDS
<p>Ñ,Ö°yÓ° àòf =Ö°&c,ô)ı≈ ¶)!,öÑ,y ,ôyúò Ñ, ^İÖ°</p> <p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>				
98/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ç°İ«, İ,ô xy^İúyâ,òy Ñ,Ö°y ÉúÈÙÙÈ 1.</p> <p>SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)</p>				
99/139	SUBMITTED TEXT	5 WORDS	84% MATCHING TEXT	5 WORDS
<p>v,z,ôÖ° ^Ö!ü =Ö°&c xy^İÖ°y,ô Ñ,Ö°^</p> <p>SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)</p>				
100/139	SUBMITTED TEXT	5 WORDS	87% MATCHING TEXT	5 WORDS
<p>y^İöÖ° x!hfl,c ^òEz Óú^İúEz â, ^İú– ^çE</p> <p>SA Indrani-Bhattacharya_AshishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)</p>				
101/139	SUBMITTED TEXT	8 WORDS	75% MATCHING TEXT	8 WORDS
<p>Ó!¶,β° İÖ° ^İöÖ° ^ ,ΔäyÓ° # !Óú çjô^İİÑ≈, xy^İúyâ,òy Ñ,Ö°&ò– 8. ≤</p> <p>SA AE-ES-21.pdf (D164884182)</p>				
102/139	SUBMITTED TEXT	11 WORDS	41% MATCHING TEXT	11 WORDS
<p>xy^İúyâ,òy Ñ,Ö°&ò– 2. ¶,yÓ°ı, #ı° >,yÑ,yÓ° Óyãy^İÖ°Ó° Ü‡,ò Á Ñ,y‡,y^İöy çjô^İİÑ≈, xy^İúyâ,òy Ñ,Ö°&</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
103/139	SUBMITTED TEXT	10 WORDS	57% MATCHING TEXT	10 WORDS
<p>y^İÖ Ñ,yã Ñ, ^İÖ° – ú!@ç,ô^İeÖ° ÓyãyÓ°^İİÑ,ı%!, ¶,y^İÜ ¶,yÜ Ñ,Ö°y İyİ° – 1. ≤</p> <p>SA AE-ES-21.pdf (D164884182)</p>				

104/139	SUBMITTED TEXT	7 WORDS	88% MATCHING TEXT	7 WORDS
	Ó° ≤ĀÑ, ,li, Óy ~Ó!ü<Tf xy~Íúyâ, òy Ñ, Ó° &ò- 5. ¶,			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
105/139	SUBMITTED TEXT	4 WORDS	90% MATCHING TEXT	4 WORDS
	Ó°*, òyhs, !Ó°i, Ñ, Ó°^li, cyEylf Ñ, ^ÍÓ° ~			
	SA Koushik Roy_Debasis Mondal_Instrumental Dept_Uttar Bharatiya Lok....pdf (D154556271)			
106/139	SUBMITTED TEXT	11 WORDS	42% MATCHING TEXT	11 WORDS
	ò^İÑ≈, ÇÇ!«Æ, xy~Íúyâ, òy Ñ, Ó° &ò- 3. òi, %ò, ò!Ó!ú Óyây^ÍÓ° Ó° Ñ, yly=Óú# xy~Íúyâ, òy Ñ, Ó° &ò- 4. ≤		ò^İÑ≈, ÇÇ!«Æ xy~Íúyâ, òy Ñ, Ó° &ò- 3V ÓyÇúy ≤ĀÓ! , ^İÑ, Ñ, !, ^ò!i^İi, ¶, yÜ Ñ, Ó° y lyI /xy~Íúyâ, òy Ñ, Ó° &ò- 4	
	SA CC-BG-10 Soft Copy 28.03.23.pdf (D164891088)			
107/139	SUBMITTED TEXT	8 WORDS	78% MATCHING TEXT	8 WORDS
	yE# İy^İÑ, - ~^İrío ð^İif v, z^İÖ^İİyÜf EúÈÜÜÈ 1. İyúyú 2. v,		y E^İİ^ İy^İÑ, İ, y^İrío ð^İif v, z^İÖ^İİyÜf EúÈÜÜÈ S1V Ç	
	SA AE-ES-21.pdf (D164884182)			
108/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	Ç^İ« , ^İ, ò xy~Íúyâ, òy Ñ, Ó° y Eú ≠ 1. ð)			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
109/139	SUBMITTED TEXT	8 WORDS	63% MATCHING TEXT	8 WORDS
	Ó!ò^İİ^ yÜ Ñ, Ó°^İi, , òy^İÓ° òy- ~Öy^İò çöhf, İÓ°^İòÓ° !Ó! ò^İİ^ yÜ		Ó!ò^İİ^ yÜ Ñ, Ó° y òy^İÓ° - ~Ez İÓ°^İòÓ° !Ó!ò^İİ^ yÜ^	
	SA CC-CO-05(Printech).pdf (D164892582)			
110/139	SUBMITTED TEXT	5 WORDS	80% MATCHING TEXT	5 WORDS
	Ñ, y!İİÑ, İyúy^İúÓ° ≤Ā!i, !ò!İ !Ecy^İÓ Ñ, yă Ñ, Ó°^		Ñ, y!İİÑ, Óf!_´ ≤Ā!i, !ò!İ !Ecy^İÓ Ñ, yă Ñ, Ó°^	
	SA CC-CO-05(Printech).pdf (D164892582)			
111/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	İe !Ó!ò^İİ^ yÜ Ñ, Ó°^İi, , òy^İÓ° ^cE		İe !Ó!ò^İİ^ yÜ Ñ, Ó°^İi, , òy^İÓ° ^cE	
	SA CC-CO-05(Printech).pdf (D164892582)			

112/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	<p>İÖ°Ö° ~Ñ,!,>_ =Ö°&c,ô)î≈ v,z,ôyîyò- ></p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>			
113/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	<p>İe !Ö!ò^İİ°yÜ Ñ,Ö°^İi, ,ôy^İÖ°</p> <p>SA CC-CO-05(Printech).pdf (D164892582)</p>		İe !Ö!ò^İİ°yÜ Ñ,Ö°^İi, ,ôy^İÖ° ^cE	
114/139	SUBMITTED TEXT	5 WORDS	87% MATCHING TEXT	5 WORDS
	<p>y^İÜÖ° ^«,^İe ^Ñ,w#î° cÖ°Ñ,y^İÖ°Ö° !Ñ,</p> <p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>			
115/139	SUBMITTED TEXT	4 WORDS	90% MATCHING TEXT	4 WORDS
	<p>xy^İö!Ö°Ñ,yİ%_°Ö°y^İ<T...Ö° !ç!Ñ,v,z!Ö°!>,ç%~:^</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>			
116/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	<p>Ö^İâ,^İİ° =Ö°&c,ô)î≈ Ñ,yä Éú ^</p> <p>W https://tripurauniv.ac.in/Content/pdf/Distance%20Education%20Notice/Education_and_Society_BA_Educ ...</p>		Ö^İâ,^İİ° =Ö°&c,ô)î≈ Ñ,yä Éú !	
117/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	<p>Ñ,w#î° cÖ°Ñ,y^İÖ°Ö° myÖ°y !</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>			
118/139	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
	<p>Ç^İ«,^İ,ô xy^İúyâ,ôy Ñ,Ö°&ò- 3. ^</p> <p>SA AE-ES-21.pdf (D164884182)</p>		Ç^İ«,^İ,ô xy^İúyâ,ôy Ñ,Ö°&ò-	
119/139	SUBMITTED TEXT	9 WORDS	100% MATCHING TEXT	9 WORDS
	<p>í- 8.7 çyÖ°yÇü 8.8 xò%ü#úò# 8.1 v,z^İjüf ~Ez ~Ñ,Ñ,!,>,ôv,,yÖ° ,ôÖ°</p> <p>SA CC-CO-05(Printech).pdf (D164892582)</p>		í 1.6 çyÖ°yÇü 1.7 xò%ü#úò# 1.0 v,z^İjüf ~Ez ~Ñ,Ñ,!,>,ôv,,yÖ° ,ôÖ°	

120/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>òl` s, fí Ñ, Ó` yÓ` v, z` ^lj` üf` ^ç!</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>				
121/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>òlÓ` â, yúòy Ñ, Ó` ^lì, çyEylf Ñ,</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
122/139	SUBMITTED TEXT	10 WORDS	64% MATCHING TEXT	10 WORDS
<p>Ñ, Ó` ^lì, òy, òy` lÓ` ì, ^lÓ` ì, yÓ` y çö, ú òyÁ E` lì, ç, òy` lÓ` - ç %</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
123/139	SUBMITTED TEXT	7 WORDS	87% MATCHING TEXT	7 WORDS
<p>l` lÓyÓ` ~Ñ, !>, v, z` ^lÖ` Ö` ^llyÜf` ~Ó!ù<Tf Eú ~!>ç</p> <p>SA Indrani-Bhattacharya_AshishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)</p>				
124/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ç` l«, ^l, ò xy` lúyâ, òy Ñ, Ó` y Eú- 1.</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
125/139	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>y Ñ, Ó` y` l` l` ñ, =Ó` & Ñ, ^lÓ` !Ó!</p> <p>SA Indrani-Bhattacharya_AshishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)</p>				
126/139	SUBMITTED TEXT	7 WORDS	96% MATCHING TEXT	7 WORDS
<p>lÓ` ~Ñ, !>, =Ó` &c, ò)í≈ ¶), lðÑ, y, ç, òyúò Ñ, ^lÓ` l` y` l` ñ, - 9. ò) lÓ` ~Ñ, >, y =Ó` &c, ò)í≈ ¶), lðÑ, y, ç, òyúò Ñ, ^lÓ` l` y` l` ñ, - ççç</p> <p>W https://tripurauniv.ac.in/Content/pdf/Distance%20Education%20Notice/Education_and_Society_BA_Educ ...</p>				
127/139	SUBMITTED TEXT	6 WORDS	88% MATCHING TEXT	6 WORDS
<p>Ó!úÓ` , òlÓ` òy` l` l` ñ, v, z, òÓ` !ò¶≈, Ó` Ñ, ^lÓ`</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				

128/139	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>ĩrÓ° Ñ, y^lãÈ @~ÄEí^llyÜf Ñ, ^lÖ° ^i,</p> <p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>				
129/139	SUBMITTED TEXT	7 WORDS	75% MATCHING TEXT	7 WORDS
<p>Ñ, Ó° í Á x!i@~ÄE^lri =Ó° &c, ô)í≈ ¶), !ðÑ, y @~ÄEí Ñ, ^lÖ° –</p> <p>SA Geography-CC-1.1.pdf (D142516024)</p>				
130/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ó° &c, ô)í≈ ¶), !ðÑ, y, òyúò Ñ, ^lÖ° ^ly^lÑ, – 11. }</p> <p>W https://tripurauniv.ac.in/Content/pdf/Distance%20Education%20Notice/Education_and_Society_BA_Educ ...</p>				
131/139	SUBMITTED TEXT	7 WORDS	100% MATCHING TEXT	7 WORDS
<p>Óy!i, ú Ñ, Ó° ^lri, òy^lÖ° – NSOU ? CC-CO-09 93 8.6 ^</p> <p>SA CC-CO-05(Printech).pdf (D164892582)</p>				
132/139	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>v, z^lÖ° Ö^llyÜf ¶), !ðÑ, y @~ÄEí Ñ, ^lÖ°</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
133/139	SUBMITTED TEXT	7 WORDS	100% MATCHING TEXT	7 WORDS
<p>Ó° òyif^lÖ° ≤ÄÑ, yü Ñ, Ó° y E!° – ^lòò</p> <p>SA GE-CO-11.pdf (D151484150)</p>				
134/139	SUBMITTED TEXT	7 WORDS	80% MATCHING TEXT	7 WORDS
<p>Ó° ^, Ç ~Ó° ≤ÄÑ, i, i, Á ~Ó!ü<Tf=!ú xy^lúyâ, òy Ñ, Ó°</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
135/139	SUBMITTED TEXT	4 WORDS	95% MATCHING TEXT	4 WORDS
<p>yiyÓ° r¶, y^lÖ° !Ó^lÖâ, òy Ñ, Ó° y E!° ^ç=!</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>				

136/139 SUBMITTED TEXT 5 WORDS **92% MATCHING TEXT** 5 WORDS

ò!ò^îi≈üÑ, !Écy^ÍÓ Ñ, yã Ñ, ^ÍÓ - Ñ, yÓ^i !Ó!

SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)

137/139 SUBMITTED TEXT 5 WORDS **78% MATCHING TEXT** 5 WORDS

Ó^yÓ^ «, òi, y, ò!Ó^öy, ô Ñ, Ó^yÓ^ ≤Ä^îî^yã^

SA Geography-CC-1.1.pdf (D142516024)

138/139 SUBMITTED TEXT 5 WORDS **100% MATCHING TEXT** 5 WORDS

ÄÑ, yü Ñ, Ó^y Éí^ i, y !ò^îâ,

SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)

139/139 SUBMITTED TEXT 7 WORDS **70% MATCHING TEXT** 7 WORDS

öyò !ò^îäÓ^ ≤Ä^îî^yã^!ò ÓfÓÉyÓ^ Ñ, ^ÍÓ^ i, y^îîÑ, Gß%,!
Ñ, Ó^,

SA Shilpi%20Rani%20Das.pdf (D159111605)

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~
Ñ,Ñ,ÈÙÈ1 ? c)â ,òy (Introduction) Ü‡,ò 1.0 v,z ^ljüf 1.1 ≤Ähfl,yÒòy 1.2 v,z ^lifÿÜ@ ÆÉ^iíÓ° ÇÇK,y 1.3 v,z ^lifÿÜ@ ÆÉ^iíÓ° ≤ÄÑ, ,li, 1.4 v,z ^lifÿÜÜÓ° v,z ,òyìòçö)E 1.5 v,z ^lifÿÜ !òì=yÓ° iÑ ,yÓ° # !Ó°iì° çö)E 1.6 v,z ^lifÿÜ @ ÆÉ^iíÓ° =Ó° &c 1.7 òì%, ò v,z ^lifÿÜÜÓ° Sfi ,y≈, xy, òV iyÓ° iy 1.7.1 òì%, ò v,z ^lifÿÜÜÓ° ^òÓ!úÑ, çöçfyçö)E 1.7.2 òì%, ò v,z ^lifÿÜÜÓ° çöçfy çöyiy^ìòÓ° v,z ,òyì° çö)E 1.8 v,z ^lifÿÜÜÓ° e° ò!ÓÑ, yü 1.9 v,z ^lifÿÜ Ñ, ò≈ã#Óò !E^iç^iÓ 1.10 çyÓ° yçü 1.11 ≤ÄÿÿyÓú# 1.0 v,z ^ljüf ~Ez ~Ñ,Ñ, !, ^i^iÑ, xy, òòyÓ° y !òj° !ú!Òì, !Ó°iì° =!ú çj^i, xÓ!Eì, E^iÓòÈÙÈÙÈ ? v,z ^lifÿÜ @ ÆÉi Óú^iì, Ñ, # ^ÓyG, yì° /? v,z ^lifÿÜ @ ÆÉ^iíÓ° ≤ÄÑ, ,li, ñ =Ó° &c- ? v,z ^lifÿÜ_ yÓ° ÇÇK, y Á¶) !òÑ, y- ? v,z ^lifÿÜ !òì=yÓ° iÑ, yÓ° # !Ó°iì° çö)E ? v,z ^lifÿÜÜÓ° v,z ,òyìòçö)E ? v,z ^lifÿÜÜÓ° e° !òÓÑ, yü ? òì%, ò v,z ^lifÿÜ ÇÇe° yhs, iyÓ° iy NSOU ? CC-CO-10 8 1.1 ≤Ähfl,yÒòy v,z ^lifÿÜ @ ÆÉi Éú ~Ñ, !, !Ó°iì° Ñ, ò≈, ≤Ä!e^i^y- ^i^iÑ, y^iòy ^i^iüÓ° xì≈~!ò!Ñ, çö, !k, ^çEz ^i^iüÓ° Ñ, yÓ° ÓyÓ° ^Ñ, òò¶, y^iÓ° à, ú^iäÈ, yÓ° v,z ,òÓ° x^iòÑ, yçü !ò¶≈, Ó° Ñ, ^iÓ° - xyÓyÓ° Ñ, yÓ° ÓyÓ° ~ò!ò ~ò!ò Ü^iì, A^i‡, òy- ^i^iÓ° Ñ, yÓ° ÓyÓ° xyä Öfy!ì, Ó° ü#^i^i≈, yÓ° ^, òäÈ^iò çÇY^t Ñ, yÓ° Óy^iÓ° Ó° v,z ^lifÿÜ_ yÓ° ¶) !òÑ, y xòfl, j#Ñ, yì≈- ~ÓÇ v,z ^lifÿÜ_ yEz E^iúò ^çEz Óf!_ !!ò ≤Ä!ì, ¶, yò ^i, Ó° # Ñ, Ó° y ^i^iÑ, ≤Ä!ì, ¶, yò , ò!Ó° à, yúòy çöhf, !Ó°iì° Ez, i, #«^, òäÓ° Ó° y^iÓò ~ÓÇ ≤Ä!ì, ¶, yò ^i^iÑ, v,z ,òyìòçö)E Ñ, ^iÓ° ^i, y^iúò- Ñ, #¶, y^iÓ° !Ó°iì° =!ú çÖ, Ó° i, y ~Ez ~Ñ,Ñ, ^i^iÑ, iyÓ° iy , òyÁ! y^i^iÓ°- 1.2 v,z ^lifÿÜ @ ÆÉ^iíÓ° ÇÇK, y v,z ^lifÿÜ Éú ~òò ~Ñ, Óy! !äfÑ, ≤Ä^iä, <Ty^i^iÑ, y^iòy ç% ^i^iüÜ^i^iÑ, Ñ, y^iä úyÜy!^i^i Á òì%, ò !Ñ, ä%È ç, !<T Ñ, Ó° yÓ° ú^i^iç, f G%¶, !Ñ, @ ÆÉi Ñ, ^iÓ° - lyÓ° y v,z ^lifÿÜ Ü^iì, , i%, ú^iì, v,z ^lifÿÜ# Éò òì, y^i^iÓ° v,z ^lifÿÜ_ y Óúy É!^i^i - v,z ^lifÿÜ_ y ~Ñ, äò Óf!_ Óy ~Ñ, y!iÑ, Óf!_ E^iì, , òy^iÓ° ò- ~Ez ~Ñ, Óy ~Ñ, y!iÑ, Óf!_ Ó° ≤Ä^iä, <Tyñ , ò!Ó° Ñ, "òy Á òò^i^iÑ, ç!jò! úì, ¶, y^iÓ° v,z ^lifÿÜ @ ÆÉi Óúy É!^i^i - v,z ^lifÿÜ_ yÓ° EzçÓ° y!ä üΣ !Eçy^iÓ° 'Entrepreneur' üΣ! , ÓfÓE*, E^iúÁ, y !Ñ, !s, ò, Ó° y!ç üΣ 'Entrepreneur' ^i^iÑ, Ez v,z qç(i, E^iì° ^iäÈ- ~Ó° ^i^iÑ, Ez v,z ^lifÿÜÜÓ° EzçÓ° y!ä ≤Ä!ì, üΣ EntrepreneurshipÈÙÈ~Ó° v,z qçÓ° E^iì° ^iäÈ- Ólfl, i, çÇ^i^iç, ^i^iç, ò v,z ^lifÿÜÜÓ° Óú^iì, ^ÓyG, yì° ^Ñ, y^iòy !Ñ, ä%È v,z qçÓ° ^iòÓ° «, òì, y^i^iÓ° ò, úò&li, ^iì, òì%, ò !Ñ, ä%È ç, !<T É!^i^i - ^çÑ, yÓ° ^iì v,z ^lifÿÜÜÓ° Óú^iì, ^ÓyG, yì° òì%, ò !Ñ, ä%È ç, !<T Ñ, Ó° yÓ° ú^i^iç, f Ü, E#i, , ò!Ó° Ñ, "òyñ çÇÜ‡, ò Ü^iì, , ^i, yúyñ !Ó!¶, Ñ, y^iäÓ° ò^i^iç çöβ!^i^i Ñ, Ó° yñ G%¶, !Ñ, ÓÉò Ñ, Ó° y Á çy^iì çy^iì xì≈~!ò!Ñ, x!òy, !^i, y ^òyÑ, y!Óúy Ñ, Ó° y- v,z ^lifÿÜÜÓ° ~Ñ, !, çÓ≈àò@ ÄyEf çÇK, y ^iÁ! y xì, fhs, i%:ÒÒ° - ò, Ó%Á !Ó!¶, Ñ, Óy!iäf !Ó^i^iç, !Ó!¶, Ñ, çö^iì° v,z ^lifÿÜÜÓ° ^içÓ° çÇK, yÓ° v,z ^iÓ° Ñ, ^iÓ° ^iäÈò òì, y^i

Ω, Ó Εί - 1.4 v, z lify iÜÓ v, z, òyiyòçö)E v, z lify iÜÓ v, z, òyiyòçö)E Óú lì, ÓyG, yí Ì=!ú äËy, y ~Ñ, !, v, z lifyÜ çyiyÓ i, y iÜ Ü Ìv, v, z lify òy - xlyí Ì=!ú ~Ñ, !, v, z lifyÜ !Ó iüü, Óy!láfÑ, v, z lifyÜ Ü Ìv, Ì, yúyÓ Ì « Ìe x, ò! Ó Ëyí ≈ Ó Ìú Üif Éí - v, z lifyÜ ÇÇe yhs, !Ó!β ÓÉz Óy ÌüÖy Ì iÑ, Ì Öy Ìy ò# Ìä, Ó çy, !, v, z, òyiyò Ì iÑ, v, z lify iÜÓ Ì « Ìe x, ò! Ó Ëyí ≈ !Éçy iÜ Üif Ì, Ó y É Ì iÑ - ≈=!ú ò# Ìä, ~Ñ, !, !, !, y!úÑ, yÓ òyif Ì ò i%, Ìú iÜ y Éú ≠ v, z lify iÜÓ v, z, òyiyòçö)E ≠ 1. Ç, äü#ú iyÓ iy (Innovative idea) 2. xò% Ì≤ÁÓ iy Á xD#Ñ, yÓ (Motivation and commitment) 3. « òi, y Á i« Ì, y (Ability and Skill) 4. Çjôî (Resources) 5. Ì Ñ, Öüü Á i)Ó i, !, <T (Strategy and Vision) 6. ç, ò! Ó Ì Ñ, "òy Á ÇÇÜç, ò (Planning and Organising) 7. ÓyáÓ ÇÇe yhs, iyÓ iy (Idea of Market) ò# Ìä, ~Éz çy, !, v, z, òyiyò Ç j! Ì, ÇÇ!« Æ iyÓ iy ÌÁ! y Éú ≠ 1. Ç, äü#ú iyÓ iy (Innovative Idia) : ≤Á!i, !, v, z lifyÜ ~Ñ, !, Ç, äü#ú iyÓ iyÓ v, z, òÓ Ü Ìv, Á Ìç, - Ç, äü#ú iyÓ iyÉz Éú v, z lify iÜÓ Ó#ä Ìy Ì, yúe Ì ò! Óúyü òÉ#Ó * ÌÉ ç, ò! Ì Ì, Éí - NSOU ? CC-CO-10 11 Ç, äü#ú Óy Ç, !, Tü#ú iyÓ iy Éú Ìy òi%, ò Ì Ñ, y Ìòy !Ó Ì iÑ, i%, Ìú iÜ Ó Á ÌyÓ ò Ìif Óy!láfÑ, Ç, Ç, yÓòy Ìy Ì iÑ, - ~Éz Ç, yÓòyÓ !Ó Ì iÑ, Ç Ì ÌúÓ Ì ä, y ÌÖ iÜ y, ò Ìv, òy - Ì Ñ, Óúöy v, z lify_ y ÌiÜ Ì ä, y ÌÖÉz iÜ y, ò Ìv, - xlyí ÌyÓ y òi%, ò !Ñ, ä%É Ü Ìv, i%, ú Ìi, ä, y! i, yÓ yÉz ò! Ó iÜ iÜÓ, ò! Ó Ìi, ÌòÓ ò, Ìú v, zq(ì, Ç % ÌlyÜ Ì iÑ, Ì, y Ìä úy!Ü Ì v, z lifyÜ Ü Ìv, i%, ú Ìi, v, zÇy!Éi, Éí - ~Éz Ç, äü#ú Óy òi%, ò iyÓ iy äËy, y Ì Ñ, y Ìòy v, z lifyÜ Ü Ìv, Ì, yúy Ç, Ó Éí òy - Ì, yÉz ~! Ì, Éú v, z lify iÜÓ Ó#ä Ìy v, z lify_ y ÌiÜ Ì ä, <Tyl, òÓ Ìi, #Ñ, y Ìú ç, ò! Ìi, Éí Á òi%, ò òi%, ò, òif Óy ÇÓy Óy ç, òk, !i, Ó äß \ Ì Ì - 2. xò% Ì≤ÁÓ iy Á xD#Ñ, yÓ (Motivation and Commitment) : xò% Ì≤ÁÓ iy Éú òyò% Ì iÜÓ xy iÜÜä!òi, xyä, Ó i - òyò% Ì iÜÓ xÇ, fhs, Ó #i xy iÜÜ iÑ, !e Ì yü#ú Ì, ÌiÜ v, z lify iÜÓ ! Ì iÑ, ç, ò! Ì ä, yúòy Ì, Ó yÉz Éú xò% Ì≤ÁÓ iy - v, z lifyÜ Üç, ÌòÓ v, z lify_ yÓ ò Ìif ~Éz xò% Ì≤ÁÓ iy Ìy Ì, y xyÓ!üfÑ, - xò% Ì≤ÁÓ iyÉz v, z lify_ y Ì iÑ, òi%, ò !Ñ, ä%É Ì, Ó Ìi, v, zÇy!Éi, Ì, ÌiÜ - Ç Ì Ñ, yÓ Ìi ~ Ì iÑ, ÜÉzFäËyü!_ Ü Óy Üòyò!Ç Ì, ü!_ ÜÈÜÉÁ Óúy Éí - xyÓ v, z lifyÜ Ü Ìv, i%, ú Ìi, Ì ÌÉi%, G%ß, !Ñ, ÓÉò Ì, Ó Ìi, Éí Ì, yÉz v, z lify_ yÓ ò Ìif ÇÉz ÉzFäËyü!_ Ìy Ì, y ÓyM, Èò#! - xòf! Ì iÑ, xD#Ñ, yÓ Éú Ì Ñ, y Ìòy !Ñ, ä%É Ì, Ó yÓ ç, ò! - òyò!Ç Ì, y iÜ xD#Ñ, yÓ Ók, Ìy Ì iÑ, Ó ÌúÉz v, z lify_ yÓ y v, z lifyÜ Üç, ÌòÓ Ì « Ìe Óyiy !Ó, ò! =!ú ÌòyÑ, y!Óúy Ì, Ó yÓ ü!_ òy! - xD#Ñ, yÓ òi%, ò !Ñ, ä%É Ç, !, T Ì, Ó yÓ Ç, yÓòy Ì iÑ, Óyhf, Óy! Ì, Ì, Ó yÓ ú Ì «, f v, z lify_ y Ì iÑ, v, zÇy!Éi, Ì, ÌiÜ - Ç Ì, yÓ Ìi xò% Ì≤ÁÓ iy Á xD#Ñ, yÓ v, z lify iÜÓ xòf! ò =Ó ç, ò! Ìi ≈ v, z, òyiyò !Éçy iÜ Üif Éí - 3. « òi, y Á i« Ì, y (Ability and Skill) : v, z lify iÜÓ çy, úf x ÌòÑ, yÇüÉz !ò Ì, Ó Ì, iÜÓ v, z lify_ yÓ « òi, y Á i« Ì, yÓ v, z, òÓ - Ó!f, !, ~Ñ, !, ≤Á!i, y ÌòÓ v, z lify iÜÜ#ú, y !ò Ì, Ó Ì, ÌiÜ Ì, Ó ò# ÌiÜÓ « òi, y Á i« Ì, yÓ v, z, òÓ - ~Öy Ìò ç, òi, y Óú Ìi, üyÓ #! Ó Ì, Á òyò!Ç Ì, v, zÇy!Éi, « òi, y Ì iÑ, Éz ÓyG, yí ~ÓÇ i« Ì, y Éú Ì, ò≈!ç, !, y xlyí Ì, y ÌäÓ Ì « Ìe Ç% ÌüÈËy!hs, Ì ç, òä, Ì Á i%ä≈, òy É...yÇ - « òi, y Ì, ò ÌiÜ !f, !i, ü#ú Ì, !s, i« Ì, y!f, !i, ü#ú ò! Ì Ì, ò! Ó Ìi, òü#ú - ~Ñ, É z Ì, yä Óy iÜÓ Óy iÜÓ Ì, Ó Ìi, Ì, Ó Ìi, xlyí xò% Ìü#ú ÌòÓ òyif Ìò i« Ì, y xä≈ò Ì, Ó y Ìy! - v, z lifyÜ Üç, ÌòÓ Ì « Ìe v, z lify_ yÓ çy!Ó≈Ñ, « òi, y Á i« Ì, y ≤Á Ì iÜ Ì, Ó Ìi, Éí - xòf! y! v, z lify iÜ çy, úf, òyÁ! y Ç, Ó Éí òy - Ç Ì, yÓ ÌiÉz ç, òi, y Á i« Ì, y Éú v, z lify iÜÓ ~Ñ, !, =Ó ç, ò! Ìi ≈ v, z, òyiyò - 4. Çjôî (Resources) : v, z lify iÜÓ v, z lifyÜ Üç, ÌòÓ v, z lify iÜÓ Ì, yäÑ, òç, ò! Ó ä, yúòy Ì, Ó yÓ òyif !Ó!β iÜ ÌòÓ çjôî ÇÇ@ ÆÉ xi, fhs, =Ó ç, ò! Ìi ≈ - v, z lifyÜ Üç, ÌòÓ v, z lify iÜÓ Ì, yäÑ, òç, ò! Ó ä, yúòy Ì, Ó yÓ òyif !Ó!β iÜ ÌòÓ çjôî ÌiÜÓ ≤Á Ì iÜ yäò - v, z lify iÜÓ ≤Á Ì iÜ yäò#! çjôî i%ÈÜÈiÜ ÌòÓ ÈÜÜÈÈÓ!f, Üi, çjôî Á òyò!ÓÑ, çjôî - Ó!f, Üi, çjôî xyÉÓ ÌiÜ òy xyÓyÓ xy!≈Ñ, çjôî ÇÇ@ ÆÉ Ì, Ó Ìi, Éí - v, z lify iÜÓ Ì, y!≈Ñ, úy, ò ~Éz Ó!f, Üi, Á òyò!Ç Ì, çjôî ÌiÜÓ !ò!f, !, ! y! Ç jôß Éí Á v, z lify iÜÓ v, z lify çyiyò Ç, Ó Éí - Ì, iÜÓ Ì, y Ìòy v, z lifyÜÉz çjôî Óf!i, ÌiÜ Ì iÑ, Ü Ìv, v, zÇy!Éi, òy ÌiÜ òy - Ì, yÉz ~ Ì iÑ, v, z lify iÜÓ òÓ!üÑ, v, z, òyiyò !Éçy iÜ Ìä, !É Ì, Ì, Ó y Éí ~ÓÇ ~Ó xhs, Ç, _ Éú ò)üòñ, ò! Ó Ì, yç, y Ìòyñ Ìy, yä, yöyüñ Ì, ò≈# Ézi, fy!i - NSOU ? CC-CO-10 12 5. Ì Ñ, Öüü Á i)Ó i, !, <T (Strategy and Vision) : Ì Ñ, Öüü Éú ~òò ~Ñ, ç, ò! Ó Ì, "òy Ìy, ò! Ó Ìi ≈, !, ç, ò! Ó!f, !i, Ó Ç% ÌlyÜ Ì, y Ìä úy!Ü Ì v, z lify çyiyò Ç, Ó Éí - xòf! Ì iÑ, i)Ó i, !, <T Éú Ç, !Ó!f! çj! Ì, xò% òyò - ~Éz xò% òy ÌòÓ v, z, òÓ !ò Ì, Ó Ì, ÌiÜ Ç, !Ó!f! ç, ò! Ì, "òy Óy Ì Ñ, Öüü !f, iÜ Ì, Ó y Éí - Ì Ñ, Öüü Á i)Ó i, !, <TÓ òyif Ìò Ç, !Ó!f! x!òy, !, yÓ G%ß, !Ñ, òyÑ, y!Óúy Ì, Ó y ÇÉä Éí - v, z lifyÜ Ì ÌÉi%, òi%, ò !Ñ, ä%É Ì, Ó yÓ ú Ì «, f Ü Ìv, Á Ìç, Ì, yÉz x!òy, !, yÓ G%ß, !Ñ, Ìy Ì iÑ, Éz - ~Éz G%ß, !Ñ, É...yÇ Ì, Ó yÓ òyif v, z lify_ y ÌiÜ Ì Ìòò i)Ó i, !, <T Ìy Ì, y iÜ Ì, yÓ Ì, ò!ò G%ß, !Ñ, òyÑ, y!ÓúyÓ òyif ≤Á Ì iÜ yäò#! Ì Ñ, Öüü Á !f, iÜ Ì, Ó Ìi, Éí - Ç Ì, yÓ ÌiÉz Ì Ñ, Öüü Á i)Ó i, !, <T Ì, y v, z lify iÜÓ v, z, òyiyò !Éçy iÜ Üif Ì, Ó y Éí - 6. .

ô!Ó°Ñ, "ôy Á ÇÇÜ# è (Planning and Organisation) : , ô!Ó°Ñ, "ôy Óú ìì, ^ÓyG, yì° ¶, !Ó°íí Ñ, yì≈é ^îöÓ° Ó° * , ô!Ó° Öy Ìy Óì≈, ôy^îò Ìfl, iÓ° Ñ, Ó° y ÈÍ° - , ô!Ó°≈yò%ôy^îòÓ° v, z, ôÓ° !¶, !_ Ñ, ^îÓ° , ô!Ó°Ñ, "ôy Ó° Ìà, Ì, ÈÍ° - v, z^îrfy^îÜÓ° çyö, úf x^îòÑ, , yEz , ô!Ó°Ñ, "ôyÓ° v, z, ôÓ° !ò¶≈, Ó° Ñ, ^îÓ° - ≤ÁÖyí xy^îäÈ ^îÜ, ô!Ó°Ñ, "ôy Ç!‡, Ñ, È^îú x^îli≈Ñ, Ñ, yä çöyÆ ÈÍ°Ü - Ì, yEz , ô!Ó°Ñ, "ôy^îÑ, çyö, ^îúfÓ° x@^îÀì, Óúy ÈÍ° - v, z^îrfy^îÜÓ° ^« , ^îeÁ Ç!‡, Ñ, , ô!Ó°Ñ, "ôy , x, ô!Ó° ÈyÍ≈- , ô!Ó°Ñ, "ôyE#ò Ñ, y^îòy v, z^îrfyÜ v, z^îjüfçyí^îò ÓfÍ≈ ÈÍ° - Ì, yEz v, z^îrfyÜ Ü^îv, , Ì, , ú^îì, Ç!‡, Ñ, , ô!Ó°Ñ, "ôy x, ô! Ó° ÈyÍ° ≈- xòf!^îÑ, ÇÇÜ# è Èú v, z^îrfy^îÜÓ° Ñ, ð≈#^îiÓ° Ñ, y^îäÓ° çy^îì Ì%_ Ñ, Ó° y Á Ì, y^îiÓ° ô^îlif iy!^î cñ Ñ, Ì, , ç Á «, òì, y Ó^î » , ô Ñ, Ó° y- ÇÇÜ# è äÈy, , y ^îÑ, y^îòy ≤Áì, , yò à, ú^îì, , ôy^îÓ° ôy- Ç!‡, Ñ, Ñ, y^îä Ç!‡, Ñ, Ñ, ð≈#^îÑ, Ç! ‡, Ñ, çö^îì^î Ìò!%_ Ñ, Ó° yEz Èú ≤Áì, , y^îò ÇÇÜ# è Ü^îv, , ^î, yúy- ÇÇÜ# è^îòÓ° ôyif^îöÈz v, z^îrfy^îÜÓ° Óìfl, Ùì, ñ xy! Ì≈Ñ, Á ðyò!ÓÑ, Ç!òì !e^î yú#ú ÈÍ° ñ ú, ççyí^îò Ó Ì, # ÈÍ° - Ñ, y^îäÈz v, z^îrfyÜ^îÑ, çö, ú Ñ, Ó° Ìì, ÇÇÜ# ,

ò =
Ó° &c, ô)≈ ¶, !òÑ, y , ôyúò Ñ, ^îÓ° - ~
Ñ, yÓ°^

Ìì ÇÇÜ# è^îÑ, v, z^îrfy^îÜÓ°
v, z, ôyîyò ÌÈçy^îÓ Üif Ñ, Ó° y ÈÍ° - 7.

ÓyâyÓ° ÇÇe yhs, iyÓ° iy (Idea of Market) : v, z^îrfyÜ Èú ~Ñ, !, , Óy!ìláfÑ, ≤Áì^yç- v, z^îrfy^îÜÓ° ôyif^îö òì%ò Ñ, y^îòy , ôif Óy ^çÓy Óy , ôk, Ì, Ó° v, zqÓ á^î » , ~Èz òì%ò , ôif Óy ^çÓy Óyây^îÓ° !Óe^î Ñ, ^îÓ° ð%òyö, y xä≈ò Ñ, Ó° yEz v, z^îrfy^îÜÓ° Óy!ìláfÑ, v, z^îjüf- v, z^îrfyÜ ÇÓçöì^î Èz ≤Áä, Ì, ùì, , ôif Óy ^çÓyÓ° ^à, ^îì^î v, zB^î, , ôy^îòÓ° , ôif v, zì, ôyìò Á ÇÓ° ÓÓ° y^îÈÓ° ôyif^îö e^î Ì, y^îiÓ° x!ìÑ, Ç!s, <T Ñ, Ó° yÓ° ÓfÓfl, iy Ñ, ^îÓ° - xyÓ° ^îìÈì% , e^î Ì, y^îiÓ° Ó° &ìâ, ñ , ðäÈÈñ ≤Á^îì^î yäòñ xyÑ, yA« , y Á à, y!ÈiyÓ° ôif !^îì^î Èz ÓyâyÓ° Ü^îv, , Á^î‡, Ì, yEz v, z^îrfy_ y^îiÓ° ÓyâyÓ° ÇÇe yhs, Ç! ‡, Ñ, iyÓ° iy ÌyÑ, y xì, fhs, xyÓüfÑ, - Ñ, yÓ° Ì v, z^îrfyÜ^îÑ, !, , ^îÑ, ÌyÑ, ^îì, È^îú Á v, zB^î^î^îòÓ° iyÓ° y^îÑ, ÓäyÍ^î Ó° yÓ° Ìì, È^îú ÓyâyÓ° ÇÇe yhs, iyÓ° iy ÌyÑ, y xì, fhs, ≤Á^îì^î yäò- ^çÑ, yÓ° ^îÈÈz ÓyâyÓ° ÇÇe yhs, iyÓ° iy^îÑ, Á v, z^îrfy^îÜÓ°

v, z, ôyîyò ÌÈçy^îÓ Üif Ñ, Ó° y ÈÍ° - 1.5

v, z^îrfyÜ Ìòì≈yÓ° ÌÑ, yÓ° # !Ó°ìì^î çö)È v, z^îrfyÜ Ü‡, ò Á v, zB^î^î ò Ñ, y^îòy fl, Ìì, Èfl, ≥, Ì, , Ófy, ôyÓ° òì^î - ÓÓ° M, È ~! , Èú ~Ñ, y!ìÑ, !Ó°ìì^î Ó° Ç!;ø!úì, , ö, ú ~ÓÇ ~!ú Èú xì≈^îòì, Ñ, ñ ç yöy!äÑ, ñ Ó° yä^îòì, Ñ, ~ ÓÇ ðòhfl, y!_ÑÑ, ! Ó°ìì^î çö)È- v, z^îrfyÜ Ü‡, ^îò ~Èz

NSOU ? CC-CO-10 13 !Ó°ìì^î =!úÓ° ìòyðÑ, Á ÌyðÑ, v, z¶, Ì^î ≤Á¶, yÓÈz Ìy^îÑ, - ìòyðÑ, ≤Á¶, yÓ v, z^îrfyÜ Ü‡, ^îò ÇÈy!^î, y Ñ, ^îÓ° xyÓ° ÌyðÑ, ≤Á¶, yÓ v, z^îrfyÜ Ü‡, ^îò Óyiy ^îì^î - v, z^îrfy^îÜÓ° v, zqÓ Á v, zB^î^î^îò ~Èz !Ó°ìì^î =!úÈz ! òì≈yÓ° ÌÑ, yÓ° # Óy ≤Á¶, yÓ !Óhfl, yÓ Ñ, yÓ° # !Ó°ìì^î ÌÈçy^îÓ Üif ÈÍ° - ~Èz !Ó°ìì^î =!ú^îÑ, ≤Áy!òÑ, ¶, y^îÓ Ì%ÈÜÈ¶, y^îÜ ¶, yÜ Ñ, Ó° y ÈÍ° - ò#^îlà, ^îÓ° Öy!à, ^îeÓ° ôyif^îö ~Èz !Ó°ìì^î =!ú Ì, , ^îú ÌÓ° y Èú ≠ v, z^îrfyÜ Ü‡, ò Ñ, yÓ° # Óy ! òì≈yÓ° ÌÑ, yÓ° # !Ó°ìì^î çö)È 1. xì≈^îòì, Ñ, !Ó°ìì^î çö)È 2. xòy!ì≈Ñ, !Ó°ìì^î çö)È (Economic factors) (Other factors) (i) ò)úìò (Capital) (ii) Çyöy!äÑ, xÓfl, iy (Social condition) (iii) ð!òÑ, (Labour) (a) v, z^îrfy^îÜÓ° xyÈzòyò%Ü^î Óì, y (iii) ÑÏ, yä, yöyú (Raw materials) (legitimacy) (iv) ÓyâyÓ° (Market) (b) Çyöy!äÑ, Ùì, ù#úì, y (Mobility) (c) Çyöy!äÑ, ≤Áy!hs, Ñ, Ì, y (Marginality) (d) òÓ° y, ô_y (Security) (ii) ðòhfl, y!_ÑÑ, !Ó°ìì^î çö)È (a) à, y!Èiy, ô)Ó° í (Need achievement) (b) òì≈yì x, ôçyÓ° í (Status withdrawal) (iii) ÇÓ° Ñ, y!Ó° Ñ, y!≈Ñ, úy, ô Á Ì, !T¶, !D (Attitude and action of Government) ò#^îlà, ~^îiÓ° ç!j^îì, ÇÇ!« , Æ iyÓ° iy ^îÁì y ÈúÈÜÜÜ 1. xì≈^îòì, Ñ, !Ó°ìì^î çö)È (Economic Factors) :

xì≈ò#ì, Ó° Ì, !<T^îÑ, yì ^î^îÑ, Óúy ÈÍ° ^î^îçÓ !Ó°ìì^î

xì≈^îòì, Ñ, v, zB^î^î^îò ÇÈy!^î, y ^îì^î ÇÈz !Ó°ìì^î =!úÈz v, z^îrfyÜ fl, iy, òò Á v, zB^î^î^îò ÇÈy!^î, y Ñ, ^îÓ° - xì≈^îòì, Ñ, !Ó°ìì^î çö)È Óú Ìì, ≤Áiyòì, ^îÓyG, yì^î ò)úìòñ ð!òÑ, ñ ÑÏ, yä, yöyú Á ÓyâyÓ° - ~^îiÓ° ç!j^îì, ò#^îlà, iyÓ° iy ^îÁì y Èú ≠ (a) ò)úìò ≠ Ñ, y^îòy Ñ, yÓ° Óy!Ó° v, z^îrfyÜ Ü^îv, , Ì, , ú^îì, ≤Áì^îòÈz ÌyÓ° ≤Á^îì^î yäò ÇÓ≈y!ìÑ, Ì, y Èú ò)úìò- ò)úìòÓ° ôyifòÈz v, z^îrfy_ y ä!òñ Ìs, f, ôy!ì, ñ ÑÏ, yä, yöyú Á ð!òÑ, ÇÇ@^îÈ Ñ, ^îÓ° v, zì, ôyìò, ≤ÁÈ^î Ì y ðÓ & Ñ, ^îÓ° - x!¶, K, Ì, yÓ° !ò!Ó° ^îÓ° ^îÖy ^îÜ^îäÈ ^î xì≈ò#ì! Ì, ^îì, ò)úìò^îò ^îyÜyò ¶, y^îúy ÌyÑ, ^îú !Ó!ò^îì^î yÜ çQ, yÓòy Ó!k, , ôy!^î Á v, z^îrfyÜ fl, iy, òò Á Ó!k, , ôy!^î - xòf!^îÑ, xì≈ò#ì, Ì, , ò@y ^îÖy !^îú ò)úìòÓ° x¶, yÓ v, z^îrfyÜ fl, iy, ô^îò Óyiy ^îì^î -

NSOU ? CC-CO-10 14 (b) ð!òÑ, ≠ v, z^îrfyÜ fl, iy, ô^îòÓ° ^« , ^îe ð!ò^îÑ, Ó° ≤Á^îì^î yäò#ì^î, y ÇÓ≈y!ìÑ, - ð!òÑ, Ó° yEz Èú ≤Áì, , y^îòÓ° ôyòÓç!òì Ìy ÑÏ, yä, yöyú^îÑ, , ô^îlif , ô!Ó° Ìì, Ñ, ^îÓ° Á v, zì, ôyìò, ≤ÁÈ^î Ì y çä, ú Ó° y^îÖ- Ì, yEz v, z^îrfyÜ fl, iy, ô^îò ð!ò^îÑ, Ó° ÇÇÓfyÜì, ôyò Á =Ì, , ôyò

v, z¶, Ì^î Èz xì, fhs, =
Ó° &c, ô)≈ ¶, !òÑ, y , ôyúò Ñ, ^îÓ° - Ì, yEz

i«, o!ð`iñ,ó` çEäú¶,fi,yó` v,z,óó`Á v,z`lîfyÜ fl,iy,òò`!ò¶≈,ó` Ñ,`iÓ` - xÓüf`Ói≈,öy`ìò`≤Ä!%_´ó` v,zß`i`iòó`
 ò,`iü Ñ,ð`ççÖfÑ,`i«,`o!ð`iñ,ó` çyEy`lîfEz v,z`lîfyÜ fl,iy,òò`Ñ,ó`y`lÿl` - ~ó`*`ð`«,`ìe v,z`lîfy`iÜó``òüi`ìòó``ð!
 Ó`öyí`ó`i`v,`iÿl`ñ`Ñ,yó`i`v,zß`i`≤Ä!%_´
 Ó`l`s,`f,`öy!i,`ÓfÓEyó`Ñ,ó`i`lì,`EÍ`-`¶,
 yó`i`lì,ó`ð`i`y`x!iñ,`äðççÖfyó`i`iü`ð!ðÑ,`çEäú¶,`f-`i,`iÓ`ð!ðÑ,`lîó`=iÜi,`öyò`Ö%ó`v,zß`i,`öy`EÁi`yó`Ñ,yó`i`i
 i,y`lîó`≤Ä!ü«`i`i`lì`i«,`Ñ,`iÓ`i%`ú`lì,`EÍ`-`xòfÿl`v,zl,`öyìò`#`ù,i,y`«`!i,`@`Ähfl,`EÍ`-`i,yEz`~`lì`iü`ð!ðÑ,`çççfy
 `ç¶,y`iÓ`öy`lÿÑ,`iüÁ`òüiò`çç@`ÄEEz`≤Äiyò`çççfy`ó`iü`Üif`EÍ`-`c)`Ñÿ,yá,yöyú`≠`i`iñ,y`iöy`!ü`i`y`lîfy`iÜó``«,`ìe
 Ñÿ,yá,yöy`
 iüó`≤Ä`i`lì`yãð#`i`i,y`x,`óó`E
 yÍ≈-`v,zl,`öyìò`≤Ä!e`i`yÍ`Ñÿ,yá,yöyú,`ð`lîf,`ð!ó`i,`EÍ`ÿ`e`i`y`iüó`
 à,y!Eiy,`ð)ó`i`Ñ,ó`i`lì,`ç«,`ö`EÍ`-`
 Ñÿ,yá,yöy`äEyv,`y`Ñ,y`iöy`!ü`i`y`lîfyÜ`Ü`i`v,`v,zß,`i`lì,`öy`iÓ`öy-`i`iÁ`≤Ä!%_´`Ñÿ,yá,yöy`iüó``≤Ä`i`lì`yãð#`i`i,yó`
 ,`ð!ó`öyí`E...yç`Ñ,ó`i`lì,`öy`iÓ`!Ñ,`l`s,`Ñÿ,yá,yöy`äEyv,`y`v,zl,`öyìò`à,yúy`lì,`öy`iÓ`öy-`i,yEz`Óúy`EÍ`i`
 Ñÿ,yá,yöy`iüó`çEäú¶,fi,y`v,z`lîfyÜ`Ü`i`v,`i,yúyó``«,`ìe`!ó`iü`i`≤Ä¶,yó`!óhfl,yó`Ñ,`iÓ`öy-`!Ñ,`l`s,
 Ñÿ,yá,yöy`iüó`i)ç+y,`ðfi,y`v,z`lîfyÜ`fl,iy,`ð`iòó``«,`ìe`!óó`*`ð`≤Ä¶,yó`ö,`iü-`xòf¶,y`iÓ`Óúy`ÿl`i`
 Ñÿ,yá,yöy`iüó`çEäú¶,fi,y`ö`iÓ`y«,¶,y`iÓ`v,z`lîfyÜ`fl,iy,`ð`iò`Á`v,z`lîfyÜ`v,zß`i`i`
 iò`!ó`iü`i`≤Ä¶,yó`!óhfl,yó`Ñ,`iÓ`-`(
 d) Öyãyó`≠`v,z`lîfyÜ`fl,iy,`ð`iòó``«,`ìe`Öyãyó`Öy`Öyã`iÓ`ó`çQ,yóöy`~Ñ,`!>`=ó`&c,`ð)≈`!ò!≈yÍ`Ñ,`!ó`i`!E
 çy`iÓ`Üif`EÍ`-`v,z`lîfyÜ`Eú`~Ñ,`!>`Öy!lãfÑ,`≤Ä`lã`çTy`~óç`çyö,`úf`!ò¶≈,ó`Ñ,`iÓ`Öyã`iÓ`ó`à,y!Eiyó`iÓ`ðñ
 ≤ÄÑ,`!i,`Á`Ü¶,`#ó`i,yó`v,z,`óó`-`v,zl,`öy!i,`ç,`ðif`Öyã`iÓ`Ü`E#i,`EÁi`yó`çQ,yóöy`lÿÑ,`iü`i,`iÓÉz`v,z`lîfyÜ
 Ü`i`v,`v,zß,`i`lì,`öy`iÓ`-`Ñ,yó`i`v,zl,`öy!i,`ç,`ðif`Öyã`iÓ`Éz`!óe`i`lì`ó`äðf`v,z,`ðfl,`iy!`òì,`EÍ`-`Ñ,y`lãEz
 Öyãy`iÓ`ó`xyÍ`i`ò`Á`Ü¶,`ò`v,z¶,`i`Éz`v,z`lîfyÜ`fl,iy,`ð`iò`!ó`iü`i`=ó`&c,`çöyÍ`-`i,yEz`~Ñ,`lã,`!>`i`yó`Öyã`iÓ`
 v,z`lîfyÜ`fl,iy,`ðò`lì,`xyÑ,`°i≈i#`i`EÍ`≤Ä!i,`iÿy!Üi,yö)úÑ,`Öyãy`iÓ`i,`i,>,y`xyÑ,`°i≈i#`i`EÍ`öy-`i,yEz`Óúy`EÍ`i`ò!%,`ò
 Öyãy`iÓ`
 Ó`v,zqó`Á`≤Äçy`iÓ`ó`çy`i`lì
 ò!%,`ò`v,z`lîfyÜ`Ü`i`v,`Á`i`ç,`-`xyó`Öyãy`iÓ`ó`¶,`!ó`i`f`çQ,yóöyEz`v,z`lîfyÜ`Ü`ç,`i`òó`≤Äiyò`!ò!≈yÍ`Ñ,`!ó`i`!E
 çy`iÓ`Üif`EÍ`-`2.`xòfyòf`!ó`i`lì`çð)E`Other Factors):`çöyã!ó!`Á`ð`iöy!ó!ó`y`iü`Ñ,`iÓ`ò`i`v,z`lîfyÜ`fl,iy,`ð`iò`x!≈`iò!
 i,`Ñ,`!ó`i`!E`=!ü`!òÉç`i`@`iE`x,`ð!ó`EyÍ`≈`ü≈,`!Eçy`iÓ`Üif`EÍ`-`!Ñ,`l`s,`ç`=!ü`v,z`lîfyÜ`fl,iy,`ð`iò`Á`v,zß`i`i`ò`~Ñ,`öy`üi≈,`!
 Eçy`iÓ`Üif`EÍ`lì,`öy`iÓ`öy-`iÿ,yó`y`xyó`Á`ó`iüò`i`x!≈`iò!i,`Ñ,`!ó`i`!E`=!üó`v,z,`ðfl,`i!i,`ó`çy`i`lì`çy`i`lì`xòfyòf`!ó`i`!E`!
 úó`v,z,`ð!fl,`i!i,`Á`v,z`lîfyÜ`fl,iy,`ð`iòó``«,`ìe`x,`ð!ó`EyÍ`≈`~óç`~Ez`!ó`i`!E`=!ü`Eú`çyöy!ãÑ,`ñ`ðòhfl,y!`~Ñ,`Á`ó`yã`iò!
 i,`Ñ,`-`~`i`iÓ`çj`lì,`çç!«`Æ`iyó`iy`iÁi`y`Eú-`
 NSOU`?`CC-CO-10`15`i)`çyöy!ãÑ,`!ó`i`lì`çð)E`Social factors):`~ó`xhs,`¶)≈,`_´`Eú`v,z`lîfy`iÜó``xyEz`òyò%Ü`~ó`i,yñ
 çyöy!ãÑ,`çà,`ù,i,yñ`≤Äy!hs,`Ñ,`i,y`marginality) `Á`!òó`
 y,`ç_y-`ò#`lã,`~`!ü`xy`iüyá,`öy`Ñ,ó`y`Eú-`a)`v,
 z`lîfy`iÜó``xyEz`òyò%Ü`~ó`i,y`Legal validity):`çyöy!ãÑ,`!ó`i`lì`çð)E`iÓ`ó`ð`lîf`xòfi,`ð`x,`ð!ó`EyÍ`≈`!ó`i`!E`Eú`v,z`lîfy`iÜó`
 xyEz`òyò%Ü`Öy`xyEz`òÜi,`~ó`i,y-`≠fð!`ç,`ð>,`yó`Schumpeter)~iÓ`i`òó`~ó`i,yó`ÓfyÖfy`i`lì,`!Ü`i`lì`ó`iü`lãEò
 v,z`lîfyÜ`Ü`ç,`i`òó``«,`ìe`çyöy!ãÑ,`xyÓEyÁi`y`xò%Ñ),`ú`EÁi`y`≤Ä`i`lì`yãð-`Ñ,yá%,`ó`yò`Cochran)~iñ,`çyçfl,`ò!
 i,`Ñ,`¶,yó`theme) `Á`xò%`iöyìò`!Eçy`iÓ`x!¶,`!Ei,`Ñ,`iÓ`i`lãEò-`v,z`lîfyÜ`Ü`ç,`ò`Ü!i,`ü#`ú`EÍ`i`ò`xyEz`òyò%Ü`~ó`i,y`ó`ü
 öyeyl`ÿ`iñ,`-`xÓüf`!ó,`ðó`#i,`xÓfl,`iy`i`i,`Á`v,z`lîfyÜ`Ü`i`v,`v,zß,`i`lì,`öy`iÓ`i`i`ç`i«,`ìe`çó`Ñ,yó`Ñ,yÍ`≈`Ñ,`úy,`ò
 v,z`lîfyÜ`fl,iy,`ð`iò`çEyÍ`i,y`≤Äiyò`Ñ,`iÓ`-`b)`çyöy!ãÑ,`Ü!i,`ü#`ú,i,y`Social dynamics):`çyöy!ãÑ,`Ü!i,`ü#`ú,i,y`Óú`i,
 çyöy!ãÑ,`Á`¶,`ó`i`Üy!úÑ,`Ü!i,`ü#`ú,i,yó`öyey`~óç`~Ñ,`!>,`≤Ä!e`i`yó`ð`lîf`Ü!i,`ü#`ú,i,yó`≤ÄÑ,`lì,`iñ,`ÖyG,yÍ`-`i,`iÓ
 v,z`lîfyÜ`fl,iy,`ðò`Á`v,zß`i`i`òó``«,`ìe`çyöy!ãÑ,`Ü!i,`ü#`ú,i,y`iñ,`!ò!≈yó`iñ,yó`#`!ó`i`!Eçy`iÓ`Üif`Ñ,ó`yó``«,`ìe`!
 Ó!`Ñ≈,
 Ó`i`lì`i`lãE-`Ñ,v,z`Ñ,v,z`ó`iüò`

y`lòy lÿ`lì, v,zB`I`lòÓ` ,ò`ll v,z`lìfyÜ`iN, â,yúòy N,Ó`y cQ,Ó EÍ` - òì%,ò v,z`lìfy`iÜÓ` xì=yí fi>,y>≈, xy,ò
ççfl,iyÓ` çöçfyÓ` ì,y!úN,y i#â≈- ì,yEz v,z`lìfy_`y`iN, cQ,yÓf çöçfy çjò`iN≈, xyÜyò iyÓ`iy Ü`lv, ,i%,ú`lì, E`iÓ
~Óç çöçfy`öyN,y!ÓúyÓ` v,z,òy!`Á`fl,iÓ` N,Ó``lì, EÍ` - `ÍcÓ çöçfy ≤Áli,`iÓ`yí N,Ó`y cQ,Ó`ç=ú`iN,`!â,`E`i,
N,`iÓ` ≤
Áli,`iÓ`yíò)úN,`ÓfÓfl,iy @`ÁEí N,
Ó``lì, E`iÓ`~Óç Óy!N,`çöçfy=!úÓ` çöyiy`lòÓ` v,z,òy!`xyÜyò`!fl,iÓ` N,Ó``lì, EÍ` - òì%,ò v,z`lìfy`iÜÓ` cQ,yÓf
`òÓ!úN,`çöçfy=!ú c!B``iÓ!úi,`N,Ó``lú xyòÓ`y ò#`lâ,Ó` ì,y!úN,y!>,`òyEzÈÜÜÈ
NSOU ? CC-CO-10 19 òì%,ò v,z`lìfyÜ`ì,ly fi>,y>≈,ÈÜÈxy`i,òÓ``òÓ!úN,`çöçfyÓ!ú ≠ (i) N,yÓ`Óy!Ó`iyÓ`iyÓ`
v,zB`I`ò çÇe`yhs,`çöçfy (ii) ò)úìò çÇ@`ÁEä!òì,`çöçfy (iii) N,yÓ`Óy!Ó`ò`lv,`lúÓ`Ófl=ì,y (iv) ì)Ó≈ú ÓfÓfl,iy,òòy (v)
ì,yÓ`úf Óy x`ll≈Ó`x¶,yÓ (vi) ,ò`lìfÓ`çöçfy (vii) ¶,y`lúy N,ò≈#`òyÁl`yÓ``«`le çöçfy (viii) ¶,y`lúy`e`ì,y
`òyÁl`yÓ`çöçfy (ix) ≤Áli,`llyÜ#`lìÓ``òyN,y!Óúy (x) N,yÓ`Óy!Ó`Óyiy`~Óç Ófl`x≤Ái,`fy!úi,`~Ez çöçfy=!ú òì%,ò
v,z`lìfy`iÜÓ` v,zB`I`lòÓ` ,ò`ll Óyiy E`iI``llyv,`y! - ì,yEz`~Ez Óyiy=!ú`òyN,y!Óúy N,Ó`y v,z`lìfy_`yÓ`≤Áiyò N,yä
Ó`lú Üif EÍ` - v,z`lìfy`iÜÓ`~Ez çöçfy=!úEz Eú`òÓ!úN,`≤ÁN,`lì,Ó` - ì,`iÓ`CÓ v,z`lìfy`iÜÓ``«`leEz`i`CÓ çöçfy
`iÖy`iI`ì,y`!N,`ls,`ò! - !Ó!¶,B`çöçfy N,òÈÜÈ`Ó!ú v,z`lìfy`iÜÓ` N,yäN,ò≈`iN,`≤Á¶,y!Òì,`N,`iÓ` - ò#`lâ,`çöçfy=!ú
xy`lúyâ,òy N,Ó`y Eú - (i) N,yÓ`Óy!Ó`iyÓ`iyÓ` v,zB`I`ò çÇe`yhs,`çöçfy (Problems relating to developing business
idea) : N,yÓ`Óy!Ó` v,z`lìfyÜ`Ü`lv,`Á`lÿ,`òì%,ò`N,y`lòy iyÓ`iyÓ` v,z,òÓ`!¶,`!_`N,`iÓ` - xì=yí`i`iyÓ`iyÓ`Óy!`!äfN,
cQ,yÓòy v,zlúú ì,yEz Eú v,z`lìfyÜ`iyÓ`iy Óy N,yÓ`Óy!Ó`iyÓ`iy - ì,`iÓ`çN,`lú`~Ez iyÓ`iyÓ`çì,yò,`òy!`òyñ`lÿÓ`y
~Ó`çì,yò,`òy!`ì,yÓ`yEz v,z`lìfy_`y`!Ecy`iÓ`Üif`lì!ì,yÓ`y v,z`lìfyÜ`iyÓ`iy`iN,`Óyhfl,`Ó`*`ò`iÁl`yÓ``äòf`x@`ÁçÓ`
EÍ` - Ófl,ì,`Óy!`!äfN,`ò!Ó`iÓ`lúÓ` ,ò!Ó`Óì≈,`ò`lòò`≤Áâ,`lúì,`Óy!`!äfN,`iyÓ`iy`iN,`imçç`N,`iÓ``ì,ò!ò`cy`ll`cy`ll
òì%,ò`N,yÓ`Óy!Ó`ç%`llyÜÁ`ç!>T`N,`iÓ` - ì,ly!`ò`ç!¶,`N,`N,yÓ`Óy!Ó`ç%`llyÜ`iN,`çòy_`N,Ó`y`Á`ç,äòù#ú`ç,yÓ`
òyif`lò`N,yÓ`Óy!Ó`iyÓ`iyÓ` ,ò!Ó`Óì≈,`ò`N,Ó`y`%Ó`çEä`N,yä`ò! - `çäòf`≤Áâ,`lúì,`xy`lâÈ`i`v,z`lìfy_`yÓ``iÖyÓ`
ì,`!>T`lyN,`lì,`E`iÓ`-`xòfyòf`Ó`y`lÿ`iN,`çöçfy`!Ecy`iÓ``i`iÓ`~N,`äò`v,z`lìfy_`y`ì,y`iN,`ç%`llyÜ`!Ecy`iÓ``i`iÓ`-`ç%ì,Ó`yç
N,yÓ`Óy!Ó`iyÓ`iyÓ` v,z`lìB`v`i`çÇe`yhs,`çöçfy Eú`≤ÁyN%,`ÈÜÈv,z`lìfyÜ`çöçfy-`xyÓ`~Ez çöçfy çöyiy`lòÓ`
v,z,òÓ`Ez`¶,`!Ó`!fì v,z`lìfy`iÜÓ` cQ,yÓòy`!ò!Eì,`lÿ`iN,` - (ii) ò)úìò çÇ@`ÁEä!òì,`çöçfy (Problems of raising capital) :
N,yÓ`Óy!Ó``«`le`òúì`lòÓ`≤Á`iI`yäò#`ì,y`çÓ≈y!iN,`v,z`lìfy`iÜÓ``«`le`Á`~Ó`Ófl!e`ò`òEz-`ò)úìò`iN,
N,yÓ`Óy`iÓ`Ó``ã#òò`_` (life blood) !Ecy`iÓ`Üif`N,Ó`y`EÍ` - òì%,ò v,z`lìfyÜ`Óy fi>,y>≈, xy`ì,òÓ``«`le`ò)úìò
çÇ@`ÁE`N,Ó`y`xì,fhs,`!>,`ú`N,yä`~Ó`N,yÓ`i`Eú`i`~N,`!>,`fi>,y>≈,ÈÜÈxy,ò`çjò)≈`òì%,ò`iyÓ`iyÓ` v,z,òÓ`Ü`lv,`
Á`lÿ,
NSOU ? CC-CO-10 20 lÿ,òÓ`#!«,ì, EÍ`!ò- ì,yEz`~Ó`*`ò`v,z`lìfy`iÜ`!
Ó!ò`iI`yÜN,yÓ`#`lìÓ`G%¶,`iN,`çÓ≈y!iN,`EÍ` - N,y`lâEz`!
Ó!ò`iI`yÜN,yÓ`#`Ó`y`òì%,ò
v,z`
lìfy`iÜ`ú!@z`N,Ó``lì,`Ezì,hfl,ì,`N,`iÓ` - ~N,yÓ`lìEz`òì%,ò`v,z`lìfy`iÜÓ``«`le`ò)úìò`çÇ@`ÁE`!>,`ú`E`iI``ò`lv,` -
~Ó`*`ò`«`le`ò)úìò`çÇ@`Á`lÈÓ` v,z`lìj`lùf`ú!@z`N,yÓ`#`lìÓ` xì=yí`ò)úìò`çÇ@`ÁE`N,yÓ`#`lìÓ` v,z`lìfy`iÜÓ`¶,`!
Ó`i`fì`çQ,yÓòy`çj!`lì,`ÓyG,y`lì,`EÍ``Á
ì,y`lìÓ`xyfl,iy`xä≈ò`N,Ó``lì,`E
i` - xyÓ`ò)úìò`çÇ@`Á`lÈÓ`çöçfy`òy`!ò,`lú`v,z`lìfyÜ`xyÓ`~`iÜy`lì,`òy`iÓ`òy`~Óç`v,z`lìfy`iÜÓ` ,ò!Ó`çöy!`E
á`l>,` - (iii) N,yÓ`Óy!Ó`ò`lv,`lúÓ`Ófl=ì,y (Failure of business model) : fi>,y>≈,ÈÜÈxy`i,òÓ`Ófl=ì,yÓ`! ,òäÈ`lò`xòfl,ò
N,yÓ`i`Eú`N,yÓ`Óy!Ó`ò`lv,`lúÓ`Ófl=ì,yN`N,yÓ`Óy!Ó`ò`lv,`ú`Ó`lì,`ÓyG,y!`N,yÓ`Óy`iÓ`Ó`òN%,`üy`Óy
Ó`*`ò`iÓ`Óy`i`ò!`Óy`ò!Ó`N,`òy`xò%cy`iÓ`~N,`!>,`òì%,ò`v,z`lìfyÜ`v,zB`I`lòÓ` ,ò`ll`~iÜ`iI``á`lú-`x`lòN,`çò!`Ez
v,z`lìfy_`yÓ`y`fi>,y>≈,ÈÜÈxy`i,òÓ`v,zl,`òy!i,` ,òif`Óy`çÓyÓ`!Ó,`òìò`cyò,`úf`çj!`lì,`ÖÓ``Ó!ú`xyüyÓy!#`E`iI`
lÿ`iN,` - ì,yÓ`y`ò`lò`N,`iÓ``i`i`lÈi%,`ì,yÓ`y`òì%,ò` ,òif`Óy`çÓy`Óy`iÓ`!ò`iI``xyç`lâÈ`lÿ`xyÓ`Á`Ó!ú
v,zB`I`òy`lòÓ`ì,yEz`e`ì,yÓ`y` ,òif`e`iI`Ó``äòf`v,z`lìfy_`yÓ`iÓ`äy!`úyEzò`i`iÓ`-`N,`ls,`Óyhfl,`iÓ`ì,y`á`l>,`òy
~Óç`v,z`lìfy_`yÓ`y`xyüyEì,`EÍ` - ~Ó`ò,`lú`!Ó,`òìò`Ófl`Á`Ó`lv,`ly!`~Óç`òì%,ò`v,z`lìfy`iÜÓ` v,z,òÓ`xy!≈N,
á,y,ò ,ò`lv,` - (iv) i%Ó≈ú`ÓfÓfl,iy,òòy (Poor management) : òì%,ò`v,z`lìfyÜ`Óy`fi>,y>≈,ÈÜÈxy`i,òÓ``«`le`~N,`!>,`
äpúhs,`çöçfy`Eú`v,z`lìfy`iÜÓ`i%Ó≈ú ,ò!Ó`á,yúòy`Óy`ÓfÓfl,iy,òòy-`v,z`lìfy_`y`òì%,ò`iyÓ`iy`v,z`lìB`v`á>,y!`~N,`lÿ`!
¶,`N,`!N,`ls,`ì,yÓ`ÓfÓcy!i`N,`K,yòÁ`i`≤ÁÓÓ`E`iÓ`ì,yÓ``N,y`lòy`òy`lò`òEz-`fi>,y>≈,ÈÜÈxy`i,òÓ`ÓfÓfl,iy,òòy!`
ç!¶,`N,` ,ò!Ó`N,`òyñ`ç!¶,`N,`çÇÜ¶,ò`Ü`lv,` ,ì,y`lúñ`N,ò≈#`Á`N,y`lâÓ`ò`lìf`çòB!`á>,y`lòy`Á`ç`iÓ≈y,ò!Ó`!ò!`s,`fi
N,Ó`y`Eú`ÓfÓfl,iy,òòyÓ`çyò,`lúfÓ` ,ò)Ó≈üì≈,` - ì,yEz`fi>,y>≈,ÈÜÈxy,ò`ÓfÓfl,iy,òòyÓ``«`le`lì`i%Ó≈ú`Ófl!_`lìÓ`
v,z,òÓ`iy!`c`lÿ`iN,`ì,yE`lú`!Ó!¶,B`çöçfy`i`òò`!Ó,`òìò`N,`òüü`ì,`iÓ`Á`≤Á`iI`y`iÜ`i%Ó≈üì,yN` ,òif`òN%,`üy!`e#`!>,`Á
xòfyòf`çöçfy`iÖy`iI`lÿ`v,z`lìfy`iÜÓ` v,z,òÓ`!ÓÓ`ç,`ò`≤Á!`le`i`yÓ`ç!>T`N,`iÓ` - (v) xy!≈N,`ì,yÓ`úf`òy`lÿN,y`Óy
x`ll≈Ó`x¶,yÓ (Liquidity or Crash Cunch) : òì%,ò`v,z`lìfy`iÜÓ``«`le`~Ez`çöçfy!>,`xì,fhs,`≤ÁN,`>,`~Óç`~N,`!>,`
fi>,y>≈,ÈÜÈxy,ò`N,yÓ`ÓyÓ`Óì,`E`iI`lÿ`Ál`yÓ`! ,òäÈ`lò`~!>,`~N,`!>,`xòfl,ò`N,yÓ`i-`fi>,y>≈,ÈÜÈxy`i,òÓ`çÇÜ,E#ì,`xì≈
lì`fl,ly!`#`çjò!_`çÇ@`ÁE`N,Ó``lì,`Ez`Ófl`E`iI`ly!`~Óç`~iò!@ò`N,yÓ`Óy!
Ó`N,y!≈N,`úy,ò`á,yúy`lòyÓ``äòf`≤

Ä"ll"yãð#l" N,yI≈N,Ö # ð)úìò xì≈yí òUì xì≈ òy ìy"lN, i,yE"lú òì%, ò v,z"lìfyÜ xì, fhs, cðçfyI" , ò"lv, - N,y"lãEz
v,z"lìfy_ y"lìO" xyÜyö , ò!O" N, "òy N,Ö" y ≤Ä"ll" yãð" Ì ÇÇÜ,E#i, xì≈ N, #¶,y"lO ÓfÓEYÓ" N,Ö" y E"lO" ~OÇ ìy"lì, "ìò!
@ò N,yãN, ò≈ ~ N,y"lòy¶,y"lOÉZ !Ó!á"i, òy EÍ" - ~ãòf v,z"lìfy"lÜO" ~N, !, ÇQ, yÓf òUì ≤Ä"OyE !OÓO" i# "ì, !O"
N,Ö" y iO" N,yO" ~OÇ cy"ll cy"ll ~Ä" iOy iO" N,yO" "ì ≤Ä"li, ¶,y"lòO" xyI!≈N, i,yO" úf"lò N,yöf hfl, "lO" O" ò# "lã, òy
Ïy"l - (vi) , ò"lìfO" çðçfy (Product Problem) : ~N, !, fi, y≈, ÈÜÈxy, ò N,yO" ÓyO" òì%, ò N,y"lòy , òif Óy "cÓyO"
v,zl, òyìò Óy xyO" Á v,zB"i, , òk, !i, "lì, i,y"lìO" v,zl, òyì"lòO" ú"l«, f Ü"lv, , Á"l, - òì%, ò , òif
NSOU ? CC-CO-10 21 Óy "cÓyO" ò"lìf xyO"úfN, ¶,y"lO ≤Ä"ã, !ùì, , òif Óy "cÓyO" "ã, "ll" x!lN, v,z, ò"llyÜ lyN,y
ÓyN, ò#l" - xì≈yí v,zl, òy"lì, , òif Óy "cÓy" e"i, y"lìO" ≤Ä"ll" yãð" ò, y"lì, còl≈ EÍ" - xyO" , òif Óy "cÓy" l!i Óyã"lO" O"
ã, y!Eiy , ò)O" "lì xçòl≈ EÍ" i, yE"lú òì%, ò v,z"lìfyÜ !N, ä"È"lì, Ez cò, ú E"lì, , òy"lO" òy - ò" !, òä"È"lò EÍ" "lì, y ≤Ä"N, ,
O" * , òyI" "lì áy, !i, ìyN, "lì, , òy"lO" Óy" N, Öüüã!òì, áy, !i, ìyN, "lì, , òy"lO" - Ç%ì, O" yÇ, ò"lìfO" ò"lìf "N,y"lòy e# !, ,
Óy" N, Öüüã!òì, "N,y"lòy áy, !i, òy ly"lN, "c" lO"l"l" c"lã, i, ò E"lì, E"lO" - (vii) ¶,y"lúy N, ò≈# , òyÁl" yO" çðçfy
(Problem of finding good employees) : N,yO" Óy"lO" O" N, ò≈#O" yEz Eú ≤Ä"N, , i, çjòì N,yO" i, i, yO" yEz
N,yO" Óy"lO" O" v,z"lìfyÜ"lòO" äòf ≤Ä"ll" yãð#l" N,yãN, ò≈ çjòìyò N, "lO" - "cãòf ÓfÓfl, iy, òòyO" i, !T"lì,
v,z"lìfy"lÜO" N, ò≈# "lìO" òyòOçjòì Óúy EÍ" ~OÇ ~Ez çjòì v,z"lìfy"lÜO" xòfyòf çjòì"lN, N,yI≈N, Ö"¶,y"lO ÓfÓEYÓ"
N, "lO" v,z"lìfy, ò)O" "lì cyEylf N, "lO" - ~N, !, , òì%, ò v,z"lìfyÜ xì≈yí fi, y≈, ÈÜÈxy, ò "l"lEì%, "äÿ"l, y xyN, y"lO"
=O" & N,Ö" y EÍ" ~OÇ i, yO" xyI!≈N, «, òi, yÁ Ç#lòì, ly"lN, i, yEz ¶,y"lúy N, ò≈# ÇÇ@ "ÁE N,Ö" yO" "«, "lE çðçfyO" ç
jòìO#ò EÍ" - Ólfl, i, ¶,y"lúy N, ò≈# Óú"lì, "ÓyG, yI" ÌyO" y , ò!O" òò#ñ çl" ~OÇ !ÓY"yÇ# - ~iO" "lòO" N, ò≈# , òyÁl" y
Ö"ÓEz i%O" *E Ófy, òyO" N,yO" i N, ò≈# "lìO" òyò!çN, i, y Eú i, yO" y xyüy N, "lO" "l" N, ò N,yã N,Ö" "lO" !N, !s, "Ó!ü
ðã%!O" Óy , òy!O" ò!òN, , , òy"lO" - Ç%ì, O" yÇ ¶,y"lúy N, ò≈# ÇÇ@ "ÁE N,Ö" yÁ ~N, !, , òì%, ò v,z"lìfy"lÜO" "«, "lE
O"lv, , y çðçfy - (viii) ¶,y"lúy "e"i, y , òyÁl" yO" çðçfy (Problem of finding good customer) : fi, y≈, ÈÜÈxy, ò Óy òì%, ò
v,z"lìfy"lÜO" xyO" Á ~N, !, , çðçfy Eú v,z"lìfy"lÜO" "i, !O" , òif Óy "cÓy" !Oe"l"l" O" äòf v,z, òì%_ "Á ¶,y"lúy "e"i, y
, òyÁl" y - N,yO" i "e"i, y"lìO" ò"lìf ¶,y"lúy Á ÖyO" y, ò v,z¶,y"lO" "lòO" "e"i, yEz Ìy"lN, - ~Ez ÖyO" y, ò "e"i, y"lìO"
"l"lN, v,z"lìfy_ y"lN, cyÓiyò ÌyN, "lì, E"lO" - i, "lO" =i%òye ¶,y"lúy "e"i, y , òyÁl" y Ç!i, fEz i%O" *E - ÖyO" y, ò "e"i, yO" y
v,z"lìfy"lÜO" ç%òyò"lN, òT N, "lO" ~OÇ ~O" yEz N%, ÈÜÈ"lìO" O"lv, , y N,yO" i - xòf!l"lN, ¶,y"lúy "e"i, yO" y
v,z"lìfyÜ Ü"lv, , i%, ú"lì, Á v,z"lìfy"lÜO" v,zB"l" ò
á, y"lì, cyEylf N, "lO" - i, yEz
v,z"lìfy_ yO" v,z!ã, i, N,yã Eú ÖyO" y, ò "e"i, y"lìO" lì, y ÇQ, O" ~lv, , "ll" á, úy Á i, y"lìO" cy"ll" "úò"lìò òy N,Ö" y - (ix)
≤Ä"li, "llyÜ# "lìO" "òyN, y!Óúy (Dealing with competition) : ~N, !, , fi, y≈, ÈÜÈxy, ò v,z"lìfyÜ"lN, =O" & "lì, i, #O" ≤Ä!
i, "llyÜ!ü, yO" ò"lìf , òv, , "lì, EÍ" - Ç%ì, O" yÇ Óyã"lO" O" ≤Ä"li, "llyÜ!ü, y v,z"lìfy"lÜO" N,y"lãE ~N, !, , ~òò çðçfy "i, !O"
N, "lO" Ìy"lì, i, yO" x!hfl, "lCò" ÇB, > , "iOy"lì" - !l!Á x!lN, yÇÜ v,z"lìfy_ y ~"lN, x!¶,y, ò !Ecy"lO" Üif N, "lO" i, O%Á
fl, !#N, yO" N,Ö" y EÍ" "l" x!Óhfl, yO" ≤Ä"li, "llyÜ!ü, y ÌyN, y ¶,y"lúy - N, yO" i ≤Ä"li, "llyÜ!ü, yO" "òyN, y!Óúy N,Ö" yO"
òyif"lò v,z"lìfyÜ xyd!ò¶≈, O" Á xyd≤Ä"l, fl" # E"lì, , òy"lO" - ~! , Ç, äòü#ùì, yO" xò%á, N, !Ecy"lO" N,yã N, "lO" ~OÇ
v,zqyO"lòO" òyif"lò v,zB"i, , òy"lòO" , òif òfyÍf Ìy"lò , òyÁl" yO" , òì ≤Ä"üfl, i N, "lO" - ~Ä" fl, !#N, yO" N,Ö" y EÍ" "l" ≤Ä!
i, "llyÜ!ü, y äÿv, , y v,zqyO"ò ÇQ, O" òl" ~OÇ v,zqyO"ò äÿv, , y ~, ò, !lO# !fl, iO" ÌyN, "lO" ~OÇ "N,y"lòy v,zB"l" ò E"lO"
NSOU ? CC-CO-10 22 òy - !¶, QO" !N, !" yò (Victor Kiam)ÈÜÈ~ Ófy, òy"lO" "l" òhs, Óf N, "lO" !ä"È"lúò i, y xì, fhs,
≤Ä"yç!DÑ, - i, yO" N, Ìy"l" ÜN, yO" Óy"lO" ≤Ä"li, "llyÜ!ü, y ÇO" còl" N, yòv, , "l"lO" l!i N, yO" ÓyO" "lN, çã, ú ò" yO"lì, EÍ" ñ !
N, !s, N, yO" ÓyO" l!i ~N, , äyI" ÜyI" !fl, iO" Ìy"lN, i, yE"lú ≤Ä"li, "llyÜ!ü, y N, yO" ÓyO" "lN, Ez !U"lú "ò, ú"lO" - U Ç%ì, O" yÇ
≤Ä"li, "llyÜ!ü, y ~òò ~N, , çðçfy Ìy"lN, "òyN, y!Óúy N,Ö" y v,z"lìfy"lÜO" xòfì, ò N,yã - (x) x≤Ä"i, fy!üì, N, yO" Óy!O" Óyiy
Á Ófl" (Unexpected business challenges and expenses) : ¶, !Ó"lfl ÇO≈iyEz x!ò!y, i, - ~N, äò òy!OÑ, "lòò x≤Ä"i, fy!üì,
G, "lv, , O" äòf "i, !O" Ìy"lN, ñ ~N, äò , òyEzú, "lòò ÖyO" y, ò xyÓEYÁl" y Á G, v, , ÈÜÈG, PyO" ≤Ä"li, çãYÜ Ìy"lN, ñ "i, òlò
~N, !, , òì%, ò v,z"lìfyÜ Óy fi, y≈, ÈÜÈxy "l, òO" v,z"lìfy_ y"lN, Á x≤Ä"i, fy!üì, Óyiy "òyN, y!ÓúyO" äòf ≤Ä"lfl, i, Á Çi≈, N,
ÌyN, "lì, EÍ" - ~N, !, , òì%, ò v,z"lìfyÜ Óy fi, y≈, ÈÜÈxy "l, òO" "«, "lE "lCÓ, x≤Ä"i, fy!üì, Óyiy Óy çðçfyO" v,zqO" E"lì,
, òy"lO" "c=!ú ò# "lã, i%, "lú"lO" y EúÈÜÜÈÈ SÑ, V x≤Ä"i, fy!üì, òyòúy Á "òyN, jöy SÖV ÇO" N, yO" ò# !i, O" xçÇÜ!i, SÜV
"N,y"lòy ¶,y"lúy N, ò≈#O" x≤Ä"i, fy!üì, , òi, fyÜ SáV "e"i, y"lìO" "l"lN, , òyÁòy xòyiyI" xì≈yí N%, ÈÜÈ"lì SàV ÓyãyO"
xç"lú «, !i, Sá, V fl, !" N, yI≈N, Ö" # ð)úìò SàÈV òã%ì, ÇQ, y"lO" O" x≤Ä"i%, òi, y ~Ez N, yO" Óy!O" Óyiy=lú l!i ÌyI!¶, y"lO" !
òO" cò N,Ö" y òy EÍ" i, yE"lú òì%, ò v,z"lìfyÜ Óy fi, y≈, ÈÜÈxy, ò Ófl≈ Óy ÌÇÇ E"l"l" ÌyI" - ≈!úO" x!i, !O" _ xyO"
~N, !, , çðçfy Eú x≤Ä"i, fy!üì, ¶,y"lO v,z"lìfy"lÜO" Ófl" Ó, !k, - x≤Ä"i, fy!üì, Ófl" "lN, "i, y O"lì, Ez v,z"lìfy"lÜO" ç!#, N,
Ófl" "lN, !ò!s, fi N,Ö" "lì, òy , òyO" "lú x!ã, "lO" Ez N, yO" ÓyO" Ói, EÁl" yO" xyüB, y Ìy"lN, - Ç%ì, O" yÇ ≤Ä"i, fy!üì, Á
, x≤Ä"i, fy!üì, Óyiy=lúO" ç!#, N, "òyN, y!ÓúyO" v,z, òO" Ez òì%, ò v,z"lìfyÜ i, ly fi, y≈, ÈÜÈxy "l, òO" ¶, !O"lfl"lò¶≈, O"
N, "lO" - 1.7.2 òì%, ò v,z"lìfy"lÜO" çðçfy çöyiy"lòO" v,z, òyI" çòE) ~N, !, , òì%, ò v,z"lìfyÜ Óy fi, y≈, ÈÜÈxy, ò i, yO"
N, yO" Óy!O" ä#O"lò òyòy!O" "lòO" çðçfyO" çjòìO#ò EÍ" ~OÇ ~CÓ çðçfyO" "òyN, y!Óúy Óy çöyiy"lòO" v,z, òO"
i, yO" ¶, !O"lfl" x!hfl, cEz =i% òl" ñ i, yO" cyö, úfÁ !ò¶≈, O" N, "lO" - ≤Ä"N, i, , ò"l«, cyö, "lúfO" çÇK, y Eú çðçfy
çöyiy"lòO" «, òi, y (The ability to solve the problems) - ~N, äò cò, ú v,z"lìfy_ y Óú"lì, "ÓyG, yI" "l" ÇE"lãEz
N, yO" Óy"lO" O" çðçfyO" çöyiyò N,Ö" "lì, , òy"lO" ~OÇ "e"i, y"lìO" ≤Ä"ll" yãð x!lN, N, yI≈N, Ö"¶,y"lO Á
¶,y"lúy ¶,y"lO" ò, y"lì, Ç«, ò EÍ" - òì%, ò v,z"lìfy"lÜO" v,z, ò"lO" v,z!O"!Oì, çðçfy=lúO" çöyiy"lò Óy çðçfy E...yç
N,Ö" yO" äòf "lCÓ v,z, òyI" xÓúy!ò N,Ö" y EÍ" "c=!ú" O" Öy!ã, "lEÓ" òyif"lò i%, "lú"lO" y Eú -

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v, z' l'ifyÜ =Ó' & Ñ, !Ó' - ~ÈÜÈiÓ' l'òÓ' Ñ, yÓ' Óy' !Ó' Ì, y' lóy xi, #ì, Ó' Ñ, v≈, l' y' l'ì, òy l' y' l'ì, v, z' l'ify_ y ¶, !Ó' if' ç j' l'ì, iyÓ' iy' Ì, ò' l'ì, öy' !Ó' - fi y>≈ ÈÜÈxy' l'ì, òÓ' «, !e v, z' l'ify_ y x!ò!y, Ì, ç' l'ì x@' ÄçÓ' Eì' ~ÓÇ' G%§, !Ñ, ÓÈ' ò Ñ, !Ó' - ~Ez G%§, !Ñ, ÓÈ' l'òÓ' ¶, !' ÌiÑ, !i' !Ó' c!Ó' l'ì' öy Ó' yÓ' l'ì, öyÓ' l'ü v, z' l'ify_ yÓ' ò' l'ì, ç! ç, Ñ, cö' l'ì' ç! ç, Ñ, !çk, yhs, Ì, Á! y çQ, Ó' Eì' òy- Ì, yEz cöçfy cöyiy ÌòÓ' ~Ñ, !, v, z, öyl' Eú G%§, !Ñ, ÓÈ' l'òÓ' ¶, !' ÌiÑ, Ì, y' lóy¶, y' !Ó' Ez ò' l'ò fl, iyò òy ÌÁ! y- ≤ÄÓyì xy' l'äÈ' l' ÜçyEç#Ó' yEz äí # Eì' Ü- (ix) ääÓ%ì, Ñ, yÓ' Óy!Ó' Ì, Óüü Ì, !Ó' Ñ, Ó' y (Formulate strong business strategy) : Ì, Óüü äÈyv, y, ò!Ó' Óì, ≈ò Ì, Óüöye, ò!Ó' Óì≈, ñ x@' ÄÜòò òì - !ÈÜÈ' Ñ, y' lóy cöçfy cöyiy ÌòÓ' äòf ≤Ä' l'òEz ~Ñ, !, ääÓ%ì, Ì, Óüü Ì, !Ó' Ñ, Ó' Ì, Eì' - x' l'òÑ, fi y>≈ ÈÜÈxy, ò cöçfyÓ' ÓfÓ' l'FäÈ' Ñ, Ó' Ì, ä, yì' x!ä, cöçfyÓ' ò' l'if' l'ì, ò!Ó' Óì≈, ò Ì, Óüü l' y' l'ì, Ì, y' l'ä, !E' Ì, Ñ, Ó' Ì, Ófì≈ Eì' - ç%ì, Ó' yç Ì, äÈy' l'ì, yÈÜÈÓ' l'v, y' l' Ì, y' lóy iÓ' l'òÓ' cöçfyÓ' cöyiy Ìò Ì, Óüü xi, fhs, Ñ, yì≈Ñ, Ó' # ¶, !òÑ, y, öyúò Ñ, !Ó' -

NSOU ? CC-CO-10 25 1.8 v, z' l'ify' l'ÜÓ' e' ò!ÓÑ, yÜ v, z' l'ifyÜ çÇe' yhs, iyÓ' iy! , Ó' Ñ, yÜ xy' l'Ü v, zq(ì, E' l'üÁ Ó' l'ò ç, òì≈hs, ~! , Ì, òò ò!Ó' l'ä, !ì, úy¶, Ñ, !Ó' !ò- x!òò#!ì, !ì, v, z' l'ify' l'ÜÓ' v, z, öyiyò !Ecy' !Ó' Ó' Ñ, yÜ xy' l'ÜEz v, z' l'ifyÜ ÌiÑ, fl, J#Ñ, !ì, ÌÁ! y E' l'ì' l'äÈú- 1755 çy' l'ü !Ó' ä, yv≈, Ñ, fy! , úò (Richard Cantillon) ≤Ä!ò v, z' l'ifyÜ ÌiÑ, x!òò#!ì, Ó' Ñ, w#l' !Ó' l'ì' !Ecy' !Ó' Óì≈òy Ñ, !Ó' l'äÈ' l'üò- !f, yÓ' ò' l'ì, v, z' l'ify_ yÓ' y çjòì Ó' ^, ç ÇÇe' yhs, !çk, yhs, xi, fhs, ç' l'ä, Ì, ò¶, y' !Ó' @ ÆEí Ñ, !Ó' ò- 1776 çy' l'ü xfyv, yò !fl, ò! (Adam Smith) !f, yÓ' !Ó' Öfyì, "Wealth of Nation" @' Ä' l's, ç enterpriser Ñ, l' y! , v, z' l'ìÓ' Ñ, !Ó' ò- ~Ó'

öyif'îö !i, !ò ~òò Óf!_ 'îîÑ, !à, !E'î, Ñ, îÓ'î'läÈò !!ò Óy! !äfÑ, v, z'îj'îüf'îÑ, y'îöy çÇÜç, ò Ü'îv, , î, y'îúò - !ö, yÓ' ò'îi, v, z'îl'fy_ yÓ'yEz xl≈'îò!i, Ñ, , ò!Ó'Ói≈, 'îò çy, , y'îò ~ÓÇ !ö, yÓ'y xl≈'îò!i, Ñ, , ≤Ä!i, !ò!i' !Eçy'îÓ à, y!Eiy'îîÑ, 'îyÜy'îò Ó*, öyhs, !Ó'î, Ñ, îÓ'ò - !fl, ø'î!Ó' Ç, yÓöyÓ' ^ Ó'ü, òÓ'Ói≈, #Ñ, y'îúÁ'îÓ'îi, , öyÁ! y'îy! xòfyòf xl≈ò# ! i, !Ói'îiÓ' ^ úÖy'îi, Á - Ñ, yú≈ ~òöäyÓ' (Karl Menger) 1871 çy'îú Ó'îúò 'î xl≈'îò!i, Ñ, , ò!Ó'Ói≈, 'îòÓ' v, zqÓ, ò!Ó' !fl, !i, , 'î'îîÑ, E! 'òyñ, ò!Ó' !fl, !i, , ç!ò'îîÑ, , öyò%'î'îÓ' ç'î'ä, !, öy Á xò%iyÓò «, öi, y'î'îîÑ, ÁEz, ò!Ó'Ói≈, ò á'î, - !i, !ò xyÓ' Á Ó'îúò 'î !ö, yÓ' ò'îi, ~Ñ, äò v, z'îl'fy_ yE'îúò, ò!Ó'Ói≈, ò çy!òÑ, yÓ' # !!ò ç!ò!îîÑ, ÓfÓEY'îÓ'Ó' v, z, ò'îl'yÜ# , òif Óy'îçÓy! ' , ò!Ó'Ói≈, ò Ñ, 'îÓ'ò - ~Ç, y'îÓEz v, z'îl'fy_ y ~òò, ò!Ó' !fl, !i, !i, Ó' ç, !T Ñ, 'îÓ'ò !y'îi, !ü'î'Ó' v, zB'î'ò á'î, - v, z!òü üi, 'îîÑ, v, z'îl'fy_ y'îiÓ' !ü'î'Ó' Ñ, y, yÓ' #ñ G%ö, !îÑ, ÓEòÑ, yÓ' # ~ÓÇ !Çk, yhs, @'ÄEiîÑ, yÓ' # Óúy E! , - 'îçÓ Óf!_ G%ö, !îÑ, !ò'îî' ç!ò! xä≈'îò xyä' ÄE# ~ÓÇ !öyÓ' y ò!%, ò !ü'ñ ≤Ä!i, ç, yò Ü'îv, , , î, yúyÓ' !yÓi, #! Ñ, yä Ñ, 'îÓ'ò !ö, yÓ'yEz E'îúò v, z'îl'fy_ y - ÷fò! , ò, yÓ' (Schumpeter) v, z'îl'fyÜ iy! , Ó' , ò!Ó' öyã≈ò Ñ, 'îÓ'ò !Óü üi, 'îîÑ, - !i, !òEz ≤Ä!ò v, z'îl'fyÜ'îîÑ, Üç, òò)üÑ, !πÇ'îçÓ' ü!_ (Creative destruction force) öy'îö x!Ç, !Ei, Ñ, 'îÓ'ò - !ö, yÓ' ò'îi, v, z'îl'fyÜ Eú ~Ñ, !, , ≤Ä!e'î y ~ÓÇ ≤ÄÑ, !, , ò'î'ç, ~! , Eú ~Ñ, !, , Üç, òò)üÑ, Ñ, yä - v, z'îl'fy_ yÓ' y ç!ò'îiÓ' ò!%, ò çòB! ' á! , 'îî' Á ò!%, ò , òk, !i, Ó' ≤ÄÓi≈, 'îòÓ' öyif'îö !ü'ÈÜÈÓy!î'äf ò!%, ò !Ñ, ä%È ≤ÄÓi≈, ò Ñ, 'îÓ'ò Ó'îúEz !ö, y'îiÓ' v, zqyÓÑ, Óúy E! - !i, !ò xyÓ' Á Ó'îúò 'î çöy'îä ~Ez iÓ' 'îòÓ' v, zqyÓòÑ, yÓ' # Ó%Ó' Ó'ü !y'îîÑ, öy ~ÓÇ !ö, y'îiÓ' v, zB'î'î'òÓ' Ñ, y, yÓ' # !Eçy'îÓ' !à, !E'î, Ñ, Ó' y E! - äyö≈yò çöyäi, _¥!Ói çfy: Á'îî' ÓyÓ' ÈÜÈ~Ó' ò'îi, ç, !Tò)üÑ, Á v, z'îl'fyÜ çÇe' yhs, Ñ, y!≈Ñ, úy, ò Óy!Efn, Ç, y'îÓ' Ü'îv, , Áç, y'îÓy'îçÓ' v, z, òÓ' !Ç, !_ Ñ, 'îÓ' , ò!Ó' à, y! üi, E! - ~Ó' ò, 'îú ò!%, ò òÓf Óy'îçÓyÓ' v, z! , öy!ò çQ, Ó' E! - !ö, yÓ' ò'îi, v, z'îl'fy_ yÓ' y ~Ñ, !Ó'îü'î' çyöy!äÑ, , ò! Ó'îÓ'îüÓ' myÓ' y ≤ÄÇ, y!Ói, Eò - xyÓ' ~Ez, ò!Ó'îÓü Eú 'î çyöy!äÑ, , ò!Ó'îÓ'îü !ö, yÓ' y ÓçÓyç Ñ, 'îÓ'ò ~ÓÇ 'î , ò!Ó'îÓü ≤ÄÑ, !, Ez !ö, y'îiÓ' v, z'îl'fy_ y !Eçy'îÓ' Ü'îv, , , î, y'îú - Ç, yÓ' 'îi, v, z'îl'fy'îÜÓ' e' ò!ÓÑ, yü (Evolution of Entrepreneurship of India) Ç, yÓ' 'îi, v, z'îl'fyÜ !ÓN, y'îüÓ' Ez!i, Eyç Ó%Ó' ≤Äyâ, #ò ò! - Ç, yÓ' 'î, Ó'î≈ ~Ñ, !, , Ñ, !'î! Ç, !_ Ñ, 'îüÈÜÜÈ≤Äy! 'îÈÜÈüi, Ñ, , òÓ' y!÷ò! , yÓ' ü.C'îü xyÓk, !äEú - Ñ, y'îäEz !ü« , yÓ' ≤ÄçyÓ' 'îòò E! 'òñ çy'îl çy'îl !ü'î'Ó' !ÓN, yüÄ' çÇ, y'îÓ' Ü!i, , öy! 'ò - Ñ, Óúöyè Ñ, !'îä Ñ, yä, yöy'îüÓ' v, z, òÓ' !Ç, !_ Ñ, 'îÓ' ~Ez 'î'îü Ófl, fl !ü' Á , öy, !ü'î'Ó'

NSOU ? CC-CO-10 26 ò'îi, y !Ñ, ä%È !ü'î'Ó' !ÓN, yü á'î, !äÈÜ ≤Äy!ò, Ezç'îÓ' ä Ó!iîÑ, 'îiÓ' Eyi, 'î'îÓ' - !, yEz ≤ÄÑ, !, , ò'î'ç, Ç, yÓ' 'îi, !ü'î'y'îl'fy'îÜÓ' ç!à, öy E! ' Ezfi, Ezlu, !'y'îÑ, y!öy!òÓ' , ò_ 'îòÓ' , òÓ' - 1673 Ezfi, Ezlu, !'y'îÑ, y!öy!ò ~'î'îü äyEyã 'î, !Ó'Ó' Ñ, yÓ' Öyöy Ü'îv, , , î, y'îú - v, z'îl'fy_ y !Eçy'îÓ' Ç, yÓ' 'îi, Ó' , öy!ü≈ ç!±y'î'î'Ó' ^úy'îîÑ, Ó' y ≤Ä!ò v, z'îl'fyÜ @'ÄE'îi ~!Ü'îî' xy'îç ~ÓÇ ÁEz ç!±y'î'î'Ó' Ez òò!äiò!ä öyò ~Ñ, Óf!_ ÓyÓ' &i'î, !Ó'Ó' Ñ, yÓ' Öyöy Ü'îv, , , î, y'îúò - òÓ'Ói≈, # !%'îüy ÓäÈ'îÓ' Ç, yÓ' 'î, Ó'î'î≈ v, z'îl'fy'îÜÓ' ^çÇ, y'îÓ' x@'ÄÜ!i, E! 'ò - ~Ó' ! , òäÈ'îò ≤Äiyò Ñ, yÓ' í Eú !Ó' !, , ü üyçÑ, Ó' y ~'î'îü !ü'ÈÜÈv, z'îl'fyÜ Ü'îv, , , î, yúyÓ' ^ «, 'îe'îÓ'îü'î' v, z!çyE 'îÖy! 'ò - ÓÓ' M, ç'î, yÓ' 'î, #! v, z'îl'fyÜ, ò!i, 'îiÓ' ≤Ä'îä, <Ty'îîÑ, xçE'îly!Üi, y Ñ, 'îÓ' 'îäÈ - xÓüf x<Ty!ü üi, 'îîÑ, Ó' ^ü'î'îÓ' !'îîÑ, xÓfl, iyÓ' !

Ñ, ä%È> , y , ò!Ó'Ói≈, ò á'î, - ~E z üi, 'îîÑ, Ó' ^ü'î'îü'îîÑ, !Ñ, ä%È Ç, yÓ' 'î, #! v, z'îl'fy_ y à, ò≈!ü'ñ Ezfl, öy! , ñ äyEyã !òò≈!ñ Ófy!B, Ç ≤ÄÇ, !i, , ^ «, 'îe'î ò!%, ò v, z'îl'fyÜ Ü'îv, , , î, y'îú - ~Ez çò! Ñ, y'îú !Ó' !, , ü üyçÑ, Ó' yÄ'îò'îä'îiÓ' fl, !y'îl!≈ à, yñ Ñ, !ò, Á ò#ú !ü' Ü'îv, , , î, y'îú - Ç, yÓ' 'îi, Ezfl, öy! !ü'î'Ó' , ò!îÑ, !' !Eçy'îÓ' ^ä, xyÓ' . !v, , > , y xi%öy G, yv, , Ö'îü, Ó' äyö'îç! , ò%'îÓ' ~Ñ, !, , Ezfl, öy! , Ñ, yÓ' Öyöy Ü'îv, , , î, y'îúò !y'îç, y, y xyl' Ó' ò xfyu, !fi, ç'ü Ñ, y!öy!ò (TISCO) öy'îö çò!îîÑ, , ò!Ó' !à, !i, - ≤Ä!ò ! Öy'î!%îk, Ó' çò! !Ñ, ä%È öyv, , Ä!y'îÓ' Á =äö' y! , v, z'îl'fy_ y v, z'îl'fyÜ @'ÄE'îi ~!Ü'îî' xy'îçò ~ÓÇ ~çò! x'îòÑ, =!ü ! à, !ò Á !ç'îòr, Ñ, yÓ' Öyöy Ü'îv, , , Á'îç, - ~Ñ, Ez çò'îî' xòfyòf !Ñ, ä%È Ç, yÓ' 'î, #! v, z'îl'fyÜ# 'îiÓ' ≤Ä'îä, <Ty! ' Ñ, 'îî Ñ, !, , Ñ, yÜä Á !, yöyÑ, äyi, #! , ò'îl'fÓ' !ü'î'y'îl'fyÜ Ü'îv, , , v, zç, 'îi, 'îÖy !y! - ≤Ä!ò !Öy'î!%k, Ç, yÓ' 'î, #! 'îiÓ' ò'îl'f !ü'î'y'îl'fyÜ Ü'îv, , , î, yúyÓ' fl, ò, Ey'îîÑ, v, z!çyE !i'îî' !äEú - !, yEz !mì, #! !Öy'î!%îk, Ó' çò! Ç, yÓ' 'îi, !ü'î'Ç, !_ Ñ, v, z'îl'fyÜ Ü'îv, , , î, yúyÓ' ^äy! yÓ' ^iÖy !y! - !Ó' !, , ü çÓ' Ñ, yÓ' Á !%k, Ñ, yü#ò ≤Ä'îî' yäò ^ö, y'îöy fl, !y'îl!≈ Ç, yÓ' 'îi, ! ü' v, z'îl'fyÜ Ü'îv, , , î, çEyl'î, y Ñ, Ó' 'îi, =Ó' & Ñ, 'îÓ' - Ç, yÓ' 'îi, Ó' ≤Äiyò ≤Äiyò üEÓ' Á üEÓ' !, !ü'î, ≤Ää%, Ó' , ò!Ó' öy'îi' äEy'î, yÈÜÈÓ'îv, , y Ñ, yÓ' Öyöy Ü'îv, , , v, zç, 'îi, 'îÖy !y! - fl, !y!# 'îöy_Ó' Ç, yÓ' 'îi, Ó' y!ü! yÓ' xò%Ñ, Ó' 'îi, çòM, ÈÖy!%≈

Ñ, # , ò!Ó' Ñ, "öy @'ÄEiîÑ, Ó' y E! - ≤ Ä!ò , çòM, ÈÖy!%≈Ñ, # , ò!Ó' Ñ, "öyÓ' ò%Öf v, z'îj'f !äÈÜ Ñ, !'îÓ' v, zB'î'ò !y'îi, Öy'îl'f fl, !î' Ω, Ó' EÁ! y !y! - !Ñ, !s, !mì, #! , çòM, ÈÖy!%≈!îÑ, # , ò!Ó' Ñ, "öy! !ü' !ÓN, y'îüÓ' v, z, òÓ' çÓ≈y!îîÑ, =Ó' &c 'îÁ! y E'îî' ! äEú - ~Ez, ò!Ó' Ñ, "öyÑ, y'îú Ó, E! !ü'î'Ó' , öyüy, öy!ü öyG, y!Ó' Á ^äEy'î, y !ü'î'Ó' !ÓN, y'îüÓ' v, z, òÓ' Á ^äyÓ' ^îÁ! y E'îî' !äEú - Ç, yEzñ Ó' yv, zÓ' ^îîÑ, Ö'y Á !%ü≈y, ò%'îÓ' ^üÓÈÜÈEzfl, öy'îi, Ó' !i, ò! , Ó, Eiy! 'î, ò Ñ, yÓ' Öyöy Ü'îv, , , î, yúy E'îî' !äEú - ~Ó' çy'îl çy'îl ç%ö!ü'î'ÓN, y'îüÓ' ú'î'ç, f 'î'îüÓ' !Ó!Ç, ß' xM, È'îü !ü'î'ÓN, yü Ñ, w Á !ü'yM, Èü Ü'îv, , , î, yúy E! - !, 'îÓ' Ñ, Óúöyè !ü'yM, Èü Ü'îv, , , î, yúyEz ò! ñ v, z'îl'fyÜ Ü'îv, , , î, yúyÓ' ^ «, 'îe'î v, z!çyE ≤Äiy'îò Á ≤Ä!ü« , 'îiÓ' äòf xy'îöyÖy'îi 1983 çy'îü ~r, yÓ' ^î≤ÄòyÓ' !ü, ò ^v, 'îÇ, ú, ò'îòr, Ezò!fi, !, , v, zç, xÓ% Ezlu, !'y fl, iy, òò Ñ, Ó'

Ó yÇ Ñ y Ìòy òì% ò òif Óy ^ cÓy Óy òì% ò v z í, òyìò òk, lì, Óy òì% ò ÓyãÓ v z qyÓðÁ v z ÌifyÜ !Ecy ÌÓ Üif EÍ -
c%ì, Ó yÇ v z Ìify ÌÜÓ ò ò! Ó Ì! ò, Éú ÌÄä, !ùì, ÓfÓfl, iyÓ ò Ìif òì% ò Ñ y Ìòy v z qyÓð Ìy òì% ò òif Óy ^ cÓy
E Ìì, òy ÌÓ ñ òì% ò Ñ y Ìòy v z í, òyìò ÌÄe Ì y E Ìì, òy ÌÓ Óy òì% ò Óyã ÌÓ òif Óy ^ cÓyÓ v z, òfl, iy, òò
E Ìì, òy ÌÓ - xì=yí v z Ìify ÌÜÓ ò Ìif òì% òc (newness) lyÑ, Ìì, Ez E ÌÓ - ~Ez òì% òc xyÓyÓ ç, äöü#ùì, y Á ç
% Ìly ÌÜÓ v z, òÓ x ÌòÑ, y, yEz !ò¶≈ Ó Ñ, ÌÓ - ò! Ó ÌÜÜÈÈ, ò! Ó !fl, lì, Çiy, ò! Ó Òì≈, òü#ú - ~Ez, ò!
Ó Òì≈, òü#ùì, y Ìòò x ÌòÑ, ç, ò% Ó y Ìòy ifyòÈÈiyÓ iyñ, òk, lì, ÈÜÈ ÌÄÑ, Ó Ìñ, òif Óy ^ cÓyÓ ìÇÇ Ñ, ÌÓ Ìì, ò!
cy Ìì cy Ìì òì% ò òì% ò c% Ìly ÌÜÓ ç, !ç Ñ, ÌÓ - ÌçÑ, yÓ ÌìEz x Ìò ÌÑ, v z ÌifyÜ ÌÑ, ÜìÇÇydÑ, ç, äöü#ùì, yÜ Ó Ìü
x!¶, !Eì, Ñ, ÌÓ ò - Ì, ÌÓ ò! Ó Òì≈, òü#ú äÜ Ìì, ~Ez òì% ò òì% ò c% ÌlyÜ cÑ, ÌüÓ Ìì, y ÌÓ ò Ìv, ç, òy - ÌyÓ y ~Ó
çì, yò, òyì Ìì, y ÌìÓ Ez v z Ìify, y Óúy EÍ - v z Ìify, yÓ yEz c% ÌlyÜÈÈçì, yò# Á Ìì, yÓ y òì% ò c% ÌlyÜ ÌÑ, Ñ, y Ìä
úy!Ü Ìì v z ÌifyÜ Ü Ìv, Ìì, y Ìü Á Óy! ÌäÑ, ÓfÓfl, iy ÌÑ, v z, Ìì, Ñ, ÌÓ - ~Ó ò, ÌüEz c% Ìly ÌÜÓ ç, yÓòy
Óyhfl, Óy! Ìì, EÍ ñ ÌüÈÈÓy! ÌäÓ! ÓÑ, yÜ Á ç ÌÓ≈y, ò! Ó ÌìüÓ xì≈ Ìò! Ìì, Ñ, !ÓÑ, yÜ cÓ y! Ìì, EÍ - ò! Ó Ìü Ìì
v z ÌifyÜ ÇÇé yhs, ÌÄy! òÑ, xy Ìüya, òyì ÇÇ Ìì, ò Óúy Ìy Ìì v z ÌifyÜ Éú Ñ, y Ìòy òì% ò c% Ìly ÌÜÓ ç, yÓòyÓ
Óyhfl, Óy! ò Ìy ~Ñ, Óy ~Ñ, y! ÌÑ, Óf! - Ó! ò! ò! Ìì, ÌÄ Ìä, ÇTy Ìü Ìv, Á Ìì, ~ÓÇ ÌyÓ ò, Ìü òì% ò Ñ, y Ìòy, òif Óy
^ cÓyÓ v z qyÓð á Ìì, Óy v z í, òyìò ÌÄe Ì y Ìì òì% ò Ñ, y Ìòy, òk, lì, Ó ÌÄÖì≈, ò EÍ ÌyÓ ò, Ìü v z í, òyìò ò) úf E... yç
òyì Óy òì% ò Ñ, y Ìòy ÓfÓçyl çÇÜç, ÌòÓ òyif Ìò Óy ÌÄä, !ùì, ÓfÓçyl çÇÜç, ÌòÓ òyif Ìò òì% ò Ñ, y Ìòy
Óyã ÌÓ òif Óy ^ cÓyÓ v z, òfl, iy, òòy Ñ, Ó y EÍ - ~Ez cyò! ÌÄÑ, ÌÄe Ì y Ìì Ìòò G%¶, ÌÑ, Ìy ÌÑ, Ìì, ò! ò ç, yÓòy
Á ç, äöü#ùì, y Á Ìy ÌÑ, - 1.10 cyÓ yÇü ÌìüÓ xì≈ Ìò! Ìì, Ñ, çò, !k, Ìì çÓ!
Ó°
Ì Ìì Ó v z, òÓ! ò¶≈, Ó Ñ, Ì
ÌÓ°
Ì,
yÓ°
ò Ìif v z ÌifyÜ @ ÌÄEì xòfl, ò - Ì Óf! - v z ÌifyÜ @ ÌÄEì Ñ, ÌÓ ò Ìì, y ÌÑ, v z Ìify, y Ó Ìü - v z Ìify, y ÌÄì, ç, yò Ìì, !
Ó Ñ, Ó yÓ òòf v z ÌifyÜ ò ÌÄì y Ì ÌÑ, = Ó Ì Ñ, ÌÓ ñ Ìì, yÓ, ò! Ó Ìì, yúòy Á ÌÄì, ç, yò ÌÑ, v z í, òyìòü#ú Ñ, ÌÓ
Ìì, yúyÓ « Ìì ä, yÜ ÌÑ, Ó ¶, !òÑ, y, òyúò Ñ, ÌÓ ò - Ìì, yEz v z ÌifyÜ @ ÌÄEì ÌÑ, Ñ, y Ìòy Ìì, ä% E ç, !ç Á Ü Ìv, ç,
Ìì, yúyÓ « òì, y Ó Ìü - v z ÌifyÜ @ ÌÄE ÌìÓ ÌÄÑ, çì, çì Ìì, xy Ìüya, òy Ñ, Ó Ìì, !Ü Ìì Óúy E Ìì ÌäÈÑ v z ÌifyÜ @ ÌÄEì
Éú ~Ñ, !, ÌÄe Ì y ÌyÓ ò Ìif Ìy ÌÑ, ç, äöü#ùì, y Á K, y ÌòÓ Ìì, ä% E v z qyÓ ÌòÓ Ó#ä - v z ÌifyÜ @ ÌÄE ÌìÓ òyif Ìò
çyòy! ÌÑ, Ñ, yä çìyòò ç, Ó EÍ Á xì≈ Ìò! Ìì, v z, Ìì ò Ìì, cÓ y! Ìì, Ñ, ÌÓ - Ìì, ÌÓ ~Ó ò Ìif G%¶, ÌÑ, Á xy ÌäÈ -
v z Ìify, y äËv, ç, y v z ÌifyÜ @ ÌÄE ÌìÓ Ñ, y Ìòy xì≈ EÍ òy - v z Ìify, y E ÌìÓ òòò ~òò ~Ñ, äò Óf! - !! ò Ìòò ò, ú
úy Ìì, Ó v z Ìì Ìüf çìòì çÇ@ ÌÄE Á Ìì, yÓ ÓfÓE yÓ Ñ, Ó Ììòò Ìì, ò! ò çyòy! ÌÑ, iy! çÁ, òyúò Ñ, Ó ÌìÓ - Ìì, !ò! Ó!
¶, Ìì, !òÑ, y! xÓì, #ì≈ Èò Ììòò xì≈ Ìò! Ìì, v z, Ìì ò Ìì, yÓ #Ó ¶, !òÑ, yñ Ìò Ìì yÜ Ìì, ç, y !Ecy ÌÓ ¶, !òÑ, yñ ÓyãÓ
ç, !ç Ñ, yÓ #Ó ¶, !òÑ, y Ezi, fy! - Ìì, yÓ ò Ìì, ~EzçÓ ¶, !òÑ, y Ìì, òòEz, òyúò Ñ, Ó y ç, Ó Ìì Ìì, yÓ ò Ìif !Ó! ¶, Ìì
= iyÓ! úÓ çy ÌÜÜ á Ìì, Ììòò xyd! Óy yçñ ç, äöü#ùì, yñ G%¶, ÌÑ, ÓÈò Ñ, Ó yÓ « òì, yñ òì, ÌìçÓ = iyÓ! ú Ezi, fy! -
NSOU ? CC-CO-10 29 1.11 ÌÄy yÓ! ú Ñ, . ò! ç! Ñ, v z ÌÄy yÓ! ú 1. xì≈ #ì, !Óì% Ó y v z í, òyìò ÌòÓ v z, òyìò !Ecy ÌÓ
ò# Ìä, Ó Ìì, yò% !, v z, òyìò !Ecy ÌÓ Üif Ñ, ÌìÓ òòy/ SÑ, V ò! òò SÖV Ñ, yä, yòyú SÜV v z ÌifyÜ SÜV ÓyãÓ 2.
~Ñ, !, v z Ìify ÌÜÓ ò Ìif ò# Ìä, Ó Ìì, yò% v z, òyìò! v z, òfl, iy, Ìì ÌÑ, / SÑ, V ç, äöü#ùì, y SÖV v z qyÓð SÜV SÑ, V
Á SÖV v z, Ìì, E z SáV Ñ, y Ìòy! E z ò! 3. Ñ, yÓ Óy! Ó v z Ìify ÌÜÓ « Ìì ò# Ìä, Ó Ìì, yò% òhs, Óf! x! Ìì,
v z, ò! % / SÑ, V v z ÌifyÜ Éú ò% òyò, y xä≈ ÌòÓ ÌÄ Ìä, ÇTy SÖV ~ì, Éú Üì, yò% Üì, Ñ, Ñ, yÓ Óy! Ó ÌÄ Ìä, ÇTy SÜV
v z ÌifyÜ Éú G%¶, ÌÑ, Ó Ìì, yÓ Óy! Ó ÌÄ Ìä, ÇTy ÌyÓ ò Ìif Óì% ç Ìy ÌÑ, SáV Ñ, y Ìòy! E z ò! 4. xì≈ #ì, !Óì% ò òf!
ò, yÓ (Schumpeter) v z ÌifyÜ Ìì, Ñ, # òy Ìò x! ¶, !Eì, Ñ, ÌìÓ ÌäÈ Ìüò/ SÑ, V ç, äöü#ùì, y Á v z qyÓ ÌòÓ !üy! Ó SÖV
ìÇÇydÑ, ç, äöü#ùì, y SÜV G%¶, ÌÑ, Ó Ìì, yÓ Óy! Ó ÌÄ Ìä, ÇTy SáV ç, !ç, Tú#ú Ñ, y! ≈ Ñ, úy, ò 5. Úe òÓì≈ òyò çìòì ç, !çÓ
çà, ú ÌÄe Ì yEz Éú v z ÌifyÜ ÜÈÜÜÜÈÈç, Óf! Ñ, Ñ, ÌìÓ ÌäÈ Ìüò/ SÑ, V Ó Óy≈, Ó òfì, yv, SÖV Ìä, !ç. Óyò≈y SÜV !
ò, ~ò, v, yñ, yÓ SáV Ìäy Ìçò, òf! ò, yÓ 6. Úçìò Ìì, ÌÄÜ! Ìü#ú Ñ, y ÌäÓ v z Ìì Ìüf, ò! Ó Ìì, yúòy Ñ, Ó yEz Éú
v z ÌifyÜ @ ÌÄEì ÜÈÜÜÜÈÈç, yhs, ~Ez çÇK, y! Ñ, Ìì Ìì ÌäÈ Ìüò/ SÑ, V Ó Óy≈, Ó òfì, yv, SÖV Ìä, !ç.
Óyò≈y SÜV !, ò, ~ò, v, yñ, yÓ SáV Ìäy Ìçò, òf! ò, yÓ 7. Entrepreneur üΣ! Ñ, yò% !Ó Ìì! üΣ Ìì Ìì, v z qçì,
E Ìì ÌäÈ/ SÑ, V @ ÌÄÑ, üΣ SÖV ò, Ó y! ç üΣ SÜV !ÉÓ Ìì üΣ SáV Ñ, y Ìòy! E z ç! Ñ, ò! 8. Úv, z í, òyìò ò, ò! Ó Òì≈, ò
ò ò Ìì, Ó yEz Éú v z ÌifyÜ ÜÈÜÜÜÈÈç, ç, y! Ñ, Ìì Ìì ÌäÈ/ SÑ, V òò, !ç. = E y SÖV, òú, ~Ezä, v z E zú Ìì, ò SÜV !, ò.
~ò, v, yñ, yÓ SáV Ñ, y Ìòy! E z ç! Ñ, ò!

NSOU ? CC-CO-10 30 9. 'Wealth of Nations' @ Ās, i!> Ó Ó á !î ,y Ā Ñ /SÑ, V xfyv, yō !fl, ø! SÖV Āy Ācö, =fð! ö, yÓ SÜV Ñ, yú≈ ĀöāyÓ Sāv, ðú. ~Ezā, . v, zEzú ĪÑ, ò 10. 1755 cy Īú Ā Ñ, yò% x!≈ò#li, !Ó!% v, z ĪifyÜ ĪÑ, x!≈ò#li, Ó Ā Ñ, w#Ī !Ó!Ī !Ecy ĪÓ Ó!≈òy Ñ, ĪÓ !āĒ Īú/SÑ, V xfyv, yō !fl, ø! SÖV Ñ, yú≈ ĀöāyÓ SÜV Āy Ācö, =fð! ö, yÓ Sāv xōi≈, f Ā cò 11. ¶, yÓ Ī, çj Ī Ī, ò# Īā, Ó Ā Ñ, yò% òhs, Óf!>, i%, Ī ò ç!>, Ñ, Ó Īú ò Īò Ñ, ĪÓ /y/SÑ, V ¶, yÓ Ī, ~Ñ, !>, Ñ, !°Ī ¶, !_Ñ, Ī ü SÖV ¶, yÓ Ī, ~Ñ, !>, v, z ĪifyÜ!¶, !_Ñ, Ī ü SÜV ¶, yÓ Ī, ~Ñ, !>, !ü Īyāyi, Ī ü Sāv ¶, yÓ Ī, !Ó ĪY°Ó CÓ≈y!ĪÑ, äòÓ ú Ī ü 12. 1983 cy Īú Ú~r>, yÓ Ī≤ĀòyÓ Īü, ò v, Ī¶, ú, ò Īòr>, Ezò!fi>, !>, v, z>, xÓ% Ez!u, Ī yÜ Ā Ñ, ylyĪ fl, iy! ç, òi, EĪ /SÑ, V òĪ v, y Ī, SÖV xy ĪöiyÓyi SÜV ò%ĪyEz Ī Ī, Sāv Eyl oyÓyi 13. Úòfyüòyü Ezò!fi>, !>, v, z>, xÓ% ~r>, yÓ Ī≤ĀòyÓ ! ü, ò xfyv, !Óā Īòç v, Ī¶, ú, ò Īòr>, Ü Ñ, Ī, çy Īú ~Óç Ā Ñ, ylyĪ Ü Īv, , Ī, yúy EĪ /SÑ, V 1983 cy Īú Ī!Ī, SÖV 1984 cy Īú xy ĪöiyÓyi SÜV 1900 cy Īú ¶, , òy Īú Sāv 1980 cy Īú Ñ, úÑ, yi, yĪ 14. v, z Īify ĪÜÓ v, z, òyiyò !Ecy ĪÓ ò# Īā, Ó Ā Ñ, yò%!>, Üif EĪ /SÑ, V ç, äòü#ü iyÓ iy SÖV xò% Ī≤ĀÓ iy Á xD#Ñ, yÓ SÜV «, òi, y Á i« , i, y Sāv CÓ=ĪúEz 15. v, z Īify ĪÜÓ v, z, òyiyò !Ecy ĪÓ ò# Īā, Ó Ā Ñ, yò%!>, Üif EĪ òy/SÑ, V ò%òyö, y SÖV çjò! SÜV ç, ò! Ó Ñ, "òy Á CÇÜ, ò Sāv Ā Ñ, Öüü Á Ī)Ó Ī, !>T v, z_Ó ≠ 1. Sāv 2. SÜV 3. SÜV 4. SÖV 5. SÑ, V 6. SÜV 7. SÖV 8. SÖV 9. SÑ, V 10. SÖV 11. SÑ, V 12. SÖV 13. SÑ, V 14. Sāv 15. SÑ, V Ö. ÇÇ!«Æ ≤ĀYzyÓ!ú 1. v, z ĪifyÜ @ ĀĒ ĪiÓ ÇÇK, y Īò– 2. v, z ĪifyÜ @ ĀĒ ĪiÓ Ī Ā Ñ, y Īòy Ī%!>, =Ó ðc v, z ĪÖÖ Ñ, Ó ð–

NSOU ? CC-CO-10 31 3. v, z Īify_ y Ñ, y ĪÑ, Ó Īú/4. fl, y>≈, ÈÜËxy, ò Ñ, y ĪÑ, Ó Īú/5. v, z ĪifyÜ @ ĀĒ ĪiÓ Ī Ā Ñ, y Īòy Ī%!>, ≤ĀÑ, Ī, Ī v, z ĪÖÖ Ñ, Ó ð– Ü. Ī#á≈ ≤ĀYzyÓ!ú 1. v, z ĪifyÜ @ ĀĒ ĪiÓ ÇÇK, y Īò– v, z ĪifyÜ @ ĀĒ ĪiÓ ≤ĀÑ, Ī, Ī, xy Īúyā, òy Ñ, Ó ð– 2. v, z ĪifyÜ @ ĀĒ ĪiÓ =Ó ðc xy Īúyā, òy Ñ, Ó ð– 3.

v, z Īify_ yÓ ¶, !ðÑ, y çj Ī Ī, iyÓ iy v, z ĪÖÖ Ñ, Ó ð– 4. òi%, ò v, z ĪifyÜ (Startup)ÈÜÈ~Ó Ā ò!úÑ, çðçfyç)E xy Īúyā, òy Ñ, Ó ð– 5. v, z Īify ĪÜÓ e ò!Ñ, yü ÓfyÖfy Ñ, Ó ð– 6. òi%, ò v, z Īify ĪÜÓ çðçfy çöiy ĪòÓ v, z, òyĪ çð)E xy Īúyā, òy Ñ, Ó ð– 7. Úv, z ĪifyÜ Ñ, ò≈ā#Òò !E Īç ĪÓÜ >, #Ñ, y ĪúÖ%ò–

NSOU ? CC-CO-10 32 ~Ñ, Ñ, ÈÜÈ2 ? v, z Īify_ yÓ =iyÓú# (Traits of Entrepreneur) Ü, ò 2.0 v, z Ījüf 2.1 ≤Āhfl, yÓy 2.2 v, z Īify_ yÓ =iyÓú# 2.3 v, z ĪifyÜā!ò! xyā, Ó Ī Á ç, äòü#ü, y 2.4 v, z ĪifyÜ v, zB Ī ò ≤Ā!ü« Ī 2.4.1 ≤Ā!ü« ĪiÓ c%Īóy 2.4.2 ≤Ā!ü« Ī, òk, Ī, 2.5 cyÓ yÇü 2.6 ≤ĀYzyÓú# 2.0 v, z Ījüf ~Ez ~Ñ, Ñ, !>, Ī ĪÑ, xy, òòyÓ y !ò! !ü!Öi, !Ó!Ī =!ü çj Ī Ī, xÓ!Ei, E ĪÓòÈÜÜÈ ? v, z Īify_ yÓ ~Ó!ü<Tf Öy =iyÓú# ? v, z ĪifyÜ v, zB Ī ò ≤Ā!ü« Ī ? v, z ĪifyÜā!ò! xyā, Ó Ī Á ç, äòü#ü, y 2.1 ≤Āhfl, yÓy v, z Īify_ y E Īüò ~òò ~Ñ, Óf!_ Īy ĪÑ, Ī, yÓ ççÜ, ĪòÓ fl, Īy ĪĪ ≈ !Ó!¶, Ñ, Ñ, yā, ò! Ó ā, yúòy Ñ, Ó Ī, EĪ ~Óç Ī!ò ççÜ, ĪòÓ úy¶, ÈÜÈ úyÑ, çy ĪòÓ äðf iyĪ # Īy ĪÑ, ò– v, z Īify_ y E Īüò ~Ñ, äò v, zqyÓòÑ, yÓ # ≤ĀÓ!≈, Ñ, – ç, äòò)úÑ, Īā, hs, yü!_ Á Ü, òò)úÑ, ò! Ó Ñ, "òyÓ òyif Īò äðā#ĪòÓ x!≈ Īò! Ñ, òyò v, zB Ī ò Ñ, Ó yñ ≤Ā!i, Ñ, ú, ò! Ó ĪiÓ Īü ç!>, Ñ, !çk, yhs, @ ĀĒ Īiñ c%≈, , ò! Ó ā, yúòy Á !ò! s, f ĪiÓ òyif Īò ≤Ā! Ī, ç, y ĪòÓ iyÓ yÓy!EÑ, Ī, y ÓāyĪ Ó yÖy ~Óç çÑ, ú òi, çiy ĪòÓ òyif Īò Ñ, ò≈# ĪiÓ xò%≈Īy!i, Ñ, Ó y v, z Īify_ yÓ ≤Āiyò Ñ, yā !Ecy ĪÓ fl, Ī#Ñ, Ī, – Ñ, y ĪāEz v, z Īify_ yÓ !Ñ, ä%È ~Ó!ü<Tf Öy =iyÓú# ĪyÑ, y xyÜfÑ, – ~Ez ~Ñ, Ñ, Ī ĪÑ, v, z Īify_ yÓ !Ó!¶, Ñ, ~Ó!ü<Tf Öy =iyÓú# çj ò Īiñ≈, iyÓ iy, òyĀĪ y Īy ĪiÓ–

NSOU ? CC-CO-10 33 2.2 v, z Īify_ yÓ =iyÓú# John A. HornadayÈÜÈÓ ò Īi, ~Ñ, äò v, z Īify_ yÓ Ī çÑ, ú =iyÓú# ĪyÑ, y v, z!ā, Ī, ñ ç=!ü ÉüÈÜÜÈ(i) xyd!ÓYç# ~Óç v, zFā, yÑ, yA« #ñ (ii) ò! Ó !ò! G%Ī, !Ñ, @ ĀĒ Īi ç« òi, yñ (iii) ā, fy Īü ĪiÓ òyÑ, y!ÓúyĪ ç« òi, yñ (iv) ò! Ó Ói, ≈òü#ü, y Á @ ĀĒ Īi ĪyÜfi, yñ (v) ÓyāyÓ ççE yhs, Ī, Ī çj ò Īiñ≈, ĀĪ y! Ñ, ÓEyúñ (vi) xòfyòf Óf!_ ĪiÓ ç ĪD Ī, yú !ò!ü ĪĪ ā, úyÓ «, òi, yñ (vii) fl, ĪyĪ#ò Īā, Ī, y v, zB v%_ ò ĪòÓ x!iÑ, yÓ #ñ (viii) !Ó!¶, Ñ, !Ó!Ī Ī ç!Ó Īü! K, yòñ (ix) v, zĪcyE# ~Óç Ñ, Ī, ç, yÓ, ò! Ó òð#ñ (x) Ü!i, ü#ú òi, çiy ĪòÓ «, òi, yñ (xi) v, zĪfð# Óf!_ çñ (xii) ç, äòü#ü, yñ (xiii) ç%, òÓ yòü≈iyi, yñ (xiv) Ī)Ó Ī!ü≈i, y Á xhs, Ī≈, !>T çjòB ñ (xv) çjòü#ü Á ççÓ «, Īü#úñ (xvi) , ≤Ā!i, Ñ, ú xÓfl, iyÓ òyÑ, y!Óúy Á çöy Īúyā, òyÓ ç!_Ó ĪiÓyÓ çyçç Á ç, òi, y– Mark Cason ~Ñ, äò v, z Īify_ yÓ ! ò!ü!Öi, =iyÓú# Īā, ĪE Ī, Ñ, ĪiÓ ĪāĒÈÈÜÜÈ (i) !Óā, yÓ ò)úÑ, !çk, yhs, @ ĀĒ ĪiÓ «, òi, yñ (ii) Ī, Ī, yÓ ç!>, Ñ, ≤Ā ĪĪ yÜ «, òi, yñ (iii) ÓfÓfl, iy, òòyÓ çÑ, ú hfl, ĪiÓ Ó Óf!_ ĪiÓ xò%≈Īy!i, Ñ, Ó yÓ «, òi, y– Holt v, z Īify_ yÓ K, yò Óy iyÓ iy Īiñ, v, z ĪiÓ ĪyÜf ~Ó!ü<Tf Ó *Ī, ò Ó!≈òy Ñ, ĪiÓ ĪāĒÈ– Ī, yÓ ò Īi, Ā Ñ, y Īòy v, z ĪifyÜ Ñ, yĪ≈Ñ, Ó ¶, y ĪiÓ !ò!i≈>T çò ĪĪ çjòyò Ñ, Ó Īi, Īü Īü v, z Īify_ yÓ ç!iFāEyñ Óf!_ Üi, iyÓ iy Óy ĪyÜfi, y ĪyÑ, y ≤Ā ĪĪ yāò– ĪiÓ x!≈ Īò!i, Ñ, v, zB Ī ĪiÓ ,

ò!≤Äü≈Ñ, !Ecy^iO ~Ñ, äò v, z^lîfy_ 'yO^ ^î cÑ, ú = ^iO^ x!iÑ, yO^ # EÁ!^ y ≤Ä^lî^ yäò ì, yÉUÈUÙÈ SÑ, V xyd!Óÿ^yç ≠ xyd!
Óÿ^yç v, z^lîfy_ 'yO^ xòfì, ò = í- !!ò ¶, !O^í fì ú^!« f ^, òÈSÒàËÿ^lòyO^ äòf v, z^lîfyÜ^ òòñ ì, yO^ xyd!Óÿ^yç ìyÑ, y
xyÖüfÑ, #!^ v, z, òyìyò- !ì, !ò òyò!cÑ, !iÑ, ^î^iÑ, cäyÜ ìyÑ, ^iO^ò- xy^iO^iÜ^ ~i≈f O^yO^iO^òñ !^lî<T xydC^!ä, ì, ò ~ÓÇ
ì, #«^, Ó%!k, çìß^ Óf!_ E^iO^ò- SÖV ç, äòü#ùì, y ≠ ç, äòü#ùì, y Á v, zqyO^ò# «, òì, y v, z^lîfy_ 'yO^ xòfì, ò = í- !
Óÿ^yç!^ ìòÓ^ !%^iÜ^ !òì, f òì%, ò òÓf v, zì, òyìò Óy, ò%O^y^lòy o^iO^fO^ v, z^l_yO^ í òy á, y^lì, ç, òyO^ ^!ú !>, ^iÑ, ìyÑ, y
ò%ù!Ñ, ú- ç%ì, O^yçñ ç, äòü#ùì, y v, z^lîfy_ 'yO^ xòfì, ò = í! Ecy^iO^ fl, !#Ñ, ì, - !ä, hs, yÈUÈ¶, yO^òy Á Ñ, y!≈Ñ, úy^!ì, ò
ìy, y^iÑ, cO^≈iyEz ç, !<Tü#ú E^lì, E^iO^ò- SÜV xífÓçy!^ ≠ xífÓçy!^ v, z^lîfy_ 'yO^ xì, fhs, ≤Ä^lî^ yäò#!^ = í- xífÓçy!^ òy
ìyÑ, ^!ú v, z^lîfy_ 'yO^, ò^!«, ≤Ä!ì, ^!ly!Üì, yò)úÑ, Óyây^iO^ !>, ^iÑ, ìyÑ, y ò%ù!Ñ, ú- SáV ^òì, ^!cO^ = iyO!ú ≠ v, z^lîfy_ 'yO^
'yO^ ò^lîf ^òì, ^!cO^ = iyO!ú ìyÑ, y ≤Ä^lî^ yäò Ñ, yO^ í !ì, !òEz ≤Ä!yò Ñ, yu, y!O^ ñ ìy^iÑ, ^i^iO^ còhfl, Ñ, ò≈# v, z!#!Òì,
E^iO^ò- ì, yEz v, z^lîfy_ 'yO^ ò^lîf ^òì, ^!cO^ = iyO!ú ìyÑ, y xÖüfEz v, z!ä, ì, - SáV G%¶, !Ñ, ÓÈò Ñ, Ó^yO^ «, òì, y ≠
v, z^lîfy_ 'yO^ ^iÑ, G%¶, !Ñ, ÓÈò Ñ, Ó^lì, E!^ - Ñ, yO^ Óy^iO^ !O^¶, ß^ iO^ ^!òÓ^ G%¶, !Ñ, ìy^iÑ, ^!òòñ xy!≈Ñ, G%¶, !Ñ, ñ
ÓfÓçy!^ Ñ, G%¶, !Ñ, Ezì, fy!ì- v, z^lîfy_ 'yO^ !ì G%¶, !Ñ, @^ÄE^lì xçòì≈ Eò ìy, yO^, ò^!«, Ñ, yO^ ÓyO^, ò!O^ ä, yúòy
Ñ, Ó^y çQ, Ó^òì - ì, yEz v, z^lîfy_ 'yO^ ^iÑ, G%¶, !Ñ, ÓÈò Ñ, Ó^yO^ «, òì, y xä≈ò Ñ, Ó^lì, E!^ -
NSOU ? CC-CO-10 34 Sá, V çöy^lúyâ, òyO^ fl, !#Ñ, ì, ìyò ≠ v, z^lîfy_ 'yO^ ^iÑ, cO^ çòì^ Ü#^, òò)úÑ, çöy^lúyâ, òyO^ ç
jò%Ö#ò E^lì, E!^ ~ÓÇ v, z^lîfy_ 'yO^ ~Ez çöy^lúyâ, òy fl, !#Ñ, yO^ Ñ, Ó^yO^ ò^lì, y òyò!cÑ, ì, y ìyÑ, y xyÖüfÑ, - SáEV
xò%çì, y^!òÓ^ «, òì, y ≠ v, z^lîfy_ 'yO^ ^iÑ, cO^ çòì^ xò%çì, !ç% E^lì, E!^ - !òì, f òì%, ò, òìf Óy ^çOy çO^ÓO^y^iEÓ^
v, z, òÓ^ v, z^lîfy_ 'yO^ x!hfl, c^!ò¶≈, Ó^ Ñ, ^iO^ò- v, z^lîfy_ 'yO^ !ì xò%çì, yò Ñ, Ó^yO^ «, òì, y òy ìy^iÑ, ñ ì, yÉ^!ú ìy, yO^
, ò^!«, ~Ez Óyây^iO^ Ñ, yO^ ÓyO^, ò!O^ ä, yúòy Ñ, Ó^y ≤Äy!^ xçQ, Ó- SáV çyò!@^ÄÑ, K, yò ≠ v, z^lîfy_ 'yO^ ^iÑ, !O^¶, ß^ !
Ó^i^lî^ K, y^!òÓ^ x!iÑ, yO^ # E^lì, E^iO^ò- ìy, yO^ v, z, òì%_ !ù«, yÜì, ^!yÜfì, yñ, òì≈y/E ≤Ä!ù«, í ~ÓÇ ≤Ä!%!_ ÈUÈÇÇe
'yhs, !^lî<T ÓfÓçy!O^ Ñ, K, yò ìyÑ, y ≤Ä^lî^ yäò- xyEzòñ x!≈ò#!ì, ñ !O^, òìòñ Ó^yâ^!òì, Ñ, Á çyòy!äÑ, ç, ò!O^ ^iO^ü c
jò^iÑ≈, ìy, yO^ çòfÑ, iyO^ iy ìyÑ, y ≤Ä^lî^ yäò- ì, yäËy, y, !EcyO^ò «, ìñ xy!^ Ñ, Ó^ñ, òìf e^!^ ñ v, zì, òyìòñ !O^, òìòñ
Ñ, ò≈# çìòÑ≈, Ezì, fy!ì !O^¶, ß^ !O^i^lî^ ìy, y^iÑ, K, yò xä≈ò Ñ, Ó^lì, E!^ ÈUÈUÈ SG, V ≤ÄÓú Óf!_ c ≠ Óf!_ c Eú
xì, fyÖüfÑ, ~Ñ, òyò!ÓÑ, = í- !O^¶, ß^ = ^iO^ò çòß!^i^ Óf!_ c ≤ÄÑ, y!ùì, E!^ - v, z^lîfy_ 'yO^ ^iÑ, #òÓ^!ò çò, ú E^lì, E^!ú
≤ÄÓú Óf!_ c çìòß^ òyò%ì E^lì, E^iO^ò- òyò%ì^iÑ, ^!Ñ, Öü^!ú, ò!O^ ä, yúòy Ñ, Ó^yO^ «, òì, yñ, òì≈^iO^«, í ü!_ ñ
xy^iO^iÜO^ !fl, iO^ ì, yñ ~i≈fñ ì, è, , ò^lòy¶, yO^ñ çì, ì, yñ Ñ, !hs, Ñ, ì, y Ezì, fy!ì !O^¶, ß^ = ^iO^ò òyìf^!ò Ñ, y^lòy Óf!_ Ó^
Óf!_ c, ò!O^ fl, ç, >, E!^ - çyò, úf xä≈^!òÓ^ ò^lòy¶, yO^ !ò^i^ ìy, y^iÑ, Ñ, yâ Ñ, Ó^lì, E^iO^ò- òyò!cÑ, ì, è, ì, y ~ÓÇ
≤Ä^lî^ yä^!òÓ^ çòì^ òòò#!^ ò^lòy¶, yO^ ìyÑ, y iO^ Ñ, yO^ò - ~^lì, cÑ, ^!úO^ xyfl, iy Á çk, y xä≈ò Ñ, Ó^y ìy^iO^ò- S~àV
ÓfÓfl, iy, òòyÈUÈÇÇe^yhs, !«, ì, y ≠ ~Ñ, äò v, z^lîfy_ 'yO^ !^lî<T, ò!O^ òy^!ò ÓfÓfl, iy, òòyÈUÈÇÇe^yhs, !«, ì, y ìyÑ, y
xyÖüfÑ, - ~Oy^!ò ÓfÓfl, iy, òòyÈUÈÇÇe^yhs, !«, ì, yO^ ò^lîf !O^¶, ß^ = íOy ^!yÜfì, y, ò!O^ fl, ç, >, E!^ - ^!òò Ó%!k, ò_yñ
EzFäËy Á çòì≈ñ çÇÜ#^, !òÑ, «, òì, yñ !ò¶≈, Ó^ ^!lyÜfì, yñ ç≤Ä!ì, ¶, ì, y çì, ì, yñ çyòy!äÑ, ì, y Ezì, fy!ì- ÓfÓfl, iy, òÑ, !E^!c^iO^
~Ñ, äò v, z^lîfy_ 'yO^ ~Ez çO^ = ^iO^ò çöy^iO^ü ìyÑ, y v, z!ä, ì, - ~Ez çO^ = ^iO^ò ò, ^!úEz v, z^lîfy_ 'yO^ ^iÑ, xòfyòf !O^¶, ß^
Óf!_ ^!iÑ, xyúy!y¶, y^iO^ !ä, !E^!ì, Ñ, Ó^y ìy!^ - R. L. Katz ÓfÓfl, iy, òÑ, ^!iO^ò !ì, ò^iO^ ^!òÓ^ = ^iO^ò x!iÑ, yO^ # EÁ!
y v, z!ä, ì, Ó^!ú ò^!ò Ñ, ^
iO^ò- ì, y ÉUÈUÙÈÑ, y!O^ Ü!O^ !«, ì, yñ òyò!cÑ, !«, ì, y ~ÓÇ iyO^ iyÜì, !«, ì, y- Koontz ~ÓÇ O'Donnell^ !ì, ò!>, !«, ì, yO^
ç^!D !çk, yhs, @^ÄE^!iO^ !«, ì, y !%_ Ñ, ^iO^ò^!äÈò- v, z, ò!O^ v, z_ = iyO!ú äËy, yÁ v, z^lîfy_ 'yO^ xyO^ Á ^!çO^ = iyO!ú
iO^ Ñ, yO^ ^ç = !ú Eú v, zFä, yÑ, yA«^yñ fl, !y!#ò^!ä, ì, yñ òòhfl, ^!_¥O^ K, yò Á ç%òO^ ÓfÓçyO^ ñ òòò#!^ ì, yñ
ò)úfy!^ ^!òÓ^ «, òì, yñ üyhs, ^!äyãñ xò%≤Äy!ì, Ñ, Ó^ ^!iO^ò «, òì, y Ezì, fy!ì- 2.3 v, z^lîfyÜä!òì, xyâ, Ó^ í Á ç, äòü#ùì, y^!
¶, v, ò!Ñçæ, úfy, (Devid C. Maclelland) ìy, yO^ xyâ, Ó^ iò)úÑ, ì, ^!_¥ ≤Ä!ì, !¶, ì, Ñ, ^iO^ò^!äÈò ^!ñ òyò% ^!iO^ò^!ä, y!Eiy
, ò!O^ ^!iO^ò xyÑ, yA«^y v, z^lîfyÜ Ü^!v, ç, !%, ú^lì, ^!≤ÁÓ^ iy^!ì - ì, ^iO^ò Ñ, Óúòye ~Ez xyÑ, yA«^y, ò)Ó^ íEz v, z^lîfy_ 'yO^
'yO^ ^!≤ÁÓ^ iy^!ì Óy v, z^lîfyÜ#!^ xyâ, Ó^ í^iÑ, ≤Ä¶, y!Òì, Ñ, ^iO^ò òy- xòfyòf òyò!ÓÑ, EzFäËy Óy ^!≤ÁÓ^ iy

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Íyâ,yEzÑ,Ó í (Verification) : ~!>,Ez Ç,;!Tü#ú ≤Ä!e Í yÓ° ÇÓ≈ îü°í Óy à),v, ,yhs, hfl,Ó° - ~Ez hfl, íÓ° Ez K,y îòÓ° ≤Ä îll`yÜ á`ì, - ~Ñ, !>, v, zqy!Çi, iyÓ° iyÓ° Ñ, y`lòy xl≈ EÍ° òy Ílí, y ÓfÓEyÓ° ÑlyÜf òy EÍ° - xl≈yl v, zqy!Çi, iyÓ° iy ÓfÓEyÓ° ÑlyÜf !Ñ, òy ì, y, òÓ° #<, y Ñ, Ó° yEz Éú Íyâ,yEzÑ,Ó í- xòf¶, y`ÍÓ Óúy ÍyÍ° òi%, ò iyÓ° iyÓ° Óy!!íäfÑ, ÇΩ, yÓòy !òì≈yÓ° í Ñ, Ó° yEz Éú Íyâ,yEzÑ,Ó í- xyÓyÓ° x`ìò`îÑ, ~Ez hfl,Ó° Ñ, ÇÇÑ, >, äòÑ, hfl,Ó° xyÖfy`îò ~ÓÇ íÿ, yÓ° y Ó`lúò` ÍiyÓ° iyÓ° v, z, ò`lly!Üi, y, ò!Ó° òy, ò Ñ, `ÍÓ° ì, yÓ° Óy!íäfÑ, Çyö, `lúfÓ° ÇΩ, yÓòy !òì≈yÓ° íEz Éú ~Ez hfl, `ÍÓ° Ó° ≤Äiyò Ñ, yä- 2.4 v, z`llyfyÜ v, zB`Í° ò ≤Ä!ü« , í î Ñ, y`lòy ≤Ä!i, Ç, y`lòÓ° í<, ì, y !ò¶≈, Ó° Ñ, `ÍÓ° v, z`llyfy_`yÓ° ≤Ä!ü« , `ÍÓ° Á, òÓ° - ì, yEz ≤Ä!ü« , `ÍÓ° Ç, Ä`ll`yäò#Í`ì, y xò%¶), ì, EÍ° - !òì≈<T v, z`lj`lüfÓ° , ò!Ó° `Í≤Ä!ü« , `ì, !Ó`lü°í î<, ì, y Ç, ä`lòÓ° ò`llyf ≤Ä!ü« , `ÍÓ° Ñ, yä xhs, ¶)≈, _` - xyÓ° !ü« , y Á ≤Ä!ü« , `ÍÓ° òif Í`ll` , ò!Ó° Óì≈, `lòÓ° ≤ÄÑ, , !i, Á !ò`lì≈`lúÓ° ò`llyf v, zB`Í° `lòÓ° xl≈ !ò!Eì, xy`lãÈ- ≤Ä!ü« , í Á v, zB`Í° òÈÜÜÜÈ~Ez Í%â- üΣ!>, Ófy, òÑ, ÓfÓE*î, ñ ÍlíÁ, yÓ° y ≤Äyl` Çòyl≈Ñ, - ≤Ä!ü« , `ÍÓ° ≤Äiyò v, z`ljüf Éú v, z`llyfy_`yÓ° ~ÓÇ ÓfÓfl, iy, òÑ, `lìÓ° í<, ì, y Ó, !k, Ñ, Ó° y Íy`lì, ì, yÓ° y x!¶, K, ì, y `l`lÑ, !ò`lãÓ° y !ü« , y @`ÄEí Ñ, Ó° `lì, òy`ÍÓ° ~ÓÇ !mì, #Í° v, z`ljüf Éú ÓfÓfl, iy, òÑ, ~ÓÇ v, z`llyfy_`yÓ° í<, ì, y Ó, !k, Ó° ÇyEyl`llyf xihfl, ò Ñ, ò≈#`lìÓ° x!¶, K, ì, y `l`lÑ, !ü« , y @`ÄEí Ñ, Ó° `lì, ì, y `lìÓ° ÇEyl`ì, y Ñ, Ó° `lì, òy`ÍÓ° - McGregor ≤Ä!ü« , `ÍÓ° !Ó`lü°í !i, ò!>, v, z`lj`lüfÓ° Ñ, ly Ó`lú`lãÈò- `lòòÈÜÜÜÈS1V Ó!k, ÈÜÈÇÇe`yhs, K, yò xä≈ò Ñ, Ó° yñ S2V `lEÑ, `lyÜfì, y Ó, !k, Ñ, Ó° yñ ~ÓÇ S3V Çòçfy Çòyiy`lòÓ° `llyÜfì, y xä≈ò Ñ, Ó° y- `l`Ñ, y`lòy ≤Ä!i, Ç, y`lò ì, ò iÓ° `lòÓ° ≤Ä!ü« , íÈÜÈÇÇe`yhs, Ñ, yl≈Ñ, úy, ò`iÖy ÍyÍ° - ÑlyÈÜÜÜÈS1V, òi!<Ty`lòÓ° äòf ≤Ä!ü« , íñ S2V xyÓ° Á ¶, y`lúy Ñ, yä Ñ, Ó° yÓ° äòf ≤Ä!ü« , íñ ~ÓÇ S3V v, zB`Í° `lòÓ° äòf ≤Ä!ü« , í- 2.4.1 ≤Ä!ü« , `lìÓ° Ç%!Óiy ≤Ä!ü« , í Ç!¶, Ñ, ¶, y`lÓ E`lú ≤Ä!i, Ç, yò `lÜ Ñ, `ll`Ñ, !>, Ç%!Óiy ¶, yÜ Ñ, Ó° `lì, òy`ÍÓ° - `lòòÈÜÜÜÈS1V Ís, f, òy!i, Á ÇyãÈÜÈÇÓ° Oy`lòÓ° ÓfÓEyÓ° Çjò`lÑ≈, v, zB`Í, !ü« , yúy¶, á`ì, ñ S2V v, zÍ, òy!i, ò`llyfÓ° , ò!Ó° òyò Á =iÜi, òyò v, zB`Í, EÍ° ñ S3V Ñ, ò≈#`lìÓ° Ñ, yä Çjòy`lòÓ° «, òi, y Á í<, ì, y Ó, !k, òy!i ñ S4V v, zÍ, òy!i`lòÓ° , ò!Ó° òyò `l`l`v, ÍyÁ!`yl` Ñ, ò≈#`lìÓ° òã%!Ó° Ó, !k, òy!i ñ S5V Çòhfl, iÓ° `lòÓ° x, òã, !` Ói, EÍ° ñ S6V v, zÍ, òy!i Óf!` E...yÇ, òy!i ñ S7V Ñ, ò≈#`lìÓ° xyd!ÓÿayÇ Á ò`lòyÓú Ó, !k, òy!i ñ S8V Ñ, ò≈#`lìÓ° Ñ, y`lã Çts, !<T`iÖy ÍyÍ° ñ S9V ≤Ä!i, Ç, y`lòÓ° ≤Ä!i, xyò%Üi, f Ó, !k, òy!i ñ S10V xò%, ò!fl, !i, Á Ñ, ò≈ì, fy`lÜÓ° EyÓ° Ñ, `lò ÍyÍ° ñ S11V Ñ, ò≈#`lìÓ° , ò`llyB`lì, Ó° , òì ≤Ä!fl, ì, EÍ° ñ ~ÓÇ S12V ÓfÓfl, iy, òÑ, `lìÓ° , ò`lì<, ì, iyÓ° !Ñ, Á !ò`lì≈üòyÓ° ≤Ä`ll`yäò#Í`ì, y Ñ, `lò- 2.4.2 ≤Ä!ü« , í, òk, !i, Ñ, y`lãÓ° ≤ÄÑ, , !i, Á ä, y!Eiy xò%yl` # !ü« , yiy`lòÓ° , òk, !i, xyúyiy EÍ° ñ ì, `lìÓ° ÇyiyÓ° ì, `lì, òk, !i, =!ú xò%ÇÓ° í Ñ, Ó° y EÍ° ì, yÉú !òj`Ó° * , òÈÜÜÜÈ NSOU ? CC-CO-10 38 SÑ, V, ò!Ó° à, !`ç)â, Ñ, ≤Ä!ü« , í ≠ ~Ez , òk, !i, `lì, ≤Ä!i, Ç, y`lòÓ° Ñ, y`lãÓ° , ò!Ó° `lìÓ°`lúÓ° Ç`lD v, z`llyfy_`y ~ÓÇ Ñ, ò≈#`lìÓ° , ò!Ó° à, !`á!>, `ll`ì, ì, y`lìÓ° Ñ, y`lãÓ° ≤Ä!i, xy@`ÄE`ì, !Ó° Ñ, Ó° y EÍ° - , ò!Ó° à, `ll`Ó° òif !`ll` ≤Ä!i, Ç, y`lòÓ° v, zÍ, òB` oÓfñ v, zÍ, òy!i ò ≤Äiyú#ñ !Ó!¶, B` ò#!i, Á !ò!`òÑ, yò%ò Çjò`lÑ≈, ÇÑ, ú`lÑ, !ü« , ì, Ñ, `lìÓ° `lì, yúy EÍ° - SÖV !ü« , yòÓ#ù !EÇy`lìÓ° ≤Ä!ü« , í ≠ ~Ez , òk, !i, `lì, ≤Ä!i, Ç, y`lò !ò!ü_` EÓyÓ° , òÓ° Ñ, ò≈#`lìÓ° !Ñ, ä%È Çò`ll`Ó° äòf !ü« , yòÓ#ù !E`lç`lìÓ° Ñ, yä Ñ, Ó° `lì, EÍ° - !, _`yÜi, !ü« , yÓ° Ç`lD Óyhfl, Ó x!¶, K, ì, yÓ° ÇÇ!ò`lì ~Ez ≤Ä!ü« , í Ü`l`v, , ì, yúy EÍ° - ~Ez iÓ° `lòÓ° ≤Ä!ü« , í ÇyiyÓ° ñ, Ñ, y!Ó° ÜÓ° Á Ñ%, üü# Ñ, ò≈#`lìÓ° äòfEz xò%¶, ì, EÍ° - SÜV !òì≈<T Ñ, y`lã ≤Ä!ü« , í ≠ `l`Ñ, y`lòy iÓ° `lòÓ° Ñ, ò≈#Ó° äòf Ç`l`Ñ, y`lã !ò!ü_` E`ll`lãÈ`ÇEz !ò!≈<T Ñ, y`lã ≤Ä!ü« , í !Ó`lü°í ≤Ä`ll`yäò- Ñ, ò≈Ó° ì, xÓfl, iy!` ì, yÓ° y ~Ez ≤Ä!ü« , í `l`ò`ll`ly`lÑ, òñ Ñ, y`lãÓ° Ñ, úy`lÑ, Öüü ~ÓÇ Ñ, ò≈, òk, !i, Çjò`lÑ≈, ≤Ä!ü« , Ñ, !ü« , y !`ll`ly`lÑ, ò- SáV v, z, ò≈Ä`lÑ, y`lT ≤Ä!ü« , í ≠ ~Ez , òk, !i, `lì, ≤Ä!i, Ç, y`lò Ís, f, òy!i, ÇE`lly`lÜ, ò, !Ñ, ~Ñ, !>, Óyhfl, Óiò≈#`lì, y`lÑ, w`lly`lÑ, - ~Ñ, äò Ñ, ò≈≤Ä!ü« , `lÑ, Ó° v, z, òÓ° ~Ez !ü« , y Ñ, `lìwÓ° ¶, yÓ° ly`lÑ, - , ò, !Ñ, ~Ñ, !>, ≤Ä`lÑ, y`lT ≤Ä!ü« , í Ñ, yl≈ ä, `lú Ó`lú ~`lì, x`lòfÓ° `lÑ, y`lòy Ñ, y`lã Ófyayi, á`ì, òy- Ç ò`ll`Ó° x, òã, !`Á`Ó° yí Ñ, Ó° y ÍyÍ° - SáV Ñ, ò≈Üi, ≤Ä!ü« , í ≠ ~Ez , òk, !i, `lì, Ñ, ò≈#`lìÓ° í<, ì, y Ó, !k, Ó° äòf ì, y`lìÓ° Ñ, ò≈ÈÜÈÇÇe`yhs, Ó° ò%Ö#`lì, yÓ° ÓfÓfl, iy Ñ, Ó° y EÍ° - ~Ez ÇÓ !ü« , yÓ° ò`llyf Ís, f, òy!i, ÇyãÈÜÈÇÓ° Oyò Á Ñ, yä, yöy`lúÓ° ÓfÓEyÓ° Çjò`lÑ≈, ≤Ä!ü« , í ~ÓÇ v, zÍ, òy!i ò ≤Ä!e`l`y Á í%á≈, òy Çjò`lÑ≈, ≤Ä!ü« , í !Ó`lü°í =Ó° Çç, ò!i≈- Sá, V Óy!EfyÑ, ≤Ä!ü« , í ≠ `l`lúÓ° !Ó!¶, B` xM, È`lú ~Ñ, y!lÑ, Ñ, y!Ó° Ü!Ó° Á xòfyòf ≤Ä!ü« , í Ñ, w xy`lãÈ- ≤Ä!ü_`Üi, ~ÓÇ , òüyÜi, !Ó!¶, B` !Ó°í`ll` !ü« , yiy`lòÓ° v, z`lj`lüf ~Ez !ü« , y Ñ, w=!ú fl, iy! , òi, E`ll`lãÈ- Óy!EfyÑ, !ü« , y`lÑ, w=!ú `l`lÑ, Ñ, ò≈#`lìÓ° ÑlyÍl ≤Ä!ü« , ñy`lòÓ° , òÓ° ì, y`lìÓ° !y!i`ç, ò!i≈, ò`lì x!¶, ì, Ñ, Ó° y EÍ° - SáEV, ò`llyB`lì, Ó° ≤Ä!ü« , í ≠ Ñ, ò≈#`lìÓ° Ñ, y`lã v, zÍ ÇyE`iÓyÓ° äòf ~ÓÇ ì, y`lìÓ° ò`lòyÓú x%>, Ó° yÓyÓ° äòf ≤Ä!i, Ç, y`lò Ñ, ò≈Ó° ì, Ñ, ò≈#`lìÓ° òif `l`lÑ, , ò`llyB`lì, Ó° ò#li, Ü, E#i, EÍ° - `l`l, òñ, ò!ò!≈yiy Ñ, y`lãÓ° iy!i`ç Ó, !k, `lÑ, ÇyiyÓ° ñ, , ò`llyB`lì, Ó°`lú- , ò`llyB`lì, Ó° , ò`lìÓ° xyÓ° Á v, zFá, , ò`lìÓ° iy!i`ç Çjò`lÑ≈, Ñ, ò≈#`lìÓ° ≤Ä!ü« , í !Á!`y ≤Ä`ll`yäò`iÖy`lì - ~`lì, ì, y`lìÓ° iy!i`ç Á x!¶, ì, yÓ° Ó, !k, òy!i - 2.5 ÇyÓ° yÇü ~Ez ~Ñ, Ñ, !>, , ò`lì, y, `l`l, Çòhfl, !Ó°`ll` äyò`lì, , òyÓ°`lúò`Ç=!ú ÉúÈÜÜÜ ? v, z`llyfy_`yÓ° =iyÓú# Óy`lÜ`ü<Tf ? v, z`llyfyÜ`lò!i, xyâ, Ó° í ~ÓÇ Ç, äòü#üi, y ? v, z`llyfyÜ v, zB`Í° ò ≤Ä!ü« , í

NSOU ? CC-CO-10 39 2.6 ≤ÄÿÿyÓ!ú Ñ, . ~ö!ç!Ñ, v, z ≤ÄÿÿyÓ!ú 1. Mark Cason ~Ó ° ö ìì, v, z ÿfy_ 'yÓ ° =iyÓ!ú Éú SÑ, V ! Óà, yÓ ° ö)úÑ, !çk, yhs, @ ÆE ÿliÓ ° «, öi, y SÖV iç, i, yÓ ° ç!ç, Ñ, ≤Ä ÿll' yÜ «, öi, y SÜV ÓfÓfl, iy, öyÓ ° çÑ, ú hfl, ÿiÓ ° xò%≤Äÿ!li, Ñ, Ó ° yÓ ° «, öi, y SÜV v, z, ö ÿiÓ ° Ó ° çÓÑ, !ç, 2. ãö, ÿ ÿÿäyç (Jeff Bezos's)ÉÜÈ~Ó ° Ñ, "öy≤Äç)ì, xy!Ó<ÖyÓ ° ÉúÈÜÜÈ SÑ, V World Wide Web (www) SÖV Global Wide Web (gww) SÜV International Wide Web (iwww) SáV v, z, ö ÿiÓ ° Ó ° Ñ, yò!ç, ò! 3. McGregorÈÜÈ~Ó ° ö ÿli, ≤Ä!ü« ÿliÓ ° v, z ÿÿüf ÉúÈÜÜÈ SÑ, V Ó%!k, çÇe 'yhs, K, yò xã≈ò Ñ, Ó ° y SÖV ÿ!EÑ, ÿÿüf, y Ó!k, Ñ, Ó ° y SÜV çöçfy çöyiy ÿòÓ ° ÿÿüf, y xã≈ò Ñ, Ó ° y SáV v, z, ö ÿiÓ ° Ó ° çÓÑ, !ç, 4. ç, äö#úì, y Éú Üò!%, ò !Ñ, ä%È Ñ, Ó ° yÓ ° !à, hs, yÜ Á v, zqyÓò Éú Üò!%, ò !Ñ, ä%È Ñ, Ó ° yÜÈÜÜÈ Ñ, ç, äö#úì, y Á v, zqyÓò çjö ÿÿÿ, ~Ez v, z!_ !ç, Ñ, ÿiÓ ° !äÈ ÿüò/SÑ, V !! ÿÿ yv, Ó ° ÿ!ç, > SÖV ÿäÿÿçö, ü)çö!ç, ö, yÓ ° SÜV !, ö, ~ö, ç, v», yÑ, yÓ ° SáV öfy!Ñæ, úfyu, 5. ç, äö#úì ≤Ä!e ÿ y Ñ, ÿ!ç, hfl, ÿiÓ ° Öyÿÿÿ ÿ ÿ, v, ç, yhs, Ó ° *, ö ÿÿÿ/SÑ, V 4!ç, hfl, Ó ° SÖV 5!ç, hfl, Ó ° SÜV 6!ç, hfl, Ó ° SáV 7!ç, hfl, Ó ° v, z_Ó ° ≠ 1. SáV 2. SÑ, V 3. SáV 4. SÑ, V 5. SÖV Ö. çç!« Æ ≤ÄÿÿyÓ!ú 1. John A. Hornaday v, z ÿfy_ 'yÓ ° ÿ! =iyÓ!

ú
v, z ÿiÓ ° Ö Ñ, ÿiÓ ° ÿÿäÈ ò, yÓ °

ö ÿ
ÿÿ

ÿ Ñ, y ÿöy i%!ç, Ó ° öyò !üÖ%ò- 2. Mark CasonÈÜÈ~Ó ° ö ÿli, v, z ÿfy_ 'yÓ ° =iyÓ!ú !Ñ, !Ñ, /3. HoltÈÜÈ~Ó ° ö ÿli, v, z ÿfy_ 'yÓ ° !Ö ÿÿÿ = í Öy ~ Öü<Tf ÿ Ñ, yò%!ç, /

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v, z ÿiÓ ° Ö Ñ, Ó ° çò- 4. ≤Ä!ü« ÿliÓ ° !Ö!ç, ÿ çk, !i, =!ü xy ÿüyà, öy Ñ, Ó ° çò- 5. ç, äö#úì ≤Ä!e ÿ yÓ ° !Ö!ç, ÿ hfl, Ó ° =!ü xy ÿüyà, öy Ñ, Ó ° çò-

NSOU ? CC-CO-10 41 ~Ñ, Ñ, ÈÜÈ3 ? v, z ÿfy_ ÿÜÖ ° äöf, ö!Ó ° Ñ, "öy ≤Ä!í ° ö (Planning for Entrepreneurship) Üç, ö 3.0 v, z ÿÿüf 3.1 ≤Ähfl, yÓöy 3.2 ç, ö!Ó ° Ñ, "öy ≤Ä!í ° öÈÜÜÜÈö)ü iyÓ ° iy 3.2.1 ç, ö!Ó ° Ñ, "öy Öyö, ö!Ó ° Ñ, "öy ≤Ä!í ° ö 3.2.2 ç, ö!Ó ° Ñ, "öy Öy v, z, öyiyò 3.2.3 ç, ö!Ó ° Ñ, "öy ≤Ä!e ÿ yÓ ° iy, öçö)E 3.3 Ñ, y!ççöyiyò, ö!Ó ° Ñ, "öy 3.3.1 Ñ, y!çççöyiyò, ö!Ó ° Ñ, "öy Öy ç%!Öiyçö)E 3.3.2 ç, ö!Ó ° Ñ, "öy ≤Ä!í ° ö Á !ö!ç, fi 3.4 ç, öyò çjöì ~ÖÇ !Ö, öiò, ö!Ó ° Ñ, "öy 3.5 çyÓ ° yçÜ 3.6 ≤ÄÿÿyÓ!ú# 3.0 v, z ÿÿüf ~Ez ~Ñ, Ñ, !ç, ÿ ÿ Ñ, xy, öyÖ ° y !ö!ç, !ü!ç, !Ö!í ° =!ü äyò ÿli, ç, öyÓ ° ÿiÓ òÈÜÜÜÈ ? ç, ö!Ó ° Ñ, "öy ≤Ä!í ° ÿòÓ ° ö)ü iyÓ ° iy ? Ñ, y!çççöyiyò, ö!Ó ° Ñ, "öy ? öyò çjöì ~ÖÇ !Ö, öiò, ö!Ó ° Ñ, "öy 3.1 ≤Ähfl, yÓöy ÓfÓfl, iy, öyÖ ° ÿòÓ!úÑ, Ñ, yã=!üÓ ° ö ÿÿ ÿÿÿ!öÑ, Ñ, yã Éú ç, ö!Ó ° Ñ, "öy ≤Ä!í ° ö- ç, !Ö!ç, ÿli, ÿ ÿ, y ÿöy Ñ, yã çÇe 'yhs, xyÿyö Ñ, y!çç)là, Ó ° ä, öy Ñ, Ó ° yEz Éú ç, ö!Ó ° Ñ, "öy ≤Ä!í ° ö- ç, ö!Ó ° Ñ, "öy Éú xyÑ, y!ç, v, z ÿÿüf !ç!k, Ó ° ÿ, ç, Tÿ! Ñ, ç, öç, ös, iyÓ ° !òÖ=yà, ö ~Ñ, y!ç, Ñ, ç, ç, öç, !i, Ó ° ö ÿÿ v, z, ö!ç_ Á ÿÿ! ÿ, ç, öç, iy Ó ° ÿÿäÈ ÿòÁ! yEz Éú ç, ö!Ó ° Ñ, "öy Öy ° ö)ü Ñ, ÿy- ç, ö!Ó ° Ñ, "öy äÿy, ç, y ÿ ÿ, y ÿöy Ñ, yÓ ° ÖyÖ ° Ez ç%ç%, ç, y ÿiÓ ° Ñ, yã çjöyiyò Ñ, Ó ° ÿli, ç, öy ÿiÓ ° öy- ~Ez ~Ñ,

Ñ, ÿ ÿ ÿ, v, z ÿfy_ ÿÜÖ ° äöf, ö!Ó ° Ñ, "öy ≤Ä!í ° ö Ñ, !ç, y, y ≤Ä ÿÿÿ yãö ç çjö ÿ ÿ, ç, äyò ÿli, ç, öyÓ ° ÿiÓ ò-

NSOU ? CC-CO-10 42 3.2 ç, ö!Ó ° Ñ, "öy ≤Ä!í ° öÈÜÜÜÈö)ü iyÓ ° iy ÓfÓfl, iy, öyÖ ° ÿòÓ!úÑ, Ñ, yã=!ü ö ÿÿ ÿÿÿ!öÑ, Ñ, yã Éú ç, ö!Ó ° Ñ, "öy ≤Ä!í ° ö- ç, ö!Ó ° Ñ, "öy ≤Ä!í ° ö Óü ÿli, ÿ ÖyG, y!ç, ç, !Ö!ç, ÿli, ÿ ÿ, yã

Ñ, Ó ° y E ÿiÓ ° Ö ÿü öçfl, i Ñ, Ó ° y E! ° i, yÓ ° ~Ñ, !ç, ç

ö!Ó ° Ñ, "öy Ö ° ä, öy Ñ, Ó ° y-

x!çy! ç, !Ö!ç, ÿli, ÿ ÿ, y ÿöy Ñ, yã çÇe 'yhs, xyÿyö Ñ, y!çç)là, Ó ° ä, öy Ñ, Ó ° yEz Éú ç, ö!Ó ° Ñ, "öy ≤Ä!í ° ö- ç, ö!Ó ° Ñ, "öy ÿ ÿ ÿ, ÿ ÿ, y ÿöy Ñ, yã çÇe 'yhs, ÿiÓ ° ≤Ä ÿÿÿÖ ° v, z_Ó ° ç, öyÁ! y ÿÿ ÿ ç=!ü Éú ≠ !i) !Ñ, (What) Ñ, Ó ° y E ÿiÓ / (iii) Ñ, Öò (When) Ñ, Ó ° y E ÿiÓ / (iii) Ñ, ç, y ÿiÓ (How) Ñ, Ó ° y E ÿiÓ / (iv) ÿ ÿ, yÿÿ (When) Ñ, Ó ° y E ÿiÓ / ~ÖÇ (v) ÿ ÿ, (Who) Ñ, yã!ç, Ñ, Ó ° ÿiÓ / ç%ì, Ó ° yç, ç, ö!Ó ° Ñ, "öy ≤Ä!í ° ö Éú xyÿyö !çk, yhs, @ ÆE ÿliÓ ° ≤Ä!e ÿ y- ~Ez ≤Ä!e ÿ yÓ ° öyÿÿÿ çç!ç, Ñ, ç, y ÿiÓ ÿ ÿ, y ÿöy Ñ, yã çjöyiyò ÿòÓ ° ÓfÓfl, iy Ñ, Ó ° y E! ° - xöfç, y ÿiÓ Öüy ÿÿÿ ÿ ÿ ÿ, y ÿöy Ñ, y ÿÿäÖ °, ö)Ö≈!ö!çy!Ó ° i, Ó ° *, ö ÿiÓ ° Öy !ç, Ñ, Ñ, Ó ° yEz Éú ç, ö!Ó ° Ñ, "öy ≤Ä!í ° ö- xyÓ ° ç, ö!Ó ° Ñ, "öy Éú ç, !Ö!ç, ÿli, ç

Ñ, y ÿöy Ñ, yã Ñ, ç, y ÿiÓ Ñ, Ó ° y E ÿiÓ i, yÓ ° Ó ° *, ö ÿiÓ ° Öy- ÿ ÿ, y ÿöy Ñ, yã çç!ç, Ñ, ç ö ÿÿ ÿ ÿ çç!ç, Ñ, ç, y ÿiÓ çjöç Ñ, Ó ° yÓ ° xyÿyö !à, hs, yç, yÓöyÖ ° ≤ÄÑ, yü Éú ç, ö!Ó ° Ñ, "öy ≤Ä!í ° ö- Öfl, i, ç, ö!Ó ° Ñ, "öy ≤Ä!í ° ö Éú ~Ñ, !ç, ç, öyò!çÑ, Öy !à, hs, yö!úÑ, Ñ, yã ÿyÓ ° xhs, !ò≈!Ei, v, z, öyiyò=!ü Éú Ñ, "öy (imagination), !iÓ ° i, çT (foresight), ö)Ö≈yò%öyò (forecast) Á çç!ç, Ñ, !Öà, yÓ ° «, öi, y (sound judgement)- ~!ç, Éú Ñ, yã Ñ, Ó ° yÓ ° xy ÿÿüÖ ° ! à, hs, yÈÜÈç, yÓöy xyÓ ° ç, ö!Ó ° Ñ, "öy Éú ~Ez !à, hs, yÈÜÈç, yÓöyÖ ° ≤Ä!i, ö, üò- ç, ö!Ó ° Ñ, "öy ≤Ä!í ° ÿò Á ç, !Ö!ç, ÿli, Ó ° ! ÿ ÿ ÿ, !çT ÿiÁ! y E! ° ÿ ç, !Ö!ç, çjö ÿÿÿ, xò%öyò

Ñ, Ó ° y E! ° ~ÖÇ

Ñ, ç, y ÿiÓ Ñ, yã Ñ, Ó ° y E ÿiÓ i, y !ç, Ñ, Ñ, Ó ° y E! ° - i, yE

z ,ô!Ó° Ñ , "òy ≤Áíl° ò Éú ÓfÓfl , iy , òy ÇCe´ yhs , ≤Áy!òÑ , Ñ , yã xyÓ° ÓfÓfl , iy , òyÓ° xòfyòf Ñ , yã ~ ÌÑ , xò% CÓ° í Ñ , ÌÓ° - 3.2.1 , ò!Ó° Ñ , "òy Òyö , ò!Ó° Ñ , "òy ≤Áíl° ò 1. , ò!Ó° Ñ , "òy Á , ò!Ó° Ñ , "òy ≤Áíl° ÌòÓ° ò Ìif !Ó° Ìü° ò , òy!≈Ñ , f Ñ , Ó° y òy É ÌúÁ ~ Ì%! , üΣ ~Ñ , ò! - ò!Ó° Ñ , "òy ≤Áíl° ò (Plan) Éú ~Ñ , ! , ÓfÓfl , iy , òyö)úÑ , Ñ , yã Á ÓfÓfl , iy , òyÓ° x@ ÌÜif Ñ , yã- ~! , Éú ~Ñ , ! , ≤Á!e Ì° y ÌyÓ° Ì ÌÑ , , ò!Ó° Ñ , "òyÓ° (Plan) v , zqÓ ÉÌ° - x!≈y! , ò!Ó° Ñ , "òy Éú ¶ , !Ó° Ìf! Ñ , y!≈e Ì ÌòÓ° Ó° * , ò ÌÓ° Öy xyÓ° ~Ez Ó° * , ò ÌÓ° Öy Ì , !Ó° Ñ , Ó° yÓ° ≤Á!e Ì° yEz Éú , ò!Ó° Ñ , "òy ≤Áíl° ò- 2. ÓfÓfl , iy , òyÓ° Ì , y!_Ñ Ñ , Ó° y Ó° Ìúò , ò!Ó° Ñ , "òy (Plan) Éú v , z Ìjüf Çy! ÌòÓ° ú Ì« , f çð!° ~ÓÇ iyÓ° yÓy!ÉÑ , Ì , y xò% Ç y ÌÓ° Ñ , #¶ , y ÌÓ° Ñ , yã Ñ , Ó° y É ÌÓ° Ì , yÓ° ~Ñ , ! , !ÓÓÓ° í# òye- xòf! Ì ÌÑ , , ò!Ó° Ñ , "òy ≤Áíl° ò ~Ñ , ! , ≤Á!e Ì° y ÌyÓ° xhs , ¶! ≈ , _° !Ó° Ì!° =!ú Éú ÈÜÜÜÈ (i) ú« , f !fl , !Ó° #Ñ , Ó° Ìñ (ii) ú« , f , ò!Ó° Ì!Ó° äòf Ç! , Ñ , Ñ , Öüú Á Ñ , ò≈ç! Ìâ , !fl , !Ó° Ñ , Ó° yñ (iii) ≤Á Ì!° yãò#!° Ç! ò! Á Ó° > , ò Ñ , Ó° y ~ÓÇ (iv) , ò!Ó° Ñ , "òy Ó° * , òy! Ì!Ó° Çy Ì! ä! v , Ì , çÑ , ú ÌÑ , xÓ!É! , Ñ , Ó° y- NSOU ? CC-CO-10 43 3. ≤ÁÑ , Ì , ò Ì« , , ò!Ó° Ñ , "òy (Plan) Éú ¶ , !Ó° Ìf Ì!Ó° Ñ , ò≈ç! Ìâ , - xòf! Ì ÌÑ , , ò!Ó° Ñ , "òy ≤Áíl° ò- , ò!Ó° Ñ , "òyÓ° Óyhfl , !Ó° ≤Á Ì!° yÜ° ≤Á!e Ì° y x!≈y! , ò!Ó° Ñ , "òyÓ° ò Ìif Ü! , _ÏÜ! , ! , !<T¶ , !DÜ (Theoretical approach) Á , ò! Ó° Ñ , "òy ≤Áíl° ÌòÓ° ò Ìif ÜÓyhfl , !Ó° Ì!<T¶ , !DÜ° Ü (Practical approach) x!hfl , !c ú« , f Ñ , Ó° y Ìy!° - 4. , ò!Ó° Ñ , "òyÓ° ! Ó° , òÓ° #! , xÓfl , iy Éú Ü! , ÌÜyú Á !Óü , Cúy- xò% Ó° * , ò¶ , y ÌÓ° , ò!Ó° Ñ , "òy ≤Áíl° ÌòÓ° !Ó° , òÓ° #! , xÓfl , iy Éú x!Óòfhfl , ! xyâ , Ó° í- 3.2.2 , , ò!Ó° Ñ , "òyÓ° v , z , òy!yò , Çy!≈Ñ , , ò!Ó° Ñ , "òyÓ° !ò!≈<T Ñ , Ì , Ñ , =!ú v , z , òy!yò Ìy ÌÑ , - , ò!Ó° Ñ , "òyÓ° v , z , òy!yò ≠ 1. v , z Ìjüf 2. ò#!ì , 3. Ñ , ò≈ , òk , !ì , 4. Ñ , y!≈e ò 5. !ò! ò 6. Óy Ìâ , > 7. Ñ , Öüú 8. , ò!Ó° Ñ , "òyÓ° xò% ò! , !Ó° Ì!° 9. çÓ!° Ç! Ìâ , !ò!≈yÓ° í 10. v , zqyÓò 11. !ÓÑ , , òs , iy !ò!≈yâ , ò ò# Ìâ , ~=!ú xy Ìúy! Ì , ! , Éú ÈÜÜÜÈ 1. v , z Ìjüf (Objective) : v , z Ìjüf Óú Ì! , ú« , f ÌÓyG , y! Ìy Óyhfl , Óy! Ì , Ñ , Ó° yÓ° äòf ÓfÓfl , iy , òyÓ° Ñ , yã=!ú ÌÑ , ! ò!≈<T Ì! ÌÑ , â , yúòy Ñ , Ó° y ÉÌ° - Ó!≈ , òy Ìò ÓfÓfl , iy , òy ÌÑ , Úv , z Ìjüf!¶ , !_Ñ , ÓfÓfl , iy , òyÜ (Management by objectives) !ÉÇy ÌÓ° x!¶ , !É! , Ñ , Ó° y ÉÌ° - x!≈y! ÓfÓfl , iy , òy ≤Á! , ¶ , y ÌòÓ° v , z Ìjüf ÌÑ , Óyhfl , ÓÓ° * , ò ÌÓyÓ° ≤Á Ì!° yÜ° Ñ , Öüú !ÉÇy ÌÓ° @ ÌÉ! Ñ , Ó° y ÉÌ° - v , z Ìjüf Ó° Óyhfl , ÓÓ° * , ò ÌÁ! y Ì , ÖòEz ÇΩ , Ó Ìòò Ç! , Ñ , , ò!Ó° Ñ , "òy Ü Ìv , , Ì , yúy ÇΩ , Ó ÉÌ° - xòf¶ , y ÌÓ° Óú Ì! , ÌÜ Ìúñ , ò!Ó° Ñ , "òyÓ° Ì , ÖòEz Çy!≈Ñ , ÉÌ° Ìòò Ì , y v , z Ìjüf ÌÑ , çö , ú Ñ , Ó° Ì! , , òy ÌÓ° - Ì , ÌÓ° x ÌòÑ , çð!° v , z Ìjüf Ó° Óyhfl , ÓÓ° * , ò ÌÓyÓ° ^« , Ìe m@ ÌyÑ , Ì! , , òy ÌÓ° ÈÜÜÜÈ Ìòò úy¶ , xã≈ò ÌÓ!ü =Ó° çc , ò!≈ òy Çyö! ÌÑ , iy! Ì° c , òyúò CÓ≈y@ ÌÜif- m@ ÌyÑ , y Ç Ì_ÏÁ ~Ñ , !y ÓúyÓ° x Ì , ò« , y Ó° y Ìò òyñ Ì , ò!Ó° Ñ , "òyÓ° xòf! , ò v , z , òy!yò Éú v , z Ìjüf !fl , !Ó° Ñ , Ó° y- 2. ò#!ì , (Policy) : ò#!ì , Óú Ì! , !ú!Ò! , !ÓÓÓ° í# Óy òÓ!ÖÑ , ÌÓyG , y , òv , , y (written statement or verbal understanding) ÌÓyG , y! ÌyÓ° òyif Ìò Ìâ , hs , y Á Ñ , yã !ò!° !s , fi , ÉÌ° - ÓfÓfl , iy , òyÓ° !Ó!¶ , B° hfl , ÌÓ° ò#!ì , ! ò!≈yÓ° í Ñ , Ó° y ÉÌ° ~ÓÇ ^ÇEz CÓ hfl , ÌÓ° Ó° ÓfÓfl , iy , òÑ , =Ó° ç ÌcÓ° Çy Ì! ÇÇ!Ï<T ò#!ì , ≤Á Ì!° yÜ° Ñ , ÌÓ° ò- ≤Á! Ì , ¶ , y ÌòÓ° !ò!≈<T ú« , f , ò!Ó° Ì!Ó° äòf Ñ , # , òk , !ì , @ ÌÉ! Á ≤Á Ì!° yÜ° Ñ , Ó° y NSOU ? CC-CO-10 44 v , z!â , Ì , ! , y ò#!ì , !ò!≈yÓ° í Á ò#!ì , Ó° Óyhfl , Ó° ≤Á Ì!° y ÌÜÓ° òyif Ìò ÇΩ , Ó ÉÌ° - Ì , yEz ò#!ì , ÇÇÜ¶ , ÌòÓ° ^« , Ìe Ófy , òÑ , ñ òòò#!° ñ Ü! , ü#ú , ò!ò Ì!≈üÑ , !ÉÇy ÌÓ° Ñ , yã Ñ , ÌÓ° - ^> , Ó° #Ó° (Terry) ò Ì! , ñ 'Policies are broad, comprehensie, elastic, dynamic guides"- 3. Ñ , ò≈ , òk , !ì , (Procedures) : ≤Á! Ì , ¶ , y ÌòÓ° v , z Ìjüf Óyhfl , Óy! Ì , Ñ , Ó° yÓ°

ãðf çðl° ð°lì, y iyÓ° yÓy!EÑ, ç, òi°!«ç, ç @ ãÆ°lìÓ° ãðf °!ÓÓ° í# @ ãÆíÑ, Ó° y EÍ° ì, y° ÌÑ, Ñ, ð≈, ðkç, !ì, Ó° Ìú-
Ñ, ð≈, ðkç, !ì, !òlì≈<T E°lì, E°ÍÓ (Procedures must be definite) ~ÓÇ ç#lì, Ó° ð°lì, y ððò#lì EÁlì y ÓyN, ç#lì° ðlì°
°>, Ó°#Ó° (Terry) ð°lì, ñ "A procedure is a series of related tasks that make up the chronological sequence and the
established way of performing the work to be accomplished"- xì≈yí° Ì v, z° Ìjüf çö, úÑ, Ó° Ìì, E°ÍÓ ì, yÓ° çy° Ìlì ç
jðÑ≈, Ì%_ Ñ, yã=lú° ÌÑ, ç, ðÓ° ðÓ° çylã° Ìlì° çyl≈Ñ, ¶, y° ÍÓ Ñ, yì≈ çjòyí° ÌòÓ° !ÓÓÓ° í# Eú Ñ, ð≈, ðkç, !ì, - , ðlì° Ñ, "òyÓ°
xòfì, ð v, z, ç, ðyiyò Eú ç!#Ñ, Ñ, ð≈, ðkç, !ì, Ó° à, ðy Ñ, Ó° y- 4. Ñ, yì≈e° ð (Programme) : ç#lì, ÁÑ, ð≈, ðkç, !ì, !òlì≈<T
Ñ, Ó° yÓ° , ðÓ° °ç=lú° ÌÑ, Ì%_ çEÑ, y° ÍÓ° ~Ñ, e#Ñ, Ó° íÑ, Ó° y° ÌÑ, Ñ, yì≈e° ð Ó° Ìú- ≤Álì, ç, y° ÌòÓ° v, z° Ìjüf çyí° ÌòÓ°
ãðf ≤Á° Ìlì° yãò#lì° ç%!òlì≈<T Ñ, ð≈ç!lã, Ó° * ç, ðyí° í Eú Ñ, yì≈e° ð- Ñ, yì≈e° ð !#Ñ, Ñ, Ó° y xì≈ Eú Ñ, yò% Óf!_ Ñ, # Ñ, yã
Ñ, Ó° ÌÍòò ~ÓÇ °çEz Ñ, yã çjòyí° ÌòÓ° ãðf Ñ, # Ñ, # v, z, ðÑ, Ó° í ÓfÓE*, E°ÍÓ °ç=lú° ðlì≈yÓ° íÑ, Ó° y- x°lò° ÌÑ,
xyÓyÓ° Ñ, yì≈e° ð Á, ðlì° Ñ, "òy° ÌÑ, ~Ñ, Ñ, ÌÍÓ° Ìy° ÌÑ, ð ~ÓÇ , ðlì° Ñ, "òyÓ° !Ó!¶, ß° ðyðÑ, Ó° íÑ, ÌÍÓ° ð-
°lìòÈÚÚÈ° ÌÑ, yã, ð%ðÉ, ð%ð çÇÜ!#ç, ì, EÍ° ì, yÓ° ãðf °lìÑ, yì≈e° ð °Álì y EÍ° ì, y° ÌÑ, Ó° ð!ç, ð, ðlì° Ñ, "òy (Routine
Planning) Ó° Ìú ~ÓÇ Ìy, ç%ðÉ, ð%ð çÇÜ!#ç, ì, EÍ° ðy xìà, ≤Álì, ç, y° ÌòÓ° ãðf ≤Á° Ìlì° yãò#lì, y° ÌÑ, ç, àò# , ðlì° Ñ, "òy
(Creative Planning) Ó° Ìú- ÌyEz° ÌEYÑ, ñ çö, úÑ, yì≈e° ð v, z° Ìjüf ñ ð#lì, ñ Ñ, ð≈, ðkç, !ì, ~ÓÇ ≤Áiyú# !ò° Ìlì° Ù° Ìv, ç, v, z° Ìç, -
°çäöf °>, Ó°# (Terry) Ó° Ìú° ÌãÈò° Ìñ "The make up of programmes consist of objectives, policies, procedures and
methods"- 5. !òlì° ð (Rules) : !òlì° ð Óú° Ìì, Ñ, y° Ìòy Ñ, yã Ñ, Ó° yÓ° ç%!òlì≈<T !òlì° ð ð!ù° ÌÑ, °ÓyG, yì° - çÇÜ# , ÌòÓ° !Ó!
¶, ß° Ñ, yã Ñ, Ó° yÓ° ãðf °lìÑ, ð≈, ðkç, !ì, xò%çÓ° íÑ, Ó° y EÍ° ì, y° !òlì≈<T !òlì° ð myÓ° y !òlì° !s, fì, EÍ° - , ðlì° Ñ, "òy
@ ãÆ°lìÓ° ðyí° Ìò° !òlì° ð à, yú% Ñ, Ó° y çQ, Ó EÍ° ñ Ìy° ≤Álì, ç, y° ÌòÓ° çy!Ó≈Ñ, úç, ç, ð)Ó° Ìì çyEylf Ñ, ÌÍÓ° - 6. Óy° Ìãç,
(Budget) : Ñ, y° Ìòy Ñ, yì≈e° ÌÍòÓ° xy!l≈Ñ, Óy, ðlì° ðy!Üì, !ÓÓÓ° í# Eú Óy° Ìãç, - xì≈yí° Óy° Ìãç, xy!l≈Ñ, !ÓÓÓ° í#Á E°lì,
ç, ðy° ÍÓ° ~ÓÇ , ðlì° ðy!Üì, !ÓÓÓ° í#Á E°lì, ç, ðy° ÍÓ° - Ñ%, ð%ã ~ÓÇÁÚ° v, y° Ìòú (Koontz and O'Donnell)ÈÚÈ° ~Ó° ð°lì, ñ
"It may be entirely expressed in financial terms"ò xì≈yí° Óy° Ìãç, ç, ð%° ÍÓ° y, yEz xy!l≈Ñ, Ó° y!ù myÓ° y ≤ÁÑ, yù Ñ, Ó° y
Ïy!° - ≤Álì, ç, y° Ìò° !Ó!¶, ß° !Ó¶, y° ÌÜÓ° ãðf Óy° Ìãç, Ñ, Ó° Ìì, EÍ° ÈÚÚÈ° Ìòò v, zì, ðyíò !Ó¶, y° ÌÜÓ° ãðf v, zì, ðyíò
Óy° Ìãç, ñ xì≈ !Ó¶, y° ÌÜÓ° ãðf xy!l≈Ñ, Óy° Ìãç, Ezi, fyl!° ~Ez Óy° Ìãç, myÓ° y Ñ, ì, ç, ðlì° ðyí xì≈ úyÜ° ÍÓ° Óy
NSOU ? CC-CO-10 45 Ñ, ç, ðlì° ðyí v, zì, ðyíò E°ÍÓ ì, y° !f!ç, Ó° Ñ, Ó° y EÍ° ñ ÌyÓ° çyEY° Ìlì° ≤Álì, ç, yò ì, yÓ° x¶, #<T ú° Ì«ç, f
° ç, ðy° Ìãç° Ìì, çòlì° EÍ° - 7. Ñ, Óúú (Strategy) : Ñ, Óúú Óú° Ìì, !Ó° Ìú° ÌÍÓ° ÌòÓ° , ðlì° Ñ, "òy° ÓyG, yì° - Óì≈, ðyò !Ó° ÌÍ°
Ñ, yÓ° Óy!Ó° àÜ° Ìì, ì, #Ó° ≤Álì, Ìlly!Üì, y° !Óifðyò- ≤Álì, Ìlly!Üì, yì° !>, ÌÑ, ÌyÑ, Ìì, ÌÜ° Ìú° !Ó° Ìú° ÌÍ° Ìòlì° , ðlì° Ñ, "òy
íÓ° Ñ, yÓ° ñ ÌyÓ° çyEY° Ìlì° ~Ñ, ç, ç, ≤Álì, ç, yò xòf ≤Álì, ç, yò ÌÍ° ÌÑ, ~!Ü° Ìlì° ÌÍ° Ìì, ç, ðy° ÍÓ° - ~ãEYv, yÁ° Ñ, y° Ìòy çççfy° ÌÖy
!lì° Ìú° çEz çççfy° Ñ, Óúú xÓú!jò Ñ, ÌÍÓ° ðyÑ, y!Óúy Ñ, Ó° y çQ, Ó EÍ° - ì, yEz Ñ, Óúú Eú x!ò!ç, ì, á, ç, ðy° ðyÑ, y!ÓúyÓ°
~Ñ, !Ó° Ìú° Ìì, ðlì° Ñ, "òy- 8. ðlì° Ñ, "òyÓ° xò%!òì, !Ó° Ìlì° (Planning Premises) :
ðlì° Ñ, "òy Ó° à, ðy Ñ, Ó° yÓ° çðlì° à, ì%, ç, ðy° Ìãç° f!ç, !Ó° Ìlì° !Ó° ÌÍ° à, ðy Ñ, Ó° Ìì, EÍ° - !lìò, ðlì° Ñ, "òy
Ñ, ÌÍÓ° ð Ìj, yÓ° , ð° Ì«ç, ¶, !Ó° ÌÍ° f!ç, ðy!Ó° , ðy!° Ìãç° xÓf!ç, y çj!° Ìì, !òlì° ç, EÁlì° y çQ, Ó ðlì° - Ñ, yÓ° í !Ó!¶, ß° ÌÍ° ÌòÓ°
x¶, fhs, Ó° #í Á Óy!EYÑ, ñ fl, ðù≈ò#lì° Á xfl, ðù≈ò#lì° ñ !òlì° !s, fì, Á x!òlì° !s, fì, Ezi, fyl!° !Ó° Ìlì° Ìy° ÌÑ, Ìy, ðlì° Ñ, "òyÓ°
çyl≈Ñ, Ó° * ç, ðyí° Ìì ÓyiyÓ° ç!çT Ñ, Ó° Ìì, ç, ðy° ÍÓ° - ðfy!çÓ° (Massie) ð°lì, ñ "The process of planning may being with a
vague hunch or an element of instution"- xì≈yí° ðlì° Ñ, "òy ≤Á!e° Ì° y ð° ð & EÍ° xfl, ççT xò%ðyò Óy xò%¶) !ì, Ó°
ðyí° Ìò° - Ìlì° Eì%, ç, ðlì° Ñ, "òy ð)úì, xò%ðyò !ò¶, ç, Ó° ñ ì, yEz ÌÍ° çÓ° !Ó° Ìlì° xò%ðyò Ñ, ÌÍÓ° , ðlì° Ñ, "òy Ñ, Ó° y EÍ° ñ °ç=
ú° ÌÑ, ç, ðlì° Ñ, "òyÓ° xò%!òì, !Ó° Ìlì° Ó° Ìú- 9. çðlì° ç!lã, !òlì° yÓ° í (Scheduling) : ç, ðlì° Ñ, "òyÓ° v, z, ç, ðyiy° ÌòÓ° ð°lìf
çðlì° ç!lã, !òlì° yÓ° í =Ó° & ç, ð)ì≈- ~Ó° ðyí° Ìò° ≤Álì, ç, Ì, y° Ìãç° ð° ð & Á° Ìü° !òlì° Ìü° Ñ, Ó° y Ìy° ÌÑ, - ~Ez çðlì° !ò!
ì≈<TÑ, Ó° ÌÍÓ° ðyí° Ìò° !òlì° ≈<T çð° Ìlì° !òlì° ≈<T Ñ, yã!ç, çjòyìò Ñ, Ó° y çQ, Ó EÍ° - ì, yEz çðlì° ç!lã, !òlì° yÓ° í, ðlì° Ñ, "òyÓ°
°ç, Ìe° =Ó° & ç, ð)ì≈- 10. v, zqyÓð (Innovation) : ç, ðlì° Ñ, "òyÓ° ð°lìfEz Ìy° ÌÑ, v, zqyÓ° ÌòÓ° Ó#ãòs, f- , ðlì° Ìì≈, ðù#ú
Ñ, yÓ° Óy!Ó° àÜ° Ìì, !òlì° f, ðì%, ð° !Ó° Ìlì° v, z, ð!f!ç, Ìì, EÍ° Ìy Ñ, yÓ° Óy° ÍÓ°
Ó° v, z, ç, ðÓ° ≤Á¶, yÓ° !Óhfl, yÓ° Ñ, ÌÍÓ° - °ç
ãðf , ðlì° Ñ, "òy v, zqyÓð Óy ðì%, ðç ÌyÑ, y xyÓ!üfÑ, ÌyÓ° çyEY° Ìlì° f v, zq(ì, ç, ðlì° !f!ç, !ì, !òlì° s, fì Ñ, Ó° y çQ, Ó EÍ° - 11. !
ÓÑ, " , ç, ðs, iy !òò≈yã, ð (Selection of alternatives) : Ì° ÌÑ, y° Ìòy !çk, yhs, @ ãÆ°lìÓ° ãðf !Ó!¶, ß° !ÓÑ, " , ðlì° y° Ìúyã, ðy
Ñ, Ó° Ìì, EÍ° - , ðlì° Ñ, "òyÓ° xì≈Ez Eú !Ó!¶, ß° !ÓÑ, " , Ì° ÌÑ, çÓ≈y!ìÑ, v, z, ç, ð° ÌlyÜ# !ÓÑ, " , !òò≈yã, ç, Ñ, Ó° y- ì, yEz !
ÓÑ, " , ç, ðs, iy !òò≈yã, ð, ðlì° Ñ, "òyÓ°
xòfì, ð v, z, ç, ðyiyò !Eçy° ÍÓ° !Ó° ÌÍ° !à, ì, E
Ì° - 3.2.3 , ç, ðlì° Ñ, "òy ≤Á!e° Ì° yÓ° Ìy, ðçð)E , ç, ðlì° Ñ, "òy ≤Á!e° ð ≤Álì, ç, y° ÌòÓ° Ñ, y° ÌãÈ ~Ñ, ç, Ì, iyÓ° yÓy!EÑ, Á çy!Ó≈Ñ,
≤Á!e° Ì° y- ÓfÓfl, iy, ðòyÓ° !Ó!¶, ß° hfl, ÌÍÓ°
Ó° xòfì, ð =Ó° & ç, ð)ì≈ Ñ, yã Eú ,
ðlì° Ñ, "òy ≤Á!f!ç, ì, Ñ, Ó° y- , ðlì° Ñ, "òy ≤Á!e° Ì° y° ÌÑ, ç, ð%° ÍÓ° y, ç%!Ó° Ó°G, Ìì, E° Ìú° ~Ó° xhs, ¶)≈, _° !Ó!¶, ß° Ìy, ð Óy
ç, ðlì° yì° =lú° àyòy íÓ° Ñ, yÓ° - Ñ, yÓ° í ~Ez iy, ð=lú° x!ì, e° ðÑ, ÌÍÓ° Ez , ðlì° Ñ, "òy

NSOU ? CC-CO-10 46 ≤Āle ĭ y , ð) i ≈ i , y , ðyĭ - ĭ!iĀ , ð!Ó Ñ , "òyÓ ≤ĀÑ , ĭ! , xò%çy ĭÓ - ~Ez iy , ð = !ú Ñ , ðÈÈÛÈ Ė Ó!ü Ėĭ ñ ĭ , ð%Ā ~Ñ , ĭ! , ð!Ó Ñ , "òy ā) v , , yhs , Ñ , Ó " ĭ ĭ , çyĭyÓ ĭ ĭ , ĭ ĭ cÓ iy , ð xĭ! , e ' ò Ñ , Ó " ĭ ĭ , Ėĭ " c = !ú ð# ĭā , ĭ% , ĭ ū ĭÓ y Ėú ≠ ≤Āĭ ð iy , ð ≠ , ð!Ó Ñ , "òy ≤Āĭ ĭ " ĭòÓ ≤Ā ĭ ĭ yā ò v , z , ðú!ĭ , ĭ , Ñ , Ó y - !mĭ , #ĭ ĭ iy , ð ≠ , ð!Ó Ñ , "òyÓ v , z ĭ ĭüf !fl , ĭÓ Ñ , Ó y - ĭ , ĭ , #ĭ ĭ iy , ð ≠ , ð!Ó Ñ , "òyÓ xò%! ðĭ , !Ó ĭ ĭ = !ú !fl , ĭÓ Ñ , Ó y - ā , ĭ% , ĭ ≈ iy , ð ≠ !ÓÑ , " , ð ĭ ĭÓ çĭ , yò - , ðM , Ė ð iy , ð ≠ ! ÓÑ , " , ð ĭ = !ú ð) ð ū fyĭ ð Ā ç ĭ ĭ Ó ≈ y_ ð , ð ĭ! , , Ó ĭ ĭā Ė ð Āĭ y - ° ĭ , ĭ , iy , ð ≠ çE yĭ Ñ , , ð!Ó Ñ , "òy ĭ , !Ó Ñ , Ó y - çE Ė ð iy , ð ≠ çĖĭ ç) !ā , Ā Ñ , yĭ ≈ ç) !ā , ĭ , !Ó Ñ , Ó y - xĭTò iy , ð ≠ Ó * , ðyĭ ĭ Ā xò%Ó ĭ ≈ , ð - ≤Āĭ ð iy , ð ≠ , ð!Ó Ñ , "òyÓ ≤Ā ĭ ĭ yā ò v , z , ðú! ĭ , ĭ (Awareness of need for planning) : , ð!Ó Ñ , "òyÓ ≤Ā ĭ ĭ yā ò v , z , ðú!ĭ , ĭ , ĖĀĭ yÓ çy ĭ ĭ çy ĭ ĭ , ð!Ó Ñ , "òy ĭ , !Ó Ñ , Ó ≤Ā!e ĭ y ð Ó & Ėĭ - Ó fl , ĭ , v , z ĭ ĭ ū f çyĭ ĭòÓ ū ĭ « , f ≤Āĭ ĭ , çy ĭ ĭòÓ çy ð ĭò Ñ , # ç% ĭ ĭ y ū ĭ çQ , yÓ ðyñ xyŪB , y Ó " ĭ ĭ " ĭā Ė ĭ , y v , z , ðú!ĭ , ĭ , Ñ , ĭ ĭÓ Ėz , ð!Ó Ñ , "òy ĭ , !Ó Ñ , Ó v , z ĭ ĭ fyŪ @ Ā Ė ĭ Ñ , Ó " ĭ ĭ , Ėĭ - ≤ĀÑ , ĭ , , ð ĭ « , ~Ez iy ĭ , ð ≤Āĭ ĭ , çy ð ÚSWOT !Ó ĭ ĭ " ĭ ĭó ĭ ū ðyĭ f ĭò ≤Āĭ ĭ , çy ĭ ĭòÓ Ó y Ė fl , Ó xÓ fl , iy ð ~ÓÇ ĭ , !Ó ĭ ĭ f ĭ çQ , yÓ ðy çĭ ð ĭ ĭ Ñ ≈ , iy Ó ĭ iy ū ĭ v , , ĭ , y ĭ ū - SWOT Analysis Ė Ė Ė ~Ó ≤Āĭ ĭ , ĭ , x« , ~Ñ , ~Ñ , ĭ , !Ó ĭ ū ĭ xĭ ≈ ≤ĀÑ , yŪ Ñ , ĭ ĭÓ - ~ = !ú Ėú 'S' (Strength) xĭ ≈ yĭ ū ĭ _ ñ 'W' (Weakness) xĭ ≈ yĭ ĭ % Ó ≈ ū ĭ , yñ 'O' (Opportunity) xĭ ≈ yĭ ç% ĭ ĭ y ū Ó y çQ , yÓ ðy ~ÓÇ 'T' (Threat) xĭ ≈ yĭ xyŪB , y - ~Ez , ð ĭ ≈ yĭ " ĭ ĭ , ð!Ó Ñ , "òy ≤Āĭ ĭ " ĭòÓ ≤Ā fl , ĭ , , ð ð ≈ Ó ū y Ėĭ - !mĭ , #ĭ ĭ iy , ð ≠ , ð!Ó Ñ , "òyÓ v , z ĭ ĭüf !fl , ĭÓ Ñ , Ó y (Determination of Objective) : , ð!Ó Ñ , "òy çÓ çĖĭ v , z ĭ ĭüf ð% ð # - xĭ ≈ yĭ ~Ñ , Ó y ~Ñ , y! ĭ Ñ , v , z ĭ ĭüf çyĭ ĭòÓ ū ĭ « , f , ð!Ó Ñ , "òy ū ĭ v , , Ā ĭ ĭ , x - ĭò Ñ , " , « , ĭ e Ėz , ð!Ó Ñ , "òyÓ ≤Āĭ ð iy , ð ð Ó & Ėĭ v , z ĭ ĭüf !fl , ĭÓ Ñ , Ó " ĭ ĭÓ ðĭ f ĭ ĭ ĭ - ĭ y Ėz Ė y Ñ , ñ ~Ez iy ĭ , ð , ð!Ó Ñ , "òyÓ v , z ĭ ĭüf !fl , ĭÓ Ñ , Ó yÓ Ñ , yā çĭ ð ð Ėĭ - ĭò ð ñ ĭ , y ĭò y ççç fyÓ ç ðyĭ ð , ð!Ó Ñ , "òyÓ v , z ĭ ĭüf Ė ĭ ĭ , çy ĭ Ó Ó y ĭ ĭ , y ĭò y ç% ĭ ĭ y ū ū Ó çm f Ó Ė y ĭ Ó Ó ū ĭ « , f Ā , ð!Ó Ñ , "òy ĭ , !Ó Ė ĭ ĭ , çy ĭ Ó - ç% ĭ , Ó y ç , ð!Ó Ñ , "òyÓ ū « , f Ó y v , z ĭ ĭüf Ñ , # ĭ , y ≤Āĭ ĭ ð Ėz !fl , ĭÓ Ñ , Ó " ĭ ĭ , Ėĭ - Ñ , yÓ ĭ ĭ ~Ez ū « , f Ó y v , z ĭ ĭüf çyĭ ĭòÓ ð ð f !Ó ĭ , çy çE yĭ Ñ , , ð! Ó Ñ , "òy ū ĭ v , , Ā ĭ ĭ , - ĭò ð Ñ , y ĭò y Ñ , y ðyĭ ðò Ñ , y ĭò y Ó Ā Ė ĭ Ó 20 ū ĭ , y çQ ð % ð y ð , y Ó , ĭ , ĭ ! ĭ v , z ĭ ĭüf Ėĭ ĭ , y Ė ĭ ū v , z ĭ , ðyĭ ð Ā ! Ó Ė ĭ ĭ ççç yhs , , ð!Ó Ñ , "òyĀ ĭ ççç y ĭ Ó ĭ , !Ó Ñ , Ó " ĭ ĭ , Ėĭ ĭ Ó - ĭ , ĭ , #ĭ ĭ iy , ð ≠ , ð!Ó Ñ , "òyÓ xò%! ðĭ , ! Ó ĭ ĭ = !ú !fl , ĭÓ Ñ , Ó y (Determining the Planning premises) : , ð!Ó Ñ , "òyÓ v , z ĭ ĭüf ~Ñ , Ó yÓ !fl , ĭÓ Ė ĭ ĭ " ū ĭ ū , ð! Ó Ñ , "òyÓ xò%! ðĭ , !Ó ĭ ĭ = !ú !fl , ĭÓ Ñ , Ó yÓ ! ĭ ĭ ĭ , ĭ , çT ĭ ĭ Ā ĭ y Ėĭ - Ñ , yÓ ĭ ĭ ~Ez !Ó ĭ ĭ = !ú Ėz , ð!Ó Ñ , "òyÓ ! ĭ , ĭ ! Ė çy ĭ Ó ū ĭ f Ėĭ - , ð!Ó Ñ , "òyÓ xò%! ðĭ , !Ó ĭ ĭ = !ú Ėú ĭ , !Ó ĭ ĭ f ĭ çĭ ð ĭ Ñ ≈ , ĭ , iy Ó ĭ y çĖ ð) Ė - ~ = !ú , ð!Ó Ñ , "òyÓ , ð!Ó ĭ Ó ū Ó y ā , ĭ% , Ė ççç #y ĭ , Ñ , ĭ ĭÓ ĭ ĭ ĭ y Ó ð ĭ ĭ f , ð!Ó Ñ , "òyÓ , ≤Ā ĭ ĭ y ū ā ĭ , - , ð) Ó ≈ y ð % ðy ĭòÓ çy Ė y ĭ ĭ f , ð!Ó Ñ , "òyÓ xò%! ðĭ , !Ó ĭ ĭ = !ú ā) , v , , yhs , Ñ , Ó y Ėĭ - Ó ĭ ≈ , ðy ð ĭ ççç yñ , Ó y ĭ , !Ó ĭ ĭ f ĭ çQ , yÓ ðy !Ó ĭ ĭ y ĭ ĭ ð ðyĭ f ĭò ~Ez !Ó ĭ ĭ = !ú !fl , ĭÓ

Ñ , Ó y Ėĭ - v , z iy Ė Ó ĭ fl , ĭÓ * , ð ñ
 NSOU ? CC-CO-10 47 xyĭ ĭ ≈ Ñ , v , z iy Ó # Ñ , Ó " ĭ ĭó , ð Ó x ĭò Ñ , Ó " äyĭ ĭ , Ñ , ççç fl , iy ĭ , yÓ " ĭ , ĭ , y ĭ ĭó Ó f Ó çy ð Ó & Ñ , ĭ Ó " ĭā Ė - ~Ó ð , ĭ ū ĭ , yÓ ĭ , #ĭ ĭ Ñ , yĭ ðyĭ ð = !ú Ā x yhs , ā ≈ yĭ ĭ , Ñ , ðy ĭòÓ ū ççç , ð e (ISO-9000) , ðyĀĭ yÓ " ā , çTy ā , yú y ĭ Ėā Ė - Ñ , yÓ ĭ Ó ĭ ≈ , ðy ð Ñ , yĭ ðyĭ ð = !ú ð ĭò Ñ , ĭ Ó " ĭ ĭ ~Ó ð , ĭ ū Ó " äyĭ ĭ , Ñ , ççç fl , iy = !ú Ó çy ĭ ĭ ≤Āĭ , ĭ ĭ yĭ ū ĭ , yĭ xÓ ĭ , # ĭ ≈ Ė ĭ ĭ , çy Ė yĭ f Ñ , Ó " ĭ Ó - ā , ĭ% , ĭ ≈ iy , ð ≠ !ÓÑ , " , ð ĭ ĭÓ çĭ , yò (Searching for alternatives) : , ð!Ó Ñ , "òyÓ v , z ĭ ĭüf Ā xò%! ðĭ , !Ó ĭ ĭ = !ú ā) , v , , yhs , Ė ĭ ĭ " ū ĭ ū , ð!Ó Ñ , "òy Ñ , yÓ # Ó y v , z ĭ ĭüf çyĭ ĭòÓ !Ó ĭ , çy ð ĭ = !ú Ó xò% çĭ , y ĭò !ú Ė Ėĭ - çö Ė fl , çQ , yÓ f !ÓÑ , " , ð ĭ = !ú ĭā , ! Ė ĭ , Ñ , Ó yÓ ð ð f ~ ççç yhs , ĭ , ĭ f = !ú ççç Ā Ė Ā !Ó ĭ ĭ y ĭ Ñ , Ó " ĭ ĭ , Ėĭ - ~ ĭ , y ĭ Ó ≤Ā y Ė ĭ , ĭ f Ā v , z , ðy_ = !ú ĭ ĭ ĭ ĭ , !Ó ĭ , çy ð !ÓÑ , " , ð ĭ ĭÓ) ð ū fyĭ ð Ñ , Ó y çQ , Ó Ėĭ - , ðM , Ė ð iy , ð ≠ !ÓÑ , " , ð ĭ = !ú Ó) ð ū fyĭ ð Ā ç ĭ ĭ Ó ≈ y_ ð , ð ĭ! , , Ó ĭ ≈ yā , ð (Evaluation of alternatives and selection of the best one) : v , z ĭ ĭüf çyĭ ĭòÓ ð ð f ≤Āĭ ĭ , çy ĭ ĭòÓ çy ð ĭò Ñ , yĭ ĭ Ñ , , ð ĭ ĭ y ĭ ĭ ĭ - ! Ñ , ĭ , ççç ĭ , çy ð Ñ , Ó ū ðy Ė çEz , ð ĭ! , Ėz @ Ā Ė ĭ Ñ , ĭ Ó " ĭ ĭ , v , z ĭ ĭüf çyĭ ĭòÓ , ð ĭ « , çÓ ĭā , ĭ ĭ çE yĭ Ñ , Ó ĭ ū ū ĭ f Ėĭ - ~ ð ð f ≤Āĭ ĭ , ĭ , !ÓÑ , " , ð ĭ ççç yhs , ĭ , ĭ f Ā v , z , ðy_ ççç Ā Ė Ñ , Ó y Ėĭ ~ ÓÇ ççç ū Ė # ĭ , ĭ , ĭ f Ā v , z , ðy_ = !ú !Ó ĭ ĭ y ĭ Ñ , ĭ Ó " ĭ ĭ , ççç ĭ , !ÓÑ , ĭ Ó " xyĭ ĭ , ð « , Ñ , = Ó & c ! Ó ā , yÓ Ñ , Ó y Ėĭ - ĭ , ĭ Ó !Ó ĭ , çy ð !ÓÑ , ĭ Ó ") ð ū fyĭ ĭò , ð!Ó Ñ , "òy Ñ , yÓ # Ó y ĭ% ĭ , !

Ó ĭ ĭ ĭ Ó v , z , ð Ó = Ó & c ĭ ĭ ĭ ĭ !
 ÓÑ , " = !ú Ó ð ĭ ĭ f ĭ% , ū ðy Ñ , ĭ Ó ð Ā ç ĭ ĭ Ó ≈ y_ ð !ÓÑ , " ĭ , , Ó ĭ ĭā Ė ð ð - ~Ez ĭ% ĭ! , !Ó ĭ ĭ ĭ Ėú ≤Āĭ , çy ĭ ū ĭ , Ó fĭ (Expected cost) Ā ≤Āĭ , çy ĭ ū ĭ , ç% !Ó ĭ y (Expected benefits) - ~ ā Ė y , yĀ x ĭò Ñ , " , « , ĭ e xò fy ð f !Ó ĭ ĭ ĭ ĭò ð ççç ĭ , Ñ , (Risk) , ≤Āĭ , çy ĭ ū ĭ , xyĭ (Expected return) ñ xò%! ðĭ , !Ó ĭ ĭ çĖ) Ė (Planning premises) Ėz ĭ , çy !Ó " ĭ , ĭ ! ĭ , Ā !Ó ĭ , çy ð !ÓÑ , ĭ Ó " ð ĭ ĭ f ĭ% , ū ðy Ñ , Ó y Ėĭ - ĭ y Ėz ĭ Ė y Ñ , ñ ~Ez , ð ĭ ≈ y ĭ ĭ " ~ Ó ĭ , yĭ ð Ñ , ! ĭ , ĭ ! ĭ , !Ó ĭ , çy ð !ÓÑ , ĭ Ó ") ð ū fyĭ ð Ñ , Ó y Ėĭ ~ ÓÇ ç ĭ ĭ Ó ≈ y_ ð !ÓÑ , " ĭ , ! ð ð ≈ yā , ð Ñ , Ó y Ėĭ ~ ÓÇ ð ū , ð!Ó Ñ , "òy! , , ĭ , !Ó Ñ , Ó y Ėĭ - ° ĭ , ĭ , iy , ð ≠ çE yĭ Ñ , , ð!Ó Ñ , "òy ĭ , !Ó Ñ , Ó y (Formulation of derivative plans) : ð ū , ð!Ó Ñ , "òy ĭ , !Ó Ė ĭ ū , ð!Ó Ñ , "òy Ñ , yÓ # Ó y , ð!Ó Ñ , "òyÓ xhs , ū ≈ ĭ , !Ó ĭ , çy ð !Ó ĭ , çy ð ĭ ĭ ĭ = !ú Ó " ≤Āĭ ĭ , ĭ , çT ĭò - xĭ ≈ yĭ ð ū , ð!Ó Ñ , "òy Ó * , ðyĭ ĭ ĭ Ó ð ð f ð % ĭ! , ðy! , , !Ó ĭ ĭ ĭ = !ú Ó " , ð!Ó Ñ , "òy ĭ , !Ó Ñ , Ó y Ėĭ - ~ = !ú ĭ ĭ ĭ , ð ū , ð!Ó Ñ , "òy Ó # ĭ! , Ó y Ñ , Ó ū Ó y , ð ĭ , ĭ , Ó y Ñ , yĭ ≈ ç) !ā , Ó y çĖĭ ç) !ā , Ó y Ó y ĭā , ççç yhs , Ė ĭ ĭ , çy ĭ Ó - v , z iy Ė Ó ĭ fl , ĭÓ * , ð ñ ĭò ð Ñ , y ĭò y Ñ ,

yjôy:ò ~Ñ, !, ò ì%, ò òif Óyāy^iÓ^ à ,yú% Ñ, Ó^ ì, â, yl^ i, Öò i, y, iÑ, , ò ìifÓ^ òÑ% ,üyñ xyÑ, yÓ^ Óy xyÑ, !, ñ Áãòñ
Ó^ à Ezi, fyli ÇÇe^ yhs, , ò!Ó^ Ñ, "òy ÿ i, !Ó^ Ñ, Ó^ ì, Êl^ - ~äEyv, , yÁ ≤Ä^ ìl^ yãò#l^ xì≈ ÇÇe^ Ä^ ÌÉÓ^ , ò!Ó^ Ñ, "òyñ
Ñj, yā, yöyú e^ i^ ÇÇe^ yhs, , ò!Ó^ Ñ, "òyñ Ñ, ò≈#^ ÌiÓ^ ≤Ä^ ìl^ «^ ìñ, ò ìifÓ^ äòf !ÓK, y, òò Ezi, fyli ÇÇe^ yhs, , ò!Ó^ Ñ, "òy
~i, !Ó^ Ñ, Ó^ ì, Êl^ - xyÓ^ ~Ez, ò!Ó^ Ñ, "òy=íú Éú ò)ú , ò!Ó^ Ñ, "òyÓ^ ÇE^ ÌlyÜ# , ò!Ó^ Ñ, "òy- ÇEð òy, ò ≠ , ò!Ó^ Ñ, "òyÓ^
çðl^ ç)là, Á Ñ, yl^≈ç)là, à) , v, , yhs, Ñ, Ó^ y (Finalisation of schedule and programme of plan) : , ò!Ó^ Ñ, "òy ≤Ä^ ìl^ ÌÓ^ ~Ez
iy Ì, ò ≤Ä^ ìl^ !, , ò!Ó^ Ñ, "òy ÌiÑ, çðl^ ç)là, Á Ñ, yl^≈ç)là, myÓ^ y xyÓk, Ñ, Ó^ y Êl^ - ~Ó^ ò, ìú , ò!Ó^ Ñ, "òy !ò!i≈T çð^ Ìl^
ú«^ f, ò)Ó^ i Ñ, Ó^ ì, çðl^≈ Êl^ - xyÓ^ Ñ, yl^≈ç)là, !Ó!¶, Ñ, y, ÌäÓ^ e^ ò, òl^≈yl^ !fl, iÓ^ Ñ, ÌiÓ^ Ìi - ~Ó^ ò, ìú , ò!
Ó^ Ñ, "òy Ó^ * , òyl^ ÌiÓ^ ^ «^ Ìe xì≈ Á ò^ ÌòÓ^ çyÏl^ á^ Ì, - ~Ez, òl^≈y^ Ìl^ , ò!Ó^ Ñ, "òyÓ^ çòhfl, !iÑ, à) , v, , yhs, Ñ, Ó^ y Ê^ Ìú
Ñ, ò≈#^ ÌiÓ^ äyòy ÌòyÓ^ ÓfÓfl, iy Ñ, Ó^ y Êl^ Ìy Ìi, , ò!Ó^ Ñ, "òy Ó^ * , òyl^ Ìi i, y, ÌiÓ^ ÇE^ Ìly!Üi, y, òyÁl^ y Ìyl^ -
NSOU ? CC-CO-10 48 ^ ü^ i y, ò ≠ , ò!Ó^ Ñ, "òy Ó^ * , òyl^ i Á xò%Ói≈, ò (Implementation and follow up) : , ò!Ó^ Ñ, "òy
≤Ä^ ìl^ ò ≤Ä^ Ìe Ì^ yÓ^ x!hs, ò òy, ò Óy, òl^≈yl^ !, , Éú , ò!Ó^ Ñ, "òyÓ^ Ó^ * , òyl^ i Á xò%Ói≈, ò- xì≈yl^ , ò!Ó^ Ñ, "òyÓ^ Ó^ * , òyl^ i
òy á, ^ Ìú çyò!@^ ÄÑ, ≤Ä^ Ìe Ì^ y! , !Óö, ú É^ Ìl^ , ò Ìv, , - xò%Ói≈, ÌòÓ^ , ò, Ìú , ò!Ó^ Ñ, "òyÓ^ xhs, !ò≈!Eì, eß! , =íú Ç
Ê^ ÌäEz !ä, !E^ i, Ñ, Ó^ y Ìyl^ Á eß! , =íú Ì)Ó^ Ñ, Ó^ yÓ^ äòf çy Ìl^ çy Ìl^ ≤Ä^ ìl^ yãò#l^ ÓfÓfl, iy @^ ÄEì Ñ, Ó^ y Ìyl^ -
xò%Ói≈, ÌòÓ^ ò, ÌúEz Ñ, y, ÌäÓ^ Ó^ * , òyl^ ÌiÓ^ ^ «^ Ìe Ñ, y, Ìòy !Óä%, fl, i, á, Ìú i, y !¶, Ñ, Ñ, Ó^ y Ìyl^ xì≈yl^ Ñ, yã=íú
Ïy Ìi, , ò!Ó^ Ñ, "i, , ò ÌEz Çiòß^ Êl^ i, yÓ^ ÓfÓfl, iy Ñ, Ó^ y Ìyl^ - ~äEyv, , yÁ Óy!Efn, , ò!Ó^ Ói≈, ÌòÓ^ ò, Ìú , ò!
Ó^ Ñ, "òyÓ^ ò Ìif Ñ, y, Ìòy , ò!Ó^ Ói≈, ÌòÓ^ ≤Ä^ ìl^ yãò ÌiÓy !i Ìú i, yÁ Ñ, Ó^ y ÇQ, Ó Êl^ - ~äòf ~Ez, òl^≈y^ Ìl^ , ò!
Ó^ Ñ, "òyÓ^ Ó^ * , òyl^ ÌiÓ^ çy Ìl^ çy Ìl^ xò%Ói≈, ò Ä, á, yúy Ìòy Êl^ - ~Ó^ ò, Ìú , ò!Ó^ Ñ, "òyÓ^ Ñ, yl^≈Ñ, y!Ó^ i, y, Ó!k, , òyl^
Á v, z^ Ìjüfçyìò ÇEä Êl^ - , ò!Ó^ Ñ, "òy ≤Ä^ ìl^ ÌòÓ^ v, z, ò ÌiÓ^ Ó^ iy, ò=íú ~Ñ, !, , Ó^ Öylä, ÌeÓ^ òyif Ìò ò%, Ìú iÓ^ Ìú
ò#^ Ìä, Ó^ Ó^ Öylä, e! , , òyÁl^ y Ìyl^ ≈ 3.3 Ñ, yl^≈ Çiòyìò , ò!Ó^ Ñ, "òy Ñ, y, Ìòy òi%, ò Ñ, yÓ^ ÓyÓ^ Óy v, z^ Ìif y ÌÜÓ^
Ñ, yl^≈çyòyìò , ò!Ó^ Ñ, "òy Óú Ìi, ^ ÓyG, yl^ Ì^ , ò!Ó^ Ñ, "òy Ñ, y, òy!òÓ^ v, z^ Ìjüfñ ú«^ fñ Ñ, ò≈≤ÄiyÜ#ñ çðl^ ç)là, Ezi, fyli
ç!¶, Ñ, ¶, y, ÌiÓ^ , ò!Ó^ Ñ, "òyÓ^ xhs, ¶%≈, _^ Ñ, ÌiÓ^ ~ÓÇ Ñ, ò≈çyòy Ìò Ñ, ò≈#Ó^ y Ìy Ìi, ÌòÓyò Êl^ Á ç!¶, Ñ, ¶, y, ÌiÓ^ Ñ, yã ç
iòß^ Ñ, ÌiÓ^ ÇEz ÇÇe^ yhs, ÜyEzv, úyEzò- Ñ, yÓ^ Óy ÌiÓ^ Ó^ ÌçÓ^ !Ó^ Ìl^ , ò!Ó^ Ñ, "òyÓ^ ò Ìif xhs, ¶%≈, _^ Ìy ÌiÑ, ^ ç=íú
Éú !òj^ Ó^ * , ò ≠ (i) Ñ, yÓ^ Óy ÌiÓ^ Ó^ v, z^ Ìjüf, ò!Ó^ fl, ÖyÓ^ ¶, y, ÌiÓ^ v, z^ ÌiÓ^ Ñ, Ó^ ì, Êl^ - (iii) Ñ, # Ñ, # Ñ, yã çyòß^
Ñ, Ó^ y Ê^ ÌiÓ^ i, yÓ^ !Óüi !ÓÓÓ^ i- (iii) Ñ, y, ÌäÓ^ =iÜi, òyò çj!^ Ìi, !ò Ìi≈!üÑ, y- (iv) G%¶, ÌÑ, ÓfÓfl, iy, òòy ÇÇe^ yhs, , ò!
Ó^ Ñ, "òy- , ò!Ó^ Ñ, "òyÓ^ ≤Ä^ ìl^ yãò v, z, òú!¶, Ñ, Ó^ i v, z^ Ìjüf !fl, iÓ^ Ñ, Ó^ y xò%!òì, !Ó^ Ìl^ !ò!≈yÓ^ i !ÓÑ, , ò ÌiÓ^ çy, ò
, Ó^ * , òyl^ i Á xò%Ói≈, ò çðl^ ç)là, Á Ñ, yl^≈ç)là, à) , v, , yhs, Ñ, Ó^ y ÇEyl^ Ñ, , ò!Ó^ Ñ, "òy ÿ i, !Ó^ !ÓÑ, ^ ÌiÓ^ ò)úfy!^ ò Á
ç^ ÌiÓ^≈y_ò !ÓÑ, ^ ÌiÓ^ ÌòÓ≈yã, ò Ìò iy, ò 2l^ iy, ò 3l^ iy, ò 4l^ iy, ò 8ò Óy ^ ü^ i y, ò 7ò iy, ò 6¶, iy, ò 5ò iy, ò ? ? ? ? ? ? , ò!
Ó^ Ñ, "òy ≤Ä^ Ìe Ì^ yÓ^ iy, òçç)E
NSOU ? CC-CO-10 49 (v) Ñ, yã çyòy ÌòÓ^ äòf Ñ, ò≈#^ Á xòfyòf ^ ÌçÓ^ Çiò ÌiÓ^ ≤Ä^ ìl^ yãò Êl^ ~ÓÇ Óy Ìä, - (vi) Ñ, yã
Ó^ * , òyl^ i Óy Çyòy ÌòÓ^ çðl^ ç)là, - (vii) Ñ, y, ÌäÓ^ x@^ ÄÜ!i, äyòyÓ^ ÓfÓfl, iy- Ñ, y, ÌäEz ~Ñ, !, , Ñ, ò≈çyòyìò , ò!Ó^ Ñ, "òy
Éú v, z^ Ìif yÜ Óy Ñ, yÓ^ Óy ÌiÓ^ Ó^ Ñ, ÖüüÜi, , ò!Ó^ Ñ, "òyÓ^ xÇü!Ó^ Ìü^!- ~! , , Éú ~Ñ, !, , !Óüi , ò!Ó^ Ñ, "òy Ìy ÌiÑ,
^ ÓyG, y Ìyl^ Ì^ ~Ñ, !, , Ñ, ò≈#iú Óy !Ó¶, yÜ#l^ Ñ, ò≈# Ñ, #¶, y, ÌiÓ^
Ñ, yÓ^ Óy ÌiÓ^ Ó^ v, z^ Ìjüfçyì ÌòÓ^ äòf Ñ, yã Ñ, Ó^ ÌiÓ^ - ~Ez, ò!Ó^ Ñ, "òyl^ Ñ, yÓ^ Óy ÌiÓ^ Ó^ Ìiò!@ò
Ñ, y, Ìä v, z^ ÌiÓ^ Ìy ÌiÑ, ~ÓÇ Ñ, #¶, y, ÌiÓ^ Ñ, Óy Ñ, yÓ^ y ^ ÇEz Ñ, yã! , Ñ, Öò çyòß^ Ñ, Ó^ ÌiÓ^ ç Ófy, òy ÌiÓ^ xyÜyò
iyÓ^ iy Ìi - Ó!fl, i, ~Ñ, !, , Ñ, ò≈çyòyìò , ò!Ó^ Ñ, "òy Éú Ñ, yÓ^ Óy ÌiÓ^ Ó^ Ñ, ÖüüÜi, , ò!Ó^ Ñ, "òyÓ^ xhs, ¶%≈, _^
^ Ñ, Öü ÌüÓ^ Ó^ * , òyl^ i ÇÇe^ yhs, , ò!Ó^ Ñ, "òy- 3.3.1 Ñ, ò≈çyòyìò , ò!Ó^ Ñ, "òyÓ^ ç%!Óiyçð)E Ñ, ò≈çyòyìò , ò!Ó^ Ñ, "òy
≤Ä^ ìl^ ÌòÓ^ ≤Ä^ Ìiyò ç%!Óiy Éú Ì Ñ, yÓ^ ÓyÓ^ Óy v, z^ Ìif yÜ Ó%G, Ìi, , òy ÌiÓ^ Ìi ò%òyò, yÓ^ v, z, òÓ^ Ñ, yl^≈ çyòy ÌòÓ^
≤Ä^ ¶, yÓ Ñ, i, Öylò- ~iÓ^ ÌòÓ^ , ò!Ó^ Ñ, "òy Ñ, yÓ^ Óy ÌiÓ^ Ó^ xy!l^≈Ñ, xÓfl, iyÓ^ !Ó^ Ìy^ Ìi Ñ, ÌiÓ^ ñ ò%úì, y=íú çòy_
Ñ, ÌiÓ^ ~ÓÇ ò%òyò, y Ñ, #¶, y, ÌiÓ^ Ó!k, Ñ, Ó^ y Ìyl^ i, yÓ^ v, z, òyl^ Ö%¶^ Ìä^ ÓÓ^ Ñ, ÌiÓ^ - ~Ó^ xòfyòf ç%!Óiy=íú
ò#^ Ìä, i%, Ìú iÓ^ y ÉúEÜÜÜE (i) ~Ez, ò!Ó^ Ñ, "òy v, z^ Ìif yÜ Óy Ñ, yÓ^ Óy ÌiÓ^ Ó^ , òif Á^ çÓyÓ^ v, z, òÓ^ çÓ≈y!iÑ,
=Ó^ ðc ^ Ìi^ ~ÓÇ ÓyãyÓ^ xÇü çÓ≈y!iÑ, Ñ, Ó^
yÓ^ , ò!Ó^ Ñ, "òy Ñ, ÌiÓ^ - (iii) , ò!Ó^ Ñ, "òy ~Ñ, !, , ç
Q, yÓf xy!l^≈Ñ, !ä, e ≤ÄÑ, yü Ñ, ÌiÓ^ - (iii) Ñ, ò≈çyòyìò , ò!Ó^ Ñ, "òy v, zì, òyìòñ ^ ò!ùò, òeñ Ñ, ò≈#ñ Ñj, yā, yöyú ~ÓÇ
Ñ, yÓ^ Óy!Ó^ ≤Ä^ Ìe Ì^ yÓ^ v, z, òÓ^ Ìi^ çT =Ó^ ðc ^ Ìi^ ~ÓÇ çÓ=íúÓ^ ç!¶, Ñ, ÓfÓfl, iy, òòyÓ^ ÓfÓfl, iy Ñ, ÌiÓ^ - (iv)
Ñ, yÓ^ Óy ÌiÓ^ Ó^ ò%òyò, y ÌlyÜfi, y !ò!≈yÓ^ ÌiÁ ~Ez, ò!Ó^ Ñ, "òy çyEyl^ Ñ, ÌiÓ^ - v, ziyÉÓ^ ifl, !Ó^ * , òñ Ñ, yò%
v, zì, òyìò ≤Ä^ Ìe Ì^ y=íú ò%òyò, y Ó!k, Ñ, Ó^ ÌiÓ^ i, y, Ìä, !E^ i, Ñ, Ó^ yÓ^ äòf , ò!Ó^ Ñ, "òyl^ ≤Ä^ Ìi, Ìyò xò%, òyl, (contribution
ratio) ÓfÓEyl^ Ñ, Ó^ y Êl^ - (v) Ñ, ò≈çyòyìò , ò!Ó^ Ñ, "òyÓ^ òyif Ìò çyòyìò ≤Ä^ Ìe Ì^ yÓ^ Ñ, yyl^ Ñ, yyl^ eß! , xy ÌäE
^ ç=íú Ìä, !E^ i, Ñ, Ó^ y Ìyl^ ~ÓÇ , òÓ^ Ói≈, #Ñ, y, Ìú eß! , =íú ÇÇ^ Ìüyìò Ñ, Ó^ yÓ^ ÓÓfl, iy Ñ, Ó^ y Êl^ - (vi) ~iÓ^ ÌòÓ^ , ò!
Ó^ Ñ, "òyÓ^ ≤Ä^ Ìiyò ç%!Óiy! , Éú Ì^ ~Ó^ òyif Ìò Ñ, yÓ^ Óy ÌiÓ^ Ó^ ò%òyò, yÓ^ v, z, òÓ^ !Ó!¶, Ñ, y, ÌäÓ^ ≤Ä^ ¶, yÓ!
Ó^ Ìy^ Ìi Ñ, Ó^ y ÇQ, Ó Êl^ - 3.3.2 , ò!Ó^ Ñ, "òy ≤Ä^ Ìi^ ò Á !ò!^ s, fi Ñ, ò≈çyòyìò ÓfÓfl, iy, òòyÓ^ ~Ñ, !, , =Ó^ ðc, ò)i≈ !iÑ, Éú
, ò!Ó^ Ñ, "òy ≤Ä^ Ìi^ ò Á !ò!^ s, fi xy ÌiÓ^ y, ò- Ñ, yÓ^ i Ñ, yÓ^ Óy ÌiÓ^ Ìiò!@ò ÌçÓ Ñ, yã Ñ, Ó^ Ìi, Êl^ ^ ç=íúÓ^ Ìi^ çT =Ó^ ðc
Ïy ÌiÑ, ñ Ñ, yÓ^ i ≤Ä^ Ìi, !, , Ñ, yãEz Ñ, òEÜE^ Ó!ú ò%òyò, y ÌiÑ, ≤Ä^ ¶, y!Ói, Ñ, ÌiÓ^ - ~äòfEz ≤Ä^ Ìi, !, , Ñ, y, ÌäÓ^ äòf Ìòò , ò!
Ó^ Ñ, "òy Ñ, Ó^ y ÌiÓ^ Ñ, yÓ^ ñ, Ìi, ò!ò çy Ìl^ çy Ìl^
NSOU ? CC-CO-10 50 i, y, ÌiÓ^ !ò!^ s, fi Ñ, Ó^ yÓ^ Á xyÓüfÑ, Êl^ - , ò!Ó^ Ñ, "òy Á !ò!^ s, fi ,
òÓ^ fl, ò ÌiÓ^ Ó^ , ò!Ó^ , ò)Ó^ Ñ,

Í!Á ≤Ǟ!ò!> , Ǟ!Ó!í!í! ç!ò!Ñ≈, ì, !Ó!yhs, , ò)Ó ^!líÓ ^ çy!ì! Ì%_ ~ÓÇ !ò! s, fi xi, # ^!ì, Ó ^ Ñ, y ^!läÓ ^ !ò!Ó ^ !Ö Ñ, y ^!läÓ ^ ≤Ǟ!öy! öyò !ò!≈yÓ ^ í Ñ, Ó ^ yÓ ^ ≤Ǟ!e ^ ! ^ y - Ñ, y ^!läEz Ñ, yÓ ^ Óy ^ !Ó ^ Ó ^ Ñ, yã=!ú !y ^!ì, ç! ð! Ñ, Ǟ, y ^!Ö ç!òß ^ E! ^ ì, yÓ ^ äof , ò! Ó ^ Ñ, "òy Á !ò! s, fi ñ v, z Ǟ, ^!ì! Ó ^ Ez ≤Ǟ!ì! yãò E! ^ - Ñ, yÓ ^ í ç! ð! Ñ, , ò! Ó ^ Ñ, "òy Á ç! ð! Ñ, öyey! ^ !ò! s, fi Ñ, yÓ ^ Óy ^ !Ó ^ Ó ^ Ñ, yã !y ^!ì, ç! ð! Ñ, Ǟ, y ^!Ö ç!òß ^ E! ^ ~ÓÇ ^ e ^ ì, y ^!líÓ ^ à, y!E!y Ǟ, y ^!úy Ǟ, y ^!Ö , ò)Ó ^ í E! ^ ì, yÓ ^ ÓfÓfl, iy Ñ, ^!Ö ^ - ò! Ó ^ Ñ, "òy Á !ò! s, fi !%!> , , ò! Ñ, üΣñ , ò! Ñ, iyÓ ^ iy Á , ò! Ñ, Ñ, yã Ñ, ^!Ö ^ - ì, ^!Ö ^ ~Ñ, äy! ^!Üy! ^ ~!líÓ ^ ò! líf ! ò!ú Eú ^ ! ^ Ez !%!> , !Ó!ì! Ez Ñ, yÓ ^ ÓyÓ ^ ÓfÓfl, iy, òyÓ ^ !%Ez hfl, Ω, !Eçy ^!Ö Üif E! ^ ~ÓÇ x, òÓ ^ !%!> , hfl, Ω, Eú çÇÜ, ò ^ Ü!v, , ^! , yuy (Organising) Á çöB! ^ çy!ò (Co-ordinating) - 3.4 öyòÓ ç!ò! ^ ÓÇ !Ó, ò!ò , ò!Ó ^ Ñ, "òy öyòÓ ç!ò! , ò!Ó ^ Ñ, "òy ≠ v, z! , öy! ^!òÓ ^ Ñ, y ^!läÓ ^ , ò!Ó ^ !≤Ǟ!« , ^!ì, Ñ, ì, äò Ñ, ò≈# ~ÓÇ !Ñ, ^!Ö ^ !òÓ ^ !« , ì, yÓ ^ ≤Ǟ!ì! yãòEÜÜÜÈ~Ó ^ Ez !Ǟ, ! _ !ì, öyò!ÖÑ, ç!ò! líÓ ^ ≤Ǟ!ì! yãò ç!ò! Ñ≈, !EçyÓ Ñ, Ó ^ !ì, E! ^ - xyÓyÓ ^ Ñ, yò ≤Ǟ!Ñ, ^!Ö ^ Ñ, yã ç%@Ó ^ Ǟ, y ^!Ö , ò!Ó ^ à, yúòy Ñ, Ó ^ !ì, E ^!ú ~Ñ, ç%!ò!í≈T öyòÓ ç!ò! , ò!Ó ^ Ñ, "òy ≤Ǟ!í! ò Ñ, Ó ^ !ì, E ^!Ö - ~Ez öyòÓ ç!ò! , ò!Ó ^ Ñ, "òyÓ ^ xhs, Ü≈ì, xòfi, ò !Ó!ì! =!ú Eú ≤Ǟ!ì! yãò#! ^ öyòÓ ü! _ Ó ^ , ò!Ó ^ öyòò ≤Ǟ!ì, fl, Ñ, Ñ, ò≈#Ó ^ Ñ, ì, ≈, çñ iy! ^ ç Á Ñ, ì, ≈, Óf çyÇÜ, ò! Ñ, Ñ, y, y ^!öyÓ ^ Ñ, ò≈# ^!líÓ ^ , öyÓ ^ fl, ò!Ó ^ Ñ, ç!ò! Ñ≈, ~ÓÇ !Ó!Ǟ, ð Ñ, ò≈#Ó ^ Á, òÓ ^ iy! ^ ç Á Ñ, ì, ≈, Óf !Ñ, Ǟ, y ^!Ö

x, ò≈ì Ñ, Ó ^ y E ^!Ö ì, yÓ ^ Ó ^ * , ò ^!Ö ^ Öy Á xy ^!Ö ^ y! , ò! , iy! ^ ç Á Ñ, ì, ≈, ^!ÖfÓ ^ !Ǟ, ! _ !ì, Ñ, yã=!ú !Ñ, Ǟ, y ^!Ö ç!òy!ñ, E ^!Öñ ì, yÓ ^ ÓfyÖfy ~òò!Ñ, Ñ, ò≈# çÇ@ ^!ÉÓ ^ v, z!ççò)Eñ Ñ, ò≈# çÇ@ ^!ÉÓ ^ Óf! ^ ñ ≤Ǟ!ü« , ^!líÓ ^ ≤Ǟ!ì! yãò !Ñ, öy ~ÓÇ ì, yÓ ^ äof xyò%öy!òÑ, Óf! ^ , ò!Ó ^ Ñ, "òyÓ ^ ò! líf v, z ^!Ö ò Ñ, Ó ^ !ì, E! ^ - !Ó, ò!ò , ò!Ó ^ Ñ, "òy ≠ ÖyáyÓ ^ Ü ^!Ö!iyÓ ^ ~ÓÇ v, z ^!lífy _ Ó ^ çyò, ^!úfÓ ^ ü!ì≈, Ó ^ çöB! ^!Ü ^!v, , Á ^!í, ÖyáyÓ ^ ~ÓÇ !Ó, ò!ò , ò!Ó ^ Ñ, "òy - ~Ez , ò!Ó ^ Ñ, "òyÓ ^ öy!f ^!ö v, z ^!lífy _ y ~Ñ, !> , ç%!ò!í≈T ^ Ñ, Öüü !ò!≈yÓ ^ í Ñ, ^!Ö ^ ò - ~Ez , ò!Ó ^ Ñ, "òy xy ^!úy Ñ, , çy! , Ñ, ^!Ö ^ !Ó ^!ü!í !Ó ^ !òÓ ^ !Ó, ò!ò çÇe ^ yhs, Ñ, y!≈yÓú#Ó ^ Á, òÓ ^ - !öòEÜÜÜÈ (i) iyò (Price) : , ò!f Öy ^ çÓyÓ ^ ç%!ò!í≈T iyò !ò!≈yÓ ^ í Ñ, Ó ^ y xi, fhs, ≤Ǟ!ì! yãò - v, z ^!lífy ^!ÜÓ ^ iyò !ò!≈yÓ ^ !líÓ ^ ò!#! , fl, !FäE Ǟ, y ^!Ö !à, !E ^ ì, Ñ, Ó ^ !ì, E ^!Ö - , öyEz Ñ, y!Ó ^ iyöñ 0%á, Ó ^ y iyöñ !Öüü , ò!Ó ^ öy ^!öÓ ^ ò!ÖfÓ ^ iyöñ !Öe ^!ì! Ó ^ ü!≈, ñ ò)uf ì, y!úÑ, y ^! , !Ó ^ Ñ, Ó ^ !ì, ÓfÓE*ì, , çk, ! ì, EÜÈçÇe ^ yhs, ò!#! , !Ó ^!ü!í Ǟ, y ^!Ö Ó!≈yò Ñ, Ó ^ !ì, E ^!Ö - (ii) ≤ǞçyÓ ^ (Promotion) : ç!ä, ì, ò ≤Ǟ!ä, <TyÓ ^ öy!f ^!ö Óf! _ ^!Ü, !Öe ^!í ñ !Ók, y, òòñ äòç!òÑ≈, Ezi, fy! ^!Ó!Ǟ, ð , çk, !ì, Ó ^ öy!f ^!ö v, z, ò!% _ ≤ǞçyÓ ^ çÇe ^ yhs, ^ Ñ, Öüü !ò!≈yã, ò Ñ, Ó ^ !ì, E ^!Ö - (iii) ^ çÓy Á !òy, ! ^ ì, yÓ ^ ü!≈, (Service and Warranty Condition) : !Öe ^!ì! y _ Ó ^ çÓyñ Ö!Ó ^ jyÓ ^ çò!≈ò Á ! Ó ^!Ö ^ y!# , ò! ^!« , Ó ^ xy ^!úyã, öyÓ ^ * ^! , ò !Ó, ò!ò ≤Ǟ!ä, <TyÓ ^ çò!≈ò Ñ, yÓ ^ # ^ Ñ, yò xfl, !y Ǟ, y!ÖÑ, !öy, ! ^ ì, yÓ ^ ü!≈, !à, !E ^ ì, Ñ, Ó ^ y ≤Ǟ!ì! yãò -

NSOU ? CC-CO-10 51 (iv) Ó ^ ^ , ò ≤Ǟ!yú# (Distribution Channel) : ÖyáyÓ ^ , ò!Ó ^ Ñ, "òyÓ ^ xçü !E ^!ç ^!Ö Ó ^ ^ , ò ≤Ǟ!yú# =! ú @ ^Ǟ!E Ñ, Ó ^ !ì, E ^!Ö - !öòEÜÜÜÈ, öyEz Ñ, y!Ó ^ ñ 0%á, Ó ^ yñ v, yÑ, ^!ly ^!Ü Ñ, yÓ ^ ÓyÓ ^ ñ ö!ffl, ì Ñ, yÓ ^ ÓyÓ ^ # öy!f ^!ö Ñ, yÓ ^ ÓyÓ ^ Ezi, fy! ^ - (v) !Ó, ò!ò , ò! , ç (Marketing Leadership) : ÖyáyÓ ^ , ò!Ó ^ Ñ, "òyÓ ^ öy!f ^!ö ! ð! Ñ, Ñ, Ó ^ y E! ^ çÇÜ, ^!òÓ ^ ç!çfÜ! v, z ^!lífy ^!ÜÓ ^ !Ó, ò!ò çÇe ^ yhs, ≤Ǟ!ä, <Ty! ^ !Ñ, Ǟ, y ^!Ö !ò!ä ^!líÓ ^ !%_ Ñ, Ó ^ !Ö - !Ó! ò ^!ì! yÜÑ, yÓ ^ #Ó ^ y ≤Ǟ!Ñ, ì, !Ó, ò!ò çÇe ^ yhs, Ñ, y ^!läÓ ^ äof iy! ^ # Óf! _ Ó ^ ç!ò! Ñ≈, x!ìÑ, v, z!çyE !y ^!Ñ, - 3.5 çyÓ ^ yçü ~Ez ~Ñ, Ñ, !> , , ò!v, , xy, òyÓ ^ y ^! çöhf! , !Ó!ì! äyò!ì, , öyÓ ^ !úò ì, y EúEÜÜÜÈ ? , ò!Ó ^ Ñ, "òy ≤Ǟ!í! ò ç!ò! Ñ≈, iyÓ ^ iy ? Ñ, y!≈ç!òy!ò , ò!Ó ^ Ñ, "òy ? öyòÓç!ò! ~ÓÇ !Ó, ò!ò , ò!Ó ^ Ñ, "òy 3.6 ≤Ǟ!yçyÓ!ú Ñ, , ~ò!ç!Ñ, v, z ≤Ǟ!yçyÓ!ú 1. ò# ^!ä, v, z!Ö! Ö! , v, z, öy!yò=!ú ò! líf ^ Ñ, yò!> , Ñ, y!≈ç!òy! ^!òÓ ^ (operations) v, z, öy!yò !Eçy ^!Ö Üif E! ^ /SÑ, V xÓfl, iyò SÖV !s, f, çy!ì, SÜV ≤Ǟ!e ^! ^ y SáV çÓ=!úEz 2. !ò!ä, Ó ^ ^ Ñ, yò!> , ò!Ó ^ Ñ, "òyÓ ^ v, z, öy!yò !Eçy ^!Ö Üif E! ^ öy/SÑ, V !Ö! ^ !, <T SÖV ò)úfy! ^ ò SÜV , ò)Ó≈yöyò SáV Ñ, "òy 3. ò# ^!ä, Ó ^ ^ Ñ, yò!> , ò!Ó ^ Ñ, "òyÓ ^ !, !<T Ǟ, !D !Eçy ^!Ö Üif E! ^ /SÑ, V ì, y! _ ¥Ñ, !, !<T Ǟ, !D SÖV ~ò!ì Ñ, !, !<T Ǟ, !D SÜV Öyhfl, Ó !, !<T Ǟ, !D SáV ^ Ñ, y ^!öy!> , Ez ò! ^ 4. !ò! s, fi ç!j!ì, ò# ^!ä, Ó ^ ^ Ñ, yò Ó _ Óf!> , !% , !ò ç! ð! Ñ, Ó ^!ú ò! Ñ, ^!Ö ^ y/SÑ, V !ò! s, fi ÓfÓfl, iy, òyÓ ^ xòfyòf Ñ, yã ^!Ñ, !ò!lí≈ü ^!í! SÖV !ò! s, fi ÓfÓfl, iy, òyÓ ^ Ñ, yã=!ú!Ñ, , ò! , ç ^!í!

NSOU ? CC-CO-10 52 SÜV !ò! s, fi ÓfÓfl, iy, òyÓ ^ xòfyòf Ñ, yã ^!Ñ, xò%çÓ ^ í Ñ, ^!Ö ^ SáV ^ Ñ, y ^!öy!> , Ez ò! ^ 5. , ò! Ó ^ Ñ, "òy Á !ò! s, f ^!líÓ ^ ò! líf ç!ò! Ñ≈, ^ ÖyG, y ^!ì, ò# ^!ä, Ó ^ ^ Ñ, yò Ó _ Óf!> , ç! ð! Ñ, Ó ^!ú !% , !ò ò!ò Ñ, ^!Ö ^ y/SÑ, V , ò! Ó ^ Ñ, "òy Á !ò! s, fi , òÓ fl, ò ^!Ö ^ Ó ^ , ò!Ó ^ , ò)Ó ^ Ñ, "òy ^ SÖV !ò! s, fi , ò!Ó ^ Ñ, "òy ^ !Ñ, ç! ð! Ñ, , ò!ì , ò!Ó ^ à, y!ú! , Ñ, ^ !Ö ^

NSOU ? CC-CO-10 62 ~ÓÇ Ñ ,yÓ ÓyÓ á ,yúy ìì , ì ,y ììÓ cyEyÍf Á ÇE Ìÿ!Üi ,y ÇE ÌäEz ,öyÁÍ y ÌyÍ - ^ ÇÑ ,yÓ ÌìEz ~Ñ ,! , Ñ ,yÓ ÓyÓ , ò!Ó Ñ , "öy Óy ≤ÄÑ , " ≤ÄÌ , ÌìÓì Ì ÌìkT !ä ,hs ,yÈÜEÑ ,yÓòyÓ cy Ìì - ÓÇ ÇÓ!Ñ , !Ó ÌÖä ,öy Ñ , ÌìÓ ≤ÄÍf , ì , Ñ , Ó Ìì , EÍ - cyÿÓ Ìì , ~Ñ , ! , Ñ , y Ìúy ≤ÄÑ , " ≤Ähfl , yÓ Óy Ñ , yÓ ÓyÓ , ò!Ó Ñ , "öyÓ ò Ììf ò# Ìä , Ó Ìì =! ú xhs , ¶% ≈ , _ Ìy ÌìÑ , - (ii) cyÿÓ Ìì K , yì Óf ì , Ìf Çö)E (General Information) : cyÿÓ Ìì K , yì Óf !Ó Ìì =! ú Eú , òíf ì , y ÌúÑ , y Á , ò Ììf Ó !Óüi !ÓÓÓ Ì - xìyá Ì Çö , òíf v , zì , öyìò Ñ , Ó y E ÌìÓ ì , y ÌìÓ Çì ò ÌìÑ , !Óüi !ÓÓÓ Ì - (iii) ≤ÄÓì ≈ , Ñ , Óy v , z Ììfy _ y (Promoter) : Ñ , yÓ Óy!Ó ÇÇf , ìy Üf , Ì ò Ñ , yÓ y ò%Öf ¶ , !öÑ , y , öyúò Ñ , ÌìÓ Á ≤Äÿò öy!úÑ , yòy Ìy ÌìÑ , ì , y ÌìÓ öyò !ü « , yÜi , ÌyÜfì , yñ Ñ , y ÌäÓ x!¶ , K , ì , yñ ≤ÄÑ , " ÇÇe yhs , K , yò Ezi , fy! ÌìÓ Ìì =! ú v , z ÌìÓ Ñ , Ó Ìì , EÍ - (iii) fl , yò (Location) : ≤ÄÑ , " Óy v , z Ììfy ÌÜ Ç!¶ , Ñ , xÓfl , yòñ !¶ , Ñ , yòñ ú# Ìä òÁÍ y Ìì , öyñ xÓfl , yòÜi , Ç% !Óy Ezi , fy! ÌìÓ Ìì =! ú Á , ò!Ó Ñ , "öyÍ fl , yò , öyÍ - (iv) äÌ Æ Á Óy!v , , (Land and Building) : ÇÇf , ìy! , Ì Ìä ò Ìì , xÓfl , ì , ì , yÓ xyÍ ì , òñ Ñ , ì , ò!Ó öyí äÌ ò Ìì , !òö ≈ yì Ñ , yä E Ìì ÌäÈ Óy E ÌìÓ Ìì òö ≈ yì Ñ , y ÌäÓ Ìì òñ !òö ≈ yì Ñ , y ÌäÓ äòf Ì , ò!Ó öyí Óf Ì E Ìì ÌäÈ Óy xò%!ò , Óf Ì Ñ , yÓ ÖyòyÓ òÑ% , üy ~ÓÇ öy , ≤Äi , fy!üi , Óf Ì Ezi , fy! Ìì yÓ ÓyÓ , ò!Ó Ñ , "öyÓ xhs , ¶% ≈ , _ Ñ , Ó Ìì , EÍ - (v) ò!üò , öe (Plant and Machineries) : Ì ÇÓ ò!üò , ò ÌeÓ ≤Ä Ìì yäò E ÌìÓ ì , y ÌìÓ !Óüi ! ÓÓÓ Ì Ñ , ò ≈ « , òi , yñ ÇÓ ÓÓ y E Ñ , yÓ # ÇÇf , ìy ÇÇe yhs , ì , Ìfñ ìyòñ !ÓÑ , " ò!üò , ò ÌeÓ ò)úf ~ÓÇ !Ó!Óì Çì ò!Ó ò)úf Á ~Ó xhs , ¶% ≈ , _ EÍ - (vi) v , zì , öyìò ≤ÄÌ E Ìì y (Production Process) : v , zì , öyìò , ≤ÄÌ E Ìì yÓ !ÓÓÓ Ì Ñ , Ó Ìì , EÍ - (vii) Ç EyÍ Ñ , !Ó Ìì Çö)E (Utilities) : Ñ , yÓ Óy ÌìÓ Ó v , zì , öyìò ≤ÄÌ E Ìì y á , yúy ÌòyÓ äòf Óy xòfyòf Ñ , yä Çìöyí ÌòÓ äòf ≤Ä Ìì yäò# Ìì !Ó Ìì Çö) ÌeÓ Ìì òñ äüñ ü! _ Ñ Öy òñ á , y Ìì , òÓ öyí Ìì Çö% , !ä , ì , Öyì , y ÌìÓ ≤Ä Ìì yäò# Ìì , yñ xyò%öy! òÑ , Óf Ì Á ÇÓ ÓÓ y ÌeÓ v , zì Ç Ezi , fy! Ìì yÓ ÓyÓ , ò!Ó Ñ , "öyÍ fl , yò , öyÍ - (viii) , ò!Ó ÓEò Á ÌyÜy ÌyÜ (Transport and Communication) : Ñ , yÓ Óy ÌìÓ Ó fl , yò! , Ñ , # Ìì ÌòÓ , ò!Ó ÓEò öyí ò myÓ y Ì% _ Ñ , ò!Ó ÓEò Ìyò , öyÁÍ yÓ Ç Ö , yÓy Á Óf Ì Ezi , fy! Ìì Á ÌìÑ , ÌìÓ xhs , ¶% ≈ , _ Ñ , Ó Ìì , EÍ - (ix) Ñ Ìy , yä , yöyú (Raw Materials) : Ñ , yÓ ÓyÓ , ò!Ó Ñ , "öyÓ ≤Ä Ìì yäò# Ìì Ñ Ìy , yä , yöy ÌüÓ ~Ñ , ! , ì , y ÌúÑ , y Ì% _ Ñ , Ó Ìì , EÍ Á cy Ìì cy Ìì ì , y ÌìÓ =! öyò Á , ò!Ó öyí Á v , z ÌìÓ Ñ , Ó Ìì , EÍ - ~äÿv , yä ≤Ähfl , y!Òì , Ñ Ìy , yä , yöy ÌüÓ v , zì Çö)E xìyá Ìì Öyò Ìì ÌìÑ , ^ Ç =! ú ÇÇ@ ÌÈ Ñ , Ó y E ÌìÓ Ç ÇÇe yhs , ì , Ìf Á Ìì Ìì , EÍ - Ìì Ñ Ìy , yä , yöyú ÇÓ ÓÓ y E Ñ , Ó yÓ äòf Ñ , y Ìòy ÇÓ ÓÓ y E Ñ , yÓ #Ó cy Ìì ä% , ! _

NSOU ? CC-CO-10 63 E Ìì Ìy ÌìÑ , ì , y E Ìì ì , yÓ !ÓÓÓ Ì - ÓÇ xyò%öy!òÑ , Óf Ì v , z ÌìÓ Ñ , Ó y ≤Ä Ìì yäò - ~ äÿv , y Á Ìì !ò Ìì Ç Ñ Ìy , yä , yöyú! , öy , öyÁÍ y ÌyÍ ì , y E Ìì !ÓÑ , " Óf Ófl , yÓ !Ó Ìì ! , Á ≤ÄÌ , ÌìÓ Ìì v , z ÌìÓ Ñ , Ó Ìì , EÍ - (x) òò% Ìf Ìì (Manpower) : Ñ , yÓ ÓyÓ , ò!Ó á , yúòyÓ äòf ≤Ä Ìì yäò# Ìì Ñ , ò ≈ #Ó ÇÇÖfyñ =! Üi , öyò xìyá Ñ , ì , äò ì « , Ñ Ìì , äò xyiyÈÜÈ « , Á Ñ , ì , äò xì « , Ñ , ò ≈ #Ó ≤Ä Ìì yäò ì , y v , z ÌìÓ Ñ , Ó yñ Ñ , ò ≈ # ÇÇ@ ÌÈ ÌeÓ v , zì Çö)E Ñ Ñ , ò ≈ # ÇÇ@ ÌÈ ÌeÓ Óf Ì Ñ ≤Ä Ìì , ÌìÓ ÌìÓ ≤Ä Ìì yäò Ìì , öy ~ÓÇ ì , yÓ äòf xyò%öy!òÑ , Óf Ì , ò!Ó Ñ , "öyÓ ò Ììf v , z ÌìÓ Ñ , Ó Ìì , EÍ - (xi) , òíf Çö)E (Products) : , òíf ÇÇe yhs , ÌyÒì , # Ìì Ìf ~Ñ , ! , Ñ , yÓ ÓyÓ , ò!Ó Ñ , "öyÍ Çì!Üi , Ìy ÌìÑ , - ~Ó xhs , ¶% ≈ , _ v , z , öyìò =! ú Eú , òíf !ò Ìì Ç Ö , yÓf !Ó E Ìì Ó Ìì , ò ≤Äÿyú# Ñ ≤ÄÌ , Ììÿ!Üi , yÓ ì , #Ó ì , yñ , òíf ÈÜÈ öyòñ Ezò% , ò% , ÈÜÈ xyv , z , ò% , xò% , öyì , Ñ !ÓÑ , " , òíf Ezi , fy! Ìì - (xii) ÓyäyÓ (Market) : Ì , y _ y ÇÇe yhs , ì , Ìfñ fl , yòñ# Ìì äyì , # Ìì Á xyhs , ä ≈ y! Ñ , Óyäy ÌìÓ , ò Ììf Ó Ìì ÌìÓ Ìì ÌìÓ ÌìÓ ~ÓÇ ÓyäyÓ Ü ÌìÓ Ìì y Ezi , fy! ÌìÓ Ìì Çö)E Á , ò!Ó Ñ , "öyÓ xhs , ¶% ≈ , _ EÍ - (xiii) Ñ , y ÌìÑ , Ó # ò)üi ÌìÓ ≤Ä Ìì yäò# Ìì , y (Requirement of Working Capital) : ≤Ä Ìì yäò# Ìì , y ÌìÑ , Ó # ò)üi ÌìÓ , ò!Ó öyí Ìì , y ÌìÓ v , zì Çö)E Ñ ÌìÓ öyí Ìì Ñ , y ÌìÑ , Ó # ò)üi ò ÇÇ@ ÌÈ ÌeÓ ≤Ä Ìì , Ìì , Á , ò!Ó öyí Ezi , fy! Ìì Á ÌìÑ , " ≤ÄÌ , ÌìÓ Ìì v , z ÌìÓ Ìy ÌìÑ , - (xiv) ì , E ÌìÓ ÌüÓ ≤Ä Ìì yäò# Ìì , y (Requirement of Fund) : ~Ez Ìü ÌìÓ yò ÌìÓ Ìì ÇÓ ì , Ìf , ò!Ó Ñ , "öyÍ fl , yò , öyÍ ^ Ç =! ú Eú !Ó !Ó Ñ , Öy Ìì , öy , ≤ÄÑ , " Óf Ì Á ì , y ÌìÓ !Ó Ñ , yäò Ìì òñ ä!òÓ ò)úf Óy!v , Ó äòf Óf Ì Ìs , f , öy! , e ÌìÓ ò)úfñ !Ó!Ó Çì ò!Ó äòf Óf Ì Ñ ≤Äy!òÑ , Óf Ì Ñ , y ÌìÑ , Ó # ò)üi ÌìÓ , ò!Ó öyò ~ÓÇ !Ó!Ó ÌìÓ , ÌìÓ y Óf Ì - (xv) ò%öyò , y ÌlyÜfì , y (Profitability) : ≤ÄÑ , ÌìÓ ≤Ä Ìì 10 ÓäÈ ÌìÓ Ó v , zì , öyìò Óf Ì Á ò%öyò , y ÌlyÜfì , y ÇÇe yhs , ì , Ìf Á , ò!Ó Ñ , "öyÓ ò Ììf fl , yò , öyÍ - (xvi) Çö , D !Ó ÌìÓ Ìì (Brak even Analysis) : v , zì , öyìò# ÇÇf , ìyÓ Ìf , ÌìÓ Óf Ì Ñ , ò!Ó Ó! ≈ , òü# ÌìÓ Óf Ì Á !Ó E ÌìÓ ÌìÓ v , z , òÓ !ò Ñ , Ó Ñ , ÌìÓ Çö , D !Ó ÌìÓ Ìf , ÌìÓ Ñ , Ó y EÍ - ~Ez !Ó ÌìÓ Ìì , ≤ÄÑ , ÌìÓ Ñ , y Ìòy « , Ìì , Óy úy¶ , EÍ öy - ~Ó v , z , ò ÌìÓ , òíf !Ó E Ìì Ñ , Ó Ìì , öyÓ Ìì úy¶ , EÍ - Ç% ÌìÓ y Ç Ñ , ì , ò!Ó öyí , òíf !Ó E Ìì Ñ , Ó Ìì úy¶ , Óy « , Ìì , EÍ öy ~ÓÇ Ñ , yòf ò%öyò , y xäò Ñ , Ó Ìì , E Ìì Ñ , # , ò!Ó öyí , òíf !Ó E Ìì Ñ , Ó Ìì , E ÌìÓ ^ Ç ÇÇe yhs , ì , Ìf , ò!Ó Ñ , "öyÓ xhs , ¶% ≈ , _ Ñ , Ó Ìì , EÍ - (xvii) Ó * , öyÍ Ìì (Implementation) : ≤ÄÑ , " Ó * , öyÍ Ìì !Ó Ñ , Ìì hfl , ÌìÓ Ó òíf Ìì Çì òß E Ìì , öy ÌìÓ - ì , y E z Ç!¶ , Ñ , Çö Ìì Ìy Ìì , ≤ÄÑ , " Ó * , öyÍ Ìì , E Ìì , öy ÌìÓ ^ Çöäf ~Ñ , ! , Çö Ìì cyÓ Ìì Ìì , ÌìÓ Ñ , Ó Ìì , EÍ ~ÓÇ ~Ez ì , Ìf Ìì Ìì E z ≤ÄÑ , " ≤ÄÌ , ÌìÓ Ìì Óy Ñ , yÓ ÓyÓ , ò!Ó Ñ , "öy Çì) Ìì , y xäò Ñ , ÌìÓ -

NSOU ? CC-CO-10 64 4.5 Ñ , yÓ Óy ÌìÓ Ó Ñ , ò ≈ Çìöyìò ≤ÄÌ E Ìì yÓ Ó * , ò ÌìÓ Öy ≤Ä Ìì ò Ñ , yÓ ÓyÓ ~Ñ , ! , ìyò yÓy! E Ñ , ≤ÄÌ E Ìì yÓ öyí Ìì ì , yÓ Ñ , yä Çì òß Ñ , ÌìÓ - ÌìÓ Ñ , y Ìòy Ñ , yä ~Ñ , y! Ìì , ìy Ìì , ò Çì òß EÍ ì , Öò ≤ÄÌ , ! , ìy , ò ~Ñ , ! , !ò Ìì Ç E Ìì Ñ , Ó Ìì , EÍ - Ñ , yÓ Ìì ≤ÄÌ , ! , ìy , ò E z , ò) ÌìÓ ≈ y _ Á , òÓ Óì ≈ , # ìy Ìì , òÓ cy Ìì Çì òß Ìì % _ ~ÓÇ Ñ , y Ìòy ìy , ò ÌìÑ , Óyí Ìì Ìü Óy x! , e ò Ñ , ÌìÓ Ìì Ìü Ñ , yä! , Ç!¶ , Ñ , Ñ , y ÌìÓ Çì òß EÍ öy - ~ ÌìÑ , E z , ≤ÄÌ E Ìì y Ó Ìì - xìyá , ≤ÄÌ E Ìì y E

ú v, z ^ljüf Óy ú« f xã≈ ^lòó ãðf ^Í CÓ Ñ, yã çjôyî Ñ, Ó ^lì, EÍ ~ÓÇ ^Í e' òyßj^lì çjôyî Ñ, Ó ^lì, EÍ ^i, yÓ çyô!@ Ñ, Ó ^* ò- v, z iyEÓ ifl, JÓ ^* ò â, y ^i, !Ó Ñ, Ó yÓ ãðf ≤Ál^lò ~Ñ, !, â, y ^i, !Ó Ó ^, òye !ò lî, EÍ ñ ^i, y ^lì, lî, Ñ, y, ò â, y ^i, !Ó E ^ÍÓ ÇEzò lî, y äú !í lî, EÍ ñ ^, òÓ Ói≈ # iy^Í, ò xy= ^ÍòÓ çyEy^lìf áú ^lì, ^ò, y, y ^lì, EÍ ñ áú ò%, > ^Íú ^i, y ^lì, â, y ^òy, y !í lî ^è, y Ñ, y !í lî, EÍ ~ÓÇ xy=ò ^Í lî, òy !ò lî !ò lî, EÍ ~Ó ^, òÓ Ñ, y ^Í, ò ≤Á lî yãðò lî, y !â, !ò ! í lî ^â, y ÈÜÈ~Ó !ú Ñ, yÓ äÈy Ñ, !òÓ çyEy^lìf Ñ, y ^Í, ò è, y ú ^lì, EÍ ~ÓÇ ≤Á lî yãðò lî, y UÓ ò %i ^öüy ^lì, EÍ Á CÓ lü ^lì ^â, y òä, !í lî ^ò ^lì v, , ò !Ó ^ÍÓ ùò Ñ, Ó ^lì, EÍ - ç%í, Ó yÇ çyô!@ Ñ, y ^ÍÓ â, y ^i, !Ó Éú ~Ñ, !, ≤Ále ^Í y ~ÓÇ â, y ^i, !Ó Ó ^≤Á lî, !, ^i, y, ò ^ò Ói≈ # iy^Í, òÓ çy ^lì çjôÑ≈, !% _ - ~Ez iy, ò =!ú Ó xíUÈÜÓiú Ñ, Ó ^Íú ç! †, Ñ, y ^ÍÓ â, y ^i, !Ó E ^ÍÓ òy- xò%Ó ^* ò, y ^ÍÓ Ñ, yÓ Óy!Ó Ñ, y!≈Ñ, úy, ò çyô!@ Ñ, y ^ÍÓ ~Ñ, !, ≤Ále ^Í y ~ÓÇ Ñ, yÓ Óy!Ó v, z ^ljüf Óy ú« f, ò)ó í Ñ, Ó ^lì, ^Ñ, yò% Ñ, yã!>, ^Ñ, yò% Ñ, y ^lãÓ ^, ò ^ÍÓ Ñ, Ó ^y E ^ÍÓ ^i, y xyÜò !fl, iÓ Ñ, Ó ^yEz Éú Ñ, yÓ Óy ^ÍÓ Ó Ñ, y!≈çjôyî ≤Ále ^Í yÓ Ó ^* ò ^ÍÓ Öy ≤Ál^lò - Ólfl, i, ~!>, Éú ~Ñ, !, Ñ, ò≈çjôyî ò, !Ó Ñ, ^òy- ÓfÓçy ^lì Ó Ñ, yã lü ^lì, iyÓ yÓy!EÑ, Á òç, ò, y ^ÍÓ â, ú ^lì, ^òy ^ÍÓ ~ÓÇ Ñ, y ^lãÓ ^ «, ^le ^Ñ, y ^lòy !Óá ^òy EÍ ~ÓÇ Ñ, y ^lãÓ ^ !Ó ! Ñ, ß ^iy, ò =!ú ^Íe ^lò çjôyî Ñ, Ó ^lì, E ^ÍÓ ^i, yÓ òÑ%, üy Óy Öcv, , yEz Éú Ñ, yÓ ÓyÓ ≤Ále ^Í yÓ Ó ^* Ó ^ÍÓ Öy ≤Ál^lò - ≤Áyöyif, òy†, ò%hfl, ^lì, Ñ, yÓ ÓyÓ ≤Ále ^Í yÓ ^Í ÇÇK, y, òyÁl^l y lü ^i, y Éú ÈÜÜÈ~!>, Éú Ñ, yÓ Óy ^ÍÓ Ó ú« f, ò)Ó ^ÍÓ v, z ^ljüf = Ó ^ç, ò)í≈ ^, òòòÈÈ, ò%!òÑ, ^òí^k, ç, ò @ Ñ, y ^lì Ó ~Ñ, !, ^òí# (It's a series of repeatable steps that are critical for achieving some sort of a business goal)- ~Ez ÇÇK, y! ^, òòòÈÈ, ò%!òÑ, üΣ!>, Éú ^i, y, òí≈, ò)í≈- Ñ, yÓ í Ñ, yÓ Óy ^ÍÓ ^Í CÓ Ñ, yã !òí !òí, y ^ÍÓ Á Óy ^ÍÓ Óy ^ÍÓ Ñ, Ó ^lì, EÍ ^i, yEz Éú ≤Ále ^Í y- Ñ, yÓ Óy ^ÍÓ Ó Ñ, yã â, y ú % Ó yÖ ^lì, ^Ü ^lú ~ =!ú Óy ^ÍÓ Óy ^ÍÓ Ñ, Ó ^lì, EÍ ~ÓÇ ~ =!ú x ^Í, òòòÈÈ, ò%!òÑ, ≤ÁÑ, !, !, Ó òí x!≈y! ~Ñ, ÓyÓ çjôyî Ñ, Ó ^lúEz Ñ, yã ^ü^Í E ^lì ^lú ^òy- ~Ñ, !, Ñ, yÓ ÓyÓ ≤Ále ^Í yÓ ≤Ál, !, ^, òí^k, òEz Éú ÇÇÜ!†, i, ~ÓÇ ^Í =!ú Ó ^, ò%òÓ yÓ, !_ x!≈y! Ñ, yÓ Óy ^ÍÓ Óy ^ÍÓ Óy ^ÍÓ á, ^lì, lü ^lì, - ^lòò Ñ, yÓ Óy ^ÍÓ Ó Ñ, ò≈# ! ò ^lì y ^ÍÓ ^ «, ^le Ñ, !, ãò Ñ, ò≈# ! ò ^lì yÜ Ñ, Ó ^y E ^ÍÓ ^i, y = Ó ^ç, ò)í≈ òí ñ Ñ, #, y ^ÍÓ Ñ, ò≈# ! ò ^lì yÜ Ñ, Ó ^y E ^ÍÓ ^ç!> = Ó ^ç, ò)í≈- x!≈y! Ñ, ò≈# ! ò ^lì yÜ ≤Ále ^Í y! ~Ñ, Ez, çk, !i, ÓyÓ ÓyÓ xò%ç, i, EÍ ^i, y ~Ñ, ãò Óy ^ÍÓ ùãò Ñ, ò≈# ! ò ^lì yÜ lüEz ^EyÑ, òy Ñ, ò- ç%í, Ó yÇ Ñ, ò≈# ! ò ^lì yÜ ≤Ále ^Í yÓ ^Ñ, y ^lòy ~Ñ, !, ^i, y, ò xò%ç, i, òy E ^lú Ñ, ò≈# ! ò ^lì yÜ eß!>, ç, ò)í≈ E ^lì ^, ò ^lì v, , - Ólfl, i, Ñ, ò≈çjôyî ≤Ále ^Í y Ñ, yÓ Óy ^ÍÓ Ó !Ó! Ñ, ß ^Ñ, yã ^lì, òç, í Ñ, ^ÍÓ ^i, y ^lú ~ÓÇ Óyiy =!ú ^lì, x, òçy!Ó ^i, Ñ, ^ÍÓ - ^ÓlúÓ ^, yÜ ^ «, ^leEz Ñ, yÓ ÓyÓ ≤Ále ^Í yÓ Ó ^* ò ^ÍÓ Öy (BPD) ^i, !Ó Ñ, Ó ^y EÍ ^ÍÓ ò Ñ, y ^lòy Ñ, yÓ ÓyÓ = Ó ^ç Ñ, Ó ^y EÍ - ~òí, yÓfl, iy! Ñ, yÓ Óy ^ÍÓ Ó ^Ñ, yò% Ñ, yã =!ú Ñ, Ó ^y E ^ÍÓ ~ÓÇ Ñ, #, y ^ÍÓ Óy ^Ñ, yò%, çk, !i, ^lì, Ñ, Ó ^y E ^ÍÓ ^i, y !fl, iÓ Ñ, Ó ^y EÍ - ~Ñ, y ^ÍÓ Ñ, yã =!ú ^lì, ÇÇÜ!†, i, Ñ, Ó ^y EÍ ñ Ñ, y ^lãÓ Ó ^* ò ^ÍÓ Öy ^i, !Ó Ñ, Ó ^y EÍ ^yÓ ò, úfl, JÓ ^* ò Ñ, y ^lãÓ ^ «, ^le CÓ≈y!íÑ, í« ^i, y xã≈ò Ñ, Ó ^y lü - Ñ, yÓ ÓyÓ ≤Ále ^Í yÓ Ó ^* ò ^ÍÓ Öy Ñ, ò≈# ^ÍÓ ^, òí ≤Álú≈ ^lì Ó Ñ, yã NSOU ? CC-CO-10 65 Ñ, ^ÍÓ ~ÓÇ ~Ez Ó ^* ò ^ÍÓ Öy ^lì, Ñ, yÓ y Ñ, yã çjôy ^lòÓ ^ «, ^le ^Ñ, yò% ^òí^k, ç, ò ^Ñ, yò% xò%e ^lò xò%çÓ í Ñ, Ó ^ÍÓ ^i, y äyò lî, ^òy ^ÍÓ - ~Ó ^, ^lú Ñ, y ^lãÓ ^ «, ^le ^Ñ, y ^lòy Ófyáyi, EÍ òy ~ÓÇ ç E ^lãEz Ñ, yã!>, çjôß EÍ - Ñ, ò≈çjôyî ≤Ále ^Í yÓ Ó ^* ò ^ÍÓ Öy ^i, !Ó Ó ^≤Álú v, z ^ljüf Éú ^e ^i, y Óy ^, y _ ^lìÓ =íÜi, òy ^ÍÓ ^, òif CÓ ÓÓ y ^lÈÓ !òy, ^Í, ^i, y iyò ^i, y Ñ, ò≈# Óy fl, J! Ç!e ^Í ^lìs, fÓ òyif ^lò ^lì, y ^ÍÓEz ^EyÑ, òy Ñ, ò- ~Ñ, !, ç, y ^lúy Ñ, ò≈çjôyî ≤Ále ^Í yÓ Ó ^* ò ^ÍÓ Öy ~Ñ, !, Ñ, yÓ Óy ^ÍÓ Ó çyö, úf Á ò%òyò, y ^llyÜfi, y ^lì, ≤Ál, f« ç, y ^ÍÓ ≤Áç, y!Ói, Ñ, ^ÍÓ - ~Ez

NSOU ? CC-CO-10 67 iy Ì, òÓ Ñ, ò≈# ÌiÓ ò Ìif còBfÌ xÌ=yÍ ÌÒì ÒyG, y, òv, , y xyÓ!üfÑ, ¶, y ÌÓ lyÑ, Ìì, E ÌÓ-
xòfl yÌ ~Ez Ì#à≈ ≤Ále Ì yÓ ò Ìif Ñ, ò≈# ÌiÓ ò Ìif ÒyG, y, òv, , yÓ x¶, y ÌÓ Ñ, yä, òu, EÁÌ yÓ xyüB, y ly ÌÑ, -
Ñ, y ÌäEz ≤Áli, Ì, Ñ, ò≈çìòyìò ≤Ále Ì yÌ ÌÒì ÒyG, y, òv, , yÓ ò#li, lyÑ, y xyÜfÑ, - ~Ez ò#li, Ñ, ò≈ ≤Ále Ì yÌ
Ñ, ò≈# ÌiÓ ò Ìif òyÓ fl, ò!Ó Ñ, çE Ìly!Üi, y Á còBfÌ Ò Ìv, , Ì, % ò Ìì, çyEylf Ñ, ÌÓ - (iv) iyÓ yÓy!EÑ, Ì, yÓ ò#li,
(Principle of Continuity) : ~Ez ò#li, xò%ylÌ # v, z ÌifyÜ Òy Ñ, yÓ Òy ÌÓ Ò Ñ, ò≈çìòyìò ≤Ále Ì y Ìò iyÓ yÓy!
EÑ, ¶, y ÌÓ xò%çì, EÌ - Ófl, Ì, ≤Ále Ì yÓ Ì « Ìe çìòì ≈ Ñ, yä! , çìòyìò ò òf ~Ñ, y!ÌÑ, Ì, y, ò xli, e ò Ñ, Ó Ìì, EÌ Á
Óy ÌÓ Òy ÌÓ ~Ez, òk, Ìì, ò Ìò à, ù Ìì, EÌ - Ñ, ò≈çìòyìò ≤Ále Ì yÓ iyÓ yÓy!EÑ, ¶, y ÌÓ v, zÌ, òyìò ≤Ále Ì y à, ù Ìì, ly ÌÑ, -
iyÓ yÓy!EÑ, Ì, yÓ ò#li, ≤Ále Ì yÓ ò Ìif òy lyÑ, Ì, ù v, zÌ, òyìò ò#üi, y E...yç, òyÌ ~Óç Ñ, yÓ ÒyÓ Òy v, z Ìify ÌÜÓ
v, z Ìjüf cò, ù EÌ òy- Ñ, y ÌäEz ≤Ále Ì yÓ ò Ìif iyÓ yÓy!EÑ, Ì, yÓ ò#li, xÜf lyÑ, y ÌÓ Ñ, yÓ - (v) çìòyìò ÌlyÜf, yÓ
ò#li, (Principle of Enablement) : ÓfÓfl, Ì, y, òyÓ Ì « Ìe ~Ñ, Ì, ò#li, çÓ≈äò#ò¶, y ÌÓ xò%çì, EÌ ~Óç Ìç, Eú çì, Ñ,
Ñ, y ÌäÓ ò òf çì, Ñ, Ñ, ò≈# ÌiÑ, çì, Ñ, çò Ìì Ìy!Ì c Ìì Ìì, EÌ - çìòyìò ÌlyÜf, yÓ ò#li, xò%çy ÌÓ Ñ, yÓ ÒyÓ Òy
v, z Ìify ÌÜÓ Ñ, ò≈çìòyìò ≤Ále Ì y ~òò E ÌÓ Ìy Ìì, Ñ, ò≈çìòyìò Ìò Ñ, y Ìòy Ófyäyì, òy à Ì, - Ì Ñ, ò≈# Ó v, z, òÓ ≤Ále
Ì yÓ Ñ, y Ìòy iy Ì, òÓ Ñ, yä çìòyìò ò Ìy!Ì c ÌÁÌ y EÌ Ì ç Ìò Ñ, yä! , ò%G, Ìì, òy ÌÓ ~Óç Ì, yÓ Ñ, yä! ,
Ñ, Ó yÓ ÌyÜf, y ly ÌÑ, - ~Ñ, Ñ, lyÌ Ñ, ò≈# Ìò Ñ, y ÌäÓ v, z, òì%_ EÌ ~Óç Ñ, yä çìòyìò ò òf ÌcÓ Ìs, f, òy!ì,
ìÓ Ñ, yÓ Ì ç=Ìú Ìò çÓ ÒÓ yE Ñ, Ó y EÌ - ~Ñ, äò Ìà, ÌÑ, ÌçÑ, çyã≈ò Óy üüf !ÓüyÓ Ì òy E Ìú Ìò ò à! , ù x, òy ÌÓ ùò
Ñ, Ó Ìì, òy ÌÓ ò òy Ìì, ò!ò Ñ,
ò≈ì « Ì, y òy lyÑ, Ì, ù Ñ, yä çìòyìò Ñ, Ó yÁ çQ, Ó EÌ òy- (vi) ÌyÜy ÌòÓ ò#li, (Principle of Involvement) : Ñ, ò≈# Ó y òyò!
ÓÑ, ¶, y ÌÓ Ñ, Ìò≈Ó çy Ìì çìò, _ E Ìì, òy, òyÓ Ìú Óy fl, ÌFäEyl Ñ, y Ìä Ó Ì, # òy E Ìú çì, Ñ, ¶, y ÌÓ Ñ, yä çìòyìò, EÌ
òy- ÌyÜy ÌòÓ ò#li, Ñ, ò≈# Ó çy Ìì Ñ, y ÌäÓ x!¶, Ìlyä ÌòÓ Ñ, ly Ó Ìú- v, z Ìify ÌÜÓ Ñ, ò≈çìòyìò ≤Ále Ì yÓ
xhs, ¶%≈, _ çòhfl, Ñ, ò≈# ÌiÓ xçÜ@ ÌE ÌiÓ ò#li, Ez Eú ÌyÜy ÌòÓ ò#li, - (vii) òòò# Ìì, yÓ ò#li, (Principle of
Flexibility) : Ñ, yÓ ÒyÓ Òy v, z Ìify ÌÜÓ Ñ, ò≈çìòyìò ≤Ále Ì y iy Ì, ò iy Ì, ò çìòì ≈ Ì, yÓ Ìì ÌÑ, x@ ÌcÓ EÌ - ~Óç ≤Ále
Ì yÓ ~Ez iy, ò=Ìú Ì, òòòÈ, ò%!òÑ, xÌ=yÍ Óy ÌÓ Òy ÌÓ xò%çì, EÌ - v, z ÌifyÜ Òy Ñ, yÓ Òy ÌÓ Ò Ñ, ò≈çìòyìò ≤Ále
Ì y ~Ñ, ÓyÓ à) v, , yhs, E Ìì Ò Ìú Ìì, y çyìÓ Ìì, Ìfl, ÌÓ ly ÌÑ, - Ñ, Óüöye Óy!Efl, Ñ, ò!Ó ÌÓ ÌüÓ, ò!Ó Òì ≈, ò E Ìú
Ñ, ò≈çìòyìò ≤Ále Ì yÓ ò Ìif ÌÑ, y Ìä, ò!Ó Òì ≈, ò xyò Ìì, EÌ - Ìòò ÌcÁÌ!_ v, z Ìì ÌòÓ ò, Ìú Ìì v, z Ìì, òy ÌòÓ Ì ò!
ùò, ò ÌeÓ v, zqyÒò EÌ Ì, yE Ìú Ñ, ò≈çìòyìò ≤Ále Ì yÓ Á, ò!Ó Òì ≈, ò á, y Ìì, EÌ Ìy Ìì, v, z Ìì, ç ≤ÁÌ!_ Ó ò!ùò, òe
ÓfÓEyÓ Ñ, Ó y çQ, Ó EÌ - ~Ó ò, Ìú v, zÌ, òyìò ò#üi, y, Ó!k, òyÌ ñ x, òà, Ì
NSOU ? CC-CO-10 68 Ñ, ò EÌ ñ ÓfÌ E...yç, òyÌ Á ò%òyò, y ÌlyÜi, y Ó!k, òyÌ - ~ÌÑ, Ez òòò# Ìì, yÓ ò#li, Ó Ìú-
xÌ=yÍ Ñ, yÓ Òy ÌÓ Ò Ñ, ò≈çìòyìò ≤Ále Ì yÓ xyÓ Á v, z Ìì ÌòÓ fl, Ìy Ìì ≈ ≤Ále Ì yÓ, ò!Ó Òì ≈, ò Ñ, Ó yEz
Óyhfl, ÌÓy!à, Ì, - v, z, ò ÌÓ y_ ò#li, =Ìú ò Ìò à, ù Ìú Ñ, yÓ Òy ÌÓ Ò Ñ, ò≈çìòyìò ≤Ále Ì y v, z Ìì, ñ Ì «, Á v, z Ìjüf ç
Eyl Ñ, E Ìì Á Ìç, - ~Ó ò, Ìú Ñ, yÓ Òy!Ó Òy v, z Ìify_ yÓ ≤Áì, fyüy, ò) Ó ÌiÓ çQ, yÓòy Ó!k, òyÌ ~Óç
ÌÑ, ÓüüÜi, ÓfÓçy! Ñ, ≤Á Ìì yäò, ò) Ó ÌÁ Óyhfl, Ó EÌ - 4.6 òì%, ò v, z ÌifyÜ Òy Ñ, yÓ Òy ÌÓ Ò xÓfl, iyò v, z Ìify_
yÓ Ñ, yÓ Òy!Ó iyÓ iy çQ, yÓòyò Ì E Ìú, òÓ Òì ≈, # iy Ì, ò Ì, y ÌÑ, Ñ, yÓ ÒyÓ Ò Ìv, , Ì, yúyÓ äòf v, z, òì%_
äy! Üy !à, ÌE Ìì, ò Ìì, EÌ - v, z Ìify ÌÜÓ xyÑ, Ìì, ñ ≤ÁÑ, Ìì, Á ¶, ÌÓ Ìf çì çyÓ ÌòÓ !Ó Ìì =Ìú !Ó ÌÒà, òy Ñ, ÌÓ
Ñ, yÓ Òy ÌÓ Ò çQ, yÓf xÓfl, iyò çìò ÌÑ ≈, Ìck, yhs, Ìò Ìì, EÌ - Ñ, yÓ Ì v, zÌ, òyìò# ççfl, iyÓ Ì « Ìe Ì, ò!Ó òyì äy! Üy
≤Á Ìì yäò EÌ ~Ñ, Ì, Ì, çÓyò)üÑ, ≤Á!ì, ç, y Ìò xyò%, òy!ì, Ñ, Ñ, ò äy! Üy úy ÌÜ- xyÓyÓ Ñ, yÓ Òy ÌÓ Ò xÓfl, iyò Ì
Óy!v, , Ìì, E ÌÓ Ìç, Ìì, ÌÓ Ñ, Ó y E ÌÓ òy!Ñ, ¶, yv, , yÌ òÁÌ y E ÌÓ çEÜEÓfy, òy ÌÓ Á Ìck, yhs, Ìò Ìì, EÌ -
~äEyv, , yÁ Ñ, yÓ Òy ÌÓ Ò ≤ÁÑ, Ìì, xò%ylÌ # Ñ, yÓ ÒyÓ Ì! , Ñ, y Ìòy ÓyäyÓ ~úyÑ, yÌ xÓfl, Ìì, E ÌÓ òy!Ñ,
ì) Ó Òì ≈, # ~úyÑ, yÌ xÓfl, Ìì, E ÌÓ Ì, yÁ xyÜyò Ìfl, ÌÓ Ñ, Ó Ìì, EÌ - òì%, ò v, z ÌifyÜ! , v, zÌ, òyìò# Ìú" ççfl, iy !Eçy ÌÓ
Ü Ìv, , v, zç, Ìú Á Ìì Óy ÌÓ Ò !ü"fl, iy!òÑ, Ì, yÓ Ì, Ì Ì Ì Ì ¶, y ÌÓ Óy E Ìì ÌäÈ ç¶, y ÌÓ Ez v, z ÌifyÜ! , Ó xÓfl, iyò !
ç, Ñ, Ñ, Ó y ÓyN, ò#li - ~Ez Ì, _ Ì xò%çy ÌÓ òì%, ò !ü"ççfl, iy! , Ñ, yä, yöy ÌúÓ v, zÌ ÌcÓ Ñ, yäEyÑ, y!äÈ E Ìì, òy ÌÓ
Óy ÓyäyÓ ~úyÑ, yÌ xÓfl, Ìì, Óy ~ÌiÓ òifÓì ≈, # Ñ, y Ìò äy! Üy! xÓfl, Ìì, E Ìì, òy ÌÓ - ¶, yÓ # Ìú ÌÓ Ì « Ìe
çyìÓ Ìì, Ñ, yÓ Òyòy Óy v, zÌ, òyìò Ìì, Ñ, yä, yöy ÌúÓ Ñ, yäEyÑ, y!äÈ xÓfl, Ìì, E Ìì, ò!Ó ÓÈ ò ÓfÌ Ñ, ò EÌ ~Óç
v, zÌ, òyìò ÓfÌ E...yç, òyÌ - xòf! ÌÑ, Ì%, ÌúyÓ ò Ìì, y EyÓy Ñ, yä, yöy ÌúÓ v, z, òÓ v, zÌ, òyìò !ò ¶ ≈, Ó ò#ü
v, z ÌifyÜ! , Óyäy ÌÓ Ò Ñ, y ÌäEÁ Ü Ìv, , v, zç, Ìì, òy ÌÓ Ñ, yÓ Ì ~Ì « Ìe, ò!Ó ÓÈ ò ÓfÌ ÌÒ, ò Ìv, , òy- ÌÑ, Ìs,
Ñ, yä, yöy äEyv, , yÁ xòfyòf ÌÑ, à%È !Ó Ìì Á Ìòò ù!_ Ó v, zÌ ç ñ áüñ !òÓ y, ò_ yä! òì, xyEz òÈÜÈÜ, Cúyñ ò!òÑ, Ezi, fylì
xòfyòf !Ó Ìì Á v, z Ìify ÌÜÓ xÓfl, iyò ÌÑ, ≤Á¶, y!Òì, Ñ, ÌÓ - ~Ó * ò Ì « Ìe òyG, yöy!G, Ñ, y Ìòy äy! ÜyÁ !òò ≈ yä, ò
Ñ, Ó y lyÌ Ìì xòfyòf !Ó Ìì =Ìú çEäü¶, f EÌ - xyÓyÓ ÌcÓy v, z Ìify ÌÜÓ Ì « Ìe ~òò äy! Üy! v, z ÌifyÜ fl, iy, òò EÁÌ y
v, zÌà, Ìì, ÌÓy Ìò ÌyÜy ÌlyÜ ÓfÓfl, iy v, zFä, òy ÌòÓ ~Óç e Ìì, y çE ÌäEz v, z Ìify ÌÜ xyçyEÜEÿÁÌ y Ñ, Ó Ìì, òy ÌÓ -
~äEyv, , yÁ v, z Ìify ÌÜÓ x!ò, ç ñ ^ , !ú@ Äyò, x!ò, ç ñ Ezr, yÓ Ìò, ò!Ó ÌiÓy Ezi, fylìÓ ç%!Óiy lyÑ, y ≤Á Ìì yäò- ç
%ì, Ó yç òì%, ò çÓy v, z ÌifyÜ ~cÓ äy! ÜyÓ Ñ, yäEyÑ, y!äÈ fl, iy! òì, E Ìì ç%!Óiy EÌ - Ófl, Ìì, v, z ÌifyÜ Óy
Ñ, yÓ Òy ÌÓ Ò xÓfl, iyòÁ, òif ñ Ñ, ò≈# Á çÓy !Ó, òì ÌòÓ ò Ìì, yEz çöyò = Ó Ìç, òì ≈- Ñ, yÓ Òy ÌÓ Ò çyò, ùf
x ÌòÑ, yçÜEz Ñ, yÓ Òy ÌÓ Ò
xÓfl, iy ÌòÓ v, z, òÓ !ò ¶ ≈, Ó Ñ, ÌÓ -
ò) ú !Ó Ìì Eú Ìì v, z Ìify ÌÜÓ

NSOU ? CC-CO-10 69 xÓfl,yò ~ðò É ÌÓ Ìy Ìì, Æ ÌÌ yãð#Í Ç%!Óiy ÇÉ ÌäÉz ,òyÁl y Ìyl ~ÓÇ é ì,yñ Ñ,ð~# Á
xòfyòfÓ y ÇÉ ÌäÉz v,z Ìlly ÌÜÓ ãyl Ùyl ^,ðÛÖäËÿ Ìì, òy ÌÓ ~ äËÿv, yÁ v,z Ìlly ÌÜÓ xÓfl,yò!>, Ó Ìv, y
Ó yhf, yÓ Ñ, yäËÿ Ñ, y!äÉ É Ìü ~ÓÇ Ó yhf, y Ì ÌÑ, Ì! Ì Öy Ìyl ì, yÉ Ìü Ç, y Ìüý É! Ñ, yÓ Ì ÌÓ òy Ìf Ìö v,z Ìlly ÌÜÓ
ð! Ó Ìä, Ìì, Óy Ìv, ~ÓÇ ÌÓK, y, ð ÌòÓ Ç%!Óiy, òyÁl y Ìyl - ì, ÌÓ ~Ó * , ð äÿ ÌÜy ÌòÓ~yã, ð Ñ, Ó yÓ çòl xy! Ì~Ñ, Ì
ÌÑ, Ì, Á ú« Ñ, Ó Ìì, É! - ì, ÌÓ òì%, ð v,z Ìlly ÌÜÓ ùyÓ ð ð ò ÌÑ, Ìü xÓüfÉz ì, y Æ Ìyò Ó yhf, Ìy xÓy Ó%Ó ÇÉ Ìä
^, ðÛÖäËÿ Ìòy Ìy ÌÓ ~ðò Ñ, y Ìòy Ó yhf, yÓ v,z, ðÓ É Ìü Ç, y Ìüý É! - Óyhf, Ó x! Ç, K, ì, y! Ì Öy ÌÜ ÌÌ ÌäÉ òì%, ð
Ñ, yÓ ÓyÓ Óy v,z Ìlly ÌÜÓ xÓfl,yò Ñ, yÓ Óy ÌÓ Ó çyö, úf ÌÑ, Ç, #° Ì Ç, y ÌÓ Æ Ç, y! Òì, Ñ, ÌÓ - x!~y! Ì
Ñ, yÓ Óy ÌÓ Ó çyö, ÌüfÓ Ç Ñ, yÓy Ó, Ìk, çòy! Ì! Ñ, yÓ ÓyÓ Ì, ~Ñ, Ì, Ç, y Ìüý äÿ ÌÜy! xÓfl, Ìì, É! - xòf! ÌÑ,
Ñ, yÓ ÓyÓ Ì, Ì! Ì ~ðò äÿ ÌÜy! xÓfl, Ìì, É! Ìy
Ñ, yÓ Óy ÌÓ Ó, ð Ì« xò%, ð ÌÿÜ# ì, yÉ Ìü Ñ, yÓ Óy ÌÓ Ó ç
yö, ÌüfÓ Ç Ñ, yÓy É...yÇ, çòy! - Æ çòfÉz Óy É! Ñ, yÓ Óy ÌÓ Ó çyö, úf ÌçÓ!
Ó Ì Ì Ì Ó v,z, ðÓ Ìò Ç,
Ó Ñ,
ÌÓ
ì,
y ÌfÓ ò Ìf ~Ñ, Ì, = Ó ð ç, ð) Ì Ì Ó Ì Ì É
ú Ñ, yÓ Óy ÌÓ Ó xÓfl,yò - Ñ, yÓ Óy ÌÓ Ó xÓfl,yò ÌòÓ~yã, ÌòÓ «, Ìe ~Ñ, Ì, = Ó ð ç, ð) Ì Ì Ó Ì Ì Éú Ì
Ñ, yÓ ÓyÓ Ì, ~ðò äÿ ÌÜy! xÓfl, Ìì, É ÌÓ Ìy Ìì, Ç Òy! ÌÑ, é ì, yÓ çòyÜö á Ì, - Ñ, yÓ Óy ÌÓ Ó xÓfl,yò ÌòÓ
ì, y! ð Ì Éú Ìy Ìì, Ñ, yÓ Óy ÌÓ Ó äÿ ÌÜy xy ÌÓ ðò) ð Ñ, (appealing) É! ~ÓÇ ÇÒ ÌÓ ÌòÓ ÌyòyÉð ÇÉ ÌäÉz Éz äÿ ÌÜy!
^, ðÛÖäËÿ Ìì, òy ÌÓ - x!~y! äÿ ÌÜy! Ó xÓfl,yò Ìì, Ç%!Óiy Ìò, òyÁl y Ìyl - v,z, ð ÌÓ y_ Ñ, yÓ Ì Ìü äËÿ, yÁ
Ñ, yÓ Óy ÌÓ Ó xÓfl,yò ÌÑ, x Ìò Ñ, Ì«, ÌeÉz Æ Ç, y! Òì, Ñ, ÌÓ Ñ, Ó ÌÜÉÇ%!Óiy - v,z yÉÓ Ìf, ÌÓ * , ð Ñ, y Ìòy òì%, ð
v,z, òy Ìyò v,z Ìlly ÌÜ Ì! Ñ, y Ìòy!
Ó Ìü ð x! Ì Ìò Ì, Ñ, xM, É Ìü (SEZ) Óy Æ Ì% Ì v,z Ì Ì ð, òy Ñ, (TDP) Óy xö, ÌüýÓ ~úyÑ, y! (Offshore Site) xÓfl, Ìì, É! ~ÓÇ Ó Ì Ìyò Æ Ìé Ì y Ñ, Ó Ì
~úyÑ, y (Export process Zone), v,z Ì, òy Ìò Ñ, ÌÓ ì, yÉ Ìü ì, yÓ y Ì Ìü ð Ñ, Ó ÌÜÉäËÿ, Á xòfyòf ÇÓ Ñ, y! Ó Ç%!Óiy
çòy! - Ç% Ì Ó yÇ Ç, ÌÓ Ìf Ìì, Ó Ñ, Ìy Ç, ÌÓ ~ÓÇ ÇÓ Ñ, y! Ó Ç%!Óiy, òyÁl yÓ äòf òì%, ð v,z Ìlly ÌÜ ~ÇÓ äÿ ÌÜy! fl, y!
ðì, É! - Ñ, Ó ÌÜÉäËÿ, Ñ, Ç, Ì% ÌÑ, Ñ, v,z ÌçyÉ Ç, y! y Ézì, fy! ò, Ìü òì%, ð v,z Ìlly ÌÜÓ xy! Ì~Ñ, Ç%!Óiy É! ~ÓÇ ì, yÓ
xy! Ì~Ñ, Æ Óy ÌÉÓ v,z, ðÓ Ìòy Ñ, Æ Ç, yÓ ð Ìv, - 4.6.1 v,z Ìlly ÌÜÓ xÓfl,yò ÌòyÓ ÌÑ, yÓ # ÌÓ ÌÌ ÇòÉ òì%, ð
v,z Ìlly ÌÜÓ «, Ìe ~Ñ, Ì, = Ó ð ç, ð) Ì Ì Ó Ì Ì Éú Ì v,z Ìlly ÌÜ!>, Ñ, y! Ì ÌÜ, v,z, ÌÓ - Ñ, yÓ Ì Ç! Ñ, äÿ ÌÜy!
v,z Ìlly ÌÜ!>, ÌÜ, òy v,z, Ìü ì, yÓ çyö, úf, òyÁl y x!ò Ìy, Ì, É ÌÌ, ð Ìv, - xÓüf x Ìò Ñ, v,z Ìlly yÉz ~Éz òì, òy Ìì
Ñ, ÌÓ ð Ì v,z Ìlly ÌÜÓ v,z Ì, òy Ìì, çòf Óy ÇÓy Ç! Ñ, òy ÌòÓ É Ìü v,z Ìlly ÌÜÓ xÓfl,yò Ìò Ìü Ì Æ Ç, yÓ ð, Ìü
òy - xyÓy x Ìò Ñ, òì%, ð v,z Ìlly y ì, y ÌfÓ ÓfÓçy ð ð ð Ñ, Ó yÓ çòl Óf! ÇÇ ÌÑ, yã, Ñ, Ó yÓ äòf Çhf, y
äÿ ÌÜy! Ñ, yÓ ÓyÓ fl, y, ðò Ñ, ÌÓ ð - Ñ, yÓ Óy ÌÓ Ó äòf ~Ñ, Ì, Ç, y Ìüý äÿ ÌÜy, òyÁl y ~ÓÇ Ç, y Ìüý äÿ ÌÜy!
Ñ, yÓ Óy ÌÓ Ó xÓfl,yò Ñ, yÓ Óy ÌÓ Ó çyö, ÌüfÓ! ðäÉ Ìò Ñ, Ì, y xÓyò Ó y ÌÓ ì, yÓ ð) úfÿ ð Ñ, Ó y ÌÓ * É
Ófy, òyÓ - ÌÑ, Ì, ~Ñ, Ì, Ç, y Ìüý äÿ ÌÜy! Ñ, yÓ ÓyÓ xÓfl, Ìì, É Ìü Ñ, yÓ Óy ÌÓ Ó çyö, úf, òyÁl yÓ Ç Ñ, yÓy
NSOU ? CC-CO-10 70 Ó, Ìk, çòy! - ~Ñ, Ì, òì%, ð Ñ, yÓ Óy! Ó ÇÇ fl, yÓ xÓfl,yò ÌòÓ~yã, ÌòÓ «, Ìe ÌçÓ ÌÓ Ì!
Ó ÌÓä, òy Ñ, Ó y xyÓ! úf Ñ, Ó Ìü Ìf É! Ì ç= Ìü ð # Ìä, Ì%, Ìü ÌÓ y Éú - òì%, ð Ñ, yÓ Óy ÌÓ Ó fl, yò ÌòÓ~yã, Ìò!
Ó ÌÓä, f ÌÓ ÌÌ ÇòÉ (i) Ñÿ, yã, yöy ÌüÓ Æ Ì, ðf, y (ii) Óyã ÌÓ Ó ~ò Ñ, Ç, f (iii) ð Ì ÌÑ, Ó Ìü, f, y (iv) çò!
Ó Ñ, y, y ÌöyÜ, Ç%!Óiy (v) ÇÓ Ñ, y! Ó ð # Ìì, (vi) fl, yò # Ì Ñ, Ó Ñ xyÉzò Á Ì! Ìò Ì ð (vii) Óyfl, Ì, Ç, f, Á, çò! Ó ÌÓü (viii)
äúÓy! %Ó xÓfl, y (ix) Ó yã Ìò Ìì, Ñ, xÓfl, y ð # Ìä, ~ÌfÓ Ç Ì, ÇÇ! Ç, ÌyÓ Ìy ÌÁl y ÉúÉÜÜÉ (i) Ñÿ, yã, yöy ÌüÓ
Æ Ì, ðf, y Óy ÇÉäü Ç, f, y (Availability of raw Materials) : òì%, ð òì%, ð Ìü ÇÇ fl, yÓ xÓfl,yò ÌòyÓ Ì Ì Ñÿ, yã, yöy ÌüÓ Ç
Éäü Ç, f, y Á Æ Ì, ðf, y ~Ñ, Ì, x!ì, = Ó ð ç, ð) Ì Ì Ó Ì - Ñ, yÓ Ì Ìü ÇÇ fl, yÓ v,z Ì, òy Ìò Ñÿ, yã, yöy Ìò Ç, Ó -
Ñÿ, yã, yöy ÌüÓ v,z Ìç Ì ÌÑ, Ñ, yÓ Óy ÌÓ Ó äÿ ÌÜy Ì) ÌÓ É Ìü, ð ÌÓ ÓÉò Óf! Ó, Ìk, çòy! ~ÓÇ ð%òyò, y Æ Ç, y! Òì,
É! - Ç% Ì Ó yÇ Ñ, yÓ Óy ÌÓ Ó fl, yò Ñÿ, yã, yöy ÌüÓ v,z ÌçÓ Ñ, yãËÿ Ñ, y!äÉ ÉÁl yÉz Óy Ñ, ð # Ì - (ii) Óyã ÌÓ Ó
~ò Ñ, Ç, f (Nearness to Market) : òì%, ð Ñ, yÓ Óy ÌÓ Ó fl, yò ÌòÓ~yã, ÌòÓ «, Ìe xyÓ ~Ñ, Ì, = Ó ð ç, ð) Ì Ì Ó Ì Éú
Óyã ÌÓ Ó ð Ñ, Ç, f - Ñ, yÓ Ì v,z Ì, òy Ìì, çòf Óy ÇÓyÓ é ì, yÓ yÉz ÓyãÓ ÌÜ, Ì, ì, y Ìü - xòf Ç, y ÌÓ Óy Ìyl
Ñ, yÓ Óy ÌÓ Ó é ì, y ÌfÓ Ñ, y ÌäÉ ^, ðÛÖäËÿ Ìì, òy ÌÓ - x!~y! ì, y ÌfÓ, çòf, òyÁl y ÇÉä É! Ñ Ìy! Óé Ì ÌÑ,
Æ Ç, y! Òì, Ñ, ÌÓ - (iii) ð Ì ÌÑ, ÌfÓ Ìü, f, y (Availability of Labour) : ~Ñ, Ì, v,z Ì, òy Ìò ÇÇ fl, yÓ v,z Ì, òy Ìò yÓy!
ÉÑ, Ç, y ÌÓ ä, yúy ÌòyÓ äòf Ì«, ð Ì ÌÑ, Ó Æ Ì Ì yãò É! - Ì äÿ ÌÜy! Ñ, yÓ ÓyÓ fl, y! ðì, É! Ñ fl, yò # Ì! Ç, Ì, Ìì, Ì! Ìk,
ð Ì ÌÑ, òyÁl y Ìyl ì, yÉ Ìü v,z Ì, òy Ìò ÓfyÉ, É! òy ~ÓÇ ð ÌÜÉÓf! Á Ó Ìü É! òy - Ñ, y ÌäÉz ð ð Ìòv, v,z Ìlly ÌÜ
fl, y, ð ÌòÓ «, Ìe ð Ì ÌÑ, Óy Ñ, ð~# Ìü, f, yÁ fl, yò ÌòÓ~yã, ð ÌÑ, Æ Ç, y! Òì, Ñ, ÌÓ - (iv) ð Ì Ñ, y, y ÌöyÜ, Ç%!Óiy
(Infrastructurel Facilities) : Ì!Á Ñ, yÓ ÓyÓ Ì ÌÑ, Ñ, yÓ Óy ÌÓ, ð Ì Ñ, y, y ÌöyÜ, Ç%!ÓiyÓ Æ Ì Ì yãò çòyò ð Ì ì, y!
çò ~!>, Óyhf, Ó Ì, ð Ì Ñ, y, y ÌöyÜ, Ç%!ÓiyÓ v,z, ð fl, Ìì, ~Ñ, Ì, Ñ, yÓ Óy ÌÓ Ó fl, yò ÌòÓ~yã, ÌòÓ!
çk, yhs, ÌÑ, Ç, #° Ì Ç, y ÌÓ Æ Ç, y! Òì, Ñ, ÌÓ - ~Éz, ð Ì Ñ, y, y ÌöyÜ, Ç%!ÓiyÓ ò Ìf, ð Ìv, !Ó!f! Óy Ì Ì Ñ, ð!
Ó ÓÉò Á ÌyÜy ÌÿÜ ÓfÓfl, yñ äú Ìf yÇ! Ñ, Ç Á xyÉzòÉÜÉ, CúyÓ xÓfl, y Ézì, fy! Ì -

Ñ, "òy Ñ, yã çïyò ÇÇe' yhs, ≤Äli, ç, y' ìòÓ' ≤Äi, fyüy- , ò!Ó' Ñ, "òy Ñ, i, Ñ, =!ú ≤Äöyì öy' ìòÓ' v, z, òÓ' Ü' Ìv, , Á' Ìt, -
' ÌòòÈÜÜÈÑ, yã!>, Ñ, Ó' Ìì, Ñ, ì, çòl' úyÜ' ÌÓñ Ñ, ì, Ófì' É' ÌÓñ Ñ, #, ò!Ó' öyì v, z, öyìy' ìòÓ' ≤Ä' Ìl' yãò É' ÌÓ Ezi, fy!i-
Ìi' Ñ, y' Ìöy Ñ, yã , ò!Ó' ìòìy!Ó' ì, öyò xò%çy' ÌÓ' çïy!i, öy Él' ì, yÉ' Ìú ÓfÓfl, iy, òÑ, Ó' y ≤Ä' Ìl' yãò#l' !ò' Ìi~ü' ìò' Ìy' Ìì,
, ò!Ó' Ñ, !' ì, , ò' Ìì Ñ, yã!>, Ó' Ó' * , öyì' í á' Ì'>, - (iv) Ç!t, Ñ, , çò' Ìl' Ñ, y!~çïyò (Performance at right time) :
ÓfÓfl, iy, òòyÓ' xòfì, ò v, z' Ìjüf Éú Ç!t, Ñ, , çò' Ìl' Ç!t, Ñ, , Ñ, yã!>, Ç!t, Ñ, , òk, Ìì, Ìì, Á Ç!t, Ñ, , Óf' Ìl' çïyì' ìòÓ' ÓfÓfl, iy
Ñ, Ó' y- ÓfÓfl, iy, òòyÓ' ~Éz iy! Ì' c' !òl' s, f' ÌiÓ' öyif' Ìò Óyhfl, Óy! Ì' ì, Él' Ó' Ìú ~!>, Á !òl' s, f' ÌiÓ' v, z' Ìjüf !Éçy' ÌÓ' !à, !É
' ì, Él' - (v) Ç!t, Ñ, , Óf' Ìl' Ñ, y!~çïyò (Performance of work at right time) : Ñ, y!~çïyì' ìòÓ' ^ç, ^le Ófì' ~Ñ, !>,
=Ó' çc, ò)i~ !Ó' Ìl' - ≤Äli, ç, yò xyüy Ñ, , ÌÓ' ò) fòì, ò ≤Ä' Ìà, <TyÓ' myÓ' y Á ò) fòì, ò Óf' Ìl' Ñ, , ò~çïyì' ìòÓ' ÓfÓfl, iy
Ñ, Ó' y- !òl' s, fì ~Éz v, z' Ìjüf çö, ú Ñ, , Ó' yÓ' ú' Ì« , f Ñ, yã Ñ, , ÌÓ' - x!~y! !òl' s, fì ÓfÓfl, iy ≤Äli, ç, y' ÌòÓ' Ófì' É... y' ÌçÓ'
!Ó' Ìl' !>, ÌÑ, , Á' Ìl' <T=Ó' çc' Ìì - (vi) ≤Äli, ç, y' ÌòÓ' v, z' Ìjüf çyìò (Attainment of organisational objectives) : !òl' s, fì Éú
~Ñ, !>, ÓfÓfl, iy, òòyò) úÑ, , iyÓ' yÓy!ÉÑ, , Ñ, yã- ~Ñ, !>, ≤Äli, ç, y' ÌòÓ' v, z' Ìjüf çyìò !ò!~ç, Ó' Ñ, , ÌÓ' ≤Äli, ç, y' ÌòÓ'
Ñ, yã=!úÓ' Ìlyl' çïyì' ìòÓ' v, z, òÓ' - xyÓ' Ñ, yã=!úÓ' Ìlyl' çïyìò !ò!~ç, Ó' Ñ, , ÌÓ' ÓfÓfl, iy, òòyÓ' Ñ, , ò~ÉÜÈÈç, ì, yÓ'
v, z, òÓ' - , ò!Ó' Ñ, , "òyñ ÇÇÜt, ç òñ !ò' Ìi~üòyñ çòßl' Óy ÇÇ' Ìlyãò' Ìòò ≤Äli, ç, y' ÌòÓ' v, z' Ìjüf!Çk, Ó' v, z, öyì' Ó' Ìú Üif
Él' ñ' ì, òlò !òl' s, fì Á ≤Äli, ç, y' ÌòÓ' v, z' Ìjüf çyì'
Ìò =
Ó' çc, ò)i~ ç, !òÑ, y, öyúò Ñ, , ÌÓ' -
ì, yÉz
Óúy Él' ^' !òl' s, f' ÌiÓ' xòfì, ò v, z' Ìjüf Éú ≤Äli, ç, y' ÌòÓ' v, z' Ìjüf çyìò- 4.9.2 !òl' s, fì , ≤Äle' Ì' yÓ' iy, òçö)É
ÓfÓfl, iy, òòyÓ' ò' Ò!úÑ, , Ñ, yã=!úÓ' ò' Ìif !òl' s, fì Éú ü' Ì, ò!~y' Ìl' Ó' Ñ, yã- !òl' s, fì Éú ~Ñ, !>, iyÓ' yÓy!ÉÑ, , ≤Äle' Ì' y
ÏyÓ' ò' ç' Él' ^' Ñ, y' Ìöy Ñ, y' ÌäÓ' ^ç, ^le ≤Äöyì öyò fl, iy, ò' ÌòÓ' öif Ìì' Ìl' ~ÓÇ' ü' Ì' Él' çïy!i, Ñ, y' ÌäÓ' ^ç, ^le
v, z!y!>, ì, e#!>, ÈÜÈ!Óà%, f!i, Ó' ÇÇ' Ìlyy' ÌòÓ' öif Ìì' Ìl' - ò#' Ìä, Ó' ^' Ó' Öy!ä, ^leÓ' öyif' Ìò !òl' s, fì ≤Äle' Ì' yÓ'
xhs, ç%ç, _' iy, òçö)É i%, ^' Ìú iÓ' y Éú ≠ 1ò iy, ò 2l' iy, ò 4l~ iy, ò à) v, , yhs, iy, ò Ñ, y' ÌäÓ' ≤Äöyì öyò !òì~yÓ' í Ñ, ì,
Ñ, y' ÌäÓ' , ò!Ó' öy, ò ≤Äi, fy!üi, Á , ≤ÄÑ, , ì, Ñ, y' ÌäÓ' ò' Ìif i%, úòy !Óà%, f!i, Ó' Ñ, yÓ' í çòy_ Ñ, , Ó' y ÇÇ' Ìlyyìò) úÑ,
ÓfÓfl, iy @' ÄÉi 3l' iy, ò
NSOU ? CC-CO-10 80.1. Ñ, y' ÌäÓ' ≤Äöyì öyò ≤Äli, ç, y (Establishment of Standards) : !òl' s, fì ≤Äle' Ì' yÓ' ≤Älò iy, ò Éú
Ñ, y' ÌäÓ' ≤Äöyì öyò !òì~yÓ' í ÌyÓ' çy' Ìl' i%, úòy Ñ, , ÌÓ' Ñ, ì, Ñ, y' ÌäÓ' ò) úfy! ò Ñ, , Ó' y Él' - ~Éz öyò !Ó!ç, ß"
Ñ, , ò~ã, yÓ' #' ÌiÓ' ^ç, ^le !Ó!ç, ß" É' Ìì, , öy' ÌÓ' - ~Éz öyò xyÓyÓ' !Ó!ç, ß" iÓ' ÌòÓ' É' Ìì, , öy' ÌÓ' ñ' Ìòò v, z! , öy' ÌòÓ'
, ò!Ó' öyíñ ò' ÈÜÈÁ^' ^, y Ezi, fy!i Éú ç, Òi, öyò (Physical standard) xyÓyÓ' !Óe' Ì' ñ xy! ñ Ófì' Ezi, fy!i Éú xy!i=Ñ, , öyò
(Financial standard) Ezi, fy!i- ~Éz öyò=!ú fl, öü~ò#l' - xòf! Ì' ÌÑ, , ≤Äli, ç, y' ÌòÓ' c%öyò ÇÇe' yhs, , ≤Äöyì öyò Éú
xfl, öü~ò#l' - ^' Ñ, y' Ìöy Ñ, y' ÌäÓ' ≤Äöyì öyò ÁÉz Ñ, y' ÌäÓ' çïyìò!òì, ≤Äi, fyüy' ÌÑ, , ç) !à, ì, Ñ, , ÌÓ' - ≤Äli, ç, y' ÌòÓ'
v, z' Ìj' ÌüfÓ' çy' Ìl' ÇÇÉ!i, ^' Ó' ÌÓ' ÓfÓfl, iy, òÑ, , Ó' y ~Éz öyò !òì~yÓ' í Ñ, , ÌÓ' ò' ~ÓÇ' ~Éz öyòÈÜÈÉz !òl' s, f' ÌiÓ' !ç, !_ !É
çy' ÌÓ' Üif Él' - ^' çãòf xì, fhs, çyÓiyòì, y xÓú!jò Ñ, , ÌÓ' ~Éz öyò !òì~yÓ' í Ñ, , Ó' Ìì, Él' - çyiyÓ' ñ, !òl' s, f' ÌiÓ' ^ç, ^le
≤Äöyì öy' ÌòÓ' xyÓ!üfÑ, , üi~ç, =!ú Éú !òì' Ó' * , ò ≠ (i) ≤Äöyì öyò xÓüfÉz çÓ' ú Á ÇÉ' Ìä' ^' ÖyüÖf É' ÌÓ' - (ii) ≤Äli, ç, y' , ≤Äöyì
öyò ^' Ìò çDi, , ò!Ó' öyì ≤Ä' Ìä, <Ty Á çò' Ìl' Ó' myÓ' y ≤Äli, ç, y' Ì, ì, Ñ, , Ó' y çQ, Ó' Él' - (iii) ≤Äöyì öyò xÓüfÉz öòò#l' É' ÌÓ'
x!~y! ≤Ä' Ìl' yãò , ç, òv, , ^' Ìú ^' ç=!ú Ìy' Ìì, , ò!Ó' Ó!i~ç, ì, Ñ, , Ó' y Ìy! - (iv) !Ók, yòçï, ç, y' ÌÓ' Ü!i, çò#ç, y' Á çòl' çò#ç, yÓ'
öyif' Ìò ≤Äöyì öyò !fl, iÓ' Ñ, , Ó' Ìì, É' ÌÓ' - (v) , ò!Ó' öy' Ì, òÓ' c%!ÓiyÓ' äòf ≤Äöyì öyò Ìì, >, y çQ, Ó' , ò!Ó' öyìÜi, ç, y' ÌÓ'
≤ÄÑ, yü Ñ, , Ó' Ìì, É' ÌÓ' - (vi) Ñ, , ò~#' ÌiÓ' çy' Ìl' ÌlyçQ, Ó' xy' Ìúyã, öyÓ' !ç, !_ Ìì, ~Éz öyò !òì~yÓ' í Ñ, , Ó' Ìì, É' ÌÓ' - 2. çïy!
ì, Ñ, y' ÌäÓ' , ò!Ó' öy, ò (Measurement of performance) : ≤Äi, fy!üi, Ñ, y' ÌäÓ' öyò ~Ñ, , ÓyÓ' !fl, iÓ' É' Ìl' ^' Ü' Ìú
, ò' ÌÓ' Ó' iy, ò!>, Éú ≤ÄÑ, , ì, Ñ, y' ÌäÓ' , ò!Ó' öy, ò- iÓ' y ÌyÑ, , ~Ñ, !>, ≤Äli, ç, y' ÌòÓ' !Óe' Ì' !fl, iÓ' Ñ, , Ó' y É' Ìl' ^' ÌäÈ
50,000 Ezv, z!ò>, - ç%ì, Ó' yÇ ≤ÄÑ, , ì, !Óe' Ì' 50,000 Ezv, z!ò' Ì, Ó' Ñ, , ò öy ^' Ó!ü, y ^' iÓ' Ìì, Él' - Ñ, , yã á, úyÑ, , y#òÁ
Ñ, y' ÌäÓ' , ò!Ó' öy, ò Ñ, , Ó' y Él' - ~Ó' ò, ^' Ìú ú' Ì« , f ^, òjÒäÈy' ÌöyÓ' äòf ≤Ä' Ìl' yãò#l' ÓfÓfl, iy @' ÄÉi Ñ, , Ó' yÓ' ç
% ÌlyÜ Ìy' ÌÑ, , - 3. ≤Äi, fy!üi, Á çïy!i, Ñ, y' ÌäÓ' Ñ, , Ìy i%, úòy (Comparison between the actual per-
formance and standard performance) : Ñ, y' ÌäÓ' ≤Äöyì öyò Éú ≤Äli, ç, y' ÌòÓ' Ñ, y!~çïyò ÇÇe' yhs, , ≤Äi, fyüy- xòf! Ì' ÌÑ, , çïy!i, Ñ, yã
Éú Óyhfl, Ó' á, öy- ≤Äi, fyüyÓ' çy' Ìl' Óyhfl, ^' iÓÓ' i%, úòy Ñ, , ÌÓ' Ñ, , ò~çïyì' ìò ≤Äli, ç, y' ÌòÓ' ü!_ (Strength) Óy
i%Ó~üi, y (Weakness) , ò!Ó' öy, ò Ñ, , Ó' y Ìy! - Ìi' çïy!i, Ñ, , yã ≤Äöyì öy' ÌòÓ' çy' Ìl' !ò' Ìú Ìy! ^' yÉ' Ìú Ì' ÌÓ' ^' òÁ! y Él' ^' ç
çÓ!Ñ, , äÈ !òl' s, f' ÌiÓ' ò' Ìif Ó' Ìl' ^' ÌäÈ- !Ñ, , ts, Ìi' !Óà%, f!i, , Ì' iÓy Ìy! ì, yÉ' Ìú !Óà%, f!i, Ó' Ñ, , yÓ' í=!ú !à, !É' ì, Ñ, , ÌÓ'
ì, y' ÌiÓ' !òl' s, f' ÌiÓ' ≤Ä' Ìl' yãò ^' iÖy' Ìì' - ì, ^' ÌÓ' ^' äÈy' Ì, yÖy' Ì, y !Óà%, f!i, x@' ÄyÉf Ñ, , Ó' y Él' - ^' Ìòòñ !Óà%, f!i, Ìi'
≤Äöyì öy' ÌòÓ' ÜÑ, , ò' Ó!ü 5%Ü Él' ì, yÉ' Ìú ÓfÓfl, iy, òÑ, , Ó' y ì, y x@' ÄyÉf Ñ, , ÌÓ' ò- !Ñ, , ts, ~Ó' ^' Ó!ü É' Ìú ≤Ä' Ìl' yãò#l'
ÓfÓfl, iy @' ÄÉi Ñ, , Ó' Ìì, Él' - Ó!fl, ì, çB, >, äòÑ,

NSOU ? CC-CO-10 81 Óy Óf!i, e' õ# !Óâ%, f!i, Ó' (Critical or exceptional deviation) v, z, ôó' = Ó' &c xy^ÍÓ' y, ô ÚÓf!i, e' õ# !òl' s, fiÚ (Control by exception) òy^Íò, ò!Ó' !â, i, - 4. !Óâ%, f!i, Ó' Ñ, yÓ' í !â, !E' í, Óy còy_ Ñ, Ó' í (Identifying cause of deviation) : i, i, #!^ iyy^Í, ò Ñ, y^ÍäÓ' ≤Äöyí öyò Á ÇjôyíòyÓ' ò^Íif i%, úòy Ñ, ^ÍÓ' ^Í !Óâ%, f!i, ^Íöy Íy!^ i, y i, y!^, ò!≈, ò)í≈ E^Íú ~Ó' Ñ, yÓ' í xò%Çi, yò Ñ, Ó' y EÍ' - ~ãðf Ñ, yã Çjôyíò Çjô!Ñ≈, i, !Ó!¶, B'' !Ó^ÍÍ' !Ó^ÍY''í Ñ, Ó' y EÍ' ~ÓÇ !Óâ%, f!i, Ó' Ñ, yÓ' !!>, !â, !E' í, Ñ, Ó' y EÍ' - ÇyíYÓ' íi, !Óâ%, f!i, Ó' !, òäE^Íò ^ÍcÓ Ñ, yÓ' í Ói≈, öy^Íò Ìy^ÍÑ, ^Ç= !ú Eú, ò! Ó' Ñ, "òy!^ ¶%, úÈÜÈe&!, ñ Çjôyí^ÍòÓ' ^«, ^Íe xò^Íòy^Íly!Üi, y x!Óy, ò!Ó' Ñ, "òyÓ' í%Ó≈ú Ó' *, òy!^ í- 5. ÇÇ^Íüyíòò)úÑ, ÓfÓfl, iy @^ ÁEí (Taking corrective actions) : !Óâ%, f!i, Ó' Ñ, yÓ' í xò%Çi, yò Ñ, ^ÍÓ' ^Ç= !ú ÇÇ^Íüyí^ÍòÓ' ÓfÓfl, iy òy Ñ, Ó' ^Íú !òl' s, fi Ñ, y!≈Ñ, Ó' # EÍ' òy- x!≈y!^ !òl' s, fi ^ÍÑ, Óúöye Ñ, yã Çjôyí^ÍòÓ' ^«, ^Íe ¶%, úÈÜÈe&!, xò%Çi, y^ÍòEz ! òÓk, Ìy^ÍÑ, òyñ^Ç= !ú Íy^Íì, ÇÇ^Íüyíò Ñ, Ó' y Íy!^ Á ¶, !Ó^Íf^Íì, Íy^Íì, i, y^ÍíÓ' , ò%òÓ' yÓ, !_ òy á^Í, i, yÓ' Á ÓfÓfl, iy Ñ, ^ÍÓ' - x!≈y!^ !òl' s, fi ≤Ä!e' Í' y^Íü^Í EÍ' Ñ, yã Çjôyí^Íò v, z!%áy!>, i, e&!, ÈÜÈ!Óâ%, f!i, = !úÓ' ÇÇ^Íüyíòò)úÑ, ÓfÓfl, iy @^ ÁE^ÍíÓ' öif Í^ÍÍ' - xÓüf ^Íöy^Íò !Óâ%, f!i, á^Í, òy Óy x!^fhs, Ñ, ò !Óâ%, f!i, á^Í, ^Ç^Ík, ^Íe ÇÇ^Íüyíòò)úÑ, ÓfÓfl, iy @^ ÁE^ÍíÓ' ≤Ä^ÍÍ' yãò EÍ' òy- v, ziyEÓ' ífl, JÓ' *, òñ Ñ, y^ÍäÓ' ≤ÄÑ, i, Çjôyíò ≤Äöyí öy^ÍòÓ' ^á, ^ÍÍ' ÖyÓ' y, ò EÁÍ' yÓ' ! , òäE^Íò Ñ, yÓ' í Eú Ñ, ò≈#^ÍíÓ' ≤Ä!ü«, ^ÍíÓ' x¶, yÓñ, ò%Ó' y^Íòy Á x^ÍÍÑ, ^Íäy Ís, f, òy!^, ñ ^Íüv, ^Íülv, Çñ ÖyÓ' y, ò öy^ÍòÓ' Ñ, yã, yöyúñ Ñ, ò≈#^ÍíÓ' ò^Íif ≤Ä^ÍíyíòyÓ' x¶, yÓ Ezi, fy!^ - Ç%í, Ó' yÇ ÇÇ^Íüyíòò)úÑ, ÓfÓfl, iy !Ecy^ÍÓ Ñ, ò≈#^ÍíÓ' ≤Ä!ü«, ^ÍíÓ' ÓfÓfl, iyñ v, zB^Í, òy^ÍòÓ' Ís, f, òy!^, fl, iy, òòñ ¶, y^Íúy öy^ÍòÓ' Ñ, yã, yöy^ÍúÓ' ÓfÓfl, iyñ Ñ, y^ÍäÓ' , ò!Ó' ^ÍÓ' ^ÍüÓ' v, zB^Í, òñ, ò!Ó' ^Íü≈ò Ezi, fy!^ @^ ÁEí Ñ, Ó' ^Íú Ñ, ò≈Çjôyíò v, zB^Í, EÍ' - i, ^ÍÓ' ^ÍÍ'k, ^Íe ^ÍÑ, y^Íòy¶, y^ÍÓEz Ñ, ò≈Çjôyíò ≤Äöyí öy^ÍòÓ' hfl, ^ÍÓ' v, zB^Í, #i, Ñ, Ó' y Íy!^ òyñ ^Ç^Ík, ^Íe ≤Äöyí öyò^ÍÑ, Ez ÇÇ^Íüyíò Ñ, Ó' ^Íì, EÍ' Á Ñ, öy^Íì, EÍ' - ~Ó' *, ò á, òyÁ ^Íöy^Íy!^ ^Íòò !Óâ%, f!i, Ó' Ñ, yÓ' í ÓfÓfl, iy, òÑ, ^ÍíÓ' !òl' s, f^ÍíÓ' ò^Íif Íy^ÍÑ, òy- !òl' s, fi ≤Ä!e' Í' yÓ' iy, ò= !ú xòf ~Ñ, !>, Ó' Öy!â, ^ÍeÓ' öyif^Íò !ò!^Í!Üi, xyÑ, y^ÍÓ' ≤ÄÑ, yü Ñ, Ó' y Íy!^ ≠ 1. Ñ, y^ÍäÓ' ≤Äöyí öyò fl, iy, òòÈÜÜÈÈ≤Äi, fy!üi, ò, ú (Establishment of standardized result) 2. Ñ, i, Ñ, y^ÍäÓ' , ò! Ó' öyíÈÜÜÈÈ≤ÄÑ, i, ò, ú (Measurement of performance actual result) !Óâ%, f!i, òy á, ^Íú !Ñ, ä%È Ñ, Ó' yÓ' ≤Ä^ÍÍ' yãò ^òEz (If no deviation, nothing to do) 3. Çjôy!^i, Ñ, yã Á Ñ, y^ÍäÓ' ≤Äöyí öy^ÍòÓ' ò^Íif i%, úòy (Comparison of actual performance and standard) 5. ÇÇ^Íüyíòò)úÑ, ÓfÓfl, iy @^ ÁEí (Taking corrective measures) 4. !Óâ%, f!i, Ó' Ñ, yÓ' í Còy_ Ñ, Ó' y (Identifying causes of deviation) !Í !Óâ%, f!i, á^Í, (If deviation exists)

NSOU ? CC-CO-10 82 4.9.3, ò!Ó' Ñ, "òy Á !òl' s, f^ÍíÓ' ò^Íif ÇjôÑ, ≈, ò!Ó' Ñ, "òy Eú ÓfÓfl, iy, òòyÓ' ≤Äy!^òÑ, Ñ, yã- ^E Ezöfyò (T. Haimann) Ó^Íú^ÍäÈòÈÜÜÈÜÈÜÑ, # Ñ, Ó' ^Íì, E^ÍÓ xy^ÍÜ ^Í^ÍÑ, !¶, Ñ, Ñ, ^ÍÓ' ^òÁÍ' yÓ' öyöEz, ò!Ó' Ñ, "òyÜ- x!≈y!^, ò!Ó' Ñ, "òy Eú ≤Ä!ì, ¶, y^ÍòÓ' ú«, f !ò!≈yÓ' í Á ú«, f xã≈^ÍòÓ' äðf v, z, ò!%_ , ò^ÍÍÓ' !òò≈yã, ò- xòf!^ÍÍÑ, !òl' s, fi Eú ÓfÓfl, iy, òòyÓ' ≤Äy!hs, Ñ, Ñ, yã Öy^Íü^Í, ò!≈y^ÍÍ' Ó' Ñ, yã- !òl' s, fi Óú^Íì, ^ÓyG, y!^ U, ò!Ó' Ñ, "òy!^ Ü, E#i, öy^ÍòÓ' Çy^Íì Ñ, yã Çjôyí^ÍòÓ' , òy!≈Ñ, f !ò!≈yÓ' íñ Ñ, yÓ' í xò%Çi, yò Á ÇÇ^ÍüyíòÜ- Ófl, i, ÓfÓfl, iy, òòyÓ' Ñ, yã = Ó' & EÍ' , ò! Ó' Ñ, "òy^Íì, Ó' Ó' öif Í^ÍÍ' ~ÓÇ ^ü^Í EÍ' !òl' s, f^ÍíÓ' öyif^Íò- !ÍÁ ÓfÓfl, iy, òòy ≤Ä!e' Í' yÓ' xÓfl, iyòÜi, !ÍÑ, !^ÍÍ' ~^ÍíÓ' ò^Íif, òy!≈Ñ, f Ó' ^ÍÍ' ^ÍäÈñ i, Ó%Á i, y^ÍíÓ' ò^Íif xyhs, ÉÇjôÑ≈, !Óiföyò- ~^ÍíÓ' ò^Íif ^ÍcÓ ÇjôÑ≈, = !ú !Óiföyò ^Ç= !ú

ò#^Íä, xy^Íüyã, òy Ñ, Ó' y Eú- 1. ,
òÓ' fl, ò^ÍÓ' Ó' , ò!
Ó' , ò)Ó' Ñ, (

Complimentary each other) : , ò!Ó' Ñ, "òy Á !òl' s, fi ,
òÓ' fl,

ò^ÍÓ' Ó' v, z, ôó' !ò¶≈, Ó' ü#ú- ,
ò!Ó' Ñ, "òy äÈyv, , y !òl' s, fi x!≈E#ò- x!≈y!^, ò!Ó' Ñ, "òy Eú !òl' s, f^ÍíÓ' !¶, !_ - Ñ, yÓ' í !òl' s, f^ÍíÓ' ^«, ^Íe ^Í ≤Äöyí öy^ÍòÓ' (Standard) ≤Ä^ÍÍ' yãò EÍ' i, y, ò!Ó' Ñ, "òyÓ' ò^Íif xhs, ¶%≈, _ Íy^ÍÑ, - ~Ez, (ò)Ó≈!ò!≈y!^Ó' i, öyò Öy, ò!Ó' Ñ, "òy xò%Çy^ÍÓ' Ñ, yã Çjôy!^i, E^ÍFäÈ !Ñ, òy i, y ^ÍöyEz !òl' s, f^ÍíÓ' v, z^Íjüf- x!≈y!^, ò!Ó' Ñ, !^, ò! i^ÍÓ' Ez Íy^Íì, Ñ, yã ÇjôB^Í EÍ' i, yÓ' ÓfÓfl, iy Ñ, Ó' yEz !òl' s, f^ÍíÓ' v, z^Íjüf- xòf¶, y^ÍÓ Óúy Íy!^ , ò!Ó' Ñ, "òyEz !òl' s, f^ÍíÓ' Ñ, y^ÍäÓ' iyÓ' y Á , ò! Ó' !i !¶, Ñ, Ñ, ^ÍÓ' ^ÍÍ' - , ò!Ó' Ñ, "òy äÈyv, , y !òl' s, fi x! - i, yEz Óúy EÍ' !òl' s, fi Á , ò!Ó' Ñ, "òy , òÓ' fl, ò^ÍÓ' Ó' , ò!Ó' , ò)Ó' Ñ,

ñ ~Ñ, !, ^iñ, Óyí !í^lú xòf!>, x!hfl, cE#ò È^iì^ , ò^ìv, , - 2. !ò!^ s, fi , ò!Ó^ Ñ, "òy^iñ, c!#, Ñ, , ò^ìl à, y!ú, Ñ, ^iÓ^ , (Control keeps the planning in the right track) : !ò!^ s, fi àÈyv, , y , ò!Ó^ Ñ, "òy v, z^iñyfçyìò Ñ, Ó^ ^ìl, , òy^iÓ^ òy- , ò!Ó^ Ñ, "òy !ò!^ ï<T , ò!^!#, Ñ, Ñ, ^iÓ^ ñ !ò!^ s, fi ^i^iÓ^ ÁEz, ò^ìl Ñ, yâ çjòß^ E^iFàÈ !Ñ, òy- , ò!Ó^ Ñ, "òyÓ^ Óyhfl, Ó ≤Á^iì^ y^iÜÓ^ ^< , ^le ^Ñ, y^iòy !Óâ%, f!l, á, ^lú !ò!^ s, fi !, y çòy_ Ñ, ^iÓ^ Á Ñ, yâ !y^iì, , ò!Ó^ Ñ, "òy xò%çy^iÓ^ çjòy!i, E!^ i, yÓ^ ÓfÓfl, iy Ñ, ^iÓ^ - !ò!^ s, fi !iÓ^ òyif^iðEz, ò!Ó^ Ñ, "òy!^ ≤Á^iì^ yâò#!^ , ò!Ó^ Óì<, ò xyòy E!^ - , ò!Ó^ Ñ, "òy !, ÒðEz ò, ú<Áç) E!^ !Òð !, yÓ^ v, z, òÓ^ !ò!^ s, fi Óäy!^ !y^iñ, - ^çâòf Óúy E!^ , ò!Ó^ Ñ, "òy Á !ò!^ s, fi Eú ÓfÓfl, iy, òyÓ^ !äö çhs, yò (Twins of management)- 3. , v, z, !, ^Ez !, !Ó^i^f^iì, Ó^ ≤Á!l, !, !T^iì^ (Both are forward-looking) : !iÁ x^iòÑ, çò!^ Óúy E!^ ^i, ò! Ó^ Ñ, "òy !, !Ó^i^f^ið%Ö# !Ñ, !s, !ò!^ s, fi x! , #i, ò%Ö#- !Ñ, !s, !ò!^ s, fi !iÓ^ ^< , ^le ~!>, , ò%^iÓ^ y, ò%Ó^ ç! , f ò!^ - , ò! Ó^ Ñ, "òy Eú !, !Ó^i^f^iì, Ó^ Ñ, y!≈e ò !y x! , #i, x! , K, !, y Á , ò)≈yò%òy^iòÓ^ çyEy^iìf Óì<, òy^iò !fl, iÓ^ Ñ, Ó^ y E!^ - xòf!^ i^iñ, !ò!^ s, fi x! , #i, Ñ, y^iäÓ^ , ò!≈y^iúyâ, òy Ñ, ^iÓ^ e#!>, ÈÜÈ!Óâ%, f!l, ^iòò !ò!≈yÓ^ i Ñ, ^iÓ^ ñ !, ò!ò !, !Ó^i^f^iì Ñ, y^iäÓ^ ^< , ^le xò%Ó^ * , ò e#!>, ÈÜÈ!Óâ%, f!l, Ó^ , ò%òÓ^ yÓì<, ò !y^iì, òy á !>, !, yÓ^ Á ÓfÓfl, iy Ñ, ^iÓ^ - !ò!^ s, fi , ò!Ó^ Ñ, "òy xò%çy^iÓ^ Ñ, yâ Ñ, Ó^ ^ìl, Óyif Ñ, ^iÓ^ - !ò!^ s, fi !iÓ^ çç^iüyìò)úÑ, ÓfÓfl, iy !, !Ó^i^f^iì, , ò!Ó^ Ñ, "òyÓ^ Ó^ * , òy!^ i !y^iì, xyÓ^ Á v, zB^i, E!^ ^çEz ú^i< , f Ñ, yâ Ñ, ^iÓ^ - Ñ, y^iäEz !ò!^ s, fi !, !Ó^i^f^ið%Ö#-

NSOU ? CC-CO-10 83 ò#^iä, Ó^ ^ò^ Öy!â, ^leÓ^ òyif^iò , ò!Ó^ Ñ, "òy Á !ò!^ s, fi !iÓ^ ò^iñf xhs, ÉçjòÑ<, i%, ^lú iÓ^ y Eú- Ñ, y^iäÓ^ òyò çÓ^ ÓÓ^ yE Ñ, ^iÓ^ , ò!Ó^ Ñ, "òy Ó^ * , òy!^ i !ò!^ s, fi (Planning) (Action) (Control) , ò!Ó^ Ñ, "òy!^ ≤Á^iì^ yâò#!^ , ò!Ó^ Óì<, ^iòÓ^ , ç%, òy!Ó^ ü Ñ, ^iÓ^ 4.9.4 Ñ, y!≈çjòy!^iòÓ^ ^< , ^le ò!Ó^ Ñ, "òy Á !ò!^ s, fi Ñ, ò<çjòy!^iòÓ^ ^< , ^le ò! Ó^ Ñ, "òy Á !ò!^ s, fi x, ò!Ó^ Eyl!^ !Eçy^iÓ^ Üif E!^ ~Óç ~Ez i%!>, !Ó^iì^ Ez Ñ, ò<çjòy!^iòÓ^ ç!>!â, ^iñ, xò%çÓ^ i Ñ, ^iÓ^ - Ñ, yÓ^ i ~Ñ, ÓyÓ^ , òif Óy ^çÓyÓ^ òÑ, üy à), v, , yhs, E^iì^ ^Ü^lú , òif Óy ^çÓy v, z! , òy!^iòÓ^ Ñ, yâ =Ó^ & E!^ - Ñ, ò<çjòy!ò , ò!Ó^ Ñ, "òy Á !ò!^ s, fi , òif Óy ^çÓyÓ^ ^iò!@ò v, z! , òy!ò ≤Á!e !^i y !y^iì, çyÓú#ú! , y^iÓ^ x!≈y!^iÓ^ òy Óy!y!^ à, ú^iì, , òy^iÓ^ ^ç Ófy, òy^iÓ^ !òy, !^i, y ^iì^ - v, z! , òy!ò ≤Á!e !^i yÓ^ ~Ñ, !>, =Ó^ & ç, ò)≈ xçü Eú =iòyò (quality) Óäy!^ Ó^ yÖy- Ñ, yÓ^ i ~!>, Ñ, y!≈çjòy!ò , ò!Ó^ òy^i, òÓ^ ^< , ^le xòf! , ò v, z^iñyf !Eçy^iÓ^ Üif E!^ - =iòyò ≤Á!e !^i yñ , òk, !l, Á Ñ, Óúú Ñ, ò<çjòy!ò , ò!Ó^ Ñ, "òy Á !ò!^ s, fi !iÓ^ ò^iñf xhs, !%≈, _ E^lú !^iÓ^iì^ !>, ç% !ò!y, !, E!^ !, y Eú =iòyò !ò!≈, Ó^ v, z! , òy!ò ≤Á!e !^i y- 4.9.5 , ò!Ó^ Ñ, "òy Á !ò!^ s, fi Ñ, y!≈Ñ, úy, ò Ñ, ò<çjòy!ò , ò!Ó^ Ñ, "òy Eú ~Ñ, !>, xò%òyò- ~Ez xò%òyò Eú Ñ, ò<çjòy!ò ≤Á!e !^i y=!ú^iñ, !<, ~Óç Ñ, y!≈Ñ, Ó^ Ñ, Ó^ yÓ^ äòf !y Ñ, Ó^ y ≤Á^iì^ yâò ^ç ççe^ yhs, x!≈y!^iÜyò !ò à, y!Eiy xò% çy^iÓ^ E!^ ^ç Ófy, òy^iÓ^ xyÜyò !çk, yhs, @^ ÁE!- xòf!^iñ, Ñ, y!≈çjòy!ò ççe^ yhs, !ò!^ s, fi Eú !^i Ñ, yâ xò%òyò xò%y!^i # çjòß^ E^iì^ ^iäÈ ^ç Ófy, òy^iÓ^ !òy, !^i, y iyò ~Óç !l!^i, y òy E!^ !, yE^lú ≤Á^iì^ yâòò^iì, y çòß!l^ Ñ, Ó^ y- , ò!Ó^ Ñ, "òy Á ! ò!^ s, fi Ñ, y!≈Ñ, úy^i, òÓ^ ò^iñf ò#^iä, Ó^ Ñ, yâ=lú xhs, !%≈, _ !y^iñ, ≠ (i) v, z^iñyf !fl, iÓ^ Ñ, Ó^ y x!≈y!^iÜyò !ò äyòy !y!^ !Ñ, , ò!Ó^ Ñ, "òy Ñ, # Ñ, Ó^ !l, à, y!^ Á Ñ, Òò Ñ, Ó^ !l, à, y!^ - (ii) Ñ, yâ Á y!^ !^içÓ^ Ó^ ^>, ò x!≈y!^iÜyò y ò!>, ò , òif Óy ^çÓyÓ^ çy^iì !%_ E^iÓ^ ~Óç Ñ, #! , y^iÓ^ !%_ E^iÓ^ - (iii) Ñ, ò<ç!>!â, ≤Á!l^ ò ~Óç ~Ó^ xhs, !%≈, _ Eú Ñ, y^iäÓ^ iÓ^ òñ ≤Á!e !^i y ççe^ yhs, Ñ, y!≈ç!>!â, ñ !yÜyò Á à, y!EiyÓ^ Ñ, y!≈ç!>!â, - (iv) çjò^iìÓ^ ≤Á^iì^ yâòñ Ñ, ò<ç# Á !, y^iìÓ^ !<, !, yñ x!≈ñ çò!^ ñ Ñ, yâ, yòyúñ ò!üò, òe Á !s, f, òy!l, Ez! , fy!iÓ^ ò!üfy!ò Ñ, Ó^ y- (v) Ñ, y^iäÓ^ , ò!Ó^ iü≈ò ~Óç çjòy!ò !llyÜfi, yÓ^ ò)úfy!ò !ò !ò!^ s, fi !iÓ^ xçü !Eçy^iÓ^ Üif E!^ ~Óç ~Ó^ xhs, !%≈, _ Eú !ò!^ s, fi ò)úÑ, Ñ, y!≈Ñ, úy, òñ Ñ, y^iäÓ^ , ò!Ó^ òy!^ ~Óç !ò!^ s, fi ò)úÑ, , òk, !l, çò)E-

NSOU ? CC-CO-10 84 4.10 ≤ÁÑ, " ≤Á!l, ^iÓìò ≤Á!l^ ò Ñ, y^iòy v, z^iñyf^iÜÓ^ Óyhfl, Ó Ó^ * , òy!^ !iÓ^ ú^i< , f çyò!@^ ÁÑ, !, y^iÓ^ ≤Á!fl, !, =FàÈ !ò !i≈!üÑ, yEz Eú ≤ÁÑ, " ≤Á!l, ^iÓìò- !ò!≈<T çò!^ ç#òyÓ^ ò^iñf Ñ, y!A<, !, ú< , f , ò)Ó^ ^iìÓ^ v, z^iñyf^iÜf !, !Ó^i^f^iì Ñ, ò<, òs, iy ^i ≤Á!l, ^iÓìò ò v, z^iÓ^ Ò Ñ, Ó^ y E!^ !, yEz ≤ÁÑ, " , ≤Á!l, ^iÓìò- ò!%, ò v, z^iñyf^iÜ fl, iy, òò x!Óy à, yú% v, z^iñyf^iÜÓ^ xyi%!òÑ, #Ñ, Ó^ i Óy çj±çyÓ^ i Óy v, zB^i ! ò ~Ez ≤Á!l, !>, ^< , ^le ≤ÁÑ, " , ≤Á!l, ^iÓìò x, ò! Ó^ Eyl!^ Ó^ !ú Üif E!^ - Ófl, !, , ≤ÁÑ, " , ≤Á!l, ^iÓìò Eú ≤ÁÑ, " , ò!Ó^ Ñ, "òyÓ^ !ú!Ò! , Ó^ * , ò- !ò!≈<T ú< , f , ò)Ó^ ^iìÓ^ v, z^iñyf^iÜf ≤ÁÑ, ^iÓ^ Ó^ * , òy!^ !iÓ^ ^< , ^le !^i, ò!Ó^ Ñ, "òy Á Ñ, ò<, òs, iy !fl, iÓ^ Ñ, Ó^ y E!^ ^ç=lú ≤ÁÑ, " , ≤Á!l, ^iÓìò ç! B^i^iÓ^!ü, Ñ, Ó^ y E!^ ~Óç Ó^ * , òy!^ iñ, y^iù ^ç=lú xò%çÓ^ i Ñ, Ó^ y E!^ - xòf!y!^ ≤ÁÑ, ^iÓ^ çyò, úf , òyÁ!^ y iÓ^ * E E^iì^ , ò^ìv, , - çyìÓ^ !l, «% , ò Á % , òy!^ !, ò Ñ, yÓ^ Óy!Ó^ ççfl, iyÓ^ ≤ÁÑ, " , ≤Á!l, ^iÓìò !, !Ó^ Ó^ ^< , ^le ÒòÓ^ Ó!ú xyi%!òÑ, , òk, !l, ÓfÓE*! , E!^ òy !y Ó, Eiy!^ !, ò Ñ, yÓ^ Óy!Ó^ v, z^iñyf^iÜÓ^ ^< , ^le !òy !y!^ xyÓyÓ^ ≤ÁÑ, " , ≤Á!l, ^iÓìò Ñ, !, Ó^ !ü !, !f xhs, !%≈, _ Ñ, Ó^ y E^iÓ^ !, yÁ !ò!≈, Ó^ Ñ, ^iÓ^ v, z^iñyf^iÜÓ^ xyÑ, !, !, Á v, z! , òy!^iòÓ^ ≤ÁÑ, !, !, Ó^ v, z, òÓ^ - 1999 çy^iù !Ó^ !òy!^ =Ey (Vinod Gupta) ~Ñ, !>, ≤ÁÑ, " , ≤Á!l, ^iÓìò !, !Ó^ Ñ, Ó^ yÓ^ ^< , ^le !^çÓ^ !, !fÓ^ ≤Á^iì^ yâò !, yÓ^ ~Ñ, !>, çyìÓ^ i !, y!úÑ, y^i, !Ó^ Ñ, ^iÓ^ !äÈ^iúò- !l, !ò ≤ÁÑ, " , ≤Á!l, ^iÓìò ≤Á!l^ !òÓ^ ^< , ^le ≤ÁÑ, " , v, zB^i ! ò ≤Á!e !^i y^iñ, xy, !>, ! ò!≈<T Á xò%e !òÑ, hfl, ^iÓ^ !Ó! , _ Ñ, ^iÓ^ !äÈò- ~Ez !ò!≈<T Á xò%e !òÑ, hfl, Ó^ =!ú Eú !ò!^ Ó^ * , ò ≠ 1. çyìÓ^ i !, !f yÓ^ ú 2. ≤ÁÑ, " !ÓÓÓ^ i 3. ÓyâÓ^ çÑ, yÓy 4. ò)üò# Óf!^ Á x^iì≈Ó^ v, z!ççò)E 5. Ñ, y!≈Ñ, Ó^ # ò)ü!^iòÓ^ , ò!Ó^ òy!^ ò!≈yÓ^ i 6. xòfyòf xy!≈Ñ, !Ó^iì^ çò)E 7. x!≈!ò!l, Ñ, Á çyò!äÑ, à, úÑ, çò)E 8. ≤ÁÑ, " Ó^ * , òy!^ i ~Ez ≤Á!l, !>, hfl, Ó^ ççe^ yhs, ^içÓ^ !, !f ≤ÁÑ, " , ≤Á!l, ^iÓìò ò v, z^iÓ^ Ò Ñ, Ó^ !l, E!^ ^ç ç!j^

lì, ò#^iä, xy^iúyâ, òy Ñ, Ó^ y E
ùÈÜÜÜÈ 1. ç
yiyÓ^ i !, !f Ó!ú (General Information) : ~Ñ, !>, , ≤ÁÑ, " , ≤Á!l, ^iÓìò !^çÓ^ çyìÓ^ i !, !f yÓ!ú v, z^iÓ^ Ò Ñ, Ó^ !l, E!^ ^ç=lú Eú !ò!^ Ó^ * , òÈÜÜÜÈ (ii) v, z^iñyf^iÜf_ y çjò!Ñ<, !, !, !f yÓ!ú (Bio-data promoter) : ~Ez !ú^iÓ^ yòy^iò v, z^iñyf^iÜf_ yÓ^ òyò !#, Ñ, yòyñ !ú<, yÜi, ^iÜf! , yñ x! , K, !, y Á xòf Ñ, y^iòy iÓ^ !òÓ^ !yÜf! , yñ v, z^iñyf^iÜf ççfl, iy!>, xçü#iy!Ó^ Ñ, yÓ^ ÓyÓ^ !Eçy^iÓ^ Ü^i, v, z, ç, ^lú ≤Á^iì, fÑ, xçü#iy^iÓ^ Ó^ v, z, ò^iÓ^ y_ !, !f =!ú ≤Á!l, ^iÓìò ò v, z^iÓ^ Ò Ñ, Ó^ y xyÓüfÑ, -

NSOU ? CC-CO-10 85 (ii) !ü“ÇÇe’ yhs, ÇÇ!«Æ, ð!Ó`à, Î` (Industry Profile) : ≤ÄÑ, “!>, Î`lü`î“Ó` xhs, ¶%≈, _` ^c Çj`l`î, ÇÇ!«Æ, ð!Ó`à, Î` ≤Ä!i, Î`Ói`l`ò fl, iyò, ðy!` ~àÈyv, ,yÁ ~Ez !ü`î“Ó` x! #i, Ez!i, Eyçñ Ói≈, ðyò xÓfl, iy ÇyÇÜ#i, !òÑ, xÓfl, iy ~ÓÇ ÇðÇfy Çj`l`î, Á xy`l`úyÑ, , ðyi, Ñ, Ó`y E!` – (iii) Û# , ð Á ÇÇÜ# , ð (Constitution and Organisation) : v, z`l`ifÿ`ÛÜÓ` Û# , ð Á , yÓ` ÇyÇÜ# , !òÑ, Ñ, y# , y`l`öyñ xÇÜ#y!Ó` Ñ, yÓ` Òy`ÛÜÓ` Ó` «, `l`e xÇÜ#y!Ó` â% , !_` Ó` ≤Äiyò ! Ó`l`l` çò)Eñ !òÓi, ð ÇÇÖfy !i !y`l`iÑ, ñ Ezi, fy!iÓ` v, z`l`iÖ`Ò`ÿ`l`iÑ, – (iv) , ðif !ÓÓÓ`i (Product Description) : Î`CÓ , ðif v, z! , ðy!ò Ñ, Ó`y E`ÛÜÓ` Ó`l`ü !fl, iÓ` E!` i, y`l`iÓ` v, z, ð`l`i!y!Üi, y Ófy!Æñ , ðif ðÑ% , üyñ çöäy, #!` !òÑ, “ , ð`l`ifÓ` `l`iÑ, Ñ, # Ñ, # x!i, !Ó` _` c% !Óiy , ðyÁ!`y !y!` Ezi, fy!i ≤Ä!i, Î`Ói`l`ò v, z`l`iÖ`Ò` Ñ, Ó`y E!` – 2. ≤ÄÑ, “ !ÓÓÓ`i (Project Description) : ≤ÄÑ, “ Î`Ó` ~Ñ, !>, ÇÇ!«Æ !ÓÓÓ`i ≤Ä!i, Î`Ói`l`ò v, z`l`iÖ`Ò` Ñ, Ó`l`i, E!` – ≤ÄÑ, “ !ÓÓÓ`Î`iÓ` xhs, ¶%≈, _` !Ó`l`l` =!ú Eú ! ðj` Ó` * , ð ≠ (i) xÓfl, iyò (Location) : v, z`l`ifÿ`ÛÜ# ÇÇfl, iyÓ` !# , Ñ, yòyñ `l`äy!`Ûy!` v, z`l`ifÿ`ÛÜ xÓfl, i! , ^c!>, ¶, yv, , y!` ^ðÁ!`y ðy!Ñ, !òäfl, ñ`à , ÒE!ñ fl, iyò#l` Ñ, i, ≈ , , ð« , `l`iÑ, ÇÇÜ, E#i, Çj`l`i, , ðe Ezi, fy!i– (ii) ^¶, Òi, , ð!Ó` Ñ, y# , y`l`öy (Physical Infrastructure) : ^¶, Òi, , ð!Ó` Ñ, y# , y`l`öy xhs, ¶%≈, _` ð#`l`ä, Ó` !Ó`l`l` =!ú ≤Ä!i, Î`Ói`l`ò v, z`l`iÖ`Ò` Ñ, Ó`l`i, E!` ÈÜÜÜÈ a) Ñÿ, yä, yöyú (Raw Materials) : Ñÿ, yä, yöy`l`üÓ` ≤Ä`l`l`yàð#l`i, yñ x¶, fhs, Ó`#i v, z!c`l`iÑ, , ðyÁ!`y !y!` ðy!Ñ, !Ó`l`iü`l`iÑ, xyöy!ò Ñ, Ó`l`i, E!` ñ Ñÿ, yä, yöyú `l`yÜy`l`òÓ` v, z!c`çò)E– b) î« , ð!òÑ, (Skilled Labour) : fl, iyò#l` xM, Èú`l`iÑ, î« , ð!òÑ, , ðyÁ!`y !y!` !Ñ, ðyñ i, y`l`iÓ` ≤Ä!ü« , `l`iÓ` ÓfÓfl, iy Ezi, fy!i– (iii) !Ó!¶, Ò` CÓ`ÓÓ`yE (Utilities) : ~Ó` xhs, ¶%≈, _` ÈÜÜÜÜÈ a) ü!_` (Power) : ü!_` Ó` ≤Ä`l`l`yàð#l`i, yñ v, z!c`çò`ÓÓ`yEñ, yÓ`# ÇÇfl, iyÓ` `l`l`ò Û!Ói%fl , ð`i≈!Ü`l`iÑ, xò%ð!i, – b) äpyúy!ò (Fuel) : Î`CÓ äpyúy!òÓ` ≤Ä`l`l`yàðñ `l`l`òÈÜÜÜÈÑ, Î`üyñ Üfyçñ !v, `l`äüñ , ð, ðú Ezi, fy!iÓ` xyò%ðy!òÑ, , ð!Ó` ðy! Á CÓ`ÓÓ`y`l`EÓ` v, z!c`çò – c) äü (Water) : !ü`l`y`l`ifÿ`ÛÜ äü x, ð!Ó` Eyl≈– ≤Ä!i, Î`Ói`l`ò ≤Ä`l`l`yàð#l`i`ä`l`üÓ` v, z!c`çò, ð! Ó`fl, ðyÓ`¶, y`l`iÓ` v, z`l`iÖ`Ò` Ñ, Ó`l`i, E`l`iÓ`– d) î!i`l`ò!`s, fi (Polution Control) : Î`CÓ !ü`l`y`l`ifÿ`ÛÜ`l`y!`yñ Ó`yçy!`!òÑ, Á xòfyòf Óã≈f , ðy!≈ Ezi, fy!i Ç, !<T E!` i, y`l`iÓ` ^`« , `l`e ð!Ó`fl, ðyÓ`¶, y`l`iÓ` v, z`l`iÖ`Ò` Ñ, Ó`l`i, E`l`iÓ` Î`i`l`i` Ó`y`l`iÑ, # Ñ, # ÓfÓfl, iy xÓüj!ò Ñ, Ó`y E`l`iÓ`– e) K, yi, Ñ, Ó`i ÓfÓfl, iy (Communication System) : v, z`l`ifÿ`ÛÜÓ` K, yi, Ñ, Ó`i ÓfÓfl, iyÓ` xÓfl, iy `l`l`òÈÜÜÜÈ`>, !ü`l`ò, yòyñ`>, !üÑ, ðñ Ezr, yÓ` `l`ò>, Ezi, fy!i Çj`l`î, ≤Ä!i, Î`Ói`l`ò Ç!ä, i, Ñ, Ó`l`i, E`l`iÓ`– NSOU ? CC-CO-10 86 f) !yòÓyE`l`l`òÓ` Ç% !Óiy (Transport Facilities) : v, z`l`ifÿ`ÛÜ`l`äy!`Ûy!` xÓfl, i! , i, yÓ` , ð!Ó` ÓEò ÓfÓfl, iy `l`l`òÈÜÜÜÈÇv, , Ñ, , ðl`ñ Ó`ü , ðl`ñ äü, ð! Ezi, fy!i myÓ`y !%_` !Ñ, ðy i, yÁ v, z`l`iÖ`Ò` Ñ, Ó`l`i, E!` – g) v, z! , ðy!ò ≤Ä!e`l`y (Production Process) : Î`≤Ä!e`l`y!` Ñÿ, yä, yöyú , ð`l`if , ð!Ó`i, E!` i, yÓ` ÇÇ!«Æ !ÓÓÓ`i– h) ð!üò, ðe Á xòfyòf !s, f, ðy!i, (Machineries and Equipments) : ≤ÄÑ, “ , ≤Ä!i, Î`Ói`l`ò ≤Ä`l`l`yàð#l`i`ð!üò Á !s, f, ðy!i, Ó` ~Ñ, !>, i, y!üÑ, y , ð!≈yD !ÓÓÓ`içE !i`l`i, E`l`iÓ`x!≈y!` ð!ü`l`òÓ` iyò xyÑ, yÓ` Á xyÑ, !i, ñ`iÓ` ðñ iyò ~ÓÇ `l`yÜy`l`òÓ` v, z!c`çò)E– i) ≤Ä!%!_` (Technology) : ≤Ä!%!_` !òÓ≈yà, ð ~ÓÇ ≤Ä!%!_` , ðyÁ!`yÓ` äðf , Ü, E#i, ÓfÓfl, iyçò)E ≤Ä!i, Î`Ói`l`ò v, z`l`iÖ`Ò` Ñ, Ó`l`i, E!` – 3. ÓyãyÓ` ÇÏ, yÓòy (Market Potential) : v, z`l`ifÿ`ÛÜÓ` ÇÏ, yÓf , ð`l`ifÓ` ÓyãyÓ` ÇÏ, yÓòy Çj`l`î, ~Ñ, !>, Ç%fl, ð<T iyÓ`iÓ` !y`l`i, , ðyÁ!`y !y!` i, yÓ` äðf ð#`l`ä, Ó` !Ó`l`l` =!ú ≤Ä!i, Î`Ói`l`ò v, z`l`iÖ`Ò` Ñ, Ó`l`i, E!` ÈÜÜÜÈ i) , ð`l`ifÓ` ä, y!Eiy Á `l`yÜy`l`òÓ` xÓfl, iyò ii) , ð`l`ifÓ` ≤Äi, fy!i, iyòó iii) !Ó, ðiò Ñ, Òüüò iv) !Óe`l` , ðÓ` Ói≈, # , ð!Ó` `l`iÓy`l`Á!`yÓ` ÓfÓfl, iyçò)Eó ~ÓÇ v) , ð!Ó` ÓEò ÓfÓfl, iy 4. ð!üò# Óf!` Á x`l`l`òÓ` v, z!c`çò)E (Capital Cost and Sources of Finance) : v, z`l`ifÿ`ÛÜ`l`CÓ`ð!üò# oÓf `l`l`òÈÜÜÜÈä!ò Á Óy!v, , ñ`ð!üò, ðe Á xycÓyÓ, ðeñ`ð!üò ≤Ä!i, fl, iy, ðò Óf!` Ezi, fy!iÓ` äðf`l`ð!üò# Óf!` Ñ, Ó`l`i, E`l`iÓ`i, yÓ` ~Ñ, !>, xyò%ðy!òÑ, !EçyÓ ≤ÄÑ, “ , ≤Ä!i, Î`Ói`l`òÓ` xhs, ¶%≈, _` Ñ, Ó`l`i, E`l`iÓ` çy`l`l` çy`l`l` ~CÓ Óf`l`l` Ó` äðf x`l`l`òÓ` v, z!c`çò =!ú Á v, z`l`iÖ`Ò` Ñ, Ó`l`i, E!` – 5. Ñ, y!≈Ñ, Ó`# ð!ü`l`òÓ` , ð!Ó` ðy! !ò!≈yÓ`i (Estimation of Working Capital Requirement) : ð!üò# Óf`l`l` Ó` ð`l`i, yEz v, z`l`ifÿ`ÛÜÓ` xyò%ðy!òÑ, Ñ, y!≈Ñ, Ó`# ð!ü`l`òÓ` , ð!Ó` ðy! Á ÇÇ@`Ä`l`EÓ` v, z!c`çò =!ú , ≤Ä!i, Î`Ói`l`ò v, z`l`iÖ`Ò` Ñ, Ó`l`i, E!` – 6. xòfyòf xy!≈Ñ, !iÑ, (Other Financial Aspects) : ~Ez !ü`ÛÜÓ`yòy`l`ö v, z`l`ifÿ`ÛÜÓ` ~Ñ, !>, ÇÏ, yÓf úy¶, ÈÜÈ« , !i, Ó` !EçyÓ` , !i, Ó` Ñ, Ó`l`i, E!` – ~Ó` `l`iÑ, `l`öy, !Óe`l` v, z! , ðy!ò Óf!` ñ xòfyòf v, z, ð!Ó` Óf!` ~ÓÇ xyò%ðy!òÑ, úy¶, Çj`l`î, äyòy !y!` – ~àÈyv, , yÁ ~Ñ, !>, ÇÏ, yÓf v, zm≈i, , ðe Á ðÜi xl≈ ≤ÄÓy`l`EÓ` !ÓÓÓ`i#`i, !Ó` Ñ, Ó`l`ü xyÓ` Á ¶, y`l`úy E!` – ~àÈyv, , yÁ ! ü`ÈÜÈv, z`l`ifÿ`ÛÜÓ` ^`« , `l`e çö¶, D !Ó`ÛY`l`iÓ` ðyif`l`ö çö¶, D !Ó@%xl≈y!`l` , ð!Ó` ðy! , ðif !Óe`l` E`l`ü úy¶, Óy « , !i, ! Ñ, ä%ÈEz E`l`iÓ` ðy`ç!>, Á ≤Ä!i, Î`Ói`l`ò i%, `l`ü`iÓ`y E!` – 7. xl≈`l`ò!i, Ñ, Á çyöy!äÑ, , à, úÑ, çò)E (Economic and Social Variables) : Ñ, yÓ` Òy`ÛÜÓ` Çyöy!äÑ, !y!`c , ðyú`l`òÓ` !Ó`l`l`!>, ≤Ä!i, Î`Ói`l`ò v, z`l`iÖ`Ò` Ñ, Ó`l`i, E!` – ~àÈyv, , y ≤ÄÑ, “ `l`iÑ, `l`CÓ xy!≈ÈÜÈÇyöy!äÑ, NSOU ? CC-CO-10 87 Ç% !Óiy (Socio-economic benefits) , ðyÁ!`yÓ` ≤Äi, fyüy !y`l`iÑ, ^c =!ú Á v, z`l`iÖ`Ò` Ñ, Ó`l`i, E!` – ~iÓ` `l`l`òÓ` Ç% !ÓiyÓ` Ñ, `l`l` Ñ, !>, v, ziyEÓ`i`ð#`l`ä, `l`Á!`y Eú ≠ i) Ñ, ð≈ÇÇfl, iy`l`òÓ` Ç%`l`lyÜ Ç, !<Tò ii) xyöy!òÓ` !òÑ, “ ð iii) Ó`Æy!òÓ` iv) fl, iyò#l` Çj`l`iÓ` ÓfÓEyÓ`ó v) ~úyÑ, yÓ` v, zB`l`ò Ezi, fy!i 8. ≤ÄÑ, “ Ó` * , ðy!`i (Project Implementation) : ≤ÄÑ, “ , ≤Ä!i, Î`Ói`l`òÓ` ~!>, Ez`ü!`~ÓÇ =Ó`ç, ð!≈!`!Ó`l` – ≤Ä`l`l`fÑ, v, z`l`ifÿ`ÛÜ`yÓ` Ez ≤ÄÑ, “ Ó` * , ðy!`l`iÓ` äðf ~Ñ, !>, Ñ, ð≈ç)l`ä, `i, !Ó` Ñ, Ó`y xyÓüfÑ, – ~Ez Ñ, ð≈ç)l`ä, ≤ÄÑ, “l`iÓ` !Ó!¶, Ò` Ñ, yä !l`yçö`l`l` xl≈y!`çö!`çyÓ`!i xò%çy`l`iÓ` Ó` * , ðy!`l`iÓ` ÓfÓfl, iy Ñ, Ó`l`iÓ` – ≤ÄÑ, “ Ó` * , ðy!`l`iÓ` ^`« , `l`e çö!`ç)l`ä, xò%l`y!`# !Ó!¶, Ò` Ñ, yä Çj`l`iÓ` Ñ, Ó`y xi, fhs, =Ó`ç, ð!≈– Ñ, yÓ`i`≤ÄÑ, “ Ó` * , ðy!`l`i`l`iÓ` E`l`ü xyò%l`!DÑ, Óf!` Ó`l`v, , !y!` Óy ≤ÄÑ, “ , Ó` * , ðy!`i`Óf!≈ E`l`l` , ð`l`v, , – Ñ, y`l`äEz ≤ÄÑ, “ Ó` * , ðy!`l`iÓ` Ñ, y!≈ç)l`ä, `i, !Ó` Ñ, Ó`y ~ÓÇ`çEz xò%l`y!`# ≤ÄÑ, “ Ó` * , ðy!`i`çö!`ð`l`i, y Çj`l`i≈ Ñ, Ó`y xi, fhs, =Ó`ç, ð!≈– Ç% !Ó`

yÇ ≤ÄÑ, " ≤Äli, ÌÖiò ≤Äíí ò Óy ≤Äfl, li, ù"Él Ì Ñ, Ì, ≤ÄÑ, " Ó * , òyl Ìíró Ñ, ò≈ç)la, Á cðl c)là, Ó òif lííí - 4.11
cyÓ yÇü ~Ez ~Ñ, Ñ, Ì, ò Ìv, , xyòÓ y Ñ, yÓ Óy!Ó ÌyÓ ÌyÓ v, zlcçò)E ~ÓÇ ÇΩ, yÓfi, y, òÓ #« y Çjò ÌÑ≈, ~Ñ, Ç
%ÒÓ ÌyÓ Ìy úy, Ñ, Ó Ìì, òyÓ úyò- Ñ, yÓ ÓyÓ , ò!Ó Ñ, "òy Óy ≤ÄÑ, " ≤Ähfl, yÓñ ≤Ähfl, y ÌÖÓ Ì, yí, òí≈ñ
≤Ähfl, y ÌÖÓ xhs, ¶%≈, _ !

Ó"íí çö)E Çj

ò ÌÑ≈, ~Ñ, Ç%fl, ò×T ÌyÓ Ìy úy, Ñ, Ó ^

Ìì, òyÓ úyò- Ç^

ÌD Ç ÌD òì%, ò Ñ, yÓ Óy ÌÖ Ó Ó xÓfl, iyòñ xÓfl, iyò !òiyÓ ÌÑ, yÓ # !Ó"íí çö)Eñ òì%, ò v, z Ìif y ÌÜÓ Çlyñ ÇlyÓ ÌÖ òñ !
ò! s, fi ~ÓÇ ÇÓ≈, ò!Ó , ò!Ó Ñ, "òy ≤Äli, ÌÖiò ≤Äíí ò Çjò ÌÑ≈, Á ~Ñ, Ç%ÒÓ ÌyÓ Ìy úy, Ñ, Ó Ìì, òyÓ úyò- 4.12
, ≤ÄÿÿÓú# Ñ, . ~ò!ç!Ñ, v, z ≤ÄÿÿÓú 1. Ñ, yÓ Óy!Ó ÌyÓ ÌyÓ v, zlc !EÇy ÌÖ ò# Ìà, Ó ÌÑ, yò! , Üif ÉÍ /SÑ, V Óy!Í!
äfÑ, ≤Äiü≈ò# Á òúy SÖV v, z Ìif y_ yÓ !òäfl, Ì, òí≈ ÌÖ« , í SÜV xòf v, z Ìif y_ yÓ Ñ, yäÈ Ì ÌÑ, ÇÇ@ ÆE Ñ, Ó y SáV
SÑ, V Á SÖV

NSOU ? CC-CO-10 88 2. ò# Ìà, Ó ^ Ñ, yò! , Ñ, yÓ Óy!Ó ÌyÓ ÌyÓ v, zlc !EÇy ÌÖ Üif ÉÍ òy/SÑ, V v, z Ìif y_ yÓ Óf!_
Üì, òí≈ ÌÖ« , í SÖV Ü ÌÖ"íí y SÜV , ≤ÄÄ, !üì, òif ÌÑ, xò%Ñ, Ó ÌÑ, Ó y SáV ÌÑ, y Ìòy x!¶, K, Óf!_ Ó Ñ, yäÈ Ì ÌÑ,
≤Äy/E ÌyÓ Ìy 3. ÇΩ, yÓfi, y, òÓ #« y ò)üì, Ñ, Ì ÌÖ ÌòÓ /SÑ, V Ìì, ò ÌÖ ÌòÓ SÖV à, yÓ ÌÖ ÌòÓ SÜV , òyã,
ÌÖ ÌòÓ SáV äÉÍ ÌÖ ÌòÓ 4. ò# Ìà, Ó ^ Ñ, yò! , Óy!ÍäfÑ, ÇΩ, yÓfi, y, òÓ #« yÓ ÌÖ"íí !EÇy ÌÖ Üif ÉÍ òy/SÑ, V
ú!@çÓ v, z, òÓ ≤Äì, fy!üì, xy Ìí Ó ÉyÓ SÖV !Öe Ì , ò)Ó≈yò%òy ÌòÓ , ò!Ó òyí SÜV ÌÑ, yò ÌÖ ÌòÓ ^e Ì, y, òif e
Ìí xy@ ÆE# SáV Ñ, yÓ Óy ÌÖ Ó !Öe Ì , ò)Ó≈yò%òy ÌòÓ , ò!Ó òyí 5. ò# Ìà, Ó ^ Ñ, yò Ñ, yä! , ~Ñ, Ì, Ñ, yÓ ÓyÓ
, ò!Ó Ñ, "òy Óy ≤ÄÑ, " ≤Äli, ÌÖiò Ñ, yä !EÇy ÌÖ Üif ÉÍ /SÑ, V , òì ≤Äiü≈ ÌÑ, Ó Ñ, yä SÖV Ñ, yÓ ÓyÓ , ò!Ó à, yúòyÓ
Ñ, yä SÜV !ò!ò Ìí yÜÑ, yÓ # Ìiò xyÑ, òí≈ ÌÑ, Ó yÓ Ñ, yä SáV SÑ, V Á SÜV 6. Ñ, yí≈Çjòyìò ≤Äle Ì yÓ Ó * , ò ÌÖ Óy Óy
òÑ, üy Ìì, ÌÖ Ó ≤Äiyò v, z Ìjüf Ñ, #/SÑ, V Ñ, yä Ìy Ìì, Ç!Ñ, Çò Ìí Çjòß ÉÍ SÖV Ñ, yÓ Óy ÌÖ Ó Ñ, yä Çjòyìò ÌÑ,
òç, í Ñ, Ó y SÜV Óf! E...yÇ SáV ^e Ì, y Ìiò =iÜì, òy ÌòÓ , òif ÇÓ ÓÓ y ÌÉÓ !òy, Ìì, y Ìyò 7. òì%, ò v, z Ìif y ÌÜÓ
xÓfl, iyò !òÓ≈yã, Ìò ò# Ìà, Ó ^ Ñ, yò !Ó"íí Ì, = Ó Æc, ò)í≈ ò! /SÑ, V Ñ, yä, yöyú SÖV ò%òyò, y SÜV ò!ðÑ, SáV , ò!
Ó Ñ, y, y Ìöy 8. v, z Ìif y ÌÜÓ fl, iyò ÇÇe yhs, !Çk, yhs, !òì≈yÓ ÌÑ, yÓ # Ì ÇÓ !Ó"íí !Ó ÌÖà, òy Ñ, Ó Ìì, ÉÍ Ì, y Ìiò
ò Ìif ò# Ìà, Ó ^ Ñ, yò! , ò Ìv, , òy/SÑ, V Ñ, yä, yöy ÌüÓ ú¶, fi, y SÖV ò%òyò, y ÌlyÜfi, y SÜV Óyã ÌÖ Ó òÑ, Ç, f
SáV ò!ð ÌÑ, Ó ÇEä≈Äy, òfi, y 9. Ñ, y, ò≈yÇ Ó! ò !ü" fl, iy, ò ÌòÓ

äòf Ì!

Ó"íí Ì, Ó

v, z, òÓ ÇÓ≈y!íÑ, = Ó Æc ^

íÁ! y E

Ì Ì, y E

úÈÜÜÈ SÑ, V Ó yã Ìò!ì, Ñ, xÓfl, iy SÖV Óyã ÌÖ ~òÑ, Ç, f SÜV äúÓyl % SáV Ñ, yä, yöy ÌüÓ ≤Äy, òfi, y
NSOU ? CC-CO-10 89 10. äjò%ÈÜÈÑ, yÿ-#Ó ñ !Eöyã, ú ≤Ä Ìüü ≤Ä¶, Ìì, Ç, y, y äy! Üy! Ñ, # ÌÖ ÌòÓ v, z Ìif yÜ ÜÇ, ò
Ñ, Ó Ìü Ç%!Óy, òyÁ! y Ìy! /SÑ, V ùÈÈÈÈÈzfl, òyì, v, z Ìif yÜ SÖV Ófl, f Ñ, yÓ Óyòy SÜV Ñ, yÜä !ü" SáV álv, , Ìì!
Ó Ó Ñ, yÓ Óyòy 11. 2010 Çy Ìü ÖB, y (Khanka) ~Ñ, Ì, v, z Ìif y ÌÜÓ fl, iyò !òÓ≈yã, Ìò !Ó ÌÖà, f !Ó"íí =!ü Ìì, ò! , !
Ó¶, y ÌÜ !Ó¶, _

Ñ, ÌÖ !Ó"íí =!üÓ ~Ñ, Ì, Ì, y!úÑ, y Ìì, ÌÖ Ñ, ÌÖ !

äÈ Ìüò- ò# Ìà, v, z!Ö!Öì, ÌÑ, yò !Ó¶, yÜ! , Ì, yÓ Ì, y!úÑ, y! !äÈú òy/SÑ, V Çyöy!äÑ, !Ó"íí çö)E SÖV =iÜì, !Ó"íí çö)E

SÜV !ò! s, fi)úÑ, !Ó"íí çö)E SáV äßvÜì, !Ó"íí çö)E 12. òì%, ò v, z Ìif y ÌÜÓ Çly (Lay out)ÈÜÈÓ v, z Ìjüf !EÇy ÌÖ

ò# Ìà, Ó ^ Ñ, yò! , xhs, ¶%≈, _ ÉÍ òy/SÑ, V v, z Ìif y ÌÜÓ ^ÇÓ@í≈, Ó!k, SÖV Ñ, ò≈≤ÄÓyE çã, ú Ó yÖy SÜV

v, zlc òy ÌòÓ ÌyÓ yÓy!ÉÑ, Ì, y! Ìò ÌäÈì òy, ò Ìv, , SáV çò Ìí Ó x, òà, Ì Ìò òy ÉÍ 13. v, z Ìif y ÌÜÓ x¶, fhs, Ó #í Çly

!fl, íÓ Ñ, Ó yÓ « ^le ÌÇÓ ò# Ìì, ò Ìò à, úy ÉÍ Ì, y Ìiò ò Ìif ò# Ìà, v, z!Ö!Öì, ÌÑ, yò ò# Ìì, Ì! , !Ó ÌÖà, òy Ñ, Ó y ÉÍ

òy/SÑ, V ò) fòì, ò à, úyã, ÌüÓ ò# Ìì, SÖV fl, iyò ÓfÓEy ÌÖ Ó ò# Ìì, SÜV fl, !FàÈì, yÓ ò# Ìì, SáV , ò!Ó Ìü≈ ÌòÓ ò# Ìì, 14.

ò# Ìà, Ó ^ Ñ, yò! , v, z Ìif y ÌÜÓ x¶, fhs, Ó #í ÇlyÓ ÌÖ ò Ó Ìü Üif ÉÍ òy/SÑ, V , òif Çly SÖV ≤Äle Ì y Çly SÜV Çy!

Ò≈Ñ, Çly SáV çòÓy! Çly 15. äyEyã Ìì, ÌÖ ñ ~ÌÖ y Ìì≤òñ Á! yÜò Ìì, ÌÖ Ó « ^le Ñ, # ÌÖ ÌòÓ x¶, fhs, Ó #í Çly xò%

Ç, Ì, ÉÍ /SÑ, V , òif Çly SÖV çòÓf! Çly SÜV ≤Äle Ì y Çly SáV !fl, íÓ xÓfl, iyò)úÑ, Çly v, z_Ó ≠ 1. SáV 2. SÜ, V 3. SÑ, V 4.

SÜ, V 5. SáV 6. SáV 7. SÖV 8. SÖ, V 9. SÜV 10. SáV 11. SÑ, V 12. SÑ, V 13. SÜV 14. SÜ, V 15. SáV Ö. ÇÇ!« , Æ ≤ÄÿÿÓú 1.

ÇΩ, yÓfi, y, òÓ #« y Ñ, y ÌÑ, Óúy ÉÍ /2. Ñ, yÓ ÓyÓ , ò!Ó Ñ, "òy Óú Ìì, ÌÑ, ^Óy ÌG, ò/

NSOU ? CC-CO-10 90 3. Óy!ÍäfÑ, ÇΩ, yÓfi, y Ñ, y ÌÑ, Ó Ìü/4. òì%, ò v, z Ìif y ÌÜÓ Çly Óú Ìì, ÌÑ, ^ÓyG, y! /5. , òif Çly

Ñ, y ÌÑ, Ó Ìü/Ü. í#á≈ ≤ÄÿÿÓú 1. Ñ, yÓ Óy!Ó ÌyÓ ÌyÓ v, zlcçò)E xy Ìúyã, òy Ñ, Ó Æò- 2. ÓyãÓ ÇΩ, yÓfi, y ~ÓÇ

Óy!ÍäfÑ, ÇΩ, yÓfi, y ÌÑ, ÌÑ, !Ó"íí xhs, ¶%≈, _ Ñ, ÌÖ /3. Ñ, yÓ ÓyÓ , ò!Ó Ñ, "òyÓ Ì, yí, òí≈

xy Ìúyã, òy Ñ, Ó Æò- 4. Ñ, yÓ ÓyÓ , ò!Ó Ñ, "òyÓ xhs, ¶%≈, _ !Ó"íí çö)E xy Ìúyã, òy Ñ, Ó Æò- 5.

Ñ, ò≈Çjòyìò ≤Äle Ì y ≤Äíí ÌòÓ

ò# Ìì, çö)E xy Ìúyã, òy Ñ, Ó Æò- 6. Ñ, yÓ Óy ÌÖ Ó

xÓfl, iyò !òì≈yÓ ÌÑ, yÓ # !Ó"íí çö)E xy Ìúyã, òy Ñ, Ó Æò- 7. v, z Ìif y ÌÜÓ x¶, fhs, Ó #í ÇlyÓ ÌÖ ò ÓfyÖfy Ñ, Ó Æò-

8. ≤ÄÑ, " ≤Äli, ÌÖiò ÌòÓ !Ó!¶, Æ hfl, Ó Ì çöhf,

i,lf

v,z^iO'Ö N, ^iO' i,y xy^luyâ, òy N, Ó' ð-

NSOU ? CC-CO-10 91 ~N, N, ÈUÈ5 ? çjoi ÇÇ@ ^ÄE (Resource Mobilization) Üþ, ò 5.0 v,z^ljüf 5.1 ≤Ähfl,yOòy 5.2 çjoi ÇÇ@ ^ÄEÈUÈÜÈxì= Á ÇÇK,y 5.3 çjoi ÇÇ@ ^ÄE Óy Üli, ü#úi,yÓ' iÓ' ò 5.4 çjoi ÇÇ@ ^ÄE Óy Üli, ü#úi,yÓ' =Ó' ðc 5.5 òi%, ò v,z^lrfyÜÜÓ' xyOçfl,iú Á v,z, ò ^llyÜçö)E 5.6 !Ó' le' i,yñ CÓ' ÓÓ' yEÑ,yÓ' #ñ ÓfyB,yÓ' ñ ð%Öf ^e' i,y^lirÓ' cy^lì ≤Äyl!öN, à%, !_ 5.7 çyÓ' yÇü 5.8 ≤ÄYzyÓú# 5.0 v,z^ljüf ~Ez ~N, N, !, ^l^iN, xy, òòyÓ' y !òj' !ú!Öi, !Ó' !l' =!ú çjfl' li, xÓ' Eì, E^iÓðÈUÈÜÈÈ ? çjoi ÇÇ@ ^ÄE Óú' li, N, # ^ÓyG,yì - ? çjoi ÇÇ@ ^ÄEÈUÈ~Ó' !Ó!¶,ß" iÓ' ò- ? çjoi ÇÇ@ ^ÄEÈUÈ~Ó' =Ó' ðc- ? òi%, ò v,z^lrfyÜÜÓ' xyOçfl,iú Á v,z, ò ^llyÜçö)E ? !Ó' le' i,yñ CÓ' ÓÓ' yEÑ,yÓ' #ñ ÓfyB,yÓ' ñ ð%Öf ^e' i,y^lirÓ' cy^lì ≤Äyl!öN, à%, !_ - 5.1 ≤Ähfl,yOòy çjoi ÇÇ@ ^ÄE Óy çjoi^lirÓ' Üli, ü#úi,y Óú' li, ^N,y^lòy N,yÓ' Óy!Ó' ÇÇfl,iyÓ' òi%, ò Á xli, !Ó' _ çjoi ÇÇ@ ^ÄEÓ' ^«' ^le ^lçÓ N,yì=N, úy, ò N, Ó' y Eì' i,y^lirÓ' ^ÓyG,yì - ~Ó' ò ^lirf çjoi^lirÓ' x!iN, ÓfÓEyÓ' ~ÓÇ !Óiföyò çjoi^lirÓ' CÓ=y!iN, #N, Ó' i N, Ó' yÓ' !Ó' !l' !, Á xhs, ¶%≈, _ ly^iN, - x^lòN, çöì ~^iN, òi%, ò N,yÓ' Óy^iÓ' Ó' v,zB^i' ò !Ecy^iÓÁ Üif N, Ó' y Eì' - ~Ez ~N, N, ^l^iN, xy, òòyÓ' y çjoi ÇÇ@ ^ÄEÈUÈ~Ó' ! Ó!¶,ß" !Ó' !l' =!ú çjoi^iN, xÓÜi, E^iÓð-

NSOU ? CC-CO-10 92 5.2 çjoi ÇÇ@ ^ÄEÈUÈÜÈxì= Á ÇÇK,y çjoi ÇÇ@ ^ÄE Óy çjoi^lirÓ' Üli, ü#úi,y Óú' li, ^N,y^lòy N,yÓ' Óy!Ó' ÇÇfl,iyÓ' òi%, ò Á xli, !Ó' _ çjoi ÇÇ@ ^ÄEÓ' ^«' ^le ^lçÓ N,yì=N, úy, ò N, Ó' y Eì' i,y^lirÓ' ^ÓyG,yì - ~Ó' ò ^lirf çjoi^lirÓ' x!iN, ÓfÓEyÓ' ~ÓÇ !Óiföyò çjoi^lirÓ' CÓ=y!iN, #N, Ó' i N, Ó' yÓ' !Ó' !l' !, Á xhs, ¶%≈, _ ly^iN, - x^lòN, çöì ~^iN, òi%, ò N,yÓ' Óy^iÓ' Ó' v,zB^i' ò !Ecy^iÓÁ Üif N, Ó' y Eì' - Úçjoi ÇÇ@ ^ÄE Óy çjoi^lirÓ' Üli, ü#úi,yÓ' x, òÓ' ~N, !, ÇÇK,y Eú ^i !Ó!¶,ß" çjoi CÓ' ÓÓ' yEÑ,yÓ' #^lirÓ' ^l^iN, !Ó!¶,ß" v,z, òy^lì ≤Ä^llyäò#i' çjoi ÇÇ@ ^ÄEÓ' ~N, !, ≤Äle^i' yÜ- ~Ez çjoi=!úÓ' N,yöf ÓfÓEy^iÓ' Ó' öyif^lòEz N,yÓ' Óy!Ó' ÇÇfl,iyÓ' , ò)≈!òì=y!Ó' i, ú«' f, ò)Ó'

i çQ, Ó Eì' - xì=y! ~Ó' N, yâ Eú çöì' ò ^lly, y fl,]^Óf^lì' ≤Ä^llyäò#i' çjoi ÇÇ@ ^ÄEÓ' ÓfÓfl,iy N, Ó' y- x, òÓ' ~N, !, ÇÇK,yì Óúy E^lì' ^läÈ ^i çjoi ÇÇ@ ^ÄE Óy Üli, ü#úi,y Eú ~N, !, òi%, ò v,z^lrfyÜÜÓ' Óy !Óiföyò N,yÓ' Óy!Ó' ÇÇfl,iyÓ' òi%, ò Óy xli, !Ó' _ xì=ñ öyòÓçjoi Á Ólfl,Üi, çjoi ÇÇ@ ^ÄEÓ' äòf Ü,E#, N,yì=N, úy, ò lyÓ' myÓ' y v,z^lrfyÜÜÓ' ú«' f, ò)Ó' i çQ, Ó Eì' - ~Ó' v,z^ljüf Eú ≤Äli, ¶, y^lòÓ' ç%ö v,zB^i' ò ^iN, (Sustainability) ç%ò!y, i, N, Ó' y- ~N, !, v,z^lrfyÜÜÓ' ^lly, , ^i,yúyÓ' äòf xì= ÇÇ@ ^ÄE äEyv, yÁ !Ó!¶,ß" ò^lçÓ' çöì=ò ^lòò Ói%, Óy, Ó' ^lirÓ' çöì=òñ, ò! Ó' Óy^iÓ' Ó' çöì=òñ !v, úyÓ' ^lirÓ' çöì=òñ N, ò=ä, yÓ' #^lirÓ' çöì=òñ, ò!Ó' N,yþ,y^lòy Ezi, fyli ÇÇ@ ^ÄE N, Ó' ^lì, Eì' - xì=y! xì= ç^lòì, ~CÓ çjoi^iN, Ez ç!jò!ú, ¶, y^iÓ çjoi ÇÇ@ ^ÄE Óy çjoi^lirÓ' Üli, ü#úi,y Ó' lü- N,y^läEz ~!, Eú ≤ÄN, i, ò ^lç, v,z^lrfyÜÜÓ' fl, j, ò^lç, !Ó!¶,ß" iÓ' ^lòÓ' çöì=ò ÇÇ@ ^ÄE N, Ó' yÓ' ≤Äle^i' y ~ÓÇ ~Ó' xhs, ¶%≈, _ Eú òÜi xì= Á Ólfl,Üi, çöì=ò- çjoi Üli, ü#úi,yÓ' v,z^ljüf Eú ç!j, N, çö^lì' ç!j, N, iy^lò ÇÇ@ ^ÄE N, Ó' y Á ç=!ú ç! ç, N, ¶, y^iÓ ÓfÓEyÓ' N, Ó' y ly^lì, ^ç=!úÓ' ç^iÓ=y, ò ÓfÓEyÓ' ç%ò!y, i, Eì' - 5.3 çjoi ÇÇ@ ^ÄE Óy Üli, ü#úi,yÓ' iÓ' ò ≤Äli, !, v,z^lrfyÜÜÓ' !òäfl, j !N, ä%È fl, j, s, f ~Ó!üçTf ly^iN, ~ÓÇ ÄEz ~Ó!üçTf xò%lyl' # i, y^lirÓ' N, yâN, ò= ç, ò! Ó' ä, y!ú, Eì' - ~i, %ç^l^yÄ ~CÓ N, yâN, ò= ä, yúy^lòyÓ' äòf v,z^lrfyÜÜÓ' N, çjoi ÇÇ@ ^ÄE N, Ó' ^lì, Eì' ~ÓÇ ÇÇÜ,E#, çjoi çjoi^lirÓ' N, yöf ÓfÓEyÓ' ç%ò!y, i, N, Ó' ^lì, Eì' - ~CÓ çjoi^lirÓ' cyEy^lirfEz v,z^lrfyÜÜÓ' òif Óy ^çÓy v,zl, òyìò N, Ó' ^lì, çöì= Eì' ~ÓÇ xyì' xä=ò N, ^iÓ' - ~Ez çjoi=!úÓ' ò ^lirf ^i=!ú ö)ú çjoi !Ecy^iÓ Üif Eì' ^ç=!ú EúÈUÈÜÈ i) ^¶, Òi, Óy Ólfl,Üi, çjoi iii) xy!ì=N, çjoi iii) öyò!ÖN, çjoi v, ziyEÓ' ifl, j, Ó' * ò ^lçÓ v,zl, òyiN, ÚöyEz^le' y!â, çÜ^i, !Ó' N, ^iÓ' i, yÓ' y)úìòÈUÈ!ò!Öv, , v,zl, òyìò ç%ò!y, i, ò^lì, à, yì' - xòf!i^iN, öyEz^le' y!â, ^l, òÓ' òN, úy ^i, !Ó' N, Ó' yÓ' , ò^iÓ' ~Ó' * ò v,z^lrfyÜÜÓ' öyò!ÖN, çjoi^lirÓ' v,z, òÓ' Ez

NSOU ? CC-CO-10 93 ^Óú !ò¶≈, Ó' N, ^iÓ' - i, ^iÓ' ~N, !, òi%, ò v,z^lrfyÜÜÓ' !lirÁ xy!ì=N, çjoi Ez CÓ=y!iN, =Ó' ðc, ò)≈ Ó' lü Üif Eì' i, Ó%A ò#^lä, v,z!Ö' !Öi, çjoi=!úÓ' ≤Ä^llyäò#i' i, yÁ ^N,y^lòy xÇ^lù N, ò òì - ~=!ú EúÈUÈÜÈ i) xy!ì=N, çjoi iii) ^öiy çjoi iii) öyò!ÖN, çjoi iv) ^¶, Òi, çjoi v) !ü«' yò)úN, çjoi vi) xy^iÓÜò)úN, çjoi viii) ^ò! N, çjoi viii) cyÇfl, Ò!i, N, K, yòä!ò, çjoi ix) çjoiN≈, !¶, !_N, çjoi ò#^lä, ~^lirÓ' çjfl' li, ÇÇ!«' /E xy^luyâ, òy N, Ó' y Eú- i. xy!ì=N, çjoi (Financial Resources) : ~N, !, N,yÓ' Óy!Ó' v,z^lrfyÜÜÓ' ò ð' ð N, Ó' yÓ' ^«' ^le ç

Ó^lä, ^lì' =Ó' ðc, ò)≈ v,z, òyìyò!>, Eú ≤ Ä^llyäò#i' x^lì=Ó' ÓfÓfl,iy N, Ó' y- N,yÓ' i xì=Ez Eú !Ó!òö^lì' Ó' öyifö- xy!ì=N, çjoi^lirÓ' cyEy^lirf xòfyòf ≤Ä^llyäò#i' çjoi ÇE^läEz ÇÇ@ ^ÄE N, Ó' y lyì' - ~äEyv, yÁ N,yÓ' Óy^iÓ' Ó' xyN, !, ÈUÈ≤ÄN, !, lyEz ^E yN, òy ^N, ò N, òÈUÈ Ó!ü ≤Äyl!öN, Óf^lì' Ó' äòf xì= ÇÇ@ ^ÄE N, Ó' ^lì, Ez Eì' - i, yEz ~iÓ' ^lòÓ' Ófl' Eú ≤ÄyN%, v,z^lrfyÜÜÓ' ÇÇE yhs, Ófl' - ç%ò, Ó' yÇ xy!ì=N, çjoi ÇÇ@ ^ÄE N, Ó' y Eú v,z^lrfyÜÜÓ' Üþ, ^lòÓ' ≤Äyl!öN, N, yâ- !Ó!¶,ß" v,zlç ^l^iN, xy!ì=N, çjoi ÇÇ@ ^ÄE N, Ó' y lyì' !N, !s, ~^lirÓ' ò ^lirf çjoi ÇÇ@ ^ÄEÓ' ÇEä v,zlç=!ú EúÈUÈÜÈ (a) v,z^lrfy_ yÓ' ! òäfl, j, E!Óú ^l^iN, xì= ÇÇ@ ^ÄE N, Ó' y CÓ^lä, ^lì' ÇEä N, yâ- (b) !ÖN, " v,z, òyl' Eú ÓfyB, Óy xy!ì=N, ≤Äli, ¶, yò ^l^iN, j) çÇ@ ^ÄE N, Ó' y- (c) ~äEyv, yÁ xyd#i' fl,]äò Á Ói%, ÈUÈÓy, ^iÓÓ' N, yäÈ ^l^iN, Á v,z^lrfy_ y Óf!_ Üi, j) !ò^lì' xì= ÇÇ@ ^ÄE N, Ó' ^lì, ^òy^iÓ' - (d) ^lçÓ Óf!_ v,z^lrfyÜÜÓ' xì= !Ó!ò^lì' yÜ N, Ó' ^lì, EzFä%ÈN, - ~=!ú äEyv, yÁ òi%, ò v,z^lrfyÜÜÓ' ò ð' ð N, Ó' yÓ' äòf ≤Ä^llyäò#i' xy!ì=N, çjoi ^lçÓ v,zlç ^l^iN, ÇÇ@ ^ÄE N, Ó' y lyì' ^ç=!ú Eú !òj' Ó' * ò ≠ (e) ¶, y^luyÓcyÓ' xì= (Love Money) : çyìÓ' i v,z^lrfy_ y fl, j, yò#/fl, f#Ó' N, yäÈ ^l^iN, ñ !, òi, yÈUÈöy, yÓ' N, yäÈ ^l^iN, ñ, ò!Ó' Óy^iÓ' Ó' xòfyòf çìçf Á Ói%, ÈUÈÓy, Ó'

i,y^liO° !N,ã%È,ô!O° öyí^¶,Ôi, çjô^liO° ≤Ä^ll^yãò EÍ° ~ÓÇ ~^lN, ç,ô!O° N,y¶,y^löyÜi, çjô!Á Óúy EÍ° – ^¶,Ôi, çjô!^iÖy
lyl° ñ fl,ôü≈ N,Ó° ylyl° ñ i,yO° xyN,yO° Á xyN,li, ly^lN, ~ÓÇ !N,ã%È fl,iyò ã%lv, ly^lN, – áO° ÈÜÈÓy!v, ñ ls,f,öy!i,ñ
xyçÓyO°,öeñ^lyÜy^llyÜ N,Ó° yO° ls,f,öy!i,ñ N,y!≈N,ÍO° !O°,ô!ò ÇÇe^yhs, !älòç,öe Ezi,fy!i– v,z^llyfy^lÜO° ÇÇÜ,E#i,
x^ll≈O° x^lòN,ç,yEz ~EzçO° ^¶,Ôi, Óy Ólfl,Üi, çjô! ÇÇ@^Ä^lEO° !,ôäÈ^lòEz Ófí° E^ll^lyl° – Öyhfl,^iO° ^iÖy^Ü^läÈ^l^x!
iN,yÇÜ^äÈ^l,y^äÈy^l,y,v,z^llyfyÜ^¶,yv,ç,yÓy!v,^li, Óy Üfy^iO°^lä Óy Ö%Ó^äÈy^l,y äyl^Üy ÷O° & N,Ó° y
E^ll^läÈ– v, !ü«y,ö)úN, çjô! (Educational Resources) : ~N,!, ç,ò!%,ò v,z^llyfyÜ^Ü^lv, ^i,yúyO° ≤Ä^l^yO° öif !^ll^
v,z^llyfy_ y !N,ã%È Óyhfl,Ó !ü«yúy¶, N,^iO° Óy^¶,ÍO°^f^li, i,y^lN, v,z^llyfy^lÜO° !O!¶,ß° !çk,yhs, !ò^li, çyEylf
N,^iO° – v,z^llyfy_ y !Eçy^iO° i,yO° !ü^ly^llyfyÜ çj!^li, iyO° iy^lòò, ç,ô!O° fl,ÖyO° EÍ° ^i,ô!ò ≤Ä^li,^llyÜ#^liO° çj!^li,Á^ç
iyO° iy,öyl – ~O° ö,^lü,i,yO° N,yO° Óy!O° K,yò Ó!k, ç,öyl – !ü«y,ö)úN, çjô!^iO° v,zlç=Íú Eú !O!¶,ß° Óy!lãfN, ç,ô!
i, (Trade Associations), fl,iyò#l^ä,lyO° xò%, N,ö≈yç Ezi,fy!i– äÈyv,ç,yÁ v,z^llyfyÜ ÇÇe^yhs, ≤Äüyç!òN, ÇÇfl,iy=Íú
^l^lN,Á !O!¶,ß° i,lf^ä,òO° yöü≈, çyÁl^ylyl^ly !ü«y,ö)úN, çjô! !Eçy^iO° Üif EÍ° – vi. xy^iOÜä!ò! çjô! (Emotional
Resource) : öyò%í öyeEz xy^iOÜ≤ÁOí ~ÓÇ v,z^llyfy_ y^liO° ^«,^leÁ ~Ez !ò! ö ≤Ä^llyäf – ~N,!, v,z^llyfyÜ^Ü^lv, ^i,yúy
xi,fhs, öyò!çN, ä,y^l,òO° Ófy,öyO° – xy^iOÜ^lN,

NSOU ? CC-CO-10 96 çÇli, Ó° yÖyO° äòf v,z^llyfy_ yO° ≤Ä^ll^yãò Eú ~N,!, çEyl^N, iú^i,Ó° N,Ó° y ≤Ä^ll^yã^lò
ly^li, i,yO° y v,z^llyfy_ y^lN, ç!¶,N, ç,òO° yöü≈ !^li, çö!≈ EÍ° Á v,zlçy!Ei, N,Ó° ^li, çy^iO° – ~Ez^lú Ó!%,ÈÜÈÓy,Óñ
ç,ô!O° Óy^iO° Ó° ç!çf^Ä^i«, ç,öüyã#!O°^liO° !ò^ll^Ü^lv, v,zç,^li, çy^iO° – ~¶,y^iO° ^i,Ó° iú^lN, Ez xy^iOÜä!ò! çjô! !E
çy^iO° Üif N,Ó° y EÍ° – vii. ò!i, N, çjô! (Moral Resource) : ò!i, N, çjô! Ü^lv, Á^lç, çÇE!i, Óy, öyO° fl,ò!O° N, !
ò¶≈, Ó° i,yälò! ç,ö!≈òñ xyEzòÜi, ç,ö!≈ò Á ÇEyò%¶, !i,ü#ú ç,ö!≈ò !ò^ll^ – ~Ez çjô!≈!ú ≤Ä^l, fyEyo° N,^iO° ^òÁl^ylyl^
Ó^lú ≈!ú ÇÇ@^Ä^N,Ó° y Ö%Ó ÇEä EÍ° öy – viii. çyÇfl,Ò!i, N, K,yò çjô! (Cultural Knowledge Resource) : çy!±!i, N,y^lú
çyÇfl,Ò!i, N, K,yò çjô!^liO° ≤Ä^ll^yãò#!^i,y Ó!k, ^,ò^ll^läÈ ~ÓÇ ç,ö!≈ò#ò Ó°*,ò^,ò^ll^läÈ– v,z^llyfyÜ,ò!
Ó^ä,yúöyO° ^«,^le ~Ez çjô! Ö%ÓEz N,y!≈N,Ó° #¶, !òN,y, öyúò N,^iO° – ~O°*,ò çjô!^liO° v,zlyEÓ^i Eú N,#¶,y^iO°
~N,!, iy!l^ç, öyúò N,Ó°^li, EÍ° ñ N,#¶,y^iO° !O°^l,öy≈,yO°^iO° çy^ll^~N,!, xy^lúyã,öy^ä,e^ä,yúy^löy EÍ° ñ
N,#¶,y^iO° ~N,!, ç¶,y xò%!¶,ç, N,Ó° y EÍ° ñ N,#¶,y^iO° ÇÇÜç,ò Ü^lv, ^i,yúy EÍ° ñ N,#¶,y^iO° !Oÿ^Ófy,ò#
K,yi,N,Ó°^iO° xhs,ã≈yú (www) xò%ç,yò N,Ó°^li, EÍ° ñ ~N,!, v,zlçO° N,#¶,y^iO° ÷O° & N,Ó° y EÍ° Ezi,fy!i– ix. ç

jôN≈, !¶,!_N, çjô! (Relational Resource) : çjôN≈, !¶,!_N, çjô!^iO° ö^llyf^içO° !O°^ll^xhs,¶%≈,^ly^lN, ^ç=Íú Eú^e^i,y ç
jôN≈,ñ çO° ÓO° yEÑ,yO° # çjôN≈,ñ ^,Δv, öyN≈, Óy ^,Δv, öyö ~ÓÇ ≤Ä^li, !ò!i çjôN≈, – v,z^llyfy^lÜO° ò)úf Ó!k,^li,
~O° ¶, !òN,y x,ò!O° ç#ò – ~O° v,z,òO° !ò¶≈,Ó° N,^iO° Ez ~N,!, N,yO° Óy^iO° Ó° ç%öyö Ü^lv, Á^lç, – N,y^lãEz ç
jôN≈, !¶,!_N, ç%öyö !ü^iO° yòyö N,yO° Óy^iO° !Eçy^iO° !O°^lú^lN,^iO° v,zm!≈, ç,ò^le^iÖy^löy EÍ° – 5.4 çjô! ÇÇ@^Ä^
Óy Ü!i,ü#ú,yO° =O° &c ~N,!, N,yO° Óy!O° v,z^llyfyÜ ~N,!, !ò!i≈Tú«f,ò)ó^i Óy v,z^ljüf,ò)ó^iO° äòf Ü^lv,
Á^lç, – v,z^ljüf,ò)ó^iO° äòf v,z^llyfyÜ !O!¶,ß° N,y!≈N,úy,ò @^Ä^EÍ N,^
iO° – ~çO° N,y!≈N,úy,ò çjôy!ò N,Ó° yO° äòf v,z^

llyfy^lÜO° !O!¶,ß° iO°^lòO° çjô!^iO° ≤Ä^ll^yãò EÍ° – ^l^lE!%, v,z^llyfyÜ ~N,!, N,!,eò Óf!_ !Eçy^iO° Üif EÍ° ^çN,yO°^li
v,z^llyfyÜ !
ò^lä !ò^lä ^
N,y^löy N,yä N,Ó°^li, çy^iO° öy–
i,

yEz i,y^lN, !O!¶,ß° çjô! ÇÇ@^Ä^N,Ó°^li, EÍ° ly^liO° ö^llyf, ç,äiyò Eú Ólfl,Üi, çjô! x!≈yl N,yO° Óy^iO° Ó° ç,
Ó° N,y¶,y^löyO° ÓfÓfl,iy N,Ó° yñ xy!l≈N, çjô! ÇÇ@^Ä^N,Ó° yO° çy^ll^cy^ll^xy!l≈N, ç,ô!O° N,^öy^i,Ó° Á öyò!ÓN, çjô!
çÇ@^Ä^N,Ó° yly^liO° çyEyllyf^lly^liO° öyif^lò N,yO° Óy!O° v,z^llyfyÜ i,yO° N,y!≈N,úy,ò çjôy!ò N,^iO° – çÇÜ,E#i,
çjô!^liO° Ü!i,ü#ú,yO° öyif^lò N,yO° Óy!O° v,z^llyfyÜ, öif Óy^çOyO° v,zlç,öy!ò N,^iO° Á^e^i,y^liO° ä,y!Eiy
(ò)O°^liO° v,z^ljüf^ç=ÍúO° !O°,ô!ò N,^iO° – çjô! ÇÇ@^Ä^Á çjô!^iO° N,y!≈N,Ó° # ÓfÓEyo° Ez ~N,!, N,yO° Óy!O°
v,z^llyfy^lÜ çyö,úf ~lò^l – ~O° =O° &c ^ÓyG,yO° äòf ò#^lä,Ó^l%_ =Íú i%,^lü^iO° y Eú – (i) v,z^llyfy^lÜO° çjô!^liO°
!O!¶,ß° i,y^l Á Ófy,òN,i,y Ó!k,Ó° äòf çjô! Ü!i,ü#ú,yO° ≤Ä^ll^yãò EÍ° – (ii) ~!^, ~N,!, fl,lyi#ò Óy^lä, ^i,Ó°
N,Ó°^li, çyEylf N,^iO° –
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iii) v, z ĩřfy ĩÜÓ ğ, ðäÈ@çEz ≤ĀÑ, ĩ" Ófĩ" ÓÓ" yj Ñ, Ó" y Á Ñ, ð≈ç)İä, çö, ú Ñ, Ó" yÓ" ğ, ĩ" ĩeÁ ~Ó" ¶) !ðÑ, y Ó" ĩ" ĩ" ĩe-
(iv) xðf ĩřÓ" v, z, ðÓ" !ð¶≈, Ó" ĩ, y Ñ, ðyl" - (v) ~!> ≤Ā!i, ¶, y ĩ"òÓ" ĩyÓ" yÓy!EÑ, ĩ#á≈ ĩ"ðĩ" y!i x!hfl, ç Óäyl" Ó" yÖ" ĩ,
çyEylf Ñ, ĩ"Ó" - (vi) ~Ó" ðyřf ĩ"ò" ĩü#ĩ" ð)üüð Á ≤Ā!%!_ Ó" çÓ≈y!iÑ, ÓfÓEyÓ" çQ, Ó Eĩ" - (vii) v, z ĩřfy ĩÜ ū ĩřřÓ" fl, ĩyĭ≈
ĭy ĩÑ, ĩ, y ĩřÓ" çy ĩĩ Á çyð!@ Ā¶, y ĩ"Ó çöy ĩäÓ" çy ĩĩ Ü¶, #Ó" çĭðÑ≈, Ü ĩv, ĩ, yúy Eĩ" - (viii) Ñ, yÓ" Óy ĩ"Ó" Ó" ðĭ≈yĭy
Ó, !k, á ĩ, ĩyÓ" ð, ĩ" ĩ#á≈Ñ, yú#ð ç%!Óiy, ðyÁĩ" y ĩyĩ" - çĭðĭ çÇ@ ĀE Óy çĭðĭ Ü!i, ü#üi, yÓ" ~" Ó!ü<Tfçð)E ≠ çÇÜ, E#i, ç
ĭðĭ Á ĩ, y ĩřÓ" Ü!i, ü#üi, yÓ" ğ, ĩ" ĩe ĩ"çÓ" ~Ó!ü<Tf! Ó! ĩ"ü"¶, y ĩ"Ó, ð!Ó" ú!k, ĩ, Eĩ" ĩ" ç=!ú Eú ĩ"ò" Ó" *, ð ≠ (i) çĭð ĩ"Ó" çöy_
Ñ, Ó" ĩ" (ii) çĭðĭ çÓ" ÓÓ" yEÑ, yÓ" #Ó" çöy_ Ñ, Ó" ĩ" (iii) çĭðĭ çÇ@ Ā ĩEÓ" ğ, ĩ" ĩe ĩ"çÓ" ðk, !i, xò%ç, ĩ, Eĩ" ĩ" ç=!úÓ" !ä, !E
ĩ, Ñ, Ó" ĩ" (iv) çĭðĭ çÓ" ÓÓ" yEÑ, yÓ" #Ó" çy ĩĩ çĭð ĩÑ≈, Ó" v, zB ĩ" ð (v) çĭð ĩ"Ó" ç!¶, Ñ, ÓfÓEyÓ" (vi) ðyò!ÓÑ, ĩ«, ĩ, yñ
ĩ"çÓyñ ĩ, ĩf Á ĩs, f, ðy!i, (vii) ði%, ð çĭðĭ ð%ĭ ĩä ĩ"Ó" Ñ, Ó" y (viii) v, z ĩřfy ĩÜÓ" ĩ#á≈ ĩ"ðĩ" y!i fl, ĩyĩ! ç çĭð!Ñ, ĩ≈, !
ä, hs, yÈÜÈ¶, yÓy (ix) xyĩ!≈Ñ, G%ĭ, !Ñ, E...yç Ñ, Ó" y- 5.5 ði%, ð v, z ĩřfy ĩÜÓ" xyÓyçfl, ĩú Á v, z, ç ĩĭyÜçð)E
v, z ĩřfy ĩÜÓ" çĭðĭ çÇe yhs, ç, ð!Ó" Ñ, "ðy ä), v, ç, yhs, E ĩĩ" Ü ĩ"ü v, z ĩřfy_ y fl, ç<T ĩyÓ" ĩy, ðyl" ĩ" v, z ĩřfyÜ, Ü¶, ĩ"ò"
äò Ñ, ĩ, ç, ð!Ó" ðy ĩ"~Óç Ñ, # ĩ"Ó" ĩ"òÓ" äyl" Üy úyÜ ĩ"Ó- çy ĩĩ çy ĩĩ ĩ, y ĩÑ, ~Ä !fl, ĩ"Ó" Ñ, Ó" ĩ" ĩ, Eĩ" ĩ" v, z ĩřfyÜfl, ĩ"ü Ñ, #
Ñ, #, ç, ð!Ó" ĩ"ĭ"Óy ĩ, ĩy v, z, ç ĩĭy!Üi, y ĩyÑ, y ĩ"Ó" Ñ, yÓ" - Ñ, yÓ" ĩ" v, z ĩřfyÜ ĩĭ v, z, ðĭ%_ fl, ĩy ĩ"ò" fl, ĩy! ði, ðy Eĩ" ~Óç ĩ"çÓ
ç%!Óiy Ñ, yÓ" ÓyÓ" ä, yúy ĩ"i, Ü ĩ"ü xÓüfEz ĩyÑ, y ĩ"Ó" Ñ, yÓ" ĩ" ç=!úÓ" ÓfÓfl, ĩy xyÜyð Ñ, Ó" y ĩ"Ó" Ñ, yÓ" - Ñ, y ĩ"äEz ~Ez
!Ó"ĭĭ" =!úÓ" v, z, ðÓ" !Ó" ĩ"ü"ĭ" ð" ĩ"òy ĩĭyÜ ĩ" ĩ"i, Eĩ" - xòf ĩyĩ" ¶, ĩ"Ó" ĩ"i, Ñ, yÓ" ÓyÓ" ä, y!ü ĩĭ" !ò" ĩĭ" ĩyÁĩ" y ĩ"Ó" *E E ĩĭ"
ç, ð ĩv, ç, - Ñ, yÓ" ĩ" v, z ĩřfy ĩÜÓ" äyl" Üy, ç, ð!Ó" Ói≈, ð Ñ, Ó" y çEä Ñ, yä ðĭ" ~Óç Óy ĩ"Ó" Óy ĩ"Ó" ĩ, y Ñ, Ó" y çQ, ÓÁ ðĭ" -
ĩ, yEz ĩ" ĩ"çT ¶, yÓyÈÜÈĩä, hs, y Ñ, ĩ"Ó" fl, ĩyò !òÓ≈yä, ð Á v, z ĩřfy ĩÜÓ" äyl" ÜyÓ" ç, ð!Ó" ðyĭ !fl, ĩ"Ó" Ñ, Ó" ĩ"i, E ĩ"Ó" ~Óç
çy ĩĩ çy ĩĩ ~>, yÁ ĩ"ò" ĩ"i, E ĩ"Ó" ĩ"ÄEz fl, ĩy ĩ"ò" ≤Ā ĩĭ" yäð#ĭ" ç, ð!Ó" ĩ"ĭ"ÓyÓ" ç%!Óiy Ó" ĩĭ" ĩ"äÈ ĩÑ, ðy-
NSOU ? CC-CO-10 98 Ñ, yÓ" Óy ĩ"Ó" Ó" xÓfl, ĩyò Á fl, ĩyò !òÓ≈yä, ð ≠ ~Ñ, !>, Ñ, yÓ" Óy!Ó" v, z ĩřfyÜ ĩ"ò" Ü ĩv, ç, Á ĩ¶,
ĩ, ðò ĩ, yÓ" xÓfl, ĩyò Á fl, ĩyò Óy äyl" Üy !òÓ≈yä, ĩ"òÓ" çöĭ" ð# ĩ"ä, Ó" !Ó"ĭĭ" =!ú !Ó" ĩ"Óä, ðy Ñ, Ó" ĩ"i, Eĩ" - ~!ú EúÈÜÜÈÜÈ
(i) Ñ, yÓ" ÓyÓ" ~üü# xĭ≈yĭ !ä, Ó" yä, !Ó" ĩ, Ö%ä, Ó" y !Ó, ði# ðy!Ñ, !Ó" ĩ"ü"ĭ"ç)ä, Ñ, !Ó, ði#ñ ðy!Ñ, !Ñ, ĩ" fl, ð Ezi, fyĭ- (ii)
v, z ĩřfy ĩÜÓ" çQ, yÓf ĩ" e ĩ, y Ñ, yÓ" yñ ĩ, y ĩ"Ó" ~òÑ, >, f ~Óç Ñ, ĩ, çE ĩ"ä ĩ, yÓ" y Ñ, yÓ" Óy ĩ"Ó" Ó" äyl" Üyĭ" ğ, ðĭÖäÈy ĩ"i,
çyÓ" ĩ"Ó- (iii) Ñ, yÓ" Óy ĩ"Ó" Ó" çyð ĩ"ò" Eĭ" ĩ"i, ä, úy úy ĩ"Ñ, ĩ"Ó" çÇÖfy çĭĭ" ĩ, ĩ, ĩf çÇ@ ĀE- (iv) Üy!v, ç, ñ ÓyEzÑ, ñ
çyEz ĩÑ, ç Ezi, fyĭ! Ó" yÓyÓ" ç%!Óiy- (v) Ñ, yÓ" ÓyÓ" ĩ" ~úyÑ, yĭ" xÓ!fl, ĩi, ĩ" ç!>, ç, ð!Ó" ĩ"Óü Óyĭ, Ó" Ñ, ç, ðy- (vi)
Ñ, yÓ" ÓyÓ" ~úyÑ, y Ñ, yÓ" ÓyÓ" Á ĩ" e ĩ, y ĩ"Ó" ç, ð ĩ"ç, !òÓ" y, ðĭ" !Ñ, ç, ðy- (vii) xòfyòf Ñ, yÓ" ÓyÓ" Á !Ó!¶, ß" ç,
Ó" ĩ"ĭ"ÓyÓ" xÓfl, ĩyò Ñ, ĩ, >, y !òÑ, ĩ"i, - (viii) Ñ, yÓ" Óy ĩ"Ó" Ó" çÓ" ÓÓ" yEÑ, yÓ" # ĩ"Ó" xÓfl, ĩyò ĩ" ĩ"Ñ, Ñ, yÓ" Óy ĩ"Ó" Ó"
ĭ)Ó" ç- (ix) Ñ, # Ñ, #,
ð!Ó" Ñ, y¶, y ĩ"òy ĩ, ĩ"Ó" Ñ, Ó"
yÓ" ≤Ā ĩĭ" yäð, çv, ç, ĩ"Ó- (x) !Ó!¶, ß" ç, ð!Ó" ĩ"ĭ"Óy Óy ç%!ÓiyÓ" xÓfl, ĩyò Á ĩ" ç çÇe yhs, Ófĩ" - (xi) ÄEz äyl" Üyĭ"
Ñ, yÓ" ÓyÓ" fl, ĩy, ðò xyEzòçĭðĭ, !Ñ, ç, ðy- (xii) ð!òÑ, ñ, ç, ð!Ó" ÓEřñ äpyúy!òñ ü!_ ĩ" Ñĭ, yä, yöyü Ezi, fyĭ! çEäü¶, f !Ñ, ç, ðy-
(xiii) ¶, !Ó"ĭ" ĩ"i, ≤ĀçyÓ" ĩ" Ñ, Ó" yÓ" çQ, yÓy- v, z, ç ĩĭy!Üi, y Óy ç%!Óiyçð)E ≠ ä#ÓðiyÓ" ĩ"řÓ" äòf x, ç, ð!Ó" Eyl" ≈, ç,
Ó" ĩ"ĭ"Óy=!ú ĩ"Ñ, ~Ñ, Ñ, ĩyĭ" v, z, ç ĩĭy!Üi, y Óy ç%!Óiy Ó" ĩ"ü Üřf Ñ, Ó" y Eĩ" - ~Ñ, !>, çö, ú v, z ĩřfyÜ, ç, ð!Ó" ä, yúòyÓ"
ğ, ĩ" ĩe ~≈!úÓ" v, z, ç, ð!fl, ĩi, xyÓ!üfÑ, - v, zĭyEÓ" ĩfl, !Ó" *, ðñ äüñ äpyúy!òñ !Ó!%fĭ Ezi, fyĭ! v, z ĩřfyÜ,
ð!Ó" ä, yúòyÓ" ğ, ĩ"
ĩe =Ó" çç, ð)i≈ ¶) !ðÑ, y, çyúò Ñ, ĩ"Ó" -
Ñ, # ĩ"Ó" ĩ"òÓ" v, z, ç, ç ĩĭy!Üi, y v, z ĩřfy ĩÜÓ" äòf ≤Ā ĩĭ" yäð ĩ, y !ò¶≈, Ó" Ñ, ĩ"Ó" Ñ, yÓ" Óy ĩ"Ó" Ó" xyÑ, ç, ĩ, Á ≤ĀÑ, ç, ĩ, Ó"
v, z, ðÓ" - ~çÓ" v, z, ç ĩĭy!Üi, y Ñ, yÓ" Óy!Ó" Ñ, yĭ≈Ñ, úy, ç ¶, y ĩ"üy¶, y ĩ"Ó" ä, yúy ĩ"i, Ez çyEylf Ñ, ĩ"Ó" ðyñ çy ĩĩ çy ĩĩ
Ñ, ð≈# ĩ"řÓ" fl, ĩyfl, ĩfñ !òÓ" y, ç, y ĩ"Ñ, ç%!ò!y, ĩ, Ñ, ĩ"Ó" ~Óç ĩ, y ĩ"Ó" ĩ«,
ĩ, y Ó, !k, ĩ"i, Á çyEylf Ñ, ĩ"Ó" - ~Ñ, !>, ç, ði%, ð v, z ĩřfy ĩÜ"
ĩ"çÓ" v, z, ç ĩĭy!Üi, y ĩyÑ, y xÓüfEz ĩ"Ó" Ñ, yÓ" ĩ" ç=!ú
ò# ĩ"ä, v, z ĩ"Ó" Ñ, Ó" y Eú- (
i) äü ≠ ði%, ð v, z ĩřfy ĩÜ ĩ"çT, ç, ð!Ó" ðyĭ ä ĩ"üÓ" ÓfÓfl, ĩy ĩyÑ, y ĩ"Ó" Ñ, yÓ" - äü ĩ%ÈÜÈ¶, y ĩ"Ó" Ñ, y ĩ"ä
úy ĩ"ÜÈÜÜÈÜÈ, zĭ, çyð ð ≤Ā!e ĩ" yĭ" ~Óç Ñ, ð≈# ĩ"řÓ" ÓyÁĩ" yñ Eyi, ÈÜÈð%Ö" ĩyÁĩ" y Á >, ĩ" ĩ"ü, ÈÜÈ~Ó" äòf äü äÈyv, ç, y
v, z ĩřfyÜ ~Ñ, !òÄ ä, ú ĩ"i, çy ĩ"Ó" ðy- (ii) ç, ðĭ" É≤Āřyü# ≠ v, z ĩřfy ĩÜÓ" Ñ, yĭ≈Ñ, úy ĩ"òÓ" ç, ĩ"ü !Ó!¶, ß" Óä≈f
ç, ðy ĩ"≈Ó" v, zqÓ Eĩ" - ~äÈyv, ç, y Ñ, ç≈#Ó" yÁ >, ĩ" ĩ"ü ĩ"i, çüÈÜÈð)ç, ĩ, fyÜ Ñ, ĩ"Ó" ĩy !ò<Oyü ĩ"òÓ" ÓfÓfl, ĩy ĩyÑ, ĩ"i,
E ĩ"Ó- Ñ, y ĩ"äEz ç, ðĭ" É≤Āřyü#Ó" ç%!Óiy ĩyÑ, y ĩ"Ó" Ñ, yÓ" - (iii) >, ç, ĩ"ü ĩ"üy ĩ"üy ĩ"ÜÓ" ÓfÓfl, ĩy ≠ Ói≈, çyò ĩ, ĩf ≤Ā!%!_ Ó"
ĭ% ĩ"Ü >, ç, ĩ"ü ĩ"üy ĩ"üy äÈyv, ç, y Ñ, yÓ" ÓyÓ" ä, yúy ĩ"òy Ñ, "ðyEz Ñ, Ó" y ĩyĭ" çy- ĩ"çÑ, yÓ" ĩ" ĩ" v, z ĩřfy ĩÜ ĩ"çÓ" ç, ð!
Ó" ĩ"ĭ"ÓyÄ!ò, ç%!Óiy ĩyÑ, y ĩ"Ó" Ñ, yÓ" ĩ" ç=!ú Eú >, ç, ĩ"ü ĩ"ü, yòñ xhs, ä≈yú Óy Ezr, yÓ" ĩ"ò>, ñ ç, fy: ç!ò!ò Ezi, fyĭ!

NSOU ? CC-CO-10 99 (iv) !Óí%fí ≠ Óí≈, òyò Ì%`ÌÜ !Óí%fí ÇÇ`ÌÿÜ òy ÌyÑ, `Ìú ~Ñ, , òyÁ à, úy Ìy` òyñ v, z`Ìÿfy`ÌÜÓ`
`«, `Ìe v, z`Ì, òyìò ≤Á!e`Ì`y à, yúy`ÌòyÓ` ãòfÁ !Óí%f`Ì, Ó` ≤Á`Ìÿ`yãò È`Ìì, , òy`ÌÓ` xyÓyÓ` xy`Ìúyñ, òyÖyñ ~!C` ò!ùò
Ezi, fy!í à, yúy`ÌòyÓ` ãòf !Óí%f`Ì, Ó` iÓ`Ñ, yÓ` - ì, yEz !Óí%f`Ì, Ó` Ç%!Óiy òy ÌyÑ, `Ìú Ñ, yÓ` ÓyÓ` Ü`Ìv, , v, zç, `Ìì,
, òy`ÌÓ` òy- (v) òy!Ñ, ≈Ç ≠ Ó, Èy!`ì, ò v, z`Ìÿfy`ÌÜÓ` `«, `Ìe`Ì Ìðò Ö%Ó` à, y, òif !Óe`Ì`Ñ, yÓ` # Ç%, òyÓ` `Ìÿi, yÓ` ñ òú
≤Á! , Ìì, äy!`Üy!` `e`ì, yÓ` xyÜðò á`Ì, Á, ì, yÓ` y)Ó`ÈÜÈ)Ó` yhs, `Ì`ÌÑ, ~CÓ` äy!`Üy!` !ä!òç, òe e`Ì`Ñ, Ó` `Ìì, xy`Ìç-
Ñ, y`ÌäEz ì, y`ÌiÓ` Üy!v, , ÓyEzÑ, Ezi, fy!í Ó`yÖyÓ` ãò, òy!Ñ≈, ÇÈÜÈ~Ó` ÓfÓfl, iy ÌyÑ, y xyÓüfÑ, - (vi) Ñ, fy!í, ò ≠ !> !
ò, òÈÜÈ~Ó` çð!`Ñ, ò≈#Ó`y Ìy`Ìì, ÖyÓyÓ` , òy!`ì, yÓ` ÓfÓfl, iy ÌyÑ, y iÓ`Ñ, yÓ` - ì, `ÌÓ` `äËy`Ì, y Ñ, yÓ` Óy`ÌÓ`
`ÌÖy`Ìò Ñ, ò≈# ÇÇÖfy Ñ, ò`çÖy`Ìò ~ ÓfÓfl, iy òy ÌyÑ, `ÌúÁ à, `Ìú- !Ñ, ls, Ó`Ìv, , y v, z`Ìÿfy`ÌÜ`ÌÖy`Ìò Ó` `úyÑ, Ñ, yã
Ñ, `ÌÓ` `çÖy`Ìò Ñ, fy!í, `ÌòÓ` Ç%!Óiy ÌyÑ, y xyÓüfÑ, - (vii) > , `Ì`Ìú, ≠ v, z`ÌÿfyÜÈÜÈfl, iy`Ìò, ò!Ó`fl, ÖyÓ` Á, ò!
Ó`FäÈB` > , `Ì`Ìú, ÌyÑ, y xyÓüfÑ, üi≈, - `òÓ!úÑ, fl, Ìyfl, if Ñ, úfyiñ`Üy, òò#!`ì, y Á ò!≈yiy Ó` «, yÓ` ãòf > , `Ì`Ìú, x, ò!
Ó`Èy!≈ ~ÓÇ > , `Ì`Ìú, xÓüfEz, ò!Ó`fl, ÖyÓ`ÈÜÈ, ò!Ó`FäÈB` È`ÌÓ`~ÓÇ ò!Èúy Á, ò%Ó`&º!`ÌiÓ` ãòf, ò, ÌÑ, ÓfÓfl, iy
ÌyÑ, `Ìì, È`ÌÓ`-v, z, ò`ÌÓ`y_ v, z, ò`ÌÿÜ Öy, ò!Ó``ÌiÓy`äËy, yÁ xyÓ`Á !Ñ, à%È, ò!Ó``ÌiÓy Öy Ç%!Óiy ÌyÑ, y
ÖyN, ò#!`- ì, `ÌÓ`Ñ, yÓ` ÓyÓ` `Ì, `Ìi ~CÓ` ò!Ó``ÌiÓy Ñ, òy`Ìì, Á, òy`ÌÓ` Öy òyÁ, òy`ÌÓ` - v, z, iyÉÓ` ifl, ÌÓ`*, ò
`ç, òyüyÑ, , òyÇ, y`ÌòyÓ` ãò áÓ` òy!Ç≈Ç`ÌÈyð EyÇ, òy!y`ÌúÓ` `«, `Ìe òyÇ≈`ÌiÓ` ãòf xÓüfEz ≤Á`Ìÿ`yãò !Ñ, ls, xòfe
`ç, y`ÌÓ` ≤Á`Ìÿ`yãò òyÁ È`Ìì, , òy`ÌÓ` ó`ì, ò!ò ò, `Ì, yÑ, !, òÓ` Ç%!Óiy ~. !C, !v, `≤Äy`ÌäQyÓ` ñ !, !v, Á Ñ, ò≈ò, y`ÌÓ`!
TMÇÈÜÈ~ Ç%!Óiyñ ÖyÓyÓ` áÓ`ñ Óf!_`Üi, !ä!òç, òe Ó`yÖyÓ` ÓfÓfl, iy Ezi, fy!í CÓ`Ì«, `Ìe ≤Á`Ìÿ`yãò È!` òy- 5.6 !Ó`Ìe
`ì, yñ CÓ`ÓÓ`yÈÑ, yÓ` #ñ ÓfyB, yÓ`ñ ò%Öf`e`ì, y`ÌiÓ` Çy`Ìì ≤Äy!òÑ, à%, !_`≤Äy!òÑ, à%, !_`Óú`Ìì, `ÖyG, y!`
~Ñ, !> v, z`ÌÿfyÜ Ü!ç, ì, EÁ!`yÓ` xy`ÌÜ x!≈y! v, z`ÌÿfyÜÈ Üç, `ÌòÓ` ≤Á!e`Ì`y +Ó`& EÁ!`yÓ` ãòf v, z`Ìÿfy_`yÓ`y`ÌCÓ`
à%, !_`Ñ, `ÌÓ` - v, z, iyÉÓ` ifl, ÌÓ`*, ò v, z`ÌÿfyÜ Üç, `ÌòÓ` ãòf !!`Ñ, y`Ìòy Ç!ò!_`Ìðò Óy!v, , ñ Ñ, yÓ` ÖyòyÓ` Ìs, f, òy!ì,
Ezi, fy!í e`Ì`Ì`Ó` ãòf à%, !_`
Ñ, Ó`y È!` Öy òi%, ò`Ñ, y`Ìòy ≤Á!%!_` ÓfÓEyÓ` Ñ, Ó`yÓ` ãòf à%, !_`Ñ, Ó`y È!` ì, yÈ`
Ìú ~!ú ~iÓ``ÌòÓ` à%, !_`Ó` xhs, Ü≈ì, - Ó!fl, ì, ~Ez hfl, `ÌÓ` `Ì`ÌÈi%, v, z`ÌÿfyÜ Ü!ç, ì, È!`ò ì, yEz v, z`Ìÿfy_`yÓ` Çy`ÌÈz
à%, !_`Ç!òB` È!` - Ìì, «, ì òy, ò!≈hs, v, z`ÌÿfyÜ!> , !òÓ!ì, ì, È`ÌFäÈ x!≈y! xyEzòÜi, Ç, y`ÌÓ` Ü`Ìv, , v, zç, `ÌäÈ ì, ì, «, ì, ò!≈hs,
~iÓ``ÌòÓ` à%, !_`Ó` ãòf v, z`ÌÿfyÜ iy!`# Ìy`ÌÑ, òy- ~Ó`*, ò à%, !_`Ó` xyEzòÜi, xÓfl, iy 1963 Çy`Ìú Specific Relief Act,
1963 myÓ`y !fl, ìÓ` È!` - ~iÓ``ÌòÓ` à%, !_`Ó` `Óiì, y ÇÇe`yhs, ~Ez xyEz`ÌòÓ` !ò`Ìi≈!ú i%, `Ìú iÓ`y Èú- (i) 1963
Çy`ÌúÓ` Specific Relief Act, ≤ÁÓ!ì≈, ì, EÁ!`yÓ` xy`ÌÜ ~iÓ``ÌòÓ` ≤Äy!òÑ, à%, !_`Öy!ì, ú (void) Ó`Ìú Üif Èì, - ~Ó` ò, `Ìú
v, z`Ìÿfy_`y`ÌiÓ` à%, !_`xò%ÿ!`# Ñ, yã Ñ, Ó``Ìì, xÇ%!Óiy Èì, - (iii) !Ñ, ls, 1963 Çy`ÌúÓ` Specific Relief Act à, yú% EÁ!`yÓ`
ò, `Ìú v, z`Ìÿfy_`yÓ`y fl, !hfl, , òy!`Ñ, yÓ`í 1963 Çy`ÌúÓ` xy`ÌÜ`ÌCÓ` à%, !_`Ñ, Ó`y È`Ìÿ`ÌäÈú`ç=!ú`~Ó`Ó`Ìú Üif È!` -
NSOU ? CC-CO-10 100 (iii) Ói≈, òyò xyEzò xò%Çy`ÌÓ` `Ñ, y`Ìòy Ñ, y!òy!òÓ` v, z`Ìÿfy_`yÓ`y Ñ, y!òy!òÓ` ≤ÁÓ!ì≈, ò ì, Ìf
!òÓ!ì, `ÌòÓ` xy`ÌÜ !!`Ñ, y!òy!òÓ` È`Ìÿ`~ÓÇ`Ñ, y!òy!òÓ` v, z`Ìjüf Çy!`ÌòÓ` ãòf `Ñ, y`Ìòy òfy!f à%, !_`Ñ, `ÌÓ` Ìy`ÌÑ,
ì, yÈ`Ìú Ñ, y!òy!ò`çEz à%, !_`ÓúÓ!Ñ, Ó``Ìì, , òy`ÌÓ` - à%, !_`x, ò!Ó`Èy!≈ !Ó`Ì!`çð) È ≠ ~Ñ, ãò Óf!_`Öy ÇÇfl, iy x, òÓ`
~Ñ, ãò Óf!_`Öy ÇÇçyÓ` Ñ, y`ÌäÈ à%, !_`Ìì, xyÓk, È!`Ñ, yÓ`í`~Ói à%, !_`ì, y`ÌÑ, xyEzòyò%Ü !òÓ`y, òy_`≤Äy!ò
Ñ, `ÌÓ`ñ ~äËy, yÁ à%, !_`Ó`!Ó`Ì!`ç!ò!Ñ≈, ì, ~Ñ, !> , ò!Ó`fl, ÖyÓ` Ìä, e i%, `Ìú`ÌiÓ` - v, z, iyÉÓ` ifl, ÌÓ`*, ò Ìi`Ñ, y`Ìòy
oÓf e`Ì`Ì`Ó` à%, !_`Ç!òy!ì, È!`ì, yÈ`Ìú à%, !_`Ìì, ÁEz o`ÌÓfÓ` xyEzòyò%Ü !ÓÓÓ`í !!`Ìì, È`ÌÓ`Ìy`Ìì, `ÖyG, y Ìy!` `Ì
`Ñ, yò% oÓf e`Ì`Ì`Ó` à%, !_`È`Ìÿ`ÌäÈ- ~äËy, yÁ Ìy`ÌiÓ` ò`Ìif à%, !_`È`ÌFäÈ ì, y`ÌiÓ` òyð ~ÓÇ`úò`Ìò ì, y`ÌiÓ` Ñ, #
Ç! , !òÑ, y ì, y ÇÇfl, òçTÇ, y`ÌÓ`Ìi`Ìì, È`ÌÓ`- ~äËy, yÁ ~Ñ, !> , `Ói à%, !_`Ó` `«, `Ìe`ÌCÓ`!Ó`Ì!`x, ò!Ó`Èy!≈ Ó`Ìú Üif È!`
`ç=!ú ò#`Ìä, i%, `Ìú iÓ`y Èú- Ç, yÓ`ì, #!` à%, !_`xyEz`ÌòÓ` 10 iyÓ`y xò%ÿ!`# Çðhfl, Ç!ò!ì, Ez à%, !_`Ó`Ìú Üif È`ÌÓ`!
iÈÜÜÜÈ (i) à%, !_`Ó`ì, !Ó!Ç, B` , ò`Ì«, Ó` à%, !_`Ìì, xyÓk, ÈÓyÓ` `ÌyÜf!ì, y Ìy`ÌÑ, ó (ii) xyEzòCÐì, ≤Á!ì, iy`ÌòÓ` c`ÌD Ç!ò!
ì, Öy Çy!`fl, !FäÈy≤Á!_`È!`ó (iii) Ç!ò!ì, Ó`!Ó`Ì!`Ó!fl, Ó` `Óiì, y Ìy`ÌÑ, ò ~ÓÇ (iv) !!`çEz Ç!ò!ì, CÓ`yÇ!Ó` Öy!ì, ú Ó`Ìú`áy!
`òì, òy È!` - x!≈y!`Ñ, y`Ìòy Ç!ò!ì, !!`Ñ, à%È !ò!ì≈çT üi≈, , òyúò Ñ, Ó``Ìì, , òy`ÌÓ`ñ ì, `ÌiÓEz`çEz Ç!ò!ì, xyEzò myÓ`y
ÓúÓ!`ÌyÜf È`Ìÿ` à%, !_`Ìì, , ò!Ó`ñ, È!` - `Ì!ò!ì≈çT üi≈, =!ú, ò)Ó``ÌiÓ` ò, `Ìú Ñ, y`Ìòy Ç!ò!ì, à%, !_`Ó`Ìú Üif È`Ìì,
, òy`ÌÓ`ñ`çEz üi≈, çð)È`ÌÑ, à%, !_`Ó` xì, fyÓüfÑ, #!` v, z, òy!yò Óúy È!` - à%, !_`Ó` v, z, òy!yò=!ú ò#`Ìä, Ó` `Ó`Öy!
à, `Ìe`ÌÖy`Ìòy Èú ≠ v, z, ò`ÌÓ`Ó` `Ó`Öy!ä, `Ìe v, z!`Ò!`Òì, !Ó`Ì!`=!ú ò#`Ìä, !
Óú!Ç, y`ÌÓ xy`Ìúyã, òy Ñ, Ó`y Èú ≠ !
Ó`Ì!`Ó!fl, Ó` `Óiì, y à%, !_`Ó` xì, fyÓüfÑ, #!` v, z, òy!yò ≤Ähfl, yÓ`Á fl, !#Ñ, !ì, xyEzò)úÑ, Ç!ò!ì, xyEzòÜi, Ç!ò!ì,
xyEzòCÐì, ≤Á!ì, iyò`ÌyÜf!ì, y Ç!ò!ì, Öy!ì, ú Ó`Ìú`áy!`òì, òy EÁ!`y`Ìòy, !`ì, y ~ÓÇ Ç!òy!`ÌòÓ` ÇQ, yÓf!ì, y`fl, !FäÈy≤Á!_`Çy!`
NSOU ? CC-CO-10 101. 1. ≤Ähfl, yÓ`Öy fl, !#Ñ, !ì, (Offer and Acceptance) : à%, !_`Ó` v, z!`ò!_`Ó` ãòf ò!fò!ì, ò!%> , ò«,
ÌyÑ, y ≤Á`Ìÿ`yãò ~`ÌiÓ` òif ~Ñ, , ò«, ≤Ähfl, yÓ``Ì!`~ÓÇ x, òÓ` , ò«, `çEz ≤Ähfl, yÓ`fl, !#Ñ, yÓ` Ñ, `ÌÓ` - ~Ez
≤Ähfl, yÓ!> , Ç%!òy!ì, (Definite) È`Ìì, È`ÌÓ`~ÓÇ ≤Ähfl, y`ÌÓÓ`fl, !#Ñ, !ì, Á !òÈüi≈, ~ÓÇ Ç!ò!ì≈ (Unqualified and absolute)
È`Ìì, È`ÌÓ`- à%, !_`Üç, `ÌòÓ` ãòf ~Ez iÓ``ÌòÓ` ≤Ähfl, yÓ`Á ì, yÓ`fl, !#Ñ, !ì, xyEzòCÐì, È`Ìì, È`ÌÓ`~ÓÇ à%, !_`xyEz`Ìò
≤Ähfl, yÓ`Á fl, !#Ñ, !ì, Ç!`Ìì, `ÌCÓ`!ò!`òÑ, yò%ò xy`ÌäÈñ`çEz CÓ`!ò!`ò xò%Çy`ÌÓ`Èz ≤Ähfl, yÓ`~ÓÇ fl, !#Ñ, !ì, Ç!òy!ì,
È`Ìì, È`ÌÓ`- 2. xyEzò)úÑ, Ç!òÑ≈, fl, iy, ò`ÌòÓ` ÈzFäÈy (Intention to create legal relationship) : !òò`ì%> , ò«, à%, !_`Ìì,
xyÓk, È!`ì, òò xÓüfEz
ì, y`ÌiÓ` ò`Ìif, òyÓ`fl, ò!Ó`Ñ,

xyEzòÙì, çìòÑ≈, Ù`ìv, , `ì, yúyÓ` EzFäËy ÌyÑ, y ≤Ä`ìl` yäò- xyEzòö)úÑ, çìòÑ≈, Óú`ìl, , òyÓ` fl, ò!Ó` Ñ, Ìy!` ~ÓÇ x!`
iÑ, y`ÍÓ` Ó` çìòÑ≈, `ìÑ, `ÓyG, y!` - Ì!ì, y`ÍrÓ` ò`lìf ~Ez çìòÑ≈, Ù`ìv, , `ì, yúyÓ` `Ñ, y`lòy x!¶, ≤Äy!` òy Ìy`ìÑ, ñ, ì, `ÍÓ`
ì, y`ÍrÓ` ò`lìf `Ñ, y`lòy à%, !_` EÁ!` y çQ, Ó ò!` - `Ñ, y`lòy çyöy!äÑ, çìòÑ, (Social agreement) `Í!È!%, ì%!>, , ò`Í«, ò`lìf`
`Ñ, y`lòy xyEzòö)úÑ, çìòÑ≈, ç, !>T Ñ, Ó` `ìl, , òy`ÍÓ` òyñ` çäöf ~ =!ú à%, !_` E`ìl, , òy`ÍÓ` òy- Óy!!äfÑ, Óy x!≈`Ìò!
ì, Ñ, , ≤Ä`ìl` yä`Ìò` `Í çöhf, çìòÑ, (Agreement) Ù`ìv, , Á!¶, ñ` ççÓ` `«, `ìe !Ó!¶, Ñ, , ò`Í«, Ó` ò`lìf xyEzòÙì, çìòÑ≈, Ù`ìv, ,
`ì, yúyÓ` x!¶, ≤Äy!` Ìy`ìÑ, - xyÓyÓ` Óy!!äfÑ, Óy x!≈`Ìò!ì, Ñ, çìòÑ, EÁ!` y ç`Í!¶Á ì, y à%, !_` Ó`Íú` ÍÓ`ÍÓ!à, ì, òyÁ E`ìl, ,
`òy`ÍÓ` ñ` Ì!` `ìÖy Ìy!` `Í çìòÑ, Ó` !Ó!¶, Ñ, , ò«, xy`ìrÓ` !ò`Ìä`ÍrÓ` ò`lìf xyEzòö)úÑ, çìòÑ≈, Ù`ìv, , ì%, ú`ìl, , v, z!çyE# ò!` -
3. xyEzòçDì, ≤Ä!ì, Ìyò (Lawful consideration) : Ù`≤Ä!ì, Ìyò Ù`Ñ, Ìy!>, Ó` x!≈` Eú` Ñ, y`lòy ç%!Óiy Óy úy¶, Ìy ~Ñ, , ò`Í«, Ó`
Ñ, yäÈ` `Í`ìÑ, x, òÓ` , ò`Í«, Ó` Ñ, y`ÌäÈ` Ìy!` - `Ñ, y`lòy ÚçìòÑ, Ù` xyEz`ÌòÓ` myÓ` y ÓúÓ!` ÌlyÜf E`ìl` à%, !_` `ìl, , ò!Ó` ñ,
EÁ!` yÓ` äöf à%, !_` çç!Y`>T ≤Ä!ì, !>, , ò«, `ìÑ, Ez ÌÑ, ä%È` Ì!`ìl, E`ÍÓ` ~ÓÇ ì, yÓ` , ò!Ó` Ó`ìl, , x, òÓ` , ò`Í«, Ó` Ñ, yäÈ`
`Í`ìÑ, !Ñ, ä%È` `ò`ìl, E`ÍÓ` - à%, !_` ÓyÓ!` ~Ez Úly ÌÑ, ä%È` `ÍÁ!` y EúÚ Óy Úly ÌÑ, ä%È` , òyÁ!` y `ÚúÚñ, ì, y`ìÑ, Ez Ó`Íú` ≤Ä!
ì, Ìyò- ~Ez ≤Ä!ì, Ìyò` `Í >, yÑ, y Óy` Ñ, y`lòy oÓf E`ìl, E`ÍÓ` ì, yÓ` `Ñ, y`lòy ÓyifÓy!Ñ, ì, y` òEz- `Íòöñ`
Ñ, y`lòy Ñ, yä Ñ, Ó` y Óy` Ñ, y`lòy Ñ, yä Ñ,
Ó` y` `Í`ìÑ, !ÓÓ` ì, ÌyÑ, y Óy` Ñ, y`lòy Ñ, yä òy Ñ, Ó` yÓ` ≤Ä!ì, òÈ!ì, `ÍÁ!` yñ` ~ =!úÁ ≤Ä!ì, Ìyò` !E`Íç`ÍÓ` Úif E!` - ì, `ÍÓ` ~Ez
≤Ä!ì, Ìyò` xÓüfEz xyEzòçDì, EÁ!` y à, yEz- `Ñ, y`lòy !Ñ, ä%È` òy` , ò`Íl` `Ñ, y`lòy Ñ, yä Ñ, Ó` yÓ` Óy` Ñ, y`lòy !Ñ, ä%È`
`ÍÓyÓ` ≤Ä!ì, òÈ!ì, `ÍÁ!` y çy!yÓ` ñ, xyEz`ÌòÓ` myÓ` y ÓúÓ!` ÌlyÜf ò!` [Abdul Aziz vz Masum Ali (1974)]- 4. ò«, Ù`ìrÓ`
`ÍyÜfi, y (Capacity to the parties) : à%, !_` xyEz`ÌòÓ` 11 ~ÓÇ 12 ÌyÓ` y!` Óúy E`ìl` `ÌäÈ` `Í à%, !_` Ñ, Ó` yÓ` äöf à%, !_` Ó`
!Ó!¶, Ñ, , ò`Í«, Ó` !Ñ, ä%È` !ò!ì>T `ÍyÜfi, y ÌyÑ, y ≤Ä`ìl` yäò- çÓyEz à%, !_` Ñ, Ó` `ìl, , òy`ÍÓ` òy- à%, !_` xyEzò` xò%
çy`ÍÓ` à%, !_` Ó` , ò«, Ú!` ò!` !ú!Ò!` ù!≈, =!ú` ò)Ó` ÌÑ, Ó` `ìl, , òyÓ` `Íú, Ì`ÍÓEz à%, !_` Ñ, Ó` yÓ` `ÍyÜf Ó`Íú` Úif E!` -
x!≈y!ñ` çEz Óf!` _ Ez à%, !_` Ñ, Ó` `ìl, , òy`ÍÓ` `ÍÈÚÚÈÈ (i) ≤ÄyEÓ!` fl, Ò (Major) : (ii) ç%fl, ì, ò!hf, `ÍkÓÓ` x!ìÑ, yÓ` #
(Sound Mind) :
NSOU ? CC-CO-10 102 (iii) xyEz`ÌòÓ` myÓ` y à%, !_` çìòÑ`ÌòÓ` x`ÌlyÜf Ó`Íú` ÍÓ`ÍÓ!à, ì, ò!` (Not disqualified from
contracting by any law to which he is subject)- xòf¶, y`ÍÓ` Óúy Ìy` Ìñ` !Ñ, ä%È` !Ó`Íü`!` `«, e Óy`ì x≤ÄyEÓ!` fl, Òñ
äv, , Ó%!k, çìòÑ` ñ, v, zç√_ Óy` !ÓÑ, ì, ò!hf, çÒ Óf!` _ Ó` y` ~ÓÇ xyEzòyò%çy`ÍÓ` à%, !_` çìòÑ`Ìò` x`ÌlyÜf Óf!` _ Ó` y` à%, !_`
çìòÑ`ÌòÓ` `ÍyÜf Ó`Íú` !Ó`ÍÓ!à, ì, E!` òy- 5. ≤ÄÑ, ì, , ~ÓÇ` fl, !FäËy≤Ä!_ çy!` (Free and genuine consent [ÌyÓ` y 13 ~ÓÇ
14]) : à%, !_` çìòÑ`ÌòÓ` äöf
xyÓ` ~Ñ, !>, =Ó` &c, ò)ì≈ v, z, òy!yò` Eú`
fl, !FäËy≤Ä!_ çy!` - ì%Ez Óy` , `ìl, y!ìÑ, Óf!` ñ` `Í`Í`!Ó`!`!` à%, !_` Ók, E`ìl` `ÌäÈ` çEz çÓ` !Ó`!`!` ñ` ~Ñ, Ez çö`ìl` ñ` ~Ñ, Ez
x`Ìl` Ì!ì` ~Ñ, ò!` E!` ñ, ì, Òò Óúy E!` `Í ì, yÓ` y` fl, !FäËy≤Ä!_ ¶, y`ÍÓ` çy!` !ì`ìl` `ÌäÈ- Ì!` Óú≤Ä`ìl` yÜ (Coercion), xò%!à, ì,
≤Ä¶, yÓ` (undue influence). ≤Ä!ì, yÓ` iy (Fraud), !ò!fy Ó!≈òy (Misrepresentation), ¶%, ú (Mistake) Ezi, fy!ÍÓ` myÓ` y çy!`
≤Ä!_ E!` ì, Òò ì, y`ìÑ, `fl, !FäËy≤Ä!_ çy!` !E`Íç`ÍÓ` Úif Ñ, Ó` y E!` òy- 6. !Ó`!l` Ó!fl, Ó` ~Ó!ì, y (Lawful object [ÌyÓ` y 23]) :
à%, !_` Ó` !Ó`!l` Ó!fl, xÓüfEz xyEzòçDì, ~ÓÇ` Ò!` EÁ!` y ≤Ä`ìl` yäò- xòf¶, y`ÍÓ` Óúy Ìy!` `Ìñ` çìòÑ, Ó` !Ó`!l` Ó!fl,
Ñ, Ó` `lòyEz x`ÍÓ!ñ` ò#!` !Ó!Ú!E≈ì, Óy äöf!` !y`Ìl`=Ó` !Ó`ÍÓ` y!# E`ìl, , òyÓ` `ÍÓ` òy- `Ñ, ò` òy ~çÓ` `«, `ìe` çìòÑ, xyEzò`
myÓ` y ÓúÓ!` ÌlyÜf ò!` - 7. çìòÑ, Óy!ì, ú` áy!`!ì, òy EÁ!` y (Agreement declared not viod [ÌyÓ` y 24-30]) : à%, !_` ç
ìòÑ`ÌòÓ` `«, `ìe` `ìÖy`ÍÓ` Ñ, yÓ` `Í çìòÑ, `Ìò` `Í`ìüÓ` xyEz`Ìò` Óy!ì, ú` Ó`Íú` `áy!`!ì, òy E!` - ¶, yÓ` ì, #!` à%, !_` xyEz`Ìò` !
ò!` !ú!Ò!` , òÿyä, `ÍÓ` `ÌòÓ` çìòÑ, Óy!ì, ú` Ó`Íú` `áy!`!ì, ≠ (i) !ÓÓyEÈÚÈ≤Ä!ì, Ó!` Ñ, çìòÑ, [ÌyÓ` y 26]; (ii) Óy!`äfÈÚÈ≤Ä!
ì, Ó!` Ñ, çìòÑ, [ÌyÓ` y 27]; (iii) òyöüy!` ≤Ä!ì, Ó!` Ñ, ì, y, ç, !>T Ñ, yÓ` # çìòÑ, [ÌyÓ` y 28]; (iv) x!ò!y, ì, çìòÑ, [ÌyÓ` y 29]; (v) Óy!ä
`ÍÓ` yÓ` çìòÑ, [ÌyÓ` y 30]; 8. !òy, !` ì, y (Certainty [ÌyÓ` y 29]) : à%, !_` Ó` x!≈` ç%fl, ò>T EÁ!` y`ÍÓ` Ñ, yÓ` - çìòÑ, Ó` ò`lìf
`Ñ, y`lòyÓ` Ñ, ò` x!òy, !` ì, y Óy xfl, ò>T ì, y ÌyÑ, `Íú, ì, y` Ó!` Ó`Íú` !Ó`ÍÓ!à, ì, E!` òy- Ì!` çìòÑ, x!ò!y, ì, ~ÓÇ xfl, ò>T E!` Óy ç
ìòÑ, Ó` x!≈` ÓyG, y çQ, Ó` òy E!` ñ` ç`Í«, `ìe` çEz çìòÑ, Ñ, Ó` `lòyEz xyEz`ÌòÓ` myÓ` y Ñ, y!≈Ñ, Ó` # E!` òy- ò#!`Ìä, Ó`
v, z!yEÓ` `Í!` !Ó`!l` !>, ÓfyÖfy Ñ, Ó` y Eú- 9. çìòÑ`ÌòÓ` çQ, yÓf!ì, y (Possibility of performance [ÌyÓ` y 56]) : `Í Ñ, yä
Ñ, Ó` y xçQ, Ó` ì, y çìòÑ`Ìò` Ñ, Ó` yÓ` çìòÑ, !ò>≥, ú` Ó`ÍúEz !Ó`ÍÓ!à, ì, E!` - xçQ, Ó` Ñ, y`lòy !Ó`!l` Óy Ñ, yä çìòÑ`Ìò`
Ñ, Ó` yÓ` äöf `Ñ, y`lòy çìòÑ, xyEzò` myÓ` y ÓúÓ!` ÌlyÜf E!` òy- çìòÑ, Ó` !Ó`!l` Ó!fl, çìòÑ`Ìò` ÌlyÜf EÁ!` y`ÍÓ` Ñ, yÓ` - 10.
xyEzòÙì, ≤Ä!e`Í` y (Legal formalities [ÌyÓ` y 10]) : à%, !_` !ú!Ò!` Óy` òÓ!ÒÑ, E`ìl, , òy`ÍÓ` - !Ñ, !s, ≤Ä`ìl` yäò` xò%çy`ÍÓ`
~ÓÇ` !Ó`Íü`!` !Ó`Íü`!` `«, `ìe` à%, !_` !ú!Ò!` E!` - xyÓyÓ` xyEzòÙì, !ìÑ, `Í`ìÑ,
NSOU ? CC-CO-10 103 `Ñ, y`lòy` Ñ, y`lòy çö`ìl` à%, !_` !òÓ!` `ÌòÓ` (Registration) ≤Ä`ìl` yäò` E!` - x!≈y!` `«, e!Ó`Íü`!`
à%, !_` Ó` xyEzòÙì, ≤Ä!e`Í` y Óy!f!ì, yò!Ñ, ¶, y`ÍÓ` xò%çÓ` ÌÑ, Ó` `ìl, E!` - ~Óy`Ìò` xyEzòÙì, ≤Ä!e`Í` y Óú`ìl, !Ó!¶, Ñ,
`«, `ìe` Ó` !ä`!fl, T...üòñ` Ìly!l` fl, !y«, Ó` Ezi, fy!Í`ìÑ, `ÓyG, y`lòy E!` - à%, !_` `ìl, xyÓk, EÁ!` yÓ` `«, `ìe` çy!yÓ` ò`#!`ì, çò)E
≠ ~Ñ, !>, à%, !_` Ó` ç, !>T E!` !Òò` ì%ÈÚÈäò` Óf!` _ , òÓ` fl, ò`ÍÓ` Ó` äöf !Ñ, ä%È` Ñ, Ó` `ìl, çìòÑ, E!` ~ÓÇ` ~`ÍrÓ` Úä%, !_`
`Ók, ò«, Ù` Óúy E!` - ~Ó` y` Ñ, y`lòy Óf!` _ !Ó`Íü`!` E`ìl, , òy`ÍÓ` Óy ÓfyB, yÓ` ñ` e`ì, yñ` !v, úyÓ` ñ` xy!≈Ñ, ≤Ä!ì, ¶, yòñ` !
Ñ, ä%È` òyò%`ÍrÓ` `Úy¶, # Óy` Ñ, y`lòy Ñ, yÓ` Óy`ÍÓ` Ó` ≤Ä!ì, !ò!`Á E`ìl, , òy`ÍÓ` - çy!yÓ` !¶, y`ÍÓ` à%, !_` Ó` äöf ~Ñ, !>,
!úú` ì, !Ó` Ñ, Ó` y E!` Ìy`ìl, v, z¶, !` , ò«, fl, !y«, Ó` Ñ, `ÍÓ` - òÓ!ÒÑ, à%, !_` Á xyEzòyò%çy`ÍÓ` ~Ó!` E!` - ì, `ÍÓ`
Ñ, yÓ` Óy!Ó` `«, `ìe` !ú!Ò!` à%, !_` Ez Ñ, Ó` y E!` Ñ, yÓ` Ìy!`!` !ì` ì%ÈÚÈ, ò`Í«, Ó` ò`lìf !Ó`ÍÓ` y!` `ìÖy`Íl` ì, yE`Íú` !ú!
Ò!` à%, !_` çEz !ò>ò!` `ìl, çyE!f Ñ, `ÍÓ` - xyÓyÓ` ~òò` !Ñ, ä%È` à%, !_` xy`ÌäÈ`Í` =!ú` xÓüfEz !ú!Ò!` E`ìl, E`ÍÓ` ~ÓÇ`
xyÓ` Á !Ñ, ä%È` x!ì, !Ó` _ ù!≈, ò)Ó` ÌÑ, Ó` `Íú, Ì`ÍÓEz à%, !_` !>, ~Ó!` Ó`Íú` Úif E`ÍÓ` - v, z!yE
Ó`ÍÈÚÈ!`

e'iy Á!Ó'le'iyó' ð'lif' ^

Ñ,y'

lòy à%!_ É'íúì,y xÓüfÉz !ú!Òì, É'íì, É'íÓ- v, zìyÉÓ' íÈÙÈÈ. ~Ñ,ì!> çjò!_Ó' Óyì, ÌÑ, à%!_ xyÓ!üfÑ, ¶, y'íÓ' !ú!Òì, É'íÓ' ~ÓÇ' Ú'òy, y!Ó' Ú' myÓ' y <Áfl, ì, É'íì, É'íÓ- xyÓyÓ' ñ' ÌÑ, ä%É' «' Ìle xyÉzò !ú!Òì, à%!_ Ó' Ñ, Ìy òy Óú' ÍúÁ v, z' Ìlìfy_ y' ÍíÓ' v, z!à, ì, Éú à%!_ !ú!Òì, xyÑ, y' ÍÓ' Ñ, Ó' y- ^Ñ, òòy' ðÓ!ÒÑ, à%!_ Ó' ^«' Ìle ðÓ' Óì≈, #Ñ, y' Íú à%!_ çjì, #ì' ^Ñ, y' lòy çðçfy' íÖy' Íí' Ìú çðçfy çöyiyò à!> ú É'íì' , ð' Ìv, , Ñ, yÓ' íÈÙÙÈÈà%!_ Ó' %ÈÙÈÈ, ð«' Á, ð, ÌÑ, òì, yòì, ^, çy' Íí' Ñ, 'ÍÓ' - ì, yÉz à%!_ Ó' çyiyÓ' í ð#!ì, > Éú' Í' Óy!í!äfÑ, à%!_ !ú!Òì, ÉÁÍ' yÉz ÓyN, ð#ì' ~ÓÇ' à%!_ ! ú!Òì, É'íú' ¶, ÍÓ' Íf' Ìì, à%!_ çÇe' yhs' , çðçfy' íÖy' íÁÍ' yÓ' xyüB, y' Ìy' ÍÑ, òy' Óy çðçfy' íÖy' Íí' ÍúÁ ì, y çÉ' ÍäÉz !òÓ' çò' Ñ, Ó' y' Íyì - Óyhfl, Ó' Í«' Ìle v, z' Ìlìfy_ y' Íòò' ÍÓ' le' ì, yñ' e' ì, yñ' ÓfyB, yÓ' ñ' çÓ' ÓÓ' yÉÑ, yÓ' #Ézì, fy!ÍÓ' çy' Íì à%!_ ^' Ìì, xyÓk, É'íì, à, yì' ^ç' Í«' Ìle à%!_ çÇe' yhs, ð#' Íä, Ó' !Ó' Íì' =!úÓ' <Á!ì, ÍÓ' Íü' Í' =Ó' ðc' Í' Ìì, ÉÍ' - ~Éz' ÍÓ' Íì' =!ú Éú !òì' Ó' * , ð ≠ (i) à%!_ ^' Ìì, à%!_ Ó' !Ó' Íì' çò)É xÓüf çÇ!«' Æ Á ç%!ò!í≈çT É'íì, É'íÓ- à%!_ Ó' ð' Ìf' ¶% , ú ^ÓyG, yÓ%!G, Ó' äyì' Úy ÌyÑ, y' à, ú' ÍÓ' òy ~ÓÇ' , ð!Ó' fl, ÖyÓ' ¶, y' ÍÓ' à%!_ Ó' üì≈, çò)É v, z' ÍÓ' Ñ, Ó' ^' Ìì, É'íÓ- (ii) à%!_ Ó' ð' Ìf' ~òò' ^Ñ, y' lòy !Ó' Íì' ÌyÑ, 'ÍÓ' òy Ìy x!ò!íçT Óy' ^Ñ, y' lòy , ð' Í«' Ó' íyì' xç#ò- ~äÉyv, , yÁ à%!_ ^' Ìì, ~òò' ^Ñ, y' lòy üì≈, ÌyÑ, 'ÍÓ' òy Ìy xfl, Ìy¶, y!ÓÑ, à, ÍÓ' ^leÓ' - ~Ó' Ñ, ð' ^Ñ, y' lòy üì≈, ÌyÑ, 'Íú v, z¶, Í' , ð' Í«' Ó' xyÜyò xò%ò!ì, ÌyÑ, 'Íì, É'íÓ- (iii) à%!_ Ó' üì≈, =!ú Í' ÍìçT , ðÓ' #«' , yÈÙÈÈ!òÓ' #«' , yÓ' , ðÓ' ^ÍÖy' Ìò çΩ, Ó' çyiyÓ' í Á !Ó' Íü' Í' üì≈, =!ú ~Ñ, Ì!> <Äöyì xyÑ, Ìì, Ó' à%!_ Ó' öyif' Íò' Ìì, Ó' Ñ, Ó' y' ÓyN, ð#ì' - (iv) ^' Íì, Ìle <Äöyì xyÑ, Ìì, Ó' à%!_ Ó' ÓfÓÉyÓ' Ñ, Ó' y' ÉÍ' òy' ç' Í«' Ìle xyÉzò! , Á xy!ì≈Ñ, , ðÓ' yöü≈ !ò' Íì' à%!_ Ó' !Ó' Íì' =!ú à%!_ ^' Ìì, !ú! , ðÓk, Ñ, Ó' y' ÓyN, ð#ì' ~ÓÇ' à%!_ ^' Ìì, v, z¶, Í' , ð' Í«' Ó' çjò!ì, ç)à, Ñ, fl, Ìy«' , 'ÍÓ' Ó' xy' ÍÜÉz ÁÉz , ðÓ' yöü≈ !ò' Ìì, É'íÓ- NSOU ? CC-CO-10 104 (v) à%!_ Ók, ÉÁÍ' yÓ' xy' ÍÜÉz v, z' Ìlìfy_ y' ÍÑ, à%!_ , ð' leÓ' !Ó!¶, Ò' Ö%Ï!> , òy!> , !Ó' Íì' ¶, y' Íüy¶, y' ÍÓ' äyò' Ìì, É'íÓ' ~ÓÇ' 'íò' Ìì, É'íÓ' ^' à%!_ Ó' ~Òì, y' Ìò ç%!ò!y, ì, ÉÍ' - (vi) à%!_ Ók, ^Ñ, y' lòy , ð«' , Íì' , ðÓ' Óì, ≈#Ñ, y' Íú à%!_ , òyú' Ìò xfl, Ì#Ñ, yÓ' Ñ, 'ÍÓ' ~ÓÇ' xyiyú' Ìì, öyöúy' ÉÍ' ì, yÉ' Íú à%!_ ^' Ìì' ÍÑ, Ìòç, Ó!ì, , çyÁÍ' yÓ' v, z, çyì' Éú' Íì' öyöúyÑ, yÓ' # {Y' ^ÍÓ' Ó' Ñ, yä (Act of God) <Äöyì Ñ, Ó' ^' Ìì, çy' ^ÍÓ' xì≈yì' ^' ÍÑ, yä Ñ, Ó' y öyò% ^' ÍÓ' çy' Ìf' Ó' ÓyÉz ^ÍÓ' - xÓüf

à%!_ ^' Ìì, Íì v, z' ÍÓ' ò' Ìy' ÍÑ, ^
Í' Ú' {Y' ^ÍÓ' Ó' Ñ, yäÙÈÈÈ~Ó' v, zqÓ' É'íúÁ à%!_ Ó' íyì' !òç, Ò!ì, É'íÓ' òy ì, yÉ' Íú öyöúyÑ, yÓ' # ì, yÓ' íyì' xfl, Ì#Ñ, yÓ' Ñ, Ó' ^' Ìì, çy' ^ÍÓ' òy- (vii) çyiyÓ' í¶, y' ÍÓ' ~Ñ, Ì!> à%!_ Óy!ì, ú É'íì, çy' ^ÍÓ' òy- ì, 'ÍÓ' !Ñ, ä%É' !Ó' Íü' Í' , ð!Ó' !fl, Ìì, Ìì, à%!_ Óy!ì, ú Óy' Ó' í É'íì, çy' ^ÍÓ' Íì à%!_ Ók, ^Ñ, y' lòy , ð' Í«' Ó' à%!_ ^' Ñ, Ó' yÓ' ^«' Ìle x' ÍlyÜf' Ó' Íú Üif' ÉÍ' - v, zìyÉÓ' ífl, ÍÓ' * , ð ~Ñ, äò' òy' ÓyúÑ, Óy v, zB' vly' Óy' Ìv, z!ú!ì' y' Óf!_ à%!_ ^' Ñ, Ó' yÓ' ^«' Ìle x' ÍlyÜf' Ó' Íú Üif' ÉÍ' ~ÓÇ' ~Ó' * , ð Óf!_ à%!_ Ó' , ð«' , É'íú' çÉz à%!_ ^' Üyv, , y' Í' ÍÑ, Éz Óy!ì, ú Ó' Íú Üif' ÉÍ' (void abinitio)- (viii) Íì' ^Ñ, y' lòy à%!_ Óy!ì, ú ÉÍ' ì, yÉ' Íú à%!_ Ó' v, z¶, Í' , ð«' , ò)≈ xÓfl, iyì' !òç, 'ÍÓ' Íyì' xì≈yì' , yÓ' y à%!_ çjòyì' ÌòÓ' xy' ÍÜ' ^' xÓfl, iyì' !äÉú' çÉz xÓfl, iyì' - Ñ, yÓ' í à%!_ Óy!ì, ú É'íú à%!_ Ó' xyÓ' ^Ñ, y' lòy xfl, ic Ìy' ÍÑ, òy- ~òì, yÓfl, iyì' v, z¶, Í' , ð' Í«' Ó' ð' Ìf' à%!_ çÇe' yhs, ^ÍÓ' ^úò' Ììò á' Í!> !äÉú' , y' ò, Ó' ì, Í' Ìì, ÉÍ' - (ix) çyiyÓ' í¶, y' ÍÓ' ~Ñ, Ì!> à%!_ v, z¶, Í' , ð' Í«' Ó' xy' Íúyà, òy' Á çjò!ì, Ó' öyif' Íò' à) v, , yhs, ÉÍ' - !Ñ, Ìs, ^¶, yÜf, ð' Ìf' Ó' e' Í' ÈÙÈÈ!Óe' ^' Íì' Ó' ^«' Ìle v, z¶, Í' , ð' Í«' Ó' ð' Ìf' xyúy, ðÈÙÈÈxy' Íúyà, òyÓ' ^Ñ, y' lòy ç%' ÍlyÜ' Ìy' ÍÑ, òy- ~Ó' * , ð' Í«' Ìle e' ì, y/ ¶, y_ yÓ' ! òÓ' y, ð_ y' íÁÍ' yÓ' ÓfÓfl, iyÁ xyÉz' Ìò xy' ÍäÈ. ~íÓ' ^' ÍòÓ' à%!_ ^' Ìì, Íì' xòfyòf' ^Ñ, y' lòy üì≈, !Ó' le' ì, y v, z' ÍÓ' Ñ, 'ÍÓ' ì, yÉ' Íú' ç= !ú Óy!ì, ú Ó' Íú Üif' ÉÍ' ~ÓÇ' ~íÓ' ^' ÍòÓ' à%!_ Ó' ^«' Ìle <Äöyì xyÑ, Ìì, Ó' à%!_ Ó' (Standard form of contract) ð#!ì, xò%ç, ì, ÉÍ' - 5.7 çyÓ' yÇü ~Éz ~Ñ, Ñ, Ì!> , ð' Ìv, , xy, ðòyÓ' y' Í' çòhfl, !Ó' Íì' =!ú äyò' Ìì, , çyÓ' ^' Íúò ì, y ÉúÈÙÈÙÈ ? çjòì çÇ@' ÄÈÈÈÈ~Ó' xì≈ Á çÇK, y- ? çjòì çÇ@' ÄÈ Óy' Ü!ì, ü#üì, yÓ' íÓ' ð' ~ÓÇ' =Ó' ðc- ? ðì% , ò v, z' Ìlìfy' ÍÜÓ' xyÓyçfl, ú Á v, z, ð' ÍlyÜçò)É- ? !Ó' le' ì, yñ' çÓ' ÓÓ' yÉÑ, yÓ' #ñ' ÓfyB, yÓ' ñ' ð%Öf' ^' e' ì, y' ÍíÓ' çy' Íì <Äy!> ðÑ, à%!_ -

NSOU ? CC-CO-10 105 5.8 <ÄÿçyÓú# Ñ, . ~ò!ç!Ñ, v, z <ÄÿçyÓ!ú 1. çjòì çÇ@' Ä' ÍÉÓ' v, z' Ílìfy' ÍÉçy' ÍÓ' ð#' Íä, Ó' ^Ñ, yò Ó' Óf!> , ç!¶, Ñ, /SÑ, V v, z' Ìlìfy' ÍÜÓ' <Ä' Íì' yäò#Í' çjòì ç!¶, Ñ, çò' Íì' Á ç!¶, Ñ, Óf' Íì' çÇ@' ÄÈ Ñ, Ó' y' Á ç%!ò v, zB' ^' ð' ÍÑ, ç%!ò!y, ì, Ñ, Ó' y SÖV çjò' ÍíÓ' öyif' Íò' Ñ, yÓ' Óy!Ó' Ñ, yì≈Ñ, úy, ð, à, yúy' ^' lòy SÜV ð%òyò, y xä≈ò SáV ^Ñ, y' lòy!> , Éz ò! 2. ð#' Íä, Ó' ^Ñ, yò!> , v, z' Ìlìfy' ÍÜÓ' çjòì !Éçy' ÍÓ' !Ó' ÍÓ!à, ì, ÉÍ' /SÑ, V xy!ì≈Ñ, çjòì SÖV Ó!fl, Üì, çjòì SÜV , ð!òÑ, Á Ñ, ç≈à, yÓ' # SáV çÓ= !úÉz 3. v, z' Ìlìfy' ÍÜÓ' çjòì= !úÓ' ð' Ìf' ò! çjòì !Éçy' ÍÓ' Üif' ÉÍ' ÈÙÈÙÈÈ SÑ, V xy!ì≈Ñ, çjòì SÖV öyò!ÒÑ, çjòì SÜV Ó!fl, Üì, çjòì SáV çÓ= !úÉz 4. v, z' Ìlìfy' ÍÜÓ' çjòì= !úÓ' ð' Ìf' çÓ' Íä, ^' Íì' =Ó' ðc, ç, ò)í≈ çj ò!ì> , ÉúÈÙÈÙÈÈ SÑ, V Ó!fl, Üì, çjòì SÖV xy!ì≈Ñ, çjòì SÜV öyò!ÒÑ, çjòì SáV xú#Ñ, çjòì 5. ð#' Íä, Ó' ^Ñ, yò!> , v, z' Ìlìfy' ÍÜÓ' ^¶, Òì, çjòì !Éçy' ÍÓ' Üif' ÉÍ' /SÑ, V , xì≈ SÖV ð!òÑ, SÜV ÑÏ, yä, yöyú SáV ç%òyò 6. ð#' Íä, Ó' ^Ñ, yò v, z!ç!> , ^' Íì, òì% , ò v, z' Ìlìfy' ÍÜÓ' <Ä' Íì' yäò#Í' xì≈ çÇ@' ÄÈ Ñ, Ó' y' ÉÍ' /SÑ, V ¶, y' ÍüyÓyçyÓ' xì≈ SÖV v, z' Ìlìfy' Ü' ò)üìò SÜV ^' íÓ!ì, ú!@ç!Ñ, yÓ' # SáV çÓ= !úÉz 7. ^' íÓ!ì, ú!@ç!Ñ, yÓ' # Óú' Ìì, ^ÓyG, yì' ÈÙÈÙÈÈ SÑ, V ÍyÓ' y' à, v, , y ç%' Íì' jì' í' SÖV ÍyÓ' y' x' Íì≈Ó' !Ó!òò' Íì' v, z' Ìlìfy' ÍÜÓ' xÇü#iyÓ' ÉÍ' SÜV ^' ÍçÓ' !Ó' üyú# Óf!_ ì, y' ÍíÓ' ç!M, Èì, xì≈ òì% , ò v, z' Ìlìfy' ÍÜ' !ú!@ç!Ñ, Ó' ^' Ìì, à, yì' SáV , ^Ñ, y' lòy!> , Éz ò!

NSOU ? CC-CO-10 106 8. N̄,yÓ`Óy!Ó` EzòN̄%,f`ÍO>ç`Ó` Óú`lì, N̄,#`Óy`IG,yÍ`/SÑ,V v,z`l̄ify`ÛÜ`≤Ā!%!_`Üi, ç%!Óiy
iy`lòÓ` Is,f SÖV`ÍcÓ`≤Ā!i,İ, N̄,yÓ`ÓyÓ` ò!%,ò v,z`l̄ify`ÛÜ`N̄,≤Ā!i,İ, E`lì, çyEylf N̄,`ÍÓ` SÜV`CÓ`N̄,y!Ó` ç
Eyl`i,y`≤Āiyò SáV`CÓ`=!úEz 9. v,z`l̄ify`ÛÜ`Ó` òiyçjoi`Óú`lì, N̄,#`Óy`IG,yÍ`/SÑ,V`öiy myÓ`y`Ü!ç,i, çjoi`SÖV
v,z`l̄ify`ÛÜ`Ó` N̄,õ≈#`l̄iÓ` K,yòñ`i«ç,i,yñ`x!¶,K,i,y Ezi,fy!Í SÜV`Í`çjoi`Öy!ú`â,y`ÍO`ÍOy`lyl` òy SáV`Í`çjoi`Ö%Ó
=Ó`çç,ò)≈ò!` 10. Óv,ç, Óv,ç,`N̄,yjoi`òÓ``«`le`öiy çjoi`ò!Ó`â,yúòy`l̄iN̄, N̄,#`Óúy`EÍ`/SÑ,V`öyòÓçjoi`
ÓfÓfl,iy,òòy SÖV`N̄,õ≈#`ÓfÓfl,iy,òòy SÜV`K,yò ÓfÓfl,iy,òòy SáV`N̄,y`lòy!>ç`Ez`ò!` 11. ~ò!i,N̄, çjoi`l̄iÓ` v,z,òyiyò`!E
çy`ÍO`ò#`l̄a,Ó``N̄,yò!>ç`Üif`EÍ`/SÑ,V`ççE!i, Öy,òyÓ`fl,ò!Ó`N̄,`lò¶≈,Ó`i,yÓ` çò!≈ò`SÖV`xyEzòÜi, çò!≈ò`SÜV`ç
Eyò%¶)l,i,Ó` çò!≈ò`SáV`CÓ`=!úEz 12. ò#`l̄a,Ó``N̄,yò!>ç`çjoi`çç@`Ā`ĪEÓ``~Ó!üçTf`Ó`l̄ü`Üif`EÍ`/SÑ,V`çjoi`l̄iÓ``çòy_`
`N̄,Ó`i`SÖV`çjoi`CÓ`ÓÓ`yEÑ,yÓ`#Ó``çòy_`N̄,Ó`i`SÜV`xy!l̄≈N̄,`G%¶,N̄,`E...yç`N̄,Ó`y`SáV`CÓ`=!úEz 13. v,z`l̄ify`ÛÜ`Ó`
xÓfl,iyò`Óy`fl,iyò`!òÓ≈yâ,`l̄ò`!Ó`ÍOâ,f`!Ó!i`=!úÓ``ò`l̄if`ò#`l̄a,Ó``N̄,yò!>ç`ò!`/SÑ,V`ÍO`ò`SÖV`çEäÜöf,i,y`SÜV`!òäfl,ç`
äyl`Üy`òy`ú#`l̄a`òÁ!`y`äyl`Üyl` v,z`l̄ify`Ü`fl,iy!>ç`ò!`E`ÍO`SáV`CÓ`=!úEz 14. çjoi`N̄,ç,¶,!_`N̄, çjoi`l̄iÓ` v,z,òyiyò`ò!`
ò#`l̄a,Ó``N̄,yò!>ç`/SÑ,V`e`i,y`çjoi`N̄≈,`SÖV`CÓ`ÓÓ`yEÑ,yÓ`#Ó``çjoi`N̄≈,`SÜV`≤Ā!i,`l̄lyÜ#`çjoi`N̄≈,`SáV`≤Ā!i,`lò!i`ç
joi`N̄≈,

NSOU ? CC-CO-10 107 15. çjoi`çç@`ĀE`Óy`çjoi`Ü!i,ü#üi,yÓ``=Ó`çç`ÓyG,y`lì,`ò#`l̄a,Ó``N̄,yò!>ç`≤Āyç!DÑ`/SÑ,V`
Óy`l̄a>ç`i,Ó`l̄i, çyEylf N̄,`ÍÓ` SÖV`iü#l``ò)üiò`Á`≤Ā!%!_`Ó``çò≈y!iN̄,`ÓfÓEYÓ``çQ,Ó`EÍ` SÜV`xòf`l̄iÓ` v,z,òÓ``!
ò¶≈,Ó`i,y`N̄,öyl` SáV`CÓ`=!úEz 16. ò#`l̄a,Ó``N̄,yò!>ç`v,z`l̄ify`ÛÜ`Ó` v,z,ò`l̄ly!Üi,y`Óy`ç%!Óiy`!Eçy`ÍO`Üif`EÍ``òy`/SÑ,V`
äü`SÖV`!Ói%f`SÜV`Ó@Ó` SáV`ç,ò!`É`≤Āiyú#` 17. v,z`l̄ify`ÛÜ`Ó` v,z,ò`l̄ly!Üi,y`Óy`ç%!Óiyçö)E`≤Āi,fç,`≤Ā¶,yÓ`!Eçy`ÍO`
ò#`l̄a,Ó``N̄,yò!>ç`CÓ`≈y!iN̄,`=Ó`çç,ò)≈/SÑ,V`Óf!`Ó!k,`á,y!` SÖV`v,z`l̄ify`Ü`v,zB`l̄`l̄ò`çyEylf N̄,`ÍÓ` SÜV`
v,z`l̄ify`ÛÜ`Ó` N̄,õ≈#`l̄iÓ``fl,lyfl,iç`Á`!òÓ`y,ò_y`l̄iN̄,`ç%!ò!y,i, N̄,`ÍO` SáV`N̄,y`lòy!>ç`Ez 18. l̄O`le`i,yñ`
CÓ`ÓÓ`yEÑ,yÓ`#ñ`ÓfyB,yÓ`ñ`ò%Öf`e`i,y`Ezi,fy!ÍO``çy`l̄l`≤Āyl!òÑ,`â%,!_`¶,yÓ`i,`#l``â%,!_`xyEzò`äEvy,`yÁ`xòf`
`N̄,yò`xyEzò`myÓ`y`!ò!`Is,fi,`EÍ`/SÑ,V`Negotiable Instruments Act`SÖV`Specific Relief Act`SÜV`Indian Partnership Act`
SáV`N̄,y`lòy!>ç`Ez`ò!` 19. â%,!_`Ó`x,ò!Ó`Eyl`!Ó!i`!Eçy`ÍO`ò#`l̄a,Ó``N̄,yò!>ç`≤Āyç!DÑ`/SÑ,V`≤Ā!i,`iyò`SÖV`
xyEzòÜi,`~Ó!i,y`SÜV`â%,!_`N̄,Ó`yÓ`çyö!≈f`SáV`CÓ`=!úEz 20. òÓ!ÖÑ,`â%,!_`xyEzòyò%`
çy`ÍO`ÈÜÜÜÜÜÜÜÜÜÈò#`l̄a,Ó``!ÓN,`" `l̄iN̄,`ü)òffl,iyò!>ç`ç,ò)Ó`i`N̄,`ÍO`y-`SÑ,V`x`l̄iÓ`SÖV`~Ói`SÜV`Óy!i,`ü`l̄lyÜf`SáV`
N̄,y`lòy!>ç`Ez`ò!` 21.

e`i,y`Á`!Ó`le`i,yÓ``ò`l̄if`
â%,!_`N̄,#`
Ó`*,ò`EÁ!`y`ÓyN,`ò#l`/SÑ,V``òÓ!ÖÑ,`â%,!_`SÖV`!ú!Öi,`â%,!_`SÜV`!ú!Öi,`Á`!òÓ!i,i,`SáV`N̄,y`lòy!>ç`Ez`ò!` 22.
~N̄,ç,`çjoi`!Ó``Ói,N̄,#`â%,!_`N̄,#`iÓ``l̄iÓ``EÁ!`y`v,z`l̄a,i,/SÑ,V``òÓ!ÖÑ,`SÖV`!ú!Öi,

NSOU ? CC-CO-10 108 SÜV`!ú!Öi,`~Óç`òy,y!Ó`myÓ`y`≤Āfl,i,`E`lì,`E`ÍO`SáV`ç,CÓ`=!úEz 23. â%,!_`Ó``ò`l̄if`~òò`
`N̄,y`lòy`!Ó!i`lyN̄,`ÍO`òy`lyÈÜÜÜÈ`SÑ,V`x!ò!≈çT`SÖV`N̄,y`lòy,`ò`l̄k,Ó``iy!`xç#ò`SÜV`xfl,ly¶,y!ÓN,`â,`!Ó`leÓ``SáV`
CÓ`=!úEz 24. â%,!_`Ók,`N̄,y`lòy`ò«ç,`òÓ`Ói≈ç#N̄,y`l̄ü`â%,!_`çyú`lòÓ`iy!`xfl,ç[N̄,yÓ`N̄,Ó`l̄ü`i,y`l̄iN̄,`≤Āöyí`
N̄,Ó`l̄i,`E`ÍO`l̄ÈÜÜÜÈ`SÑ,V`â%,!_`!>ç`xç#ÁÓi≈ç,ò#l` SÖV`â%,!_`çyúò`xçQ,Ó`SÜV`{Y`ÍO`Ó`N̄,y`SáV`CÓ`=!úEz 25.
~N̄,ç,`â%,!_`Üy,v,y`l̄iN̄,`Ez`Óy!i,`ü`Ó`l̄ü`Üif`EÍ`!i`â%,!_`Ó``N̄,y`lòy,`ò«`ÈÜÜÜÈ`SÑ,V`çyÓyúN̄,`EÍ` SÖV`ç%fl,i`
ò!hfl,`l̄k`ÓÓ``òyò%¶`EÍ` SÜV`òyÓyúN̄,`EÍ` SáV`ÁEz`Óf!_`xy!l̄≈N̄,¶,y`ÍO`çFäEú`EÍ` 26. â%,!_`~Ói`E`l̄ü`≤Ā!i,`iyò`xÓüfEz`
lyN̄,`l̄i,`E`ÍO`~Óç`≤Ā!i,`iyò`xÓüfEz`E`ÍO`ÈÜÜÜÈ`SÑ,V`x!≈`l̄i`l̄i` SÖV`Ófl,`Üi,`o`ÍO`f`SÜV`xçüi,`xl≈`Á`xçüi,`Ófl,`Üi,`o`ÍO`f`
SáV`N̄,y`lòy!>ç`Ez`ò!` 27. N̄,`Öò`≤Āöyí`xyN̄,`l̄i,`Ó``â%,!_`Ó``ò#l,i,`xyÓ!üfN̄,¶,y`ÍO`xòçç,i,`EÍ`/SÑ,V`¶,yÜf,`ò`l̄if`Ó`
â%,!_`Ó``«`le`SÖV`Óy!v,ç,`Ói,`l̄iN̄,`Ó``â%,!_`Ó``«`le`SÜV`ú,y!Ó`ñ`Óy!ä`Ezi,fy!Í`â%,!_`Ó``«`le`SáV`
N̄,y`lòy!>ç`Ez`ò!` v,z`_`≠`1. SÑ,V`2. Sá,V`3. Sá,V`4. SÖV`5. SÜV`6. SáV`7. SÜV`8. SÖç,V`9. SÖV`10. SÜV`11. SáV`12. SáV`13.
SáV`14. SÜ,V`15. SÜV`16. SáV`17. SÜ,V`18. SÖV`19. SáV`20. SáV`21. SÖV`22. SÖV`23. SÜ,V`24. SáV`25. SÜV`26. SÜV`27.

SÑ,V`Ö. çç!«`Æ`≤ĀYçyÓ!ú`1. çjoi`çç@`ĀE`
N̄,y`l̄iN̄,`Ó`l̄ü`2. `öiy`çjoi`
N̄,y`l̄iN̄,`Ó`l̄ü`v,z`iyEÓ`i`l̄iò-`3. ~ò!i,N̄,`çjoi`N̄,y`l̄iN̄,`Ó`l̄ü`v,z`iyEÓ`i`l̄iò-`4.
òyò!ÓN,`çjoi`Óú`lì, N̄,#`ÓyG,yÍ`/5. xy!l̄≈N̄,`çjoi`çç@`Ā`ĪEÓ``Í`l̄iN̄,y`lòy`l̄y!>ç` v,z,çlç`v,z`l̄iÓ`Ö`N̄,Ó`çò-`
NSOU ? CC-CO-10 109 6. v,z`l̄ify`Ü`ò)üiò`Óú`lì, N̄,#`ÓyG,yÍ`/7. `iÓ!i,`ü!@çN̄,yÓ`#`Óú`lì, N̄,#`ÓyG,yÍ`/8.
xy`ÍO`Üä!ò!i,`çjoi`N̄,y`l̄iN̄,`Ó`l̄ü`Ü. i#â≈`≤ĀYçyÓ!ú`1. çjoi`çç@`Ā`ĪEÓ``!Ó!¶,ß`iÓ`ò`
xy`l̄üyâ,`òy`N̄,Ó`çò-`2. çjoi`çç@`Ā`ĪEÓ``=Ó`çç`xy`l̄üyâ,`òy`N̄,Ó`çò-`3. ç`
ò!%,ò`v,z`l̄ify`ÛÜ`Ó`xyÓyçfl,iú`Á`v,z,ò`l̄lyÜçö)E`ÓfyÖfy`N̄,Ó`çò-`4. â%,!_`Ó`x,ò!Ó`Eyl`!Ó!i`çö)E`xy`l̄üyâ,`òy`
N̄,Ó`çò-`5. â%,!_`l̄i,`xyÓk,`EÁ!`yÓ``«`le`çyiyÓ`i`ò#l,i,`çö)E`
xy`l̄üyâ,`òy`N̄,Ó`çò-`6. çjoi`Ü!i,ü#üi,yÓ``~Ó!üçTfçö)E`v,z`l̄iÓ`Ö`N̄,Ó`çò-

ð!Ó°Óy°ÍÓ°Ó° òyð Ñ,Ó° ì, ÉÍ° ^ç!> Éú ~Ñ,!, >, òy!ü≈ ð!Ó°ÓyÓ° ÍyÓ° Ñ,í≈iyÓ° !àÈ°Íúò äyð°Íç!Íà Ó° 8hfl,ð!ä
>,y> y- ì, ò x!%òy G, yv, , Òu, Ó° y° ÌäFÓ° çyÑ, yì, @° Äy°Íò ~Ñ,!, > !Óüyú Ezfl, òyì, Ñ, yÓ° ÖyòyÓ° , ð_ò Ñ, °ÍÓ° ò Íy !
ÓY°!ÓÖfyì, - , ðÓ° Òi≈, #Ñ, y° Íú Ìy, yÓ° òy°Íò ~Ez ~úyÑ, yÓ° òyð ÉÍ° äyð°Íç!Íà, ð%Ó° Óy >, y>, yòÜÓ° - ~Ez lü"
Ñ, yÓ° Öyòy äÉy, , yÁ äyð°Íç!Íà >, y>, y !Ó!¶, ß° iÓ° ÌòÓ° !ü° Íy° ÍrfyÜ Ü° Ív, , i%, Íú!äÈ°Íúò Íy° ÍrÓ° ð° Írf òyÜ, ð%° ÍÓ°
Ñ, y, òv, , Ñ, ùñ ð%ÍyEz ì, yä° Éy° Í, ù ~ÓÇ° Óü° ÍÑ, ä°E xyÓyçò Ü° Ív, , ^ì, yúyÓ° ÓfÓfl, iy- >, y>, y° ÍrÓ° ~Ez v, z° ÍrfyÜ
xòfyòf v, z° ÍrfyÜ# , ð!Ó°ÓyÓ° ÍÑ, Á v, z!çy!É! Ñ, °ÍÓ° - ~Ó° ò, ùð&!, ì, ì, ~Ñ, y!ÍÑ, , ð!Ó°ÓyÓ° Íòò !Óv, , úyñ ~Òi, yòñ
Óyà%Ó° ñ° Üy° Íl° B, y Ñ, ùñ, yì, y!° !Ó!¶, ß° iÓ° ÌòÓ° ÓfÓçy Ü° Ív, , ^ì, y° Íúò ~ÓÇ° ~Ó° ò, ìú Ñ, ùñ, yì, y ~Ñ,!, >, Óy!
íäF°ÍÑ, w !Éçy°ÍÓ° ≤Ä!ì, ¶, ì, ÉÍ° - ≤Äy!òÑ, ¶, y°ÍÓ° òy!Ó° Óy!Ó° Ñ, ÓfÓçy! Ü° Ív, , Á° Í¶, «%, oyl° ì, ò Ñ, yÓ° ÓyÓ° Íy° Íì,
Ñ, ð ò)uí°ÍòÓ° ≤Ä°Íl° yäò É! , ~ÓÇ° Ñ, yÓ° ÓyÓ° , ð!Ó° ä, yúòyÁ ÇÓ° ú !äÈú- !Ñ, ls, Íòò v, z!ç, òy!ò Á !òð≈y! !ü°ÍÁ° òy!
Ó° Óy!Ó° Ñ, v, z° ÍrfyÜ ≤Ä°Íl° Óü Ñ, °ÍÓ° ì, Òò x°ÍòÑ, ^ò!ü ò)uí°ÍòÓ° ≤Ä°Íl° yäò , ð° Ív, , ~ÓÇ° ~Ez Ó, ÉÍ° !ü°Íy° ÍrfyÜ
°Ñ, Óúòye , ð!Ó°Óy°ÍÓ°Ó° ç!çf°ÍrÓ° Ír°Íl° , ð!Ó° ä, yúòy Ñ, Ó° yÁ°Í%Ó° *E É°Íl° , ð° Ív, , - x!ä, ì, yÓ° y° ÓyEz°ÍÓ°Ó°
°Ñ, y°Íòy Óf!_°ÍÑ, , ð!Ó° ä, yúòy!° xÇü@° ÄÈ°Íl° x!òFä%ÈÑ, ÉÍ° ñ Ñ, yÓ° ì, yÓ° y° äyòì, ^ÍÓyEz°ÍÓ°Ó° Óf!_° , ð!
Ó° ä, yúòy!° xÇü@° ÄÈ°Íl° Ñ, Ó° Íú , ð!Ó°Óy°ÍÓ°Ó° !ò!° s, fi°Í%Ó°≈ü ÉÁ!° yÓ° çΩ, yÓòy Íy°ÍÑ, - ~äòf ì, yÓ° y° , ð!Ó°Óy°ÍÓ°Ó°
ç!çf°ÍrÓ° ÓyEz°ÍÓ° Á xyd#° ÈÜÈfl, Ìäò Á Ó!%, ÈÜÈÓy, Ó° ÍrÓ° ÓfÓçyÓ° xhs, ¶%≈, _° Ñ, °ÍÓ° Á ì, y° ÍrÓ° Ñ, yÓ° Óy°ÍÓ°Ó°
xÇü° Í!° ì, - ò° 8 Ñ, °ÍÓ° - ~Ó° ò, ^ìú ò)uíò çÇ@° Ä°ÍÉÓ° çòçfy x°ÍòÑ, >, yEz° ò° Í, - ì, °ÍÓ° Ñ, yÓ° Óy°ÍÓ°Ó° òy!úÑ, yòyÓ°
°Ó!ü xÇüEz , ð!Ó°Óy°ÍÓ°Ó° Éy° Íì, ìy°ÍÑ, - ~¶, y°ÍÓEz° ÍÒ! ò)uíò# Ñ, yÓ° Óy°ÍÓ°Ó° , ò! ≤Äühfl, ÉÍ° - Ó, É!y!° ì, ò
Ñ, yÓ° Óy°ÍÓ°Ó° !ò!° s, fi°Í, ð!Ó°Óy°ÍÓ°Ó° Éy° Íì, Ó° yÓyÓ° äòf ~çò!° Ez òfy°Íò!äÇ° ~Íä!™ !ç°Ífi>, ò ä, yú% É°Íl° !äÈú Íy
1970 çyú , ð!≈hs, ÓúÓ! !äÈú- 1970 çy°Íú ~Ez , òk, ì, ò° !Ó°Íúy, ò á°Í, - Ez!ì, ò°Írf°ÍÑ, y!òy!ò ÓfÓfl, iy, òòy xì, fhs, äò!
≤Ä°Íl° , y, òy!° ~ÓÇ° ¶, yÓ° Ìì, Ó° x!ÍÑ, yÇü Ñ, yÓ° Óy!Ó° ≤Ä!ì, ¶, yò Ñ, y!òy!ò !Éçy°ÍÓ° Ü° Ív, , Á° Í¶, Á° , ð!Ó° ä, y!úì, É°Íì,
ly°ÍÑ, - ~ì, ì%ç°Í_¥Á ¶, yÓ° Ìì, Ó° ^òçÓ° Ñ, y!Ó° ^« , ^ìe x!ÍÑ, yÇü Ñ, y!òy!òÓ° Ez !ò!° s, fi°Í ÓfÓfl, iy, òòy Ñ, ì, ò!° , ð!
Ó°Óy°ÍÓ°Ó° Éy° Íì, Ez !äÈú- 1950ÈÜÈ~Ó° íü°ÍÑ, ≤ÄÖfyì, x!≈ò#!, !, !Ó!% xyÓ° . Ñ, . ÉyäyÓ° # (R. K. Hazari) ~Ñ,!, > !
Óhfl+ , ì, çò#« , y!°
NSOU ? CC-CO-10 114 ^î°Íòò ^Íñ ÁEz çò!° Ñ, yÓ° =Ó° &c, ò)í≈ !ü°çÇfl, iy=ÍúÓ° òy!úÑ, yòy 18!>, ¶, yÓ° ì, #!° ,
ð!Ó°Óy°ÍÓ°Ó° Á 2!>, !Ó° !>, ü , ð!Ó°Óy°ÍÓ°Ó°
òy!úÑ, yòy!° !äÈú- xÓüf 1950 çy°ÍúÓ° , ðÓ° ^Íl°É!%, ¶, yÓ° Ìì, Ñ, yÓ° Óy!Ó° , ð!Ó° ^ÍÓ°ÍúÓ° ò° Írf Ófy, òÑ, , ð!
Ó° Òi≈, ò á°Í, ^ÍäÈñ ~Ó° ò, ^ìú , òy!Ó°Óy!Ó° Ñ, Ñ, yÓ° Óy°ÍÓ°Ó° ò° Írf Á Ófy, òÑ, , ð!Ó° Òi≈, ò á°Í, ^ÍäÈ- , òy!Ó°Óy!
Ó° Ñ, Ñ, yÓ° ÓyÓ° ¶, yÓ° ì, #!°
x!≈°Íò!ì, Ñ, v, z!ß°Í°Íò ^Í¶, !òÑ, y , òyúò Ñ, ^ÍÓ° ~^
Íç°ÍäÈ° ç=Íú çÇ°Íç, ^Í, ò!%, ^Íú ÍÓ° y Éú- (i) fl, fy!#°Íòy_Ó° , ð°ÍÓ≈ ¶, yÓ° ì, Ó°Ír°Í≈Ó° Íy!Ó° o°Í)° #Ñ, Ó° ^Ír Á
^òÑ, yÓ° çòçfy çòiy°Íò , òy!Ó°Óy!Ó° Ñ, v, z°ÍrfyÜ =Ó° &c, ò)í≈ , òyúò Ñ, °ÍÓ° xyç°ÍäÈ- , òy!Ó°Óy!Ó° Ñ, Ñ, yÓ° Óy!Ó°
v, z°Írfy°ÍÜÓ° Ófy!Æ !Óüyú- ^òçÓ° Ñ, y!Ó° ^« , ^ìeÓ° ≤Äy!° 90 üì, yÇü Ñ, yÓ° Óy!Ó° çÇfl, iy ~Ó° xhs, Ü≈ì, ÍyÓ° ò° Írf x!
ì, ÈÜÈ«%, oñ «%, oyl° ì, òñ òyG, y!Ó° !ü°çÇfl, iy (MSME) ^Íòò Ó° ^Íl° ^ÍäÈ° ì, ò!ò xÇü#y!Ó° ñ á°ÍÓ° y!° y ^Ñ, y!òy!ò Á ÇyÓ°≈ä!
òÑ, ^Ñ, y!òy!ò Á , ð!Ó°ÓyÓ°
myÓ° y !
ò!°Ís, fi, Á , ð!Ó° ä, y!úì, ÉÍ° - ^
í°ÍúÓ° !ü°y!° ^Íò , òy!Ó°Óy!Ó° Ñ, Ñ, yÓ° Óy!Ó° v, z°Írfy°ÍÜÓ° ¶, !òÑ, y çÓ°≈y!ÍÑ, - (ii) , òy!Ó°Óy!Ó° Ñ, v, z°Írfy°ÍÜÓ° ¶, !
òÑ, y !Óä, yÓ° Ñ, °ÍÓ° Óúy ÉÍ° ~Ó° yEz Éú ¶, yÓ° ì, #!° x!≈ò#!, ò° ^òÓ° 8!u, - ^í°
ÍúÓ° ^òy>, x¶, fhs, Ó° #! v, z!ç, òy!°ÍòÓ° (GDP) 70 üì, yÇ°ÍúÓ° ^
Ó!ü v, z!ç, òy!ò ~Ez , òy!Ó°Óy!Ó° Ñ, v, z°ÍrfyÜ=Íú°ÍÍÑ, xy°Íç- Ñ, y°ÍäEz ^í°ÍúÓ° x!≈°Íò!ì, Ñ, Ó, !k, Ó° !ò!Ó° ^ÍÓ° ~Ó° ¶, !
òÑ, y xòfl, #Ñ, y!≈- (iii) , òy!Ó°Óy!Ó° Ñ, Ñ, yÓ° ÓyÓ° =Íú ò)uíò Ü¶, ^ÍòÁ x@° Ä!# ¶, !òÑ, y @° ÄÈ! Ñ, ^ÍÓ° ~^Íç°ÍäÈ- ò)uíò
ú¶, fi, yÓ° Ñ, yÓ° ^Ír x!ì, ÈÜÈ«%, oñ «%, oyl° ì, òñ òyG, y!Ó° Á Ó, É!y!° ì, ò , òy!Ó°Óy!Ó° Ñ, v, z°ÍrfyÜ Ü° Ív, , v, z°Í¶, ^ÍäÈ-
~Ó° ò, ^ìú ò)uí°ÍòÓ° Ñ, y!≈Ñ, y!Ó° ì, yÁ Ó, !k, ^ , ð°Íl° ^ÍäÈ- Ñ, y°ÍäEz ò)uíò Ü¶, ^Íò Á ò)uí°ÍòÓ° ÓfÓÉy°ÍÓ°Ó° ^« , ^ìeÁ
~ÍÓ° ^ÍòÓ° Ñ, yÓ° ÓyÓ° ≤Ä!ì, f« , Á Ñ, y!≈Ñ, Ó° # ¶, !òÑ, y , òyúò Ñ, °ÍÓ° - (iv) ¶, yÓ° ì, #!° x!≈ò#!, ò, òy!Ó°Óy!Ó° Ñ,
v, z°Írfy°ÍÜÓ° çyò, úf Á Óf!≈ì, yÓ° myÓ° y ¶, #°Íf¶, y°ÍÓ° ≤Ä¶, y!Òì, ÉÍ° - ^Óy°Íl°Íf!>, Ñ, ~: ^Íä, Ó x!≈y!° çòÍç:ÈÜÈ~Ó°
500!>, ^Ñ, y!òy!òÓ° 73 üì, yÇü Ñ, y!òy!òEz , òy!Ó°Óy!Ó° Ñ, òy!úÑ, yòy!ò Ñ, y!òy!ò- !òò%, !>, Ó° 30!>, ^Ñ, y!òy!òÓ°
ò°Írf ≤Äy!° x°Íl!≈Ñ, ^Ñ, y!òy!ò , òy!Ó°Óy!Ó° Ñ, ^Ñ, y!òy!ò- x!≈y! ò)uíò Óyäy°ÍÓ°Ó° =Ó° &c, ò)í≈ xÇü ~çÓ° Ñ, yÓ° ÓyÓ°
myÓ° y !ò!°Ís, fi, ÉÍ° - Ñ, y°ÍäEz ò)uíò Óyäy°ÍÓ° Á ~ÍrÓ° xçyòyòf ¶, !òÑ, y , òyúò Ñ, Ó° ì, ^Íòy Íy!° - 6.4 , òy!Ó°Óy!
Ó° Ñ, Ñ, yÓ° Óy°ÍÓ°Ó° ä, y!Ó° !eÑ, ^ò!ü: Txf , òy!Ó°Óy!Ó° Ñ, Ñ, yÓ° Óy°ÍÓ°Ó° ò°Írf ^Íç°Íó!ü: Txf Òi≈, òyò Íy°ÍÑ, ^ç=!
ú Éú !ò!°Ó° * , ò ≠ 1. ~Ñ, Óy ~Ñ, y!ÍÑ, ,
ð!Ó°Óy°ÍÓ°Ó° !Ñ, ä°E ç!çf ^
Ñ, Óúòye ~Ñ,!, >, òy!Ó°Óy!Ó° Ñ, Ñ, yÓ° Óy!Ó° çÇfl, iy Ü° Ív, , ^ì, y°Íú- 2. , ð!Ó°Óy°ÍÓ°Ó° ç!çf°ÍrÓ° xyhs, Éç!ò°ÍÑ, Ó°
!¶, !_°Íì, òy!Ó°Óy!Ó° Ñ, Ñ, yÓ° Óy°ÍÓ° ~Ñ, äò ç!ÍçfÓ° , òið!≈y!y !ò¶≈, Ó° Ñ, °ÍÓ° - 3. , ð!Ó°ÓyÓ° Ñ, yÓ° Óy°ÍÓ°Ó°
v, z, ðÓ° !ò!° s, fi xy°ÍÓ° y, ò Ñ, ^
ÍÓ° òy!úÑ, yòyÓ° !¶, !_°Íì, x!Óy Ñ, yÓ° Óy!Ó° çÇfl, iyÓ° , ð!Ó° ä, yúòyÓ° !¶, !_°Íì, ~ÓÇ° , ð!Ó°Óy°ÍÓ°Ó° ç!çfÓ° yEz , ð!
Ó° ä, yúòyÓ° ^« , ^ìe ò!ü Íy!°Íç ìy°ÍÑ, ò-

NSOU ? CC-CO-10 115 4. ð!Ó ÓyÓ Ñ,yÓ Óy!Ó ð#li, à)v, yhs, Ñ,Ó yÓ «, ìe ≤ÁŦ,yÓ !Óhfl, yÓ Ñ, ÌÓ Ìy Ìì, Ñ,yÓ ÓyÓ Á, ð!Ó ÓyÓ v, zŦ, ÌÌ Ó Ez fl, Ìyl≈ c%Ó! «, ì, Ìy ÌÑ, - 5. ðy!Ó Óy!Ó Ñ, Ñ,yÓ Óy!Ó cçfl, iyÓ ðy! úÑ, yòy ÌyÓ yÓy!EÑ, Ŧ,y ÌÓ ðÓ Ói≈, # ≤Äã ÌB\Ó v, z, ðÓ Ói≈, yÍ - 6. Ŧ,yÓ Ì, Ó ÌÌ ≈Ó ðy!Ó Óy!Ó Ñ, ÓfÓcy! ð)ùì, äyì, Ŧ,!_Ñ, (Caste based), ≤Ä Ìì, fÑ, äy Ìì, Ó !ðäfl, Ì ççfl, Ò!ì, Ìy ÌÑ, Ìy Ì, y ÌrÓ ðy!Ó Óy!Ó Ñ, ÓfÓcy Ìì, Á ≤Ä! Ì, ð, !ùì, ÈÍ - 6.5 Ŧ,yÓ Ìì, Ó cðÑ, yú#ò Ó yú ð Ìv, úçð)ÈÈÜÜÈì, y ÌrÓ ð)úf ÌÓyìñ Ñ, yÓ Óy!Ó Ìü≈ò Á xyà, Ó ÌÜì, x!Ŧ, ÌÌyãò Ŧ,yÓ Ìì, Ó !Ó!Ŧ, ß" «, ìe !Ó!Ŧ, ß" Ó yú ð Ìv, ú Ó ÌÌ ÌlãÈ- Ì, ÌÓ Ñ, yÓ Óy!Ó «, ìe Ì, y ÌrÓ cçÖfy ! Ó, ð%ú- !Ó Ìü"Ìì, fi>, y≈, ÈÜÈxy, ð Ñ, yÓ Óy!Ó «, ìe xì%òy x ÌòÑ, Ó yú ð Ìv, ú ÌÖ"Ìì, ðyÁ! y Ìyl ÌyÓ y Ñ, yÓ Óy! Ó «, ìe ÌÓ Ìü"Ìì çyò, úf, ð ÌÌ ÌlãÈ ~Óç x Ìò ÌÑ, Ez çyò, ÌúfÓ à)v, yÍ, ðŦ Ò ÌãÈ ÌÜ ÌlãÈ- Ŧ,yÓ Ìì, Ó cðÑ, yú#ò Ó yú ð Ìv, ú çì, Ìì, xy Ìúyã, ðy Ñ, Ó yÓ «, ìe xyóÓ y ~ðò Ñ, ÌÌ Ñ, ãò Óf!_ ÌrÓ çì, Ìì, xy Ìúyã, ðy Ñ, Ó ÌãÈ ÌyÓ y fl, Ìyì# Ìòy_Ó Ì% ÌÜ Ŧ,yÓ Ìì, Ó Ìü" ÓfÓfl, iy ÌÑ, x ÌòÑ, v, zFà, Ì, yÍ Ì%, Ìü Ì"ÌÌ ÌlãÈò ~Óç x ÌòÑ, Ñ, yÓ Óy!Ó Ó xyìü≈ !Ecy ÌÓ !ð Ìã ÌrÓ ≤Ä!ì, Ì, Ì, Ñ, ÌÓ ÌlãÈò- ~ ÌrÓ ð Ìlìf Ì%ÈÜÈãò, ð%Ó ð Ìì Ì%ÈÜÈãò ð!Éúy Ó yú ð Ìv, úñ ÌŦ, y ÌrÓ ð)úf ÌÓyìñ Ñ, yÓ Óy!Ó Ìü≈ò Á xyà, Ó ÌÜì, x!Ŧ, ÌÌyãò ð# Ìlã, Ì%, Ìü ÌÓ y Èú- Ì#Ó ð Ìì, yEz xyì, y!ò (1932-2002) Ì#Ó ð Ìì, yEz xyì, y!ò ð ≤ÄÑ, Ì, ðyò Ì#Ó ã úyú È#Ó yãŦ, yì xyì, y!ò- Ìì, !ò =ãÓ y Ì, Ó ~Ñ, !>, @ Ìy Ìõ ãßv@ ÌÈì Ñ, ÌÓ ð ~ Óç Ñ, yúe ÌÌ ð ~Ñ, ãò Óf!ì, e ð# v, z Ììfy_ y !Ecy ÌÓ !ð Ìã ÌÑ, ≤Ä!ì, Ì, Ì, Ñ, ÌÓ ð- 1960 ç

y Ìü Ìì, !ò öüúyÓ Ñ, yÓ ÓyÓ ðÓ ð Ñ, ÌÓ ð ð%ìyEz Ìì, ~Ñ, Ñ, yóÓ yÓ ~Ñ, !>, á ÌÓ ~Óç ÌŦ, yÓ ≤Ä!ì, Ì, Ì, Ñ, yìòy! ðÓ ðyò Ó y ÌÓ ð !Ó úy ÌÌ ÌÌ Ñ, ðy!ü=Ì yú Ñ, Ì, ð=y ÌÓ ð- 50 ÓãÈ ÌÓ Ó xy ÌÜÈz Ì, yìòy!ò!>, Ŧ, yÓ Ì, Ó ÌÌ ≈Ó Ó, È_ð ÓçÓ Ñ, yÓ Ñ, yìòy!ò !Ecy ÌÓ ≤Ä!ì, Ì, Ì, ÈÍ ~Óç Üò, Ó à%, ðÈÈÈ500Ü Ñ, yìòy!ò ð fl, Ì#Ñ, Ìì, ç, ðyl - Ìì, !ò ÌÓ ð fl, %Óù äÈyè !ãÈ Ìüò Ì, ÖòÁ Ìì, !ò Ñ, yÓ Óy!Ó Ñ, yÍ=Ñ, úy Ìì, ð Ìò!%_ ÌãÈ Ìüò- Ìì, !ò Ó yß yÓ «, Ŧ, yãf Ìì, ú !Óe Ì Ñ, Ó Ìì, ð ~Óç @ Ìyò#ì Óyã ÌÓ çÈyEy Ìhs, @ Ìyò#ì ðüyl xyú% Á, ðŦ Ì yã Ŧ, yãy !Óe Ì Ñ, Ó Ìì, ð- v, zFà, ! Óìfyú ÌÌ, ðv, yÓ çð! Ìì, !ò ÁEz fl, %Ó ÌüÓ çyìyÓ Ì çìçf !Ecy ÌÓ !ð ð≈y!ã, Ì, È ÌÌ ÌãÈ Ìüò- Ŧ, yÓ Ìì, Ó fl, Ìyì#òì, yÓ çð! à%òyÜv, !, !ãÈ ðÓy ÌÓÓ çyìyãf- Ì#Ó ð Ìì, yEz ã%òyÜv, Ì, ÌÑ, Ŧ, yÓ Ì, Ó ÌÌ ≈Ó xhs, Ŧ%≈, !_ Ó xy Ìòyú Ìò çy! ðü Èò ~Óç xy Ìòyú Ìò çyò, úf úyŦ, Ñ, ÌÓ ð- ÌŦ, yÓ à, ÌÓ ÌeÓ ð Ìlìf ðì, ÌcÓ =ìyÓ!ú !ãÈ ÌyÓ ð Ìlìf ÌãÈ ð, ð!Ó ðò Ñ, Ó yÓ «, ðì, y Á Ì%ì≈ðò#Ì EzFãÈyü!_ fl, Ìyì#òì, yÓ ðÓ Ìì, !ò çöyãÓyì# xy Ìòyú Ìò ÌyÜyò Ñ, ÌÓ ð- Ó yã Ìò! Ì, Ñ, çyò, úf, ðyÁ! y ç Ì_¥Á Ìì, !ò Ó yãò#Ì, ÌãÈ Ìv, Ì, Ìò Ñ, yÓ Ì ÌŦ, yÓ È* ÌÌ ÓfÓcyÓ ≤Ä!ì, xìdf >, yò !ãÈú- ðy! Ó Óy!Ó Ñ, Ì)Ó Òfl, iy ~Óç ÓyÓyÓ xç%fl, Ìì, yÓ ð, Ìü Ìì, !ò ÌŦ, yÓ fl, Ì, yì, Ñ, hfl, ÌÓ Ó Ìü<, y Ñ, Ó Ìì, çy ÌÓ ð!ò- ÁEz çð! ç% ÌÌ ã Ñ, fy ÌòúÈÈÈ~Ó v, z, ðÓ xÓ!fl, Ìì, ~ Ìv, ð (Aden) Ó@Ó!>, xì, fl, =Ó ðç, ð)ì≈ !ãÈú ~Óç Ò!ðã Ìì, ú ðã% Ìì, Ó

NSOU ? CC-CO-10 116 Ó@Ó !Ecy ÌÓ !Ó ÌÌ ã% ð!Ó !ã, Ì, !ãÈú- ÓãÈ ÌÓ ≤Äyl Ì 6,300 äyEyã ~Ez Ó@ ÌÓ ðòyàÓ Ñ, Ó Ìì, Á ÓfÓcy! Ì Ñ, Ñ, yãÑ, ð≈ Ñ, Ó Ìì - ç% ÌÌ ã Öy ÌüÓ ð)Ó≈! ÌÑ, ~. ÌÓ Ìç ~u, Ñ, yìòy!ò ~Ñ, !>, Óv, ÓfÓcy! Ì Ñ, ≤Ä!ì, ç, yò !ãÈú- ~Ez ≤Ä!ì, ç, yò!>, !Ó!Ŧ, ß" Ezv, z ÌÓ y, ð# Ì ñ ~!ü! yñ xy Ìò!Ó Ñ, y Á xy!ò, Ñ, yÓ Ó Ñ, yìòy!ò ÓfÓcy! Ì Ñ, ≤Ä!ì, !ò!ì !ãÈú- 1954 ç Ìü ~ Ìv, Ìò Ìü! Ó ð, yEzòy!Ó Ñ, yìòy!ò (Shell Refinery Co.) Ü!Ŧ, Ì, ÈÍ Á Ñ, yìòy! ð!>, Ì, y ÌrÓ v, zì, ðy!ìì, óÓf !Óe ÌÌ Ó ð ðòf ~. Ó Ó Ìç ~u, Ñ, yìòy!ò ÌÑ, ≤Ä!ìyò Ó^ >, ðòÑ, yÓ # !Ecy ÌÓ !ð ÌÌ yÜ Ñ, ÌÓ - Ì#Ó ð Ìì, yEz ~Ez Ñ, yìòy!ò ð Ñ, ð≈# !Ecy ÌÓ Ó@ ÌÓ Ó !ð, !úç Ìì, üò=Ìü ÌÖŦ, yú Ñ, Ó yÓ Ìy!Ì ç, ðyò- ~Öyò Ì ÌÑ, Ez Ìì, !ò Ŧ, !Ó Ìf Ìì, Ó !ðäfl, Ì!Ó ð, yEzòy!Ó Ü Ìv, , Ì, yúyÓ fl, Ì≤è Ì Öò- 1958 çy Ìü Ì#Ó ð Ìì, yEz ÌŦ, yÓ fl, Ì" çM, ÈÍ !ò ÌÌ ð%ìyEz Ìì, !ò ÌÓ xy Ìçò Á ÌŦ, yÓ öüúyÓ ÓfÓcy ðÓ ð Ñ, ÌÓ ð- ~Ez ÓfÓcy Ìì, Ìì, !ò öüúyÓ v, zFà, ðyò Á e Ì, y ÌrÓ çð! ð Ìì, y öüúy çÓ ÓÓ y ÌÈ Ó v, z, ðÓ =Ó ðç ÌÌ ÌÌ ÌãÈ Ìüò- ÌÑ, Ìs, ~E

NSOU ? CC-CO-10 119 Ñ ,yÓ °Óy!Ó ° iü≈ò (Business Philosophy) : (i) Ñ ,yÓ °Óy!Ó ° ù! Ñ ,i ,y (Ethics in business), (ii) ! ò¶%≈, ú Ñ ,yã (Precision in work) (iii) =iÜi, öyò Óäy! (Quality)– xyâ, Ó ° iò)úÑ, x!¶, Ìÿyãò (Behavioural Orientation) : (i) ÇyÉÇ# (Courageous), (ii) !%ÉÇò Ìÿ Á xâ, M, Èú (Undeterred by set-backs) (iii) Ñ , Ì, ò≈y ÌÓ ° >, öyÜ!Ó ° Ñ , c (Corporate citizenship)– Ñ , “òy Ç ÌÓ ° yã (Kalpana Saroj) Ñ , “òy Ç ÌÓ ° yã ~Ñ , äò !!üi, ò!Éúyñ ¶, yÓ ° i, #! v, z Ìÿfy_ yñ òÉyÓ ° y ÌkT...Ó ° Ó ° y ÌüÓ ° ÌÖiy @ Ìÿ Ìò ä ÌB! ÌäÈ Ìüò– Ói, ≈öy Ì! !i, !ò ÚÑ, yöy!ò !>, v, zÓ ° Ñ , yjôy!òÓ ° Û ≤Äiyò Ñ , y!≈!òÓ≈yE# (CEO)– Ñ , yöy!ò !>, v, zÓ ° Ñ , yjôy!ò e öyÜi, úyÑ, Çy Ìò ä, úyÓ ° ò, Ìü Ìüv, z!ú! y E Ìÿ °, ò Ìv, , – Ñ , “òy Ç ÌÓ ° yã Ñ , yjôy!ò!>, ! Ñ , Ìò Ìò ò– ÓÇ, ò%òÛ≈‡, ò Ñ , ÌÓ ° ò– x!â, ÌÓ ° Éz Ñ , yjôy!ò úy Ì¶, Ó ° ò%Ö Ìÿ ÌÖ– !Ñ , ts, v, z Ìÿfy_ y !ÉÇy ÌÓ Ñ , “òy Ç ÌÓ ° y ÌäÓ ° ä#Òò ÇÇ@ Äyö ~i, >, y ÇÉä ÌäÈú öy– Ñ , “òy 12 ÓäÈÓ ° Ó! Ìÿ Ó Ìÿ É Ìÿ Ìÿ Ìÿ Ìÿ ~ÓÇ Ç i, yÓ ° fl, jyö#Ó ° Ç, ò! Ó ° Óy ÌÓ ° Ó Çy Ìÿ ò%jlyÉz Ìÿ Ó ° ~Ñ , !>, Ó!hfl, Ìi, ÓÇÓyÇ Ñ , Ó ° Ìi, jy Ìÿ – !Ñ , ts, Yã ò Óy!v, , Ìi, i, y Ìÿ, öyöy¶, y ÌÓ °!ò@ ÄÈ Ñ , Ó ° y! i, yÓ ° ä#Òò !%!Ò≈°!É É Ìÿ Á Ì‡, – i, yÓ ° ÓyÓy i, y Ìÿ, ~Éz xÓfl, iy Ì Ìÿ, v, zk, yÓ ° Ñ , ÌÓ ° @ Ìÿ Ìò ! ò, !Ó ° Ìÿ xy Ìò ò– ÓÇ Ç öyÈÜÈÓyÓyÓ Çy Ìÿ ÓÇÓyÇ Ñ , Ó ° Ìi, jy Ìÿ, – @ ÄyöÓyÇ#Ó ° yÁ i, y Ìÿ, ò!Ó ° ÓyÓ ° Ìÿ, ~Ñ , á ÌÓ ° Ñ , ÌÓ ° Ìÿ ~ÓÇ Ç xydÉi, fy Ñ , Ó ° yÓ ° á, <Ty Ñ , ÌÖ– 16 ÓäÈÓ ° Ó! Ìÿ Ç i, yÓ ° Ñ , yÑ, yÓ ° Çy Ìÿ ò%jlyÉz Ìÿ, ÓÇÓyÇ Ñ , Ó ° yÓ ° äòf xy Ìÿ ~ÓÇ ~Ñ , !>, Ì, öyüyÑ, Ìi, !Ó ° Ó ° Ñ , yÓ ° Öyöy! Ñ , yã ò! – ~Ó °, òÓ ° !ò! Ó ° Ìÿ ò ò% öyò% °! Ìÿ ò äòf ÇÓ Ñ , yÓ ° j! ò! Ìÿ ≤Ä! Ìò ~Ñ , !>, !ä≈Ó ° ÌyÑ, yò Á, ò ÌÓ ° ~Ñ , !>, xyÇÓyÓ, ò ÌeÓ ° ÌyÑ, yò ò Ó & Ñ , ÌÓ ° ò–, ò ÌÓ ° Ìi, !ò xyÓyÓ ° Ìÿ, yÓ ° !Ó!¶, Ìÿ ÌÿÜy ÌÿÜ Á i, ç, i, yÓ ° äòf Óy!v, , ÈÜÈä!ò e Ì Ìÿ Ìÿ Ìÿ Ìÿ Ó ° ÓfÓÇy Ìi, Á Çyö, úf xã≈ò Ñ , ÌÓ ° ò– ÄÉz Çò! Éz !i, !ò ÚÑ, yöy!ò !>, v, zÓ ÚÈÜÈ~Ó °, ò!Ó ° á, yúÑ, öu, ú# Ìi, xhs, ¶%≈_ Èò ~ÓÇ Ñ , yjôy!ò Ìüv, z!ú! y Ìÿ!°!i, ÉÁ! yÓ ° ò, Ìü Ìi, !ò Ñ , yjôy!ò!>, Ìÿ, Ìò òò Á, ò%òÛ≈!‡, i, Ñ , ÌÓ ° i, y Ìÿ, ò%öyö, yÓ ° ò Ìÿ!f !ò Ìÿ xy Ìÿ ò– Ói, ≈öy Ìò Ìÿ, yÓ ° fl, iyÓÓ ° Á xfl, iyÓÓ ° xyò%öy!òÑ, ò)úf 112 !ò!ú! ò v, úyÓ ° – 2013 Çy Ìü ¶, yÓ ° i, ÇÓ Ñ , yÓ ° Ìÿ, y Ìÿ, ÓfÓÇy Á Ìü ÌÓ ° v, z Ìÿ ÌòÓ ° äòf Ú, òpò#Û ≤Äiyò Ñ , ÌÓ ° ò– ò!ü Ìÿ (Values) : (i) Çyö, ÌüfÓ ° äòf Ìe, , ≤Ä! Ì, K, ñ (ii) xòf Ìÿ ò xò%≤Äy!ÿi, Ñ , Ó ° yÉz ≤Äiyò úç, f (iii) Çyöy!äÑ, “, Ìe ÇyÉy ÌÿfÓ ° Éyi, Óyv, , y Ìò– NSOU ? CC-CO-10 120 Ñ , yÓ °Óy!Ó ° iü≈ò (Business Philosophy) : ~Ñ , äò Ìe, , ≤Ä! Ì, K, v, z Ìÿfy_ yÓ ° lyöyÓ ° Ñ , y Ìöy äy! Üy òÈz– xyâ, Ó ° iÜi, x!¶, Ìÿyãò (Behavioural Orientation) : (i) ÇyÉÇ# (Courageous), (ii) Ó, ò ÌÓ ° y! y Á xÇöÇyÉÇ# (Daring) (iii) úv, , yÑ%, (Fighter)– 6.6, öy!Ó °Óy!Ó ° Ñ , Ñ , yÓ °Óy!Ó ° v, z ÌÿfyÜ! Ó ÌÓ ° y! Óy m@, ò!Ó °ÓyÓ ° ÈÜÈ!¶, Ìÿ, Ñ , yÓ °Óy ÌÓ °, ò!Ó °Óy ÌÓ ° Ó ÇiÇf ~ÓÇ ÓyÉz ÌÓ ° Ó ° ÌÇò ÇiÇf Ñ , yÓ °ÓyÓ °, ò!Ó ° á, yúòyÓ ° xÇü@ ÄÈ Ñ , ÌÓ ° i, y Ìÿ ò ò Ìÿf Ñ , y Ìöy !Ó!°!ÿ òi, !Ó ° ÌÓ ° y! xÓüfΩ, yÓ °#– Ñ , yÓ ° i, öy!Ó °Óy!Ó ° Ñ , Ñ , yÓ °ÓyÓ ° Éú !Ó!¶, Ìÿ Óf!_ Ó ° ~òò ~Ñ , ÇÇ!òv! Ìÿ Ìò Ñ , y Ìöy !Ó!°!ÿ i, y Ìÿ ò òi, yò, !Ó!¶, Ìÿ É! ~ÓÇ òi, !Ó ° ÌÓ ° y Ìÿ ò Ç, !t É! – ~àÉyv, , y, öy! Ó °Óy!Ó ° Ñ , ÇiÇf Ìÿ ò ò Ìÿf fl, jly≈!ò!>, >, yòy Ì, öy Ìv, , ÌòÓ ° ò, Ìü !Ó ° ÌÓ ° y Ìÿ ò Ç, !t É! Ñ , yÓ ° i, ò!Ó °Óy ÌÓ ° Ó ° ≤Ä Ìi, fÑ, ÇiÇfÉz Ñ , yÓ °Óy ÌÓ ° Ó ° Ç%!Óiy Çäyò¶, y ÌÓ ° ¶, yÜ Ñ , ÌÓ ° !!Á ò!Éúy ÇiÇf Ìÿ ò ° Ç x!iÑ, yÓ ° ly Ìÿ, öy– ≤ÄÑ, , i, ç, ò Ì, !i, öy! Ó °Óy!Ó ° Ñ , Ñ , yÓ °Óy ÌÓ ° Ñ , y Ìöy !Ó!°!ÿ y! öy ly Ìÿ, i, yÉ Ìü ò Ìò Ñ , Ó ° y É! Ìÿ ÇiÇf Ìÿ ò ° Ñ , yÓ °Óy ÌÓ ° Ó ° Ófy, öy ÌÓ ° Ñ , y Ìöy !â, hs, yÈÜÈ¶, yÖöy òÈz Óy Ñ , y Ìöy !Ñ, ä%È Ñ , Ó ° yÓ ° «, òi, y òÈz– Ñ , y ÌäÉz m ÌÖÓ ° xò%, ò!fl, !i, , öy!Ó °Óy!Ó ° Ñ , Ñ , yÓ °Óy ÌÓ ° Ó ° =¶, úç, i, ò! – xyÓyÓ ° á, Ó ° ò m@Á Ñ , yÓ °Óy ÌÓ ° Ó ° Çöy!Æ á, y Ìi, , öy ÌÓ ° – i, yÉz Óúy É! Ìÿ!_ ÇDi, , ò!Ó ° öy Ìÿ m@ lyÑ, y, öy!Ó °Óy!Ó ° Ñ , ÓfÓÇyÓ °, ò Ìk, òDü– i, ÌÓ °!Ó ° y! ly Ìi, , á, Ó ° ò äy! Üy! öy ^, òÿÖäÈy! ~ÓÇ =Ó ° & Ìi, Éz !Ó ° ÌÓ ° y Ìÿ ò !ò!_ Ñ , Ó ° Ìi, , öyÓ ° Ìü, öy!Ó °Óy!Ó ° Ñ , Ñ , yÓ °ÓyÓ ° Ç %!fl, i, É! ~ÓÇ ÇiÇf Ìÿ ò ° ò Ìÿf xyhs, ÉÇ!òÑ≈, x ÌòÑ, òäÓ%!, É! – i, yÉz, öy!Ó °Óy!Ó ° Ñ , Ñ , yÓ °Óy ÌÓ ° !Ó ° ÌÓ ° y Ìÿ ò ! òò!_ Ñ , Ó ° Ìi, , É Ìü !Ó ° ÌÓ ° y Ìÿ ò Ñ , yÓ ° Óy v, z!Ç Ìÿ, !â, !É, i, Ñ , Ó ° y ÌÓ ° Ñ , yÓ ° – xòf!y! ÌÓ ° ÌÓ ° y!ÈÜÈ!òò!_ ÇÉä É! öy– 6.6.1, öy!Ó °Óy!Ó ° Ñ , Ñ , yÓ °Óy ÌÓ ° !Ó ° ÌÓ ° y Ìÿ ò Ñ , yÓ ° Óy v, z!ÇÇö)É, öy!Ó °Óy!Ó ° Ñ , v, z Ìÿfy ÌÿÜÓ ° v, z, òÓ ° ! Ó!¶, Ìÿ Çö#«, y! , öy!Ó °Óy!Ó ° Ñ , v, z Ìÿfy ÌÿÜ! Ó ÌÓ ° y Ìÿ ò ÌÇò Ñ , yÓ ° i, %! Ìü ÌÓ ° y É Ìÿ ÌäÈ ° Ç=!ú, Ìü ÌÓ ° y Éú–, öy!Ó °Óy!Ó ° Ñ , Ñ , yÓ °Óy ÌÓ ° !Ó ° ÌÓ ° y Ìÿ ò Ñ , yÓ ° Óy v, z!ÇÇö)É ≠ 1. !Çk, yhs, @ ÄÈi (Decision making) 2. Ñ , yÓ °Óy ÌÓ ° Ó ° !iÑ%, !ò Ìÿ≈ü (Direction for the business) 3. ÇiÇf Ìÿ ò ° ¶, !òÑ, y Á ÿy! Ì c (Roles and responsibilities) 4. Ç % ÌÿyÈÜÈÈÇ%!Óiy (Opportunities and Benefits) 5. öy!úÑ, yòy (Ownership) 6. Óf!_ ÌÇò ° ≤Ä Ì¶, Ì (Personality difference) 7. !Ó!°!ÿ ÈÜÈÇ!ò!_ ÇÇe yhs, , ò!Ó ° Ñ , “òy (Estate Plan) 8. ~ÓÓy!ÉÑ, Ç) Ìe xyd#! (In-laws)

NSOU ? CC-CO-10 121 9. ãÓyÓ!i!EÓ´ ÓyifÓyîÑ, ì, y (Accountability) 10. ¶, yEz`ll` ¶, yEz`ll` ≤Ä!i, m!@ì, y (Sibling rivalry) 11. v, z_Ó` y!iÑ, yÓ´ (Succession) 12. K, yi, Ñ, Ó´ í (Communication) ð#`lã, ~`liÓ´ çj!`li, çç!«`Æ iyÓ´ iy`îÁ!`y Eú- 1. ! çk, yhs, @`ÃEí (Decision making) : , òy!Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ Óy`iÓ´ Ó´ !çk, yhs, @`ÃE`liÓ´` «`le li! fl, fFãÈì, y òy`l`y`îÑ, ì, yE`lú` iÓ´iÓ´ y`liÓ´ ç, !çT EÍ´ - x!≈y!` Ñ, y`lòy`iÓ´i`ll` !çk, yhs, @`ÃE`liÓ´` «`le çicçf`liÓ´ ð`liif Ñ, yÓ´ Ñ, ì, y «`øì, y ì, y ç%fl, ðçT¶, y`iÓ´ Ó´ lú` l!`li, E`iÓ´ - xòfÿl!´ !ò`li≈`lúÓ´ ~Ñ, ì, y Óây!´ Ó´ yÖy`l`y`l` òy`~Óç` ~Ñ, y!iÑ, çicçf` ~Ñ, y!iÑ, ! çk, yhs, !ò` lú` Ñ, yÓ´ ÓyÓ´ à, yúy`lòy` xçΩ, Ó´ E`ll` , ð`lv, , - çÑ, yÓ´`li` !çk, yhs, @`ÃE`lã!òì, òì, !Ó´iÓ´ y!`xB%,`iÓ´ Ez` ! ÓòçT Ñ, Ó´ y`iÓ´ Ñ, yÓ´ ~Óç` ~ÈÛÈiÓ´`lòÓ´ !Ó´iÓ´ y!´, òy!Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ Óy`iÓ´ Ó´ çÓ≈y!iÑ, «`li, Ñ,`iÓ´ - 2. Ñ, yÓ´ Ó´iÓ´ Ó´ !iÑ%,` !ò`li≈ü (Direction for the business) : , òy!Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ Óy`iÓ´ Ó´ úç, f Ñ, #` ì, y çicçf`liÓ´ Ñ, y`lãÈ ç%òçT EÁ!` y`iÓ´ Ñ, yÓ´ - !i! çicçf`liÓ´ ð`liif Ñ, yÓ´ Óy`iÓ´ Ó´ úç, f, ð)Ó´`liÓ´ ç!jØùì, ≤Ä`lã, çTy`l`y`îÑ, ì, yE`lú` ! Ó´iÓ´ y!` xÓüfΩ, yÓ´#` E`ll` , ð`lv, , - 3. çicçf`liÓ´ ¶, !ðÑ, y` Á iy!´ c (Role and responsibilities) : , òy!Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ Óy`iÓ´ Ó´` «`le ~Ñ, ì, çöçfy Eú`i` çicçf`liÓ´` iy!´ c` Á Ñ, ì, çÓçf`l`li, fl, fFãÈ iyÓ´ iy`îÁ!`y EÍ´ òy- ~Ó´ ð,`lú` Ñ, yÓ´ Óy`iÓ´ òì, !Ó´iÓ´ y`liÓ´ ç, !çT EÍ´ - xyÓyÓ´` x`lòÑ, çøì` çicçf`liÓ´ ð`liif iy!´ c` Á Ñ, ì,`iÓ´fÓ´` , yòy`l`ç, òy`lv, , ð` m`iÓ´ ç, !çT Ñ,`iÓ´ - 4. ç%`llyÛÈÛÈç%!Óiy (Opportunities and benefits) : !Ó!¶, ß` ç!`ççfÓ´ ð`liif ç%`llyÛÈÛÈç%!ÓiyÓ´ ì, yÓ´` ì, ðfÁ` x`lòÑ, çøì` òì, !Ó´iÓ´ y`liÓ´ Ñ, yÓ´`i` EÍ´ - ÁEz` ç%`llyÛÈÛÈç%!Óiy` ≤Äiy`lò` xòfÿl` Á` xçyöf` l`y`Ñ,` lú` m@` xyÓ´ Á` ≤ÄÑ,` , EÍ´ !Ó´lú`lì, , ðó` Óì≈, #` ≤Äã`lßvÓ´` çicçf`liÓ´ ð`liif - 5. öy!úÑ, yòy (Ownership) : , òy!Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ Óy`iÓ´ Ó´ Ñ, ì, yÓ´` iy!´ c` çÓ≈y!iÑ, , - ≤ÄÑ, ì, öy!úÑ, yòy` Á` , ðó` Óì≈, #` ≤Äã`lßvÓ´` Ey`lì, ÁEz` öy!úÑ, yòyÓ´` Ehfl, yhs,`iÓ´ Ó´ !Ó`i!` , !fl, iÓ´ Ñ,`iÓ´ ≤Ä`ll` yãø#!` !lúúÈÛÈi!fl, y`iÓã` ≤Äfl, ì, Ñ,`Ó´ y` Á` , òiÓ´ Óy`iÓ´ Ó´ çicçf`li` äyòy`lòy` ÓyN,`i#!` - ~Ó´` xòfÿl` E`lú` çicçf`liÓ´ ð`liif òì, !Ó´iÓ´ y!` xÓüfΩ, yÓ´#` E`ll` , ð`lv, , - 6. Óf!`_`lçÓ´` ≤Ä`¶, i (Personality difference) : Ñ, yÓ´ Óy`iÓ´` lðò, òy!Ó´ Óy!Ó´ Ñ, çicçfÓ´ y`l`y`îÑ,` , ì, ò!ò` ÓyEz`iÓ´ Ó´ Ñ, ð≈â, yÓ´ #` çicçfÁ` l`y`îÑ, - ~`liÓ´ ð`liif Óf!`_`lçÓ´` ≤Ä`¶, i Óy, òy!≈Ñ, f`l`y`îÑ, Ez- Ñ, yÓ´ Óy`iÓ´ Ó´ Ñ, yã` Eú` ~Ez` !Ó!¶, ß` Óf!`_`lçÓ´` öyò%`i`lìÓ´ Ñ, yÓ´ Óy`iÓ´ Ó´ ð`liif xhs, ¶%≈, _` Ñ,`iÓ´` ú`l`ç, fÓ´` l!`li,` ~!Ü`ll`` à, úyñ`l`y`lì, Óf!`_`lçÓ´` ççáyi, òy`i`Öy``i!´ - ~ãòf` çicçf`liÓ´ ð`liif` l`y`lì,` Öyúy`l`óúy` K, yi, Ñ, Ó´`i`á`l` , ì, yÓ´ , òiÓ´ Ó´ lú` Ü`lv, ,` , ì, yúyÓ´` ≤Ä`ll` yãø EÍ´ - 7. ! Ó`i!` ÈÛÈç!`_` ççe` yhs, , ðiÓ´ Ñ,` , òy (Estate Plan) : !Ó`i!` ÈÛÈç!`_` ççe` yhs, , ðiÓ´ Ñ,` , òy`l!` , ðiÓ´ fl, ÖyÓ´` òy` EÍ´` ~Óç` , ðó` Óì≈, #` ≤Äã`lßvÓ´` çicçf`liÓ´ Ñ, y`lãÈ ì, y fl, ðçT` òy` Ñ, Ó´ y` EÍ´` ì, yE`lú` ì, y`iÓ´

NSOU ? CC-CO-10 122 ð`lò` v, z`l`m`i`ÜÓ´` ç, !çT EÍ´ - xyÓ´` ~Ez` v, z`l`m`Ü` l`i`îÑ, Ez` òì, !Ó´iÓ´ y!` i`Öy``i!´ - òì, !Ó´iÓ´ y!` à), v, , yhs, xyÑ, yÓ´ !ò` lú` , òy!Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ ÓyÓ´` Óì, Á` E`ll`` i`lì, , òy`iÓ´ - 8. ~ÓÓy!EÑ, ç) `le xyd#Í´ (In-laws) : , ð%eÓì) Óy` äyöy, y` Öy` çicçf`liÓ´` fl, f#` ≤Ä`lì, f`i`îÑ, Ó´ Ez` , òy!Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ Óy`iÓ´ Ó´ ≤Ä!ì, , ðiÑ,` , !çT¶, !D` Á` fl, l`y!` ~l`y`îÑ, - x`lòÑ, çøì` Ez` ì, yÓ´ y` òy` Ó%`IG, Ez` m`iÓ´` xÓì, yÓ´` iy`Ñ,`iÓ´` ð,` lú`-` çãòf` ì, y`liÓ´ Ñ, yÓ´ Óy`iÓ´ Ñ, #` ¶, !` ðÑ, y` ì, y fl, ðçT¶, y`iÓ´` äy!ò` l!`` îÁ!` y` ÓyN, ð#Í´ - xòfÿl` òì, !Ó´iÓ´ y!` Óì, k, , òyl` - 9. ãÓyÓ!i!EÓ´ ÓyifÓyîÑ, ì, y (Accountability) : , òy!Ó´ Óy!Ó´ Ñ, çicçf`liÓ´` xyÓ!úfÑ, ¶, y`iÓ´` äÓyÓ!i!E` xhs, ¶%≈, _` Ñ, Ó´` lì, E`iÓ´ - ì, yÓ´ y`l!` ≤Äi, fyüy` xò%l`y!` #` Ñ, yã` çjòy`lò` x, òyÓ´` Ü` EÍ´` ì, yE`lú` ~ãòf` ì, y`liÓ´` äÓyÓ!i!E` Ñ, Ó´` lì, E`iÓ´ - x!≈y!` çÑ,` lúÓ´` ãòf` ~Ñ, Ez` ! ð!` öü, Cúy` ð`lò` à, úyÓ´` !Ó`i!` , Öyifì, yòúÑ, Ñ, Ó´` lì, E`iÓ´ - 10. ¶, yEz`ll` ¶, yEz`ll` ≤Ä!ì, m!@ì, y (Sibling rivalry) : ÓyÓyÈÛÈöy`ll` Ó´ ð`lòy` llyÛÈ, òyÁ!` yÓ´` ãòf` ~üüÓÑ, y` lú` ¶, yEz` Á` Óy`lò` l!Ó´` ð`liif` ≤Ä!ì, m!@ì, y` Ö%ÓEz` çyiyÓ´` i` Ófy, òyÓ´ - !Ñ, ls, l!` ~Ez` ≤Ä!ì, m!@ì, y` Óv, , EÁ!` yÓ´ , ðó` Á` ì, y`liÓ´` ð`liif` i`Öy``i!´` ì, Öò` ì, y` xyÓ´` çyiyÓ´` i` Ófy, òyÓ´` l`y`îÑ, òyñ, òiÓ´ Óy`iÓ´ Ó´ Óy, òy!Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ Óy`iÓ´ Ó´ ð`liif` çB, , çãòÑ, çöçfyÓ´` ç, !çT Ñ,`iÓ´ - ~òò!Ñ, ~Ó´` ð,`lú` , òy!Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ ÓyÓ´` !Ó¶, _` E`ll`` i%Ez` Óy`lì, ð¶, y`lú` ðiÓ´` iì, EÍ´ - ~Ó´ , ≤ÄÑ, çT` v, z`iyEÓ´` i` Eú` 2005` çy` lú` ð%`îÑ, ü` xyjy!` ð` Á` x!ò!` xyjy!` ðó´` !Ó´iÓ´ y!` - ~Ó´` ð,` úðð!` , lì,` i#Ó´` ¶¶, yEz` xyjy!` ðó´` ÓfÓçy` i%Ez`` àÈ` lú` Á` fl, f#Ó´` ð`liif` 30 : 30 : 40` xò%, òy`lì, ¶, yÜ` E`ll`` l`y!´ - 11. v, z_Ó` y!iÑ, yÓ´ (Succession) : ~Ñ, ì, , ≤Äã,` , lúì, , ≤ÄÓy!` Eú`` î´ , òy!Ó´ Óy!` Ó´ Ñ, Ñ, yÓ´ ÓyÓ´` Eú` lì, ð` ≤Äã`lßvÓ´` - ≤Älò` ≤Äãßv` Ñ, yÓ´ ÓyÓ´` Ü`lv, , ñ` !mì, #Í´` ≤Äãßv` Ñ, yÓ´ ÓyÓ´``iÑ, ðãÓ%ì, Ñ,`iÓ´` Á` ì, , #Í´` ≤Äãßv` Ñ, yÓ´ ÓyÓ´``iÑ,` `ü`i` Ñ,`iÓ´ - çò#ç, y!´` i`Öy`` Ü`lãÈ` î` 97` üì, yçü, òy!Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ ÓyÓ´` ì, , #Í´` ≤Äã`lßv` Ez`` ü`i` E`ll`` `Ü`lãÈ-` ì, yEz` Óúy` EÍ´`` î´ , òy!Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ Óy`iÓ´ Ó´ v, z_Ó` y!iÑ, y`iÓ´` Ó´` !Ó`i!` , x!` fhs, =Ó` çc` çEÑ, y`iÓ´` !Óã, yÓ´` ÈÛÈiÓ´`iÓã, òy` Ñ,`iÓ´` !fl, iÓ´` Ñ, Ó´` lì, EÍ´ - v, z_Ó` y!iÑ, yÓ´` Óú` lì,` ~Öy`lò` ≤Äiyòì, ¶, !Ó`i!` lì, Ñ, yÓ´ Óy`iÓ´ Ó´`` ðì, çiy`lòÓ´` x!iÑ, yÓ´ #`` Ñ, E`iÓ´` ì, y`îÑ,` ÖyG, y!´ - ≤Ä`lì, fÑ, ç!`ççfÓ´` x!¶, òì,`iÑ, =Ó` çc` l!`ll`` v, z_Ó` y!iÑ, yÓ´` #` à), v, , yhs, Ñ, Ó´` lì, EÍ´ - xòfÿl` òì, !Ó´iÓ´ y!` à), v, , yhs, xyÑ, yÓ´` ð!`` Á` Ñ, yÓ´ ÓyÓ´` Ü¶, #Ó´` çB,`i` , ð`lv, , - 12. K, yi, Ñ, Ó´` í (Communication) : , òy!Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ Óy`iÓ´ Ó´ K, yi, Ñ, Ó´` ì` ≤Ä!E` l` y` i%Ó≈ü` E`lú` x!≈y!` çicçf`liÓ´` Ñ, yÓ´ Óy`iÓ´ Ó´ !Ó!¶, ß` !Ó`i!` ç!` ¶, Ñ, çø`ll`` ç!¶, Ñ, ¶, y`iÓ´` K, yi, Ñ, Ó´` y` òy` E`lú` ì, y`liÓ´` ð`liif` «` , y¶, Á` Eì, yüyÓ´` ç, !çT EÍ´` l`y` , ðó` Óì≈, #` çø`ll`` òì, ! Ó´iÓ´ y`liÓ´` ç, !çT Ñ,`iÓ´ - xfl, ðçT` x!ò!` !òì, Á` xçjð)≈` Óy!≈, y` K, y, ðò` ¶%,` ú´ ÓyG, yÓ%G, ç, !çT Ñ,`iÓ´` l`y`` l`i`îÑ, Ez` òì, ! Ó´iÓ´ y!` Á` òyòy` iπççyðÑ, Ñ, yãÑ,` l`ð≈Ó´` v, zqÓ` E` l´ -

v, z, ð`iÓ´ Ó´` xy`lúyà, òy` l`i`îÑ,` , iÖy` l`y!´` , òy!Ó´ Óy!Ó´ Ñ, m@` Óy` òì,` i¶, ç, !çT EÁ!` yÓ´` !, ðãÈ`lò` v, z, ð`iÓ´ Ó´` ~Ñ, Óy` ~Ñ, y!iÑ, Ñ, yÓ´` i` l`yÑ,` lì, , òy`iÓ´` - Ü¶, ðò!úÑ, òì, !Ó´iÓ´ y!` Öy` m@` @`ÃEí` llyÛf` E`lú` Á` iπççyðÑ, òì, !Ó´iÓ´ y!` Ñ, ÒðEz` Ñ, yöf` òì` Ñ, yÓ´` i` ~Ó´` ð,` lú` , òy!` Ó´ Óy!Ó´ Ñ, Ñ, yÓ´ Óy`iÓ´` x!hfl,`lçÓ´` çB, ,` ,` i`Öy``i!´ -

NSOU ? CC-CO-10 123 6.6.2 ,òy!Ó Óy!Ó Ñ, !Ó ÌÓ yi !ò:ò!_ x"öyeyl" !Ó ÌÓ y ÌiÓ v,z,ò!fl,li, ≤Äli, !, Ñ,yÓ ÓyÓ ÈÜÈççfl, iyÓ Ez fl, !y, y!ÓÑ, á, òy- !Ñ, ls, !Öò çEÑ, ò≈# Á Ñ, yÓ Óy ÌÓ Ó Ñ, ò≈á, yÓ #Ó y ,ò! Ó Óy ÌÓ Ó çicçf EÍ " ç" Ì« Ìe ,òyÓ fl, ò!Ó Ñ, !Ó ÌÓ yi Ñ, yÓ Óy ÌÓ Ó ~Ñ, !, , ãmúhs, çöçfy !Ecy ÌÓ Üif EÍ - Ñ, yÓ çicçf ÌiÓ ò Ìif !Ó ÌÓ yi ,òy!Ó Óy!Ó Ñ, Ñ, yÓ Óy ÌÓ Ó x!hfl, ÌcÓ v,z,òÓ Ez xyáyì, Ñ, ÌÓ - çÑ, yÓ ÌiEz Óúy EÍ " Ì ,òy!Ó Óy!Ó Ñ, Ñ, yÓ ÓyÓ i, ,i, #! ≤Äã ÌßvEz "ü" E Ìi" !y! - ~Ó !, òàE Ìò ≤Äiyò Ñ, yÓ i Eú Ñ, yÓ Óy ÌÓ Ó v,z,ò y! Ìi Ñ, yÓ çÇe yhs, !Ó ÌÓ yi- ç% Ì, Ó yÇ, ,òy!Ó Óy!Ó Ñ, Ñ, yÓ Óy ÌÓ Ó !Ó ÌÓ yi çÓçö! Ez xòf öyey ,òy! - ÌÒ! ò%ü!ò# Ñ, yÓ Óy ÌÓ Ó " «, Ìe çEÑ, ò≈# ÌiÓ ò Ìif Óy Ñ, ò≈# Á ÓfÓfl, iy, òÑ, ÌiÓ ò Ìif ! Ó ÌÓ yi !y Ìi, çöçfy ç, !çT òy Ñ, ÌÓ " çäòf v,z,ò!%_ ÓfÓfl, iy xÓú!ò Ñ, Ó y EÍ ~ÓÇ Ñ, y,òy!ò òyòÓç!ò! Ó, yÜ ! Ó ÌÓ yi !ò:ò!_ ò äòf ≤Ä Ìi" yäò#! ÓfÓfl, iy @ ÄEÍ Ñ, ÌÓ - !Ñ, ls, ,òy!Ó Óy!Ó Ñ, v,z,ò Ìif y ÌÜÓ " «, Ìe Ì ÌE!%, ,ò! Ó Óy ÌÓ Ó çicçf Ó yEz Ñ, yÓ Óy ÌÓ Ó Ñ, ò≈á, yÓ # Óy ÓfÓfl, iy, òÑ, !Ecy ÌÓ Ñ, yã Ñ, ÌÓ i, yEz ,ò! Ó ÓyÓ Á ÓfÓfl, iy, òyÓ ò Ìif ,òy! = Ñ, f > ,yòy ò%ü! Ñ, ú E Ìi" , ò Ìv, , - Ñ, yÓ i ,òy!Ó Óy!Ó Ñ, !Ó ÌÓ y ÌiÓ ≤ÄÑ, yÓ Ìò Ñ, yÓ Óy ÌÓ Ó v,z,òÓ , ò Ìv, , Ì, ò!ò Ñ, yÓ Óy ÌÓ Ó !Ó ÌÓ yi ,ò! Ó Óy ÌÓ Ó v,z,òÓ Á ,ò Ìv, , - Ñ, y ÌäEz ç! †, Ñ, çö Ìi" Á ç! †, Ñ, y ÌÓ ÌÓ ÌÓ y ÌiÓ !ò:ò!_ Ñ, Ó " Ìi, ,òy, ,òyÓ " Ìü i, y Ñ, yÓ ÓyÓ Á ,ò! Ó ÓyÓ v,z,ç, Ìi" Ó ò ÌifEz á, ò çB, > ç, !çT Ñ, ÌÓ - ò# Ìä, ,òy!Ó Óy!Ó Ñ, Ñ, yÓ Óy ÌÓ Ó !Ó ÌÓ yi !ò:ò!_ ò ,òyã, !, v,z,òy! i%, Ìü iÓ y Eú- ,òy!Ó Óy!Ó Ñ, Ñ, yÓ Óy ÌÓ Ó !Ó ÌÓ yi !ò:ò!_ ò v,z,òy! çö)E ≠ (i) !ò! òyò%Ü ≤Äüyc!òÑ, Ñ, y, y ÌöyÓ v,z,òÓ !òÑ, ,ò i, y Ó, !k, (Reliance on formal Governance structure) (iii) ,ò! Ó Óy ÌÓ Ó çicçf ÌiÓ " «, y, ≤ÄÑ, y ÌüÓ ÓfÓfl, iy Ñ, Ó y (Give family members space to air grievance) (iii) ,òy!Ó Óy!Ó Ñ, " «, Ìe Ñ, yÓ Óy ÌÓ Ó xy Ìüã, ,òy ò! (No business discussion in family domain) (iv) !Ó!Ñ, ÌÓ Ìi" K, yì, Ñ, Ó i çö! ò Ìi, y Á oðì, Ñ, Ó " Ìi, E ÌÓ (Timely and fast communication) (v) !Ó ÌÓ yi Óv, , iÓ ÌòÓ E Ìü !Ó Ìü"K, !ò Ìi" yÜ Ñ, Ó " Ìi, E ÌÓ (Appoint expert to mediate major conflicts) ò# Ìä, Ó ~ ÌiÓ ç!j" Ìi, çÇ!« Æ iyÓ iy ÌiÁ" y Eú ≠ (i) !ò! òyò%Ü ≤Äüyc!òÑ, Ñ, y, y ÌöyÓ v,z,òÓ !òÑ, ,ò i, y Ó, !k, (Reliance on formal governance structure) : x! Ìi, yÇü ,òy!Ó Óy!Ó Ñ, Ñ, yÓ Óy ÌÓ Ó " «, ÌeEz ÌiÓy !y! " Ì ,ò! Ó Óy ÌÓ Ó çicçf Ñ, yÓ Óy ÌÓ Ó !Ó!Ñ, ÌÓ Ìi" !Ó Ìü" Ìi, Ìi = !ú ! Ó ÌÓ y ÌiÓ ãßv Ìi" ç = !ú xy Ìüã, ,òyÓ äòf Ñ, y Ìöy ,òy, yò ,òy! òy- !ò! òyò%Ü ≤Äüyc!òÑ, Ñ, y, y Ìöy Ìi, ! Ñ, ls, ú ,òy!Ó Óy!Ó Ñ, çÇç!Ü (family council) ~ÓÇ ú ,òy!Ó Óy!Ó Ñ, ,ò, yÓ yòÜ (family forum) !y ÌiÑ, ÌiÓy Ìò çicçf Ó y !ò Ìä ÌiÓ ò Ìif xy Ìüã, ,òyÓ òyif Ìò !Ó ÌÓ y ÌiÓ !Ó Ìi" = !ú Ó" !ò:ò!_ á, y Ìi, ,òy ÌÓ - Ñ, y ÌäEz !ò! òyò%Ü ≤Äüycò

NSOU ? CC-CO-10 124 ,òy!Ó Óy!Ó Ñ, Óy xy! ÌÑ, !Ó Ìi" çÇe yhs, çöçfy = !ú ò, y Ìi, çö! = EÍ Ñ, yÓ i ~Ez Ñ, y, y ÌöyÓ òyif Ìò Ñ, yÓ Óy ÌÓ Ó òy! Ñ, yòy Á ÓfÓfl, iy, òy ÌiÑ, xyúy Ñ, Ó y EÍ - (iii) ,ò! Ó Óy ÌÓ Ó çicçf ÌiÓ " «, y, ≤ÄÑ, y ÌüÓ ÓfÓfl, iy Ñ, Ó y (Give family members space to air grievances) : ,òy!Ó Óy!Ó Ñ, Ñ, yÓ Óy ÌÓ Ó çicçf ÌiÓ xçls, !çTñ " «, y, ñ, Èi, yüy Ezi, fy! Ìi Ñ, yÓ Óy ÌÓ !Ó ÌÓ y ÌiÓ ç, !çT Ñ, ÌÓ - ~Ez " «, y, ≤Äü!ò! ,òy EÁ! yÓ ò, ÌüEz i, y !Ó " «, y Ìi, ,ò! Ó Ìi, EÍ - ~Ez !Ó Ìi" !, çÓ Ìä, Ìi" ò!ü ÌiÓy !y! ,ò! Ó Óy ÌÓ Ó ≤Ä!ò ≤Äã ÌßvÓ çicçf ÌiÓ ò Ìif ñ Ñ, yÓ i, yÓ y i, y ÌiÓ ≤Ä Ìi" yäò Á v,z,ò ÌmÜ äyòy ÌöyÓ Ñ, y Ìöy !òÓ y, òi äy! Üy ,òy! òy- !Öò ~çÓ çicçf ÌiÓ Ñ, !y ÌüyòÓ Ñ, v,z,òy ÌiÑ, ,òy ñ, òò ãEy, çöçfyEz Óv, , E Ìi" !y! - çÑ, yÓ ÌiEz !Ó ÌÓ yi ~v, , y ÌöyÓ ç ÌiÓ = y, ò v,z,òy! Eú ,òy!Ó Óy!Ó Ñ, Ñ, yÓ Óy ÌÓ Ó òi, ç !yÓ Ey Ìi, !y ÌiÑ, i, y ÌiÑ, Ìi = çEÑ, y ÌÓ xòfyòf çicçf ÌiÓ " «, y, Á v,z,ò ÌmÜ = ò Ìi, E ÌÓ ~ÓÇ òi, !Ó ÌÓ y ÌiÓ !Ó Ìi" = !ú xy Ìüã, ,òyÓ òyif Ìò !ò! , Ìi" Ìi" Ìi, E ÌÓ - ç% Ì, Ó yÇ Ó! fl, ò Óf!_ ÌiÓ xòfyòf çicçf ÌiÓ Ñ, !y ÌüyòÓ òyò!çÑ, i, y Ü Ìv, , i%, ú Ìi, E ÌÓ ~ÓÇ òi, ,òy! = ÌiÑ, fÓ !Ó Ìi" = !ú i, y ÌiÓ ò%!G, Ìi" !i" Ìi, E ÌÓ Á v,z,ò!çy!Ei, Ñ, Ó " Ìi, E ÌÓ - i, ÌÓ Ó! fl, ò çicçf Ó y xÓüfEz ! Óá, yÓ ÌiÑ, Ó ò Ìi, y xyã, Ó i Ñ, Ó ÌiÓ ò òyñ ,òy!Ó Óy!Ó Ñ, Ñ, yÓ Óy ÌÓ Ó òi, y !Ecy ÌÓ i, y ÌiÓ xyfl, iy Á !Óy"yc Ü Ìv, , i%, ú ÌiÓ - (iii) ,òy!Ó Óy!Ó Ñ, " «, Ìe Ñ, yÓ Óy ÌÓ Ó xy Ìüã, ,òy ò! (No business discussion in the family domain) : ,òy!Ó Óy!Ó Ñ, Ñ, yÓ Óy ÌÓ Ó ~Ñ, !, Óv, , çöçfy Eú Ìi ,ò! Ó ÓyÓ Á Ñ, yÓ ÓyÓ x ÌòÑ, çö! Ez çö! = Ñ, E Ìi" ,ò Ìv, , - x!ä, ~Ó y ,ò, ÌiÑ, i% !, ç_y- ,ò! Ó ÓyÓ Eú ~Ñ, !, ,çyò! ÌiÑ, çÇÜ †, òñ xòf! ÌiÑ, Ñ, yÓ ÓyÓ Eú ~Ñ, !, , x! = Ìò! Ìi, Ñ, ≤Ä! Ìi, yò - Ì ÌE!%, ,ò! Ó Óy ÌÓ Ó çicçf ÌiÓ myÓ yEz ,òy!Ó Óy!Ó Ñ, Ñ, yÓ ÓyÓ ,ò! Ó á, y!üi, EÍ i, yEz i, y ÌiÓ ò Ìif ,òy! = Ñ, f > ,yòy i%Ó *E Ìi" Á Ìi, - x ÌòÑ, çö! ,ò! Ó Óy ÌÓ Ó çöçfy Ñ, yÓ ÓyÓ ÌiÑ, ≤ÄÑ, y!Òi, Ñ, ÌÓ ñ xyÓyÓ Ñ, yÓ Óy!Ó çöçfy ,òy!Ó Óy!Ó Ñ, çöçfyÓ Ñ, yÓ i E Ìi" Á Ìi, - Ñ, y ÌäEz ~Ez i%Ez çÇÜ †, ÌòÓ ò Ìif ,ò, ÌiÑ, #Ñ, Ó i á, y Ìü çöçfy x ÌòÑ, , yEz !òÓ çò E ÌÓ Ó Ìü ò Ìò Ñ, Ó y EÍ - !Ó Ìü"K, ÌiÓ x!Ñ, òi, Eú Ìi Ñ, yÓ Óy ÌÓ Ñ, yÓ Óy!Ó !Ó Ìi" = !ú xy Ìüã, ,òyÓ äòf ~Ñ, !, !ò! Ìi" çö! ! †, Ñ, Ñ, Ó " Ìi, E ÌÓ - ,ò! Ó Óy ÌÓ Ó çicçf Ó y Ñ, yÓ ÓyÓ çÇe yhs, !Ó!Ñ, ÌÓ !Ó Ìi" ç!j" Ìi, ÁEz !ò! Ìi" çö Ìi" i, y ÌiÓ òi, yò, ÌiÓ Óy xòfyòf ÌiÓ çy Ìi òi, yò, !Ó!ò! Ñ, Ó ÌiÓ - ~Ó ÓyEz ÌÓ xòfyòf çö! ,òy!Ó Óy!Ó Ñ, çicçf Ó y Ñ, yÓ ÓyÓ çÇe yhs, xy Ìüã, ,òy Ñ, Ó ÌiÓ òyñ Ñ, Óúyey ,òy!Ó Óy!Ó Ñ, !Ó Ìi" i, y ÌiÓ !y! ÈÜÈy! Ìc ,òyúò Ñ, Ó ÌiÓ - x! = y! ÁEz !ò! Ìi" çö Ìi" Ó ÓyEz ÌÓ ,ò! Ó Óy ÌÓ Ó çicçf Ó y Úxy Ìüã, ,òy Ñ, ÌiwÓ Ü (No discussion zone) ÓyEz ÌÓ !y Ñ, ÌiÓ Ó Ìü i, yÓ y x ÌòÑ, EyüÑ, y ò Ìò ,ò! Ó Óy ÌÓ !y Ñ, Ìi, ,òyÓ ÌiÓ - (iv) !Ó!Ñ, ÌÓ Ìi" K, yì, Ñ, Ó i çö! ò Ìi, y Á oðì, Ñ, Ó " Ìi, E ÌÓ (Timely and fast Communication) : Ñ, yÓ Óy ÌÓ Ó x! ÌiÑ, yÇü !Ó ÌÓ y ÌiÓ v,z,ò!_ á Ìi, ç! †, Ñ, öyey! ñ ç! †, Ñ, çö Ìi" Á ç! †, Ñ, y ÌÓ Ñ, y Ìöy !Ó Ìi" ,ò! Ó Óy ÌÓ Ó çicçf ÌiÓ òy äyòy ÌöyÓ äòf - ç! †, Ñ, y ÌÓ K, yì, Ñ, Ó i Ñ, Ó y E Ìü x ÌòÑ, çöçfy = Ó & Ìi, Ez !ò Ìi, !y! ~ÓÇ !Ó ÌÓ yi Óyv, , Ìi, ,òy ÌÓ òy- ÌcÓ NSOU ? CC-CO-10 125 çicçf Ó y !ò! òi, y ÌÓ Ñ, yÓ Óy ÌÓ Ó Ñ, yãÑ, Ìiò = xÇü @ ÄEÍ Ñ, ÌÓ i, y ÌiÓ çy Ìi Ñ, yÓ Óy ÌÓ Ó !Ó!Ñ, ÌÓ =

Ó 8c, ð) ≈ !Ó°íí xy ˆlúyâ, òy Ñ, Ó
yÓ ˆ ãðf !ò! ðyò%Ü ç¶, yÓ ˆ ÓfÓfl, iy Ñ, Ó ˆ ì, E ˆ ÌÓ – ~¶, y ˆ ÌÓ ã!; ú !Ó°íí = !úÓ v, z, óÓ çicf ˆ ÌÓ ˆ Ñ, ði, f EÁÍ yÓ ç
% ˆ ÌyÜ á ˆ Ì, ~ÓÇ !Ó ˆ ÌÓ yí v, z, ð!_Ó ˆ ãyí ˆ Üy Ìy ˆ ÌÑ, ðy – x! ≈ yí ˆ Öyúy ˆ Ìóúy K, y, Ñ, Ó í !Ó ˆ ÌÓ yí ÈÜÈÇ, ! < T Á !Ó ˆ ÌÓ yí
ˆ Ó ˆ Ìv, ˆ ÌyÁÍ y ˆ ÌÑ, ˆ ÌÑ, ˆ ÌÓ yí Ñ, ˆ ÌÓ – ~Ó myÓ y çicf ˆ ÌÓ ˆ ð ˆ Ìif çE ˆ Ìy!Üi, yÓ ˆ Öy, yÓÓ í ç, ! < T EÍ Ñ, yÓ í ì, yÓ y
Ó%G, ˆ Ì, ˆ ðy ˆ ÌÓ ˆ Ì Ñ, y ˆ Ìòy = Ó 8c, ð) ≈ !Ó°íí ì, y ˆ ÌÓ x ˆ ÌÜyâ, ˆ ÌÓ ˆ ðEz ~ÓÇ ì, y ˆ ÌÓ ˆ ði, yò, Á ˆ ðyòy E ˆ Ì ˆ ÌäE – (v)
Óv, ˆ xyÑ, y ˆ ÌÓ ˆ !Ó ˆ ÌÓ y ˆ ÌÓ ˆ ˆ «, ˆ Ìe !Ó ˆ Ìü ˆ ÌK, !ò ˆ Ì ˆ Ì yÜ (Appointment of an expert when the problem has been
aggravated) : !Óò ˆ ðy!Ó ˆ Öy!Ó Ñ, !Ó ˆ ÌÓ yí ã, ð ˆ xyÑ, yÓ ˆ iyÓ ˆ Ì Ñ, ˆ ÌÓ ˆ ~ÓÇ ,
ð!Ó ˆ Öy ˆ ÌÓ ˆ Ó çicf ˆ ÌÓ ˆ ð ˆ Ìif
iyÓ yÓy!EÑ, xy ˆ lúyâ, òy Ñ, ˆ ÌÓ Á !Ó ˆ ÌÓ yí !ò ð!_ Ñ, Ó y çQ, Ó EÍ ˆ ðy ì, Òò ÖyEz ˆ ÌÓ ˆ Ó ˆ Ñ, y ˆ Ìòy !Ó ˆ Ìü ˆ ÌK, Ó ˆ cyEylf
!ò ˆ Ìü ¶, y ˆ lúy ð, ú, ðyÁÍ y ˆ Ìy ˆ ~Ó * ˆ ð !Ó ˆ Ìü ˆ ÌK,
öiffl, ì, yÑ, yÓ #Ó ¶, !ðÑ, y ˆ ðyúò Ñ, ˆ ÌÓ –
x!¶, K, ì, y ˆ ˆ ÌÖy ˆ Ü ˆ ÌäE ˆ Ì ˆ Ì#á≈!ò ˆ ÌÓ xy ˆ lúyâ, òyÓ ˆ , óÓ Á ˆ Ñ, y ˆ Ìòy çöyiyòç)e ˆ ðyÁÍ y òy ÌyÁÍ y ˆ Ì
öiffl, ì, yÑ, yÓ #Ó v, z, ð!fl, ì, ì, ˆ Ì, xy ˆ lúyâ, òy ð, ú ≈ ÁÇ) E ˆ Ì ˆ ÌäE ~ÓÇ !Ó ˆ ÌÓ y ˆ ÌÓ ˆ !ò ð!_ á ˆ Ì, ˆ ÌäE – Ñ, yÓ í !
Ó ˆ Ìü ˆ ÌK, Ó y !Ó ¶, Ò ç! ˆ ÇfÓ ˆ ðòhfl, y!_ Ñ, !Ó°íí xò%iyÓò Ñ, ˆ ÌÓ @ ˆ ÌEi ˆ ÌyÜf ~Ñ, !, çöyiyò ç)e ˆ , ðü Ñ, ˆ ÌÓ ò Ìy
çÑ, ˆ ÌúEz ˆ ð ˆ Ìò ð! – ˆ çÑ, yÓ ˆ ÌifEz, ð!Ó ˆ Öy ˆ ÌÓ ˆ Ó ˆ ÖyEz ˆ ÌÓ ˆ Ó ˆ Ñ, y ˆ Ìòy x!¶, K, ñ i«, Á !Ó ˆ Ìü ˆ ÌK, Ó fl_ ˆ ÌÑ, !ò ˆ Ì ˆ Ì yÜ
Ñ, Ó ˆ Ìü x ˆ ÌòÑ, çð! ˆ Ez ¶, y ˆ lúy ð, ú, ðyÁÍ y ˆ Ìy ˆ ~ÓÇ ˆ Ì#á≈Ñ, yú#ò, ðy!Ó ˆ Öy!Ó Ñ, !Ó ˆ ÌÓ yí !ò ð!_ Ñ, Ó y çQ, Ó EÍ –
x!¶, K, ì, y ˆ ˆ ÌÑ, ˆ ÌÖy ˆ Ü ˆ ÌäE ˆ Ì x ˆ ÌòÑ, ˆ ðy!Ó ˆ Öy!Ó Ñ, çöçfy Ìy ˆ Ì#á≈!ò ÌyÓ! ˆ ð, y ˆ Ìòy çQ, Ó EÍ ˆ ðy ì, y ÖyEz ˆ ÌÓ ˆ Ó ˆ i«,
öiffl, ì, yÑ, yÓ #Ó v, z, ð!fl, ì, ì, ˆ Ì, Ñ, ˆ Ì ˆ ÌÑ, á ˆ ˆ , yÓ ˆ ð ˆ Ìif !ò ˆ Ì, ˆ Ü ˆ ÌäE – xò%Ó * ˆ , ð çöçfy E ˆ Ì ˆ ÌäEú 2003 çy ˆ Ìü !
Ó ˆ ðy ˆ Ì ˆ ÌüÈÜÈ – Ó ˆ ÌÑ, ¶, y, yí #Ó 8¶, yEz xyjly!òò ˆ ð, % ˆ fÓ ˆ , óÓ ˆ Ì, yÓ ˆ %Ez ˆ äÈ ˆ Ìü ð% ˆ ÌÑ, ù Á x!òü xyjly!òò ˆ ð ˆ Ìif
ˆ Ìy ˆ ÌüÈÜÈÓäEÓ ˆ , óÓ !Ó ˆ ÌÓ y ˆ ÌÓ ˆ !ò ð!_ á ˆ Ì, 2005 çy ˆ Ìü ~ÓÇ ~Ez Ñ, y ˆ Ìä ¶, yÓ ˆ Ì, Ó ˆ Ì, yò#hs, ð ˆ Ìyòòs, f# Á
x! ≈ ðs, f# ˆ ÌÑ, Á Ehf, ˆ Ì, ˆ ð Ñ, Ó ˆ Ì, E ˆ Ì ˆ ÌäEú – 6.7 çyÓ yÇü ~Ez ~Ñ, Ñ, !, ˆ , ð ˆ Ìv, ˆ xy, ðöyÓ y ˆ Ì !Ó°íí = !ú äyò ˆ Ì,
ˆ ðyÓ ˆ Ìüò ì, y EüÈÜÜÈÈ ? ˆ ðy!Ó ˆ Öy!Ó Ñ, Ñ, yÓ ˆ Öy ˆ ÌÓ ˆ Ó x! ≈ Á çÇK, y – ? ¶, yÓ ˆ Ì, Ó ˆ Ì ˆ Ì ˆ ðy!Ó ˆ Öy!Ó Ñ,
v, z ˆ Ìif y ˆ ÌÜÓ ¶, !ðÑ, y – ? ˆ ðy!Ó ˆ Öy!Ó Ñ, Ñ, yÓ ˆ Öy ˆ ÌÓ ˆ Ó á, y!Ó !eÑ, ˆ Ìü < Tf – ? ¶, yÓ ˆ Ì, Ó ˆ çðÑ, yú#ò ˆ Ó yú
ð ˆ Ìv, úçöE – ? ˆ ðy!Ó ˆ Öy!Ó Ñ, Ñ, yÓ ˆ Öy!Ó v, z ˆ Ìif y ˆ ÌÜ !Ó ˆ ÌÓ yí ~ÓÇ !Ó ˆ ÌÓ yí !ò ð!_ –
NSOU ? CC-CO-10 126 6.8 ˆ Ìy ˆ ÖyÓú# Ñ, . ~ð!çÑ, v, z ˆ Ìy ˆ Öy!ú 1. !Ó ˆ Ìy ˆ Öy ˆ !ò!Ó ˆ ÌÓ ˆ ðy, ÓfÓçyÓ Ñ, ì, üi, yÇü ˆ ðy!
Ó ˆ Öy!Ó Ñ, v, z ˆ Ìif y ˆ ÌÜ !ò! ˆ Ìs, fi, EÍ / SÑ, V 60% SÖV 70% SÜV 80% SáV 90% 2. !Ó ˆ Ìy ˆ Öy ˆ ðy, Ñ, ð ≈ çÇfl, iy ˆ ÌÓ Ñ, ì,
üi, yÇü ˆ ðy!Ó ˆ Öy!Ó Ñ, Ñ, yÓ ˆ ÖyÓ ˆ Ì ˆ ÌÑ, xy ˆ Ìç / SÑ, V 40% SÖV 50% SÜV , 60% SáV 75% 3. !Ó ˆ Ìy ˆ Öy ˆ ˆ Ìyâ, #ò ð, ð ˆ ðy!
Ó ˆ Öy!Ó Ñ, Ñ, yÓ ˆ ÖyÓ !, EüÈÜÜÜÜÜÈ – ÓÇ ~! ˆ , ÈÜÜÜÜÜÜÈÈÈÈ – xÓfl, ì, – ü) ðfl, iyò, ð) Ó í Ñ, ˆ ÌÓ y – SÑ, V
ðfyÑ%, ˆ Ìv, yòy, ñ ðy!Ñ ≈, ð Ì%_ Ó y < T... SÖV öce, fy, ˆ Ìy¶, #ñ Ezi, y!ú SÜV Ñ, ˆ ÌDy = !ðñ äy, ðyò SáV xy!ú ÖyÓyñ !à, ð
4. ¶, yÓ ˆ Ì, Ó ˆ Ì ˆ Ì ˆ ð ˆ ðy!Ó ˆ Öy!Ó Ñ, ÓfÓçy! EüÈÜÜÜÜÜÈ – ü) ðfl, iyò, ð) Ó í Ñ, ˆ ÌÓ y – SÑ, V çöyá!¶, !_Ñ, SÖV äy! !
¶, !_Ñ, SÜV ð ≈ ¶, !_Ñ, SáV Ñ, y ˆ Ìòy! ˆ , Ez ð! 5. 1854 çy ˆ Ìü ð% ˆ ÌyEz ˆ Ì, ˆ Ìä ð Ñ, y, ð ˆ Ìv, ˆ Ó Ñ, ú fl, iy, ðò Ñ, ˆ ÌÓ ˆ ÌäE ˆ Ìüò
ˆ Ñ / SÑ, V, ˆ Ì#Ó 8¶, yEz xyjly!ò SÖV áòüfyò Ìyç !Óv, ˆ úy SÜV Ñ, yÁÍ yç! ä Ìy¶, Ó SáV E
zfi, ÈÜÈEz!u, ˆ Ì y ˆ Ì, yjyò!ò 6. çyÓ y ¶,
yÓ ˆ Ì, Ó ˆ Ì ≈ ä% ˆ Ìv, ˆ ðy!Ó ˆ Öy!Ó Ñ, Ñ, yÓ ˆ ÖyÓ ˆ Ü ˆ Ìv, ˆ % ˆ Ìü!äÈÜ ˆ Ñ, yò ç! ±iy! / SÑ, V ðy ˆ Ìv, ˆ y! y!Ó ç! ±iy! SÖV ˆ ðy!
ü ≈ ç! ±iy! SÜV ˆ äÈy! ˆ Ì yÓ ç! ±iy! SáV ˆ ðòò ç! ±iy! 7. ¶, yÓ ˆ Ì, Ó ˆ Ì ˆ Ì ≈ ðfy ˆ Ìò!äÇ ~ ˆ Ì!™ ˆ Ìy Ñ, ì, çy ˆ Ìü !Óú% EÍ /
SÑ, V 1962 çy ˆ Ìü SÖV 1966 çy ˆ Ìü SÜV 1970 çy ˆ Ìü SáV , 1975 çy ˆ Ìü 8. ¶, yÓ
ì, Ó ˆ Ì ˆ Ì ≈ ˆ ÓçÓ Ñ, y!Ó ˆ «, ˆ Ìe ˆ ðy!Ó ˆ Öy!Ó Ñ, Ñ, yÓ ˆ Öy ˆ ÌÓ ˆ Ó xçü Ñ, ì, / SÑ, V 65% SÖV 70% SÜV 85% SáV 90%
NSOU ? CC-CO-10 127 9. ð# ˆ Ìä, Ó v, z! Ò!Öi, ˆ Ñ, yò !ÓÑ, !, ˆ , ðy!Ó ˆ Öy!Ó Ñ, Ñ, yÓ ˆ Öy ˆ ÌÓ ˆ Ó !Ó ˆ ÌÓ y ˆ ÌÓ Ñ, yÓ í
!Eçy ˆ ÌÓ Üif EÍ / SÑ, V Ó fl_ ˆ ÌçÓ ˆ Ì ˆ Ì¶, ˆ Ì Öy, ðy! ≈ Ñ, f SÖV v, z_Ó y! ÌÑ, yÓ SÜV áÓyÓ!ÈE Öyif ÖyíÑ, ì, y SáV çÓ = !úEz
10. ð# ˆ Ìä, Ó ˆ Ñ, yò! ˆ , ðy!Ó ˆ Öy!Ó Ñ, v, z ˆ Ìif y ˆ ÌÜÓ !Ó ˆ ÌÓ y ˆ ÌÓ v, z!ç !Eçy ˆ ÌÓ Üif EÍ ˆ ðy / SÑ, V çicf ˆ ÌÓ xçö ç
% ˆ ÌyÜ ç% !Óiy SÖV ¶, yEz ˆ Ì ˆ Ì, yEz ˆ Ì ˆ Ì ði, !Ó ˆ ÌÓ yí SÜV Öyä ˆ ÌÓ ì, #Ó ˆ ÌÑ, ˆ Ìy!Üi, yÓ v, z, ð!fl, ì, ì, SáV K, y, Ñ, Ó í
e¶! ˆ , 11. ð# ˆ Ìä, Ó ˆ Ñ, yò! ˆ , ðy!Ó ˆ Öy!Ó Ñ, Ñ, yÓ ˆ Öy ˆ ÌÓ ˆ Ó !Ó ˆ ÌÓ yí !ò ð!_ Ó v, z, ðy! ˆ !Eçy ˆ ÌÓ Üif EÍ / SÑ, V !
ð! ˆ ðyò%Ü ˆ Ìyüç!òÑ, Ñ, y¶, y ˆ ÌòyÓ v, z, óÓ !ò ¶ ≈, Ó ì, y Ó, !K, SÖV çicf ˆ ÌÓ ˆ «, y¶, ˆ ÌÑ, y ˆ ÌüÓ ÓfÓfl, iy Ñ, Ó y SÜV
ˆ ðy!Ó ˆ Öy!Ó Ñ, ˆ «, ˆ Ìe Ñ, yÓ ˆ Öy ˆ ÌÓ ˆ Ó xy ˆ lúyâ, òy SáV çÓ = !úEz 12. ð# ˆ Ìä, Ó ˆ Ñ, yò! ˆ , ðy!Ó ˆ Öy!Ó Ñ,
v, z ˆ Ìif y ˆ ÌÜÓ !Ó ˆ ÌÓ yí !ò ð!_ Ó v, z, ðy! ˆ !Eçy ˆ ÌÓ Üif EÍ ˆ ðy / SÑ, V o¶i, K, y, Ñ, Ó ˆ ÌÓ ÓfÓfl, iy SÖV !Ó ˆ ÌÓ yí !
ò ð!_ Ó ˆ ðf x!¶, K, Ó fl_ !ò ˆ Ì ˆ Ì yÜ SÜV çicf ˆ ÌÓ ˆ «, y¶, á, y, ðy ˆ ÌÁÍ yÓ ÓfÓfl, iy Ñ, Ó y SáV Ñ, y ˆ Ìòy! ˆ , Ez ð! 13.
Ü Ó yú ð ˆ Ìv, úü üSÓi, !, Ó ˆ ˆ Ìä, úò Ñ, Ñ, ˆ ÌÓ ð / SÑ, V çöyá!ÓK, yò# ðfyÑ, yEz¶, yÓ SÖV çöyá!ÓK, yò# Ó ˆ Öy ≈,
ˆ Ñ, ðy ≈, ð SÜV x! ≈ ð# !, !Ó!% ˆ äy ˆ Ìçö, = fð! ˆ , ð, yÓ SáV Ñ, v, zEz ðò 14. ~Ñ, äò ˆ Ó yú ð ˆ Ìv, ˆ ÌüÓ ˆ ð ˆ Ìif ð# ˆ Ìä, Ó
ˆ Ñ, yò ~Ó!ü < Tf! ˆ , ˆ ÌÖy Ìy ˆ Ì / SÑ, V Ezli, Öyâ, Ñ, Á çö, ú Ó fl_ SÖV yd!ÓYç# Á xyü ≈ Öyò SÜV ðyò% ˆ ÌÓ ˆ ðf ¶, y ˆ lúy !
Ñ, ä%È Ñ, Ó yÓ ˆ á, < Ty Ñ, ˆ ÌÓ ð SáV çÓ = !úEz 15. ˆ Ì#Ó 8¶, yEz xyjly!ò ˆ ÌäÓ! ≈, ì, ¶, yÓ ˆ Ì, Ó ˆ Ó, E_ð ˆ ÓçÓ Ñ, y!Ó
ˆ Ñ, yjyò!òò ˆ ðyò Ñ, # / SÑ, V !Ó ˆ ðy ˆ Ì ˆ Ì Ñ, ð ≈ y!ü! yú Ñ, ˆ Ì, ð ≈ y ˆ ÌÓ üò SÖV !Ó ˆ ðy ˆ Ì ˆ Ì ˆ , ð ˆ Ì, Δy ˆ ÌÑ, ð !úE SÜV !
Ó ˆ ðy ˆ Ì ˆ Ì ˆ Ì Ezu, y!fl, T... ä !úE SáV ˆ Ñ, y ˆ Ìòy! ˆ , Ez ð!

NSOU ? CC-CO-10 128 16. Ez!u,Í yò à,ílyÓ xÓ Ñ,õ≈yç xfyu, Ezu,y!fl,T...ã (FICCI) Ñ,y^iÑ, Ú!ÓÇü üi,^iÑ,Ó v,z^lífy_ yÛ !Ecy^iÓ fl,Í#Ñ,Í,Í, Í^iÍ !äÉú/SÑ,V Ó^i,ò >,y, y SÖV i#Ó^E yEz xyjly!ò SÜV ö%^iÑ,ü xyjly!ò SáV, ^ÜÖi,ö xyiy!ò 17. Úi%,Íö Íi^i,yöyÓ fl,Íç,ò)Ó^i òy Ñ,^iÓ^y,i,yE^iú^i,yöy^iÑ, ¶,yv, y !ò^iÍ^ xòf^Ñ,v,z,í,yÓ^ fl,Íç^iÑ, (ò)Ó^i Ñ,Ó^iÓÜÈÜÜÈ~!>, Ñ,yÓ^ ã#Òò iü≈ò/SÑ,V Ó^i,ò >,y, y SÖV i#Ó^E yEz xyjly!ò SÜV, !Ñ,Ó^i ðã%öiyÓ^ üÈÜÈ~Ó^ SáV çÑ,^iúÓ^ Ez 18. Ú~Ñ,Í,Í, iyÓ^iyEz,òy!≈Ñ,f ^,Í^ò^iÍ^ ~ÓÇ çöy^iäÓ^ ≤Äy,òf !ò, !Ó^iÍ^ iyÁÜÈÜÜÈÈ~!>, ^Ñ,yò v,z^lífy_ yÓ^ ã#Òò iü≈ò/SÑ,V Ó^i,ò >,y, yÓ^ SÖV i#Ó^E yEz xyjly!ò Ó^ SÜV ö%^iÑ,ü xyjly!ò Ó^ SáV Ñ,yÓ^ Á òi^ 19. È^iÍ^ Ñ,y,òy!ò ÚÓy!^yíÑ,òÜ^Ñ, ≤ÄÍ,¶,y Ñ,^iÓ^ò/SÑ,V !Ó, !ä, ü SÖV !Ñ,Ó^i ðã%öiyÓ^ ü SÜV !,òÓ^yöú Ó^yíç≈ SáV ~^iÍÓ^ ^Ñ,v,z òi^ 20. ò#^iä,Ó^ ^Ñ,yò!>, Óy^iÍ^yÑ,ò È^iÍ^ Ñ,y,òy!ò Ó^ ≤ÄÍ,¶,y,í,y !Ñ,Ó^i ðã%öiyÓ^ üÈÜÈ~Ó^ ò)ü^iÓy (values) Ó^iú Üif EÍ^/SÑ,V çyd!ÓY^yç SÖV i)Ó^i,Í^T SÜV Óf!≈i,y^iÑ, ¶,Í^ òy,òyÁ!^y SáV CÓ^=!úEz 21. Ñ,yöy!ò !>,v,z Ó^ Ñ,y,òy!ò Ó^ ≤Äiyò Ñ,y!≈!ò≈yE# (CEO) ^Ñ, /SÑ,V x!òú xyjly!ò SÖV xy!Í^Üv,^iÓ^ ã SÜV Ñ,^òy ç^iÓ^ yã SáV ^Ñ,v,zEz òi^ 22. Ú~Ñ,äò,è, ≤ÄÍ,K, v,z^lífy_ yÓ^ lyöyÓ^ ^Ñ,y^iòy äy!^Üy^òEzÜÈÜÜÈÈ~!>, ^Ñ,yò v,z^lífy_ yÓ^ Ñ,yÓ^ Óy!Ó^ iü≈ò/SÑ,V Ñ,^òy ç^iÓ^ yã SÖV !^iy,òy!%Ó^ SÜV äÈ@y ^Ñ,yäEyÓ^ SáV, Ñ,yÓ^ Á òi^ v,z_Ó^ ≠ 1. SÜV 2. SÖV 3. SÜV 4. SáV 5. SÜV 6. SÑ,V 7. SÜV 8. Sá,V 9. SáV 10. SÜV 11. SÜV 12. SÜV

NSOU ? CC-CO-10 129 13. SÖV 14. Sá,V 15. SÜV 16. SÖV 17. SÖV 18. SÑ, V 19. SÖV 20. SáV 21. SÜV 22. SÑ, V Ö. ÇÇ!«Æ ≤ÄYçyÓ!ú 1. çy!Ó^ Óy! Ó^Ñ, Ñ,yÓ^ ÓyÓ^ Ñ,y^iÑ, Ó^iú/2. çy!Ó^ Óy!Ó^ Ñ, Ñ,yÓ^ Óy^iÓ^ Ó^ ^i^Ñ,y^iòy i%!>, ~Ó!ú<Tf v,z^iÖ^Ö Ñ,Ó^ èò- 3. ¶, yÓ^i,Ó^iÖ^≈ çy!Ó^ Óy!Ó^ Ñ, v,z^lífy^iÜÓ^ ¶, !òÑ,y S^i^Ñ,y^iòy i%!>, V v,z^iÖ^Ö Ñ,Ó^ èò- 4. çy!Ó^ Óy!Ó^ Ñ, Ñ,yÓ^ Óy^iÓ^ !Ó^iÓ^ y^iüÓ^ ^i^ Ñ,y^iòy i%!>, Ñ,yÓ^ i v,z^iÖ^Ö Ñ,Ó^ è ò- 5. çy!Ó^ Óy!Ó^ Ñ, !Ó^iÓ^y! !ò<ò!_Ó^ ^i^ Ñ,y^iòy i%!>, v,z,òy!^ v,z^iÖ^Ö Ñ,Ó^ èò- Ü. í#á≈ ≤ÄYçyÓ!ú 1. çy!Ó^ Óy!Ó^ Ñ, Ñ, yÓ^ Óy^iÓ^ Ó^ ~Ó!ú<Tf xy^iúyâ,òy Ñ,Ó^ èò- 2. ¶,yÓ^ ^i, Ó^ çy!Ó^ Óy!Ó^ Ñ, v,z^lífy^iÜÓ^ ¶, !òÑ,y xy^iúyâ,òy Ñ,Ó^ èò- 3. çy!Ó^ Óy!Ó^ Ñ, Ñ, yÓ^ Óy^iÓ^ !Ó^iÓ^ y^iüÓ^ Ñ,yÓ^ í=!ú ÓfyÓfy Ñ,Ó^ èò- 4. çy!Ó^ Óy!Ó^ Ñ, !Ó^iÓ^y! !ò<ò!_Ó^ !Ó!¶,ß^ v,z,òy!^ ÓfyÓfy Ñ,Ó^ èò-

NSOU ? CC-CO-10 130 ~Ñ,Ñ,ÈÜÈ7 ? xli,«%,oñ «%,o ~ÓÇ öyG,y!Ó^ Ñ,yÓ^ Óy!Ó^ ÇÇfl,iy [Micro, Small and Medium Enterprises (MSMEs)] Üç,ò 7.0 v,z^iÍüf 7.1 ≤Ähfl,yÓòy 7.2 ÇÇK,y 7.3 xli,«%,oñ «%,o ~ÓÇ öyG,y!Ó^ Ñ,yÓ^ Óy!Ó^ ÇÇfl,iyÓ^ ¶, !òÑ,y 7.4 xli,«%,oñ «%,o ~ÓÇ öyG,y!Ó^ Ñ,yÓ^ Óy!Ó^ ÇÇfl,iyÓ^ xli=ÇÇfl,iyò 7.5 xli,«%,oñ «%,o ~ÓÇ öyG,y!Ó^ Ñ,yÓ^ Óy!Ó^ ÇÇfl,iyÓ^ ÓfÓfl,iy,òòy 7.6 çyÓ^yçÜ 7.7 ≤ÄYçyÓú# 7.0 v,z^iÍüf ~Ez ~Ñ,Ñ,Í,Í, ^i^iÑ, xy,òòyÓ^ y !òj^!ú!Òi, !Ó^iÍ^=!ú çj^i, xÓ!Ei, E^iÓ^òÈÜÜÈÈ? xli,«%,oñ «%,o ~ÓÇ öyG,y!Ó^ Ñ,yÓ^ Óy!Ó^ Óú^i, Ñ,#^ÓyG,y! ? xli,«%,oñ «%,o ~ÓÇ öyG,y!Ó^ Ñ,yÓ^ Óy^iÓ^ Ó^ ¶, !òÑ,y ? xli,«%,oñ «%,o ~ÓÇ öyG,y!Ó^ Ñ,yÓ^ Óy^iÓ^ Ó^ xli=ÇÇfl,iyò ~ÓÇ ÓfÓfl,iy,òòy 7.1 ≤Ähfl,yÓòy ^i^ Ñ, y^iòy ^i^iüÓ^ xli≈^iò!i,Ñ, v,zB^i^i^iò «%, oyl^i,ò Ñ,yÓ^ Óy!Ó^ v,z^lífyÜ=!ú Í^iÍ^T = Ó^èç,ò)í≈ ¶, !òÑ,y, çyúò Ñ,^iÓ^ - x^ò) úi^iòÓ^ çyEy^iÍf «%,oyl^i,ò Ñ,yÓ^ ÓyÓ^ Üç,ò Ñ,Ó^y Íy!^ ~ÓÇ ^i^ Ñ,y^iòy äy!^Üy!^ Ü^iv, ^i,yúy Íy!^ Ó^iú ~Ez iÓ^i^iòÓ^ Ñ,yÓ^ ÓyÓ^=!ú ^i^iüÓ^ Ófy,òÑ,xM,Èü ä%^iv, fl,iy!ò, EÍ - «%,oyl^i,ò Ñ,yÓ^ ÓyÓ^=!ú ≤Äã%,Ó^ Ñ,è≈ÇÇfl,iy^iòÓ^ ç%^iÍyÜ ç,Í^T Ñ,Ó^ ^i, çy^iÓ^ ~ÓÇ fl,iyò#Í^ Á äy, #Í^ v,z,òÑ,Ó^ ^iòÓ^ Ñ,yòf ÓfÓEyÓ^ ç%!ò!y, Ñ,^iÓ^ ~ Ñ, Í^iÑ, @^Äyö#iÈÜÈx!≈ò#i, ^iÑ, ü!^üyú# Ñ,^iÓ^ ^i,y^iúñ @^Äyöf äòçiyÓ^ ^iò^ ã#ÒòlyeyÓ^ öyò v,zB^i, Ñ,^iÓ^ ~ÓÇ xòfÍ^iÑ, ^i^iüÓ^ çyò!@^ÄÑ, xli≈^iò!i,Ñ, v,zB^i^i^iò ÇEyl^i,y Ñ,^iÓ^ - Ñ,#¶,y^iÓ^ !Ó^iÍ^=!ú ÇÇfl,iy ~Ez ~Ñ,Ñ, ^i^iÑ, iyÓ^ iy,òyÁ!^y Íy^iÓ-

NSOU ? CC-CO-10 131 7.2 ÇÇK,y ^Ñ,y^iòy ^i^iüÓ^ !ü^y!^iòÓ^ i%!>, hfl,Ω, Eú «%,oyl^i,ò Á Ó,Eiy!^i,ò !ü^ÇÇfl,iy- ¶, yÓ^ ^i,Ó^ ò^i,y v,zB^i^i^iò#ú ^i^iü «%, oyl^i,ò !ü^ÇÇfl,iyÓ^ x!hfl,c Ó%Ó^ Ó!ü^iÖy Íy!^ ñ Ñ,yÓ^ í fl,Íy#ò!y,Ó^ ,òÓ^ ^i^iÑ,É z ~Ez ÇÇfl,iy=!ú^iÑ, ,òÓ^ Ñ,^òy Ñ,yç,y^iöy!^ =Ó^èç ^i^iÁ!^y E^iÍ^!äÉú- ~Ñ,yÓ^ ^i^iEz ¶,yÓ^i, #Í^ xli≈^iò!i,Ñ, !ÓÑ,y^iü çyç!i, Ñ,y^iúÁ «%,oyl^i,ò !ü^ ÇÇfl,iy=!ú^iÑ, !Ó^iü^i =Ó^èç Á ç%!Óy ^i^iÁ!^y EÍ - ¶,yÓ^ ^i,Ó^ ,òÓ^ Ñ,^òy Ñ,^iöüò Íy xí%òy ò#i, xy^iÍ^yÜ (NITI AYOOG) öy^iò,ò!^i,à,i,ñ,i,yÓ^y «%,

oyl' i, o !u" v, z lifyU iIN, Ua Ayö#i «% oyl' i, o !u" (VSI)U öy iö xyÖfy !i iI iäEö- ~Ó ° ö lif iö xyi% !öN, «% oyl' i, o ! u" xhs, ¶%≈, _ ° i i iäE i, ö !ö i ö i # N% !, Ö !ü" n @ Ayö#i !ü" Á ÇEYl' N, !ü" Á ~Ó ° xhs, ¶%≈, _ - «% oyl' i, o ! u" ÇÇfl, iy xyi% !öN, «% oyl' i, o !ü" N% !, Ö !ü" @ Ayö#i !ü" ÇE iIyÜ# !ü" «% oyl' i, o !ü" ÇÇfl, iy=lú N, y iäÖ !¶, !_ i, ö)ú, i, öfya, iÖ iöÖ ÉÍ - ~=!ú Éú v, z í, öyò !ü" n CÖ ÖÓ ° yE !ü" n ÇÖY !ü" n ÇE iIyÜ# !ü" Á Ö !öä Öy Öyiyò !ü" - ~Ez «% oyl' i, o !ü" ÇÇfl, iy=lú iIN, Á ≤Ä !, i, äEý, äEý, !ü" i y lifyU iIN, v, z ícy!Ei, N, Ö ° yÓ äòf 2006 çy iü xli, «% oñ «% oyl' i, o !ü" ÇÇfl, iy=lú iIN, Á ≤Ä !, i, äEý, äEý, !ü" i y lifyU iIN, v, z ícy!Ei, N, Ö ° y É iI iäE- ~=!ú Éú ÈÜÜÈ !öäyíN, yÓ # !ü" ÇÇfl, iy (Manufacturing Enterprises) : 1951 çy iüÖ !ü" i yß i i ö Á !ö !s, fi xyEz iöÖ ≤Ä !ö i, ö, !ü" iü (First Schedule of Industries [Development and Regulations] Act. 1951) v, z iÖ !Ö, !ü" ÇÇfl, iy=lú ~Ó ° xhs, ¶%≈, _ - ~Ez xyEzò xòçy iÖ iÖ ÇÇfl, iy xòf N, y iöy !ü" iÖ ° ≤Ä iI yäò#Í !, öif Öy oÓf v, z í, öyò Öy !öäyíN, iÖ i, y iIÖ iIN, !öäyíN, yÓ # !ü" ÇÇfl, iy Óúy ÉÍ - ~Ez ÇÇfl, iy=lú !öäyíN, yÓ # !ü" ÇÇfl, iy !N, öy i, y !, N, N, Ö ° y ÉÍ ÇÇfl, iyÖ ° ö !ü" Á !s, f, öy!i, i, (Plant and Machinery) ú !@zÖ °, ö !ö öy iIÖ ° v, z, öÖ - iÖ ÇÇfl, iy oÓf !öäyíN v, z í, öyòñ ≤Ä !e i yN, Ö ° i Öy ää% i, N, Ö ° iIÖ ° N, y iä i% _ !y iIN, xli=yí !öäyíN, yÓ # ÇÇfl, iy i, y iIÖ ° !Ö !¶, B iÖ ° =!ú Éú !ö i Ö ° * , ö ≠ (i) xli, «% o !ü" ÇÇfl, iy (Mini Enterprises) : iÖ ÇÇfl, iyÖ ° N, yÖ Öyöy Á !s, f, öy!i, i, ú !@zÖ °, ö !ö öyí 25 ú «, >, yN, yÖ ° Ö !ü" ö ! i, y iIÖ ° x ! i, ÈÜÈ«% o !ü" ÇÇfl, iy Óúy ÉÍ - ~Öy !ö ú !@z Ö ú !i, ú !@zÖ ° ≤Ä N, i, ö)úf iIN, ÖyG, yI ~Ö Ç ä!ö Á Öy!v, Ö ° ö)úf ~Ó ° xhs, ¶%≈, _ ö ! - (ii) «% oyl' i, o !ü" ÇÇfl, iy (Small Enterprise) : iÖ ÇÇfl, iyÖ ° N, yÖ Öyöy Á !s, f, öy!i, i, ú !@zÖ °, ö ! Ö öyí 25 ú «, >, yN, yÖ ° Ö !ü" !N, !s, 5 N, y!>, >, yN, yÖ ° N, ö i, y iIÖ ° «% oyl' i, o !ü" ÇÇfl, iy NSOU ? CC-CO-10 132 Ö iü- v, z, ö iÖ Ö ° xò% Ö ° * , öñ ~ i «, iäE ú !@zÖ ° ≤Ä N, i, ö)úf Öú !i, ú !@zÖ ° ≤Ä N, i, ö)úf iIN, ÖyG, yI ~Ö Ç ä!ö Á Öy!v, Ö ° äòf ú !@zÈÜÈ ~Ó ° xhs, ¶%≈, _ ö ! - (iii) öyG, yIÖ ° !ü" ÇÇfl, iy (Medium Enterprise) : iÖ ÇÇfl, iyÖ ° N, yÖ Öyöy Á !s, f, öy!i, i, ú !@zÖ °, ö !ö öyí 5 N, y!>, >, yN, yÖ ° Ö !ü" !N, !s, 10 N, y!>, >, yN, yÖ ° Ö !ü" ö ! ~Ö Ç ú !@zÖ ° ö lif Öy!v, Á ä!öÖ ö)úf xhs, ¶%≈, _ ÉÍ öy i, y iIÖ ° öyG, yIÖ ° !ü" ÇÇfl, iy Ö iü- ÇÖy ≤Ä iyòN, yÓ # !ü" ÇÇfl, iy (Service Enterprises) : iÖ ÇÇfl, iy ÇÖy ≤Ä iy iöÖ çy iI i% _ !y iIN, i, y iIÖ ° iÖ ° !@zÖ °, N, Ö ° y ÉÍ ÇÇfl, iyÖ ° ÇÖy ≤Ä iy iöÖ äòf ≤Ä iI yäò#Í !s, f, öy!i, i, ú !@zÖ °, ö !ö öy iIÖ ° v, z, öÖ - ÇÖy ≤Ä iyòN, yÓ # ÇÇfl, iyÖ ° «, iäE MSMED Act. 2006ÈÜÈ ~Ó ° !ö iI iüyòçy iÖ ° !s, f, öy!i, i, ú !@zÖ ° xli=yí Öy!v, ö ñ ä!öÖ äòf ú !@zÖ ° xli=yí iI iI ÇÇfl, iyÖ ° iÖ ° !ö i i y_ ¶, y iÖ !ä, !E i, N, Ö ° y ÉÍ - ö # iä, Ö ° ÇÖy ≤Ä iyòN, yÓ # ÇÇfl, iy=lú ú !@z iI i, i xli, ÈÜÈ«% oñ «% o Á öyG, yIÖ ° !ü" ÇÇfl, iy !Eçy iÖ Üif ÉÍ ÈÜÜÈ SÑ, v !yÖ ° y N, ö i)Ö iÖ ° Ö yhf, yI Öy äü, ö iI ö !ö ÖEò !yò ä, yúy! i, iÖ ÇÇfl, iyÖ ° !yò ÖyE iöÖ ÇÇÖfy 10ÈÜÈ ~Ó ° Ö !ü" ö ! ó SÖV Ö%ä, Ö ° y N, yÖ Öy!Ö ° ! N, !s, i, y iIÖ ° !ÈÜÈÇ#öy (Credit Limit) 10 ú «, >, yN, yÖ ° Ö !ü" ö ! ó SÜV «% oyl' i, o !ü" ÇÇfl, iy ÖyÖ ° !y iIÖ ° ÓfÓcyÖ ° ≤Ä iI yäò#Í !s, f, öy!i, ≤Ä N, i, e i ö)úf 20 ú «, >, yN, yÖ ° Ö !ü" ö ! ó SaV ^, öüyã#Ö # Á fl, !ÈÜÈ !ö !% _ Óf!_ !y iIÖ ° } i N, Ö ° yÖ ° CÖ=yiN, Ç#öy 10 ú «, >, yN, y, ö i=hs, !yÖ ° ö lif 2 ú «, >, yN, y N, y!≈N, !Ö ° ö)úf iöÖ ° ä !öf- i, iÖ ÁEz Óf!_ !i i ^, öüyã#!Ö v, y_ yÖ ° Eò ~Ö Ç @ Ayö Öy üEÖ ° i, !ü" i, !, !ö !ä, !N, !cy, ö !ö iÖ Öy iö i, yE iü iü, yÖ ° } i N, Ö ° yÖ ° ç#öy 15 ú «, >, yN, y, ö i=hs, !yÖ ° ö lif 3 ú «, >, yN, y N, y!≈N, !Ö ° ö)úf iöÖ ° äòf- ç% i, Ö ° yÇ ÇÖy Öy ö !ö iÖ Öy iyòN, yÓ # ÇÇfl, iyÖ ° !Ö !¶, B !Ö ¶, yÜ=lú Éú !ö i Ö ° * , ö ≠ (i) xli, «% o ÇÖyiyòN, yÓ # ÇÇfl, iy (Micro Enterprise) : iÖ ÇÇfl, iyÖ ° ÇÖy ≤Ä iy iöÖ äòf ≤Ä iI yäò#Í !s, f, öy!i, i, ú !@zÖ ° ≤Ä N, i, e i ö)úf 10 ú «, >, yN, yÖ ° Ö !ü" ö ! i, y iIÖ ° xli, ÈÜÈ«% o ÇÖyiyòN, yÓ # ÇÇfl, iy Óúy ÉÍ - (ii) «% oyl' i, o !ü" ÇÖyiyòN, yÓ # ÇÇfl, iy (Small Enterprise) : iÖ ÇÇfl, iyÖ ° ÇÖy ≤Ä iy iöÖ äòf ≤Ä iI yäò#Í !s, f, öy!i, e i IÖ ° äòf ú !@zÖ °, ö !ö öyí 10 ú «, >, yN, y i iIN, 2 N, y!>, >, yN, y, ö i=hs, i, y iIÖ ° «% oyl' i, o !ü" ÇÖyiyòN, yÓ # ÇÇfl, iy Óúy ÉÍ - (iii) öyG, yIÖ ° ÇÖy ≤Ä iyòN, yÓ # ÇÇfl, iy (Medium Enterprise) : iÖ ÇÇfl, iyÖ ° ÇÖy ≤Ä iy iöÖ äòf ≤Ä iI yäò#Í !s, f, öy!i, e i IÖ ° äòf ú !@zÖ °, ö !ö öyí 2 N, y!>, >, yN, yÖ ° i iIN, 5 N, y!>, >, yN, y i, y iIÖ ° öyG, yIÖ ° ÇÖy ≤Ä iyòN, yÓ # ÇÇfl, iy Ö iü-

NSOU ? CC-CO-10 133 ~Ñ, òã ÌÓ !Ó!¶, ß ÇÇfl, iyÓ ú!@z là, e ÇÇfl, iyÓ iÓ ò !òð≈yí «, ÌeÓ ÇÇfl, iy ÇÓy Ì«, ÌeÓ ÇÇfl, iy S≤Ä ÌÏ yãð#Í SÑ, yÓ Öyòy Á ls, f, òy!i, Ìì, ú!@zÓ, ò!Ó òyíV ls, f, òy!i, Ìì, ú!@zÓ, ò!Ó òyíV (i) xli, ÈÜÈ«%, o (Micro) 25 ú«, >, yÑ, yÓ Ò!ü ò! 10 ú«, >, yÑ, yÓ Ò!ü ò! (ii) «%, oyl Ì, ò (Small) 25 ú«, >, yÑ, yÓ Ò!ü ÌÑ, ls, ÇÓ≈y! ÌÑ, 10 ú«, >, yÑ, yÓ Ò!ü ÌÑ, ls, 5 ÌÑ, y!>, >, yÑ, y 2 ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! (iii) òyG, y!Ó (Medium) 5 ÌÑ, y!>, >, yÑ, yÓ Ò!ü ÌÑ, ls, 10 ÌÑ, y!>, 2 ÌÑ, y!>, >, yÑ, yÓ Ò!ü ÌÑ, ls, >, yÑ, yÓ Ò!ü ò! 5 ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! MSMED Act 2006 xò%cy ÌÓ MSMEÈÜÈÓ ÇÇK, y !¶, Ñ, Ñ, Ó y É ÌúÁ 1úy ã%úyEzñ 2020 Ì ÌÑ, xli, «%, o (Small), «%, oyl Ì, ò (Small) Á òyG, y!Ó (Medium) !ü ÇÇfl, iyÓ ÇÇK, y, ò!Ó Òi≈, ò Ñ, Ó y É ÌÏ ÌäÈ ÌÖy Ìò !òð≈yí «, e (Manufacturing) Á ÇÓy «, ÌeÓ (Service)ÈÜÈ~Ó ò Ìif ÌÑ, yò, òy!≈Ñ, f Ñ, Ó y É! !ò– òi%, ò !ò! òyò%cy ÌÓ i%!>, ù Ìi≈, Ó Ñ, ly Óúy É ÌÏ ÌäÈ ÌöðÈÜÜÈ(i) ls, f, òy!i, Ìì, ú!@zÓ, ò!Ó òyí Á (ii) Óy!Ó Ñ, xy Ì (Annual turnover)– ùi≈, =! ú !òj Ò * òÈÜÜÈ ÇÇfl, iyÓ iÓ ò !ÓÓÓ í Öy ùi≈, (i) xli, «%, o (Micro) (i) ls, f, òy!i, Ìì, ú!@zÓ, ò!Ó òyí ≠ 1 ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! ~ÓÇ (ii) Óy!Ó Ñ, xy ÌÏ Ó, ò!Ó òyí ≠ 5 ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! – (iii) «%, oyl Ì, ò (Small) (i) ls, f, òy!i, Ìì, ú!@zÓ, ò!Ó òyí ≠ 10 ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! (ii) Óy!Ó Ñ, xy ÌÏ Ó, ò!Ó òyí ≠ 50 ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! (iii) òyG, y!Ó (Medium) (i) ls, f, òy!i, Ìì, ú!@zÓ, ò!Ó òyí ≠ 50 ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! ~ÓÇ (iii) Óy!Ó Ñ, xy ÌÏ Ó, ò!Ó òyí ≠ 250 ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! MSME-Ó ã, i%, Ì≈ xy!ð–òy!Ó (4th Census of MSME) : ¶, yÓ Ì, Ó Ìi≈ xli, ÈÜÈ«%, oñ «%, o Á òyG, y!Ó !ü ÇÇfl, iyÓ xy!ð–òy!Ó ã, yúy Ìòy É! – ~Ez Çð#«, y Ì ÌÑ, ¶, yÓ Ìì, ! ò!i, Ì, MSME ÇÇfl, iy=!úÓ ÇÇÖfy çj Ìì, iyÓ iy, òyÁ! y Ìy! – ò# Ìä, Ó ãÈ ÌÑ, 2009-10 cy Ìú !ò!i, Ì, MSMEÈÜÈÓ ÇÇÖfy ~ÓÇ Ì, y ÌiÓ ò Ìif !òð≈yí ÇÇfl, iy Á ÇÓy≤ÄiyòÑ, yÓ # ÇÇfl, iyÓ ÇÇÖfyÇÉ ≤Äli, Ì, Ó ùi, Ñ, Ó y EyÓ i%, Ìú iÓ y Éú– !ÓÓÓ Ì xli, «%, o «%, oyl Ì, ò òyG, y!Ó òy, (Particulars) (Micro) (Small) (Medium) (Total) 1. !òð≈yíÑ, yÓ # ÇÇfl, iyÓ ÇÇÖfy 9,74,610 57,670 2,830 10,35,100 2. ÇÓy ≤ÄiyòÑ, yÓ # ÇÇfl, iyÓ ÇÇÖfy 5,01,070 15,910 400 5,17,390 3. òy, MSMEÈÜÈÓ ÇÇÖfy 14,75,680 73,580 3,230 15,52,490 4. ùi, Ñ, Ó y !Écy ÌÓ 95.05 4.74 0.21 100 5. ùi, Ñ, Ó y !É cy ÌÓ !òð≈yíÑ, yÓ # ÇÇfl, iy 94.16 5.57 0.27 66.67 6. ùi, Ñ, Ó y !Écy ÌÓ ÇÓy ≤Ä ÌÏ yãð#Í ÇÇfl, iy 96.85 3.08 0.08 33.33 v, z!ç ≠ ¶, yÓ Ì, Ó ÇÓ Ñ, y ÌÓ Ó MSME òs, fÑ, ñ Óy!i≈Ñ, ≤Äli, ÌiÓ!ò 2009-10 NSOU ? CC-CO-10 134 òy!úÑ, yòyÓ ÌÑ, Ì ÌÑ, Ì Öy Ìy! Ì MSMEÈÜÈÓ !ÇÇE¶, yÜ òy!úÑ, yòy Ó Ì ÌäÈ ~Ñ, Ñ, òy! ùÑ, yòy! (Proprietorship)– ~ÌiÓ ÇÇÖfy ÇÓ≈y!iÑ, ~ÓÇ Ìy òy, MSMEÈÜÈ~ 90 ùi, yÇ ÌüÓ ò Ìì, y– ~Ó, ò ÌÓ Éz Ó Ì ÌäÈ xÇü#iy!Ó ÇÇfl, iy !Écy ÌÓ ÌÇÓ MSME Ììv, v, z!ç, ÌäÈ– ~Ó, òÓ e òy!j Ì ÌäÈ– x ÌÑ, ãÈ MSME ÇðÓy! Ç!ò!i !É cy ÌÓÁ Ììv, v, z!ç, ÌäÈ– 2009-10 cy Ìú ≤ÄÑ, y!üi, ¶, yÓ Ì, Ó ÇÓ Ñ, y ÌÓ Ó MSME òs, fÑ, myÓ y ≤ÄÑ, y!üi, Öy!i≈Ñ, ≤Äli, ÌiÓ!òÓ ~ ÇÇe yhs, Ì, Ìf Ì, !ÓúyÑ, y ÌÓ ò# Ìä, i%, Ìú iÓ y Éú– òy!úÑ, yòy iÓ ò ÇÇÖfy ùi, Ñ, Ó y (Ownership Pattern) (Number) Percentage) 1. ~Ñ, ÈÜÈòy!úÑ, yòy!#ò ÇÇfl, iy 14,02,800 90.36 2. xÇü#iy!Ó ÇÇfl, iy 59,800 3.85 3. á ÌÓ y! y Ñ, y!òy!ò 41,700 2.69 4. cyÓ≈!òÑ, Ñ, y!òy!ò 8,200 0.53 5. ÇðÓy! Ç!ò!i, 4,600 0.30 6. xòfyòf 35,300 2.27 òy, 15,52,400 100 !Ó Ì òy!≈, MSMEÈÜÈÓ xòfyòf ÌÇÓ =Ó ðç ò!i≈ !iÑ, i%, Ìú iÓ y É ÌÏ ÌäÈ Ì, yÓ ò Ìif xòf! ò Éú Ì Ì ÌüÓ GDPÈÜÈ Ì, ~ÌiÓ xÓiyò 8%– !òð≈yíÑ, yÓ # ÇÇfl, iyÓ òy, v, z!ç, òy!òÓ ≤Äy! 45 ùi, yÇü v, z!ç, òy!ò ~Ez xli, ÈÜÈ«%, oñ «%, o Á òyG, y!Ó !ü ÇÇfl, iy=!ú (MSME) Ñ, ÌÓ Ìy ÌÑ, – ~äÈy, yÁ ¶, yÓ Ìì, Ó òy, Ó Æy!òÓ, ≤Äy! 40 ùi, yÇü ~Ez «, e Ì ÌÑ, Ó Æy!ò É! – ~äÈy, yÁ ~ÇÓ ÇÇfl, iyÓ v, zFá, ò!òÑ, ÈÜÈò)üiò xò%, òy! ñ v, zFá, Ó, !k, Á v, zFá, Ófy, òÑ, Ì, yÓ Ñ, yÓ Ìì Ì ÌüÓ cyò!@ÄÑ, v, zB Ì òú«, f xã≈ò Ñ, Ó y ÇÉÄ É! – MSMEÈÜÈÓ ã, i%, Ì≈ xy!ð–òy! Ó xò%cy ÌÓ ~Ez ÇÇfl, iy=!ú Ìì, ≤Äy! 6 ÌÑ, y!>, ùy ÌÑ, Ó Ñ, ò≈ÇÇfl, iyò É! – ~ÌiÓ ò Ìif !òð≈yí !ü ÌÏ 28 ùi, yÇü Á ÇÓy ≤ÄiyòÑ, yÓ # !ü ÇÇfl, iy! 72 ùi, yÇü– ~ÇÓ ÇÇfl, iyÓ ò!òÑ, ÈÜÈò)üiò xò%, òy! Á cy!Ó≈Ñ, Ó, !k, Ó, É! !ü ÇÇfl, iyÓ i%, ùòy! x!òÑ, Ó!ü– ÇÑ, yÓ ÌifÉz ¶, yÓ Ì, Ó ÇÓ Ñ, yÓ MSME ÇÇfl, iy=!úÓ v, zB Ì ÌòÓ ãòf !Ó!¶, ß çò ÌÏ Ì, y ÌiÓ !Ó!¶, ß iÓ ÌòÓ ç!Óiy Á ÇÉy! Ì, y ≤Äiyò Ñ, ÌÓ Ìy ÌÑ, ò– Ì, yEz xyüy Ñ, Ó y É! Ì ~Ez ÇÇfl, iy=!úÓ xÇü ãy!i, #Í v, z!ç, òy!òÓ «, Ìeñ Ñ, ò≈ÇÇfl, iy!òÓ «, Ìe ~ÓÇ Ó Æy!ò «, Ìe xi)Ó ¶, iÓ!f Ìì, Ó, !k, òy ÌÓ ~ÓÇ ~ÌiÓ òy!f ÌöÉz Ì ÌüÓ x!≈!ò!i, Ñ, !ÓÑ, yü Á ≤ÄÜ!i, òi%, ò Ü!i, òy ÌÓ– 2020 cy Ìú ¶, yÓ Ì, Ó ÇÓ Ñ, yÓ xli, «%, oñ «%, o ~ÓÇ òyG, y!Ó Ñ, yÓ Óy!Ó ÇÇfl, iy! ú!@zÓ, ò!Ó òyò, ò!Ó Ói≈, ò Ñ, ÌÓ !Ó!ò ÌÏ y ÌüÓ ~ÓÇ !Óe ÌÏ Ó !¶, ß Ìì, !Ó! ¶, ß Ñ, yÓ Óy!Ó ÇÇfl, iyÓ ÇÇK, y, ò%òÓ y! !¶, Ñ, Ñ, ÌÓ ò– òi%, ò ú!@z!ä, e!>, Éú !òj Ò * ò ≠ NSOU ? CC-CO-10 135 òi%, ò ú!@z!ä, e S2020 cy Ìú ãy!iy xò%Ïy! #V ÇÇfl, iyÓ !òð≈yí «, ÌeÓ ÇÇfl, iy !Ó!ò ÌÏ yÜ ÇÓy «, ÌeÓ ÇÇfl, iy !Ó!ò ÌÏ yÜ iÓ ò ~ÓÇ Óy!Ó Ñ, !Óe Ì (Turnover) ~ÓÇ Óy!Ó Ñ, !Óe Ì (Turnover) (i) xli, «%, o !Ó!ò ÌÏ y Ìü ~Ñ, ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! !Óe Ì (Turnover), òÿyá, ÌÑ, y!>, >, yÑ, yÓ (Micro) >, yÑ, yÓ Ò!ü ò! (ii) «%, o !Ó!ò ÌÏ y Ìü ~Ñ, ÌÑ, y!>, >, yÑ, yÓ Ò!ü ÌÑ, ls, !Óe Ì (Turnover), òÿyá, ÌÑ, y!>, >, yÑ, yÓ (Small) iü ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! Ò!ü ÌÑ, ls, òM, Èyü ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! (iii) òyG, y!Ó !Ó!ò ÌÏ y Ìü iü ÌÑ, y!>, >, yÑ, yÓ Ò!ü ÌÑ, ls, !Óe Ì (Turnover), òM, Èyü ÌÑ, y!>, >, yÑ, yÓ (Medium) Ñ%, Ìv, ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! Ò!ü ÌÑ, ls, ~Ñ, ùi, ÌÑ, y!>, >, yÑ, yÓ Ò!ü ò! Note : !Ó!ò ÌÏ yÜ (Investment) ~ÓÇ !Óe Ì (Turnover) 7.3 xli, «%, oñ «%, o ~ÓÇ òyG, y!Ó Ñ, yÓ Óy!Ó ÇÇfl, iyÓ ¶, ! òÑ, y x!≈!ò!i, Ñ, v, zB Ì ò Á çð, !k, Ó, ò!Ó Ì≤Ä!«, Ìì, xli, «%, oñ «%, o ~ÓÇ òyG, y!Ó Ñ, yÓ Óy ÌÓ Ó ¶, !òÑ, y, x, ò!Ó ç#ò– Ì ÌüÓ cyòy!äÑ, ~ÓÇ x!≈!ò!i, Ñ, v, zB Ì ÌòÓ «, Ìe ~Ez äy!i, #Í ≤Äli, Ì, yò ~Ñ, !Ó Ìü!f, lyò xli!iÑ, yÓ Ñ, ÌÓ ÌäÈ– ~Ez iÓ ÌòÓ ≤Ä! Ì, Ì, yò=!ú ≤Äy! f!ÉÑ, ã, y!Éiy ò, y ÌòyÓ Ñ, y Ìä ~ÓÇ ãòçyiyÓ ÌiÓ x¶, yÓÈÜÈx!¶, ÌÏyÜ !ò!ò!Ó Ñ, y Ìä !ò!ò! Ìy ÌÑ, – ~Ez iÓ ÌòÓ Ñ, yÓ Óy ÌÓ

y İy İÖ- (iv) İü#İ ≤Äİ!_ Ö ÓfÓEyÓ ≠ %o İü İ" CÓ ú v, zı, öyİò ≤Äİe İ" y ÓfÓEyÓ Ñ, Ó y Eİ Ö İü Ö İü ≤Äİ!_ xyöİy İÑ, Ó y Ó ≤Ä İİ yäö Eİ òy- %o İü İ" İü#İ ≤Äİ!_ ÓfÓE*İ Eİ - İİ« İe %o İü v, z İİfy İÜÖ İ İİkT cyöİläÑ, = Ó &c Óİ ≈, öy- (v) C%Æ Çİö İİÖ İİyİİ ÓfÓEyÓ ≠ fl İyò#İ Çİöİ İİÑ, ÓfÓEyÓ Ñ, İÖ «%o İx İİ, «%o İ ÖÇ öyG, yİ Ö Ñ, yÓ ÖyÓ Ü İv, İ, İ, yúy İyİ - Ñ, y İläEz fl İyò#İ İ, y İÖ İ Çİöİ İİò xK, yİ, Öy C%Æ İläEüñ Ç= İü İİÑ, İİyİİ İ, y İÖ ÓfÓEyÓ Ñ, Ó y ÇÖ, Ö E İÖ- ÇEz Ç İD äöçyİyÓ İİÖ ö İİf İü Çİö İİÑ ≈, Ç İlä, İ, İ, y äy İÜ İİ İ, yúy ÇÖ, Ö E İÖ- (vi) ö%Ó yİ, İ İ, E f Ó «, y ≠ %o İÑ, yÓ ÖyÓ fl İy, ö İöÓ öyİf İö ö%Ó y İöy İİ, E f Ó «, y İÑ, Ó y ÖÇ Öäyİ Ö yÖy ÇÖ, Ö Eİ - İÑ, y İöyÈÜÈöyÈÜÈ Ñ, y İöy İ, y İÖ ≤Äİ İ, İ, İ İüEz İöä İöä İİ, E f Óäyİ Ö yÖ İİ, ä, yİ İ ñ ö, İü İ İü Ö Ü Ö Ö Ö Ä İİ, E f Ç%Ö İ!« İ, İ, İ İİÑ, - 7.4 x İİ «%o İİ «%o İ ÖÇ öyG, yİ Ö Ñ, yÓ Öyİ Ö ÇÇfl İy Ö x İ ÇÇfl İy Ö ~Ez İÖ İöÓ Ñ, yÓ Öy İÖ Ö ð) İü İöÓ, İ Ö Ö öy ð x İ Ñ, yÓ ÖyÓ Ü İ, İ Ö İ İ İ İ Ñ, y İ = İ Ö = y İ E Ö äöf ≤Ä İİ yäö#İ x İ = v, z İİfy_ y Ü İ İ, y İİ Ö Óf İ_ Ü İ, v, z İ Ç İ İİÑ, ÇÇ@ ÄE İÑ, İ Ö ð- Ñ, yÓ ÖyÓ Çİ ÇyÓ İİ Ö ≤Ä İİ yäö E İü ÖfyB, Öy xòfyòf x İ = C Ö Ö Ö y E Ñ, yÓ # ≤Ä İİ, Ç, yò İ İİÑ, İ İ @ ÄE İ Ñ, Ó y İyİ - Ö İ ≈, öy İö x İİ «%o İİ «%o İ ÖÇ öyG, yİ Ö Ñ, yÓ Öy İÖ v, z İ Çy E İy İöÓ äöf İ Ö İ, İ Ö Ö y T... yİ_ ÖfyB, İ Ç Ö Öyİ ÖfyB, ÖÇ Ç Ö Ñ, yİ Ö x İ = C Ö Ö Ö y E Ñ, yÓ # ≤Ä İİ, Ç, yò = İü İ İy İöÓ Óf Öfl İy İÑ, İ Ö İläÈ- İäE y, İ Ö İöÓ ≤Ä İİ, Ç, yò = İü Ü İv, İ, İ, yúy Ö äöf ≤Ä İİ yäö#İ xy İ = Ñ, Çy E y İf ~ ÖÇ İ Ö Ñ, y İ, y İöy C Ö Ö Ö y E Ñ, İ Ö C Ö Ñ, yÓ Çy E y İİf Ö Óf Öfl İy İÑ, İ Ö ð- İÑ, İ, Ç, Öfl İ, Ç İ «, C Ö Ñ, y İ Ö Ö ä İ, ü İ İ ö Ñ, yò % ð ÖÇ

NSOU ? CC-CO-10 138 İ#ä ≈ Ç) İeİ, y x İİ, e İ ö Ñ, İ Ö Ç % İİy Ü È Ü È Ç% İ Ö İy v, z, ö İ İ, y Ü İÑ, Ó İ İ, Ç, öy İ Ö

ð- ~äE yv, y Ç Ö Ñ, yÓ İ İ, İ Ö öyò Çy E y İf İ İ İ İ İy İİÑ, İ İ, y Ç, İ = y E İ Ö öy İöÓ öy E Ä İ yİ Ç Ñ, İ, v, z İİfy_ yÓ ö İ «, İ, y, v, z, ö İ İ, y Ü İÑ, Ó y ÇÖ, Ö Eİ òy- İİyÓ y ≤Ä İ, y Öyü# ÖÇ Ç Ö İ, y Ü f Öyò İİ, yÓ y E z Ç Ö Ñ, y İ Ö Çy E y İİf Ö İ Ç Ç E İ, y Ü v, z, ö İ İ, y Ü İÑ, İ Ö ð- ö, İü x İ İö Ñ, İ «, İe İ Ö İöf İ Öy İ İ - 7.5 x İİ «%o İİ «%o İ ÖÇ öyG, yİ Ö Ñ, yÓ Öyİ Ö ÇÇfl İy Ö Óf Öfl İy, öy ~Ez İ Ö İöÓ Ñ, yÓ Öyİ Ö v, z İİfy Ü = İü Ö Ñ, y İ = y Ö İü, İ Ö ä, yúy òy Ñ, Ó y x İ İö Ñ, Ç E ä- İ İ Ö İ, İ Ö ä, yúy Ö äöf Ö Ö Ö Ö İü Óf Öfl İy, öy İ İ «, İ, y Ö ≤Ä İİ yäö E İ òy- İ Ö = È Ü È x İ İ, K, İ, y öy İy İÑ, İü Ä - E z İ Ö İöÓ v, z İİfy Ü, İ Ö ä, yúy òy Ñ, Ó İ İ, İ Ñ, yò x Ç% İ Ö İy Eİ òy- Ñ, yÓ Öy İ Ö Ö xy İ İ, İ ä E y, E Ä İ yİ Óf Öfl İy, öy Ö «, İe İ, İ, ö Ñ, y İöy ä İ, ü İ, y Ç, İ T E İ òy- Ç E ä, İ Ö ä, yúy Ö äöf ~Ez İ Ö İöÓ Ñ, yÓ Öy Ö % Ö E z äö İ Ä İ E İ İ Ä İ İ - ~Ez İ Ö İöÓ Ñ, yÓ Öy İ Ö Ö Óf Öfl İy, öy È Ü È Ç Çe yhs, İ, y İ = y Ö İü Çİ öy İ Ñ, İ Ö ð v, z İİfy İÜ Ö öy İü Ñ, İ İläEz- ≤Ä İİ yä İöÓ «, İe İİ, y İİÑ, Çy E y İf İÑ, Ó y Ö äöf İÑ, ä% È Ö İ, ö İ, İ, Çy E y İf İÑ, yÓ # İ ö İ İ y Ü İÑ, Ó y E İ - İ, İ Ö öy İü Ñ, E z Ç İ Ö = C Ö = y- İ İ, İ Ñ, yÓ Öy İ Ö Ö C Ö İ İÑ, E z İ İ Ö ð- İ İ, x Ö ü f İİ, y Ö Ñ, yÓ Öyİ Ö fl İy İ = Ä, Ç% Ö İ «, İ, E İ - 7.6 Çy Ö y Çü v, z İİfy Ü @ ÄE İ İ Ö, İ Ö İ İ Ä İ «, İ İ, x İİ «%o İİ «%o İ ÖÇ öyG, yİ Ö Ñ, yÓ Öy Ö Eü İ İ, Ç, yò ≤Ä İİ, Ç, yò Ü İv, İ, İ, yúy Ö äöf ~Ñ, Óf İ_ Ü İ, İ, İ T İ, İ D- ~Ez İ Ö İöÓ Ñ, yÓ Öy Ö Ö ü İ, ~Ñ, Öy ~Ñ, y İ İÑ, Óf İ_ Ñ, İ, Ç, İ, İ ö İlä İ İ Ö ≤Ä İlä, Ç Tyİ ä# İ Ö Ñ, y x ä = İöÓ v, z İ İ İü f İ Ñ, yò ~Ñ, İ Ö İü T ~ü y Ñ, y Ö ö İ İf İÑ, y ä Ñ, Ó y Ö äöf İäE y, xy İ, İöÓ ≤Ä İİ, Ç, yò Ü İv, İ, İ, yúy Ä Ç% Ç, İ, y İ Ö İ Ö Ñ, Öy İÑ, Ó y Öy G, yİ - ~Ez ~Ñ, İ, İ, Ç, öy İ, İ, İ Ö xy Ö Ö y Ç Ñ, İü İ İ Ö İ İ = İü äyò İ İ, öy Ö üy ö İ, y Eü È Ü Ü È ? x İİ «%o İİ «%o İ ÖÇ öyG, yİ Ö Ñ, yÓ Öy Ö Ö ü İ İ, İ, # Öy G, yİ ? x İİ «%o İİ «%o İ ÖÇ öyG, yİ Ö Ñ, yÓ Öy İ Ö Ö İ, İ Ö Ñ, y ? x İİ «%o İİ «%o İ ÖÇ öyG, yİ Ö Ñ, yÓ Öy İ Ö Ö x İ = Ç Ç fl İy Ö ÖÇ Óf Öfl İy, öy 7.7 ≤Ä İ İ y Ö ü # Ñ, ~ö Ç İ Ñ, v, z ≤Ä İ İ y Ö İü 1. MS MED xy E z ö İ İ, Çy İü ≤Ä Ö İ ≈, İ, E

İ İ İläEü / S Ñ, V 2000 Çy İü S Ö V 2003 Çy İü S Ü V 2005 Çy İü SáV 2006 Çy İü NSOU ? CC-CO-10 139 2. 1951 Çy İü Ö İü İ İ y B İ İ ð Ä İ ö İ s, f İ xy E z İ ö Ö ≤Ä İ ö İ, ö, İü İü v, z İ Ö İ Ö İ, İü Ç Ç fl İy = İü İ İÑ, İ, # İü Öy E İ / S Ñ, V Ç Ö y İü S Ö V İ ö ö = y İ Ñ, y Ó # İü S Ü V Ö İ öä Öy Öy İyò İü SáV Ç E İ İ y Ü # İü 3. İöf v, z İ, öy İò Ñ, İ Ö İ Ç Ö İü Ç Ç fl İy Ö Ñ, yÓ Öy Öy Ä İ s, f, öy İ İ, İ İ, ü İ @ Ç Ö, İ Ö Ö öyò 10 İ Ñ, y İ, İ İ İÑ, 20 İ Ñ, y İ, >, y İÑ, y, İ = hs, İ, y Ö y İ, # öy İ ö İ Ö İlä, İ / S 2020 Çy İü Ö İ ö İ xò Çy İ Ö V S Ñ, V x İİ «%o İü Ç Ç fl İy (Micro Enterprise) S Ö V «%o y İ İ, İ ò İ Ç Ç fl İy (Small Enterprise) S Ü V öy G, y İ Ö İü Ç Ç fl İy (Medium Enterprise) SáV C Ö = İü E z 4. İ Ç Ö İ ö ö = y İ Ñ, y Ó # İü İ Ñ, yÓ Öy Öy Ä İ s, f, öy İ İ, İ İ, İ Ö İ İ İ y Ü 1 İ Ñ, y İ, İ İ İÑ, 10 İ Ñ, y İ, >, y İÑ, y İ, y Ö y İ, # öy İ ö İ Ö İlä, İ / S 2020 Çy İü Ö İ ö İ xò Çy İ Ö V S Ñ, V x İİ «%o İü Ç Ç fl İy S Ö V «%o y İ İ, İ ò İü Ç Ç fl İy S Ü V öy G, y İ Ö İü Ç Ç fl İy SáV İ Ñ, y İöy İ, E z İ İ 5. ~İ, İ, Ç, öy G, y İ Ö Ç Ö y ≤Ä İ y ö Ñ, y Ó # Ç Ç fl İy Ö ≤Ä İ İ y ä ö # İ İ s, f, öy İ İ, İ Ñ, öy Ö äöf ü İ @ Ç Ö ð) f ò İ, ö Ä C Ö = y İ İÑ, ü İ @ Ç Ö, İ Ö Ö öyò 2 ü «, >, y İÑ, y Ö Ö İü İ Ñ, İ, Ç, 2 İ Ñ, y İ, Ö Ö İü İ İ İ, y İ İ Ö Öy E İ È Ü Ü È S 2020 Çy İü Ö İ İ Ñ, xy İ Ü Ö İ ö İ xò Çy İ Ö V S Ñ, V x İİ «%o (Micro) S Ö V «%o y İ İ, İ ò (Small) S Ü V öy G, y İ Ö (Medium) SáV İ Ñ, y İöy İ, E z İ İ 7. x İİ «%o İİ «%o y İ İ, İ ò Ä öy G, y İ Ö Ñ, yÓ Öy İ Ö Ç Ç fl İy İ İ Ö (MSME) ö İ İf İ Ñ, yò İ Ö İöÓ Ñ, yÓ Öy İ Ö Ö Ç Ç Ö fy C Ö = y İ İÑ / S Ñ, V ~İ, öy İü Ñ, yò y İ # Ç Ç fl İy S Ö V x Çü # İ y Ö Ç Ç fl İy S Ü V Ç Ö Ö y İ Ç Ç fl İy SáV İ İ Ö İ ö İü İ # İ Ñ, y İ öy İò 8. İ, y Ö İ İ, Ö G D P È Ü È İ, MS M E È Ü È Ö x Ö İ yò öy, yò % İ, İ, y İ Ö Ñ, İ / S Ñ, V 4% S Ö V 6% S Ü V 8% SáV 10%

NSOU ? CC-CO-10 140 9. MSMEÈÙÈÓ° à, ì, ì ≈ xyîõ÷öy!Ó° (Census) xò%çy^!Ó° ~CÓ ÇÇfl, y!^ Ñ, ì, ^úy^!Ñ, Ó° Ñ, ð≈ÇÇfl, iyò £^!l^!läE/SÑ, V 2 ^Ñ, y!^, SÖV 4 ^Ñ, y!^, SÜV 6 ^Ñ, y!^, SáV 8 ^Ñ, y!^, 10. ð#^!ä, Ó° ^Ñ, yò!^, ≤Äyâ, #ò! ð !^, ^!Ñ, ÿ ÿöy!äÑ, ÓfÓfl, iy/SÑ, V Ñ, yÓ^ÓyÓ° SÖV, ð!Ó^ÓyÓ° SÜV çöÓy!^, SáV ^Ñ, y^!öy!^, £z ò!^ v, z_Ó° ≠ 1. SáV 2. SÖ, V 3. SÜ, V 4. SÖV 5. SÖV 6. SÖV 7. SÑ, V 8. SÜ, V 9. SÜV 10. SÖV Ö. ÇÇ!«Æ ≤ÄÿzyÓ!ú 1. x!ì, «%, ò Ñ, yÓ^ÓyÓ° Ñ, y^!Ñ, Ó^!ú/2. «%, ò Ñ, yÓ^ÓyÓ° Óú^!ì, Ñ, #^ÓyG, y!^/3. öyG, y!Ó^ Ñ, yÓ^ÓyÓ° Ñ, y^!Ñ, Ó^!ú/4. x!ì, «%, òñ «%, ò ~ÓÇ öyG, y!Ó^ !ü"ÇÇfl, iy xyEzò ¶, yÓ^!^, ^Ñ, yò ÓäÈ^!Ó° ≤ÄÓ!≈, ð Ñ, Ó^y £!^/5. x!ì, «%, ò Ñ, yÓ^Óy^!Ó^Ó° x!≈ÇÇfl, iyò !Ñ, ¶, y^!Ó £!^/Ü. i#á≈ ≤ÄÿzyÓ!ú 1. x!ì, «%, òñ «%, ò ~ÓÇ öyG, y!Ó^ Ñ, yÓ^Óy^!Ó^Ó° x!≈!ò!ì, Ñ, ¶, !öÑ, y xy^!úyâ, öy Ñ, Ó^ò- 2. x!ì, «%, òñ «%, ò ~ÓÇ öyG, y!Ó^ Ñ, yÓ^Óy^!Ó^Ó° çyöy!äÑ, ¶, !öÑ, y ÓfyÖfy Ñ, Ó^ò- 3. 1951 çy^!úÓ^ ! ü^!yß^! ð Á !ò!^ s, fi xyEz^!òÓ° ≤Ä!ò ì, ò, !ü^!ú v, z!Ö!Ò! !ü" ÇÇfl, iy=lú !Ñ, !Ñ, /4. x!ì, «%, òñ «%, ò ~ÓÇ öyG, y!Ó^ Ñ, yÓ^Óy^!Ó^Ó° x!≈ÇÇfl, iyò ~ÓÇ ÓfÓfl, iy, ðöy xy^!úyâ, öy Ñ, Ó^ò-

NSOU ? CC-CO-10 141 ~Ñ, Ñ, ÈÙÈ8 ? !Ó!¶, ß" ≤Ä!ì, !ò!Ó° ¶, !öÑ, y ~ÓÇ Ñ, y!≈yÓ!ú (Role and Functions of Different Agencies) Ü#, ð 8.0 v, z^!jüf 8.1 ≤Ähfl, yÓòy 8.2 !ü" ÇÇe'yhs, x!¶, ^!lyäò 8.3 v, z^!lîfy_ y ç!ò!ì, Ó° ¶, !öÑ, y 8.4 v, z^!lîfyÜ @ ÄE^!î fl, !ÈÙÈ!ò¶≈, Ó^ ^Üyß, #Ó° ¶, !öÑ, y 8.5 Ñ, yÓ^Óy!Ó^ EzòÑ%, f^!Ó°, Ó° 8.5.1 Ñ, yÓ^Óy!Ó^ EzòÑ%, f^!Ó°, ^!Ó^Ó° ¶, !öÑ, y 8.5.2 Ñ, yÓ^Óy!Ó^ EzòÑ%, f^!Ó°, ^!Ó^Ó° Ñ, y!≈yÓ!ú 8.6 ^!Ó!ì, ú!@z!Ñ, yÓ^ # 8.6.1 ^!Ó!ì, ú!@z!Ñ, yÓ^ #Ó° ¶, !öÑ, y 8.6.2 ^!Ó!ì, ú!@z!Ñ, yÓ^ #Ó° Ñ, y!≈yÓ!ú 8.7 v, z^!lîfyÜ ð)ü!ò 8.7.1 v, z^!lîfyÜ ì, £!Ó^!úÓ° ¶, !öÑ, y 8.7.2 v, z^!lîfyÜ ð)ü!ò Ñ, y!≈yÓ!ú 8.8 ≤ÄyEz^!¶, >, EzÑ%, fEz!>, ö, yu, 8.9 çyÓ^yçü 8.10 ≤ÄÿzyÓ!ú # 8.0 v, z^!jüf ~Ez ~Ñ, Ñ, !>, ^!^!Ñ, xy, çöyÓ^y !ò!^!ü!Ò! !Ó!l^! =!ú !Ó!l^! =!ú ç!j^!ì, xÓ!Eì, E^!òÈÙÙÈÈ ? v, z^!lîfy_ y ç!ò! ì, Ó° ¶, !öÑ, y v, z^!lîfyÜ @ ÄE^!î fl, !ÈÙÈ!ò¶≈, Ó^ ^Üyß, #Ó° ¶, !öÑ, y ? Ñ, yÓ^Óy!Ó^ EzòÑ%, f^!Ó°, Ó° ñ ^!Ó!ì, ú!@z!Ñ, yÓ^ # v, z^!lîfyÜ ð)ü!ò ~ÓÇ ≤ÄyEz^!¶, >, EzÑ%, fEz!>, ö, yu,

NSOU ? CC-CO-10 142 8.1 ≤Ähfl, yÓòy v, z^!lîfyÜ Ü^!v, , ^!yúy ^Ñ, y^!öy çEä Ñ, yâ ò!^ - v, z^!lîfyÜ Ü#, ð £ú fl, !^!ç!Ó^ Óyhfl, Óy!^ò - v, z^!lîfy_ y ^!fl, !ç! ^!^!Óò ì, y ç, äöü#ü!yÓ^ ö!f !l^!l^! Óyhfl, Ó^Ó^*, ð, çöy!^ v, z^!lîfy^!ÜÓ^ ð^!lîf - v, z^!lîfyÜ Üv, , yÓ^ ^ç, ^!e v, z^!lîfy_ y ^!l^!Ó^ ð^!lîf !Ó^!ü!^! v, z!j#, ðöy ^!Öy !y!^ - ~Ez v, z!j#, ðöy !%ÈÙÈ!Ó^ ^!òÓ^ ÈÙÙÈÙÈx¶, fhs, Ó^ #! Á Óy!E fÑ, , v, z^!lîfy^!ÜÓ^ x¶, fhs, Ó^ #! v, z!j#, ðöy !, y^!l^! v, z^!lîfyÜ Ü^!v, , !% , ú^!lì, v, z!çyE ^!l^! - xyÓ^ Óy!E fÑ, , ç!Ó^ ^!Óú !Òò v, z^!lîfyÜ Üv, , yÓ^ ^ç, ^!e çEyl^! Ñ, £!^ ì, Óò v, z^!lîfyÜ Ü#, ð Ü! , ü#ú £!^ - ~!Ñ, £z Ó^!ú Óy!E fÑ, v, z!j#, ðöy !y Ñ, yÓ^Óy!Ó^ , ð!Ó^ ^!Óú ^!^!Ñ, v, z!q!ì, £!^ xyÓyÓ^ v, z^!lîfyÜ^!Ñ, Ü!ì, ü#ú ~ÓÇ xyÑ, ç!≈!#!^ Ñ, ^!Ó^ !% , ú^!lì, !Ó!¶, ß" ç!ò!ì, ñ ^Üyß, #ñ v, z^!lîfyÜ ð)ü!ò ñ ^!Ó!ì, ú!@z!Ñ, yÓ^ #çE !Ó!¶, ß" ≤ Ä!ì, !ò!l^! ~

Ñ, =
Ó^òç, ð)ì≈ ¶, !öÑ, y , çyúò Ñ, ^!Ó^ ~
!y^!Ñ, - ~E
z ~Ñ, ^!Ñ, xyóÓ^y !Ó!¶, ß" ≤Ä!ì, !ò!Ó^ ¶, !öÑ, y ~ÓÇ Ñ, y!≈yÓ!ú ç!ò^!Ñ≈, äyò^!lì, çöyÓ^Ó- 8.2 !ü" ÇÇe'yhs, x!¶, ^!lyäò v, z^!lîfyÜ Ü^!v, , ^!yúy çEä Ñ, yâ ò!^ - ð!%, ò Ñ, y^!öy !yÓ^!yÓ^ Óy!l!ä fÑ, çQ, yÓòy !yÑ, ^!ú v, z^!lîfyÜ Ü^!v, , ^!yúy £!^ - ~Ñ, !>, !ü" v, z^!lîfyÜ Üv, , yÓ^ äòf v, z, ð!%_ ^!ò, Ó^ ^!Óú ~ÓÇ, ð!Ó^ Ñ, yç, y^!öyÓ^ ≤Ä^!l^! yäò £!^ - v, z, ð!%_ ^!ò, Ó^ ^!Óú Á !ü^!Ó^ v, z, ð^!lîyÜ#, ð!Ó^ Ñ, yç, y^!öy !yÑ, ^!ú ^çöy^!ò v, z^!lîfyÜ fl, iy, ðò Ñ, Ó^y £!^ - ~!Ñ, £z !ü" ÇÇe'yhs, x! ¶, ^!lyäò Óy !ü" fl, iy, ðò Ó^!ú - !ü" fl, iy, ðò !òÓ^ v, z, ð^!lîyÜ#, fl, iyò Óú^!lì, ^ÓyG, y!^ ^!Óy^!ò !ü" fl, iy, ðò !òÓ^ äòf ≤Ä^!l^! yäò#!^ ðò!ÜÑ, ç%!Óiy Ó^ ^!l^!läÈ ~ÓÇ !ü" fl, iy, ðò !òÓ^ fl, iyò Óy äy! Üy CÓ^ Ñ, yÓ^ v, z^!lîfy_ y^!l^! , ^!l^! !y^!lì, !, yÓ^y !ü" Ü^!v, , !% , ú^!lì, çöy^!Ó^ - ¶, yÓ^! , Ó^ !l^! ≈ ~!l^!Ó^ !ü" !, yúyÑ, xyÖfy ^!Á! y £!^ - ~Ez !ü" !, yúyÑ, «%, ò Á öyG, y! Ó^ !ü" v, z^!lîfyÜ fl, iy,

ð^!
!ò = Ó^òç, ð)ì≈ ¶, !öÑ, y , çyúò Ñ, ^!Ó^ - ~
äEyv, , yÁ ~!ü" @ Äyð#! Á , çöy, y!^, ð! ~úyÑ, y!^ !ü" !y^!lîfyÜ Ü^!v, , !% , ú^!lì, Á xyM, È!úÑ, ~Ó^!öf !ì)Ó^ Ñ, Ó^ ^!lì, Á çyEy!f Ñ, ^!Ó^ ~Ó^y !Ó!¶, ß" öy^!ö, ð!Ó^ !ä, !, ñ ^!òÈÙÙÈÙÈ!ü"yM, È!úÑ !ü"ÈÙÈ, çyÑ≈, ñ !ü" ~úyÑ, y Ez! , fy!l^ - ^!l^! !ü" !, yúy^!l^! ! ü^!Ó^ Ñ, yÓ^ Öyòy Ü^!v, , ^!yúy £!^ ^çöy^!ò xò%Ó^*, ð !ü" Ñ, yÓ^ Öyòy ^Ñ, w#¶, !, £!^ ~ÓÇ !ü" fl, iy!òÑ, ¶, y^!Ó ç%! Óiy xá≈ò Ñ, Ó^y !y!^ - !ü" !l^!Ó^ äy! Üy Óy fl, iy^!ò !ü" Ü#, ^!òÓ^ ≤Ä^!l^! yäò#!^ ç%!Óiy ^!òò áüñ, ð!Ó^ ÓÈòñ !Ó!y f!ñ ÓfyB, ñ , çöy!, x!ò, çñ Ñ, fy!l^, ðñ ≤Äy!òÑ, !ä, !Ñ, !çy Á xyEzòÈÙÈÜ, Cúy Ó^ «ç, y ä!ò, ç%!Óiy Á xòfyòf çyÿÓ^ í ç%!Óiy !y^!l^! - x!≈y! !ü" Ü^!v, , ^!yúyÓ^ äy! Üy!>, ^!äEy, ≤^!l^! , !Ó!¶, _ Ñ, ^!Ó^ Ñ, yÓ^ Öyòy fl, iy, ðò !òÓ^ v, z, ð^!lîyÜ#, Ñ, ^!Ó^ ^!yúy £!^ - ~äòf ~Ñ, !>, ç%çÇEì, ð!Ó^ Ñ, çöy^! , !Ó^ Ñ, Ó^y £!^ !y^!lì, !ü"ÈÙÈçöy^!äÓ^ à, y!E!y xò%y!^ # ÓfÓEyÓ^ Ñ, Ó^y !y!^ - v, z^!jüf (Objective) !ü"Ü! , x!¶, ^!lyäò Óy !ü" fl, iy, ðò !ò !ü" !, yúy^!l^! Ó^ ≤Ä!yò v, z^!jüf=!ú £ú ≈ (ì) v, z^!lîfy_ y^!l^!Ó^ v, z^!lîfy^!ÜÓ^ Ñ, yÓ^ Öyòy Ü^!v, , ^!yúyÓ^ äòf ≤Ä^!l^! yäò#!^ , ð!Ó^ Ñ, yç, y^!

!öyÓ^ ÓfÓfl, iy Ñ, Ó^yó (ii) ^!^!üÓ^ «%, çy!^! ì, ð Á Ñ%, !>, Ó^ !ü" !l^!Ó^ v, zß^!l^! ð^!l^! Ñ, v, z!çy!Eì, Ñ, Ó^yó NSOU ? CC-CO-10 143 (iii) @ Äyð#! Á , çöy, y!^, ð! ~úyÑ, y!^ !ü" !l^!Ó^ !Ó^!Ñ, w#Ñ, Ó^! , ó (iv) Ó, £!^ !ü" Ñ, yÓ^ ÖyòyÓ^ ç E^!lîyÜ# !ü" !Eçy^!Ó v, z^!lîfyÜ fl, iy, ðòò (v) v, z^!lîfyÜ v, zß^!l^! !òÓ^ xò%Ñ), ú, ð!Ó^ ^!Óú Ü^!v, , ^!yúy ~ÓÇ v, z^!lîfy^!ÜÓ^ Ñ, yäÑ, ð≈ !y^!lì, !Óòy Óy!y!^ à, ú^!
!ì, çöy^!Ó^ ì, yÓ^ ÓfÓfl, iy Ñ, Ó^y- 8.3 v, z^!lîfy_ y ç!

ò!ì,ó ° ¶) !òÑ, y ¶, yó ° ìì, ó ° v, z ìl'fy_ y ìl'íó ° c!ò!ì, 2016 cy ìúó ° 8 ° ò, ó 8! ° y!ó ° ~Ñ, !, > á ìó ° y! ° y ìÑ, y!òy!ò !Ecy ìó
Ü Ìv, , Á Ì# - ~ó ° ≤Äiyò Ñ, y!≈yúl ° !l'ó ° ìì, xó!fl, ìì, - ~ó ° xò% ìöy!ì, ò!úì ìòó ° , ò!ó ° òy! Éú 10 ú« , > yÑ, y ~óç xy!y!
Ì Ñ, ì, ò!úì ìòó ° , ò!ó ° òy! Éú 1 ú« , > yÑ, y- ~! , > ~Ñ, !, > á ìó ° y! ° y ìÑ, y!òy!ò !Ecy ìó Ü Ìv, , v, z ì, ìúá ~ó ° v, z ìjüf
ò%òyò, y xã≈ò ò! - ~ó ° ò)Öf v, z ìjüf Éú ìáuyhfl, ìó ° v, z ìl'fy_ y ~óç fi, y≈, ÈÜÈxy, ò Ófócy! ° ò ° & Ñ, ó ° yó ° àòf
!ó!¶, ß ° ≤Ä ìã, <Ty @ ÆEi Ñ, ó ° y Á ó ° y ìãfó ° àòf v, z ìl'fyÜ ò#!ì, ì, ìó ° Ñ, ó ° y- v, z ìl'fy_ y c!ò!ì, ~lyó! !ó!¶, ß °
ó ° y ìãfó ° ìáuyhfl, ìó ° ó ° v, z ìl'fy_ y ìl'íó ° !ã, !E ì, Ñ, ìó ° ì, y ìl'íó ° ò ìl'f ç!òÑ≈, fl, iy, ò ìòó ° Ófófl, iy Ñ, ìó ° ìãÈ-
~äEyv, , yÁ !ó!¶, ß ° ó ° y ìãf ì, yó ° y xçü#iyó ° Ü Ìv, , i%, ìú ìãÈ ~óç çöhl, v, zqyòò òòfl, ò Ì%óÑ, ì Ñ, ~Ñ, !, > äy, #! °
≤'fy, ò, ìò≈ xyòyó ° àòf Ñ, yã Ñ, ìó ° à, ìú ìãÈ- v, z ìl'fy_ y ìl'íó ° c!ò!ì, !ó!¶, ß ° äy, #! ° Á xyhs, ã≈y!ì, Ñ, ççÜ, ò Óy ç!
ò!ì, ó ° cEyl ì, y! ° !òv, z !l'óó ° Ñ, ò!fi> !, > v, züò Ñœ, y ìó 2017 cy ìú 26 xyÜfi>, Üäy, #! ° Ñ, !° v, z ìl'fy_ y ç ìjüòòÜ
(National Agropreneur Summit) xò%!¶, ì, Ñ, ìó ° - ~Ez ç ìjüò ìòó ° v, z ìjüf ìãÈÜ ¶, yó ° ìì, ó ° Ñ, !° Ñ, ìl'íó ° cü!_ Ñ, ó ° i
(Empowerment)- ~àòf ç!ò!ì, !%óÑ, v, z ìl'fy_ y ìl'íó ° Ñ, !° v, z ìl'fyÜ Ü Ìv, , ì, yúyó ° àòf ≤Ää, y ìó ° ó ° cy ìl cy ìl
ì, y ìl'íó ° Ñ, !° ì« ìe xyÑ, !° ìì ì, y ìl'íó ° ò ìl'f ìyÜy ìl'íó ° Ü Ìv, , ì, yúy ~óç ì, y ìl'íó ° cyEylf Á çE ìly!Üì, yó ° Ófófl, iy
Ñ, ìó ° - x!≈y! Ñ, !° ì« ìe Á Ñ, !° çE ìlyÜ# < ìe ò!%, ò v, z ìl'fy_ y ìl'íó °
xyÑ, !° ìì Ñ, ó ° y Á Ñ, !° v, z ìl'fyÜ
Ü Ìv, , i%, ìú ìì, v, z!cy!Eì, Ñ, ó ° yEz ìãÈÜ ç ìjüò ìòó ° ò%Öf v, z ìjüf- Ñ, yó ° i ¶, yó ° ì, #! ° x!≈ò#!ì, ~òòÁ Ñ, !° !ò¶≈, ó °
~óç cy ìl cy ìl Üì, yò%Üì, Ñ, - ì, yEz ~Ez « ìe ìÑ, xy!%!òÑ, Ñ, ìó ° i%, ìú ìì, Á ì ìüó ° Ñ, !° ìã v, z! òy!ò Ó, !k, Ñ, ó ° ìì,
ç!ò!ì, !ó!¶, ß ° ò! ì« ò @ ÆE ìl'íó ° , ò!ó ° Ñ, "òy Ñ, ìó ° - ~Ez äy, #! ° ç ìjüò ìò ìòò !%óÑ, Á fi, y≈, ÈÜÈxy, ò v, z ìl'fy_
yó ° y ìyÜyò Ñ, ìó ° !ãÈÜ ì, ò!ò !ó!¶, ß ° Ñ, !° !ó ìü°IK, ñ ° v, ì y!ó ° !ü" Öy!f ≤Ä!e ì yÑ, ó ° ìñ ò!çf à, y°!ñ v, z!fyò
, òyúòñ EzÈÜÈÓy!ãfñ ° òfy ìÑ, > äy, Öy!fñ Ñ, !° !s, f, òy!ì, Á xòfyòf çyö@ Æ#ñ Ñ, !° ≤Ä!%!_ ñ ° Æy!ò Á xyòy!
òÑ, yó ° Ñ, Óf!_ ó ° y ÁEz ç ìjüò ìò ìyÜyò Ñ, ìó ° ¶, yó ° ì, #! ° Ñ, !° !ó ° v, z ìl'íó ° ò ìl'f xy ìúyã, òy Ñ, ìó ° -
~ ìl'íó ° ò ìl'f ¶, yó ° ìì, ó ° x@ Æ!# Á çò, ù Ñ, !° v, z ìl'fy_ yó ° yÁ ìyÜyò Ñ, ìó ° ò- çç ì« ì, ò ~Ez ç ìjüò ìòó ° ≤Äiyò
v, z ìjüf !ãÈÜ Ñ, !° çE ìlyÜ# < ìe !%óÑ, ìl'íó ° Á ò!%, ò òyó ° iyó ° v, zqyòò ìÑ, v, z!cy!Eì, Ñ, ó ° y ~óç ç ìjüò ìò ìl'f, ò!
É! ° ì, òó ° ò!≈, # 5 ÓãÈ ìó ° ¶, yó ° ìì, ó ° Ñ, !° Á çE ìlyÜ# < ìe 1 ú« , Ñ, !° v, z ìl'fy_ y Ü Ìv, , ì, yúy- v, z ìl'fy_ y ç!
ò!ì, x!fy!ó!ì !çó ¶) !òÑ, y , òyúò Ñ, ìó ° ìãÈ ° ç=!ú Éú !ò!ì ó ° * ò ≠ (ì) ¶, yó ° ìì, ó ° Ñ, !° ì« ìe ìÑ, xyÑ, !° ìì# Ñ, ìó °
ì, yúy ìy ìì, !%óÑ, v, z ìl'fy_ yó ° y ì, y ìl'íó ° v, zqyòò# < òì, y !ò ìl' ò!%, ò Ñ, !° v, z ìl'fyÜ Ü Ìv, , i%, ìú ìì, ~!Ü ìl' xy ìç-
NSOU ? CC-CO-10 144 (ii) ìy ìì, ¶, yó ° ìì, ó ° 707!> , ìáuy ì ìÑ, Ez ≤Ä!ì, !ò!ó ° y Öy!° ìÑ, ç ìjüò ìò ìyÜyò Ñ, ìó ° ì, yó °
Ófófl, iy Ñ, ó ° y- (iii) Ñ, !° v, z ìl'fy ìÜó ° < ìe v, zqyòò ìòó ° àòf 20!> , äy, #! ° ò%ó ° fl, Öy ìó ° ó ° Ófófl, iy Ñ, ó ° y (iv)
ç ìó≈y, ò iyó ° iy !ò ìl' Ñ, !° Á Ñ, !° çEyl Ñ, v, z ìl'fyÜ Ü Ìv, , ì, yúyó ° < ìe 1 Ñ, y!> , > yÑ, y, ò!≈hs, x!≈
ççfl, iy ìòó ° Ófófl, iy Ñ, ó ° y- (v) Ñ, !° ìã v, z! òy!ò Ó, !k, ó ° àòf ≤Ä!%!_ ó ° ÓfóEyo ° ~óç !ó ì!lù çó Ñ, y ìó ° ó ° cy ìl
K, y ìòó ° xy!yòÈÜÈ≤Äiy ìòó ° Ófófl, iy Ñ, ó ° y- (vi) Ñ, !° ì« ìe ì, òüy!y!ó ° Ñ, yó ° Öy!ó ° !, !ç¶, !D ≤Ä ìl' y ìÜó °
Ófófl, iy Ñ, ó ° y ~óç ≤Ä ìl' yãò E ìú äy, #! ° Á xyhs, ã≈y!ì, Ñ, ççÜ, ìòó ° cEyl ì, y òÁ! yó ° Ófófl, iy Ñ, ó ° y- (vii)
ì ìüó ° x@ Æ!# !ù« y y ìãÈÜ IIM, IIT ì ìÑ, ≤Ä ìl' yã ìò, òó yòü≈, òyÁ! yó ° Ófófl, iy Ñ, ó ° y- (viii) Ñ, !° ì« ìe
v, z ìl'íó ° cy ìl cy ìl ìã ò!ã, ef ìy ìì, Óäy! ìy ìÑ, Á, ò!ó ° !ó ìüó ° ¶, yó ° çyöf ìy ìì, Ñ, y ìòy¶, y ìó !ó!á ì, òy
É! ° çãòf ç ìã, ì, òì, y Ó, !k, ó ° Ófófl, iy Ñ, ó ° y- v, z ìl'fy_ y c!ò!ì, 2016 cy ìú ≤Ä!ì, !¶, ì, ÉÁ! yó ° , òó ° ~Ez fl, !° çó ìl' ì
¶) !òÑ, y , òyúò Ñ, ìó ° ìãÈ ì, y Éú !, !ç¶, !Dó ° , ò!ó ° ò!≈, ò- Ñ, Óüöye, ò!f Öy ° çÖy v, z! òy!òó ° !l' ìÑ, =ó ° & ç òy!
ì ìl' Ñ, !° ì« ìe ìÑ, x!ìÑ, =ó ° & ç !l' ìú v, z ìl'fyÜ Ü, ìòó ° < ìe ≤Äã%, ó ° çQ, yóòy ó ° ìl' ìãÈ ~óç ¶, yó ° ì, #! ° x!≈ò#!
ì, Á ~ó ° ≤Ä¶, y ìó ì!_ üyú# E ìó- 8.4 v, z ìl'fyÜ @ ÆE ìl' fl, !ÈÜÈ!ò¶≈, ó ° ìÜy¶, #ó ° ¶) !òÑ, y o8ì, x!≈ ìò!ì, Ñ, ó °, k, Á
xòfyòf çyö!ãÑ, Ñ, ò≈ç!ìã, iy!ó ° of Á xòfyòf çyö!ãÑ, ~ó!òf !ìó ° Ñ, ó ° ìì, !l'kT ò! - cy ìl cy ìl ~ç ìóó ° òy!f ìò
@ Æyò#ì ò!Éúy ìl'ó ° Ñ, ò≈ççfl, iyò ÉÁ! yÁ çQ, ó ò! - Ñ, yó ° i ç!ò!ñ Ñ, ò≈ççfl, iyò Á !ù« y Éú ç#!òì, ~óç ~ó ° ò, ìú!
ÖY≈ã% ìv, , ú« ú« , òyò%!ñ Ñ, !kTó ° ò ìl'f Æ#óò Ñ, y, y! - ~ó ° ì ìÑ, , ò!ó ° ey! , òyÁ! yó ° ~Ñ, !, > Ñ, Óüú Éú çyö!
ãÑ, Á x!≈ ìò!ì, Ñ, !óÑ, yü ìÑ, çó ° y!ß!ì, Ñ, ó ° yó ° àòf çyö!ãÑ, v, z ìl'fy_ y ìl'íó ° v, z!cy!Eì, Ñ, ó ° y- !ó!¶, ß ° ççÜ, ò Á
fl, !ÈËy ìçó# ççfl, iy çyö!ãÑ, çççfy=!ù !ìó ° Ñ, ó ° yó ° àòf v, zqyòò Á fl, iyò#! ° ç!ò!ì!ù ìÑ, Ñ, y ìã úyÜy! - çyö!ãÑ,
v, z ìl'fyÜ=!ù xòfyòf Ñ, yó ° Óy!ó ° v, z ìl'fyÜ ì ìÑ, , ò% ìó ° y, ò% ìó ° fl, !ì, s, f- çyö!ãÑ, v, z ìl'fyÜ Ñ, ò≈ç!ìã, çöyã , ò!
ó ° ò!≈, ìòó ° xò%ã> , ìÑ, ó ° ¶) !òÑ, y , òyúò Ñ, ìó ° ~óç =ó ° & ç, ò!ì≈ çyö!ãÑ, ≤Ä ìl' yãò=!ù , ò)ó ° ì Ñ, ìó ° -
¶, yó ° ì, ó!≈ ã% ìv, , çyö!ãÑ, v, z ìl'fyÜ ãÈlv, , ìl' , ò ìv, , ìãÈ ~çó fl, !ÈÜÈ!ò¶≈, ó ° ìÜy¶, #ó ° (SHG) òy!f ìò- fl, !ÈÜÈ!
ò¶≈, ó ° ìÜy¶, # Éú ~Ñ, !, > @ Æyò!¶, !_Ñ, ò!f!ò!≈, # xy!≈Ñ, ççfl, iy ìy çy!yó ° !¶, y ìó fl, iyò#! ° 10 ì ìÑ, 20 àò ò!Éúy ìÑ,
!ò ìl' Ü Ìv, , Á ì# - !l'Á xòf ì ìüá xÈÜÈ!òhfl, yó ° ~!ó ° ìòó ° ìÜy¶, # !ó ìü" ìì, !ì« ì, Á !ì« ìÈÜÈ, ò)ó ≈ ~!ù! y! ° ìÖy ìy!
ì, ìó ¶, yó ° ì, ó!° ìì ≈ ìó ° ìòó ° ìÜy¶, # çó≈y!ìÑ, - ìÜy¶, #ó ° ç!çfó ° y !ò ìãó ° yEz
NSOU ? CC-CO-10 145 !ò! ° !òì, ¶, y ìó x" , ò!ó ° òy! x!≈ çM, É! ° !Ecy ìó ≤Ä!ì, òy ìç ìÜy¶, # ìì, àöy ìl' ~óç ìì, !l'ò òy
, ò!≈hs, ìÜy¶, #ó ° ~¶, y ìó ççÜ, E#ì, x!≈ ç!çf ìl'ó ° ò ìl'f !ì !Ecy ìó Ó^> , ìòó ° v, z, ò ìlyÜ# É! - ~¶, y ìó ççÜ, E#ì, ì, É!
Óú ì ìÑ, ç!çf Öy @ Æy ìòó ° xòf Ñ, yó ° Á ≤Ä ìl' yã ìò !ì !Ecy ìó ìÁ! y É! - ¶, yó ° ìì, x!òÑ, fl, !ÈÜÈ!ò¶≈, ó ° ìÜy¶, #
ó ° ìl' ìãÈ ìyó ° Ñ, ò, ò!ó ° òy! !ì !ìy @ Æy ìòó ° !l'ó ° ò!Éúy ìl'ó ° ì, y!« ì!Ñ, } ìl'ó ° ≤Ä ìl' yãò ò, y! - fl, !ÈÜÈ!ò¶≈, ó ° ìÜy¶, # ì
!l'ç¶, !Dó ° v, z, òó ° Ü Ìv, , v, z ì# , ìãÈ ì, y Éú Úò!Éúy ìl'ó ° cyEylf Ñ, ó ° y ìy ìì, ì, yó ° y fl, !ÈÜÈ!ò¶≈, ó ° É ìl' Á ì# Ü-
ò!≈, òyòÑ, y ìú @ Æyò#ì x!≈ ìò!ì, Ñ, v, z ìl'íó ° ò!%, ò Ñ, Óüú Éú ò!Éúy ìl'ó ° cü!_ Ñ, ó ° i (Women Empowerment)-
~Ez !, !ç¶, !D ì ìÑ, Ez fl, !ÈÜÈ!ò¶≈, ó ° ìÜy¶, # Ü Ìv, , ì, yúyó °

v, z,

ôô° =ô° &c xy° îô° y, ô Ñ,

ô°

y E°

îî° îäE

Îy° îî, Ûîô° ô @° Äyô#î ð!Éúy° îîô° fl, f° , ð!ô° öyî } îîô° ≤Ä° îî° yäö° ô, y° îöy cΩ, ó Eî° ~ôÇ, î, y° îîô° ä#ôð!eyô° öyò
v, zB° î, Eî° - ~Ñ, !, fl, JÈÛÈ!ò¶≈, ó° ~Ûy, # !òó!î, î, Öy x!òó!î, î, E° îî, , öy° îô° - ~Ez° Ûy, # !Ñ, ä° E° äEy, , äEy, ,
v, z° îîfy_ y° îîô° !ò îî° Û° îv, , Á° îî, Îyô° y cyöyläÑ, Á x!≈° îò!î, Ñ, !îÑ, !îîî° cðô° * , ô- ~îîô° v, z° îjüfÄ° ~Ñ, x!≈yî
° fl, JFäYî° !ò! îð, ¶, y° îô fl, f° , ð!ô° öyî x!≈ cM, Eî° Ñ, îô° Ûy, #ô° î, E!ô° îü ≤Äîyò Ñ, ó° y ~ôÇ, öyô° fl, ð!ô° Ñ,
cyEylf Ä cE° îîy!Ûî, yô° öyîf° îò !ò îä° îîô° xy, ó!Ñ, yú#ò ≤Ä° îî° yäö° ô, y° îöy- cîcfó° y, î, y° îîô° Óf!_ Ûî, çjôîÄ
x° îòÑ, çðî° Ûy, #° îî, ≤Äîyò Ñ, îô° Îy° îî, ~Ûy, #ô° xy!î≈Ñ, xófl, îy öäó%î, Eî° - ~Ûy, #ô° î, E!ô° îî° îîÑ, cîcfó° y } î!
ò° îî° fl, JÈÛÈ!ò!%_ Eî° - ≤Ä° îî, fÑ, cîcfEz ç!;ø!ùî, fl, Jyî#ò!î, y° ¶, yÛ° Ñ, îô° ~ôÇ } î @° ÄE#î, y° Îy° îî, ç!¶, Ñ, ¶, y° îô } î
ÓfóÉyô° Ñ, îô° ~ôÇ } î, ð!ô° îüyî Ñ, îô° ° ç!îîÑ, çäyÛî, !t Ö° y° îô- ~ô° ö, îü } îîô° äòf ôî, îîÑ, ó° ≤Ä° îî° yäö° Eî°
öyñ, öyô° fl, ð!ô° Ñ, !ò¶≈, ó° î, yô° !¶, !_ îî, } î îÄ° y Eî° Îy cyîyô° î, «% , o } îyòÑ, yô° # ≤Ä° îî, y° îò îöy îyl - } îîô°
° « , îe ~Ñ, Ez c%° îîô° Eyô° ~ôÇ çó° ú !Ecyóó° « , í cyîyô° î¶, y° îô ~ îô° îòò° ≤Ä° îî, y° îò xò%ç, î, Eî° - ôî≈, öy° îò ð!Éúy
fl, JÈÛÈ!ò¶≈, ó° ~Ûy, # ¶, yô° îî, Ö%óÉz äò! ≤Äî° E° îî° v, z° îî, îäE- xóüf ~

ô° !, ðäE° îò ≤Äîyò Ñ, yô° í Éú° Ñ, w#î° çó° Ñ, yô° ñ ô° yäf çó° Ñ,

yô° Á öyóyv, (NABARD—National Bank for Agriculture and Rural Development) ð!Éúy çü!_ Ñ, ó° îîô° ú î« , f fl, JÈÛÈ!
ò¶≈, ó° ~Ûy, # =!ú îî, , ≤Ä° îî° yäö#î° cE° îîy!Ûî, y° îîîî° Îy° îîÑ, ð- ~ô° ö, îü ¶, yô° îî, !úDÈÛÈ° Ó° îðfÄ x° îòÑ, yç° îü E...
yç° , ô° îî° îäE- ~äÉyv, , yÄ° #î!î, Ûî, îçó° ≤Ä° îä, <Ty ~ îô° îòò° ~Ûy, #ô° v, zB° î° îò îòÁ! y E° îî° îäE, î, y° îîô° ð° îîf
xòf! , ð Éú Û@° Äyô#î ~ÛyÑ, yô° ð!Éúy Á !ü÷° îîô° v, zB° î° Ñ, ð≈ç) !ä, Û (DWACRA—Development of Women and
Children in Rural Areas Programme) ~ôÇ Ûî!« , í ~îü! y îy!ó° of î)ó° #Ñ, ó° í ð° îv, úÛ (SAPAP—South Asia Poverty
Alleviation Programme) - çy, öy, ð (SAPAP)ÈÛÈ-ô° ° « , îe Ó° y<T...çç° îäó° v, zB° î° ð Ñ, ð≈ç) !ä, (UNDP) îîîî, xy!î≈Ñ,
cyEylf , öyÁ! y îyl° - ~Ez Ñ, ð≈ç) !ä, !, cyÑ≈, ¶% , _ îü =!úó° è, yÑ, y ç° îjüf° îò Û, E#î, , äy° îy îîÑ, x!≈yî Ûy!ô° of
î)ó° #Ñ, ó° í Á !úD ~ô° îðf E...yçÜ (Eradication of Poverty and Reduction of Gender Inequality) çyl≈Ñ, Ñ, ó° yô°
v, z° îjüf Û, E#î, E° îî° îäEú- fl, JÈÛÈ!ò¶≈, ó° ~Ûy, # îîîE%, cyöyläÑ, , ð!ô° ôî≈, ð á, y° îöyô° ú î« , f x!≈yî xcyöf
îîîÑ, cyöfñ Ñ, ð≈E#ò îîîÑ, fl, JÑ, îò≈° !ò!%!_ ñ xy!î≈Ñ, î%ò≈úî, y° îîîÑ, xy!î≈Ñ, !îÑ, îîîÑ,

NSOU ? CC-CO-10 146 fl, JyÓú!# EÁ! yô° ú î« , f Ñ, yä Ñ, îô° î, yEz ≤ÄÑ, , î, ð° î« , ~Á Éú v, z° îîfyÛ- ~Ñ, !, fl, JÈÛÈ!
ò¶≈, ó° ~Ûy, # v, z° îîfyÛ « , îe îçó° ¶, !ðÑ, y , öyúò Ñ, îô° ° ç=!ú ð# îä, î% , îü îô° y ÉúÈÛÈÛÈ (î) fl, JÈÛÈ!ò¶≈, ó°
~Ûy, # ~Ñ, !, !ó!îçjò, ≤Ä° îî, y° !Ecy° îô Û° îv, , Á° îî, ~ôÇ ~ôÇ çöy° îäó° Ûîô° ô° îîô° fl, JÈÛÈ!ò¶≈, ó° Ñ, ó° yô°
ú î« , f Ñ, yä Ñ, îô° - ~¶, y° îô fl, JÈÛÈ!ò¶≈, ó° ~Ûy, # cyöyläÑ, , ð!ô° ôî≈, îòò° x@° Äî) îî, ó° ¶, !ðÑ, y , öyúò
Ñ, îô° - (iii) x!≈° îò!î, Ñ, ó!k, ó° ~Ñ, !, , Ñ, y!≈Ñ, ó° # !óÑ, ! !Ecy° îô ~ô° y @° Äyô#î îô° ð ð!Éúy îîô° çü!_ Ñ, ó° îîô°
Ñ, yä

Ñ, îô° - ~ô° ö, îü îîüó° x!≈° îò!î, Ñ, çò, !k, á° î, - (

iii) îô° ð ð!Éúy îîô° v, z! , öyîò Á° ¶, yÛfl, ð, Ey° ö, y° îöyô° äòf ~Ezçó° ~Ûy, # Ñ, ð, ð!ô° öyî } îîô° Ófófl, îy Ñ, îô°
Îyô° cyEy° îîf î, yô° y xy, ó!Ñ, yú#ò ≤Ä° îî° yäö° ô, y° îî, çðî≈ Eî° Á fl, JyÓú!# EÁ! yô° ^ á, <Ty Ñ, ó° îî, , öy° îô° - (iv)
îîüó°

x!≈° îò!î, Ñ, Ñ, y!≈Ñ, úy° î, ðô°

òü!fl, Äy° îî, ÎyÛîyò Ñ, ó° yô° c%° îîyÛ , öyl° ~ôÇ ~Ûy, # =!ú ≤ÄÑ, , î, Ez îô° ð ð!Éúy îîô° ~Ñ, !, , ≤° fy, , ð, ð≈ !Ecy° îô
Ñ, yä Ñ, îô° - (v) îô° ð ð!Éúy îîô° cyð!≈f Öyv, , y° îî, îòò fl, JÈÛÈ!ò¶≈, ó° ~Ûy, # =!ú cyEylf Ñ, îô° î, ç!ò
î, y° îîô° îîÑ, !ó!¶, B° v, zB° î° ðò)úÑ, Á Ñ, úfyîð)úÑ, Ñ, ð≈ç) !ä, çj!î, xó!Eî, Á ç° îä, î, ð Ñ, îô° î, y° îü- !ó° îü° îî, îçó
Ñ, ð≈ç) !ä, öyô° # Á !ü÷° îîô° fl, Jyfl, if Á !ü« , y çÇe° yhs, - (vi) Óflf, î, ~çó° ~Ûy, # çöy° îä

x! , fhs, =ô° &c, ô!≈ ¶, !ðÑ, y , öyúò Ñ, îô° ç

yöyläÑ, Á x!≈° îò!î, Ñ, ó° * , öyhs, îô° ô° Öyhfl, Öyl° ð á, y! - ~îîô° x, óô° ~Ñ, !, , cyö, úf Éú çöy° îä !úD ~ô° îðf E...yç
Ñ, ó° y- ¶,

yô° îî, ó° x!≈° îò!î, Ñ, v, zB° î° îò

i,yEz ~îlîó° ¶) !ðÑ,y Ñ,y Ìoy¶,y ÌÓEz Öy Ì, y Ñ, Ó° y Ìyî° òy- 8.5 Ñ,yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° iyó° iy (Concept) : EzòÑ%,f ÌÓ,Ó° Éú ~Ñ, !, Ìs, f!Ó Ìü° Ìy, òó° #« yÛy ÌÓ° Á fl, Ìyfl, if ÌÑ, Ìw ÓfÓE*ì, Éî° - Ìyó° y Ó° y ÌÜÓ° ã#Óyi% ! ò ÌÏ° Ü ÌÓ° Ìy Ñ, ÌÓ° ò Ìyó° y ~Ez Ì° Ìs, fÓ° òyif Ìö° ç=lú çÇÓ° « ÌÑ, ÌÓ° ò- xyÓyÓ° fl, Ìyfl, if ÌÑ, Ìw x, ò% !T Ì° ÌÏ° Ñ, y Ìoy !ü- ãßv Ìü, Ìy ÌÑ, EzòÑ%,f ÌÓ,Ó° ÌÓ° Ó° yÓy Éî° Ìy Ìì, !ü-Ó° xÓfl, iy v, zß° Ìì, Éî° - Ñ, yó° í ~Ez Ì° Ìs, f !ü-Ó° v, z, ò ÌÏyÜ# Ñ, !eö, òÓ° ÌÓü ç, !T Ñ, Ó° y Éî° ÌÖy Ìò ç! ð, Ñ, òeyl° v, z° àì, yñ xyo≈ì, y Óy!° Ó° à, y, ò Ezì, fy! ÌÓäy! Ó° yÓy çQ, Ó Éî° - Ìì, òì ò ~Ñ, !, v, z ÌÏfyÜ ÌÖò Ü Ìv, , Á Ì ð, Ì, Öò ÁEz v, z ÌÏfyÜ ÌÑ, cyEylf Á çÉ ÌÏy!Üì, y Ñ, Ó° Ìì, xòfyòf ÌçÓ Ñ, yó° Óy!Ó° ~!Ü ÌÏ° xy Ìçò Ì, y ÌìÓ° Ez Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° Óúy Éî° - xòf ~Ñ, !, x ÌÏ≈ EzòÑ%,f ÌÓ,Ó° Éú Ì° Ìs, fÓ° cyEylf Ìv, ò Ì ÌÑ, ÉÏyç ò%Ó° !Ü Ezì, fy! Ìßv Ì òì° - òy ò%Ó° !Ü Ìv, Ìö Ì, y Ì ÌÏ° Ìöò ÓyFä, y ò%Ó° !ÜÓ° ãßv Ì Ìì, Ìì, òì! ÌÓä Ìöç EzòÑ%,f ÌÓ,Ó° ~Ñ, !, Ñ, yó° ÓyÓ° ÌÑ, çÓú Ñ, ÌÓ° Ñ, yó° Óy ÌÓ° Ó° v, z, ò ÌÏyÜ# Ñ, ÌÓ° Ü Ìv, , Ìì, y Ìü- xì≈y! Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° Éú Ìyó° y ç ÌÏfyäyì, Ñ, yó° ÓyÓ° ÌÑ, !Ó!¶, ß° çÉyl Ì, y Ì ÌÏ° !ÓÑ, !üì, Ñ, ÌÓ° - Ófl, Ì, Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° Éú ~òò ~Ñ, !, Ñ, yóy!ò Ìy òì%, ò ~ÓÇ fi, y≈, ÉÜÉxy, ò Ñ, yóy!òÓ° v, zß° Ì° Ìöò° àòf ! Ó!¶, ß° ÌÓ° Ìöò° , ò!Ó° Ì° Ì° Óy ≤ÁÏyò Ñ, ÌÓ° ñ Ìöò ÓfÓfl, iyò)úÑ, , òÓ° yöü≈ñ v, zì, òy!ò Óy x!ö, ÌçÓ° NSOU ? CC-CO-10 147 àòf äy! Ûyñ Ñ, ò≈#ñ ≤Á!ü« Ìñ !Ó, òìò çÇe° yhs, Ezì, fy!- äyì, #!° Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓüò ç!ò!ì, Ó° ≤Á! çÇK, y!° Óúy É ÌÏ° ÌäÈ Ì Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° Éú Ìy äyì, #!° Á xyM, É!úÑ, xì≈!ò!ì, Ñ, v, zß° Ì° Ìöò° « Ìe xò%á», ÌÑ, Ó° Ñ, yä Ñ, ÌÓ° - Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° Ñ, yóy!ò òì%, ò =Ó° & EÁ!° y v, z ÌÏfyÜ ÌÑ, äy! ÛyÓ° ÓfÓfl, iy Ñ, ÌÓ° Ì Ì° Á x!ò, ç à, yúy ÌöyÓ° « Ìe ÌçÓ, ò!Ó° Ì° Ì° ÓyÓ° ≤Á ÌÏ° yäò Éî° Ì, yó° Ì äyÜyò Ì Ì ñ !Ó, òì!òÓ° « Ìe cyEylf Ñ, ÌÓ° ~òò!Ñ, x ÌòÑ, çò!° xì≈ Á, òÓ° yöü≈ Ì Ì Ì° Á cyEylf Ñ, ÌÓ° - EzòÑ%,f ÌÓ,Ó° Ó° y cyiyÓ° Ì, ~Ñ, Óy ~Ñ, y! ÌÑ, çÇÜ, ç ò Ìyó° y òì%, ò v, z ÌÏfy ÌÜÓ° xÇÜ#iyÓ° Óy =¶, yÑ, yA, # !E cy ÌÓ Ñ, yä Ñ, ÌÓ° - ÌçÓ çÇÜ, ò Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° !Ecy ÌÓ Ñ, yä Ñ, ÌÓ° Ì, y ÌìÓ° ò ÌÏf Ñ, ÌÏ° Ñ, !, çÇfl, iy ò# Ìä, Ì%, Ìü ÌÓ° y Éú- (i) fl, iyò#!° Ñ, Ìüä Á !ÓY!Ó!fyú!° (ii) çÓ Ñ, y!Ó° çÇfl, iy Ìöò Ì, òÓÓ° ç¶, y (iii) xì≈!ò! Ì, Ñ, v, zß° Ì° Ìöò !% çÇfl, iy (iv) ÌçÓ v, z ÌÏfyÜ ò%òyò, yó° v, z ÌÏÏüf Ü Ìv, , Á Ì ð, ~ÓÇ ú!@ç ÇÇe° yhs, çÇfl, iyÁ ~Ó° xhs, ¶%≈, _ - 8.5.1 Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° ÌÓ° Ó° ¶) !ðÑ,y ¶) !ðÑ,y (Role) : ~Ñ, !, Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° çif ≤Á!ì, !¶, Ì, òì%, ò Ñ, yó° Óy!Ó° v, z ÌÏfyÜ ÌÑ, ≤Á ÌÏ° yäò#!° çÉyl Ì, y Ì ÌÏ° ≤Á!ì, !¶, Ì, Ñ, Ó° yó° ¶) ! òÑ, y, òyúò Ñ, ÌÓ° - Ófl, Ì, ~Ñ, !, Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° Éú ~Ñ, !, ≤Á!ì, !¶, Ì, Ñ, yó° Óy!Ó° çÇfl, iy Ìy ÌìÓ° Ñ, ò≈!ç, Ì, y Á x!¶, K, Ì, y Ó° Ì Ì° ÌäÈ ~ÓÇ xì≈!ò!ì, Ñ, v, zß° Ì° Ìöò° ú!« f çif Ü Ìv, , Á ð, y òì%, ò Ñ, yó° ÓyÓ° ÌÑ, ≤Á!ì, ! ¶, Ì, Ñ, Ó° yó° ú!« f ≤Á ÌÏ° yäò#!° , òÓ° yöü≈ Á ≤Á ÌÏ° yäò#!° çÉyl Ì, y ≤ÁÏyò Ñ, ÌÓ° - ò# Ìä, Ì° Ì° Ìöò° çÇfl, iyÓ° ¶) ! òÑ, y çj! Ìì, çÇ! ç, Æ iyÓ° iy ÌÁ! y ÉúÈÜÜÈ (i) ~Ìüò Á Ó° Éöyò (Allen and Rahaman) ~ÌìÓ° ¶) !ðÑ, y, òì≈y Ìüyâ, òy Ñ, Ó° Ìì, !Ü ÌÏ° Ó Ìü ÌäÈò Ì° Ó° ò, Ìü v, z ÌÏfy ÌÜÓ° !, Ì ÌÑ, Ìy Ñ, yó° çQ, yÓòy Ó, !k, , òy!° - ~äËyv, , yÁ Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° çif ≤Á!ì, ! ¶, Ì, Ñ, yó° Óy!Ó° çÇfl, iyÓ° ò ÌÏf =iÜì, òyò (value) !%_ Ñ, ÌÓ° Ìy Ìì, çÇfl, iyÓ° v, zß° Ì° çQ, yÓòy Ó, !k, , òy!° - (iii) òì%, ò v, z ÌÏfy ÌÜÓ° « Ìe Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° !Ó!¶, ß° , ò!Ó° Ì° Ì° Óy Á çÉyl Ì, y Ì Ì° Ìy Ìì, v, z, ò!Ó° Ófl° (overhead) E...yç, òy!° - ~Ó° ò, Ìü òì%, ò v, z ÌÏfy ÌÜÓ° x!hfl, ç Ó° « Ìy Á v, zß° Ì° Ìöò° çQ, yÓòy Ó, !k, , òy!° - (iii) Ñ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° ÌÓ° Ó° ~Ñ, !, =Ó° & ç, ò)ì≈ ¶) !ðÑ, y Éú Ì° ~Ó° y ÌäËy, ÌäËy, Á òì%, ò =Ó° & EÁ!° y v, z ÌÏfyÜ ÌÑ, Ñ, ò ¶, yv, , y!° äy! ÛyÓ° ÓfÓfl, iy Ñ, ÌÓ° ñ ~òò!Ñ, Ì, y ÌìÓ° x!ò, ç ÓfÓEy ÌÓ° Ó° xò%ò!ì, Ì Ì - ~äËyv, , yÁ x ÌòÑ, çò!° ~çÓ çÇfl, iy ÓfÓfl, iy, òòy Á xy!≈Ñ, çÉyl Ì, yÁ Ñ, ÌÓ° Ìy ÌÑ, - (iv) ÌüÓ° òfyò Á à, fy Ì, òú (Sherman and Chappel) ~Ñ, !, Ñ, yó° Óy!Ó° çÇfl, iyÓ° ¶) !ðÑ, yó° ò)úfy! ò Ñ, Ó° Ìì, !Ü ÌÏ° òhs, Óf Ñ, ÌÓ° ÌäÈò Ì ÌÑ, yó° Óy!Ó° EzòÑ%,f ÌÓ,Ó° çÇfl, iy xì≈!ò!ì, Ñ, v, zß° Ì° Ìöò° ~Ñ, Ey! Ì, yó° Ìyó° y òì%, ò Ü Ìv, , Á ð, y v, z ÌÏfyÜ ÌÑ, cyEylf Ñ, ÌÓ° Ìy Ìì, - ~Ó° y òì%, ò v, zqyòò# çÇfl, iy ÌÑ, !Ó!¶, ß° ÌÓ° Ìöò° çÉyl Ì, yò)úÑ, , ò!Ó° Ì° Ì° Óy ≤ÁÏyò Ìöò° ÓfÓfl, iy Ñ, ÌÓ° Ìy Ìì, Ì, yó° y Ó° & ç, É ÌÏ° òy, ò Ìv, , - ~Ez NSOU ? CC-CO-10 148 ¶) !ðÑ, y, òyúò Ñ, Ó° Ìì, !Ü ÌÏ° Ì, yó° y òì%, ò v, z ÌÏfyÜ# çÇfl, iyÓ° Ñ, yó° ÓyÓ° v, zß° Ì° Ìöò° Á !Ó, òì!òÓ° , ò!Ó° Ñ, , òy Ñ, ÌÓ° ñ ÓfÓfl, iy, òòyÓ° àòf ≤Á ÌÏ° yäò#!° , òÓ° yöü≈ Ì Ì ñ ò)üò çÇç Æ Ñ, Ó° Ìì, cyEylf Ñ, ÌÓ° ~

ÓÇ Ç`ÍÓ≈y,ò!Ó` ≤Á`ll`yãò#Í` ^ ,òüyÜi, ÇEYÍ`i,y ≤Áiyò Ñ,`ÍÓ` - ~òò!Ñ,`i,yÓ` y òi%,ò v,z`lîfyÜ fl,`iy,ò` ÌòÓ` ãòf
≤Á`ll`yãò#Í` äyÌ` ÜyÓ` ÓfÓfl,`iy Ñ,`ÍÓ` Ís,`f,òy!i,` ÓfÓEY`ÍÓ`Ó` Ç%`lîyÜ`ÍÍ` ~ÓÇ`≤Áüyç!òÑ,` ÇEYÍ`i,yÁ`ÍÍ` lÿ`iÑ,` -
(v) v,yÖ≥,` (Dulf) Ó`Íú`ÌãÈò` Í`~Ñ,`ãò Ñ,yÓ`Óy!Ó` EzòÑ%,`f`ÍÓ>`ÍÓ`Ó` ò)ú`¶,`!òÑ,y`Éú`ÍyÓ`y òi%,ò =Ó`&`EÁÍ`y
v,z`lîfyÜ`iÑ,` Ó`ÍÓ``ÌòÓ` ,ò!Ó``ÍÍÓy`≤Áiyò Ñ,`ÍÓ` i,y`ÍÍÓ` à,`úyÓ` ,ò!`iÑ,` òç,i`Ñ,`ÍÓ` `i,y`Íú`~ÓÇ`lÿ`lì,`i,yÓ`y
x!hfl,`ÍcÓ` fl,`iy!Í` c`xã≈ò Ñ,`Ó``lì,` ,òy`ÍÓ` ~ÓÇ`iyÓ`yÓy!EÑ,`v,zB`!i,`Ó` ,ò`lì`à,`ú`lì,` ,òy`ÍÓ` i,yÓ` ãòf`CÓ`iÓ``ÌòÓ`
ÇyEYÍf`Á`ÇEYÍ`i,y`≤Áiyò Ñ,`ÍÓ` - òi%,ò v,z`lîfy`ÍÜÓ` `«` ,`le`~`lìÓ` ~Ez`¶,`!òÑ,yÓ` Ñ,yÓ``lîEz`òi%,ò v,z`lîfy`ÍÜÓ`
Çyò,`úf`Á`v,zB`Í``ÌòÓ``EYÓ``Ó,`!k,` ,òyÍ` ~ÓÇ`~Ó` ò,`Íú`ÍÍÜÓ`xl≈`Ìò!i,`Ñ,` Ó,`!k,`Ó`Á`CÓ≈y!iÑ,`#Ñ,`Ó`i`á`Ì>` - (vi)
äyÌ,`#Í` Ñ,yÓ`Óy!Ó` EzòÑ%,`f`ÍÓ>`Ó` Ç!ò!i,`Ó` (NBIA) ò`lì,` Ñ,yÓ`Óy!Ó` EzòÑ%,`f`ÍÓ>`Ó` ÇÇfl,`iy`xyM,`È!úÑ,`Á`
äyÌ,`#Í` xl≈`Ìò!i,`Ñ,`v,zB`Í``Ìò`xò%á>` ,`iÑ,`Ó` ¶,`!òÑ,y` ,òyúò Ñ,`ÍÓ` - 8.5.2 Ñ,yÓ`Óy!Ó` EzòÑ%,`f`ÍÓ>`ÍÓ`Ó`
Ñ,yÍ≈yÓ!ú`~Ñ,`!>` Ñ,yÓ`Óy!Ó` EzòÑ%,`f`ÍÓ>`Ó` ÇÇfl,`iyÓ` ≤Áiyò Ñ,yã`Éú`~Ñ,`!>` òi%,ò v,zqyÓò#`Ñ,yÓ`Óy!Ó`
ÇÇfl,`iy`Ñ,yÓ`ÓyÓ` xyÓ`Ω,`Ñ,`Ó`yÓ` còÍ``ÍcÓ`xc%!ÓiyÓ` Ç!ø%#ò`ÈÍ``^c=Íú`î)Ó` Ñ,`Ó`yÓ` ãòf`≤Á`ll`yãò#Í` ,`ò!
Ó``ÍÍÓy`Á`ÇEYÍ`i,y`ÍÍ`i`i,yÓ``Íyey,`ò!`òç,i`Ñ,`Ó`y`~`ÍÓ``ÌòÓ` ÇÇfl,`iy`òi%,ò v,z`lîfy`ÍÜÓ` ãòf`ÍcÓ`Ñ,yã`Ñ,`ÍÓ``^c=Í`
ú`ò#`Ìã,`i%,`Íú`iÓ`y`Éú` - (i) v,z`lîfy`ÍÜÓ` xl≈ÇÇfl,`iy`Ìò`ÇyEYÍf`Ñ,`ÍÓ` (Helps Financing) : òi%,ò v,z`lîfy`ÍÜÓ` `«` ,`le`
≤Á`ll`yãò#Í` ò)úìò` äyÜy,`v,`Ñ,`Ó`y`ÇEã`òÍ` - ~Ñ,`!>` Ñ,yÓ`Óy!Ó` EzòÑ%,`f`ÍÓ>`Ó` òi%,ò v,z`lîfyÜ`iÑ,` xl≈ÇÇfl,`iy`Ìò`
ÇyEYÍf`Ñ,`ÍÓ` ~ãòf`i,yÓ`y`!Ó!¶,`B``ÍÓ!i) ,`ú!@z`Ñ,yÓ`Ñ,` (Angel Investors) Á`v,z`lîfy`ÍÜ`ò)úìò`CÓ`ÓÓ`yEÑ,yÓ`#`
ÇÇfl,`iyÓ` Çy`ÍÍ`ÍyÜy`ÍlyÜ`Ñ,`ÍÓ``ÍÍ` ~ÓÇ`xl≈`ÇÇ@`Á`ÍEÓ` ÓfÓfl,`iy`Ñ,`ÍÓ` - (ii) Ñ,`ò≈#`≤Á`lú`ç,`i` (Personnel Training) :
òi%,ò v,z`lîfy`ÍÜÓ` Ñ,`ò≈#`ÍÍÓ``Ñ,y`Ìòy,`ò)ò≈`x!¶,`K,`i,y`òy`lyÑ,yÓ` ò,`Íú`Ñ,y`ÌãÓ` `«` ,`le`i,yÓ`y`xc%!ÓiyÍ`
,`ò`Ív,` - ^cÑ,yÓ``lì`i,y`lìÓ` ≤Á`lú`«` ,`lìÓ` òyÍf`Íò`i«` ,`Ñ,`ÍÓ``i,y`yúyÓ`Íy!Í`cÁ`Ñ,yÓ`Óy!Ó` EzòÑ%,`f`ÍÓ>`Ó` !ò`ÍÍ`
lÿ`iÑ,`~ÓÇ`~Ñ,`!>` Ç%ÇÇEi,`≤Á`lú`«`i`Ñ,`ò≈c)lã,`Ó` òyÍf`Íò`Ñ,`ò≈#`ÍÍÓ` Ñ,yÓ`Óy!Ó`Ó` v,z,`ò`lîyÜ#`Ñ,`ÍÓ``Ü`Ív,`
`i,y`Íú` - (iii) ,`òÓ`yöü≈`iyò` (Advisory Functions) : EzòÑ%,`f`ÍÓ>`Ó` ÇÇfl,`iyÓ``ÍÍEi%,`Ñ,yÓ`Óy!Ó`x!¶,`K,`i,y`lÿ`iÑ,
i,yEz`Ñ,yÓ`ÓyÓ` ÇÇe`yhs,`!Ó!¶,`B` ,`òÓ`yöü≈`lì`i`òi%,ò v,z`lîfyÜ`iÑ,`Ç!¶,`Ñ,` ,`ò`lì`à,`ú`lì,`ÇyEYÍf`Ñ,`ÍÓ` - ~ãòf`
i,yÓ`y` ,`òÓ`yöü≈` ,`òÍ≈i`Üç,`ò Ñ,`ÍÓ` i,y`lìÓ` v,z,`òÓ`Íy!Í`c`ÍÍ` - ~Ó` ò,`Íú`òi%,ò v,z`lîfyÜ`iÑ,` Ñ,yÓ`Óy!Ó` ÇòçfyÍ`
!Ó`Íú`Í,`òv,` ,`lì,`ÈÍ`òy`-

NSOU ? CC-CO-10 149 (iv) ÓfÓfl,`iy,`òòy`Üyã,`#`Óy`Íú`Üç,`ò (Formations of Management Team) : EzòÑ%,`f`ÍÓ>`Ó`
ÇÇfl,`iy`òi%,ò v,z`lîfy`ÍÜÓ` ÓfÓfl,`iy,`òòy)úÑ,`Ñ,yã`Ç!òyÍ`ÌòÓ` ãòf`~Ñ,`!>` ,`Íú`i,`ÍÓ`Ñ,`ÍÓ``ÍÍ` lÿ`lì,`òi%,ò
v,z`lîfy`ÍÜÓ` ,`ò!Ó`à,`yúòy`Á`ÓfÓfl,`iy,`òòy!`Ñ,y`Ìòy`Çòçfy`òy`ÈÍ` - (v) Ñ,yÓ`Óy!Ó` !ü`Tyã,yÓ`Óy`xyiÓÑ,yÍ`iy`!
üÖ`lì,`ÇyEYÍf`Ñ,`ÍÓ` (Helps with Business Etiquette) : ~Ñ,`!>` EzòÑ%,`f`ÍÓ>`Ó` ÇÇfl,`iy`òi%,ò v,z`lîfy`ÍÜÓ` Ñ,`ò≈#`ÍÍÓ`
Ñ,yÓ`Óy!Ó` !ü`Tyã,yÓ`Á`xyiÓÑ,yÍ`iy`!üÖ`lì,`ÇyEYÍf`Ñ,`ÍÓ` - ~Ó` ò,`Íú`òi%,ò v,z`lîfy`ÍÜÓ` Ñ,`ò≈#`Ó`y`ÇE`ÌãEz`
Ñ,yÓ`Óy!Ó` ,`

ò!Ó`ÍÓ`ÍÜÓ` Çy`ÍÍ`òy!ò`ÍÍ` !ò`lì,`
òy`ÍÓ` - ^cÑ,yÓ``lì`~Ó`*`ò ÇÇfl,`iyÓ` ~Ñ,`!>` =Ó`&c,`ò)≈`Ñ,yã`Éú`òi%,ò v,z`lîfy`ÍÜÓ` Ñ,`ò≈#`ÍÍÓ` Ñ,yÓ`ÓyÓ`
ãÜ`lì,`Ó` v,z,`ò`lîyÜ#`Ñ,`ÍÓ``Ü`Ív,` ,`i,y`yúy` - (vi) ≤Á`l!`_`Óy!Ílãf`Ñ,`#Ñ,`Ó`i`ÇEYÍ`i,y`Íyò` (Technology Commercialisation
Assistance) : Ñ,yÓ`Óy!Ó` EzòÑ%,`f`ÍÓ>`Ó` ÇÇfl,`iyÓ` ~Ñ,`!>` =Ó`&c,`ò)≈`Ñ,yã`Éú`òi%,ò v,z`lîfy`ÍÜÓ` ≤Á`l!`_`Óy!Í!
ãf`Ñ,`#Ñ,`Ó`i`ÇEYÍ`i,y`≤Áiyò Ñ,`ÍÓ` lÿ`lì,`≤Á`l!`_`!ò¶≈,`Ó` Ñ,yÓ`ÓyÓ` !òòy`ÓyÍl` à,`ú`lì,` ,òy`ÍÓ` - (vii) xyEzò`ÇÇe`
`yhs,`Óy`!ò!`s,`fíò)úÑ,` ÓfÓfl,`iy,`òyú`Ìò`ÇEYÍ`i,y`Íyò` (Helps with regulatory Compliance) : ^`Ñ,y`Ìòy`v,z`lîfyÜ`iÑ,`Ez`!
Ñ,`ã%È`xyEzòÜi,`!Ó!ìò`ÍÍ`ò`Ìò`à,`ú`lì,`ÈÍ` - ~ãEYv,`yÁ`ìò!@ò Ñ,yÓ`Óy!Ó` Ñ,yãÑ,`Íò≈Ó` `«` ,`le`Á`!Ó!¶,`B` xyEzò`
`Íòò`ã%,`!`_`xyEzòÑ,`Ó` xyEzòÑ`Ehfl,`yhs,`Ó``ÍlyÜf`!úú`xyEzò`Ezi,`fy!Í`ò`Ìò`à,`ú`lì,`ÈÍ` - òi%,ò v,z`lîfy`ÍÜÓ` ~`ÇÇe`
`yhs,`x!¶,`K,`i,y`Óy`K,yò`òy`lyÑ,yÓ` ò,`Íú`i,yÓ`y`lÿ`lì,`xc%!ÓiyÍ`òy,`ò`Ív,` ,`^cãòf`EzòÑ%,`f`ÍÓ>`Ó` ÇÇfl,`iy`i,y`ÍÍÓ`
xyEzòÜi,` ,`òÓ`yöü≈`lì`i`ÇyEYÍf`Ñ,`ÍÓ` - (viii) òiyfl,`ç`Ç!ò!`Ó` ÓfÓfl,`iy,`òòy!` ÇyEYÍf`Ñ,`ÍÓ` (Helps in Management of
Intellectual Property) : òi%,ò v,z`lîfyÜ`ÇyiyÓ`i,`òi%,ò`Ñ,y`Ìòy`v,zqyÓ`ÍòÓ` v,z,`òÓ``Ü`Ív,` ,`Á`Íç,` - ~Ez`v,zqyÓò`
` ,`ò`Í>`r,` xyEzò`xò%Çy`ÍÓ`` ,`ò`Í>`r,``ÍlyÜf`È`Íú`i,yÓ``ÍlyÍ!`!òÓ,`ÍòÓ` ≤Á`ll`yãò`ÈÍ` - xòf!yÍ`i,yÓ`v,zqyÓò`iÑ,`xòf`
Ñ,yÓ`Óy!Ó`Ó`y`ÓfÓEYÓ`Ñ,`ÍÓ` ò%òyò,y`xã≈ò Ñ,`Ó``lì,` ,òy`ÍÓ` - ~Ñ,`!>` Ñ,yÓ`Óy!Ó` EzòÑ%,`f`ÍÓ>`Ó` ÇÇfl,`iy`
`òiyfl,`ç`Ç!ò!`Ó` Ç%Ó`«`y`Á`ÓfÓEYÓ` Ç%!ò!y,`i,`Ñ,`Ó`yÓ` ãòf`òi%,ò v,z`lîfyÜ`iÑ,`ÇyEYÍf`Ñ,`ÍÓ` - 8.6`ÍÓ!i),`
ú!@z`Ñ,yÓ`#`iyÓ`iy` (Concept) : ÇyiyÓ`Í¶,`y`ÍÓ`ÍÓ!i) ,`Óú`lì,`~Ñ,`xli,`≤ÁyÑ,`i,`i,`Ñ,`òyò%`i`iÑ,``ÓyG,yÍ`lÿ`lìÓ`x!hfl,`c`!
Ó!¶,`B``iò≈#Í` ,`ò%Ó`y`ÍÍ`Ö%Íã` ,òyÁÍ`y`ÍyÍ` - ÍÓ!i) ,`iÑ,`~Ñ,`ãò`ÇyEYÍf`Ñ,yÓ`#`Ói%,`!EÇy`ÍÓ`i%,`Íú`iÓ`y`ÈÍ`ÍyÓ`y`
òyò%`ÍÍÓ``Ñ,`y`Ìòy`x!ò>T`i,y`Ñ,`ÍÓ`Ez`òy`ÓÓ`M,`È,i,y`lìÓ`v,z,`òÑ,yÓ`Ñ,`ÍÓ` - ÍÓ!i) ,`Éú`~òò`~Ñ,`fl,`Íú≈#Í` Ç%
`ò!òyò!u,i,`Óf!`_`!Í!ò`{ÿãÓ`Óy`fl,`ÍÍÜ≈Ó`Çy`ÍÍ`òyò`Öäy!i,`Ó`ÍyÜÇe`fl,`iy,`òò`Ñ,`ÍÓ`ò`-`ÇÇ`Í«` ,`Í,`ò`~Ñ,`ãò`ÍÓ!i) ,`Éú`
~òò`~Ñ,`ãò`xyÍfy!dÑ,`Óf!`_`Í`òyò`Öäy!i,`Ó`x!¶,`¶,`yÓÑ,`!EÇy`ÍÓ`~ÓÇ`{ÿã`ÍÓ`Ó`Óyí≈,`yÓyEÑ,`!EÇy`ÍÓ`Ñ,yã`Ñ,`ÍÓ`Í`-
~Ó`y`¶,`y`Íúyñ`v,z,`òÑ,yÓ`#`ñ`ÍÍ`yú%`~ÓÇ`i)ÇÓ``ò#ú`Ó``ÌãÓ` Ç%@Ó`Óf!`_`Óy`!ü≈`ÍÓ`Íú`ò`lì≈,`f`

NSOU ? CC-CO-10 150 xy!Ó¶)≈, ÿ, EÍ - {ÿª^ÍÓ^Ó^7!>, ^íÓ!)i, ÇÆy^ÍEÓ^ Çy,!, Ì!^ÌòÓ^ Çy^ÌÌ Çì!Ñ≈, ÿ, - ≈=!ú EúÈÙÙÈÙÈ òyEz^ÌÑ, ú (Michael)—Ó^!ÓÓyÓ^ ñ Üfy!Ó^ ÌÌ^ú (Gabriel)—ÇyðÓyÓ^ ñ Ó^y, y^ÌÌ^ú (Raphael)—ðDúÓyÓ^ ñ v, z!Ó^ ÌÌ^ú (Uriel)—Ó^!ÓÓyÓ^ ñ ^Çú!ò, ^ÌÌ^ú (Selphiel)—Ó, Efl, ò!ì, ÓyÓ^ ñ Ó^y=^ÌÌ^ú Óy^ã=lv, , ^ÌÌ^ú (Raguel or Jegudiel)—÷e^ÓyÓ^ ~ÓÇ^ÓÓ^y!à, ^ÌÌ^ú (Barachiel)—ü!òÓyÓ^ - Ñ, yÓ^Óy!Ó^ ^«^, ^ìe^íÓ!)i, ú!@zÑ, yÓ^ # Óú^!ì, ^ÓyG, y!^ ^ÌÇÓ^Óf!_ Ó^ xy! Ì≈Ñ, ≤Äyà%, Ì≈ Ó^ ^ÌÌ^!äÈ ~ÓÇ^ÍyÓ^ y ò!%, ò v, z^Ìllyfÿ^ÌÜ x!≈ ú!@zÓ^ G%¶, !Ñ, ÓÈò Ñ, Ó^ ^!ì, Ó^y!ã Ìy^ÌÑ, - Ñ, yÓ^ í Ç^Ìlyfäy, Ñ, yÓ^Óy^ÍÓ^ ÇyiyÓ^ í ú!@zÑ, yÓ^ # Ó^y x!≈ !Ó!ò^ÌÌ^yÜ Ñ, Ó^ ^!ì, Çìø, EÍ^ òy Ñ, yÓ^ í, yÓ^y Ñ, yÓ^Óy^ÍÓ^ Ó^ ¶, !Ó^!f! Çìj^!ì, ^Ñ, y^!òy iyÓ^ iy Ü^!v, , !%, ú^!ì, Çò!≈ EÍ^ òy- ^íÓ!)i, ú!@zÑ, yÓ^ # Ó^y ò!%, ò ÷Ó^ & EÁ!^y v, z^Ìllyfÿ^ÌÜ ÇyiyÓ^ ÌÌ, Ó^ * Çyhs, Ó^ ^!lyÜf }i, òe^Óy òy!úÑ, yòy^ü!^yÓ^ ÈÜÈ~Ó^ òyif^!ò x!≈ ú!@z Ñ, ^ÍÓ^ Ìy^ÌÑ, - x^!òÑ, Çò!^ Ez ò!%, ò v, z^Ìllyfÿ^ÌÜ Ó^ v, z^Ìllyfÿ_ y^!íÓ^ xyd#!^fl, Ìäò^Óy Ó!%, ÈÜÈÓy!Ó^ ^íÓ!)i, ú!@zÑ, yÓ^ # Ó^ ¶, !òÑ, y, òyúò Ñ, ^ÍÓ^ - ~Ó^y ~Ñ, Óy^ÍÓ^ x!≈ ú!@z Ñ, ^ÍÓ^ Óy òy^!G, òy^!G, Ez ò)ú!^!òÓ^ ≤Ä^ÌÌ^yãò E^!ú Óy^ÍÓ^ Óy^ÍÓ^ Ez x!≈ ú!@z Ñ, ^ÍÓ^ - xòfyòf ò)ú!ò^ÇÓ^ ÓÓ^yEÑ, yÓ^ # ^!íÓ^ ^!ÌÑ, x^!òÑ, ÇEä ü^!ì≈, ~Ó^y ò!%, ò v, z^Ìllyfÿ^ÌÜ ò)ú!ò^ÇÓ^ ÓÓ^yE Ñ, ^ÍÓ^ - ~Ó^y ≤Äy!òÑ, ¶, y^ÍÓ^ ò!%, ò v, z^Ìllyfÿ^ÌÜ ÇyEylf Ñ, Ó^yÓ^ x!¶, ≤Äy^ÌÌ^ x!≈ ÇÓ^ ÓÓ^yE Ñ, ^ÍÓ^ ñ ¶, !Ó^!f! ò%òyò, yÓ^ v, z, òÓ^ !Ó^!ü^! = Ó^ & ç^!ì^ òy- ~Ó^ , ò%^ÍÓ^y, ò%!Ó^ v, z^Ìllyfÿ^ÌÜ ò)ú!ò^ÇÓ^ ÓÓ^yEÑ, yÓ^ # Ç Çfl, iyÓ^ !Ó^, òÓ^ #ì, - ~^!íÓ^ òyòy òy^!ò x!¶, !Eì, Ñ, Ó^y EÍ^ ^!òò^ ^íÓ!)i, ú!@zÑ, yÓ^ # ñ ≤ÄlyÓ!E¶)≈, ÿ, ú!@zÑ, yÓ^ # ñ ^íÓ!)i, ÿ, E!Óú ≤ÄiyòÑ, yÓ^ # ñ á^ÍÓ^y!^y ú!@zÑ, yÓ^ # ñ Ó^ã ú!@zÑ, yÓ^ # ñ Ñ, yÓ^Óy!Ó^ ^íÓ!)i, Ezi, fy!i- òy!Ñ≈, ò !%_ Ó^y^!T... ~Ñ, äò^ ^íÓ!)i, ú!@zÑ, yÓ^ # E^!ì, E^!ú, ÿ, Ñ, ò, ò^!k, 10 ú, v, úyÓ^ ÌyÑ, ^!ì, E^!Ó^ ~ÓÇ^ì, yÓ^Óy!^!≈Ñ, xy!^ 2 ú, v, úyÓ^ E^!ì, E^!Ó^ - ~!Ó^ ^!òÓ^ ú!@zÑ, yÓ^ # Ó^ !Ó^!ü^!^! Ó!ú!Tf Eú^!^Ó^y !ò^!äò^ >, yÑ, y ò!%, ò v, z^Ìllyfÿ^ÌÜ ú!@z Ñ, ^ÍÓ^ - v, z^Ìllyfÿ^ÌÜ ò)ú!ò^ÇÓ^ ÓÓ^yEÑ, yÓ^ # Ç Çfl, iyÓ^ ò^!ì, x^!òfÓ^ >, yÑ, y ÇÇ@^ÄE Ñ, ^ÍÓ^ ~Ó^y v, z^Ìllyfÿ^ÌÜ ò)ú!ò^ÇÓ^ ÓÓ^yE Ñ, ^ÍÓ^ òy- ¶, yÓ^ ^!ì, Ó^ ^íÓ!)i, ú!@zÑ, yÓ^ # Ó^ ^ÌÌ^!äÈ Ìy^!íÓ^ ò^!lyf Ñ, ^ÌÌ^Ñ, äò x@^Ä!# Óf!_ E^!úòÈÜÜÈÜÈ^ì, ò >, y, y, ñ Ç%ò#ú Ñ, yúÓ^y ñ ÜÓ^ í üò≈yñ Ó^ ò^xòy@òñ ò#òy Ü^!üüñ Ñ, , ^äy Ü^!üüñ xò%, òò !ò_yúñ Ó^y^!Ñ, ü G%, òG%, òÁ!^yúy Ezi, fy!i- 8.6.1 ^íÓ!)i, ú!@zÑ, yÓ^ # Ó^ ¶, !òÑ, y ~Ñ, äò^ ^íÓ!)i, ú!@zÑ, yÓ^ # Eú ~òò ~Ñ, Óf!_ ^!ì, yÓ^ !òäfl, Ì x!≈ ò!%, ò v, z^Ìllyfÿ^ÌÜ Ó^ * Çyhs, Ó^ ^!lyÜf }i, òe^Óy òy!úÑ, yòyÓ^ xÇÜÈÜÈ~Ó^ !Ó!òò^!ì^ ò)ú!ò^!EÇy^ÍÓ^ ÇÓ^ ÓÓ^yE Ñ, ^ÍÓ^ - Çy!±!ì, Ñ, ÓäÈÓ^ =!ú^!ì, ~Ó^y v, z^Ìllyfÿ_ y^!íÓ^ ò^!òy^!lyÜ xyÑ, ^!≈! Ñ, ^ÍÓ^ ^!äÈ- ~^!íÓ^ ò%Óf ¶, !òÑ, y Eú v, z^Ìllyfÿ^ÌÜ ÷Ó^ & Ó^ ≤Ä!ò Ì!^!Ñ, ^ÍÓ^ ≤Äy!ì, ¶, y!òÑ, }i ÇÇ@^ÄE Ñ, Ó^y^!Ó^ *E E^!ì^ Á^!f, ÿ, òò^ ^íÓ!)i, ú!@zÑ, yÓ^ # Ó^y x^!òÑ, >, yEz ÇEä ü^!ì≈, v, z^Ìllyfÿ^ÌÜ ~Ñ, Ñ, y#ò^Óy ÷Ó^ & Ó^ ≤Ä!ò Ì!^!Ñ, ≤Ä^ÌÌ^yãò ò^!ì, y x!≈ ÇÓ^ ÓÓ^yE Ñ, ^ÍÓ^ Ìy^!ì, ò!%, ò v, z^Ìllyfÿ^ÌÜ!>, Ñ, yÓ^Óy!Ó^ äÜ^!ì, ≤Ä!ì, !¶, ÿ, E^!ì, òy^!Ó^ - v, z^Ìllyfÿ^ÌÜ ÷Ó^ & Ó^ Çò!^ v, z^Ìllyfÿ_ y^!íÓ^ ^!òò^Ó^ã ò)ú!^!òÓ^ ≤Ä^ÌÌ^yãò EÍ^ ^!ì, ò!ò xy!ò!òÑ, ≤Ä!ì!_ !ò¶≈, Ó^ !s, f, òy!ì, e^!^ñ v, z!ì, òy!ò à, yúy^!òy Á v, z!ì, òy!ì, ò^!lyfÓ^ ÓyãÓ^ äy, Ñ, Ó^ ^!íÓ^ äòf x^!ì≈Ó^ ≤Ä^ÌÌ^yãò EÍ^ - xyÓ^ ~Ez x^!ì≈Ó^ ≤Ä^ÌÌ^yãò ò)Ó^ í Ñ, ^ÍÓ^ ^íÓ!)i, ú!@zÑ, yÓ^ # - Ç%ì, Ó^yÇ ~^!íÓ^ ò%Óf ¶, !òÑ, yEz Eúñ ò!%, ò ÷Ó^ & EÁ!^y v, z^Ìllyfÿ^ÌÜ Ó^ xy!≈Ñ, ≤Ä^ÌÌ^yãò ò)Ó^ í Ñ, Ó^y- x^!ì≈Ó^ x¶, y^!Ó^ Ìy^!ì, ò!%, ò v, z^Ìllyfÿ^ÌÜ!>, ÷Ó^ & ^!ì, Ez òy Ó!ì, E^!ì^!y!^ Çäòf ~Ez NSOU ? CC-CO-10 151 ú!@zÑ, yÓ^ # Ó^y ÿ, y^!íÓ^ x!≈ ÇÓ^ ÓÓ^yE Ñ, ^ÍÓ^ - ÿ, ^!íÓ^ ~Ó^y ò!%, ò ÷Ó^ & EÁ!^y v, z^Ìllyfÿ^ÌÜ Ó^ ÓfÓfl, iy, òòy!^ xÇÜ@^ÄE Ñ, ^ÍÓ^ òy x!≈y! ÓfÓfl, iy, òòyò)úÑ, ^Ñ, y^!òy ¶, !òÑ, y, òyúò Ñ, ^ÍÓ^ òy- 8.6.2 ^íÓ!)i, ú!@zÑ, yÓ^ # Ó^ Ñ, y!≈yÓ!ú^!íÓ!)i, ú!@zÑ, yÓ^ # Ó^ ≤Äiyò Ñ, yã Eú ÇQ, yÓòy Ó^ ^ÌÌ^!äÈ ~!Ó^ ^!òÓ^ ò!%, ò Ñ, yÓ^Óy!Ó^ v, z^Ìllyfÿ^ÌÜ x!≈ ú!@z Ñ, Ó^y- ò#^!ä, ~^!íÓ^ Ñ, y!≈yÓ!ú Çìj^!ì, ÇÇ!«^Æ iyÓ^ iy^!Á!^y EúÈÜÜÈÜÈ (ii) ò!%, ò v, z^Ìllyfÿ^ÌÜ Ó^ äòf ≤Ä^ÌÌ^äò#!^ ò)ú!ò^ÇÓ^ ÓÓ^yE Ñ, Ó^y Ìy äyúyò# ÇÓ^ ÓÓ^y^!ÉÓ^ (Supply of Fuel) Çy^ÌÌ^!%, úòy Ñ, Ó^y EÍ^ - ò!%, ò v, z^Ìllyfÿ^ÌÜ Ìy^!ì, ≤Ä^ÌÌ^yãò#!^ ò)ú!^!òÓ^ x¶, y^!ÍÓ^ Ó!ì, òy E^!ì^!y!^ ~ÓÇ^Íy^!ì, Ñ, yÓ^Óy!Ó^ äÜ^!ì, ≤Ä!ì, !¶, ÿ, E^!ì, òy^!Ó^ ^ÇEz Ñ, yã!>, ^íÓ!)i, ú!@zÑ, yÓ^ # Ó^y Çìyò!ò Ñ, ^ÍÓ^ - (iii) ~Ó^y ò!%, ò v, z^Ìllyfÿ^ÌÜ Ó^ , ò, ¶, ^!ì, òy^!Ñ, ñ ÷¶, yò%ifÿ!^ # Á x!≈ ÇÓ^ ÓÓ^y^!ÉÓ^ Ñ, yã Ñ, ^ÍÓ^ - !Óò^ÓfyB, Óy xòfyòf xy!≈Ñ, ≤Ä!ì, ¶, yò Çif ≤Ä!ì, !¶, ÿ, Ñ, yÓ^Óy!Ó^ v, z^Ìllyfÿ^ÌÜ }i^!^!ì, Ç çìø, EÍ^ òy ÿ, òò^ ~Ó^ * , ò ú!@zÑ, yÓ^ # Ó^y }i^!^!ì, Óy òy!úÑ, yòyÓ^ xÇ^!üÓ^ !Ó!òò^!ì^ x!≈ ú!@z Ñ, Ó^ ^!ì, xy@^ÄE# EÍ^ - x!≈y!^Ó^y ò!%, ò v, z^Ìllyfÿ^ÌÜ Ó^ x^!ì≈Ó^ x¶, y^!ÍÓ^ Ó!ì, E^!ì^!yÁ!^yÓ^ ÇQ, yÓòy^!Ñ,)Ó^ Ñ, ^ÍÓ^ - (iii) ÓfyB, Á xòfyòf xy! Ì≈Ñ, ≤Ä!ì, ¶, y^!òÓ^ ^«^, ^ìe^}^!íÓ^ ü!≈, x^!òÑ, Ñ, ^!f, yÓ^ ~ÓÇ^~Ñ, !>, ò!%, ò v, z^Ìllyfÿ^ÌÜ Ó^ , ò^!k, ^ÇÇÓ^ ü!≈, ò)Ó^ í Ñ, Ó^y^!Ó!üÓ^ ¶, yÜ^!«^, ^ìe^Ez ÇQ, Ó^ EÍ^ òy- !Ñ, !s, ^íÓ!)i, ú!@zÑ, yÓ^ # Ó^y x^!òÑ, òòò#!^ ~ÓÇ^ì, yÓ^y xyò%, òy! ÿ, Ñ, ¶, y^!ÍÓ^ x^!òÑ, ÇEä ü^!ì≈, ò!%, ò v, z^Ìllyfÿ^ÌÜ }i^!^!ì, Çìø, EÍ^ - ~äEyv, , yÁ ÿ, y^!íÓ^ }^!íÓ^ , ò!Ó^ òyò^Óy ò)ú!ò^ÇÓ^ ÓÓ^y^!ÉÓ^ , ò!Ó^ òy!Á !fl, íÓ^ ò! - (iv) v, z^Ìllyfÿ^ÌÜ x!≈ ÇÓ^ ÓÓ^yE Ñ, Ó^y äEyv, , yÁ x^!òÑ, Çò!^ ~Ó^y !Ó!¶, Ò^!^!íÓ^ ^!òÓ^ , òÓ^yòü≈ !^!ì^!Óy !Ó!¶, Ò^!^!íÓ^ v, z^Ìllyfÿ^ÌÜ Ñ, ÇyEylf Ñ, ^ÍÓ^ - ~Ñ, yÓ^ ^!lyEz Çò#«^y!^!íÓy !Ü^!ì^!äÈ ^!^!ÍÓ^ v, z^Ìllyfÿ^ÌÜ ^íÓ!)i, ú!@zÑ, yÓ^ # ^!íÓ^ xy!≈Ñ, ÇEyl^!ì, y úy¶, Ñ, ^ÍÓ^ ^!äÈ ÿ, y^!íÓ^ Çyò, ^!lyfÓ^ EyÓ^ Á Ó!k, Ó^ EyÓ^ xòf^!íÓ^ ÿ, úòy!^ x^!òÑ, ^!ü- 8.7 v, z^Ìllyfÿ^ÌÜ ò)ú!ò^ÇÓ^ Ñ, yÓ^ÓyÓ^ fl, iy, òò Ñ, Ó^ ^!úEz ò)ú!^!òÓ^ ≤Ä^ÌÌ^yãò EÍ^ - ò)ú!ò^ÇÇ@^ÄE Ñ, yÓ^Óy^!ÍÓ^ Ó^ ≤Äy!òÑ, Ñ, yã Ñ, yÓ^ í ~Ó^ v, z, òÓ^ Ez Ñ, yÓ^Óy^!ÍÓ^ Ó^ fl, iy!ì^c Á Ó!k, !ò¶≈, Ó^ Ñ, ^ÍÓ^ - !Ñ, !s, ò!%, ò Ñ, y^!òy v, z^Ìllyfÿ^ÌÜ Ó^ ^«^, ^ìe^~Ez ÇòÇfy x!ì, fhs, ä!>, ú- Ñ, yÓ^ í ÓfyB, Á xòfyòf ≤Ä!ì, ¶, yò ò!%, ò v, z^Ìllyfÿ^ÌÜ x!≈ ÇÓ^ ÓÓ^yE Ñ, Ó^ ^!ì, x^!òÑ, Çò!^ Ez Ó^y!à EÍ^ òy Ñ, yÓ^ í ~ÇÓ^ v, z^Ìllyfÿ^ÌÜ Ó^ ^Ñ, y^!òy x!ì, #ì, Ñ, yÓ^Óy!Ó^ ^Ó^ Ñ, v≈, Ìy^!Ñ, òy ~ÓÇ^~Ó^y x, òÓ^ #!>, ÿ, - x!ä, ò!%, ò Ñ, y^!òy v, zqyÓ^!òÓ^ v, z, òÓ^ ò!%, ò Ü^!v, , Áf, y v, z^Ìllyfÿ^ÌÜ ò)ú!^!òÓ^ ≤Ä^ÌÌ^yãò ^ò, y^!òyÓ^ ÓfÓfl, iy òy Ñ, ^ÍÓ^ x!≈^!ò!ì, Ñ, v, zß^!ò^ ÇQ, Ó^ ò! - ÿ, yEz ÇQ, yÓòyò!^ ò!%, ò v, z^Ìllyfÿ^ÌÜ ò)ú!ò^ÇÓ^ ÓÓ^y^!ÉÓ^ ú^!k, f Á^!ÓÇÓ^ Ñ, y!Ó^ hfl, ^!íÓ^ !Ñ, ä%È

v, z`l'ifyÜ ö)üiò cÓ`ÓÓ`yEÑ, yÓ`# ç
Çfl, iy Ü`lv, v, z`l'it, `lãÈ ~ÓÇ ~`l'íÓ` Ñ, yã Eú x, òÓ`#!«`ì, !Ñ, ls, çQ, yÓòy Ó``l'ì` `lãÈ ~Ó`*, ò v, z`l'ify`l'Ü ö)üiò
cÓ`ÓÓ`yE Ñ, Ó`y- v, z`l'ify`l'Ü ö)üiò`l'Ñ, v, zFã, G%ÿ, !Ñ, ç, òß` ö)üiò
NSOU ? CC-CO-10 152 !Eçy`l'ÍÓ Üif Ñ, Ó`y EÍ` -
v, z`l'ifyÜ ö)üiò cÓ`ÓÓ`yEÑ, yÓ`# ç
Çfl, iy òi%, ò ≤`Ä!ì, !ç, ì, v, z`l'ify`l'ÜÓ` +Ó`&Ó` ^«` `l'è x!≈çÇfl, iy`l'òÓ` v, zÍç !Eçy`l'ÍÓ Üif EÍ` ~ÓÇ ~cÓ çÇfl, iy`l'x!≈
òì%, ò v, z`l'ify`l'Ü cÓ`ÓÓ`yE Ñ, `l'íÓ` ì, y`l'Ñ, Ez v, z`l'ifyÜ ö)üiò Ó`l'ú- Ólfl, ì, v, zFã, Ey`l'ÍÓ` ≤`Ä!ì, iyò, òyÓyÓ` xyüyl`
v, zFã, G%ÿ, !Ñ, Ó`ú, ò!Ó`!fl, !ì, `l'ì, xy!l'≈Ñ, ú!@zEz Eú v, z`l'ifyÜ ö)üiò- ~Ó`*, ò ö)üiò Eú i#ã≈`l'òl`yí# òy!úÑ, yòy
ö)üi`l'òÓ` !Ó!ò`l'ì`yÜ ~ÓÇ ö)üiò cÓ`ÓÓ`yEÑ, yÓ`# ö)üiò# úy`l'¶, Ó` ≤`Ä!ì, fyüyl` òì%, ò
v, z`l'ify`l'Ü ö)üiò !Ó!ò`l'ì`yÜ Ñ, `l'ÍÓ` -
xyEz. ~ö. òy`l'ú, (l. M. Pandey)ÈÜÈ~Ó` çÇK, yÍ` Ó`l'ú`l'ãÈò` ^l'úv, z`l'ifyÜ ö)üiò Eú EzÑ%, fEz!>, ñ xyiy EzÑ%, fEz!>, x!Óy }
í !Eçy`l'ÍÓ üi≈, çy`l'í, ò`l'«` Óy üi≈, E#ò ~òò ~Ñ, !Ó!ò`l'ì`yÜ l'y`^, òüyÜì, x!Óy ≤`Ä!ì!_`Üì, `l'ÿÜfi, ç, ç, òß` ^Ñ, y`l'òy v, z`l'ify_`
`yÓ` myÓ`y ç, T òì%, ò ≤`Ä!ì!_` Á G%ÿ, !Ñ, ç, òß` v, z`l'ify`l'Ü ÓfÓE*ì, EÍ`Ü- v, z`l'ifyÜ ö)üi`l'òÓ` ò`l'if`l'ÍÓ` ~Ó!ü<Tf
Ói≈, òyò l'y`l'Ñ, ^ç=!ú EúÈÜÜÈ (i) v, zFã, G%ÿ, !Ñ, (ii) i#ã≈`l'òl`yí# !Ó!ò`l'ì`yÜ (iii) EzÑ%, fEz!>, x!≈y! òy!úÑ, # ö)üi`l'òÓ`
xçÜ@` ÄEí (iv) ÓfÓfl, iy, òòyl` xçÜ@` ÄEí (v) òiffl, ìÑ, yÓ`# !Eçy`l'ÍÓ äòÜ`l'íÓ` x!≈ v, z`l'ify`l'Ü !Ó!ò`l'ì`yÜ Ñ, `l'ÍÓ` (vi) !Ó!
ò`l'ì`yÜ, ò!Ó`ã, yúòyl` xçÜ@` ÄEí ¶, yÓ``l'ì, !ì, ò`l'Ó` `l'òÓ` v, z`l'ifyÜ ö)üiò`l'ÿy l'y!` - ~=!ú EúÈÜÜÈ (i) EzÑ%, fEz!>, Óy
òy!úÑ, yòy (ii) üi, ≈yí#ò }i Á (iii) xy`l'ì`Ó` iy!Ó- ¶, yÓ`ì, Ó`l'í≈ Ñ, `l'ì`Ñ, !>,
v, z`l'ifyÜ ö)üiò cÓ`ÓÓ`yEÑ, yÓ`# ≤`Ä!ì, ç,
y`l'òÓ` v, zÍyEÓ`í EúÈÜÜÈ (i) ¶, yÓ`^
l'ì, Ó`!ü" x!≈ Ñ, `l'ì, ò≈y`l'ÍÓ` üò (IFCI), (ii) ¶,
yÓ`^
l'ì, Ó`!ü`l'ÿß`l'ò` ÓfyB, (IDBI), (iii) ¶, yÓ``l'ì, Ó`!ü" }i Á !Ó!ò`l'ì`yÜ Ñ, `l'ì, ò≈y`l'ÍÓ`
üò (ICICI), (iv) !Ó!¶, ß` Ófy`l'Û, Ó` v, z`l'ifyÜ ö)üiò ì, E!Óú`l'òò Ñ, yòv, ç, y Ófy`l'Û, Ó` Canfina, ^fi, >, Ófy`l'Û, Ó` SBI
Cap. !@` Äu, ^l'üã Ófy`l'Û, Ó` India Investment Ezi, y!í- (v) ^ÓÓÓ`Ñ, y!Ó` ^«` `l'è Indus Venture Capital Fund, Credit
Capital Venture Fund Ltd. IL & FS, 20 Century Finance Company Ezi, fy!í- 8.7.1 v, z`l'ifyÜ ì, E!Ó`l'úÓ` ¶, !òÑ, ç, y`l'Ñ,
y`l'òy`l'üÓ` x!≈`l'ò!ì, Ñ, v, zß`l'í`l'ò
v, z`l'ifyÜ ì, E!Óú
xì, fhs, =
Ó`&c, ò)ì≈ ¶, !òÑ, y @` ÄEí Ñ, `l'ÍÓ` - ^ç
Ñ, yÓ`^
l'ì ~Ñ, !Óçü üi, `l'Ñ, Ó` =Ó`&`l'ìÑ, ~
Ó`
v, z, òÓ` e` òÓi≈öyò =Ó`&c xy`l'ÍÓ`y, ò Ñ,
Ó`^
l'ì, `l'ÿy l'y`l'FãÈ- v, zqyÓò#ò)üÑ, `l'äEy, ^äEy, Ñ, yÓ`ÓyÓ` Óy fi, y>≈, ÈÜÈxy, ò`Ñ, y, òy!òÓ` ö)üi`l'òÓ` ≤`Ä`l'ì` yãò
v, z`l'ifyÜ ì, E!Óú x`l'òÑ, >, yEz ò)Ó`ì Ñ, `l'ÍÓ` - xyÓyÓ` ^Ñ, Óúöye ≤`ÄyÓ`!Ω, Ñ, ö)üi`l'òÓ` çÇfl, iyò äEyv, ç, yÁ
Ñ, yÓ`Óy`l'ÍÓ` Ó` !Ó!¶, ß` hfl, `l'ÍÓ` ≤`Ä`l'ì` yãò#l` x!≈ cÓ`ÓÓ`y`l'ÉÓ` ^«` `l'èÁ v, z`l'ifyÜ ì, E!Óú
Ñ, y!≈Ñ, !Ó` ¶, !òÑ, y @` ÄEí Ñ, `l'ÍÓ` - ~
äEyv, ç, yÁ v, z`l'ifyÜ ì, E!Óú çÇfl, iy=!ú òì%, ò v, z`l'ify`l'ÜÓ` ö)üiò cÓ`ÓÓ`yE äEyv, ç, yÁ ≤`Ä!ì!_`Üì, çyEylfñ !Ó, òiò, ò!
Ó`Ñ, "òy Á xòfyòf, òÓ`yöü≈ò)üÑ, çyEylfÁ !i`l'ì` l'y`l'Ñ, - ò#`l'ã, ~`l'íÓ` !Ñ, ä%È ¶, !òÑ, ç çÇ`l'«`l'ì, òì%, `l'ú`l'ò`y
EúÈÜÜÈ (i) òì%, ò v, zqyÓò# Ñ, yÓ`Óy`l'ÍÓ` Ó` ö)üiò cÓ`ÓÓ`yE Ñ, `l'ÍÓ` v, z`l'ifyÜ`l'Ñ, çã#Ó` Á Ü!ì, ü#ú Ñ, Ó`yÓ`
^«` `l'è v, z`l'ifyÜ ö)üiò ì, E!Óú çÇfl, iy Ö%ÓEz Ñ, y!≈Ñ, !Ó` ¶, !òÑ, y, òyüò Ñ, `l'ÍÓ` -
NSOU ? CC-CO-10 153 (ii) òì%, ò v, z`l'ify`l'ÜÓ` ≤`ÄÓi≈, Ñ, Ó`y ì, y`l'íÓ` !òäfl, l'ì, E!Óú v, z`l'ify`l'Ü ú!@z Ñ, Ó`y ç`l'Û`yÁ
xyÓ` Á ö)üi`l'òÓ` ≤`Ä`l'ì` yãò E`l'ú ì, yÓ`y v, z`l'ifyÜ ì, E!Ó`l'úÓ` çyEylfñ ì, y, ò)Ó`ì Ñ, `l'ÍÓ` - x!≈y! ö)üi`l'òÓ` äy, !ì,
ç)Ó`^l'ì v, z`l'ifyÜ ì, E!Óú =
Ó`&c, ò)ì≈ ¶, !òÑ, ç, òyüò Ñ, `l'ÍÓ` - (iii) v, z`
l'ifyÜ ö)üiò ì, E!Óú Ü#`l'òÑ, yÓ`# çÇfl, iy çyiyÓ` ñ, òì%, ò ≤`Ä!ì, !ç, ì, v, z`l'ify`l'Ü öy!úÑ, yòyÓ` !Ó!òò`l'ì` ö)üiò cÓ`ÓÓ`yE
Ñ, `l'ÍÓ` - ^l'ìEì%, ~Ó`*, ò`l'«` `l'è ¶, !Ó`l'f x!òy, ì, EÁ!`y!` G%ÿ, !Ñ, Ó` ò!Ó` òy!Á` Ó!ú l'y`l'Ñ, ì, yEz ~Ó`y öy!úÑ, yòyÓ`
çy`l'ì çy`l'ì G%ÿ, !Ñ, Á ÓÉò Ñ, `l'ÍÓ` - Ñ, y`l'ãEz ~Ó`*, ò ì, E!Óú G%ÿ, !Ñ, ÓÉ`l'òÓ` öyif`l'ò òì%, ò ≤`Ä!ì, !ç, ì,
Ñ, yÓ`Óy`l'ÍÓ` Ó` G%ÿ, !Ñ, E...yç Ñ, Ó`yÓ` ^«` `l'èÁ Ñ, y!≈Ñ, !Ó` ¶, !òÑ, ç, òyüò Ñ, ^

ÍÓ - xyÓ v, z^lîfyÜ ò)úìò ì#á≈Ñ, yú#ò !Ó!ò ì"lî yÜ Ñ, ÍÓ Ñ, y^lâÓ ì#á≈ ì"lî y! G%ÿ, !Ñ, Á ÓÉò Ñ, ÍÓ - (iv) v, z^lîfyÜ ò)úìò ì, É!Óú Ñ, Óúöyè òì%, ò v, z^lîfyÜ ÌÜ ò)úìòÈÜÈEz CÓ ÓÓ yÉ Ñ, ÍÓ òyñ cy^lî cy^lî ì, y^lîÓ ≤Á!%!_ Òì, cyÉyÍf Á Ñ, ÍÓ - xì≈yí òì%, ò òÓ & ÉÁÍ y v, z^lîfyÜ Íy^lî, ≤ÁÑ, ì, x^lî≈Ez Cò, ú É^lî, òy^lîÓ ì, yÓ ãòf ≤Á!%!_ Òì, òÓ yöü≈ Á cyÉyÍf ÍÁÍ yÓ «, ìeÁ x@ Á!# ¶) ÌöÑ, y, òyúò Ñ, ÍÓ - (v) òì%, ò v, z^lîfyÜ ÌÜÓ v, zqyÓò# ìyÓ ìy ÌÑ, Óyhfl, Ó Ó *, ò ÍÁÍ yÓ «, ìe ~ÓÇ â, yú% v, z^lîfyÜ ÌÑ, xò%≤Áy!ñ, Ñ, Ó yÓ «, ìe v, z^lîfyÜ ò)úìò ì, É!Óú xò%á, ÌÑ, Ó ¶) ÌöÑ, y, òyúò Ñ, ÍÓ - (vi) v, z^lîfyÜ ò)úìú ì, É!Óú òì%, ò v, z^lîfyÜ ÌÑ, xy!≈Ñ, Ìòò y, ò_y Ì"lî Ìy ÌÑ, - ~Ó ò, Ìú xì≈ ÇÇe yhs, x!òy, Ì"lî, y x^lîòÑ, yÇ^lîú ò) ÉÍ - Ñ, yÓ ì ≤Á"lî yãòò Ì, y xì≈ CÓ ÓÓ y^lÉÓ Ìòy, Ì"lî, y Ì"lî v, z^lîfyÜ ò)úìú ì, É!Óú òì%, ò v, z^lîfyÜ ÌÜÓ CÓ Ìâ, Ì"lî ÇÇÑ, > äòÑ, ÇÇfy Çöyiy ÌòÓ, òì ÌÖyÍ - (vii) v, z^lîfyÜ ò)úìò ì, É!Óú Ì"lîEì, v, z^lîfyÜ ÌÜÓ òy!úÑ, yòl xÇü@ ÁEÍ Ñ, ÍÓ Ì"lîEì, ì, yÓ y xÇü#iy!Ó Ó ¶) ÌöÑ, yÁ, òyúò Ñ, ÍÓ - ~Ñ, yÓ Ì"lîEz òì%, ò v, z^lîfyÜ ÌÜÓ !Ó!¶, Ò, ò!Ó Ñ, "òyñ v, zÍ, òyìò Ç)â, ñ Í, Ó, òì Ñ, Óüü Ezi, fyÍ â), v, yhs, Ñ, Ó Ì"lî, Á ~Ó y!Ó Ìü"¶) ÌöÑ, y, òyúò Ñ, ÍÓ - ~ãÈyv, yÁ ~Ó y v, z^lîfyÜ ÌÜÓ ÓfÓfl, iy, òòy Ì, Á xÇü@ ÁEÍ Ñ, ÍÓ - (viii) v, z, ò"lîÓ y_ ¶) ÌöÑ, y, òyúò Ñ, ÍÓ - ~ãÈyv, yÁ v, z^lîfyÜ ò)úì"lîòÓ x, òÓ ~Ñ, Ì, Ófli, e"ò# ¶) ÌöÑ, y Éú Ì"lî ~Ó y v, z^lîfyÜ òÓ & ÉÁÍ yÓ xy^lÜ v, z^lîfyÜ òÓ & Ñ, Ó Ì"lî, v, zqyÓ ÌòÓ ãòf Í Ó#ã ò)úì"lîòÓ ≤Á"lî yãò ì, yÁ CÓ ÓÓ yÉ Ñ, ÍÓ - (ix) CÓ Ìü"lî Óúy Íy^l^l

v, z^lîfyÜ ò)úìò CÓ ÓÓ yÉÑ, yÓ # Ç

Çfl, iy òì%, ò v, z^lîfyÜ Á äòcyiyÓ Ì"lîÓ òifÓì≈, # ≤

Á! Ìò! ÌEcy^lîÓ Ñ, yã Ñ, ÍÓ -

Ñ, yÓ ì äòcyiyÓ Ì"lîÓ Ì"lîÑ, xì≈ ÇÇ@ ÁE Ñ, ÍÓ

v, z^lîfyÜ ò)úìò CÓ ÓÓ yÉÑ, yÓ # Ç

Çfl, iy ~ÓÇ ~¶, y^lîÓ Ì"lî, É!Óú Ç, kT ÉÍ ì, y Ì"lîÑ, òì%, ò v, z^lîfyÜ ÌÜ ò)úìò CÓ ÓÓ yÉ Ñ, Ó y ÉÍ - 8.7.2 v, z^lîfyÜ ò)úì"lîòÓ Ñ, yì≈yÓ!ú Óì≈, òy^lîò v, z^lîfyÜ ò)úìò cyÓ y ÌÖy"ã% Ìv, Ez xi, fhs, äò!≤Á! ~Ñ, Ì, ò)úìò ÇÇ@ Á"lîEÓ v, zÍÇ ÌEcy^lîÓ

Üif É"lî Ì"lîEÈÈÜÜÈÍÓ Ìü"lî, òì%, ò òÓ & ÉÁÍ y v, zqyÓòò)úÑ, «%, ò Ñ, yÓ Óy!Ó Á fi, y≈, ÈÜÈxy, ò Ñ, y!òy!òÓ

«, ìe- ì, yÓ

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Ì"lîò

xì, fhs, =Ó & Ç, ò)ì≈ ¶) ÌöÑ, y, òyúò Ñ, ÍÓ -

x, òÓ #!«, ì, ÇQ, yÓòyòl v, zqyÓ ÌòÓ v, z, òÓ Ì"lîCÓ Ñ, yÓ ÓyÓ Ü"lîv, Á Ì"lî, ì, y^lîÓ CÓ Ó Ñ, ò cyÉy^lîfÓ ÓfÓfl, iy Ñ, ÍÓ

v, z^lîfyÜ ò)úìò CÓ ÓÓ yÉÑ, yÓ # Ç

Çfl, iy- v, z^lîfyÜ ò)úì"lîòÓ Ñ, Ì"lî Ñ, Ì, =Ó & Ç, ò)ì≈ Ñ, yã ò# Ìâ, ì%, Ì"lîÜÓ y Éú- (i) v, z^lîfyÜ ò)úìò òì%, ò Ü"lîv, Á, y v, z^lîfyÜ ÌÜ, Ì"lî, Óy ~Ñ, Ì, â, yú% Ñ, yÓ ÓyÓ Ìòò òì%, ò Ñ, y Ìòy v, zFâ, ≤Á!%!_ Ìò¶, Ó v, z^lîfyÜ @ ÁEÍ Ñ, ÍÓ ì, y Ì"lî, ≤Á"lî yãò# Ì xì≈ Á ≤Á!%!_ CÓ ÓÓ yÉ Ñ, ÍÓ - (iii) x^lîòÑ, «, ìe v, z^lîfyÜ ò)úìò v, z^lîfyÜ òÓ & Ó xy^lÜÁ v, zqyÓ ÌòÓ ãòf ≤Á"lî yãò# Ì Ó#ã ò)úìò CÓ ÓÓ yÉ Ñ, ÍÓ Ìy^lî, v, zqyÓò ò, ú≤ÁÇ) ÉÍ - (iii) v, z^lîfyÜ v, zß"lîòÓ hfl, Ì"lî

v, z^lîfyÜ ò)úìò CÓ ÓÓ yÉÑ, yÓ # Ç

Çfl, iy v, z^lîfyÜ ÌÜÓ ãòf ~Ñ, Ì, Ñ, yÓ Óy!Ó, ò!Ó Ñ, "òy Ì, Ì, ÍÓ Ñ, ÍÓ xÓüfEz v, z^lîfy_ y^lîÓ cy^lî xy^lîyâ, òyÓ òyif^lîò - ~Ez, ò!Ó Ñ, "òyl ÓyãÓ ÇÇe yhs, Ç% Ì"lîyÜñ, òif Á, òif v, zß"lî ò ~ÓÇ xy!≈Ñ, ≤Á"lî yãò Ezi, fyÍ â), v, yhs, Ñ, Ó y ÉÍ - (iv) ~Ez hfl, ÍÓ Ez v, z^lîfyÜ ò)úìò ÇÇfl, iyòÑ, yÓ # ÇÇfl, iy ≤Á!%!_ Òì, v, zqyÓ ÌòÓ xhs, Ìò!E≈ì, =Ó & Ç! Óâ, yÓ Ñ, ÍÓ ~ÓÇ Ì"lî Ì"lî v, zqyÓò# Ç!Ñ, ú"lî« f, ò!Ó â, y!úì, É ÌFãÈ ~ÓÇ Ñ, yÓ Óy!Ó, ò!Ó Ñ, "òy Ì"lî, Óyhfl, Óy! Ì, Ñ, Ó Ì"lî, Ç« ò- Ç%ì, Ó yÇ

v, z^lîfyÜ ò)úìò CÓ ÓÓ yÉÑ, yÓ # Ç

Çfl, iyÓ ~Ñ, Ì, =Ó & Ç, ò)ì≈ Ñ, yã Éú v, zqyÓ ÌòÓ ≤ÁÑ, ì, ò)úfyÍ ò Ñ, Ó y- (v) v, z^lîfyÜ ò)úìò ÇÇfl, iyÓ òì%, ò fl, iy! òì, v, z^lîfyÜ ÌÑ, v, zqyÓ ÌòÓ Ó *, òyl ì Ñ, Ó Ì"lî, cyÉyÍf Ñ, ÍÓ - ~ãòf ì, yÓ y ~Ñ, Ì, çòl ÈÜÈÇ#öy Ì, Ó Ñ, ÍÓ Ìy^lî, ò)Ó≈!ò≈y!Ó Ì, Ì, Ó!òñ !Óe Ì"lî ~ÓÇ ò%òyò, yÓ ú« f, ò)Ó ì ÇQ, Ó ÉÍ - (vi) v, z^lîfyÜ ò)úì"lîòÓ «, ìe ÇÇ!Y<T ÇÇfl, iy òì%, ò v, z^lîfyÜ ÌÜÓ cyò!@ ÁÑ, G%ÿ, !Ñ, Ez ÓÉò Ñ, ÍÓ òy ~ÓÇ ì, y^lîÓ ¶) ÌöÑ, y Ñ, Óúöyè ò)úìò CÓ ÓÓ yÉÑ, yÓ # ÌEcy^lîÓ x^lî≈Ó ÌyÜyò ÌÁÍ y òl - ì, yÓ y ≤ÁÑ, ì, Ez Ç!e Ì"lî xÇü#iyÓ ÌEcy^lîÓÁ Ñ, yã Ñ, ÍÓ - (vii) v, z^lîfyÜ ò)úìò# ÇÇfl, iy v, z^lîfyÜ ÌÜÓ xì≈ ÇÇfl, iy ÌòÓ ÓfÓfl, iy Ñ, Ó y äÈyv, yÁ ÌÑ, ä%È Ì"lîÜ"lîcc)â, Ñ, ò!Ó Ì"lîÓyÁ v, z^lîfyÜ ÌÜ CÓ ÓÓ yÉ Ñ, ÍÓ - ~!ú ÉúÈÜÜÈ≤Á!%!_ Òì, òÓ yöü≈ñ Óy!!ãfÑ, ñ ÓfÓfl, iy, òòyò)úÑ, Á v, z^lîfyÜ ò)úÑ, ÇÉyÍ ì, y ìyò- (viii) ~ÍÓ ÌòÓ ÇÇfl, iy òì%, ò v, z^lîfyÜ ÌÑ, Ìòò CÓÍÓ ÌòÓ cyÉyÍf Ì"lî Ì"lî, ò!ò cy^lî cy^lî ò%Ó y^lîòy v, z^lîfyÜ Ìy^lî, Ñ, yòf cyò, úf, òyl ì, yÓ ãòf ì, y^lîÓ xò%≤Áy!ñ, Ñ, ÍÓ ~ÓÇ xò%á, ÌÑ, Ó Ñ, yã Ñ, ÍÓ - (ix) xyÓyÓ ÌÑ, ä%È «, ìe v, z^lîfyÜ ò)úìò# ÇÇfl, iy òì%, ò v, z^lîfyÜ ÌÜÓ v, z^lîfy_ y ÌÑ, Ñ, ò≈# Ìò"lî yÜñ Ñ, ò≈# ≤Á!ü« ì Á Ñ, ò≈# Ìò≈yâ, Ìò cyÉyÍf Ñ, ÍÓ Ìy^lî, ì« ñ, òüyÜì, ÌyÜfi, yÇ!òß Á!Ó Ìü"lî =ìÇ!òß Ñ, ò≈# Ìò"lî yÜ Ñ, Ó y ÇQ, Ó ÉÍ -

NSOU ? CC-CO-10 155 8.8 <ÄyEz^l, >, EzN%, fEZ!>, ö, yu, iyó^ iy (Concept) : v, z^l^l^fyü ö)üi^löó^ x, öó^ ~N, !>, v, z^l^c
 Éú <ÄyEz^l, >, Óy^ óc^ó^ Ñ, y!ó^ EzN%, fEZ!>, i, !É!óú~ ~ió^ löó^ i, !É!óú Éú ~N, !>, c!;ø!ú; Óy cç!%_ !Ó!ö^l^l^yü
 Ñ, ö≈c)lá, íy xçü; EzN%, fEZ!>, Ì, Á xçü; }löó^ öyif^lö^ !Ó!ö^l^l^yü v, z^l^l^l^l^üf^ öf^óE^*, É!^ ~ ~ió^ löó^ i, !É!óú Éú
 ~N, !>, ió^ löó^ c#!ö; íy!^ !Ó!ö^l^l^yü xçü#iy!ó^ Ñ, yó^ óyó^ íy^l^l^ó^ ^ö!^ y! 10 ÓäÉ^l^l^ó^ äof^ fl, ió^ ~ +ó^ &^l^, <Äy!; m, y!
 òÑ, !>, ú!@; Ñ, yó^ #ó^ y c#!ö; íy!^ !Ó!ö^l^l^yü xçü#iy!ó^ Ñ, yó^ óyó^ ÌÑ, x!≈ <Äy^löó^ <Äl^, ö8!; ^l^ !Ñ, !s, ^Ñ, y^ löy x!≈
 ^l^ öy~ ú!@; Ñ, yó^ #l^l^ó^ !l^Ñ, ^l^l^Ñ, ~ó^*, ö, i, !É!óú !á, ö^ yá, !ó^ i, (Traditional) É^l^, öy^l^ó^ ^l^l^«^, ^le cÑ, ú!ó!
 ö^l^l^yüÑ, yó^ #ó^ y ~Ñ, Ez ü^l^l^, ú!@; Ñ, ^l^l^ó^ x!óy^ !Ó!ö^l^l^yü ú!@; Ñ, yó^ # !Ó!ö^l^l^yü ü^l^l^, ú!@; Ñ, ^l^l^ó^ ~ ~Ñ, !>, ^
 ^óó^ Ñ, y!ó^ EzN%, fEZ!>, i, !É!óú cçfl, iy, i, !É!óú !Ó!ö^l^l^yü !Óüyó^ i myó^ y U^l^v, ^, ^i, yúy É!^ ~óç, ö!ó^ á, yúòy
 Ñ, ó^ y É!^ ~ cç^l^k, ^l^, ö ~ó^*, ö cçfl, iy, i, !É!óú, ö!ó^ á, yúòy Ñ, ^l^l^ó^ cyiyó^ i xçü#iyó^ ó^ y Á ú!@; v, z, ö^l^l^Ty~
 x^l^ò^l^Ñ, cö!^ Ez ~Ñ, !>, ^óó^ Ñ, y!ó^ EzN%, fEZ!>, cçfl, iy ~Ñ, y!l^Ñ, fl, !i, s, f^ ^óó^ Ñ, y!ó^ EzN%, fEZ!>, i, !É!óú, ö!
 ó^ á, yúòy Ñ, ^l^l^ó^ ~óç ~Ñ, óyó^ c!ö)í≈ i, !É!óú ú!@; É^l^l^ ^l^l^ü i, yó^ y ö!%, ö, i, !É!óú <Äl^, 3 ^l^l^Ñ, 5 ÓäÉ^l^l^ó^ áof^
 U^l^v, ^, ^i, y^l^l^~ x!l^Ñ, yçü <ÄyEz^l, >, EzN%, fEZ!>, ö, yu, c#!ö; íy!^l^_ xçü#iy!ó^ Ñ, yó^ óyó^ (LLP) ~óç
 Ñ, yó^ óyó^, ö!ó^ á, yú!; É!^ cç!^Y^T xçü#iy!ó^ á% !_ xò%cy^l^ó^ ~ ~ó^*, ö cçfl, iy, i, !É!óú, äö cyiyó^ i xçü#iyó^
 (General Partner) íy^l^Ñ, íyó^ y !Óüyú# x!≈y!ö# <Äy!; m, y!òÑ, ú!@; Ñ, yó^ #l^l^ó^ ^l^l^Ñ, ö)üiö cç@^ ÄÉ Ñ, ^l^l^ó^ ~
 ~ÈÜÉ!ó^ löó^ <Äy!; m, y!òÑ, ú!@; Ñ, yó^ #ó^ v, ziyÉó^ i ÉúÈÜÜÜÉ^, öòçò <ÄÑ, "ñ !ÓY^!Ó!fyú!^ñ !Óöy ^Ñ, y!ö!öñ
 ~öv, yv, z^l^l^ö; ñ x!; iö#^ óf!_ !Ó^l^l^l^ Ezi, fy!; íyó^ y c#!ö; íy!^l^_ xçü#iyó^ !Écy^l^ó (LPs) i, !É!óú x!≈ ú!@; Ñ, ^l^l^ó^ ~
 ~ó^*, ö, i, !É!óú löó^ ö^l^f ö#^l^ä, ó^ ~ !Ó!ö^l^l^yü !ú^, f Ñ, ó^ y íy!^ ≠ (i) xçü#iy!ó^ ^l^c^ó^ ^ö!^ y!ÈÜÜÜÉcyiyó^ íy, y^l^ó 10
 ÓäÉ^l^l^ó^ ñ, i, !ó^ ~ó^, öó^ Á ^ö!^ y! 1 ÓäÉ^l^l^ó^ Ñ, ^l^l^ó^ Ñ, ^l^l^Ñ, ÓäÉ^l^l^ó^ óy, y, ^löy íy!^ ~ (ii) i, !É!óú, ö!ó^ á, yúòy^ áof^
 ú!@; Ñ, yó^ #l^l^ó^ ~Ñ, !>, !ò!≈T Ey^l^ó^ óf^fl, iy, öòy ö, #^l^l^, É!^ óy cyiyó^ ñ, i, !É!óú ö)üi^löó^ 1 ^l^l^Ñ, 2 ü, yçü
 É!^ ~ (iii) ~ió^ löó^ cçfl, iy, i, !É!óú xçü#iyó^ íy^l^Ñ, ÈÜÜÜÉcyiyó^ i xçü#iyó^ (GP) Á c#!ö; xçü#iyó^ (LP) i, !É!
 ó^l^l^ó^ xyl^ ^l^l^Ñ, <Äl^l^ö c#!ö; xçü#iyó^ ^l^l^ó^ <Äy!ö Ñ, ó^ y É!^ ~óç ö)foi, ö xy^l^l^ó^ Eyó^ Éú 8 ü, yçü~ ~Ez 8
 ü, yçü^l^Ñ, ó^l^l^, öäÉ^l^l^ó^ xyl^ ~ xòf!^l^Ñ, ~Ñ, äö cyiyó^ i xçü#iyó^ (GP), öäÉ^l^l^ó^ xy^l^l^ó^ Eyó^ ^l^l^Ñ, ^l^l^ü
 Ey^l^ó^ ö%öyö, yó^ xçü !Écy^l^ó^ öy!^ ~óç ~Ez Eyó^ cyiyó^ ñ, 20 ü, yçü É!^ ~ i, ^l^l^ó^ v, z, ö^l^l^ó^ y_ cöhf, Eyó^ Ez
 xçü#iy!ó^ á% !_ ó^ !ò!ó^ löö^ fl, ió^ É!^ ~ (iv) ~ió^ löó^ i, !É!óú ú!@; Ñ, yó^ # x^l^òÑ, v, zFä, Ey^l^ó^ xyl^ Ñ, ó^ yó^ c
 %^l^l^yü öy!^ ~ xóüf i, y^l^l^ó^ G%Ñ, !Ñ, Á x^l^òÑ, ^ó!üñ ~öò!Ñ, i, y^l^l^ó^, ö%l^l^ó^ y, ö%l^l^ó^ «, !; ÉÁ!^yó^ Á xyüB, y^l^l^Ñ, ~
 NSOU ? CC-CO-10 156 ~c^ó^ Ñ, yó^ ^l^l^ ~ió^ löó^ i, !É!óú ^c^z^c^ó^ ú!@; Ñ, yó^ #l^l^ó^ ^l^l^«^, ^leEz v, z, ö^l^l^yü#^ó^l^l^ü Üif É!
 íyó^ y!#á≈Ñ, yú#ö^ ö!^ y^l^l^ó^ ^l^l^ó^ x!≈ ú!@; Ñ, ó^l^l^, cç, ö É!^ ~óç i, y^l^l^ó^ ú!@; ó^ óv, xçüEz «, !; É^l^l^, öy^l^l^ó^ ~Ez
 G%Ñ, !Ñ, ÓÉò Ñ, ó^l^l^, cö!≈ É!^ ~ i, !ó^ ^l^l^É!%, ~Ñ, !>, <ÄyEz^l, >, EzN%, fEZ!>, cçfl, iy íy^l^l^yü y^l^l^ó^, ö!ó^ á, yú!; É!
 É!^ i, yÉ^l^l^ü Óy!c!ó^ Ñ, xyl^ 30% ö!≈hs, ÉÁ!^yó^ cÑ, yóòy íy^l^l^Ñ, ~ Ñ, ^l^l^Ñ, !>, <ÄyEz^l, >, EzN%, fEZ!>, ö, y^l^l^ü, ó^
 v, ziyÉó^ i ö#^l^ä, ^l^l^l^y ÉúÈÜÜÜÉ (ii) Ñ, y, yÑ, <ÄyEz^l, >, EzN%, fEZ!>, ö, yó≈ÈÜÜÜÉ yó^ ^l^l^ó^ c^ó^l^ä, ^l^l^ó^ óv, ^,
 ~óç ~!>, Éú Ñ, y, yÑ, öy!Éwy Ófy^l^B, ó^ xçü~ (iii) ^cÑ%, Á!^ y Ñ, fy!; ö, yú Ezlu, l^ y (iii) !Éú; ö^l^l^M, Éyó^
 öy≈, öyó^ c (iv) >, yEzÜyó^ ^@^yóyü ^M, Éyó^ Ezi, fy!; ~ 8.9 cyó^ yçü ~Ez ~Ñ, Ñ, !>, ö^l^l^v, xy, öòyó^ y ^l^l^ó^l^l^!ú
 äyö^l^l^, öyó^ ^l^l^üö i, yÉúÈÜÜÜÉ? v, z^l^l^fy_ y c!ö!; ó^ ¶) !öÑ, y? v, z^l^l^fyü @^ ÄÉ^l^l^fl, !ÈÜÈ!ö^l^l^ó^ ^l^l^üy, #ó^ ¶) !öÑ, y
 ? Ñ, yó^ óy!ó^ EzòÑ%, f^l^ó^, ^l^l^ó^ ó^ ¶) !öÑ, y ~óç Ñ, y!≈yó!ú? ^l^l^ó^!; ú!@; Ñ, yó^ #ó^ ¶) !öÑ, y ~óç Ñ, y!≈yó!ú?
 v, z^l^l^fyü ö)üi^löó^ ¶) !öÑ, y ~óç Ñ, y!≈yó!úñ ~óç? <ÄyEz^l, >, EzN%, fEZ!>, ö, yu, c!ö^l^l^Ñ, iyó^ iy 8.10 <Äy^yóú#
 Ñ, !>, ~ö!c!Ñ, v, z <Äy^yó!ú 1. ¶, yó^ ^l^l^ó^ v, z^l^l^fy_ y^l^l^ó^ c!ö!; Ñ, !; cy^l^l^ü ~óç Ñ, y!yl^ Ü!; i, É^l^l^!äÉú/SÑ, V !l^l^ó^l^l^ñ
 2010 cy^l^l^ü SÖV !l^l^ó^l^l^ñ 2016 cy^l^l^ü SÜV ó^ yá^l^l^Ñ, y^l^l^ñ 2012 cy^l^l^ü SáV ^á, B^ yEz^l^l^ñ 2014 cy^l^l^ü 2. @^ Äyö!^l^l^_ Ñ,
 fl, !ÈÜÈ!ö^l^l^ó^ ^l^l^üy, # cyiyó^ íy, y^l^l^ó^ Ñ, !, äö c!cf^ !ö^l^l^ Ü!; i, É!^/SÑ, V 10 äö ö!Éúy SÖV 20 äö ö!Éúy SÜV 10 ^l^l^Ñ,
 20 äö ö!Éúy SáV 15 äö ö!Éúy

NSOU ? CC-CO-10 157 3. fl, !ÈÜÈ!ö^l^l^ó^ ^l^l^üy, #ó^ !Ó!ö^l^l^yü v, z^l^l^fy^l^l^üö^ ö^l^l^f ö#^l^ä, ó^ ^Ñ, yò v, z^l^l^jüf!>, c^ó≈y!
 iÑ, =ó^ 8c, ö)í≈/SÑ, V iy!ó^ of^l^l^ó^ #Ñ, ó^ i SÖV öyó^ # cü!_ Ñ, ó^ i SÜV lúD ~ó^l^f E...yç SáV ö!Éúy Á !ü~ ^l^l^ó^
 v, zB^l^l^ó 4. EzòÑ%, f^l^ó^, ó^ c!j^l^l^, ö#^l^ä, ó^ ^Ñ, yò ó^l^l^!; i%, !ö c!#, Ñ, ó^l^l^ü ö^l^l^Ñ, ^l^l^ó^ y/SÑ, V ~Ñ, !>, !s, f^l^l^ó^ ^l^l^üö^l^l^
 SÖV Ñ, !eö, ö!ó^ ^l^l^üó^ c, !TÑ, yó^ # ~Ñ, !>, !s, f SÜV SÑ, V Á SÖV SáV ^Ñ, y^löy!>, Ez ö!^ 5. ^l^l^ó^ <Äl^, m, yò Óy cçfl, iy
 EzòÑ%, f^l^ó^, !Écy^l^ó Ñ, yá Ñ, ^l^l^ó^ i, y^l^l^ó^ ö^l^l^f ö#^l^ä, ó^ ^Ñ, yò!>, ö^l^l^v, öy/SÑ, V !ÓY^!Ó!fyú!^ SÖV
 ^, öóó^ c¶, y SÜV c^ó^ Ñ, y!ó^ !Ó!ö^l^l^yü SáV x!≈!ö!; Ñ, v, zB^l^l^ó^ ^l^l^ó^ l^l^_ cçfl, iy 6. ~Ñ, !>, EzN%, f^l^ó^, ó^ cçfl, iy ö!%, ö
 v, z^l^l^fyü ÌÑ, ^l^l^ó^ cÉyl^ i, y <Äy!ö Ñ, ^l^l^ó^ i, yó^ ö^l^l^f ö#^l^ä, ó^ ^Ñ, yò!>, xhs, ¶%≈, _ É!^/SÑ, V, öó^ yöü≈ iyò SÖV
 Ñ, ö≈# <Ä!ü^, ^l^l^ó^ óf^fl, iy Ñ, ^l^l^ó^ SÜV óf^fl, iy, öòyó^ äof^ íú Ü!; ö SáV c^ó^!úEz 7. ^l^l^ó^!; ú!@; Ñ, yó^ # c!j^l^l^,
 ö#^l^ä, ó^ ^Ñ, yò% ó^l^l^!; i%, !ö !lyl≈ ö^l^l^Ñ, ^l^l^ó^ y/SÑ, V ^l^l^ó^ óf!_ ó^ xy!l≈Ñ, <Äyá%, l≈ ó^ ^l^l^!äÉ ~óç íyó^ y
 ö!%, ö v, z^l^l^fyü ÜÜ x!≈ ú!@; Ñ, ó^l^l^, á, y!^ SÖV ~ó^ y x!≈ú!@; ó^ G%Ñ, !Ñ, x^ ÓÉò Ñ, ^l^l^ó^ ú¶, fyç^l^l^üö^ xyüyl^ SÜV ~ó^ y
 cyiyó^ ñ, v, z^l^l^fyü ÜÜ fl, !^ ^ö!^ y^l^l^l^ x!≈ú!@; Ñ, ^l^l^ó^ SáV c^ó^!úEz 8. ¶, yó^ i, ó^l^l^!≈ó^ ^l^l^«^, ^le ^l^l^ó^!; ú!@; Ñ, yó^ # !Écy^l^ó
 Üif É!^ ~öò^ óf!_ ó^ öyö ö#^l^ä, ó^ !ÓÑ, =!ú ^l^l^Ñ, ^l^l^!äÉ öyÁ~ SÑ, V ó^ y^l^l^ü, ü G%, öG%%, Á!^ yúy SÖV úó^ i üö≈y
 SÜV c%ö#ú Ñ, yúó^ y SáV cÑ, ^l^l^üEz 9. ~Ñ, äö ^l^l^ó^!; ú!@; Ñ, yó^ # ö!%, ö v, z^l^l^fyü ÜÜ Ñ, #l^l^c^ó^ öyif^lö^ x!≈ ú!@;
 Ñ, ^l^l^ó^/SÑ, V EzN%, fEZ!>, ó^ öyif^lö^ SÖV ó^*, öyh%, ó^ ^l^l^yÜf !; ö^leó^ öyif^lö^ SÜV SÑ, yV Á SÖV SáV x@^ Äy!
 iÑ, yó^ l^l^_ ^l^l^ y^l^l^ó^ öyif^lö^ 10. ^l^l^ó^!; ú!@; Ñ, yó^ #l^l^ó^ ~ó!ö^l^l^yü !Écy^l^ó^ ö#^l^ä, ó^ ^Ñ, yò !ÓÑ, !>, i%, !ö c!#, Ñ,
 ó^l^l^ü ö^l^l^Ñ, ^l^l^ó^ y/SÑ, V ~ó^ y !öäfl, ! x!≈ ú!@; Ñ, ^l^l^ó^ SÖV, ~ó^ y äöÜ^l^l^ó^ ^l^l^Ñ, x!≈ cç@^ ÄÉ Ñ, ^l^l^ó^ v, z^l^l^fyü ÜÜ ú!@;
 Ñ, ^l^l^ó^ SÜV ~ó^ y cÉä ü^l^l^, v, z^l^l^fyü ÜÜ !; íl^ SáV ^Ñ, y^löy!>, Ez ö!

NSOU ? CC-CO-10 158 11. ò#`lã, Ó` `Ñ, yò Ó_` Óf!> v, z`lîfyÜ ò)üiò çj`lî, ç, ò!Ó` fl, ÖyÓ` iyÓ` iy` îl`/SÑ, V v, z`lîfyÜ ò)üiò Éú v, zFâ, G%Ï, !Ñ, Ó` ò)üiò SÖV EzÑ%, fEz!> ñ xyiy EzÑ%, fEz!> x!Óy jí !Eçy`ÍÓ üi≈, çy`î, ò`l«, Óy üi≈, E#ò !Ó! ò`lî`yÜ Íy òi%, ò ≤Á!%!_` Á G%Ï, !Ñ, çjòß` v, z`lîfyÜ ÓfÓE*!> ÉÍ` SÜV v, zFâ, Ey`ÍÓ` Ó` ≤Á!` iy`lòÓ` xyüyl` `î ò)üiò !Ó! ò`lî`yÜ Ñ, Ó` y ÉÍ` ì, yEz Éú v, z`lîfyÜ ò)üiò SáV `Ñ, y`lòy!> Ez òl` 12. ò#`lã, v, z!Ö`!Öi, `Ñ, yò%>, v, z`lîfyÜ ò)üi`lòÓ` ~`Öü<Tf !Eçy`ÍÓ Üif ÉÍ`/SÑ, V v, zFâ, G%Ï, !Ñ, SÖV i#á≈`îðl`y!`!Ó!ò`lî`yÜ SÜV ÓfÓfl, iy, òòyl` xÇü@` `ÁÉí SáV CÓ=!úEz 13. ò#`lã, Ó` çÇfl, iy=!úÓ` ò`lîf `Ñ, yò%>!, v, z`lîfyÜ ò)üiò CÓ` ÓÓ` yEÑ, yÓ` # ç Çfl, iy !Eçy`ÍÓ Üif ÉÍ` òy/SÑ, V ¶, yÓ` `lì, Ó` !ü`l`yß`l` ò ÓfyB, SÖV ¶, yÓ` `lì, Ó` ã#Òò!Óöy !òÜö SÜV Ñ, yòyv, ,y Ófy`lB, Ó` Canfina SáV @` `Å#u, `lúã Ófy`lB, Ó` Indian Investment 14. `ÓCÓ`Ñ, y!Ó` `«, `lèÓ` v, z`lîfyÜ ò)üiò CÓ` ÓÓ` yEÑ, yÓ` # ç Çfl, iy !Eçy`ÍÓ ò#`lã, Ó` `Ñ, yò!> ç!ç, Ñ, òl`/SÑ, V Indus Venture Capital Fund SÖV IL & FS SÜV 20th Century Finance Company SáV `Ñ, y`lòy!> Ez ç!ç, Ñ, òl` 15. v, z`lîfyÜ ò)üi`lòÓ` Ñ, yã !Eçy`ÍÓ ò#`lã, Ó` `Ñ, yò!> Üif ÉÍ`/SÑ, V v, z`lîfyÜ ò)üiò òi%, ò v, z`lîfyÜ`lÜ x!≈` Á ≤Á!%!_` CÓ` ÓÓ` yEÑ, `ÍÓ` SÖV v, z`lîfyÜ ò)üiò v, z`lîfyÜ ÷Ó` &Ó` xy`lÜÁ Ó#ã ò)üiò !Eçy`ÍÓ x!≈` CÓ` ÓÓ` yEÑ, `ÍÓ` SÜV ~Ñ, !> , á, yú% v, z`lîfy`lÜÓ` òi%, ò ≤Á!%!_` çÇ@` `Á`lèÓ` äòfÁ x!≈` CÓ` ÓÓ` yEÑ, `ÍÓ` SáV CÓ=!úEz 16. ≤ÁyEz`l¶, > EzÑ%, fEz!> , ö, yu, `ÖyG, y`lì, ò#`lã, Ó` `Ñ, yò Ó_` Óf!> ç!ç, Ñ, /SÑ, V ~Ñ, !> ç! ç!üi, Óy çÇl`_` !Ó!ò`lî`yÜ Ñ, ò≈ç!>!â, `ly xÇüi, öy!úyÑ, yòyl` Á xÇüi, }`lìÓ` öyif`lè !Ó!ò`lî`yÜ Ñ, Ó` y ÉÍ` SÖV , ~ iÓ` `lòÓ` ì, É!Óú Éú ~Ñ, iÓ` `lòÓ` ç#lò, iy!` !Ó!ü<T xÇü#iy!Ó` Ñ, yÓ` ÓyÓ` (LLP) SÜV ~Ó` *, ò ì, É!Óú, ò!Ó` á, yúòy Ñ, Ó` y ÉÍ` !Ó!ò`lî`yÜ !ÓüyÓ` í Á çyiyÓ` ñ, xÇü#iyÓ` SáV `Ñ, y`lòy!> Ez òl` NSOU ? CC-CO-10 159 17. ò#`lã, Ó` v, z!Ö`!Öi, ≤ÁyEz`l¶, > EzÑ%, fEz!> , ö, y`lú, Ó` ~`Öü<Tf !Eçy`ÍÓ `Ñ, yò!>, Üif ÉÍ` òy/SÑ, V ~Ó` *, ò ì, É!Ó`lúÓ` `ðl`y! 10 ÓäÉÓ` ~ÓÇ ì, y xyÓ` Öyv, ,y`lòy`lÿ!` òy SÖV ì, É!Óú, ò!Ó` á, yúòyÓ` ö, # Éú 1 `l`lÑ, 2 üi, yÇü SÜV ò)òf!> ö xy`lî` Ó` EyÓ` Éú 8 üi, yÇü `ly`lîÑ, Ó`lú, òäÉ`l@Ó` EyÓ` SáV çyiyÓ` í xÇü#iyÓ` `lìÓ` `«, `lè xy`lî` Ó` EyÓ` 20 üi, yÇ`lúÓ` ò`lì, y 18. ¶, yÓ` `lì, Ó` CÓ`lã, `lî` Óv, , ≤ÁyEz`l¶, > EzÑ%, fEz!> , ö, yò≈!> ÉúÉÜÜÜÈ SÑ, V `çÑ%, Á!`y Ñ, fy!> ò, yú Ez!u, `l`y SÖV !Éú, ò` ¶, M, ÈyÓ` , öy≈, öyÓ` ç% SÜV `Ñ, y, yÑ, ≤ÁyEz`l¶, > EzÑ%, fEz!> , ö, yò≈ SáV > , yEzÜyÓ` `@`yÖyü` ¶, M, ÈyÓ` v, z_Ó` ≠ 1. SÖV 2. SÜ, V 3. SÖ, V 4. SÜV 5. SÜV 6. SáV 7. SÑ, V 8. Sá, V 9. SÜV 10. SÑ, V 11. SÖV 12. Sá, V 13. SÖ, V 14. SáV 15. SáV 16. SÖV 17. SÑ, V 18. SÜ, V Ö. çÇ!«, Æ ≤ÁÿzyÓ!ú 1. ¶, yÓ` `lì, Ó` v, z`lîfy_` y`lîÓ` ç!ðlì, Ñ, ì, çy`lú `Ñ, y!yl` á`lìÓ` yl`y `Ñ, y!òy!ò !E`lç`lìÓ` Ü!ç, ì, ÉÍ`/2. NABARD, ò%`lìÓ` y Ñ, ly!> !Ñ, /3. EzòÑ%, f`lìÓ` Ó` Ñ, y`lîÑ, Ó`lú/4. `lìÓ!>!, ú!@çÑ, yÓ` # Óú`lì, Ñ, # `ÖyG, yl`/5. v, z`lîfyÜ ò)üiò Ñ, y`lîÑ, Ó`lú/6. v, z`lîfyÜ ò)üi`lòÓ` `l`Ñ, y`lòy`l%>!, ~ Ó!ü<Tf v, z`lìÓ` Ñ, Ó` &ò- 7. ¶, yÓ` `lì, Ñ, `lî`Ñ, !> v, z`lîfyÜ ò)üiò CÓ` ÓÓ` yEÑ, yÓ` # ≤Á!`i, ¶, y`lòÓ` v, ziyÉÓ` í !ìò- 8. ç#lò, iy!`l%_` xÇü#iy!Ó` Ñ, yÓ` ÓyÓ` Ñ, y`lîÑ, Ó`lú/Ü. i#á≈` ≤ÁÿzyÓ!ú 1. v, z`lîfy_` y ç!ðlì, Ó` ¶, !ðÑ, y xy`lúyâ, òy Ñ, Ó` &ò- 2. v, z`lîfyÜ @` `ÁE`l`i fl, !ÈÜÈ!ò¶≈, Ó` `Üy¶, #Ó` ¶, !ðÑ, y xy`lúyâ, òy Ñ, Ó` &ò- 3. Ñ, yÓ` Óy!Ó` EzòÑ%, f`lìÓ` Ó` ¶, !ðÑ, y Á Ñ, yl`≈yÓ!ú xy`lúyâ, òy Ñ, Ó` &ò- 4. v, z`lîfyÜ ò)üi`lòÓ` ¶, !ðÑ, y Á Ñ, yl`≈yÓ! ú xy`lúyâ, òy Ñ, Ó` &ò- 5. `lìÓ!>!, ú!@çÑ, yÓ` #Ó` ¶, !ðÑ, y Á Ñ, yl`≈yÓ!ú xy`lúyâ, òy Ñ, Ó` &ò- 6. ≤ ÁyEz`l¶, > EzÑ%, fEz!> , ö, yu, çjò`lîÑ≈, > , #Ñ, y !üÖ%ò- NSOU ? CC-CO-10 160 8.11 @` `Ås, i, òO# 1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning 2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education. 3. Desai, Vasant. Dyanamics of Entrepreneurial Development and Management, Himalaya Publishing House, 4. Dollinger, Mare J. Entrepreneurship : Strategics and Resources, Illinois, Irwin. 5. Holt, David H. Entrepreneurship : New Venture Creation, Prentice-Hall of India, New Delhi. 6. Bhadra & Satpati, Entrepreneurship Development & Business Ethics (Bengali Version), Dishari Prakashani, Kolkata. 7. Gangopadhyay and Halder, Entrepreneurship Development & Business Communication (Bengali Version) Dey Book Concern, Kolkata. 8. Chakraborty, Manas, Entrepreneurship Development and Business Communication (Bengali Version) B. M. Publication Pvt. Ltd. Kolkata.










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95%

MATCHING BLOCK 7/120

W

n(A ∩ B) = n(A) + n(B) - n(A ∪ B) A, B ~

ÓÇ C li, ò!> ÇÇ#ð ĉ ĉ ĩ, Ó ĉ ĉ ĩ, ĩeñ v, z ĉ ĉ eyò%çy ĩÓ ĉ ĩ

91%

MATCHING BLOCK 8/120

W

n(A ∩ B ∩ C) = n(A) + n(B) + n(C) - n(A ∩ B) - n(B ∩ C) - n(C ∩ A) + n(A ∩ B ∩ C) ?????

v, zıyÉÓ ĩÈÙÙÙÙÙÈÈÈÈÈ1 É 30, 45 ~ÓÇ 75 ÇÇÖfy=ıúÓ ĉ ĉ, ≤Ăle ĩ yÓ ĉ yıf ĩö Ü.çy.= Á ú.çy.= ĩ, ĩ, É ĩÓ ĩ, y ĩòıı ĩ ĩ, Ó ĉ ĉ - ? Çöyiyò É ĩ!Ó ĉ ĩ A, B ~ÓÇ C Éú ĩyē ĩ ĩö 30, 45 ~ÓÇ 75ÈÙÈ~Ó ĉ ĩöydĩ, ĉ ĩı ÇÇÖfy 1 ~ÓÇ ĩö!úĩ, v, zı, öyĩ ĩĩ, Ó ĉ ĉ, - Ç %ı, Ó yÇĩ A = {1, 2, 3, 5} B = {1, 3, 3, 5} C = {1, 3, 5, 5} ÇĒĂ, y ĩÓ ĉ yĀĀ ĩ y ĩyĀ ĩ ĩĩ A ? B ? C = {1, 3, 5} ~ÓÇ A ? B ? C = {... ĩò ĩıı ĩ ĩ. Çy.=. = A ? B ? C ĩ ĩ ĩ, ≤Ăy/É, ðı=ıúÓ =ıö, ú = 123?5 = 15 ĩò ĩıı ĩ. ú.çy.=. = (A ? B ? C)ÈÙÈ~Ó ĉ, ðı=ıúÓ =ıö, ú = {1, 2, 3, 3, 5, 5} ÈÙÈ~Ó ĉ, ðı=ıúÓ =ıö, ú = 12?3?3?3?5?5 = 450 v, z ĉ ĉ É 15 Á 450 ????? v, zıyÉÓ ĩÈÙÙÙÙÙÈÈÈÈÈ2 É ĩ ĩ, y ĩöy ~úyĩ, yÓ ĉ úyĩ, ÇÇÖfyÓ ≤Ă ĩ, f ĩĩ, ÉzÇÓ yā# ĩ ĩ!É! Óy ÓyÇúy ĩ, ò!> Ç, y ĩyÓ ĉ ĩ ĩf ĩ, ĉ, ĉ ĩ ĩ, ~ĩ, ĩ, Ç, y ĩyĀ ĩ ĩ, ĩy Ó ĩ ĩ - 31 äö ÉzÇÓ yā# ĩ ĩ, ĩ 36 äö !É! ĩ, ~ÓÇ 27 äö ÓyÇúy ĩ ĩ, ĩy Ó ĩ ĩ, x ĩ, fhf, ĩ - v, z ĩ, ĩ ĩ, y ĩyĀ ĩ ĩ, ĩy Ó ĩ ĩ 10 äö SEzÇÓ yā# Á !É! ĩ ĩ, V ĩ 9 äö SEzÇÓ yā# Á ÓyÇúy ĩ V ~ÓÇ 11 äö S!É! Á ÓyÇúy ĩ V - ĩöyò ĩ ĩ úyĩ, ÇÇÖfyÓ ĩ ĩyÜö, ú ĉ öy, ĩ úyĩ, ÇÇÖfy Ö%Ó ĩ, ĉ É ĩ ĩ 64 ~ÓÇ Ö%Ó ĩ Ó ĩ É ĩ ĩ 73 É ĩÓ - NSOU ? GE-CO-11 ? 13 ? Çöyiyò É ĩ!Ó ĉ ĩ ÉzÇÓ yā# ĩ ĩ, ĩ, ĩy Ó ĩ ĩ ~öò ĩ úyĩ, ĩ ĩÓ ĉ ĉ, ĩ, ÉÚú A !É! ĩ, ĩ, ĩy Ó ĩ ĩ ~öò ĩ úyĩ, ĩ ĩÓ ĉ ĉ, ĩ, ÉÚú B ~ÓÇ ÓyÇúy ĩ ĩ, ĩy Ó ĩ ĩ ~öò ĩ úyĩ, ĩ ĩÓ ĉ ĉ, ĩ, ÉÚú C ~ ĩ ĩ, ĩeñ üı, yò%çy ĩÓ ĉ ĩ

68%

MATCHING BLOCK 9/120

W

n(A) = 31 n(B) = 36 n(C) = 27 n(A ∩ B) = 10, n(B ∩ C) = 11, n(A ∩ C) = 9 ĩö ĩ ĩ, ĩÓ ĉ ĩ n(A ∩ B ∩ C) =

x ĩ, ò!> ĉ ĉ ĩ, Ó ĉ ĉ ĩ, ĩe xhs ĉ ĩ, ĩ, ĩ ÈÙÈ!Ó ĩ ĩ, Ó ĉ ĉ e xÓú ĩ ĩ ĩö, öyÉz ĩ

60%

MATCHING BLOCK 10/120

W

n(A ∩ B ∩ C) = n(A) + n(B) + n(C) - n(A ∩ B) - n(B ∩ C) - n(A ∩ C) + n(A ∩ B ∩ C) = 31 + 36 + 27 - 10 - 11 - 9 + x = 94 - 30 + x = 64 + x ... (i) ĩ ĩ, ĩeñ ĉ öy, ĩ úyĩ, ÇÇÖfy = n(A?? B ? C) ~ÓÇ n(A ? B ? C) =

x ? 0 ĉ, ö%öó yĀ ĩ x ? n (A ? B) = 10 x ? n(B ? C) = 11 x ? n(A ? C) = 9 (i) òç ĩ ĩ ĩ, öyÉz ĩ n(A ? B ? C) ? 64 + 9 = 73 [ĩÖò ĩ n ? 9] (i) òç ĩ ĩ ĩ, öyÉz ĩ n(A?? B ? C) ? 64 [ĩÖò x ? 0] Ç%ı, Ó yÇ ĩ n(A ? B ? C)ÈÙÈ~Ó ĉ Ó=ıò ĩ öyò 64 ~ÓÇ Ç ĩÓ=ıyFä, öyò 73 Ç%ı, Ó yÇ ĩ öy, ĩ úyĩ, ÇÇÖfyÓ ĉ ð ĩ ĩ, ĩ ĩ úyĩ, ÇÇÖfyÓ ĩ öy, ÇÇÖfy Ö%Ó ĩ, ĉ É ĩ ĩ 64 ~ÓÇ Ö%Ó ĩ Ó ĩ É ĩ ĩ 73 - ~, yÉz ĩò ĩıı ĩ ĩ, ö, ú - ????? v, zıyÉÓ ĩÈÙÙÙÙÙÈÈÈÈÈ3 É X, Y ~ÓÇ Z ĩ, ò!> ~öò ĩ ĩ X ????? Z = Y ????? Z ~ÓÇ A ????? Z ????? = B ????? Z ????? ≤Ăöyĩ ĩ, Ó ĉ ĉ ĩ ĩ X = Y - ? Çöyiyò É X = X ? S [ĩÖò S Éú çy!Ó=ĩ ĩ, ĩ ĉ, ĩ] ĩöò XÈÙÈ~Ó ĉ, ö%Ó ĩ, ĩ ĉ, X ? = X ? (Z ? Z) [ÈÙÈ~Ó ĉ ĉ ĩ, ĩe, ò)Ó ĩ, ĩ ! ð ĩ ĩö] = (X ? Z) ? (X ? Z) [ÈÙÈ~Ó ĉ ĉ ĩ, ĩe Ó ĩ, ò ĩò ĩ ĩö] = (Y ? Z) ? (Y ? Z) [≤Ă ĩ, üı, yò%çy ĩÓ ĩ] = Y ? (Z ? Z) = Y ? S = Y Ç %ı, Ó yÇ X = Y [≤Ăöy! ĩ, ĩ] 14 ? GE-CO-11 ? NSOU ????? v, zıyÉÓ ĩÈÙÙÙÙÙÈÈÈÈÈ4 É X, Y ~ÓÇ Z ~öò ĩ, ò!> ĉ ĉ, ĩ ĩ X ????? Y = X ????? Z ~ÓÇ X ????????????????? Y = X ????????????????? Z - ≤Ăöyĩ ĩ, Ó ĉ ĉ ĩ ĩ Y = Z (X ????? Éú XÈÙÈ~Ó ĉ, ò)Ó ĩ, ĩ ĉ, V - ? Çöyiyò É

41%

MATCHING BLOCK 11/120

W

Y = Y ??? [? X ? X ? = ?] = Y ? (X ? X ?) = (Y ? X ?) ? (Y ? X ?) [UÈÙÈ~Ó ĉ ĉ ĩ, ĩeñ Ó ĩ, ò ĉ e ĩ ĩ ĩ, ĩ] = (X ? Y) ? (X ??? Y) = (X ? Z) ? (X ??? Z) [? X ? Y = X ? Z, X ??? Y = X ??? Z] = Z ? (X ? X ?) = Z ??? [x ĩ ĩ, ĩ !ò ĩ ĩö] = Z ? Y = Z [≤

Ăöy! ĩ, ĩ] ????? v, zıyÉÓ ĩÈÙÙÙÙÙÈÈÈÈÈ5 É (a) A = {x : 4x = 8}. A = 2 ÉĀ ĩ y ÇQ, Ó ĩ ĩ, öy, öÓ # ĉ, y ĩ, Ó ĉ ĉ - (b) ≤Ăöyĩ ĩ, Ó ĉ ĉ ĩ ĩ X = {2, 3, 4, 5}, Y = {x/x ĩ ĩ ĩ, y ĩöy ĩ ĩ ĩ - ÇÇÖfy)ÈÙÈ~Ó v, z, ò ĩ ĩ, ð ĩ - ? Çöyiyò É (a) A ĩ ĩ, ĩ, - ĩöyē 2, ð ĩ, ĩ ĩ, xhs ĉ ĩ, ĩ, ĩ ĩ, ĩÓ - xı=ıyĀ A = {2} - ~ ĩ ĩ, ĩe ú ĉ, ĩ ĩ ĩ ĩ ĩ 2 ÇÇÖfy ĩ, A ĩ ĩ, ĩ, Ó ~ ĩ, ĩ, öyē, ð ĩ - ĩ ĩ, ĩ, 2 ĩ ĩ, yò xÓf ĩ, ĩ ĩ A ĩ ĩ, ĩ, Ó ĉ ĩD Çöyò ð ĩ - ~ ĩ, ĩ, ĩ, ð ĩ a ĩ, ĩ, ÖöÉz ĩ ĩ, {a} ÈÙÈ~Ó çy ĩ ĩ Çöyò ð ĩ - ĩ ÇEzäðf A = 2 ÉĀ ĩ y ÇQ, Ó ð ĩ - (b) ~ ĩ ĩ, ĩeñ 3 ? X ĩ ĩ, ĩ, 3 ? Y [? Y Éú Çöhf ĩ ĩ ĩ - ÇÇÖfyÓ ĩ ĩ, ĩ] xòÓ * ĩ, ð ĩ 5 ? X ĩ ĩ, ĩ, 5 ? Y ĩ, ĩ, ö, ĩ ĩ, X ~Éz ~ ĩ, ĩ, ĩ, ð ĩ Á ĩ ĩ YÈÙÈ~Ó ĩ ĩ, yò, ð ĩ !Éçy ĩÓ Ü ĩf öy É ĩ ĩ ĩ, ĩÓ X ? Y xÇQ, Ó [≤Ăöy! ĩ, ĩ] ????? v, zıyÉÓ ĩÈÙÙÙÙÙÈÈÈÈÈ6 É (a) ≤Ăöyĩ ĩ, Ó ĉ ĉ A ? C ĩ ĩ A ? B ~ÓÇ B ? C É ĩ - (b) ĩ ĩ A ??? ??? ??? ??? É ĩ ĩ ĩ, ĩÓ ≤Ăöyĩ ĩ, Ó ĉ ĉ A = ????? - ? Çöyiyò É (a) ÇÓ=Ă ĩö xyöy ĩ ĩÓ ≤Ăöyĩ ĩ, Ó ĩ ĩ, É ĩÓ ĩ ĩ ĩ ĩ ĩ, Ó ĩ ĩ ĩ, y ĩöy, ð ĩ xÓüfÉz ÇÈÙÈ ĩ ĩ, Ó ĩ xhs ĩ, ĩ, ĩ, ð ĩ - ĩ!Ó ĩ ĩ x ? A. A ? B Ó ĩ ĩ x ? B, ö%öó yĀ ĩ ĩ B ? C Ó ĩ ĩ x ? C Ç%ı, Ó yÇ ĩ ĩ x ? A ĩò ĩ ĩ=ü ĩ, ĩÓ x ? C ĩ, ~Óĩ A ? C [≤Ăöy! ĩ, ĩ] (b) xyöó y äy!ö ĩ ĩ ĩ ? Óy ü)ðf ĩ ĩ, ĩ ĩ ĩ, y ĩöy ÇÇ#ð ĉ ĉ, AÈÙÈ~Ó v, z, ò ĩ ĩ, - Ç%ı, Ó yÇ ??? A ... (i) ö%öó yĀ ĩ ĩ A ???, S≤Ă ĩ, V (ii) ? (i) ~ÓÇ (iii) ĩ ĩ ĩ, öyÉz A = ? [≤Ăöy! ĩ, ĩ]

NSOU ? GE-CO-11 ? 37 ????? v, ziyEO° iEUUUUUUEEEEEE3 É Lt x a x a x a → - - - 1 2 cos () () ÈÙÈ~Ó° öyò !òí≈Í° Ñ, Ó° ðò- ? Cöyiyò É Lt x a x a x a → () - 1 2 cos () () = Lt z z z z → - 0 2 1 cos ((0 0)) kyÑ, yÓ° [i!Ó° ñ x - a = z ÌÒò x ? a, z ? 0] = Lt z z z z → - - 0 0 2 (sin) = Lt z z z z → () | 0 2 sin = 1 2 0 Lt z z z z → () | sin = 1 2 ? 1 = 1 2 ? !ò Ìí≈Í° öyò = 1 2 Sv, z_Ó° V ????? v, ziyEO° iEUUUUUUEEEEEE4 É Ìyöy Ìñ Lt x a x a x a x x → + + - - 0 2 sin () sin () sin sin = - sin a ? Cöyiyò É Öÿy!iÑ, = Lt x a x a x a x a x → + + - - 0 2 sin () sin () sin sin (0 0 xyÑ, yÓ° V L'Hospital !òí° ≤ Ìí≈Í° yÜ Ñ, ÌÖ° , öyEz = Lt x a x a x x x x → + - - - + 0 0 cos () cos () sin cos (0 0 xyÑ, yÓ° V = Lt x a x a x x x x x x → - + - - - + 0 sin () sin () cos cos sin = - - - - sin sin a a 1 1 0 = - 2 2 sin a = - sina = v, yò!iÑ, , öyEz !ò Ìí≈Í° ö, ú- ????? v, ziyEO° iEUUUUUUEEEEEE5 É Ìí y = 1 x x () | tan ÈÍ° ñ i, ÌÖ° ≤ Ìöyí Ñ, Ó° ðò Lt x x x → () | 0 1 tan = 1 ? Cöyiyò É ~ Ì«, Ìíeñ y = 1 x x () | tan v, z, Ì°, ð Ì«, log !ò Ìí° , öyEzñ Sú ÌÜÓ° !òiyò = e) log y = tanx log (1 x) 38 ? GE-CO-11 ? NSOU Lt x y → 0 (log) = Lt

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$x x x \rightarrow () | 0 1 \tan \log = Lt x x x \rightarrow () 0 1 \log \cot (0 0 xyÑ, yÓ° V = Lt \operatorname{cosec} x x x x \rightarrow - () - 0 2 1 2 () = Lt x x x \rightarrow 0 2 \sin = Lt x x x x \rightarrow x () | 0 2 2 \sin = Lt x x x x x x \rightarrow () | x 0 2 0 \sin = 1 2 x 0 = 0 ? \log e Lt x y \rightarrow () 0 = 0 ? Lt x x x \rightarrow () | 0 1 \tan = e 0 ? Lt x x x \rightarrow () | 0 1$

tan = 1 ≤ Ìöy!iÑ, V ????? v, ziyEO° iEUUUUUUEEEEEE6 É Ìí Lt x x a x x x → + 0 3 2 sin sin ç#ö ÈÍ° i, ÌÖ° aÈÙÈ~Ó° öyò Ñ, i, / ç#öyÓ° öyòÁ !òí≈Í° Ñ, Ó° ðò- ? Cöyiyò É ≤ Ìí_ ç#öy 0 0 xyÑ, y ÌÖ° ÌyÑ, yÍ° Lt x x a x x x → + () | 0 2 2 2 3 cos cos Súfy!, ö, yú ! òí° ÌöV ~Òò x ? 0, 3x 2 = 0, x ? 0 úó xÇ Ìü 2 + a = 0 xì≈yí a = - 2 a = - 2 È Ìü ç#öy! , Ó° * , öyhs , !ò í, ÈÍ° !ò Ìä, Ó° xyÑ, y ÌÖ° Lt x x x x → - 0 3 2 2 sin sin [0 0 xyÑ, y ÌÖ°] = Lt x x x x → - 0 2 2 2 2 3 cos cos [0 0 xyÑ, y ÌÖ°] = Lt x x x x → - + 0 4 2 2 6 sin sin [0 0 xyÑ, y ÌÖ°] = Lt x x x x → - + 0 8 2 2 6 cos cos = - + 8 0 2 0 6 cos cos = - + 8 1 2 1 6 = - 6 6 = - 1 ? !ò Ìí≈Í° ç#öyÓ° öyò = - 1 Sv, z_Ó° V ????? v, ziyEO° iEUUUUUUEEEEEE7 É öyò !òí≈Í° Ñ, Ó° ðò É Lt x x x x → - + 0 2 4 2 2 cos ? Cöyiyò É ≤ Ìí_ ÌíÑ, Lt x x x x → - + 0 2 4 2 2 cos = Lt x x x x → - - + 0 3 2 0 2 4 sin [0 0 xyÑ, y ÌÖ° ÌyÑ, yÍ° úfy!, ö, yú !òí° Ìö] NSOU ? GE-CO-11 ? 39 = Lt x x x x → - + 0 3 2 2 4 sin [0 0 xyÑ, y ÌÖ° ÌyÑ, yÍ° , ò) ÌÖ° = Ó° !òí° Ìö] = Lt x x x x → + 0 2 0 2 4 sin = Lt x x x x → 0 2 2 4 sin = 1 1 2 0 Lt x x x x → () | sin = 1 1 2 ? 1 = 1 1 2 v, z_Ó° É !ò Ìí≈Í° öyò = 1 1 2 ????? v, ziyEO° iEUUUUUUEEEEEE8 É öyò !òí≈Í° Ñ, Ó° ðò É Lt x x x x → - r 2 1 (sin) tan ? Cöyiyò É ≤ Ìí_ ç#öy! , Ó° xyÑ, yÓ° ÈÜú 0 x ? ç%ì, Ó° yÇ Lt x x x x → - r 2 1 (sin) tan = Lt x x x x → - r 2 1 (sin) cot [0 0 xyÑ, y ÌÖ° ÌyÑ, yÍ° úfy!, ö, yú !òí° Ìö] = Lt cosec x x x x → - - r 2 2 (cos) () = Lt cosec x x x x → r 2 2 cos = cos r r 2 2 2 cosec () = 0 1 2 = 0 1 = 0 ? Lt x x x → r 2 cos = 0 ~ÒÇ Lt cosec x x x → r 2 = 1] v, z_Ó° É 0 ????? v, ziyEO° iEUUUUUUEEEEEE9 É öyò !òí≈Í° Ñ, Ó° ðò É Lt x x x x → () 0 2 sin ? Cöyiyò É !ò Ìí° ñ y = x 2 sinx v, z, Ì°, ð Ì«, úÜ (log) !ò Ìí° , öyEzñ Sú ÌÜÓ° !òiyò = e) log e y = (2 sinx) log e x Lt x e y → 0 (log) = Lt x e x x x → () 0 2 (sin) log ? log e x y Lt → () 0 = Lt cosec x x x x → 0 2 log [0 0 xyÑ, y ÌÖ° ñ Súfy!, ö, yú !òí° ö ≤ Ìí° y ÌÜ] = Lt cosec

32% MATCHING BLOCK 35/120 W

$x x x x \rightarrow - 0 2 (\cot) = (-2) Lt x x x x \rightarrow () | 0 2 \sin \cos [0 0 xyÑ, y ÌÖ°] 40 ? GE-CO-11 ? NSOU = (-2) Lt x x x x x x \rightarrow - 0 2 1 \sin \cos \cos \sin = (-2) Lt x x x x x x \rightarrow - 0 2 \sin \cos \sin = (-2) Lt Lt x x x x x x \rightarrow - [] | 0 2$

sin (cos sin) = (- 2) x 0 1 0 - () | = - 2 x 0 = 0 ? Lt x → 0 y = e 0 = 1 ç%ì, Ó° yÇ Lt x → 0 x sinx = 1 ????? v, ziyEO° iEUUUUUUEEEEEE10 É öyò !òí≈Í° Ñ, Ó° ðò É Lt x x x x → + () | 0 4 1 tan r ? Cöyiyò É !ò Ìí° ñ y = Lt x x x x → + () | 0 4 1 tan r = Lt x x x x x x → + - () | 0 4 4 1 1 tan tan tan tan r r = Lt x x x x x x → + - () | 0 1 1 1 tan tan [? tan f 4 = 1 Súfy!, ö, yú !òí° ÌöV ~Òò log e y = Lt x x x x x x → + - - 0 1 1 log (tan) log (tan) [0 0 xyÑ, y ÌÖ° !òí° Ìö] = Lt x x x x x x x x → + + - () | 0 2 2 1 1 sec tan sec tan = Lt x x x x x x → - 0 2 2 2 1 sec tan = 2 1 1 0 2 2 . - = 2 1 = 2 ? log e y = 2 Óyñ y = e 2 xì≈yí Lt x x x x x x → + () | 0 4 1 tan r = e 2 Sv, z_Ó° V 2SÑ, V.8 Ñ, !i, , òí° = Ó° ðc, ò) Ìí≈Í° ç#öy çÇe 'yhs , ç) e (a) Ìí i n ~Ñ, !, , ÌöyðÑ, , ò) Ìí≈Í° çÇÖfy ÈÍ° ñ i, ÌÖ° Lt x a → x n = a n (a ? 0) (b) Ìí i n ~Ñ, !, , ÌyðÑ, , ò) Ìí≈Í° çÇÖfy ÈÍ° ñ i, ÌÖ° Lt x a → x n = a n (a ? 0) (c) Ìí i n ~Ñ, !, , ò) Ìí≈Í° çÇÖfy ÈÍ° ñ i, ÌÖ° Lt x a n n x a x a → - - - = na n - 1 NSOU ? GE-CO-11 ? 41 (d) Ìí i n ~Ñ, !, , ò) Ìí≈Í° çÇÖfy ÈÍ° ñ i, ÌÖ° Lt x a n x x x → + - () 1 1 = n (e) Lt x x e x x → - 0 1 = 1 (f) Lt x x x x → 0 sin = 1 SÍÒò xÈÙÈ~Ó° Ñ, Ó° ðò Ìv, Ìí° yò ~Ñ, ÌíÑ, ≤ Ìí_ Ìyü Ñ, Ó° y ÈÍ° V (g) Lt x e x x x → + 0 1 log () = 1 (h) Lt x x a x x → - 0 1 = log e a (a ðt; 0) (i) Lt x x x x → + () 0 1 1 = e (j) Lt n n n n → + () | 1 1 = e 2SÑ, V.9 çÇ!« , ÌcyÓ° ~Ez ~Ñ, ÌíÑ, ç#öy (limit) ç; ò ÌíÑ, ~Ñ, , y !ò Ìí≈Í° Ìí° iyÓ° iy Ìí° y È Ìí° ÌäÈ - ~Ñ, !, , ç% !òí≈Í° T x Ìí° òç, Ñ, f(x) ÈÙÈ~Ó° ç#öy 'L' Óú Ìí, Ó° G, yÍ° f(x) Ìí, L ~Ó° !ò Ñ, , Ói≈, # ÈÍ° ñ x Ìí, 'a' - Ó° !ò Ñ, , Ói≈, # ÈÍ° ÌÖ - | f(x) - L | ðgt; È ÌÖ° 0 ðgt; | x - a | ðgt; ð SÍÒò È ~ÒÇ ð x !i, «% , ö ÌöyðÑ, Öyhfl, ÌÖ çÇÖfy ~ÒÇ ð xyÓyÓ° È ~Ó° v, z, òÓ° !òí≈Í° , Ó° ùñúV ≤ Ìí, # ÌíÑ, Ó° cyEý Ìí f Ìü Öy ÌyÍ° Lt f x L x a → = () ~Òò x Öÿy !iÑ, Ìí ÌíÑ, Ìí, e' öüÉ 'a' - Ó° ! òÑ, , Ói≈, # ÈÍ° ñ i, Ìí, Èz f(x), l 1 ~Ò° e' öüÉ !ò Ñ, , Ói≈, # ÈÍ° ÌÖ - ~Ez l 1 Èú f(x) ~Ò° Öÿy !i ÌíÑ, Ó° ç#öy - ≤ Ìí, # Ñ, # v, z, òfl, iy, òòy ≠ Lt f x L x a → - = () 1 ~Ñ, Èz Ìí, y ÌÖ° x Ìí, v, yò!i ÌíÑ, Ó° Ìí ÌíÑ, 'a' - Ó° !ò Ñ, , Ói≈, # ÈÍ° ÌÖ ñ i, Ìí, f(x) l 2 ~Ò° !ò Ñ, , Ói≈, # ÈÍ° Ìí, ÌyÑ, ÌÖ - ~Ez l 2 Èú f(x) ~Ò° v, yò!i ÌíÑ, Ó° ç#öy - ~ÖyÓ° Lt f x L x a → + = () 2 f(x) ~Ò° v, yò!i ÌíÑ, Ó° ç#öyÓ° ≤ Ìí, # Ñ, # ≤ Ìí, yü - ~Òò L 1 = L 2 = L ~Ó° x !hfl, Ìc !òí≈Í° , Ó° Ñ, Ó° ÌÖ ÌÖò Lt f x L x a → = () È ÌÖ° xì≈yí Lt f x Lt f x x a x a x a → - - + = () () ~Öy Ìö f(x) x Ìí, òç, Ñ, !, , x = a !ò % Ìí, çhs , Ìí, (continuous) È ÌÖ° - xì≈yí ç#öyhs , öyò (limiting value) ~ÒÇ çhs , Ìí, Ìí, y (continuity) ~Ez Ìí! , ÌyÓ° iy , òÓ° fl, òÓ° ç; ò Ìí, Ìí -

66 ? GE-CO-11 ? NSOU ~N, N, E 3 ? x'i, o, iN, O' a, O' o A xOo oyo !oi=i' U# , o 3.1 v, z' lju'f 3.2 ≤Ahfl, lyOoy 3.3 ~N, yo x'i, o, iN, O' fl, iyò#i' Á cyò!@ ÆN, y' IO a, O' o oyo Oy CÔ=y!iN, oyo ~OÇ xOo oyo Oy CÔ=loj' oyo !oi=i' 3.4 ~úO!à, ÆeO' cyEy' llf CÔ=y!iN, Á CÔ=loj' oyo !oO' xy' luyà, oyo 3.5 ≤Álô Á !mi, #f' e' !ôO' ü'li≈, O' o)úfy! ò 3.6 v, ziyÉO' ~liO' cyEy' llf ≤Á' ll' yâò#f' Á' ll' T N, y!≈N, O' ü'li≈, O' xy' luyà, oyo 3.7 v, ziyÉO' ~liO' cyEy' llf f(x)ÈÛÈ~O' a, O' o A xOo oyo !oi=i' ~OÇ i, yO' ≤Á' ll' yÜ 3.8 ÇÇ! , ÆcyO' 3.9 xò%#ùò# 3.10 @ Æs, i, oO# 3.1 v, z' lju'f ~Ez ~N, iN, O' v, z' lju'f EÜü ~N, !, Ç%ÇK, yi, x'i, o, iN, O' ~N, yo !O@%~li, CÔ=y!iN, oyo SÓy a, O' o oyoV , oyoÁl' y lyl' ~OÇ ~N, yo !O@%~li, CÔ=loj' oyo SÓy xOo oyoV , oyoÁl' y lyl' i, y !oi=i' N, O' y ~N, Oüü xy' luyà, oyo N, O' y- 3.2 ≤Ahfl, lyOoy iO' y lyl' % , f(x)È ~N, !, Ç%ÇK, yi, x'i, o, iN, - ~Oò x = aÈ !O@%~li, f(x)È a, O' o x!Oy xOo oyo , o' li, oyo IO' !li' !O@%~li, dx [f(x)] = 0 EÍ' x!≈yl' f'(a) = 0. ~Ez üi≈, iN, Ouy EÍ' ≤Á' ll' yâò#f' üi≈, (necessary condition). !N, ls' , ~Ez üi≈, oyoüò N, O' lúÁ !ò!≈T y' IO Ouy CQ, O EÍ' oyo !f(x)ÈÛÈ~O' oyo x = aÈ !O@%~li, CÔ=y!iN, E' IO oyo CÔ=loj' E' IO- !N, ls' , oyo! , ! ~Ez i%Ez CQ, yOoyO' o' llf ~N, !, E' IO ~ !O%~li' ~N, y' løy Ç' !@E' òEz- ~Oò !' ll' T N, y!≈N, O' üi≈, (sufficient condition)ñ ly xyö' lliO' !ò!≈, i, y' IO O' lú' i' IO' !x = aÈ !O@%~li, f(x)È CÔ=y!iN, oyo oyo CÔ=loj' oyo xâ≈ò N, IO' !aÈN' O' O' N, O' !li, E' lú o#~!a, O' , o, k, !i, xOú!ò N, O' !li, E' IO- NSOU ? GE-CO-11 ? 67 x = aÈ !O@%~li, ≤Á' ll' f'(x) = 0 , oyoÁl' yO' , oO' f'(x) !oi=i' N, O' !li, E' IO- !li f'(x) }iydN, oyo!%_ ' EÍ' i, IO f(x)ñ x = a !O@%~li, CÔ=y!iN, oyo!%_ ' E' IO- xyO' !li f'(x) }iydN, oyo !%_ ' EÍ' i, IO f(x)ñ x = a !O@%~li, CÔ=loj' oyo !oO' x !iN, yO' # O' lú' iO' y E' IO- 3.3 ~N, yo x'i, o, iN, O' fl, iyò#i' Á cyò!@ ÆN, y' IO a, O' o oyo SCÔ=y!iN, oyoV Á xOo oyo SCÔ=loj' oyoV !oi=i' !IO' ñ [a, b] Ok, xOÑ, y' lú (closed interval) f(x) ~N, !, Ç%ÇK, yi, ~N, !, Oyhfl, IO oyo !%_ ' x'i, o, iN, (function) IOò a ðgt; b; ~Oò O' k, xOÑ, y' lú !IO' c !O@%~li, f(x) ~O' ~N, !, Úfl, iyò#i' a, O' o oyoÜ (local maximum) Oáyl' lyN, IO !li (c - ?, c + ?) ~Ez o%_ ' xOÑ, y' lúO' (open interval) (? ðlt; 0) ! Çöhf, ! !O@%~li, f(x) Ç%ÇK, yi, - ~!k, Æe x ? (c - ?, c + ?) [a, b] E' lú f(x) ? f(c) - [~fl, i' lúñ o' !o O' yO' !li, E' IO' !c = a, b Oy a ðgt; c ðgt; b] [a, b] Ok, xOÑ, y' lúñ f(x) ~N, !, Ç%ÇK, yi, Oyhfl, IO oyo !%_ ' x'i, o, iN, O' aòf' xOÑ, y' lúO' xhs' , Ü≈i, c !O@%~li, Úfl, iyò#i' xOo oyoÜ (local minimum) lyN, IO !li ~N, !, iöydN, ÇÇO' fy' ?ÈÛÈ~O' aòf' x ? (c - ?, c + ?) o%_ ' xOÑ, y' lúO' xhs' , Ü≈i, ! Çöhf, ! !O@%~li, f(x) Ç%ÇK, yi, E' lú f(x) ? f(c) E' IO- [a, b] Ok, xOÑ, y' lú f(x) x'i, o, iN, O' fl, iyò#i' a, O' o Oy xOo oyo iN, E, z f(x)ÈÛÈ~O' Úa, O' oÜ Oy ÚxOoÜ oyo !Ecy' IO Úif N, O' y EÍ' - [a, b] Ok, xOÑ, y' lú f(x) ~N, !, Ç%ÇK, yi, Oyhfl, IO oyo !%_ ' x'i, o, iN, E' lú' xOÑ, y' lúO' xhs' , Ü≈i, c !O@%~li, (c ? [a, b]) cyò!@ ÆN, y' IO (globally Oy absolutely) a, O' o oyo @ ÆEi N, O' !IOñ !li [a, b] xOÑ, y' lúO' çöhf, ! xÈÛÈ~O' aòf' f(x) ? f(c) EÍ' - xò%O' * !, òñ IOò c ? [a, b] ÈÛÈ~O' aòf' f(x) x'i, o, iN, !, O' ~N, !, cyò!@ ÆN, y' IO (globally Oy absolutely) xOo oyo lyN, !IOñ !li [a, b] xOÑ, y' lúO' xhs' , Ü≈i, ÇN, ú x-O' aòf' f(x) ? f(c) EÍ' - Ç%! , O' yÇ f(c)ÈÛÈ~N, cyò!@ ÆN, y' IO a, O' o Oy xOo oyo (absolutely maximum or minimum) !Ecy' IO Úif N, O' y EÍ' - xò%!Çk, yhs' , É (i) v, z, o!O' v, z_ ' xy' luyà, oyo cy' i, o' k, v, z' IO' O' N, O' y lyl' !f(x)ÈÛÈ~O' !i' N, y' løy cyò!@ ÆN, a, O' o Oy xOo oyo xOüfEz f(x)ÈÛÈ~O' ~N, !, fl, iyò#i' a, O' o Oy xOo oyo !N, ls' , !O, oO' #i, !OÓ, !i, !, Çi, f o! - (ii) [a, b] Ok, xOÑ, y' lú ~N, y' løy ~N, !, Ç%ÇK, yi, Oyhfl, IO oyo !%_ ' x'i, o, iN, f(x)ÈÛÈ~O' aòf' ~N, !, Á fl, iyò#i' a, O' o Oy xOo oyo oyoÁ lyN, !li, oyo IO' o xyOyO' ~N, Oy ~N, y!iN, !O@%~li, fl, iyò#i' a, O' o Oy xOo oyo f(x)ÈÛÈ~O' aòf' , oyoÁl' y lyl' -

68 ? GE-CO-11 ? NSOU (iii) !i' IO@%~li, x'i, o, iN, !, a, O' o Oy xOo oyo @ ÆEi N, IO' ^ÇEz !O@%~li, x!B, !, fl, òü≈N, x x' !k, O' Cöyhs' , O' yú EÍ' x!≈yl' !O@%~li, f ?(x) = 0 EÍ' - (iv) ~N, y' løy x'i, o, iN, O' a, O' o A xOo oyo iN, i, yO' ≤Áy!hs' , !i' oyo (extreme value) O' lú Úif N, O' y EÍ' - 3.4 ~úO!à, ÆeO' cyEy' llf xOÑ, úò ÇE' ll' yÜ CÔ=y!iN, Á CÔ=loj' oyo !oO' xy' luyà, oyo N, y' løy x'i, o, iN, !i' ≈o%O# oyo @ ÆEi N, O' !li, N, O' !li, !i' IO@%~li, !oi' o%O# oyo @ ÆEi N, IO' ^ÇEz !O@%~li, xyöO' y a, O' o (maxi) oyo , oyoEz ~OÇ' x'i, o, iN, !, IOò !oi' o%O# oyo @ ÆEi N, O' !li, N, O' !li, !i' IO@%~li, !i' ≈o%O# oyo @ ÆEi N, O' y =O' ð N, IO' ^ÇEz !O@%~li, xyöO' y xOo (mini) oyo , oyoEz- xyöO' y äy!ò !i' ≤Ál_ ~N, !, x'i, o, iN, IOò N, y' løy !O@%~li, !i' ≈o%O# oyo @ ÆEi N, IO' i, Oò f ?(x) ðlt; 0 EÍ' ~OÇ v, zEy' ~N, y' løy !O@%~li, !oi' o%O# oyo @ ÆEi N, O' lú ^ÇEz !O@%~li, f ?(x) ðgt; 0 EÍ' - !i' IO@%~li, x'i, o, iN, f(x)ÈÛÈ~O' oyo a, O' o Oy xOo E' IO' !i' IO@%~li, x!B, !, fl, òü≈N, x x' !k, O' Cöyhs' , O' yú EÍ' o, lú' !O@%~li, f ?(x) = 0 EÍ' - !IO' ñ y = f(x) x'i, o, iN, !, a 1 ? x ? b 1 Ok, xOÑ, y' lú Çhs' , !, (continuous) [úO!à, e (1.1) xò%cy' IO'] ~OÇ a 1 ðgt; x ðgt; b 1 o%_ ' xOÑ, y' lú xOÑ, úò !lyÜf- c 1 !O@%! , a 1 ðgt; c 1 ðgt; b 1 xOÑ, y' lú xOfl, !i, - ~òò f ?(c 1) = 0 E' lúñ x = c 1 !O@%~li, ñ f(x)ÈÛÈ~O' a, O' o oyo xy' lãÈ OúO' !li f ?(x)ÈÛÈ~O' !a, E' c 1 ÈÛÈ~O' Oyo !i' iN, iöydN, (+ve) !i' iN, c 1 ÈÛÈ~O' !i, !i' !i' iN, }iyd iN, (-ve) O' * , oyohs' , !O' i, EÍ' - Ç%! , O' yÇ x ? c 1 - E' lú f ?(x) ðlt; 0 ~OÇ x ? c 1 + E' lú f ?(x) ðgt; 0 [úO!à, e xò%cy' IO'] xò%O' * !, òñ a 2 ðgt; c 2 ðgt; b 2 xOÑ, y' lúO' x = c 2 !O@%~li, ñ f(x)ÈÛÈ~O' xOo oyo xy' lãÈ OúO' !li f ?(x)ÈÛÈ~O' !a, E' c 2 ÈÛÈ~O' Oyo !i' iN, }iydN, (-ve) !i' iN, c 1 ÈÛÈ~O' !i, !i' iN, iöyd iN, (+ve) , o!O' O!i≈, i, EÍ' - Ç%! , O' yÇ x ? c 2 - xOfl, iy! f ?(x) ðgt; 0 ~OÇ x ? c 2 + xOfl, iy! f ?(x) ðlt; 0 E' IO' [úO!à, e xò%cy' IO'] - xò%!Çk, yhs' , É (i) !li' N, y' løy !O@% x = cÈÛÈ~i, f ?(x)ÈÛÈ~O' !a, E' c !O@%O' v, Ç! , !i' iN, ~N, E, z O' N, o ly' iN, i, IO' !O@%~li, x'i, o, iN, f(x)ÈÛÈ~O' a, O' o Oy xOo oyo lyN, IO oyo- (ii) y = f(x) x'i, o, iN, O' ^ÇEz ~N, y' løy ~N, !, !O@%~li, dy dx x!≈yl' o!i, iöydN, Oy }iydN, E' lúñ xÈÛÈ~O' O' !k, O' cy' ll' yÈÛÈ~O' oyo O' !k, oyo IO' x!Oy E...yÇ , oyo IO' - úO!à, e (1.1)

NSOU ? GE-CO-11 ? 77 o^oíóíó^o à,y!Éiy ÇÇÖfy (x) = 24 2 6 3 - x = 24 12 3 - = 12 3 = 4 ~fl, i^oü çÉä¶, y^oíó , óí≈^oíó« , i^oñ , ó^o y íy^o í^o o^oíóíó^o à,y!Éiy ÇÇÖfy 4 ~óç o^oíóíó^o ≤Äli , ~ñ , ~íñ , ò)úf Éí^o 6 > , yñ , y , ÒòÉz oóf^o ~í^oíñ , xy^o Éí^o çó≈y!íñ , - ?????
 v , zíyÉó^o íÈÜÜÜÜÜÈÈÈÈÈ8 É ~ñ , !> , Ñ , yó^o Öyòyí^o o^oíóíó^o e^oí^o ò)úfäyi , x^oí , ò« , Ñ , (cost function) C(x) = x³ 3 - 7x² + 11x + 50
 ~óç à,y!Éiy ÇÇe^o yhs^o , x^oí , ò« , Ñ , (x) = 100 - p !ò^o í^o y^o ~^o « , e=!ú^o íñ , ç!¶ , Ñ , ¶ , y^o íó !òí≈^o íñ , ó^o ð È (i) ^ òy , xy^o Ñ , yó^o #
 x^oí , ò« , Ñ , (revenue function) xÈÜÈ~ó^o òyíí^o íó (ii) úy¶ , äòñ , x^oí , ò« , Ñ , (profit function) PÈÜÈ~ñ , xÈÜÈ~ó^o òyíí^o íó (iii) çó≈y!íñ , úy^o í¶ , ó^o , òí^o òyí Ñ , ! , / ? çöyiyò È (i) ~í^o « , íeñ à,y!Éiy ÇÇe^o yhs^o , x^oí , ò« , Ñ , x = 100 - p xí≈yí p = 100 - x xy^o Ñ , yó^o # x^oí , ò« , Ñ , (revenue function), R(

37% MATCHING BLOCK 56/120 W

x) = px = (100 - x)x = 100x - x² (ii) úy¶ , äòñ , x^oí , ò« , Ñ , (profit function) P(x) = R(x) - C(x) = (100x - x²) - (x³ 3 - 7x² + 11x + 50) = -x³ 3 + 6x² - 11x - 50 (

iii) çó≈Äíó xÈÜÈ~ó^o òyò Ñ , ! , É^o íú P(x) çó≈y!íñ , Éí^o ! , y !fl , íó^o Ñ , ó^o íñ , É^o íó- ~^o « , íe d dx P = 0 ~óç d dx 2 2 P > ; 0 É^o íó- ~óò d dx P = 0 ? - 1 3 (3

72% MATCHING BLOCK 57/120 W

x²) + 6(2x) - 11(1) - 0 = 0 ? - x² + 12x - 11 = 0 ? x² - 12x + 11 = 0 ? x² - 11x - x + 11 = 0 ? x(x - 11) - 1(x - 11) = 0 ? (x - 11) (x - 1) = 0 ? x - 11 = 0 xíÖyñ x - 1 = 0 xí≈yí x = 11 xíÖy x = 1 78 ?

GE-CO-11 ? NSOU ? d dx 2 2 P = d

48% MATCHING BLOCK 58/120 W

dx d dx P ((|)) | = d dx (-x² + 12x - 11) = (-1) d dx (x²) + 12 d dx (x) - d dx (11) = -2x + 12(1) - 0 = -2x + 12 íóò x = 11, d dx 2 2 P = -2(11) + 12 = -22 + 12 = -10 > ; 0 ~óç íóò x = 1, d dx 2 2

P = -2(1) + 12 = -2 + 12 = 10 < ; 0 ? çó≈y!íñ , úy^o í¶ , ó^o äòf x = 11 òyò!> , @^o ÄÉí^o ílyÜf- íí^o Éí% , ñ P(x) = -x³ 3 + 6x² - 11x - 50 çó% , ó^o yç P(11) = - (1) 11 3 3 + 6(11) 2 - 11(11) - 50 [x = 11 ó^o íú] = - 1331 3 + 6(121) - 121 - 50 = - 1331 3 + 726 - 171 = - + x - x 1331 726 3 3 171 3 = - - + - 1331 2178 513 3 = - + 1844 2178 3 = 334 3 = 111.33 Sí% íú!òñ , fl , iyò , óí≈hs^o , V ? !ò^o íí≈^o í^o ç^o íó≈yFä , úy^o í¶ , ó^o , òí^o òyí = 111.33 > , yñ , y ????? v , zíyÉó^o íÈÜÜÜÜÜÈÈÈÈÈ9 É ≤Äöyí Ñ , ó^o ð íñ f(x) = x³ - 3x² + 9x - 5 x^oí , ò« , Ñ , !> , ó^o íñ , y^o íòy à , ó^o ò Öy xóö òyò , òyÁ^o y íy^o òy ííóò x Óyhfl , íó ~óç x ????? (-????, ?????) ? çöyiyò È ~fl , i^oü ≤Äÿç^o íñ f(

71% MATCHING BLOCK 59/120 W

x) = x³ - 3x² + 9x - 5 ? f(x) = 3x² - 3(2x) + 9(1) - 0 = 3x² - 6x + 9 = 3(x² - 2x + 3) ~óò f(x) = 0 ? 3(x² - 2x + 3) = 0 ? x² - 2x + 3 = 0 Sv , z¶ ,

í^o , ò« , íñ , 3 íí^o íñ , yÜ Ñ , íó^o
 V ? (x² - 2x + 1) + 2 = 0 ? (x - 1) 2 + 2 = 0 ... (1)
 NSOU ? GE-CO-11 ? 79 (i)òç çó#ñ , ó^o í ííñ , xÈÜÈ~ó^o íñ , y^o íòy @^o ÄÉí^o ílyÜf Óyhfl , íó (real) òyò , òyÁ^o y çQ , ó òí^o íí^o Éí% , (x - 1) 2 + 2 çó≈iy òyòñ , (strictly positive) xí≈yí (x - 1) 2 + 2 < ; 0 xí , ~óñ f(x) x^oí , ò« , Ñ , !> , ó^o ~í^o « , íe íñ , y^o íòy à , ó^o ò Öy xóö òyò , òyÁ^o y çQ , ó òí^o - S≤Äöyíñ , V ????? v , zíyÉó^o íÈÜÜÜÜÜÈÈÈÈÈ10 É ò)ú!ó@% (0, 0) çy^o í , ò^o í« , 2x + 3y - 6 = 0 çó^o ú^o íó^o Öyó^o çó≈y^o í , ò« , y !òñ , í^o , xó!fl , í , !ó@%!> , !òí≈^o íñ , ó^o ð- ? çöyiyò È P(x, y) !ó@%!> , íñ , 2x + 3y - 6 = 0 çó^o ú^o íó^o Öyó^o v , z , òó^o íñ , y^o íòy ~ñ , !> , !ó@%!Éç^o íó !à , !É^o í , Ñ , ó^o y Éú- í!ó^o ñ P(x, y) !ó@%!> , ò)ú!ó@% (0, 0) ííñ , íí)ó^o íç xó!fl , í , yó^o ÓÜ≈ Éú L S~ñ , Ñ , V çó% , ó^o yç L = (

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x - 0 2 + (y - 0) 2 = x² + y² = x² + 6 2 3 2 - ((|)) | x [? 2x + 3y - 6 = 0 Óyñ 3y = 6 - 2x Óyñ y = 6 2 3 - x] = x² + 2 3 3 2 () - ((|)) | x = x² + 4 9 (3 - x) 2 ? d dx L = d dx x x 2 2 4 9 3 + - [(|)] () = 2x + 4 9 ?(3 - x)(-1) = 2x - 8 9 (3 - x) = 18 24 8 9 x x - + = 26 24 9 x -

LÈÜÈ~ó^o çó≈y!íñ , Óy çó≈!òj^o òy^o íòç äòf d dx L = 0 É^o íó xí≈yí 26 24 9 x - = 0 É^o íó xí≈yí x = 24 26 Óyñ x = 12 13 É^o íó- ~óòñ d dx 2 2 L = 26 9 (1) - 0 [. . . d dx 24 9 ((|)) | = 0] = 26 9 < ; 0 ? x = 12 13 É^o íú LÈÜÈ~ó^o òyò çó≈!òj^o É^o íó- ~í^o « , íe 12 13 18 13 , ((|)) | !ó@% íy 2x + 3y - 6 = 0 çó^o ú^o íó^o Öyí^o xó!fl , í , y ò)ú!ó@%ó^o çó^o íà , ííñ Ñ , y !àÉó^o !ó@% íÉ^o íó !à , !É^o í , É^o íó- [~fl , í^o íú ú« , í#^o íñ x = 12 13 É^o íú 2x + 3y = 6 çó^o ú^o íó^o Öyí^o ! , y fl , iy , òò Ñ , ó^o íñ 2 12 13 ((|)) | + 3y = 6 Óyñ 3y = 6 - 24 13

80 ? GE-CO-11 ? NSOU Óyñ 3y = 78 24 13 – Óyñ 3y = 54 13 Óyñ y = 54 3 13 x Óyñ y = 18 13 ? 12 13 18 13 , $\left(\frac{1}{1} \right) \int 1!Ó\% 2x + 3y - 6 = 0$ cÓ`ú`iÓ`Öy!` xÓ!fl,ii,]????? v, ziyÉÓ`iÉÜÜÜÜÜÉÉÉÉÉ11 É`i!Ó`ñ y = f(x) = | | , , x x x x - + ≤ + &t; $\int \int 1 1 2 3 1 \alpha \int$ x = 1 !Ó\%`li, f(x)ÉÜÈ-É`Ó` fl, iyò#Í` xÓö öyò Ìy`iÑ, i, iÓ ≤`Äöyí Ñ, Ó`ò-`i`????????????? 5 ? çöyiyò É`~`i«`~`leñ ú«`i#Í``iñ f(x) = 1 1 2 3 1 - + ≤ + &t; $\int \int x x x x \alpha$, `i`iEi%, ñ y = 1 - x + ?ñ x`i, ð«`Ñ, !Ecy`iÓ «`i!`%â ~`Óç y = 2x + 3 x`i, ð«`Ñ, !Ecy`iÓ Ói!è° %âñ ç%ì, Ó`yç x = 1 !Ó\%`li, f(x)ÉÜÈ-É`Ó` xÓö öyò Ìy`iÑ, iÓ Ìi f(1) ? f(x), x &t; 1 x!èyíñ ??? 2x + 3 iÓ`ò x &t; 1 x!èyí ??? 5 S≤`Äöy!i, V-????? v, ziyÉÓ`iÉÜÜÜÜÜÉÉÉÉÉ12 É`i! f(x) = 2x 2 + 2 2 x , -2 ?????? x &t; 0 ~`Óç 0 &t; x ?????? 2 = 1, x = 0 É`i`ñ i, iÓ Ó, E_ö (greatest) öyò ~`Óç «`% ,oi, ð (least) öyò !ò!è!` Ñ, Ó`ò-` ≤`Äi_ x`i, ð«`Ñ, iÓ` xÓö öyò! , !ò!è!` Ñ, Ó`ò-` ? çöyiyò É`~`fl, i`iú f ?(x) = 0 ? 4x - 4 3 x = 0 Óyñ 4 1 4 3 () x x - = 0 Óyñ x 4 = 1 Óyñ (x 2) 2 - 1 = 0 Óyñ (x + 1)(x - 1)(x 2 + 1) = 0 Óyñ x = 1, -1 SÓyhfl, iÓV x = 0 !Ó\%`li, f(x) x`i, ð«`Ñ, !, çhs` ,i, ði` ~`Óç xÓÑ, ùò`~`iÿÜfÁ ði` - Ó, E_ö Á «`% ,oi, ð öy`iòÓ` ãòf xyó` y xÓüfEz ≤`Äyhs` , ! Ó\%`i! , ~`Óç ççÑ, >, Ñ, y#úò !Ó\%=!ú`iÑ, Critical points Öi%`iä`òÓ-` ~`i«`~`leñ x = -2, 0, 1, -1, 2 ~`Óç f(x) = 17 2 , 1, 4, -4, 17 2 çE`iäEz v, z`iÓ`Ö`Ñ, Ó`y Ìy!` iñ ≤`Äi_ x`i, ð«`Ñ, !, Ó` Ó, E_ö öyò = 17 2 ~`Óç «`% ,oi, ð öyò = 1 xÓö öyò !ò!è!` Ñ, Ó`ò-` ãòfñ d y dx 2 2 = 4 + 12 4 x`i`iÑ, , öyEzñ x 4 = 1 ? x = 1, -1 SÓyhfl, iÓV

NSOU ? GE-CO-11 ? 81 x = ± 1, d y dx 2 2 &t; 0 ç%ì, Ó`yç x = 1, -1 !Ó\%`li, f(x)ÉÜÈ-É`Ó` xÓö öyò Ó!è, öyò-` !ò`i!è!` xÓö öyò = 4 [? f(1) = 4 = f(-1)] v, z_Ó` É` 17 2 Óyñ 8 1 2 , 1; 4 3.8 çç!«`ÆcyÓ` y = f(x) x`i, ð«`Ñ, !, Ó` ãòf xÉÜÈ-É`Ó` öyò Ó, !k, , öyÁ!`yÓ` cy`i! cy`i! Ìi yÉÜÈ-É`Ó` öyò Ó, !k, , öy!` i, iÓ` Ó`Öy! , v, zk≈, ð%Ö# É`iÓ-` xyÓyÓ` x Ó, !k, , öyÁ!`yÓ` c`iD Ìi yÉÜÈ-É`Ó` öyò É...yç, öy!` i, iÓ` Ó`Öy! , !ò!è!` Ö# É!` - xyÓ` Ìi x`i, ð«`Ñ, , Ó`Öy! , ≤`Äi`lò v, z, ð`iÓ` Ó` Ìi`iÑ, `i`li, `i`li, !Ñ, ä%È, ð`iÓ` ð#`iä, Ó` Ìi`iÑ, öy`iòñ i, iÓ` Ó`Öy! , Ó` xyÑ, !i, á`>` ,yÓ` ð`li, y x!Óy v, z`iE>, Ó`yÖy Óy! , Ó` ð`li, y úyÜ`iÓ-` `ç`i«`~`le` Ó`Öy! , Ó` ~`Ñ, !, ç`iÓ`yFä, !Ó\%`lyÑ, iÓ` iÓy`lò yÜÈ-É`Ó` öyò çÓ`y!iÑ, -`Ez !Ó\%`li, dy dx = 0 É`iÓ-` xyÓyÓ` Ìi x`i, ð«`Ñ, , Ó`Öy! , ð#`iä, Ó` Ìi`iÑ, `i`li, `i`li, v, z, ð`iÓ` Ó` !i`iÑ, Á`i` ,i, Öò` Ó`Öy! , UÉÜÈxyÑ, !i, Ó` É`iÓ-` ~`i«`~`le` Ó`Öy! , Ó` ~`Ñ, !, çÓ`~`ò!` ! Ó\%`lyÑ, iÓ-` ~`Ez !Ó\%`li, yÉÜÈ-É`Ó` öyò çÓ`~`ò!` É`iÓ-` ~`Ez !Ó\%`li, Á dy dx = 0 É`iÓ-` ~`Öò` !Ó\%`li, iÓy`lò dy dx = 0 , öyÁ!`y !Ü`i`iäE`çEz !Ó\%`li, `li, x`i, ð«`Ñ, iÓ` çÓ`y!iÑ, x!Óy çÓ`~`ò!` öyò , öyÁ!`y Ìy`iÓ-` !Ñ, !s` , öyò! , çÓ`y!iÑ, Öy çÓ`~`ò!` ò!` !ò!è!` , i, y`iÓ` Óú`i, `Ü`iú d y dx 2 2 !ò!è!` Ñ, Ó`li, É`iÓ-` !Ó\%`li, d y dx 2 2 &t; 0 É`iú x`i, ð«`Ñ, iÓ` öyò çÓ`y!iÑ, É`iÓ` xyÓ` d y dx 2 2 &t; 0 É`iú x`i, ð«`Ñ, iÓ` öyò çÓ`~`ò!` É`iÓ-` 3.9 xò%#úò# 1. ≤`Äöyí Ñ, Ó`ò-` Ìiñ f(x) = x + 1 x x`i, ð«`Ñ, !, Ó` à, Ó` ð öyò v, zEYÓ` xÓö öy`iòÓ` i%, úòy!` Ñ, ð-`2. Ìiñ f(x) = x x x 2 7 6 10 - + - É!`ñ i, iÓ` x`i, ð«`Ñ, !, Ó` à, Ó` ð Á xÓö öyò = !ú`i!è!` Ñ, Ó`ò-` 3. ≤`Äöyí Ñ, Ó`ò-` Ìiñ f(x) = 1 x x $\left(\frac{1}{1} \right) \int E`iú x`i, ð«`Ñ, !, Ó` à, Ó` ð öyò É`iÓ` e e 1 4. x + y = 6 É`iú x 2 + y 2 ÉÜÈ-É`Ó` xÓö öyò = 18ñ ≤`Äöyí Ñ, Ó`ò-` 5. `Ñ, y`iòy o`iÓfÓ` à, y!Eiy ççE`yhs` , x`i, ð«`Ñ, (p) = 50 x ~`Óç v, zEYÓ` Üv, , e`i`ò)úfäy, x`i, ð«`Ñ, (AC) = 0.5 + 2000 x - ≤`Äöyí Ñ, Ó`ò-` Ìiñ x = 2500 É`iú ú¶, fyçÜ É`iÓ` çÓ`y!iÑ, (maximum)-$

82 ? GE-CO-11 ? NSOU 6. `Ñ, y`iòy v, z! , öy!i, o`iÓfÓ` e`i`ò)úfäy, x`i, ð«`Ñ, C(x) = x 3 3 - 45x 2 - 900x + 36ñ`iÖy`lò x Éü v, z! , öy!i, o`iÓfÓ` ççÖfy - o`iÓfÓ` ≤`Äy!hs` , `Ñ, e`i`ò)úf (marginal cost) çÓ`~`ò!` Ó`yÖyÓ` ãòf Ñ, !, !ú` o`iÓfÓ` v, z! , öy!ò çQ, Ó`i, y !ò!è!` Ñ, Ó`ò-` 7. Ìi o`iÓfÓ` Üv, , e`i`ò)úfäy, x`i, ð«`Ñ, (AC) = x + 5 + 36 x !Öò v, z! , öy!iÑ, o`iÓfÓ` ççÖfy = x - ! ð`i`y_`«`e = !ú`iÿ!i¶, y`iÓ` !ò!è!` Ñ, Ó`ò-` É` (i) o`iÓfÓ` çyò!@`ÄÑ, e`i`ò)úf (total cost) ~`Óç ≤`Äy!hs` , `Ñ, e`i`ò)úf (marginal cost), xÉÜÈ-É`Ó` öyif`lò (ii) v, z! , öy!i, o`iÓfÓ` ççÖfy !Ñ, Ó`*, ð É`iÓ` Ìy`i, Üv, , e`i`ò)úf (Average cost) e`i`ò)úf öyò É!` - 8. Ìi e`i`ò)úfäy, x`i, ð«`Ñ, C(x) = x 3 - 24x 2 + 600x É!` i, iÓ` ≤`Äy!hs` , `Ñ, e`i`ò)úf [marginal cost (MC)] ~`Óç Üv, , e`i`ò)úf [average cost (AC)] !ò!è!` Ñ, Ó`ò-` `Ñ, yò%` !Ó\%`li, AC = MC É`iÓ` i, y !fl, iÓ` Ñ, iÓ`y-` , ð!Ó`~`iü`i¶i ≤`Äöyí Ñ, Ó`ò-` `i` !Ó\%`li, AC (average cost) çÓ`~`ò!` öyò @`ÄEi`i, iÓ` - 9. Ìi q ççÖfÑ, v, z! , öy!i, o`iÓfÓ` !Óe`i`Ñ, y`iú ≤`Äy!E`xy!` revenue 2q >, yÑ, y É!` iÓ` e`i`ò)úf (cost) = 500 + 12 20 2 q $\left(\frac{1}{1} \right) \int$!ò!è!` iÖyÁ`i`ú¶, fyç`iüÓ` EyÓ` dp dq $\left(\frac{1}{1} \right) \int$ = 2 - q 400 ~`Óç , ð! Ó`~`iü`i¶ dp dq p $\left(\frac{1}{1} \right) \int$ = 500 Ñ, !, É`iÓ` i, y !ò!è!` Ñ, Ó`ò-` 10. Ìi x = 200 - 10p ~`Óç Üv, , e`i`ò)úf (AC) = 10 + 7 30 x É!` iÓ`ò v, z! , öy!i, o`iÓfÓ` ççÖfy = xñ ≤`Ä!i, o`iÓfÓ` v, z! , öy!ò ð)úf = pñ i, iÓ` ≤`Äöyí Ñ, Ó`ò-` Ìiñ x = 15 É`iú úy`i¶, Ó` , ð!Ó` öyí É!` çÓ`y!iÑ, - 11. Ìi o`iÓfÓ` çyò!@`ÄÑ, e`i`ò)úf C(x) = x 2 100 + 100x + 40 É!` iÓ`ò v, z! , öy!i, o`iÓf ççÖfy = x - ≤`Ä!i, o`iÓfÓ` ! Óe`i`Ñ, y`iú ð)úf P(x) = 200 - x 400 É`iúñ v, z! , öy!ò hfl, iÓ` xÉÜÈ-É`Ó` öyò !ò!è!` Ñ, Ó`ò-` Ìy`i, úy`i¶, Ó` , ð!Ó` öyí Ó, E_ö (maximum) É!` - `öy, , úy`i¶, Ó` , ð!Ó` öyí Ñ, !, É`iÓ` i, y !ò!è!` Ñ, Ó`ò-` 12. Ìi f(x) = a - (x - 3) 8/9 É!` i, iÓ` f(x)ÉÜÈ-É`Ó` à, Ó` ð öyò É`iÓ` (i) 3 (ii) a - 3 (iii) a (iv) ~`iÓ` `Ñ, y`iòy! , Ez ð!` 13. x Á y i%! , Öyhfl, iÓ` à, úÑ, iÓ`ò x &t; 0 ~`Óç xy = 1 - (x + y)ÉÜÈ-É`Ó` xÓö öyò !ò!è!` Ñ, Ó`ò-` 14. (i) Ìi f(x) = x(1 - x) 2 ~`Óç 0 ? x ? 2 É!` i, iÓ` ≤`Äi_ x`i, ð«`Ñ, !, Ó` à, Ó` ð (max) ~`Óç xÓö (min) öyò i%! , ! ò!è!` Ñ, Ó`ò-`

NSOU ? GE-CO-11 ? 83 S R L P Q N Ó`!àò Ñ¶, yà, fl, !FäÈ Ñ¶, yà, x !ö, y !ö. 15. ≤`Äöyí Ñ, Ó`ò-` Ìiñ çÓ`iä, `i!` Ó`i, y öy`i, ðÓ` xyl`i, `i«`~`leÓ``«`eò, ú 2500 ÓÜ`!ò, yÓ` É`iÓ` iÓ`ò`«`e! , Ó` , ð!Ó` ç#öy 200 !ò, yÓ` - 16. !à, e xò%cy`iÓ`ñ !ò!è!`T, ð!Ó` ç#öy! Ó`iúT äyòyúyÓ` xi`ó, yÑ, yÓ` xçÜ! , Ó`!àò Ñ¶, y`iä, ~`Óç !ò`iä, Ó` xyl`i, yÑ, yÓ` xçÜ! , fl, !FäÈ Ñ¶, y`iä, xyÓ, i, - Ó`!àò Ñ¶, y`iä, Ó` ðif !i`i!` Óy!Ei, xy`iúyÓ` !i, ð = i xy`iúy fl, !FäÈ Ñ¶, y`iä, Ó` ðif !i`i!` Óy!Ei, É`iúñ S≤`Ä!i, ÓÜ`!ò, yÓ` !Ecy`iÓV ≤`Äöyí Ñ, Ó`ò-` Ìiñ äyòyúyÓ` ðif !i`i!` ç`iÓ`yFä, xy`iúy Óy!Ei, É`iÓ` iÓ`ò` x : y = 6 : (? + 6). 3.10 @`Äs, !, ðO# 1. Das and Mukherjee : Differential Calculus, U.N. Dhur & Sons, Kolkata. 2. Shanti Narayan and Mittal : Differential Calculus, S. Chand, New Delhi. 3. Gorakh Prasad : Differential Calculus, Pothishala Pvt. Ltd. Allahabad.

84 ? GE-CO-11 ? NSOU ~Ñ, Ñ, È 4 ? x`i, ð«, `iñ, Ó` çöyÑ, úò Ü†, ð 4.1 v, z`ljüf 4.2 ≤Ähfl, ÿÓòy 4.3 çöyÑ, ú`lòÓ` ≤Äi, #Ñ, 4.4 çöyÑ, `lúÓ` çÇK, y 4.5 Ñ, `iñ, Ñ, !, v, z`iÖ`Ö`llyÜf ÇeyÓú# 4.6 Ñ, `iñ, Ñ, !, ≤Ä`iñ`yãð#í` ò, ú 4.7, òiÓ`Ói≈, Óy ≤Äli, fl, iy, ðò, ðk, li, 4.8 xyÇlúÑ, çöyÑ, úò 4.9 çÇ!«ÆcyÓ` 4.10 xò%ú#úò# 4.11 @`Äs, i, ðO# 4.1 v, z`ljüf ~Ez ~Ñ, `iñ, xyÖ`y çöyÑ, ú Sx!ò! i≈TV Çjò`iñ≈, xy`luyâ, òy Ñ, `iÖ`!âÈ ~ÓÇ Ñ, i, Ñ, =!ú v, ziyÉÓ`iÁ çÇ`llyãð Ñ, `iÖ`!âÈ- Ñ, yÓ`iñ xyÖ`y ~Ñ, ÿÁ äy!ò`i x!ò!i≈T çöyÑ, ú xliñ, =Ó`θc, ð)≈- ~iñ, xyÖ`Ñ, `iÖ`!ò!i≈T çöyÑ, ú (definite integral)ÈÜÈ~Ó`i, _¥ Ü!i, K, Reiman i`iñ`!âÈ`lúò- ÿyÓ` ÓfÓEy!Ó`Ñ, ≤Ä`iñ`yÜ xyÖ`y çöi, `lú x!B, i, Óe`iÖ`Öy (curve)ñ`Ñ, y!», Á xÈÜÈ«», `Ó!T, i, «», `iëÓ`«», eö, ú !ò!i≈`iñ`ú«, f Ñ, ! Ó`- 4.2 ≤Ähfl, ÿÓòy çöyÑ, ú (integral)ÈÜÈ`Ñ, ≤Äy!ðÑ, ¶, y`iÖ`xçÇÖf «%, oy!i, «%, o Ó`y!üÖ``ÿyÜò, `lú ≤ÄÑ, yÜ Ñ, Ó`y Éí`- Ü`iÖ`iÿyÜ, ò, ú `i`iñ, äyò ÿy`i çöyÑ, úò ÈÜú xÓÑ, ú ~Ó`!Ó, ðÓ`#i, ≤Äle`i`y (integration as the reverse process of differentiation)- Óe`iÖ`ÖyÓ` òyif`iö`Ñ, y`lòy çöi, ÿfl, i xÓi, ú`iñ, ç#öy!i, Ñ, `iÖ`i, yÓ`«», eö, ú !ò!i≈yÓ`i Ñ, Ó`y ÈÜú çöyÑ, úò !Ó!fyÓ` xòfl, ò ÓfÓEy!Ó`Ñ, !iñ, - Ó`#öyò#í` , ðk, li, xyÄ`i, yÓ`v, z!µú !ò!i≈üò- NSOU ? GE-CO-11 ? 85 4.3 çöyÑ, ú`lòÓ` ≤Äi, #Ñ, `iñ, y`lòy ≤Äle`i`y`iñ, ç!Ñ, Ñ, ¶, y`iÖ`Ó%G, yEz`li, ≤Äi, #`iñ, Ó` ≤Ä`iñ`yãð Éí`- `ÿyÜò, ú (sum)ÈÜÈ~Ó` ≤Ä!ð x«», Ó`!», ÈÜú`S`- `çäöf çöyÑ, `lúÓ`!â, É`!Éçy`iÖ`?`!â, É`!», `iñ, ÓfÓEyÓ`Ñ, Ó`y Éí`ó ÿy`iñ, `S`ÈÜÈ~Ó` Ó!i≈i, Ó`*, ð (elongated `SV`!Éçy`iÖ`Á`iÖ`y`â, `lú- 4.4 çöyÑ, ú`lòÓ` çÇK, y!`iÖ`ñ`f`Óy`f(x) ~Ñ, !, ç%!ò!i≈T ~ÓÇ`c çÇK, y!i, x`i, ð«», Ñ, - x, ðÓ`~Ñ, !, x`i, ð«», Ñ, S!y ç%!ò!i≈T ~ÓÇ`ç%çÇK, y!v ÈÜú? Óy?(x), ~ðò¶, y`iÖ`xÓfl, i, iÖ`ò`dx`(?x)) = f(x) Óy D(?x) = f(x) Óyñ`?(x) = D -1 f(x) = ? f(x)dx Óy?(x)ÈÜÈ`Ñ, x çy`i, ð`i«», f(x)ÈÜÈ~Ó`x!ò!i≈T çöyÑ, ú Óy çÇ`i«», `i, ð çöyÑ, ú Óúy Éí`- ~i`«», `iëñ`ú«, i#i`iñ`D(?x) + c) = f(x) [iÖ`c`~Ñ, !, i`θÓÑ,] ç%!Ó`yç`D -1 (f(x)) = ?(x) + c Óyñ`f(x)dx = ?(x) + c x!ò! i≈T çöyÑ, `lú`cÈÜÈ`Ñ, çöyÑ, úò`i`θÓÑ, !Éçy`iÖ`!â, !É`i, Ñ, Ó`y Éí`- f(x)ÈÜÈ`Ñ, çöyÑ, úf (integrand) !Éç

100% MATCHING BLOCK 61/120 W

y`iÖ`v, z`iÖ`Ö`Ñ, Ó`y Éí`- ç

öyÑ, ú ≤Äle`i`y`i¶, y`iÖ`!Ó¶, _`- x!ò!i≈T çöyÑ, ú ~ÓÇ`!ò!i≈T çöyÑ, ú- !mi, #í` xÇÜ!», ~Ñ, !, ç%!ò!i≈T xhs`Ó` [a, b]ÈÜÈ~Ó` ò`llyf çöyÑ, ú ≤Äle`i`y` ≤Ä`iñ`yãð ÈÜ`iü`ò, ú`c`lòÓ``i, ð«», É`iÖ`xl≈y!`c`Ó!â≈i, ò, ú, òyÁ!`y`ÿy`iÖ`- 4.5 Ñ, `iñ, Ñ, !, v, z`iÖ`Ö`llyÜf ÇeyÓú# 1. llyf g 1(x), g 2(x), ..., g n(x), x çy`i, ð`i«», çöyÑ, úò`llyÜf n çÇÖfÑ, x`i, ð«», Ñ, Óy`i`θÓÑ, ÈÜ`lúñ`? {g 1(x) ± g 2(x) ± ... ± g n(x)}dx = ? g 1(x)dx ± ? g 2(x)dx ± ... ± ? g n(x)dx çÓ≈iy`ç, f- 2. k? 0`i`θÓÑ, É`lúñ`? kg(x)dx = k? g(x)dx É`iÖ`- 3. ? (k 1 g 1(x) ± k 2 g 2(x) ± ... ± k n g n(x))dx = k 1? g 1(x)dx ± k 2? g 2(x)dx ± ... ± k n? g n(x)dx É`iÖ`- 4.6 Ñ, `iñ, Ñ, !, ≤Ä`iñ`yãð#í` ò, ú (i) ? x n dx = x n n+ + 1 + c SçöyÑ, úò`i`θÓÑ, V`S`iÖ`ò`n`- 1) (ii) n = -1 É`lúñ`? x -1 dx = ? 1 x dx = log e |x| + c = ln|x| + c 86 ? GE-CO-11 ? NSOU (iii) ? e mx dx = e m mx + c (m ? 0`i`θÓÑ, V`[iÖ`ò`m = 1, ? e x dx = e x + c] (iv) ? sinmx dx = - cosmx m + c (m ? 0)- [m = 1 É`lúñ`? sin x dx = - cosx + c] (v) ? cosmx dx = sin mx m + c (m ? 0) [m = 1 É`lúñ`? cosx dx = sinx + c] (vi) ? sec 2 mx dx = 1 m tanmx + c (m ? 0) (vii) ? cosec 2 mx dx = - 1 m cotmx + c (m ? 0) (viii) ? cosecmx cotmx dx = - cosecmx m + c (m ? 0) (ix) ? secmx tanmx dx = secmx m + c (m ? 0) (x) ? a mx dx = a m a mx e log + c (m ? 0, a ≠ 0, a ? 1) ????? v, ziyÉÓ`iÈÜÜÜÜÜÈÈÈÈÈÉ`É` öyò`!ò!i≈i`Ñ, Ó`θò`É`11 - + () |∫ tan tan x x dx ? Çöyiyò`É`11 - + () |∫ tan tan x x dx = 11 - () + () |∫ sin cos sin cos x x x x dx = (cos sin) (cos sin) x x x x - + ∫ dx = dp p |∫ [iÖ`ñ`cosx + sinx = p ? (-sinx + cosx)dx = dp Óyñ` (cosx - sinx)dx = dp] = log e |p| + c = log e |cosx + sinx| + c Sv, z_Ó`V`????? v, ziyÉÓ`iÈÜÜÜÜÜÈÈÈÈÈÉ`É` dx x x sin cos 2 2 ∫ = Ñ, i, / ? Çöyiyò`É`dx x sin cos 2 2 ∫ = sin cos sin cos 2 2 2 2

40% MATCHING BLOCK 62/120 W

x x x x + () |∫ dx [? sin 2 x + cos 2 x = 1] = sin sin cos 2 2 2 x x ∫ dx + cos sin cos 2 2 2 x x x ∫ dx = 1 2 cos x ∫ dx + 1 2 sin x ∫ dx

dx = ? sec 2 x
 dx + ? cosec 2 x dx = tanx + (-cotx) + c = tanx - cotx + c Sv, z_Ó`V`
 NSOU ? GE-CO-11 ? 87 ????? v, ziyÉÓ`iÈÜÜÜÜÜÈÈÈÈÈÉ`É` çöyÑ, ú !ò!i≈i`Ñ, Ó`θò`É` (

36% MATCHING BLOCK 63/120 W

a) ????? (5x 2 + 6x + 7)dx (b) () x x - ∫ 2 2 dx ? Çöyiyò`É` (a) ? (5x 2 + 6x + 7)dx = 5 ? x 2 dx + 6 ? x dx + 7 ? dx = 5 3 3 x + 6 2 2 x + 7x + c = 5 3 x 3 + 3x 2 + 7x + c Sv, z_Ó`V` (b) () x x - ∫ 2 2 dx = x x x 2 4 4 - + ∫ dx = x x 2 ∫ dx - 4 x x ∫ dx + 4 1 x ∫ dx = x 2 1 2 - () ∫ dx - 4 x 1 1 2 - () ∫ dx + 4 x - () ∫ 1 2 dx = x 3 2 ∫ dx - 4 x 1 2 ∫ dx + 4 x - ∫ 1 2 dx = x 3 2 1 3 2 1 + + () - 4 ? x 1 2 1 1 2 1 + + () + 4 ? x - + + () 1 2 1 1 2 1 = 2 5 5 2 x - 4 ? 2 3 3 2 x + 4x 2 x 1 2 + c = 2 5 5 2 x - 8 3 3 2 x + 8

x 1 2 +
 c Sv, z_Ó`V`????? v, ziyÉÓ`iÈÜÜÜÜÜÈÈÈÈÈÉ`É` çöyÑ, úò Ñ, `iÖ` ò, ú v/z`iÖ`Ö`Ñ, Ó`θò`É` (a) dx x 1 - ∫ cos (b) ????? sint°dt ? Çöyiyò`É` (a) dx x 1 - ∫ cos = (cos) (cos) (cos) 1 1 1 + + - ∫ dx x x = 1 1 2 + - () |∫ cos cos x x dx = 1 2 + ∫ cos sin x x dx = 1 2 sin x ∫ dx + cos sin x x 2 ∫ dx = ? cosec 2 x dx + ? cosec x cotx dx = - cotx - cosec x + c = - (cotx + cosec x) + c Sv, z_Ó`V` (b) ? sint° dt = ? sin rt 180 () |dt [?180° = ?`Ó`!v, i`yòñ`° = rt 180`Ó`!v, i`yò] = - 180 r cos rt 180 () | + c Sv, z_Ó`V`
 88 ? GE-CO-11 ? NSOU ????? v, ziyÉÓ`iÈÜÜÜÜÜÈÈÈÈÈÉ`É` öyò`!ò!i≈i`Ñ, Ó`θò`É` () () e e dx

50%

MATCHING BLOCK 64/120

W

$e^{3x} + 2e^{2x} + 1 + \int dx = e^{3x} + 2e^{2x} + x + C$

$dx = e^x + c$ Sv, z_Ó^V ????? v, zÿÉÓ^ iÈÙÙÙÙÙÈÈÈÈÈ6 É !í dy dx = sinx ~ÓÇ y = 3, ÎÒð x = r 3 ñ i, Òð yÈÙÈ~Ó^ òyò xÈÙÈ~Ó^ òyif^lò ≤ ÑÑ, yù Ñ, Ó^ ðò- ? Çöyiyò É ~fl, i^lú dy dx = sinx ? ?? dy = ? sinx dx Óyñ y = -cosx + c SçöyÑ, úò ï ðÓÑ, V ... (i) (i)òÇ ç jò^lÑ≈, y = 3 ~ÓÇ x = r 3 Ó!Ç^lì^, òyÉzñ 3 = -cos r 3 (| | | |) | + c Óyñ 3 = -12 + c [... cos r 3 = cos60° = 12] Óyñ c = 7 2 , ð%òÓ^ yl^ ñ (i)òÇÈÙÈ^i, c = 7 2 Ó!Ç^lì^, òyÉzñ y = -cosx + 7 2 Sv, z_Ó^V ????? v, zÿÉÓ^ iÈÙÙÙÙÙÈÈÈÈÈ7 É çöyÑ, úò Ñ, Ó^ ðò É ????? cosx cos2x cos3x dx ? Çöyiyò É ? cosx

43%

MATCHING BLOCK 65/120

W

$\cos 2x \cos 3x dx = 1/2 [\cos(3x+2x) + \cos(3x-2x)] dx = 1/2 [\cos 5x + \cos x] dx = 1/2 (\sin 5x + \sin x) + C$

$dx + 1/4 (1 +$

60%

MATCHING BLOCK 66/120

W

$\cos 2x dx = 1/2 \sin 2x + C$

Sv, z_Ó^V NSOU ? GE-CO-11 ? 89 ????? v, zÿÉÓ^ iÈÙÙÙÙÙÈÈÈÈÈ8 É (i) ????? e 7logx dx = Ñ, i, É^lÓ/(ii) a a a a x x x x 2 3 4 + + + + dx = Ñ, i, /? Çöyiyò É (i) ? e 7logx dx = ? e logx 7 dx = ? x 7 dx = x 8 8 + c Sv, z_Ó^V (ii) a a a a

35%

MATCHING BLOCK 67/120

W

$x^2 + 3x + 4 + \int dx = x^2 + 3/2 x + 4x + C$

e 3 3log + c Sv, z_Ó^V [? ? a mx dx = a m a mx e log + c, m ? 0, a > 0; 0, a = 1] ????? v, zÿÉÓ^ iÈÙÙÙÙÙÈÈÈÈÈ9 É çöyÑ, ú !òí≈l^ Ñ, Ó^ ðò É x x - + + 1 2 dx ? Çöyiyò É x x - + + 1 2 dx = (()) x dx x + - + 1 2 3 2 = x x + + 1 2 2 dx - 3 dx x + + 1 2 = ? 1? dx - 3 dx x + + 1 2 = x - 3log e (x + 2) + c Sv, z_Ó^V ????? v, zÿÉÓ^ iÈÙÙÙÙÙÈÈÈÈÈ10 É çöyÑ, úò Ñ, Ó^ ðò É (sin

30%

MATCHING BLOCK 68/120

W

$\cos x \sin x dx = 1/2 \sin 2x + C$

dx = ? 1? dx = x + c Sv, z_Ó^V 4.7 , ò!Ó^ Ói≈, Óy ≤ ÑÑ, fl, iy, òò , òk, !i, Ç)à, òy É ≤ ÑÑ, fl, iy, òò , òk, !i, ^lì, ñ ~Ñ, !, fl, fyi#ò à, ú x È^lú ? f(x)dx çöyÑ, ú^lìÑ, x, òÓ^ ~Ñ, !, çöyÑ, ^lú ~òò, y^lÓ ≤ ÑÑ, yù Ñ, Ó^ y Èl^ lÿ^lì, !mi, #l^ à, ú z Sfl, fyi#òVñ ≤ ÑÑ ò à, ú xÈÙÈ~Ó^ ò^lìf x = ?(z) Çjò^lìÑ, xyÓk, lÿ^lìÑ, - i, ^lÓ ? f(x)dx = ? f(z) ??(z) dz È^lÓ- çöyÑ, ú ÇÇe^yhs^, !òl^ òyÓÚ# (1) ? f(ax + b)dx = f ax b a () + + c 90 ? GE-CO-11 ? NSOU (2) ? {g(x)} n g(x) dx = { () } g x n n + + 11 + c [ÎÒð n ? -1] (3) ? (ax + b) n dx = () () ax b a n n + + + 11 + c [ÎÒð n ? -1] (4) 'l z z () x x dx = log e |z(x)| + c ????? v, zÿÉÓ^ iÈÙÙÙÙÙÈÈÈÈÈ(i) É ????? (3x + 1) 2 dx = Ñ, i, /? Çöyiyò É ? (3x + 1) 2 dx = 1 3 ? z 2 dz [l^lÓ^ ñ 3x + 1 = z ? ? dz = 3dx Óyñ dx = 1 3 dz] = 1 3 3 z (| | | |) | + c = z 3 9 + c SçöyÑ, úò ï ðÓÑ, V = () 3 1 9 3 x + + c ????? v, zÿÉÓ^ iÈÙÙÙÙÙÈÈÈÈÈ(ii) É ????? cosec 2 (2x + 5)dx = Ñ, i, /? Çöyiyò É ? cosec 2 (2x + 5)dx = 1 2 ? cosec 2 z dz [l^lÓ^ ñ 2x + 5 = z ? dz = 2dx Óy dx = 1 2 dz] = 1 2 (-cotz) + c = -cot() 2 5 2 x + + c Sv, z_Ó^V ????? v, zÿÉÓ^ iÈÙÙÙÙÙÈÈÈÈÈ(iii) É e e e e

33%

MATCHING BLOCK 69/120

W

$x^2 - 2x + 1 + \int dx = x^2 - x + x + C$

$dz z z () 2 1 + + \int [l^lÓ^ ñ e x = z, ??dz = e x dx] = x - 2 z dz z z 2 2 1 () + +$

dx
 NSOU ? GE-CO-11 ? 103 20. () () 1 1 1 2 2 2 4 2 + - + + ∫ x dx x x x 21. ≤
 Æöyí Ñ, Ó * ð È dx x x c 5 4 2 3 1 3 2 1 + = (N) | - + ∫ cos tan tan 22. ≤ Æöyí Ñ, Ó * ð È sin - + ∫ 1 x x a dx ? = [] tan x a ax c x
 a + + - - 1 4.11 @ Æs, i, ðO# 1. Das and Mukherjee : Differential Calculus, U.N. Dhur & Sons, Kolkata. 2. Gorakh Prasad : Differential
 Calculus, Pothishala Pvt. Ltd. Allahabad.
 104 ? GE-CO-11 ? NSOU ~Ñ, Ñ, È 5 ? !òí≈yí Ñ, Û ð 5.1 v, z Ìjüf 5.2 ≤ Æhfl, ÿÖòy 5.3 !òí≈yí Ñ, Ó * v, z í, ð! 5.4 !òí≈yí Ñ, Ó * !
 Óhfl, Ìli, 5.5 í%!, Çö e Ì ðòí≈yí Ñ, Ó * = ð ≤ Æ!e Ì y 5.6 v, zÿÉÓ ïöyúy 5.7 ≤ Æ! ÇÉÇö#Ñ, Ó * í=lúÓ Çöyÿ ÌòÓ * äðf e
 'yöy ÌÓ Ó * !òí ð 5.8 x ÌÓ * !ÖÑ, Çö#Ñ, Ó * í ~ÓÇ ~Ó * x!hfl, Ìc !Óí Ì Ñ, xy Ìúyâ, òy 5.9 äfy ÌÑ, Ó * ≤ Æ! Ì ðí≈yí Ñ, Ó * Öy äfy ÌÑ, yÓ#
 !òí≈yí Ñ, Ó * 5.10 ÇÇ!«, ÆÇyÓ * 5.11 xò%#úò# 5.12 @ Æs, i, ðO# 5.1 v, z Ìjüf ~Ez ~Ñ, ÌÑ, xyöÓ * y !òí≈yí Ñ, Ó * !Óí Ì Ì xy Ìúyâ, òy
 Ñ, ÌÓ * !äÈ v, zÿÉÓ ïcÉ- ÇÉÇö#Ñ, Ó * iÈÛÈ~Ó * Çöyÿò CramerÈÛÈ~Ó * !òí Ì ð ~ÓÇ x ÌÓ * !ÖÑ, Çö#Ñ, Ó * !íÓ * = Ó * ðc Á x!hfl, Ìc !
 Óí Ì Ì xy Ìúyâ, òy Ñ, ÌÓ * !äÈ- Jacobian Çjò ÌÑ≈, xy Ìúyâ, òy Ñ, ÌÓ * !äÈ- 5.2 ≤ Æhfl, ÿÖòy 1693 Û!ñ, K, lúÓ%!òä ~Ñ, äy Ìli, Ó *
 Çö#Ñ, Ó * í=lúÓ * ð Ìif ~Ñ, !, !Ó Ìü! ÇjòÑ≈, ú« f Ñ, Ó * !úò- Çö#Ñ, Ó * í=lúÓ * ð Ìif v, z, ðfl, Ìi, â, úÓ * y!úÓ * x, ðòí ÌòÓ * ð, Ìü
 ~Ñ, !, !Ó Ìü! Çj!i, ÇöyÁ! y Ìy ÌFäÈ- ÇöÓ Ói≈, #Ñ, y Ìü Û!ñ, !Óí% !ÉÇy ÌÓ * ð, v, !Ó Ñ, Ûy, zÇ Á Ñ, !Ç v, zÇ, Ì Ì Ez ~!Óí Ì Ì
 Û!ñ, #Ó * Ç, y ÌÓ ðò! ÌÓ Ñ, ÌÓ * !äÈ Ìüò- Ñ, !Ç ÇÓ≈≤ Æ!ò !òí≈yí Ñ, Ó * (Determinant) öyöÑ, Ó * Ñ, ÌÓ * ð- ÇöÓ Ói≈, #Ñ, y Ìü Ìe
 'öyÓ ñ äfy ÌÑ, y!Óñ Ç, u, yÓ ðlu, Á Óçey ÁÉfy!ör, ÌòÓ * Û ÌÓ Ìiy !òí≈yí Ñ, Ó * i, Ì ÌÑ, xyÓ * Á Çö, k, Ñ, ÌÓ * !äÈ-
 NSOU ? GE-CO-11 ? 105 5.3 !òí≈yí Ñ, Ó * v, z í, ð! !Ó * ñ a 1 x + b 1 y + c 1 z = 0 ... (1) a 2 x + b 2 y + c 2 z = 0 ... (2) a 3 x + b 3 y +
 c 3 z = 0 ... (3) !i, ð!, ~Ñ, äy Ìli, Ó * Çö#Ñ, Ó * í- (1)òÇ Á (2)òÇ Ì ÌÑ, ÓL=iò (cross multiplication) , ðk, !i, Ìi, Çöyÿò Ñ, Ó * Ìü, ÇöyEzñ
 x b c b c 1 2 2 1 - = y a c a c 2 1 1 2 - = z a b a b 1 2 2 1 - = k (? 0) (!Ó * ñ k i ðÓÑ, Ó * y!úV ? x = k(b 1 c 2 - b 2 c 1), y = k(a 2 c 1 - a
 1 c 2) ~ÓÇ z = (a 1 b 2 - a 2 b 1) x, y Á zÈÛÈ~Ó * öyò=!ú (3)òÇÈÛÈ Ìi, Ó!Ç Ì Ì, ÇöyEzñ a 3 ?k(b 1 c 2 - b 2 c 1) + b 3 ?k(a 2
 c 1 - a 1 c 2) + c 3 ?k)

39% MATCHING BLOCK 84/120 W

$a_1 b_2 - a_2 b_1 = 0$ Óyñ $k[a_3 b_1 c_2 - a_3 b_2 c_1 + b_3 a_2 c_1 - b_3 a_1 c_2 + c_3 a_1 b_2 - c_3 a_2 b_1] = 0$ Óyñ $a_3 b_1 c_2 - a_3 b_2 c_1 + b_3 a_2 c_1 - b_3 a_1 c_2 + c_3 a_1 b_2 - c_3 a_2 b_1 = 0$ (? k ? 0) Óyñ $(a_1 b_2 c_3 - a_1 b_3 c_2) -$

$b_1(a_2 c_3 - a_3 c_2) + c_1(a_2 b_3 - a_3 b_2) = 0$... (4) (4)òÇ Çjò ÌÑ≈, Ó * Ójy! ÌÑ, Ó * xÇü! Ì ÌÑ, xyöÓ * y ÇÉ ÌäEz !úÓ Ìli, Çöy!Ó * ñ a b c a b c a
 b c 1 1 1 2 2 2 3 3 3 !ÉÇy ÌÓ - S ÌÖy Ìò !òí≈yí Ñ, Ó * !ä, É' Éú | |) ~ ÌÑ, i, i, #! e Ì ðÓ * !òí≈yí Ñ, Ó * (third order determinant) Ó Ìü x!
 Ç, !Éi, Ñ, Ó * y É! - ~Ç, y ÌÓ nÈÛÈ ÌòÓ * (n-th order) !òí≈yí Ñ, Ó * ÌÑ, xyöÓ * y

100% MATCHING BLOCK 85/120 W

aaaaaaaaaaaa

$n_1 n_2 n_3 n_4 n_5 n_6 n_7 n_8 n_9 n_{10} n_{11} n_{12} n_{13} n_{14} n_{15} n_{16} n_{17} n_{18} n_{19} n_{20} n_{21} n_{22} n_{23} n_{24} n_{25} n_{26} n_{27} n_{28} n_{29} n_{30} n_{31} n_{32} n_{33} n_{34} n_{35} n_{36} n_{37} n_{38} n_{39} n_{40}$!ÉÇy ÌÓ ≤ ÆÑ, yü Ñ, Ó * Ìli, Çöy!Ó * - !í! A = (a ij) nxn ~Ñ, !, ÓÜ≈ öfy!, Δ: É! Ìi, ÌÓ ÌyÓ * !òí≈yí Ñ, Ó * Ó * *, ð!, É ÌÓ

100% MATCHING BLOCK 86/120 W

aaaaaaaaaaaa

$n_1 n_2 n_3 n_4 n_5 n_6 n_7 n_8 n_9 n_{10} n_{11} n_{12} n_{13} n_{14} n_{15} n_{16} n_{17} n_{18} n_{19} n_{20} n_{21} n_{22} n_{23} n_{24} n_{25} n_{26} n_{27} n_{28} n_{29} n_{30} n_{31} n_{32} n_{33} n_{34} n_{35} n_{36} n_{37} n_{38} n_{39} n_{40}$ ~ ÌÑ, xyÓ * öy |A| !ÉÇy ÌÓ !ä, !É' i, Ñ, Ó * Ó -
 106 ? GE-CO-11 ? NSOU öyEzòÓ * (Minor) !Ó * ñ A = |a ij| ÌÓò i = 1, 2, 3 ~ÓÇ j = 1, 2, 3 A !òí≈yí Ñ, Ó * Ì ÌÑ, y Ìöy, Çöy!Ó * ñ a ij (i, j = 1, 2, 3) - Ç%í, Ó * yÇ, Çöy!Ó * ij Óú Ìli, Ó%G, y! ÌÈÛÈ, Çöy!Ó * (row) ~ÓÇ jÈÛÈ, Çöy!Ó * hfl, Ì ÌÑ, Ó * (column) ÇÇ ÌÿÛfl, i Ìü xÓ!fl, Ìi, Çöy!Ó * - ~Óò
 xyöÓ * y-i, Çöy!Ó * ~ÓÇ jÈÛÈ, Çöy!Ó * hfl, ÌÑ, S!y a ij ÈÛÈ Ñ, !ä ÌÓ * xy ÌäÈVÈÛÈ Ñ, x, ðÇ, i, Ñ, ÌÓ * Sxl≈yí Óyí !í Ì Ì V xÓ!üç, Çöy!Ó * ÌüÓ *
 öyÿ Ìò, Çöy!Ó * y! ~Ñ, !, !òí≈yí Ñ, Ó * ≤ Æhfl%, Ì, Ñ, Ó * úyö ~ÓÇ i, y ÌÑ, Óúúyö a ij ÈÛÈ~Ó * öyEzòÓ * (minor) - ~ ÌÑ, M ij !ÉÇy ÌÓ Ç!
 ä, i, Ñ, Ó * úyö - !Ó * ñ

57% MATCHING BLOCK 87/120 W

$A = a_{11} a_{12} a_{13} a_{14} a_{15} a_{16} a_{17} a_{18} a_{19} a_{20} a_{21} a_{22} a_{23} a_{24} a_{25} a_{26} a_{27} a_{28} a_{29} a_{30} a_{31} a_{32} a_{33} a_{34} a_{35} a_{36} a_{37} a_{38} a_{39} a_{40}$ a 11 12 13 21 22 23 31 32 33 ??a 12, Çöy!Ó * minor x!≈yí M 12 = a a a 21 23 31 33

b + + + + E^ˆIO- 5.6 v, ziyEO^ˆ ioyuy ????? v, ziyEO^ˆ iEUUUUUUEEEEEE1 E !Ohfl, li, oy N, i^ˆIO^ˆ A = 5 2 3 7 3 4 9 4 5 !oi=yi^ˆ iN, O^ˆ oyò !
 òi=i^ˆ N, O^ˆ θò-
 NSOU ? GE-CO-11 ? 109 ? Cöyiyò É A = 5 2 3 7 3 4 9 4 5 (R 2 - R 1) ~ÓÇ (R 3 - R 1) ≤Ä^ˆii^ˆ yÜ N, i^ˆIO^ˆ , öyEzñ (R = Row) = 5 2 3 2 1 1 4 2 2 (R 3 - R 1) ≤Ä^ˆii^ˆ yÜ N, i^ˆIO^ˆ , öyEzñ = 5 2 3 2 1 1 2 1 1 = 0 !Imi, #i^ˆ Á i, i, #i^ˆ cy!O^ˆ i%!>, , òO^ˆ fl, òO^ˆ Cöyò O^ˆ Iú !
 òi=yi^ˆ iN, O^ˆ oyò ü)òf E^ˆIO] ????? v, ziyEO^ˆ iEUUUUUUEEEEEE2 É ≤Äöyí N, O^ˆ θò iñ a b ax by b c bx cy ax by bx cy + + + + 0 = (b 2 -
 ac)(ax 2 + 2bxy + cy 2) ? Cöyiyò É ÖyfiN, = a b ax by b c bx cy ax by bx cy + + + + 0 [c 3 - (xc 1 + yc 2)] ≤Ä^ˆii^ˆ yÜ N, i^ˆIO^ˆ , öyEz
 (C = column) = a b b c ax by bx cy ax bxy c 0 0 2 2 2 + + - + + () i, i, #i^ˆ hfl, i^ˆIO, O^ˆ , òi=lúO^ˆ öyif i^ˆö !Ohfl, li, N, i^ˆIO^ˆ , öyEz = 0
 - 0 + -(ax 2 + 2bxy + c 2))(ac - b 2) = -(ax 2 + 2bxy + c 2) x - (b 2 - ac) = (b 2 - ac)(ax 2 + 2bxy + c 2) = v, yò !iN, S≤Äöy!i, V
 ????? v, ziyEO^ˆ iEUUUUUUEEEEEE3 É i^ˆOyò iñ

39% MATCHING BLOCK 94/120 W

abc aab bcb abcc ab - - - - - 2 2 2 2 2 = (a + b + c) 3 ? Cöyiyò É ÖyfiN, ? = abc aab bcb abcc ab - - - - - 2 2 2 2 2

R 1 ? R 1 + R 2 + R 3 ≤Ä!e^ˆ I^ˆ y xÓúj^ˆ i^ˆò [R 1 ? R 1 + R 2 + R 3^ˆ !i^ˆii^ˆ òi%, ò R 1 ÈUÈ^ˆ N, (R 1 + R 2 + R 3)ÈUÈ^ˆ -O^ˆ öyif i^ˆö ≤Ä!i, fl, iy!
 , òi, N, O^ˆ y E^ˆii^ˆ iäE-]
 110 ? GE-CO-11 ? NSOU =
 a b

41% MATCHING BLOCK 95/120 W

cab cabcb bcb abcc ab + + + + + - - - - - 2 2 2 2 = (a + b + c) 1 1 1 2 2 2 2 b b c a b c c c a b - - - - - = (a + b + c) 1 0 0 2
 0 2 0 b a b c c a b c - + + - + + () () [c 2 ? c 2 - c 1 ~ÓÇ c 3 ? c 3 - c 1] = (a + b + c)[1?(a + b + c) 2 - 0] - 0 + 0] ≤

Äiö cy!O^ˆ O^ˆ ≤Ä!i, i^ˆÄ!«^ˆ i, i, !Ohfl, li, N, i^ˆIO^ˆ] = (a + b + c) 3 = v, yò !iN, - ~, yEz !ò i^ˆi=i^ˆ ö, ú- ????? v, ziyEO^ˆ iEUUUUUUEEEEEE4 É
 ≤Äöyí N, O^ˆ θò iñ b c c a a b q r r p p q y z z x x y + + + + + + + + + = 2 a b c p q r x y z ? Cöyiyò É ÖyfiN, = b c c a a b q r r p p q
 y z z x x y + + + + + + + + + = b c c a a q r r p p y z z x x + + + + + + + + + b c c a b q r r p q y z z x y + + + + + = b c c a q r r p y z z
 x + + + + b c a a q r r p p y z z x + + + + b c c b q r r q y z z y + + + + b c a b q r p q y z z x y + + + + = b c a q r p y z z x + c c a r r p z z x
 + b c b q r q y z y + c c b r r q z z y + b a b q p q y x y + c a b r p q z x y = b c a q r p y z z x + 0 + 0 + 0 + 0 + c a b r p q z x y [!mi, #i^ˆ
 !oi=yi^ˆ iN, O^ˆ i^ˆ«^ˆ i^ˆleñ ≤Ä!ö Á !mi, #i^ˆ hfl, i^ˆIO, , òO^ˆ fl, òO^ˆ Cöyò i, i, #i^ˆ !oi=yi^ˆ iN, O^ˆ i^ˆ«^ˆ i^ˆleñ ≤Ä!ö Á i, i, #i^ˆ hfl, i^ˆIO, , òO^ˆ fl, òO^ˆ
 Cöyò â, i%, l= !oi=yi^ˆ iN, O^ˆ i^ˆ«^ˆ i^ˆleñ ≤Ä!ö Á !mi, #i^ˆ hfl, i^ˆIO, , òO^ˆ fl, òO^ˆ Cöyò , òMÈ, ò !oi=yi^ˆ iN, O^ˆ i^ˆ«^ˆ i^ˆleñ ≤Ä!ö Á i, i, #i^ˆ hfl, i^ˆIO,
 , òO^ˆ fl, òO^ˆ Cöyò] = a b c p q r x y z + a b c p q r x y z S≤Ä^ˆii^ˆ fN, !oi=yi^ˆ iN, O^ˆ i^ˆ«^ˆ i^ˆle hfl, i^ˆIO, = lúO^ˆ ò i^ˆif , öyO^ˆ fl, òiO^ˆ N, fl, iyò !
 Ó!òò i^ˆIO^ˆ öyif i^ˆöñ i%!>, hfl, i^ˆIO, O^ˆ fl, iyò !Ó!òò i^ˆIO^ˆ (-1) i^ˆii^ˆ !oi=yi^ˆ N, i, i^ˆ iN, = i N, O^ˆ y E^ˆii^ˆ iäE-V = 2 a b c p q r x y z = v, yò!
 iN, S≤Äöy!i, V-
 NSOU ? GE-CO-11 ? 111 ????? v, ziyEO^ˆ iEUUUUUUEEEEEE5 É e^ˆ yöy^ˆ IO^ˆ O^ˆ (Cremer's) !ò! i^ˆö Cöyiyò N, O^ˆ θò S!ò i^ˆj^ˆ y^ˆ cö#N, O^ˆ i=!
 ú iN, V É x + y + z = 6 x - y + 2z = 5 3x + 5y - 7z = - 8 ? Cöyiyò É !IO^ˆ ñ ? = 1 1 1 1 1 2 3 5 7 - - - = 1 (7 - 10) - 1 (-7 - 6) + 1(5 + 3)
 [≤Ä!ö cy!O^ˆ O^ˆ i^ˆ«^ˆ i^ˆ !oi=yi^ˆ N, i, i^ˆ iN, !Ohfl, li, N, i^ˆIO^ˆ] = - 3 + 13 + 8 = 21 - 3 = 18 (? 0) ~Òòñ x = 6 1 1 5 1 2 8 5 7 18 - - - =
 1 18 {6(7 - 10) - 1(-35 + 16) + 1(25 - 8)} = 1 18 (-18 + 19 + 17) = 18 18 = 1 y = 1 6 1 1 5 2 3 8 7 18 - - - = 1 35 16 6 7 6 1 8 15 18 () ()
) - + - - - + - - - - + 19 78 23 18 = 36 18 = 2 z = 1 1 6 1 1 5 3 5 8 18 - - - = 1 8 25 1 8 15 6 5 3 18 () () () - - - - + + = - + 17 23
 48 18 = 71 17 18 - = 54 18 = 3 ? !ò i^ˆi=i^ˆ Cöyiyò É x = 1, y = 2 ~ÓÇ z = 3 ????? v, ziyEO^ˆ iEUUUUUUEEEEEE6 É !li x = - 9, x x x 3 7 2 2 7
 6 = 0 ç

52% MATCHING BLOCK 96/120 W

ö#N, O^ˆ i^ˆIO^ˆ ~N, i, O#ä E! i, i^ˆIO ~Ez cö#N, O^ˆ i^ˆIO^ˆ x, òO^ˆ i%!>, O#ä !oi=i^ˆ N, O^ˆ θ
 ò- ? Cöyiyò É ~fl, i^ˆIúñ

32% MATCHING BLOCK 97/120 W

x x x 3 7 2 2 7 6 = 0 112 ? GE-CO-11 ? NSOU Öyñ x x x x x + + + + + 2 7 3 6 7 2 2 2 7 6 = 0 !oi=yi^ˆ iN, R 1 ? R 1 + R 2 + R 3
 Sò!%, òV] Öyñ x x x x x + + + 9 9 9 2 2 7 6 = 0 Öyñ x x x + - - - 9 0 0 2 2 0 7 1 7 = 0 !

ò!i=yi^ˆ iN, C 2 ? C 2 - C 1 Sò!%, òVó C 3 ? C 3 - C 1 Sò!%, òV] Öyñ (x + 9)(x - 2)(x - 7) - 0} - 0 + 0 = 0 [≤Ä!ö cy!O^ˆ O^ˆ , òi=lú
 cy^ˆ i, ò i^ˆ«^ˆ !oi=yi^ˆ N, i, i^ˆ iN, !Ohfl, li, N, i^ˆIO^ˆ] Öyñ (x + 9)(x - 2)(x - 7) = 0 x + 9 = 0, x - 2 = 0 ~ÓÇ x - 7 = 0 x!i=yi^ˆ x = -9, 2, 7 ç
 %i, O^ˆ yÇ cö#N, O^ˆ i^ˆIO^ˆ x = -9 O#ä!>, Öy^ˆ i^ˆ x, òO^ˆ O#ä i%!>, EÜú x = 2 ~ÓÇ x = 7 v, z^ˆ O^ˆ É x = 2, x = 7 5.7 ≤Ä!_ ç ECcö#N, O^ˆ i=!
 úO^ˆ Cöyí i^ˆöO^ˆ äòf e^ˆ yöy^ˆ IO^ˆ O^ˆ !ò! ò !oi=yi^ˆ N, ≤Ä!e^ˆ I^ˆ y xÓúj^ˆ N, i^ˆIO^ˆ !ä. e^ˆ yöyO^ˆ !ò i^ˆj^ˆ y^ˆ , òk, i, i, ~N, y!iN, ç
 EÈUÈCö#N, O^ˆ i^ˆIO^ˆ S≤Ä!_ V Cöyiyò !oi=i^ˆ N, i^ˆIO^ˆ !äE^ˆ lúò- ò i^ˆò N, !O^ˆ ñ n çCÖfN, ä, úO^ˆ y!ü i%_ n çCÖfN, çEÈUÈCö#N, O^ˆ i^ˆ
 iÁI^ˆ y xy iäE- i^ˆöò a i1 x 1 + a i2 x 2 + ... + a in x n = k i (i = 1, 2, ..., n) ~ÓÇ !oi=yi^ˆ N, ? =

$n \times n$ matrix $A = (a_{ij})$ where $i, j = 1, 2, \dots, n$. The determinant $\det(A)$ is the sum of $n!$ terms, each a product of n elements, one from each row and column. For example, for a 3×3 matrix, $\det(A) = a_{11}a_{22}a_{33} - a_{12}a_{23}a_{31} - a_{13}a_{21}a_{32} + a_{13}a_{22}a_{31} + a_{12}a_{21}a_{33} - a_{11}a_{23}a_{32}$.

A square matrix A is invertible if and only if $\det(A) \neq 0$. The inverse matrix A^{-1} satisfies $AA^{-1} = A^{-1}A = I$, where I is the identity matrix.

A matrix A is symmetric if $a_{ij} = a_{ji}$. A matrix A is skew-symmetric if $a_{ij} = -a_{ji}$.

A matrix A is singular if $\det(A) = 0$. A matrix A is nonsingular if $\det(A) \neq 0$.

A matrix A is diagonal if $a_{ij} = 0$ for $i \neq j$. A matrix A is upper triangular if $a_{ij} = 0$ for $i > j$. A matrix A is lower triangular if $a_{ij} = 0$ for $i < j$.

A matrix A is orthogonal if $A^{-1} = A^T$, where A^T is the transpose of A .

A matrix A is Hermitian if $a_{ij} = \overline{a_{ji}}$, where $\overline{a_{ji}}$ is the complex conjugate of a_{ji} .

A matrix A is normal if $AA^T = A^T A$.

A matrix A is idempotent if $A^2 = A$.

A matrix A is nilpotent if $A^k = 0$ for some positive integer k .

A matrix A is invertible if and only if $\det(A) \neq 0$. The inverse matrix A^{-1} satisfies $AA^{-1} = A^{-1}A = I$.

A matrix A is singular if $\det(A) = 0$. A matrix A is nonsingular if $\det(A) \neq 0$.

A matrix A is diagonal if $a_{ij} = 0$ for $i \neq j$. A matrix A is upper triangular if $a_{ij} = 0$ for $i > j$. A matrix A is lower triangular if $a_{ij} = 0$ for $i < j$.

A matrix A is orthogonal if $A^{-1} = A^T$. A matrix A is Hermitian if $a_{ij} = \overline{a_{ji}}$. A matrix A is normal if $AA^T = A^T A$. A matrix A is idempotent if $A^2 = A$. A matrix A is nilpotent if $A^k = 0$ for some positive integer k .

70% MATCHING BLOCK 111/120 W

$A = \begin{pmatrix} a & b & c \\ a & b & c \\ a & b & c \end{pmatrix}$

(i) $\det(A) = 0$ because the rows are linearly dependent.

(ii) $\det(A) = 0$ because the columns are linearly dependent.

(iii) $\det(A) = 0$ because the rows are linearly dependent.

(iv) $\det(A) = 0$ because the columns are linearly dependent.

(v) $\det(A) = 0$ because the rows are linearly dependent.

(vi) $\det(A) = 0$ because the columns are linearly dependent.

(vii) $\det(A) = 0$ because the rows are linearly dependent.

(viii) $\det(A) = 0$ because the columns are linearly dependent.

(ix) $\det(A) = 0$ because the rows are linearly dependent.

(x) $\det(A) = 0$ because the columns are linearly dependent.

(xi) $\det(A) = 0$ because the rows are linearly dependent.

(xii) $\det(A) = 0$ because the columns are linearly dependent.

(xiii) $\det(A) = 0$ because the rows are linearly dependent.

(xiv) $\det(A) = 0$ because the columns are linearly dependent.

(xv) $\det(A) = 0$ because the rows are linearly dependent.

(xvi) $\det(A) = 0$ because the columns are linearly dependent.

(xvii) $\det(A) = 0$ because the rows are linearly dependent.

(xviii) $\det(A) = 0$ because the columns are linearly dependent.

(xix) $\det(A) = 0$ because the rows are linearly dependent.

(xx) $\det(A) = 0$ because the columns are linearly dependent.

(xxi) $\det(A) = 0$ because the rows are linearly dependent.

(xxii) $\det(A) = 0$ because the columns are linearly dependent.

(xxiii) $\det(A) = 0$ because the rows are linearly dependent.

(xxiv) $\det(A) = 0$ because the columns are linearly dependent.

(xxv) $\det(A) = 0$ because the rows are linearly dependent.

(xxvi) $\det(A) = 0$ because the columns are linearly dependent.

(xxvii) $\det(A) = 0$ because the rows are linearly dependent.

(xxviii) $\det(A) = 0$ because the columns are linearly dependent.

(xxix) $\det(A) = 0$ because the rows are linearly dependent.

(xxx) $\det(A) = 0$ because the columns are linearly dependent.

2/120	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ó°í~íí* xy^íúyÑ, ,ôyi, Ñ, Ó*y É^íí**läÉ- 1.2 ≤</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142515645)</p>				

3/120	SUBMITTED TEXT	24 WORDS	88% MATCHING TEXT	24 WORDS
<p>A ? B) ? C = A ? (B ? C) (b) (A ? B) ? C = A ? (B ? C) 3. !</p> <p>W https://banglarshiksha.gov.in/readwrite/Online_Teacher_Training/Bridge%20Book/Bridge%20Combined%20...</p>				

4/120	SUBMITTED TEXT	28 WORDS	70% MATCHING TEXT	28 WORDS
<p>A ? (B ? C) = (A ? B) ? (A ? C) (b) A ? (B ? C) = (A ? B) ? (A ? C) 5.</p> <p>W https://banglarshiksha.gov.in/readwrite/Online_Teacher_Training/Bridge%20Book/Bridge%20Combined%20...</p>				

5/120	SUBMITTED TEXT	70 WORDS	26% MATCHING TEXT	70 WORDS
<p>a) A ??? = A; A ??? = A (b) A ??? = A; A ??? = ? 6. ,ô)Ó`Ñ, !</p> <p>óí`ô/c)e (Complement law) (a) A ? A c = ? ; (A c) c = A (b) A ? A</p> <p>c = ? ; (?)c = ? , ? c = ? 5 6 1 2 3 1 2 3 123456789012345</p> <p>12345678901234 5 12345678901234 5 12345678901234 5</p> <p>12345678901234 5 12345678901234 5 12345678901234 5</p> <p>12345678901234 5 12345678901234 5 12345678901234 5</p> <p>123456789012345 123456 123456 123456 123456 123456</p> <p>123456 123456 1234567 1234567 1234567 1234567 1234567</p> <p>1234567 1234567 A B 123456 123456 123456 123456 123456</p> <p>123456 123456 123456 123456 123456 123456 123456 123456</p> <p>123456 A B A B 12 12 12 12 12 A A ?</p> <p>W https://oeis.org/A000142</p>				

6/120	SUBMITTED TEXT	24 WORDS	70% MATCHING TEXT	24 WORDS
<p>A ? B) c = A c ? B c (b) (A ? B) c = A c ? B c !</p> <p>W https://banglarshiksha.gov.in/readwrite/Online_Teacher_Training/Bridge%20Book/Bridge%20Combined%20...</p>				

7/120	SUBMITTED TEXT	13 WORDS	95% MATCHING TEXT	13 WORDS
<p>$n(A \cap B) = n(A) + n(B) - n(A \cup B)$ A, B ~</p> <p>$n(A \cup B) = 7, n(A) + n(B) - n(A \cap B) = 4 + 5 - 2 = 7$ 9. 4 11. 18 13. 72 15. 60 17. 20 19. 6 21. 9 23. 4 25. $n((A \cap B)) = 9,$</p> <p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

8/120	SUBMITTED TEXT	29 WORDS	91% MATCHING TEXT	29 WORDS
<p>$n(A \cap B \cap C) = n(A) + n(B) + n(C) - n(A \cap B) - n(B \cap C) - n(C \cap A) + n(A \cap B \cap C)$?????</p> <p>$n(A \cup B \cup C) = n(A) + n(B) + n(C) - n(A \cap B) - n(B \cap C) - n(A \cap C) + n(A \cap B \cap C)$</p> <p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

9/120	SUBMITTED TEXT	29 WORDS	68% MATCHING TEXT	29 WORDS
$n(A) = 31$ $n(B) = 36$ $n(C) = 27$ $n(A \cap B) = 10$, $n(B \cap C) = 11$, $n(A \cap C) = 9$ $n(A \cap B \cap C) =$		$n(A) + n(B) + n(C) - n(A \cap B) - n(B \cap C) - n(A \cap C) + n(A \cap B \cap C)$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				
10/120	SUBMITTED TEXT	68 WORDS	60% MATCHING TEXT	68 WORDS
$n(A \cap B \cap C) = n(A) + n(B) + n(C) - n(A \cap B) - n(B \cap C) - n(A \cap C) + n(A \cap B \cap C) = 31 + 36 + 27 - 10 - 11 - 9 + x = 94 - 30 + x = 64 + x$... (i) $n(A \cap B \cap C) =$		$n(A \cup B \cup C) = n(A) + n(B) + n(C) - n(A \cap B) - n(B \cap C) - n(A \cap C) + n(A \cap B \cap C)$ Section 6.3 1. 10 3. 30 5. 6 outcomes 7. 15 outcomes 9. 13 outcomes 11. 25 outcomes 13. 4 15. 93 17. 16 19. 30 21. 13 23. 18 25. 25,600 27. 3381 29. a. 288 b. 288 31. 256 33. 10 35. 286 37. 4 39. a. 8,000,000 b. 30,000 c. 4,251,528 41. a. 4 3 = 64 b. 4 n c. 4 2.1x10 10 43. a. 16 6 = 16,777,216 b. 16 3 = 4096 c. 16 2 = 256		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				
11/120	SUBMITTED TEXT	69 WORDS	41% MATCHING TEXT	69 WORDS
$Y = Y$??? $[X \cap X = ?] = Y$? $(X \cap X) = (Y \cap X)$? $(Y \cap X)$? $[U \cup \{e\} = \{e\}] = (X \cap Y)$? $(X \cap Y) = (X \cap Z)$? $(X \cap Z) = (X \cap Y)$? $X \cap Y = X \cap Z$, $X \cap Y = X \cap Z$? $Z = Z$? $(X \cap X) = Z$? $[x \cap x = x] = Z$? $Y = Z$? $[x \cap x = x]$		$y 2 2 2 1 y z x z 1 x y 1 1 1 y z x x 3 3 y z x y 2 y z x 2 z 2 2 y z x y z x 1 2 1 y z x 1 1 1 23. 25. 27. 29. 31. 33. 35. 37. z x y x y 0 z x 2 y 2 4, z 4 z 2 4x 2 4, y 1 z 2 x 2 y 2 z y x z 2$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				
12/120	SUBMITTED TEXT	28 WORDS	57% MATCHING TEXT	28 WORDS
$x - x = 0$ $\>$; ??? $ f(x) + g(x) - l - m = (f(x) - l) + (g(x) - m) $? $ f(x) - l + g(x) - m $		$x) f(x) f(x) + g(x) g(x) = f(x) g(x) + f(x) g(x)$. 67.		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				
13/120	SUBMITTED TEXT	38 WORDS	38% MATCHING TEXT	38 WORDS
$f(x) g(x) - lm = f(x) g(x) - lg(x) + lg(x) - lm $? $ f(x) g(x) - lg(x) + lg(x) - lm $? $ a + b $? $ a + b = g(x) $ $ f(x) - l + l $ $ g(x) -$		$f(x) + g(x) g(x) = f(x)g(x) f(x) f(x) + g(x) g(x) = f(x)g(x) + f(x)g(x)$. 67.		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				
14/120	SUBMITTED TEXT	36 WORDS	41% MATCHING TEXT	36 WORDS
$f x g x l m () () = f x m l m f x m f x g x () () () () - - + ? 1 m f x l f x m g x m g x () () () () -$		$f(x) + g(x) g(x) = f(x)g(x) f(x) f(x) + g(x) g(x) = f(x)g(x) + f(x)g(x)$. 67.		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

20/120	SUBMITTED TEXT	42 WORDS	35% MATCHING TEXT	42 WORDS
$\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$		$x^2 - 2 \ln(x-1) - x - 1$ $45. e^x(1+x)$ $47. \frac{1}{(x+1)} + 3e^x$ $3 + 3x^2$ $49. e^x(\ln x + 1/x)$ $51. 2e^{2x+1}$ $53. (2x-1)e^x - x + 1$ $55. 2xe^{2x-1}(1+x)$ $57. 4(x-1)^2$ $59. 2 \cdot 3^{2 \ln 3}$ $61. 2 \cdot 3^{2x+1} e^{3x+1}$ $63. 2x^2[(x^2+1)\ln 3 - 1]$ $(x^2+1)^2$ $65. -4/(e^x - e^{-x})$ 2 $67. 5e^{5x-3}$ $69. -\ln x + 1(x \ln x)$ 2 $71. 2(x-1)$ $73. 1x \ln x$ $75. 1$ $2x \ln x$ $77. y = (e/\ln 2)(x-1) \approx 3.92(x-1)$ $79.$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

21/120	SUBMITTED TEXT	186 WORDS	63% MATCHING TEXT	186 WORDS
$\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$		$x^2 + 5x + 3$ $7. 210x$ 1.1 $9. -2/x$ 2 $11. 2x/3$ $13. 3(4x^2 - 1) + 3x(8x) = 36x^2 - 3$ $15. 3x^2(1-x^2) + x^3(-2x) = 3x^2 - 5x^4$ $17. 2(2x+3) + (2x+3)(2) = 8x + 12$ $19. 3\sqrt{x/2}$ $21. (x^2-1) + 2x(x+1) = (x+1)(3x-1)$ $23. (x-0.5+4)(x-x-1) + (2x-0.5+4x-5)(1+x-2)$ $25. 8(2x^2-4x+1)(x-1)$ $27. (1/3.2 - 3.2/x^2)(x^2+1) + 2x(x/3.2 + 3.2/x)$ $29. 2x(2x+3)(7x+2) + 2x^2(7x+2) + 7x^2(2x+3)$ $31. 5.3(1-x^2.1)(x-1.1)(5.3x-1) \cdot (x-2.3-3.4) - 2.3$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

22/120	SUBMITTED TEXT	219 WORDS	80% MATCHING TEXT	219 WORDS
$\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$		$x^2 + 5x + 3$ $7. 210x$ 1.1 $9. -2/x$ 2 $11. 2x/3$ $13. 3(4x^2 - 1) + 3x(8x) = 36x^2(1-x^2) + x^3 = 3x^2 - 5x^4$ $17. 2(2x+3) + (2x+3) = 8x + 12$ $19. 3\sqrt{x/2}$ $21. (x^2-1) + 2x(x+1) = (x+1)(3x-1)$ $23. (x-0.5+4)(x-x-1) + (2x-0.5+4x-5)(1+x-2)$ $25. 8(2x^2-4x+1)(x-1)$ $27. (1/3.2 - 3.2/x^2)(x^2+1) + 2x(x/3.2 + 3.2/x)$ $29. 2x(2x+3)(7x+2) + 2x^2(7x+2) + 7x^2(2x+3)$ $31. 5.3(1-x^2.1)(x-1.1)(5.3x-1) \cdot (x-2.3-3.4) - 2.3x - 3.3$ $(5.3x-1)(1-x^2.1)$ $33. 1.2\sqrt{x}\sqrt{x+1}x^2 + (\sqrt{x+1})^2\sqrt{x-2}$ x^3 $35. 2(3x-1) - 3(2x+4)$ $(3$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

23/120	SUBMITTED TEXT	27 WORDS	31% MATCHING TEXT	27 WORDS
$\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$ $\sin^{-1}(\sin x) = x$		$x^3 \cdot (\cos x)(\tan x) + (\sin x)(\sec^2 x)$ $5. -2\csc x - \sec x \tan x + 3$ $7. \cos x - x \sin x + 2x$ $9. (2x-1)\tan x + (x^2-x+1)\sec^2$ \csc^2 $x(1+\sec x) + \cot x \sec x \tan$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

62/120	SUBMITTED TEXT	28 WORDS	40% MATCHING TEXT	28 WORDS
$\int \sin^2 x \, dx = \int \frac{1 - \cos(2x)}{2} \, dx = \frac{x}{2} - \frac{\sin(2x)}{4} + C$		$\int \frac{1}{x^2 - 1} \, dx = \frac{1}{2} \ln \left \frac{x-1}{x+1} \right + C$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

63/120	SUBMITTED TEXT	113 WORDS	36% MATCHING TEXT	113 WORDS
$\int (5x^2 + 6x + 7) \, dx = \frac{5}{3}x^3 + 3x^2 + 7x + C$		$\int \frac{1}{x^2 + 1} \, dx = \arctan(x) + C$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

64/120	SUBMITTED TEXT	23 WORDS	50% MATCHING TEXT	23 WORDS
$\int \frac{1}{x^2 + 1} \, dx = \arctan(x) + C$		$\int \frac{1}{x^2 - 1} \, dx = \frac{1}{2} \ln \left \frac{x-1}{x+1} \right + C$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

65/120	SUBMITTED TEXT	41 WORDS	43% MATCHING TEXT	41 WORDS
$\int \cos(2x) \cos(3x) \, dx = \frac{1}{2} \int (\cos(x) + \cos(5x)) \, dx = \frac{1}{2} (\sin(x) + \frac{\sin(5x)}{5}) + C$		$\int \cos(x) \cos(3x) \, dx = \frac{1}{2} \int (\cos(2x) + \cos(4x)) \, dx = \frac{1}{2} (\frac{\sin(2x)}{2} + \frac{\sin(4x)}{4}) + C$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

66/120	SUBMITTED TEXT	20 WORDS	60% MATCHING TEXT	20 WORDS
$\int \cos(2x) \, dx = \frac{1}{2} \sin(2x) + C$		$\int \cos(x) \, dx = \sin(x) + C$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

67/120	SUBMITTED TEXT	35 WORDS	35% MATCHING TEXT	35 WORDS
$\int \frac{1}{x^2 + 1} \, dx = \arctan(x) + C$		$\int \frac{1}{x^2 - 1} \, dx = \frac{1}{2} \ln \left \frac{x-1}{x+1} \right + C$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

68/120 SUBMITTED TEXT 37 WORDS **30% MATCHING TEXT** 37 WORDS

$\cos x \sin x x x - - \int 1 2 dx = \dots$
 $\cos x \sin x 15. 2 \sec 2 x \tan x 17. \pi \cos \pi 5 (x - 4) 19. -(2x - 1) \sin(x 2 - x) 21. (2.2x 1.2 + 1.2) \sec(x 2.2 + 1.2x - 1) \tan(x 2.2 + 1.2x - 1) 23. \sec x \tan x \tan(x 2 - 1) + 2x \sec x \sec 2 (x 2 - 1) 25. e x [-\sin(e x) + \cos x - \sin x] 27. \sec x 33. e^{-2x} [-2 \sin(3\pi x) + 3\pi \cos(3\pi x)] 35. 1.5[\sin(3x)] - 0.5 \cos(3x) 37. x^4 - 3x^2 (x 2 - 1)^2$

W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf

69/120 SUBMITTED TEXT 35 WORDS **33% MATCHING TEXT** 35 WORDS

$x x x x - + - - \int dx = \dots$
 $x 43. 2 x - 2 \ln(x - 1) x - 1 45. e x (1 + x) 47. 1/(x + 1) + 3e x (x 3 + 3x 2) 49. e x (\ln|x| + 1/x) 51. 2e^{2x+1} 53. (2x - 1)e^{x 2 - x+1} 55. 2xe^{2x-1} (1 + x) 57. 4(e^{2x-1})^2 59. 2 \cdot 3^{2x-4} \ln 3 61. 2 \cdot 3^{2x+1} \ln 3 + 3e^{3x+1} 63. 2x^3 x^2 [(x 2 + 1) \ln 3 - 1] (x 2 + 1) 2 65. -4/(e x - e^{-x}) 2 67. 5e^{5x-3} 69. -\ln x + 1 (x \ln x) 2 71. 2(\dots)$

W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf

70/120 SUBMITTED TEXT 85 WORDS **24% MATCHING TEXT** 85 WORDS

$x - \log e |t| + \log e |(t + 1)| = x + \log e t t + 1 + c = x + \log e z z 2 2 1 + c = x + \log e 1 1 2 + z + c = x + \log e 1 1 + e x + c$
 $x \dots$
 $x - 5) 4 / 12 + C 5. -e^{-x} + C 7. -e^{-x} + C 9. 1 2 e^{(x+1)^2} + C 11. (3x + 1) 6 / 18 + C 13. (-2x + 2) - 1 / 2 + C 15. 1.6(3x - 4) 3 / 2 + C 17. 2e^{(0.6x+2)} + C 19. (3x^2 + 3) 4 / 24 + C 21. (x 2 + 1) 2.3 / 4.6 + C 23. x + 3e^{3.1x-2} + C 25. 2(3x^2 - 1) 3 / 2 / 9 + C 27. -(1/2)e^{-x 2 + 1} + C 29. -(1/2)e^{-(x 2 + 2x)} + C 31. (x 2 + x + 1) - 2 / 2 + C 33. (2x^3 + x 6 - 5) 1 / 2 / 3 + C 35. (x - 2) 7 / 7 + (x - 2) 6 / 3 + C 37. 4[(x + 1) 5 / 2 / 5 - (x + 1) 3 / 2 / 3] + C 39. 20 \ln 1 - e^{-0.05x} + C 41. 3e^{-1/x} + C 43. (e x - e^{-x}) / 2 + C 45. \ln(e x + e^{-x}) + C 47. (\dots)$

W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf

71/120 SUBMITTED TEXT 27 WORDS **43% MATCHING TEXT** 27 WORDS

$n n + \dots$
 $n^{\{n\}}$ approaches $(1, x/n)$
 $n = (1, n, n/x/n) = (1, x)$

W <https://en.wikipedia.org/wiki/Exponentiation>

72/120 SUBMITTED TEXT 42 WORDS **41% MATCHING TEXT** 42 WORDS

$x x 1 1 2 - \dots$
 $x - 1) x - 1 45. e x (1 + x) 47. 1/(x + 1) + 3e x (x^3 + 3x^2) 49. e x (\ln|x| + 1/x) 51. 2e^{2x+1} 53. (2x - 1)e^{x 2 - x+1} 55. 2xe^{2x-1} (1 + x) 57. 4(e^{2x-1})^2 59. 2 \cdot 3^{2x+1} \ln 3 + 3e^{3x+1} 63. 2x^3 x^2 [(x 2 + 1) \ln 3 - 1] (x 2 + 1) 2 65. -4/(e x - e^{-x}) 2 67. 5e^{5x-3} 69. -\ln x + 1 (x \ln x) 2 71. 2(x - 1) 73. 1 x \ln x 75. 1 2x$

W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf

82/120	SUBMITTED TEXT	29 WORDS	32% MATCHING TEXT	29 WORDS
$\int \cos^2 x dx$ 5. $\log e x$ 6. $e x x x 1 1 2 2 - +$ $\int dx$ 7. $\cos \cos \cos 7 8 1 2 5 x x x - + \int dx$ 8. $dx x m x$ $n \sin(\) \cos(\) - - \int 9. dx x x 4 9 2 2 \sin \cos + \int 10.$		$\cos[\pi(x + 1/2)] = 2 + 2\cos[\pi(x - 3/2)]$ 9. $-2x \sin(x^2 - 1)$ 11. $2e x$ $\sec^2 (2e x - 1)$ 13. $4x \sin(x^2) \cos(x^2)$ 15. $2\sin(2x - 1) + C$ 17. $\tan(2x^2 - 1) + C$ 19. $-1 2 \ln \cos(x^2 + 1) + C$ 21. 1 23. $-x^2 \cos x$ $+ 2x \sin x + 2\cos$		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

83/120	SUBMITTED TEXT	46 WORDS	36% MATCHING TEXT	46 WORDS
$x^2 2 11. x x 2 1 + + \int dx$ 12. $? e x \cos 2 x dx$ 13. $\sec(\sec)(\sec)$ $x x x 2 1 2 2 + + \int dx$ 14. $3 2 3 2 \sin \cos \cos \sin x x x x + + \int dx$ 15. $dx x x 2 \sin \sec + \int$ 16. $ax x dx - \int$ 17. $dx x x 2 1 + + \int$ 18. $() 3$ $1 2 3 2 x dx x x + + - \int$ 19. $? \cos -1 x$		$x \sec^2(x^2 - 1)$ 25. $e x [-\sin(e x) + \cos x - \sin x]$ 27. $\sec x$ 33. e $-2x [-2 \sin(3\pi x) + 3\pi \cos(3\pi x)]$ 35. $1.5 x $ $-0.5 \cos(3x)$ 37. $x^4 -$ $3 x^2 (x^2 - 1)$ $2 \sec x^3 x^2 - 1 \tan x^3 x^2 - 1$ 39. $\cot(2x - 1) x -$ $2 \ln x $		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

84/120	SUBMITTED TEXT	132 WORDS	39% MATCHING TEXT	132 WORDS
$a^1 b^2 - a^2 b^1 = 0$ Óyñ k[a ³ b ¹ c ² - a ³ b ² c ¹ + b ³ a ² c $1 - b^3 a^1 c^2 + c^3 a^1 b^2 - c^3 a^2 b^1] = 0$ Óyñ a ³ b ¹ c ² - $a^3 b^2 c^1 + b^3 a^2 c^1 - b^3 a^1 c^2 + c^3 a^1 b^2 - c^3 a^2 b^1$ $= 0$ (? k ? 0) Óyñ (a ¹ b ² c ³ - a ¹ b ³ c ²) -		$A \cap B = \emptyset$ 65. When $B \subseteq A$ 67. $n(A \cup B \cup C) = n(A) + n(B) + n(C)$ $- n(A \cap B) - n(B \cap C) - n(A \cap C) + n(A \cap B \cap C)$ a. 288 b. 288 31. 256 33. 10 35. 286 37. 4 39. a. 8,000,000 a. $4^3 = 64$ b. 4 n c. $4 \cdot 2.1 \times 10^{10}$ 43. a. $16^6 = 16,777,216$ b. $16^3 = 4096$ c. $16^2 =$ 256 d. 766 45. $(10 \times 9 \times 8 \times 7 \times 6 \times 5 \times 4) \times (8 \times 7 \times 6 \times 5) =$ $1,016,064,000$ possible casts 47. a. $26^3 \times 10^3 = 17,576,000$ b. $26^2 \times 23 \times 10^3 = 15,548,000$ c. $15,548,000 - 3 \times 10^3 =$ $15,545,000$ 49. a. 4 b. 4 c.		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

85/120	SUBMITTED TEXT	10 WORDS	100% MATCHING TEXT	10 WORDS
a a a a a a a a a a a		A000165, A001044, A001563, A003422, A009445, A010050, A012245, A033312, A034886, A038507, A047920, A048631.		
<p>W https://oeis.org/A000142</p>				

86/120	SUBMITTED TEXT	10 WORDS	100% MATCHING TEXT	10 WORDS
a a a a a a a a a a a		A000165, A001044, A001563, A003422, A009445, A010050, A012245, A033312, A034886, A038507, A047920, A048631.		
<p>W https://oeis.org/A000142</p>				

87/120	SUBMITTED TEXT	28 WORDS	57% MATCHING TEXT	28 WORDS
A = a a a a a a a a a 11 12 13 21 22 23 31 32 33 ?? a 12 , ð ⁺ ïiÓ ⁺ minor xì=yí M 12 = a a a a 21 23 31 33		A001044, A001563, A003422, A009445, A010050, A012245, A033312, A034886, A038507, A047920, A048631. Factorial base representation: A007623. Cf. A003319, A052186, A144107, A144108. -		
<p>W https://oeis.org/A000142</p>				

88/120	SUBMITTED TEXT	9 WORDS	100% MATCHING TEXT	9 WORDS
	A = a a a a a a a a		A000165, A001044, A001563, A003422, A009445, A010050, A012245, A033312, A034886, A038507,	
	W https://oeis.org/A000142			
89/120	SUBMITTED TEXT	24 WORDS	76% MATCHING TEXT	24 WORDS
	a b c a b c a b c 1 1 1 2 2 2 3 3 3 3 x ~ÓÇ A 1 = a b c a b c		a. 8,000,000 b. 30,000 c. 4,251,528 41. a. $4^3 = 64$ b. $4n$ c. $4 \cdot 2.1 \times 10^{10}$ 43. a. $16 \cdot 6 = 16,777,216$ b. $16 \cdot 3 = 4096$ c. $16 \cdot 2 = 256$ a. $26 \cdot 3 \times 10^3 = 17,576,000$ b. $26 \cdot 2 \times 23 \times 10^3 = 15,548,000$ c. $15,548,000 - 3 \times 10^3 = 15,545,000$ 49. a. $4 \cdot b$ b. $4 \cdot c$.	
	W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf			
90/120	SUBMITTED TEXT	88 WORDS	54% MATCHING TEXT	88 WORDS
	a b c 1 1 1 2 2 2 3 3 3 3 x ? A x A 1 = a b c a b c a b c 1 1 1 2 2 2 3 3 3 x a b c a b c a b c 1 1 1 2 2 2 3 3 3 Óÿñ AA 1 = a b c a b c a b c a b c a 1 1 1 1 1 1 1 2 1 2 1 2 1 3 1 3 1 3 2 1 2 1 2 1 2 a b c a b c		$A \cap B = \emptyset$ 65. When $B \subseteq A$ 67. $n(A \cup B \cup C) = B) + n(C) - n(A \cap B) - n(B \cap C) - n(A \cap C) + n(A \cap B \cap C)$ Section 6.3 1. 10 3. 30 5. 6 outcomes 7. 15 outcomes 9. 13 outcomes 11. 25 outcomes 13. 4 15. 93 17. 16 19. 30 21. 13 23. 18 25. 25,600 27. 3381 29. a. 288 b. 288 31. 256 33. 10 35. 286 37. 4 39. a. 8,000,000 b. 30,000 c. 4,251,528 41. a. $4^3 = 64$ b. $4n$ c. $4 \cdot 2.1 \times 10^{10}$ 43. a. $16 \cdot 6 = 16,777,216$ b. $16 \cdot 3 = 4096$ c. $16 \cdot 2 = 256$ d. 766 45. $(10 \times 9 \times 8 \times 7 \times 6 \times 5 \times 4) \times (8 \times 7 \times 6 \times 5) = 1,016,064,000$ possible a. $26 \cdot 3 \times 10^3 = 17,576,000$ b. $26 \cdot 2 \times 23 \times 10^3 = 15,548,000$ c. $15,548,000 - 3 \times 10^3 = 15,545,000$ 49. a. $4 \cdot b$ b. $4 \cdot c$.	
	W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf			
91/120	SUBMITTED TEXT	69 WORDS	60% MATCHING TEXT	69 WORDS
	a b c a b c + + + + + + a a b c a b c a b c a b c a 2 2 2 2 2 2 3 2 3 2 3 1 3 1 3 1 3 2 3 2 3 2 3 + + + + + + + b c a b c a b c a b c a 3 3 3 3 3 + + b c		$A \cup B \cup C) = B) + n(C) - n(A \cap B) - n(B \cap C) - n(A \cap C) + n(A \cap B \cap C)$ a. 288 b. 288 31. 256 33. 10 35. 286 37. 4 39. a. 8,000,000 a. $4^3 = 64$ b. $4n$ c. $4 \cdot 2.1 \times 10^{10}$ 43. a. $16 \cdot 6 = 16,777,216$ b. $16 \cdot 3 = 4096$ c. $16 \cdot 2 = 256$ a. $26 \cdot 3 \times 10^3 = 17,576,000$ b. $26 \cdot 2 \times 23 \times 10^3 = 15,548,000$ c. $15,548,000 - 3 \times 10^3 = 15,545,000$ 49. a. $4 \cdot b$ b. $4 \cdot c$.	
	W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf			
92/120	SUBMITTED TEXT	30 WORDS	71% MATCHING TEXT	30 WORDS
	a b a b a b a b 1 1 1 1 1 2 1 2 2 1 2 1 2 2 2 2 a b a b a b a b + + + + [Ç		$A \cup B = \{a, b, d\}$, $A \times B = \{(a,a), (a, d), (b, a), (d)\}$ 7. $A \times B$ 9. (
	W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf			
93/120	SUBMITTED TEXT	27 WORDS	70% MATCHING TEXT	27 WORDS
	a b a b a b a b 1 1 1 2 1 1 1 2 2 1 2 2 2 1 2 2 a a b b a a b		$A \cup B = \{a, b, d\}$, $A \times B = \{(a,a), (a, d), (b, a), (b, d)\}$ 7. $A \times B$ 9. (
	W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf			

94/120	SUBMITTED TEXT	48 WORDS	39% MATCHING TEXT	48 WORDS
<p>abcaabbcbabcccab-----222222 = (a + b + c) 3? Çöyiyò É Óyÿ!iñ, ? = abcaabbcbabcccab----- 222222</p>		<p>$A \cap B = \emptyset$ 65. When $B \subseteq A$ 67. $n(A \cup B \cup C) = n(A) + n(B) + n(C) - n(A \cap B) - n(B \cap C) - n(A \cap C) + n(A \cap B \cap C)$ Section 6.3 1. 10 3. 30 5. 6 outcomes 7. 15 outcomes 9. 13 outcomes 11. 25 outcomes 13. 4 15. 93 17. 16 19. 30 21. 13 23. 18 25. 25,600 27. 3381 29. a. 288 b. 288 31. 256 33. 10 35. 286 37. 4 39. a. 8,000,000 b. 30,000 c. 4,251,528 41. a. $4^3 = 64$ b. 4 n c. 4 2.1×10^{10} 43. a. $16 \cdot 6 = 16,777,216$ b. $16 \cdot 3 = 4096$</p>		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

95/120	SUBMITTED TEXT	105 WORDS	41% MATCHING TEXT	105 WORDS
<p>cabcbabcbabcccab+++++-----2222 = (a + b + c) 1112222bbcabcccab----- = (a + b + c) 10 02020babccabcb-+-+-() () [c2?c2-c1~ÓÇc 3?c3-c1] = (a + b + c)[1?{(a + b + c)2 - 0} - 0 + 0] [≤</p>		<p>$C(12, 3) \times 4 \times 4 \times 4 = 1,098,240$ 53. 10,200 55. a. 252 b. 20 c. 26 57. a. 300 b. 3 c. 1 in 100 a. 210 b. 77 c. No 61. a. 23! b. 18! c. $19 \times 18!$ 63. $C(11, 1) C(10, 4) C(6, 4) C(2, 2)$ 65. $C(11, 2) C(9, 1) C(8, 1) C(7, 3) C(3, 1) C(2, 1) C(1, 1)$ 67. $C(10, 2) C(8, 4) C(4, 1) C(3, 1) C(2, 1) C(1, 1)$ 69. (A) 71. (D) 73. a. 9880 b. 1560 c. 11,480 75. a. $C(20, 2) = 190$ b. C(</p>		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

96/120	SUBMITTED TEXT	11 WORDS	52% MATCHING TEXT	11 WORDS
<p>ö#Ñ, Ó* ãiíó* ~Ñ, !, Ö#ã ÉÍ* ì, ãiíó* ~Éz çö#Ñ, Ó* ãiíó* x, ðÓ* ãiíó* Ö#ã !öíã! Ñ, Ó* &</p>		<p>ö#Ñ, Ó* ãiíó* ðÑ, Ó* ãiíó* çöyÓ* ãiíó* - z çö#Ñ, Ó* ãiíó* Ö#ã ! öíã! Ñ, Ó* ^</p>		
<p>W https://banglarshiksha.gov.in/readwrite/Online_Teacher_Training/Bridge%20Book/Bridge%20Combined%2 ...</p>				

97/120	SUBMITTED TEXT	70 WORDS	32% MATCHING TEXT	70 WORDS
<p>xx372276 = 0 112? GE-CO-11? NSOU Óyñ xxxxxx + + + + + 2736722276 = 0 !öíãy! ãiíó, R1? R1 + R2 + R3 Sòì%, òv) Óyñ xxxxxx + + + 9992276 = 0 Óyñ xxx + - - - 900220717 = 0 !</p>		<p>$x) = -1x^2 + 2x^3$ 25. $h(x) = -0.8x^{1.4}$ 27. $h(x) = -2x^3 - 6x^4$ 29. $r(x) = -2x^2 + 0.12x^{1.1}$ 31. $r(x) = 2x^3 - 0.12x^{0.9} - 4.43x^{2.1}$ 33. $t(x) = x x - 1x^2$ 35. $s(x) = 12\sqrt{x} - 12x\sqrt{x}$</p>		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

98/120	SUBMITTED TEXT	35 WORDS	46% MATCHING TEXT	35 WORDS
<p>aaaaaaannnnn 111212122212?????? ≠ 0 ... (i) ~Öðñ x1? = xaaaxaaaxaaa</p>		<p>A045509, A045510, A045511, A045516, A045517, A045518, A282021, A045519; A045520, A045521, A045522, A045523, A045524, A045525, A045526, A045527, A045528, A045529.</p>		
<p>W https://oeis.org/A000142</p>				

99/120	SUBMITTED TEXT	32 WORDS	70% MATCHING TEXT	32 WORDS
<p>$x + y + z = 1$ Óy $x + y = 1 - z$ ~ÓÇ $x + 2y + 3z = 4$ Óyñ $x + 2y = 4 - 3z$... (2) ~^</p>		<p>$x = 0, y = 15, z = 15$ 11. $p = 220; x = 20, y = 20, z = 60$ 13. $c = 30; x = 30, y = 0, z = 0$ 15. $c = 50; x = 20, y = 10, z = 0,$</p>		
<p>W http://www.math.utep.edu/faculty/cmmundy/Math%202301/Solution_Manual.pdf</p>				

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W	URL: http://www.wbnsou.ac.in/online_services/SLM/BDP/ESO-07.pdf Fetched: 2021-09-28 09:19:33	 2
SA	Malay Barik, Supervisor Dr. Munmun Gangopadhyay, মুসলমান লিপি করদের লেখা পুথি বিশেষত্ব (Musalman Lipi karder Lekha Puthir Bisesatwa).pdf Document Malay Barik, Supervisor Dr. Munmun Gangopadhyay, মুসলমান লিপি করদের লেখা পুথি বিশেষত্ব (Musalman Lipi karder Lekha Puthir Bisesatwa).pdf (D120150773)	 1

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 Professor of Economics Associate Professor of Economics NSOU NSOU Assistant Professor of Economics Associate Professor of
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 - II (Mathematics-II) Course Code : GE-CO-21 [Applicable for HEC] 1 7-36 2 37-78 3 79-112 4 113-160 5. 161-170 5. 171-188 6
 189-322

tàp 1.1 vþzöijYÄ 1.2 ²ihßþyí y 1.3 "%!Ýþ %pœë% = þ xöip™Çþöi, þiû Çhsp"þy 1.4 "%!Ýþ %pœë% = þ xí, þœöiëyÄ xöip™Çþöi, þiû Ç, Kþy Sxy, Ý, þ |þyöiV 1.5 xëüçeyü vþzp™þ™y"Ä 1.6 !í!vþü"þ íy x +!ÝTþÄ xhsp! ~ÄE"þ 1.7 !í!vþü"þ xöip™Çþ, þ (Implicit function) ~iû „þ"þ„þt!œ t%íu%çþ™)Ä ²iöiëyü 1.8 !í!• vþz"yEü"yçey 1.9 Ç, Çþ@Çyü 1.10 x ~%Ý#œ # 1.11 @ülrþ™O 1.1 vþzöijYÄ ~, þ!Ýþ %pœiüy!Ýë% = þ xöip™Çþ, þ xöip™Çþy "%Ez íy "þöi"þy!•, þ %pœë% = þ xöip™Çþ, þ x!•, þ"þiü t%íu%çþ™)Ä |þ!>, þy xíÄ #!"þöi"þ ~i, ! íKþyöi"iü !í!í• öÇþöie þ™!iüœ!Çþ"þ EëüÐ ihßþ"þ ~, þ %pöiœiü xöip™Çþöi, þiû >"þEz "%Ez íy "þöi"þy!•, þ %pœë% = þ xöip™Çþöi, þiû Ç#>y - Chsp"þy - xí, þœöi"iü ç Ç>y, þœöi"iü ~yü'y xyüç íÄyb™, þ|þyöií !íhß+þ"þ EëüÐ "þ!vþüë !íKþy" ç „þy!íüT!iü ! íÄyëü ö~, þy!•, þ %pœë% = þ xöip™Çþöi, þiü ty!"þ, þ ²iöiëyü x!•, þ >yeyëü þöiÝþÐ •íü z ??f (x, y) xöip™Çþöi, þiü >öi•Ä "%!Ýþ ßþy•# ~ %pœ ç x ç y íÄþy"þ Ð ç x ç y éóé~iü !í!|þJ- >yöi"iü <"Ä xöip™Çþ, þ z ~, þ!Ýþ Ç>"þöiœiü xMþœöi, þ ²i, þyÝ „þöiüÐ vþz"yEü"íßþ"iü)þ™ - •íü ??, z f x y ? ? ? 2 2 9, x y ? ? ? öë...yöi" 2 2 9 x y ? ? í, öi"iü ~, þ!Ýþ xMþœöi, þEz í%GþyëüÐ !, þhsþþ- è!" 2 2 z x? 2 9 y? ? !œ!... - "þy ~, þ!Ýþ ötyçœöi, þiü þ™, Üþ"þœöi, þ !"öi"ÄY „þöiüöiÐ Ç%"þiüy, - !m>y!e, þ Äy!"þiü xyöiçeyöi"þ ? ? , z f x y ? Çi"y Ç>"þöiœiü ~, þ!Ýþ xMþœ !"öi"ÄY, þ xöip™Çþ, þ !EÇyöií t'Ä EëüÐ xy"yöi"iü xyöiçey%þ y ~, þy!•, þ %pöiœiü xöip™Çþöi, þiü öÇþöie Ý%•>yë "%!Ýþ ! ~iüöip™Çþ ßþy•# ~ %pöiœiü >öi•Ä Ç#>yíä •íy, þöiíÐ 1 ? NSOU ? GE-CO-21 8 1.2 ²ihßþyí y •íü x ç y %pœë% = þ xöip™Çþ, þ ? ? ? ? , . f x y z x y ? ë"þEz ú xMþœÇE (a, b) !"öi, þ x@ü!Çiü Eëü "þ"þEz z, l S!"ÄTþ Ç...ÄyV éóé~iü !"þYþi"þ#Ä EëüÐ ~>"þ xíþiyëü - xy"iüy þÝþ ~y!Ýþöi, þ ²i, þyöiÝiü <"Ä !œ...i ö (,) (,) ? ? x y a b Lt f x y l !öiÜÖj">...# Ç, Kþy •íü - l S!"ÄTþ Ç...ÄyV ~i, ößþ"ÉSéy•# Ç%þo" Ç...Äy ~iü <"Ä öç...yöi" vþzp™!þi"þ ~, þ!Ýþ x!"þÇ%þo" •Ç ...Äy ? xy, þyöiü Sëy ? ~iü vþzp™iü !"ÄþiüÝ#œV ëyöi"þ | f (x, y) - l |øgt; ? ë... 0 øgt; | x - a | øgt; ? ~i, 0 øgt; | y - b | øgt; ? EëüÐ "þ... xy"iüy l ö, þ f (x, y) éóé~iü Ç#>yíü)öip™ !%þ!E<"þ „þöiüí ë... (x, y), (a, b) éóé~iü ...íEz !"þYþi"þ#Ä EöiíÐ ²i"þ#öi, þ- (,) (,) (,) ? ? x y a b Lt f x y l vþz"y. •íü - xöip™Çþ, þ S"%!Ýþ %pœë% = þV f (

40% MATCHING BLOCK 1/109 W

x, y) ??2x ??y ~i, ? ~, þ!Ýþ x!"þ Ç%þo" •Ç...ÄyD ~... - ? ? ? ? ? ? ? ? , 4 2 4 2 1 2 f x y x y x y ? ? ? ? ? ? ? ? ? ? 2 1 2 2 2 4 x y ? ? ? ? ? ? ? ? ? ? ë... 1 4 x ? ? ? ~i, 2 2 y ? ? ?

è!" 4 ? ? ? éóéö, þ @ü!E' „þiüy Eëü ëy ? ? 2, 4 ? ? éóé~iü >öi•Ä Ç%þo"þiü >y - "þöií ? ? , 4, f x y ? ? ? ë... 1x ? ? ? ~i, 2y ? ? ? Ç%"þiüy, (,) (1, 2) (,) 4 ? ? x y Lt f x y 1.3 "%!Ýþ %pœë% = þ xöip™Çþöi, þiû Çhsp"þy •íü - ? ? , z f x y ? S"%!Ýþ %pœ ë% = þV xöip™Çþ, þ ~, þ!Ýþ xMþöice Ç%Ç, Kþy"þÐ ú xMþœþi ~, þ!Ýþ !"ÄTþ !í" % (a, b) ö"þ 'f Çhsp"þ (continuous) Eöií - è!" (,) (,) (,) ? ? x y a b Lt f x y f a b EëüÐ NSOU ? GE-CO-21 9 !í.o. ~, þ!Ýþ !"ÄTþ xMþöiceü ²iöi"þÄ, þ !í" %öi"þ è!" ö, þyöi" y Ç%Ç, Kþy"þ xöip™Çþ, þ Çhsp"þ Eëü "þöií f ö, þ ú xMþöice Çy!@ü!„þ|þyöií Çhsp"þ íçey EöiíÐ vþz"y. •íü - ? ? , 2 3 f

51% MATCHING BLOCK 2/109 W

x y x y ? ? ë... ? ? ? ? , 1, 1, x y ? ? ? , 5 f x y ? Ç%"þiüy, x!hsp"þ™ÉÄyöiëü - ? ? , 5? Lt f x y ? ? ? ? , 1, 1 x y ? „þyüí - ? ? ? ? ? ? , 5 2 3 5 2 1 3 1 f x y x y x y ? ? ? ? ? ? ? ? 2 1 3 1 x y ? ? ? ? 2 · 4 3 · 6 ? ? ? ?

Söë...yöi" ? &t; 0, Ç%þo Ç...ÄyV •íü - ? ? min 4, 6 6 ? ? ? ? ? ? Së... - ? Eœe x!"þ Ç%þo" •Ç...ÄyV Eëü "þöií ? ? , 5, f x y ? ? ? ë... , x ? ? ? 1. y ? ? ? (,) (1, 1) (,) 5 ? ? ? x y Lt f x y ~þiöice - ? ? 1, 1 2 1 3 1 5 f ? ? ? ? ? ? (,) (1, 1) ? ? Lt f x y f ~, þ „þiyëü - ? ? , f x y xöip™Çþ, þ!Ýþ (1, 1) !í" %öi"þ Çhsp"þÐ !í. o. !"þ íy "þöi"þy!•, þ %pœë% = þ xöip™Çþöi, þiü öÇþöie - vþzp™öiüy = þ •yü'y!Ýþ öÇ#>yó ç öÇhsp"þyüó öÇþöie Ç>|þyöií ²iöiëyÄ EëüÐ 1.4 "%!Ýþ %pœë% = þ xí, þœöiëyÄ xöip™Çþöi, þiü Ç, Kþy Sxy, Ý, þ |þyöiV •íü - ? ? , z f x y ? S"%!Ýþ %pœë% = þ xöip™Çþ, þV ~... - x Çyöip™öiÇþ ? ? , f x y éóéö, þ xí, þœöiëyÄ ötyj!y „þiüyü Çëü xíYÄEz y ö, þ •É%í, þ !EÇyöií @ü!E' „þiüöi"þ EöiíÐ öç <"Ä ? ? , f x y éóéö, þ x Çyöip™öiÇþ öxy, Ý, þ |þyöií xí, þœöiëyÄ Áó íçey Eëü ~i, Ezyöi, þ f x ? ? íy ? ? , x f x y !EÇyöií ²i, þyÝ „þiüy EëüÐ NSOU ? GE-CO-21 10 x f ? íy ? ? ? ? 0 , , , ? ? ? ? ? ? ? ? h f x h y f x y f Lt x h è!" ~Ez Ç#>yíü x!hßç íyëü íyöi, þÐ S~ þiöice - h ???x, x éóé~iü Ç%þo"þ í!ä•öi, þ Ç!%þ"þ „þöiüV x"íü)öip™ - ? ? , f x y éóéö, þ y Çyöip™öiÇþ Söë...yöi" x •É%í, þ þ™" !EÇyöií t'Ä EöiíV xy, Ý, þ |þyöií xí, þœöiëó öëyÄ Eöií è!" y f íy ? ? ? ? 0 , ? ? ? ? ? ? ? k f x y k f y f Lt x h Sè!" Ç#>y x!hßçë% = þ EëüV Söë...yöi" - k ???y, y éóé~iü Ç%þo"þ í!ä•öi, þ Ç!%þ"þ „þöiüV vþz"y. •íü - (i) ? ? 2 2, f x y x y ? S"%!Ýþ %pœ x ç y éóé~iü ~, þ!Ýþ xöip™Çþ, þV - f x !"Äëü „þiü (1, 2) !í" %öi"þÐ Ç>y•y" ö ? ? ? ? ? ? ? 0 1, 2 1, 2 1, 2 x h h f f f Lt f x h ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 2 2 0 1 2 1 2 h h Lt h ? ? ? ? ? ? ? ? 2 0 0 2 1 2 1 4 h h h h h h Lt Lt h h ? ? ? ? ? ? ? ? ? 0 4 2 4 2 8 h Lt h ? ? ? ? ? ? (ii) •íü - ? ? 2 2, , y f x y x y f ? !"Äëü „þiü (1, 2) ! í" %öi"þÐ ~þiöice - f y íy ? ? ? ? ? ? 0 1, 2 1, 2 1, 2 k f k f Lt y

tàp 2.1 vpbzöijYÄ 2.2 2hßbyi y 2.3 ceÄyftüüyöiÖiü t) „p bTMä! „p 2.4 vpbz_ ce xöipTMÇp, b ~i, xipöe xöipTMÇp, b 2.5 2lyëü xipöe xöipTMÇp, b 2.6 iyoy!E# ~ YöiÄpiü öÇpöie %püü/xi Siy !ipTMü#pv špoe 2ly!@ 2.7 öE!Céüy ! Äyëüöi, piü !|p|, by 2.8 ööce...!%peö pTMä!“pöi p =iü!... „byeÄ, Èpöiü C>ÇÄyü C>yoy 2.9 Ç!Çp@çyü 2.10 x~%Y#ce # 2.11 @ùlripTMÖ 2.1 vpbzöijYÄ !mty“p „byeÄ, Èp C>ÇÄy (Quadratic programming problem, Ç, öiÇpöipTM Q.P.P) >ce“p x=iü!... „byeÄ, Èp C>ÇÄyü (non-linear programming problem) ~ „p!Yp C%Ç, !tàp“p 2!i“piü)pTMÖ %püü/xi >yöi iü < Ä ~Ez 2!i, Èpëüyöi, b C%ÇÄTMÇ ~ „piüöi“p !mty“p x!|pöi2!i“p xöipTMÇpöi, piü %püü/xi >y ! öiÄëüü öÇpöie xy>yöi iü ~ „p öÇYp xC“py !%pE<!|YTP iyoy%=p %pöe „péöë~iü x#öi“ „by< „pöiüöi“p EëüÐ ~öiÇpöie C>ÇÄy iE %ce „b>ÄC)!%püü öiöi, b 2ly@ C>yoy t!%ce ÇiÄ“y Kuhn-Tucker S, %p éöéYpy „byüüV YöiÄpiü >yÄöi“p TMçyëü eyëüÐ !mty“p ihßSp! Üp xöipTMÇpöi, piü xy „byCy<! “p špoe „pöiàpyüü|pyöi vpbz_ ce (convex) Eëü x! >yöi iü < Ä ~i, „pöiàpyüü|pyöi xipöe Eëü %püü >yöi iü < ÄÐ öëöiE“péöëöéC>yoy öÇpe (Solution Space) ÇiÄ“y vpbz_ ce Eöice – „pyÄ špöiceü %püüEYp Çy!Ä, p (global) t%ÇÄTMÇ – EëüÐ Ç , Kpy ö •liü– x T ~i, n c R ? ? ~i, (Q) nxn 2!i“pÇ >Äy!YpE: (symmetric matrix) “pöi !mty“p „byeÄ, Èpöiü C>ÇÄy!Yp Eëü ! Ä~iü)pTM ö 2 ? NSOU ? GE-CO-21 38 %püü/xi >yöi iü < Ä – ? ? T 1 Q 2 f x cx x x ? ? %pöiceü ihßSp! Üp YÄp ö A , x b ? 0 x ? ë... ? ? T 1 2 , , n x x x x ? ? ? 1 2 , , ? n c c c c ? ? 1 2 , , ? n b b b b 11 12 1 21 22 2 1 2 , , ... A n n m m n a a a a a a a a ? ? ? ? ? ? ? ? ? ? ? ? ~i, 11 12 1 21 22 2 1 2 , , ... Q n n n n n n c c c c c c c c c c ? ? ? ? ? ? ? ? ? ? ? ? – ~öiÇpöie x T Q x xöipTMÇp, b!Yp !mty“p xy „byöiü C, Kpy!ëü“p Eëü ë... Q ~ „p!Yp 2!i“pÇ >Äy!YpE: !EÇyöi xyd2!i, byY „pöiüÐ 2.2 2hßbyi y xy< „byöe ! YÖ– iy!<Ä Šëyvpüç C>yöiü !|!|p| – „byeÄ, yüüyëü ~ „p!Yp iü#!“piü/iy #!“piü 2lyöiëüyt, b ! “ „bYpy ÇEöi<Ez xyüüx %|bi „pöiü!ŠéÐ “p_ t“p ! “ „Šëyvpüç 2lyöiëüyt, b ! “ „p ö „b !%pshsby „piüy eyëü “yÐ xyüüç „pöiceEz iÄpyöi !|!i „byeÄöiÇpöie ßp°Ö C>öiëü öi!Y „by< „piüyüü iy xiÄ vpbzTMçÄ ~ „piüyü “py!t“öi, b t%iü%ç !|FŠéÐ 2lyöiëü<öi iü Çyöi Çyöi !|!|p| xy, !Y, b pTMä!“piü vpbzqy! EöiëüöiŠéÐ =iü!... „b (linear) iy x=iü!... „b (non-linear), C>“py iy xC“py iüÇpy „pöiü „b#!|pyöi ~Ez Çi C>ÇÄyöi, b C>yoy ~ „piüy eyëü “pyüü !%püü ç NSOU ? GE-CO-21 39 !iöiÜÖji ! öiëü xliü“p töiüiyç %pöeöiŠéÐ xy, !Y, b x@ùt!“piü Çyöi !iKpyöi iü !|!|p| öÇpöie ~ „p!Yp %pöe (variable) iy ~ „py! „b %pöe (multi-variable) ! öiëü Chsp“p Siy xChsp“pv xöipTMÇpöi, piü %püü Siy xiv >y ! ~Äyüöiüü pTMä!“p xy! iü, n“p EöiëüöiŠé ~i, EöiFŠéÐ L.P.P (linear programming problem) xiÄyë =iü!... „p iü#!“pöi, b iy pTMä!“pöi, b xiceÄ ~ „pöiü C>ÇÄy C>yoyöi iü 2lyëüç Y%iü% Eëü ÇiÄ2!iÐ pTMöiü !m“p#ëü !iÜ>ë%öiä•iü C>ëü Ez, ceÄyöiup Çy!iü, b !|!|p| öiöi, b iüÇöi iü pTM!iüy „byëü „b# pTMä!“p x~%Çiü „pöiü xyüüç öi!Y ! “ öiYüü C%iüÇpyëü ë%ä• iyëü iüy...y eyëü “pyüü pTMä!“p !iKpy # ç t!“p !|Yüüöi iü ! “ „bYp <y yüü xyöiü“ xyöiüÇ Y%iü% Eëü pTMä!“p t“p !iöiÜÖji iy töiüiyç Ð!Ä !“ce ‘OR’ (Operational research) ö „pÐ „Èp#vpüç “p_ (game theory), Decision theory S!Çäyhsb @ùlE “p_ V– Queueing theory SxöipTMÇpy “p_ V ö“p iÄiE, “p Eöi“p öeytce ‘OR’ “p_ eyüü >öice ! “ E“p iüöiëüöiŠé max-min S%püü:éöéx>V iy minmax Sx!éöé%püü>V xiPiyöi, b Çy>eyöi yüü 2!iöiöiPpyÐ “pyEz xy< „p!iöi“p – !YöiÖ– iy!öiÄ– iyçyü =“p!iöi“p – ‘Optimization’ “pöi iü iE%ce 2!iöiëüyt ceÇp „piüy eyöiFŠéÐ iÄpyöi ~Ez ~ „pöi, b xyüüç C, öiÇpöipTM „pöe !|Äyüü 2ly!> „p yüüyöi, b xyxëü „pöiü pTMiü“p#Ä hßpöiü iyoy%=p iy iyoy!E# (constrained/or non a constrained) C>“py iyëü „pyüü# ~i, xC“py •yüü, pyüü# C# „piü t%ceü ÇE<ce!pÄ C>yoy pTMä!“p xy, !Y, b !ëüöiüü x#öi“ xyöicey%p y „pöiüÐ Ç y“p # (classical) “p_ y~%Çyöiü %püü ç xi >y ! ~Äyüöiüü < Ä Siyoy%=p ç iyoy%=p b vpbz!pëüöiÇpöieEzV pTMä!“p iÄpy“Ð 2ly“pö xi, pöeöi iü ÇyEyöiëÄEz C>ÇÄy!%ce C>yoy ~ „piüyüü ö%öbTpy „piüy EëüÐ ~P!öice iyoy%=p (contrained) C>ÇÄyöi, b C>yoyöi iü ! !_ ~i, %püü/xi >y 2ly!@iü < Ä 2!iöiëüç #ëü ç öiöiP– YöiÄpiü C>yoyi SxÇ“py !%pE<ë%=p C>ÇÄy!%ceV ‘Kuhn-Tucker’ éöé~iü xyöicey%p y pTMä!“p ... %Ez Ç, ä>Ð xyüüç ~... ~Ez ~ „pöi, b xyöicey%pÄ !|jiëü !EÇyöi ‘Kuhn-Tucker’ YÄpy!öeöi, bEz ! iÄy%b ~ „pöiüÐ (A) C>yüü|pyöi – iE% %pöiceüü xi >y 2ly!@iü xy „byCy xC“py !%pE<ë%=p iyoy%=p C>ÇÄyüü öÇpe!Yp ! Ä~iü)pTM ö •liü– xöipTMÇp, b f ~iü xi >y ? ? f x ? YÄp ÇyöipTMöiÇp ? ? , j j g x b ? 1, 2, ..., j m ? ë... ? ? T 1 2 , , n x x x x ? Kuhn-Tucker éöé~iü 2!iöiëüç #ëü YÄpy!öe ö 2!i“ C>ÇÄyëü xöipTMÇp, b!Ypüü xi >y 2ly!@iü < Ä öë YöiÄpiü x#öi“ x@ùlÇiü Eöi“p Eöiü “py Eöce ? ? ? 1 2 , , n f f x f x x x ? ? ë... ? ? ? ? 2 , , j j n j g x g x x x b ? ? 1, 2, ..., . j m ? NSOU ? GE-CO-21 40 Piy #ëü|pyöi x 0 éöéö“p xi >y 2ly!@iü < Ä ! öiÄ~y=p YÄpÇ>)E ...%Ez 2!iöiëüç #ëü ö (i) 1 0, m j j i j g f x x ? ? ? ? ? ? ? ? 1, 2, ..., i n ? (ii) ? ? 0, j j j g x b ? ? ? ? ? ? ? ? 1, 2, ..., j m ? (iii) ? ? , j j g x b ? 1, 2, ..., j m ? x 0 !“öi“p ~t! ce 2!iöiëüçÄÐ (B) xpTMiü pTMöiÇp– ë! xöipTMÇp, b f éöé~iü %püü >yöi iü < Ä •liü– ? ? ? ? 1, 2 , , n f f x f x x x ? ? ? x#“pi YÄpÄ Eöce ö ? ? 1 2 , , j n j g x x x b ? 1, 2, ..., . j m ? Piy #ëü |pyöi– ? ? * * * 1 2 , , n x x x éöéö“p %püü >y 2ly!@iü < Ä ‘Kuhn-Tucker’ éöé~iü 2!iöiëüç #ëü YÄpT!%ce Eöce ! Ä~iü)pTM ö (i) 1 0, m j j i j j g f x x ? ? ? ? ? ? ? ? 1, 2, ..., i n ? (ii) ? ? 0, j j j g b ? ? ? 1, 2, ..., j m ? (iii) , j j g b ? 1, 2, ..., j m ? (iv) 0, j ? ? 1, 2, ..., j m ? ? ? * * * 1 2 , , n x x x éöéö“p ÇiÄ“y !Çä• EëüÐ NSOU ? GE-CO-21 41 ‘Kuhn-Tucker’ éöé~iü 2!iöiëüç #ëü YöiÄpiü >pEz öiöiP YÄpÇ iÄpy“ëi“ %pöe Sx!|pöi2!i“pv xöipTMÇp, b ~i, C>yoy öÇpe ! !ÄTP YöiÄpiü ÇyöipTMöiÇp vpbz_ ce ç xipöe •Äöi, b xyxëü „pöiüÐ %püü >y 2ly!@iü < Ä %pöe Sx!|pöi2!i“pv xöipTMÇp, b!Yp xipöe t%ÇÄTMÇ – Eöice C>yoy öÇpe!Yp Eöiü vpbz_ cet%öi iü x! „pyüü#Ð ! „pshsby– xi >yöi iü öÇpöie %pöe/x!|pöi2!i“pv xöipTMÇp, bç C>yoy öÇpöieüü >öiÄ vpbz_ ce t%öi iü 2!|py! ceÇp „piüy eyëüÐ öiyGpyüü C%iüyöiÄ #öi%öb xyüüç ~ „p!Yp vpbz“yEiü“ ceÇp „pöiüÐ 2!iÜÄ ö ‘Kuhn-Tucker’ YöiÄpiü x#öi“ C>yoy ~ „piü% ö z éöé~iü %püü >y 2ly!@iü < Ä •liü– 2 2 2 1 2 1 2 3 8 12 4 4 4 , z x x x x x ? ? ? ? ? x#“pi YÄp Eöce ö 1 2 1 x x ? ? 1 2 2 3 6 x x ? ? C>yoy ö ~öiÇpöie !|!i“öij! x~%Çyöiü– 1 1 2 1 g x x ? ? ? ~i, 2 1 2 2 3 6 g x x ? ? %püü >yöi iü < Ä ‘Kuhn-Tucker’ ~iü 2!iöiëüç #ëü YÄpy!öe Eöce ö 1 2 1 2 0, i i i g z x x x ? ? ? ? ? ? ? ? ? 1, 2, 3 i ? ? ? 0, j j j g b ? ? ? 1, 2 j ? 0, j ? ? 1, 2 j ? xiÄyë ? ? 1 1 2 8 8 2 0..... 1 x ? ? ? ? ? ? ? ? 2 1 2 12 8 3 0..... 2 x ? ? ? ? ? ? ? ? 3 8 0..... 3 x ? ? ? ? ? ? 1 1 2 1 0..... 4 x x ? ? ? ? NSOU ? GE-CO-21 42 ? ? ? ? 2 1 2 2 3 6 0..... 5 x x ? ? ? ? ? ? 1 2 1 0..... 6 x x ? ? ? ? ? ? 1 2 2 3 6 0..... 7 x x ? ? ? ? ? ? 1 0..... 8 ? ? ? ? 2 0..... 9 ? ? vpbzTMiü=pb xyöicey%p y öiöi, b 4 !Yp öÇpe ceÇp „piüy eyëü ö 2!i“ öÇpe ö 1 0, ? ? 2 0 ? ? !m“p#ëü öÇpe ö 1 0, ? ? 2 0 ? ? “ „p#ëü öÇpe ö 1 0, ? ? 2 0 ? ? %b“piÄ öÇpe ö 1 0, ? ? 2 0 ? ? 2!i“ öÇpe ö ë... 1 0, ? ? 2 0, ? ? (1) ~, öiöi, b pTMçEz– 1 1 x ? (2) ~, öiöi, b pTMçEz– 2 3 2 x ? ~P!öice– C>yoy öiëytÄ y t!%ce (6)– ~, ö „p !Çä• „pöiü “yÐ C%“piüy, ~Ypy iy!|pöe iöice tÄ EöiüÐ !m“p#ëü öÇpe ö ~öiÇpöie 1 0, ? ? 2 0 ? ? (5) ~, öiöi, b pTMçEz– ? ? 1 2 2 3 6 0..... 10 x x ? ? ? (1) ~, öiöi, b pTMçEz– 1 2 8 8 2 0 x ? ? ? ? ? ? 2 1 4 11 4 x ? ? ? ? (2) ~, öiöi, b pTMçEz– 2 2 12 8 3 0 ? ? ? ? ?

NSOU ? GE-CO-21 59 (1) ~, öiöi, p 2ly@ C>y>y~ xíYÁEz (2) ~, ç (3) ~, ö, p !Câ• (satisfy) „pöiü ~i, ~iüyEz !mty”p „byeÄ, Êpöi:ü C>CÄy!Ypü S%öpiü>V xy„py!C”p C>y>y~ !Eçyöiü p™!üü!“p EëüD Applications S2löieütyt!öeV f (1) ë%â•, pyce# ~ p™!üü!P!“pöi”p xöi ~, p C>ëü ~öey„pyeü < ~ C>yüüöiüü >öi•Áé ...y”Á öiöiÁüü CüüüüyE ! ~ëü!“p!byöiü p™!üü%py!ce”p Eëü ~yD ú C>ëü ...y”ÁöiöiÁüü >)ceÄ i!â• p™yëü ~i, ...y”ÁöiöiÁüü CüüüüyE „p> iy„byüü < ~ Ä ö„%pp™” ö (Coupon) p™!â•!“pöi”p >)ceÄ ! ~ëü!spf”p Eëü ö„Êp”pyüü >öi•ÁD ö„Êp”py öë p™!üüy” ... y”Áçy>@ü# ö”öiü ”pyüü Çp”py Siy %öy!E”yV x”%çyöiüü ”pyüü ~, pYby xy!iÄ, p (monetary) >)ceÄ ~i, öë ~, p, p ...y”ÁöiÁp ö„Êp”py „p”, pÄ, p t„E#”p Eöiü ”pyüü < ~ Ä ö”ëü „%pp™” >)ceÄ (Coupon price) •yëÄ „piüy EëüD ~öi„p öë%â•é„pyce#” öiüY” i^üYp” ö 2lyce# iöieD ~...yöiü Kuhn-Tucker p™!â•!“pöi”p C>CÄy C>y>yöiüü iüyHßpy iüöieüöiSéD iÄyp™yüüYpyöi„p ~, pY%b p™!üüßpñyüü !pyöiü vpzöi!Ö... „piüy ey„pD >öiü ~, p!iü x ç y %éöé2i„pyüü ...y”ÁöiÁ ö„Êp”pyüü >öi•Á iYp” ~, piüy EóceD ö„Êp”pyüü ~, p!Yp !”!ÁT”p çyöiöiÁüü !iüüü ~...yöiü <!vpüöieü iy„pöiüD •!iü ”py Eóce ‘B’ ~i, ö„Êp”py „p”, Äp„p iÄiE, ”p öiÄ x ç y ~iü xöip™Çp„p xiÁyé Utility function U xiÁyé U (x, y) D ël” x ç y éöé~iü < ~ Ä •yëÄ „%pp™” >)ceÄ éiy„Êpöi” C x ~i, C y Eëü– ”pöiü ö„Êp”pyüü !”p öiöi„p éU éé~iü %öpiü >y” 2ly!@!“”p C>CÄy!Ypöi„p ! ~öiÄ–y=p!|pyöiü vpzöi!Ö... „piüy eyëüD Max (U) [%öpiü >(U)] ??U (x, y) x•#” Pí !i!•! öiüj• ö>öiü öë Y”Ápy!ce xyöiç ”py Eóce ? ? ? ? B P P x x y x y ? ? ~i, ? ? ? ? C C C ? ? x y x y xíYÁEz 0 x ? ~i, 0 y ? ~öiÇpöie ceÄytäiüO#ëü xöip™Çp„p Sëyü 2löieüy< CÄyöi@üü öeyöit Kuhn-Tucker Y”Ápy!ceöi„p iÄy...Äy „piüü”pV (Lagrangian function) ö„p ! ~öiÄ–y=p vpzp™yöiëü 2i„pyY” „pöiü p™yEz ö ? ? ? ? ? ? ? ? 1 L U , B P P x y x y x y ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 C C C x y x y ? ? ? ? öë...yöiü 2i%öce 1 2 , ? ? Eóce ceÄytäiüO#ëü t%’ „p ey ö„Êp”pyüü !”p öiöi„p xyçy çy•Ä>)ceÄ ~i, „%pp™” >)ceÄ !”p !i!•! öiüj•öiü Yöi”Ápiü vpzp™üü !”!ÁpiüY#ceD ~Píöie Kuhn-Tucker !”öieüy!<p Y”Ápt%!ce Eóceö 1 2 L U P C 0 x x x x ? ? ? ? ? ? 1 2 L U P C 0 y y y y ? ? ? ? ? ?

NSOU ? GE-CO-21 60 ? ? ? ? 1 1 L B P P 0, 0 x y x y ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 2 L C C C 0, 0 x y x y ? ? ? ? ? ? ? ? ty!“p„b”„!Tpöi„by” öiöi„p ~, p!Yp C>CÄyüü iÄy...Äy f •!iü– ö„Êp”pyüü !”p öiöi„p xyçy öiöiÁüü vpzp™öieyt xöip™Çpöi„piü (Utility function) xy„byüü U (x, y) ??x-y 2 •!iü– B ??100, P x ??1, P y ??1 ë... C ??120 ~i, C x ??2, C y ??1. ~öiÇpöie ceÄytäiüO#ëü xöip™Çp„p!Ypöi„p ‘L’ !Eçyöiü öiöiü p™yEz ? ? ? ? 2 1 2 L 100 120 2 xy x y x y ? ? ? ? ? ? ? ? ? ? ë... 2i%öce ? 1, ? 2 Eóce ceÄytäiüO#ëü t%’ „p ey ö„Êp”py myüü öty!i”p çy•Ä >)ceÄ ~i, t„E#”p „%pp™” >)öieöiü !i!•! öiüj•öiü Yöi”Ápiü vpzp™üü !”!ÁpiüY#ceD ~öiÇpöie Kuhn Tucker ~iü Y”Ápy!ce Eóce ö 2 1 2 L 2 0, 0, -L 0 x x y x x ? ? ? ? ? ? ? ? 1 2 L 2 0, 0, -L 0 y y x y y ? ? ? ? ? ? ? ? 1 1 1 1 L 100 0, 0, -L 0 x y ? ? ? ? ? ? ? ? ? ? 2 2 2 L 120 2 0, 0, -L 0 x y ? ? ? ? ? ? ? ? ? ? C>CÄyüü C>y>y~ f ~Ez C>CÄy C>y>yöiüü < ~ Ä öiöiÁüü p™!üüy”t”p !”!ÁT”p „byüüöi” ‘Trial and error’ p™!â•!“p „byöiç öeytöiü y EëüD ~Píöie xyüü öëéöéö„pyöiü ~, p!Yp !”öiüj• xyöiüy!p™”p Y”Ápöi„p >#p (non-binding) xy„pyöiüü öiüöi... x ç y ö„p C>y>y” „pöiüüD 2ly!i”„p Hßpiü f •!iü– ? 2 ??0, ? 1 8t; 0 „%pp™” <!”p Y”Ápöi„p tÄ”y „pöiüü– 2i” „Êpöi:üü Y”Ápy!ce Eóce 2 1 L 0 x y ? ? ? ? 1 L 2 0 y xy ? ? ? ? 1 L 100 0 x y ? ? ? ? C>y>y” „pöiüü x ç y ~iü 2ly@ >y” t%!ce Eóce

NSOU ? GE-CO-21 61 x * ??33-33 ~i, y * ??66-67 ~Ez C>y>y” öieytÄ >y” %!Ypöi„p „%pp™” é<!”p !”öiüj• Yöi”Áp Piyp™” „pöiü p™yEz– ? ? 2 33-33 66-67 133-67 120 ? ? ? ~Ez C>y>y” !Yp „%pp™” éöé! öiüj• Y”Ápöi„p !Câ• „pöiüüD !m”p#ëü Hßpöiüü f •!iü– ? 1 ??0, ? 2 8t; 0 ~... 2i” „Êpöi:üü Y”Ápy!ce f 2 2 L 2 0 x y ? ? ? ? 2 L 2 0 y xy ? ? ? ? 2 L 120 2 0 x y ? ? ? ? ? ? C>#„piüü!t%!ceöi„p C>y>y” „pöiüü p™yEz x * ?? 20 ~i, y * ??80 ~öiÇpöie iyöiYp !”öiüj• Y”Ápöi„p >y” Ä”py ö”çëüy EöieüöiSéD 2löieüyöiü öë...!%öpiëiü çyEyëÄ ö”çëüy öëöi”p p™yöiüüD (2) Kuhn-Tucker p™!â•!“pöi”p xyöiüy!p™”p Y”Ápy!ceöi„p xyüüy ‘Peak-Load-Pricing’ p™!â•!“pöi”p Peak xiüy ‘Off Peak’ xiÁyé CöiüÄyF%ö”pöy!E”y ~i, CÄ!~Ä” %öy!E”y çyöip™öiÇp C„pöeéöé„pöieöiçüü „!pyY p™!üü%öyce” yüü C>ëüC#>y [xiÁyé !”iy !pyöit (Peak) ~i, ÷ Y”pyce#” (Off Peak) xy„pyöiüüéööö! !Píüü „piüü”p p™y!üüD !löi”y”öi”ü iÄiPiyëü xyüüy ö„pyöiü y C>ëü öi!Y” YÄ„p p™yçëüy eyöiü– ö„py”ä C>ëü „p” YÄ„p vpzp™!P”p iy„pöiü ~i, ”py öiöi„p xyöiüüü 2iÜÄ!Ypöi„p Kuhn-Tucker p™!â•!“pöi”p C>y>y” „pöiüü”p p™y!üüD Kuhn-Tucker Y”Áp çyöip™öiÇp !”öiÄ–y=p C>CÄy!Ypöi„p C>y>y” „piüü%” ö Max Z S%öpiü >(Z) ?? 2 2 2 1 2 1 2 3 5 8 12 4 4 4 x x x x x ? ? ? ? ? x•#” Pí Y”Ápy!ce Eóce 1 2 1 x x ? ? 1 2 2 3 6 x x ? ?

NSOU ? GE-CO-21 62 !i!•! öiüj•öiü Y”Ápy!ce Eóce f 1 1 2 1 g x x ? ? ? 2 1 2 2 3 6 g x x ? ? ? Kuhn-Tucker ~iü 2löieüy< #ëü Y”Ápy!ce ö 2 1 2 0, i j i i g z x x x ? ? ? ? ? ? ? ? ? ? 1, 2, 3 i ? 0, 1, 2 j j j g b j ? ? ? ? ? ? ? ? 0, j ? ? 1, 2 j ? , 1, 2 j j g b j ? ? ? ? ? ? ? ? 1 1 2 8 8 2 0..... 1 x ? ? ? ? ? ? ? ? 2 1 2 12 8 3 0..... 2 x ? ? ? ? ? ? ? ? 3 8 0..... 3 x ? ? ? ? ? ? ? ? 1 1 2 1 0..... 4 x x ? ? ? ? ? ? ? ? 2 1 2 2 3 6 0..... 5 x x ? ? ? ? ? ? ? ? 1 2 1 0..... 6 x x ? ? ? ? ? ? ? ? 1 2 2 3 6 0..... 7 x x ? ? ? ? ? ? 1 0..... 8 ? ? ? ? ? ? 2 0..... 9 ? ? %

pyüü!Yp öÇpe (case) vpzöiäp xyöiç f 2i” öÇpe ö 1 2 0, 0 ? ? ? ? !m”p#ëü öÇpeü ö 1 0, ? ? 2 0 ? ? NSOU ? GE-CO-21 63 „p”p#ëü öÇpe ö 1 0, ? ? 2 0 ? ? %ö”p#piÄ öÇpeü ö 1 2 0, 0 ? ? ? ? 2i” öÇpe öiöi„p p™yEz– 1 2 0, 0 ? ? ? ? ~...” (1) ~, öiöi„p p™yEz– 1 1 x ? ~i, (2) ~, öiöi„p p™yEz– 2 3 2 x ? ~Ez >y” %!Yp (6) ~, ö, p !Câ• (satisfy) „pöiüü ~yD C%”piüy„ EzEy p™! iü”pÄy<ÄD !m”p#ëü öÇpöie ö 1 2 0, 0 ? ? ? ? (5) ~, CÄT”m„Äp öiöi„p p™yEz– ? ? 1 2 2 3 6 0..... 10 x x ? ? ? (1) ~, öiöi„p p™yEz– ? ? 2 1 2 1 4 8 8 2 0 11 4 x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? (2) ~, öiöi„p p™yEz– 2 2 12 8 3 0 x ? ? ? ? ? ? ? ? ? ? 2 2 3 12 12 8 x ? ? ? ? (11) ~, ç (12) ~, CÄT”m„Äp %!Ypüü çyEyöiëÄ (10) ~, öiöi„p p™yEz ? ? 2 2 4 3 2 3 12 6 0 4 8 ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 2 4 9 36 6 0 2 8 ? ? ? ? ? ? ? ? ? ? 2 2 4 16 9 36 48 0 ? ? ? ? ? ? ? ? ? ? 2 13 52 48 0 ? ? ? ? ? ? 2 13 4 ? ? ? ? 2 4 13 0 ? ? ? ? ? ? (11) ~, öiöi„p p™yEz– 1 1 12 1 13 13 x ? ? ? ?

NSOU ? GE-CO-21 64 (12) ~, öiöi„p p™yEz– 2 12 12 18 104 8 13 x ? ? ? ~Ez x 1 ~i, x 2 (6) ~, ö, p !Câ• „pöiüü ~y C%”piüy„ ~Ez >y” %! Ypç p™!üü”pyÄD „p”p#ëü öÇpöie– 1 0, ? ? 2 0 ? ? (4) ~, öiöi„p p™yEz– ? ? 1 2 1 0..... 3 x x ? ? ? (1) ~, öiöi„p p™yEz– 1 1 8 8 0 x x ? ? ? ? ? ? 1 1 8 14 8 x ? ? ? ? (2) ~, öiöi„p p™yEz– 2 1 12 8 0 x ? ? ? ? ? ? 1 2 12 ... 15 8 x ? ? ? ? (13) ~, CÄT”m„Äp (14) ~i, (15) ö„p iÄiEyiü „pöiüü p™yEz– 1 6 ? ? ? (14) ~i, (15) öiöi„p p™yEz– 1 1, 4 x ? 2 3. 4 x ? (3) ~, öiöi„p p™yEz– 3 0 x ? 1 1 4, x ? ? 2 3 4, x ? 3 0 x ? ~Ez éy”t%!ce (6) ~, ç (7) ~, ö, p !Câ• „pöiüüD špöice ~...y” öiöi„pEz Max z S%öpiü >(z) éöé~iü >y” !Eçyöiü p™yEz 27 2 iy 13-5. vpz_iü ö 13-5 [!i. o. Max-z ? ? ? ? ? ? ? ? 2 2 1 3 1 3 5 8 12 4 4 0 4 4 4 4 ? ? ? ? ? ? 1 9 10 64 10 54 5 2 9 16 4 4 4 4 4 ? ? ? ? ? ? ? ? ? ? 27 13-5 2 ? ?] 2.7 öE!Cëüy !”Áyéöüöi„piü !|p!„py •!iü f : R n ? R ~, p!Yp ~” xöip™Çp„p eyüü iHßßp öCöiYpüü R , n x ? ~, p!Yp ö!pQüü ~i, 2i”!P!Äö öCöiYpüü ? ? R f x ? (object set) ~, p!Yp ößpñöeyüüD !m”p#ëü „Êpöi:üü xy„!Y”„p (Image set) xi„pöe t%’y„p

NSOU ? GE-CO-21 65 éöéxöip™Çp„p f éöé~iü < ~ Ä x!Hßßp è%#p ~i, xöip™Çp„p ~!Yp iHßßp öCöiYpüü vpzp™üü çHsp”py iYëüü iüyöi... D ~...” H >Äy!Yp/E: iy [H] ey f éöé~iü vpzp™üü !m”p#ëü „Êpöi:üü xy„!Y”„p xi„pöe t%’y„öi„piü >y•Äöi”!àp”p Sëy xöi”„p C>ëü [H f] ? !Eçyöiü !%öpiE<”pV ”pyüü p™!üü%öpiü!Yp !”Ä~iü)p™” ö [H] or [H f] 2 2 2 2 1 2 1 1 2 2 2 2 1 3 2 2 2 2 2 2 1 2 n n n n n f f x x x x x f f f x dx x x x f f f x x x x

NSOU ? GE-CO-21 68 vřzÄ! "öi„p öü...y!A„b“p xMpöeöi„b !%ö!E«“p „böüüĐ 2iöi“pÄ„b öÇpöie– 1 0, x ? 2 0 x ? Đ 2i“ p™Äyöieü (1st quadrant) Ý“ÄpÇyöip™öiÇp İi“%t!%öeöi„p İiyb™™ „böüü x!A„b“p xMpöieü Çy•yü“ İyİp İ“öi“p EöiĐ vřz_öe öÇöiYpü 2iöi“pÄ„b 2iYhsp İi“% SÇy•yü“ xMpöie ey vřzİp™İİ“pV (corner point) x!İpöi2i“p xöip™Çpöi„b (Z) objective function) İÇöieü y“t!%öe İ“Äü „böüü “pyüİp™İü y“t!%öe p™ÄöiİÇp’ „böüü max z İy min z ö„b İ“Äü „büy EëüĐ #öi%pü vřz“yEüİ“t!%öe öÇp#ëü ö vřz“y. 1 Min Z Sxi (Z) ???

52% MATCHING BLOCK 38/109 W

$x + 2x + 2x + \dots$ İİ“Äyİöe ö 1 2 5 10 x x ? ? 1 2 2 2 12 x x ? ? 1 2 4 12 x x ? ? 1 0, x ? 2 0 x ? Çy•y“ f xÇ“

py !%ö!E« İÄ“ „böüü 2i“_ Ý“Äyİöe öiöi„p 2iY@ Ç#„büü“t!%öe Éöe ö ? ? 1 2 1..... 1 2 10 x x ? ? ? ? 1 2 1..... 2 6 6 x x ? ? ? ? 1 2 1..... 3 12 3 x x ? ? OX 1 ~i, OX 2 xÇp “%İYpöi„p Ö)ceİ“% Çyöip™Çp xA„b“ „böüüçeyĐ (1), (2) Ç (3) ~, Ç#„büü“t!%öeü !%öe x„b“ „böüü xÇ“py ! %ö!E« Çyöip™öiÇp ~öi“ü „byü“ Çy•yü“ Çy•y“ xMpöeöi„b öü...y!A„b“p „büy ÉöeĐ !%ö!E« (i) x“%Çyöiü vřz_öe xMpöe öiöi„p Çhİsp „byÄ„bü# Çy•y“ ö...yey ABCD xMpöie ey vřzİp™İİ“p “pyöi“ü !%ö!E«“p „büy ÉöeĐ A, B, C ~i, D ~ü ö„bİ!„p İi“% ey ABCD xMpöie vřzİp™İİ“p “pyöi“ü İ“öiÄ-y=İİyöi 2i„py“ „büy ÉöeĐ ? ? A 12,0 , ? ? ? B 4,2 , ? ? ? C 1,5 ? ~i, ? ? D 0,10 ? A Z 3 12 36 ? ? ? ? (0,0) (1) (1) (2) (2) (3) (3) X 1 X 2 A B C D

NSOU ? GE-CO-21 69 B Z 3 4 2 2 16 ? ? ? ? C Z 3 1 2 5 13 ? ? ? ? ~i, Z D ??2 x 10 ??20 ? ? A B C D Min Z, Z, Z, Z ? ? p™ÄöiİÇpöi– Z A , Z B , Z C ~i, Z D éöé~ü xİ y“ ??13 Ç“büy, Z min Sİy xİ Z) ??13 ë... 1 1, x ? 2 5 x ? vřz“y. 2 Solve the following L.P.P. by graphical method Söce...y!%öieü y•Äöi !“öiÄ-y=İİyöi ÇÇÄYİpü öce...!%öieü ÇyEyöieÄ Çy•y“ İ“Äü „büü“V Find : Max Z S%öiü (Z) İ“Äü „büü“V– ë... Max Z ??2x 1 ??7x 2 #öi%pü İİ!•!öiİ! “p Ý“Äyİöe ö 1 2 4 x x ? ? 1 2 3 8 24 x x ? ? 1 2 10 7 35 x x ? ? Çy•y“ f 2i“_ xÇ#„büü“t!%öeöi„p ÇiÄ2i“ Ç#„büü“ xy„pyöiü 2i„py“ „böüü p™

yEz 1 2 4
 x x ? ? İy– 1 2 1 4 4 x x ? ? 1 2 3 8 24 x x ? ? İy– 1 2 1 8 3 x x ? ? 1 2 10 7 35 x x ? ? İy– ? ? 1 2 1 5 7 2 x x ? ? ~ İöie– (1) ~, Çiüceöiü...yİp (4, 0) ~i, (0, 4) İi“%ty#Đ (2) ~, Çiüceöiü...yİp (8, 0) ~i, (0, 3) İi“%ty#Đ Ö (1) (1) (2) (2) (3) (3) X 1 X 2 (feasible solution region) B C D A

NSOU ? GE-CO-21 70 (3) ~, Çiüceöiü...yİp (3-5, 0) ~i, (0, 5) İi“%ty#Đ p™)öiÄiü ~Äyëü OX 1 , OX 2 xyëü“py„byü xÇp “%İYp ~i,)ce İ“% (0,0) Çyöip™öiÇp 2i“_ yöip™ x#“ İİ“Äyİöe#iü y•Äöi 2i“_ xÇ#„büü“t!%öeü öce...!%öe xA„b“ „böüü “pyöi“ü Çy•yü“ Çy•y“ xMpöe İ“Äü „büy ÉceĐ Ç2/2yİÄ Çy•y“ (feasible) xMpöe Éöe ‘OABCD’. [!%öe S2V x“%Çyöiü] B ~i, C éy„Épöi 1 2 4, x x ? ? Ç 1 2 10 7 35 x x ? ? ~i, 1 2 3 8 24 x x ? ? Ç 1 2 4 x x ? ? ~iü öŞë“ İi“% İÇyöiİ İ“Äyİöe Đ Çy•y“ „böüü p™yEz– B ? (1-6, 2-3) ~i, C ??(1-6, 2-4) ö„bİ!„p İy 2iYhsp„p İi“%Ç)E ö Z ~iü y“ (Value of Z) (Corner points) 1 2 5 7 x x ? ? 0 (0, 0) 0 A (3-5, 0) 17-5 B (1-6, 2-3) 24-1 C (1-6, 2-4) 24-8 [S%öiü y“V (max. value) D (0, 3) 21 Z éöé~ü %öiü y“ ??24-8 ey C (1-6, 2-4) İi“%öi“p vřzİp™İİ“pĐ Ç“büy, %öiü y“ 2iY! @„pyöie %öe„p“t!%öeü y“ 1 1-6 x ? ~i, 2 2-4 x ? Đ ? +iü!...„b xöip™Çpöi„büü %öiü/xİ y“ ö (1.1) Linear programming (L.P) ~„pİYp +iü!...„b xöip™Çpöi„büü S+iü!...„b „byÄ„ÉpV öÇpöie +iü!...„b Ç“py ~i, +iü!...„b xÇ“py !%ö!E«=İİ!•!öiİöiü xÇ“pyëü %öiü/xİ y“ İ“Äyüöiü “Ä öë „byÄ„Ép 2iöieüyt „büy Eëü “pyöi„pEz öö+iü!...„b „byÄ„Épöó (linear programming) İcey EëüĐ İhŞİp “+iü!...„b „byÄ„Ép ~„pİYp İöiYİ ö„pİYöe éyü y•Äöi...%İ ÇEöİ ÇöiİÄY%öe çeyİp İy Çpİ“pü !“pYpy +iü!...„b Ç#„büü İy xÇ#„büüöiü 2i“_ Yöi“Äpü x#öi 2i“_ ÇÇÄyü ~„pİYp ty!“p„b „pyöiöiü yöi„p Ç“ İüİpyöi İ“ëüsp“ „büy éyëüĐ #öi%pü vřz“yEüİ“Ypü y•Äöi xyİüy Ç ÉöİEz +iü!...„b „byÄ„Épöiü 2iYİ!„b „yüüyöi„b “pöie öiöi“p p™yüİĐ Z éöé~ü %öiü y“ İ“Äü „büü“ ë...“

NSOU ? GE-CO-21 71 ? ? 1 2 3 3 2 4 z x x x i ? ? ? (ii) x#“ İİ“Äyİöe Éöe 1 2 3 4 3 3 x x x ? ? ? 1 2 3 2 4 x x x ? ? ? 1 1 0 x ? – 2 0 x ? ~i, 3 0 x ? ~İöie (i) ~, öiöi„p x!İpöi2i“p xöip™Çpöi„b (Objective function) ~i, (ii) ~, ~iü xÇ#„büü“t!%öe Éöe ÇÇÄyü öİİ!•!öiİö (Constraints) Đ (ii) Ý“Äp Çyöip™öiÇp xyöiü 1 x , x 2 ~i, 3 x éöé~ü y“ İ“Äü „böüü“p Eöi éyöi“p z éöé~ü %öiü y“ 2iY!@ EëüĐ ~Ez ~„pEz p™Ä! “p İceÄöiöi“ ö İİ“py%ö„p İ!„p öiöi„p z ö%öieüö xİ y“ Ý“Äyİöeü y•Äöi !“Äü „büy éyëüĐ +iü!...„b „byÄ„Ép (L.P.) éöéö„b xyöiü #iöiü İİİ!• yüüyü İİİ! “p„b p™İü„pyöiöiü y•Äöi ÇE ç Çiüce Çy•y“ öp™öi“p „pyöi çeyİtöieü İy! „pĐ öë“ ö İYÖ– İy!Ä– İÄ+i!“p„b öce öiöiü öÇpöie– p™İüİE“ ÇÇÄy ç xyëüéöeİÄöieüü Ç#y ~y !“Äöieüü “Ä „pyİüİü İ“Äyü İE%öiÇpöie ~iü 2iöieüyt öÇp „büy éyëüĐ ~Ez •yüüYpöi„b ÇiÄ2i“ ty!“p„b İüİp™ İ“öieü „byÄ„bü# İ!„b „byÄ„Ép “pöie öiüü İüY“ İ!“p!“ L. Kantorovich Đ p™İüİp#Ä öÇpöie İE%...Äy“p y y İ!“pKp ~Ez öÇpöie “pyöi“ü İpö„b#ëü“pyü p™İüİü%öeü İ“öieü İiöeüİhŞİpöi„b xyüç vřzİpöe ~i „byÄ„bü# İ!„b „byÄ„Ép “pöie öiüü Đ ? İİ!•%...# ~i, EÉyÇ%...# %öeüyİyü yüüy +iü!...„b ÇÇÄy! “p „byÄ„Épöi (L.P.P) Çhİsp Ý“Äy#“ İİ!•!öiİöi„b xöi“ „b ÇöieüEz xİy„b (non-negative) “p%öieü Çöiey“ ç İöieüy“ İ! Ypöieü)ce ÇÇÄyü İ“öiİyİöeöi„b Ç#„büü“ xy„pyöiü 2i„py“ „büy EëüĐ öë İ“öiİyİöeöi“p xÇ“py !%ö!E« İÇyöiİ ‘ ? İÄİE„p Eëü “pyü öÇpöie xİy„b %öe Çöiey!“p „böüü xÇ#„büü“Ypöi„b Ç#„büü“ xy„pyöiü 2i„py“ „büy Eëü éöé~öiÇpöie öë xİ“pİü=İİxéöé“y„b %öieü xyİÄyİ İYpöe “pyöi„pEz İcey Eëü ööÉyÇ%...# %öeöó İy “Slack Variable” Đ İİp™İü#„p„Épöi– ëİ“ xÇ#„büü“ ? ? !%ö!E« İÄİE„p Eëü “böi öÇöiÇpöie xÇ#„büü“Ypöi„b Ç#„büü“ xy„pyöiü 2i„pyöiü “Ä öë xéöé“y„b S)ce %öe„p İÄ“p#“v %öieü İ İöieüy“ İöiYp “pyöi„p İcey Eëü İİ!•%...# İy İİ!•!öiİöi“p %öe İy Surplus Variable. #öi%pü vřz“yEüİ“Yp öÇp#ëü ö İiü– +iü!...„b „byÄ„Épöiü ÇÇÄyİp Éöe Min Z Sİy xİ Z) ?? 1 2 3 2x x x ? ? x#“ İİ!•!öiİöi“p Ý“Äyİöe Éöe f

NSOU ? GE-CO-21 72 1 2 3 2 1

84% MATCHING BLOCK 39/109 W

$x x x ? ? ? 1 3 3 2 2 x x x ? ? ? 2 3 3 x x ? ? 1 2 , , x x ~i, 3 0 x ? S^2$

el"??1 tan f x x ? ? ~i, h??1 Eëü "pöii??1 tan x??!"Äëü „piü%~Ð Çy•y~ ö??1 tan x?????11 tan 1 tan 1 x x h????????? ? 11 tan 11 x x x x????????????112211 tan tan , 11 x x x x????????????????????~ÝpyEz !~öi'Äëü špœÐ vpz"y. 7 ö"...y~ öë????22 E·, Ex x x x e e e e????????? [öë...yöi~ ? ç E ?!%!œ"p xöiÄ~ ~i, x %!pöiœiü Çi'Äi•y~ ??h] Çy•y~ ö ~öiÇpöie-????1 x x h x x h e e e e e????????????2 x x x h x e e e e????????????2111 x h x h x h x e e e e e????????? ~...~ -?? Ex x h e e?? ~i,??1 E E x x h e e e????????????22122 E· E· Ex x h x x x e e e e e???????????? NSOU ? GE-CO-21 125????212 E· x h x x e e e????????22·x h x h x e e e????????22··x h h x h x h x e e e e e????????? h x h x e e????~ÝpyEz !~öi'Äëü špœÐ vpz"y. 8 log e x ? !~"Äëü „piü%~ - Së...~ h??1) Çy•y~ f?? log l log 1 log e e e x x?????1 log e x x?????1 log 1 e x ? ? vpz_üü ö??1 log 1 e x ? vpz"y. 9????233 E x x?? „p"pÜ Së...~ h??1) Çy•y~ f ~Piöiœ-????233 E

45% MATCHING BLOCK 71/109 W

xx?????331xx????????????333233133111xxxxxxx???????????? NSOU ? GE-CO-21 126????????233311xxx????????????233·3·01xxx????????????22331311xxxxx????????????????????3323213616111xxxxx???????????? vpz_üü ö !~öi'Äëü ?????23236 E 1 x x x???? vpz"y. 10. h?1 •öiü-????2228xxh?????ÿ! „piü%~Ð Çy•y~ f ~öiÇpöie-????2xx????????22xxxx????????????22xxx

44% MATCHING BLOCK 72/109 W

x????????????2222xhxhxhxhxhxh????????????22xhxhxhxh????????????42xh????? ? 22xx????????????2xx?????????

NSOU ? GE-CO-21 127????42 xh h????????4242 xh h x h h????????????421421 h x h x h h???????????? ? ? ? 4040 h x h x h x h h????????2244 h h?? [??0 c?? ? ~i,??0, c?? ë...~ c ~,p!Ýp •É%i,b]??8h 2 S²ÿ! "pV vpz"y. 11 pTMyiÄ, pÄë% = p "py!œ, pyiü ›y•Äöi> f (6) éôé~iü ›y~ öiü „piü%~ ë...~ f (0) = -3, f (1) = 6, f (2) ??8, f (3) ? 12 S~öiÇpöie- BpTMTp"pEz h??1) Çy•y~ f pTMyiÄ, pÄ "py!œ, py!Ýp Éóœ ö x y = f (x) ?y ? 2y ? 3y 0 -3916 -7292824312??09, f?????207f?? ? ~i,??309f?? ~...~ ?????6606 E 0 f f?????1h????????6236666610 001236ff??236161520 0f???????????? [~öiÇpöie- ? ? ! ! ! r n n n c n r r r????????????] NSOU ? GE-CO-21 128????????230601502000 f f f????????4560 y y y????????????369157209???? ? ? ? ? ? 354105180234108126????????? !~öi'Äëü f (6) ??126 Sv p z_üü V vpz"y. 12 (a) ë! "?? f x a x ? "pöii ö"...y~ öë??????1 E E 2 f x f

20% MATCHING BLOCK 73/109 W

x?? Çy•y~ f ~Piöiœ-?? . f x a x ? Ç% "piüy, -????? E f x a x h?? ~i,?????1 E f x a x h????????????????11 E E E E f x f x f x????????? a x h a x h????????2 a x h x h a x????????22 a x f x??

S²ÿ! "pV (b) ë! " 21 n u n?? Eëü "pöii ö"...y~ öë 20. n u?? Çy•y~ f ~öiÇpöie- 21

59% MATCHING BLOCK 97/109 W

n U n????????121121 n n n U U U n n????????221212 n n????????~...~ -????????121221211 n n n U U U n n????????????2412212. n n????????21220 n n n

U U U????????? E z E y E z !~öi'Äëü špœÐ (c) ?ÿ! „piü%~ öë-????? . f x f x????? [? ~i, ? öë...yöi~ ?!%!œ"p xiÄ iÉ~ „pöiü] NSOU ? GE-CO-21 129 Çy•y~ f îÿ! „p?????????

33% MATCHING BLOCK 74/109 W

f x f x f x h???????? [~öiÇpöie-????? f x f x????????? f x f x????]????? f x f x h????????????????? f x h f x f x f x h?????????????????2 f x h f x f x f x h f x h f x f x h????????????? v p y~ ! „p????????? f x f x f x????????? ?????????? f x h f x f x f x h????????????????? f x h f x f x f x h?????????????2 f x h f x f x

x?????????32123210
x
xx????ÿ-?????????321123210gx

74% MATCHING BLOCK 82/109 W

xxxx????????????????????32111123210xxxx????????????????????43212.3.2.10.4321xxxxk
?????Sk?•Ê%î,þV????????43211·102xxxxk????????????????1123121102xxxxxxk????????
????????????432322161162322202xxxxxxk????????????4323221611626422202xxxxx
xxx

xxk????????????432147242xxx
x
k?????vpz_iû õ????????216.6.2,fxkx????
NSOU?GE-CO-21151?????1212.6fxkx??~î, !~ôi'Äëü xöip™Çþ„b?????432147242gxkxkx
k?????vpz"y.3Çy•y~„þiû%~ õ??22178.2xxxxuuu?????Çy•y~ õ 2)“_ Ç>#„þiû'!ÿþöi„b !~ôiÁ-y=þ|þyöiï 2)„þyÿ „þiûy
ëyëü õ?????22E7E8·2.....1xxux????Söë...yöi~ 'E' Ece þiy~ þ™!iûi"Äþ~„þyîû# %„þyœ„þV (1) ~, Ç>#„þiûöiïü ÇyEyëÄ„þyîû#
Ç>#„þiû' Éóœ 2780mm??~...~ - 2780mm?? öiöi„þ þ™yEz 2880mmmm????ÿ-????1810mmmm????ÿ-??
?180mmmm??1,8mm?? Ç%“þiûy, þ™)iû„þ xöip™Çþ„b (complementary function ÿ C.F)????A.1B.8xx??Söë...yöi~ A~î, B
“%!ÿþ öþ°FŠëy•# •Ê%î,þV ~...~ xyiûy 'particular integral' (P-I) [!ïöiÿj Çy„þœ] !~'Äëü „þöiüD ~þiöœ-????221.2E7E8

49% MATCHING BLOCK 83/109 W

xxux????????2212··2E72E8xx?????2212··4E14E8xx??NSOU?GE-CO-21152?????2212··41141
8xx????????E1?????????2212··4121418xx????????????2212··48414148xx????????????221
2··4618xx????????22112··183219xx????????????????122232·1·189xx????????????????
????2222232321.....1899xx????????????????????????????????22234212119124
.....183981xx????????????????2222111833xxxx????????????2112·21833xxx?????
(????230x???ïöœ- þ™iûi"þ#Ä-????240x??-????250x??-Ez"þÿ!"V?????21221833xxx????

NSOU?GE-CO-21153?!~ôi'Äëü ÇÁ™)Ä Çy•y~ Sçy•yü"V Éóœ????????21222
A.1B.81833

75% MATCHING BLOCK 84/109 W

xxxxuxx????????????222=A.1B.811833xxxxx????????????221A.1B.83322183xxxxx?
????????22A.1B.835254xxxxx???????

Svpz_iûV vpz"y.4.??1322xxx?????!"
Äëü „þiû%~ Ð [vpzêþ™y„þ#ëü 2)“þ#öi„þ] Ç>
y•y~ õ xyiûy <
y!~ öë????1.....1
x
x?????221....2
x

56% MATCHING BLOCK 85/109 W

xxxx?????????312xxxx?????232xxx?????3232....3xxx??Ç%“þiûy, 322xxx?????322322xxx
xx?????[(3) ~, ÇÁ™„Äþ öiöi„þ] ?32432xxx????????3242xxxx????????3242xxx?????(2) ~, ÇÁ™„Äþ
öiöi„þ] ?????32142.1xxx????? ~, ÇÁ™„þÄ öiöi„þ] NSOU?GE-CO-21154????????321042xxxx?????
????????321321124xxx

xx????????????????10112xx?????????143141·2·4321x
x
x

40%

MATCHING BLOCK 91/109

W

y•y~Đ C>y•y~ „piũ%~ ö vpbz'y. (3) ???? 2 2 2 2 4 4 0 x y dx y x dy ???? C>y•y~ ö ~ piöice- ???? 2 2 2 2 4 4 0 x y dx y x dy ????
iy- ???? 2 2 2 2 4 4 x y dx y x dy ???? iy- ???? ???? ???? 2 2 2 2 2 2 2 2 4 4 4 4 4 x y dx y x dy x y x y ???? ???? [

vpz|pëüþ™Çpöi„p ???? 2 2 4 4 x y ? !“öiëü |þyt „böiü þ™yEz- ë...~ 2 4 0 x ? ~i, 2 4 0. y ? ?] iy- 2 2 2 2 4 4 y dy x dx x y ????
NSOU ? GE-CO-21 174 iy- ???? ???? ???? 2 2 2 2 4 4 4 4 4 x dy dy x y ???? ???? ???? iy- 2 2 1. 4 1. 4 4 4 dy dx dx dy x y ?
???? ???? iy- 2 2 2 2 1 4 1. 4 2 2 dy dx dx dy x y ???? ???? ???? iy- ? ? 1 1 1 1 4. tan 4. tan 2 2 2 2 y x x y c ???? ???? ????
Söë...yöi~ c ~„plÝp ößp°FŠéy•#~ •É%í„pV iy- ? ? 1 1 2 tan tan 2 2 y x x y c ???? ???? ???? ???? iy- ? ? 1 1 2 tan tan , 2 2 y x x
y c ???? ???? ???? ~ÝpyEz !“öi'Äëü C>y•yü' C>y•y~Đ vpbz'y. (4) C>y•y~ „piũ%~ ö (i) 2 tan 1, dy x y dx ???? ???? ???? ë...~ 2 1 0, y ? ? 0.
x ? (ii) vpbz™iü vpbz=p xi„pœ C>#„piüöi'ü , 1 2 x y ? ? ? Ý"Äþ Çyöiþ™öiÇp líöiÝji C>y•y~ (particular solution) !“Äëü „piũ%~Đ C>y•y~ ö (i)
~ piöice- 2 tan 1 dy x y dx ???? ???? ???? iy- ???? ???? 2 2 tan 1 tan 1 tan 1 dy x y dx x y x y ???? ???? ???? [vpbz|pëü þ™Çpöi„p ? ?
2 tan 1x y ? !“öiëü |þyt „böiüü
NSOU ? GE-CO-21 175 iy- 2 tan 1 dy dx x y ? ? ? iy- 2 cot 1 dy x dx y ???? ???? iy- 2 2 cot 1 dy x dx y ???? ???? iy- ???? ? 1 tan log sin e y x c
? ? ? S~„plÝp ößp°FŠéy•#~ •É%í„pV ~ÝpyEz !“öi'Äëü C>y•yü' C>y•y~Đ (ii) vpbz™öiüy=p C>y•yü' C>y•y~ öiöi„p þ™yEz ???? ???? 1 tan
log sin 1 e y x c ???? (1) ~, ö"p- 2, x ? ? y ? ? !Cöiëü þ™yEz ???? 1 2 tan 1 log sin e c ???? ???? iy- ? ? ? 1 tan tan log 1 4 e c ???? ???? iy-
0 4 c ???? ???? iy- 4. c ? ? (1) ~, ö"p- 4 c ? ? !Cöiëü- líöiÝji C>y•y~ !EÇyöiþ þ™yEz- ? ? ? 1 tan log (sin) 4 ???? ???? e y x 5.3 "%!Ýp %pöieüü
?i!“pÞiyþ™ ?iÇy# ~ #öi%piü vpbz'yEiü' öeyöit >œ !íjüüÝþöi„p xyüüy vpbz™!þ"p „pöiüüü ~öiÇpöieü %pœüü!Ý x ç y éóé~iü þ™!
iüöi'Äþ öééöé ö„pöiü y „p#ëü %pœ öë> z éóéö„p ~öi' Ç>Äyt!œ C>y•y~ „piüy EëüĐ ~piöice Ç>Äy C>y•yöi'ü < Ä ?liöi>
%pöieüü ö?i!“pÞiyþ™ ó- þ™öiüü öþ™„í„p#„piü' þ™ä•!“pó xíœÁº „piüy EëüĐ
NSOU ? GE-CO-21 176 vpbz'y. (1) C>y•y~ „piũ%~ ö 1 sin dy x y dx ???? ???? ???? C>y•y~ ö ~öiÇpöie- 1 sin dy x y dx ???? ???? ???? iy-
? ? ? sin 1 dy x y dx ? ? •líü- x y z ? ? 1 dy dz dx dx ? ? ? iy- 1 dy dz dx dx ? ? (1) ~, ÇÄ™„Äþ öiöi„p- 1 sin dz z dx ? ? iy- 1 sin dz z
dx ? ? iy- 1 1 sin dz dx z ? ? ? iy- ? ? ? ? ? 1 sin 1 1 sin 1 sin z dz dx z z ? ? ? ? ? iy- ? ? 2 1 sin 1 1 sin z dz dx z ? ? ? ? ? iy- ? ? 2 1
sin 1 cos z dz dx z ? ? ? ?
NSOU ? GE-CO-21 177 iy- 2 2 1 sin 1 cos cos z dz dx z z ? ? ? ? ? ? ? ? ? iy- 2 sec sec tan 1 zdz z zdz dx ? ? ? ? ? iy- tan sec z z x c
? ? ? S~„plÝp ößp°FŠéy•#~ •É%í„pV iy- ? ? ? ? tan sec

26%

MATCHING BLOCK 92/109

W

x y x y x c ? ? ? ? ? ? ? , z x y ? ? ? ~ÝpyEz !“öi'Äëü C>y•yü' C>y•y~Đ vpbz'y. (2) C>y•y~ „piũ%~ ö . dy y x dx ? ? C>y•y~ ö ~öiÇpöie- ? ?
..... 1 dy y x dx ? ? •líü- y x z ? ? ? iy- 2 y x

z ? ? Svpbz|pëüþ™öiÇpiü itÄ !“öiëüV 1 2 dy dz z dx dx ? ? ? iy- 1 2 dy dz z dx dx ? ? (1) ~, öiöi„p- 1 2 dz z z dx ? ? iy- 1 2 dz z dx z ? ?
iy- ? ? 2 1 z dx dz z ? ? ? ? ? iy- ? ? ? ? 2 1 2 1 z x dz z ? ? ? ? ?
NSOU ? GE-CO-21 178 iy- 2 1 · 2 1 dz x dz z ? ? ? ? ? iy- ? ? 2 2 log 1 e x z z c ? ? ? ? S~„plÝp ößp°FŠéy•#~ •É%í„pV iy- log (1) 2 ? ? ?
? e x c z z iy- ? ? log 1 . 2 ? ? ? ? ? ? ? e x c

25%

MATCHING BLOCK 93/109

W

y x y x , z y x ? ? ? ? ? ? ? ~ÝpyEz !“öi'Äëü C>y•yü' C>y•y~Đ vpbz'y. 3. C>y•y~ „piũ%~ ö tan ? ? ? ? ? ? ? dy y y dx x x C>y•y~ ö
~öiÇpöie- ? ? tan i ? ? ? ? ? ? ? dy y y dx x x •líü- ? y v x iy- ? y

vx ? ? ? dy dv v x dx dx (1) ~, öiöi„p- tan ? ? ? dv v x v dx iy- tan ? dv x v dx iy- tan ? ? ? dv dx v x iy- cot ? ? ? dx v dx iy- ? ? log
sin log log ? ? ? e e v x c Söë...yöi~ c ößp°FŠéy•#~ •É%í„pV
NSOU ? GE-CO-21 179 iy- ? ? ? ? log sin log ? e e v cx sin ? v cx iy- sin , ? ? ? ? ? ? ? y cx x ~ÝpyEz !“öi'Äëü C>y•yü' C>y•y~Đ vpbz'y.
4. C>y•y~ „piũ%~ ö ? ? ? 6 1; ? ? ? dy x y dx ö“çëüy xyöiŠé x ??2 Éöice y ??1. C>y•y~ ö •líü- ? ? x y z 1 ? ? ? dy dz dx dx iy- 1 . ? ? dy dz dx
dx ~öiÇpöie- ? ? ? ? 6 1.... 1 ? ? ? dy x y dx (1) ~, öiöi„p- 6 1 1 ? ? ? dz z dx iy- 6 ? ? dz z dx iy- 6 ? ? ? ? dz dx z iy- 6 ? ? ? ? z dz dx
iy- 5 5 ? ? ? ? z x c Sc ~„plÝp ößp°FŠéy•#~ •É%í„pV iy- 5 1 5 5 ? ? x c z iy- ? ? ? ? 5 1 5 5 2 ? ? ? ? x c x y
NSOU ? GE-CO-21 180 (2) ~, ö"p- x ??2, y ??1 !Cöiëü þ™yEz ? ? 5 1 5.1 5 2 1 ? ? ? c iy- 1 ? ? 5 - 5c iy- 5c ? ? 4 iy- c ? ? 4/5 c ? ? 4/5, (2)
~ , ~ !Cöiëü þ™yEz ? ? ? ? 5 1 4 5 5 5 ? ? ? x x y iy- ? ? 5 1 5 4, ? ? ? x x y ~ÝpyEz !“öi'Äëü líöiÝji C>y•y~Đ 54 C>y!e„p iy Ç>C_'
xöiþ™Çp„p "%!Ýp %pœüü!Ý x ç y ÇÄ!œ"p xöiþ™Çp„p f (x, y) ö„p ë! ? ? ? ? ? ? ? n y x x xif ? ? ? ? ? ? ? n x y y xy„pyöiü ?i„pyÿ „piüy
ëyëü- “böiefz f (x, y) ö„p n yeyiü ~„plÝp C>y!e„p iy Ç>C_ ' xöiþ™Çp„p !EÇyöi !%p!E«"p „piüy EëüĐ xöi'„p Ç>ëü xöiþ™Çp„p!Ýp
C>y!e„p !„p y “py ö“...yü < Ä xöi'„p öÇpöie xyüüy ? ? , f x y éóé~iü x ö„p tx ~i, y ö„p ty !“öiëü ?i!“pÞiyþ™ “piüü öë...yöi' t (8lt; 0)
•É%í„pĐ ~ piöice ? ? ? ? , , n f x ty t f x y ? xy„pyiü œy|þ „pöiüöice- ? ? , f x y ö„p n yeyiü C>y!e„p xöiþ™Çp„p iü)öiþ™ tÄ „piüy EëüĐ
vpbz'yEiü'ßpöiü)þ™- •líü- ? ? 4 4 2 2 , ,

i.o. ~öiÇpöie- !@ù,„p xÇpüü ' ? ' myüü %pöeü!Yüü !:!|p|~ y~t%!oeüü Ç>|Tp iy öeytšpöeü,„p Ç)!%„p „büü EëüD öeü!t,„p tvpüöi,„p x myüü !%„p!E«„p „büü EëüD ~öi,„p Çüöe öeü!t,„p tvpü (Simple Arithmetic Mean) öey EëüD vpz“yEüü (1) 1, 3, 5, 7 ç 9 ~ü öeü!t,„p tvpü ! ~Äëü „büü% ð Çy„y f ~öiÇpöie- öeü!t,„p tvpü iy 1 3 5 7 9 5 x ? ? ? ? ? 25 5 5 ? ? vpz_üü ö 5 |pyüé% = p iy t%üücë% = p öeü!t,„p tvpü f •!üü - %pöeü!Yüü x ~üü n Ç,„Ä,„p „y Eöce x 1, x 2 „„, x n ~i, vpzEyöi“üü x ~üü)„p™ |pyüü!%ce (weights) éy,Épöi w 1, w 2 „„, w n ð Ç %“büü, ~Püöe öeü!t,„p tvpü ? ? x Eöü ! ~Ä-üü)„p™ ö ? ? 1 1 2 2 1 1 2 1 „„ „„ 2 „„ „ n i i n n i n n i i w x w x w x w x w x w w w w ? ? ? ? ? ? ? ? ? ? ? x ~Ä|pyöü- %pöeü!Yüü ? ? 1,2,„„, i x i n ? ~üü x ~üü)„p™ |p™!üüÇ,„Äy (frequency) éy,Épöi f i (i ? ? 1, 2, „„, n) Eöce öeü!t,„p tvpü ? ? x ö,„p ! ~Ä-!oe!„„ |pyöüü ?i,„pyü „büü EëüD NSOU ? GE-CO-21 192 1 1 2 2 1 2 „„ „„ n n n f x f x f x f x f f f ? ? ? ? ? ? ? ? ? ? 1 1 „„ 3 n i i n i i f x f x f f ? ? ? ? ? ? ? vpz“y. (2) %pöeü!Yüü (x) |p™!üüÇ,„Äy (f) f x x 2 3 3 x 2 ? ? 6 4 5 5 x 4 ? ? 20 6 4 4 x 6 ? ? 24 8 2 2 x 8 ? ? 16 öyYp 14 f ? ? 66 f x ? ? ? x éöe-üü öeü!t,„p tvpü ? ? f x x f ? ? ? 66 14 ? ? ? 4-71 S“%Ez “Yü,„p Püü |p™ÄhsPv vpz_üü ö 4-71 ? ty!“„p „büü öeü!t,„p töivpüü •Äy!ce f (i) ö,„pyöü y %pöeü!Yüü ?iöi“pÄ,„p!Yüü y ~ Çy ~ Eöce - %pöeü!t ty!“„p „büü ü Çy„yüü y ~ Yüü Çy ~ EöüD (iii) ö,„pyöü y %pöeü!Yüü ty!“„p „büü töivpü öiöi,„p %pöeü!Yüü y ~t%!oeüü !%„p!Ä“büü öeytšpöe ÇÄ“yEz Y) Ä EöüD (iii) é! ~„p R %pöeü!Yüü Yüü „yöi“üü ÇöiAt xp™üü %pöeü!Yüü „yöi“üü Çüöe +üü!„„p ÇÄ™,„p Äy öi,„p “pöü vpzEyöi“üü ty!“„p „büü x ~üü)„p™ ÇÄ™,„p Äy éyüü üy... öüD xiÄyë y ? ? a ? ? ? ? bx Söë...yöi“ a ç b •É%„p |p™V Eöce y a b x ? ? Eöü Söë...yöi“ x ç y éy,Épöi %pöeü!Yüü x ç y ~üü tvpü y ~öi,„p ! ~öi“ÄY „pöüüD NSOU ? GE-CO-21 193 ? öx!“ä •p™!üüÇ,„Äy !|py~ Schsp“p/xChsp“pV ë... ~ öx! Ç#y ~“!„p xÇ +“ÄÄë% = p “py!ce,„py öiöi,„p öeü!t,„p iy ty!“„p „büü ! ~Äëü f (A) ööçüüç!üü |p™Ä“!póó (Direct method) xöeÄ“öi“ ty!“„p „büü ! ~Äëü „büü% f Ç)e f x Sty!“„p „büü V N f x f x f ? ? ? ? ? [ë... N f ? ?] vpz“y. (1) öx! Ç#y öx! Ç#yüü |p™!üüÇ,„Äy f f x x iy f x •Äy (x) 95 - 105 100 20 20 x 100 ? ? 2000 105 - 115 110 26 26 x 110 ? ? 2860 115 - 125 120 38 38 x 120 ? ? 4560 125 - 135 130 16 16 x 130 ? ? 2080 öyYp éööé 100 f N ? ? ? 11500 f x ? ? ? ty!“„p „büü tvpü ? ? N f x x ? ? 11500 115 100 ? ? Ç%“büü, ! ~öiÄëü ty!“„p „büü tvpü ? ? 115 Svz_üüV [li.o. ~...yöi“ öx! Ç#y Çy ~i“ÄÄë% = p ç Chsp“pD öx! Ç#yüü Ç,„Äy ...%i öiY# ~ëüD] vpz“y. (2) öx! Ç#y öx! Ç#yüü |p™!üüÇ,„Äy f f x x iy f x •Äy (x) 93 - 97 95 12 12 x 95 ? ? 1140 88 - 92 90 15 15 x 90 ? ? 1350 83 - 87 85 20 20 x 85 ? ? 1700 78 - 82 80 18 18 x 80 ? ? 1440 73 - 77 75 15 15 x 75 ? ? 1125 68 - 72 70 10 10 x 70 ? ? 700 63 - 67 65 8 8 x 65 ? ? 520 öyYp éööé N 98 f ? ? ? 7975 f x ? ? NSOU ? GE-CO-21 194 ? ty!“„p „büü tvpü ? ? 7975 81.38 N 98 f x x ? ? ? SxyÇ~ „yöi“V Ç%“büü, ! ~öiÄëü ty!“„p „büü tvpü ? ? 81.38 Svz_üüV [li. o. ~öiÇpöie öx! Ç#y xChsp“p ~i, vpzEyüü Ç,„Äy ...%i öiY# “#Ä“ëü !,„p hS\$ ç ~“ÄÄë% = p] (B) (Short cut (method) Ç! Çp@p™Ä“!p ö öx!“ä •p™!üüÇ,„Äy !|py~öi“ öx! Ç#y xÇ +“ÄÄë% = p ~i, |p™!üüÇ,„Äy t%!oe vpzF%„p“büü y ~ë% = pD ~öiÇpöie „p!Ö“p töivpüü (assumed mean) ÇyEyöiÄ öx! Ç#yüü •Äy ~ öiöi,„p „p!Ö“p töivpüü !%„p!Ä“büü !Ypöiëü |p™!üüx~öi,„p çet% „büü Eëü ~i, ty!“„p „büü tvpü ! ~Äëü xöi“ „p ÇEÇy•Ä Eëü iöce ~Ez |p™Ä“!pöi,„p “Short Cut” Söç,Çp@óóV ?iYce# (method) iöceD vpz“y. (3) ?iÜÄ ö öx! Ç#y |p™!üüÇ,„Äy 14 - 15 60 16 - 17 140 18 - 20 150 21 - 24 110 25 - 29 110 30 - 34 100 35 - 39 90 vpzp™öüüüü “py!ce,„py ÇyöiP™öiÇp ty!“„p „büü ! ~Äëü „büü% ð Çy„y f ~öiÇpöie |p™!üüÇ,„Äy vpzF%„p „yöi“üü ~i, öx! Ç#y xÇ +“ÄÄë% = p - Ç%“büü, ööBp°Ö ?iëüç#óó (Short cut) ?iYce# ...%iEz „byëÄ,„püü# Eöü ty!“„p „büü (AM) ! ~ÄöieüD NSOU ? GE-CO-21 195 öx! Ç#y öx! Ç#y d = x - A |p™!üüÇ,„Äy (f) f x d iy fd ÇyöiP™öiÇp •Äy (x) 14 - 15 14.5 - 8.0 60 60 x (-8) ? ? -480 16 - 17 16.5 - 6.0 140 140 x (-6) ? ? -840 18 - 20 19.0 - 3.5 150 150 x (-3.5) ? ? -535 21 - 24 22.5 = A S•üüV 0 110 110 x 0 ? ? 0 25 - 29 27.0 4.5 110 110 x 4.5 ? ? 495 30 - 34 32.0 9.5 100 100 x 9.5 ? ? 950 35 - 39 37.0 14.5 90 90 x 14.5 ? ? 1,350 öyYp éööé éööé N 760 f ? ? ? 1845 fd ? ? ? 2750 905 ? ? Ç)e f ty!“„p „büü tvpü ? ? A N fd x ? ? ? [öë...yöi“ A ? ? „p!Ö“p tvpü - N f ? ? ? |p™!üüÇ,„Äyüü öeytšpöe - ~i, Sli%„p!Ä“pV A d x ? ?] vpzp™!üü vpz = p Ç)e xöeÄ“öi“ - ! ~öiÄëü ty!“„p „büü tvpü ? ? ? 905 22.5 760 x ? ? 22.5 1.19 ? ? 23.69 ? S“%Ez “Yü,„p Püü |p™ÄhsPv Svz_üüV (C) x!“p Ç!Çp@ Ç,öi,„p“ ?iYce# (Coding method) : |p™!üüÇ,„Äy !|py~ Sëöi,„p - %pöe,„p t%!oe “#Ä“ öx! Ç#yë% = p „p +“öiÄÄüü ~i, vpzF%„p „yöi“üü |p™!üüÇ,„Äyëü |p™!üüöiüüY“p Eööce |p™!üüY = p |p™Ä“!pöi,„p xyüüç ÇEÇ xy,„pyöüü ?i,„pyü „büü EëüD ~Püöe A , d x d c c ? ? ? ? ë... A ? ? „p!Ö“p tvpü ~i, c öx! Ç#y iy NSOU ? GE-CO-21 196 Ç#yöihsbüü +“ÄÄ S~Püöe c ~üü y ~ |p™!üüÇ,„Äy !|py~ Sëöi,„p ÇiÄe Çy ~ iyöi,„pV ~Ez |p™Ä“!p ...%iEz „byëÄ,„püü #|p!„py ! ~öieü iyöi,„p ty!“„p „büü tvpü ! ~Äëü „pyöieD xöi“ „p Çyë (B) éöe~üü |p™Ä“!pöi,„p ?i,„p“ !i%„p!Ä“p |p™Ä“!pó (Actual deviation method) ~i, (C) éöe~üü |p™Ä“!pöi,„p “Step deviation method” S•yP™ !i%„p!Ä“p |p™Ä“!póV iöceD Ç)e f ty!“„p „büü tvpü ? ? A N fd x c ? ? ? ? ? öë...yöi“ A ? „p!Ö“p tvpü A , d x d c c ? ? ? ? N f ? ? ? öyYp |p™!üüÇ,„Äy c ? ? öx! = “ÄÄD vpz“y. (4) öx! Ç#y öx!“üü |p™!üüÇ,„Äy „p!Ö“p Ç!Çp@ %„p!Ä“p f x d •Äy (x) (f) tvpü ÇyöiP™öiÇp ? ? 10 x A d ? ? ? %„p!Ä“p d = (x - A) 10 - 20 15 7 - 40 - 4 7 x (-4) ? ? -28 20 - 30 25 15 - 30 - 3 15 x (-3) ? ? - 45 30 - 40 35 18 - 20 - 2 18 x (-2) ? ? -36 40 - 50 45 25 - 10 - 1 25 x (-1) ? ? -25 50 - 60 55 = A 30 0 0 30 x 0 ? ? 0 60 - 70 65 20 10 1 20 x 1 ? ? 20 70 - 80 75 16 20 2 16 x 2 ? ? 32 80 - 90 85 7 30 3 7 x 3 ? ? 21 90 - 100 95 2 40 4 2 x 4 ? ? 8 öyYp N 140 f ? ? ? 53 fd ? ? ? ? NSOU ? GE-CO-21 197 ? ! ~öiÄëü ty!“„p „büü tvpü ? ? A C N fd x ? ? ? ? ? ? 53 55 10 140 ? ? ? 53 55 55 3.78 14 ? ? ? ? S“%Ez “Yü,„p Püü |p™ÄhsPv 51-22 ? [Svz_üüV ö 51-22] ? t%öiY_üü tvpü •!üü - x %pöeü,„püü n Ç,„Ä,„p „y ~ éy,Épöi 1 2 , „„, n x x x ? ? 0, 1, 2, „„, i x i n ? ~öi“üü t%öiY_üü tvpü G Eöce - Ç,Kpy ~Çyöüü - ? ? ? ? 1 1 2 G . „„ „„ 1 n n x x x ? è! x %pöeü,„püü ? ? 1, 2, „„, i x i n ? ~yd,„p „yöi“üü ÇöiAt x ~üü)„p™|pyöüü ? ? 1, 2, „„, i f i n ? |p™!üüÇ,„Äy ë% = p Eëü “pöü t% öiY_üü tvpü ? ? ? ? 1 2 1 1 2 G . „„ „„ n n f f f n x x x ? „„ „„ (2) ! i.o. Bp°Ö Ç,„Ä,„p %pöeü,„püü „yöi“üü ~ Ä xyüü “pyöi“üü t%špöieüü vpzp™!üü)öieüü y ~ ! ~Äyüü “pöüü t%öiY_üü tvpü ! ~Äëü „p!üüD ! „p hS\$ x!„p %pöieüü ~ Ä öeüüüü ?iöieüüy “büüöi“p EëüD ~öiÇpöie (1) ~, öiöi,„p - ? ? ? ? 1 1 2 G . „„ „„ n n x x x ? vpz|pëü |p™öiÇp çetä ! ~öieü |p™yEz - ? ? ? ? ? ? ? ? ? ? 1 2 1 log G log log log ? ? ? ? n x x x n Svz|pëü !“öi,„p log ~üü ! ~y ~ „pEz iy,„pöüüDV ? ? G ? ? ~!Ypçetä ? ? ? ? ? ? ? 1 2 1 log log log ... 3 n x x x n ? ? ? |p™%~üüyëü - (2) ~, öiöi,„p - ? ? ? 1 1 2 G . „„ „„ n n f f f x n x x x ? NSOU ? GE-CO-21 198 iy - ? ? ? ? 1 1 2 1 2 2 1 log G log log log log n n f x f x f x f x

n??????

G?? ~!rYpöetä ???? ? 1 1 2 2 1 log log log 4 n n f x f x f x n ??? v p z "y. (1) 2, 4, 16 ~i, 32 ~iü t%öi'y_üü tvpü (G.M.) !~'Äëü „piü% ð Çy•y~ f ~öiÇpöie t%öi'y_üü tvpü ???? ? 1 4 G 2 4 16 32 ???? ???? ? 1 1 4 1 2 4 5 1 2 4 5 4 2 2 2 2 ???? ???? ? 1 1 12 12 3 4 4 2 2 2 8 ???? ? v p z _üü ö 8. v p z "y. (2) 12 13 14 15 16 17 5 4 4 3 2 1 x f v p z b T M ! i ü v p z = b " p y ! c e , p y i ü ö 2 ! Ç p ö i " p t % ö i ' y _ ü ü t v p ü ! ~'Äëü „piü% ð Çy•y~ f ~öiÇpöie Çy•yüü log ~iü ÇyEyoieÄ xy•yöiü " p y ! c e , p y 2 ! h ß \$ p " , p ö i ü ö i " p E ö i i ð 10 log x ~iü 2 ! y @ > y ö i " ü < ~ Ä Çy•yüü ceöitü " p y ! c e , p y ö " . ö i " p E ö i i ð x f log 10 x f x log 10 x 12 5 1-0792 5 x 1-0792 ??? 3960 13 4 1-1139 4 x 1-1139 ?? 4-4556 14 4 1-1461 4 x 1-1461 ?? 4-5844 15 3 1-1761 3 x 1-1761 ?? 3-5283 16 2 1-2041 2 x 1-2041 ?? 2-4082 17 1 1-2304 1 x 1-2304 ?? 1-2304 ö y Y p 19 n f ? ? ? 10 log 21-6029 ? ? ? f x

NSOU ? GE-CO-21 199 (4) ~, öiöi, p- G ?? ~!rYpöetä (antilog) 10 log x f n ? ? ? ? ? ? ? ? ? ? ? ? ? ? ~!rYpöetä ? ? 21-6029 19 ?? ~!rYpöetä ? ? 1-137 13-71 ? S~!rYpöeöitü " p y ! c e , p y x ~ % Ç y ö i i ü V v p z . ! ~ ö i ' Ä ë ü t % ö i ' y _ ü ü t v p ü ? ? ? 13-71 ? t % ö i ' y _ ü ü t ö i v p ü i ü • Ä y ! c e f (1) ë! " ? ? 1, 2, ..., i i i x z i n y ? ? [ë... x i , y i , z i E ö c e ! ! p ß - é ! ! p ß - % p ö e i ü y ! Y] E ë ü " p ö i i G G G x z y ? [G x , G y ~ i , G z E ö c e x i , y i , z i ~ i ü t % ö i ' y _ ü ü t v p ü] ? ? ? • i ü - x k S % p c e , p v (k ? ? 1, 2, ..., n) "% ! Y p ! ! p y ö i t ! ! p = b ö e ~ x k ? ? x 1 i ? ? x 2 j ö e ... y ö i " ? ? 1 1, 2, ..., i n ? ~ i , ? ? 2 1, 2, ..., j n ? x i Ä y e x 1 i ! ! p y ö i t n 1 Ç , ... Ä , p Ç " C Ä ~ i , x 2 j ! ! p y ö i t n 2 Ç , ... Ä , p Ç " C Ä i " Ä p y ~ ð • i ü - G , G 1 ç G 2 E ö c e x k , x 1 i ç x 2 j % p c e , p ö i " i ü t % ö i ' y _ ü ü t v p ü ð ~ ... ? ? 1 2 1 1 2 G G G n n n ? ? E ö i i S ~ ... y ö i ~ 1 2 n n n ? ? V ? p 2 ! " p t y ! ! " p , p i y ! i i " Ä p ö e i t , p t v p ü • i ü - x % p ö e i ü y ! Y i ü n Ç , ... Ä , p ! ! p ß - y ~ t % c e E ö c e 1 2 , ..., n x x x ð ë! " ~ ö i " i ü ! i i " Ä p ö e i t , p t v p ü (H-M) H E ë ü " p ö i i E z E y i ü x ö i " Ä y " Ä ö i , p i ü (reciprocal) y ~ i ü y ! Y t % c e i ü x ö i " Ä y " Ä ö i , p i ü ö e i t , p t ö i v p ü i ü (A-M) Ç ö i Ä Ç y ~ E ë ü ð 1 2 1 1 1 ... 1 H n x x x n ? ? ? ? ? ? ? ? ? ? ? ? ? ? i y - ? ? 1 2 H ... 1 1 1 1 ... n n x x x ? ? ? ? ? ? ? ? ? ?

NSOU ? GE-CO-21 200 ë! " x % p ö e i , p i ü n Ç , ... Ä , p ! ! p ß - y ~ t % c e ? ? 1, 2, ..., i x i n ? ~ i , " p y ö i " i ü x ~ i ü i ü) p T M i ü C , ... Ä y ? ? 1, 2, ..., i f i n ? E ö i c e - ~ ö i " i ü ! i i " Ä p ö e i t , p t v p ü (H) E ö i i ! " Ä - i ü) p T M ö 1 2 1 2 ... 1 H n n f f f x x x n ? ? ? ? ? ? ? ? ? ? ? ? ? ? i y - 1 2 1 2 H ... n n n f f f x x x ? ? ? ? ? ? ? ? 1 ... 2 n i i i n f x ? ? ? ~ ... y ö i - c e Ç p # e ü ö e 1 n i i f n ? ? ? v p z " y . 1 1 1 1 1 , , , , , 3 5 2 1 n ? Ç , ... Ä y t % c e i ü ! i i " Ä p ö e i t , p t v p ü (H M) ! ~'Äëü „piü% ð Çy•y~ f ~öiÇpöie- !iü Ç , ... Ä y t % c e i ü S 2 ! " _ V ! i i " Ä p ö e i t , p t v p ü ? ? H ? ? 1 3 5 ... 2 1 1 H n n ? ? ? ? ? ? ? ? [(1) ~, Ç Ä T M , Ä p ö i ö i , p] ? ? ? ? ? ? ? 1 2 1 2 2 2 n n n n n n ? ? ? ? ? ? n Ç % " p i ü y , - 1 H n ? v p z _ i ü ö 1 n

NSOU ? GE-CO-21 201 v p z " y . 2 1 1 1 , , 2 3 ~ i , 1 4 Ç , ... Ä y t % c e i ü p T M i ü C , ... Ä y e i y , Ê p ö i > 2, 4, 6 ~ i , 8 E ö i c e ! i i " Ä p ö e i t , p t v p ü ! ~'Äëü „piü% ð Çy•y~ f • i ü - 2 ! " _ Ç , ... Ä y t % c e i ü ! i i " Ä p ö e i t , p t v p ü (H M) E ö c e H . ? ? 1 1 1 2 1 4 6 8 2 3 4 1 H 4 ? ? ? ? ? ? ? ? ? ? [(2) ~, Ç Ä T M , Ä p ö i ö i , p] 2 2 2 2 8 2 4 4 ? ? ? ? ? ? Ç % " p i ü y , - 1 H 2 ? v p z _ i ü ö 1 2 v p z " y . 3 ~ , p < c e ! i ü % p y c e , p Ç " p ö i c e i ü ~ , p ! Y p P i y ~ ö i ö i , p p T M y E y ö i v p ü i ü ~ , p ! Y p P i y ö i ~ 30 ! , p ! / # r Y p y ö i ö i t e y e ü ~ i , 20 ! , p ! / # r Y p y ö i ö i t ~ E z p T M i ! ß p ö i i ü x y ö i c ð c e ! i ü Y p e y ç e ü y e ö e x y Ç y i ü „ p y ö i c e ö e i t , p t v p ü ö i t ~ i , ! i i " Ä p ö e i t , p t v p ü ö i t ! ~'Äëü „piü% ð Çy•y~ f • i ü - e y " p y e ü y ö i " p c e ! i ü Y p i ü ö e i t , p t v p ü ö i t ? ? A ! , p ! / # r Y p y 30 20 50 A 25 2 2 ? ? ? ? ! , p ! / # r Y p y p T M % ~ i ü y e ü - • i ü - e y " p y e ü y ö i " p c e ! i ü Y p i ü ! i i " Ä p ö e i t , p t v p ü ö i t ? ? H ! , p ! / # r Y p y ? ? ? ? ? ? 2 2 2 2 H 2 1 2 1 2 3 5 1 30 20 60 60 12 ? ? ? ? ? ? ? ? ? ? ? ? 24 ! , p ! / # r Y p y v p z _ i ü ö 25 ! , p ! / # r Y p y - 24 ! , p ! / # r Y p y ? ? ! i i " Ä p ö e i t , p t ö i v p ü i ü • Ä y ! c e ö ! i . o (i) Ç y • y i ü ! p y ö i i - ö e i t , p t v p ü (A M) , t % ö i ' y _ ü ü t v p ü (G M) ~ i , ! i i " Ä p ö e i t , p t ö i v p ü i ü > ö i • Ä ! " Ä - c e ! ... " p Ç Ä T M , Ä p ! Y p c e Ç p „ p i ü y e y e ü ð ? ? A M G M H M ... 1 ? ?

NSOU ? GE-CO-21 202 (1) ~, x Ç " p y ! % p E < i y e ü i y ö i , p e ... 2 ! " _ % p ö e i ü y ! Y Ç) E p T M i ü ß p T M i ü ! ! p ß - y ö i ~ i ü E ë ü ð x p T M i ü p T M ö i Ç p - (1) ~, Ç " p y ! % p E < c e ! Ç p " p E ö i i ë ! " 2 ! " _ % p ö e i ü y ! Y Ç) E p T M i ü ß p T M i ü Ç y ~ y ö i ~ i ü E ö i e ü i y ö i , p ð (ii) "% ! Y p 2 ! " _ Ç , ... Ä y i ü ö Ç p ö i e - A M x H M ? ? (G M) 2 ? • Ä y ~ , p y " p # e ü 2 ! " _ % p ö e i ü y ! Y t % c e i ü ö , p w # e ü 2 ! i " p y y p T M ö i , p ~ , p ! Y p i ü y ! Y E ö c e • Ä y ð i ü y ! Y t % c e ö i , p y ö i ~ i ü „ Ê p > x ~ % Ç y ö i i ü S v p z ä • Ä , Ê p ö i > i y x ö • Ä , Ê p ö i > V Ç y y ö i e ! ä p , p • Ä p i ö i c e ö e i ü y ! Y x i p i y ~ „ p ö i i ü " p y E z > • Ä y ö i , p ! " ö i " Ä y " , p ö i i ü ð Ç % " p i ü y , > • Ä y E c e i ü y ! Y Ç) ö i E i ü „ Ê p ! i " Ä y ö i , p % ! Y p Ç > ! p y ö i t ! p y t „ p i ü y i ü 2 ! y c e # ð 2 ! i > ! p y ö i t x i ! p i " p 2 ! ö i " p Ä , p i ü y ! Y y ö i ~ i ü ! " , p ö i ö i , p > • Ä y i ü y ö i ~ i ü „ p E ö i i ~ i , x p T M i ü ! ! p y ö i t x i ! p i " p i ü y ! Y i ü 2 ! ö i " p Ä , p ! Y p i ü y ~ > • Ä y x ö i p T M Ç p y i v p ü E ö i i ð 2 ! " _ i ü y ! Y Ç) ö i E i ü y ~ t % c e ë ! " C i ü c e ! p y ö i i ! i " Ä h ß p i y ö i , p " p ö i i " p y ö i " i ü > • Ä y ! " ö i Ä - y = p ! p y ö i i ! ~'Äëü „piü% E ë ü ð (A) • i ü - 2 ! " _ i ü y ! Y t % c e i ü ö y Y p Ç , ... Ä y ? ? N ~ i , i ü y ! Y t % c e ö i , p y ö i ~ i ü v p z ä • Ä , Ê p ö i > Ç y y ö i y E ö i e i ö i ö i S e ð N S x e % a Ä (odd) Ç , ... Ä y E ö i c e - ? ? N 1 2 ? é o é " p > P i y ö i ~ ö e Ç , ... Ä y ! i i ü y > y " p y E z E ö i i > • Ä y ð N e % a Ä Ç , ... Ä y (even) E ö i c e N 2 " p > ~ i , ? ? N 1 2 ? é o é " p > P i y ö i ~ 2 ! y @ y ~ "% ! Y p i ü ö e i t , p t v p ü E ö i i > • Ä y x i Ä y e ~ P i ö i c e > • Ä y 2 ? ? [N 2 é o é " p > p T M ö i " i ü y ~ ? ? N 1 2 ? ? " p > p T M ö i " i ü y ~] v p z " y . 1 1, 2, 4, 3, 6, 5 ~ i ü • Ä y ! ~'Äëü „piü% ð Çy•y~ ö 2 ! " _ 6 ! Y p Ç , ... Ä y ö i , p y ö i ~ i ü v p z ä • Ä , Ê p ö i > Ç y y ö i e " a y p y e ü 1, 2, 3, 4, 5, 6. Ç % " p i ü y , N ? ? 6 ~ i , ? ? N 1 4 2 ? ? ~ ... " N 2 " p > P i y ö i ~ ~ i , ? ? N 1 2 ? é o é " p > P i y ö i ~ ! i i ü y < „ p i ü ö i S e 6 ~ i , 4 . ? ! " ö i " Ä e ü > • Ä y 1 2 ? [N 2 " p > P i y ö i ~ ! i i ü y > y ~ Ç , ... Ä y ? ? N 1 2 ? ? é o é " p > P i y ö i ~ ! i i ü y > y ~ Ç , ... Ä y] ? ? 1 1 3 4 7 3.5 2 2 ? ? ? ? ? S v p z _ i ü V

NSOU ? GE-CO-21 203 v p z " y . 2 1, 3, 4, 2, 7, 5, 6 Ç , ... Ä y i ü > • Ä y ! ~'Äëü „piü% ð Çy•y~ ö ~öiÇpöie 2 ! " _ Ç , ... Ä y t % c e ö i , p y ö i ~ i ü v p z ä • Ä , Ê p ö i > Ç y ! < ö i e ü p T M y E z 1, 2, 3, 4, 5, 6, 7 ~ ö i " i ü ö y Y p Ç , ... Ä y (N) ? ? ? S ~ , p ! Y p x e % a Ä (odd) Ç , ... Ä y v 2 ! " _ Ç , ... Ä y t % c e i ü ? ? N 1 2 ? é o é " p > P i y ö i ~ x i Ä y e % p " p i Ä p i y ö i ~ ! i i ü y > y ~ Ç , ... Ä y ! Y p E c e 4 Ç % " p i ü y , ! ~'Äëü > • Ä y ? 4 S v p z _ i ü V (B) % p ö e i ü y ! Y Ç) ö i E i ü 2 ! ö i " p Ä , p ! Y p i ü Ç ö i Ä ! " Ä T p p T M i ü C , ... Ä y ö ç e ü y E ö i c e ! " ö i Ä - y = p v p z p T M y ö i e ü > • Ä y ! ~'Äëü „piü% E ë ü ð x S % p c e , p v f S p T M i ü C , ... Ä y v „ Ê p ö i e i ! t , p p T M i ü C , ... Ä y 1 7 7 2 12 7 7 7 12 ? ? 19 3 17 19 ? ? 17 ? ? 36 4 19 36 ? ? 19 ? ? 55 5 21 55 ? ? 21 ? ? 76 6 24 76 ? ? 24 ? ? 100 ? ? N ~ P i ö i c e N ? ? 100 S e % a Ä Ç , ... Ä y v ? ! " ö i " Ä e ü > • Ä y 1 2 ? [N 2 é o é " p > P i y ö i ~ ! i i ü y > y ~ Ç , ... Ä y ? ? N 1 2 ? ? é o é " p > P i y ö i ~ ! i i ü y > y ~ Ç , ... Ä y] 1 2 ? [? ? 100 2 é o é " p > P i y ö i ~ v p z p T M ! p i " p Ç , ... Ä y ? ? 100 1 2 ? ? é o é " p > P i y ö i ~ v p z p T M ! p i " p Ç , ... Ä y] 1 2 ? [50 é o é " p > P i y ö i ~ v p z p T M ! p i " p Ç , ... Ä y ? ? 51 é o é " p > P i y ö i ~ v p z p T M ! p i " p Ç , ... Ä y] ? ? 1 4 4 2 ? ? [„ p y i ü - 37 é o é " p > P i y ö i ~ ö i ö i , p 55 ? é o é " p > P i y ö i ~ v p z p T M ! p i " p Ç , p ö i c e i ü < ~ Ä % p ö e i ü y ! Y i ü y ~ E ö i i 4] ? ! " ö i " Ä e ü > • Ä y ? ? 4 S v p z _ i ü V

NSOU ? GE-CO-21 204 (C) ö x ! " i ä • p T M i ü C , ... Ä y ! ! p y ç ö i " i ü < ~ Ä ! " ö i Ä - y = p Ç) e x i c e Ä ö i " > • Ä y ! ~'Äëü „piü% E ë ü ð Ç) e ö > • Ä y (M) ? ? ? ? N 2 L 1 m F i f ? ? ? ? ~ P i ö i c e - M ? ? ! " ö i " Ä e ü > • Ä y i ü y ~ N ? ? ö y Y p p T M i ü C , ... Ä y L ? ? ö e ö x ! " ö i " p > • Ä y ! i i ü y < „ p ö i i ü " p y i ü ! " Ä - ö x ! " Ç # y y f ? ? ö e ö x ! " ö i " p > • Ä y v p z p T M ! p i " p " p y i ü ! " ö i % p i ü ö x ! " Ç # y i ü „ Ê p ö e i t , p p T M i ü C , ... Ä y (Cummlative frequency) f m ? ? ö e ö x ! " ö i " p > • Ä y v p z p T M ! p i " p " p y i ü ! " ö i % p T M i ü C , ... Ä y i ? ? ö e ö x ! " ö i " p > • Ä y v p z p T M ! p i " p " p y i ü ö x ! " = # Ä Ä (length of the class interval) v p z " y . > • Ä y ! ~'Äëü „piü% ö ö x ! " ! ! p y t p T M i ü C , ... Ä y (f) „ Ê p ö e i t , p p T M i ü C , ... Ä y 0 - 10 15 15 10 - 30 25 15 ? ? ? 25 ? ? 40 (

F) 30 – 60 S>•Äy öx!V f m ??30 40 ???30 ??70 60 – 70 4 70 ???4 ??74 70 – 90 10 74 ???10 ??84 öyYp N 84 f ? ? ? éóðóë ~Píöice– N 84 42 2 2 ? ? C%“bíüy, >•Äy öë öx!“öi“p x!Pí“p “py Éóce (30 – 60) [„pyüü– N 42, 2 ? „Ép>öieit„p p™íüç„...Äyü ö“!Çpöi“p EzEyöi„p >•Äy öx! (median-class) !EÇyöi! %p!E<“p „böiü) ? >•Äy (M) ? ? 2 40 30 30 30 ? ? ? ? ? ? ? ? ? ? ~, Ç) e x%Çyöiü)] 2 30 30 30 2 32 30 ? ? ? ? ? Svzpz_üüV

NSOU ? GE-CO-21 205 vpz“y. 2 öx! !ihßpyüü öx! Ç#>y“y (frequency) „Ép>öieit„p p™íüç„...Äy (Class interval) (Class boundaries) p™íüç„...Äy (f) (Cum. frequency) 10 – 19 9.5 – 19.5 7 7 20 – 29 19.5 – 29.5 15 7??715 ???2 30 – 39 29.5 – 39.5 18 22??718 ??40 40 – 49 39.5 – 49.5 25 40??725 ??65 (F) 50 – 59 49.5 – 59.5 30 65??730 ??95 S>•Äy öx!V 60 – 69 59.5 – 69.5 20 95??720 ??115 70 – 79 69.5 – 79.5 16 115??716 ??131 80 – 89 79.5 – 89.5 7 131??77 ??138 90 – 99 89.5 – 99.5 2 138??72 ??140 öyYp éóðóë N 140 f ? ? ? éóðóë ~öiÇpöie– N 140 70 2 2 ? ? „Ép>öieit„p p™íüç„...Äyü p™íüçöi“!Çpöi“p 70 ? ? N 2 ? öë >•Äy öx! Ç#>y“yüü x!Pí“p “py Éóce (49.5 – 59.5) ? >•Äy (M) ? ? 70 65 49.5 10 30 ? ? ? ? [(1) ~, Ç) e öiöi„p] 5 49.5 10 30 ? ? ? 5 49.5 49.5 1.67 3 ? ? ? ? SxyÇj– y“V ?? 51.17 ? !“öiÄëü >•Äy ??51.17 Svzpz_üüV

NSOU ? GE-CO-21 206 ? Ç„Äyt%üü% >y“ iy Mode Çiüce iüü!“piÄlí“Äyöiç– ~„pçy“p#ëü ö„pyöi“y %pöeöi„piü öÇpöie öë >y“ öi!“yiyü p™íüçëüü eyëü “pyöi„pEz Ç„Äyt%üü% >y“ !EÇyöi! t“Ä „piüy EëüD Ç„Äyt%üü% >y“ iüü!“piÄlyöeyëü ~„p iy ~„py!„p Eöi“p p™íüçöiüD ! öiYji öÇpöie EzEy x“%p™íüç“p öiöi„p éyëüD Çiüce p™íüç„...Äy !i!pyç“ Šéyvpüy Ç>=i“#ÄÄÇÄ™j– öx!“tä• p™íüç„...Äy !i!pyçöi“ü

öÇpöie Ç) e “löieüyöit EzEyöi„p (mode ö„pV !“Äëü „piüy EëüD !“öi“püü vzb“yEíü“!%öce ~Ez xyöicey%öb“yöi„p xyiüç Ç>„ä• „piüöiüD 1, 2, 3, 4, 4, 6, 7 Ç„Äyt%!öeü“ <“Ä Ç„Äyt%üü% >y“ !“Äëü „piüü“D Ç>y“y“ f “2”_ 7 !Yp Ç„Äy Çiüce öx!“öi“p x!Pí“pD ~öiÇpöie 4 Ç„Äy!Yp öiY iüüü xiÄyë 2 iüüü vzbp™íüç“pD Ç%“bíüy, “2”_ Ç„Äyt%!öeü“ <“Ä ~„p Ç„Äyt%üü% >y“ (unimodal) ë%#p Ç„Äy Éóce 4. ? !“öiÄëü Ç„Äyt%üü% >y“ ??4 Svzpz_üüV vpz“y. (2) 1, 3, 4, 7, 9, 11 Ç„Äy t%!öeü“ <“Ä Ç„Äyt%üü% >y“ !“Äëü „piüü“D Ç>y“y“ f ~öiÇpöie “2”_ Ç„Äyt%!öeü“ öÇpöie ö„pyöi“y ~„p!Yp Ç„Äy ~„py!„p iüüü vzbp™íüç“p ö“EzD öÇEz „pyüüöi“– ~Píöice “2”_ Ç„Äyt%!öeü“ ö“!Çpöi“p ö„pyöi“y Ç„Äyt%üü% >y“ p™íüçëüü Ç½pi Éóce “yD vzb_üü ö ~öiÇpöie Ç„Äyt%üü% >y“ x“%p™íüç“pD vzb“y. (3) 3, 4, 4, 5, 8, 6, 6, 7 Ç„Äyt%!öeü“ <“Ä Ç„Äyt%üü% >y“ !“Äëü „piüü“D Ç>y“y“ f “2”_ 8 !Yp Ç„Äyüü <“Ä öeÇp#ëü 4 ~i, 6 vzb|pöieüEz ~„py!„p iüüü S2 iüüü „böiüüV vzbp™íüç“p D Ç%“bíüy, – ~öiÇpöie Ç„Äyt%üü% >y“ “%!Yp xiÄyë 4 ç 6. ? !“öiÄëü Ç„Äyt%üü% >y“ ? ~i, 6. öx!“tä• Ç>=i“#ÄÄë%#p öx!“ !i!pyöitüü p™íüç„...Äy !i!pyçöi“ ~#öi%piü Ç)ey“Çyöiü Ç„Äyt%üü% >y“ (mode) !“Äëü „piüy EëüD Ç) e ö Ç„Äyt%üü% >y“ (m) ? ? 1 1 2 L 2 m m f f i f f f ? ? ? ? ? ? ? ? ~öiÇpöie L ?? Ç„Äyt%üü% >y“ öë öx!“öi“p vzbp™íüç“p “pyüü !

Ä– öx!“ Ç#>y“y f m ? Ç„Äyt%üü% >y“ öë öx!“öi“p !iüüy „böiüü “pyüü p™íüç„...Äy f 1 ?? Ç„Äyt%üü% >y“ öë öx!“üü xhsptÄ“p “pyüü !àp„p p™íüç“p#Ä öx!“ !i!pyöitüü p™íüç„...Äy f 2 ?? Ç„Äyt%üü% >y“ öë öx!“ !i!pyöit xhsptÄ“p “pyüü !àp„p p™íüç“p#Ä öx!“ !i!pyöitüü p™íüç„...Äy

i ? öx!“=i“#ÄÄ [öeÇp#ëü ~Píöice “löi“pÄ„p öx!“ !i!pytEz Ç>=i“#ÄÄ ë%#p]

NSOU ? GE-CO-21 207 vpz“y. Ç„Äyt%üü% >y“ (mode) !“Äëü „piüü“D öx!“ öx!“ Ç#>y“y p™íüç„...Äy (f) 50 – 59 49.5 – 59.5 5 60 – 69 59.5 – 69.5 20 70 – 79 69.5 – 79.5 40 (f 1) 80 – 89 79.5 – 89.5 50 (f m) SÇ„Äyt%üü% >y“ öx!“V 90 – 99 89.5 – 99.5 30 (f 2) 100 – 109 99.5 – 109.5 6 ~öiÇpöie– ÇiÄy!„p p™íüç„...Äy ??50 Ç%“piüy, Ç„Äyt%üü% >y“ öë öx!“ Ç#>y“yüü x!Pí“p “py Éóce (79.5 – 89.5) ? Ç

Äyt%üü% >y“ (m) ? ? 1 1 2 L 2 m m f f i f f f ? ? ? ? ? ? ? ? [(1) ~, Ç) ey“Çyöiü)] ? ? ? ? 50 40 79.5 10 2 50 40 30 ? ? ? ? ? ? ? ? ? ? ? ? ? ? 10 79.5 10 100 70 ? ? ? ? 10 10 79.5 30 ? ? ? 10 79.5 3 ? ? ? 79.5 3.33 ? ? S“%Ez “Y!„p Piy“ p™éÄhspV ??82.83 ? !“öiÄëü Ç„Äyt%üü% >y“ ??82.83 Svzpz_üüV li.o. öx!“ !i!pyt Ç>=i“#ÄÄÇÄ™j– “y Éöice (1) ~, Ç) e “löieüyt „piüy eyëü “yD öÇöiÇpöie– Ç„Äyt%üü% >y“ !“Äëü „pyöice ~#öi%piü Ç) e “löieüyt „piüy EëüD öeit„p tvpü (AM) – Ç„Äyt%üü% >y“ (mode) ??? Söeilit„p tvpü – >•Äy (median) V

NSOU ? GE-CO-21 208 ? %öb“%piÄ„p ë!“ %pöeüüY“x ~iü n Ç„Ä„p >y“ 1 2 ,, n x x x éóéö„p >yöi“üü vzbâ•Ä„Épöi“ Çy!öieü Ç>y“ %öb“%piü (4) !Yp x„öiY !i!py!“p „piüü “böiü xhsöb !i!py„p lí“ !EÇyöi! %pöeöi„piü !“p !Yp >y“ p™íüç“2i“ !i!py!“p lí“%!Yp Q 1 ö„p “2i“ %öb“%piÄ„p (1st quartile) D !m“p#ëü !i!py!“p lí“%!Yp Q 2 éóéö„p !m“p#ëü %öb“%piÄ„p (2nd quartile) ~i, “p#ëü !i!py!“p lí“% Q 3 éóéö„p „p#ëü %öb“%piÄ„p (third quartile) icy EëüD “2iÇÄ“p ~„piy ÇEöiEz x“%y“ „piüy eyëü !m“p#ëü %öb“%piÄ„p (Q 2) Éóce >•Äy (median) D ~iü iy>“öi„p 2

!i“%öb“%piÄ„p (Q 1) ~i, vpy“ !“öi„p „p#ëü %öb“%piÄ„p (Q 3) x!Pí“pD n >y“ ë%#p %pöe„p!Yp Ç>y“ %öb“%piü!Yp x„öiY !i!p#p EöieüöiŠëD “pyEz ~öi“üü “yöiüü ÇöiAt %öb“%piÄ„p (quartile) Y!Yp ë%#pD %öb“%piÄ„p !“Äëü „piüüü p™ä•!“p ö %pöeüüY!Yü n Ç„Ä„p >y“ 1 2 ,, n x x x éóéö„p >yöi“üü vzbâ•Ä„Épöi“ Çy!öieü !“öi“p EöiD “pyüü p™íüç“ !“öiÄ–y#p vzbp™íüçöieü Q 1 , Q 2 ~i, Q 3 !“Äëü „böiüüD (ii) “2i“ %öb“%piÄ„p (Q 1) !“Ä–piü %öb“%piÄ„p (lower quartile) ?? %böiceüü ? ? 1 4 n ? éóé“p“ Piyöi“üü >y“!Yp [ë... n Sliöikyvpü Ç„ÄyV] ?? %böiceüü ? ? 4 n éóé“p“ Piyöi“üü >y“!Yp [ë... – n Sökyvpü Ç „ÄyV] (ii) !m“p#ëü %öb“%piÄ„p (Q 2) Siy >•ÄyV ?? %böiceüü ? ? 1 2 n ? éóé“p“ Piyöi“üü >y“!Yp [ë... – n Sliöikyvpü Ç„Äy] 1 2 ? [%böiceüü ? ? ? 2 n éóé“p“ Piyöi“üü >y“ ? ? 1 2 n ? ? éóé“p“ Piyöi“üü >y“], [ë... n Sökyvpü Ç„ÄyV] (iii) „p#ëü %öb“%piÄ„p (Q 3) iy vzbF%öb“piü %öb“%piÄ„p (upper quartile) ?? %böiceüü ? ? ? ? 3 1 4 n ? éóé“p“ Piy“üü >y“ – [ë... n Sliöikyvpü Ç„ÄyV] ?? %böiceüü ? ? ? ? 3 4 n éóé“p“ Piyöi“üü >y“ [ë... n Sökyvpü Ç„ÄyV] vzbp™íüçöiüü !iÄ“p “2i“yöe# x“Çiü“ „böiüü ë... %pöeüüY!Yü n Ç„Ä„p >y“ vzbâ•Ä„Épöi“ !i“ÄhßpD ~#öi%piü vzb“yEíü“ öiöi„p xy>yöi“üü •yüü!Yp p™íüçpñyüü EöiüD

NSOU ? GE-CO-21 209 vpz“y. (1) 96, 88, 24, 28, 32, 40, 48, 56, 76, 80, 68 “piÄiüüYt%!öeü“ Çyöip™öiÇp “2i“ ç “p#ëü %öb“%piÄ„p [xiÄyë Q 1 ~i, Q 3] !“Äëü „piüü“D Ç>y“y“ f “2”_ öyYp 11 !Yp “piÄ iüü!Yöi„p >yöi“üü vzbâ•Ä„Épöi“ Çyçyöice p™íüçEz– 24, 28, 32, 40, 48, 56, 68, 76, 80, 88, 96.....(1) ~öiÇpöie– “2i“ %öb“%piÄ„p (Q 1) ?? %böiceüü ? ? 1 4 n ? éóé“p“ Piy“y!„pyüü# >y“ [öeÇp#ëü öë n ??111 S! iöikyvpü Ç„ÄyV] ?? %böiceüü ? ? 1 1 4 ? ? éóé“p“ Piy“y!„pyüü# >y“ ?? %böiceüü ? ? 12 4 éóé“p“ Piy“y!„pyüü# >y“ ?? %böiceüü “p#ëü Piyöi“üü >y“ [(1) ~, öiöi„p] ??32 “p#ëü %öb“%piÄ„p (Q 3) ?? %böiceüü ? ? ? ? 3 1 4 n ? éóé“p“ Piyöi“üü >y“ ?? %böiceüü ? ? ? ? 3 11 1 4 ? éóé“p“ Piyöi“üü >y“ ?? %böiceüü ~i“ Piyöi“ x!Pí“p >y“ ??80 vzb_üü ö Q 1 ??32 ~i, Q 3 ??80. !„phsŞp– %pöeüüY“Ç>öiEiü >yöi“üü ÇöiAt p™íüç„...Äy ë%#p Éöice xiüü öx!“tä• %böiceüü öx!“ !i!pyöitüü ÇöiAt p™íüç„...Äy ë%#p E

öice 2li ç ",p"p#ëü %p"%piÄ,,p !~'Äëü ,
piüyüü öÇpöieé é,Ép>öieit,,p pTM!iüç,...Äyü ~,p!Ýp t%üüç pTM)Ä !p!,,by iyöi,,pD ~Píöice- >•Äy S!m"p#ëü %p"%piÄ,,pV !~'Äöieüüü
C)el!Ýpöi,,p x"%Cüü" „piüy Eëü %pöieüü öx!fä• pTM!iüç,...Äy !i!py<~ öiöi,,p 2li ç ",p"p#ëü %p"%piÄ,,p !~'Äöieüüü <~ÄD !~'öiÄ-y=p
vpz"yEüü!%öe öiöi,,p ~Ez •iüüüü C>CÄyöi,,p C>y•y "piüy eyöiüD vpz"y. (2) #öi%piü 2li_ "py!öe,,py öiöi,,p 2li ç ",p"p#ëü %p"%piÄ,,p
xiÄyë Q 1 ~i, Q 3 !~'Äëü „piü%~ D %pöeüü!Y ()
x) pTM!iüç,...Äy (f) „Ép>öieit,,p pTM!iüç,...Äy 10 6 6 15 17 23
NSOU ?
GE-CO-21 210 20 29 52 25 38 90 30 25 115 35 14 129 40 9 138 90 1 139 ~Píöice 139 f n? ? ? ? 2li %p"%piÄ,,p (Q 1) ?? %pöieüüü ? ?
1 4 n ? éóé"p> Piy~y!•,pyiü# >y~ ?? %pöieüüü ? ? 139 1 4 ? éóé"p> Piyöi~üü >y~ ?? %pöieüüü ? ? 140 4 éóé"p> Piyöi~üü >y~ ?? %pöieüüü
35 éóé"p> Piyöi~üü >y~ ??20 [„Ép>öieit,,p cyüü! x"%Cyöiüü] ? Q 1 ??20 x"%iüü)öipTM- ",p"p#ëü %p"%piÄ,,p (Q 3) ?? %pöieüüü ? ? ? ? 3
1 4 n ? éóé"p> Piyöi~üü >y~ ?? %pöieüüü ? ? ? ? 3 139 1 4 ? éóé"p> Piyöi~üü >y~ ?? %pöieüüü ? ? 3 140 4 ? éóé"p> Piyöi~üü >y~ ??
%pöieüüü 105 éóé"p> Piyöi~üü >y~ S„Ép>öieit,,p cyüü! x"%CyöiüüüV ??30 ? Q 3 ??30 C%~piüy,- !~'öi'Äëü 2
li %p"%piÄ,,p ??20 ~i, ",p"p#ëü %p"%piÄ,,p ??30
Svpz_iüV
NSOU ? GE-CO-21 211 vpz"y. (3) %pöieüüü Chsp"p >yöi~üü öx!f!i!pyt öiöi,,p ö 2li_ "py!öe,,py x"%Cyöiüüü 2
li %p"%piÄ,,p (Q 1) ~i, ",p"p#ëü %p"%piÄ,,p (Q 3) !~'Äëü „piü%~ D C>y•y ö öx! S%pöeüüü,piüV pTM!iüç,...Äy „Ép>öieit,,p pTM!iüç,...Äy 4
- 8 6 6 8 - 12 10 6???10 ???16 ()
F) Q 1 12 - 16 18 16???18 ??34 16 - 20 30 34???30 ??64 20 - 24 15 64???15 ??79 (F) Q 3 24 - 28 12 79???12 ??91 28 - 32 10 91???
10 ??101 32 - 36 6 101???6 ??107 36 - 40 2 107???2 ??109 ~Píöice- 109 n f ? ? ? ? 2li %p"%piÄ,,p (Q 1) ?? %pöieüüü ? ? 4 n éóé"p>
Piy~ C)%p,,p >y~ ?? %pöieüüü ? ? 109 4 éóé"p> Piy~ C)%p,,p >y~ ?? %pöieüüü 27-25 éóé"p> Piy~ C)%p,,p >y~ ~öiÇpöie öÇp#ëü- Q 1
S2li %p"%piÄ,,pV „Ép>öieit,,p pTM!iüç,...Äy "py!öe,,py x"%Cyöiüüü (12 - 16) öx!iüü xhspTÄ"pD 1 27-25 16 Q 12 4 18 ? ? ? ? ? [C]e ö 1 F 4 Q
L m n i f ? ? ? ? ? 11-25 2 12 9 ? ? ? (C) éóé~iü (1) ~, C)öie N 2 2li"pPiy!pTM"p Eöii N 4 ? ? 12 1-25 2 ? ? ? !~'öieüü] ??12 + 2-50 ??14-50
NSOU ? GE-CO-21 212 x"%iüü)öipTM- Q 3 ?? %pöieüüü ? ? 3 4 n éóé"p> Piyöi~üü >y~ ?? %pöieüüü ? ? 3 109 4 ? éóé"p> Piyöi~üü >y~ ??
%pöieüüü ? ? 327 4 éóé"p> Piyöi~üü >y~ ?? %pöieüüü 81-75 éóé"p> Piyöi~üü >y~ „Ép>öieit,,p pTM!iüç,...Äy "py!öe,,py x"%Cyöiüüü - Q 3
~Píöice (24 - 28) öx!öi"p x!Pí"pD C%~piüy, 3 81-75 79 Q 24 4 12 ? ? ? ? [(C) ~iü (1) ~, C)öie N 2 éóé~iü (yëütyëü iCöii 3N 4] 2-75 4 24
12 ? ? ? ??24-92 ? !~'öi'Äëü 2
li %p"%piÄ,,p ??14-50 ~i, ",p"p#ëü %p"%piÄ,,p ??24-92
Svpz_iüV ? "Y>,p f %p"%piÄöi,,piü >pEz %pöeüüü!Yüü >y~ C)öieüüü vpzä•Ä,Ép> Y,Coeöi,,p ~öiÇpöie C>y~ 10 !Ýp C>y~ !i!pyöit !i!p=p „piüy
(chain) EëüD %pöeüüü,piü C>y!@üü,,p !i!pyöi~ xhspTÄ"p# 9 !Ýp Piyöi "Y>,pt!öe x!Piy "pöiüüD ~Ez"p#ëü !p@Äy,Y,p (fractile) Éóe
%pöieüüü !i!pyöi~üü vpz> >ybTM,,pD %pöieüüü C>@üü !i!pyöi~üü xhspöPí 9 !Ýp li "%KpybTM,,p Piy~ öi,,p D 1 , D 2 , D 3 D 9 éóé~iü
>y•Äöi C)!%p"p „piüy EëüD %pöieüüü pTM!iüç,...Äy !i!py<~ Šéöi,,p- ö>Äy C)öieó [(C) ~iü (1) ~, C)e Píöice] N 2 ~iü Píöice [N 10 !öe...
öice D 1] ~i, N 2 éóé~iü Píöice ? ? N 2 10 !öe...öi"p Eöii- "pöiüEz D 2 pTMycëüü eyöiüD ~Ez!pyöii D 9 ~iü öÇpöie N 2 2li"pPiy!pTM"p Eöii
? ? N 9 10 !öieüüD vpz"pTM!iüüvpz=p ö>Äy C)éó öiöi,,pEz D 1 , D 2 D 9 ÇEöi:Ez pTMycëüü eyöiüD ~öi%piü vpz"yEüü!Ýp öiöi,,p
xyyöi~üü •yüü!Ýp pTM!iüüBpiüyüü EöiiD
NSOU ? GE-CO-21 213 vpz"y. (4) #öi%piü %pöeüüü,piü pTM!iüç,...Äy !i!py<~ öiöi,,p D 4 ~i, D 8 !~'Äëü „piü%~ D %pöeüüü,piü öx! öx!
C#>y (frequency) „Ép>öieit,,p pTM!iüç,...Äy (c-f) (Class interval) (Class boundaries) pTM!iüç,...Äy (f) (Cum. frequency) 50 - 59 49-5 -
59-5 8 8 60 - 69 59-5 - 69-5 10 8 ???10 ??18 (F) 70 - 79 69-5 - 79-5 16 18 ???16 ??34 80 - 89 79-5 - 89-5 14 34 ???14 ??48 (F) 90
- 99 89-5 - 99-5 10 48 ???10 ??58 100 - 109 99-5 - 109-5 5 58 ???5 ??63 110 - 119 109-5 - 119-5 2 63 ???2 ??65 ~öiÇpöie- N 65 f
? ? ? D 4 S%p"%piÄ "Y>,pV ?? %pöieüüü ? ? N 10 ? éóé"p> Piyöi~üü >y~ ?? %pöieüüü ? ? 4 65 10 ? éóé"p> Piyöi~üü >y~ ?? %pöieüüü ? ? 4
6-5 ? éóé"p> Piyöi~üü >y~ ?? %pöieüüü 26 éóé"p> Piyöi~üü >y~ C%~piüy,- D 4 , „Ép>öieit,,p pTM!iüç,...Äy "py!öe,,py x"%Cyöiüüü (70 - 79)
öx! !i!pyöiüü xhspTÄ"pD 4 6 18 D 69-5 10 16 ? ? ? ? ? [(C) !i!pyöit ? ? 8 69-5 10 16 ? ? ? (1) ~, >Äy C)öie N 2 2li"pPiy!pTM"p- 69-5 5
74-5 ? ? ? Eöii 4N 10 ~iü >y•Äöi] x"%iüü)öipTM- D 8 SxTpb "Y>,pV ?? %pöieüüü ? ? 8N 10 éóé"p> Piyöi~üü >y~
NSOU ? GE-CO-21 214 ?? %pöieüüü ? ? 8 65 10 ? éóé"p> Piyöi~üü >y~ ?? %pöieüüü ? ? 8 6-5 ? éóé"p> Piyöi~üü >y~ ?? %pöieüüü 52
éóé"p> Piyöi~üü >y~ ~Píöice- D 8 [S„Ép>öieit,,p pTM!iüç,...ÄyV "py!öe,,py x"%Cyöiüüü] (90 - 99) öx! !i!pyöit x!Pí"pD ? ? 8 52 48 D 89-5
10 10 ? ? ? ? [(C) !i!pyöit (1) ~, ? ? 4 89-5 10 89-5 4 10 ? ? ? ? ? C)öie N 2 2li"pPiy!pTM"p EöieüüüŠé 8N 10 éóé~iü >y•Äöi] ??93-5 ? !
~öi'Äëü D 4 ? 74-5 ~i, D 8 ??93-5 Svpz_iüV ? Y"p"p>,p f %pöeüüü!Y C)öieüüü >y~ t!öe vpzä•Ä,Épöi C>y!öieüü "pyöi~üü C>y~ 100 !Ýp
!i!pyöit !i!p=p „piüöice 2li"pÄ,,p >ybTM,,
p li "%öi"p %pöeüüü,piü öe >y~ pTMycëüüü eyëü "pyöi,,pEz
öY"p"p>,pó (Percentile) !Ecyöii t'Ä „piüy EëüD 2li- !m"p#ëü-...!~'iüüü t'Ez"p> >y~ öi,,p P 1 , P 2 , ...,P 99 !Ecyöii !%p!E«"p „piüy EëüD
xiÄyë öx!fä• %pöeüüü!Yüü pTM!iüç,...Äy !i!py<,p Šéöi,,p- xyüüü P 1 ~iü öÇpöie N , 100 P 2 ~iü öÇpöie 2N , 100 2N , , 100 ? P 99
éóé~iü öÇpöie 99N , 100 !öe...öi"p pTM!iüüü öe...yöi %pöeüüü,piü öyYp pTM!iüç,...Äy ??N. !~'öi%piü vpz"yEüüüöieyöit iÄypTM!yüü!Ýp
xyüüü !ihBpy!üü"p !pyöii iÄy...Äy „piüüD %p"%piÄöi,,piü !~'Äëü 2lyce# x"%Cüü" „pöiüüEz öe~ ö"Y>,pó !~'Äëü „piüy Eëü- ö"p"p~
~,,pEz!pyöii öY"p"p>,póç !~'Ä#"p EëüD !~'öiÄ-y=p "py!öe,,py öiöi,,p- P 10 ~i, P 90 !~'Äëü „piü%~ D %pöeüüü,piü S>yöi~üüV öx!
pTM!iüç,...Äy (f) „Ép>öieit,,p pTM!iüç,...Äy (cf) 0 - 10 4 4 P 10 10 - 20 6 4???6 ??10 20 - 30 20 10???20 ??30 30 - 40 10 30???10 ??40
(F) P 90 40 - 50 7 40???7 ??47 50 - 60 3 47???3 ??50
NSOU ? GE-CO-21 215 ~öiÇpöie- P 10 ?? %pöieüüü ? ? 10 50 100 ? éóé"p> Piyöi~üü >y~ ?? %pöieüüü pTM!iüç Piyöi~üü >y~ öCEz
„pyiüüü- P 10 S„Ép>öieit,,p pTM!iüç,...Äy "

NSOU ? GE-CO-21 265 2iUÀyoyce 1. %pöiceü öx!fâ• pTM!iüç...Äy !i!pyc~ "py!œ,by!ÿp !~Á-iü)pTM f %pöiceü y~ 10-19 20-29 30-39 40-49 50-59 60-69 pTM!iüç...Äy 6 10 16 14 8 4 2!~ "py!œ,by öiöi, p !ihßpyü ç !ihßpyüyA, p !~"Äëü „biü%~" ð Svz. 60 60, 79) 2. ! ~öi%•piü "py!œ,by öiöi, p %p~%pÄ!," p ~i, ~iü ÇE! !~"Äëü „biü%~" ö Šeyöieü ç~ Sö„p!v 60 61 62 63 65 70 75 80 Šeye ç...Äy 1 3 5 7 10 3 1 1 Svz. 1.5 ö, p!ç- 0.024) 3. ! ~öi%•piü %pöiceü pTM!iüç...Äy !i!pyc~ Šë„p öiöi, p >Äy çyöipTMöiçp tvpü !i%•pÄ!," p ~i, ç... Äyt!ü% y~ çyöipTMöiçp tvpü !i%•pÄ!," p !~"Äëü „biü%~" ð S%pöiceü!ÿü y~ ç)EV 10 15 18 20 20 22 23 25 27 30 Svz. 4.4 ; 4.4) 4. ! ~Á-!œ!...p "py!œ,by öiöi, p öëit!," p tvpü y~ çyöipTMöiçp tvpü !i%•pÄ!," p !~"Äëü „biü%~" ö %pöiceü öx!," ç#y y 2-4 4-6 6-8 8-10 pTM!iüç...Äy 3 4 2 4 Svz. 1.48) 5. %pöiceü pTM!iüç...Äy !i!pyc~ Šë„p x~çyöiü >Äy çyöipTMöiçp tvpü !i%•pÄ!," p !~"Äëü „biü%~" ö öx!," ç#y y 0-10 10-20 20-30 30-40 40-50 50-60 pTM!iüç...Äy 6 8 11 18 5 2 Svz. 10.8) 6. 2!y' „biü%~" öë "%!ÿp xç ç...Äy x 1 ~i, x 2 (x 1 ðt; x 2) ~iü öçpöie- ~öi"iü 2!y' !i%•pÄ!," p- ç...Äy "%!ÿpiü pTM!iüç, pÄiü xöi•Ä, pð 7. ö„py" iüy!ÿ"piÄyoyceü 100 !ÿp pTMëÄöiçpöi" öëit!," p tvpü ~i, 2!y' !i%•pÄ!," p ëiy„Ëpöi 40 ~i, NSOU ? GE-CO-21 266 5 ð ë!~ „p!ÿp %pöiceü, piü pTMëÄöiçpöi" !%pöeÿ"pö 50 ~iü çyëutyëü 40 öce...y Eëü "pöii %pöiceü!ÿç)öiEiü Ç!àp, p öëit!," p tvpü y~ ~i, 2!y' !i%•pÄ!," p „p"p Eöii "py !piü „biü%~" ð Svz. 40.1, 5.1) 8. ~#öi%•piü "py!œ,by öiöi, p ~„p!ÿp ! i"Äyöeöiöieüü my"ÿ öx!," iü 30 ~ Šeyöieü 2!y@ ~"Äöiüü Sx„p !i!jöieüv pTM!iüç...Äy !i!pyc~ çyöipTMöiçp 2!y' !i%•pÄ!," p !~"Äyü' „biü%~" f pŠeyöeü"iü 2!y@ ~"Äöiüü öx!," !i!pyt Šeye ç...Äy 30 - 39 10 40 - 49 7 50 - 59 8 60 - 69 5 Svz. 10.09) 9. ~#öi%•piü "py!œ,by x~çyëü# %pöeü!ÿü 2!y' y~ ç pTM!iüç...Äy öiöi, p ö!p"yA, p !~"Äëü „biü%~" f %pöeöi, piü y~ 0 1 2 3 4 5 6 7 8 pTM!iüç...Äy 1 90 26 59 72 52 29 7 1 Svz. 35.43%) 10. (a) T 1 ~i, T 2 "%!ÿp ÿEöiüü öcey„pç...Äy ~i, "pyöi"iü =!" ~, p xyöieüü "py!œ,by ö"çëüy Eöceð vpb!pëü ÿEöiüü öcey„pç...Äy ç xyöieüü çyöipTMöiçp öceöiüO öiü...yö x„p ~, pöiü xyöieüü +i!j!Ä!ÿp "%pöice •iü%~" ð SEZ!AT"p ö T 1 ÿEöiüü xyöieüü +i!j!Ä ðt; T 2 ÿEöiüü xyöieüü +i!j!ÄV T 1 ÿEöiüü öçpöie f öcey„pç...Äy 100 100 100 100 100 100 100 100 100 100 S="!~ „pV xyöieüü 75 100 150 225 325 375 450 600 850 1850 !Eçy! Sÿpy„byëüV T 2 ÿEöiüü öçpöie f öcey„pç...Äy 50 70 30 25 100 45 30 80 20 50 S="!~ „pV xyöieüü !Eçy! Sÿpy„byëüV 80 120 60 140 200 200 140 460 120 480 (b) ç!^!ÿp ç iüceöiü...y myüü T 1 ç T 2 ÿEiü "%!ÿpiü ö„pw#|p!~ xMpöiceü öçpöieëy„Ëpöi ??? ~i, 40% Eöice- T 1 ÿEiü ç T 2 ÿEöiüü !!"iü ö„pw#|p!~ yöiA, piü x~çpTM"p !p!ü „biü%~" ð Svz. 3 : 4) NSOU ? GE-CO-21 267 6.5 pTM!iüçy"p/¼ y„p- 2!i! "p=i!j!Ä ~i, "p#ÇÖp"py pTM)öi!Äiü ~„py!„p x•Äyöieü %pöiceü >•Äty! "pyü !i!|pß- •Äy!œ ~i, pTM!iüç, pÄ iy !i%•pÄ!," p ~i, !ihß+p! "p iy 2!çyü ÇÄTMöi„Äp xyöiey%~p y EöieüöiŠéð i"Äp"yöi ~Ez x•Äyöieü xyüü %pöiceü !i!|pß- +i!ÿTpÄ ç t%y!œ ~i, "pyöi"iü pTM!iüçy"p pTM!iüç "p !~"öieü ç!iöiÿi !Äy...Äy ö"ið 2!iöi xyçöiü ¼ y„p iy pTM!iüçy"p (moment) - pTMöiü 2!i! "p=i!j!Ä (Skewness) ç "p#ÇÖp"py (Kurtosis) ÇÄTMöi„Äp xyöiey%~p y iy„pöið ö!y„pö Y-!ÿp !œ!~"Äyëü (mechanics) iE%ç 2!%•p!œ"pð öçç ~"Ä työi"piü vpbF%~p ç) %p„p ~...yöi" iÄE„p Eëüð xöi"öi„p iy„pöi„piü pTM!iüç!Äp öpTM!iüçy"pö pÿ!ÿp %pëü ~, pöiüü ð pTM!iüçy"p/¼y„pç)öiEiü (moments) !i!jöieü pTM!iüç...Äy iy iüy!ÿ!Kpyöi ~, p#|pyöi xyöiey„pTM"p „piüy EöieüöiŠé "pyEz ~... xyöiey!%~p p Eöið (A) pTM!iüçy"p iy iy„pöi„piü ç „Kpy ~i, •Äy!œ f •!iü - x %pöiceü !i!|pß- y~ t%!œ Eöce x 1, x 2, ..., x n, A ~, p!ÿp ößpFŠey•# •E%üü!ÿð ~... A çyöipTMöiçp x %pöiceü p2!öi"pÄ„p yöi"iü !i%•pÄ!," piü r éóé"p çyöi"piü öëit!," p tvpü ö„p x %pöiceü r- "p" A ö„p!w„p pTM!iüçy"pö S!y iy„pV !E çyöi"iü „piüy Eëüð EzE y r m ç x!y r ? ? iü)öipTM !%•p!Eç"p Eëüð ç% "piüy, - r ? ? S!y r m ç V ? ? 1 1 A ? ? ? ? n r i i x n ? ? ? ? A 1 r x n ? ? ? Sç, öiçpöipTMV ßp!y!i, |p!pyöi - r ? ? 1 Eöice - 1 ? ? S!y 1 m ?) ? ? 1 A x n ? ? ? [(1) ~, öiöi„p] ~öi„p A éóéü çyöipTMöiçp 2!i, pTM! iüçy"p S!y iy„pV iöieð x~%iü)öipTM - r ? ? 2, 3, 4 (1) ~, ö"p !içöieü xyüü 2, ? ? 3 4, ? ? ? ? xiÄyë !m"p#ëü - „p"p#ëü - %p~%pÄ! pTM! iüçy"p S!y iy„pV A éóéü çyöipTMöiçp öpTMöi"p pTM!iüç öçöiçpöie - ? ? 2 2 1 A, x n ? ? ? ? ? ? ? 3 3 1 A x n ? ? ? ? ? ~i, ? ? 4 4 1 A x n ? ? ? ? ? ~... - (1) ~, ö"p A ? ? içyöie xyüü)œe!~"iü (Origin) çyöipTMöiçp pTM!iüçy"p S!y iy„pV pTM!iüç ~Ez pTM!iüçy"pöi„p S!y iy„pV Y) Äöi„p!w„p pTM!iüçy"p iy 'moment about zero' iöieð ~öi„p 'r !Eçyöi !%•p!Eç"p „piüy Eëüð S?' Eöce !@ü„p xçpiü ö! ~vpzóV NSOU ? GE-CO-21 268 ? ? 1 1 0 ? ? ? ? ? x n ? ? 1 r ? 1 x n ? ? [>œe!~"iü çyöipTMöiçp 2!i, pTM!iüçy"p S!y iy„pV] x~%iü)öipTM - ? ? 2 2 2 1 1 0 x x n n ? ? ? ? ? [>œe!~"iü çyöipTMöiçp !m"p#ëü pTM!iüçy"p iy iy„pV] çyöiü!|pyöi - ? ? 1 1 0 r r r x x n n ? ? ? ? ? [>œe! i"iü çyöipTMöiçp r éóé"p çyöi"piü iy„pV iy pTM!iüçy"p] pë... - x %pöiceü n ç...Ä„ p y~ x 1, x 2, ..., x n - "p... x Söëit!," p tvpüV 1 2 n x x x n ? ? ? ? x n ? ? pTM~iüyëü - (1) ~, ö"p A x ? içyöie xyüü öëit!," p tvpü S!y >•Äöi„piü çyöipTMöiçp pTM!iüçy"pöi„p S!y iy„pV „pöi„pV pTM!yEzð ëyöi„p ç r !E çyöi" ç)!%~p „piüy Eëüð [? ? Eöce !@ü„p xçpiü ö!vpzó] ~ÿpy Eöce r éóé"p çyöi"piü ö„pw#ëü pTM!iüçy"p S!y iy„pV (r-th central moment). ? çyöiü!|pyöi - ? ? 1 r r x x n ? ? ? ? ? ? ? ? [öëit!," p tvpü iy >•Ä, p ? ? x éóé-iü çyöipTMöiçp r éóé"p çyöi"piü pTM!iüçy"p] ç% "piüy, - ? ? 1 1 1 ? ? ? ? x x n ? ? 1 x x n ? ? ? 1 1 n x x x n n n ? ? ? ? ? 0 x x ? ? ? [? 2 !i çyöi"piü ö„pw#ëü pTM!iüçy"p (Central moment) ? ? 2 2 1 x x n ? ? ? ? ? 2 [öë...yöi ~' Eöce x %pöiceü 2!y' !i%•pÄ!," p] 2!„p"pTMöiçp - ? 2 ö„p ö!p"y~ iy Variance of x iy ç, öiçpöipTM var (x) iöey Eëüð ë!~" %pöe„p (x) éóé-iü n ç...Ä„p y~ Eëü x 1, x 2, ..., x n iy x i (i ? ? 1, 2, ..., n) ~i, ~öi"iü x~%iü)pTM pTM!iüç...Äy Eëü f 1, f 2, ..., f n iy f i (i ? ? 1, 2, ..., n) Eëü "pöii ? ? 1 N r r f x x ? ? ? ? NSOU ? GE-CO-21 269 [r éóé"p çyöi"piü ö„pw#ëü pTM!iüçy"p S!y iy„pV] öë...yöi - 1 2 1 N n i n i f f f f ? ? ? ? ? ? x~%iü)öipTM - ? ? 1 A N r r f x ? ? ? ? [r éóé"p çyöi"piü 'A' ö„p!w„p pTM!iüçy"p iy iy„pV] ~i, ? ? 1 0 N r r f x ? ? ? ? ? 1 N r f x ? ? [r éóé"p çyöi"piü öY) Äö ö„p!w„p pTM!iüçy"p iy iy„pV] !i.o. (1) ë!~" öx!," iä• (grouped) %pöeöi„piü (x) öçpöie öx!," ç#yüü S!y !i!|pyöiüV %pöiceü >•Ä! "p#Ä y~ ç)E ëiy„Ëpöi x 1, x 2, ..., x n ~i, "pyöi"iü x~%iü)pTM pTM!iüç...Äy f 1, f 2, ..., f n Eëü "pöii ? ? ? 1 N r r r f d i ? ? ? ? ? [r éóé"p çyöi"piü 'A' ö„p!w„p pTM!iüçy"p S!y iy„pV] öë...yöi A, x d i ? ? ? i ? ç > "fÄÄ öx!," ç#yü x!y - öx!," ç#yü xç > "fÄÄë"=p Eöice - i ö„p öx!," > "fÄÄç)öiEiü t.çy.t! !Eçyöi •öiüöi"p Eöið ~„pEz pTM!iüçy"pöi"p - r ç ? r !~"Äëü „piüy ëyëüð pTM!iüçyöi"piü •Äy!œ f (2) ~pöice öçp#ëü öë - 1 1 N f x ? ? ? [2!i çyöi"piü Y) Äöi„p!w„p pTM!iüçy"p S!y iy„pV] 1 x ? ? ? Sx %pöiceü öëit!," p tvpüV (3) ? 2 S!m"p#ëü çyöi"piü ö„pw#ëü pTM!iüçy"p iy iy„pV ? ? 2 2 1 x x n ? ? ? ? ? [öë...yöi ~ Eöce %pöeöi„piü 2!y' !i%•pÄ!," p] 2 2 ? ? ? (4) ë!~" x %pöiceü !i!|pß- y"pTMöi„p •!iü x 1, x 2, ..., x n ~i, x %pöeöi„p Y) Ä öiöi„p 'a' ö"p S~„p!ÿp !iöiÿi •E%ü„pV piy yhsplü"p „piü "pöii x %pöiceü 2!öi"pÄ„p öçpöie !i%•pÄ!," p Eëü x 1 - a, x 2 - a, ..., x n - a ; ~öi"iü

NSOU ? GE-CO-21 270 2iöi"pÄ,poi, b ößpñce pTM!iüi"Äpöi"ü < "Ä 'b' S•É%ï, pV ! "öieü !pyt „büüoie pTM!yEz- 1 2 , , , , , . n x a x a x a b b b
? ? ? •!ü- S%öce, pV ? ? 1,2, , , , , . i i x a y i n b ? ? ? Ç,öiÇpöipTM- ? ? 1 x a y b ? ? >öi" „büü- x %öce, b ç y %öceöi, büü öÇpöie r
éodé"p >yöi"büü ö, bw#ëü pTM!iüty"p éiy, Épöi" ? ? r x ? ~i, ? ? r y ? ? ? ? ? ? ? ? ? ? r r x x n ? ? ? ? 1 r a b a b y n ? ? ? ? ? ? ? ?
S(1) ç (2) öiöi, pV (1) ~, öiöi, p-
x a b y ? ? ? ? ? x a b y n n n ? ? ? ? ? ý- ? ? an x b y n ý- ? ? 2 x a b y ? ?] "pyÉoie ? ? ? ? 1 ? ? ? ? ? ? ? r r m x b y y n ? ? ? ? 1 · r r b
y y n ? ? ? ? ? · r r b y ? ? ? ? ? ? ? ? ? ? r r r x b
y ßpTM!p"p- ? ? , r x ? 'b' ~iü >yöi"ü vpzbTM!ü ! "ÄpiüY#æ !, phs\$ß 'a' ~iü >yöi"ü vpzbTM!ü ! "ÄpiüY#æ ~ëüD
NSOU ? GE-CO-21 271 ? ö, bw#ëü pTM!iüty"p öö, bw#ëü >yöi"üó (central values) vpzbTM!ü ! "ÄpiüY#æ ~ëü !, phs\$ß öößpñöieüó
(Scale) vpzbTM!ü CÄTM!Äiü)öipTM ! "ÄpiüY#æD pTM!iütyöi"büü t%üüç (5) pTM)öiiÄEz xyüüy æÇp „böüü!Sé öë >)öe! " % ÇyöipTM!öiÇp
2iy@ 2iö 1/4y>, p ? ? 1 x ? ? Sö, bw#ëü 2i"py >ybTM, p Ç, ... Äy íy öeü!t, p tvpüV ~i, •Ä, p Síy öeü!t, p tvpüV ÇyöipTM!öiÇp 2iy@ !m"p#ëü
1/4y>öi, büü • yd, p itÄ>)ce xiÄyë 2 ? ? ? S!iñB+! "büü pTM!iütybTM, p Ç, ... Äy íy 2iy> !i%ö%pÄ! "pV- pTM!iü"p#Ä hßpöüü 2i! "p=iüj>Ä (Skewness)
~i, "p#ÇÖp"byü (Kurtosis) öÇpöie ? 2 , ? 3 ç ? 4 éodé~iü xi"y ~æ!Çp"p ÉöiüD Ç% "büüy, ~, p, büüyëü ícey éyëü öë pTM!iüç, ... Äy ! "Äyëü
pTM!iüty"p íy 1/4y>öi, büü t%üüç xpTM!iüç#>D (B) 2i! "p=iüj>Ä (Skewness) f ö, pyöi"y
pTM!iüç, ... Äy !i!pyöi" ~ öeü!t, p tvpü- >•Äy ç Ç, ... Äyt%üüç >y" Çy" Éoie "pyöi, p ö2i! "pÇ<
ó íy öç%ç>Öçö !i!pyç" !ÉÇyöi" •üüy ÉëüD öë !i!pyçöi" ~Éz Ç>"py öe!Çp"p Éëü ~y "pyöi, p öx2i! "pÇ<ó íy öxç>Öçö !i!pyç" ícey ÉëüD ~Éz
x2i! "pÇ<"py öiöi, p <ßÄöey!p „böüü ö2i! "p=iüj>Äó (Skewness). pTM!iüç, ... Äy !i"ä öiütyce>Äy"ó - ö!ßçäi#ö ö!ç>äç"äö ~i, ö!iüç Éy>itÄó
éodé~iü >"py"ç%yöiü ö, pyöi"y pTM!iüç, ... Äy !i!pyöi" ~ë... Ç>ÖÇ"pyüü x!pyi"çöi"p "p... Éz ö2i! "p=iüj>Äó ö...y éyëüD öç „pyüüöi" - ö, pyöi"y
pTM!iüç, ... Äy !i!pyöi" 2i! "pÇ<ó íy Ç>Öç xi"py öiöi, p "pyüü !i%ö%pÄ! "büü >yey ! "öi"ÄY, poi, p ícey Éëü ö2i! "p=iüj>Äó (Skewness) D öë Ç>hßp
ty! "p, p "piÄ iüy!Y 2i! "p=iüj>Äöi, p pTM!iütyöipTM ÇyÉyëÄ „böüü "pyöi"ü ö2i! "p=iüj>Ä >ybTM, pó ícey ÉëüD xy, p! "pt"p pTM!yÄ, pÄöi, p æÇp
„böüü 2i! "p=iüj>Äöi, p (positive) • yd, p íy (negative) 'yd, p %!Yp !pyöi" !i!p= p „büüy ÉëüD 2i! "p Ç> !i!pyçöi" iüy!Y "piÄ >yceyëü 2iy@ tvpü
Söeü!t, pV >y - >•Äy ç Ç, ... Äyt%üüç >y" 2iöi"pÄöi, pÉz Çy" ÉëüD !, phs\$ß- öë öÇpöie ty! "p, p tvpü íy öeü!t, p tvpü >y ~ >•Äy ç Ç, ...
Äyt%üüç >yöi"ü ö%böüëü ívpü Éëü xiÄyë ~Piöie t
y! "p, p tvpü ? ? x &t; >•Äy (M) &t; Ç, ... Äyt%üüç >y" (M 0)
M 0 M x (i) M 0 M x (ii) xy, p! "pt"p!pyöi" - pTM!iüç, ... Äy !i!pyç" öce...!Yp %öceüüYüü >yöi"ü (M 0) ÇyöipTM!öiÇp "#Äy, pyüü öce< (tail) !
Yp vpy" ! "öi, p !ñB+!p" íyöi, p íoie x éodé~iü >y" M S>•ÄyV- M 0 SÇ, ... Äyt%üüç >y" V ~iü öiöi, p öiY# ÉëüD
NSOU ? GE-CO-21 272 ~öi, p ö"yd, p 2i! "p=iüj>Äó (Positively Skewed) íoieD !i!pTM!ü# "p!pyöi" - öë piüüY"piÄ >yöi"ü ! "Äyöiç pTM!iüç
... Äy !i!pyç" öiü...y!Yp !py! "öi, p x!•, p>yeyëü !ñBpyüü çey!p „böüü "pyöi, p ò!yd, p 2i! "p=iüj>Äó (negatively Skewed) ícey ÉëüD ~öiÇpöie
ßpTM!p"pÉz 0 M M x ? ? xiÄyë ty! "p, p tvpü >y" >•Äy ç Ç, ... Äyt%üüç >y" xöipTMÇpy xöi" „pYpyÉz Ç%po íy „pD ~ #öi%piü !%öpe!Yp
æÇp „büüoie pTM!iüßpñyü!pyöi" ~Ypy öiyGpy éyëüD %böüëü !ñB+!p" (dispersion) >)öe"p >•Ä, p ÇyöipTM!öiÇp >•Äy ç Ç, ... Äyt%üüç
>y" t%!öe „p#!pyöi" ö!i%ö%pÄ! "pó >Ypyëü "pyöi, p ! "öi"ÄY „böüü ë... %böüëü >•Ä, p ÇyöipTM!öiÇp >•Äy ç Ç, ... Äyt%üüç >yöi"ü
öxy, p! "pt"pó pTM!iü"Äp"öi, p %böüëü •öiüD xiÄ! "Äyëü - iÄÇy öÇpöie !ñB+!p" büü >ybTM, p ö, p- 2i! "p=iüj>Ä >ybTM, p xöipTMÇpy x!•, p
t%üüç ö"çëüy Éëü öiYp- „pyüü - xy, p! "pt"p !", p öiöi, p 2i! "p=iüj>Ä >ybTM, poi, p xyüüy Çiüyç!ü SptM!ü!pyöi"V (absolute) ç xyöipTM!Çp,
p!pyöi" pTM!iütybTM „piü íoieD 6.6 2i! "p=iüj>Ä pTM!iütyöipTM !i!• pTMä! "p 2i! "p=iüj>Ä >
ybTM!öi, büü vpzöiYÄ iyöi, p ~, pYpyÉz- "pyÉce "piÄiüy!Y >yöi"ü ö2i!Çpöi"p 2i! "pÇ>"py ç x2i! "pÇ>"pyöi, p !i%ö%piü „büüD 2i! "p=iüj>Ä
>ybTM!öi, büü pTM!ü >y" xöipTMÇpy xyöipTM!Çp, p!pyöi" ! "Ä"p >y" ~iü t%üüç iÄÉy!ü, p ! "öi, p xöi" „py, öiY vpz!µceD ~ ÇÄTM!öi, Äp „pyöeÄ
!pTM!ëüyüçöi"ü %!Yp pTMä! "p- íyç!ceü ~, p!Y 2i!yç#- ö, p!öeü pTMä! "p- 2i! "pçy" Síy 1/4y>, p ~iü >y•Äöi" ö2i! "p=iüj>Ä t%y, p, pó (Co-
efficient of Skewness) ! "Äyüü, büüy ÉëüD ~ #öi%ö%pÄ! "pÉz pTMä! "pt!ce xyüüy Çiüyç!ü xyöiey%öy "p, böüüD !É!Yp pTM!iüç, ... Äy!i"
ö, pyöeÄ !pTM!ëüyüç ö xyöipTM!Çp, p ö2i! "p=iüj>Ä t%y, p, pó Éoie (a) (i) Sk 1 ?? öeü!t, p tvpü éodéöç Ç, ... Äyt%üüç >y" 2iy> !i%ö%pÄ! "p () ? 3
Söeü!t, p tvpü éodéöç >•ÄyV (ii) Sk 2 ?? ----- 2iy> !i%ö%pÄ! "p (b) öiç!ceö pTMä! "p f ~Ypy >)öe"p %ö%piÄ, p ç
>•Äyüü vpzbTM!ü ! "ÄpiüY#æ pTMä! "pD [ë... Ç, ... Äyt%üüç >y" !büü „büüy xç%!fy iyöi, p] ~Piöie- {Q 3 S', p"p#ëü %ö%piÄ, pV?? Q 1
S2i" %ö%piÄ, pV - 2 x >•Äy } 2i! "p=iüj>Ä t%y, p (Sk 3) ?? ----- Q 3 -
Q 1 [öë...yöi" - (Q 3 - Q 1) 0?]
NSOU ? GE-CO-21 273 (c) ö, p!öeü 2i! "p=iüj>Ä t%y, p ~iÉz Y"p"p, p (P 90) - "Y" Y"p"p, p (P 10) ~i, >•Äyüü vpzbTM!ü ! "ÄpiüY#æD P
90 + P 10 - 2 x >•Äy Sk 4 ?? ----- P 90 - P 10 SxiYÄEz 90 10 P P 0 ? ? V D 9 ?? D 1 - 2 x >•Äy
?? ----- D 9 - D 1 [ë... D 1 ?? 2iy> "Y, p- D 9 ?? "Y, p] (d) 1/4y>öi, büü >y•Äöi" f ~...yöi" 2i! "p=iüj>Ä t%y, p !
piüü „büüöi"p öeü!t, p tvpü ? ? x ÇyöipTM!öiÇp " „p#ëü 1/4y>, p SptM!iüty"pV ~i, !m"p#ëü 1/4y>öi, büü ÇyÉyëÄ çeyöitD ? 2i! "p=iüj>Ä t%y, p (?
1) ??? 3 2 / ? 2 3 (? 1 Éoie !Ypy ~, pV ~Piöie- 2i! "p=iüj>Ä t%y, p (? 1) Sty y ~, pV 3 3 3 2 3 2 , ? ? ? ? ? S? ?? 2iy> !i%ö%pÄ! "pV !i.ö. (i)
Sk 1 ç Sk 2 éodé~iü >y" (-3) öiöi, p (3) éodé~iü >öi"Ä !iüyç „böüüD (ii) xyöipTM!Çp, p!pyöi" p2i! "p=iüj>Ä t%y, p pTM!iütybTM „büüy Éëü íoie
~Éz >ybTM, p ~, p, p !Ä"pD (iii) ? 1 > 0 Éoie !i!pyç" Éöi" 'yd, p !pyöi" 2i! "p=iüj>ÄD "p#ÇÖp"py (Kurtosis) f ë... ö, py" !i!pyçöi"ü ç, ...
Äyt%üüç >yöi"ü ...%! "pYp"p#Ä Svz!pëü ! "öi, pV ! "ÄñBp %öceüüYüü >y" t%!öe ö, bw#)p"p Éçëüyüü >yeyöi, p !i!pyçöi"ü "p#ÇÖp"py
(Kurtosis) iü)öipTM !iöi!%ö%p"p ÉëüD %böüëü ~Éz ö, bw#!p" >yey ë"p öiY Éöi" "p"Éz pTM!iüç, ... Äy öiü...yüü x@ü!|pyt S%é%ö%pyöiey
Síy "p#ÇÖpV ÉöiüD %öceöi, büü ßpY!py!i, p pTM!iüç, ... Äy öiü...yüü Sey #rYpy, p! "pV öiöi, p "p#ÇÖp"py öiY íy „p ÉëüD 2i! "pYpy ...
%iÉz S%é%ö%pyöiey ~i, !m"p#ëü !pyt!Yp %ö%Äy2Wzy, p! "pD >•Äi"p#Ä piyöi" %böüëü ßpY!py!i, p pTM!iüç, ... Äy öiü...yüü pTM!iüç, ... Äy
öiü...yüü ~Éz xy, p! "p- ßp3p# "p Éçëüy iÄypTM!yüüYpy öiöi, p !@ü!p !pyjyüü x"Çyöiüü 'Kurtosis' íy "p#ÇÖp"pyüü <ßÄ ÉöiëüöiSéD iüy!Y!
iKpy # „pyvpzöivp" ~i, „Ép:Ypöi"ü >öi"p- %böüëü pTM!iüç, ... Äy öiü...yüü pTM!iü"Äpöi"ü SßpY!py!i, p !i!pyç" (normal distribution
ÇyöipTM!öiÇpV >yeyöi, p ícey Éöi" "p#ÇÖp"py (Kurtosis) D %böüëü pTM!iüç, ... Äy öiü...yüü öë Ç>ëü ßpY!py!i, p !i!pyç" iü) pTM!ü ö"ëü "pyöi, p
>•Ä, p "p#ÇÖp"p íy (Mesokurtic) !i!pyç" íoieD ë! "ö, py" %böüëü pTM!iüç, ... Äy ë... x@ü!|pyt ßpY!py!i, p !i!pyç" iü) pTM!üYpiü ö%böüëü
x!•, p >yeyëü "p#ÇÖp"p Éëü "böi" "pyöi, p öx! "p"p#ÇÖp"p (lepto kurtic) !i!pyç" íoieD xpTM!iü"öi, p- %böüëü pTM!iüç, ... Äy öiü...yüü
x@ü!|pyt ßpY!py!i, p !i!pyç" iü) pTM!ü SxiÄyë vpzÉyüü pTM!iüç, ... Äyüü öiü...yüü ~iü ö%böüëü ! "Ä-ty># Éëü "böi" "pyöi, p ößp"ö "p#ÇÖp"p
(platykurtic) !i!pyç" íoieD

ptm!iui"Apoi"iu yey ç ÷!ÿTpaöi,,p xy>iuy „böieü,,p!ÿp öx!öi"p ~... !

pyt „böiüiD S,,pV ÷!ü!...,,p çEptm!iui"Ap ~ f ë! " Ç>"böice 2i!"pPiy!pTM"p (x, y) !i" % Ç>E ö,,py ~ çiuöe öiü...yöi,,p xyxëü „böiü töivpü vpzöiap "p... ~ ú ÇEptm!iui"Apoi"iu •yüü!ÿpöi,,p ð÷!ü!...,,p ÇEptm!iui"Ap ö !Eçyöii vpzöiÖ... „piüy EëüD vpz"yEiü" ßpöiü)ptm ö,,py îÄ! =piü vpzpTMy!<Ä"p ÇÄTM" ~i, ÇMpöieüüü ptm!iui>y ~ çÄ"y ÷!ü!...,,p ÇEptm!iui"Ap öi,,p !"öi"Äÿ „böiüD (i) !%öpey ~çyöiiü– x"Ä!öi,,p– öxyt ~ „böiüü <"Ä ööiüÄü %öpy!E"y ~i, >ceÄi,!ä • (ii) !%öpeöi,,p x" %çiu' „böiüD O Y X (ii) O Y X (i) ÷!ü!...,,p ÇEptm!iui"Ap !"p"ÿp •yüüyëü 2i,,py!ÿ"pD

NSOU ? GE-CO-21 299 (i) ëiyiÄiü)öipTM ÷!ü!...,,p (Perfectly linear) : ë! " Ç>"böice 2i!"pPiy!pTM"p !i" %Ç,,pöe 2i,,p"p pTMöiçp ~,,p!ÿp çiuöeöiü...y iüüyüü Eëü "p... ~ ú ÇEptm!iui"Ap ~ ö,,p öëiyiÄiü)öipTM ÷!ü!...,,p ö bö iöce •iüy EëüD (ii) •"yd,,p ÇEptm!iui"Ap ~ (Positive Correlation) : ~öiçpöie ÇEptm!iui"Ap"ÿp ëiyiÄ!pyöii ÷!ü!...,,p •yüüyëü !làp"p xiÄyë çiuöeöiü...y!ÿpiü t! "p !" öi%öpiü iay!,"p öiöi,,p vpzpTMöiüüü vpy !"öi,,p !ihß+p"p Eëü– "pyEz ~öi,,p ö"yd,,p ÇEptm!iui"Ap ö !Eçyöii vpzöiÖ... „piüy EëüD ~böice– r ??1. S!%öpe (iii) x" %çyöiiüV (iii) !ipTMü# "p%...# ÿ yd,,p ÇEptm!iui"Ap ~ (Inverse or negative correlation) : ~böice– ç!àp,,p!pyöii !làp"p ÷!ü!...,,p ÇEptm! iui"Apöi"iu •yüü!ÿp iay!"öi,,piü vpzpTMü 2lyhsp öiöi,,p vpy !"öi,,piü !"öi%öpiü !"öi,,p t! "pÿ#öe Eëü "pyEz ~öi,,p !ipTMü# "p%...# ÿ ö}yd,,p ÇEptm!iui"Ap ö iöiceD ~böice r ??–1. S!%öpeöðöðé(iv) x" %çyöiiüV S...V i,Ëp÷!ü!...,,p ÇEptm!iui"Ap ~ (Curvilinear correlation) : ~,,p!ÿp !m%öpe,,p !!pyçöi" %öböiceü 2i!y@ >y" %!ce Ç>"böice 2i!"pPiy!pTM"p Eöice 2i!iöi vpzâ•Ä>...# pTMöiü Çp"piyëü# Eöieü !"Ä–>...# Eöice ~ ç"p#ëü ÇEptm!iui"Ap ~ "%ÿp %öböiceü i,Ëp÷!ü!...,,p ÇEptm!iui"Ap"iu)öipTM t"Ä „piüy EëüD !%öpe (v) x" %ëyëü#– vpz"yEiü"ßpöiü)ptm– „,p!ÿç"p ööiüÄü špöe ç î!TpbTMyöi"piü pTM!iui>y"t"p öë ÇÄTM,Äp" !Tpböi%öpiü Eëü "pyEöce ~ ç"p#ëü ÇEptm!iui"Ap"Ä ÇÄTM,Äp!E#" Ç Eptm!iui"Ap ~ (Non Correlation) : Ç>"böice 2i!"pPiy!pTM"p S%öböiceü >y" x" %çyöiiüV !i" %!ceü ö,,py ~ ç! !"ÄTb !"ëüöiüü x•#öi" öiöi,,p ö,,pyöi"yiü)ptm ÇÄTM,Äpöi,,p öce...!%öböie pTM!iuißpñyü!pyöii ö"...yöi"p pTMyöiü ~y– ~,,p „piyëü !" %!ce ~öiceyöi"öicey!pyöii !"Äßp iyöi,,p öë...y" öiöi,,p !%Gpy ëyëü ~iüy ßpöy•# !pyöii ÇMpiü"ÿçöeD ~ O Y X (iii) O Y X (iv) O Y X (vi) O Y X (v)

NSOU ? GE-CO-21 300 •iüöi"iüöðöðéÇEptm!iui"Ap" !m%öpeöi,,piü !i" Äyç öiöi,,p 2i!y@– "pyöi,,p iöey Eëü ð÷öiceyöi"öiceyöi"y öÇÄTM,pÄ!E# ÇEptm!iui"Ap"öð S!%öpe (vi) x" %çyöiiüV S~böice r ? 0) 6.9 ÇEptm!iui"Ap" t%y,,p Siy ÇEtv !"Äyiüöi"iü !!|!pß– pTMä•! "p (a) öö,,pyceÄ !pTMëüyiüç" öó pTMä•! "p f !iÉ!ÿÿ !IKpy" # „pyceÄ !pTMëüyiüç" (1867–1936) "%ÿp %öböieü!ÿiü >öi"Ä töivpü vpzàpy ç Eptm!iui"Apöi"iu •yüüy ö,,p >ypTMyüü <"Ä öðÇEptm!iui"Ap" t%y,,pöó !"Äyiüöi"iü ~,,p!ÿp iE%öe 2i%öböice"p pTMä•! "piü !"öi"Äÿ „böiü" D pTMä•! "p!ÿp !"Ä–iü)ptm ö •iü– x ç y "%ÿp %öböieü,,piü 'n' öçyvpüy >y" Éöce ? ? ? ? ? 1 1 2 2 , , , , , , , , n n x y x y x y %öce,,p "%ÿpiü >öi"Ä vpzpTM!P"p ÇEptm!iui"Ap" t%y,,p ÿ ÇE t (r) éðéö,,p !"öi"Ä–y=ß!pyöii 2i,,pyÿ „piüy EëüD ? ? ? ? cov , 1 x y x y r ? ? ? öë...yöi" – ? ? ? ? ? 1 cov , , x y x x y y n ? ? ? ?

SÇÉéöéö!p"y" ëy x ç y %öböieü,,piü >öi"Ä vpzpTM!P"pV [x x? éðé%öböieü,,piü öÇpöie !"Äyiü"p öëi!t,,p tvpü y y? éðé%öböieü,,piü öÇpöie !"Äyiü"p öëi!t,,p tvpü] ~i, x x ? ? éðé%öböieüü 2i!y' !i%öböi"pÄ! "p– y y ? ? éðé%öböieüü 2i!y' !i%öböi"pÄ! "pD (1) ~, Çe!ÿpöi,,p– „pyceÄ !pTMëüyiüç" éðé~iü ö t"špöe 1/4y,,p Çeó (Product moment formula) !Eçyöii t"Ä „piüy EëüD (1) ~, Çeöieü ÇE<iü)ptm!yhspiü Éöce ? ? 2 2 , , , , , 2 xy r x y ? ? ? ?

NSOU ? GE-CO-21 301 [öëöiE"%p ? ? 1 cov , , x y x y n ? ? 2 2 1 1 , x y x y n ? ? ? ? ? xöi" „p öÇpöie– „p!Ö"p töivpüü çyEyëÄ ! ~öieüç r ö,,p !"öi"Ä–y=ß vpzpTMyöiëü !"Äëü „piüy EëüDéðöðé ? ? ? ? ? ? ? ? 2 2 2 2 3 x y x y x x y y n d d d r n d d n d d ? öë...yöi" – A ? ? x d x ~i, B ? ? y d y [%öböe,,p x éðé~iü öÇpöie „p!Ö"p tvpü ??A, ~i, %öböe,,p y éðé~iü öÇpöie „p!Ö"p tvpü ??B] (b) ÇÉéöéptm!iui"Ap" ÇEtyA,,p iy ÇÉéöéptm!iui"Ap" t%y,,pöi,,piü •Äy!öe f (Properties of Correlation Co-efficient) (i) „pyceÄ !pTMëüyiüçöi"iü Çe xiceÄöi" 2i!y@ r SÇEptm!iui"Ap" t%y,,pV éðé~iü >y" –1 öiöi,,p 1 éðé~iü >öi"Ä !iüüç „böiüD 2i"p#öi,,p 2i,,pyÿ „piüöice ö 1.1. r ? ? ? (ii) ÇEptm!iui"Ap" t%y,,p (r) éðé~iü >y" >öe!i" % (Origin) éðé~iü vpzpTMüü !"Äpiüÿ#öe"ëü ~i, öößpñöé (Scale) !"iüöipTMçpD (iii) ÇEptm!iui"Ap" t%y,,p (r) ~,,p!ÿp ÿ%ä• Ç...Äy (Pure number) ~i, ö~,,p,öó !"iüöipTMçpD vpz"y. ??? 2i. "%ÿp %öböieü!ÿ x ç y éðé~iü ÇEptm!iui"Ap" t%y,,p ~i, ÇEöi!p"y" ëiy,Ëpöi" 0-28 ~i, 7-6, ë!" x éðé~iü ö!p"y" 9 Eëü "böii y éðé~iü 2i!y' ! i%öböi"p !"Äëü „piü" D Çy•y" f xy>iuy çy! öë x ç y %öböieü!ÿ "%ÿpiü öÇpöie ÇÉéöéptm!iui"Ap" t%

y,,p >y" r Éöce ? ? ? ? cov , i x y x y r ? ? ? [? x , ? y Éöce x ç y %öböie "%ÿpiü 2i!y' !i%öböi"p] ~böice– ÿ"Äpy" %çyöiiü 0-28, r ? ? ? cov , 7-6, x y ? 2 9 x ? ? xiÄyë ? ? 9 3 0 x x ? ? ? ? ? NSOU ? GE-CO-21 302 (i) ~, Çe öiöi,,p pTMyEz– 7-6 0-28 3 y ? ? ? iy– 7-6 760 190 9-04 0-28 3 28 3 21 y ? ? ? ? ? ? ? ? S"%Éz "ÿ!,,p Piy" pTMëÄhspV ? y éðé%öböieü !"öi"Äëü 2i!y' !i%öböi"pÄ! "p ??9-04 Svzpiüü vpz"y. (2) x ç y %öböieü!ÿ "%ÿpiü ÇEptm!iui"pÄ" t%y,,p >y" ! ~"Äöieüüü <"Ä pTMëÄöiçp" !|p!_öi"p pTMycëüy 12 öçyvpüy >y" öiöi,,p !"öi"Ä–y=ß špöe pTMycëüy ötoe ö 30, x ? ? 5, y ? ? 2 670, x ? ? 2 285, y ? ? 334; xy ? ? pTMöiü t"y,,pyöieÄ ö"...y ötoe x ??10 ~i, y ??14 öçyvpüy >yöi"iü pTM!iuiöi"Äp x ??11, y ??4 öçyvpüy >y" 1/4>iÿ"p ö"çëüy Eöieüöi"šÉD ç!àp,,p ÇEptm!iui"Ap" t%y,,p !"Äëü „piü" D Çy•y" f ~öiçpöie– ç!àp,,p 30 11 10 40 11 29 x ? ? ? ? ? ? ? ? ç!àp,,p 5 4 14 19 4 15 y ? ? ? ? ? ? ? ? ç!àp,,p 2 2 2 670 11 10 670 121 100 x ? ? ? ? ? ? ? ? 770 121 649 ? ? ? ç!àp,,p 5 14 4 15 ? ? ? ? ? y ? ? 2 2 2 285 4 14 y ? ? ? ? 285 16 196 ? ? ? ç!àp,,p ? ? ? ? 334 11 4 10 14 xy ? ? ? ? ? ? 334 44 140 ? ? ? 474 44 430 ? ? ? ë!" ç!àp,,p ÇEptm!iui"Ap" t%y,,p (x ç y %öböie "%ÿpiü öÇpöieV" r Eëü "böii ? ? ? ? ? ? ? ? 2 2 2 2 n x y x y r n x x n y y ? ? ? ? ? ? ? ? ? ? NSOU ? GE-CO-21 303 ? ? ? ? 2 2 12 430 29 5 12 699 29 12 465 15 ? ? ? ? ? ? ? ? ? [~böice n ??12] 5160 435 7788 841 5580 225 ? ? ? ? ? 4725 6947 5355 ? ? 4725 4725 83-35 73-17 6098-7 ? ? ? 47250 0-77 60987 ? ? S"%Éz "ÿ!,,p Piy" pTMëÄhspV vpzö !"öi"Äëü ç!àp,,p ÇEptm!iui"Ap" t%y,,pöi,,piü >y" ??0-77. vpz"y. 3. ~#öi%öpe iyiy ç öšëöieüü vpzF%öböi"py SEZ!Mpöi"pV ö"çëüy ÉöceDéðöðé iyiyü vpzF%öböi"py SEZ!Mpöi"pV 64 65 66 67 68 69 70 öšëöieüü vpzF%öböi"py SEZ!Mpöi"pV 66 67 65 68 70 68 72 „pyceÄ !pTMëüyiüçöi"iü Çeöi,,p x" %çiu' „böiü ÇEptm!iui"Ap" t%y,,p (r) !"Äëü „piü" D Çy•y" f ÇEptm!iui"Ap" ÇEtyA,,p iy ÇEptm!iui"Ap" t%y,,p !"Äyiüöi"iü <"Ä t"y 2i!yöe# iyiyü vpzF%öböi"py öšëöieüü vpzF%öböi"py

NSOU ? GE-CO-21 309 ~Píöice œÇp' #ëü öë ? ? ? ? yx xy b b? y x x y r r ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? r 2 ÇEþ™íüí"Áp" ÇEþ (r) !
 "Áëü „byöice r, b yx ~i, b xy éóéö„b Ç!%œE«è% =p „pöiü 2i„byÿ „piüöi"p EöiüD vþz"yEíü' !EÇyöii ícey èyèü öë b xy ??- 0-3 ~i, b yx ??-
 1-2 Eöice ? ? ? ? 2 yx xy r b b ? ? ? ? ? ? ? ? 1-2 0-3 ? ? ? ? 36 6 0-6 100 10 r ? ? ? ? ? ? ~öiÇpöie r éóé~iü y~ ??- 0-6 [„byü' - r, b yx ç b xy
 éóéö„b Ç!%œE« è% =p „pöiü 2i„byÿ „piüE EöiëüöiSëD] !i.o. ~„piy ßpziü"öiëyTÄ öë !"Ápiü' Çiüceöiü...y "%!Ýp (y, x éóé~iü vþzþ™íü xíy
 x, y ~iü vþzþ™íü !"Ápiü „byöiceV þ™íüßþ™íüöi„b „pyöi"iü öëi!t„b tvpü (AM) ? ? „x y ? ? ? ? !i"öi"p öSé" „pöiüD vþz"y. 1 y, x éóé~iü
 vþzþ™íü !"Ápiü „piüöice- !"Ápiü' öiü...yü Ç#„piü' 3x - 4y?? 60 ??0 ~i, 50 y ? Eöice x !"Áëü „pöiü ö" ...yÇD Çy•y f xyüy çy!
 öë- !"Ápiü'
 öiü...y "%!Ýp þ™íüßþ™íüöi„b ? ? „x y !i"öi"
 þ öSé" „pöiüD 3x - 4y??60 ??0 !"Ápiü' öiü...y xíYÄEz ? ? „x y !i"öi"ty#D 3 4 60 0 x y ? ? ? ? ý- 3 4 60 x y ? ? ? ? 4 50 60 ? ? ? ? 50
 y ? ? 200 60 ? ? 140 ?
 NSOU ? GE-CO-21 310 iy- 140 3 x ? 46-66 ? S"%Ez "Ý!„b þiy~ þ™éÄhspV 46-7 ? SxyÇÿ-V vþz. 46-7 x ? vþz"y. 2 ëi" 6, x ? ? 7, y ? 0-45
 yx b ? ~i, 0-65 xy b ? Eëü "pöiü y, x, x ~iü vþzþ™íü !"Ápiü „piüöice ~i, !iþ™íü# "þ!pyöii x, y éóé~iü vþzþ™íü !"Ápiü „pöice !"Ápiü'
 Çiüceöiü...y "%!Ýpü Ç#„piü' !"Áëü „pöiü ö" ...y "D Çy•y f è... y, x éóé~iü vþzþ™íü !"Ápiü „pöiü "p... !"Ápiü' Çiüceöiü...yü
 Ç#„piü' Eëü ? ? yx

34% MATCHING BLOCK 107/109 W

y y b x x ? ? ? ý- ? ? ? 0-45 6 y x ? ? ? SöëöiE"%p- 6, 7 x y ? ? ~i, 0-45 yx b ? V ý- ? ? ? 0-45 0-45 6 7 y x ? ? ? ý- 0-45 2-70 7 y x ?
 ? ? ý- 0-45 7 2-7 y x ? ? ? ý- 0-45 4-3 y x ? ? x~

iü)öiþ™- x, y éóé~iü vþzþ™íü !"Ápiü „piüöice !"Ápiü' Çiüceöiü...yü Ç#„piü' Eëü ? ? xy

38% MATCHING BLOCK 108/109 W

x x b y y ? ? ? ý- ? ? ? 0-65 7 x y ? ? ? [öëöiE"%p- 6, 7 x y ? ? ~i, 0-65 xy b ?] ý- ? ? ? 0-65 0-65 7 6 x y ? ? ? ý- 0-65 4-55 6 x y ?
 ? ? ý- 0-65 6 4-55 x y ? ? ? ý- 0-65 1-45 x y ? ?

vþz_iü ö !"öi"Áëü !"Ápiü' öiü...y "%!Ýpü Ç#„piü' Eóéö 0-45 4-3 y x ? ? ~i, 0-65 1-45 x y ? ?
 NSOU ? GE-CO-21 311 vþz"y. 3 !méóé%œpöiceü !i!þyç" öÇpöie- x éóé~iü öëi!t„b tvpü (AM) èi" 20 ~i, y éóé~iü öëi!t„b tvpü (AM) 45
 Eëü- y, x éóé~
 iü vþzþ™íü !"Ápiü „piüöice- !"Ápiü' ÇEtyA„b 4 ~i, x, y éóé~iü vþzþ™íü !"Ápiü „piüöice- !"Ápiü' ÇEtyA„b 0-0625 Eöice ÇEþ™!
 iüí"pÄ" ÇEtyA„b (r) !"Áëü „piü ~i, ? x Sx éóé~iü Ç#„b þ™yíÄ„bÄV „þ"p Eöiü èi" ? y (y éóé~iü Ç#„b þ™yíÄ„
 þÄV 16 EëüD Çy•y f ~öiÇpöie 2iÜÄy"%èyèü#- 20, x ? 45, y ? 4 yx b ? ~i, 0-0625, xy b ? 16. y ? ? xyüy çy! öë- 2 yx xy r b b ? ? ý-
 2 4 0-0625 r ? ? 625 4 10000 ? ? 1 1 4 16 4 ? ? ? 1 4 r ? ? ý- 1 2 r ? ? !„þhsþp 0-0625 0 xy b ? ? ~i, 4 0 yx b ? ? Eçëüyü špöice r
 xíYÄEz •yd„þ y"è% =p EöiüD xíÄyé 1 2 r ? EöiüD ~Píöice- 1 16 2 yx x b ? ? ? [„byü' - y yx x b r ? ? ? ?] ý- 1 16 4 2 x ? ? ? ý- 8 4 x ? ?
 ý- 8 4 x ? ? ? ? 2 Ç% "piüy, - x éóé~iü Ç#„b þ™yíÄ„bÄ (S.D) ? ? ? ? ? x vþz_iü ö 1 2 r ? ~i, 2 x ? ?
 NSOU ? GE-CO-21 312 vþz"y. 4. èi" 2 6-25, x ? ? 2 4 y ? ? ~i, ? ? cov, 0-9 x y ? Eëü "pöiü ÇEþ™íüíüí"Áp" ÇEþ (r) !"Áëü „piü% "D Çy•y
 f Ý"Ápy%Çyöiü- 2 6-25 x ? ? ý- 6 25 ? ? ? x ý- 625 100 y ? ? ý- 25 2-5 10 x ? ? ? ? 0 ? ? ? ? x þ™íü"iüyèü- 2 4 y ? ? ý- 4 ? ? y
 ý- ? ? 2 0 ? ? ? ? ? y y xyüy çy! öë- ? ? ? ? ? cov, x y x y r ? ? ? ý- -9 2-5 2 r ? ? ? ý- 0-9 0-18 5 r ? ? vþz_iü ö ? !"öi"Áëü ÇEþ™!
 iüí"pÄ" t%y„þ Siy ÇEtyéóéx„þV (Co-efficient of Correlation) ??0-18 vþz"y. 5 1 2 3 4 5, 7 6 5 4 3 x y "þy!œ„þyü ÇyEyöiëÄ y, x éóé~iü
 vþzþ™íü !"ÁpiüY#œ éóé~iü !"Ápiü' Çiüce öiü...yü Ç#„piü' !"Áëü „piü% "D x ? ? 6 Eöice y éóé~iü y~ „þ"p Eöiü "py !"Áëü „piü% "D
 NSOU ? GE-CO-21 313 Çy•y f ~öiÇpöie þ™"Ç„Äy (

n) ???
 x y xy x 2 1 7 7 1 2 6 12 4 3 5 15 9 4 4 16 16 5 3 15 25 öëyTšpœ 15 25 65 55 x x n ? ? 15 5 ? ? ? 3 ~i, y y n ? ? 25 5 ? ? ? 2 2 ? ? ? ? ?
 ? ? ? yx xy xy
 n b x x n ? ? ? ? ? 2 1 65 · 15 · 25 5 1 55 15 5 ? ? ?

NSOU ? GE-CO-21 314 65 3 25 55 3 15 ? ? ? ? ? 65 75 0 1 55 45 10 ? ? ? ? ? ? ? y, x éóé~iü vþzþ™íü !"ÁpiüY#œ ~iü)þ™ !"Ápiü'
 Çiüce öiü...yü Ç#„piü' Eóé ? ? yx y y b x x ? ? ? ý- ? ? ? 5 1 3 y x ? ? ? ý- 5 3 y x ? ? ? ý- 5 3 y x ? ? ? ý- ? ? 8.... i y x ? ? ? (i)
 ~, öiü„b y éóé~iü y~ !"Áëü „pöiü è... x ? ? 6 Ç% "piüy, y ??- 6 + 8 ý- y ??2 vþz_iü ö y, x éóé~iü vþzþ™íü !"ÁpiüY#œ ~iü)þ™ xípiyèü !
 "Ápiü' Çiüceöiü...yü Ç#„piü' Eóé y ??- x ???8 ~i, x ? ? 6 Eöice y éóé~iü !"Áy!íü"þ y~ Eëü 2 vþz"y. 6 (i) "%!Ýp %œeüyü!Ýü ~öi"Ä Ç
 Eþ™íüíüí"pÄ" t%y„þ ý ÇEtyA„b (Correlation Co-efficient) éóé~iü y~ Ç!àp„þ!pyöii !"Áy%œb" „piü% "ö (a) 1-6 (b) -1-4 (c) 0-7 (d)
 ö„þyöi" y y Ez @ùE"öiëyTÄ" èüD Çy•y f öëöiE"%p ÇEþ"þ t%y„þ ý ÇEtyA„b (r) ÇiÄ"y !"öiÄ-y =p ÇÄ™„Äþ 1 1 r ? ? ýyèü iüyöi... - Ç
 % "piüy, (c) vþz_iü!Ýp èiyiÄ íöice !iöi!%œþ"p EëüD (ii) !"Ápiü' Çiüceöiü...yü "%!Ýp ~„þ!Ýp Çiüceöiü...yèü iü)þ™yhsþliü"þ Eöice %œeüyü!Ý
 "%!Ýpü ~öi"Ä ÇEtyA„b (r) Eöii (a) 0 (b) 1?
 NSOU ? GE-CO-21 315 (c) 2 xöiþ™Çþy „þ (d) ö„þyöi" y y~ ícey Ç!zþi" èüD Çy•y f •íü- !"Ápiü' Çiüceöiü...yü "%!Ýp x xöiÇþiü ÇEþ"
 ? ~i, ? ö„þyöi" "þ ~i, !"öi"öi"ü ö„þyöi" y ö„þyöi" "þD •íü- ? ? ? -??? 2 2 2 1 tan . . ? ? ? ? ? ? ? x y x y r r ? è... ? ? ? 0 SxiÄyè !
 "Ápiü' Çiüceöiü...yü "%!Ýp ~„þEz Çiüceöiü...yèü þ™íü"þ "þ... 1. r ? ? Ç!àp„b vþz_iü ö 1 r ? ? EöiüD vþz"y. 7. n éóéþ™éÄöiüÇþ"è% =p
 ~„þ!Ýp ~y% Ç„@ùE „byöice 2 20 d ? ? ~i, !ßþ™éüyüü"Äyöi" iü „Éþ!„þ y~ ÇEtyA„b (Rank Correlation Coefficient) ? ? 3 R 7 ? Eöice- n
 éóé~iü y~ !"Áëü „piü% "D Çy•y f !ßþ™éüyüü"Äyöi" iü Çey%Çyöiü- ? ? 2 2 6 R 1 1 d

nn????? ?iÜÄ>öi"p-??23620171nn??????26203171nn??????6204711nn??????6454711n
nn????????11567nnn????????????1161661nnn????????

vpz!pëü p™öiÇpiü C>"py !i%pyüü „pöiü p™yEz- n??6.
NSOU ? GE-CO-21 316 vpz_iü ö !~öi"Äëü n??6. vpz"y. 8. f„p %!Yp %pöeüY!Y x ç y éodé~iü >öi•Ä ÇE p™iüi"Äp~ ÇEtyA„p (r) !~"Äëü
„pyöice 25 öyvpüy p™ëÄöiÇpöi"iü <~Ä !~öi"Ä-y=p špoet%!œ !œ!p™iä• „böiüöice~ ö 125, x??2650, x??100, y??2460 y??~i,
508; xy??!„p#s\$ p f~y „pyöice !%pöeY"p (8, 12) ~i. (6, 8) éodé~iü <yëütyëü (6, 14) ~i, (8, 6) öœ...y EöiëüöiSéE e%!Yp!<Ä"p Ç!àp„p (r)
éodé~iü xyÇ!~ S"%Ez "Y!„p Piy~ p™ëÄhsV y~ !~"Äëü „piü%~E Çy•y~ f Ç!àp„p 125 6 8 8 6 125 x?? ? ? ? ? ? Ç!àp„p 100 14 6 12 8 100
y?? ? ? ? ? ? Ç!àp„p 2 2 2 2 650 6 8 6 x?? ? ? ? ? 650 36 64 64 36 650 ? ? ? ? ? Ç!àp„p 2 2 2 2 460 14 6 12 8 y?? ? ? ? ? ? 460 196
36 144 64 436 ? ? ? ? ? Ç!àp„p ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 508 6 14 8 6 8 6 8 xy n ? ? ? ? ? 508 84 48 96 48 520 ? ? ? ? ? ? ? ? ? r Sç
E p™iüi"Äp~ ÇEtyA„p v ? ? ? ? 2 2 2 1 ? ? ? ? ? ? ? ? ? ? ? ? ? ? xy x y n x y x y n n ? ? ? ? ? ? ? ? 2 2 1 520 125 100 25 100 1 650 125 436 25
25 ? ? ? ?

NSOU ? GE-CO-21 317 520 500 650 625 436 400 ? ? ? ? 20 20 20 2 0-666 5 6 30 3 25 36 ? ? ? ? ? S!~"p "Y!„p Piy~ p™ëÄhsV ??
0-67 vpz_iü ö 0-67 vpz"y. 9. ~öi%piü "py!œ„py Çyöip™öiÇp !~"Äpiü' ç iüœöiü...yüü Ç>#„piü' !~"Äëü „piü%~ ö „pÄyieöety!vpüü iëüç
S!SéöiüV 2 4 6 8 ç„Bpñyü ç p™iüiüBpñyüiüy" ...iü%~p S"Y"p Ypy„pyüü IEÇyöiüV 10 20 25 30 Çy•y~ f •liü- x Eóœ „pÄyöiü iëüç
S!SéöiüV ~i, y !~öi"ÄY „pöiü ç„Bpñyü ç p™iüiüBpñyüiüy" ...iü%~p S"Y"p Ypy„pyüü IEÇyöiüV !~"Äpiü' öiü...yüü !~"Äyüü' S"py!œ„pyV ö x x 2 y
xy 2 4 10 20 4 16 20 80 6 36 25 150 8 64 30 240 öyYp 20 120 85 490 x Söëit„p tvpüV 20 5 4 ? ? y Söëit„p tvpüV 85 21-25 4 ? ? b
yx S!~"Äpiü' ÇEtyA„p ë... y, x éodé~iü vpz p™iü !~"ÄpiüY#œV ? ? ? ? 2 2 2 4 490 20 85 4 120 20 n xy x y n x x ? ? ? ? ? ? ? ? ? ? ? ?
NSOU ? GE-CO-21 318 260 26 13 3-25 80 8 4 ? ? ? ? ? !~öi"Äëü !~"Äpiü' ç iüœöiü...yüü Ç>#„piü' Së... y, x éodé~iü vpz p™iü !~"Äpiü
„pöiüV ? ? ? ? ? yx y y b x x iy- ? ? 21-25 3-25 5 ? ? ? ? y x iy- 3-25 16-25 21-25 ? ? ? y x iy- 3-25 5 ? ? y x vpz_iü ö 3-25 5 ? ? y x vpz"y.
10. !p™"pyüü vpzF%~p"py SÉZ!Mpöi"p 64 65 66 67 68 69 70 p™"öieüü vpzF%~p"py SÉZ!Mpöi"pV 66 67 65 68 70 68 72 vpz p™öiüü
"py!œ„py öiöi„p ÇE p™iüi"Äp~ ÇEtyA„p (r) !~"Äëü „piü%~E Çy•y~ f r éodé~iü y~ !~"Äyüüöiü <~Ä !~"ÄT p"py!œ„py!Yp Eóœ ö !p™"pyüü
vpzF%~p"py (X) p™"öieüü vpzF%~p"py (Y)

x ? y ?
x 2 y 2 xy X X? Y Y? 64 66 -3 -2 9 4 6 65 67 -2 -1 4 1 2 66 65 -1 -3 1 9 3 67 68 0 0 0 0 68 70 1 2 1 4 2 69 68 2 0 4 0 0 70 72 3 4
9 16 12 469 67 7 ? ? X 476 68 7 ? ? Y 0 ? ? x 0 ? ? y 2 ? x 2 ? y ? xy 28? 34? 25? X ç Y ~
iü ÇE p™iüi"Äp~ ÇEtyA„p ? ? 2 2 25 0-81 28 34 ? ? ? ? ? ? ? ?

xy r x y vpz_iü ö r ??0-81
NSOU ? GE-CO-21 319 6.10 Ç„!Çp@Çyüü ~Ez ~„p„p öiöi„p xyüüy <y~öi"p p™y!iüéodéöé ? ö p™iüiüç„Äy !~"Äyöiü yüüiüY!iKpy~ ó Eœ iüü!
Y"piÄ ç„@üE „pöiü "pyöi„p Ç%Tp!pyöiü p™iüiüöiY" ç !iöiÜöiöiüü >y•Äöi !iKpy~ ÇÄZ"p vpz p™yëü ?i„pyY „piüüE ? ö„pyöi y %pöiceüü
ö„pw#ëü ?i"py ç "pyüü p™iüü>y p™" ö„pyöi y %pöiceüü p™iüüçy"p- ?i!"p+iüj)Ä ~i, "p#„"py ? !m%~pöeöi„piü öÇpöie ÇE p™iüi"Äp~ ~i,
?i!"p+~ iü !~"Äpiü"É 6.11 x %Y#œ # Y"Äpiy~ Ç!àp„p Yöi„p (p™)iü' „piü%~ ö 1. (a) ö„pyöi y !i!pyçöi iü ?i!"p+iüj)Ä !i!pyç Ypiü
éodéöéöéöéöéöéöé ö„p !~öi"ÄY „pöiüE (b) }

yd„p ?i!"p+iüj) !i!pyçöi iü öÇpöie
g 1 ??0, g 1 8gt; 0, g 1 8t; 0 . ö„py~ä!Yp Ç!àp„pÜ (c) ?i!"pç !i!pyçöi iü öiceyëü (i) tvpü 8gt; >Äy 8gt; Ç„...Äyt%iü% y~ (ii) tvpü 8t;
>Äy 8t; Ç„...Äyt%iü% y~ (iii) tvpü ?? >Äy ?? Ç„...Äyt%iü% y~ - EöiüE ö„py !iü!"p!Yp Ç!àp„pÜ (d) ö„pyöi y !i!pyç~ ö>Ä> "p#ÇÖpö Eöiü
ë!" (i) g 2 ??0 (ii) g 2 8t; 0 (iii) g 2 8gt; 0, Ç!àp„p !iü!"p!Yp vpzöiüÖ... „piü%~E 2. (a) ë!" Q 1 ??26, Q 3 ??76 ~i, ?i!"p+iüj)Ä t%y„p ??0-2
Eëü "pöiü >Äyüü y~ „pÜ (b) ë!" !

m"p#ëü ç „p"p#ëü ö„pw#ëü 1/4y„p (Central moments) 4 ~i, 12 Eëü "pöiü !i!pyçöi iü ?i!"p+iüj)Ä t%y„p !~"Äëü „piü%~E 3. ö„pyöi y
~„p!Yp !i!pyçöi S?i!"p+iüj)Ä ?i„p!
pë%~pV- >Ä„p (A.M) ??172, >Äy (median) ? 167 ~i, ?i'y' !i%~pÄ!"
p (?) ??60. !i!pyçöi iü ?i!"p+iüj)Ä t%y„p
p ~i, Ç„...Äyt%iü% y~ !~"Äëü „piü%~E

NSOU ? GE-CO-21 320 4. ö„pyöi y p™iüiüç„Äy !i!pyçöi ?iü %pyüü!Yp Y)~Äöi„p!w„p 1/4y„p (raw moments or moments about origin)
Eóœ ëiy„Épöi> -4, 22, -105 ~i, 144 ; "p#ÇÖp"py t%y„p (? 2) !~"Äëü „piü ~i, ~iü ?i„p!~"p vpzöiüÖ... „piü%~E 5. !~öi%piü "py!œ„pyëü
100 <~ öœyöi„piü ~„p!Yp ötyÜp#iü vpzF%~p"py ö"çëüy EóœE !i!pyç Ypiü "p#ÇÖp"py ÇÄTmöi„Äp >hsp!Ä vpzöiüÖ... „piü%~E
vpzF%~p"py SÉZ!Mpöi"pV 59 61 63 65 67 69 71 73 75 öœy„pç„Äy 0 2 8 20 40 20 8 2 0 6. x 2 4 6 8 f 10 15 10 5 ?i"~ "py!œ„pyüü ö?i!
Çpöi"p x éodé~iü Y)~Äöi„p!w„p „p"p#ëü 1/4y„p Sp™iüüçy"pV !~"Äëü „piü%~E 7. ~„p!Yp !i!pyçöi iü ty!"p„p tvpü ??5. !

m"p#ëü ç „p"p#ëü ö„pw#ëü p™iüiüçy"p S1/4y„pV ëiy„Épöi> 20 ~i, 3140; !i!pyç~!
Ypiü 10 éodéö„p!w„p „p"p#ëü p™iüiüçy"p S1/4y„pV éodé~iü y~ !~"Äëü „piü%~E 8. #öi%~p ?i"~ !i!pyçöi iü öÇpöie ?iöiöiçüü iyç!œiü
p™ä!~"p xiceÄöi" ?i!"p+iüj)Ä t%y„p,öi„piü y~ !~"Äëü „piü%~E ö iyç!œiü„p !i„Épëü 0-20 20-50 50-100 100-250 250-500 500-1000
Eyüüü Ypy„pyëü 20 50 69 30 25 19 9. ö„pyöi y p™iüiüç„Äy !i!pyçöi ?iü %pyüü!Yp Y)~Äöi„p!w„p 1/4y„p,öi„piü y~ ëiy„Épöi> -4, 22, -105
~i, 144, "p#ÇÖp"py t%y„p (? 2) !~"Äyüü' „piü%~E ~i, ~iü ?i„p!~"p #piü) p™"py vpzöiüÖ... „piü%~E 10. ?i!"p+iüj)Ä t%y„p !~"Äëü „piü ö
S„pyœÄ !p™ëüyüüç p™ä!~"pöi"pV S" #öi%~püü ö"çëüy "py!œ„py öiöi„pV %pöiceüü öx! Ç#y 0-10 10-20 20-30 30-40 40-50 p™!
iüç„Äy 14 23 27 21 15 11. !~öi"Ä-y=p "py!œ„py öiöi„p ?i!"p+iüj)Ä t%y„p !~"Äëü „piü%~E ö S?iöiöiçüü iyç!œiü p™ä!~"pöi"pV ö %pöiceüü
>Äy~ 75 100 125 150 175 200 225 250 p™iüiüç„Äy 35 40 48 100 125 80 5 22 12. ö„pyöi y ~„p!Yp !i!pyçöi iü ö?i!Çpöi"p ?i!"p+iüj)Ä
t%y„p- Q 1, Q 3 ëiy„Épöi> -0-8, 44-1 ~i, 56-6 Eóœ- >Äyüü y~ !~"Äëü „piü%~E

NSOU ? GE-CO-21 321 13. ö,byöi~y ~,p!Yp !i!pyöi~ü 5 é éóéö„p!w„p 2li %öpyü!Yp 4y>„b éiy„Épöi> 7, 70, 140 ç 175 ; ? 1 ~i,?? 2 !
 ~'Äëü „piü%~ Ð 14. tvpü >y~ Siy >•Ä„bv ??11, ~Ez >•Ä„b çyöip™öiçp 2li %öpyü!Yp 4y>„b éiy„Épöi> 0, 3-2, 36 ~i, 20. Ý) Äöi„p!w„p 2li
 %öpyü!Yp 4y>„p !~'Äëü „piü%~ Ð 15. !~öi%piü "py!œ„by x~%çyöiü çEçp™iü~Äp~ çEtyA„p !~'Äëü „piü ~i, çÁ™„Äp!Yp çy>OçÄp™)Ä !
 „b~y "py vpzöiÖ... „piü%~ Ð ßp>y#iü iëüç SiSéöiüV 23 27 28 29 30 31 33 35 36 ßpf#iü iëüç SiSéöiüV 18 20 22 27 22 27 29 28 29 16.
 xyYp <~ p™iü#çpyi#Äiü p™yíÄ!i~Äyëü ç t!~oi"p 2ly@ ~'Äëüiüü "py!œ„by ~#öi%ö p ö"çëüy ÉóëÐ !ßp™ëüyü>Äyöi~ü p™ä!"p x~%
 çyöiü >y~ „Ép!„p çEtyA„p (P) (Co-efficient of rank correlation) !~'Äëü „piü%~ Ð S2!i"p!Yp !i!jüiëü ÇöiÄyF%ö p ~'Äëü 100 •liüV öéóóóé
 p™yíÄ!i~Äyëü 2ly@ ~'Äëü 15 20 28 12 40 60 20 80 t!~oi"p 2ly@ ~'Äëü 40 30 50 30 20 10 30 60 17. è!" 5 1 2 10, ? ? ? ? i i x 5 1 5 20, ? ?
 ? ? i i y 5 1 148 ? ? ? i i x y Éëü "pöi cov (x, y) éóé~iü >y~ „b"p Éöiü "py !p!üü „piü%~ Ð 18. „pyöÄ !p™ëüyüç~ p™ä!"pöi"p çEçp™iü~Äp~
 çEtyA„p (co-efficient of correlation) !~'Äëü „piü%~ è... x ç y %öçëüy!Y %!Ypiü >y~ t!~oe !~'Äëüiü) p™ ö 16 18 21 20 22 26 27 15 22 25
 24 26 25 30 33 18 x y 19. "Y!Yp Séyöieü xíÄ~#!"p!i~Äyëü ç p™iüç„Äy~!i~Äyëü 2ly@ ~'Äëüiü "py!œ„py!Yp !~'Äëüiü) p™ ö 2ly@ ~'Äëü 3 5
 8 4 7 10 2 1 6 9 p™iüç„Äy~!i~Äyëü (x) xíÄ~#!"p !i~Äyëü 2ly@ ~'Äëü (y) 6 4 9 8 1 2 3 10 5 7 >y~ „Ép!„p çEtyA„p (p) !~'Äëü „piü%~ Ð
 NSOU ? GE-CO-21 322 20. "%!Yp !~'Äëüiü çüöëöiü...yü >öi•Ä ? ö„py' vpzêp™ü– Éöice 2ly' „piü öë ? ? ? ? 2 1 2 2 1 tan 0 ? ? ? ? ? ? ?
 ?? x y x y r r ~i, 1 r ? ? Éöice vpzêp™iüvpz=çE!Ypiü "pyêp™ëÄ (significance) vpzöiÖ... „piü%~ Ð 21. !~'Äëüiü çüöëöiü...y "%!Yp
 S!m%öçëü„piü öçpöieV éiy„Épöi> 3x – y ??2 ??0 ~i, y ??x Éöice 2ly' „piü%~ – : 1: 3 x y ? ? ? 22. 10 !Yp Séyöieü ~,p!Yp öx!
 p™iü#çpyëü Ez,iüy!ç ~i, t!~oi"piü 2ly@ ~'Äëüiüü "py!œ„py ~#öi%ö p ö"çëüy ÉóëÐ t!~oi"piü 2ly@ ~'Äëü 24 25 28 29 32 35 36 41 45 50
 Ez,iüy!çöi"p 2ly@ ~'Äëü 44 42 40 52 39 32 24 46 41 50 !m"p#ëü !i!jüi çyöip™öiçp 2li !i!jüiëüü (i) „byöÄ !p™ëüyüç~ p™ä!"pöi"p ç
 Eçp™iü~Äp~ çEtyA„p (Correlation Co-efficient) (ii) !ßp™ëüyü>Äy~ p™ä!"p xiceÄöi" x~%„Ép!„p çEtyA„p (rank Correlation Co-
 efficient) !~'Äëü „piü%~ Ð 23. "%!Yp !~'Äëüiü çüöëöiü...yü ç>#„piü' éiy„Épöi> 4x?? 3y??7 ??0 (y, x éóé~iü vpzêp™iü !~'Äëüiü#çëV ~i, 3x
 ??4y ??8 ??0 (x, y éóé~iü vpzêp™iü !~'Äëüiü#çëV Éöice (i) b xy (ii) b xy „b"pÜ (iii) ö...y~ öë 3 4 r ? ? . 24. x 1 2 3 4 5 y 7 6 5 4 3 (i) 2ly'
 „piü öë b yx ??–1 (ii) !~'Äëüiü çüöëöiü...yü ç>#„piü' Sé... y, x éóé~iü !~'Äëüiü#çëV Éöiü y ??x ??8 (iii) x ??6 Éöice y éóé~iü 2i"pÄy!Y"p
 >y~ „b"p Éöiü Svz~ü ö y ??2) 6.12 @ùlri"p™!O ? Ranajit Dhar, (2011), Advanced Business Mathematics, Dishari Prakashani ? Mehta
 and Madnani, (2012), Mathematics for Economists, Sultan Chand and Sons ? Sarkhel and Bhukta, (2010), An Introduction to
 Mathematical Techniques for Economic Analysis, Book Syndicate Private Limited ? Agarwal, (2000), Quantitative Methods, Vrinda
 Publications Pvt Ltd

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Submitted text As student entered the text in the submitted document.
Matching text As the text appears in the source.

1/109	SUBMITTED TEXT	67 WORDS	40% MATCHING TEXT	67 WORDS
	x, y) ??2x ??y ~i, ? ~,p!Yp x!~p Ç%po • ç„Äyëü ~...~ – ? ? ? ? ? ? ? ? ? , 4 2 4 2 1 2 f x y x y x y ? ? ? ? ? ? ? ? ? 2 1 2 2 2 4 x y ? ? ? ? ? ? ? ? ? ? è...~ 1 4 x ? ? ? ~i, 2 2 y ? ? ?		x + 3) 2 - 7 3. y = 4(x + 3) 2 - 12 5. 0 y x 7. 0 -4 -8 -12 8 4 -4 -8 y x 9. y = (x - 3) 2 - 6 11. y = (x + 1) 2 + 6 13. y = (x + 4) 2 15. y = 3 (x + 5 - 3) 2 - 25 - 3 17. y = -4(
	<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>			

2/109	SUBMITTED TEXT	85 WORDS	51% MATCHING TEXT	85 WORDS
	x y x y ? ? è...~ ? ? ? ? , 1,1 , x y ? ? ? , 5 f x y ? Ç%piüy, xlhsp> p™ëÄyöiëü – ? ? , 5. Lt f x y ? ? ? ? , 1,1 x y ? „pyüü' – ? ? ? ? ? ? ? , 5 2 3 5 2 1 3 1 f x y x y x y ? ? ? ? ? ? ? ? 2 1 3 1 x y ? ? ? ? 2- 4 3- 6 ? ? ? ? ?		x + 4) 2 15. y = 3 (x + 5 - 3) 2 - 25 - 3 17. y = -4(x + 3) 2 + 21 19. y = -(x + 2) 2 + 3 21. y = -15(x - 8.5) 2 + 4083.75 4400 4000 3600 3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21 27 30 0 x y 23. 25. 0 y x 0 -4 -8 -12 16 12 8 4 y x 27. 29. 0 y x 0 y x 31. 33. 10 8 6 4 2 -4 -6 42 86 10 12 14 16 0 y x 0 -8 -12 -16 -20 -24 8 4 42 68 10 12 14 y x 35. y = 9(
	<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>			

16/109	SUBMITTED TEXT	55 WORDS	39% MATCHING TEXT	55 WORDS
<p>y u ? ? ? ? ? C y y ~ ö • ! i ü - ? ? 1 , y y v x y x f x f x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ~ i , ? ? 0 , y y w x y g x g x x ? 1 , 0 x x ? ? ?</p>		<p>$y = (x - 3)^2 - 6$ 11. $y = (x + 1)^2 + 6$ 13. $y = (x + 4)^2$ 15. $y = 3(x + 5 - 3)^2 - 25 - 3$ 17. $y = -4(x + 3)^2 + 21$ 19. $y = -(x + 2)^2 + 3$ 21. $y = -15(x - 8.5)^2 + 4083.75$ 4400 4000 3600 3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21 27 30 0 x y 23. 25. 0 y x 0 -4 -8 -12 16 12 8 4 y x 27. 29. 0 y x 0 y x 31. 33. 10 8 6 4 2 -4 -6 42 86 10 12 14 16 0 y x 0 -8 -12 -16 -20 -24 8 4 42 68 10 12 14 y x 35.</p>		
<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>				

17/109	SUBMITTED TEXT	119 WORDS	22% MATCHING TEXT	119 WORDS
<p>x y ? ? w x y ? ? ? ? u v w ? ? y y x u x y u ? ? ? ? S² ! y ! " p V v p z " y . 7 ë ! " ? y y x f x y x</p>		<p>x 2 Lesson 3-4 1. $y = (x + 3)^2 - 7$ 3. $y = 4(x + 3)^2 - 12$ 5. 0 y x 7. 0 -4 -8 -12 8 4 -4 -8 y x 9. $y = (x - 3)^2 - 6$ 11. $y = (x + 1)^2 + 6$ 13. $y = (x + 4)^2$ 15. $y = 3(x + 5 - 3)^2 - 25 - 3$ 17. $y = -4(x + 3)^2 + 21$ 19. $y = -(x + 2)^2 + 3$ 21. $y = -15(x - 8.5)^2 + 4083.75$ 4400 4000 3600 3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21 27 30 0 x y 23. 25. 0 y x 0 -4 -8 -12 16 12 8 4 y x 27. 29. 0 y x 0 y x 31. 33. 10 8 6 4 2 -4 -6 42 86 10 12 14 16 0 y x 0 -8 -12 -16 -20 -24 8 4 42 68 10 12 14 y x 35. $y = 9(x - 6)^2 + 1$ 37. $y = -2 - 3(x - 3)^2$</p>		
<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>				

18/109	SUBMITTED TEXT	63 WORDS	51% MATCHING TEXT	63 WORDS
<p>y x x x y x y n n n n ? , y y x y x x x x ? x ? 0 1 , 0 x x ? ? ?</p>		<p>$y = 4(x + 3)^2 - 12$ 5. 0 y x 7. 0 -4 -8 -12 8 4 -4 -8 y x 9. $y = (x - 3)^2 - 6$ 11. $y = (x + 1)^2 + 6$ 13. $y = (x + 4)^2$ 15. $y = 3(x + 5 - 3)^2 - 25 - 3$ 17. $y = -4(x + 3)^2 + 21$ 19. $y = -(x + 2)^2 + 3$ 21. $y = -15(x - 8.5)^2 + 4083.75$ 4400 4000 3600 3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21 27 30 0 x y 23. 25. 0 y x 0 -4 -8 -12 16 12 8 4 y x 27. 29. 0 y x 0 y x 31. 33. 10 8 6 4 2 -4 -6 42 86 10 12 14 16 0 y x 0 -8 -12 -16 -20 -24 8 4 42 68 10 12 14 y x 35.</p>		
<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>				

19/109	SUBMITTED TEXT	144 WORDS	18% MATCHING TEXT	144 WORDS
<p>x y n n x y ? ? ? ? 2 1 P 0 0 x y n n x y ? P x y f n n x y ? ? ?</p>		<p>$x + 3)^2 - 7$ 3. $y = 4(x + 3)^2 - 12$ 5. 0 y x 7. 0 -4 -8 -12 8 4 -4 -8 y x 9. $y = (x + 1)^2 + 6$ 13. $y = (x + 4)^2$ 15. $y = 3(x + 5 - 3)^2 - 25 - 3$ 17. $y = -4(y = -(x + 2)^2 + 3$ 21. $y = -15(x - 8.5)^2 + 4083.75$ 4400 4000 3600 3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21 27 30 0 x y 23. 25. 0 y x 0 -4 -8 -12 16 12 8 4 y x 27. 29. 0 y x 0 y x 31. 33. 10 8 6 4 2 -4 -6 42 86 10 12 14 16 0 y</p>		
<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>				

34/109 **SUBMITTED TEXT** 130 WORDS **45% MATCHING TEXT** 130 WORDS

x x x ? ? ? Çy•y~ ö •fiû- 2 2 2 1 2 3 1 2 3 1 2 1 3 9 8 6 4 2 2 2 2 f X 13 * 245X 11 + 539X 9 * 660X 7 + 539X 5 * 245X 3 + 36X; s
 x x x x x x x x x x ? ? ? ? ? ? ? ? ~î, 1 1 2 3 2 3 0 g x x x ? ? ? ? ? 18 (x) = 24X 15 * 154X 13 + 273X 11 * 143X 9 * 143X 7 + 273X; a
 2i" _ œÄytâiûyO#ëû xöip™Çp„p ? ? ? ? 2 2 2 1 2 3 1 1 2 3 1 2 3 1 12 (x) = X 8 * 3X 6 + 3X 4 * X 2 ; a 16 (x) = 2X 12 * 7X 10 + 11X 8
 2 1 3 L , , , 9 8 6 4 2 2 2 2 x x x f g x x x x x x x x x x ? ? ? ? ? ? ? * 11X 6 + 7X 4 * 2X 2 ; a 18 (x) = 8X 14 * 25X 12 + 26X 10 * 26X
 ? ? ? ? ? ? ? 1 2 3 2 3 x x x ? ? ? ? ? 6 + 25X 4 * 8

W <https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf>

35/109 **SUBMITTED TEXT** 17 WORDS **95% MATCHING TEXT** 17 WORDS

f x x x x x x x x x x ? ? ? ? ? ? ? f (x) = x 3 + 5 x 2 + 8x + 4 43. f (x) = x 4 - x 3 - 20 x 2 + 50x
 45

W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ...

36/109 **SUBMITTED TEXT** 15 WORDS **90% MATCHING TEXT** 15 WORDS

f x x ? ? ? ? 3 2 2 2 0 f x x x ? ? ? ? ? 2 3 3 2 2 0 f x x x ? ? ? ? ? f -1 (x) = x + 3 9. f -1 (x) = 4x + 12 0 x y f (x) f -1 (x) 0 x
 ?

W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ...

37/109 **SUBMITTED TEXT** 19 WORDS **66% MATCHING TEXT** 19 WORDS

a a a a ~î, 11 12 13 3 21 22 23 31 32 33 A a a a a a a a a a ? ", A=|||122212221|||
 A2=A•A=|||122212221|||•|||122212221|||
 A2=|||1+4+42+2+42+4+22+2+41+1+44+2+22+4+24+2+24
 +4+1|||
 A2=|||988898889|||-4|||122212221|||-5|||100010001|||
 1=|||988898889|||-|||488848884|||-|||500050005|||
 |||000000000|||⇒A2-4A+5I=0 Pre multiply both sides with
 A-1, we get (A-1A)-4A-1A+5

W <https://www.toppr.com/ask/question/if-abeginbmatrix-1-2-2-2-1-2-2-2/>

38/109 **SUBMITTED TEXT** 34 WORDS **52% MATCHING TEXT** 34 WORDS

x 1 + 2x 2 x•#~Pí Y"Ápy!œ ö 1 2 5 10 x x ? ? 1 2 2 2 12 x x ? ? 1 2 x 5.{x | -5 > x > -3} 7. {x | 0.29 ≤ x ≤ 1.71} 9. {x | -8 > x
 4 12 x x ? ? 1 0, x ? 2 0 x ? Çy•y~ f xÇ" > 2} 11. {x | 3.17 ≤ x ≤ 8.83} 13. 0 x y 15. 0 -2 -4 -6 -8 20 16
 12 8 4 2 x y 17. 0 y x 19. {

W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ...

39/109 **SUBMITTED TEXT** 28 WORDS **84% MATCHING TEXT** 28 WORDS

x x x ? ? ? 1 3 3 2 2 x x x ? ? ? 2 3 3 x x ? ? 1 2 , , x x ~î, 3 0 x ? S² X 5 * 25X 3 + 4X; s 16 (x) = 36X 13 * 245X 11 + 539X 9 * 660X 7
 + 539X 5 * 245X; s 18 (

W <https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf>

46/109	SUBMITTED TEXT	94 WORDS	41% MATCHING TEXT	94 WORDS
<p>A : A 1 ; B : B 1 A B 3 A : A 1 ; B : B 2 B A 2 A : A 2 ; B : B 1 A B 4 A : A 2 ; B : B 2 B A 5 A : A 3 ; B : B 1 B A 1 A : A 3 ; B : B 2 A B 8 A - 3 - 4 1 2 5 - 8 B 1 A 1 A 2 A 3 B 2 B A B 3 - 2 4 - 1 - 5 8 B 1 B 2</p>		<p>a), (a, b), (a, d), (b, a), (c, c), (d, a), (d, b)} R 3 = R 2 ° R = {(a, a), (a, b), (a, d), (b, a), (b, b), (c, c), (a), (d, b), (d, d)} R 4 = R 3 ° R = {(a, a), (a, b), (a, d), (b, a), (b, b), (b, d), (c, c), (d, a), (d, b), (d, d)} R * = {(a, a), (a, b), (a, d), (b, a), (b, b), (b, d)}</p>		
<p>W https://pages.mtu.edu/~nilufer/classes/cs2311/2012-march/cs2311-s12-ch9-relations-part2-soln.pdf</p>				

47/109	SUBMITTED TEXT	109 WORDS	31% MATCHING TEXT	109 WORDS
<p>A 2 A 3 A B ? A B NSOU ? GE-CO-21 85 A ? B A ? A B ? ? A ? ? B B A B ? ? ? ? ? ? ? ? ? ? ? ? ? ? A ? ? B- ? ? (Optimal Strategies) B A B 1 18 A 1 B 2 5 B 3 6 A 2 A 3 9 - 4 8 7 10 3 (1, 1) (18) A A 1 (18) B, B 2 B 3 A 5 6 (3, 1) (- 4) B B 1 (- 4) A, A 1 A 2 B 18 9 NSOU ? GE-CO-21 86 A A 2 B A 8 A (8 A A 1 A 3 5 - 4 A A 2 8 B, B 2 8 B</p>		<p>a, a), (a, b), (a, d), (b, a), (c, c), (a), (d, R 3 = R 2 ° R = {(a, a), (a, b), (a, d), (b, a), (b, b), (c, c), (d, a), (d, b), (d, d)} R 3 ° R = {(a, a), (a, b), (a, d), (b, a), (b, b), (c, c), (d, a), (d, b), (d, d)} R * = {(a, a), (a, b), (a, d), (b, a), (b, b), (b, d)}</p>		
<p>W https://pages.mtu.edu/~nilufer/classes/cs2311/2012-march/cs2311-s12-ch9-relations-part2-soln.pdf</p>				

48/109	SUBMITTED TEXT	67 WORDS	37% MATCHING TEXT	67 WORDS
<p>A B 1 - 2 A 1 B 2 15 B 3 - 2 - 2 A 2 A 3 - 5 - 5 - 2 - 6 20 20 - 4 - 6 - 8 - 8 - 2 NSOU ? GE-CO-21 89 = = - 2 = - 2 (1, 1) (1, 3) - 2, (A 1, B 1), (A 1, B 3) - 2 [a ij]... i j i j a i j a i j ? B A B 1 4 A 1 B 2 6</p>		<p>a = b. Justification: $a + b _ 2 = \sqrt{ab} (a + b _ 2) 2 = ab (a + b) 2 _ 4 = ab (a + b) 2 = 4 ab a 2 + 2ab + b 2 = 4ab a 2 - 2ab + b 2 = 0 (a - b) 2 = 0 a - b = 0 a = b$ 55. 10 57.</p>		
<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>				

49/109	SUBMITTED TEXT	161 WORDS	25% MATCHING TEXT	161 WORDS
<p>a B A B 1 a A 1 B 2 6 B 3 2 A 2 A 3 - 1 - 2 a 4 - 7 a a {2, - 7, - 2} = 2 {-1, 6, 2} = - 1 a 2 ? ? 1 ? ? ? ? ? ? 1 2 a ? ? ? ? ? {a, - 7, - 2} = a ? ? {a, 6, 2} ? a. 1 2 a ? ? ? a ? ? ? ? ? 1 a ? ? 2 a ? 3 a ? ? ? = {2, 7, 2} 2 ? ? ? NSOU ? GE-CO-21 91 ? ? = {3, 6, 3} = 3 a = 3 ? ? ? 3 : B A B 1 1 A 1 B 2 2 B 3 1 A 2 A 3 0 1 - 4 3 - 1 - 2 B A B 1 1 1 A 1 B 2 2 B 3 1 1 1 A 2 A 3 0 1 - 4 - 4 3 3 - 1 - 2 - 2 (1, 1) (1, 3) = {1, 4, 2} 1 ? ? ? NSOU ? GE-CO-21 92 = {1,3,1} 1 ? 1 ? ? (A 1, B 1) (A 1, B 3) ? 2 x 2 [] B A B 1 a A 1 B 2 b A 2 c d 7 4 A</p>		<p>a, b), (a, d), (b, a), (c, c), (a), (d, b)} R 3 = R = {(a, a), (a, b), (a, d), (b, a), (b, c, c), (d, d, b), (d, d)} R 4 = R = {(a, a), (a, b), (a, d), (b, a), (b, b), (b, d), (c, c), (a), (d, d, d)} R * = {(a, a), (a, b), (a, d), (b, a), (b, b), (b, c), (d, a), (</p>		
<p>W https://pages.mtu.edu/~nilufer/classes/cs2311/2012-march/cs2311-s12-ch9-relations-part2-soln.pdf</p>				

50/109	SUBMITTED TEXT	84 WORDS	50% MATCHING TEXT	84 WORDS
<p>x x x x ? ? ? ? ? ? (1) 0, () 6(1) 2 2(1) y y y y ? ? ? ? ? ? (2) 0 1 x ? ? 0 1 y ? ? x y A A 1 B B 1 NSOU ? GE-CO-21 95 (1) 6x = 0, x = 0 (2) 2 3 y ? x = 0, 2 3 y ? 0 1, 0 1 x y ? ? ? ? 6.0 2(1 0) 2 ? ? ? ? x = 0</p>		<p>$x + 3) 2 + 21 19. y = -(x + 2) 2 + 3 21. y = -15(x - 8.5) 2 + 4083.75$ 4400 4000 3600 3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21 27 30 0 x y 23. 25. 0 y x 0 - 4 - 8 - 12 16 12 8 4 y x 27. 29. 0 y x 0 y x 31. 33. 10 8 6 4 2 - 4 - 6 42 86 10 12 14 16 0 y x 0 - 8 - 12 - 16 - 20 - 24 8 4 42 68 10 12 14 y x 35. $y = 9(x - 6) 2 + 1 37. y = - 2 _ 3 (x - 3) 2$</p>		
<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>				

51/109	SUBMITTED TEXT	71 WORDS	55% MATCHING TEXT	71 WORDS
<p>x x x x ? ? ? ? ? ? ? ? (1) NSOU ? GE-CO-21 96 ? ? 8 6 (1) 6 2 1 y y y y ? ? ? ? ? ? ? ? (2) 0 1, x ? ? 0 1 y ? ? (1) x ? 0 (2) 2 6 2 y ? ? 2 6 2 y ? ? 2 y ? ? 0 1 y ? ? 7.6 [(1),</p>		<p>$x + 3)^2 + 21$ 19. $y = -(x + 2)^2 + 3$ 21. $y = -15(x - 8.5)^2 +$ 4083.75 4400 4000 3600 3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21 27 30 0 $x y x 0 -4 -8 -12 16 12 8$ $4 y x 0 y x 31$. 33. 10 8 6 4 2 -4 -6 42 86 10 12 14 16 0 $y x 0 -8$ -12 -16 -20 -24 8 4 42 68 10 12 14 $y x 35$. $y = 9(y = -2 - 3 ($</p>		
<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>				

52/109	SUBMITTED TEXT	42 WORDS	61% MATCHING TEXT	42 WORDS
<p>x x x x ? ? ? ? ? ? 5 1 (1) 3 4 (1) y y y y ? ? ? ? ? 5x = 1, 5y = 3 1, 5 x ? 3 5 y ? 1 0 1, 5 ? ? 3 0 1 5 ? ? NSOU ? GE-CO-21 98 1, 5 x ? 3 5 y ?</p>		<p>$x + 3)^2 + 21$ 19. $y = -(x + 2)^2 + 3$ 21. $y = -15(x - 8.5)^2 +$ 4083.75 4400 4000 3600 3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21 27 30 0 $x y 23$. 25. 0 $y x 0 -4 -8$ -12 16 12 8 4 $y x 27$. 29. 0 $y x 0 y y x 0 -8 -12 -16 -20 -24 8 4$ 42 68 10 12 14 y</p>		
<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>				

53/109	SUBMITTED TEXT	75 WORDS	38% MATCHING TEXT	75 WORDS
<p>B A : B 1 - 4 A 1 B 2 6 B 3 3 A 2 A 3 - 3 2 - 3 - 3 6 4 A B B 3 B 1 [B 3 3, 6, 4, B 1 - 4, - 3, 2] 3 &lt; ; - 4, 6 &lt; ; - 3, 4 &lt; ; 2. B 3 NSOU ? GE-CO-21 100 B A : B 1 - 4 A 1 B 2 6 A 2 A 3 - 3 2 - 3 - 3 [2 &lt; ; -3, -3 = -3] A 2 B A : B 1 - 4 A 1 B 2 6</p>		<p>b), (a, d), (a), (b, b), (c, c), (d, a), (d, b), (d, d)} $R 4 = R 3 \circ R = \{(a,$ a), (a, b), (a, d), (b, a), (b, b), (b, d), (c, d, a), (d, b), (d, d)} $R * = \{(a,$ a), (a, b), (a, d), (b, a), (b,</p>		
<p>W https://pages.mtu.edu/~nilufer/classes/cs2311/2012-march/cs2311-s12-ch9-relations-part2-soln.pdf</p>				

54/109	SUBMITTED TEXT	141 WORDS	30% MATCHING TEXT	141 WORDS
<p>x ? 3 5 y ? A 1, A 3 1, 3 2 3 B 1, B 2 3 2, 5 5 A 2 0 B 3 0 [(1) (2) 1 , 3 x ?] ? ? 0 1 2 : , 0, , 3 3 A ? ? ? ? ? 3 2 : , , 0 5 5 B ? ? ? ? ? ? 2 4 x 5 A : B : B 1 10 A 1 B 2 5 B 3 5 B 4 20 4 A 2 A 3 11 7 15 12 10 8 17 25 9 8 B 5 A 4 5 13 9 10 5 NSOU ? GE-CO-21 102 A A 2 A 3 11 &lt; ; 7, 15 &lt; ; 12, 10 &lt; ; 8, 17 &lt; ; 9, 25 &lt; ; 8 A 2 A 3 A 3 A 2 A 3 B 1 10 A 1 B 2 5 B 3 5 B 4 20 4 A 2 11 15 10 17 25 B 5 A 4 5 13 9 10 5 A 2 A 4 A 4 B 1 10 A 1 B 2 5</p>		<p>$x + 5)$ 39 a. a^2 and b^2 39 b. $a^2 - b^2$ 39c. width: $a - b$, length: $a + b$ 39d. $(a - b)(a + b)$ 39a - $b(b)$; the figure with $a^2 - b^2$ and the rectangle with area $(a - b)(a + b)$ have the same area, so a^2 - $b^2 = (a - b)(a + b)$. 41. (12</p>		
<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>				

55/109	SUBMITTED TEXT	173 WORDS	29% MATCHING TEXT	173 WORDS
<p>B 4 B 1 [20 &lt; ; 10, 17 &lt; ; 11] B 1 B 4 B 4 B 1 10 A 1 B 2 5 B 3 5 A 2 11 15 10 4 25 B 5 NSOU ? GE-CO-21 103 B 3 B 1 10 &lt; ; 5, 11 &lt; ; 10. B 1 A 1 B 2 5 B 3 5 A 2 15 10 4 25 B 5 A 2 A 1 A 1 B 2 B 3 A 2 15 10 25 B 5 15 &lt; ; 10 B 3 B 2 B 2 B 3 A 2 10 25 B 5 25 &lt; ; 10 B 5 B 3 A 2 10 1 x 1 (A 2, B 3) [(A 1, A 3, A 4, B 1, B 2, B 4 , B 5) 0] 10 NSOU ? GE-CO-21 104 3 B 1 1 A 1 B 2 -1 B 3 2 B 4 1 A 2 A 3 2 3 2 -2 0 1 1 -2 A 4 3 1 -3 2 A B B 1 B 2 [B 1 1, 3, 3, B 2 -1</p>		<p>B B B B B @ 4 *9 6 *1 0 1 C C C C A ; C 0 B B B B B B B B @ 4 *25 42 *25 4 0 1 C C C C C C C C C 0 B B B B B B B B B @ 12 *35 44 *33 14 *2 0 1 C C C C C C C C A ; C 0 B B B B B B B B B B B B @ 36 *245 539 *660 539 *245 36 0 1</p>		
<p>W https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf</p>				

60/109	SUBMITTED TEXT	53 WORDS	62% MATCHING TEXT	53 WORDS	
	x y ?? 2 x 0 y 0 ? y 0 ?? y 0 x 1 y 1 ? y 1 ?? y 1 x 2 y 2 ? y 2 x 3 y 3 ~Píöïœ- 1 0 , y y ? 2 1 1 , , , , , n n y y y y ? ? ?		$x + 3)^2 - 7.3. y = 4(x + 3)^2 - 12.5. 0 y x 7. 0 -4 -8 -12 8 4 -4$ $-8 y x 9. y = (x - 3)^2 - 6. 11. y = (x + 1)^2 + 6. 13. y = (x + 4)^2$ $15. y = 3(x + 5 - 3)^2 - 25 - 3. 17. y = -4(x + 3)^2 + 21. 19. y = -$ $(x + 2)^2 + 3. 21. y = -15(x - 8.5)^2 + 4083.75 4400 4000 3600$ $3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21$ $27 30 0 x y 23. 25. 0 y x 0 -4 -8 -12 16 12 8 4 y x 27. 29. 0 y x$ $0 y x 31. 33. 10 8 6 4 2 -4 -6 42 86 10 12 14 16 0 y$		
	W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...				

61/109	SUBMITTED TEXT	28 WORDS	44% MATCHING TEXT	28 WORDS
	A 2 a 22 a 2n a 11 A 1 B 1 a 12 B 2 a 1n B n A B B A [a i j] m x n A m x n B [-a		$a^0 = 1) \backslash(a^1 = a) \backslash(\sqrt{a}) = a^{\frac{1}{2}} \backslash(a^{-n}) =$ $\frac{1}{a^n} \backslash(a^{m+n}) = a^m * a^n \backslash(a^m$ $\{a^n\} = a^{m-n} \backslash(a^$	
	W https://gmatclub.com/forum/if-2-x-2-x-2-3-2-13-what-is-the-value-of-x-130109.html			

62/109	SUBMITTED TEXT	48 WORDS	75% MATCHING TEXT	48 WORDS
	x y ?? 2 x 0 y 0 x 1 y 1 ? y 1 ?? y 1 x 2 y 2 ? y 2 ?? y 2 x 3 y 3 ? y 3 ? ? y 3 vpz"y. (1)		$x + 3)^2 - 12.5. 0 y x 7. 0 -4 -8 -12 8 4 -4 -8 y x 9. y = (x - 3)^2$ $- 6. 11. y = (x + 1)^2 + 6. 13. y = (x + 4)^2 15. y = 3(x + 5 - 3)^2$ $- 25 - 3. 17. y = -4(x + 3)^2 + 21. 19. y = -(x + 2)^2 + 3. 21. y =$ $-15(y 23. 25. 0 y x 0 -4 -8 -12 16 12 8 4 y$	
	W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...			

63/109	SUBMITTED TEXT	145 WORDS	27% MATCHING TEXT	145 WORDS
	f x f x h f x ? ? ? ? ? ? ? ? ? E f x f x ? ? ? ? ? ? ? ? ? E 1 f x ? ? E 1 ? ? ? ? Sv pz b e ü p™ ö i Ç b i ü " % p o e ~ y „ p ö i i ü V î y - E 1 ? ? ? ? x ~ % i ü) ö i p™ - ? ? ? ? ? ? ? ? ? ? ? 2 f x f x h f x ? ? ? ? ? ? ? ? ? ? ? 2 2 f x h f x h f x ? ? ? ? ? ? ? ? ? ? ? f x f x h f x ? ? ? ? ? ? ? ? ? ? NSOU ? GE-CO-21 118 ? ? ? ? ? ? ? ? ? ? 2 E 2 E f x f x f x ? ? ? ? ? ? ? ? ? 2 E 2 E 1 f x ? ? ? ? ? ? ? ? ? ?		$f -1(x) = x + 3. 9. f -1(x) = 4x + 12. 0 x y f(x) f -1(x) 0 x y f(x)$ $f -1(x) 11. f -1(x) = 3x - 12. 0 -4 -8 4 8 x 4 -4 -8 -12 f -1(x)$ $x) y f(x) 13. no Lesson 4-1.1. 3. 0-2 -4 -6 -8 2 4 6 8 x 8 6 4 2$ $-4 -6 -8 f(x) 0 -4 -6 -2 -8 2 4 6 8 x 28 24 20 16 12 8 4 x) D$ $= \{all real numbers\}; R = \{f(x) f(x) \< 0\} R = \{f(x) f(x) \< 4\}$	
	W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...			

64/109	SUBMITTED TEXT	55 WORDS	39% MATCHING TEXT	55 WORDS
	f x h f x h f x f x ? ? ? ? ? ? ? ? ? ? ? d f x d x ? ? ? î y ? ? ? ? ? ? ? D f x f x ? ? ? ? ? ? ? ? ? ? ? 2 2 E 1 D D 2! h f x h f x ? ? ? ? ? ? ? ? ? ? ? ?		$f -1(x) 11. f -1(x) = 3x - 12. 0 -4 -8 4 8 x 4 -4 -8 -12 f -1(x)$ $y f(x) 13. no Lesson 4-1.1. 3. 0-2 -4 -6 -8 2 4 6 8 x 8 6 4 2$ $-4 -6 -8 f(x) 0 -4 -6 -2 -8 2 4 6 8 x 28 24 20 16 12 8 4 f(x)$ $D = \{all real numbers\}; D = \{all real numbers\}; R = \{f(x) x) \<$ $0\} R = \{x\}$	
	W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...			

71/109 SUBMITTED TEXT 151 WORDS **45% MATCHING TEXT** 151 WORDS

x x ? ? ? ? ? ? ? ? 3 3 1 x x ? 3 3 3 2 3 3 3 1 3
 3 1 1 1 x x x x x x x x ? NSOU ? GE-CO-21 126
 ? ? ? ? ? ? ? ? ? 2 3 3 3 1 1 x x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 3 3 · 3 · 0 1
 x x x ? 2 2 3 3 1 3 1 1 x x x x x ? ? ? ? ? ? ? ?
 ?
 ? v p z _ î û ö ! ~ ö i ' Ä ë ü ?
 ? 1 • ö i i û - ?
 ~ ö i Ç p ö i e - ?
 ?

W <https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf>

72/109 SUBMITTED TEXT 88 WORDS **44% MATCHING TEXT** 88 WORDS

x ?
 ?
 ?

$x + 42x^5 + 25x^3 + 4x$; $x = 36x^{13} + 245x^{11} + 539x^9 + 660x^7 + 539x^5 + 245x^3 + 36x$; $s 18(x) = 24x^{15} + 154x^{13} + 273x^{11} + 143x^9 + 143x^7 + 273x^5 + 154x^3 + 24a 12(x) = X 8 * 3X 6 + 3X 4 * X 2 ; a 16(x) = 2X 12 * 7X 10 + 11X 8 * 11X 6 + 7X 4 * 2X 2 ; a 18(x) = 8X 12 + 26X 10 * 26X 6 + 25X 4 * 8X 2$

W <https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf>

73/109 SUBMITTED TEXT 96 WORDS **20% MATCHING TEXT** 96 WORDS

x ? ? ? Ç y • y ~ f ~ ö i Ç p ö i e - ? ? . f x a x ? Ç % " p i ü y , - ? ? ? ? ? ? ? ? E f x a
 x h ? ? ~ i , ? ? ? ? ? ? ? ? 1 E f x a x h ? 1 1 E E
 E E f x f x f x ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? a x h a x h ? ? ? ? ? ? ? ? ? ? 2 a x h x h
 a x ? ? ? ? ? ? ? ? 2 2 a x f x ? ?

$x 6 _ 2 y 3 z 5 5 . 5 g / c m 3 7 . f - 1 (x) = x + 3 9 . f - 1 (x) = 4 x + 12 0 x y f (x) f - 1 (x) 0 x y f (x) f - 1 (x) 1 1 . f - 1 (x) = 3 x - 1 2 0 - 4 - 8 4 8 x 4 - 4 - 8 - 1 2 f - 1 (x) y f (x) 1 3 .$ no Lesson 4-1.1. 3. 0-2 -4 -6 -8 2 4 6 8 x 8 6 4 2 -4 -6 -8 f(x) 0 -4 -6 -2 -8 2 4 6 8

W [https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...](https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ...)

74/109 SUBMITTED TEXT 200 WORDS **33% MATCHING TEXT** 200 WORDS

f x f x f x h ? ? ? ? ? ? ? ? [~ ö i Ç p ö i e - ? ? ? ? ? ? ? ? f x f x ? ? ? ? ? ? ? ? ? ?
 ? f x f x ? ? ? ?] ? ? ? ? f x f x h ? f x h f
 x f x f x h ? 2 f x h f x f x f x h f x
 h f x f x h ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? v p y ~ ! " , p ? ? ? ? ? ? ? ? ? ? f x f x f x ? ?
 ?
 ? ? ? ? f x h f x f x f x h ? 2 f x h f x f x

$f(x) x \< -6) 7. 6 18 12 3024 4236 48 54 0 x y$ Computers Infected Minutes 540,000 480,000 420,000 360,000 300,000 240,000 180,000 120,000 60,000 9. 11. 0 -2 -4 -6 -8 2 4 6 8 x 8 6 4 2 -4 -6 -8 f(x) 0 -4 -6 -2 -8 2 4 6 8 x 14 12 10 8 6 4 2 f(x) D = {all real numbers}; D = {all real numbers}; R = {f(x) f(x) > 5} R = {f(x) f(x) < 7} 13. 15. 0 -4 -6 -2 -8 2 4 6 8 x 28 24 20 16 12 8 4 f(x) f(x) 0 -4 -6 -2 -8 2 4 6 8 x 24 20 16 12 8 4 28 D = {all real numbers}; D = {all real numbers}; R = {f(x) | f(x) < 0} R = {f(x) f(x) < -5} 17. 0 -4 -6 -2 -8 2 4 6 8 x 4 -4 -8 -12 -16 -20 -24 f(x) D = {all real numbers}; R = {f(x) f(x) > 4} 19. 1 3 2 54 7 6 8 9 t y Population Number of Weeks 0 900 800 700 600 500 400 300 200 100 21. 23. 0 -2 -4 -6 -8 2 4 6 8 x 6 4 2 -4 -6 -8 8 f(x) 0 -2 -4 -6 -8 2 4 6 8 x 8 6 4 2 -4 -6 -8 f(x) D = {all numbers}; D = {all real numbers}; R = {f(x) f(x) < -6} R = {f(x) f(x) < -2} 25. 0 -3 -6 -9 -12 3 6 9 12 x 8 6 4 2 -4 -6 -8 f(x) D = {all real numbers}; R = {f(x) f(x) > 2} 27

W [https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...](https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ...)

75/109	SUBMITTED TEXT	46 WORDS	46% MATCHING TEXT	46 WORDS
<p>aaaaa?????????2012AAA... Axnnaaaa?????? ?xaa??????11Exxaa?????Së...??0a???)</p>		<p>$A = \begin{bmatrix} 1 & 2 & 2 & 2 & 1 \\ 1 & 2 & 2 & 2 & 1 \end{bmatrix}$ $A^2 = A \cdot A = \begin{bmatrix} 1 & 2 & 2 & 2 & 1 \\ 1 & 2 & 2 & 2 & 1 \end{bmatrix} \cdot \begin{bmatrix} 1 & 2 & 2 & 2 & 1 \\ 1 & 2 & 2 & 2 & 1 \end{bmatrix}$ $A^2 = \begin{bmatrix} 1+4+4+2+2+4+2+2+2+4+1+1+4+2+2+2+4+2+4+2+4+4+1 \\ 1+4+4+2+2+4+2+2+2+4+1+1+4+2+2+2+4+2+4+2+4+4+1 \end{bmatrix}$ $A^2 = \begin{bmatrix} 9 & 8 & 8 & 8 & 9 \\ 9 & 8 & 8 & 8 & 9 \end{bmatrix} - 4 \begin{bmatrix} 1 & 2 & 2 & 2 & 1 \\ 1 & 2 & 2 & 2 & 1 \end{bmatrix} - 5 \begin{bmatrix} 1 & 0 & 0 & 0 & 1 \\ 0 & 0 & 0 & 0 & 0 \end{bmatrix}$ $\begin{bmatrix} 1 & 2 & 2 & 2 & 1 \\ 1 & 2 & 2 & 2 & 1 \end{bmatrix} = \begin{bmatrix} 9 & 8 & 8 & 8 & 9 \\ 9 & 8 & 8 & 8 & 9 \end{bmatrix} - \begin{bmatrix} 4 & 8 & 8 & 8 & 4 \\ 4 & 8 & 8 & 8 & 4 \end{bmatrix} - \begin{bmatrix} 5 & 0 & 0 & 0 & 5 \\ 0 & 0 & 0 & 0 & 0 \end{bmatrix}$ $\begin{bmatrix} 1 & 2 & 2 & 2 & 1 \\ 1 & 2 & 2 & 2 & 1 \end{bmatrix} \Rightarrow A^2 - 4A + 5I = 0$ Pre multiply both sides with $A - 1$, we get $(A - 1)A - 4A - 1A + 5A - 1 = 0 \Rightarrow A - 1 = 0$ $(A - 1)A - 4A - 1A + 5A - 1 = 0 \Rightarrow A - 1 = 0$ $(A - 1)A - 4A - 1A + 5A - 1 = 0 \Rightarrow A - 1 = 0$</p>		
<p>W https://www.toppr.com/ask/question/if-abeginbmatrix-1-2-2-2-1-2-2-2/</p>				

76/109	SUBMITTED TEXT	60 WORDS	33% MATCHING TEXT	60 WORDS
<p>xxuux?????[(1)~, ÇÁ™,Áp öíöi,b]îy-????115150 xxuxuux?????îy-??11550?????xxuxu xxîy-??1150xxuxu?????îy-??115xxx</p>		<p>$x) = 4X^9 + 25X^7 + 42X^5 + 25X^3 + 4X; x) = 36X^{13} + 245X^{11} + 539X^9 + 660X^7 + 539X^5 + 245X^3 + 36X; s 18(x) = 24X^{15} + 154X^{13} + 273X^{11} + 143X^9 + 143X^7 + 273$</p>		
<p>W https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf</p>				

77/109	SUBMITTED TEXT	261 WORDS	60% MATCHING TEXT	261 WORDS
<p>xxxE????????????22121E118125xx????? ?????????22121128825xx????????????22 121618xx????????NSOU?GE-CO-21141??221216 18118xx????????????????232232166612118 181818xx????????????????????????????? ?????????????????????12311....xxxx????????? ?22342211211....21183183318xx????????? ?????????????221512118318xx????????? „pyü’- 34 0, ff?????ë...~ - 221fxx????]?????21 1521414185418xxx??????21112110918182754 9xxx????????221732167649542754xxxx???? ???!</p>		<p>$X; s 16(x) = 36X^{13} + 245X^{11} + 539X^9 + 660X^7 + 539X^5 + 245X^3 + 36X; x) = 24X^{15} + 154X^{13} + 273X^9 + 143X^7 + 273X^5 + 154X^3 + 24X; a 12(x) = X^8 + 3X^6 + 3X^4 + X^2; x) = 2X^{12} + 7X^{10} + 11X^8 + 11X^6 + 7X^4 + 2X^2; a 18(X^{14} + 25X^{12} + 26X^{10} + 26X^6 + 25$</p>		
<p>W https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf</p>				

78/109	SUBMITTED TEXT	113 WORDS	51% MATCHING TEXT	113 WORDS
<p>xxxxx?????[2]~_]•îü-?????????123A12fxxx xxxxx?????????B1D.....2xxcx????? ßp™Tp”pÉz- 4323476xxxx????????????123 A12B1CDxxxxxx?????????(3)~, Ç</p>		<p>$X^9 + 25X^7 + 42X^5 + 25X^3 + 4X; s 16(x) = 36X^{13} + 245X^{11} + 539X^9 + 660X^7 + 539X^5 + 245X^3 + 36X; x) = 24X^{15} + 154X^{13} + 273X^{11} + 143X^9 + 143X^7 + 273X^5 + 154X^3 + 24X; a 12(x) = X^8 + 3X^6 + 3X^4 + X^2; X^8 + 11X^6 + 7$</p>		
<p>W https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf</p>				

79/109	SUBMITTED TEXT	195 WORDS	63% MATCHING TEXT	195 WORDS
<p>x x ? ? ? ? ? ? ? ? ? ? 2 2 4 3 2 9 9 4 5 x x x x x x ? ? ? ? ? ? ? ? 3 2 2 4 1 2 8 9 9 4 5 x x x x x x ? ? ? ? ? ? ? ? 3 2 4 3 3 5 x x x ? ? ? ? ~î, ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 4 3 2 1 2 2 3 2 5 6 f x x x x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 2 2 2 1 1, 1 n x n x n n h x n n x h ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ° 1, 0 x x ? ? ? ? ? ? ? ? 2 1 4.3. 3.3.2. 2.2. ° x x x ? ? ? ? ? ? ? ? 2 1 1 2 1 8 4 x x ? ? ? ? ? ? ? ? 1 2 1 1 8 4 x x x ? ? ? ? ? ? 2 1 2 1 8 4 x x x ? ? ? ? ? 2 1 2 1 2 1 8 4 x x x ? ? ? ? ? 2 1 2 6 4</p>		<p>x) = 4X 9 * 25X 7 + 42X 5 * 25X 3 + 4X; s 16 (x) = 36X 13 * 245X 11 + 539X 9 * 660X 7 + 539X 5 * 245X 3 + 36X; x) = 24X 15 * 154X 13 + 273X 9 * 143X 5 * 154X 3 + 24X; a 12 (x) = X 8 * 3X 6 + 3X 4 * X 2 ; x) = 2X 12 * 7X 10 + 11X 8 * 11X 6 + 7X 4 * 2X 2 ; x) = 8X 14 * 25X 12 + 26X 10 * 26X 6 + 25X 4 * 8 X 2 :</p>		
<p>W https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf</p>				

80/109	SUBMITTED TEXT	38 WORDS	67% MATCHING TEXT	38 WORDS
<p>x x x x ? ? ? ? •îü- ? ? ? ? ? ? ? ? A 1 2 B 1 C D f x x x x x x x ? ? ? ? ? ? ? ? [</p>		<p>x 2 - 14x + 49 = 0 19. 5 x 2 - 31x + 6 = 0 21. 17c - d) · (4g + 3f) 27. (x - 11) · (x + 2) 29. (5x - 1) · (3x + 2) 31. 3(2x - 1) · (3x + 4) 33. (3x + 5)(3)</p>		
<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>				

81/109	SUBMITTED TEXT	118 WORDS	41% MATCHING TEXT	118 WORDS
<p>x x x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 1 2.3 3.2 2.1. ° f x x x x ? ? ? ? ? ? ? ? ? 2 1 6 6 2 x x ? ? ? ? ? ? ? ? ? ? 1 1, 1 n n n x n h x n h ? ? ? ? ? ? ? ? ? ? ? îöice] ? ? 0 1, 0 x x ? ? ? NSOU ? GE-CO-21 150 ? ? ? ? ? ? ? ? ? ? 2 f x f x ? ? ? ? ? ? ? ? ? ? ? ? 2 1 2 6 6 x x ? ? ? ? ? ? ? ? ? 1 6.2 6.1. ° 0 x x ? ? ? ? ? ? 1 1 2 6 x ? ? ? ? ? ? 0 1, 0 x</p>		<p>x - 10 = 0 5. (6x - 1)(3x - 7)(x + 3) 9. (4x - 3)(4x - 1) 11. 0, 3 _ 2 13. 0, 9 15. 6 17. x 2 - 14x + 49 = 0 19. 5 x 2 - 31x + 6 = 0 21. 17c(3 c 2 - 2) 23. 3(x + 2)(x - 2) 25. (12c - d) · (4g + 3f) 27. (x - 11) · (x + 2) 29. (5 x - 1) · (3x + 2) 31. 3(2x - 1) · (3x + 4) 33. (3 x + 5)(3x - 5) 35. - 2 _ 5, 6 37. 0, 9 39. 8, -3 41. 2, -2 43. 5, 3 _ 4 45 24</p>		
<p>W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...</p>				

82/109	SUBMITTED TEXT	182 WORDS	74% MATCHING TEXT	182 WORDS
<p>x x x ? 3 2 1 1 1 1 1 2 3 2 1 0 x x x ? 4 3 2 1 2. 3. 2. 10. 4 3 2 1 x x x x k ? ? ? ? ? Sk ? •Ê%î„pV ? ? ? ? ? ? ? ? ? 4 3 2 1 1 · 10 2 x x x x k ? ? 1 1 2 3 1 2 1 10 2 x x x x x x x x x k ? ? ? 4 3 2 3 2 2 1 6 1 1 6 2 3 2 2 20 2 x x x x x x x x x x ? ? ? ? ? ? ? ? ? ? ? ? 4 3 2 3 2 2 1 6 1 1 6 2 6 4 2 2 20 2 x x x x x x x x</p>		<p>x) = 4X 9 * 25X 7 + 42X 5 * 25X 3 + 4X; s 16 (x) = 36X 13 * 245X 11 + 539X 9 * 660X 7 + 539 X 5 * 245X 3 + 36X; x) = 24X 15 * 154X 13 + 273X 11 * 143X 9 * 143X 7 + 273X 5 * 154X 3 + 24 X; x) = X 8 * 3X 6 + 3X 4 * X 2 ; x) = 2X 12 * 7X 10 + 11X 8 * 11X 6 + 7X 4 * 2X 2 ; a 18 (x) = 8X 14 * 25X 12 + 26X 10 * 26X 6 + 25X 4 * 8 X 2 :</p>		
<p>W https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf</p>				

83/109	SUBMITTED TEXT	257 WORDS	49% MATCHING TEXT	257 WORDS
<p>x x u x ? ? ? ? ? ? ? ? ? ? 2 2 1 2 · · 2 E 7 2 E 8 x x ? ? ? ? ? ? 2 2 1 2 · · 4 E 1 4 E 8 x x ? ? ? ? NSOU ? GE-CO-21 152 ? ? ? ? ? ? ? ? 2 2 1 2 · · 4 1 1 4 1 8 x x ? ? ? ? ? ? ? ? ? ? E 1 ? ? ? ? ? ? ? ? ? ? 2 2 1 2 · · 4 1 2 1 4 1 8 x x ? ? ? ? ? ? ? ? ? ? ? ? 2 2 1 2 · · 4 8 4 1 4 1 4 8 x x ? ? ? ? ? ? ? ? ? ? ? ? 2 2 1 2 · · 4 6 1 8 x x ? ? ? ? ? ? ? ? 2 2 1 1 2 · · 1 8 3 2 1 9 x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 1 2 2 2 3 2 · 1 · 1 8 9 x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 2 2 2 2 3 2 3 2 1 1 8 9 9 x x ? ? ? ? ? ? ? 2 2 2 3 4 2 1 2 1 1 9 1 2 4 1 8 3 9 8 1 x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 2 2 2 1 1 8 3 3 x x x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 1 1 2 · 2 1 8 3 3 x x x ? ? ? ? ? (? ? ? ? 2 3 0 x ? ? ? ? iöice- p™iüi"p#Ä- ? ? ? ? ? 2 4 0 x ? ? - ? ? ? ? 2 5 0 x ? ? - Ez"bÄyl"V ? ? ? ? ? ? ? 2 1 2 2 2 1 8 3 3 x x x ? ? ? ?</p>		<p>$X^9 * 25X^7 + 42X^5 * 25X^3 + 4X$; $s_{16}(x) = 36X^9 * 660X^5 * 245X^3 + 36X$; $s_{18}(x) = 24X^{15} * 154X^{13} + 273X^{11} * 143X^9 * 143X^7 + 273X^5 * 154X^3 + 24X$; $x) = X^8 * 3X^6 + 3X^4 * X^2$; $a_{16}(x) = 2X^{12} * 7X^{10} + 11X^8 * 11X^6 + 7a_{18}(x) = 8X^{12} + 26$</p>		
<p>W https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf</p>				

84/109	SUBMITTED TEXT	75 WORDS	75% MATCHING TEXT	75 WORDS
<p>x x x x u x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 2 2 =A. 1 B. 8 1 1 8 3 3 x x x x x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 2 1 A. 1 B. 8 3 3 2 2 1 8 3 x x x x x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 2 A. 1 B. 8 3 5 2 5 4 x x x x x ? ? ? ? ? ?</p>		<p>$X^{11} * 143X^9 * 143X^7 + 273X^5 * 154X^3 + 24X$; $a_{12}(x) = X^8 * 3X^6 + 3X^4 * X^2$; $a_{16}(x) = 2X^{12} * 7X^{10} + 11X^8 * 11X^6 + 7X^4 * 2X^2$; $a_{18}(x) = 8X^{14} * 25X^{12} + 26X^6 + 25$</p>		
<p>W https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf</p>				

85/109	SUBMITTED TEXT	165 WORDS	56% MATCHING TEXT	165 WORDS
<p>x x x x ? ? ? ? ? ? ? ? ? ? 3 1 2 x x x x ? ? ? ? ? 2 3 2 x x x ? ? ? ? ? 3 2 3 2 3 x x x ? ? ? Ç%"pîüy, 3 2 2 x x x ? ? ? ? ? ? ? 3 2 2 3 2 2 x x x x x ? ? ? ? ? ? (3) ~, ÇÁ™, Äp öiöi, p] ? 2 3 2 4 3 2 x x x ? ? ? ? ? ? ? ? 3 2 4 2 x x x x ? ? ? ? ? ? ? ? ? ? 3 2 4 2 x x x ? ? ? ? ? (2) ~, ÇÁ™, Äp öiöi, p] ? ? ? ? ? ? 3 2 1 4 2.1 x x x ? ? ? ? ? ? ? ~, ÇÁ™, bÄ öiöi, p] NSOU ? GE-CO-21 154 ? ? ? ? ? ? ? ? ? 3 2 1 0 4 2 x x x x ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 3 2 1 3 2 1 1 2 4 x x x</p>		<p>$x) = 4X^9 * 25X^7 + 42X^5 * 25X^3 + 4X$; $s_{16}(x) = 36X^{13} * 245X^{11} + 539X^9 * 660X^7 + 539X^5 * 245X^3 + 36X$; $s_{18}(x) = 24X^{15} * 154X^{13} + 273X^{11} * 143X^9 * 143X^7 + 273X^5 * 154X^3 + 24X$; $x) = X^8 * 3X^6 + 3X^4 * X^2$; $X^{12} * 7X^{10} + 11X^8 * 11X^6 + 7X^4 * 2X^2$; $x) = 8X^{14} * 25X^{12} + 26X^{10} * 26X^6 + 25X^4 * 8X^2$</p>		
<p>W https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf</p>				

86/109	SUBMITTED TEXT	78 WORDS	37% MATCHING TEXT	78 WORDS
<p>x ? ? ? ? ? îy- ? ? 1 1 3 0 x u c x ? ? ? ? ? îy- ? ? 1 3 1 3 0 x x u u x x ? ? ? ? ? ? ? ? ? ? ? 3 x u c x ? ? ? ? ? ? ? ? ? îy- ? ? ? ? 1 1 3 1 3 0 x x x u x u x x ? ? ? ? ? ? ? ? ? îy- ? ? 1 1 3 3 3 0 x x x u x u x x ? ? ? ? ? ? ? îy- ? ? 1 1 3 0 x x x u x u ? ? ? ? ? îy- ? ? 1 1 3 0 x x x</p>		<p>$X^9 * 25X^7 + 42X^5 * 25X^3 + 4X$; $s_{16}(x) = 36X^{13} * 245X^{11} + 539X^9 * 660X^7 + 539X^5 * 245X^3 + 36X$; $s_{18}(x) = 24X^{15} * 154X^{13} + 273X^{11} * 143X^9 * 143X^7 + 273X^5 * 154X^3 + 24X$; $a_{12}(x) = X^8 * 3X^4$</p>		
<p>W https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf</p>				

87/109	SUBMITTED TEXT	73 WORDS	51% MATCHING TEXT	73 WORDS
<p>k k k ? ? ? ? ? îy- 2 3 4 0 n n n k k k k k ? ? ? îy- ? ? 2 2 3 4 0 ? ? ? ? n k k k îy- ? ? 2 3 4 0 n k k k ? ? ? ? ? îy- 2 4 4 0 k k k ? ? ? ? îy- ? ? ? ? 4 1 4 0 k k k ? ? ? ? ? îy- ? ? ? ? 4 1 0 k k ? ? ? ? 1, 4 k ? ? ? Ç%"</p>		<p>$k+1)((k+1)+1) = [1 \times 2 + 2 \times 3 + 3 \times 4 + \dots + (k)(k+1)] + (k+1)$ $((k+1)+1) = [(k)(k+1)(k+2)/3] + (k+1)((k+1)+1) = (k)(k+1)(k+2)/3 + (k+1)(k+2) = (k)(k+1)(k+2)/3 + 3(k+1)(k+2)/3 = (k+3)(k+1)(k+2)$</p>		
<p>W https://www.purplemath.com/modules/inductn3.htm</p>				

96/109 **SUBMITTED TEXT** 64 WORDS **31% MATCHING TEXT** 64 WORDS

y x c x v y x y x ? ? ? ? ? ÿ - 2 2 x y c x x y ? ? ÿ - ? ? ? ? ? 2 2 0 y c x y x ? ? ? ? ? E z E y E z ! ~ ö i ' Ä ü Ç y • y i ü ' Ç y • y ~ ð v p z " y . 2 Ç y • y ~ „ p i ü % ~ ö ? ? ? ? ? 3 2 5 2 3 5 0 x y d x x y d y ? ? ? ? ? ? ? ÿ - 3 2 5 2 3 5 d y x y d x x y ? ? ? ? ? ? ? Ç

y x 7 . 0 - 4 - 8 - 12 8 4 - 4 - 8 y x 9 . y = (x - 3) 2 - 6 11 . y = (x + 1) 2 + 6 13 . y = (x + 4) 2 15 . y = 3 (x + 5 _ 3) 2 - 25 _ 3 17 . y = - 4 (x + 3) 2 + 21 19 . y = - (x + 2) 2 + 3 21 . y = - 15 (x - 8 . 5) 2 + 4083.75 4400 4000 3600 3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21 27 30 0 x y 23 . 25 . 0 y x 0 - 4 - 8 - 12 16 12 8 4 y x 27 . 29 . 0 y x 0 y x 31 . 33 . 10 8 6 4 2 - 4 - 6 42 86 10 12 14 16 0 y x 0 - 8 - 12 - 16 - 20 - 24 8 4 42 68 10 12 14 y x 35 . y = 9 (x - 6) 2 + 1 37 . y = - 2 _ 3 (

W [https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...](https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ...)

97/109 **SUBMITTED TEXT** 89 WORDS **59% MATCHING TEXT** 89 WORDS

n U n ? ? ? ? ? ? ? ? ? ? 1 2 1 1 2 1 n n n U U U n n ? ? ? ? ? ? ? ? ? ? 2 2 1 2 1 2 n n ? ? ? ? ? ? ? ~ ... ~ - ? ? ? ? ? ? ? ? ? ? 1 2 1 2 2 1 2 1 1 n n n U U U n n ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 2 4 1 2 2 1 2 . n n ? ? ? ? ? ? ? ? ? 2 1 2 2 0 n n n

$n^3 = 6n - 3n(n+1) + 2n = 6S_n - 3n^2 - 3n + 2n, \# \# \dots$
 $2n^3 + 3n^2 + n = 6S_n, \# \# \dots$
 $6S_n = n(2n^2 + 3n + 1) = n(n+1)(2n+1), \# \#$

W <https://socratic.org/questions/can-you-prove-that-1-2-2-2-3-2-n-2-1-6n-n-1-2n-1>

98/109 **SUBMITTED TEXT** 82 WORDS **37% MATCHING TEXT** 82 WORDS

y y x c x x ? y v x ? ? ? ? ? ? ? ? ? ? ÿ - ? ? ? ? ? 2 2 3 4 3 y x y x c ? ? ? ? ? ? ? ? ? ? ÿ - ? ? ? ? ? ? ? 2 2 3 1 4 1 1 3 1 y x y x c ? ? ? ? ? ? ? ? ? ~ Ÿ p y E z ! ~ ö i ' Ä ü Ç y • y i ü ' Ç y • y ~ ð ? 1 x x ? ? ? ? ~ i , ? 1 y y ? ? ? ? !

y = (y = (x + 1) 2 + 6 13 . y = (x + 4) 2 15 . y = 3 (x + 5 _ 3) 2 - 25 _ 3 17 . y = - 4 (x + 3) 2 + 21 19 . y = - (x + 2) 2 + 3 21 . y = - 15 (x - 8 . 5) 2 + 4083.75 4400 4000 3600 3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21 27 30 0 x y 23 . 25 . 0 y x 0 - 4 - 8 - 12 16 12 8 4 y x 27 . 29 . 0 y x 0 y x 31 . 33 . 10 8 6 4 2 - 4 - 6 42 86 10 12 14 16 0 y x 0 - 8 - 12 - 16 - 20 - 24 8 4 42 68 10 12 14 y x 35 . y = 9 (x - 6) 2 + 1 37 . y = - 2 _ 3 (

W [https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...](https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ...)

99/109 **SUBMITTED TEXT** 83 WORDS **20% MATCHING TEXT** 83 WORDS

x y x y d x ? ? 2 . ? ? 2 3 7 2 3 6 x y d y d x x y ? ? ? ? ? 3 . 2 d y y y d x x x ? ? ? ? ? ? ? ? 4 . 3 5 x y d y e d x ? ? 5 . ? ? cos log log e e x d y d x y ? 6 . ? ? 2 2 5 6 0 . d y x y y d x ? ? ? ? ? 7 . 2 1 d y x y d x ? ? 8 . 2 2 cos 1 d y y d x x ? ? S • i ü - cos 0 y ? V 9 . 1 x y d y e d x ? ? ? 10 . ? ? ? ? 1 1 0 x y x y e d x e x y d y ? ? ? ? ? 11 . ? ? 1 2 1 d y x y d x x y ? ? ? ? 12 . 2

x 2 Lesson 3-4 1 . y = (x + 3) 2 - 7 3 . y = 4 (x + 3) 2 - 12 5 . 0 y x 7 . 0 - 4 - 8 - 12 8 4 - 4 - 8 y x 9 . y = (x - 3) 2 - 6 11 . y = (x + 1) 2 + 6 13 . y = (x + 4) 2 15 . y = 3 (x + 5 _ 3) 2 - 25 _ 3 17 . y = - 4 (x + 3) 2 + 21 19 . y = - (x + 2) 2 + 3 21 . y = - 15 (x - 8 . 5) 2 + 4083.75 4400 4000 3600 3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21 27 30 0 x y 23 . 25 . 0 y x 0 - 4 - 8 - 12 16 12 8 4 y x 27 . 29 . 0 y x 0 y x 31 . 33 . 10 8 6 4 2 - 4 - 6 42 86 10 12 14 16 0 y x 0 - 8 - 12 - 16 - 20 - 24 8 4 42 68 10 12 14 y x 35 . y = 9 (x - 6) 2 + 1 37 . y = - 2 _ 3 (




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100/109 **SUBMITTED TEXT** 56 WORDS **75% MATCHING TEXT** 56 WORDS

x x x x ? ? ? ? ? 1 2 1 2 2 2 x x x x ? ? ? ? ? ? ? ? 2 2 1 2 1 2 2 . 2 x x x x ? ? ? ? ? ? 2 1 2 0 2 x x ? ? ? ? [, p y i ü ' - 1 2 x x ? ÿ - 1 2 x x ? ÿ - 1 2 0 x x ? ? ÿ - ? ? 2 1 2 0 x x ? ?

$x) = 4X^9 * 25X^7 + 42X^5 * 25X^3 + 4X; s 16 (x) = 36X^{13} * 245X^{11} + 539X^9 * 660X^7 + 539X^5 * 245X^3 + 36X; x) = 24X^{15} * 154X^{13} + 273X^{11} * 143X^9 * 143X^5 * 154X^3 + 24$





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101/109	SUBMITTED TEXT	33 WORDS	50% MATCHING TEXT	33 WORDS
	x). ?? G 100 i i x x i f x f ? ? ? ? ? ? ~î, ?? H 100 i i i x x i i f x x f x ? ? ? ? ? ~öiÇpöie- ? ? 0 G 100 x ? ? ~î, ?? 0 H 100 x ? ? ~...~		x - 3 or g(x) = 1 _ 2 (2 x) 33 a. 0 2 1 3 4 x -5 -10 -15 -20 f (x) f (x) 400 360 320 280 240 200 160 120 80 40 1 2 3 4 0 x g (x) g (x) 0 1 2 3 x 4 3 2 1 -2 -3 -4 h (x)	
	W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...			
102/109	SUBMITTED TEXT	137 WORDS	81% MATCHING TEXT	137 WORDS
	x x ? ? ? 2 x x ? ? ? 3 x x ? ? ? 4 x x ? (x) 1 1 - 6 ?? -5 (-5) 2 ?? 25 (- 5) 3 ?? -125 (-5) 4 ?? 625 3 3 - 6 ?? -3 (-3) 2 ?? 9 (-3) 3 ?? -27 (-3) 4 ?? 81 7 7 - 6 ?? 1 (1) 2 ?? 1 (1) 3 ?? 1 (1) 4 ?? 1 9 9 - 6 ?? 3 (3) 2 ?? 9 (3) 3 ?? 27 (3) 4 ?? 81 10 10 - 6 ?? 4 (4) 2 ?? 16 (4) 3 ?? 64 (4) 4 ?? 256 ö>yÝp ? ? 0 ? ? ? x x ? ? ? 2 60 x x ? ? ? ? ? 3 60 ? ? ? ? x x ? ? 4 1044 x x ? ? ? ~		X; x) = 36X 13 * 245X 11 + 539X 9 * 660X 7 + 539X 5 * 245X 3 + 36X; s 18 (x) = 24X 15 * 154X 13 + 273X 11 * 143X 9 * 143X 7 + 273X 3 + 24	
	W https://annals.math.princeton.edu/wp-content/uploads/annals-v175-n2-p11-p.pdf			
103/109	SUBMITTED TEXT	8 WORDS	68% MATCHING TEXT	8 WORDS
	p xy>iûy „böieû„b!Ýp !pyöit !i!p=p „böiûöi”p p™y!iûÐ öÇ		p xy>iûy „böieû„b!Ýp öx’#öi”p !i!p_« „böiûöi”p p™y!iûÐ öÇ=!	
	W http://www.wbnsou.ac.in/online_services/SLM/BDP/ESO-07.pdf			
104/109	SUBMITTED TEXT	9 WORDS	61% MATCHING TEXT	9 WORDS
	p™!iûi”Äpöi~iû >yey ç =i!ÝTpÄöi„b xy>iûy „böieû„b!Ýp öx’#öi”p ~...~		p™!iûi”Äpöi~iû !i!p!p!p- vpbz p™y”y~ =!ceöi„b xy>iûy „böieû„b!Ýp öx’#öi”p !	
	W http://www.wbnsou.ac.in/online_services/SLM/BDP/ESO-07.pdf			
105/109	SUBMITTED TEXT	203 WORDS	50% MATCHING TEXT	203 WORDS
	x x ? y y ? ? ? 2 x x ? ? ? 2 y y ? ? ? x x ? SÉz!Mpöi”pV SÉz!Mpöi”pV ? ? y y ? ? 64 66 64 - 67 ?? -3 66 - 68 ?? -2 (-3) 2 ?? 9 (-2) 2 ?? 4 (-3)x(2) ?? 6 65 67 65 - 67 ?? -2 67 - 68 ?? -1 (-2) 2 ?? 4 (- 1) 2 ?? 1 (-2)x(-1) ?? 2 66 65 66 - 67 ?? -1 65 - 68 ?? -3 (-1) 2 ?? 1 (-3) 2 ?? 9 (-1)x(3) ?? 3 67 68 67 - 67 ?? 0 68 - 68 ?? 0 (0) 2 ?? 0 (0) 2 ?? 0 0x0 ?? 0 68 70 68 - 67 ?? 1 70 - 68 ?? 2 (1) 2 ?? 1 (2) 2 ?? 4 (1)x(2) ?? 2 69 68 69 - 67 ?? 2 68 - 68 ?? 0 (2) 2 ?? 4 (0) 2 ?? 0 (2)x0 ?? 0 70 72 70 - 67 ?? 3 72 - 68 ?? 4 (3) 2 ?? 9 (4) 2 ?? 16 (3)x(4) ?? 12 ? ? 469 7 x ? 476 7 y ? ? ? 0 ? ? ? x x ? ? 0 ? ? ? y y ? ? 2 x x ? ? ? ? 2 y y ? ? ? ? x x ? ? = 67 = 68 = 28 = 34 ? ? y y ? ? 25 ?		x + 3) 2 - 7 3. y = 4(x + 3) 2 - 12 5. 0 y x 7. 0 -4 -8 -12 8 4 -4 -8 y x 9.y = (x - 3) 2 - 6 11. y = (x + 1) 2 + 6 13. y = (x + 4) 2 15. y = 3 (x + 5 _ 3) 2 - 25 _ 3 17. y = -4(x + 3) 2 + 21 19. y = - (x + 2) 2 + 3 21. y = -15(x - 8.5) 2 + 4083.75 4400 4000 3600 3200 2800 2400 2000 1600 1200 800 400 63 12 9 1815 24 21 27 30 0 x y 23. 25. 0 y x 0 -4 -8 -12 16 12 8 4 y x 27. 29. 0 y x 0 y y y = 9(
	W https://www.chino.k12.ca.us/cms/lib/CA01902308/Centricity/Domain/3232/Integrated_II_Selected_Answ ...			
106/109	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	öiöi„b xy>iûy <y~öi”p p™y!iû ²			
	SA Malay Barik, Supervisor Dr. Munmun Gangopadhyay, মুসলমান লিপি করদের লেখা পুথি    বিশেষত্ব (Musalm ... (D120150773)			

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COMMERCE [HCO] GE-CO-31 SELF LEARNING MATERIAL Under Graduate Degree Programme Choice Based Credit System (CBCS) [Applicable for HEC]

í,z,œé ù!iü,y

ù•yl ^òçlyî ù, §%Ë,

yEiã,w Ó§%Ó lyÛy!B,î, ~•z ù%_ !Óÿ!Óòfy°îî"Ó í,zB√%_ !ç«yD^îl xy,öly^iü, fljyài,- §j±!i, ~•z ≤Ä!i,ç,y l ^ò^îçÓ

§Ó≈≤Ä!i Ò yçf §Ó ù,y!Ó ù%_ !Óÿ!Óòfy°î !•î§^iÓ lfyÜ, (NAAC) ù°fyî ^îl ù~ù ^@^Äi, ≤Äy/Ë •îî^îSÈ- !Óÿ!

Óòfy°î ùO%!Ó ù, !ùçl ≤ÄÛ,y!çî, !î^îò≈çlyÛyî fl"yî, ù, !ç«y, ù^îÛ, çöNyä, !è, çö,iÛ, ≤ÄÛ, Ó^îî !Ólhfñl ù, Ó^yÓ

Û, ly Óy •îî^îSÈ- ~=!° •°Ëüüè ù ù,yÓ ^ ù,y§≈ùñ ù!í, !§!≤^l ^flö!§!Ë, ù, •z^î°Û, !è, Ë, ùñ ù ç^îl!Ó ù, •z^î°Û, !è, Ë, ù

~Óç ù!flò°Û ù~!Ó!e, ~l•fyTM^îÛré, ^ ù,y§≈ù- ^e^!í,è, çök, !i, Ó G, ðÓ !Ë, !_ ù, ^iÓ ^!Ólhfñl ~•z, çöy, e^ ù!

ç«y!≈#Ó ù,y^îSÈ !lÓ≈yã, lydÛ, çöy, e^ ù, çöy, @^Ä^îiÓ §%!Ó^îò ~^îl ^ò

îÓ- ~Ó^•z §^îD î%_ •îî^îSÈ ËlyB√y!§

Û,

ù)°fyî l ÓfÓfliy ~Óç ^e^!í,è, è, ΔyTMË,y^îÓ^Ó §%îlyà- !ç«y!≈#

ËüË^

Û, !wÛ, ~•z ÓfÓfliy ù)°i, @^Äi, ÈüÈ!Ë, !_ ù, ly x!Ó!FSÈB" xË, fhs^Ó^#i ù)°fyî ^îlÓ ùòf !ò^îî §y!Ó≈Û, ù)°fyî ^îlÓ !

ò^îÛ, ~^îy^îÓ ~Óç !ç«y!≈#^îÛ, !ÓËîî !lÓ≈yã, ^îlÓ ^ç, ^îe^îly, ðî%_ §%!Óöy ^ò^îÓ- !ç«y, ^îÛÓ ≤Äÿ!Ó^i, ç!

Ó^îÛ^îÓ !Ó!Óò !ÓËîî ä, !^îlÓ §«Û, y !ç«y!≈#^

îÛ, ^ò^îçÓ xlylyf í,zFä, !ç«

y ≤Ä!i,ç,y^îlÓ xyhs^/ÓfÓfliy l x!ç≈i, ^e^!í,è, flylyhs^îÓ §y.ylyf ù, Ó^îÓ- !ç«y!≈#Ó x!Ë, ^îlyçl G, çö!Ó @^Äi

«Û, y x!%y! #, çöy, e^ ù, ^îÛÓ !Ólfy§~•z li%, l !ç«y, ^îÛÓ °ç, f- 'UGC (Open and Distance Learning programmes

and Online Programmes

Regulations, 2020' x!%lyl' # ſŰ, ° í, zFä, !C« ,y ≤Äli, ¢, y^lló° fl''yi, Ű, , öyë, e' ^Û ~•z !ſÉ!ÓÉ!ſÉ~ſ, öyë, e' Ű, , ök, !i, Ű, y!≈Ű, Ó° # Ű, Ó° y Öyöfi, yÜ)°Ü, ÈüüÈ í, zFä, !C« ,yÓ, , ö!Ó° ſ^lÓ° ~•z , ök, !i, ~Ű, , ~ÖÜ, !°Ű, , ö!Ó° Ói≈, ^lÓ° ſ)ä, ly Ű, ^lÓ° ^lSÈ– xyäyÜ# 2021ÈÜÈ22 !C« ,yÓÉ!≈ ^l^lÜ, fl''yi, Ű, hfl^lÓ° ~•z !lÓ≈yä, !È, !_Ű, , öyë, e' Ű, y!≈Ű, Ó° # Ű, Ó° y •^lÓñ ~•z Ű^lÜ≈ ^li, y!ç ſ%È, yÉ! Û%_ , !ÓŸ!Óòfy^l° !ſk, yhs'' @^Ä•i Ű, ^lÓ° ^lSÈ– Ói≈, Űyl, öyë, e' Ű=° í, zFä, !C« ,y ^« , ^leÓ° !li≈y! Ű, Ű, , f^lÜ, Ó° !ly!Ó!•i, ≤ÄhfllyÖly G !l^lò≈cyÓ°# x!%ſy^lÓ° Ó° !ä, !i, G !ÓlFhfl^l •^l^l^lSÈ– !Ó^lçÉ! =Ó° &c y^lÓ° y, ö Ű, Ó° y •^l^l^lSÈ ^ſ•zſŰ!òÜ, =!°Ó° ≤Äli, !y •zi, zÉ!çÉ!ſ Ű, i≈, Ű, !ä, !•i, G !l^lò≈!ç!i, – Û%_ !ÓŸ! Óòfy^l^lÓ° ^« , ^le fl!ÈÜÈ!C« ,y , öyë, ÈüÈi, z, öÜ, Ó° í!C« ,y!≈#ÈüÈſy! Ű, , ö!Ó° ^lÉ!ÓyÓ° ~Ű, !è, =Ó° &c, ö!i≈ xÇç– !ſÉ! ÓÉ!ſÉ~ſÉ, öyë, e' ^lÜÓ° ~•z , öyë, ÈüÈi, z, öÜ, Ó° í!Ü)°i, ÓyÇ°y G •zÇ^lÓ° !ç^l!i, !°!äi, •^l^l^lSÈ– !C« ,y!≈#^lòÓ° ſ%! Ó^lòÓ° Ű, ly Űyl^l^l ^lÓ° !ä xyÜÓ° y •zÇ^lÓ° !ç , öyë, ÈüÈi, z, öÜ, Ó° ^l^lÓ° ÓyÇ°y x!%Óy^lòÓ° Ű, y^lçG ~!ä^l^l^lSÈ– !ÓŸ! Óòfy^l^lÓ° xyÈ, fhs^lÓ° #i!C« ,Ű, Ó° y•z Ű)°i, , öyë, ÈüÈi, z, öÜ, Ó° í≤Äli, Ó° ^« , ^le x@^l^l#È), !ÜÜ, y !l^l^l^lSÈ!ÈüüÈÈ ! òG , ö)^lÓ°≈Ó°

Ű^l!i, y•
z x!f y!f !Óòfy!^l^l, !lÜ, ≤Äli, ¢, y^lló° ſ^lD ſÇ!ç%_ x!È, K, !Ó^lçÉ!K, !C« ,Ű, ^lòÓ° ſy•y!f xyÜÓ° y xÜ% , Z, !ä, ^l_ @^Ä•i Ű, ^lÓ° ^lSÈ– iN, y^lòÓ° ~•z ſy•y!f , öyë, ÈüÈi, z, öÜ, Ó° ^l^lÓ° Űy^llyß^l^l^l ſy! Ű, •^lÓ° Ó^l°•z xyÜyÓ° !ÓŸ!yſ– !È≈, Ó° !lyàf G Û)°fÓyl !Óòfy!^l^l, !lÜ, ſy•y^l!fÓ° ç!f xy!Ü iN, y^lòÓ° xyhs''!Ó° Ű, x!È, !@ çyly•z– ~•z , öyë, ÈüÈi, z, öÜ, Ó° í!Ü%_ !ÓŸ!Óòfy^l^lÓ° !C« ,i , ök, !i, ≤ÄÜ, Ó° ^l^l!l/ſ^l^l@^l^l =Ó° &c, ö!i≈ È), !ÜÜ, y ^l^lÓ°– í, zß!%_ ! ç« ,yD^l!Ó° , öë, l≤Ä!e^l^l y! ſÇ!ç%_ ſŰ, ° !C« ,^lÜ, Ó° ſò!≈Ű, G àè, !Ü)°Ü, Űi, yŰi, xyÜy^lòÓ° xyÓ° G ſŰ, k, Ű, Ó° ^lÓ°– Û%_ !C« ,yè ^l^lÜ í, z!Ü, ^lÉ!≈Ó° ≤Ä^l^l^l xyÜÓ° y ≤Äli, ö&li, Ók, – , öyë, ÈüÈi, z, öÜ, Ó° í≤Äli, Ó° ſ^l^lD ſÇ!Ÿ<T ſŰ, ° !C« , Ű, ñ xy!òÜ, y!Ó° Ű, ~Óç Ű, Û≈#^lòÓ° xylÜ xyhs''!Ó° Ű, x!È, !@ çyly•z ~Óç SÈye^lòÓ° ſŰ≈yD#i ſyÈ, °f Ű, yÜly Ű, !Ó° – xòfy, öÜ, ài, Èà Ó° Ol ä, e' Ói, ≈# í, z, öyã, y!≈

Netaji Subhas Open University Under
Graduate Degree Programme Choice Based Credit System (CBCS) à!lÓ≈yã, !È, !_Ű, , Û)°
fÜyl

ÓfÓfliyã Subject : Honours in Commerce (HCO) Course Code : GE-CO-31 , öyë, e' Ű≈ Ó° yç^l!li, Ű, , x!≈!#!i, Ó° !#!i,
Course : Principles of Political Economy (Applicable for HEC) !
ÓŸ!Óòfy^l^l üOſ!Ó° Ű, !üç^l^lòÓ° ò)Ó° !C« ,y Ó°f^lÓ° yÓ° !Ó!ò xò%lyl^l # ü%!oi, –
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Ä^l^l^l ÷ ÷Ä^l^l ð !òÄòèñüþ±öpœ, 2023 First Print : February, 2023
, ö!Ó° !ä, !i,

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fÜyl

ÓfÓfliyã Subject : Honours in Commerce (HCO) Course Code : GE-CO-31 , öyë, e' Ű≈ Ó° yç^l!li, Ű, , x!≈!#!i, Ó° !#!i,
Course : Principles of Political Economy (Applicable for HEC) ≠ !
ÓÉ!l^l ſ!Ü!i, ≠ ſòſfÓ, @x!lÓ≈yi ^âyÉ! ò#^lÓ° l^l Ű, ylyÓ° Director (i/c), SPS, Professor (Former) of Economics
NSOU (

Chairperson) University of Kalyani ^lÓÜ, çyly !ÓŸ!ç! ä, fyê, yç≈# Professor of Economics Professor of Economics
Vidyasagar University NSOU !Ó^lÓÜ, y!@ Ó° y! ^l^l^l^l, Óò%Ó° # ^l^l^l^l ^l^l^l^l Associate Professor of Economics, NSOU
Associate Professor of Economics, NSOU xſ#Ű Û% , ÛyÓ° Ű, Û≈Ű, yÓ° , ö)Ó≈y Ó° y! ^l^l^l, Óò%Ó° # Assistant Professor of
Economics, NSOU Associate Professor of Economics !≤Ä!^l^l si# Óyàã, # Bhowanipore Education Society Assistant
Professor of Economics,

NSOU ≠ Ó° ä, ly ≠ ≠ ſjöpòly ≠ ^l^l^l^l !
ÓŸ!ç! ä, fyê, yç≈# Associate Professor of Economics, NSOU Professor of Economics, NSOU ≤
ÄK, y, ò! ~•

z , öyë, È í, z, öÜ, Ó° ^l^lÓ° ſ
Û%òy!^l
fl!ç ^l^l
li, y!ç ſ%È, yÉ! Û%_ , !ÓŸ!Óòfy^l^l
!^l
Ű, i≈, Ű, ſ
ÇÓ° !« , i, – !ÓŸ!Óòfy^l^l Ű, i≈, , ö^l« , Ó° !°!äi,
x!%Ü!i,
Ófy!i, ^lÓ° ^lÜ, ~•z , öyë, í, z, öÜ, Ó° ^l^lÓ° ^lÜ, y^lly xÇ^lçÓ° , ö%Ü%≈oi Óy , ö%lÓ° &í, öyòl ~Óç ^lÜ, y^l
lly Ó°

xì≈l#lì, Ó Ù, yç– ßyôyÓ îË, y îÓ Ó ãîlì, à î° Ó yç Ìl!lì, Ù, xì≈l#lì, • ÙylÓÛÛy îç ç#ÓlôyÓ ãîlìÓ ≤Ã Ìlì yçl#lì
oÓfßyÛ@ ã#Ó ï, zì, òyòl G !Ó!lÙl ßÇe yhs Ìlì ÙyÓ!Ó ÌÓK, yl– ~z xì≈l#lì, ð% ù, y Ìly ã ãîçÓ ï, zì, òyòl G !Ó!lÙl
ÓfÓflly ÌÛ, •z ÓfyáfÛ ã îÓ ly ã ß!°Ó ï, z, ðlì_ , ð!Ó Ìlì, ã ãîçÓ , ðlG !l Ìò≈ç Ù, ã îÓ – Ó yç Ìl!lì, Ù, xì≈l#lì, Ó •z!
ì, •yß ã Óç ≤Ãyã, #l– ï, zì, òyòl G !Ó!lÙl Ìlì Ó Ìlì ÙÛ, yl% ÌÛ Ùl • îÓ ß ß; ð ÌÛ ≈ , ÌÛ, S%Ë xy Ì yã, ly !@ ã Ù, Ùl#Ël# xfy!
Ó fiè, è, °ËÛË~Ó áa #<T, ð)Ó ≈ 384-322) °áyl , ðyGî y Ìyl – Ë, yÓ ã îlì, Ó ã ÙÓl≈l% Ìã, yiÛ, f Óy ã Ù, Ó!è, Ì°fÓ áa
#<T, ð)Ó ≈ 375-283) xì≈çy Ìflf Óyl!çfñ Ù%oyñ ß%ò•lÛ, yÓ # , ð%Ñ!ç (interest bearing capital) ≤ÃË, Ìlì, Ó xy Ì yã, ly
xy ÌSË– ~z ßÛhflì ãáy=!° Ì ÌÛ, !Ó!Ë, ß ã ðç G
NSOU ?GE-CO-31 9 Ìlì, •y!Û, Ì% ÌãÓ ã Ó!ç<Tf=!° xyË, yß , ðyGî y Ìyl – ~áln !Ó!Ë, ß ã ð
ìçÓ
xì≈ Ìl!

ì, Ù, G Ó yç Ìl!lì, Ù, ð!Ó!
flilì !
Ë, ß – flË, yÓlì, •zn ï, zì, òyòl G Ó ã ã, l Óy !Ó!lÙl Ìlì Ó Ìlì Ù ã ðç G Ù, y ã ÌË, Ìò xy yòy •l – ~ ÌD° ß Ó Ì° ÌSËlñ ÚÚ Ì ð!
Ó Ìflilì, Ó Ù Ìòf Ùyl%Ël ï, zì, òyòl G !Ó!lÙl Ù, ã îÓ ï, y ã ðç Ì ÌÛ, ã ðçyhs ã îÓ ~Óç ~Û, •z ã ð ÌçÓ xË, fhs ã îÓ Ù, y
Ì ÌÛ, Ù, y yhs ã îÓ , ð!Ó Ìlì, ã, •l – ß% ï, Ó yç ßÛhflì ã ðç G !

66% **MATCHING BLOCK 2/44** **SA** Banasree Thesis PDF.pdf (D158240265)

ì, •y!Û, Ù, y Ì° Ó yç Ìl!lì, Ù, xì≈l#lì, ~Û, •

zÓ Ù, Ù, ã îlì, ðy ÌÓ ly– Ó yç Ìl!lì, Ù, xì≈l#lì, ï, y, z ≤ÃÛ, ï, •z ~Û, !è, Ìlì, •y!Û, !ÓK, yl– ÙÛ ß% ï, Ó yçñ ßË, fi, yÓ •z!lì, •

100% **MATCHING BLOCK 4/44** **SA** Banasree Thesis PDF.pdf (D158240265)

y Ìß !Ó!Ë, ß ß Ù Ìlì !Ó!Ë, ß ã

ð Ìç lã, hs ã yly Ì ÌÛ, Ó y ï, zì, òyòl G !Ó!lÙl ß; ð ÌÛ ≈ , ÌÑ, y ÌòÓ Ù, ï, y Ù, ï, Ó f_ Ù, ã îÓ ã ÌSËl– xì≈ Ìl!lì, Ù, Ó #!lì, ÓK,
xy Ì yã, ly xy ÙÓ y ≤ÃlÛ , ðy, z ß Ë ðç çì, y ß # Ìlì, •
zì, z ã îÓ y Ì, ð– Ì Ù Ìlì •zì, z ã îÓ y Ì, ð Ì
xì≈ Ìl!lì, Ù,
Ù, ï, yò ≤ÃßyÓ °yË, Ù, ã îÓ ã ï, y • Óyl!çfÓyò (mercantilism)– ~z Óyl!çfÓyò#Ó y xË, fhs Ó #l G Ì Ó Ìò!çÛ, Óyl!çf
~Óç !ç Ì° ï, z, ðÓ ã çyÓ !ò Ìlì, Ó Ì° ÌSËl– ßÓ Ù, yÓ Ìl ~z ð%•z «, e ÌÛ, lyly ß%!Óðy ðl ã ï, yÓ çlf ß% , ðy!Ó ç
Ù, ã îÓ ÌSËl– x<Tyòç çì, y ß # Ìlì, Ë , y Ì™ Ù, ã ÌlËÛËÓ (Quesnay) Ìlì, Ìc ≤Ãã, y!Ó ï, •l ≤ÃÛ, Ìlì, ï, sfÓyò (physiocracy)–
~z ≤ÃÛ, Ìlì, ï, sfÓyò# ÌòÓ (Physiocrats) Ù Ìlì, ã ð ÌçÓ ß; ð ÌòÓ Ólì, xçç•z Ù, ã !Ëlì, Ìlì% Ù, Ó y ï, z lã, ï, Ù, yÓ Ì Ù, ã
Ël Ì«, e•z ï, zm, ß, l<T Ù, Ó Ìlì, ß ã ÙËÛÛË Ìç Óy Óyl!çf ã «, e Ìlì – ÌÑ, yÓ y !SË Ìlì
xì≈ Ìl!lì, Ù, Ù, y Ì≈ Ù, y Ì, ðÓ ã «, ÌË Ù,
y Ìly Ó Ù, Ù, hflì Ìlì, ð Óy !Ó!ð! ÌËl ÌòÓ !Ó ÌÓ yò#– ~Û, Ù, Ìyl ã ÌÑ, yÓ y !SË Ìlì xÓyò l#lì, Ó (laissez faire policy)
ßÛl≈Û, – ~z xÓyò xì≈l#lì, Ó ßÛl≈Û, ã îÓ ÌSËl, ðÓ Ólì, #Û, y Ì° xfyi, yÛ !flø ÌÑy ÌÛ, xy ÙÓ y xì≈l#lì, Ó çlÛ, Ó Ì°
xyáfÛ !ò Ìlì ly!Û, – ï, ÌÓ ≤ÃÛ, Ìlì, ï, sfÓyò# ÌòÓ lfyl Ìlì, Ìlì, z ß Ì Ìlì, Ó çlf Ù, ã !Ëlì, ï, z, ðÓ =Ó ßç ã ð!l– xì≈ Ìl!lì, Ù,
ï, z ß Ì Ìlì, Ó çlf !flø Ìç G Óyl!çfÓ ï, z, ðÓ ã çyÓ !ò Ìlì, Ó Ì° ÌSËl– xyÓ Ó ã ã Ìlì, Ó «, ÌË Ìlì, Ìlì ÌË, Ó Ù, ã îÓ ÌSËl
ÓyçyÓ ÓfÓfllyÓ ï, z, ðÓ xì≈yl Ìlì, Ì Ù, y Ìly Órè, l#lì, ≤Ãòyl Ù, ã îÓ Ìlì– !flø Ìlì, ð ÌÓ !ÓáfÛ, Ùæ, y!Û, y° Óy ð
ß, ð!ò xì≈l#lì, !Óò •l° Ìlì, Ìlì, !Ó Ù, y Ìlì, y– Ìlì, Ìlì, ÌÑ, yÓ !ÓáfÛ, “Principles of Political Economy and Taxation” (1817)
Óz Ìlì Ó ã ã Ìlì, l#lì, !ò Ìlì ÌSËl– ~z Ìlì, Ìlì, çl!ÙòyÓ ð Ìlì, Ó ãyòylf áÓ ≈ Ù, ã îÓ Ù) ð Ìlì, Ó Ùy!Û, ã ÌòÓ
≤Ãyòylf !ò Ìlì ÌSËl– çl!Ùòy ÌÓ Ó y çl!ÙÓ Ùy!Û, ylyÓ ã çy ÌÓ ã, y!Ëlì, myÓ y ß, <T ï, zm, ß, açlyÓ Ùyòf ÌÛ xydßyl
Ù, ã îÓ ~Óç ï, y !ÓyßÓfß Ìlì <T Ù, ã îÓ – ï, y, z !Ó Ù, y Ìlì, y, Ù, ã îÓ Ó Ùyòf ÌÛ ~z ï, zm, ß, xyÓ ï, Ù, ã îÓ !Ó!lì, y ÌãÓ
ß% , ðy!Ó ç Ù, ã îÓ ÌSËl– !Ó Ù, y Ìlì, yÓ , ðÓ Ó yç Ìl!lì, Ù, xì≈l#lì, Ó ß Ìã, Ìlì =Ó ßç, ðlì ≈ xy Ì yã, Ù, •l° Ù, y ≈
Ùy: ≈ (1818-1883)– ÌÑ, yÓ Ù Ìlì, ã ð Ù, y Ìly ã ðç ï, z ß Ì Ìlì, ð Ìyã, !è, Ìlì ð≈<T hflì Ìlì Ó Ùòf !ò Ìlì x!lì, Óy!lì, •l – ~z
, ðÑyã, !è, hflì Ó •≠ (i) xy!òÛ ßyÛfyÓfÛlì (ii) òyß ≤Ãlì (iii) ßyÛhs Ìlì, sf (iv) ðlì, sf G (v) ßÛyçì, sf– xy!òÛ ßyÛfyÓfÛlì ßÓ!
Ù, S%Ë•z ßyòyÓ Ìlì, ß; ð!– ~z xÓfÛlì ï, zm, ß, Ù Óy çyËlì Ó Ì° !Û, S%Ë ÌSË° ly– Ù) ï, zì, òyò Ìlì, !Ë, Ì, !SË° ßç
ßÛÓylì (simple co-operation)– ~Ó , ðÓ ~ò òyß ÓfÓfÛlì– ~z hflì Ìlì, òyß ÓfÓfÛlì #Ó y òyß ÌòÓ ã çyËlì

NSOU ?GE-CO-31 10 Û,Ó`i, - ~z ÓfÓfliyÓ` !ÓÓ`&`îk, òyî`lòÓ` ~ÓÇ !Ó!È,ß` ≤Ã!i,µ,y`îlÓ` xy`î@y`îlÓ` È,`î° òyî≤Ã!y !Ó%Æ`•î` ~ÓÇ ≤Ã!i,µ,y`îlÓ` •î` ßyÙhs`î, sf - ~z ÓfÓfliy` ç!ÙòyÓ` ç!ÙÓ` Ùy!°Û, - xyÓ` òy`îßÓ` y È) !Ùòy`îß (serfs) ç!Ó`îi, •î` - ç!Ùòy`îlÓ` Ó`y`ã,y!È!`lòÓ` ~î, !Ó` í, zm, _ xydßy! Û, Ó`i, - à!Ó`Û, y`îi≈, yG`î, yz`Ó`î°`ISE!-ã Û, ç!È!`îi, e`Û...yßÛy! ≤Ã!i, òy`îlÓ` !î!`Û Û, y!≈Û, Ó` •G!`yÓ` òÓ`&! ~ÓÇ òyçy, òy!ç`!ç` Û, °Û, yÓ`áyly ò#`îÓ` ò#`îÓ` à`îi, , Gè,yÓ` È, `î° ~Û, ßÛ!` ßyÙhs`Óyò` È, `î, ò`îi, ç, - í, zqÓ` •òli, `îsfÓ` - È) !Ùòy`îlòÓ` Û, yÓ`áylyÓ` ≤Ã`îl`yç`îlç`f!yò#`! Û, `îÓ` `òG!`y`• - òli, `îsf`Óy, ò%Ñ!çÓy`lò, ò%Ñ!çz`≤Ãòyl`ç!_` - ò%Ñ!ç, ò!i, Ó`y`yz, ò%Ñ!çÓ` Ùy!°Û, - ß%î, Ó`yç`î, y`îlòÓ` ç`îi≈, ç`z`ò!ÛÛ, `îÛ, Û, yç`Û, Ó``îi, •î` - ~z ÓfÓfliy!` ò!Û`îÛ, Ó``î, !Ó` í, zm, _ ò%Ñ!ç, ò!i, xydßy! Û, `îÓ` - ~È, y`îÓ`z`ò!ÛÛ, ÈüÈÛy!°Û, ßçây`îi, Ó` í, zqÓ` à`îè, - xÓ`îç`îÈ!`ò!ÛÛ, `çyÈ!i`î, #Ó` •î°`ò!Û`îÛ, Ó`y`ßçàÓk, •î` ~ÓÇ`ò!` ßçà`Áy`îÛÓ` Ûòf`lò`îl` , ò%Ñ!ç, ò!i, `îlòÓ` «`Ûi, yã%, f!i, Û, `îÓ` - ò!ÛÛ,

84%	MATCHING BLOCK 3/44	SA Banasree Thesis PDF.pdf (D158240265)
Ó`y`~È, y`îÓ` Ó`yç`îl!i, Û, G`xl≈`îl!i, Û, «`Ûi, y`òá` Û, `		

îÓ` - òli, `îsfÓ` xÓßy!`à`îè, ~ÓÇ`ßÛyç!i, `îsfÓ` ≤Ã!i,µ,y`îlÓ` - Ùy`î:≈Ó` Û`îi, ñ`òli, sf`•`ò!ÈüÈ!ÓÈ, _`ßÛyç-`áy`îl`ò%è, ≤Ãòyl`ò!≠, ò%Ñ!ç, ò!i, Óy`Ó%`îç≈y!`y`ò!i`~ÓÇ`ò!ÛÛ, `ò!i`Óy`ßÓ≈yÓ`y`ò!i`- ò%Ñ!ç, ò!i, ã, y!`ò!Û`îÛ, Ó` Ûç%!Ó` Û, !Û`îl`xl≈y!`ò!ÛÛ, `çyÈ!i`Û, `îÓ` Û%lyÈ, y`Óy!i, y`îi, - x!f!ò`îÛ, ñ`ò!ÛÛ, ã, y!`ò!ç`Ûç%!Ó`ñ`Û, lly`î, `îÓ`z`î, yÓ`y`È, ofli`ç#`ò!ly, ò!Û, Ó``îi, çyÓ``îÓ`- í, zÈ, î``ò!iÓ` f!y`îl≈Ó` Û`îòf`ßçây!i, Ó``îl``îSE-`Ûy`î:≈Ó`!%!_`ñ`òli, `îsfÓ` Û`îòf`z`Ó``îl``îSE`ò!ÈüÈ!ççà`Áy`îÛÓ` Ó`ç-`ò!i, ç, ò`îk, ñ`~Û, x`îl≈`à`ò!i, `à`îñ`òli, `îsfÓ` •z!i, •yß`•`Ó%`îç≈y!`y`~ÓÇ`ßÓ≈yÓ`y`ò!iÓ` ßçà`Áy`îÛÓ` •z!i, •yß-`Ûy`î:≈Ó` Ó`yç`îl!i, Û, xl≈!#`îi, Ó` Û)°`Ó`_`óf`•ñ`ò!ÛÛ, `ò!i`îÛ, ßçà`Áy`îÛÓ` Ùyòf`îÛ`Ûy!°Û, Óy`ç, ò%Ñ!ç, ò!i, `îlòÓ` «`Ûi, yã%, f!i, Û, Ó``îi, •îÓ`-`Û)°`ò`îlÓ` Ùy!°Û, yly`xyÓ``Û, y`îly`ò!iÓ` •y`îi, lÛÛ, `îÓ`ly-`È, `î°`ßçây!i, Û)°Û, í, z!i, òyòl`ÓfÓfliyÓ` (antagonistic mode of production) xÓßy!`îÓ`-`Û)°`ò`îlÓ` ßyÛy!çÛ, Ùy!°Û, yly`≤Ã!i,µ,y`îlÓ`-`~È, y`îÓ` í, zqÓ` •îÓ`ßÛyç!i, `îsfÓ` -`ßÛyç!i, `îsf`Û)°`ò`îlÓ` ßyÛy!çÛ, Ùy!°Û, yly-`È, `î°`~!`è, xyÓ``ò!È, !_Û, ßÛyçÓfÓfliy`îl` -`áy`îl`ò!Ó`Û, `lyÓ` Ùyòf`îÛ`!Ó!È,ß`ò`îÓfÓ` í, z!i, òyòl`G`Ó`è, !`lò≈y!Ó`î, •î` -`Ûy`î:≈Ó` Ó`yç`îl!i, Û, xl≈!#`îi, `îi, ç, yz`òli, `îsfÓ` xÓßy!`à`îè, `îl`ßÛyç!i, sf`≤Ã!i,µ,y`îlÓ` Û, lÛ`Óy`•`îl``îSE-`ßÛyç!i, `îsfÓ``ç`È!`«`f`•`ßyÛfÓyò``îáy`îl`Ûyl%`îÈ!Ó``Û, y`îly`çyÈ!i`lÛ, `îÓ`lyñ`≤Ã!i,µ,y`îlÓ`ò!ÛÛ, `ò!i`Óy`ßÓ≈yÓ`yÓ`~Û, ly!`Û, î, sf (Dictatorship of Proletariat)-`1É3`ßyÙhs`î, sf`!Ó!ç`T`òyç≈!Û, ~ÓÇ`xl≈!#`îi, !Óò`Û, y≈`Ûy:≈` (1818-1883) xl≈`îl!i, Û, í, zB`î`îlÓ`~Û, !è, hfl!Ó`î, _`¥`lò`îl``îSE!-`îÑ, yÓ` Û`îi, ñ`Û, y`îly`xl≈!#`îi, ç, yÓ` í, zB`î`l`Óy`≤Ãy`îÓ`Ó` , òÑyã, !è, hfl!`îÓ`Ó` Ûòf`lò`îl` xl!i, Óy!`•, •î` -`~z` , òÑyã, !è, hfl!Ó` •≠` (i) xy!òÛ`ßyÛfÓyòñ` (ii) òyî`ÓfÓfliyñ` (iii) ßyÙhs`î, sfñ` (iv) , ò%Ñ!çÓyò`Óy`òli, sf`~ÓÇ` (v) ßÛyç!i, sf-`ß%î, Ó`yçñ`Ûy`î:≈Ó` hfl!Ó` e`Û`î, `î_`¥`ßyÙhs`î, sf`•`î, ç, #` hfl!Ó` -`~Ó` , ò) `îÓ≈Ó` hfl!Ó` •`òyß`

NSOU ?GE-CO-31 11 ÓfÓfliy-`~z`òyî`ÓfÓfliyÓ` lly!`ßçây`îi, Ó` È, `î°`~Û, ßÛ!`òyî`ÓfÓfliy`È, `î, ç, ò`îi, ç, ~ÓÇ`î, yÓ`fliy`îl`í, zqÓ`•î` ßyÙhs`î, `îsfÓ` -`Û, ç!Èz`•`ßyÙhs`î, `îsfÓ` Û)°`xl≈`îl!i, Û, Û, yçÛ, Û≈-`~z`ÓfÓfliy!`ç!ÛÓ`Ûy!°Û, •`ßyÙhs`≤ÃÈ%, Óy`ç!ÙòyÓ`ñ`Ó`yçñ`!àç≈yÓ`lÛçÛ, ≤ÃÈ, !i, -`~z`hfl!`îÓ`òyî`lòÓ`!Û, S%Èè, y`f!yò#`li, y`òG!`y`îl`-`î, y`lòÓ`È) !Ùòy`îß, ç!Ó`îi, Û, Ó`y`îl`-`È) !Ùòy`îßÓ`y`òyî`lòÓ` Û`îi, y`~i, è, y`ç, ò`yò#`li, y`îG`î, y`lòÓ`!Û, S%È`ÓyòfÓyòÛ, ç, y`lÛÛ, `îi, y`-`î, yÓ`y`!SÈ`x`îlÛ, è, ç, Ûyã, `îÛ, Ók, ò!Û`îÛ, Ó` Û`îi, y` (bonded labour)-`î, yÓ`y`z`FSÈy`Û`îi, y`ã, y`îÈ!Ó`ç!Û`SÈ`îi, ç, `îi, ç, òyÓ``îi, y`ly-`î, yÓ`y`ÓSÈ`îÓ`Ó`!Û, S%È!ò!`ßyÙhs`≤ÃÈ%, Óy`ç!Ùòy`îÓ`Ó`ç!Û`îi, Û, yç`Û, Ó``îi, Óyòf`lÛÛ, `îi, y`-`1É3É1`ßyÙhs`î, `îsfÓ`~`ò!ç`T`f`ßÛ)•`ßyÙhs`î, `îsfÓ`≤Ã!Û`G`≤Ãòyl`ò!ç`T`f`•`î`~z`xl≈`îl!i, Û, ÓfÓfliy`!Ó!È,ß`hfl!`îÓ`!ÓÈ, _`~`îÛ, Óy`îÓ`í, z, ò`îÓ`Ó`hfl!`îÓ`!SÈ`Û, yÓ`yçy-`î, yÓ`!#`îã, !SÈ`ßyÙhs`Ó`yçy-`ßyÙhs`Ó`yçyÓ`!#`îã, !SÈ`ç!ÙòyÓ`-`x`îlÛ, `îk, `îè`ç!Ùòy`îÓ`Ó`!#`îã, !SÈ`çyl`!àÓ`òyÓ`ñ`î, y°`Û, òyÓ`≤ÃÈ, !i, ç, -`È) !Ùòy`îßÓ`y`îí, ç, zm, _`È, ß`È, ç, y`îi, y`î, y`!#`îã, Ó``îÛÛ, í, z, ç, ò`îÓ`Ó`!ò`îÛ, `îi, y`áyçlyÓ`xyÛ, y`îÓ`-`È) !Ùòy`îßÓ`y`áyçly`!ò!i, çyl`à#`Ó`òyÓ`ñ`î, y°`Û, òyÓ`≤ÃÈ, !i, Ûòf!lç`îÈ, yà#`lòÓ`-`~z`Ûòf!lç`îÈ, yà#`Ó`y`áyçlyÓ`~Û, è, ç, xçç`!ò!i, ç!ÙòyÓ``îÛ, -`ç!ÙòyÓ`xyÓyÓ`î, yÓ` , çyG!`y`áyçlyÓ`~Û, è, ç, xçç`!ò!i, ßyÙhs`Ó`yçy`îÛ, •z!i, fy!ò-`~È, y`îÓ`áyçly`~`îÛ, Óy`îÓ`!#`îã, Ó`hfl!`îÓ`Ó`È) !Ùòy`îßÓ`Û, ySÈ`î`îÛ, !Ó!È,ß`hfl!Ó``è, ò!`îl`Û, yÓ`yçyÓ`Û, y`îSE` , òÑ!ÒSÈy`îi, y`-`ßyÙhs`î, `îsfÓ`!mi, #!`~`ò!ç`T`f`•`ñ`~z`ÓfÓfliy!` , ò) `îÓ≈Ó`òyî`ÓfÓfliyÓ`òy`îßÓ`y`È) !Ùòy`îß, ò!`Ó`îi, •î` -`~Ó`y`òyî`ÓfÓfliyÓ`òy`îß`lòÓ` Û`îi, y` , ò%`îÓ`y` , ò%`!Ó` , òÓ`yò#`!SÈ`ly-`î, yÓ`y`È) !ÛÓ`x!òÛ, yÓ`#`lòÓ`xl≈y!`ßyÙhs`≤ÃÈ%, `îlòÓ`Óf!`_`à!i, ß!ò!`!SÈ`ly-`~`îlòÓ`!Û, S%È`ç!Û`òG!`y`•`!l`îç`lòÓ`ã, yÈ!`xyÓy`lòÓ`ç!f-`î, yÓ`!`Ó!Û`îl`î, yÓ`y`ßyÙhs`≤ÃÈ%, `îlòÓ`ç!Û`ã, yÈ!`Û, Ó``îi, Óyòf`lÛÛ, `îi, y`-`x`îlÛ, ßÛ!`î, y`lòÓ`ÓßÓy`îßÓ`çyl`ayG`òG!`y`•`îi, y`-`î, yÓ`y`z`FSÈy`Û, Ó``î°`z`ç!Ùòy`îÓ`Ó`çy!i, ç, fyà`Û, `îÓ``î`îi, ç, òyÓ``îi, y`ly-`ÓSÈ`îÓ`Ó`!!!ò≈`T`!Û, S%È`!ò!i, yÓ`y`ç!ÛÓ`Ûy!°Û, Ó`ç!Û`îi, ã, yÈ!`Û, Ó``îi, Óyòf`lÛÛ, `îi, y`-`ßyÙhs`î, `îsfÓ`î, ç, #!`~`ò!ç`T`f`•`ñ`~z`hfl!`îÓ`ã, yÈ!`xyÓy`lòÓ`í, z`îÓ`à`llyàf`!ÓhfllyÓ`à`îè, -`x`îlÛ, ç, ò!i, ç!Û`í, z, yÓ`Û, `îÓ`ã, y`îÈ!Ó`xyG!i, y!`xyly`•î`-`ã, !%, !≈, ñ`ßyÙhs`î, y!sfÛ, ÓfÓfliy!`È) !Ùòy`îßÓ`y`!l`îçÓ`y`!Û, S%È`ç!Û, çy!`~ÓÇ`î, yz`î, yÓ`y`í, z!i, òyòl`Óy!i, ç, y`îi, ß`îã, ç`T`•î`-`È, `î°`ò`îÛÓ`í, z!i, òyòl`ç#`î, ç, Óy`îi, ç, -`~SÈy!i, ç, y`~z`î%`l`à`ç`ç!_`G`Óy!`%ç!_``îÛ, Û, y`îç`yà`îly`÷`&`•î`-`Óy!`çç!_`Ó`myÓ`y` , çy`îi, y°`çy`çy`G`ò!i, ç, !òÛ, yÓ` , ò!Ó`Ó!`~ÓÇ`çç!_`Ó`ßy`y`îlf`àÛ` , òÈ!y`z`≤ÃÈ, !i, ç, ò`&`•î`-

ÓÇ ≤Äly!Ë, !_Ü, !l! ÜÜ, y!% ^l!Ó° myÓ° y, ð!Ó° ä, y!°i, ~ÓÇ !l! !sfí, •í ñ ^ß•z ßÜhfl! !l! ÜÜ, y!% ^l!Ó° ßÜ!<T^!Ü, ~Ü, ^!e
xl≈!l!i, Ü, ÓfÓfliy Óy •- ~•z xl≈!l!i, Ü, ÓfÓfliy Ói≈, Üyl, ð, !l!Ó#^!i, Ü)°i, ð%ÜÓ° Ü, ^!ÜÓ° ÈüüüÈ (i) ðl! sf Óy ðl! y!sfÜ,
xl≈!l!i, Ü, ÓfÓfliy ~ÓÇ ßÜyç! sf Óy ßÜyç! y!sfÜ, xl≈!l!i, Ü, ÓfÓfliy- Ói≈, Üyl !ÓË, y^!à xyÜÓ° y ðl! sf ßjð^!Ü≈,
xy^!°yã, ly Ü, Ó° ~ÓÇ, ðÓ° Ói≈, # !ÓË, y^!à !l!ÓË, yà 1É5à xyÜÓ° y ßÜyç! sf ßjð^!Ü≈, xy^!°yã, ly Ü, Ó° Ó- ðl! sf ~ÓÇ
ßÜyç! sf SËyí, yG í, i, #!° ~Ü, !è, xl≈!l!i, Ü, ÓfÓfliy Ó° Ü, !yG x^!l!Ü, Ó^!° ly^!Ü, l- ^!Ë, •° !Üð xl≈!l!i, Ü, ÓfÓfliy- !Ü, v
~!è, ^!Ü, y^!ly ^!ÜÓ°Ü, xl≈!l!i, Ü, ÓfÓfliy l!° - ~!è, xyß^!° ðl! sf G ßÜyç! ^!sfÓ° !Üð Ó° * , ð- !Üð xl≈!l!i, Ü, ÓfÓfliy!
ðl! ^!sfÓ° !Ü, S%È !Ü, S%È ~Ó!<Tf Ói≈, Üyl ly^!Ü, ñ xyÓyÓ° ßÜyç! ^!sfÓ° G !Ü, S%È !Ü, S%È ~Ó!<Tf !ÓðfÜyl ly^!Ü, -
ðl! y!sfÜ, í, z! , ðyò! ÓfÓfliy Ó° ≤Äòyl ~Ó!<Tf •° Ü, yÓ° áyly!Ë, !_Ü, í, z! , ðyò!- xy^!Ó° y !!!ð≈<T Ü, ^!Ó° Ó° ^!i, ^!à ^!° í ^!sfÓ°
ßy•y^!l f Ó, •! Üyeyl í, z! , ðyò!- Ü, !è, ^!Ó° Ó° Óy à, ^!•Ó° xy! ly! xÓ!fl!i, •hfl!c^!Ó° , ð!Ó° Ó° ^!i≈, ^!ðáy ð!Ó° Ó, •!
Ü, yÓ° áyly- ^!áy ^!l Ó# ßÇáfÜ, ð!ÜÜ, !l!l! yà Ü, ^!Ó° í ^!sfÓ° ßy•y^!l f í, z! , ðyò! •
í - x<Tyòc ç! , ^!Ü, Ó° !m! , #!^!È, y^!à ^!à ^!Äè, !Ó°
!è, ^!l!c^! !Ó° ^!Ó° È, ^!° ~•z ÓfÓfliy ≤Ä!Ü à^!i, G ^!è, - ç#à •z í, y, ð!Yã, Ü •z! z^!Ó° y^!i, ðÓ° x!fylyf ^!ðc=!° ^!i, ñ
Ü, ylyí, y! ñ x^!fiè, Δ!°í y! ~ÓÇ xy^!Ü!Ó° Ü, y! !Óhfl!yÓ° °yË, Ü, ^!Ó° - ~!ç! yÓ° ^!ðc=!°Ó° Ü^!ðf çy, ðyl•z •° x!fí, Ü
í, z! ß^!i, ðl! y!sfÜ, ^!ðc- 1É4É2 ðl! ^!sfÓ° ~Ó!<Tf ^!xy!l≈Ü, ÓfÓfliy! í, z! , ðyò! ^!l!Ó° í, z! ðÜ, Ó° ^!l!Ó° Óf!_!äi, Üy!Ü, yly
ly^!Ü, ñ È, yàÜ, yÓ° # ~ÓÇ !Ó! ^!l! yàÜ, yÓ° #Ó° !ßk, yhs" @^!Ä•^!l!Ó° fljyð#li, y ly^!Ü, ~ÓÇ xl≈!l!i, ^!i, ðyÜÓfÓfliy
fljyð#li, y ^!Ó° Ü, yç Ü, ^!Ó° ^!z xy!l≈Ü, ÓfÓfliy ^!Ü, ðl! y!sfÜ, xl≈!l!i, Ü, ÓfÓfliy Óy ßÇ^!k, ^!i, ð ðl! sf Ó^!°- xyÜÓ° y
xy^!à•z í, z! ^!Ó° á Ü, ^!Ó° !SÈ !ñ Ü, y°≈ Üy:≈ iÑ, yÓ° hfl!Ó° e^!ÜÓ° í, ^!l!ç Ó^!° !SÈ! !ñ Ü, y^!ly ~Ü, !è, ^!ðc í, yÓ°
í, z! ß^!i ^!l!Ó° ßÜ! , ðNÿã, !è, hfl!Ó° Ó° Üðf !ò^!l! x!l! Óy!•i, •!° - ~•z, ðNÿã, !è, hfl!Ó° •° xy!òÜ ßyÜfÓyòñ ðyß≤Älyñ
ßyÜhs" i, sfñ ðl! sf ~ÓÇ ßÜyç! sf- ßy! , Ó° yçñ Üy !:≈Ó° hfl!Ó° e^!ÜÓ° Ói≈ly xl%yl! # ðl! sf, •° ^!Ü, y^!ly xl≈!l!i, Ó°
í, z! ß^!i ^!l!Ó° ä, !%, !≈ hfl!Ó° - ≤Ä!i, !è, hfl!Ó° Ó° •z !!!ð≈<T !Ü, S%È ~Ó!<Tf xy^!SÈ- ðl! sf Óy ðl! y!sfÜ, í, z! , ðyò!
ÓfÓfliy Ó° G !Ü, S%È ~Ó!<Tf xy^!SÈ-
NSOU ?GE-CO-31 15 xyÜÓ° y ðl! , ^!sfÓ° ä, yÓ° !è, ≤Äòyl ~Ó!<Tf Ó° í, z! ^!Ó° á Ü, Ó° ^!i, ðy!Ó° - ^!ß=!° ßÇ^!k, ^!i, ð
!l! Ó° * , ð≈ 1É Óf!_!äi, Üy!Ü, yly (Private ownership) : ðl! , ^!sf í, z! , ðyò! ^!l!Ó° í, z! ðÜ, Ó° ^!l!Ó° Óf!_!äi, Üy!Ü, yly Óçyl!
ly^!Ü, - ðÜ G Ü)ðl ~•z ð%!è, ≤Äòyl í, z! ðÜ, Ó° í ðÓ° ^!° ðl! , ^!sf í, z! ðÜ, Ó° ^!l!Ó° Üy!Ü, yly Ó° !Ë, !_!i, ð%!è, ^!ð! ly^!Ü, -
~áy ^!l! Ü, y^!ly Óf!_!Ü)ð^!l!Ó° Üy!Ü, ó xyÓyÓ° ^!Ü, y^!ly Óf!_!Ü)ð^!l!Ó° Üy!Ü, - Ü)ð^!l!Ó° Üy!Ü, ^!òÓ° , ð%Ñ!ç, ð!i,
Óy •!° ó xyÓ° ð^!ÜÓ° Üy!Ü, ^!Ü, ð!ÜÜ, Óy •!° - í, z! ðÜ, Ó° ^!l!Ó° Üy!Ü, i, yÓ° •zFSËyÜ^!i, y í, z! ðÜ, Ó° í !Ó!e' Ü, ^!Ó°
xyl! Ü, Ó° ^!i, ðy^!Ó° - ðl! , ^!sf í, z! , ðyò! ^!l!Ó° í, z! ðÜ, Ó° ^!l!Ó° !Ë, !_!i, i, y•!° ð%!è, ^!ð! ly^!Ü, ≠, ð%Ñ!ç, ð!i, ~ÓÇ ð!
ÜÜ, - ð%Ñ!ç, ð!i, ð!ÜÜ, ^!Ü, í, z! , ðyò! ^!l!Ó° Ü, y^!ç !!!l! yà Ü, ^!Ó° - ~Ófy, ðy^!Ó° ^!Ü, y^!ly ßÓ° Ü, y!Ó° !l! sf! l•z
Ó° ^!°•z ä, ^!°- 2É È, yàÜ, yÓ° #Ó° ßyÓ°≈!È, ÒÜc (Consumer's sovereignty) : ðl! y!sfÜ, í, z! , ðyò! ÓfÓfliy! ^!È, yàÜ, yÓ° #
Óy e' i, yÓ° oÓf e' ^!l!Ó° Ófy, ðy^!Ó° , ði≈ fljyð#li, y Óy ßyÓ°≈!È, ÒÜc Óçyl! ly^!Ü, - e' i, yÓ° y i, y^!òÓ° Ó° &!ä, G
, ðSÈ@ xl%yl! # oÓfßyÜ@^!Ä# !Ü, l!i, ðy^!Ó° - 3É í, z! ^!òfy^!àÓ° fljyð#li, y (Freedom of enterprise) : ðl! y!sfÜ, í, z! , ðyò!
ÓfÓfliy! í, z! ^!òfy_ yÓ° y i, y^!òÓ° !ßk, yhs" @^!Ä•^!l!Ó° ^!« , ^!le ði≈ fljyð#li, y ^!È, yà Ü, ^!Ó° - í, z! ^!òfy_ y i, yÓ° !Ó!l!l! yà
ßjð^!Ü≈, fljyð#li, y ^!Ó° !ßk, yhs" !!!i, ðy^!Ó° - ^!Ü, y!% oÓf í, z! , ðyò! Ü, Ó° y •!Óñ Ü, i, è, y í, z! , ðyò! Ü, Ó° y •!Óñ
^!Ü, y!% , ðk, !i, ^!i, í, z! , ðyò! Ü, Ó° y •!Ó° ßjð^!Ü≈, í, z! ^!òfy_ y fljyð#li, y ^!Ó° !ßk, yhs" !!!l! ly^!Ü, - ~•z óÓ° ^!l!Ó° !
ßk, yhs" @^!Ä•^!l!Ó° ^!« , ^!le ßÓ° Ü, yÓ° í, z! ^!òfy_ yÓ° Ü, yçEÜ, ^!Ü≈ ^!Ü, y^!lyÓ° * , ð •hfl!^!k, ^!ö, ^!Ó° ly- í, z! ^!òfy^!àÓ°
fljyð#li, yÓ° Ü^!ðf ð!Ü^!Ü, Ó° fljyð#li, yG xhs" È%≈, _ - ð!Ü^!Ü, Ó° fljyð#li, y Ó° ^!i, ^!ÓyV, y! fljyð#li, y ^!Ó°
^!ÈüÈ Ü, y^!ly ^!ðçy @^!Ä•^!l!Ó° yÓ° xlòÜ, yÓ° - ðl! y!sfÜ, í, z! , ðyò! ÓfÓfliy! í, z! ^!òfy^!àÓ° fljyð#li, y lyÜ, yÓ° È, ^!° ðÜ
G Ü)ð^!l!Ó° xÓyò à!i, ç#°i, y Óçyl! ly^!Ü, - 4É ðyÜ ÓfÓfliy (Price system Óy Price mechanism) : ðl! , ^!sf ðyÜ ÓfÓfliy
fljyð#li, y ^!Ó° Ü, yç Ü, ^!Ó° - ~•z xl≈ÓfÓfliy!
ä, y!•òy G ^!çyà ^!l!Ó° äy! , ≤Ä!i, äy^!i,
Ó° myÓ° y ^!Ü, y^!ly !Ü, S%ÈÓ° ðyÜ !l!ð≈y!Ó° i, •!° - ~•z Óyçy!Ó° ç!_!^!Ü, ßÓ° Ü, yÓ° ^!Ü, y^!lyÈ, y^!Ó° !l! sf! Ü, ^!Ó° ly-
Óyçy^!Ó° ä, y!•òy G ^!çyà ^!l!Ó° ç!_!^!Ü, fljyð#li, y ^!Ó° Ü, yç Ü, Ó° ^!i, ^!òG! y •!° - ðyÜ ÓfÓfliy Óy Óyçy!Ó° ç!_!Ó°
Üyðf^!Ü•z ßjð^!òÓ° Ó^!è, l•^!l! ly^!Ü, - ~•z ðyÜ ÓfÓfliy ^!Ü, ÓyçyÓ° ÓfÓfliyG (market mechanism) Óy •!° - í, z! , ðß"
oÓf ~ÓÇ í, z! , ðyò! ^!l!Ó° í, z! ðÜ, Ó° í, zÈ, ^!l!Ó° •z ðyÜ ÓyçyÓ° ÓfÓfliyÓ° myÓ° y !l!ð≈y!Ó° i, •!° - í, z! , ðÜ, Ó° í Óy
í, z! , ðyò! ^!l!Ó° ðyÜ xyÓyÓ° i, yÓ° Üy!Ü, Ó° xyl! !l!ð≈yÓ° i, Ü, ^!Ó° - ß%i, Ó° yç ðyÜÓfÓfliy ^!ò!çÓ° xyl! Ó^!è, !G
!l!ð≈yÓ° i, Ü, ^!Ó° - ~•z ðyÜ ÓfÓfliy Óy ÓyçyÓ° ÓfÓfliy ^!Ü, xfyí, yÜ !flø! ÜÜxò, çf •hfl!ÜÜ (invisible hand) Ó^!° x!È, !i,
Ü, ^!Ó° ^!SÈ!- iÑ, yÓ° Ü^!i, ñ ~•z xò, çf •!hfl!Ó° äxl≈y! ðyÜ ÓfÓfliyÓ° ä ßÇ^!Ü, ^!i, Ó° Üyðf^!Ü•z ßÜhfl! xl≈!l!i, Ó°
lyÓi, #!° Ü, yçÜ, Ü≈ , ð!Ó° ä, y!°i, G !l! !sfí, •!° -

NSOU ?GE-CO-31 18 7É òyÙ ÓfÓfliyÓ !ÓÜ, Ì, Ì, ≠ Óyhflí^ÍÓ òlì, ^Ísf òyÙÓfÓfliy flí^ Ç!e Í^ È, y^ÍÓ Ü, yç Ü, ^ÍÓ ly-
Óyhflí^ÍÓ, ò%Ñ!ç, òlì, Ó^y Ì^Íç^ÍòÓ^ flly^Íl≈ òyÙ Ì!^ sfi Ü, ^ÍÓ - ~^lì, ^e^Í, y^ÍòÓ^ flly≈ «%,]^ ~ÓÇ Ü, yÛf hfllí^ÍÓ
í, zÍ, òyòl Ü, Ó^y Ì^Íç, Ó^Í ly- 8É Ù%lyÈ, yÓy!ç ≠ òlì, ^Ísf í, zÍ, òyòl, ^ÍòÓ^ Ü, yçÜ, ^ÍÜ≈ Ì^Ó^ Ü, y!Ó^ •hfllí^Íç, ò ly^ÍÜ, ly-
È, ^Íç, ò%Ñ!ç, òlì, Ó^y x^ÍlÜ, Ì^Íç^ÍòÓ^ Óyçy^ÍÓ Ü, !eÜ àyê, !ì, ^Í, !Ó^ Ü, ^ÍÓ^ ã, í, y òy^ÍÜ òÓf^ÍÓ!e^Í Ü, ^ÍÓ^ ~ÓÇ xfllyÈ, y!
ÓÜ, Ù%lyÈ, y xç≈l Ü, ^ÍÓ - Ólfyñ !%k, ñ ò%!È≈, «, ñ Ù^yÛy!Ó^ •zi, fy!ò xfllyÈ, y!ÓÜ, ò!Ó^ !flí!ì, ^Í, ~è, y^ÍÓç •^Íl^
ly^ÍÜ, - 9É Ìy!ÀyçfÓy^ÍòÓ^ ≤ÁÿyÓ^ ≠ òlì, y!sfÜ, ÓfÓfliy!^, ò%Ñ!ç, òlì, Ó^y ^ÍÓç Ù%lyÈ, yÓ^ ^y^ÍÈ, !Ó^Íò^ÍçÓ^ ÓyçyÓ^
òà^ÍÓ^ ^ã, ^Ty Ü, ^ÍÓ^ - ~È, y^ÍÓ Ìy!ÀyçfÓyò G í, z, òl!^ÍçÓy^ÍòÓ^ ≤ÁÿyÓ^ à^Íè, - Óçy!ì, Ü, Ü, ^Íç, ò≈y^ÍÓ^ çl!^!
Ó^Íò^ÍçÓ^ ÓyçyÓ^ òà^ÍÓ^ Ü, ^ÍÓ^ - òlì, ^ÍsfÓ^ ÓyçyÓ^ ÓfÓfliyÓ^ e&!è, !^ ò!Ó^ Ü, Ó^ ^Í, !Ü, S%È Ìç^ÍçyòlÜ^Ü, ò!
Ó^Ü, ^ly @^Á^ÍÜ, Ó^y •ÍFSÈ x!≈y! òlì, ^ÍsfÓ^ xÓyò x!≈l#!ì, (laissez faire) Óì≈, Ùy^Íl^Íz- lyly Ì^Ó^ Ü, y!Ó^ !Ó!l!^ÍÈ ò^ál
Óf!_!^ àì, í, z^Íòfy^ÍàÓ^
í, z, òÓ^ xy^ÍÓ^ y, ò Ü, Ó^y •
ÍFSÈ- Ì%í, Ó^yç Óì≈, Ùy^Íl^Íç, òlì, ^ÍsfÓ^ flly^Íl ~^Íl^ÍÈ !lì^Ísfí, òlì, sf (regulated capitalism)- ~^lì, x!lì^Ísfí, ÓyçyÓ^
ÓfÓfliyÓ^ e&!è, !^ !Ü, S%Èè, y ò)Ó^ Ü, Ó^y Ì^Íç, Ó^ÍFSÈ- 1É4É5 òlì, ^ÍsfÓ^ ≤ÁÿyÓ^ Ì^Íç^ÍòÓ^, !flòñ^ÍÓ^ Ü, y^Ílì≈, y ~ÓÇ
Ùy^Í:≈Ó^ x!È, Ü, Ì, ≠ ??!flò^ÍlÓ^ Ì, ^Íç (Theory of Smith) : xfy!ì, yÜ !flò^ÍÜ, x!≈l#!ì, Ó^ çlÜ, Ó^y •Í - !ì, !ìÑ, yÓ^ !Óáfyt, An
Enquiry into the Nature and Causes of Wealth of Nations Óy Ìç^Íç, ^Íç, ò Wealth of Nations Ó^z^Íl^Íç^ÍòÓ^ Ó^Íç^ÍòÓ^
xy^Íyã, lyÓ^ ≤Áòyl^ÍÓ!l^Íç^ÍòÓ^ •x!≈l!lì, Ü, í, zB^Íl - Üœ, y!ÛÜ, y^Íç x!≈l#!ì, !Ó^ÍòÓ^yñ^ÍçÈ!ì, !flò G^ÍÓ^ Ü, y^Ílì≈, yñ
òlì, ^ÍsfÓ^ !ÓÜ, y^ÍçÓ^ Ì, y!_¥Ü, Ó^*, ò^ÍÓ^ ày !ò^Íl^ÍÈ! - !flò^ÍlÓ^ Ü^Ílì, ñ Ü, y^Íly çy!ì, Ó^ Ì^Íç^ÍòÓ^ ^Íç, ^Íyly G
Ó^*^Í, òy^ÍÜ, ^Íçy, y!^Í lyñ Ì^Íç^ÍòÓ^ !È≈, Ó^ Ü, ^ÍÓ^ í, zÍ, òyò^ÍlÓ^, ò!Ó^ Ùy^Íl^Íç^ÍòÓ^ í, z, òÓ^ - Ì, y^Íz^ÍÜ, y^Íly ^ò^ÍçÓ^ Ì^Íç^ÍòÓ^
Óyí, y^Ílì, ^à^Íç, í, zÍ, òyòl Óyí, y^Ílì, •ÍÓ- í, zÍ, òyòl Óyí, y^ÍlyÓ^ çlf !ì, !xÓçf ≤ÁÜ, !ì, Óyò#^ÍòÓ^ (physiocrats) lfy!^
Ü, !È!Ó^ í, z, òÓ^ ^çyÓ^ ò!l! - ÓÓ^Ç Óyl!çfÓyò#^ÍòÓ^ lfy!^Íç^ÍòÓ^ G Óy!í^ÍçfÓ^ í, z, òÓ^ ^çyÓ^ !ò^Íl^ÍÈ! - !lì, yÓ^
Ü^Ílì, ñ Ü, !È!^Íç, !Ó^ÍçÈ!y!^ÍòÓ^ Ì%í, yà^Ízò, !Ü, v !ç^Íl^ÍçÈ!y!^Í G òÜ!ÓÈ, y^ÍàÓ^ Ì%í, yà xy^ÍÈ! - È, ^Íç, Ü, !È!Ó^
^ã, ^Íl^Íç^ÍòÓ^ í, zÍ, òyòl Ó, !k, Ó^yÓ^ x^ÍlÜ, ^Íç, •ÍÓ- !flò òlì, sf^ÍÜ, ~Ü, !è, xÓyò G !lì, sfi^Íç x!≈l#!ì, Ü, ÓfÓfliy (laissez
faire economy) Ó^Íç^ÍòÓ^ Ì^Íç^ÍòÓ^ Ü^Ílì, ñ Óf!_!^ Ó^ flly≈ G ÌyÜ^ÍçÓ^ flly^Íl≈Ó^ Ü^Íçf^ÍÜ, y^Íly^ÍÓ^ÍÓ^yò
^Íz- ≤Á^Ílì, fÜ, Óf!_!^ !^ÍçÓ^ Ü, ^Íçy! Ì^Íç^ÍòÓ^ Ü, Ó^ ^Í, ã, y^Íz^Íç^ÍòÓ^ Ü, ^Íçy! G Ì^Íç^ÍòÓ^ Ü, ^Íç^ÍòÓ^
x!≈l!lì, Ü, Ü, y!≈Ü, y^Íç, òÓ^
í, z, òÓ^ Ì^Íç^ÍòÓ^ •hfllí^Íç, ò !^ÍÈ!ò Ü, ^ÍÓ^ ^ÍÈ! - !lì, yÓ^ Ü^Ílì, ñ xÓyò x!≈l#!ì, ^Íç, z ÌyÜ^ÍçÓ^ Ü, ^Íçy! Ì^Íç^ÍòÓ^, •ÍÓ-
NSOU ?GE-CO-31 19^Íz xÓyò Óy fllyFSÈ@f !#!ì, z^Ílì, yÓ^ Ü, y^ÍÈ Ì^Íç^ÍòÓ^ - Ü^Ílì, ñ, òy^ÍÓ^ ñ ~z ÓfÓfliyÓ^
Ü^Íçf^ÍÜ, y^Íly ÌyB!l^Íç - !Ü, v !flò Ó^Íç^ÍòÓ^ !lì, ñ xÓyò x!≈l#!ì, !ì, ~Ü, !è, flí^Íç!e^Í ÓfÓfliy^ÍÈ, Ì^Íç x!≈l!lì, Ü,
~Ü, ^ÍÜ, Ó^ Ü, y^ÍçÓ^ Ü^Íçf^ÍÜ Ìyòl Ü, ^ÍÓ^ - ~z flí^Íç!e^Í ÓfÓfliy!è, •òyÜ ÓfÓfliy Óy ÓyçyÓ^ ÓfÓfliy - ~z
òyÜÓfÓfliy^ÍÜ, !ì, !l^Íç, çf, y!ì, ÜÜ (invisible hand) Ó^Íç x!È, !ì, Ü, ^ÍÓ^ ^ÍÈ! - !è, z^Ílì, yÓ^ Ì, ^Íç^ÍòÓ^ Ü, y^Íly çy!ì, Ó^ Óy
^ò^ÍçÓ^ Ì^Íç^ÍòÓ^ !, òÈÈ!^ÍÜ, w#!^Íç^ÍòÓ^ Ìy - !flò^ÍlÓ^ Ü^Ílì, ñ x!≈l!lì, Ü, í, zB^Íl^Íç^ÍòÓ^ çlf ã, y^Íz^Íç^ÍòÓ^ òl^Íç^ÍòÓ^ (l^Íç^ÍòÓ^
^òl ã, !^Íç) SÈyí, y òÜ!ÓÈ, yà G !Ó^ÍçÈ!y!^Íç Ì^Íç^ÍòÓ^ - !Ü)òl ã, !^Íç^ÍòÓ^ çlf Ì^Íç^ÍòÓ^ Óyí, y^Ílì, •ÍÓ- !flò
Ì, y^Íz^Íç^ÍòÓ^ çlf Ì^Íç^ÍòÓ^ Óy !Ü, Óf!^Íç, yÓ^ í, z, òÓ^ ^çyÓ^ !ò^Íl^ÍÈ! - ^y^ÍÜ, Ó^ Ì^Íç^ÍòÓ^ Óyí, ^Íç^ÍòÓ^ Ìy)ò^Íç^ÍòÓ^ Ì^Íç^ÍòÓ^
^Íç^ÍòÓ^ Ì^Íç^ÍòÓ^ ^çyàl Óy^Ílì, - z^Íç, Ó^yòl^Íç, í, zÍ, òyòl ~ÓÇ xy^ÍÓ^y^Íç^ÍòÓ^ òÜ!ÓÈ, yà G !Ó^ÍçÈ!y!^Íç Ìy^Íçf
Ü, ^ÍÓ^ - È, ^Íç^ÍòÓ^ í, zÍ, òyòl #^Íç, y Óy^Ílì, ~ÓÇ í, zÍ, òyòl Ó^Íç^ÍòÓ^, òç!è, x!≈l!lì, Ü, í, zB^Íl^Íç^ÍòÓ^, ò^Íl^Íç^ÍòÓ^
à^Íl^Íç^ÍòÓ^ - !flò^ÍlÓ^ í, zB^Íl^Íç^ÍòÓ^ òÜ!ÓÈ, yà G !Ó^ÍçÈ!y!^Íç Ì, y^Íz^Íç^ÍòÓ^ = Ó^ç, ò!è - Ì, ^ÍÓ^ ~z òÜ!ÓÈ, yà Óyçy^ÍÓ^ Ó^
xyl^Íç, ^ÍlÓ^ myÓ^y #Ûy!ì, ^Íç, òy^ÍÓ^ (Division of labour may be limited by the extent of market) - Ì^Íç^ÍòÓ^ yçñ òÜ!
ÓÈ, yà ≤Áÿy!Ó^ Ì, Ü, Ó^ ^Íç, •Íç^ÍòÓ^ ≤Áÿy!Ó^ Ì, Ü, Ó^ ^Íç, •ÍÓ- !flò^ÍlÓ^ Ü^Ílì, ñ ÓyçyÓ^ ≤Áÿy!Ó^ Ì, Ü, Ó^ ^Íç, •Íç^ÍòÓ^
~Ó^Íò!çÜ, Óy!çf ≤ÁÒì≈, Ì, Ü, Ó^ ^Íç, •ÍÓ- ~z ~Ó^Íò!çÜ, Óy!çf xy^Íç^ÍòÓ^ xyhs^Íç^ÍòÓ^, òÜ!ÓÈ, yà G !Ó^ÍçÈ!y!^Íç Ì^Íç^ÍòÓ^
Ì%í, yà ~Ì^Íç^ÍòÓ^ - !^Íç^ÍòÓ^ òÓf í, zÍ, òyòl^Íç^ÍòÓ^ òç^Íç^ÍòÓ^ òÓf í, zÍ, òyòl Ü, Ó^ ^Íç^ÍòÓ^ ~ÓÇ Ì, yÓ^, òÓ^ ~ÍÜ,
x, ò^Íç^ÍòÓ^ Ì^Íç^ÍòÓ^ òÓf !Ó!l^Íç^ÍòÓ^ Ü, Ó^ ^Íç^ÍòÓ^ ~Ó^ È, ^Íç^ÍòÓ^ Ì^Íç^ÍòÓ^ òç^Íç^ÍòÓ^ Óy!^Íç^ÍòÓ^ ~ÓÇ !Óy^Íç^ÍòÓ^ x!≈l#!ì, Ó^ Ìyè, í, zÍ, òyòl
Óyí, ^ÍÓ- ~È, y^ÍÓ xÓyò x!≈l#!ì, !è, Ìy, !k, Ó^ !çá^Íç^ÍòÓ^, òÑÓÈy!^Íç - !flò^ÍlÓ^ È, yÈ!y!^Íç^ÍòÓ^ x!≈l#!ì, !è, ~Ü, !è, !l^Íç, xÓfliy!^
(stationary state) ^òÑySÈy!^Íç - Ì%í, Ó^yç !flò^ÍlÓ^ Ì, ^Íç^ÍòÓ^ !l^Íç^ÍòÓ^ xÓfliy!è, Ü, y^Íly^Íç, yçyÓ^ xÓfliy !ì - ~z xÓfliy!^ òç!è,
Ì, yÓ^ ≤ÁyÜ, !ì, Ü, Ì^Íç^ÍòÓ^ Ì^Íç^ÍòÓ^ Ì^Íç^ÍòÓ^, ò!è ≈ Ì^Íç^ÍòÓ^, yÓf Ì^Íç^ÍòÓ^, ≤Áyà%, ^Íç^ÍòÓ^ hfllí^Íç^ÍòÓ^, òÑÓÈy!^Íç - !flò^ÍlÓ^ È, yÈ!y!^Íç^ÍòÓ^ ñ
~z xÓfliy!^ òç!è, "reaches its full complement of riches". !flò^ÍlÓ^ í, zB^Íl^Íç^ÍòÓ^, ^Íç^ÍòÓ^ ≤Áòyl ã, y!^Íç^ÍòÓ^, •Ü)òl àè, l -
!flò^ÍlÓ^ Ü^Ílì, ñ Ìy)ò^Íç^ÍòÓ^ àè, ^Íç^ÍòÓ^ yÓ^ xyÓyÓ^ !È≈, Ó^ Ü, ^Íç^ÍòÓ^ òç!è, Ó^ ≤Áy!ì, y!lÜ, Ü, yè, y^ÍÜyÓ^ í, z, òÓ^ -
Ì%í, Ó^yç !flò^ÍlÓ^ í, zB^Íl^Íç^ÍòÓ^, ^Íç^ÍòÓ^ ≤Á!ì, y^ÍlÓ^ (institutions)
È, !Ü, y^Íç^ÍòÓ^ = Ó^ç, ò!è - ≤Á!ì, y^Íç^ÍòÓ^
ylàì, Ü, yè, y^ÍÜy Ì^Íç^ÍòÓ^, !flò^ÍlÓ^ Ü, ly^Íç^ÍòÓ^, ^à^Íç^ÍòÓ^ xyÜy^ÍòÓ^ Ó^ ^Íç^ÍòÓ^, •Íç^ÍòÓ^ !flò^Íç^ÍòÓ^ xÓyò x!≈l#!ì, ~ÓÇ xÓyò Óy!
Í^ÍçfÓ^ ò, !, Ìy!≈Ü, - !ì, !l^Íç^ÍòÓ^ Óf!_!^ flly!ì, sfÓy^ÍòÓ^ (individualism) òçyÓ^ # - Óf!_!^ Óy ≤Á!ì, y^ÍlÓ^
Ü, yçÜ, ^ÍÜ≈Ó^ í, z, òÓ^ Ì^Íç^ÍòÓ^ !lì, sfi Óy !Ó!l!^Íç^ÍòÓ^ !ì, !l^Íç^ÍòÓ^ !àyÓ^ !Ó^Íç^ÍòÓ^yò# - Ófy, òy^ÍÓ^ !lì, yÓ^
xÓfliy!^SÈ ≤ÁÜ, !ì, Óyò#^ÍòÓ^ (physiocrats) Ü^Ílì, y - !lì, yÓ^ Ü^Ílì, ñ xÓyò x!≈l#!ì, ^Íç, ÓyçyÓ^ ^Íç^ÍòÓ^ ≤Áÿy!Ó^ Ì, •Íç^ÍòÓ^
xy^ÍÓ^y òÜ!ÓÈ, y^ÍàÓ^ Ì%í, yà Ì, ^Íç^ÍòÓ^ - Ì, y^Íz^Íç^ÍòÓ^, ^Ísf Óy xÓyò í, z^Íòfyà x!≈l#!ì, ^Íç, çl^Íç^ÍòÓ^ x!≈l!lì, Ü, Ü, yçÜ, Ü≈
!lì, sfi^Íç^ÍòÓ^ çlf^Íç^ÍòÓ^yçT... Óy

NSOU ?GE-CO-31 22 Úy Ì:≈Ó° hflÍÓ° ì, _¥ xl%ylí #ñ ù, y Ìly ÑÛyç xì≈ Ìllí, Û, í, zB Ì° ÌÍÓ° , ò Ìl , òÑyã, !è, hflÍÓ° xli, e ù Û, ÌÍÓ° - Ì=!° •≠ xy!òÙ ÑyÛfÓyòñ òyÑ ÓfÓfíyñ ÑyÙhs Ì, sfñ òlì, sf G ÑÛyç, sf- Ñy, Ó° yç òlì, sf Úy Ì:≈Ó° hflÍÓ° e ÌÍÛÓ° ä, i%, Ì≈ hflÍÓ° - Úy Ì:≈Ó° Ù Ìl, ñ ~Û, !è, hflÍÓ° ÌÍÛ, xyÓ° ~Û, !è, hflÍÓ° í, z_Ó° Ì à Ìè, !ì, •y!ÑÛ, Ó° Óy ÌòÓ° Ì, _¥ xl%ylí #ñ - !ì, •y!ÑÛ, Ó° Óy ÌòÓ° Ù)° Ó_ Óf •ñ í, zì, òyò!ç!_ ~Óç í, zì, òyò ÌÍÓ° Ñjò ÌÛ≈, Ó° Ù Ìòf, òyò flò!Ó° Û, !e Ì y ÈÛÈ≤Älì, !e Ì y Ó° Ùyòf ÌÛ•z ù, y Ìly xì≈!#!ì, !ÓÛ, yç òyÈ, Û, ÌÍÓ° - ~á!ñ í, zì, òyò ÌÍÓ° ç!_ ñ í, zì, òyò ÌÍÓ° Ñjò ÌÛ≈, Ó° Ì à, Ìl ÌÍÓ°!ç!_ ò!ç à!ì, ç#° - í, zì, òyò ÌÍÓ° ç!_ !ì, ò8ì, !ÓÛ, yç òyÈ, Û, ÌÍÓ° ñ í, zì, òyò ÌÍÓ° Ñjò ÌÛ≈, Ì, Ì, ò8ì, !ÓÛ, yç òyÈ, Û, ÌÍÓ° ly- È, Ì° í, zÈ, Ìl ÌÍÓ° Ù Ìòf ~Û, è, y !Ó° ÌÍÓ° yò Óy Ñçÿyì, Ì, !Ó° •!° - , ò%Ó° Ìly í, zì, òyò ÌÍÓ° Ñjò ÌÛ≈, !ì%, ! ! ÓÛ, !ç, í, zì, òyò ÌÍÓ° ç!_ ÌÛ, fliyl !ò Ìl, (accommodate) , òy ÌÍÓ° ly- ~•z xÓfliyl Ì, ò%Ó° Ìly í, zì, òyò ÌÍÓ° Ñjò ÌÛ≈, È, Ì, ! à Ìl Ìl%, !ì, zì, òyò ÌÍÓ° ≈, à Ìl, , G Ìè, - òç!è, Ó° ~Û, hflÍÓ° ÌÍÛ, xlf hflÍÓ° í, z_Ó° Ì à Ìè, - ~•z ≤Ä!e Ì y ÌÛ, Ó° y •!° m@μÙ)° Û, Ó° Óyò (dialectical materialism)- ~á!ñ Úy Ì:≈Ó° hflÍÓ° Ì, Ì_¥ òlì, sf • ä, i%, Ì≈ hflÍÓ° - ~•z ä, i%, Ì≈ hflÍÓ° Ó G í, zì, òyò ÌÍÓ° ç!_ G í, zì, òyò ÌÍÓ° Ñjò ÌÛ≈, Ó° Ù Ìòf !Ó° ÌÍÓ° yò Óy Ñçÿyì, òáy ò ÌÍÓ° - È, Ì° , ò%Ó° Ìly í, zì, òyò ÌÍÓ° Ñjò ÌÛ≈, È, Ì, !. !à Ìl Ìl%, !ì, zì, òyò ÌÍÓ° ≈, Óy ÑÛyç, sf ≤Älì, !ç, !ì, •!° - ~á!ñ òlì, Ìsf ~•z !Ó° ÌÍÓ° yò Óy Ñçÿyì, !è, ù, ylyl Óy Û, #Ó° * , òñ Ì, y òáy !yÛ, - xyÙÓ° y Ó° !° !SÈñ òlì, Ìsf Ù)° òl Óy í, zì, òyò ÌÍÓ° Ùyòf ÌÛÓ° Ùy!° Û, yly , ò%Ñ!çÓyò#Ó° - ò! Ù ÌÛ, Ó° ù, y Ìly Ù)° òl !•z ñ Ì, yÓ° xy ÌSÈ òÙ- Ñy, Ó° yçñ ç#Ó!òyÓ° ÌÍÓ° ç!f Ì, y ÌÛ, Ùç%!Ó° Ó° !Ó! Û Ìl òÙ !Ó!e Û, Ó° Ìl, •!° - ~•z Ùç%!Ó° Ó° •yÓ° ~Û, Ì, Ó° È, yÈ, y ÌÍÓ° , ò%Ñ!ç, ò!ì, !è, Û, Û, ÌÍÓ° - ò! Û ÌÛ, Ó° y ~áy Ìl Ùç%!Ó° òyÑ (wage slave)- , ò%Ñ!ç, ò!ì, Ó° myÓ° y !!ò≈y!Ó° Ì, Ùç%!Ó° Ìl, ò! ÛÛ, ÌÛ, Û, yç Û, Ó° Ìl, •!° - Úy Ì:≈Ó° Ù Ìl, ñ òÙ•z Ù)° f, !çT Û, ÌÍÓ° - òlì, Ìsf í, zì, òyò ÌÍÓ° ≤Ä!e Ì y!° ò! ÛÛ, !ì, è, y Ù)° f Ì, !Ó° Û, ÌÍÓ° ñ Ì, yÓ° Ì à, Ìl Ìl Ùç%!Ó° , òyl° - ~•z ò% Ìl ÌÍÓ° , òyl≈Û, f • í, zm, _ Ù)° f - ò! ÛÛ, ~•z í, zm, _ Ù)° f, !çT Û, ÌÍÓ° - !Û, v , ò%Ñ!ç, ò!ì, , ò%Ñ!çÓ° Ùy!° Û, ylyÓ° Ìçy ÌÍÓ° ~•z í, zm, _ xydÿy! Û, ÌÍÓ° - Ñy, Ó° yçñ òlì, Ìsf í, zì, òyò ÌÍÓ° ÑyÛy!çÛ, ä, !Ó° e ly ÌÛ, ly- ~áy Ìl í, zì, òyò ÌÍÓ° ≤Ä!e Ì y!° ~Û, ò! Ì x, òÓ° ò! Ì ÌÛ, ÌçyÈ!ì Û, ÌÍÓ° - ~È, y ÌÍÓ° òlì, Ìsf í, zì, òyò ÌÍÓ° ç!_ ~Óç í, zì, òyò ÌÍÓ° Ñjò ÌÛ≈, Ó° Ù Ìòf ~Û, è, y !Ó° ÌÍÓ° yò òáy ò! - ~•z !Ó° ÌÍÓ° y ÌòÓ° !, òSÈ Ìl Ù)° Û, yÓ° Ì° Ù)° òl Óy , ò%Ñ!çÓ° ò! Ì Ùy!° Û, yly (class ownership of means of production)- Úy Ì:≈Ó° Ù Ìl, ñ òlì, ÌsfÓ° ~•z !Ó° ÌÍÓ° yò ò!Ó° •!° ÌÍÓ° !ò Ù)° ò ÌÍÓ° ò! ÌÛÈÛÛy!° Û, yly ò!Ó° Û, ÌÍÓ° ÑyÛy!çÛ, Ùy!° Û, yly (social ownership of capital) ≤Älì, !ç, y Û, Ó° y •!° - Úy:≈ !Óy°yÛ Û, Ó° Ìl, ! Ìñ ~!è, àè, ÌÍÓ° !ál ò! ÛÛ, Ó° y ò! Ìç@ Äy ÌÛÓ° myÓ° y , ò%Ñ!ç, ò!ì, ÌòÓ° « Û, !yã%, fì, Û, Ó° ÌÍÓ° ~Óç ò° Ìç Ó°

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Ó° yç Ìllí, Û, G xì≈ Ìllí, Û, « Û, !ì, y òá° Û,

Ó° ÌÍÓ° - Ì, á! Ù)° ò ÌÍÓ° xyÓ° Óf!_ Ì, ä, Óy ò! Ì Ùy!° Û, yly !yÛ, ÌÍÓ° ly- Ì, yÓ° Óò Ì° Ù)° ò ÌÍÓ° ÑyÛy!çÛ, Ùy!° Û, yly ≤Älì, !ç, !ì, •!° - ~Ó° * , ò Ó° yç Ìllí, Û, ÈÛÈxì≈ Ìllí, Û, Ñçäè, !Óy ≤Älì, !ç, y! ÌÛ, Úy:≈ Ó° Ì° !SÈ! ÑÛyç, sf- ÑÛyç, Ìsf Ù)° ò ÌÍÓ° ò! Ì Ùy!° Û, ylyÓ° Óò Ì° ÑyÛy!çÛ, Ùy!° Û, yly ≤Älì, !ç, !ì, •!° - È, Ì° í, zì, òyò ÌÍÓ° ç!_ G í, zì, òyò ÌÍÓ° Ñjò ÌÛ≈, Ó° Ù Ìòf ÌÍÓ° ÌÍÓ° yò òlì, Ìsf òáy Ìl, ñ Ì, y xhs° !≈!ì, •!° - NSOU ?GE-CO-31 23 òlì, sf Ì ~Û, ÑÛ Ì, yÓ° xhs° !≈!ì, !Ó° ÌÍÓ° y ÌòÓ° ç!f È, Ì, !. !y ÌÍÓ° ñ Ì, y Úy:≈ xyÓ° ~Û, È, y ÌÍÓ° ò! à Ìl ÌSÈ! - Úy:≈ Ó° Ì° !SÈ! Ìñ òlì, y!sfÛ, ÓfÓfliyl ÑçÛ, è, xÓçfΩ, yÓ# - xyÙÓ° y Ó° !° !SÈ Ìñ òlì, Ìsf , ò%Ñ!ç, ò!ì, ò! Ù ÌÛ, Ó° myÓ° y !çT í, zm, _ Ù)° f xydÿy! Û, ÌÍÓ° ~Óç Ì, y , ò%ÍÓ° yl° !Ó! Ìl Ìl yà Û, ÌÍÓ° - ~ÛÛ, Ó° y •!° Ù)° òl ä, !ç! (capital accumulation)- Úy:≈ ò! Ìá Ìl ÌSÈ! Ìñ !ì, •z Ù)° òl ä, !ç! ÌÍÓ° ≤Ä!e Ì y ä, !ç! Ìl, !y ÌÛ, ñ Ù%lyÈ, yÓ° •yÓ° Û, ÙyÓ° ÌVÑç, yÛ, Óy ≤ÄÓlì, y òáy ò! - ~Ó° È, Ì° òlì, Ìsf ÑçÛ, è, á!#È), !ì, •!° - xyÓ° ~Û, È, y ÌÍÓ° òlì, Ìsf ÑçÛ, è, òáy !ò Ìl, , òy ÌÍÓ° - òlì, Ìsf ò! ÛÛ, ÌçyÈ!ì ÌÍÓ° , È, Ì° ò! ÛÛ, Ó° y e Ùyà, ò!Ó° o° Ìl , ò Ìl, , - Ì, y ÌòÓ° e Ì° « Û, !ì, y Û, ÌÛ - È, Ì° Óyçy ÌÍÓ° oÓfÿyÛ@ Ä#Ó° ä, y!•òyÓ° xÈ, yÓ° Ì, !Ó° •!° - , ò%Ñ!ç, ò!ì, Ó° y Ì, y ÌòÓ° í, zì, ò8° oÓf Óyçy ÌÍÓ° !Ó!e Û, Ó° Ìl, , òy ÌÍÓ° ly- ~È, y ÌÍÓ° òlì, Ìsf ÑçÛ, è, Ì, !Ó° •!° - xyÓyÓ° ñ òlì, Ìsf xççáf , ò%Ñ!ç, ò!ì, !ì, y ÌòÓ° Óf!_ Ì, ä, !ç, fçyç G ! •ÑyÓÈÛÈ!Û, yç xl%ylí # !Ó! Ìl Ìl y ÌàÓ° !Ñk, yhs° Ìl - È, Ì° ù, ylyG Ó!ç! Ó! Ìl Ìl yà ù, ylyG Û, Û !Ó! Ìl Ìl yà •!° Ìl Ìl y ÌÛ, - ù, ylyG Ó!ç! í, zì, òyò Ìñ xyÓyÓ° ù, ylyG Û, Û í, zì, òyò Ìl Ìl y ÌÛ, - ~Ó° È, Ì° G òlì, Ìsf ÑçÛ, è, Ì, !Ó° •!° - ~•z òÓ° ÌÍÓ° ÑçÛ, Ìè, Ó° !, òSÈ Ìl Ù, yÓ° Ì° òlì, Ìsf , ò!Ó° Û, ly#ñ, y Óy , ò!Ó° Û, lyÓ° xÈ, yÓ° (planlessness in a capitalist system)- ~•z ÑçÛ, è, ~ì, y Ìl, !ò , ò%Ñ!ç, ò!ì, Ó° y Ùç%!Ó° Û, Ùy!° ñ Ì, y•!° Ù%lyÈ, yÓ° •yÓ° Óy, , ÌÍÓ° ñ Û, v Ùç%!Ó° Û, ÙyÓ° È, Ì° ò! ÛÛ, ò! ÌÍÓ° È, yàfo ÌÍÓ° fÓ° ä, y!•òy Û, Û ÌÍÓ° - Óyçy ÌÍÓ° ÑoÓfÿyÛ@ Ä# !Ó!e •!° ÌÍÓ° ly- xì≈y! È, yà àyè, !ì, Ó° ÑçÛ, è, òáy ò ÌÍÓ° - xyÓyÓ° ñ È, yà àyè, !ì, ~ì, y Ìl, !ò ò! ÛÛ, ÌòÓ° Ó!ç! Ùç%!Ó° òG!° y Ìl ñ Ì, y•!° ÌÍÓ° í, zì, òyò òf!° Óy, , yÓ° òÓ° 8! Ù%lyÈ, yÓ° •yÓ° Û, Û ÌÍÓ° ~Óç ÑçÛ, è, òáy ò ÌÍÓ° - Ì, y•!° Ùy Ì:≈Ó° Ì, Ì_¥ òáy !y ÌSÈ Ìñ

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Ù, y Ìly ly ù, y Ìly È, y ÌÍÓ°

ôlî, îsf şçÛ, ê, xyş îÓ ~ÓÇ ~Û, !òl ôlî, sf !Ó%Æ • îÓ G şÛyçî, sf xyş îÓ – Óyhflî îÓ xÓÇf î óáy ly îFSÈ î ĩñ ôlî, sf ~álg !
 ê, îÛ, xy îSEó ÓÓ Ç şÛyçî, sf •z !Ó%Æ • îFSÈ ~ÓÇ î, yÓ òlî, îsfÓ !ò îÛ, ≤ Āî, fyÓî ≈, l âê, îSE – îş!ê, xÓÇf xlf !
 Óî, Û ≈, Óy xlf xy îyã, f !ÓEİİ – 1É5 şÛyçî, sf î ÓfÓfliyî î ò ĩçÓ şjô îòÓ í, z, òó şÛyçî, Ûy!°Û, yly ly îÛ, ĩñ
 oÓfşÛ@ Ā#Ó í, z, òyòl ĩñ Ó^ ê, l G òyÛ Û, y ĩly Û, w#î ≤ Āî, ş, y ĩlÓ Ûyôf îÛ !lò ≈ y!Ó î, •î í, y îÛ, şÛyçî, sf Óy
 şÛyçî, y!sfÛ, xî ≈ ĩlî, Û, ÓfÓfliy (Socialist Economic System) Ó ĩ – ôlî, îsfÓ e#!ê, =!° ò)Ó Û, îÓ !ÓÛ, “ xî ≈ ĩlî, Û,
 ÓfÓfliy à ĩ, î, î, y, yÓ ° ĩ «, f şÛyçî, îsfÓ òyÓ îyÓ í, zqÓ – 1É5É1 şÛyçî, îsfÓ ~ Ó!ç<Tf şÛyçî, y!sfÛ, xî ≈ ĩlî, Û,
 ÓfÓfliyÓ Û, î, Û, =!° í, z ĩŌ á ĩlyàf ~ Ó!ç<Tf xy îSE – şç ĩ «, î, ò şz ~ Ó!ç<Tf =!° !lî Ó * ò ≠
 NSOU ?GE-CO-31 24 i) şjô îòÓ şÛyçî, Ûy!°Û, yly (Social ownership of resources) : şÛyçî, îsf şÛhflî Ó Û, Û şjô îòÓ
 şÛyçî, Ûy!°Û, yly ly îÛ, – ôlî, îsfÓ lfyî ~ áy ĩl Óf!_ Ûy!°Û, yly ly îÛ, ly – şÛyçî, Ûy!°Û, yly ≤ Āđylî,
 ò%ÛÓ Û, îÛÓ – ~Û, !ê, • şÓ Û, y!Ó Ûy!°Û, yly ~ ÓÇ x, òó !ê, • şÛÓy! Û, Ûy!°Û, yly – í, zĒ, ĩ “ «, ĩe • z şjô îòÓ
 Óf!_ ĒüĒÛy!°Û, yly ly îÛ, ly – ôlî, îsf Û) ò ĩlÓ Ûy!°Û, ò% ĩç, òlî, ĩñ !Ü, v şÛyçî, îsf Û) ò ĩlÓ şÛyçî, Ûy!°Û, yly –
 ii) ò!Ó Û, ! ĩ, xî ≈ ÓfÓfliy (Planned economy) : şÛyçî, y!sfÛ, xî ≈ ĩlî, ĩñ, ~Û, !ê, Û, w#î, ò!Ó Û, “ly Û, ĩ ≈, ò «, şz şÛyçî, Ûy!°Û, yly –
 ~ • z, ò!Ó Û, “ly Û, ĩ ≈, ò «, • z !flî Ó Û, îÓ Û, y!% Û, y!% oÓf Û, ĩ, ê, y, ò!Ó Ûy ĩ ĩ, z, òyòl Û, Ó y • ĩŌ ĩñ Û, y!% oÓf
 Û, #Ē, y ĩŌ í, z, òyòl Û, Ó y • ĩŌ ĩñ Û, y!% o ĩŌfÓ òyÛ Û, ĩ, • ĩŌ • z ĩ, fy!ò – şÛyçî, ĩŌ Ō ĩŌ!SE ĩñ ĩñ Û, y ĩly xî ≈ ĩlî!
 ĩ, Ó Û, Ō! Û, şÛşÛy • ĩ, !lê, ≠ Û, y!% Û, y!% oÓfşÛy@ Ā# Û, ĩ, ê, y, ò!Ó Ûy ĩ ĩ, z, òyòl Û, Ó y • ĩŌ Û, #Ē, y ĩŌ
 í, z, òyòl Û, Ó y • ĩŌ Û, y ĩòÓ çlf oÓfşÛy@ Ā# í, z, òyòl Û, Ó y • ĩŌ / şÛyçî, îsf ~ z ĩ, !ê, Û, Ō! Û, şÛşÛy şjô îÛ ≈, !
 şk, yhs” ĩ ĩ, ò!Ó Û, “ly Û, ĩ ≈, ò «, – Ó ĩ, ò!Ó Û, “ly SĒy, y şÛyçî, y!sfÛ, xî ≈ ĩlî, Û, ÓfÓfliy Û, “ly Û, Ó y ĩly ly –
 şÛyçî, sf ~ ÓÇ, ò!Ó Û, “ly ĩl şÛy! ≈ Ē, ĒüüĒ ~Û, !ê, x, òó îÛ, ! ĩò ≈ ç Û, îÓ – iii) xy îÓ y! ò, òyÛ ÓfÓfliy (Imposed
 price system) : ôlî, îsf Óyçy!Ó ç!_ Ó myÓ y xî ≈ yí
 ā, y! • òy G çyà y ĩlÓ āy, ĒüĒ ≤ Āî, āy ĩñ,
 Ó myÓ y Û, y ĩly o ĩŌfÓ òyÛ !lò ≈ y!Ó î, •î – !Ü, v şÛyçî, îsf ĩş x ĩl ≈ Û, y ĩly ÓyçyÓ ÓfÓfliy ĩz – ş% ĩ, Ó yç ĩñ
 ~ áy ĩl
 ā, y! • òy G çyà y ĩlÓ āy, ĒüĒ ≤ Āî, āy ĩñ,
 Ó myÓ y xî ≈ yí Óyçy!Ó ç!_ Ó myÓ y òyÛ !lò ≈ y!Ó î, •î ly – áy ĩl, ò!Ó Û, “ly Û, ĩ ≈, ò «, • z şÛyçî, Ûy!°Û, yly –
 Û, ly !Ó ĩŌ ā, ly Û, ĩŌ Û, y ĩly o ĩŌfÓ Óy í, z, òyòl, Ó ĩlÓ òyÛ !lò ≈ y!Ó î, Û, ĩŌ – ş% ĩ, Ó yç şÛyçî, îsf òyÛ, òk, ĩñ,
 • xy ĩŌ y! ò, òyÛ, òk, ĩñ – iv) ! ĩ ĩ y ĩàÓ x! ò Û, yÓ (Right to employment) : şÛyçî, îsf ≤ Ā ĩñ, fÛ,

61%	MATCHING BLOCK 8/44	SA Banasree Thesis PDF.pdf (D158240265)
lyà!Ó îÛ, Ó Û, y ĩçÓ x! ò Û, yÓ fl# Û, yÓ Û, Ó y •î – ~		

áy ĩl şÓ Û, yÓ ≤ Ā ĩñ, fÛ, lyà!Ó Û, ĩÛ, Û, yç !ò ĩñ, Óyôf ly ĩÛ, – Ē, ĩ° şÛyçî, îsf îÓ Û, yÓ şÛşÛy ĩz – ~ áy ĩl
 ≤ Ā ĩñ, fÛ, Óf!_ ĩÛ, ò ĩŌÓ !Ó!Ü ĩ ĩ xyî í, z, òyç ≈ l Û, Ó ĩñ, •î – 1É5É2 şÛyçî, îsfÓ =î (Merits of Socialism) xî ≈ ĩlî, Û,
 ÓfÓfliy !• şy ĩŌ şÛyçî, îsfÓ !Ü, S%Ē ş%!Ō òy xy îSE – şÛyçî, îsfÓ í, z ĩŌ á ĩlyàf ş%!Ō òy =!° !lî Ó * ò ≠ i) şÛyçî, fy ĩŌÓ
 «, f (Motive of social welfare) : şÛyçî, îsf í, z, òyò ĩlÓ ≤ Āđyl í, z, òyòyl =!° Ó Ûy!°Û, • şÓ Û, yÓ – ~ ĩ «, ĩe
 í, z, òyò ĩlÓ «, f • ò ĩçÓ şÛy!@ ĀÛ, Û, yfy şyòl Û, Ó y – ôlî, îsf Û%lyĒ, y şÓ ≈ y!ò Û, Û, Ó yÓ ° ĩ «, f í, z, òyòl şçà!
 ê, ĩ, Û, Ó y •î – !Ü, v şÛyçî, îsf Û%lyĒ, y xç ≈ l • z ≤ Āđyl

NSOU ?GE-CO-31 25 !Ó ÎÖä ,f lî - ~áy ã ll ÑÛçÜ ,°fyi•z Ù)° « ,f - ãçlf ^°yÜ ,Ûl • Î°G ^Ü ,y ã lly ^Ü ,y ã lly o ÎÖfÓ
í ,z í ,öyò ä ,y°% Ó yá y • í Ó ,•_Ó ÑÛÛy!çÜ , Ü ,°fy ÎÖfÓ flÿ Îlî - ii) ð!Ó Ü ,!î , x!≈!#!î (Planned economy) : ÑÛçÜ , ãsf
 ,ð!Ó Ü ,!î ,lyÓ myÓ y o ÎÖfÓ í ,z í ,öyò ÎÖfÓ ,ð!Ó Üy! G ,ðk ,!î ,!ð≈yÓ î Ü ,Ó y • í - Ê , Î° ~áy ã ll ÑÛçÜ , Ü ,yÜf
Ó ^°ê ,! â ã lî , - x!≈!#!î , Ü , í ,z ß Î° ÎÖfÓ •yÓ G oðî , • í - iii) ÑÛÛy!çÜ , lfy! (Social justice) : ÑÛçÜ , ãsf xyl G ÑÛçÜ Ó ^°ê , ã lî
ð!î , ãsfÓ lfy! ~ÓËÛf ÿ ÎÜ , ly - ð!î , ãsf í ,z í ,öyò ÎÖfÓ í ,z ,ðÜ ,Ó ^°î Óf!_ ã lî Ùy!°Ü ,yly ÿ ÎÜ , Ó ^°xyl ~ÓËÛfÓ ÑÛçÜ ,
• í - !Ü ,v ÑÛçÜ , ãsf í ,z ,ðÜ ,Ó ^°î Ó ÑÛÛy!çÜ , Ùy!°Ü ,yly Óî ≈ ÿÛl x!≈y! ÑÓ Ü ,yÓ •z í ,z ,ðÜ ,Ó î =!°Ó Ùy!°Ü , - ~áy ã ll
Óf!_ ã lî Ùy!°Ü ,yly ÿ ÎÜ , ly Ó ^°xyl ~ÓËÛf ÿ ÎÜ , ly - iv) ^°!î •#! G ^°çyË!#! ÑÛçÜ (Classless and exploitation-free
society) : ÑÛçÜ , sf • ^°çyË!#! x!≈!#! ÎÜ , ÓfÓf!y - ð!î , ãsf ,ð%Ñ!ç ,ð!î ,Ó y Ù)°ð ÎÖfÓ Ùy!°Ü ,ylyÓ ^°çy ÎÖfÓ ð!ÜÜ , myÓ y
Û ,çT í ,zm ,_ Ù)°f xydÛÿ Ü , ÎÖfÓ - ~•z ÓfÓf!y! ð!ÜÜ , Ó y ,ð%Ñ!ç ,ð!î , Ü ,!≈, Ü , ^°çyË!î , • í - !Ü ,v ÑÛçÜ , sf ^°!î ÈÛÈ!ÖË ,_'
ÑÛçÜ lî - ~áy ã ll Ù)°ð ÎÖfÓ ÑÛÛy!çÜ , Ùy!°Ü ,yly - î ,y,z ~áy ã ll ,ð%Ñ!ç ,ð!î , myÓ y ð!ÜÜ , Ó ^°çyË!î ÿ ÎÜ , ly -
í ,z í ,öyò ÎÖfÓ Ê , ° ÑÛ , Î°•z Ê , yà Ü , ÎÖfÓ - v) !î !î !sfî , x!≈!#!î , (Controlled or regulated economy) : ÑÛçÜ , sf • !î !î !sfî , ~ÓÇ
 ,ð!Ó Ü ,!î , x!≈!#!î , - Ê , Î° ~áy ã ll ð!î , ãsfÓ lfy! Óylçfã ,e ç!lî , xyl G Î° Î° y ã lî Ó G è ,ylyÛy ÿ ÎÜ , ly - ð!î , ãsfÓ lfy!
xÓyò x!≈!#!î , Î° , Óçy!Ó ç!_ Ó ≤ ãË ,y ÎÖfÓ x ÎÜ , ÑÛÛÛ @y G ÑÛçÜ , è , ^°ðáy ^°ð! - ÑÛçÜ , ãsf î ,y â ã lî , ly Ü ,yÓ î ~áy ã ll
x!≈!#!î , Ü , ç!_ =!° !î !î !sfî , ~ÓÇ ,ð!Ó Ü ,!î , - vi) x ,ðã , Î° Î° x!%ð!fl!î (Absence of wastage) : ð!î , ãsf ~Ü , •z Óy
~Ü ,çyî ,#! oÓf x ÎÜ , í ,z í ,öyò Ü , ÎÖfÓ - Ê , Î° !Ók ,y ,ðlñ Ê ,fyçyl ^°çy ,zi ,fy!ò ã lî , x ÎÜ , è ,yÜ ,y Óf!î î , • í -
!Ü ,v ÑÛçÜ , ãsf ÑÓ Ü ,yÓ •z ~Ü ,Ûyè í ,z í ,öyò Ü , - ~áy ã ll ≤ ãË , Î° Î° y!ò f!y! ã lî - Ê , Î° !Ók ,y ,ð!Ó lfy! x ,ðã , Î° Ü ,
Ü ,yçÜ Ü , ã lî , ly - vii) x!≈!#!î , Ü , flÿò#lî ,y (Economic freedom) : ÑÛçÜ , ãsf ÓÜ ,yÓ ç ^°!z - ~áy ã ll ÑÓ Ü ,yÓ
≤ ãË ,fÜ , ly!Ó Ü , ÎÜ , Ü ,yç ã lî , Óyòf - ~•z ÓfÓf!y! ≤ ãË ,fÜ , ly!Ó Ü , ÎÜ , Ó Ü ,yç ,öyG! y ÙÓ!Ü , x!ðÜ ,yÓ -
Ê , Î° î ,y ã lî Ó ç#ÓlÿeyÓ Ùy ã ll !ÿã , Î° î ,y ÿ ÎÜ , - viii) Ü ,yÜf o ÎÖfÓ í ,z í ,öyò (Production of desirable goods) : ð!î , ãsf
Ù%lyË ,yÓ ^°y ÎË , x ÎÜ , xÜ ,yÜf o ÎÖfÓ í ,z í ,öyò ã lî , - ÑÛçÜ , ãsf î ,y • í ly - ~áy ã ll ð!î ÓÓ Óy ÑÛÛÛçÓ
Ûy!@ ã lî , Ü ,°fy ÎÖfÓ Ü , ly !Ó ÎÖä , ly Ü , ÎÖfÓ Ü , ÓÜyè Ü ,yÜf o ÎÖfÓ •z í ,z í ,öyò • Î° ÿ ÎÜ , -
NSOU ?GE-CO-31 26 1É5É3 ÑÛçÜ , ãsfÓ ^°òËÛ x ÎÜ , ^°áÜ , ÑÛçÜ , ãsfÓ lyly ^°òËÛ Óy Ù% , Ê , Î° Ó í ,z ÎÖä
Ü , ÎÖfÓ ÎSÈ - ÑÛçÜ , ãsfÓ ≤ ãËÛ Ü , Î° Î° Ü ,!è , Ù% , Ê , ° !î Ó * ,ð ≠ î) x!% Î° ã lî Ó xË ,yÓ (Lack of incentive) :
ÑÛçÜ , ãsf Óf!_ ã lî , ÑÛçÜ , ãsf ÿ ÎÜ , ly Ó ^°y ÎÜ , Ü ,yç x!% Î° ã lî Ó y ,öyl ly - ^°Ü , í ,z !Ü ,S%È Óyî , !î , í ,z í ,öyò Ü , Ó ^°
ÎË , î ,yÓ !î ñ ã lî , ÑÛÛÛçÓ Óy ÑÓyÓ - Ê , Î° ç!à ÎÖfÓ í ,z ÎÖfyà G Ü , Ù≈flð ,y Óy Îî , - ii) xyÜyî ,y!sfÜ , ,ð!Ó ä ,y°ly (Bureaucratic management) : ÑÛçÜ , ãsf
 ,ð!Ó ä ,y°ly ÓfÓf!y á%Ó•z xyÜyî ,y!sfÜ , - ~áy ã ll ÊËËË ,yá ã lî , y !ÓË Î° G ÑÓ Ü ,y ÎÖfÓ x!% Î° , Ó ≤ ãË Î° yç! • í -
Ê , Î° xyÜyî ,y!sfÜ , ç!è , °î ,y Óy Îî , ñ !Ûk ,yhs @ ãË Î° ð#â≈Û)ei ,y Î° Ó • í - iii) Ó yç Î° ÎÜ , !Ûk ,yhs (Political decision) :
ÑÛçÜ , ãsf Ó yç!#!î , Ó myÓ y x!≈!#!î , Ü , !Ûk ,yhs ≤ ãË ,y!Óî , • í - Ê , Î° x ÎÜ , !Ûk ,yhs •z Ê % , ° • í - Ü ,yÓ î x ÎÜ , !
Ûk ,y Îhs Ó ^° ,ðSÈ Î° z Ó yç Î° ÎÜ , Ü ,yç ð ≈ Ü ,yç Ü , ÎÖfÓ ñ x!≈!#!î , Ü , !Ó ÎÖä , ly lî - iv) oÓfÛyÜ@ ãË Ó !î Ùyl (Low
quality of goods) : ÑÛçÜ , ãsf ÑÓ Ü ,yÓ •z ÑÓ o ÎÖfÓ í ,z í ,öyò Ü , - Ê , Î° ~áy ã ll ^°Ü ,y ã lly ≤ ãË , Î° Î° y!ò ã lî , ly - xyÓ
≤ ãË , Î° Î° y!ò ã lî , ly - v) SÈp ÎÖfÓ# ÓÜ ,yÓ ç (Disguised
unemployment) : ÑÛçÜ , ãsf ÑÓy•z Ü ,yç ,öyl Ó ã lî , ñ Î° ð « , ð!ÜÜ , ÎÜ , x ÎÜ , ÑÛÛÛ •z Ü , Ù ð « , î ,yÓ Ü ,yç Ü , Ó ^°î ,
• í - ~ ÎÜ , SÈp ÎÖfÓ# ÓÜ ,yÓ ç Ó Î° - î ,ySËyî ,yñ ~•z ÓfÓf!y! ^°çy !Ó≈yã , Î° Óf!_ Ó ^°Ü ,y ã lly flÿò#lî ,y ÿ ÎÜ , ly -
vi) ^°e í ,yÓ ÑÛçÜ , ãsf ÓÜ ,yÓ •z ÑÓ o ÎÖfÓ í ,z í ,öyò Ü , Ó ^°ê ,! !ð≈yÓ î
Ü , ÎÖfÓ ÑÓ Ü ,yÓ Óy ÑÓ Ü ,y ÎÖfÓ í ,z Ó ^°ÎË , ,ð!Ó Ü , ly Ü ,!≈, ,ð « - ~áy ã ll ^°e í ,y ã lî Ó ,ðSÈ@ÈÛÈx ,ðSÈ ÎÖfÓ !Ó Îç
Ë Ì = Ó ð ç ^°!z - Ê , Î° ^°e í ,y ã lî Ó oÓf !Ó≈yã , Î° Ó flÿò#lî ,y « % ,] • í - î ,y!Îñ ç!à ÎÖfÓ ^°çy !Ó≈yã , Î° Ó G ^°Ü ,y ã lly
flÿò#lî ,y ÿ ÎÜ , ly - 1É6 ð!î , sf G ÑÛçÜ , ãsfÓ î % , °ly x!≈!#!î , Ü , ÓfÓf!y !Ûy ÎÖfÓ ð!î , sf ~ÓÇ ÑÛçÜ , sf í ,z È , Î° Ó •z lyly Ñ!
ÓyÈÛÈx!Óy xy ÎSÈ - xyÜÓ y ~•z ð%•z ÓfÓf!yÓ Ñ!Óy G x!%!ÓyÓ î % , °lyÜ)Ü , xy Î°yã , ly Ü , Ó Ó -

NSOU ?GE-CO-31 27 ??đlī, ĨsfÓ° =í ~ÓÇ ſŰyçĭ, ĨsfÓ° ^òyEĪ (Merits of capitalism and demerits of socialism) : ſŰyçĭ, ĨsfÓ° ĭ% ,òlyĭ đlī, ĨsfÓ° !Ü, S%È Óyĭ, ĭ, ĭ, ſ%!Óđy xy ĨSE– ſÇ Ĩ« Ĩ, ĩ, ð Ĩ=!° Ĩĭ, Ó * , ð ≠ ĭ) đlī, Ĩsf xĭ≈ Ĩĭĭ, Ü, ! ÓEĪ Ĩĭĭ Ó° myÓ y xĭ≈ Ĩĭĭ, Ü, ! ſk, yhs" à, #ĭ, •ĭ – !Ü, v ſŰyçĭ, Ĩsf x ĨĭÜ, ! ſk, yhs" Ó yç Ĩĭĭ, Ü, Üĭ, Óy ĨòÓ° myÓ y à, #ĭ, •ĭ – ii) ſŰyçĭ, Ĩsf Ű, y Ĩly ! ſk, yhs" Ĩĭĭ, á%Ũ!è, ly!è, x ĨĭÜ, ! ÓEĪ Ĩĭĭ ſŰÜ, y ĨÓÓ° Ü, y ĨSE xĭ%Üĭ, Ĩĭĭ, •ĭ – È, Ĩ° ~ Ĩ« Ĩ, Ĩe xyÜ yĭ, y ſfÜ, ĭ, y Ó, Ĩk, , ðyĭ – đlī, Ĩsf ~z xſ%!Óđy Ĩz– iii) đlī, Ĩsf Óyçy!Ó° çĭ_ ĭ, zĭ, ðyòĭñ Ó^è Ĩ, zĭ, fy!ò ſŰſfyÓ° ſŰyòyĭ Ü, ĨÓ° ñ !Ü, v ſŰyçĭ, Ĩsf ſŰhfĭ! ÓEĪ Ĩĭĭ á%Ũ!è, ly!è, , ð!Ó° Ü, "ly Ü, Ó° Ĩĭ, •ĭ – ~Ĩ, Ófĭ ſyòfñ ðŰſyòf ~ÓÇ çĭè, ð – đlī, Ĩsf , ð!Ó° Ü, "ly Ĩĭ, !ÓÓ° ſŰſfy Ĩz– iv) ſŰyçĭ, y ſfÜ, , ð!Ó° Ü, "lyĭ Ű, y Ĩly È%, ° •ĭ ĭ, y Óĭ, , ðy Ĩĭ, ðÓ° •ÓyÓ° ſŰ, y Óly á%Ó° Ó!ç– ĭ, y SÈyĭ, , yñ ~z È%, ° Ĩĭ=Ī Ű, Ó y ~ÓÇ ĭ, y ſÇ Ĩçyòĭ Ü, Ó y á%Óz çĭè, ° – !Ü, v đlī, Ĩsf ÓyçyÓ° ÓfÓfĭy Óy ðyÜ ÓfÓfĭy flĭĭ çĭe Ĩĭ, y ĨÓ Ü, yç Ü, ĨÓ° ~ÓÇ ~z È%, Ĩ°Ó° ſÇ Ĩçyòĭ Ü, ĨÓ° ^đĭ – v) đlī, Ĩsf ðyÜ ÓfÓfĭy ĭ, z, ðÜ, Ó° ĨĭÓ° ſĨ Ĩ≈y_Ü Ó^è Ĩ, àe, yĭ – ĭ, y SÈyĭ, , yñ ~áy Ĩĭ o ĨÓfÓ° Ófĭ ĭ, yÓ° ðy ĨÜ ≤Āĭ, È, Ĩ, Ĩ, •ĭ – !Ü, v ſŰyçĭ, Ĩsf ðyÜ • xy ĨÓ° y! , ðĭ, ðyÜ – ~z ðyÜ ĭ, zĭ, ðyòĭ Ófĭ ĨĭÜ, ≤Āĭ, È, Ĩ, Ĩ, Ü, ĨÓ° ly– ſŰyçĭ, Ĩsf ĭ, y z o ĨÓfÓ° ðyÜ ^ò Ĩá Ófĭ ſĭđ ĨÜ≈, ^Ü, y Ĩly ðyÓ° ĭy Ü, Ó y Ĩyĭ ly– vi) đlī, Ĩsf ĨÈ, yà#Ó° flĭyò#ĭ, y Ĩy ĨÜ, – ſĭ ĭ, yÓ° çSE@Ü Ĩĭ, y oÓf Ĩ!Ó≈yā Ĩ, Ü, Ó° Ĩĭ, , ðy ĨÓ° – È, Ĩ° ĨÈ, yàÜ, yÓ° #Ó° ĭ, ĨE ^Ó!ç •ĭ – !Ü, v ſŰyçĭ, Ĩsf çĭſyòyÓ° ĭ, çSE@Ü Ĩĭ, y oÓf Ĩ!Ó≈yā Ĩ, Ü, Ó° Ĩĭ, , ðy ĨÓ° ly– È, Ĩ° ĭ, y ĨòÓ° ĭ, ĨE Ü, Ü •ĭ – vii) đlī, Ĩsf ĨyÓ° ð« ĭ, y ^Ó!çñ ſĭ ^Ó!ç ĭ, z, ðyç≈ĭ Ü, ĨÓ° – È, Ĩ° ~z ÓfÓfĭyĭ ĭ, z Ĩòfyà G Ü, ð≈flð, •y Óy Ĩĭ, , – !Ü, v ſŰyçĭ, Ĩsf ^Ó!ç ĭ, zĭ, ðyòĭ Ü, Ó° Ĩ° ĭ, y ſŰy ĨçÓ° Óy ſŰÜ, y ĨÓÓ° – ĭ, y z ~áy Ĩĭ !Ü ĨÜ, Ó° ĭ, z Ĩòfyà G Ü, ð≈flð, •y kT •ĭ – viii) ſŰyçĭ, Ĩsf ĨÈ, yàÜ, yÓ° #Ó° flĭyò#ĭ, y flĭ#Ü, yÓ° Ü, Ó° y •ĭ ly– !Ü, v đlī, Ĩsf ĨÈ, yàÜ, yÓ° #Ó° flĭyò#ĭ, y G flĭyĭ, Ĩsf Ó° =Ó° çc flĭ#Ü, yÓ° Ü, Ó° y •ĭ – ix) đlī, Ĩsf Ófĭ_ Ű, yĭ% óó ĨĭÓ° Ü, yç Ü, Ó° ĨÓ ĭ, y ĭ, yÓ° Ĩçĭf •z SÈy G , ðSÈ ĨĭÓ° ĭ, z, ðÓ° Ĩĭ≈, Ó° Ü, ĨÓ° – xĭfÈ, y ĨÓ° Ó° Ĩĭ, ^à Ĩñ đlī, Ĩsf ^, ðçy Ĩ!Ó≈yā ĨĭÓ° ^« Ĩe Ófĭ_ çĭ_ flĭyò#ĭ, y Ĩy ĨÜ, – !Ü, v ſŰyçĭ, Ĩsf ^, ðçy Ĩ!Ó≈yā Ĩĭ Ófĭ_ Ó° Ű, y Ĩly flĭyò#ĭ, y Ĩy ĨÜ, ly– ~áy Ĩĭ Ófĭ_ Ü, # Ü, yç

NSOU ?GE-CO-31 28 Ü, Ó° ĨÓ ĭ, y ſŰÜ, yÓ° !è, Ü, Ü, ĨÓ° ^đĭ – ??ſŰyçĭ, ĨsfÓ° =ĭ G đlī, ĨsfÓ° ^òyEĪ (Merits of socialism and demerits of captalism) : đlī, ĨsfÓ° ĭ% ,òlyĭ ſŰyçĭ, ĨsfÓ° !Ü, S%È =ĭ xy ĨSE– ſÇ Ĩ« Ĩ, ĩ, ð Ĩ=!° Ĩĭ, Ó * , ð ≠ ĭ) ſŰyçĭ, sf , ð!Ó° Ü, Ĩĭ, xĭ≈!#ĭĭ, – ~áy Ĩĭ, ð!Ó° Ü, "lyÓ° ſyòf ĨÜ o ĨÓfÓ° ĭ, zĭ, ðyòĭ G ĨÈ, yà Ĩ!ò≈yÓ° ĭ, Ü, Ó° y •ĭ – È, Ĩ° ~z ÓfÓfĭyĭ Óyĭçfā, é çĭĭ, •...yĖÈÜÈÓ, Ĩk, Ó° ſÇÜ, è, ly ĨÜ, ly– xĭf!ò ĨÜ, ñ đlī, sf • x, ð!Ó° Ü, Ĩĭ, xĭ≈!#ĭĭ, – ſđáy Ĩĭ Óyĭçfā, é çĭĭ, Ü@y G ſŰ, Ĩk, à, é Ĩ, y ĨÓ° Ĩĭĭ, !Üĭ, àe, Ĩĭ, ly ĨÜ, – ii) đlī, Ĩsf Ófĭ_ ĭ, yÓ° ð« ĭ, y xĭ%lyĭ # ĭ, z, ðyç≈ĭ Ü, ĨÓ° – È, Ĩ° ~áy Ĩĭ xyĭ Ó^è ĨĭÓ° ĭ, #Ó° ÓEĪÜf ^òáy ^đĭ – !Ü, hv ſŰyçĭ, Ĩsf xyĭ Ó^è ĨĭÓ° ~ÓEĪÜf ĭ% ,òlyĭ x ĨĭÜ, Ü, ç– iii) ſŰyçĭ, Ĩsf Ű)ò ĨĭÓ° ^đĭÈÜÈÜy!Ü, yly Ĩy ĨÜ, ly– È, Ĩ° ſy!Ü, G ð!Ü ĨÜ, Ó° Ü Ĩòf ^đĭ ſÇàEĭ≈ ly ĨÜ, ly– !Ü, v đlī, Ĩsf ð! ÜÜ, ÈÜÈÜy!Ü, ſÇàEĭ≈ ≤Āyĭ •z à Ĩè, ly ĨÜ, – ſđáy Ĩĭ ð!ÜÜ, , ð%Ũ!ç, ðĭ, myÓ y ^çyĭEĭ, •ĭ – !Ü, v ſŰyçĭ, Ĩsf ~Ó° * , ð ð! ÜÜ, ^çyEĭ Ĩy ĨÜ, ly– iv) ſŰyçĭ, Ĩsf ſĭđ ĨòÓ° ſyſyçÜ, ſy!Ü, yly – ~áy Ĩĭ ſĭđ ĨòÓ° Ófĭ_ àĭ, ſy!Ü, yly Ĩz– È, Ĩ° áyçlyñ ſ%ò ≤ĀÈ, Ĩ, xĭ% , ðy!ç≈ĭ, xyĭ (unearned income) ly ĨÜ, ly– !Ü, v đlī, Ĩsf ſĭđ ĨòÓ° Ófĭ_ àĭ, ſy!Ü, yly Ĩy ĨÜ, Ó Ĩ° ~ðÓ° ĨĭÓ° xĭ% , ðy!ç≈ĭ, xyĭ G Ĩy ĨÜ, – xĭf!ò ĨÜ, ñ ſŰyçĭ, Ĩsf ð ĨÜÓ° myÓ y xĭç≈ĭ, xyĭ •z àxĭ≈yĭ Üç%!Ó° à • ~Ü, ſyè xyĭ – v) ſŰyçĭ, Ĩsf ĨÓÜ, y!Ó° Ĩzñ !Ü, v đlī, Ĩsf ſyòyÓ° Ĩĭ, ^ÓÜ, y!Ó° Ó° ſŰſfy ly ĨÜ, – vi) đlī, Ĩsf ~Ü, Ĩò ĨÜ, ≤Āyā%, Ĩ≈ñ xĭf! ð ĨÜ, ĭ, #Ó° ðy!Ó° of– ſŰyçĭ, Ĩsf ≤ĀÜ, è, ðy!Ó° of Ĩz– vii) đlī, Ĩsf ÓyçyÓ° óá Ĩ°Ó° ≤Āĭ, Ĩĭly!àĭ, y Ĩy ĨÜ, – È, Ĩ° ſđáy Ĩĭ ! Ók, y, ðĭñ È, fyçyl ^çy ≤ĀÈ, Ĩ, x, ðā, Ĩ)Ü, Ófĭ ^à Ĩè, ly ĨÜ, – ſŰyçĭ, Ĩsf ĭ, zĭ, ðyòĭ G Ó^è ĨĭÓ° ^« Ĩe ſŰÜ, y ĨÓÓ° ~Ü, Ĩā, Ĩè, Ĩy – È, Ĩ° ~áy Ĩĭ !Ók, y, ðĭñ È, fyçyl ^çy ≤ĀÈ, Ĩ, x, ðā, Ĩ)Ü, Ü, yçÜ, ð≈ à Ĩè, ly– viii) đlī, Ĩsf , ð%Ũ!ç, ðĭ, Ü) ð° ĨĭÓ° ſy!Ü, – ð!Ü ĨÜ, Ó° Ü)òĭ Ĩz– ĭ, y z ĭ, y ĨÜ, , ð%Ũ!ç, ðĭ, Ó° ^òGĭ y çĭĭ≈, Ü, yç Ü, Ó° Ĩĭ, •ĭ – ~z ÓfÓfĭyĭ , ð%Ũ!ç, ðĭ, ð!ÜÜ, ĨÜ, ^çyEĭ Ü, ĨÓ° ñ ĭ, y ĨÜ, ð ĨÜÓ° Ĩfyĭ ſy!Ü, f ^đĭ ly– !Ü, v ſŰyçĭ, Ĩsf ~Ó° * , ð ð!ÜÜ, ^çyEĭ ly ĨÜ, ly– ix) đlī, Ĩsf Ű%lyÈ, yÓ° ^y ĨÈ, Ófĭ_ àĭ, ĭ, z Ĩòfy_ yÓ° y x ĨĭÜ, xÜ, yſf oÓf ĭ, zĭ, ðyòĭ Ü, ĨÓ° – !Ü, v ſŰyçĭ, Ĩsf Ű%lyÈ, yÓ° ð ĨÜ, ð, kT ð Ĩĭĭ Ű, y Ĩly oÓf ĭ, zĭ, ðyòĭ Ü, Ó° y •ĭ ly– ſđáy Ĩĭ oÓf ĭ, zĭ, ðyòĭ ĨĭÓ° ^ç, f • ſŰ≈yĭ, ðÜ, ſyſyçÜ, Ü, °fyĭ–

NSOU ?GE-CO-31 29 x) đlī, Ĩsf ĭ, zĭ, ðyòĭ Ü, Ó° y lyly xſyò% , ðsiyÓ° ſyòf ĨÜ à ĨÜĭñ Óyçy ĨÓ° Ü, ĨeÜ àyè Ĩĭ, ſ, kT Ü, ĨÓ° à è ĭ, y ĨÜ, ^Ó!ç ðyÜ Ĩò Ĩĭ, Óyòf Ü, ĨÓ° – ~È, y ĨÓ° ĭ, yÓ° y è ĭ, y ĨÜ, ^çyEĭ Ü, ĨÓ° ~ÓÇ xĭſyÈ, y!ÓÜ, Ü%lyÈ, y ĨÈ, yà Ü, ĨÓ° – ſŰyçĭ, Ĩsf ſŰyç Ü, °fyĭ z ſŰÜ, y ĨÓÓ° ^ç, f – ĭ, y z ~áy Ĩĭ è ĭ, y ĨÜ, ^çyEĭ Ü, Ó° yÓ° Óy xĭſyÈ, y!ÓÜ, Ü%lyÈ, y xç≈ĭ Ü, Ó° yÓ° ≤Āyĭ z G Ĩè, ly– ĭ, z, ðſçyÓ° (Conclusion) : ^òáy Ĩy ĨFSEñ đlī, sf G ſŰyçĭ, sf ĭ, z, È, Ĩ, ÓfÓfĭyÓ° •z lyly ^òyEĪÈÜÈ=ĭ Ó° Ĩĭĭ ĨSE– đlī, ĨsfÓ° ^òyEĪ=ĭ Ó° ĭ, zĭ ſ% ÓyçyÓ° ÓfÓfĭyÓ° ≤Āĭ, xĭ, ĨĭÈ≈, Ó° ĭ, y ~ÓÇ , ð! Ó° Ü, "ly#ĭ, y– ĭ, y z đlī, ĨsfÓ° e&ĭè, =!° ð)Ó°

Ü, Ó° yÓ° ĭ, z Ĩĭçf x ĨĭÜ, đlī, y ſfÜ, ^ò Ĩç #ĭ!Üĭ, xyÜ, y ĨÓ° , ð!Ó° Ü, "ly ≤ĀÓĭ≈, Ĩ, Ü, Ó° y • ĨFSE– ÓyçyÓ° ÓfÓfĭyÓ° e&ĭè, =!° Ó° ſÇ Ĩçyòĭ Ü, Ó° y z ~z , ð!Ó° Ü, "ly=!° Ó° ĭ, z Ĩĭçf – ĭ, y z ≈!° ĨÜ, ſÇ Ĩçyòĭ)Ü, , ð!Ó° Ü, "ly (corrective planning) Ó° y •ĭ – ĭ, y SÈyĭ, , yñ Ófĭ_ ^àĭ, ĭ, z Ĩòfy ĨàÓ° Ü, yçÜ, ĨÜ≈

91%	MATCHING BLOCK 9/44	SA Banasree Thesis PDF.pdf (D158240265)
Ó ĭ, z, ðÓ° lyly !Ó!đ! ĨÈĭò xy ĨÓ° y, ð Ü, Ó° y •		

İFSÈ- i,y,z ,ø%`İÖ`y,ø%!Ö` xÖyò xìl#li, (laissez faire economy) Ó`İ° ~ál xyÓ` !Ü,S%È`^l•z- i,yÓ` çyl`ày !l`İl`İSÈ`
!l`!sfı, òli, sf (regulated capitalism)- xlf!ò`İÜ, ñ İÜyçı, `İsfÓ` e&İè, =!Ö°` í,zÍş`° ÖyçyÓ` ÓfÓfliyÓ` xÈ, yÓ- i,y•z
İÜyçı, `İsfÓ` ^òyÉİe&İè, =!Ö°` Ü, Ö`yÓ` çlf İÜyçı, yİsfÜ, ^òç=!°`İi, İ#!Üi, xyÜ, y`İÖ` ÖyçyÓ` ÓfÓfliy ≤ÄÖi≈, l
Ü, Ö`y`•İİ`İSÈ- x`İl`İÜ, ~İÜ, market socialism Öy ÖyçyÓ` İjı!°i, İÜyçı, sf Ó`İ° x!È, !•i, Ü, `İÖ`İSÈ- ~È, y`İÖ` ò%•z`
Ö, òÖ`#i, xì=ÓfÓfliy ò#`İÖ` ò#`İÖ` Ü, ySÈyÜ, yİSÈ ä, `İ° xyİ`İSÈ- òli, yİsfÜ, xì=ÓfÓfliy Öy ÖyçyÓ` ÓfÓfliyÓ` Ü`İòf
, ò!Ö`Ü, "ly ≤ÄÖi≈, l Ü, Ö`y`•İFSÈñ xyÓ` İÜyçı, sf Öy , ò!Ö`Ü, !"i, xì=ÓfÓfliyİ` ÖyçyÓ` ≤ÄÖi≈, l Ü, Ö`y`•İFSÈ- ~È, y`İÖ`
~•z`ò%•z` ÓfÓfliyÓ` Ü`İòf ÓfÓöyl Ü, Ü`İSÈ- Tinbergen Ü`İl`Ü, `İÖ`l`İñ ~•z`ò%•z` ÓfÓfliy e`İÜ e`İÜ , òÖ`flò`İÖ`Ó`
İy`İl`İÜ`İ° İy`İÖ (converge)- iñ, yÓ` ~•z`Ö`_`Óf`İÜ, convergence hypothesis Öy İÜy, òi, l ≤ÄÜ, " Öy`•İ - !Ö!È, B`
^ò`İçÓ` xì≈İl!i, Ü, Ü, yçÜ, `İÜ≈Ö` òyÓ`y G ≤ÄÜ, İ, İ, °«, Ü, Ö`İ° Tinbergen-~Ö` Ö`_`İÖfÓ` İÜ≈l`İ`İ°- xì≈y`ò%•z`
òÖ`İÖ` xì≈İl!i, Ü, ÓfÓfliyÓ` Ü`İòf , òyİ≈Ü, f Öy ÓfÓöyl e`Üyài, Ü, Ü`İSÈ- i, `İÖ`i, yÓ`y , ø%`İÖ`y, ø%!Ö` !Ü`İ°
İy`İÖ`!Ü, ly xİÖy`~•z`!Ü`İ° İyGı`yÓ` ≤Äİe`İ`y`Ü, İ, !ò`İl`İjı!i≈`İÖ`İ, y`Ü, Ö`È, İÓÉİfı, •z`Ó`İi, , òyÓ`İÖ- 1É7 İyÓ`yçç
1É İyÜhs`İ, sf (Feudalism) : `İ xì=ÓfÓfliyİ` Ü, İEİ•z`≤Äöyl xì≈İl!i, Ü, Ü, yçÜ, Ü≈`ÖÇ`İáy`İl`İyÜhs`≤ÄÈ%, Ö`y`È) , !
Üòyİ`İòÖ` !ò`İl`Ü, İEİÜ, yİ≈ ä, yı!`~ÖÇ`ı, zm, `İ_Ö` İÖè, y•z xydİyİ`Ü, `İÖ`ñ`İş`xì≈İl!i, Ü, ÓfÓfliy`İÜ, İyÜhs`İ, sf
Ó`İ°- İyÜhs`İ, `İsfÓ` ≤Äöyl`~ÖÇ`ı, f=!°`•°=(i) İyÜhs`≤ÄÈ%, `İòÖ` !Ó!È, B` hflİÖ`ñ`İÜİñ`ÜyÓ`yççñ`Ó`yççñ`ç!ÜòyÓ`ñ`
çyl`!àÖ`òyÓ` ≤ÄÈ, İ, İ, - (ii) òyİÓfÓfliyÓ` òy`İşÓ`y`~•z`ÓfÓfliyİ`È) !Üòy`İş , ò!Ö`İi, ñ (iii) ä, yEİÈÜÈxyÖy`İòÖ`
ı, z`İÖ`a`İlyàf`!ÖhflıyÓ`ñ` (iv) ç`ç!`_`G`Öyl`%ç!`_`Ö` ÓfÓ•yÓ`ñ` (v) Ü, İEİÖ`
NSOU ?GE-CO-31 30 ı, zı, òyòç#°i, y`Ö, İk, ~ÖÇ`ı, yÓ`È, `İ° ÓfÓİyÈÜÈÖyİ`İçfÓ` ≤ÄİyÓ`ñ`İi%, l İi%, l Ü, İEİ, ò`İfıfÓ` xy!
Ö`ÖyÓ` ≤ÄÈ, İ, İ, - İyÜhs`İ, `İsfÓ` ≤Äöyl`Ü, `İl`Ü, İè, İ%È, °`•°=(i) ò`İÜÖ` ı, zı, òyòç#°i, y`Ö, İk, ñ (ii) Ü%, İè, Ö`!ç`G`hflİ!
ç`İ°` ≤ÄİyÓ`ñ` (iii) ≤Äyİ!ÜÜ, ı, z`İòfyà, òİ, `İòÖ`ç`yàyl`Ö, İk, ñ (iv) Ó`yçòÖ`Öy`İÖ`lyly`çÓ!ál , ò`İÖfÓ` ä, y!•òyÓ`
È, `İ°`hflİ!ç`İ°` ≤ÄİyÓ` ≤ÄÈ, İ, İ, - i, `İÖ`İyÜhs`Öy`İòÖ` !Ü, S%È`òyEİG`İSÈ- İÇ`İk, `İ, ò`İ=İ!°`•°=(i) È) !Üòy`İşÓ`y
İyÜhs`≤ÄÈ%, `İòÖ` myÓ`y`çyl`Eİi, •i, - (iii) Ü, İEİÖ` ı, zm, _ Ü, İEİÖ` ı, zı, B`İl`İÖ!l`İl`yçı, •İ`!l- (iii) İyÜhs`≤ÄÈ%, Ö`y`!
Ö`yİÓfİ`İl`Ü, İEİÖ` ı, zm, _ áyçly`!ÖkT`Ü, `İÖ`İSÈ- 2É òli, sf (Capitalism) : Üy`İ:≈Ö` Ü`İi, ñ òli, sf`•°~Ül`~Ü, xì=ÓfÓfliy
İáy`İl`Óf!`_`äi, Ü%lyÈ, yÓ` ı, z`İj`İçf`È, yı, , y`Ü, Ö`y`!ÜÜ, !l`İl`yà`Ü, `İÖ`Óf!`_`äi, ı, z`İòfy`İà`òÓf`G`İşÖyÜ, y`İl`≈Ö`
ı, zı, òyòç`Çà!è, İ, •
İ`- x`Tyòç`çı, `İÜ, Ö`!mı, #ı`È, y`İà`@`Äè, !Ö`
İè, `İl`!ç`!Ö`~`İÖÖ`È, `İ°`~•z`ÓfÓfliy`≤ÄİÜ`à`İi, , G`İè, - ~•z`ÓfÓfliy`xyİ`İ°`~Ü, Ü, İyİ`Ü, yÓ`áyly!È, !_Ü, ı, zı, òyòç-
òli, `İsfÓ` ≤Äöyl`~ÖÇ`ı, f=!°`•°=(i) ı, zı, òyòç`İlÖ` ı, zı, òÜ, Ö`~İiÖ`Óf!`_`äi, Üy!°Ü, ylyñ` (ii) `È, yàÜ, yÓ`#Ö`
İyÖ`~`İÈ, ÖÜçñ` (iii) ı, z`İòfy`İàÓ` flıyò#li, yñ` (iv) xÖyò òyÜ`ÓfÓfliy`≤ÄÈ, İ, İ, - òli, `İsfÓ` ≤Äöyl`=ı!°`•°= Óf!`_`Ö`
flıyò#li, yñ` ò« , ı, zı, òyòç`ÓfÓfliyñ` ı, zı, òÜ, Ö`~İiÖ` ò« , Ó`è, İñ`İş`≈!İj` Ófı`ñ`İi%, l`òÓf`G`ı, zı, òyòç` , òk, İ, İ, Ö`
ı, zı, zıyÓ`İlÖ` İ%`İlyàñ`xyÜ`yı, `İsfÓ` xı%, ò!fıli, ≤ÄÈ, İ, İ, - òli, `İsfÓ` ≤Äöyl`òyEİ`Öy`e&İè, =!Ö°`•°= xyl`~ÖÉİÜfñ`Öy!
İçfä, `İe`Ö` ı, zı, ò!fıli, ñ`x, òä, İ`Ü)Ü, ~Ü, `İä, İè, İ`y`≤Äİ, `İly!àı, yÓ` ÖyçyÓ`ñ`è`ı, y`İòÖ` flıyò#li, y`y!İñ`!Ü`İÜ, Ö`
ç`yEİİñ`xÜ, yÜf`ò`İÖfÓ` ı, zı, òyòç`òyÜ`ÓfÓfliyÓ` !ÖÜ, İ, İ, ñ`Ü%lyÈ, yÓy!çñ`İyİAyçfÓy`İòÖ` ≤ÄİyÓ`ñ`xÜ, yÜf`ò`İÖfÓ`
ı, zı, òyòç`≤ÄÈ, İ, İ, - 3É òli, `İsfÓ` ≤ÄİyÓ` İjı`İÜ≈, !flòñ`!Ó`Ü, y`İi≈, y`~ÖÇ`Üy`İ:≈Ö` x!È, Üi, (Opinions of Smith, Ricardo
and Marx on Development of Capitalism) : xfyı, yÜ`İflò`òli, sf`İÜ, xÖyò`~ÖÇ`!l`sfı`#l`xì=ÓfÓfliy`Ó`İ`x!È, !i,
Ü, `İÖ`İSÈ- ~•z`ÓfÓfliy`z`İñ, yÓ` !Ü, è, İ`İÖ`≈y`_Üñ`Ü, İlyı, y`İ°`z`İÜy`İçÓ` Ü, °fyı`İÖ`≈y!òÜ, •İÖ- !flò`İlÖ` Ü`İi, ñ`
≤Ä`İi, fÜ, Óf!`_`!ò`İñ, yÓ` !l`İçÓ` flıyI`≈`Öy`« , f , ò)Ö`ı`Ü, Ö`~İi, ä, yı`ñ`ı, y`İ°`İÜy`İçÓ` Ü, °fyı`G`İÖ`≈y!òÜ, •İÖ-
İ%ı, Ö`yçç`Óf!`_`Ö` flıyI`≈`G`İÜy`İçÓ` flıyI`≈`Öy`Ü, °fyı`İiÖ` Ü`İòf`Ü, y`İly`!Ö`İÖ`yò`İ•z- i, y•z`İi, l`xì≈İl!i, Ü,
Ü, yI≈Ü, °y`İ, ò`İÖ`Ü, y!Ó`•hflİ`İk, `İ, òÖ` !l`İEİò`Ü, `İÖ`İSÈ- ~álñ`!flò`İlÖ` Ü`İi, ñ`xì≈İl!i, Ü, ı, zı, B`İl`İÖ` çlf`İMÈ, İ`
Öy`Ü)ò`İlÖ`ç`yàyl`Öyı, , y`İi, •İÖ- `İçfı`ò`İÜÖ` ı, zı, òyòç`#°i, y`Öyı, , y`İi, •İÖ- xyÓ`ı, yÓ` çlf`≤Ä`İl`yçı`!Ü!ÓÈ, yà`G`
!Ö`İçEİyİ`ı- ~Ö` çlf`xyÓyÓ` ÖyçyÓ` ≤Äİy!Ö`ı, Ü, Ö`~İi, •İÖ- ı, yÓ` çlf`xyÓyÓ` ~Ö`İò!çÜ, Öy!`İçfÓ` ≤ÄİyÓ`
äè, y`İi, •İÖ- ~Ö`İò!çÜ, Öy!`İçfÓ` È, `İ°`òç!è, Ö`xyhs`ç`≈y!i, Ü, hflİ`İÖ` !Ö`İçEİyİ`ı`äè, `İÖ- ~È, y`İÖ`!Ü!ÓÈ, yàñ`!
Ó`İçEİyİ`ı`~ÖÇ`xyhs`ç`≈y!i, Ü, Öy!`İçfÓ` Üyòf`İÜ`xÖyò`xìl#li, İè, ı, zı, B`İi, Ö` ä, Ö`Ü`!çá`İÖ`^, òÑ`ÖSÈy`İÖ`Ó`İ°`!flò`
Ü`İl`Ü, `İÖ`l`-
NSOU ?GE-CO-31 31 !flò`İlÖ` , òÖ` !Óáfyı, ò`è, ò!ò`xìl#li, !Öò`İ, È, ı, Ö`Ü, y`İi≈, y`òli, yİsfÜ, ÓfÓfliyÓ` Ü, yI≈, òk, !
ı, Ófyáfy`Ü, `İÖ`İSÈ- iñ, yÓ` Ü`İi, ñ`òli, `İsfÓ` !ÖÜ, y`İçÓ``« , `İe`ç!ÜòyÓ`~ÖÇ` , òÑ%ç, òİi, Ö`È) !ÜÜ, y
, òÖ`flò`İÖ`Ó` !Ö, òÖ`#i, - ç!Üòy`İÖ`Ó`y`ı, y`İòÖ` ı, zm, _ xı%ı, òyòç`#°`~ÖÇ` !Ö`yİÓf`È, y`İà`Ófı`Ü, `İÖ`- xyÓ`
, òÑ%ç, òİi, Ö`y`ı, y`İòÖ` ı, zm, _ Öy`Ü%lyÈ, y`Ü)òl`äè, `İl`Ófı`Ü, `İÖ`- ~álñ`ç!İçáfy`Öyı, , `İ°`ä, yı`Eİ`İòÖ` Ü`İòf`
ä, y`İEİÖ` ç!Ü, òyGı`yÓ` çlf`≤Äİi, `İly!àı, y`Öy`İi, , - È, `İ°`áyçly`Öy`İi, , xì≈yı`ç!Üòy`İÖ`Ó` xyl`Öy`İi, , - ç!ÜòyÓ`Ó`y`
ı, y`İòÖ` xyl`xı%ı, òyòç`#°`È, y`İà`Ófı`Ü, `İÖ`- `Üyè, ı, zı, òyòç`İl`áyçlyÓ` xçç`Öy`İi, , ~ÖÇ`Ü%lyÈ, yÓ` xçç`Ü, `İÜ- !
Ö`Ü, y`İi≈, yÓ`ı, `İ_`ı`ñ`~Ö`È, `İi°`Ü%lyÈ, yÓ`•yÓ`Ü, Ü`İi, İy`İÜ, - ~Ü, İÜ!`Ü%lyÈ, yÓ`•yÓ`ç!f`•İl` , ò`İi, , - ı, ál`Ü)
°òl`äè, l`≤Äİe`İ`y`İ`İÜ`İyI`~ÖÇ`òli, yİsfÜ, xìl#li, İè, ~Ü, İè, !İyã, °xÓfliyI` (stationary state) ^, òÑ`ÖSÈyI` - `òáy`İy`İFSÈñ`
òli, `İsfÓ` È, İÓÉİfı`İjı`İÜ≈, !Ö`Ü, y`İi≈, y`~Ü, •ı, yççlyÜ, (gloominess) È, İÓÉİfı`myı`#`Ü, `İÖ`İSÈ- Ü, y≈`Üy:≈`òli, `İsfÓ`
x@`Äàİ, !Ó`İY`Eİi`Ü, Ö`~İi, !à`İl`m@μÜ)°Ü, òk, İi, ÓfÓ•yÓ`Ü, `İÖ`İSÈ- iñ, yÓ` Ü`İi, ñ`òli, `İsf , òÑ%ç, òİi, Ü)
°ò`İlÖ` Üy!°Ü, ylyÓ`ç`y`İÖ`!ÜÜ, `İÜ, ç`yEİi`Ü, `İÖ`- ~Ü, İÜ!` , òÑ%ç, òİi, G`!Ü`İÜ, Ö` Ü`İòf`!Ö`İÖ`yò`ı, #Ö`
xyÜ, yÓ` òyÓ`ı`Ü, Ö`~İÖ`- ı, ál`!ÜÜ, Ö`y`İçà!è, İ, •İl`!İçç@`Äy`İÜÖ` Üòf`!ò`İl` , òÑ%ç, òİi, `İòÖ` « , Üi, yã%, fı,
Ü, Ö`İÖ`~ÖÇ`

Ó`yç`lll;Ü, G xì≈`lll;Ü, «, Üi,y ð!

ÜÜ, ^ò!íÓ` •y`lî, xyß`ÍÓ- ï, ál Ü)ð`lÍÓ` Üy!°Ü, •`ÍÓ Ó`y<T... Óy ßÜyç- ~È,y`ÍÓ òlî,y!sfÜ, Ó`y<T...!è, Ó` ßÜyçî, ^Ísf
 í,z_Ó`î àè, ^ÍÓ- ~•z lî%, l ÓfÓfliyi` ^Ü,y`lly ^ò!í ÇÇâyî, lÿÜ, ^ÍÓ ly- Üy`l:≈Ó` Ü`lî, ñ òlî, ^ÍsfÓ` ~Ó!ç<Tf` •` ^ò!í ÇÇâyî, ñ ð!
 Ü`IÜ, Ó` ^çyEliñ xì≈`lll;Ü, «, Üi,yÓ` ^Ü,w#È, Ól Óy xyl` ~ÓE!Üfñ ^ÓÜ,y!Ó` ≤ÄÈ, lî, - òlî, ^ÍsfÓ` ~ßÜhfl xÈ, fhs`Ó` #!
 !Ó`ÍÓ`y`lòó` È, ^l° òlî,y!sfÜ, xì≈ÓfÓfliyÓ` ßÇÜ, è, àl#È), î, •`ÍÓ ~ÓÇ`~Ó` È, ^l° òlî, ^ÍsfÓ` , òi, l àè, ^ÍÓ- Üy:≈ òy!Ó
 Ü, ^ÍÓ` ^ISEL` lñ ßÜyçî,y!sfÜ, ÓfÓfliyi` òlî, ^ÍsfÓ` xÈ, fhs`Ó` #! !Ó`ÍÓ`yò= !° lÿÜ, ^ÍÓ ly- lî, l! ßçlf ßÜyçî, sf`IÜ, òlî, sf
 x`l, è«y, í,zß`l, î, Ó` xyl!≈Ü, ÓfÓfliyi` Ó`Í° !ÓY`yß Ü, Ó` ^lî, l- xÓyò Óy !l! sfl!Ó`#l òlî,y!sfÜ, ÓfÓfliyi` ï, #Ó !Ó`ÍÓ`yò#
 !SÈ`l° Üy:≈- 4È ßÜyçî, sf (Socialism) : ^ÍÓfÓfliyi` ^ò`lçÓ` ßjð`lòó` í,z, èÓ` ßyÜy!çÜ, Üy!°Ü, yly lÿ`IÜ, ~ÓÇ` í,zí, òyòlñ
 Ó`è, l G òyÜ` Ü,y`lly ^Ü,w#l` , è!Ó` Ü, "ly Ü, i≈, è«y, myÓ`y !lò≈y!Ó` ï, •`l` ñ` ß•z xì≈`lll;Ü, ÓfÓfliyi` IÜ, ßÜyçî,y!sfÜ,
 xì≈`lll;Ü, ÓfÓfliyi` Óy ßÇ`l, î, è ßÜyçî, sf Ó`Í°- ßÜyçî, ^ÍsfÓ` í,z`l`ÍÓ`á`llyàf` ~Ó!ç<Tf`= !°` ≠ ßjð`lòó` ßyÜy!çÜ, Óy
 Ó`y<T...#l` Üy!°Ü, ylyñ , è!Ó` Ü, l`l, xì≈ÓfÓfliyiñ xy`ÍÓ`y! , èi, òyÜ, èk, lî, ñ ð!Ü`IÜ, Ó` !l`l`y`l`àÓ` x!òÜ,yÓ` ≤ÄÈ, lî, -
 ßÜyçî, ^ÍsfÓ` ≤Äòyl`=í`!°` •` ≠ ßÜyçÜ, °fy`lî xa`Äy!òÜ,yÓ` ñ , è!Ó` Ü, l`l, È,y`ÍÓ ßjð`lòó` ÓfÓ`yÓ` ñ ßyÜy!çÜ, ßyÜfñ ^ò!
 î`#l G ^çyEli`#l ßÜyçñ lya!Ó` ^IÜ, Ó` xyl!≈Ü, !lY`ä, l`l, yñ Ü,yÜf o`ÍÓfÓ` í,zí, òyòl ≤ÄÈ, lî, - ßÜyçî, ^ÍsfÓ` ≤Äòyl` Ü, ^l`l`Ü`!
 è, ^òyE!` •` ≠ xì≈`lll;Ü, Ü,yçÜ, ^IÜ≈ x!%`≤ÄÓ`iyÓ` xÈ,yÓñ xyÜ`yî,y!sfÜ, , è!Ó` ä,y`lyñ ^Ü,y`lly !ßk,y`l`hs`Ó` ! , èSÈ`l`
 xì≈`l#lî, x`l, è«y, Ó`yçl#lî, Ó` ≤Äyòylfñ oÓfßyÜ@`Ä#Ó` !l`l`y`l`n SÈp`ÍÓç#` ^ÓÜ,yÓ` cñ çl`à`l`l`ÍÓ` ^È,y`àf oÓf G ^, èçy
 !lò≈y`ä, ^l`l`Ó` flÿò#lî,y

NSOU ?GE-CO-31 32 ly lÿÜ,y ≤ÄÈ, lî, - 5È òlî, sf G ßÜyçî, ^ÍsfÓ` î%, °ly (Comparison between Capitalism and Socialism) :
 ßÜyçî, ^ÍsfÓ` î%, °ly!` òlî, ^ÍsfÓ` ß%!Óòy`!°` •`Ü°` ≠ òlî, ^Ísf xyl!≈Ü, !ÓE!`l`l`Ó` myÓ`y !ßk,y`hs` à,•#l, •`l`ó xyÜ`yî, sf
 ßyÜylf`zñ ÓyçyÓ` ÓfÓfliyi` myÓ`y í,zí, òyòl G Ó`è, l ßÜßfyÓ` ßyÜòylñ òyÜ ÓfÓfliyi` myÓ`y í,z, èÜ, Ó` ^l`l`Ó`
 ß`ÍÓ`y`Ü ÓfÓ`yÓ` ñ í,z`l`òfyà G Ü, Ü≈flò, •y Ó, l, k, •zi, fy!ò- , òyçy, òy!çñ ßÜyçî, ^Ísf xyl!≈Ü, !ßk,y`l`hs`Ó` ! , èSÈ`l`
 Ó`yçl#lî, Ó` ≤ÄÈ, yÓñ xyÜ`yî,y!sfÜ, ≤Äyòylfñ çl`è, G Óf!`Ó#` , è!Ó` Ü, "lyÓ` myÓ`y oÓfßyÜ@`Ä#Ó` í,zí, òyòl ~ÓÇ`
 í,z, èÜ, Ó` ^l`l`Ó` ÓfÓ`yÓ` G Ó`è, lñ x!%`l`ç`ÄÓ`iyÓ` xÈ,yÓ ≤ÄÈ, lî, - xyÓyÓ` ñ òlî, ^ÍsfÓ` î%, °ly!` ßÜyçî, ^ÍsfÓ` !Ü, S%È
 ß%!Óòy xy`ISE-` ß`!°` •`ÈüüüÈÓy!çf`ä, ^l`è` Ó` x!%, è!flî!l, ñ xyl` Ó`è, ^l`l`x!òÜ, î, Ó` ßyÜfñ ^ò!í ÇÇa`l`E!≈Ó` x!%, è!flî!l, ñ
 ßjð`lòó` Ü,yÜf Ó`è, lñ ^ÓÜ,y!Ó` ly lÿÜ,yñ x, èä, l`l`Ü`Ü, !Ók,y, èl Óf!` ly lÿÜ,y ≤ÄÈ, lî, - òlî, ^ÍsfÓ` ^òyE!`= !°` ò)Ó`
 Ü, Ó`yÓ` çlf Ói≈, Üy`l`l`òlî,y!sfÜ, ^òç`!°`lî, ßÇ`l`çyòlÜ)°Ü, , è!Ó` Ü, "ly @`Ä`i`Ü, Ó`y`•`l`FSÈ- xyÓ` ßÜyçî, ^ÍsfÓ` e#l`è, =!
 °`IÜ, ò)Ó` Ü, Ó`yÓ` í,z`l`j`l`çf`ß#l`Ü, xyÜ,y`ÍÓ` ÓyçyÓ` ÓfÓfliyi`≤ÄÓi≈, l`Ü, Ó`y`•`l`FSÈ- ~È,y`ÍÓ ò%l`è, !Ó, èÓ` #l,
 xì≈`lll;Ü, ÓfÓfliyi` l`l`è, èÓ` flò`ÍÓ`Ó` Ü,ySÈÜ,y!SÈ ä, ^l`° xyß`ISE-` 1È8 x!%ç#`!#`ßÇ`«`Æ í,z`l`ÍÓ`Ó` ≤ÄY`zyÓ`!°` ≠ 1È
 Ó`yç`lll;Ü, xì≈`l#lî, Ü,y`IÜ, Ó`l`/2È Wealth of Nations Ü,yÓ` ^°áy/~l`è, ^Ü,y!% ßy`l`° ≤Äl`Ü ≤ÄÜ,y!çî, •`l`/3È Wealth of
 Nations Ó`z!è, Ó` , è%`ÍÓ`y lyÜ`l`á%l- 4È Principles of Political Economy and Taxation Ó`z!è, Ü,yÓ` ^°áy/~l`è, ^Ü,y!%
 ßy`l`° ≤Äl`Ü ≤ÄÜ,y!çî, •`l`/5È Üy:≈ Ó!i≈, í,zß`l`l`ÍÓ` , èñY`ä, l`è, hflÍÓ` Ü, # Ü, #/6È ßyÜhs`i, sf Ü,y`IÜ,
 Ó`l`/7È ßyÜhs`i, ^ÍsfÓ` ò%l`è, ~
 Ó!ç<Tf` í,z`l`ÍÓ`á`Ü, Ó`èl- 8È ß
 yÜhs`i, ^

Ísf Ü, l`l` óó` ^l`l`Ó` áyçly ^òáy lyl` G Ü, # Ü, #/9È ßyÜhs`i, ^ÍsfÓ` ò%l`è, =í í,z`l`ÍÓ`á`Ü, Ó`èl- 10È ßyÜhs`i, y!sfÜ,
 xì≈ÓfÓfliyi` ò%l`è, e#l`è, í,z`l`ÍÓ`á`Ü, Ó`èl- 11È òlî, sf Ü,y`IÜ, Ó`l`/12È òlî, ^ÍsfÓ` ò%l`è, ~Ó!ç<Tf` Ó%l`è-
 NSOU ?GE-CO-31 33 13È òlî, ^ÍsfÓ` ò%l`è, =í í,z`l`ÍÓ`á`Ü, Ó`èl- 14È òlî, ^ÍsfÓ` ò%l`è, ≤Äòyl` e#l`è, Ü, # Ü, #/15È ßÜyçî, sf
 Ü,y`IÜ, Ó`l`/16È ßÜyçî, ^ÍsfÓ` ò%l`è, ~
 Ó!ç<Tf` í,z`l`ÍÓ`á`Ü, Ó`èl- 17È ß
 Üyçî, ^ÍsfÓ` ò%l`è, ≤Äòyl` ß%!Óòy` í,z`l`ÍÓ`á`Ü, Ó`èl- 18È ßÜyçî, ^ÍsfÓ` ò%l`è, ≤Äòyl` x!%!Óòy`Ü, # Ü, #/19È xò, çf` •yî,
 Ü,y`IÜ, Ó`l`/20È xÓyò`l`#lî, Ó`èl, Ü, # ^ÓyV,y!`/ÜyV,y!Ó` ~ò`l`à≈fÓ` í,z`l`ÍÓ`Ó` ≤ÄY`zyÓ`!°` ≠ 1È ßyÜhs`i, ^ÍsfÓ` ≤Äòyl`
 ~Ó!ç<Tf`= !°` !°` , èÓk, Ü, Ó`èl- 2È ßyÜhs`i, ^ÍsfÓ` ò%l`è, =í Ói≈ly Ü, Ó`èl- 3È ßyÜhs`i, ^ÍsfÓ` ò%l`è, ^òyE!` Ófyáfy
 Ü, Ó`èl- 4È òlî, ^ÍsfÓ` ≤Äòyl` ~Ó!ç<Tf`= !°` Ói≈ly Ü, Ó`èl- 5È òlî, ^ÍsfÓ` ò%l`è, =í Ófyáfy
 Ü, Ó`èl- 6È òlî, ^ÍsfÓ` ò%l`è, ^òyE!` xy`l`y`ä, ly Ü, Ó`èl- 7È
 òlî, ^ÍsfÓ` !ÓÜ,yç ßjð`l`Ü≈, !flø`l`l`Ó` Üi,yÜi, Ói≈
 ly Ü, Ó`èl- 8È òlî, ^ÍsfÓ` È, !ÓE!f!` ßjð`l`Ü≈, Üy`l`:≈Ó` x!È, Üi,
 xy`l`y`ä, ly Ü, Ó`èl- 9È !
 Ó`Ü,y`l`i≈, y Ü, #È,y`ÍÓ`
 òlî, ^ÍsfÓ` !lY`ä, °` xÓfliyi` ^, èÑÓSEy`lly Ófyáfy Ü, ^ÍÓ` ^ISEV 10È ßÜyçî, ^ÍsfÓ` ò%l`è, ≤Äòyl` ~Ó!ç<Tf` Ói≈ly Ü, Ó`èl- 11È
 ßÜyçî, ^ÍsfÓ` ò%l`è, e#l`è,
 è, ß
 Ç`l`«`l`l, è xy`l`y`ä, ly Ü, Ó`è
 l- 12
 È ß

Ùyçì, ÌsfÓ ò%è, =í Ó%V, ÌÏ Ó%l- ò#â≈ í, z ÌÓ Ó ≤ÄÿÿÓ! ≠ 1É ÿÿÙhs ÿ, sf Û, y ÌÛ, Ó ÌÿÿÿÙhs ÿ, ÌsfÓ ~ Ó!
ç<Tf=! Ófyáfÿ Û, Ó &l- 2É ÿÿÙhs ÿ, ÌsfÓ =í=! !, ðÓk, Û, Ó &l- ~ Ó e&è, =! °z Óy Û, # Û, #/ 3É òlì, y!sfÛ, xì≈ Ì!
ÿ, Û, ÓfÓfliy Û, y ÌÛ, Ó Ìÿ/òlì, ÌsfÓ ~ Ó!ç<Tf=! Óî≈ly Û, Ó &l- 4É òlì, y!sfÛ, ÓfÓfliyÓ =í=! xy Ìÿyã, ly Û, Ó &l- 5É
òlì, sf Û, y ÌÛ, Ó Ìÿ/òlì, ÌsfÓ e&è, =! Óî≈ly Û, Ó &l- 6É òlì, ÌsfÓ !ÓÛ, yç ÿjò ÌÛ≈, !flòñ !Ó Û, y Ìÿ≈, y ~ Óç Ûy Ì:≈Ó
x!É, Û, xy Ìÿyã, ly Û, Ó &l-

NSOU ?GE-CO-31 34 7É ÿÿÿÿ, sf Û, y ÌÛ, Ó Ìÿ/ÿÿÿÿ, ÌsfÓ ~ Ó!ç<Tf=! Û, # Û, #/ ÿÿÿÿ, y!sfÛ, xì≈ Ì!lì, Û, ÓfÓfliyÓ
^òyÉ! =! ÿ

Ç Ì«, Ì, ð í, z ÌÖ'á Û, Ó &l- 8É ÿ
Ùyçì, ÌsfÓ ÿÇK, y òyG- ÿÿÿÿ, ÌsfÓ =íyÓ! ~ Óç ~ Ó e&è, =! °î≈ly Û, Ó &l- 9É òlì, sf G ÿÿÿÿ, ÌsfÓ ^òyÉ! =í ! Ìÿ ~
Û, !è, ÿ%, °lyÛ)°Û, xy Ìÿyã, ly Û,

Ó &l- 1É9 @
Äsi, ò!O 1É ÿÓ Ìá"ñ ç! ÌòÓñ Ìá Ìÿ!°Û G x!l@f È%, _ à2020ä ≠ xì≈ Ì!lì, Û, í, z Ì l ≠ ≤Äÿ, ç, y!ñ ÿ, _¥ G ≤Ä Ìÿ yàñ Ó%Û, !
ÿ!u, ÌÛ, è, ≤Äÿ•z Ìÿ, è, !! Û Ìè, í, - 2É È, Ryã, y!ñ Û, °fíÓ ÿ, à2000ä ≠ xì≈ Ì!lì, Û, í, z Ì l ≠
ÿ, _¥ G ÿ, Ìfñ, ð!ÿã, ÛÓD Ó yçf, ð%hflÛ, ðÉ!≈

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NSOU ?GE-CO-31 35 ~Û, Û, 2 ??ÿÿÙhs ÿ, sf Ì ÌÛ, òlì, Ìsf xÓfliyhs Ó Óy í, z
Ó ÿ

àè, l 2É1 í, z Ìjçf 2É2 ≤
ÄhflÿÓly 2É3

Ûy Ì:≈Ó
hflÛ Ó ÿ, _¥ 2É3É1 Ì, •y!ÿÛ, Ó Óyò 2É3É2 !Ó!È, ß" hflÛ ÌÓ Ó Óî≈ly G Ófyáfÿ 2É3É3 Ûy Ì:≈Ó hflÛ Ó ÿ, Ì_¥ Ó Û)°fy! Ì
2É4 Ó Ìfiè, yÈÛÈÓ hflÛ Ó ÿ, _¥ 2É4É1 Ó Ìfiè, yÓ hflÛ Ó ÿ, Ì_¥ Ó Û)°fy! Ì 2É5 Ó Ìfiè, y Óly Û Ûy:≈ ≠ hflÛ Ó ÿ, Ì_¥ Ó
ÿ%, °ly 2

É6 ÿ
yÓ yçç 2É7 x!çç#°l# 2É8 @

Äsi, ð!O 2
É1 í, z Ìjçf ~°z ~Û, Û, !
è, ðyè, Û, Ó Ì°
SËyeSËye#Ó

y
çyl Ì, ðyÓ

ÌÓ ???í, z Ì ÌÓ hflÛ Ó ÿ, _¥ Ó Ì, Û, # ÌyV, y!/????Ûy Ì:≈Ó hflÛ Ó ÿ, _¥ G ÿ, yÓ ÿÿÿÿ, y ???Ó Ìfiè, yÓ hflÛ Ó
ÿ, _¥ ~ Óç ÿ, yÓ e&è, ÿÛ)• ???Ó Ìfiè, y ~ Óç Ûy Ì:≈Ó hflÛ Ó ÿ, Ì_¥ Ó Û Ìòf ÌÛ, y!%è, ÌÓç @ Ä Ìÿyãf 2É2 ≤ÄhflÿÓly
Û, y Ìly Ìòç ÿ, yÓ í, z Ì l ≤Äle Ì y! Û, ÿ, Û, =! hflÛ Ó Ó Ûòf !ò Ìÿ x!l, Óy!•, •! Ó Ì° Ìÿÿÿÿ, y ≤Äã, yÓ Û, ÌÓ ñ
ÿ, y ÌòÓ ~Û, Ìÿyã hflÛ Ó ÿ, _¥ Ó y •! - !Ó!È, ß" ÌáÛ, xì≈ Ì!lì, Û, í, z Ì ÌÓ !Ó!È, ß" hflÛ Ó e Û 35

NSOU ?GE-CO-31 36 Óî≈ly G Ófyáfÿ Û, ÌÓ ÌSÈ- ÌÛ!ñ xì≈!#!ì, Ó ç!Û, xfy, y! !flò ÿñ, yÓ Wealth of Nations (1776)
Óz Ìÿ hflÛ Ó ÈÛÈ!ÓÈ, _ í, z Ì l ≤

Äle Ì yÓ í, z ÌÖ'á Û, ÌÓ ÌSÈ-
ÿñ, yÓ Ó!î≈, hflÛ Ó e Û!è, !SÈ° !çÛ, yÓ ñ, ð÷, ðy!ñ Û, !É!ñ ÓfÓÿÿÈÛÈÓy!çf G !ç"- çyÛ≈yl xì≈!#!ì, !Óò È, Ì, !Ó á!
°fiè, (1789-1846) xì≈ Ì!lì, Û, í, z Ì ÌÓ, ðÑyã, !è, hflÛ Ó í, z ÌÖ'á Û, ÌÓ ÌSÈ- ÿ!° Ìÿe ÌÛ • ≠ xy!ò Ûy Ó Ó≈Ó
ç#Óllyey (savagery), ð÷ã, yÓ ÌÈ, !Û, ç#Óllyey (Pastoral life), Û, !É!Ó ≤Äÿòylf (Predominance of agriculture), Û, !É! G
!ç ÌÓ ÿÈÛÈ, z Ì!ì, (agriculture and manufacture) ~ Óç xÓ Ìç ÌÉ! Û, !É!ñ !ç" G Óy!çf!È, !Û, í, z Ì l Óy x@ Ä!ì,
(agriculture, manufactures and trade)- ÿÿÿÿ!ÓK, y!#ñ òyç≈!lÛ, ÿ, ÿ xì≈!#!ì, !Óò Û, y≈ Ûy:≈G (1818-83) xì≈ Ì!lì, Û,
í, z Ì ÌÓ ~Û, !è, hflÛ Ó e Û !ò Ìÿ ÌSÈ- ÿñ, yÓ Û Ìÿ, ñ Û, y Ìly Ìòç Ó í, z Ì l ≤Äle Ì y, ðÑyã, !è, hflÛ Ó Ó Ûòf!
ò Ìÿ x!l, Óy!•, •! - ÿz, ðÑyã, !è, hflÛ Ó •ÈÛÛÛÛ xy!ò ÿÿÿÿÓfliy (primitive com- munism), òyç≤Äly (slavery),
ÿÿÿÿ, sf (feudalism), òlì, sf (capitalism) ~ Óç ÿÿÿÿ, sf (socialism)- Ûy Ì:≈Ó, ðÓ í, z ÌÖ'á Ìÿyãf hflÛ Ó ÿ, _¥ !ÿÿÿ ÌÓ
xyÛÓ y Û, !° Ûœ, yÛ≈, ÈÛÈ~Ó (1957) ÿ,

Ì_¥
Ó Û, ÿ í, z ÌÖ'á Û, Ó Ì, ÿ,
òy!Ó -

Üœ,yÜ≈, ^Ü,y^lly ^ò^îçÓ^ xì≈^ll!i,Ü, í,zß^î^l G ð^îÜÓ^ Ó^á^é,^îlÍÓ^ Ù^îðf ~Ü,îè, =Ó^&c,ð)≈ ðjð^îÜ≈,Ó^ Ü,ly
í,z^îÖ^á Ü,^îÖ^l- îÑ,yÓ^ Ù^îi,ñ ^Ü,y^lly ^ò^îç lî,•z xì≈^ll!i,Ü, í,zß^î^l aê,^îi, ly^îÜ,ñ ^ò^îçÓ^ çlçáfyÓ^ ç#!ÓÜ,y
Ü,yè,y^îÜy^îi, G =Ó^&c,ð)≈ ð,ò^îÓ^Ói≈,l â^îè, - í,zß^î^l lÍÓ^ ≤ÄlÜ hflí^îÓ^ ðÜ ≤Äy!ÜÜ, ^«e ^î^îÜ, Üyðf!ÜÜ, ^«e,^îè
~Óç í,zß^î^l xyÓ^ G ðjð, _ ^î° ~•z ò%•z ^«e ^î^îÜ, ðÜî,î,î, #î^ Öy ^îÖy ^«e,^îè àÜl Ü,^îÓ^ - ð^îÜÓ^ ~•z ðÓ^îlÍÓ^
,ð%lÓ≈^è,^îlÍÓ^ Ü,ly Óç,ð) ^îÓ^~z ðjfyÓ^ í,z•z!^î^yÜ ^,ð!è, ~Ü,îè, Ó,^í,y! (1690) í,z^îÖ^á Ü,^îÖ^l- Üœ,yÜ≈, î,y•z
ç#!ÓÜ,yÓ^ ðÓ^l G xì≈^ll!i,Ü, í,zß^î^l lÍÓ^ Ù^îðf ~•z ðÓ^îlÍÓ^ ðjð^îÜ≈,Ó^ Ü,îi,c !ð^îl^îSÈl Sir William PettyËÜÈ^Ü,
~Óç ~•z ðjðÜ≈,^îÜ, îi,îl Petty's Law Ó^î^î í,z^îÖ^á Ü,^îÓ^ ^îSÈl- Üœ,y^îÜ≈,Ó^ ðÜÛyÜ!Ü, îi,zç^fy^îu,Ó^ xì≈l#îi, !Óð
~É!çÉ!ÓÉ! È,ÛyÓ^ (1895-1976) G Üœ,y^îÜ≈,Ó^ lfy! xì≈^ll!i,Ü, í,zß^î^l lÍÓ^ ð^îD ç#!ÓÜ,y Ü,yè,y^îÜyÓ^ x!lÓ^* ,ð
ðjð^îÜ≈,Ó^ Ü,ly Óf_ Ü,^îÓ^l- ~çlf í,zß^î^l lÍÓ^ ð^îD ç#!ÓÜ,y Ü,yè,y^îÜyÓ^ ~•z,ð!Ó^Ói≈,l Öy ^«e,è, Ó^á^é,^îlÍÓ^
î, _¥^îÜ, Üœ,yÜ≈,ËÜÈÈ,ÛyÓ^ î, _¥ (Clark-Fisher Thesis) Ó^î^î x!È,î,î, Ü,Ó^y^î- ðÓ^îÓi≈, #Ü,y^î° ly^îÓ^ËÜÈ!Óçl #
ð!lÓk,y!# ðy•zÜl Ü%,ç^îl!l%~•z î,^î_¥Ó^ ,ð!Ó^Óð≈l G ,ð!Ó^Üyç≈l (1956) Ü,^îÓ^l- Üœ,yÜ≈, ~Óç !È,Ûy^îÓ^Ó^ ,ðÓ^
í,z^îÖ^á^îlyàf hflíÓ^ î, _¥ !ò^îl^îSÈl Ó^î^îfriè,y (W. W. Rostow)- îÑ,yÓ^ hflíÓ^ î,^î_¥ (1960) !i,îl ,ðÑyã,îè, hflíÓ^e^îÜÓ^
Ü,ly Ó^î^îSÈl- ^îz ,ðÑyã,îè, hflíÓ^ • = !ã,Ó^yã, !Ó^î, ðÜyç (traditional society), ≤ÄyÜ%,ËÜÈ, z^î_l_y^l ,ðÓ^ Öy
í,z^î_l_y^l lÍÓ^ ,ð)Ó≈çi≈, ðÜ)• (Pre-con- ditions for take off), í,z^î_l_y^l lÍÓ^ hflíÓ^ Öy ,ðÓ^ (take-off), ðÜ,îk, Öy ,ð)≈ ,ð!
Ó^îlî,Ó^ !ò^îÜ, lyey (drive to maturity) ~Óç í,zFã, ài^îÈ,y^îàÓ^ hflíÓ^ (high mass consumption)- Ói≈,Üyl ~Ü,^îÜ,
xyÜÓ^y xÓçf ò%îè, ≤Äöyl hflíÓ^ î,^î_¥Ó^ xy^îyã,ly Ü,Ó^Ó- ~Ü,îè, • Üy^î:≈Ó^ hflíÓ^ î, _¥ ~Óç x,ðÓ^îè, •
Ó^î^îfriè,yÓ^ hflíÓ^ î, _¥- ò%îè, hflíÓ^ î,^î_¥Ó^ Ói≈ly ~Óç ðyÜ!@^ÄÜ, Ü)°fy!^îlÍÓ^ ,ðÓ^ ~•z ò%îè, î,^î_¥Ó^ ^öyÈè&!
è, !l^îl^î ~Ü,îè, î%,^lyÜ)Ü, xy^îyã,ly G Ói≈,Üyl ~Ü,^îÜ, Ü,Ó^y^îÓ-
NSOU ?GE-CO-31 37 2É3 Üy^î:≈Ó^ hflíÓ^ î, _¥ 2É3É1 !i,^y!ÛÜ, Ó^Öyò Ü,y≈ Üy:≈ Ó^î^îSÈl ^îñ ^Ü,y^îly ~Ü,îè,
^ò^îçÓ^ xì≈l#îi, î,yÓ^ í,zß^î^l lÍÓ^ ,ð^îl ,ðÑyã,îè, hflíÓ^Ó^ Ùðf !ò^îl^î x!i,e^î Ü,^îÓ^ - ^îz ,ðÑyã,îè, hflíÓ^Ó^ e
^Ü • = xy!òÜ ðyÜfÖyòñ òyç≤Äy! ðyÜhs^î, sfñ òlî, sf G ðÜyç, sf- Üy:≈ ~Ü,îè, î,^î_¥Ó^ ðy•y^îlly xì≈l#îi, Ó^î ~•z
xÓfliyh^î Ó^î Öy ,ðÓ≈yh^î Ó^î^îÜ, Ófyáfy Ü,^îÓ^ ^îSÈl- ^îz î, _¥!è,Ó^ lyÜ • !i,^y!ÛÜ, Ó^Öyò (historical materialism)-
~îè, •z!i,^y^îlÍÓ^ Ó^Öyò# Ófyáfy (materialistic interpretation of history) ly^îÜ G ,ð!Ó^lã,î, - ~•z !i,^y!ÛÜ, Ó^Öy^îòÓ^
^Ü,w#î^î öyÓ^îy • í,zí,öyò^îlÍÓ^ Ó^î#îi, Öy óÓ^l (mode of production)- ~îè, •z ^Ü,y^îly ^ò^îçÓ^ ðyÜyçÜ, G xì≈^ll!i,Ü,
!ÓÜ,y^îçÓ^ !È,î- ~•z í,zí,öyò^îlÍÓ^ Ó^î#îi, xyÓyÓ^ !È≈,Ó^ Ü,^îÓ^ ò%îè, !ÓÈ!^îl^î Ó^î í,z,ðÓ^ - ^îz !ÓÈ!^î ò%îè, • =
í,zí,öyò^îlÍÓ^ ç!_ (forces of production) ~Óç í,zí,öyò^îlÍÓ^ ðjðÜ≈, (relations of production)- Üy^î:≈Ó^ Ü^îi,ñ ~•z ò%•z
!ÓÈ!^îl^î !lÓ^hs^î !e^îyËÜÈ≤Ä!i,ie^îyÓ^ Üyðf^îÜ ~Ü,îè, ^òç~!à^îl^î ä,^î°- xì≈l#îi,îè,Ó^ ~Ü,îè, hflíÓ^ ^î^îÜ,
,ðÓ^Ói≈, # hflíÓ^ í,z_Ó^î â^îè, - ðç Ü,ly! ñ í,zí,öyò^îlÍÓ^ ç!_ Ó^î^îi, í,zí,öyò, ðk,îi, Öy í,zí,öyò≤Ä!e^îy^îÜ,
È,yÓy ^îi, ,öy^îÓ^ - ~Ó^ Ù^îðf Ó^î^î^îSÈl ðÜ G Ü)°ð^îlÍÓ^ Ù^îðf Ü,y!Ó^ à!Ó^ ðjðÜ≈, - x!f!ò^îÜ,ñ í,zí,öyò^îlÍÓ^ !Ó!
È,ß^î í,z,öyò^îlÍÓ^ Ù^îðf ^îÛyüçÜ, G ≤Äy!i,^y!Ü, ðjðÜ≈, ly^îÜ,ñ î,y^îÜ, È,yÓy ^îi, ,öy^îÓ^ í,zí,öyò ðjðÜ≈, -
~Ó^ Ù^îðf Ó^î^î^îSÈl ^ò^îçÓ^ Ó^î#îi, !#îi,ñ xy•zÜl ,yl%lñ ðÜyçÓfÓfliy •zi, fy!ò- ~•z í,zí,öyò^îlÍÓ^ ðjð^îÜ≈,Ó^ !È,î,^îÓ^
í,zí,öyò^îlÍÓ^ ç!_ Ü,yç Ü,^îÓ^ Öy í,zí,öyò^îlÍÓ^ ç!_ ðÜ^îl^î Ó^î x@^Ä!i,Ó^ ð^îD ð^îD !ÓÜ,yç ^yÈ, Ü,^îÓ^ -
í,zí,öyò^îlÍÓ^ ðjðÜ≈, ^îl í,zí,öyò^îlÍÓ^ ç!_ ^îÜ, !â^îÓ^ Öy xyÓ,î, Ü,^îÓ^

57% **MATCHING BLOCK 11/44** **SA** Banasree Thesis PDF.pdf (D158240265)

Ó^y^îlá (embody)- í,zí,öyò^îlÍÓ^ ç!_ Ó^î !ÓÜ,y^îçÓ^ í,z,ðÓ^ í,zí,öyò ðj

ðÜ≈, !È≈,Ó^ Ü,^îÓ^ - x!fÈ,y^îÓ^ Ó^î^îi, ^à^î°ñ í,zí,öyò^îlÍÓ^ ç!_ • Ü)° Ó^î Öy !ÓÈ!^î (content), xyÓ^ í,zí,öyò^îlÍÓ^
ðjðÜ≈, • xy!DÜ, Ó^î* ,ð (form)- ~•z í,zí,öyò ðjð^îÜ≈,Ó^ !È,î,^îÓ^ !ÓÓ^yç Ü,^îÓ^ í,zí,öyò^îlÍÓ^ ç!_ - í,zÈ,^îl^î Ó^î ðÜ!
Bfi, Öy ~Ü,îè, ÓfÓfliy^îÜ, •z xyÜÓ^y Ó^î^îSÈl í,zí,öyò^îlÍÓ^ Ó^î#îi, Öy óÓ^l (mode of production)- ð%î,Ó^yç ^Ü,y^îly
í,zí,öyò ÓfÓfliy! Öy í,zí,öyò^îlÍÓ^ Ó^î#îi, Öy ðÓ^îlÍÓ^ Ù^îðf í,zí,öyò^îlÍÓ^ ç!_ ~Óç í,zí,öyò^îlÍÓ^ ðjðÜ≈, ~Ü,^îè!
ÓÓ^yç Ü,^îÓ^ - ~Ó^y ò%îè, ,ð,îÜ, öyÓ^îy ^î°G ^Ü,y^îly ðÜyçÓfÓfliy! ~Ó^y ,ð,îÜ,È,y^îÓ^ !ÓÓ^yç Ü,^îÓ^ ly- ~Ó^y
~
îÜ, x,ð^îÓ^Ó^ ð^îD xDyD#È,y^îÓ
ç!i,î, - ~àlñ Üy^î:≈Ó^ Ù^îi,ñ í,zí,öyò^îlÍÓ^ ç!_ !i, oðî, !ÓÜ,yç ^yÈ, Ü,^îÓ^ñ í,zí,öyò^îlÍÓ^ ðjðÜ≈, î,î, oðî, !ÓÜ,yç
^yÈ, Ü,Ó^îi, ,öy^îÓ^ ly- í,zí,öyò^îlÍÓ^ ç!_ ñ í,zí,öyò^îlÍÓ^ ðjðÜ≈, x^î,ðç,y^îÓ^ç à!i,ç#° (more dynamic)- È,^î°l!i,ç
í,zí,öyò^îlÍÓ^ ç!_ Ó^î ð^îD ,ð%Ó^îly í,zí,öyò^îlÍÓ^ ðjð^îÜ≈,Ó^ ~Ü,è,y!Ó^îÓ^yò ^òáy ^ò! - ,ð%Ó^îly í,zí,öyò^îlÍÓ^
ðjðÜ≈, !i,ç,í,zí,öyò^îlÍÓ^ ç!_ ^îÜ, î,yÓ^ Ü,yè,y^îÜyÓ^ Ù^îðf xì≈yl Ó^î#îi, !#îi,ñ xy•z!ñ ≤Äy!i,^y!Ü, ÓfÓfliy •zi, fy!
òÓ^ Ù^îðf ó^îÓ^ Öy !â^îÓ^ Ó^îyã^îi, (accommodate) ,öy^îÓ^ ly- !i,ç,í,zí,öyò^îlÍÓ^

NSOU ?GE-CO-31 44 ſjðˆiŰ≈, Óˆ my!@µŰ, ≤Äli, le í yÓˆ ùyðfˆiŰ ùylÓ ſŰyˆiç Óˆ *, ðyhsˆ Óˆ áˆiè, ˆiSÈ ~Ü, ly !è, Ű, lıˆ – 2É Űyˆi:≈Óˆ ùˆiı, ñ i, zı, ðyòl# ſjðŰ≈, ñ i, zı, ðyòl# ç!_ˆ Óˆ i, z, ç, óóˆ !İ≈, Óˆ Ű, ˆiÓ – ~z Ű, ly !è, ˆiŰ il il ˆiı, xſ% !Óöy ˆi-z – !Ü, v ~Óˆ xı≈ ~z lıˆ ˆiı i, zı, ðyòl# ç!_ˆ İyſfŰ, È, y ˆiÓ i, zı, ðyòl ſjðŰ≈, ˆiŰ, !lò≈yÓˆ i Ű, ˆiÓ – xyſˆiˆı i, zı, ðyòl# ç!_ˆ ~ÓÇ i, zı, ðyòl# ſjðŰ≈, ~iŰ, x, ç, óóˆ ˆiŰ, ≤ÄÈ, y!Ói, Ű, ˆiÓ ~ÓÇ i, yÓˆ y ~iŰ, x, ç, óóˆ ˆiÓ myÓˆ y ≤ÄÈ, y!Ói, •ı – 3É x ˆiŰ iŰ, Ű ˆiŰ Ű, ˆiÓ l ˆiı i, zı, ðyòl ˆiŰ ſjðŰ≈, G i, zı, ðyòl ˆiŰ ç!_ˆ ˆiŰ, Óyhflı ˆiŰ, ç, ð, İŰ, Ű, Ó y İy lı – i, yÓˆ y ~Ű, •zſ ˆiŰ xyŰy ˆiŰ ſyŰ ˆiŰ ≤Äli, È, yı, •ı – 4É x ˆiŰ iŰ, İ!_ˆ !ò ˆiŰ ˆiSÈ ˆiı ð≈%Űye Óˆ ài, !ÓEİ ˆiŰ Óˆ myÓˆ y ˆiŰ, y ˆiŰ ſŰy ˆiç Óˆ x@ ˆiŰ, Ófyáfy Ű, Ó y İy lı – i, y SÈyı, yñ ˆiŰ, Òi, Óy Óˆ ài, !ÓK, y ˆiŰ Óˆ İfyı ˆiŰ, •zı, •y ˆiŰ Óˆ ˆiŰ, y ˆiŰ !lò≈T Óˆ Ű%á# !İ ˆiŰ ˆi-z – 4É Űy ˆi:≈Óˆ i, ˆiŰ ˆiŰ ſŰy ˆiç Óˆ ˆiŰ, y ˆiŰ ~Ű, İè, hflı Óˆ ˆiŰ Ű, xlf hflı ˆiŰ i, z, Óˆ i áˆiè, ſÇây ˆiŰ, Ó i, zq ˆiŰ Óˆ È, ˆiŰ – xÓ ˆiŰ ˆiEİ ſŰyçı, ˆiſf ˆiŰ, ðNŌ ˆiSÈ ~z ſÇâyı, !Ó%Æ, •ı – !Ü, v ſŰyçı, ˆiſfG Űy% ˆiEİ Űy% ˆiEİ lyly óó ˆiŰ Óˆ ſÇâyı, çBı !İ ˆiŰ, ç, ðy ˆiŰ Ó – ſz ſÇâyı, Ű, #È, y ˆiŰ ˆiŰ è, y ˆiŰ İy İy ˆiŰ Ó xıÓy ſz ſÇây ˆiŰ, Ó, çı Óˆ İy Ű, #, •ı Óñ ſjð ˆiŰ ≈, Űy ˆi:≈Óˆ i, ˆiŰ ˆiŰ S%È Óy •ı ! – 5É Űy ˆi:≈Óˆ hflı Óˆ i, ˆiŰ ˆiŰ Óy •ı ˆiŰ ˆiSÈ ˆiı ſyŰhs ˆiŰ, ˆiſf Óˆ, ç, óó ˆiŰ, sf ~ÓÇ ç, óó ˆiŰ ſŰyçı, sf xy ˆiŰ – !Ü, v ç, ð) Ó≈ı, l ˆiŰ İy È, ˆiŰ ˆiŰ, Ó y çı yı ſyŰhs ˆiŰ, ˆiſf Óˆ, ç, óó ˆiŰ •z ſŰyçı, ˆiſf Óˆ ≤Äli, ç, y •ı ˆiŰ !SÈ – 6É Űy ˆi:≈Óˆ hflı Óˆ i, ˆiŰ ˆiŰ

xı≈ ˆiŰ iŰ, !ÓEİ ˆiŰ Óˆ i, z, ç, óó ˆiŰ Óˆ = Óˆ ç ˆiŰ Gı y •ı ˆiŰ ˆiSÈ – !Ü, v ðŰ ≈ #ı !ÓŸy ſñ ˆiŰ ðyñ !ÓK, yl G ≤Äİ!_ˆ Óˆ x@ ˆiŰ, ñ Ó yç ˆiŰ iŰ, Ű, Űi, Óyòñ !ç G ſÇfl, ði, •zi, fy!ò !ÓEİ G ſŰy ˆiç Óˆ ài, ç, ði ˆiŰ, ≤ÄÈ, y!Ói, Ű, ˆiÓ – x ˆiŰ iŰ, Ű ˆiŰ Ű, ˆiÓ l ˆiı Űy:≈ İŰ, yÓˆ hflı Óˆ i, ˆiŰ ˆiŰ ~z ſŰhflı !ÓEİ ˆiŰ, xÓ ˆiŰ •y Ű, ˆiŰ ˆiŰ ˆiSÈ – xÓçf ~z ſŰy ˆiŰ yä, ly, ç, % ˆiŰ Óˆ y, ç, %! Óˆ !è, Ű, lı – ſŰy ˆiç Óˆ !ÓŰ, yç ſjð ˆiŰ ≈, Űy ˆi:≈Óˆ i, ˆiŰ ˆiŰ ç, %! è, !Ó ˆiŰ çEİ óyÓ İy Óˆ Ű, ly Óy xy ˆiSÈ – ~Ű, İè, •ı !È, ˆiŰ Óy base ~ÓÇ x, ç, óó ˆiŰ è, •ı i, z, ç, óó ˆiŰ ÈüÈŰ, yè, y ˆiŰ Űy Óy superstructure – !ÓK, yl G ≤Äİ!_ˆ ñ !ç ˆiŰ ÈÈſÇfl, ði, ñ Ó yç ˆiŰ iŰ, Ű, Űi, Óy ˆiŰ ðˆ ≤ÄİyÓˆ •zi, fy!ò ˆiŰ, Űy:≈ ~z i, z, ç, óó ˆiŰ, yè, y ˆiŰ Űy Óy superstructure Ó ˆiŰ ˆiSÈ ~ÓÇ ~! ſŰy ˆiç Óˆ ài, ç, ði ˆiŰ, ≤ÄÈ, y! Ói, Ű, ˆiŰ Ó ˆiŰ Űy:≈ Űhs ˆiŰ Óf Ű, ˆiŰ ˆiŰ ˆiSÈ – 7É Űy:≈ ˆiŰ, x ˆiŰ iŰ, È%, •ı !ÓEİ fç, Ty Ó ˆiŰ xıÈ, İ!_ˆ Ű, ˆiŰ ˆiŰ ˆiSÈ – İı, İl Ó ˆiŰ ˆiSÈ ˆiı ði, ˆiſf Óˆ lyly xhs ˆiŰ !ı, !ı, !Ó ˆiŰ Ó y ˆiŰ Ó È, ˆiŰ Óˆ, ç, ði, l xÓçf, yÓ# – !Ü, v Óyhflı ˆiŰ, ç, ð) Ó ≈ •zi, z ˆiŰ Ó y, ç, ~ÓÇ, ç, ð) Ó ≈ı, l ˆiŰ İy È, ˆiŰ ˆiŰ, Ó y çı yı ſŰyçı, ˆiſf Óˆ, ç, ði, l ˆiŰ ˆiŰ ˆiSÈ – xy Óˆ lyly xhs ˆiŰ Ó ˆiŰ Ó yò ſ ˆiŰ ˆiŰ ç, ði, sf !è, ˆiŰ, xy ˆiSÈ – ~z xı≈ Óf Óf İy Óˆ, ç, ði, l ˆiŰ, y •ı •z !ı ñ Ó Ó ç x ˆiŰ Ű, « ˆiŰ è, y, Ó x@ ˆiŰ, á ˆiŰ è, ˆiŰ è – ſŰ ſ# Űy Ók, i, y ſ ˆiŰ ˆiŰ ç fl # Ű, yÓ Ű, Ó ˆiŰ •z •ı ˆiŰ İŰ Űy ˆi:≈Óˆ hflı Óˆ i, ˆiŰ ˆiŰ ç, %! Óz = Óˆ ç, ç, ði ≈ – ç, ði, ˆiſf Óˆ çyEİ Ű) Ű, ä, İ, Ó eñ ~Ó ˆiŰ yçf (anarchy), ~Ó xŰ, ç, fyı Ű, Ó Óy !Ó ˆiŰ Ó yò# (antagonistic) i, zı, ðyòl Óf Óf İy ˆiŰ, ~z i, ˆiŰ ˆiŰ ç, ði, fl % ç, è, Ű, Ó y •ı ˆiŰ ˆiSÈ – ~z Óf Óf İy ç, ði, Ű, ˆiŰ ç, ði, Ű Ó È, •ı ˆiŰ Ű, Ó İMÈ, i, Ű, ˆiŰ çyEİ Ű, ˆiŰ Ó – ~Ó !, ç, ðEİ Ű Ű, yÓ i •ı Ű) ð ˆiŰ Ó Óf !_ˆ ài, Óy ç, ði, ÈüÈŰy! Ű, yly – Ű) ð ˆiŰ Ó ˆiŰ İy !Ű, yly ç, ð) Ó Ű, ˆiŰ Ó

NSOU ?GE-CO-31 45 ſyŰy!çŰ, Űy!°Ű, yly ≤Äli, ç, y Ű, Ó ˆiŰ i, ˆiŰ Óz ~z çyEİ ð) Óˆ •ı Ó – i, yÓˆ çlf ˆiŰ ſÇa ˆiŰ Ű Ó Űyðf ˆiŰ, ç, ðN%ç, ç, ði, ˆiŰ, « Űi, yä%, fi, Ű, ˆiŰ Ó Ű) ð ˆiŰ Ó ſyŰy!çŰ, Űy!°Ű, yly Óy ſŰyçı, sf ≤Äli, ç, y Ű, Ó ˆiŰ, •ı Ó – Űy ˆi:≈Óˆ hflı Óˆ i, ˆiŰ ˆiŰ ~z !ÓEİ İè, İ!_ˆ ſŰİ, È, y ˆiŰ Ó Ç ~ÓK, y!İŰ, È, y ˆiŰ Ófyáfy Ű, Ó y •ı ˆiŰ ˆiSÈ – 2É 4 Ó ˆiŰ İfiè, yÈüÈÓ hflı Óˆ i, ˆiŰ ˆiŰ xy ˆiŰ Ű Ó Ű, yl xı≈ # İı, !Óò Walt Whitman Rostow İŰ, yÓ Stages of Economic Growth (1960) Óz ˆiŰ ˆiŰ Ű, y ˆiŰ İy ð ˆiŰ Ó xı≈ İı, Ű, i, zB İ ˆiŰ Ó ~Ű, İè, hflı Óˆ e Ű Ói ≈ly Ű, ˆiŰ ˆiŰ ˆiSÈ – ~z Ű ˆiŰ, è, ˆiŰ, xı≈ İı, Ű, ≤Äİy ˆiŰ Óˆ ~Ű, İè, xlf İ, Ű ≤Äöyl !ı, •y!ŰŰ, Ű ˆiŰ, ç, Ó ˆiŰ x ˆiŰ iŰ, Ű ˆiŰ Ű, ˆiŰ Ó l – Ó ˆiŰ İfiè, yÈüÈÓ Ű ˆiŰ İı, ñ Ű, y ˆiŰ İy ð ˆiŰ Ó xı≈ İı, Ű, i, zB İ ˆiŰ Ó, ç, ðNyä, İè, hflı Óˆ e Ű Óy, ç, ði ≈ yı xy ˆiSÈ – ſz, ç, ðNyä, İè, hflı Óˆ •ı ää !ä, Ó yä, !Ó i, ſŰyç (Traditional society), ää i, z ˆiŰ y! ç, ði Ó ≈ Óˆ, ç, ð) Ó ≈ çı ≈, ſŰ) • (Pre-conditions for take-off), ää i, z ˆiŰ y! ç, ð) Ó ≈ (Take-off), ää İ Ű, İk, Ó ˆiŰ !ò ˆiŰ, x@ ˆiŰ Ó Óy İyey (Drive to maturity) ~ÓÇ ää i, zFä, äi İÈ, y ˆiŰ àÓ hflı Óˆ Óy İ%ä (Age of high mass consumption) – xyŰ Ó y Ó ˆiŰ İfiè, yÈüÈ Ű, xı≈ ſŰ Ó i Ű, ˆiŰ Ó ~z, ç, ðNyä, İè, hflı Óˆ Ói ≈ly Ű, Ó ˆiŰ Óy – ~z, ç, ðNyä, İè, hflı Óˆ Ó ˆiŰ Ó ç, T f = ! ſÇ İ ç, İ, ç, ði !ı Ó *, ç, ð ≠ ää !ä, Ó yä, !Ó i, ſŰyç (Traditional Society) : Ó ˆiŰ İfiè, yÓ Ű ˆiŰ İı, ñ !ä, Ó yä, !Ó i, ſŰy ˆiç Óˆ i, zı, ðyòl « Űi, y ſ# !Űi, – ~Ó *, ç, ð ſŰy ˆiç Óˆ !ÓK, yl G ≤Äİ!_ˆ İı, zè, İÈüÈ, ç, ð) Ó ≈ Ói ≈, # İ% ˆiŰ àÓ (Pre-Newtonian) – áy İl Ű, y ˆiŰ Ű, Óç G Űy!ŰŰ, i, y !ä, Ó yä, !Ó i, ç, ð Ó ˆiŰ Ó – ~Ó *, ç, ð ſŰy ˆiç Ű, İEİ ˆiŰ yáf ç! Ű xÓf Ó •ı, xÓf İy ˆiŰ, ç, ði, ç, xy ˆiSÈ – È, ˆiŰ xy ˆiŰ Ó y ç! Ű Ű, Ű, İEİ Ó xó# İl xyly İy ˆiŰ – Óy !ı çf Ó ˆiŰ « ˆiŰ İeG ſŰhflı ſ% ˆiŰ yàſ% !Óöy Óˆ, ç, ði ≈ Óf Ó y Ó Ű, Ó y •ı ! – È, ˆiŰ Óy İı çf Ó ŰyeyG Ó, İk, Ű, Ó y ſŰ, Ó – Ű, Ó y Ó áyly İı, !Ó Ó G ſ% İlyä xy ˆiSÈ – ~Ű, Ű, İy lı ñ ~z İä, Ó yä, !Ó i, ſŰy ˆiç Ű, İEİ !ç G Óy !ı çf i, zm, l i, zı, ðyòl « Űi, y Ó ˆiŰ ˆiSÈ – È, ˆiŰ Ű, İEİ G !ç İ ˆiŰ i, zı, ðyòl Óyı, y İly ſŰ, Ó – ~Ű, Ű, İy lı ñ ~Ó *, ç, ð ſŰy ˆiç i, zB İ ˆiŰ Ó ſ% İlyä xy ˆiSÈ – !Ü, v áy İl !ÓK, yl G ≤Äİ!_ˆ !ı, zè, İÈüÈ, ç, ð) Ó ≈ Ói ≈, # İ% ˆiŰ àÓ – È, ˆiŰ i, z, ç, ði % ≤Äİ!_ˆ G Ű, ç, y ˆiŰ, Óç ˆiŰ Ó xÈ, y Ó Ó ˆiŰ ˆiSÈ – ~Ó È, ˆiŰ xÓf Ó •ı, i, zı, ðyòl « Űi, y Ó Óf Ó y Ó Ű, ˆiŰ Ó i, zı, ðyòl ˆiŰ hflı Óˆ Óyı, y İly ſŰ, Ó •ı ſSÈ ly – xófy, ç, ð, Ó ˆiŰ İfiè, y !ä, Ó yä, !Ó i, ſŰy ˆiç Ó Ű, ˆiŰ Ű, İè, ~Ó ç, T f i, z ˆiŰ á Ű, ˆiŰ Ó ˆiSÈ – ~Ó ç, T f = ! Ű Ű, yóy ˆiŰ xı≈ ÈüÈŰy!çŰ, ~ÓÇ Ó yç ˆiŰ İı, Ű, – ~z ~Ó ç, T f = ! ſÇ İ ç, İ, ç, ði !ı Ó *, ç, ð ≠ (i) İı, zè, ˆiŰ Ó xy ˆiŰ àÓ İ% ˆiŰ àÓ !ÓK, yl G ≤Äİ!_ˆ Ó i, z, ç, óó !È, ˆiŰ Ű, ˆiŰ Ó i, zı, ðyòl Óf Óf İy ſÇà !è, i, – (ii) ~z ſŰyç ≤Äöylı, Ű, İEİ È, !_Ű, – ç, ð ſjðò ~ÓÇ xlfylf ſjð ˆiŰ Ó Ói, ç, xççz a75% Óy i, yÓ ˆiŰ Ó çä Ű, İEİ İı, !İ!_ˆ – (iii) ~z ſŰy ˆiç Űyly! ç, ðS% È i, zı, ðyòl Ó, İk, Ó •ı y Ó ~Ű, è, y !ı hflı ˆiŰ Ó xyè, ˆiŰ, İy ˆiŰ, –

82%

MATCHING BLOCK 15/44

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Ī_ŸÓ° ŸÛy^Ī°yā,ly Ū, ^ĪÓ°^ĪSÈĪ- iÑ, yÓ° Ū^Īi, ñ

Ó°^Īfiē,y ÓĪfi~i, hflĪÓ°=!Ó° ,ō!Ó°ŸÇáfyĪāi, ,ō!Ó°Ÿy,ō^ĪĪyāf (statistically measurable) ^Ū,y^Īly ~Ó!ç<Tf ^!•z- Ū%,ç^ĪĪŸ
 Ó† i, Īf ŸÇā^Ī•Ū, ^ĪÓ° ^ò!á^ĪĪ^ĪSÈĪ^Īñ Ó°^Īfiē,yÈÛÈÓ° i, _Ÿ lyly °yhs^ i, ^ĪĪfÓ° i, z, òÓ° ≤Ā!i, !ā, i, - Ó°^Īfiē,y !Ó!Ē, ß^
 hflĪ^ĪÓ° Ū)°ò! àē, ^ĪĪÓ° Óy !Ó!^ĪĪ^y^ĪàÓ° •yÓ° Ÿjō^ĪŪ≈, ^ĪŪyl ó^ĪÓ° !!^ĪĪ^ĪSÈĪñ i, y x^ĪŪ, ^ò^ĪçÓ° ÓyhflĪÓ i, ^ĪĪfÓ° Ÿ^ĪD
 ^Ū^Ī° ly Ó^Ī° Ū%,ç^ĪĪŸ Ūi, ≤ĀŪ, yç Ū, ^ĪÓ°^ĪSÈĪ- i, y SÈyī, ,yñ Ó°^Īfiē,y ŸÓ≈òy•z Ū)°ò!ÈÛÈi, zĪ, ò^Īß^ Ó° ≤Āy!hs^ Ū,
 xĪ%, òyī, 5:1 ò^ĪÓ° !!^ĪĪ^ĪSÈ^Īi- Ū%,ç^ĪĪŸÈÛÈ~Ó° Ū^Īi, ñ ~!ē, G ŸÓ ^ò^Īç ŸÓ hflĪ^ĪÓ° ŸÛyl ly^ĪŪ, ly- ÈĪā, i, ñ x^ĪĪ^ĪŪ, Ū^ĪĪ
 Ū, ^ĪÓ°Ī^Īñ Ó°^Īfiē,yÈÛÈÓ° i, ^Ī_Ÿ xĪ~ĪĪi, Ū, i, zß^ĪĪ^ĪŪ, ~Ū, !ē, !!ò≈<T òÑy^Īā, (pattern) ^Ē, ^
 Ī° Ói≈ly Ū, Ó°y •^ĪĪ^ĪSÈ- !Ū, v
 ÓyhflĪ^ĪÓ i, zß^ĪĪ ≤Ā!ē Ī^y ^ò^Īç ^ò^Īç !Ē, ß^ •^Īi, Óyòf Ū, yÓ° i Ÿ
 Ó ^ò^Īç
 Ó° xyl≈Ÿ
 yŪy!çŪ, G Ó°yç^ĪĪi, Ū, ,
 ò!Ó° !fĪi, ~
 ÓÇ ÓfÓfĪy ~Ū, Ó° Ū,
 Ū ĪĪ^ ~•z ŸŪhflĪ Ÿ#ŪyÓk, i, y !Ó^ĪÓā, ly Ū,

52%

MATCHING BLOCK 16/44

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Ó°^Ī° Ó°^Īfiē,yÈÛÈÓ° hflĪÓ° i, _Ÿ^ĪŪ, ~Ók, y!Ū, i, _Ÿ Ó^Ī° xĪÈ, !•i, Ū, Ó°y ĪyĪ^ ly-

xòfy, òŪ, Ó°^Īfiē,yÈÛÈÓ° (1960) Ó† , ò) ^ĪÓ°≈ !Ó!ç<T ŸÛyç!Ók, yĪ#ñ òyç≈!!Ū, ~ÓÇ xĪ≈!#!i, !Óò Ū, y≈ Ÿy:≈ (1818-83)
 xĪ≈^ĪĪi, Ū, i, zß^ĪĪ^ĪÓ° ~Ū, !ē, hflĪÓ° i, _Ÿ ≤ĀĪĪ^ĪŪ, ^ĪÓ°Ī- ^Ÿ•z i, ^Ī_Ÿ Ū, #È, y^ĪÓ° ~Ū, !ē, xĪ≈!#!i, Ó°
 NSOU ?GE-CO-31 53 !ÓŪ, yç ~Ū, hflĪÓ° ^Ī^ĪŪ, xĪf hflĪ^ĪÓ° i, zß^ĪĪ, •Ī^ i, y ^Īi, •y!ŸŪ, Ó°Óyò Óy m@μŪ)°Ū, !
 ÓÓi≈, !Óy^ĪòÓ° Ÿyòf^ĪŪ Ófyáfy Ū, Ó°y •^ĪĪ^ĪSÈ- ^Ÿ!òŪ, !ò^ĪĪ^Īòá^Ī° Ÿy:≈ÈÛÈ~Ó° hflĪÓ° i, _Ÿ!ē, ~Ū, !ē, ~Ók, y!Ū,
 i, _Ÿ- Ó°^Īfiē,yÈÛÈÓ° hflĪÓ° i, ^Ī_ŸÓ° ~Ó°* , ò ^Ū, y^Īly ~Ók, y!Ū, !Ē, !_ !•z- !i, !! ÷ò% !Ó!Ē, ß^ hflĪ^ĪÓ° Ó° !Ū, S%È

96%

MATCHING BLOCK 17/44

SA Banasree Thesis PDF.pdf (D158240265)

xĪ≈^ĪĪi, Ū, ñ Ó°yç^ĪĪi, Ū, G ŸyŪy!çŪ, ~Ó!ç<

Tf G «, i, z^ĪÓ°á Ū, ^ĪÓ°^ĪSÈĪ- ^Ÿ!òŪ, ^Ī^ĪŪ, ^òá^Ī° Ó°^Īfiē,yÓ° hflĪÓ° i, _Ÿ ŸÛy^ĪçÓ° !Ó!Ē, ß^ hflĪ^ĪÓ° Ó° Ói≈ly
 ŸyÈÛÈÛÈ~!ē, ^Ū, yl hflĪÓ° Ūi, _ŸŪ ĪĪ^ - 2É5 Ó°^Īfiē,y ÓlyŪ Ÿy:≈ hflĪÓ° i, ^Ī_ŸÓ° !%, Ÿy Ó°^Īfiē,y G Ÿy:≈ÈÛÈ~Ó° hflĪÓ°
 i, ^Ī_ŸÓ° ò, !<TÈ, !D Óy i, y!_ŸŪ, !Ē, !_ , ò), Ū, - i, Ó°G ~•z ò%•z i, ^Ī_ŸÓ° Ū^Īòf ò%Ū~Ū, !ē, Ÿyò, çf «, Ū, Ó°y ĪyĪ^ - ^ĪŪñ
 (1) i, zÈ, ^ĪĪ^•z ŸÛy^ĪçÓ° !ÓÓi≈, !Óy, òÓ≈yhs^ Ó° Ófyáfy Ū, Ó°^Īi, Ū)°i, xĪ≈^ĪĪi, Ū, ç!_ Ó° G, òÓ° !!È≈, Ó° Ū, ^ĪÓ°^ĪSÈĪ-
 i, zÈ, ^ĪĪ^•z ò^ĪÓ° !!^ĪĪ^ĪSÈĪ^Īñ xĪ≈^ĪĪi, Ū, !ÓÈĪĪ^=!°z Ó°yç^ĪĪi, Ū, G ŸyŪy!çŪ, ç!_ =!°^ĪŪ, ≤ĀÈ, y!Ói, ~ÓÇ , ò!Ó° Ói≈, i,
 Ū, ^ĪÓ° - (2) i, zÈ, ^ĪĪ^•z xĪ%, È, Ó Ū, ^ĪÓ°^ĪSÈĪ^Īñ ŸŪ^ĪĪ^ Ó° x@^Īā!i, Ó° Ÿy^ĪĪ Ÿy^ĪĪ ŸÛyç e^ Ÿyāi, i, zß^ĪĪ, Ó° hflĪ^ĪÓ° Ó° Óy
 xÓfĪyÓ° !ò^ĪŪ, !Ÿy Ū, Ó°^ĪÓ°- i, ^ĪÓ° i, zÈ, Ī^ i, ^Ī_ŸÓ° Ū^Īòf Ÿyò, çf x^Ī, ò«, y ~ÓŸyò, çf•z ^Ó!ç< ŸÇ^Ī«, ^Ī, ò ^Ÿ=!°
 !!i^ Ó°* , ò ≠ (1) Ÿy^Ī:≈Ó° i, ^Ī_Ÿ^ !i, •y!ŸŪ, Ó°Óyò Óy m@μŪ)°Ū, Ó°Óy^ĪòÓ° myÓ°y ŸÛy^ĪçÓ° !ÓÓi≈, !^ĪŪ, Ófyáfy
 Ū, Ó°y •^ĪĪ^ĪSÈ- Ó°^Īfiē,yÈÛÈÓ° i, ^Ī_Ÿ~Ó°* , ò ^Ū, y^Īly hflĪÓ° i, _Ÿ^Ī•z- !i, !! ÷ò% ≤Ā!i, !ē, hflĪ^ĪÓ° Ó° !Ū, S%È xĪ≈^ĪĪ!
 i, Ū, G !Ū, S%È xĪ%ÈÛÈxĪ≈^ĪĪi, Ū, ~Ó!ç<Tf i, z^ĪÓ°á Ū, ^ĪÓ°^ĪSÈĪ- (2) Ÿy^Ī:≈Ó° hflĪÓ° i, ^Ī_Ÿ xyŪÓ° y i, zĪ, òyò!# ç!_ G
 i, zĪ, òyò!# Ÿjō^ĪŪ≈, Ó° Ū^Īòf ŸÇāyī, Óy !Ó^ĪÓ° yò ^òá^Īi, , òy•z- ~•z ŸÇāy^Īi, Ó° È, ^Ī°z , ò%Ó°^Īly i, zĪ, òyò!# ŸjōŪ≈,
 ^Ē, ^Ī, ò^Īi, , ~ÓÇ !%, !i, zĪ, òyò!# ŸjōŪ≈, Óy hflĪ^ĪÓ° Ó° xyl!ÓÈ≈, yÓ á!ē, - Ó°^Īfiē,yÈÛÈÓ° i, ^Ī_Ÿ~Ó°* , ò ^Ū, y^Īly le
 ^ĪyÈÛÈ~ĀĪi, !ē Ī^y Óy ŸÇāyī, ^!•z- (3) Ÿy:≈ÈÛÈ~Ó° i, ^Ī_Ÿ à!i, Ó° !!Ī^ Ū Óy •z!i, •y^ĪŸÓ° !!Ī^ĪŪÓ° myÓ°y ŸÛy^ĪçÓ° !
 ÓÓi≈, !Ófyáfy Ū, Ó°y •^ĪĪ^ĪSÈ- Ÿy^Ī:≈Ó° i, _Ÿ^ĪŪ, x^ĪĪ^ĪŪ, i, y•z •z!i, •y^ĪŸÓ° Ó°Óyò# Ófyáfy (materialistic
 interpretation of history) Ó^Ī° xĪÈ, !•i, Ū, ^ĪÓ°^ĪSÈĪ- Ó°^Īfiē,yÈÛÈÓ° i, ^Ī_Ÿ~Ó°* , ò ^Ū, y^Īly !!Ī^ĪŪÓ° myÓ°y ŸÛy^ĪçÓ°
 , ò!Ó° Ói≈, !Ófyáfy Ū, Ó°y •Ī!- 4. Ó°^Īfiē,yÈÛÈÓ° i, ^Ī_Ÿ!Ó!Ē, ß^ hflĪ^ĪÓ° Ó° Ū^Īòf Ÿ%flò<T !ÓÈ, yçĪ^!•z- ^ĪŪñ
 ≤ĀyŪ% , ÈÛÈi, z^Īy^Ī, òÓ≈ Óy i, z^Īy^ĪĪÓ° , ò)Ó≈ç^Īi≈, Ó° hflĪÓ° ~ÓÇ i, z^Īy^Ī hflĪ^ĪÓ° Ó° Ū^Īòf , òy!≈Ū, f á%Ó flò<T
 ĪĪ^ - !Ū, v Ÿy:≈Ī^ i, ^Ī_Ÿ ≤ĀĪi, !ē, hflĪ^ĪÓ° Ó° !!ò≈<T xyl≈ÈÛÈŸyŪy!çŪ, ~Ó!ç<Tf Ó°^ĪĪ^ĪSÈ- i, z, òŸÇ•y^ĪÓ° xyŪÓ°y
 i, z^ĪÓ°á Ū, Ó°^Īi, , òy!Ó°^Īñ Ÿy:≈Ī^ i, ^Ī_Ÿ Ó°^Īfiē,yÈÛÈÓ° i, _Ÿ x^Ī, ò«, y i, zß^ĪĪ, i, Ó° - Ó°^Īfiē,yÈÛÈÓ° xy^Īyā, ly ^Ī^ĪŪ,
 xyŪÓ°y ^Ū, y^Īly Ūi, _ŸŪ, òy•z ly- iÑ, yÓ° xy^Īyā, ly !Ó!Ē, ß^ hflĪ^ĪÓ° Ó° Ói≈ly Ÿy- xĪf!ò^ĪŪ, ñ Ÿy^Ī:≈Ó° i, _Ÿ
 ~Ók, y!Ū, !!Ī^ Ū xĪ%ŸÓ° i, Ū, ^ĪÓ° !Ó!Ē, ß^ hflĪ^ĪÓ° Ó° Ófyáfy !ò^ĪĪ^ĪSÈ- ~áy^Ī ŸÛy^ĪçÓ° ~Ū, hflĪÓ°
 NSOU ?GE-CO-31 54 ^Ī^ĪŪ, xĪf hflĪ^ĪÓ° i, z_Ó°^ĪiÓ° ≤Ā!ē Ī^

NSOU ?GE-CO-31 58 ~Ü, Ü,lyl ĩ ñ Üy:≈ÈÜÈ~Ó° hflĪÓ° ĩ,~Ÿ ~ÓK,y!Ü,ñ !Ü,v Ó° ĩfriê,yÈÜÈÓ° ĩ,~Ÿ ~ÓK,y!Ü, ĩĪ – 2É7 xl% Ç#°l# ŸÇ!«,Æ ĩ,z ĩĪÓ° Ó° ≤ÄÿzyÓ!° ≠ 1É hflĪÓ° ĩ,~Ÿ Ü,y ĩÜ, Ó° ĩ'2É Ó° ĩfriê,yÈÜÈÓ° hflĪÓ° ĩ, ĩĪ~Ÿ, ðÑyã, ìê, hflĪ ĩĪÓ° Ó° lyÜ Ü, #/3É Ü,y ≈ Üy:≈ÈÜÈ~Ó° hflĪÓ° ĩ, ĩĪ~ŸÓ° , ðÑyã, ìê, hflĪ ĩĪÓ° Ó° lyÜ Ó°l– 4É ĩĪ, •y!ŸÜ, Ó°Óyò Ü,y ĩÜ, Ó° ĩ'5É m@µÜ)°Ü, Ó°Óyò Ó° ĩĪ, Ü, # °Óy ĩV, V6É hflĪÓ° e Ü Ÿjð ĩÜ≈, Ó° ĩfriê,yÈÜÈÓ° Ó°z ĩĪÓ° lyÜ Ü, #/7É ðĪ, sf Ü,y ĩÜ, Ó° ĩ'8É Üy:≈ ðĪ, ĩsf ð!ÜÜ, ĩĪÓ° Üç%!Ó° ÈÜÈòyŸ Ó° ĩ'İSÈI Ü, V9É ðĪ, ĩsfÓ° ≤Äöyl ~Ó!ç<Tf Ü, #/10É ŸÜyçĪ, ĩsfÓ° ≤Äöyl ~Ó!ç<Tf Ü, #/11É Üy ĩ:≈Ó° ĩ,~Ÿ xl%Ÿy ĩĪÓ° ŸÜyçĪ, ĩsfÓ° ĩçEĪ °« , f Ü, #/12É Üy:≈ÈÜÈ~Ó° hflĪÓ° ĩ,~Ÿ ĩÜ, •z! ĩ, •y ĩŸÓ° Ó°Óyò# Ófyáfy Ó°y •Ī° Ü, V13É ĩç Äè, !Ó ĩê, ĩĪÓ° !ç!Ó≤ ĩĪÓ° Ü,y!%° !ç" ĩĪ, fliyl#Ī° ĩç, eÓ° *Ī, ð xyd≤ÄÜ, yç Ü, ĩĪÓ° /14É Ó° ĩfriê,y Ó!Ī≈Ī, ≤ÄyÜ%°, ÈÜÈĪ,z ĩĪy! , ð ĩĪÓ° ≈Ó° ð%!ê, ~Ó!ç<Tf Ó°l– 15É Ó° ĩfriê,yÈÜÈÓ° ĩ,z ĩĪy! , ð ĩĪÓ° ≈Ó° ð%!ê, ~Ó!ç<Tf ĩ,z ĩĪÓ° á Ü, Ó° &l– 16É Ó° ĩfriê,y ĩ,z ĩĪÓ° áĪ, ĩ,z Fã, àĪ ĩĪ, y ĩàÓ° hflĪ ĩĪÓ° Ó° ð%!ê, ~Ó!ç<Tf Ó°l– ÜyV,y!Ó° ~ò ĩà≈fÓ° ĩ,z ĩĪÓ° Ó° ≤ÄÿzyÓ!° ≠ 1É Ü,y ≈ Üy:≈ÈÜÈ~Ó° ĩĪ, •y!ŸÜ, Ó°Óyò Ÿjð ĩÜ≈, ~Ü, ìê, ĩSÈyR è, #Ü,y !°á%l– 2É Üy:≈ÈÜÈ~Ó° hflĪÓ° ĩ, ĩĪ~Ÿ ĩ,z ĩĪ, ðyòl# Ç!_ G ĩ,z ĩĪ, ðyòl# Ÿjð ĩÜ≈, Ó° ðyÓ° ĩyÓ° =Ó° &c =İSÈ ĩĪ° Ó°l– 3É Ó° ĩfriê,yÈÜÈÓ° hflĪÓ° ĩ, ĩĪ~ŸÓ° ĩ,z ĩĪy! , ð ĩĪÓ° Ó° ŸÇ!«,Æ ÓĪ≈ly !òl– 4É Ó° ĩfriê,y Ó° ĩ, ĩĪ~ŸÓ° ĩ,z Fã, àĪ ĩĪ, y ĩàÓ° hflĪÓ° !ê, xy ĩ'ÿã, ly Ü, Ó° &l– 5É Üy ĩ:≈Ó° hflĪÓ° ĩ, ĩĪ~ŸÓ° ~Ü, ìê, ŸÇ!«,Æ Ü)°fyĪ ĩ Ü, Ó° &l– NSOU ?GE-CO-31 59 6É Ó° ĩfriê,yÈÜÈÓ° hflĪÓ° ĩ, ĩĪ~ŸÓ° Ÿ#ÜyÓk, ĩ, y=!° Ÿ Ç ĩĪ« ĩ, ð xy ĩ'ÿã, ly Ü, Ó° &l– 7É Ó° ĩfriê,yÈÜÈÓ° hflĪÓ° ĩ,~Ÿ ~ÓÇ Üy:≈ÈÜÈ~Ó° hflĪÓ° ĩ, ĩĪ~Ÿ Ó° ~Ü, ìê, ĩ%°, °lyÜ)°Ü, xy ĩ'ÿã, ly Ü, Ó° &l– Ó° &l– ð#ã≈ ĩ,z ĩĪÓ° Ó° ≤ÄÿzyÓ!° ≠ ≤ÄĪĪ! è, 10 ĩĪ ĩĪÓ° Ó° ≠ 1É Üy:≈ÈÜÈ~Ó° hflĪÓ° ĩ,~Ÿ!ê, Ÿ Ç ĩĪ« ĩ, ð ÓĪ≈ly Ü, Ó° &l– 2É Ó° ĩfriê,yÈÜÈÓ° hflĪÓ° ĩ,~Ÿ!ê, xy ĩ'ÿã, ly Ü, Ó° &l– 3É Ó° ĩfriê,yÈÜÈÓ° hflĪÓ° ĩ,~Ÿ ~ÓÇ Üy:≈ÈÜÈ~Ó° hflĪÓ° ĩ, ĩĪ~ŸÓ° ~Ü, ìê, ĩ%°, °lyÜ)°Ü, !Ó ĩ'ÿEĪ ĩ Ü, Ó° &l– 4É Üy:≈ÈÜÈ~Ó° hflĪÓ° ĩ, ĩĪ~Ÿ ĩĪ, •y!ŸÜ, Ó°Óyò ĩòÓ° È) !ÜÜ,y Ófyáfy Ü, Ó° &l– 2É8 @ ĩSĪ, ð!O 1É Sarkhel, Jaydeb, Seikh Salim & Anindya Bhukta (2017) : Economic Development : Institutions, Theory and Policy, Book Syndicate (P) Ltd. 2É Bhattacharyya, H. (1990) : Economics of Underdevelopment, Calcutta Book House (P) Ltd. 3É È, Ryã, yĪ≈ñ Ü, °fyĪÓ ĩ, (2000) : xl≈ ĩĪ!Ī, Ü, ĩ,z ß ĩĪ! ≠ ĩ,~Ÿ G ĩ, ĩfñ, ð!ÿã, ÜÓD Ó° yçf, ð%hflĪÜ, , ðEĪ≈ ð– 4É ŸÓ° ĩàñ çĪ ĩòÓñ ĩŸã ĩŸ!Ü G xl!@f È%, _ (2020) : xl≈ ĩĪ!Ī, Ü, ĩ,z ß ĩĪ! ≠ ≤ÄĪĪ! , yĪñ ĩ,~Ÿ G ≤Ä ĩĪ ĩyãñ Ó%Ü, ! Ÿ!u, ĩÜ, è, ≤Äy•z ĩĪ, è, !°!Ü ĩê, ĩ, – NSOU ?GE-CO-31 60 ~ Ü,Ü, 3??Ī,z_Ó° ĩ!ÓĪ, Ü≈, àè, l 3É1 ĩ,z ĩĪçf 3É2 ≤ÄhflĪyÓly 3É3 Ÿ yÜhs ĩ, sf ĩĪ ĩÜ, ðĪ, ĩsf ĩ,z_Ó° ĩ ≠ Üy:≈ÈÜÈ~Ó° Ófyáfy 3É4 ĩ, ÓÈÜÈŸ%•z!ç ! ÓĪ, Ü≈, 3É5 Ü, ĩĪ Ü, ìê, Ühs Óf 3 É6 Ÿ yÓ° yÇç 3É7 xl%Ç#°l# 3É8 @ ĩSĪ, ð!O 3 É1 ĩ,z ĩĪçf ~z ~Ü, Ü, ! è, , ðyè, Ü, Ó° ĩ° SÈyeSÈye#Ó° y çyl ĩĪ, , ðyÓ° ĩÓ??ŸyÜhs ĩ, sf ĩĪ ĩÜ, ðĪ, ĩsf ĩ,z_Ó° ĩĪÓ° Üy:≈ñ! Ófyáfy??ŸyÜhs ĩ, sf ĩĪ ĩÜ, ðĪ, ĩsf ĩ,z_Ó° ĩ Ÿjð ĩÜ≈, ĩ, ÓÈÜÈŸ%•z!ç ! ÓĪ, Ü≈, 3É2 ≤ÄhflĪyÓly ĩ,z ß ĩĪ! xl≈l#Ī, Ó° xy ĩ'ÿã, lyĪ° x ĩĪÜ, xl≈l#Ī, !Óò ĩ,z ß ĩĪ! ĩĪÓ° !Ó!È, ß hflĪ ĩĪÓ° Ó° Ü, ĩy Ó° ĩ'İSÈI– ~•z ðyÓ° ĩy=!° ĩÜ, ~Ü, ĩĪy ĩà ĩ,z ß ĩĪ! Ÿjð!Ü≈, ĩ, hflĪÓ° ĩ,~Ÿ (stage theory) Ó° ĩ'° xlÈ, !Ī, Ü, Ó° y ĩĪ ĩ, , ðy ĩĪÓ° – ĩ,z ß ĩĪ! ĩĪÓ° ĩĪ,~Ÿ Ü,y ĩĪy ð ĩçÓ° xl≈ ĩĪ!Ī, Ü, ĩ,z ß ĩĪ! ĩĪÓ° àĪ, , ðĪ ĩÜ, Ü, ĩĪ Ü, ìê, , ðĪ≈yl° Óy hflĪ

NSOU ?GE-CO-31 62 í,zí,öyòl# ßjð`ÏÜ≈,Ó` Úyôf`ÏÜ•z í,zí,öyòl# ç!_´Ó´ !ÓÜ,yç à`ìè,- í,zÈ,`ìl´Ó´ `ìÒì Óy Ì%a-
(combined) xÓfli%y`ÏÜ, Óy• í,zí,öyòl# ÓfÓfliy Óy í,zí,öyòl# ,òk,`ìi, (modes of production)- ~Ó`y`ÏÜ,y`Ïly
ÏÛyçÓfÓfliy`ÏÜ, x,ò`ÌÓ´Ó´ ßy`Ïl xDyD#È,y`ÏÓ çlí,`ì,ÈüüüÈ~Ó`y,ò,ÏÜ,È,y`ÏÓ !ÓÓ`yç Û,Ó´`Ïi,`öy`ÏÓ ly- à2à
ÏÛy`ÏçÓ´ ≤`Ä`Ïl`yç`Ïl`Ûyl%Èí,`yÓ´`Ï`Ûy G`ÛÜ ç!_´Ó´ ÓfÓ•yÓ´ Û,`ÏÓ´ !ÓK,y`Ï G`≤`Äl%_´!Ó`òfyÓ´ x@`Ààl`i,`âè,y`Ï -
~Ó´È,`Ï`í,zí,öyòl# ç!_´óèi,`y`ÏÓ´ !ÓÜ,yç`yÈ, Û,`ÏÓ´ - à3à í,zí,öyòl# ç!_´óèi,`!ÓÜ,`çì,`•`Ï`G`í,zí,öyòl# ßjðÜ≈,
óèi,`!ÓÜ,yç`yÈ, Û,Ó´`Ïi,`öy`ÏÓ ly- È,`Ï`l`i%,`ì,`í,zí,öyòl# ç!_´Ó´ ß`ÏD,`ò%Ó´`Ïly`í,zí,öyòl# ßjð`ÏÜ≈,Ó´ !Ó´!Ó´yó
`òáy`òì - È,`Ï`í,zí,öyòl# ç!_´Ó´ !ÓÜ,yç`Óyóy≤`Äy`È`• - ~•z`àl`i,`ç#` (dynamic) í,zí,öyòl# ç!_´Ó´`ã,y`Ï,`ò,`ò%Ó´`Ïly
í,zí,öyòl# ßjðÜ≈,`ì,`ál`È,`Ï,`Ïl`Ïl`Ï - È,`Ï`l`i%,`ì,`í,zí,öyòl# ßjðÜ≈,`à`Ïi,`G`Ïè,- ~È,y`ÏÓ`lál`í,zí,öyòl# ßjðÜ≈,`=!`ò,`!Ó´Ó!
i≈,`ì,`•`ñ`i,`ál`í,zí,öyòl# ç!_´Ó´ ß`ÏD`í,zí,öyòl# ßjð`ÏÜ≈,Ó´,`ò%lÓ´y`ÏÛÜ`Ïf`à`ìè,- í,zí,öyòl# ç!_´,`ò%lÓ´y`Ï`óèi,`!
ÓÜ,yç`yÈ, Û,Ó´`Ïi,`Ïy`ÏÜ, - ßÛy`ÏçÓ´ x@`Ààl`i,`ç`•z!i,`y`ÏÛ xyÓyÓ´`Ï,y`ÏòÓ´ Û`Ïòf`!Ó´!Ó´yó`≤`ÄÓ´•`Ïl`G`Ïè,-`ì,`ál
xyÓyÓ´`l`i%,`!ÓÜ,`çì,`í,zí,öyòl# ç!_´Ó´`ã,y`Ï,`ò,`ò%Ó´`Ïly`í,zí,öyòl# ßjð`ÏÜ≈,Ó´,`ò,`!Ó´Ói≈,`ì`à`ìè,-`Ûy`Ï:≈Ó´`Û`Ïi,`ñ
~È,y`ÏÓ`í,zí,öyòl# ç!_´~Óç`í,zí,öyòl`ÏÓ´ ßjð`ÏÜ≈,Ó´`!e`Ï`yÈÜ≤`Äl`i,`!e`Ï`yÓ´`Ûyôf`ÏÜ•z`ÏÛy`ÏçÓ´ x@`Ààl`i,`à`ìè,-`lál
í,zí,öyòl`ÏÓ´ ßjð`ÏÜ≈,Ó´,`ò,`!Ó´Ói≈,`ì`à`ìè,`ñ`i,`ál`z`ÏÛyç`~Ü,`hfl`Ï´`!`ÏÜ,`xlf`hfl`Ï´`í,z`ß`#`ì,`•`-`~`ÏÜ,`ç`Ûy`Ï:≈Ó´
`ì,`Ï`Ï`y`my!@`mÜ,`!e`Ï`y`Óy`m@`mÜ)°Ü,`ÓyÓy` (dialectics`Óy`dialectical`materialism) `Óy`•`-`~!è,`ç`•`!i,`y`ÏÜ,
ÓyÓy`ÏòÓ´`Û)°Ü,`Ïy-`~ál`ñ`~•z`!i,`y`ÏÜ,`ÓyÓy`Óy`!i,`y`ÏÜ,`my!@`mÜ,`Ï,yÓ´`Ûyôf`ÏÜ`Û,`#È,y`ÏÓ`Ûy:≈ÈÜÈ~Ó´`ì,`Ï`Ï`y`ÏÜ`
ÏÛhs`Ï,`sf`!`ÏÜ,`òl`i,`Ïsf`Ï`Ûy`Ïly`ò`ÏçÓ´`í,z`Ó´`ì`à`ìè,`Ï,y`òáy`ÏyÜ, - ßÛhs`Ï,`ÏsfÓ´`≤`Äöyl`~Ó!ç`Tf`•`È)!`Ûòyß`ÏòÓ´
(serfs) ßy•y`Ïf`Û,`!ÈÏÜ,`y`Ï~`~•z`ÏÛyçÓfÓfliy`x`ÏÜ,`è,y`!`òÓ`y!`Û`Ïi,`Ó´`Û`Ïi,`y-`ÏÓ`lã,`Ïl`í,z,`ò`ÏÓ´`ÏyÜ,`Ïi,`y
ÛyÓ´yçñ`i,`yÓ´`!`Ïç`Ó`yçñ`i,`yÓ´`!`Ïç`ÏÛhs`≤`ÄÈ%,`Óy`ç!`ÛòyÓ´ - xyÓ´`≤`Äl`i,`è,`ç!`Ûòy`ÏÓ´`!`#`lã,`Óy`xò#`Ïl`Óç`
ÏçáfÜ,`È)!`Ûòyß-`~•z`È)!`Ûòy`ÏfÓ´y`è,`Û,`Û,y`ÏÓ´y`Óf!`_`ài,`Ïjð!`Ïl`-`ÏÏÜ!`SÈ`òyß≤`Älyl`òy`ÏfÓ´y-`ì,`ÏÓ´~•z`È)!`
Ûòy`ÏfÓ´y`ÏÛhs`≤`ÄÈ%,`Ó´`ç!`Û`Ïi,`!Ü,S%È!òl`!Óly`Ûç%!Ó´`Ïi,`òÜ`!ò`Ïi,`Óyôf`ÏyÜ,`Ïi,`y-`!Ó!Ü`Ïl`~`ÏòÓ´`!Ü,S%È`ò!
Ó´Ûy`ç!`Û`ã,yÈ!`Û,`Ó´`Ïi,`ò`G!`y`•i,`-`~Ó`y`Ïjð!≈`fljyò#!`SÈ`ly-`!`Ïç`ÏòÓ´`•z`FSÈy!%Ïy`#`~Ó´y`ã`ÏyÜ`SÈ`Ïi,`•`Ïl`i,
`öyÓ´`Ïi,`y`ly-`È)!`Ûòyß`Ï`y`í,zm,`È,`Ï`ç!`ÛòyÓ´`ÏòÓ´`x,`ò≈!`Û,`Ó´`i,`-`ç!`Ûòy`ÏÓ´`Ó`y`Ïz`í,zm,`ÏLÓ´`~Ü,`è,y`xçç
Ó´yçy`ÏÜ,`≤`Äöyl`Û,`Ó´`Ïi,`y-`Ó´yçy`xyÓyÓ´`i,`yÓ´`~Ü,`è,y`xçç`ÛyÓ´yçy`ÏÜ,`≤`Äöyl`Û,`Ó´`Ïi,`y-`~•z`ÏÛhs`Ï,`sf`!`SÈ`
òyß≤`Äly`x`!`ò«,`y`í,zß`!`i,`Ó´`í,zí,öyòl`ÓfÓfliy-`~•z`ÏÛhs`!%`lã`ò´`≤`Äl`!ò`!`ÏÜ,`í,zí,öyòlç!_´Ó´`Ï`Ïl`T`!ÓÜ,yç`à`ìè,-
Ûyl%È!`çç!_´G`Óyl`%ç!_´ÏÜ,`ÓfÓ•yÓ´`Û,`Ó´`Ïi,`ç`lã-`!ò#Ó´`òy`ÏÓ´`àÜ,`òÈl`y•z`Û,`~Óç`!ò#`Ïi,`ç,`öy`Ïi,`y`y`
`!ÓÜ,y`G`çy•y`ÏçÓ´`ÓfÓ•yÓ´`Óyí,`Ïi,`Ïy`ÏÜ, - Ûyl%È!`ò#`ÏÓ´`ò#`ÏÓ´`~y•yÓ´

NSOU ?GE-CO-31 63 ÓfÓ•yÓ´ !cá`Ïi,`xyÓ´Ω,`Û,`ÏÓ´ - Û,yàç`Û,`ñ`ÓyÓ´ø`ò`Û,yó`áylyñ`SÈy,`öyáyly`≤`ÄÈ,`l`i,`Ó´`í,zqÓ`
à`ìè,-`ç%,`o`G`hfl`lã,y!`Ï,`!ç`Ï´Ó´G`óèi,`í,zß`!i,`âè,`Ïi,`Ïy`ÏÜ, - Û,`!È!`ÓK,y`ÏlÓ´G`í,zß`!i,`à`ìè,-`l`i%,`l`i%,`l`òylyç`Ïfñ`
È,`G`ÏÓ!çÓ´`ã,yÈ!`=Ó´ø`•`ì - ,`ò÷,`öy`l`≤`ÄÏyÓ´`yÈ, Û,`ÏÓ´ - ~È,y`ÏÓ`ÏÛhs`Ï,`Ïsf`í,zí,öyòl# ç!_´Ó´`óèi,`!ÓÜ,yç`
âè,`Ïi,`Ïy`ÏÜ, - ç,`ò`ÏlÓ´`xy!Óç`yÓ´`•G!`yÓ´È,`Ï`ò`ÏçÓ´`ßÛyly`SÈy!i,`Ïl`!Ó`!ò`ÏçÓ´`Óyçy`ÏÓ´`òif`!Óe`Ï`Ï`Ω,`ç`
•`ì - ~SÈy!i,`yñ`çl`çáfy`Ó,`k,`ç`È,`Ï`G`òç#l`G`~Ó`!ò!çÜ,`ÓyçyÓ´`≤`ÄÏyÓ´`yÈ, Û,`ÏÓ´ - Óyçy`ÏÓ´`~•z`Ó!ò≈i,`ã,y!
•òy`Ûè,yÓyÓ´`çf`Ïy!sfÜ,`≤`Älyl`í,zí,öyòl`=Ó´ø`•`ì -`ç%,`o`G`Ü%,`!è,`Ó´`!ç`Ï´Ó´`òyçy,`òyç`Ü,yÓ´áylyl`í,zí,öyòl`
=Ó´ø`•`ì -`ÏÜ@`À`í,zí,öyòl,`òk,`!i,`ÏÜ,`Û,`Ïl`Û,`!è,`xç`Ïç`È,yà`Û,`ÏÓ´`x`ÏÜ,`ò!`ÛÜ,`!`Ïl`yà`Û,`ÏÓ´`í,zí,öyòl`ã,y%`•`ì -
~È,y`ÏÓ`òáy`òì`òÜ`!ÓÈ,yà-`~Ó´È,`Ï`ò!`Û`ÏÜ,`Ó´`í,zí,öyòlç#`i,y`Óç`=i`Ó!k,`ç,`öyl`-`!Ó!`Ïl`ÓfÓfliyÓ´`≤`ÄÏyÓ´`à`ìè,
~Óç`!Ó!`Ïl`y`lãÓ´`Ûyôf`Û`!`Ïy`ÏÓ`x`Ïl`≈Ó´`ÓfÓ•yÓ´`Ó,`k,`ç,`öyl`-`Û,yó`áyly`≤`Älyl`í,zí,öyòl`=Ó´ø`•`ÓyÓ´È,`Ï`
ÏÛhs`Ï,`Ïsf`í,zí,öyòl# ßjðÜ≈,`G`í,zí,öyòl# ç!_´Ó´`Û`Ïòf`!Ó´!Ó´yó`e`Ûç`i,`#Ó´•`Ïi,`Ïy`ÏÜ, - ßÛhs`Ï,`Ïsf`≤`ÄÜ,`i,
Û,`ÈÏÜ,`~Óç`ÛyÓ´yçyÓ´`Û`Ïòf`Û,y`Ïly`≤`Äi,`fç,`Ïyà`Ïl`yà`!SÈ`ly-`Ï,y`ÏòÓ´`Û`Ïòf`ÓçáfÜ,`Ûòf!lç`ÏÈ,yà#`ò!i`
!SÈ`-`~•z`Ûòf!lç`ÏÈ,yà#Ó´y`Û,`ÈÏÜ,`ÏòÓ´`í,z,`òÓ´`e`Ûyàì,`ã,y,`ò`!ò`Ïl`x!i,`!Ó´`_`áyçly`xyòyl`Û,`Ó´`i,-`~è,y•z`!SÈ`
ÏÛhs`Ï,y!sfÜ,`Û,`!È!`ÓfÓfliyÓ´`çyÈ!`Û)°Ü,`!òÜ,`~Óç`È)!`Ûòyß`G`È),`fljyÜ#`ÏòÓ´`Û`Ïòf`ÏjðÜ≈,`!è,`!SÈ`~ÓÓ´
(antagonistic) ßjðÜ≈, - xyÓyÓ´`ñ`ÏÛhs`≤`ÄÈ%,`Ó´y`È)!`Ûòyß`ÏòÓ´`È)!`ÛÓ´`Ïy`Ïl`Ïç@`z`Ó`yá`Ïi,`ã,y!`-`~!ò`ÏÜ,
í,zí,öyòl# ç!_´Ó´`!ÓÜ,y`ÏçÓ´È,`Ï`Û,yó`áyly!È,`!Ü,`í,zí,öyòl`=Ó´ø`•`Ïl`!SÈ`-`~•z`Û,yó`áyly!È,`!Ü,`í,zí,öyòl`ÏlÓ´
çf`ã,y•z`fljyò#!`Ûç%Ó´ -`~È,y`ÏÓ`ÏÛhs`Ï,y!sfÜ,`í,zí,öyòl# ßjðÜ≈,`~Óç`ÏÛhs`Ï,y!sfÜ,`ÓfÓfliyÓ´`Û`Ïòf`z`!ÓÜ,`çì,
í,zí,öyòl# ç!_´Ó´`!Ó´!Ó´yó`òáy`òì -`Û,yó`áylyl`Û,yç`Û,`Ó´yó´`çf`fljyò#!`ò!`Û`ÏÜ,`Ó´`≤`Ä`Ïl`yçl`•`ì -`!Ü,v%
@`ÏyÛMÈ,`Ï`È)!`Ûòy`ÏfÓ´y`ç!`Û`Ïi,`xyÓk,`ÏyÜ,yÓ´È,`Ï`i,yó´y`Û,yó´áylyl`Û,yç`Û,`Ó´`Ïi,`~!à`Ïl`xyß`Ïi,`öy`ÏÓ´ly-
i,`ál•z`ÏÛhs`Ï,`ÏsfÓ´!ÓÓ´ø`!k,`≤`Äl`i,`!e`Ï`y`Ï,`!T`•`ì -`~
Ó´È,`Ï`ÏÛhs`Ï,y!sfÜ,`í,zí,öyòl`ÓfÓfliy`
È,`Ï,`ò`Ïi,`G`òl`i,y!sfÜ,`í,zí,öyòl`ÓfÓfliy`à`Ïi,`G`Ïè,-`ÏÛhs`Ï,`sf`!`ÏÜ,`òl`i,`Ïsf`í,z`Ó´`ÏiÓ´`~•z`•`Ûy:≈ÈÜÈ~Ó´
Ïç!«`Æ`Ófyáfy-`!i,`y!ÏÜ,`ÓyÓy`Óy`í,zí,öyòl# ßjðÜ≈,`G`í,zí,öyòl# ç!_´Ó´`!Ó´!Ó´y`ÏòÓ´`Ûyôf`ÏÜ•z`~•z`í,z`Ó´`Ï`ÏÜ,
Ófyáfy`Û,`Ó´y`•`Ïl`!SÈ`-`3E4`í,`ÓÈÜÈß%z!ç`!Ó!i,`Û≈,`Û,y`Ïly`x!≈!#`!Ó´`ÏÛhs`Ï,`sf`!`ÏÜ,`òl`i,`Ïsf`í,z`Ó´`ÏiÓ´`òk,`!i,
Ïjð`ÏÜ≈,`!Ó!`Ï`í,`ç`~Óç,`ò`ß%z!çÈÜÈÓ´`Û`Ïòf`Ûi,`ÏÈ,`ò`xy`!SÈ`-`~!è,`í,zß`!i`ÏlÓ´`hfl`Ï´`i,`Ï`Ï`í,z,`ÓÈÜÈß%z!ç`!Ó!i,`Û≈,
Ïy`ÏÜ,`ò!Ó´!è,`i,`-`i`Ñ,y`ÏòÓ´`Ûi,`ÈÜÈ,`öyl`≈Ü,`f`xyß`Ï`ÏÛhs`Ï,`sf`G`òl`i,`ÏsfÓ´`Û`Û`~Óç`!ç`TfÓ´`òyó´yó´`Û`Ïòf`!!!•i,-
í,`ÓÈÜÈ~Ó´`Û`Ïi,`ñ`ÏÛhs`Ï,`ÏsfÓ´`≤`Äöyl`~Ó!ç`Tf`•`~•z`ÓfÓfliy!`È)!`Ûòy`ÏfÓ´(serf labour) í,z,`ò!f!i,`xyÓ´`òl`i,`ÏsfÓ´
Û%áf`~Ó!ç`Tf`•`Ûç%!Ó´ÈÜÈ`Ï`ÏÜ´(wage labour) Óy`Ûç%!Ó´!È,`!Ü,`ò!`Û`ÏÜ,`Ó´`í,z,`ò!f!i,`-`!i,`!l`~•z`ò%•z`≤`ÄÜ,yó´`ò!
Û`ÏÜ,`ç`x!hfl`ÏçÓ´`Ûyôf`ÏÜ`ÏÛhs`Ï,`sf`G`òl`i,`sf`~•z`ò%•z`ÓfÓfliy`ÏÜ,`Ói≈ly`Û,`ÏÓ´!SÈl`-`i`Ñ,yó´`Û`Ïi,`ñ`ÏÛhs`Ï,`Ïsf`
È)!`Ûòy`ÏfÓ´y`

NSOU ?GE-CO-31 64 ^cy!Eli, •l^ ≤Äi, f«_ Ó`yç`ll!i, Ü_ G xy•zläi, ÓyôfÓyôÜ, i, yÓ` Ê, ^i°- ~•z ÓfÓfliy!` È) !Üòy`l!Ö`y
òy!≤ÄiyÓ` lfy!` , ò%`iÓ`y, ò%`iÓ` x`llfÓ` ßjò!_ !SÈ° ly` Ó`lè, ñ !Ü, v i, yÓ`y ßjò!i≈ fljyò#! !SÈ° ly- !l`iç`lòÓ` •zFSÈy!%yl!` #
i, yÓ`y @`ÄyÜ i, fya` Ü, ^iÓ` ^i`li, , öyÓ` ^li, y ly- ßÆy`i•Ó` !!!ò≈T ßÜ!` i, y`lòÓ` ßyÜhs`≤ÄÈ%, ^lòÓ` ç!Ü`li, ä, yE!`
Ü, Ó` ^li, •i, - ≤ÄÜ, i, Ü, , E!Ü, ~ÓÇ ß`iÓ≈yFä, ßyÜhs`≤ÄÈ%, Ó` Ü`lòf` ^Ü, y`lly ≤Äi, f«_ ^lyà`llyà`!SÈ° ly- i, y`lòÓ`
Ü`lòf` x!Çáf` Üòf`fl!ç`lÈ, ya#` ^`!i !SÈ°- ~•z Üòf`fl!ç`lÈ, ya#` Ó` y`Ü, , E!Ü, ^lòÓ` i, z, òÓ` e` Üyà!` ä, y, ò`!ò`l!` x!i, !Ó`_`
áyçly xyòyl` Ü, Ó` i, - xyÜÓ`y çy!lñ` ~è, y•z !SÈ° ßyÜhs`i, y!sfÜ, Ü, !E!ÓfÓfliyÓ` ^cyEli!Ü)Ü, !òÜ, - i, ÓÈÜè~Ó` Ü`li, ñ
~•z ^cyE!`iÓ` !, òSÈ`l! ç!_` •` ≤Äi, f«_ Ó`yç`ll!i, Ü_ G xy•zläi, ÓyôfÓyôÜ, i, y (direct politico- legal compulsion)- xlf!
ò`lÜ, ñ ß%•z!ç` ßyÜhs`i, sf`iÜ, Ói≈ly` Ü, ^iÓ` ^iSÈ!` òiÓ` Óy`iÓ` Ó` ÓfÓ•y`iÓ` Ó` çlf` i, z!` öyòl` ÓfÓfliy` !•ßy`iÓ` ~ÓÇ
òli, sf`iÜ, Ói≈ly` Ü, ^iÓ` ^iSÈ!` iÓ!Ü`l!` Ó` i, z`l`j`lçf` i, z!` öyòl` ÓfÓfliy` !•ßy`iÓ`- !Ü, v ß%•z!ç`ÈÜÈÓ` ~•z Ói≈ly` ≤Äöyli, ò%`è,
Ü, yÓ` ^li` Üly` lyl` ly- ≤Ä!Ü!` ñ ßyÜhs`i, sf`iÜ, , òiÓ` Óy`iÓ` Ó` ÓfÓ•y`iÓ` Ó` çlf` i, z!` öyòl` ÓfÓfliy` !•ßy`iÓ` Ói≈ly` Ü, Ó` ^i`
Ü`l!` ^iÓ` lñ` ßyÜhs`i, ^i`sf` Ü, y`lly` i, zm, _ ß, !çT`l` ly- !Ü, v ~Ü, ly`!è, Ü, l!` - ßyÜhs`i, y!sfÜ, ÓfÓfliy!` ß, çT` i, zm, _
Ü, °Ü, yÓ` áyly` ^i, iÓ` ^li, Ü, y`lç` ^`l`à`iSÈ- òli, sf` iÓÜ, y`lçÓ` !È, l!` !•ßy`iÓ` Ü, yç` Ü, ^iÓ` ^iSÈ- !mi, #!` i, ñ ß%•z!ç`
^Ü, Ó` Üye` òli, sf`iÜ, !Ó!Ü`l!` Ó` i, z`l`j`lçf` i, z!` öyòl` ÓfÓfliy` Ó`i°` Ói≈ly` Ü, ^iÓ` ^iSÈ!`- !Ü, v xyÜÓ`y çy!` ^i`ñ
ßyÜhs`i, y!sfÜ, ÓfÓfliy!` ^i`ßÜhfl!` , òiÓ` Ói≈, l`e` Üç` ^òáy` ^òl` ~ÓÇ` ^i`ßÜhfl!` !ÓE!`l!` Ó` ≤ÄÈ, y`iÓ` ßyÜhs`i, sf` ^È, ^i, , ò`li, ,
^ß`!` •`ÈÜüÈ!` z!` öyò`l!Ó` ^`«` ^le` Óyl`%ç!_` G çç!_` Ó` ÓfÓ•yÓ` ñ` È, Ò`l`ay!`Ü, xy!Ó`Üy`iÓ` Ó` Ê, ^i°` Óyçy`iÓ` Ó`
≤ÄßyÓ` ñ` !Ó!Ü!` ÓfÓfliyÓ` ≤ÄßyÓ` ñ` Óy!`lçfÓ` ≤ÄßyÓ` ≤ÄÈ, i, i, - ß%`i, Ó`yç` òli, sf`z` ò%`Üye` !Ó!Ü!` !È, l!` i, z!` öyòl`
ÓfÓfliy` ~Ü, ly`!è, Ü, l!` - Üy:≈` òÑ%`!ç`Óyò`#` *` öyhs` ^iÓ` Ó` (transition) ò%`è, , ò`l!Ó` Ü, ly` Ó`i°` ^iSÈ!`- ≤Ä!Ü` òi!
è, ^li, i, z!` öyòÜ, , òiÓ` ^i, •l` ÓfÓßy!` #` ~ÓÇ` , òÑ%`!ç` , ò!i, ^li, - Üy:≈`ÈÜè~Ó` Ü`li, ñ` ~•z` ≤Ä!Ü` , ò!è, , •` ≤ÄÜ, i, , z` ~Óç`!
ÓÜ, , òk, !i, , Óy` , òi (really revolutionary way)- xyÓ` !mi, #!` , òk, !i, , Óy` , ò!è, ^li, Üy`l`ä, , ré, Óy` ÓfÓßy!` #` ^i`l` G`lè, !
ç` , òli, ~ÓÇ` ^ß` ≤Äy!` , ò`li` ä, ^Ty` Ü, ^iÓ` , ò%`Ó` ^lly` i, z!` öyòl` ÓfÓfliyÓ` Ü`lòf`z`!ç`i`Ó` Ü, yçÜ` Ü≈`iÜ, xyÓk, Ó` yá`li, -
≤Ä!Ü` , ò!è, ^li, i, z!` öyòÜ, ^`l!Ó` Üòf` ^i`iÜ, •z` , òÑ%`!ç`Óyò`#` ^`l!Ó` i, zqÓ` ä`lè, - !Ü, S%È` ÇáfÜ, i, z!` öyòÜ, ^i`l!çT` , ò!
Ó` Üy`l`i`Ü)òl` Çç@` ^`Ä` Óy` ä, l` l`Ü, ^iÓ` (accumulate) ~ÓÇ` i, yÓ` , òÓ` i, yÓ`y` i, z!` öyòl` ÓfÓfliy`iÜ, !l!` !sf!` Ü, Ó` ^li,
÷` ò` Ü, ^iÓ` ~ÓÇ` e` ^iÜ` e` ^iÜ` i, yÓ`y` ÓfÓßy!` #` Ó` Ü, yçG` ò` ò` Ü, ^iÓ` - ~lè, ^iÜ, •z` ≤ÄÜ, i, , ~Óç`!ÓÜ, , ò!` Óy` ≤Äi, f«_ ,
`òl` (direct way) Óy` , òk, !i, , Ói°` Ói≈ly` Ü, Ó`y` •`l!` ^iSÈ- xlf!`ò`lÜ, ñ` òli, sf` i, zq`iÓÓ` , ò`iÓ`y«` , ò!è, !i, !`l`ai, È, y`iÓ`
Ói≈ly` Ü, Ó`y` ^i`li, , öy`iÓ` - ≤ÄÜ, i, i, z!` öyòl` ≤Ä!e` l`yl` ÓfÓßy!` #` ^iÓ` !Ü, S%È•z` xÓòyl` ^l`z`- i, yÓ`y` Ü, y!Ó` áó` ^lòÓ`
Ü, ySÈ` ^i`iÜ, i, z!` òß` oÓf` Óyçy`iÓ` !l`l!` lyl` - ~•z` Ü, y`lçÓ` Üyòf`iÜ` i, yÓ`y` !Ü, S%È` Ü)òl` Çç@` ^`Ä` Ü, ^iÓ` i, z!` öyòl`
`òk, !i, ^iÜ, !l!` sf!` Ü, Ó`y` ò` ò` Ü, ^iÓ` - ÓfÓßy!` #` ^iÓ` !l`lò≈ç` e` ^iÜ` i, z!` öyòÜ, ^iÓ` ~Ü, •z` SÈy` ^iÓ` i, y!` !l`l!`
xy`l!`-`

NSOU ?GE-CO-31 65 xlfÈ, y`iÓ` Ó` ^li, ^`l`i°` ñ!ò` i, z!` öyòÜ, ^`l!Ó` Üòf` ^i`iÜ, •z` , òÑ%`!ç`Óyò`#` ^`l!i, z`lè, xy`l!` i, y`i°`
^`l!è, •` ≤ÄÜ, i, , ~Óç`!ÓÜ, , ò!` Óy` ≤Äi, f«_ , ò!`- xlf!`ò`lÜ, ñ` lál` ÓfÓßy!` #` ^iÓ` Üòf` ^i`iÜ, , òÑ%`!ç` , ò!i, ^`l!Ó` i, zqÓ`
ä`lè, ñ` lè, ^iÜ, ,
ò`iÓ`y«` , òk, !i, , Ó`i°` Ói≈ly` Ü, Ó`y` •`l!` ^iSÈ-`
i, z!` öyòl` ÓfÓfliyÓ` Üòf` ^i`iÜ, •z` i, z`lè, xy`l!` ≤Ä!Ü` , òk, !i, ñ` xyÓ` i, z!` öyòl` ÓfÓfliyÓ` i, z, òÓ` ^i`iÜ, ~`l!` ^iSÈ` !mi, #!`
`òk, !i, - i, Ó` , ò!` ä, y!`i, ßÜ`#«` yÓ` Ê, °yÈ, °` x!%yl!` #` , ò!`Yä` Ü` z!` z`iÓ`y`i` , òñ` !Ó` ^iç`Eli, •zÇ`fy`l`ü, ñ` ≤Ä!Ü` Óy` ≤Äi, f«_ ,
`ò!` ò`iÓ` •z` òli, sf` ~`l!` ^iSÈ- xlf!`ò`lÜ, ñ` çy` , öyl` ~ÓÇ` ≤Äy!`ç!`y!` òli, sf` ~`l!` ^iSÈ` !mi, #!` ä, ò`iÓ`y«` , ä, ò`l!`- òli, ^i`sf` i, z_Ó`i`
ßjò`iÜ≈` , ß%•z!ç` ^i`!ÓE!`!è, Ó` i, z, òÓ` á%Ó`z` =Ó` &c` !ò`l!` ^iSÈ!` l!è, •` !Ó!Ü!` ÓfÓfliy` Óy` !Ó!Ü!` ßjòÜ≈` , - !i, !l` Ü`l!`
Ü, ^iÓ` lñ` ßyÜhs`i, sf` ~ÓÇ` òli, ^i`sfÓ` Ü`lòf` , öyl`≈`Ü, f` !lò≈y!Ü, yÓ` #` ß`
Ó`l`ä, ^i`l!` =Ó` &c` , ò)≈` !ÓE!` •` !Ó!

İÖ ???đlī,y!sfÜ, ÓfÓfliyİ^ Ü,ı ÇÜ,ê, al#E)ı, •İ/???đlī, İsf ÇÜ,ê, Şjđ İÜ≈, Üy:≈ÈüÈ~Ó^ ı,~¥ ???đlī, İsfÓ^ ,đlī,ı G ŞÜyçl, İsfÓ^ ≤Ăİı,ı,y ???ŞÜyçl,y!sfÜ, İă, İl~ÓÇ È)ı, (ö)≈ İşy!È, İİı, Ó^y!çl^yl^ ŞÜyçl, İsfÓ^ ,đ İÖ^Ó^ x!È,K,ı,y-69

NSOU ?GE-CO-31 70 4É2 ≤ĂhfİlyÓly xyÜÓ^y çy!İñ İ^xl≈ ÓfÓfliyİ^ ı,zl^öyò İlÓ^ ı,z,öÜ,Ó^ İİrÓ^ Óf!_äi, Üy!Ü,yly İy İÜ,ñ È,ÿàÜ,yÓ^ # ~ÓÇ !Ó! İİ^ÿàÜ,yÓ^ #Ó^ ŞyÓ≈ İÈ, ÖÜc Óçyl^ İy İÜ, ~ÓÇ òyŞ ÓfÓfliy İlyô#İÈ,y İÖ Ü,yç Ü, İÖ^ İş•z xı≈ İİı,Ü, ÓfÓfliy İÜ, òlī,y!sfÜ, xı≈ İİı,Ü, ÓfÓfliy Óy Ç İk, İ,đ òlī,sf Ó İ^o- Üy:≈ ~ÓÇ !Ó^Ü,y İİ≈,y xy^yòy xy^yòy È,y İÖ ~•z òlī, İsfÓ^ !ÓÜ,yç Şj

87% **MATCHING BLOCK 24/44** **SA** Banasree Thesis PDF.pdf (D158240265)

ö İÜ≈, xy İyā, ly Ü, İÖ^ İSÈl- Üy İ:≈Ó^

Ü İr,ñ İ^Ü,y İly ~Ü, İê, xı≈ı#İı, ı,zB İ^ İlÓ^ ŞÜİ^ ,đŃyā, İê, İ!ı!đ≈<T hfİ İİÓ^Ó^ Üđf İb İİ^ xİı,Óy!•ı, •İ^ - ~•z ,đŃyā, İê, hfİÓ^ • ≠ xy!òÜ ŞyÜfÓyòñ òyŞ ≤Ăİyñ ŞyÜhs İ,şfn òlī,sf G ŞÜyçl,sf- Şıı,Ó^yç Üy İ:≈Ó^ İ, İ_¥ òlī,sf • İÜ,y İly ŞÜyç Óy xı≈ı#İı,Ó^ !ÓÜ,y İçÓ^ ä,ı%, İ≈ hfİÓ^ - òlī,y!sfÜ, xı≈ İİı,Ü, ÓfÓfliy İÜ, ÓyçyÓ^ ÓfÓfliyG (market system) Óy •İ^ - x<Tyòç çl,yŞ#Ó^ !mı,İ#İ^

È,y İà ,đ!ÿā,Ü •zı,z İÖ^y,ö#İ^
òç=İ^ İr, ~ÓÇ xy İÜ!Ó^Ü,yı^ xı≈ İİı,Ü, ÓfÓfliy !Şy İÖ òlī, İsfÓ^ !ÓÜ,yç äê, İı, =Ó^ & Ü, İÖ^ - x<Tyòç çl, İÜ,Ó^ !mı,İ#İ^ È,y İà İ^
Ăê, İÓ İê, İl İç^ !Ó≤Ó^ =Ó^ & İ^ - ı%,y Öftf İç İÜ, İÜ,w Ü, İÖ^ Ü,yÓ^ áyly!È, İÜ, ı,zl^öyòl =Ó^ & İ^ - ı,zl^öyò İlÓ^ İ^ «, İê ðÜ !ÓÈ,y İàÓ^ ≤Ăă,ı G ≤ĂŞyÓ^ à İê, - İ^ İçÓ^ Ü İđf ÓfÓşy Óy!İ İçfÓ^ ≤ĂŞyÓ^ à İê, - Óy!İ İçfÓ^ ≤Ă İİ^yçl İÜê,y İlyÓ^ çlf xıòÜ, Üyeyl^ oÓfŞyÜ@ Ă# ı,zl^öyòl Ü,Ó^ İı, •İ^ - ı,yÓ^ È, İ^ Ü%, İê,Ó^ ~ÓÇ «%,o !ç İ^Ó^ ,đ!
Ó^Ó İr≈, Ü,yÓ^ áyly ≤ĂİyÓ^ ı,zqÓ •İ^ - ~È,y İÖ İ^ Ăê, İÓ İê, İl ≤ĂİÜ òlī,y!sfÜ, ,đk,İı, G òlī,y!sfÜ, ı,zl^öyòl Şjđ İÜ≈,Ó^ ı,zqÓ à İê, - òlī,y!sfÜ, ŞÜy İçÓ^ Ü) ~Óİç<Tf • İ İsfÓ^ Şy•y İİf Ü,yÓ^ áyly! Ó,İ Üyeyl^ ı,zl^öyòl- İ^ Ăê, İ !Ó İê, İlÓ^ ,đÓ^ ~•z òlī,y!sfÜ, ı,zl^öyòl ÓfÓfliy ,

đ!ÿā,Ü •
zı,z İÖ^y İ,đÓ^ òç=İ^ İr, SÈİı, İİ^ ,đ İı,ı, -
xı≈ı#İı, İÖò !Ó^Ü,y İı≈,y ~Ü, İê, Ü İr, İ^İÓ^ Şy•y İİf òlī,y!sfÜ, ÓfÓfliyÓ^ Ü,yı^,đk,İı, Ófyáfy Ü, İÖ^ İSÈl- İı, İ! İ^ò!
á İİ^ İSÈl Ü, #È,y İÖ ~Ü, İê, òlī,y!sfÜ, xı≈ı#İı, İÿā, ° xÓfliyİ^ (stationary state) ,đŃÖŞÉyİ^ - !mı,İ#İ^ ~Ü, İÜ, xyÜÓ^y ~ Şjđ İÜ≈, İÜ,S%Èê,y xy İyā,ly Ü, İÖ^ İSÈl- İşy İl İÓ^Ü,y İı≈,yÓ^ Ü İr, İ^İÓ^ ~Ü, İê, ŞÇ!«,Æ Ó^*,đ İÖ^ áy İòGı^y • İİ^ İSÈl- Óı≈, Üyl ~Ü, İÜ, xyÜÓ^y !Ó^Ü,y İı≈,yÓ^ Ü İr, İê, !Óç İb xy İyā,ly Ü,Ó^ İÖy- xyÓyÓ^ ñ xı≈ı#İı, İÖò Ü,y°≈ Üy:≈ òlī,y!sfÜ, ÓfÓfliyÓ^ Ü,yı^,đk,İı, !Ó İÿ^Eİ Ü, İÖ^ İSÈl- ~ Şjđ İÜ≈, G xyÜÓ^y !mı,İ#İ^ ~Ü, İÜ, xy İyā,ly Ü, İÖ^ İSÈl- Üy İ:≈Ó^ Ü İr,ñ òlī, İsfÓ^ !çfl^lyly xÈ, fhs^Ó^#İ !Ó İÖ^y İđÓ^ çlf ~•z ÓfÓfliy İÈ, İ, ,đı, İÖ- ~È,y İÖ Üy:≈ ~ÓÇ !Ó^Ü,y İı≈,y ı,zÈ, İİ^ •z xy^yòy xy^yòy È,y İÖ òlī, İsfÓ^ ŞÇÜ, İê,Ó^ Ü,ly Ó İ^ İSÈl- Óı≈, Üyl ~Ü, İÜ, xyÜÓ^y òlī, İsfÓ^ ŞÇÜ, ê, Şj

ö İÜ≈, !Óç İò
xy İyā,ly Ü,Ó^
Ó- ≤Ăİ İÜ xyÜÓ^y !Ó^Ü,y İı≈,yÓ^ ı,~¥ xy İyā,ly Ü,Ó^
Ó- ı,yÓ^ ,đÓ^ òlī, İsf ÇÜ,ê, Şjđ İÜ≈, Üy İ:≈Ó^ ı,~¥ xy İyā,ly Ü,Ó^y •İÖ- Üy İ:≈Ó^ Ü İr,ñ òlī, İsfÓ^ lyly ŞÇÜ, İê,Ó^ È, İ^ ~•z xı≈ İİı,Ü, ÓfÓfliyÓ^ ,đlī,äê, İÖ^ÓÇ òç!ê,Ó^ ŞÜyçl, İsf ı,z_Ó^ İ äê, İÖ- ~•z ŞÜyçl,sf ≤Ă! İ,ı,yÓ^ ,đ İÖ^Ó^ xÓfliy !İ İİ^ G Óı≈, Üyl ~ Ü, İÜ, xy İyā,ly Ü,Ó^y •İÖ-

NSOU ?GE-CO-31 71 4É3 ðlî, îsf ŸÇÛ, è, Ÿjð îÛ≈, !Ó Û, y îlí≈, yÓ ãÜœ, y!ŸÛ, fy°ä î, _¥ !Ó Û, y îlí≈, y iŸ, yÓ ï, zB î l Û îlí, î° ðlá îî ïSÈ Û, #È, y îÓ ~Û, !è, ðç !Ïÿä, ° xÓfliyî (stationary state) ^, ðŸŒSÈyî - !Ó Û, y îlí≈, yÓ Û îlí, ñ ~Ó ! ðSÈ îl Û, yç Û, îÓ e' Û...yŸÛyl ≤Ä!î, ðy îlÓ !ll Û ñ ç! ÛòyÓ ^ ðlîÓ x!í, ðyòÛ, ^ È, yà ~ÓÇ ç!ŸÇáfyÓ ã, y, ð - ~z Û îlí, î° Û, îî Û, !è, x!%Ûyl Û, Ó y • í - 1É ~Û, !è, Ûye oÓf áçŸfä í, z! ðB • îFSÈ - 2É Ûyè, ç! ÛÓ ð, ðlÓ Ûyî !! ð≈<T - 3É í, z! ðyò îlÓ í, z, ðÛ, Ó ï 3!è, ≠ ç! Û ñ ðÛ G Û) ðl - ðÛ G Û) ðl Ó ≈ ðy•z 1 ≠ x!%, ðy îlí, !! %_ ' • îFSÈ - Ÿ%î, Ó yç ~z Û îlí, î° ç! Û !flîÓ í, z, ðyòyl ~ÓÇ Û) ðlŸ • ðÛ •, ðlÓ Ó î≈, l#î í, z, ðyòyl - ŸÛy îç !î, !è, ^ ðlî Ó îî ïSÈ ≠ ç! ÛÓ Ûy! Û, Óy ç! ÛòyÓ ñ Û) ð îlÓ Ûy! Û, Óy, ðŸ%!ç, ð!î, ~ÓÇ ð îÛÓ Ûy! Û, Óy ð! ÛÛ - 4É !! ð≈<T, ðlÓ Ûyî ç! Û îlí, î° Óç ðlç ðÛ G Û) ðl !! îî yà Û, Ó î° e' Û...yŸÛyl ≤Ä!î, ðy îlÓ !ll Û Û, yî ≈ Û, Ó # • îÓ - îŸ î«, île, ðlÓ Ó î≈, l#î í, z, ðyòyl îlÓ àí, í, z! ðyòl (AP) G ≤Äy!hs Û, í, z! ðyòl (MP) e' Ûyàî, Û, Û îÓ - 5É Ûç%!Ó Ó • yÓ ç#ÓlòyÓ îlÓ hfl îlÓ (subsistence level) !! ð≈<T Ó îî ïSÈ - ~Ó !, ðSÈ îl Û, yç Û, Ó îSÈ Ûfy°ly îŸÓ ç!ŸÇáfy î, _¥ - Ûç%!Ó Ó • yÓ ! ð ç#ÓlòyÓ îlÓ ≤Ä îî yçl#î hfl îlÓ Ó ^ ä, îî Óç • í ñ î, y, î° Ûfy°ly îŸÓ î, _¥ x!%lyî #ñ ç!ŸÇáfy Óyî, îlÓ ñ ð îÛÓ ^ çyàyl Óyî, îlÓ ~ÓÇ Ûç%!Ó • yÓ ð, ð%lÓ yî ç#ÓlòyÓ îlÓ hfl îlÓ l îÛ xy îlÓ - xyÓyÓ ñ Ûç%!Ó Ó • yÓ ! ð ç#ÓlòyÓ îlÓ çlf ≤Ä îî yçl#î • y îÓ Ó ^ ä, îî Û, • í ñ î, y, î° ð îç ð%!È ≈, «, ^ ðáy ^ ð îÓ - È, î° ç!ŸÇáfy Û, Û îÓ ñ ð îÛÓ ^ çyàyl Û, Û îÓ - È, î° Ûç%!Ó Óyî, îlÓ ~ÓÇ ð%lÓ yî î, y ç#ÓlòyÓ îlÓ hfl îlÓ í, z, îè, îy îlÓ - Ÿ%î, Ó yç ð#ã≈Û, y î° Ûç%!Ó Ó • yÓ • îÓ ç#ÓlòyÓ îlÓ hfl îlÓ Ó ŸÛyl - x îl îÛ, ~ îÛ, Ûç%!Ó Ó ^ ð • !! Û (Iron law of wages) Ó î° x!È, !è, Û, îlÓ îSÈ - 6É í, z! ðB oÓf Ó ^ è, îlÓ ^ «, île ð%!è, l#î, ðÓ y • îFSÈ - ~Û, !è, • ≤Äy!hs Û, l#î, ~ÓÇ x, ðÓ !è, • í, zm, _ l#î, - ≤Äy!hs Û, l#î, !è, Ó _ Óf • ñ, ðlÓ Ó î≈, l#î í, z, ðyòyl î, yÓ ≤Äy!hs Û, í, z! ðyòlç#°î, y x!%yî # ≤Ä! î, ðyl, ðy îlÓ - í, zm, _ l#î, !è, Ó _ Óf • ñ, ðlÓ Ó î≈, l#î í, z, ðyòyl îlÓ, ðyGly Ûè, y îlyÓ, ðÓ îy í, zm, _ ly Û, îlÓ î, y !flîÓ í, z, ðyòyl îlÓ Ûy! Û, x!yî ~ î«, île ç! ÛòyÓ, ðy îlÓ - 7É Û, y îly !flîÓ Û) ðl !•z - Ÿòè, y•z ç !ŸfÓ xyÛ, y îlÓ ð, ðlÓ Ó î≈, l#î Û) ðl - 8É Û%lyÈ, y • Û) ðl àè, îlÓ í, z! - ~z x!%Ûyl = !Ó Ÿy•y îlf xyÛÓ y ðàÓ Û, #È, y îlÓ ~Û, !è, ðç !Ïÿä, ° xÓfliyî ^, ðŸŒSÈyî - 4É1 lç !ä, île xyÛÓ y ~è, y Ó î≈ly Û, îlÓ îSÈ - !ä, île x!%È) !ÛÛ, x î«, xyÛÓ y Û) ðl G ð îÛÓ îlÓ, ðlÓ Ûyî (com- posite dose), ðlÓ Ûy, ð Û, Ó !SÈ ~ÓÇ í, zÓ; j x î«, Û) ðlŸ • ð îÛÓ ≤Äy!hs Û, í, z! ðyòl (MP) G àí, ,

NSOU ?GE-CO-31 72 í, z! ðyòl (AP) ~ÓÇ Ûç%!Ó Ó • yÓ ð, ðlÓ Ûy, ð Û, Ó !SÈ - !ä, île xyÛÓ y, ðlÓ Ó î≈, l#î í, z, ðyòyl îlÓ AP G MP ^ Ó ay è, îl!SÈ - e' Û...yŸÛyl ≤Ä!î, ðy îlÓ !ll Û îÛÓ ðÓ ðl ~z ^ Ó ay ð%!è, !lî Û%á# • îî ïSÈ - Ûç%!Ó Ó • yÓ OW hfl îlÓ !! ð≈<T - Ÿ%î, Ó yçñ Ûç%!Ó ^ Ó aylè, ~Û, !è, x!%È) !ÛÛ, ŸÓ ° îÓ ay • îî ïSÈ - ~álñ Û îl Û, !Ó ñ ðÛ G Û) ð îlÓ ≤Äy! ÛÛ, !! îî y îlÓ, ðlÓ Ûyî • OL 1 - î, ál Ûyè, í, z! ðyòl = OL 1 × BL 1 = ? OABL 1 - ~z Ûyè, í, z! ðyòl ç! ÛòyÓ ñ, ðŸ%!ç, ð!î, ~ÓÇ ð! Û îÛ, Ó Û îlÓ f Ó! ^ è, î, • îlÓ - ðÛ G Û) ðl ≤Ä!î, ðyl, ðy îlÓ î, y îlÓ ≤Äy!hs Û, í, z! ðyòl x!%yî # - î, y îlÓ Ûyè, ≤Ä!î, ðyl = CL 1 × OL 1 = ? ODCL 1 - xî, ~Ó ? ABCD • í, zm, _ ~è, y ç! ÛÓ Ûy! Û, x!yî ç! ÛòyÓ, ðy îlÓ - Ÿ%î, Ó yçñ ? ABCD • ç! Ûòy îlÓ Ó aylçly - ~álñ ç#ÓlòyÓ îlÓ çlf ≤Ä îî yçl#î Ûç%!Ó Ó • yÓ = OW - î, y, î° Ûyè, Ûç%!Ó = OW × OL 1 = ? OWFL 1 - ðlÓ Ó î≈, l#î í, z, ðyòyl îlÓ Ûyè, ≤Ä!î, ðyl îl Û, Ûyè, Ûç%!Ó Óyò ! ð î, ðŸ%!ç, ð!î, Ó Û%lyÈ, y, ðyGly y îy îlÓ - Ÿ%î, Ó yçñ, ðŸ%!ç, ð!î, Ó Û%lyÈ, y = ?? ODCL 1 - ?? OWFL 1 = ?? CDWF - ðŸ%!ç, ð!î, Ó y ~z Û%lyÈ, y, ð%lÓ yî !Ó !! îî yà Û, Ó îlÓ - È, î° ðÛ G Û) ð îlÓ !! îî yà Óyî, îlÓ - ðç!è, L 1 îl Û, e' Ûyàî, í, y! ð îÛ, Ÿ îlÓ îy îlÓ - î, í, y! ð îÛ, ^ ðç!è, ŸÓ îlÓ Ûyè, í, z! ðyòl îl aylçlyl xçç Óyî, îlÓ ~ÓÇ Û%lyÈ, yÓ xçç Û, Û îlÓ - ~È, y îlÓ ðç!è, ~Û, ŸÛ! S !Ó@% îî, ^, ðŸŒSÈy îlÓ îáy îl Ûyè, Û%lyÈ, y ç!f ~ÓÇ Ûyè, í, z! ðyòl = Ûyè, aylçly + Ûyè, Ûç%!Ó - S !Ó@% îî, Ûyè, í, z! ðyòl = ?? OA 1 B 1 L 0 + ?? OWFL 0 x!yî Ûyè, í, z! ðyòl = Ûyè, aylçly + Ûyè, Ûç%!Ó - ~ î«, île Ûyè, Û%lyÈ, y ç!f ~ÓÇ Û%lyÈ, yÓ • yÓ G ç!f - Ûyè, Û%lyÈ, y ç!f Ó î xyÓ !Ó !! îî yà • îlÓ ly - È, î° Û) ðl àè, l • îlÓ ly - î, ál ðÛ !! îî yà Óyî, îlÓ ly - È, î° í, z! ðyòl Óyî, îlÓ ly - ~ îÛ, •z !Ó Û, y îlí≈, y !Ïÿä, ° xÓfliy (Stationary state) Ó î° îSÈ - ðáy îy îFSÈ Û) ðl àè, îlÓ Ÿy îl Ÿy îl, ðlÓ Ó î≈, l#î í, z, ðyòyl îlÓ MP Û, Û îSÈ ~ÓÇ ~Û, •z Ÿy îl Û%lyÈ, yÓ • yÓ G Û, Û îSÈ - ~!è, Ÿ• îç•z ðáy îly îyî - !Ó Û, y îlí≈, yÓ Û îlí, î° Û, y îly !flîÓ Û) ðl !•zñ Ÿòè, y•z, ðlÓ Ó î≈, l#î Û) ðl Óy Ûyè, Ûç%!Ó - Ÿ%î, Ó yç !Ó Û, y îlí≈, yÓ Û îlí, î° Ûyè, Û) ðl = Ûyè, Ûç%!Ó - ~álñ Û%lyÈ, yÓ • yÓ 1 CDWF OWFL ? ? = = Ûyè, Û%lyÈ, y Ûyè, Û) ðl Ûyè, Û%lyÈ, y Ûyè, Ûç%!Ó AP, MP, Ûç%!Ó A B D C W F O L 1 S AP MP Û) ðl G ð îÛÓ îlÓ, ðlÓ Ûyî !ä, e ≠ 4É1 ? ?

NSOU ?GE-CO-31 75 4É4É1 Ù%lyÉ,yÓ° •yÓ° •...y'İSÓ° ≤ĂÓİİ,yçİİİ, ŞÇÜ,ê, òİİ, İsf, ðÑ%!ç, òİİ, İ, yÓ° è, yÜ, y (M) !ò İİ°
ÓyçyÓ° İ'İÜ, Ù)°òİ G òÜç!_ ' Ü, İİ- ~Ó° myÓ° y'İŞ, òİf (C) İ, zİ, òyòİ Ü, İ'İÓ° - , òİf İ, zİ, òB° •İ° İ, y! İ'İİ° İŞ, ð%İÓ° yİ°
Óyçy'İÓ° xy'İŞ- ' òİf Óyçy'İÓ° !Óİe' Ü, İ'İÓ° İŞ xyÓyÓ° è, yÜ, y (M?) òyİ° - Ş%İ, Ó° yçñ ~İ«, İleñ è, yÜ, y Óy Ù)
°ò İİÓ° ä, è' Óy xyÓİ≈ İİè, •° ≠ M - C - M? - ~İ«, İleñ M? G M ~Ó° òyİ≈Ü, f Óy ? M •°, ðÑ%!ç, òİİ, Ó° Ù%lyÉ, y- ~z
Ù%lyÉ, y xy•Ó° İ'İÓ° çİf•z, ðÑ%!ç, òİİ, òİf İ, zİ, òyòİ Ü, İ'İÓ° İy'İÜ, - , ðÑ%!ç, òİİ, Ó° «, f •° ?MÈÜÈ' Ü, İİyŞÖ, Ó° Ó!ç
Ü, Ó° y- =ò% ?MÈÜÈ~Ó° xyİ' İ, İz İŞ !Óä, yÓ° Ü, İ'İÓ° İy- İŞ !Ó'İÓä, İy Ü, İ'İÓ° ~z ?M İ, yÓ° ≤Ăyİ!ÜÜ, Ù)°ò İİÓ° xçç !
•Şy'İÓ° Ü, İ, è, y xİ≈yİ İŞ İİ≈İ' Ü, İ'İÓ° M M ? ÈÜÈ~Ó° Ùyİ- ~z M M ? •° Ù%lyÉ, yÓ° •yÓ° - áÓİ, İ, ò'İ«, ñ M M 100 D ' •°
Ù%lyÉ, yÓ° çİ, Ü, Ó° y •yÓ° ä- ~z Ù%lyÉ, yÓ° •yÓ° •z, ðÑ%!ç, òİİ, Ó° xyä' Ā' İ•Ó° !ÓEİİ° - ~áİñ •z oÓf İ, zİ, òyòİ Ü, İ'İÓ°
İ, y !Óİe' Ó° òÓ° ò%İè, xÓfİy İ'òáy !ò İİ, , òy'İÓ° - äÜ, ä ?M ç)İf Óy İyİdÜ, •İİ, , òy'İÓ° - İŞ'İ«, İle, ðÑ%!ç, òİİ, Ó°
İ, zİ, òyò İİÓ° İ' Ü, y İly ≤ĂÓ İy İy'İÜ, İy- İŞ İ, yÓ° , ðÑ%!ç !Ó° İİ° xyl'İÓ- È, İ'İ° Ù)°òİ ŞMÈ, yİ Óy Ù)°ò İİÓ° xyÓİ≈, İ
ŞÇÜ%, İä, İ, •İÓ- È, İ'İ° İ, zİ, òyòİ ÓfÓfİyİİ ŞÇÜ, ê, İ'òáy İ'òİÓ- ääá ~Üİ, •İİ, , òy'İÓ° İñ ?M òİyDÜ, - Ş%İ, Ó° yç M M ?
G òİyDÜ, •İÓ- !Ü, v óÓ° y İyÜ, M M ? òİyDÜ, •İ'İ° G İŞz Ùyİ, ðÑ%!ç, òİİ, Ó° Ü, y İSÈ ≤Ăİ, f yİçİ, Óy İİyÉ, y!ÓÜ, •y'İÓ° Ó°
İ'İÜ, Ü, Ü Ù'İİ, •İİ, , òy'İÓ° - İŞ'İ«, İleG, ðÑ%!ç, òİİ, İ, yÓ° Ù)°òİ Óy ðÑ%!ç İ% , İ'İ° İ'İÓ- È, İ'İ° ŞÇÜ, ê, İ'òáy İ'òİÓ-
Ş%İ, Ó° yçñ òİİ, İsf ŞÇÜ, İle, Ó° İ, zq'İÓÓ° çİf Ù%lyÉ, yÓ° •yÓ° ç)İf Óy İyİdÜ, •ÓyÓ° òÓ° Ü, yÓ° İz- Ù%lyÉ, yÓ° •yÓ°
İİyÉ, y!Ó'İÜ, Ó° Ü, Ü Óy ≤Ăİ, f yİçİ, •y'İÓ° Ó° ä, İİ° Ü, Ü •İ°z ŞÇÜ, ê, İ'òáy İ'òİİ, , òy'İÓ° - Ùy İ:≈Ó° Ü İİ, ñ òİİ, İsf İİ,
Ù)°òİ äè, İ ~İà İİ° ä, İ'İ° ñ İ, İ, •z Ù%lyÉ, yÓ° •yÓ° •...yŞ, òyÓyÓ° ~Ü, è, y İVÑ, yÜ, Óy ≤ĂÓİİ, y Ü, yç Ü, İ'İÓ° - xİ≈yİñ Ù)°òİ
ä, İ'İÓ° (capital accumulation) Ü'İòf•z Ù%lyÉ, yÓ° •yÓ° •...y'İSÓ° İVÑ, yÜ, İ!İ, İy'İÜ, - Ùy:≈ Ó'İ° İSÈİñ Ù)°òİ ä, İ'İ°
İİ, •z ~İà y İİ, İy'İÜ, ñ İ, zİ, òyòİ, òk, İİ, xİòÜ, Ùyeyİ İsfÜİ° İİ° İ, zè, İİ, İy'İÜ, - ~Ó° È, İ'İ° ~Ü, İ'òÜ, òİÜ'İÜ, Ó°
İ, zİ, òyòİç#İ, y Óy İİ, ñ xİf!ò İÜ, Ù)°ò İİÓ° xy!DÜ, äè, İ (organic composition of capital Óy İÇ'İ«, İ, ò OCC) Óyİ, , İİ,
İy'İÜ, - xyÓ° Ù)°ò İİÓ° xy!DÜ, äè, İ Óyİ, , yÓ° È, İ'İ° Ù%lyÉ, yÓ° •yÓ° •...yŞ, òyÓyÓ° ~Ü, è, y İVÑ, yÜ, Óy ≤ĂÓİİ, y İ'òáy
İ'òİ° - È, İ'İ° , ðÑ%!ç, òİİ, !Óİİ'İİ° y'İà İ!Ó° ŠİŞy••İİ° , òİ, , İ'İÓ- xyÓyÓ° ñ Ù%lyÉ, yÓ° •yÓ° •...yŞ, ò'İ° , ðÑ%!ç, òİİ, İ'òáy
Ù%lyÉ, y Óyİ, , y İİ, xİÓy ~Ü, •z Ó° yä İİ, İ, zİ, òB° , ò'İfÍÓ° , ò!Ó° Ùyİ Óyİ, , y İİ, ä, y•z İİ, , òy'İÓ° - È, İ'İ° xİ%, fİ, òyò İ'İÓ°
ŞÜŞy f İ'òáy !ò İİ, , òy'İÓ° - !Ó, ò% , ò!Ó° Ùyİ, òİf İ'İÜ, Óyçy'İÓ° !Óİe' Ü, Ó° yÓ° xŞ%!Óòy Óyİ, , İİ, İy'İÜ, - ~È, y'İÓ°
òİİ, İsf ŞÇÜ, ê, İ'òáy !ò İİ, , òy'İÓ° - ~İè, •z •° Ù%lyÉ, yÓ° •yÓ° •...y'İSÓ° ≤ĂÓİİ, yÓ° İ'İD çİİ, İ, ŞÇÜ, İle, Ó° Ù)°òİ, İy- Ù)
°òİÈÜÈä, İ'İÓ° Şy'İİ Şy'İİ Ù%lyÉ, yÓ° •yÓ° •...y'İSÓ° İVÑ, yÜ, İè, İ'İÜ, İİ, !İ, !İ!ä, È, y'İÓ° İ'òáy İly'İ'İİ, , òy'İÓ° - Ùy İ:≈Ó°
İ, İ'İ° ñ Ù%lyÉ, yÓ° •yÓ° ñ r c v = + , İ'İá y'İİ S = İ'òáy, İ, zm, ñ C = !İİÓ° İ, zm, Ù)°òİ f İ'òáy, Ù)°òİ
NSOU ?GE-CO-31 76 Ù)°òİñ v = , ò!Ó° Óİ≈ İ#İ' Ù)°òİ- ~ál S S V S C r 1- s (1-q) C V V C V V C V ? ? ? ? ? ? ? ? ? ? ? ?
? İ'İá y'İİ S s v ? ? •° İ, zm, Ù)°òİ f Ó° •yÓ° ~Óç C C V ? Óy q •° Ù)°ò İİÓ° xy!DÜ, äè, İ- İ, y •İ'İ° ñ xyÜÓ° y , òy•zñ
Ù%lyÉ, yÓ° •yÓ° ñ r = s? (1 - q)- ~álñ İİ, Ù)°òİ äè, İ ~İà İİ° ä, İ'İ° ñ !İİÓ° Ù)°ò İİÓ° , ò!Ó° Ùyİ (C) Óy İİ, , - È, İ'İ° C C V ? Óy
q Óy İİ, , - ~ál İ!ò xyÜÓ° y ò'İÓ° !İz İñ İ, zm, Ù)°òİ f Ó° •yÓ° (s?) !İİÓ° İy'İÜ, ñ İ, y •İ'İ° Ù)°ò İİÓ° xy!DÜ, äè, İ (q) İİ,
Óyİ, , İ'İÓñ Ù%lyÉ, yÓ° •yÓ° İ, İ, Ü, Ü'İÓ- İ, İ'İÓ İ, zm, Ù)°òİ f Ó° •yÓ° (s?) !İİÓ° Óy x, ò!Ó° Ó!İ≈, İ, İyG İyÜ, İİ,
, òy'İÓ° Ó° - İŞ'İ«, İle qÈÜÈ~Ó° Óyİ, , yÓ° È, İ'İ° s?ÈÜÈ~Ó° , ò!Ó° Óİ≈, İ'İÓ° myÓ° y , ò!Ó° İ'İ° İ'İ'İ, , òy'İÓ° - ~çİf•z Ó°y
•İ'İSÈ İñ òİİ, İsf Ù)°òİ ä, İ'İÓ° È, İ'İ° Ù%lyÉ, yÓ° •yÓ° Ü, ÙyÓ° ~Ü, è, y İVÑ, yÜ, Ü Óy Ü ≤ĂÓİİ, yÜ İyÜ, İ'İÓ-
Ù%lyÉ, yÓ° •yÓ° •...y'İSÓ° ≤ĂÓİİ, yÓ° Ü, İ'İ° Ü, İè, =Ó° Šç, ò)İ≈ İ, yİ, òİ≈ xy'İSÈ- (i) , ðÑ%!ç, òİİ, Ó° Ù%lyÉ, yÓ° •yÓ° •...
y'İSÓ° ≤ĂÓİİ, y'İÜ, Ó° Šä'İİ, ä, y•z İ'İÓ° çyEİ'İ'İÓ° •yÓ° Óyİ, , İİ° - xyÜy'İòÓ° Ù%lyÉ, yÓ° •yÓ° , ò'İ'İ° İSÈñ r = s? (1 -
q)- ~álñ q Óyİ, , İ'İ° Óy (1 - q) Ü, Ü'İ° r Ü, ÙyÓ° ≤ĂÓİİ, y'İ'òáy İ'òİ - İŞz ≤ĂÓİİ, y'İÜ, xyè, Ü, y İly'İ'İİ, , òy'İÓ° ? ? S V s
?? Óy çyEİ'İ'İÓ° •yÓ° Óyİ, , İ'İ° - !Ü, v İ, yÓ° È, İ'İ° , ðÑ%!ç, òİİ, G òİÜÜ, , ò!Ó° Ü'İòf !Ó'İÓ° yò İ, #Ó İ, Ó° •İÓ- İŞz
ŞÇây İİ, Ó° È, İ'İ° G òİİ, İsf ŞÇÜ, ê, xy'İÓ° y äİ#È, İ, •İÓ- (ii) Ù%lyÉ, yÓ° •yÓ° •...y'İSÓ° İVÑ, y'İÜ, Ó° òÓ° Šİ, ðÑ%!ç, ò!
İ, İ'òÓ° Ü'İòfñ , ðÑ%!ç, òİİ, İ'òáy, #=!Ó° Ü'İòf ~Óç , ðÑ%!ç, òyò# İ'òç=!Ó° Ü'İòf ÓyçyÓ° òä'İÓ° ≤Ăİ, m!@mİ, y
Óyİ, , İ'İÓ- ~İè, G , ò!Ó° İy'İÜ òİİ, İsf ŞÇÜ, ê, İ, İ'İÜ, xyl'İÓ° Ó'İ° Ùy:≈ Ü'İÜ, İ'İÓ° İ- (iii) !Ó'İòç İ'İÜ, Şhfİyİ'İ' Üç%Ó° G
ÜÑ, yä, yÜy° ~İİ Ù%lyÉ, yÓ° •yÓ° •...y'İSÓ° İVÑ, yÜ, Ü Ùy'İlyÓ° İ'ä, çy, İ'İÓ- È, İ'İ° İ, z, òİ! İ'İÓ!çÜ, İ, y G ŞyİAççfÓyò
Ó, İk, , òy'İÓ° - (iv) Ù%lyÉ, yÓ° •yÓ° •...y'İSÓ° İVÑ, yÜ, İ'òáy !ò İ'İ° , ðÑ%!ç, òİİ, Ó° y İ'òáy, Ù%lyÉ, y Óçyİ' Ó° yä'İİ, xy≤Ăyİ
İ'ä, çy, Ü, Ó° İ'İÓ- İŞçf İ, yÓ° y İ'òáy, İ, zİ, òyò İ'İÓ° , ò!Ó° Ùyİ Óyİ, , y'İÓ° - !Ü, v Óyçy'İÓ° Ó° İŞz !Ó, ò% , ò!Ó° Ùyİ oÓf !
Óİe' Ó° «, Üİ, y İz- È, İ'İ° x!òÜ, İ, zİ, òyò İ'İÓ° ŞÇÜ, ê, İ'òáy İ'òİÓ- ~Ü, Ü, İyİ'İ Ù%lyÉ, yÓ° •yÓ° •...y'İSÓ° İVÑ, yÜ,
~Óç İ, yÓ° ≤Ăİ, İ'İÓ° yò# ç!_ =!Ó° Ü, yçÜ, İ'İÜ~Ó° òÓ° Šİ òİİ, İsf Ó° xhs'İ!≈!İ, ŞÇâyİ, Óy !Ó'İÓ° yò=!° İ, #Ó İ, Ó° •İ'İ°
İ, zè, İ'İÓ- ~Ó° È, İ'İ° òİİ, İsf ŞÇÜ, ê, äİ#È, İ, •İÓ° Ó'İ° Ùy:≈ Ü'İÜ, İ'İÓ° İ- 4É4É2 xŞÜyİ%, òyİ, çİİ, ŞÇÜ, ê, xyÜÓ° y
Ó'İ° İSÈ İñ Ùy İ:≈Ó° xy'İ° yä, İyİ xyÜÓ° y òİİ, İsf Ó° ŞÇÜ, ê, Şİò'İÜ≈, ~Ü, y!òÜ, İ, _¥, òy•z- İŞ
z İ, _¥=!°
İÜ, ≤Ăöyİİ,
ò%!
è, È, y'İà È, yà Ü, Ó° y İyİ° - ~
Ü, İè, •° ≠ Ù%lyÉ, yÓ° •yÓ° •...y'İSÓ° ≤ĂÓİİ, yÓ° òÓ° Šİ ŞÇÜ, ê,

NSOU ?GE-CO-31 80 xđfy,đÜ, §%•z!ç Ê,yà àyè,li,çli, §ÇÜ, îè,ó !mi, #î ~ÓÇ !Ü, S%Èè,y í,zB"i,i,ó"i, _¥!
ò"ll" îSÈl- îñ,yó"i, î"l¥!i,!!ò%!è, xl%Ûyl Ü, î"ó" îSÈl- ~Ü,ñ ð!ÜÜ,ó"y í,y îòó" Ûç%!ó"ó" §òè,yz Ê,yàf o"îÓf
Óf! Ü, î"ó" - ò%•zñ, ðñ%!ç, ðli,ó" xydÿy Ü, ó"y í,zm, _Ü) f ä,yó" Ê,y î"ó" Ófó"•i, •"li, çy î"ó" ≠ (i), ðñ%!ç, ðli,ó"
(ð)ó≈ •y î"ó" Ê,y à Óf! ñ (ii), ðñ%!ç, ðli,ó" Ê,y à,ó!k, ñ (iii) Óyí, ,li, ð!ÜÜ, !î"ll"y îàó" Óf! ~ÓÇ (iv) !ftiÓ" Û)ðl
Óyí, ,y îlyó" Óf! - Ói≈, Ûyl §Ü!Tài, i, î"l¥ ä, î%, î!è, î"Ü, Óy •î" !Ó!î"ll"y à Óf! - xyó" (iii) ~ÓÇ (iv) !ÇÈÜÊ"Ü, ~Ü, §"îD
Ûy î":≈ó" x"ll≈ Û)ðl ä, î"l Óy Û)ðl àè, l Óy î"li, çy î"ó" - ~z ò%!è, xl%Ûy î"ó" §y•y!f !î"ll" §%•z!ç (Sweezy) î"ò!
á"ll" îSÈl îñ ò#â≈Ü, y"i"òlî, îsf Ê,y àf o"îÓfó" çyà"lló" ó!k,ó" •y î"ó"ó" â, î"ll" Ê,y àf o"îÓfó" ä,y!•òyó"
ó!k,ó" •yó" Ü, Ü •òyó" ≤ÄÓñ,y ìyÜ, î"ó" - ~z ≤ÄÓñ,y ðli, îsf Ü@y ~ÓÇ §ÇÜ, è, §, !T Ü, ó"î"li, çy î"ó" - Ê,y à àyè, !
i,ó" §ÇÜ, è, î"Ü, xyè, Ü,y îlyó" çf §%•z!ç Ü, i, Ü, =! ≤Ä!i, î"ó"yò# ç!_ó" (counteracting forces) Ü, ly ó"î"îSÈl- ~z
ç!_ =!° • (i) li%, l!ç"i"ó" ≤Äÿó" ñ (ii) È%, ° !Ó!î"ll"y àñ (iii) çl§Çáfý Ó!k, ñ (iv) xl%í, çyò!ç#° Ê,y à ~ÓÇ (v) §ó" Ü, y!ó"
Óf! - ≤Ä!Ü ò%!è, ç!_ Û)ðl! o"îÓfó" ä,y!•òy Óyí, ,y! - çÈ!i, î!è, !ÓÈ!l" Ê,y àf o"îÓfó" ä,y!•òy Óyí, ,y! - Ê, î"
Ê,y àâyè, li,ó" §ÇÜ, è, ÓyòçÄyÆ •î" - xyÜó"y ~z !ÓÈ!l" =!° §"îD xy î"ó"y ò%Û~Ü, îè, !ÓÈ!l" îyà Ü, ó"î"li, çy!ó" -
~Ü, îè, ° §ó" Ü, y î"ó"ó" •hflÿhs"ó" ≤Äòyl à"óÜ, yó" Ê,y i, yñ Óyò≈Ü, f Ê,y i, yñ , ðlçl ≤ÄÈ, !i, ä Ó!k, - ~§"îÓó" Ê, î"
"ò"îç Ê,y à Óf! Óyí, , î"ó" - !mi, #î"îè, •ñ i, z, ði%_ Ü, ó" ÓfÓf!yó" Ûyòf îÜ xy î"ll"ó" Ó^è, l §ÈÜÜ Ü, ó"y - ~"li, G
Ê,y à Óf! Óyí, , î"ó" - xÓçf xÓyò xl=l#!i, î"li, ~=!° Ü, ó"yó" , ð!ó" §ó" Ü, Ü - Ê,y à Óf! Óyí, ,y îlyó" xyó" ~Ü, îè,
, ðsiy •"li, çy î"ó"ó" Æy! Ó!k, - i, z, ði%_ Óy!çf l#!i,ó" myó"y xlÓy í, z, ðl"i"óç fliy, ð"lló" myó"y !Ó"î"òçó"
Óyçyó" óá" Ü, ó"î"Ûyè, ä,y!•òy Óyí, , î"ó" ~ÓÇ i, y Ê,y à àyè, li,ó" §ÇÜ, îè, Óyòy ò"îÓ- 4È5 ðli, îsfó" , ði, l G
§Ûyçî, îsf í, z_ó" îÛy î":≈ó" Ü"li, ñ ðli, îsfó" Ü"îòf lyly §Çâyî, Óy xhs"!Ó≈ î"ó"yò lyÜ, yó" Ê, î"Û, §Ü! ðli, îsfó" , ði, l
àè, î"ó" - ðli, îsf, ðñ%!ç, ðli, , ðñ%!çó" Ûy!Ü, ylyó" çy î"ó" ð!ÜÜ, î"Ü, çyÈli Ü, î"ó" - ð!Ü"ÜÜ, ó" myó"y §, T
i, zm, _î"Ü, § xydÿy Ü, î"ó" - Ê, î" ð!ÜÜ, ÈÜÈÜy!Ü, §Çây î"li,ó" i, zqó" à"îè, - xyÓyó" ñ ðli, îsf lyly óó"î"lló" §ÇÜ, è,
"óáy ò! - ðli, îsf li, z Û)ðl àè, l ~à"î"l" ä, î"ñ Û%lyÈ, yó" •yó" •...y"î"ó" vñ, yÜ, Óy ≤ÄÓñ,y î"óáy ò! - i, al, ðñ%!
ç, ðli,ó" !Ó!î"ll"y îàó" i, z!ÿy, Ü, î"Ü - ~È,y î"ó" G ðli, îsf §ÇÜ, è, "i, !ó" •î" - xyÓyó" ñ ðli, îsf ð!ÜÜ, "ð!íó" e"Üóò≈Ûyl
òy!ó" î"òó" Ê, î" G xÈ, fhs"ó" #i Óyçyó" §B%, !ä, i, •î" - Ê, î" i, z! , ðB" , ð"îfó" Óyçy î"ó"ó" §Ûÿfy "óáy ò! - ~È,y î"ó"
ðli, îsf Ê,y àâyè, li,ó" §ÇÜ, è, "óáy ò! - xyÓyó" ñ ðli, îsf , ð!ó" Ü, "ly#li, y ~ÓÇ "i"ó"y îçfó" òó" &l Û, ylyG xli,
i, z! , çyò! xyó" Û, ylyG fl" i, z! , çyò! •"li, çy î"ó" - ~ó" Ê, î" G ðli, îsf §ÇÜ, è, "óáy ò! - Ûy:≈ !Óy"yÿ Ü, ó"î"li, l îñ
ðli, îsfó" ~z §Ühflÿ lyly xhs"!Ó≈ î"ó"y î"ó" (contradictions)

NSOU ?GE-CO-31 81 çf ðli, sf ~Ü, §Ü! Ê, î, , ði, , î"ó" ~ÓÇ §Ûyçî, îsfó" i, zqó" •î"ó" - i, î"ó" §Ûyçî, îsf í, z_ó" î"Ü, v
xy, ðy xy, ð!l àè, î"ó" ly - •z!i, •yÿ î"i"Ü, "óáy ly îfSÈ î"ðli, sf î"i"Ü, §Ûyçî, îsf í, z_ó" i"≤Äòyli, ò%ÛÈ, y î"ó" àè, î"li, çy î"ó"
≠ áÜ, ä ð!i §Ç@"ÄyÜ G ó" _y_ !Ó≤"î"ó" Ûòf !ò"ll" - ááá §Çò#î" , ð"ll lyly xl≈"ll!i, Ü, l#!i, G §Çf!òy î"ó"ó" Ûòf !
ò"ll" - ~z ò%•z !ÓÜ, " , ð!l"ll" xyÜó"

y §
Ç"i« , î" , ð xy î"yä, ly Ü, ó"
ó -
xyÜó"y Ûy î":≈ó"
hflíó" i, _¥ î"i"Ü,
çy! îñ "Ü, y îly ~Ü, îè, "òç Óy xl=l#!i, i, yó" i, zB"i"î"ó" §Ü! , ðñyä, îè, hflí"i"ó"ó" Ûòf !ò"ll" xli, Óy!i, •î" - ~z
, ðñyä, îè, hflíó" • ≠ xy!òÜ §yÜfÓyòñ òy! ≤Älyñ §yÜhs"i, sfñ ðli, sf G §Ûyçî, sf - ≤Ä!i, îè, hflí"i"ó"ó" §"îD•z i, z! , çyò!# ç!
"ó" !ÓÜ, y îçó" G ~Ü, îè, !Ó"îçÈ! hflíó" Óy , ð!≈y! "ó"î"ll" îSÈ- xyÓyó" ñ ≤Ä!i, îè, hflí"i"ó"ó" •z ~Ü, îè, !!ò≈çT
i, z! , çyò!# §jðÜ≈, G ó"î"ll" îSÈ- Ûy î":≈ó" Ü"li, ñ §Ü"i"ll"ó" x@"Äà!i,ó" §y"ll §y"ll i, z! , çyò!# ç!_ó" î"i"y î"ó" !ÓÜ, yç
á"îè, ñ i, z! , çyò!# §jðÜ≈, ó" §y î"ó" , ð!ó"ó"i≈, l à"îè, ly - Ê, î" i, zÈ, î"i"ó" Ü"îòf ~Ü, è, y §Çâyî, "i, !ó" •î" - li%, l!
ÓÜ, !çî, i, z! , çyò!# ç!_î"Ü, , ç%ó" îly i, z! , çyò!# §jðÜ≈, ð"i"ó"ó" yá"li, (accommodate) Óy i, yó" !îçó" §"îD áy, ð
áyG! y"li, çy î"ó" ly - li%, l i, z! , çyò!# ç!_ó" ä, y î, ð•z , ç%ó" îly i, z! , çyò!# §jðÜ≈, Ê, î, ly! - ~È,y î"ó" xl=l#!i, îè, ó"
~Ü, hflíó" î"i"Ü, xlf hflí"i"ó" i, z_ó" î"Óy !ÓÓi≈, l à"îè, - Ûy î":≈ó" ~z i, _¥ î"i"Ü, Óy •î" m@µÜ)Ü, !ÓÓi≈, l Óyò Óy !
i, •y!§Ü, Óyòy - ~È,y î"ó"z §Ûy îç xy!òÜ §yÜfÓyò î"i"Ü, òy! ≤Äly G §yÜhs"i, sf , çyó" •"i"l" ðli, sf ~"i"l" îSÈ- !Ü, v
Ûy î":≈ó" Ü"li, ñ ðli, sf î"i"Ü, §Ûyçî, îsf í, z_ó" i xy, ðy xy, ð!z àè, î"ó" ly - ðli, îsfó" §ÇÜ, îè, ó" ≤Äòyl Ü, yó" i"° Û)
ð"î"i"ó" ð!iÈÜÈÜy!Ü, yly - ~z Ûy!Ü, ylyó" çy î"ó" •z , ðñ%!ç, ðli, , ð!iñ ð!ÜÜ, "ð!i"i"Ü, çyÈli Ü, î"ó" - §%i,ó" yç
ðli, îsfó" §ÇÜ, è, =!° ò)ó" Ü, ó"î"li, •î" Û)ðl Óy i, z! , çyò"î"lló" ÛyòfÜ=!° ð!i Ûy!Ü, yly ò)ó" Ü, ó"î"li, •î"ó" ~ÓÇ
i, yó" , ð!ó"ó"î"i≈, ~=!° ðyÛy!çÜ, Ûy!Ü, yly ≤Ä!i, ç, y Ü, ó"î"li, •î"ó" - Ûy î":≈ó" Ü"li, ñ ~è, y §Ü, ó"î"ó" îò ð!Ü"ÜÜ, ó"y
"ð!iÈÜÈÜç@"Äy"i"Üó" Ûòf !ò"ll" , ðñ%!ç, ðli, î"òó" «, Üi, yã%, fi, Ü, "

82%	MATCHING BLOCK 26/44	SA Banasree Thesis PDF.pdf (D158240265)
î"ó"ó"yç"i"li, Ü, G xl≈"ll!i, Ü, «, Üi, y óá" Ü, î"ó" - ~È,		

y î"ó"

e=!° Óf!_ Úy!°Ü ,yly! ÈüüüÈ~•z !SÈ° NEP Óy ^l,ð%ÈüÈ~Ó° ßyðyÓ° í Ó° * ,ð- x!≈y! ^l,ð% !SÈ° ^ßy!È, ^lí!i, Ó°y!Cí! y! ~Ü, !è, !Üð x!≈!lí!i, Ü, ÓfÓf!iy- ~•z ÓfÓf!iy !SÈ° ~Ü, yhs° •z ßyÜ!Í!Ü, ~ÓÇ ~Ü, ðÓ° !íló° , ðÓ° #« ,yÈüÈ!ÍÓ° #« ,y- ßÜyç! ,y!sfÜ, ð° !í!i, zß!Í!í!ló° í, z!Í!Í!Çf hf!y!°! ^l,ð%, ð!Ó°i, fyà Ü, ^ÍÓ° l 1927 ßy!° ~ÓÇ 1928 ßy° !í!Ü, ðMÈ, Óy! E!≈Ü, ð!Ó° Ü, "lyÓ° !%à ð° & •! - xyÓ° i, yÓ° , ðÓ° !í!Ü, •z ^ßy!È, ^lí!i, Ó°y!Cí! yÓ° oßi, í, zß!í!i, ð° & •! - ßy! È, ^lí!i, í, zß!Í!í!ló° Ü, ^lí!Ü, !è, ≤Äöyl! Ó!Ç!Tf •° ≠ (i) x!í, fl!Ü, y!° !Ç!ÍÓ° oßi, í, zß!í!i, ñ (ii) !Ó! !í!y !àÓ° oßi, Ó!k, ñ (iii) Ü, !E! !í!Ü, !Ç!Í° ßið!òÓ° oßi, x, ðßÓ° !ñ (iv) ðÜ !í!y !àÓ° , ð!Ó° Üy !li xfl!yÈ, y!ÓÜ, Ó!k, ~ÓÇ ~ß!ÍÓÓ° È, °fl!Ó° * , ð çy! , #! xy !í! Ó° ð#à≈Ü, y° ð!ÍÓ° í, z!ÍÓ°á !í!yàf Ó!k, - xyÜÓ° y ~•z !ÓE!í! =!° ßÇ!í« , !í, ð!ÓÓ, i, Ü, Ó° Ó- (i) , ð! Ó°Ü, "lyÓ° !%à çy! , #! xy !í! !Ç!ÍÓ° xÓðyl xi, fhs° oßi, •y!ÍÓ° Óy!í, , - 1913 ßy!° çy! , #! í, z!í, ðyò !í! !Ç!ÍÓ° xÇÇ !SÈ° 33 ç! , yÇÇ- 1950 ßy!° i, y ^Ó!í, , •° 50 ç! , yÇÇó 1970 ßy!° ðÑy! , y! ≤Äy! 65 ç! , yÇÇ- NSOU ?GE-CO-31 84 (iii) , ð!Ó° Ü, "lyÜ, y!° !Ó! !í!y !àÓ° •yÓ° G á%Ó oßi, •y!ÍÓ° Óy!í, , - !ÍÜ!ñ 1913 ßy!° ! Ó! !í!y !àÓ° •yÓ° !SÈ° fl!° çy! , #! í, z!í, ðyò !í!Ó° ç! , Ü, Ó° y 12.5 È, yà- 1935 ßy!° i, y ^Ó!í, , ç! , Ü, Ó° y 32 È, y !à , ðÑÓSEy! - !Ü, y !ly , ð!Yä, Ü# í, zß!í, ð!ÍÇ !Ó! !í!y !àÓ° •yÓ° ~i, oßi, •y!ÍÓ° Óy!í, !- (iii) ^ßy!È, ^lí!i, x!≈!#!í, !í, á%Ó oßi, •y!ÍÓ° Ü, !E! !í!Ü, !Ç!Í° í, z, ðÜ, Ó° !í!Ó° x, ðßÓ° !á !è, !SÈ- 1928 ßy!° !è, çy! , #! í, z!í, ðyò !í!Ü, !E!ÍÓ° xÓðyl !SÈ° ç! , Ü, Ó° y 49 È, yà- 1940 ßy!° x!≈y! Üyè 12 ÓSE!ÍÓ° ñ i, y Ü, ^ÍÜ ðÑy! , y! ç! , Ü, Ó° y 29 È, yà- (iv) ßy!È, ^lí!i, í, zß!Í!x!È, K, i, yÓ° xyÓ° ~Ü, !è, ~Ó!Ç!Tf •° e !Üç !Ó, ð%° xyl! i, ^í!ló° ð!ÜÜ, ßÇáfy ^Ó!í, , !yG! y x!≈y! ç!ßÇáfy Ó!k, Ó° •y!ÍÓ° Ó° !á, !í! x!ÜÜ, ^Ó!Ç ßÇáfy! ^yÜ, ð!ÜÜ !yàðyl Ü, ^ÍÓ° !SÈ° ~ß!ÍÓÓ° È, !° ^ßy!È, ^lí!i, Ó°y!Cí! yÓ° çy! , #! xyl! oßi, •y!ÍÓ° Ó!k, çy! - x!í, x" ßÜ!í! ^ßy!È, ^lí!i, Ó°y!Cí! y x!%ß!i, ^ðÇ !í!Ü, í, zß!í, ð!ÍÇ, ð!Ó° !í, •! - !Ü, v 1950ÈüÈ~Ó° ðÇ!ÍÜ, Ó° ÜyV, yÜy!V, ßÜ! !í!Ü, ^ßy!È, ^lí!i, í, zß!Í!í!ló° Ü, ^lí!Ü, è, y eß!è, ^òáy !ò !í!i, !y!Ü, - (i) !Ç° ≤Ä! !í, ç, y !í!ló° ßÇáfyñ o !ÍÓfÓ° , ð!Ó° Üy! , z!í, fy!òÓ° Ó!k, Ó° È, !° Ü, w#! !í! sfi Ü, y!≈i, xßΩ, Ó° !í! í, zè, !í!i, !y!Ü, - (iii) Ü, °ð! o !ÍÓfÓ° !Ç!ÍÓ° í, z, ðÓ° ^çyÓ° ^òG! yÓ° È, !° È, yàf o !ÍÓfÓ° !Ç° xÓ!°!°i, •! - !È, yàf o !ÍÓfÓ° Üy! Óy!í, !- È, !° ç!à !í!Ó° Ü !òf xß!hs° yE! Óy! , !í!i, !y!Ü, - (iii) Ü, !E! í, z!í, ðyò !í!Ó° « , fÜyey , ð)Ó° !í!Ó° ç!f x!í, !Ó° _ , ä, y, ð ^òG! y •! - ä, y!E! !òÓ° í, zFä, •y!ÍÓ° ^çyE!i Ü, Ó° y •! - ~Ü!Ü, i, y !í!Ó° à!í, ! Ó!ðÓ°

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í, z, ðÓ° G !Ó!ò ! !ÈÈ!ò xy!ÍÓ° y, ð Ü, Ó° y •

Í - (iv) Üfy !í!çyÓ° Ó° y o !ÍÓfÓ° , ð!Ó° Üy!à!i, « , fÜyey , ð)Ó° i Ü, Ó° !í!i, !à !í! o !ÍÓfÓ° =!Üy! í, z!í, ð« , y Ü, ^ÍÓ° !SÈ!- (v) ç!ßyðyÓ° !í!Ó° Üi, ≤ÄÜ, y !í!ÇÓ° fl!yð#!i, y !y !yÜ, y! ~ÓÇ ÈÈ, y !àÓ° « , !è oÓf !ÍÓ≈yä, !í! fl!yð#!i, y !y !yÜ, y! Ó° & ç ç!à !í!Ó° xß!hs° yE! Óy! , !í!i, !y!Ü, - (vi) x!ðÜ, ^Ü, !wÜ, i, yÓ° È, !° , ð!Ó° Ü, "lyÓ° !á, !y G Ó° * , çy! !í! x!ÜÜ, eß!è, ^òáy !y! - (vii) ≤Äçyß !í! ð#à≈ß)ei, y G xyÜ°y! , y!sfÜ, i, y ^òáy !ò! - ~ß!ÍÓÓ° È, !° Ó° & ç ç!à !í!Ó° Ü !òf xß!hs° yE! e !Üyà!i, Óy! , !í!i, !y!Ü, - 1985 ßy!° !Üáy•z° ^áyÓ≈y !ä, È, ^ßy!È, ^lí!i, •zi, z!í! !í!ló° ^çly!ÍÓ° ° ^ß!è, è, y!Ó° !•ßy!ÍÓ° « , Üi, y! xy!Í!- ^ßy!È, ^lí!i, x!≈!#!i, Ó° , ð%là≈è, !í!ló° ç!f ~ÓÇ ç!ßyðyÓ° !í!Ó° Üi, ≤ÄÜ, y !í!ÇÓ° G ÈÈ, y !àÓ° fl!yð#!i, y ^òG! yÓ° ç!f !í! !ò!è, Ü, Ü≈ß!ä, ≤ÄÓi≈, l Ü, ^ÍÓ° l- ~Ü, !è, •° , ð!ÍÓ° !í!fÜ, y (Perestroika x!≈y! restruc- turing Óy , ð%là≈è, !ä ~ÓÇ x, ðÓ° !è, •° @y!ß!hf!í (Glasnost x!≈y! openness Óy ^áy°y !Ü°yñ Ü°_ xyÓ°yG! y)- !Ü, v ~•z ßÇfl!ÓyÓ° !í!Ç!T !SÈ° ly- ^áyÓ≈y !ä, È, xyçy Ü, ^ÍÓ° !SÈ° !°i !í!ñ ~•z , ð!ÍÓ° !í!fÜ, yÓ° È, !° ^ßy!È, ^lí!i, •zi, z!í! !í!ló° x!≈!#!i, Ü, , ð%là≈è, !• !ÍÓñ x!≈!#!i, xyÓyÓ° í, zß!Í!í!ló° Ó° yhf!y!í !È, ^ÍÓ° xy!ÍÓ° ~ÓÇ ð!ÍÇÓ° x!í, !i, y ð)Ó° •!ÍÓ°- çyçy, çy!çñ !í!i, !í! ≤Äi, fyçy Ü, ^ÍÓ° !SÈ° !°i !í!ñ yÓ° @y!ß!hf!íÈüÈ~Ó° Ü, Ü≈ß!ä, Ó° È, !° ^y!ÍÜ, Ó° Ó° yç! !í!i, Ü, Üi, ≤ÄÜ, y !í!ÇÓ° fl!yð#!i, y Óy! , ^ÍÓ° ~ÓÇ i, yÓ° È, !° ç!à !í!Ó° « , çyÈ, Ü, Ü!ÍÓ°- !Ü, v Óyhf!í!ÍÓ° ~•z ð%z Ü, Ü≈ß!ä, ^ßy!È, ^lí!i, •zi, z!í! !í! ~ÓÇ xy!ÍÓ° y ! Ü, S%È ßÜyç! , y!sfÜ, ^ò!Ç xyÓ° G !ÓÇ, C°y G !ÍÓ° yçf !í!í! ~°- 1989 ßy!° Óy!≈! ≤Äyä, # !ÍÓ° Ó° , ði, l •° ~ÓÇ 1991 ßy° lyàò ^ßy!È, ^lí!i, •zi, z!í! l NSOU ?GE-CO-31 85 È, !í, ði, , °- !y ~Ü, ßÜ! !SÈ° ~Ü, Ü, ^òçñ i, y 15!è, !Ó!FSÈß" ≤Äçy! , !sf, ð!Ó° !í, •°- , ð, !ÍÓ°#Ó° Ó°y!ÍÜ, ≤Ä!Ü ßÜyç! , y!sfÜ, !Ó≤^!ÍÓÓ° ^Ü, y !ly !ä, •° •z xyÓ° Ó° •z !°y ly- Üy! l !È, !ÍÓ° !Ó≤^!ÍÓÓ° áÓy x!ÍQyÓÓ° ! Ó≤^!ÍÓÓ° á !í!òç!ò!ò!í! y ÜÑ, y! , ð!Í! !SÈ°ñ !y !í!í! ç! !Ó° í, ÈüÈ~Ó° Ü, yç! # Ó° yç! !í!i, Ü, í, z, ð!fyß "Ten Days that Shook the World" àò! !í! y ÜÑ, y, çy !ly ðç !ò!àñ !y !Ó° !Y³Ó° ðÜç#Ó# Üy!% !È!ÍÓ° Ü, y !SÈ° Ói, , xyçyÓ° Óy!# !í!í! ~!Í!SÈ°ñ i, yÓ° ~Ü, Ü, Ó° & !ñ !Ó° !í!yàhs° , ð!Ó° ßÜy!Æ àè, °- ^ßy!È, ^lí!i, Ó°y!Cí! y !Ó°%Æ •!í! ~ál ð°z Ó°y!Cí! y xy°yòÈ, y !ÍÓ° ~Ü, !è, ßÜyç! , sf# ^òç !•ßy!ÍÓ° Ó° !í!i !à- ^ßy!È, ^lí!i, Ó° x!fy!f ßÜßf ^òç!° !í!i, !Ó!È, ß° ðÓ° !í!ló° x!≈!#!i !í, Ü, ÓfÓf!iy ä, y%° •°- 4È6È2 ßÜyç! , y!sfÜ, !ä, !í!ló° x!È, K, i, y 1949 ßy!°Ó° 21 !Í!≤Wz!ÍÓ° ÜyGÈüÈ !SÈ°ÈüÈ% , ÈüÈ~Ó° !í!i, !í!ç !ä, !í!ló° Ü, !Üi, z!fiè, çy!è≈, (CCP) ßÜyç! , y!sfÜ, !ä, l fliy, ð! Ü, ^ÍÓ° - !ä, !í!ló° !yÜ •!° People's Republic of China Óy !ä, !í!ló° à!ÈüÈ~Äçy! , sf- xhs° i, ÜyGÈüÈ~Ó° !% !à (1949-76) à!ÈüÈ~Äçy! , sf# !ä, l !SÈ° , ð% !ÍÓ° y, ð% !Ó° !í! !sf! , x!≈!#! i, ñ ~Ü, !è, , ð!Ó° Ü, !í!i, Óy xy !òç!È, !_Ü, x!≈!#!i, (command economy)- 1949 ßy!° •z !ä, l x!≈!#!i, Ü, , ð!Ó° Ü, "ly ≤ÄÓ!≈, l Ü, ^ÍÓ° - , ð!Ó° Ü, "lyÓ° Üyðf !Ü !ä, l í, zFä, í, zß!Í!í!ló° •yÓ° xç≈l Ü, Ó° !í!i, ß« , Ü •! - !ÓY³ x!≈!#!i, !í!i, !ä, !í!ló° ßyÈ, °f á%Ó•z í, z!µ°- Ói≈, Üy! !Ó !Y³ !ä, l ~Ü, = Ó° & ç, ð)≈

xl~lll;Ü,ñ Ó yç~lll;Ü, ~

ÓÇ ßyÜ!

Ó`Ü, ç!_Ó`*`İ, ð`!`İç`İÜ, ≤`Ä!i, !`ı, İ, Ü, ^
 İÖ`^İSÈ- xyÜÓ`y`!Ó!È, ß`!`İò`ç`İÜ, Ó` Üyôf`İÜ ßÜyçı, y!sfÜ, İä, ^İÖ` ßyÈ, °f`!Óä, yÓ` Ü, Ó`Ó- xÓçf` 1980ÈÜÈÓ`
 ðç`İÜ, İä, İ, İ, zòyÓ`#Ü, Ó`^İò` l`#İi, @`Ä`ı`Ü, ^İÓ` - İ, y`z` 1980ÈÜÈÓ` ðç`İÜ, Ó` ÜyV, yÜy!V, ßÜİ` ^İ`İÜ, İä, İ, xyÓ`
 , ð%`İÓ`y, ð%`İÓ` ßÜyçı, y!sfÜ, ^`ðç`Óy`!İ`!sfı, xl~l#İi, İİ` - Ói~, Üyl`İä, ^İÖ` xl~l#İi, Ó`!È, !_`°`ÓyçyÓ`!È, !_Ü, ßÜyçı, sf
 (market socialism)- ~`áln`!Ó!È, ß`Üy, ðÜ, y!è, ^İi, İä, ^İÖ` ßyÈ, °f`!Óä, yÓ` Ü, Ó`y`İyÜ%, - , ðyçy, ðy!ç`xyÜÓ`y
 È, yÓ`^İi, Ó`xÓfliyè, yG`i%, ^İ`òÓ`Ó- 2007 ßy`İ`!ä, ^İÖ` Üyly! , ðS%È xyl`!SÈ` 6,770 Üy!Ü~`İ, İ, yÓ` - `ßÜ`İİ`
 È, yÓ`^İi, Ó` Üyly! , ðS%È xyl`!SÈ` 3,260 Üy!Ü~`İ, İ, yÓ` - xl~yl`È, yÓ`^İi, Ó`i%, °lyl`!ä, İ, x`İÜ, ðfi, à`İi, ^İi, İ, zB`!i,
 Ü, ^İÓ`^İSÈ- İä, ^İÖ` flı(°`xhs`^İò`ç`#İ` çyi, #İ` İ, zı, ðyòl` (GDP) Ó!k, Ó`ài, , çı, Ü, Ó`y`yÓ`!SÈ` 1980-90 ðç`İÜ, 10.3,
 1990-2000 ðç`İÜ, 10.6 ~ÓÇ` 2000-08 ßÜİ`Ü, y`İ`!SÈ` 10.4- ^Üy`İè, Ó`İ, z, ðÓ` GDP Ó!k, Ó`ài, , yÓ` 1980-2008
 ßy`İ`!SÈ` çı, Ü, Ó`y` 10.4- !ÓY`xl~l#İi, `ßÜİ`Ü, y`İ`Üye` 3-4 çı, yçç`y`İÓ` ≤`ÄßyÓ`°yÈ, Ü, ^İÓ`^İSÈ- İä, ^İÖ` ßyÈ, °f`
 ~`İk, ^İè`à%Ó`z`İ, z`İÖ`á`İlyàf- xyÜÓ`y` 2003 ßy`İ`Ó`!İÖ`~yl`ä, İ, Ü, S%È ÜylÓ`İ, zB`İ`!`İ)ä, ^İÜ, Ó`myÓ`y`İä, ^İÖ`Ü, İi, ç
 (performance)!Óä, yÓ`Ü, Ó`^İi, , ðy!Ó` - , ðyçy, ðy!ç`n`i%, °lyÓ`ß%!ÓóyÓ`çf`xyÜÓ`y`È, yÓ`^İi, Ó`ßç!`Y`T`İ)ä, Ü, İè, G
 İ, z`İÖ`á`Ü, Ó`Ó- ^Ü, İly`n`È, yÓ`İ, ~ÓÇ`İä, İ`Üyè, yÜ%!è, ~Ü, z`Ó`Ü, ^İÜÓ` - `ßy`İ` (2003) È, yÓ`^İi, Ó`çB`Ü, y`İ` ≤`Äİ, fy!çı,
 Ó`Ü, "ly`÷`Ó`&`Ü, ^İÓ` 1949 ßy`İ`n`xyÓ`È, yÓ`İ, , ð!Ó`Ü, "ly`÷`Ó`&`Ü, ^İÓ` 1950 ßy`İ` - İ, y`z, ð!Ó`Ü, "lyÜ, y`İ`
 İ, zÈ, ^İİ`Ó` ßyÈ, ^İ`fÓ`!Ü, S%È İ, İf` ðyçy, ðy!ç`Ó`yá`İ`!ä, ^İÖ` ßyÈ, °f`x`İÜ, è, y`xl`ðyÓ!`Ü, Ó`y`İy`İÓ`-
 NSOU ?GE-CO-31 86 2003 ßy`İ`È, yÓ`^İi, Ó` ÜylÓ`İ, zB`İ`!`İ)ä, Ü, (Human Development Index Óy` HDI)!SÈ` 0.602, xyÓ`
 İä, ^İÖ`!SÈ` 0.755- 190!è, ^`ò`İçÓ`Ü`İòf` HDIÈÜÈ~Ó`!È, !_`İi, È, yÓ`^İi, Ó`xÓfliy!`!SÈ` 127ÈÜÈİ, Ü`~ÓÇ`İä, ^İÖ`xÓfliy!
 !SÈ` 85ÈÜÈİ, Ü- Ói~, Üyl`İä, èè, yG`Üyè, yÜ%!è, ~Ü, z`Ó`Ü, ^İÜÓ` - `ßy`İ` (2003) È, yÓ`^İi, Ó`çB`Ü, y`İ` ≤`Äİ, fy!çı,
 xyl`%`!SÈ` 63.3 ÓSÈÓ`n`xyÓ`!ä, ^İÖ` 71.6 ÓSÈÓ` - 15 ÓSÈÓ`Óy`^Ó!ç`Ó!`flÓ`İòÓ`ßy«`Ó`İ, yÓ`yÓ`!SÈ`È, yÓ`^İi,
 çı, Ü, Ó`y` 61.0 È, yà`n`xyÓ`!ä, ^İÖ` 90.9 È, yà- 2003 ßy`İ`È, yÓ`^İi, Ó` Üyly! , ðS%È GDP !SÈ` 2, 892 Üy!Ü~`İ, İ, yÓ`ó
 xyÓ`!ä, ^İÖ`!SÈ` 5,003 İ, yÓ` - ≤`Äİi, , yçy`İÓ`!ç`- Ü, i%, fÓ`yÓ`È, yÓ`^İi, ^İáy`İl` 63`n`!ä, ^İl`İ!è, i%, °lyl`x`İÜ, Ü, Ü
 (30)- xyÓ`xyhs`ç`y!i, Ü, ðy!Ó`of`^Ó`áyÓ`!È, !_`İi, 2003 ßy`İ`È, yÓ`^İi, 34.7 çı, yçç`Óf!_`òy!Ó`o`ß#`ÜyÓ`!#`İä,
 !SÈ`n`İáy`İl`!ä, ^İl`ßÜİ`òy!Ó`o`ß#`ÜyÓ`!#`İä, !SÈ` 16.6 çı, yçç`°yÜ, - İ%ı, Ó`yç`n`Ó`Üy, ðÜ, y!è, ^İi, z`İä, ^İÖ` ßyÈ, °f`
 ^Óç`İ, zıµ`~ÓÇ`İ, z`İÖ`á`İlyàf- !Ó!È, ß`xyl`~ÈÜÈßyÜy!çÜ, Üy, ðÜ, y!è, Ó`à!ç«`y`n`flıyflıf`n`Üyly! , ðS%È xyl`n`ài, , xyl`%`n`!
 ç`- Ü, i%, fÓ`yÓ`n`Ó!`flÓ`ßy«`Ó`İ, yÓ`yÓ`n`İlÓ`y, ðò, ðyl`#İ`ç`≤`Äy!`Æ`≤`ÄÈ, İi, ä`!Óä, y`İÓ`^`óáy`İy`İFSÈ`İ`n`è!
 Ó`Ü, "lyÓ`Üyôf`İÜ ßÜyçı, sf#`!ä, !`!ÓY`xl~l#İi, Ó`x`İÜ, ^`ò`İçÓ`i%, °lyl`ðfi, , y`İÓ`~`à`İİ`^`à`İSÈ- ~ßÜhfl!`ÓÉ!`İİ`!
 ä, ^İÖ`Ü, İi, ç`İi, f`z`İ, z`İÖ`^`İáÓ`òy!Ó`Ó`y`İä- İ, ^İÓ`!ä, ^İÖ`~`z`x`Ä`Ä!i, İÓ`òy`Üİ, İ, ð`İl`à`İè, !l- !ä, ^İÖ`İ, zB`İ`!
 ≤`Ä`İä, <TyÓ`ßÜİ`lyly`òyÓ`iy`G`İi, Óy`İòÓ`≤`Ä`İİ`y`İäÓ`^`ä`<Ty`óáy`İy`n`İÜİ`n`ßÜyçı, y!sfÜ, ðİn`Üy:~`Óyò`^`İl`Óyò`n`
 ÜyG`Óy`≤`ÄÈ, İi, - ÜyGÈÜÈ`ßÈÜÈ%` , 1960ÈÜÈÓ`ðç`İÜ, Ó`≤`ÄİÜ`İò`İÜ, Ü`İl`Ü, ^İÓ`!SÈ`İ`İ`n`!ä, İ, İ, yÓ`ßÜyçı, y!sfÜ,
 , ð!`İ`İÜ, ß`İÓ`İy`İFSÈ`~ÓÇ`ç`%Ó`İly`ðfıy`lÓy`İy!`!È, Ó`^İi, ä, y`z`İSÈ- ^`çf`İi, !`ây`Èİy`Ü, ^İÓ`!`ßyçf`l, ð!`İ, Ü, !Ó`ç`
 Óy` Cultural revolutionÈÜÈ~Ó` (1966-76) Ü, Ü~`İ)ä, - ~`İè, °`ÜyGÈÜÈ`İ`Ó`ßyÜy!çÜ, ÈÜÈÓ`yç`İl!i, Ü, xy`İ`@y`!- ~Ó`
 İ, z`İjçf`!SÈ`İ, zı, ðyòl`Óf`Ófliy!`òli, y!sfÜ, G`İä, Ó`yá, !Ó`İ, İ, z, ðyòl`=!`ò)Ó`Ü, Ó`y- ~`z`ßyçf`l, ð!`İ, Ü, !Ó`ç`^`İÓ`
 Ü, Ü~`İ)ä, G`İä, ^İl`lyly`!Óç, C`y`G`x`İ`hs`yÈ
 İ`İ, <T`Ü, ^İÓ` - x`İl`İÜ, Ü`İl`Ü, ^İÓ`l`İ`n`!
 ä, ^İl`ÜyGÈÜÈ`ßÈÜÈ%` , ÈÜÈ~Ó` ßyçf`l, ð!`İ, Ü, !Ó`ç`Ó`ßÈ, °`İ`!`~ÓÇ`İ, yÓ`È, ^İ`!ä, ^İl`òli, y!sfÜ, Ü, yè, y`İÜy`~ÓÇ`İ, zı, ðyòl`
 , ðk, İi, Ó`Ó`ç`Ó`^İl`z`^`à`İSÈ- ~`z`ßyçf`l, ð!`İ, Ü, !Ó`ç`^`İÓ`ÜyG`Üyl`%`İÈİÓ`!ä, hs`y`yòyÓ`yÓ`xyÜ) , ð!Ó`Ói~, İ
 ^`ä, ^İİ`!SÈ`İ`İ- İi, !`ßÜhfl!`òÜ~`!ÓY`yß`İÜ, ßÜ) ^İ`İ, İ, zı, ðyè, İ, Ü, Ó`^İi, ^`ä, ^İİ`!SÈ`İ`İ- ä, yä~, İ, ßÜhfl!`İ, z, ðy`İly`flı`È, ^İ.
 ^`òGı`y`İ` - , ð!Ó`Ó`İi~, ^`İáy`İl`Ü, yÓ`áyly`xıÓy`=òy`ÜáÓ`~`İ, !Ó`Ü, Ó`y`İ` - Ó`ğ`ä, yä~, %`!Z, İ, •İ`n`İyçÜ, ~ÓÇ`ßB`fy!
 İ#`İòÓ`İ, z, ðÓ`xÜ, İf`xı, fyä, yÓ`Ü, Ó`y`İ` - yá`yá`Óf!_`~`z`İl, ð#İ, , ^İl`ÜyÓ`y`İy!`ÈüüÈ`Ü, İ, z`xı, fyä, y`İÓ`n`
 ^`Ü, İ, z`!Ó`B`İ, z, ðÓy`İ`İ`!ä, ^İÖ` Üyl`%Èİ`~`!`^`Ü`İl`İl`!l- Ói~, Üyl`ßçf`l`ÓyÓ`İ`%`İä`^`óáy`İy`İFSÈ`n`Üyl`%`İÈİÓ`Ü`İl`òÜ~`!
 ÓY`yß`Ó`^İİ`^`à`İSÈ- xyÓ`ß`İÓ`y, ð!Ó`!SÈ`ÜyGÈÜÈ`İ`Ó`İ, z`Fä, yÜ, yA«`#`Great Leap Forward Óy`ßyÜ`İlÓ`!`ò`İÜ, !
 ÓÓ`yè, °yÈ, Ü, Ü~`İ)ä, (1958-62)- ^`ß`z`Ü, Ü~`İ)ä, xı, fhs`İ, yı, yf`İi, yÓ`Ü`İòf`~`İ, !Ó`Ü, Ó`y`İ` - İä, İ`İÜ, ^İl`
 Ó`yı, yÓ`y!i, !ç`y!i`İ, xl~l#İi, ^İi, Ó`*, ðyhs`!Ó`İ, Ü, Ó`^İi, •`İÓ- Ü, İ, È!`İÜ, ä, İ, , yhs`xÓ`İ`y`Ü, Ó`y`İ` - Óy!ı, Ó`!
 , ðSÈ`İlÓ`y`İáy`y`fly`İl`SÈyè, ^`SÈyè, Ü, yÓ`áyly`áy`y`•`İi, yá`İ`y- x`İÜ, ä, y!È!`ç, y`İÈ, n`Ó`òlyl`İ, y`İòÓ`à`Óy!ò
 , ð÷`^`Ü`İÓ`

NSOU ?GE-CO-31 87 Ê, °° – Ê, °° ðáy !ò° Ófy, ðÜ, ð%!Ë≈, «, – ~•z ð%!Ë≈, ^!«, !ä, ^!l ≤Äy! 3 ^Ü, y!è, ^°yÜ, ÙyÓ° y
Íy! – Great Leap Forward !SÈ° ~Ü, !è, xyl≈ÿyÜy!çÜ, Ü, Ù≈ÿ!ä, – ~Ó° í, z^!jçf !SÈ° !ä, ly x!≈l#l!i, ^!Ü, Ü, !E!Ë, !_Ü, x!≈l#l!i,
^!Ü, ÿÿÜfÖyò# ÿÿÜ, !ç (from agrarian economy to communist society) Ó°*, ðyhs^!Ó°i, Ü, Ó°y– !Ü, v ÙyGÈüÈ~Ó° xli,
xyçyÓyò# ~ÓÇ Óyhfl!Öi, y Ó!ç≈i, ç, ð!Ó°Ü, ^ly !ä, ^!lÓ° x!≈l#l!i, ^!Ü, ÿÜ)• ðÁÇ^!ÿÓ° Ù%!ä ^è, ^!° ð! – xÓ°!ç^!E!ñ lyly
Ó°yç^!l!i, Ü, Gè, ylyÜyÓ° , ðÓ° ñ 1978 ÿÿÿ° «, !Ü, y!ÿ#l ÿÓ°Ü, yÓ° x!≈l!l!i, Ü, ÿçflÖyÓ° ð°& Ü, ^!Ó° – ~•z ÿçflÖy^!Ó° Ó°
Ü)°Ü, ly • Óf!_!ài, ÿj!_Ó° x!hfl!c fl!#Ü, yÓ° – ~Ó° Ê, ^!° Ói≈, Ùyl !ä, ^!l ^! x!≈ÓfÓfliy ä, y% xy^!SÈ i, y^!Ü, x^!l^!Ü, !Ü
x!≈l#l!i, Ó°!° Ü^!lÜ, ^!Ó°l – ~•z ÿçflÖy^!Ó° Ó° , ð^!l!z !ä, l x!≈l!l!i, Ü, ^!«, ^!e !Ó, ð% ÿÿË, °f yË, Ü, ^!Ó°^!SÈ – i, ^!Ó
Ói≈, Ùyl !ä, ^!l !Ü, v Ó°yç^!l!i, Ü, «, !Ü, y, ð%!Ó°y, ð%!Ó° !ä, ^!lÓ° Ü, !Ü, z!fiè, ç, ðylè≈, Ó° •y^!l!i, – Ó°yç^!l!i, Ü, ^!«, ^!e
^°y^!Ü, ^!òÓ° fl!yò#l!i, y^!l•z Ó°!°•z

ä, ^!° – x^!l^!Ü, Ü^!lÜ, ^!Ó°l !ñ ~•z
Ó°yç^!l!i, Ü, «, !Ü, yÓ° Ùò^!l!i, ÿÓ°Ü, y!Ó° ~ÓÇ ^!ÓÇÜ, Ü, y!Ó° í, zÈ, !^! í, z^!òfyà•z ð!ÜÜ, ^!òÓ° ^!çyE!i Ü, ^!Ó° – ð!ÜÜ,
fl!y!≈ lylyË, y^!Ó°!Aäi, •! – xyÓ° ÿçl!f•z !ä, l fl!^!Óf^!l! x^!l!Ü, oÓf^!i, !Ó° Ü, Ó°^!l!i, ç, ðy^!Ó° – !ä, l !^!Óy^!Óçy^!Ó° Ó°
~Ü, è, y Ói, ç, xçç ðá° Ü, ^!Ó°^!SÈñ i, yÓ° !, ðSÈ^!l ~•z ð!ÜÜ, ^!çyE!i Ü, yç Ü, Ó°^!SÈ

Ó°!° x^!l^!Ü, Ü^!lÜ, ^!Ó°l – ~
è, y á%Ó°•z xy^!l!i, ç, ðÓ° Ü, lyñ ^!ÿÿç!i, ^!s!fÓ° Ü)° «, f • ÿÓ≈yÓ° yÓ° ~Ü, ly!^!Ü, ç (dictatorship of the proletariat), ^!•z
ÿÿç!i, ^!s!fÓ° i, ç, ðy^!y!à^!l!i !ä, l ÿÓ≈yÓ° y^!ð!i^!Ü, ^!çyE!i Ü, Ó°^!SÈ ~ÓÇ ~Ó° myÓ°y•z ^!ÿÿË^!Óçyçy^!Ó° i, yÓ° xy!
ð, ði, f Ü, y^!l!i Ü, Ü, Ó°^!l!i, ÿç, Ü •^!fSÈ – Ói, ç, !ä, l ~ÓÇ Ó°y!ç!i y í, zÈ, !^! ð^!çÓ° x!È, K, i, y•z !l^!ò≈ç Ü, Ó°^!SÈ ^!ñ
ðl!i, y!sfÜ, í, z! ç, ðyò! ÓfÓfliy^!Ü, •!è, ^!l!i ÿÿç!i, y!sfÜ, í, z! ç, ðyò! ÓfÓfliy ≤ÄÓ°≈, l Ü, Ó°y Óyhfl!Öi, •z á%Ó° ð%Ó° ••Ü, yç–
xy!^!ñ Óf!_!ài, í, z^!òfyà Óy Ü)°ð^!l!i ~Ü, !è, Ói, ç, ç!_ •xl%!≤ÄÓ° iyÓ° ç!_ (power of incentive)– ÿÿç!i, ^!s!f ~•z
xl%!≤ÄÓ° iy, Ü, yç, Ü, ^!Ó° ly– ^!Óf!_ ÿÿç!i, y!sfÜ, ^!«, ^!e Ü, y^!ç^!i, !l Ü^!ly^!l!yà# l!ñ ^!s•z Óf!_ •z i, yÓ° !l^!çÓ°

Ü, y^!ç x^!l!Ü, ^!Ó!ç í, z^!òfyà# G í, z!ÿy# – ÿÿç!i, ^!s!fÓ° í, z, ç, ð!Ó° ðl!i, ^!s!fÓ° ÿÿË, °f Óy ^!çyÓ° ^!Öyò •! ~•z
xl%!≤ÄÓ° iyÓ° xl%ç, ð!f!l!i, Óy í, z, ð!f!l!i, Ó° Ü^!òf•z !!!•!•, xy^!SÈ – 4E7 ÿÿÓ°yçç 1É ðl!i, ^!s!fÓ° ÿçÜ, è, ÿj!_Ü, ~, !
Ó°Ü, y^!l!i ≈, yÓ° àÜç, y!ÿÜ, fy° ä, i, _¥ (Ricardian or Classical Theory on Crisis in Capitalism) : ? x!≈l#l!i, !Ó°ð% ^!i, !È, í, !
Ó°Ü, y^!l!i ≈, y ðl!i, y!sfÜ, ÓfÓfliyÓ° Ü, y!≈, çk, !i, Ófyáf y Ü, Ó°yÓ° çl!f ~Ü, !è, Ü^!l!i, °≈Ä!l!i Ü, ^!Ó°^!SÈl – ~•z Ü^!l!i, ^!°Óy
•^!l!i ^!SÈ ^!ñ ðl!i, ^!s!fÓ° í, zB^!l!i ^!l!i ^!«, ^!e ç!ÜòyÓ° G, ç, ðÑ%!ç, ð!i, Ó° È) !ÜÜ, y, ç, ðÓ° fl!ò^!Ó° Ó° !Ó, ç, ð°#i, – ç!
Üòy^!Ó° Ó°y i, y^!òÓ° ≤ÄyÆ áyçly Óy í, zm, _ xl%ç, ðyò!ç#° ^!È, y^!à Óf!^!Ü, ^!Ó° – ç, ðÑ%!ç, ðl!i, Ó°y i, y^!òÓ° í, zm, _ Óy
Ü%lyË, y Ü)°ð! àè, ^!l Óf!^!Ü, ^!Ó° – ~á!ñ ç!ÿçáf y Óy i, yÓ° È, ^!° ç!ÜÓ° í, z, ç, ðÓ° ç!ÿçáf yÓ° ä, y, ç Óy i, yÓ° ðÓ° &l áyçly
Óy ç!Üòy^!Ó° Ó° xy!^! Óy^!l!i, ~ÓÇ ç, ðÑ%!ç, ð!i, Ó° xy!^! Óy Ü%lyË, y Ü, ^!Ü – ç!Üòy^!Ó° Ó° xy!^! xl%ç, ðyò!ç#° ^!È, y^!à Óf!
!i, •! – !Ó° Ü, y^!l!i ≈, yÓ° Ü^!l!i, ñ ~Ó° Ê, ^!°

NSOU ?GE-CO-31 88 ðl!i, y!sfÜ, x!≈l#l!i, ^!l!i, Ü%lyË, yÓ° •yÓ° Ü, Ü^!l!i, ly^!Ü, – xÓ°!ç^!E!ñ ~Ü, ÿÿ!^! Ü%lyË, yÓ° •yÓ° ç) ^!l!f
~^!ÿ , ç, ðÑÓSEy! – i, ç, !Ü)°ð! àè, l ≤Ä!e !i y ^!l!i Ü!y! ~ÓÇ x!≈l#l!i, !è, ~Ü, !è, !ÿä, ° xÓfliy! (stationary state) ^!ç, ðÑÓSEy! –
~È, y^!Ó° !Ó° Ü, y^!l!i ≈, y ðl!i, y!sfÜ, ÓfÓfliyÓ° ~Ü, !l!i yçyçl!Ü, È, !ÓE!f! ^!ò!á^!l!i ^!SÈl – 2É ðl!i, ^!s!f ÿçÜ, è, ÿj!_Ü, ~, ç,
ÿÿ:≈ÈüÈ~Ó° i, _¥ (Marxian Theory on Crisis in Capitalism) : ðl!i, ^!s!f ÿçÜ, è, ÿj!_Ü, ~, xyÜÓ° y ÿÿ:≈ÈüÈ~Ó°

ð%ÈüÈÓ° Ü, ^!ÜÓ° i, _¥ ç, ðy•z àÜ, ä Ü%lyË, yÓ° •yÓ° ...y^!ÿÓ° ≤ÄÓ°i, yÓ° ðÓ° &l ÿçÜ, è, ~ÓÇ ááá o^!ÓfÓ° (ð)≈ Ü)°f
i%, °^!l!i, lyÈüÈ, çyÓ°yÓ° ÿçÜ, è, – lmi, #!^! ðÓ°^!l!i ÿçÜ, è, ^!è, Ó° xyÓyÓ° ð%!è, Ó°*, ç, ð ≠ (i) x!ÿy!%, çy!i, ç!l!i, ÿçÜ, è, ~ÓÇ
(iii) ^!È, yàâyè, !i, ç!l!i, ÿçÜ, è, – 3É Ü%lyË, yÓ° •yÓ° ...y^!ÿÓ° ≤ÄÓ°i, yÓ° ðÓ° &l ÿçÜ, è, (Crisis due to Falling Tendency of
the Rate of Profit) : ÿÿ!^!≈Ó° Ü^!l!i, ñ ðl!i, ^!s!f !i, ç, z Ü)°ð! à, !l ~!à^!l!i ä, ^!ñ i, zm, _ Ü)°fÓ° •yÓ° Ó!k, Ó° i%, çy!^! Ü)°ð^!l!i
xy!DÜ, àè, l Ó!k, ç, ðyl – Ê, ^!° Ü%lyË, yÓ° •yÓ° Ü, ÙyÓ° ~Ü, è, y ≤ÄÓ°i, y^! ðáy ð! – i, ç, !Ü, ç, ðÑ%!ç, ð!i, Ü)°ð! àè, ^!l í, z!ÿy•
ç, ðyl! ly – ÿ, ç, ðÑ%!ç Óy Ü)°ð! í, z! ç, ðyò! ≤Ä!e !i y ^!l!i, i%, ^!° ^!l!i – Ê, ^!° ðl!i, ^!s!f ÿçÜ, è, ^!ðáy ð! – Ü%lyË, yÓ° •yÓ°

Ü, ÙyÓ° ≤ÄÓ°i, y^! ðáy !ò!° ç, ðÑ%!ç, ð!i, ^!ÿyè, Ü%lyË, y Óy i, y^!l!i, ^!ä, <Ty Ü, Ó°^!l!i, çy^!Ó° – ^!ÿ!«, ^!e i, yÓ° y í, z! ç, ðyò!
Óy!i, ^!l!i, ^!° – Ê, ^!° Óçyçy^!Ó° x!ðÜ, í, z! ç, ðyò!^!l!i ÿçÜ, è, ^!i, !Ó° •! – ~•z ÿçÜ, è, !Ü, Ó°y^! Ü%lyË, yÓ° •yÓ° ...
y^!ÿÓ° ^!VÑ, y^!Ü, Ó° ÿ!D ç!i, ç, i, ÿçÜ, è, – 4É x!ÿy!%, çy!i, ç!l!i, ÿçÜ, è, (Disproportionality Crisis) : ÿÿ!^!≈Ó° Ü^!l!i, ñ ç, ðÑ%!
çÓyò# ÓfÓfliyÓ° , ç!Ó° Ü, ^!ly#l!i, y ~ÓÇ ^!Ó°y^!çfÓ° çl!f ~Ó°*, ç, ð ÿçÜ, è, ^!è, Ó° í, zqÓ •! – ðl!i, ^!s!f ≤Ä!l!i, !è, ç, ðÑ%!ç, ð!i,
x!l!ÿä, i, Óçyçy^!Ó° Ó° çl!f í, z! ç, ðyò! Ü, ^!Ó° – ~•z ÓçyçyÓ° ÿj!_Ü, ~, i, yÓ° K, yl x!ÿj!_Ü, ~ – Ê, ^!° Ü, á!G x!l!i, ^!Ó!ç í, z! ç, ðyò!ñ
Ü, á!G x!l!i, Ü, Ü, í, z! ç, ðyò! •! – Ê, ^!° Ü, á!G òyÜ ^!Ó!çñ Ü, á!G Óy òyÜ á%Ó° Ü, Ü •! – ^!áy^!l!i ^!Ó!ç í, z! ç, ðyò! •^!l!i ^!SÈñ ^!sáy^!l!
í, z! ç, ðyò! Ü, Ùy^!ly •! ~ÓÇ ^!áy^!l!i í, z! ç, ðyò! Ü, Ùñ ^!sáy^!l!i í, z! ç, ðyò! Óy i, y^!ly •! – Ü^!l!i, ç, ðy^!Ó° ^!ñ ~È, y^!Ó°

ç, ðÓ° #ç, yÈüÈ!!Ó° #ç, yÓ° Ùyòf^!Ü xÓ°!ç^!E!ñ í, z! ç, ðyò!^!l!i ÿ!è, Ü, xl%ç, çy!i, =!° ≤Ä!l!i, !è, ç, ðÑ%!ç, ð!i, •!Ó° – ÿ!è, •!l!i, ç, ðy^!Ó° !l!ò
ä, y!òyÓ° ÿ!D ÿç!Y<T fl!yfl! !ÓE!l!i =!° x, ç, ð!Ó° Ó!i≈, i, ly^!Ü, – Óyhfl!^!Ó° ~•z x!f!yfl! !ÓE!l!i =!° ÿÿò, ç, ð!Ó° Ói≈, ç, ð#° – i, yÓ°
È, ^!° x!ÿy!%, çy!i, ç!l!i, ÿçÜ, è, ä, °^!l!i, ly^!Ü, – ~•z ÿçÜ, è, ^!è, Ó° Ü)°Ü, yÓ° i° ðl!i, ^!s!f, ç, ð!Ó° Ü, ^!ly#l!i, y ~ÓÇ ^!Ó°yçf – 5É
^!È, yàâyè, !i, ç!l!i, ÿçÜ, è, (Underconsumption Crisis) : ~•z áyè, !i, Ó° !, ðSÈ^!l!i Ü)°Ü, yÓ° i° ç!à^!l!i Ó° Ü, Ü ^!È, yà Óf!^!Ü ~ÓÇ
i, yÓ° È, ^!° Ü, y!≈Ü, Ó° # ä, y!òyÓ° fl!^!i, y– Ùy!^!≈Ó° i, ^!l!y ðáy ly! ñ !i, ç, zB^!l!i ^!l!i ðyÓ° y ~!à^!l!i ä, ^!ñ i, i, ç, z
ÿÓ≈yÓ° y^!ð!iÓ° ðy!Ó° of Óy i, ç, !i, ly^!Ü, – ~Ó° !, ç, ðSÈ^!l!i Ü, yÓ° i° ç, ðÑ%!ç, ç, ð!i, Ü, i≈, Ü, ð!ÜÜ, ^!òÓ° ^!çyE!i – ~Ó° Ê, ^!°
xyl!^! Ó!è, l ð!ÜÜ, ^!òÓ° ≤Ä!l!i, Ü)°Ü, ^!° ~ÓÇ ç, ðÑ%!ç, ç, ð!i, ^!òÓ° xl%Ü, ^!° ä, ^!° ly! – ~á!ñ ð!ÜÜ, Ó°y i, y^!òÓ° xy^!l!i Ó°

Ói, ç, xçç•z ^!È, yàf oÓf !Ü, l!i, Óf!^!Ü, ^!Ó° – x!f!ò^!Ü, ñ ç, ðÑ%!ç, ç, ð!i, Ó° xy^!l!i Ó° ÿÿy!f xçç•z •^!È, yà Óf!^!Ü –
ÿ!i, Ó°yç xy!^! Ó!è, l ð!ÜÜ, Óy ÿÓ≈yÓ°yÓ° !Ó, ç, ð!«, ä, ^!° ^!à^!° Ùyè, Óy Ü, y!≈Ü, Ó° # ä, y!òyÜ, ^!Ü ly! – ~Ó° Ê, ^!°
ðl!i, ^!s!f ÿçÜ, è, á!#È) , i, •! – ~•z ^!È, yàâyè, !i, ç!l!i, ÿçÜ, è, i, _¥

NSOU ?GE-CO-31 89 ù, z!%š%ÈÛ~Ó ù, y!≈Ü, Ó # ä, y!òyÓ xÈ, y!ÍÓÓ (lack of effective demand) i, Ì_¥Ó á%Óz ù, ySÈÜ, y!SÈ– 6È òli, ÌsfÓ , òi, l G Ùyçì, Ìsf i, z_Ó`î (Break down of Capitalism and Transition to Socialism) : ù, y≈ Ùy:≈ÈÛÈ~Ó Ù`ì, ñ òli, y!sfÜ, í, zì, òyòl ÓfÓfìyì lyly !Ó`ÍÓ`yò xy`ÍSÈ– ~z ÓfÓfìyì , òÑ%lç Óy Ù)°òl òÜ`ÌÜ, ^çyÈì Ü, `ÍÓ` xì≈yì, òÑ%lç, òi, Ù)°ò`ÌÍÓ` Ùy!Ü, ylyÓ` ^çy`ÍÓ` ò!ÜÜ, `ÌÜ, ^çyÈì Ü, `ÍÓ` – È, `ì° ò!ÜÜ, Ùy!Ü, Ñçây`ì, Ó` Ñ, T`• – ~SÈyì, y òli, Ìsf lyly òÓ``ÌÍÓ` ÑçÜ, `ìÈ, Ó` í, zqó`• – Ù)°òl ä, l`ì, ~là`ì` ä, `ì°ñ Ù%lyÈ, yÓ` •yÓ` •...y`ÍÓÓ` ^VN, yÜ, Óy ≤ÁÓiì, y`òáy`òì – xyÓyÓ` ñ òli, Ìsf, ò!Ó`Ü, “ly•#ì, yÓ` çlf`ù, ylyG`Óc` í, zì, òyòl`ñ xyÓyÓ` ^ù, ylyG`Ü, Ù` í, zì, òyòl`• – ~Ó` È, `ì°G` ÑçÜ, è, àl#È) , Ì, •ì – xyÓyÓ` ñ òli, Ìsf`ì, •z Ù)°òl ä, l`ì`ÍÓ` òyÓ`y`~là`ì` ä, `ì°ñ ò!ÜÜ, ^ò!ÍÓ` òy!Ó` òf`Óyì, ^ì, ì, ìy`ÌÜ, – xyÓ` ~z ò!ÜÜ, ^ò!ìz`ì, y`òbÓ` xy`ì`Ó` Óì, xçç`È, yàf`ò`ÍÓf`Ófì`Ü, `ÍÓ` – È, `ì° òli, Ìsf`ä, y!òyÓ` xÈ, y`ÍÓÓ` ÑçÜ, è, `òáy`òì – ~ÌÜ, Óy`•ì`È, yàâyè, Ì, ç!ì, ÑçÜ, è, – Ùy`ì:≈Ó` Ù`ì, ñ òli, Ìsf`~z Ñhflì`ÍÓ`y`ìçfÓ`È, `ì° ò!ÜÜ, Ùy!Ü, ÑçàÈì~ì, #Ó`ì`ÌÜ, Ì, #Ó`ì, Ó`•ì – xÓ`ìç`ÌÈìñ ò!ÜÜ, ^ò!ì!Ó≤`Ó`Óy`òì Ñç@`Äy`ÌÜÓ` Ùòf`!ò`ì` , òÑ%lç, òi, `òbÓ` «`Ü, yà%, fì, Ü, `ÍÓ`~Óç

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Ó`yç`ì!ì, Ü, G xì≈`ì!ì, Ü, «`Ü, ì, y`òá`Ü, ^`

ÍÓ` – Ù)°ò`ÍÍÓ` ^ò!ìÈÛÈÛy!Ü, yly ò)Ó`•ì`~Óç`ÑyÙy!çÜ, Ùy!Ü, yly ≤ÁÓiì≈, Ì, •ì – ì, àl xyÓ` òÜ G Ù)°ò`ÍÍÓ` Ù`Íòf`! Ó`ÍÓ`yò`ìy`ÌÜ, ly – ~È, y`ÍÓ`z òli, ÌsfÓ` xÓfìy`•ì` Ñ`Ùyçì, ÌsfÓ` ≤ÁÓiì≈, l`à`ìè, – ~z`ì%l`ÓfÓfìyì` xyÓ` ò!ÜÜ, ^çy!Èì, •ì ly – Ù)°òl G`ò`ÍÜÓ` Ù`Íòf`!Ó`ÍÓ`yò`!Ó`%Æ`•ì` – 7È`Ñy!È, `ì`ì, Ó`y!yì`yÓ` x!È, K, Ì, y = 1917`Ñy`ì°Ó` l`È, j!Ó` Ùy`ìÑ`Ñy!È, `ì`ì, Ó`y!çì`yì` Ñ`Ùyçì, sf ≤Ä!ì, ç, yÓ` , òÓ` ≤Ä!ìÜ, `ì`ì`Ü, Ìè, ÓSÈÓ` !SÈ° ≤Ää, l, !Óç, C`y G`ìÓ`y`ìçfÓ` ÓSÈÓ` – ~z`xÓfìy`ò)Ó`Ü, Ó`yÓ`çlf`ì`y`xì≈`ì!ì, Ü, l#ì, (1921-27) ≤ÁÓiì≈, Ì, •ì – ~z`xÓfìy`!SÈ° xy`ì°`!Ü`ò`xì≈`ì!ì, Ü, ÓfÓfìy`≠`Ñ

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Ó`Ü, y!Ó` G`ÓfÓ`Ü, y!Ó` ^`«`^`

ÌeÓ` Ñy`Ófìyìl– 1928`Ñy``ì`ÌÜ, , òMÈ, Óy!Èì≈Ü, , ò!Ó`Ü, “ly`÷Ó`&`•ì – Ì, yÓ` , òÓ` `ì`ÌÜ, •z`Ñy!È, `ì`ì, Ó`y!çì`yÓ` òfì, xì≈`ì!ì, Ü, í, zayl`÷Ó`&`•ì – , ò!Ó`Ü, “lyÓ``ì%`là`Ñy!È, `ì`ì, í, zB`ì``ÍÍÓ`Ü, `ì`ì`Ü, Ìè, í, z`ÍÓ`á`Ìlyàf`~Ó!ç`Tf`•`≠` (i) x!ì, fl`Ü, y`ì`!ç`ì`Ó` òfì, í, zB`ì, ñ (ii) !Ó!`ì`ì`y`làò` òfì, Ó, !k, ñ (iii) Ü, ÌÈ`ì`ÌÜ, !ç`ì`Ñy`ò`bÓ` òfì, x, òfÓ`ì` (shift), (iv) òÜ`!`ì`ì`y`làò` , ò!Ó` Ùy`ì`xf!yÈ, y!ÓÜ, Ó, !k, ~Óç`~Ñy, `ì`Ó` , ò!Ó`ìy`f!jÓ`*`ò`çyì, #ì` xy`ì`ì`Ó` òfì, Ó, !k, – ~Ñ`ÍÓÓ`È, `ì`ì` x!ì, x` Ñ`ì`ì`Ñy!È, `ì`ì, Ó`y!çì`y`x!%B`ì, ^òç`ì`ÌÜ, í, zB`ì, ^ò`ìç, ò!Ó`ì, •ì – !Ü, v 1950üÈ~Ó` òç`ÌÜ, Ó` ÙyV, yÙy!V, Ñ`ì`ì`ÌÜ, Ñy!È, `ì`ì, í, zB`ì``ÍÍÓ`!Ü, S%È`e#ìè, ^òáy`!ò`ì, ìy`ÌÜ, – Ñ`ì°`•`≠` (i) !ç`^`«`^`ÌeÓ` xyl`ì, l`Óyì, yÓ`È, `ì`ì` Ì, yÓ` í, z, òÓ``Ü, w#ì`!ì`sfì`Óçyl`Ó`yáy`Ü, y!≈ì, x!Ω, Ó`•ì`ì` , òi, , yñ (ii) `È, yàf`ò`ÍÓfÓ`!ç`ì`Ó`≤Ä!ì, xÓ`ì°y` (iii) Ü, !È!í, zì, òyò`ì!Ó`«`f`Ùyey`ò)Ó``ì`ò`í, z`ìj`ìçf`Ü, È!Ü, `òbÓ`í, z, òÓ`x!ì, !Ó`_`ä, y, ò`Ñ, T`Ü, Ó`yñ (iv) ò`ÍÓfÓ` , ò! Ó`Ùy!ä, «`f`Ùyey`ò)Ó`ì`Ü, Ó``ì, Ìà`ì`ì`=f`Ùy!í, z`ì, òç, y`Ü, Ó`yñ (v) `È, y`làÓ`~Óç`Ü, Ì, çÄÜ, y`ìçÓ` fllyò#ì, y ly ìyÜ, y!`ç!à`ì`ò` Ù`Íòf`x!`ì`hs`yÈ!Ó, !k, ñ (vi) , ò!Ó`Ü, “ly`Ó`ä, ly G`Ó`*`òyì`ì`ò`^`«`^`ìe`x!ì, `Ü, !wÜ, Ì, y (iii) ≤Äçy`ì`ly`xy`yì, y!sfÜ, Ì, y G`ò#`â≈`Ñ)èì, y

NSOU ?GE-CO-31 90 ≤ÄÈ, Ì, – Ñ`ÍÓÓ`È, `ì`ì`Ó`&ç`ç!à`ì`ò` Ù`ìòf`x!`ì`hs`yÈ!`Ùy!ä, Óyì, `ì, ìy`ÌÜ, – xÓfìyÓ`≤Ä!ì, !Óy`ì!Ó`çlf`1985`Ñy`ì°`!Üy`z`^`ày`Ó≈y`ìä, È, Ó`y`T...≤Äòy!`!•Ñy`ìÓ` , ò`ÍÓ`~ìf`f`Ü, y (Perestroika : Restructuring xì≈yì` , ò%là≈è, l) ~Óç`@`y`ìhflì (Glasnost : Openness xì≈yì`Ü, Ì, çÄÜ, y`ìçÓ` fllyò#ì, yä lyÜÜ, ò%!è, Ü, Ù≈Ñ)!ä, ^`ây`ìy`Ü, `ÍÓ`l – !Ü, v`~ì, Ñ`ì`f`yÓ`^`Ü, y`ìly`Ñyòy!`•lyñ`ÓÓ`ç`!Óç, C`y G`ìÓ`yçf`xy`ìÓ`y`^`ì, , `à° – 1991`Ñy`lyàò`Ñy!È, `ì`ì, •zì, z!l`l`È, `ì, òi, ° – ìy`~Ü, Ìè, Ñ`ì`!SÈ°~Ü, Ü, ^òç`ñ`ì, y`È, `ì, 15!è, !Ó!FSÈB`≤Äçyì, Ìsf, ò!Ó`ì, •° – Ñy!È, `ì`ì, Ó`y!çì`y!Ó%Æ`•ì`~ál`÷ò%z`Ó`y!çì`y`xy`yòy`Óy`!Ó!FSÈB`È, y`ÍÓ`~Ü, Ìè, Ñ`Ùyçì, sf#`^òç`!Ñy`ìÓ`!ÓY`Ùy!ä, `ìe`Ó``ì`ì`^`à`~`Ñy!È, `ì`ì`ì`Ó` xlfylf`òb`f`^òç`!`ì, !Ó!È`B`òÓ``ÍÍÓ`xì≈`ì!ì, Ü, ÓfÓfìy`ä, y%`•° – 8È`Ñyçì, y!sfÜ, Ìä, `ì!Ó`x!È, K, Ì, y (Experience of Socialist China) : 1949`Ñy`ì°`21`Ñ`ì`≤Wz!jÓ` ÙyGÈÛÈ`ÑyÈÛÈ% , ÈÛÈ~Ó`^`ì, `ìç`!ä, `ì!Ñyçì, sf ≤Ä!ì, !ç, Ì, •ì – `ÓSÈÓ`z`ìä, `ì!xì≈`ì!ì, Ü, , ò!Ó`Ü, “ly`ä, y%`•ì – , ò!Ó`Ü, “lyÓ` Ùyòf`ÌÜ`!ä, l, í, zB`ì``ÍÍÓ`í, zFä, •yÓ` xç≈l`Ü, Ó``ì, Ñç, Ü`•ì – Ói≈, Ùy!`!Ó`ÏY`!ä, l`~Ü, =Ó`&c, ò)ì≈

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xì≈`ì!ì, Ü, ñ`Ó`yç`ì!ì, Ü, ~`

Óç`Ñy!`
 Ó`Ü, ç!`Ó`*`ì, ò`!`ìç`ìÜ, ≤Ä!ì, !ç, Ì, Ü, ^`

ÍÓˆˆİSÈ– çyi, #ıˆ xyıˆ Ó.ık, Óˆ •yÓˆ ñ Ùyly! , öS%È çyi, #ıˆ xyıˆ ñ ÙyÍÓ í, zBˆİˆİ)ă, Û, ñ çİŸyôyÓˆ ˆİıÓˆ àı, , xyıˆ %ñ !
ç=Û,ı%, fÓˆ •yÓˆ ñ ôy!Óˆ of Ÿ#ÛyÓˆ İ#ˆ İă, xÓ!fııı çİŸçáfyÓˆ •yÓˆ ≤ĂÈ, İı, ŸÙhfıı =Óˆ &c, ôıı≈ Ùy, öÛ, y!è, ˆİı, İă, ˆİÍÓˆ
ŸyÈ, ˆf G Û, İı, c ˆÓç í, zıı– İ, ˆÍÓ İă, ˆİÍÓˆ ~•z x@ˆĂàİı, ŸÓ≈ôy ÙŸı, öˆİİ áˆİè, İİ– 1960ÈÛÈ~Óˆ òçˆİÛ, İă, İ Íal
ŸÛyçı, y!sfÛ, , òİ ˆİˆİÛ, ŸˆÍÓˆ İy!FSÈˆñ İ, ál ÙyGÈÛÈˆŸÈÛÈı%, . Ÿyçfı, Òİı, Û, İÓ≤ˆˆÍÓÓˆ (1966–76) Û, Û≈Ÿ)İă, ˆâyÉİıy
Û, ˆÍÓ İ– ~Óˆ í, z İjçf İSÈˆ í, zı, öyòl ÓfÓfıyıˆ òİı, y!sfÛ, G İă, Óˆ yă, !Óˆ İ, í, z, öyòl=!ˆ ò)Óˆ Û, Óˆ y– ~SÈyı, , y ~•z
Ÿyçfı, Òİı, Û, !Ó≤ˆˆÍÓÓˆ xyÓˆ ~Û, İè, í, z İjçf İSÈˆ ŸÙhfıı Óˆ Û, ˆİÛÓˆ òÛ≈!ÓÿˆyŸˆİÛ, í, zı, öyè, İ Û, Óˆ y– ÓŸ ä, yă≈, ˆ
%!Z, İ, ı, İˆ ñ ˆÈ, ˆİ, ˆòGı y ˆıˆ xÍÓy ˆŸ=!ˆİı, Û, yÓˆ áyly xÍÓy Ùy ˆİÓˆ =ôyÛ ˆáyˆy ˆıˆ – ÓŸ Ófı, ~•z İİ, ö#ı, , ˆİÛ ÙyÓˆ y
İyıˆ – İ, ˆÍÓ ŸÓ İă, ˆİİˆ !Óç, Cˆy ~ˆİ!SÈˆ ÙyGÈÛÈˆ İˆ Óˆ í, zFă, yÛ, yA« , # !ÓÓˆ yè, ˆyÈ, Û, Û≈Ÿ)İă, (1958–62)– İă, İˆİÛ, xİı,
o8ı, İçˆy!İˆ İ, Û, Óˆ y !SÈˆ ~•z Û, Û≈Ÿ)İă, Óˆ ≤Ăôyıl «, f– İçˆÍÓˆ í, z, öÓˆ xı, fıòÛ, =Óˆ &c ˆòGı y ˆıˆ – Û, !Éİ ä), í, , yhsˆ
xÓˆİ, ı, ı, ˆı – Óy!ı, Óˆ ˆy İâyıˆ y ÈŸ, yÛ, y çyıˆ áyıˆ G Û, yÓˆ áyly ˆáyˆy ˆıˆ – xˆİÛ, ä, y!Éİ ˆ«y, İÈ, İ, y İòÓˆ àÓy!ò, ö÷
ˆÛˆÍÓˆ ˆÈ, ˆİ– ~•z Û, Û≈Ÿ)İă, Óˆ È, ˆİ– İă, ˆİ !Óç, Cˆyñ xÓˆ yçÛ, İ, y G ò%È≈, ˆİ« , ≤Ăyıˆ 3 Û, y!è, ˆyÛ, ÙyÓˆ y İyıˆ –
xÓˆİçˆİÉİñ İyly

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Óˆ yçˆİİı, Û, , òè, , ò)Óˆ Óı≈, ˆİÍÓˆ ,

öÓˆ 1978 Ÿy ˆİ, İÛ, y#ı « Ûı, yŸ#ı ŸÓˆ Û, yÓˆ xı≈İİı, Û, ŸçfıòyÓˆ =Óˆ & Û, ˆÍÓˆ – ŸÓˆ Û, y!Óˆ ˆ« ˆİèÓˆ , öyçy, öy!ç
Ófı, ˆı, ˆ« eG fıı#Û, İı, ˆyÈ, Û, ˆÍÓˆ – ~•z xı≈İİı, Û, Ÿçfıòy ˆÍÓˆ Óˆ , öˆİİ•z Óı≈, Ùy İİ İă, İ ≤ĂÈ) İ, í, zBˆİˆİ, Ÿyòl
Û, ˆÍÓˆ ˆİSÈ– İ, ˆÍÓ ŸÛyçı, y!sfÛ, İă, ˆİÍÓˆ Óˆ yçˆİİı, Û, « Ûı, y Û, !Ûı, zııfıè, òˆİÓˆ •y ˆİı, – ~•z « Ûı, yÓˆ ˆçy ˆÍÓˆ İă, İ ò!
ÛÛ, ˆİòÓˆ ˆçyÉİı Û, ˆÍÓˆ ä, ˆİˆİSÈ– Û)ı, ˆÓˆ È, ˆİ•z İă, ˆİÍÓˆ óˆÍÓfÓˆ í, zı, öyòl Ófı, Û, Û ~Óç Ÿ•İç•z ˆŸ=!ˆ !Óÿ^a
ÓyçyÓˆ òáˆ Û, ˆÍÓˆ ˆİSÈ– Ÿ%ı, Óˆ yçñ ŸÛyçı, y!sfÛ, İă, ˆİÍÓˆ ˆı xÈ) İ, , ò)≈ í, zBˆİˆİ, ñ İ, y Û, İ, è, y ŸÛyçı, y!sfÛ, , öˆİİñ ˆŸ
Ÿıò İÛ≈, Ÿˆİ• ˆıˆİÛ, •z İyıˆ –
NSOU ?GE-CO-31 91 4É8 xı%ç#ı# Ÿç!« ,Æ í, z, ˆÍÓˆ Óˆ ≤ĂÿıyÓ!ˆ ≠ 1É xı≈ı#ı, Óˆ !İÿă, ˆyÓfııy Óˆ İı, Û, # ˆÓy ˆİV, İ 2É
!İÿă, ˆyÓfııyÓˆ (stationary state) ôyÓˆ İy ≤ĂİÛ Û, !ò İİˆ ˆİSÈV 3É Ùy ˆİ:~Óˆ İ, ˆİˆı ˆçyÉİ ˆİıÓˆ •yÓˆ Û, y İÛ, Óˆ İˆ 4É
Ûy ˆİ:~Óˆ ŸçÛ, è, İ, ˆİˆı Û)ò ˆİÍÓˆ xy!DÛ, àè, İ Óˆ İı, Û, # ˆÓy ˆİV, İ 5É Ùy:~İÛ, xı%ŸÓˆ İ Û, ˆÍÓˆ Û%lyÈ, yÓˆ •y ˆÍÓˆ Óˆ
ŸçK, y !òl– 6É xŸÛı%, öyı, ç!İı, ŸçÛ, è, Û, y İÛ, Óˆ İˆ 7É È, yàâyè, İı, ç!İı, ŸçÛ, ˆİè, Óˆ ŸçK, y !òl– 8É Óˆ &c ŸÛyçı, y!sfÛ, İ!
Ó≤ˆ Ó Û, ál ~Óç Û, yÓˆ ˆİı, ˆİç Ÿçá!è, İ, ˆı/9É İă, İ òˆİçÓˆ ŸÛyçı, y!sfÛ, !Ó≤ˆ Ó Û, ál ~Óç Û, yÓˆ ˆİı, ˆİç áˆİè, İSÈ%10É !
ă, ˆİÍÓˆ Ÿyçfı, Òİı, Û, !Ó≤ˆ ˆÍÓÓˆ Û, yı≈Û, yˆ ~Óç Û) Û, İy Û, # İSÈ%11É Ó, ıı Ÿıø%áÈÛÈˆyÈ, Û, Û≈Ÿ)İă, ˆÛ, ~Óç Û, ál
ˆâyÉİıy Û, ˆÍÓˆ V 12É İă, ˆİÍÓˆ Ó, ıı Ÿıø%á ˆy İÈ, Óˆ Û) í, z İjçf Û, # İSÈ%ÛyV, y!Óˆ ~ò İă≈fÓˆ í, z, ˆÍÓˆ Óˆ ≤ĂÿıyÓ!ˆ ≠ 1É
òİı, ˆİsf ŸçÛ, è, Ÿıò İÛ≈, !Óˆ Û, y ˆİı≈, yÓˆ ôyÓˆ İy!
è, Ÿ

çˆİ« , ˆİ, ò !ÓÓ, İ, Û, Óˆ &ı– 2
É !
Óˆ Û, y ˆİı≈, yÓˆ í, zBˆİˆİ, ˆİˆı ˆçyÓˆ xı%Ûy!ˆ=!ˆ í, z ˆÍÓˆ á Û, Óˆ &ı– 3É !Óˆ Û, y ˆİı≈, yÓˆ í, zBˆİˆİ, ˆİˆı ˆçyÓˆ Ÿ#ÛyÓk, İ, y=!ˆ !ÓÓ, İ,
Û, Óˆ &ı– 4É Ùy:~İÛ, xı%ŸÓˆ İ Û, ˆÍÓˆ ˆáyıˆ ˆİ Û)ò ˆİÍÓˆ xy!DÛ, àè, İ Óyı, ˆİˆı Û%lyÈ, yÓˆ •yÓˆ •...y ˆİŸÓˆ ≤ĂÓıı, y
İyÛ, ˆÍÓ– 5É xŸÛı%, öyı, ç!İı, ŸçÛ, ˆİè, Óˆ ôyÓˆ İy!è, Ÿçˆİ« , ˆİ, ò !, òÓk, Û, Óˆ &ı– 6É È, yàâyè, İı, ç!İı, ŸçÛ, ˆİè, Óˆ
ôyÓˆ İy!è, Ÿçˆİ« , ˆİ, ò Ó%ı– 7É ŸÛyçı, sf ≤Ăİı, ı, yÓˆ , òÓˆ ˆŸyÈ, ˆİİˆ İ, Óˆ y!çı yÓˆ í, zBˆİˆİ ˆÍÓˆ xı%K, İ, y!è, ˆÛ, Û! İSÈ%
8É ŸÛyçı, y!sfÛ, İă, ˆİÍÓˆ í, zBˆİˆİ ˆÍÓˆ xı%È, K, İ, y Ÿçˆİ« , ˆİ, ò !, òÓk, Û, Óˆ &ı– ò#â≈ í, z, ˆÍÓˆ Óˆ ≤ĂÿıyÓ!ˆ ≠ 1É í, z, òı%
xı%Ûy ˆİÍÓˆ Ÿy•y İıf !Óˆ Û, y ˆİı≈, yˆ ≤Ăı#ı, í, zBˆİˆİ ˆÍÓˆ Û ˆİı, ı!è, Óı≈ly Û, Óˆ &ı– 2É Ùy ˆİ:~Óˆ ŸçÛ, è, İ, ˆİˆı Û%lyÈ, yÓˆ
•yÓˆ •...y ˆİŸÓˆ ≤ĂÓıı, yÓˆ Ÿ İD çıı, İ, ŸçÛ, è, İè, !Óˆ İÿˆÉİı Û, Óˆ &ı– 3É Ùy:~İÛ, xı%ŸÓˆ İ Û, ˆÍÓˆ xŸÛı%, öyı, ç!İı, ŸçÛ, è,
~Óç È, yàâyè, İı, ç!İı, ŸçÛ, ˆİè, Óˆ ôyÓˆ İy =İSÈ ˆİİˆ Ó%ı– 4É ŸÛyçı, sf ≤Ăİı, ı, yÓˆ , òÓˆ ˆŸyÈ, ˆİİˆ İ, Óˆ y!çı y G İă, ˆİÍÓˆ
í, zBˆİˆİ

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ñ Û, fyˆÛ, yè, y Ó%Û, •yı, zŸ 2

É ŸÓˆ ˆİăñ çıˆ ˆİòñ ˆİá ˆİ!ˆ° G xı!ıç È%, ˆı ˆâ2007ă ≠ xı≈İİı, Û, í, zBˆİˆİ ≠ ≤Ăİı, ı, yİñ İ, ˆı G ≤Ă İİˆ yàñ Ó%Û, !
Ÿıı, ˆİÛ, è, ă≈Ăy/ă !ˆİ!ˆİè, İ, 3É Desai, S.S.M. (1979) : Fundamentals of Economic Systems, Himalaya Publishing House 4É
<https://en.m.wikipedia.org<wiki> 5É <https://www.britannica.com<event>
NSOU ?GE-CO-31 93 ~Û, Û, 5 ??xyhsˆ ç≈y!ı, Û,
Óˆ yçˆİİı,

Ü, x!≈
l#!
i,
äë, l 5É1 í, z`ljçf 5É2 ≤
ÄhfllyÓly 5É3
xl%B`li, Ó`!
ÓhfllyÓ` ≠ Ê, yB, ÈüÈ~Ó` i, _¥ 5É3É1 Ê, yB, ÈüÈ~Ó` i, `l_¥Ó` Ù)°fyf`l 5É4, ð` ÓfyÓ` lÈüÈ~Ó` !lÈ≈, Ó`ç#°i, y, i, _¥ 5É4É1
ÓfyÓ` `lÍÓ` i, `l_¥Ó` Ù)°fyf`l 5É5 !lÈ≈, Ó`ç#°i, yÓ` i, _¥ !•ÿy`ÍÓ Ê, yB, ~ÓÇ ÓfyÓ` `lÍÓ` i, `l_¥Ó` i%°ly 5É6
•zÛyl%`lÍ`ÍÓ` xÛU !Ó!lÍ` i, _¥ 5É7 !Óÿª x!≈l#l, `lÍ, Óyliçf Ù)°δ`lÍÓ` È), !ÜÜ, y Óy`Ü, ÛÓ` i, _¥ 5É7É1 `Ü, ÛÓ`
i, `l_¥Ó` Ù)°fyf`l 5
É8 §
yÓ`yçç 5É9 xl%ç#°l# 5É10 @`
Äsi, ð!O 5
É1 í, z`ljçf ~•z ~Ü, Ü, !
ê, , ðyè, Ü, Ó`^°
SËyeSËye#Ó`
y
çyl`li, , ðyÓ`^
ÍÓ`???, í, z, è!!`ÍÓçÓy`ÍóÓ` §`ID xl%B`li, Ó` §jðÜ≈, ???, í, zB`i, G xl%B`i, `ò`ÍçÓ` Ù`Íðf xÛU !Ó!lÍ` ???!Óÿª x!≈l#l, `lÍ,
Óy!çf Ù)°δ`lÍÓ` È), !ÜÜ, y ???ðli, `lÍsfÓ` !ÓÜ, y`ÍçÓ` §`ID xl%B`li, Ó` §jðÜ≈, 93
NSOU ?GE-CO-31 94 5É2 ≤ÄhfllyÓly x!≈`lÍl, Ü, í, zB`Í`lÍÓ` xy`ÿyã, ly!` Ù)°i, ð%ÜóÓ` `lÍÓ` i, _¥ `òáy ly!` - ~Ü, !è, •`!
ã, Ó`yã, !Ó`i, à≤Äyã, #lã Óy lÍ`yÈüÈ≤Äyã, #l, i, _¥ ~ÓÇ x, ç, óÓ`!è, •`Ûy:~#l` i, _¥- !ã, Ó`yã, !Ó`i, i, `l_¥ Óy`•l` `lÍ`!Ó!
È, B` `ò`ÍçÓ` Ù`Íðf ≤ÄyÜ, !l, Ü, §jð`ÍóÓ` `çyàyl`lÍÓ` , ðyl≈`lÜ, fÓ` ðÓ`#l, z` `òç=!Ó` Ù`Íðf í, zB`Í`lÍÓ` hflÍ`ÍÓ`
, ðyl≈`Ü, f Óy Ê, yÓ`yÜ, `i, !Ó` •`lÍ`ÍSE- ~óÓ`lÍÓ` i, `l_¥Ó` Ù`Íðf Ó`lÍ`ÍSE lyÜ≈, §%ÈüÈ~Ó` ðy!Ó` `lÍofÓ`
ò%çTã, `lÈ` Ó` i, _¥ñ`l°§l%ÈüÈ~Ó` !li` xy`lÍ`Ó` È, yÓ` §yÜf ÊÑ, yòñ`y•z`ÍÓlfiè, y•z!ÈüÈ~Ó` e`Ü, ð%!Oí, Ü, yl≈`Ü, yÓ`i
i, _¥ ≤ÄÈ, !l, - ~z i, _¥=!°`lÜ, ~Ü, §`ID xl%B`li, Ó` ÈÑ, yò §Çe`yhs` i, _¥ (Trap theories) Ó`Í° x`lÍ`lÜ, x!È, !•i, Ü, Ó` `lÍ,
ã, yl- xðfy, ðÜ, lyÜ≈, §%ÈüÈ~Ó` ðy!Ó` `lÍofÓ` ð%çTã, `lÈ` Ó` Ù)° Ó`_Óf`•`lÍ` `Ü, y`lly `ò`ÍçÓ` ðy!Ó` of Óy xl%B`!
i, Ó` Ù)° Ü, yÓ`i`•` Ù)°δ`lÍÓ` fl`y, - xyÓyÓ` ñ xðfy, ðÜ, l°§l%ÈüÈ~Ó` Ù`lÍ, ñ çlçÇáfýÓ` í, zFã, •y`ÍÓ` Ó, !k, Ó` È, `lÍ°z
~Ü, !è, xl%B`i, `òç !li` xy!` hflÍ`ÍÓ` Ó` ÈÑ, y`lò xyé, `lÜ, ly!` - xyÓyÓ` ñ`y•z`ÍÓlfiè, y•z!ÈüÈ~Ó` Ù`lÍ, ñ fl`l`yB`i,
`ò`ÍçÓ` xl%B`li, Ó` Ù, yÓ`i`•` í, zB`Í`lÍÓ` çlf ~Ü, yhs` ≤Ä`lÍ`ycl#l` §Ó≈!li` ≤Ä`lã, çTy, !ò`lÍ, ly, ðyÓ`y- ≤Äyl` xl%Ó`*`
Ü, ly Ó`Í°`ÍSE!`Ó`y`lçlfiè, y•z!ÈüÈ` Ó`yí, yl- iÑ, yÓ` Ù`lÍ, ñ í, zB`Í`lÍÓ` çlf ≤Ä`lÍ`ycl ~Ü, è, y`çyÓ` ðyE, y- `Í`òç ~z
`çyÓ` ðyE, y !ò`lÍ, Óf!≈ñ`lÍ°z`òç xl%B`i, - ~È, y`ÍÓ` lã, Ó`yã, !Ó`i, Óy lÍ`y ≤Äyã, #l, i, `l_¥ `Ü, y`lly `ò`ÍçÓ` xl%B`!
i, `lÜ, Ófyáfý Ü, Ó`y`•`lÍ`ÍSE`lÍ°z`òç Óy §yÜ`lÍ≈fÓ` x≤Äi%, °i, yÓ` myÓ`y- xlf!ò`lÜ, ñ Ûy:~#l` i, `l_¥ Óy
Ûy:~#l` ò, !kTÈ, !D`lÍ, xl%B`li, Ó` Ü, yÓ`i`!`ÿy`ÍÓ`!Óÿª x!≈l#l, `lÍ, ðli, `lÍsfÓ` ≤ÄÿyÓ` `lÜ, z`òyl`#`Ü, Ó`y`•l` - ~z
i, `l_¥Ó` Ù)°Ü, ly`•`lÍ` í, z, è!!`ÍÓçÜ, yÓ`#
Ó`y`i, y`lòÓ` í, z, è!!`ÍÓç=!°`lÜ, `ç
yE!r`Ü, `lÍÓ`ñ`i, y`lòÓ` ÜÑ, yã, yÜy` §hflly!` xydÿy!`Ü, `lÍÓ` ~ÓÇ, ç%lÓ`y!` `í, z, è!!`ÍÓ`lç`çyí, oÓf`Ó!ç`òy`lÜ`!Ó!e`
Ü, `lÍÓ` - ~È, y`ÍÓ`i, yÓ`y`í, z, è!!`ÍÓç=!°` §jðò xy`Ó`i`Ü, `lÍÓ` `lÍSEñ`í, z, è!!`ÍÓç=!°`lÜ, i, y`lòÓ` !çlfl` §jðò`l`lÜ,
Ó!MÈ, i, Ü, `lÍÓ` `lÍSE`~ÓÇ`lÍ°z` §jð`lòÓ` myÓ`y`i, yÓ`y`!`lçÓ`y`í, zB`i, •`lÍ`ÍSE- §%i, Ó`yçñ`í, z, è!!`ÍÓçÓy`•z`•
~Ü, yòy`ÍÓ` í, zB`li, G xl%B`li, Ó` È, - ~z Ûy:~#l` i, `l_¥Ó` xlf!`Ü ≤ÄÓ`_yÓ`y`•lÍ`È, yB, ñ ÓfyÓ`lñ`zÛyl%`lÍ`°ñ`Ü,
≤ÄÜ%á- È, yB, Ó`Í°`ÍSE!ñ`í, zB`!l, G xl%B`li, ç, óÓ`flð`ÍÓ`Ó` §jðÜ≈, l%_ - í, zB`Í`lÍÓ` , ð) `lÍÓ`≈, ð, !lÓ#`lÍ, `Ü, y`lly
xl%B`li, !SE`ly- í, zB`Í`lÍÓ` lfy!` xl%B`li, G ~Ü, !è, ≤Ä!e`l`y- iÑ, yÓ` Ù`lÍ, ñ !Óÿª x!≈l#l, `lÍ, ðli, `lÍsfÓ` ≤Äÿy`ÍÓ`Ó`
È, `lÍ°`ç, !lÓ#Ó` ~Ü, xç`lç`í, zB`li, G x, ç, óÓ` xç`lç`xl%B`li, à`lÈ, `lÍSE- §Ç`l«`lÍ, ðñ`Ói≈, Ûyl xl%B`i, `òç=!°`xyÿ`i, zB`i,
`òç=!°`Á, è!!`ÍÓ!çÜ, `çyE!`lÍÓ` È, - ≤Äyl` ~Ü, z`Üi, `çyE!r`Ü, `lÍÓ`l xðfy, ðÜ, ç, óÓ` ÓfyÓ`l- iÑ, yÓ` !lÈ≈, Ó`ç#°i, y
i, `l_¥ lÍ, lÍ, Ó`Í°`ÍSE!`lÍ` í, z, è!!`ÍÓç=!°`lylyE, y`lòÓ` çyÿÜ, `òç=!°`í, z, óÓ` !lÈ≈, Ó`ç#°`!SE°- È, `lÍ°`çyÿÜ, `òç=!°
°`í, z, è!!`ÍÓç=!°`Ó` í, zm, _`Ó`i`Ü, `lÍÓ` `lÍSE- xyÓ`i, yÓ` çlf`z`~Ü, !ò`lÜ, í, z, è!!`ÍÓç=!°`lÍ, xl%B`li, à`lÈ, `lÍSE`~ÓÇ`~Ü, z
§Ü`lÍ` í, z, è!!`ÍÓçÜ, yÓ`#`òç=!°`lÍ, í, zB`Í`l`à`lÈ, `lÍSE- zÛyl%`lÍ`°iÑ, yÓ` xÛU !Ó!lÍ` i, `l_¥ Ó`Í°`ÍSE!`lÍ` í, zB`i, G
xl%B`i, `ò`ÍçÓ` Ù`Íðf Óy!`lçfÓ` §Ú!` xÛU !Ó!lÍ` à`lÈ, - ~z xÛU !Ó!lÍ` `lÜ, z`lÍ, !l, í, zB`Í`l`hflÍ`ÍÓ`Ó` , ðyl≈`lÜ, fÓ`
çlf ≤Äyl`lÜ, È, y`ÍÓ`òyl`#`Ó`i`Ü`l

NSOU ?GE-CO-31 95 Ü, ^ÏÓ l- xðfy, ðÜ, !çG^ÏÈ, ^Ü, Ù^ÏlÜ, ^ÏÓ l ^ñ í,zB^i, ^ò^ÏcÓ Öy!f!çfÜ, Ü)°ð^ÏlÓ !Ó^ÏcÈÏ È) !
ÜÜ,y,z flf^ÏyB^i, ^ò^ÏcÓ xl%B^i, Ì,Ó çlf öy! # - iÑ,yÓ Ù^Ïl,ñ Öy!f!çfÜ, Ü)°ð^ÏlÜ,y^Ïly Ü)°f,Ü,T Ü,Ó^Ïl, çy^ÏÓ ly-
•z,y =ð% ÖyçyÓ^ÏÜ, !l^Ïsf, Ü, ^ÏÓ Ù%lyÈ,y xç=Ü,Ü, ^ÏÓ - ^Ü,ÈüÉÓ Ù^Ïl,ñ í,zB^i, ^ò^ÏcÓ Öy!f!çfÜ)°ð flf^ÏyB^i,
^ò^Ïc Öy í,z,ðl^ÏÓ^Ïc ~^Ïf í,zB^i, ^ò^ÏcÓ !ç^Ï)°ð^ÏlÓ ≤Ä!l,!!ð !•ÿÏ^ÏÓ Ü,yç Ü, ^ÏÓ ^ÏSÈ- ~z Ü)°ð !ç^Ï)°ð^ÏlÓ çlf
í,z,ðl^ÏÓc Ì^ÏÜ, ðhflÏy^Ï ÜÑ,yä,yÜy° !Ü, ^Ïl^ÏSÈ ~ÖÇ xyÓyÓ^Ï !ç^Ï)°ð^ÏlÓ ~i,^ÏÓ òÓf ^Ïc öy^ÏÜ í,z,ðl^ÏÓc=!^Ïl, !
Óle^Ï Ü, ^ÏÓ ^ÏSÈ- ~È,y^ÏÓ Öy!f!çfÜ)°ð í,zB^i, ^ò^ÏcÓ í,z,ðl^ÏÓc=!^Ïl, !ç^Ï)°ð^ÏlÓ ≤Ä!l,!!ð !•ÿÏ^ÏÓ Ü,yç
Ü, ^ÏÓ ^ÏSÈ- ^Ü,ÈüÉÓ Ù^Ïl,ñ Ä,ðl^ÏÓcÜ, !%^Ïà í,zB^i, ^òc Ì^ÏÜ, xyä, Öy!f!çfÜ, Ü)°ð^ÏlÓ ~z È) !ÜÜ,y,z
Ä,ðl^ÏÓc=!^ÏÓ xl%B^i, Ì,Ó çlf öy! # - xl%B^i, Ì,Ó Öfyáfy !•ÿÏ^ÏÓ ~z Üy:~#^Ïl, !ç^Ï)°ð^ÏlÜ, ~Ü, ðy^Ïl !È~ç, Ó^Ï#^Ï,y,ç,~
(dependency theory) Ó^Ï xlÈ, !ç, Ü, Ó^Ïy •^Ï - ~^Ïl, ^Ïle xl%B^i, ^ò^ÏcÓ xÓfliy í,zB^i, ^ò^ÏcÓ í,zB^i^Ï l G ≤ÄÏ
y^ÏÓ^Ï í,z,ðÓ !È~ç, Ó^Ï#^Ï - i,y•
z ~^ÏòÓ !È~ç, Ó^Ï#^Ï,y,ç,~Öy •^Ï - ~z i, ^Ï_ÖÓ ≤Äðyl ≤ÄÖ_ yÓ^Ïy •^Ï! Andre Frank, Paul Baran, Arghiri Emmanuel,
Geoffrey Kay, Samir Amin, Dos Santos, Yves Lacoste ~ÖÇ xyÓ^Ï G x^Ïl^ÏÜ, - ðç^Ïl, ^Ï_ç ~Ñ^ÏòÓ i, ^Ï_ÖÓ^Ï Ó_Óf •ñ
í,zB^i, ^ò^ÏcÓ í,z,ðÓ flf^ÏyB^i, ^ò^ÏcÓ !È~ç, Ó^Ï#^Ï,y,z ðÜhfl^Ï ^ò^ÏcÓ xl%B^i, Ì,Ó Ü)°Ü,yÓ^Ïi- Òi~ç, Üyl ~Ü, ^ÏÜ,
xyÜÓ^Ï È,yB,ñ ÓfyÓ^Ï lñ •zÜy!%^Ïl^Ï ~ÖÇ ^Ü,ÈüÉÓ^Ï i,ç xy^Ïyä,ly Ü,Ó^Ï - 5É3 xl%B^i, Ì,Ó !ÖhflÏyÓ ≠ È
yB,ÈüÈ~Ó^Ï i,ç A. G. Frank iÑ,yÓ On Capitalist Underdevelopment (1971) lyÜÜ, Óz^Ïl^Ï ^Ü,y^Ïly ^ò^ÏcÓ xl%B^i, Ì,Ó
Öfyáfy !ò^Ïl^ÏSÈl- Ì,!! xl%B^i, Ì,Ó Ü,yÓ^Ïi !•ÿÏ^ÏÓ í,z,ðl^ÏÓcÖy^ÏòÓ^Ï í,z,ðÓ ðÖ^Ïä, ^Ïl^Ï Óc =Ó^Ïc xy^ÏÓ^Ïy,ç
Ü, ^ÏÓ ^ÏSÈl- È,yB,ÈüÈ~Ó^Ï (ð)^ÏÓ~ Lacoste xl%B^i, Ì,Ó ðÜ,ly Ó^ÏSÈ^Ïl- iÑ,yÓ Ù^Ïl,ñ xl%B^i, ^ò^ÏcÓ ðÜÿfy xl%öyÓl
Ü,Ó^Ïl, •^Ï ~Ó^ÏòcÜ, ≤ÄÈ,y^ÏÓÜ Ü,ly Öyò !ò^Ï •^ÏÓ ly- !l,!! Ó^Ï^ÏSÈl xl%B^i, ^ò^Ïc ðl,y!sfÜ, ÓfÓfliyÓ
xl%≤Ä^ÏÓ^ÏcÈ, ^Ïz xl%B^i, Ì,Ó í,zqÓ à^Ïè, ^ÏSÈ- Lacoste í,z,ðl^ÏÓcÖyò^ÏÜ, xl%B^i, Ì,Ó ð
Ó^Ïä, ^Ïl^Ï =Ó^Ïc,ð)~ç, Ü,yÓ^Ïi
Ó^Ï^Ï Ù^ÏlÜ, ^ÏÓ^Ïl^ÏòG ~è,y,z xl%B^i, Ì,Ó ~Ü,Üye Ü,yÓ^Ïl^Ï - È,yB,G LacosteÈüÈ~Ó^Ï xl%B^i, Ì,Ó *ç xlÈ,Ü, Óf_
Ü, ^ÏÓ ^ÏSÈl- Ì,!! G Ù^ÏlÜ, ^ÏÓ l^Ïñ xl%B^i, Ì,Ó í,zl,ð! G !ÖhflÏy^ÏÓ^Ï !ç,ðSÈ^Ïl í,z,ðl^ÏÓcÖyò ~Ü, !è, xi, fhs
=Ó^Ïc,ð)~ç !ÓÈl^Ï - È,yB,ÈüÈ~Ó^Ï Ù^Ïl,ñ !ÖYä xl%B^i, Ì,Ó, ðl,y!sfÜ, í,zB^i^Ï l ≤Ä!e^Ï yÓ^Ïz ð%!è, !òÜ, •xl~^Ïl,Ü, Ü,
í,zB^i, Ì, G xl%B^i, Ì, - í,z,ðl^ÏÓcÜ,yÓ^Ï # ^òc=! (colonisers) í,z,ðl^ÏÓc=!^Ïl^ÏÜ, ðöò !Ü)Ó^Ï Ü, ^ÏÓ ^ÏSÈ ~ÖÇ i,yÓ^Ï
È, ^Ï^Ï í,z,ðl^ÏÓc=!^Ïy^ÏòÓ^Ï !Ó!^Ïl^Ï yà^Ïlyàf í,zm,Ü,yÓ^Ï^Ïl^ÏSÈ- xyÓ^Ï ~z çlf,z í,z,ðl^ÏÓc=!^Ïxl%B^i, Ì,Ó^Ï^Ïl^Ï
^à^ÏSÈ- ~Ü,•zÿ^ÏDñ í,z,ðl^ÏÓc fliy,ðÜ,yÓ^Ï # ^òc=!^Ïl, !Ó!^Ïl^Ï yà^Ïlyàf í,zm,Ü,Ó^Ïl, ^ÏSÈ- í,zm,Ü, ðÜhfl^Ï ^ò^ÏcÓ
Ü)°ðl àè, l^Ïly xl~^Ïl,Ü, í,zB^i^Ïl^Ïÿy^Ïf
NSOU ?GE-CO-31 96 Ü, ^ÏÓ ^ÏSÈ- ðç,Ó^Ïçñ !ÖYä xl%B^i, Ì,Ó, ðl,y!sfÜ, í,zl,çyòl ÓfÓfliyÓ^Ï ≤ÄÿÏ^ÏÓ^Ï ð%!è, È, •
í,zB^i, Ì, ~ÖÇ xl%B^i, Ì, - iÑ,yÓ Ù^Ïl,ñ !Ó^ÏYä !Ü,S%È xç^ÏcÓ^Ï í,zB^i, •G! yÓ^Ï xl~z • !Ó^ÏYäÓ !Ü,S%È xçç xl%B^i, Ì, - È
yB, Ó^Ï^ÏSÈlñ !ál !ÖYä xl%B^i, Ì,Ó, ^Ü,y^Ïly í,zB^i^Ï l à^Ïè, !ññ í,ál xl%B^i, Ì,Ó^ÏG !Ü,S%È !SÈ ly- !ál Ì^ÏÜ, !Ó^ÏYäÓ !
Ü,S%È !Ü,S%È xç^Ïc ðl, ^ÏsfÓ ≤ÄÿyÓ^Ï àè, ^Ïl, yà^Ïlyñ í,álz !Ü,S%È !Ü,S%È xç^Ïc xl%B^i, Ì,Ó, ð^Ïc •^Ï - iÑ,yÓ^Ï i, ^Ï_Öçñ
í,zB^i, Ì, ~ÖÇ xl%B^i, Ì, ðl,y!sfÜ, í,zB^i^Ï l^ÏÓ ðyòyÓ^Ï i, Ì,çy!Ü, ≤Ä!e^Ï yÓ^Ï ð^ÏD ðjòÜ~ç, !%_ - ðl,y!sfÜ, í,zB^i^Ï l ≤Ä!e
^Ïyl^Ï ly ðçÏy, ly^ÏÜ, - ^çyÈlñ %Z, l,zi, fy!òz •^Ï^Ï !È, !_ È,yB, Ü^ÏlÜ, ^ÏÓ l^Ïñ ðl, ^ÏsfÓ ~z ðçÏy, ð)~ç
í,zB^i^Ï l^ÏÓ È, ^Ïz ð,Ü,T •^Ïl^ÏSÈ í,zB^i, Ì, ~ÖÇ xl%B^i, Ì, - È,yB, Ó^Ï^ÏSÈl^Ïñ xl%B^i, Ì,Ó xl~ç !SÈÜ, í,zB^i, Ì,Ó xÈ,yÓ l^Ï -
í,zB^i, Ì, ~ÖÇ xl%B^i, Ì, í,zÈ, ^Ïl^Ïz Ó^Ï#^Ïl, Ók,È,y^ÏÓ ~ÖÇ ðÖ~e í,z,ðl^ÏÓcÖy^ÏòÓ^Ï ð^ÏD ðjòÜ~ç, !%_ - Óç, È,y^ÏB,Ó
Ü^Ïl,ñ ~Ó^Ïy í,z,ðl^ÏÓcÖy^ÏòÓ^Ïz È, •^Ï - í,z,ðl^ÏÓcÖy^ÏòÓ^Ï Ü^Ïòf Ó^Ïl^ÏSÈ ~Ü, ç^Ïl,ç,Ó xy!ò,ð, f ~ÖÇ
xlf,ç^Ïl,ç,Ó Óçf,ly Öy xð#l,yn ~Ü,ç^Ïl,ç,Ó myÓ^Ïy xlf,ç^Ïl,ç,Ó ^çyÈl- ~Ó çlf,z !ÖYä •z!l,çy^Ïÿ ~Ü,çÜ^Ï
í,z,ðl^ÏÓc lyÜ,y ðc=!^Ïi~ç, Üy^Ïl xl%B^i, Ì,Ó ðc Ó^Ï^Ï, ðl^Ï!ñ, - !l,!! í,z,ðyÓ^Ï l^Ïò^Ïl^Ï Ó^Ï^ÏSÈl^Ïñ ~çl^Ïyn xy!È, Ü,y G y!
i, l xy^ÏÜ^ÏÜ,yÓ^Ï ≤Äyl^Ï ðçz Öi~ç, Üy^Ïl xl%B^i, Ì,Ó - xyÓ^Ï ~Ó^Ïy ^Ü,y^Ïly ly ^Ü,y^Ïly Ói~ç, Üyl í,zB^i, ^ò^ÏcÓ
í,z,ðl^ÏÓc !SÈ^Ï - ð% ~Ü,Üye Óf!l,è^ÏÜ # ^òc •^Ï çy,öyl - ~çl^ÏyÓ^Ï ^òc=^ÏyÓ^Ï Ü^Ïòf çy,öylz ≤ÄlÜ í,zB^i, Ì, •^Ï - ~^Ïl, ^Ïè
È,y^ÏB,Ó !%l^Ï •^Ï lñ çy,öyl Ü,á^Ïlyz ^Ïz x^Ïl~ç í,z,ðl^ÏÓc !SÈ ly xl~çy í,z,ðl^ÏÓcÖy^ÏòÓ^Ï ^ç, ^Ïè çyÈÜ, G ^çy!
Èl^Ïl,Ó^Ï !ðjòÜ~ç,ñ i,y çy,öy^Ïl^Ï ^ç, ^Ïè à^Ïè, !- çy,öy^Ïl^Ï !Ó^Ïòc çyÜ, ^ç, ^òc!è,Ó^Ï í,zB^i^Ï l^ÏÓ çlf lyly ÓfÓfliy
@^ÏÄiÜ, ^ÏÓ - ~z çyÜ, ^ç, ^Ïl^ÏÜ, ^Ïl^ÏÜ, ~Ó^ÏòcÜ, !Ó!^Ïl^Ï yà Öy ðy^Ïy!f SÈyí, y,z çy,öy^Ïl^Ï !ç^Ïl^ÏyB^i^Ï l^ÏÓ !çk,yhs
@^ÏÄiÜ, ^ÏÓ - !Ü,v !ÖYä xl%B^i, Ì,Ó, í,z,ðl^ÏÓcÖyò Öy ðy^Ïy!f Öyò ~ÖÇ ðl,y!sfÜ, ÓfÓfliyÓ^Ï ≤ÄÿÏ^ÏÓ^Ï ^Ïl,çyÓ^Ï flò!
Ó^Ï, ðjòÜ~ç, G !È~ç, Ó^Ï#^Ï,yñ i,yÓ^Ï Ü^Ïòf çy,öyl^ÏÜ, ç,ç, ^Ïl, •^Ïl^ÏÓ^Ï È,yB, Ü^ÏlÜ, ^ÏÓ l- í,z,ðl^ÏÓcÖy^ÏòÓ
Ü%l,È, •^Ï,y,z çy,öyl^ÏÜ, È,yà Ü,Ó^Ïl,ç, •^Ïl - ðçlf,z ~çl^ÏyÓ^Ï xlf ^òc=!^Ïi, %lyl^Ï çy,öyl x^ÏlÜ, ^Ïc í,zB^i, Ì, •^Ï,
^ç^ÏÓ^ÏSÈ Ó^ÏÈ,y^ÏB,Ó xÈ,Ü, - ðç,í,çyçñ çy,öy^Ïl^Ï Ófy,öyÓ^Ï!è, ~Ü, !è, Óf!l,è^ÏÜ # àè,ly ly ÓÓ^Ïç
í,z,ðl^ÏÓcÖyò ~ÖÇ xl%B^i, Ì,Ó i,ç^Ïl^ÏÜ, z xy^ÏÓ^Ïy^ÏçyÓ^Ïy^ÏyÜ, ^ÏÓ^Ï^ÏÈ,yB, Ü^ÏlÜ, ^ÏÓ l- È,yB, ^çyÓ^Ï l^Ïl^Ï
Ó^Ï^ÏSÈl^Ïñ í,z,ðl^ÏÓc^Ïc Üy^Ïl^Ïz ^Ïz ^òc!è, xl%B^i, Ì,ñ xyÓ^Ï í,z,ðl^ÏÓc ly ^Ï^ÏxlÓy í,z,ðl^ÏÓcÜ,yÓ^Ï # ^òc •^Ï^Ïz
^òc!è, í,zB^i, Ì, xl~çy xl%B^i, Ì, ~ÖÇ í,z,ðl^ÏÓcÖyò ~^ÏÜ, x,ç^ÏÓ^Ï^Ï ð^ÏD í,zÈ, l^Ï!òÜ, ^Ïl^ÏÜ, z à!l,È,y^ÏÓ ðjòÜ~ç, !%_ - È
yB, çy!ÓÜ, ^ÏÓ^ÏSÈl^Ïñ !ÓÈ, B^i, lç ≤ÄÜyí ~z Ü, ^ÏÜ, z ðç≤Ä!l, l,ç, Ü, ^ÏÓ - iÑ,yÓ Ù^Ïl,ñ ðl,y!sfÜ, ^Ü,y^Ïly
^ò^ÏcÓ^Ï xð#^ÏlÜxl~ç, l^ÏÜ, Ü, í,z,ðl^ÏÓc^Ïl^Ï lyÜ, ^Ï^Ï í,z,ðl^ÏÓc^Ïc!è, xl%B^i, Ì, ^Ïl^Ï, ly^Ï - i,y,z È,yB, Ühs Óf
Ü, ^ÏÓ^ÏSÈl^Ïñ xl%B^i, Ì, ~ÖÇ xl~ç, l^ÏÜ, í,zB^i, Ì, í,zÈ, ^Ïl^Ïz ~Ü, !ÖYä Ófy,ç,ð,ç,ð^Ï flòÓ^Ï ðçl^Ï_ xl~ç, l^ÏÜ, ÓfÓfliyÓ^Ï
È,ç xyÓ^Ï^Ïz xl~ç, l^ÏÜ, ÓfÓfliy!è, •^Ï

NSOU ?GE-CO-31 97 ðlī sf- ðlī, ĩsfÓ !ÓÜ, y ĩcÓ Ńy ĩl Ńy ĩl z !Ó ĩŃ ĩ, zB ĩ, G xl%B ĩ, ~Ü, zŃ ĩD ðáy !ò ĩl, ĩy ĩÜ, - ~z ÓfÓfliyÓ xÓŃyl æ, y ĩl, • ĩ° !ÓŃ ĩxl# ĩl, ĩl, ðlī, ĩsfÓ xÓŃyl æ, y ĩl, • ĩÓ Ó ĩ° ĩ, yB, xlĒ, Ü, Óf, Ü, ĩÓ ĩSĒ- xyÜÓ y çy ĩl ñ ĩÆ ðç ç, yŃ# ĩl, • zĳ, z ĩÓ y ĩ, ð Óy ĩçf Óy ĩòÓ ≤ ĄŃy ĩÓ Ó Ńy ĩl Ńy ĩl ðlī, ĩsfÓ ĩ, z ĩB√Ē æ, ĩl, ĩy ĩÜ, - ~z ÓfÓfliyÓ ĩ, z ĩŃ ĩl ĩ° xy ĩSĒ !Ü, S%Ē ðç ĩy ĩòÓ ĩ, zB ĩl, æ, ĩl, ĩy ĩÜ, - ~ ĩòÓ Óy • ĩ° Ü, w (centre) Óy metropole- xyÓ ~z Ü, ĩwÓ Ó ĩl xy ĩSĒ !Ü, S%Ē ðç ĩy ĩòÓ Óy • ĩ° ≤ ĄŃhs Óy periphery- ~ ĩòÓ metropole-satellite ĩ, ~ŃG Óy ĩ ĩl, çy ĩÓ - Ü, w G ≤ ĄŃ ĩhs Ó Ü ĩòf Óy ĩçf Óy !Ó!Ü ĩl Ó ŃjðÜ, ~Ü ĩ ĩñ ~z ŃjðÜ, Ü, w Óy metropoleÜÜĒ~Ó ĩ, zB ĩl, ~Óç ≤ ĄŃhs Óy satelliteÜÜĒ~Ó xl%B ĩl, æ, y ĩ - ð%Ē, ≤ ĄĒ ĩ ĩ° y ~Ü, zŃ ĩD ð, ĩl, ĩy ĩÜ, xl≈y ĩ, zB ĩl, ~Óç xÓ! ĩl, ~Ü, z ≤ ĄĒ ĩ ĩ° y Ó z çç- ĩ, y ĩB, Ó Ü ĩl, ñ ðlī, y ĩsfÜ, !Ó ĩŃ ĩ, zB ĩl, Ó !ÓhflīyÓ ~Óç xĒÜĒ ðlī, y ĩsfÜ, xç ĩç xl%B ĩl, Ó !ÓhflīyÓ (development of the development and development of the underdevelopment) ĩ, zĒ, ĩ° ≤ ĄĒ ĩ ĩ° y z xyhs ç≈y ĩl, Ü, hflī ĩÓ ~Óç !ÓĒ, ß çy ĩ, # ĩ hflī ĩÓ ð, ĩl, ĩy ĩÜ, - ĩŃ, yÓ ðy! Óñ ~z xl%B ĩl, ĩ ĩÜ, Ü!_ Ó ĩ, z, ðy ĩ° • ĩ° ð ĩç ŃŃyçĳ, sf ≤ ĄĒ ĩ, ç, y Ü, Ó y- ĩ ŃŃhflī ðç ŃŃyçĳ, sf ≤ ĄĒ ĩ, ç, y Ü, Ó ĩl, ç, ð ĩÓ ĩSĒ ĩ Ńz ŃŃhflī ðç z ðlī, ĩsfÓ çyĒ ĩ xl≈y ĩ, w myÓ y ≤ ĄŃhs # ĩ° ð ĩçÓ çyĒ ĩ ĩÜ, Ü!_ ç, ð ĩl ĩSĒ- ŃŃĳ, Ó yç ĩ ĩ, y ĩB, Ó Ü ĩl, ñ ðlī, y ĩsfÜ, çyĒ ĩl, ĩy xl%B ĩl, Ó xÓfliy ĩ ĩÜ, Ó!Ó ĩl xyŃyÓ ~Ü, Üy, ç, ðlī, çyĒ ĩsfÜ, ÓfÓfliy ĩ ĩÜ, Ó!Ó ĩl xyŃy- ĩŃ, yÓ Ē, yĒĳ ĩñ "The only way out of underdevelopment is the way out of the capitalist system". 5Ē3Ē1 ĩ, y ĩB, Ó ĩ, ĩŃ, yÓ Ü) Ńy ĩl x ĩÜ, xl≈l# ĩl, !Ó ð ĩ, y ĩB, Ó ĩ, ĩŃ, yÓ lyly Ń# ÜyÓk, ĩ, y ĩ, z ĩŃ'á Ü, ĩÓ ĩSĒ- xyÜÓ y Ü, ĩl Ü, ĩ, ç, Ń# ÜyÓk, ĩ, y ~áy ĩl Ń ç ĩç, ĩ, ç, z ĩŃ'á Ü, Ó!

SĒ- ≤ ĄĒ ĩl, ñ ĩ, y ĩB, Ó ĩ, ĩŃ, yÓ y • ĩl ĩSĒ ĩñ ðlī, y ĩsfÜ, ĩ, zB ĩl ĩl Ó (ð) ĩÓ ≈ xl%B ĩl, Ó ĩ° !Ü, S%Ē ĩSĒ ly- ~Ē, ĩl, çy! ŃŃ, Ē, y ĩÓ ŃŃ, f ĩl - ÜyĒ, yÜ!Ē, Ē, y ĩÓ Óy • ĩl ĩ Ē Ēĳĳ, ç ç, yŃ# Ó çĒĒ, y ĩà zĳ, z ĩÓ y ĩ, ð Óy ĩçf Óy ĩòÓ ðyÓ ĩyÓ ≤ ĄŃy ĩÓ Ó ŃŃ ĩ ĩÜ, z ðlī, y ĩsfÜ, ĩ, zĳ, çyòl ÓfÓfliyÓ ð Ó ç- ĩ Ńz ŃŃ ĩ ð! ç ĩĒÜĒ, ð) ≈ ~Ē ĩl y ~Óç xyĒ ĩ, Ü, yÓ !ÓĒ, ß ðç á%Ó z xl%B ĩl, ĩSĒ- !mĳ, # ĩl, ñ xl%B ĩl, Ó ÓfŃy ĩò ĩl, ĩà ĩl Ē, yB, Óy ĩçf Ü) ð ĩl Ó Ē) !ÜÜ, yÓ ĩ, z, ðÓ çyÓ !ò ĩl ĩSĒ- Óy ĩçf Ü) ðlī z ĩl ĩ, z, ðlī ĩç ĩ ĩÜ, ŃjðÜ xyÓ ĩ ĩÓ Óy çyĒ ĩl Ó ð, çyÜ, y (Wheels of exploita- tion) !•Ńy ĩÓ Ü, çy Ü, ĩÓ ĩSĒ- x ĩl ĩÜ, Ü ĩl Ü, ĩÓ ĩ ĩñ xl%B ĩl, Ó ~z ÓfŃy ĩl o ĩÓfÓ !Ó!Ü ĩ ŃjðÜ ≈ ç, Ó ĩ, z, ðÓ ĩ° Óç çyÓ ĩ ĩĒ ĩSĒ- !Ü, v xl%B ĩl, Ó !, çSĒ ĩl ! ç) Ü) ð ĩl Ó G (industrial capital) ĩ ĩl T = Ó ç ç xy ĩSĒ- ð%ÜyĒ Óy ĩçf Ü) ð ĩl Ó !Ó ĩçĒĒ) !ÜÜ, yÓ myÓ y xl%B ĩl, ĩÜ, ÓfŃy ĩl Ü, Ó y ĩl ly- ĩ Ń! ðÜ, ĩ ĩÜ, ðá ĩl, ĩà ĩ° Ē, y ĩB, Ó ĩ, ç, ~Ü, ĩ, ç ĩç (top-sided)- NSOU ?GE-CO-31 98 ĩ, ĩ, # ĩl, ñ Ē, y ĩB, Ó ĩ, ĩŃ, yÓ y • ĩl ĩSĒ ĩñ ĩ, z, ðlī ĩç Óy ð ~Óç xl%B ĩl, çÓ flð ĩÓ Ó Ń ĩD ĩ, zĒ, ĩ° !òÜ, ĩ ĩÜ, z ŃjðÜ ≈ ĩ%_ ~Ó ĩl ≈ • ĩñ Ü, y ĩly ðç ĩ, z, ðlī ĩç • Ēĳ yÓ Ē, ĩ° xl%B ĩl, - xyÓyÓ ĩ ĩ, z, ðlī ĩç ly • ĩ° xlÓy ĩ, z, ðlī ĩç Ü, yÓ # ðç • ĩ° Ńz ðç ð ĩÓ ĩ, zB ĩ, - !Ü, v Ńz ĩl ĩG ĩÓ G ĩl ĩÜ, y ĩly ĩ, z, ðlī ĩç Ü, yÓ # ðç ĩSĒ ly- ĩ, y ĩòÓ Ü, y ĩly ĩ, z, ðlī ĩç !SĒ ly- !Ü, v ĩ, yÓ y !ÓŃ ĩxl# ĩl, ĩl, ≤ ĄĒ Ü Ńy ĩÓ Ó ĩ, zB ĩl, ðç- ð, ĩ%, ĩ, ñ Ē, yB, ðy! Ü, ĩÓ ĩSĒ ĩñ xl%B ĩl, ĩ ĩÜ, Ü!_ çyĒ ĩyÓ Ü ~Ü, ÜyĒ ĩ, z, ðy ĩ° • ðlī, ĩsfÓ, ðlī ĩ ĩÜ, Ń ĩÓ !à ĩl xĒy ðlī, ĩsfÓ xÓŃyl æ, ĩl ŃŃyçĳ, ĩsfÓ ≤ ĄĒ ĩ, ç, y Ü, Ó y- Üy: ≈ ĩ ðá ĩl ĩSĒ ĩl ĩñ ðlī, y ĩsfÜ, ĩ, zĳ, çyòl ÓfÓfliyÓ lyly !Ó ĩÓ y ð ~Óç ŃçŃyĳ, ĩy ĩÜ, - ĩ Ńz ŃçŃyĳ, ð) Ó Ü, Ó ĩl, • ĩ° ççflç ĩ!ĒÜĒŃçç ĄŃ ĩÜÓ Üy ðf ĩÜ ðlī, ĩsfÓ xÓŃyl æ, ĩl ŃŃyçĳ, sf ≤ ĄĒ ĩ, ç, y Ü, Ó ĩl, • ĩÓ- ĩ, ál xyÓ Ü) ð ĩl Ó Ńy ĩy çÜ, Üy!Ü, yly ĩyÜ, ĩÓ lyñ Ü) ðlī Óy ĩ, zĳ, çyòl ĩl Ó Üy ðf ĩÜÓ Ńy ĩy çÜ, Üy!Ü, yly ≤ ĄĒ ĩ, ç, y, • ĩÓ- Ē, ĩ° Ü) ð ĩl Ó çyĒ ĩÜ) Ü, ð, ĩ° e ĩyÜ, ĩÓ ly- ðlī, y ĩsfÜ, ĩ, zĳ, çyòl ÓfÓfliyÓ xhs ĩ! ≈ ĩ, !Ó ĩÓ y Ó ŃçŃyĳ, ð) Ó • ĩÓ- Üy: ≈ ĒÜĒ~Ó, ðlī xl%B ĩl, ĩ, ĩÓ ~Ü, ŃŃ ĩ Ó y ĩç ĩ y G ! ð, ĩl ŃŃyçĳ, y ĩsfÜ, !Ó ≤ ĩÓ Ó Üy ðf ĩÜ ŃŃyçĳ, sf ≤ ĄĒ ĩ, ç, y, • ĩl - !Ü, v 1980 ĒÜĒÓ ðç ĩÜ, ŃyĒĒ, ĩl ĩ, Ó y ĩç ĩ y ĩly ŃçŃyĳ, G ! Óç, çy ð Ó ç • ĩl ~Óç ŃçŃyĳ ĩl, zB ĩl, ĩ, Ó xl≈l# ĩl, ÓfÓfliy !•Ńy ĩÓ ŃŃyçĳ, sf Ē, ĩÜ, ĩl- ŃŃyĒ, ĩl ĩl, Ó, ç, ĩl, ĩà ĩl, ~Óç ŃŃyĒ, ĩl ĩ, Ó y ĩç ĩ y Ó ĩl y ~Ü, ĩl, ðç !•Ńy ĩÓ !Ó ≤ ĩÓ Ó, ðÓ ~Ü, ĩl, • ĩl ĩSĒ ĩl, y Ē, ĩl, 15 ĩl, flŃy ð ĩl ð ĩç, ðlī Ó ĩl, • ĩl - xyÓ xyç ĩÜ, Ó ŃŃyçĳ, sf # ĩl, ĩyÓ ŃŃyçĳ, ĩsfÓ, ðlī ĩ ĩÜ, x ĩl Ü, ç, y z Ń ĩÓ ~ ĩŃ ĩSĒ- Ó ĩ, Üy ĩl ĩl, ĩ ĩÜ, x ĩl ĩÜ, !Ü ð xl≈l# ĩl, ð xl≈y ĩ Óf!_ ð ĩ, G ŃÓ Ü, y Ó « ĩl, ç Ńy Ófliy ĩl Ó ĩ Ü ĩl Ü, ĩÓ ĩl - !ÓŃ ĩxl# ĩl, ĩl, ŃŃyçĳ, sf xyç ≤ ĄŃ ĩ xÓ% !ĒÓ, ç, ð ĩl - !Ü, ĩ, z Óy ĩ ĩl, ĩl ĩl, ĩy ĩl ĩ, z Ó Ü, y ĩÓ ĩl y ~Ó *, ç, ð Ü, ĩl ĩl, ĩl, ç, ŃŃyĒ, ĩl, y ð ĩç z ~ál G ŃŃyçĳ, sf ĩl, ĩÜ, xy ĩSĒ- Ó Ó ç ðlī, y ĩsfÜ, ÓfÓfliy z ĩ, yÓ lyly xĒ, fhs Ó # ĩ ŃçÜ, ç, Óy ŃçŃyĳ, Ń ĩŃG ĩl, ĩÜ, xy ĩSĒ- ç, ĒĒ, Ü, ĩ Ē, yB, Ü, wĒÜĒ ≤ ĄŃhs ŃjðÜ ≈, Ó Ü, ĩy Ó ĩ° ĩSĒ 1971 Ńy ĩ° ≤ ĄÜ, y ĩç, ĩŃ, yÓ On Capitalist Underdevelopment Ó z ĩl - !Ü, v ĩ, yÓ (ð) ĩÓ ≈ 1940 ĒÜĒ~Ó ðç ĩÜ, Ó çĒĒ, y ĩà Ó y ĩ, z Ó ≤ ĄĒ Óç ~Óç • Ńy™ ĩŃDyÓ (ð, ĩÜ, Ē, y ĩÓ ≤ ĄŃ ĩ xl%Ó *, ç Ü, ĩy Ó ĩ° ĩSĒ- ĩŃ, y ĩòÓ Ü ĩl, ñ ĩç ≤ ĄŃy ĩ, zB ĩl, ĩ° ĩçÓ Ń ĩD Ü, ĩl ĩç ĄŃy ĩ xl%B ĩl, ĩ° ĩçÓ xÓy ð Óy ĩçf • ĩ° xl%B ĩl, ðç ĩl, « ĩl, ç Ą Ą ĩl ĩl • ~Óç ! ç ĩl yB ĩl, ðç ĩl, çyĒ, Óy ĩl - ĩ, çŃĒyĳ, yñ Óy ĩçf • yÓ (terms of trade) xl%B ĩl, ĩ° ĩçÓ !Ó, ç ĩç, ĩy ĩl - Ē, ĩ° xyhs ç≈y! ĩ, Ü, Óy ĩçf ĩ ĩÜ, xl%B ĩl, ðç ĩl, çyĒ, Óy • ĩl, çy ĩÓ ly- ĩŃ, y ĩòÓ ~z Ńl, ĩÜ, ~Ü, Ń ĩD ≤ ĄĒ Óç ĒÜĒŃDyÓ ĩ, ç, ç (Prebisch- Singer thesis) Óy • ĩl - Ē, yB, ~z ĩ, ĩŃ, ç Ń ĩD ĩ, z, ðlī ĩç Óy ĩòÓ ĩ, z, çyòl%, Ü%, ĩyà Ü, ĩÓ ĩSĒ- Ē, ĩ° Ń ĩò ĩçÜ, Óy ĩçf ~ál ĩ, zB ĩl, Óy ĩ, z, ðlī ĩç Ü, yÓ # ðç ĩç, Ó xy ĩÓ y xl%Ü), ĩ° ~Óç ĩ, z, ðlī ĩç ðç ĩç, Ó ≤ ĄĒ ĩ, Ü), ĩ° ð, ĩ° ĩy ĩl - ~Ü, Ü, ĩy ĩl ĩ Ó ĩò ĩçÜ, Óy ĩçf ĩ, z, ðlī ĩç ðç ĩç, Ó Ü, y ĩSĒ çyĒ ĩÜ) Ü, • ĩl ðŃyĳ, y ĩl - Ē, ĩ° xl%B ĩl, Óy ĩ, z, ðlī ĩç ðç ĩç, çyĒ ĩl, • ĩl - ~Ē, y ĩÓ ðá ĩ° Ē, y ĩB, Ó ĩ, ç, ĩl, ĩ, çyÓ ≤ ĄĒ Óç ĒÜĒŃDyÓ

NSOU ?GE-CO-31 108 3É •zÙy!%îî° î°Ó° xÛÙ !Ó!Ù! î, _¥ (Theory of Unequal Exchange of Emmanuel) : Ûyî:≈Ó Ù)î°fÓ° ðÙî, _¥îÛ, ÓfÓ•yÓ° Ù, î°Ó° •zÙy!%îî° î° ð!áîî° î°SÈL îñ í,zBî, G x!%Bî, î° ð!ícÓ° Ù î°fÓ Óyî!îçfÓ° ÑÛ! xÛÙ !Ó!Ù! î° áîê, - ~z xÛÙ !Ó!Ù! î°Ó° myÓ°y flî°îyBî, î° ðc=!° í,zBî, î° ðc myÓ°y î°çy!Eî, î° - Ê, î° flî°îyBî, î° ðc=!° î°î, x!%Bî î, ~ÓÇ í,zBî, î° ð!íc í,zBî î, áîê, - ~z î, î°_¥Ó° xyÓ° ~Û, îê, !Ûk,yhs° • îñ flî°îyBî, î° ð!ícÓ° çlâî Û, î°çy!Eî î°Ó° myÓ°y í,zBî, î° ð!ícÓ° ð!Û î°Û, Ó°y °yE,Óy! • - ~z î, î°_¥Ó° !ÓÓ° & îk, ≤Ãðy! Û, • îñ Ûyî:≈Ó° ð%•z ð! íÓ° Ù î°fÓ î°çy!Eî î°Ó° xyî°yâ, ly ð%îê, î° ð!ícÓ° « î° ≤Ãîlyçf • î°Ó! Û, ly î, y !îî° Ñ!î° î°Ó° xÓÛ, yç xyî°SÈ- 4É !ÓYª x!≈!#î, î°î, Óy!îçf Ù)° ð!îÓ° È) !ÛÛ, y Óy î°Û, ÈÛÈÓ° î, _¥ (Role of Merchant Capital in World Economy, or, Kay's Theory) : î°Û, ÈÛÈÓ° Ù î°î, ñ í,zBî, î° ð!ícÓ° Óy!îçf Ù)° ð! x!%Bî, î° ð!ícÓ° í,z í, ðyò Û, Ó° Ù, ySÈ î° Û, ÛÑ, yâ, yÛy° î°Û, î°î ~ÓÇ î, y í,zBî, î° ð!íc !Ó!e Ù, î°îÓ° - í,zBî, î° ð!íc ~=!°Ó° myÓ°y !ç°çyî, çîf î, !Ó° • - ~z !ç°çyî, çî ð!íçf° ~Û, ê, y xçç xyÓyÓ° Óy!îçf Ù)° ð! Ù, î°î ~ÓÇ î, y x!%Bî, î° ð!íc !Ó!e Ù, î°îÓ° - ~z Ù, y î°ç Óy!îçf Ù)° ð! flî°îyBî, î° ðc î°Û, ð%ÛÓyÓ° î°çy!Eî Ù, î°îÓ° - Ù, ÈÛÈÓ° Ù î°î, ñ Óy!îçf Ù)° ð! Ù, y îly Ù)°f Ñ, !çT Ù, î°î ly- •z•y =ð% ÓyçyÓ° !î° sfi Ù, î°î Ù%lyE, y xçç! Ù, î°îÓ° - î, !l î°î° î°SÈL îñ !Ó° îê, î°î !ç° !Ó≤ î°îÓ° !ê, Ù, xyî°îñ !ç° Ù)° ð!îÓ° xy!ð, ð, f Óy!îçf Ù, Ù)° ð! x î, ð« y î°Ó° î, , â° - î, á! Óy!îçf Ù)° ð! í,z, ð! î°îc=!° î, !ç° Ù)° ð!îÓ° ≤Ãî, !!ð° !°y î°î Ù, yç Ù, Ó° î°î, °yâ î°y- ~z Ù)° ð! !ò îî° Óy! îçf Ù)° ð! í,z, ð! î°îc=!° î° Û, Ñflîy! ÛÑ, yâ, yÛy° Ù, l î, °yâ î°y ~ÓÇ î°yâ î°îç°çyî, oÓf ä, í, y ðy Û î°Ó, î°î, °yâ î°y- ~SÈy, yñ !ç°çyî, o î°îçfÓ° ÓyçyÓ° Ñ!!Yâ, í, Ù, Ó° î°î, •z•y í,z, ð! î°îçf° î° ðc#î !ç°=!° Û, ðÁÇ Ù, Ó° î°y- ~Ê, y î°î Óy!îçf Ù)° ð! flî°îyBî, î° ðc=!° î, !ç° Ù)° ð!îÓ° ~îçrê, Óy ≤Ãî, !!ð° *î, ð Ù, yç Ù, Ó° î°î, °yâ î°y- Ù, ÈÛÈÓ° Ù î°î, ñ Óy! îçf Ù)° ð!îÓ° ~z È) !ÛÛ, yÓ° Ê, î°•z í,z, ð! î°îc=!° î, xÓ!î, âê, ° ~ÓÇ, çyçy, çy!ç í,z, ð! î°îcÛ, yÓ° # ðc=!° î, í,zBî î, âê, î°î, °yâ î°y- 5É9 x!%ç#°! ÑÇ!« ,Æ í,z, î°îÓ° ≤ÃîçyÓ° ≠ 1É Ê , y î°B, Ó° x!%Bî î, Ñjð!Û≈, î, Ó•z!ê, Ó° ly Ù, Ù, #/2É x!%Bî î, í, î°_¥ Ù, w G ≤Ãyhs° Ó° î°î, Ù, # î°y î°V, V 3É Ê , yB, ÈÛÈ~Ó° î, î°_¥ x!%Bî î, î° î°Û, Ù!_ Ó° í,z, çy! Ù, #/ 4É , ð° ÓfyÓ° î°îÓ° !Ê≈, Ó°ç#°î, y î, _¥ Ñjð!Û≈, î, Ó•z î°îÓ° ly Ù, Ù, #/5É í,zBî î° x!≈!#î, î°î, Ù!Ê≈, Ó°ç#°î, y Ù Ó° î°î, Ù, # î°y î°V

NSOU ?GE-CO-31 109 6É ÓfyÓ° î°îÓ° Ù î°î, Ñ%Æ x!≈!îî, Ù, í,zm, î°îÓ° ä, yÓ° îê, xyÛ, yÓ° Ù, # Ù, #/7É xÛÙ !Ó!Ù! î° î, î°_¥Ó° ~Û, ç! Ù%áf ≤ÃÓ_ yÓ° ly Ù Ó%l- 8É xÛÙ !Ó!Ù! î° î°_¥Ó° ~Û, îê, Ñ#ÛyÓk, î, y í,z î°î°á Ù, Ó° &l- 9É Ù,

ÛÈÛÈ Ù, x!%Ó° î°Û, î°îÓ° Óy!îçf Ù, Ù)° ð!îÓ° xyÓi≈, î°îÓ° Ó° *ç, ð!ê, !°á%l- 10É x!%Bî î, Ñjð!Û≈, Ù, ÈÛÈÓ° î, î°_¥Ó° Ù) °Û, ly Ù, #/ÛyV, y!Ó° ~ð!â≈fÓ° í,z, î°îÓ° ≤ÃYçyÓ° ≠ 1É Ê , y î°B, Ó° í,z, ð! î°îcÛyò, î, î°_¥Ó° ≤Ãðy! ÑÛyî°yâ, ly=!° Ù, # Ù, #/2É ÓfyÓ° î°îÓ° î, î°_¥Ó° ≤Ãðy! Ñ#ÛyÓk,

î, y=!° í,z î°î°á Ù, Ó° &l- 3É xÛÙ !Ó!Ù! î° î°_¥Ó° !ÓÓ° & îk, ≤Ãðy! x!Ê, î°îyâ=!° Ù, # Ù, #/4É Óy!îçf Ù)° ð!îÓ° È) !ÛÛ, y Ñjð!Û≈, Ù, ÈÛÈÓ° î, î°_¥Ó° Ñ#ÛyÓk, î, y=!° Ù, # Ù, #/ò#â≈ í,z, î°îÓ° ≤ÃYçyÓ° ≠ 1É x!%Bî î, Ó° !ÓhflîyÓ° Ñjð!Û≈, Ê , y î°B, Ó° î, _¥îê, !Ó î°Y°Eî Ù, Ó° &l- 2É , ð° ÓfyÓ° î°îÓ° !Ê≈, Ó°ç#°î, yÓ° î, _¥îê, Ñ Ç î°ç, î°î, ð Ói≈ly Ù, Ó° &l- 3É !

!Ê≈, Ó°ç#°î, yÓ° î, _¥ !°y î°îÓ° Ê , yB, ~ÓÇ ÓfyÓ° î°îÓ° î, î°_¥

Û° ~Û, îê, î%, °ly Ù)°Û, xyî°yâ, ly Ù, Ó° & l- 4É Ñ

Ûy î° yâ, ly! •zÙy!%îî° î°Ó° xÛÙ !Ó!Ù! î° î°_¥îê, çÓ° #ç, y Ù, Ó° &l- 5É í,z, ð! î°îçf° î° î°!à !ÓYª x!≈!#î, î°î, Óy!îçf Ù) ° ð!îÓ° È) !ÛÛ, y !Ó î°Y°Eî Ù, Ó° &l- 5É10 @° Åsi, ð!O 1É ÑÓ° î°î°ñ ç! î°î°ñ î°á î°Û! Ù G x!î°@f È%ç_ (2007) : x!≈!îî, Ù, í,zBî î° l ≠ ≤Ãî, ç, y!ñ î, _¥ G ≤Ãî î° yàñ ÓceÛ, !Û!u, î°Û, ê, ≤Ãy•z î°E, ê, !°!Û î°ê, í, - 2É Baran, P. (1957) : The Political Economy of Growth, The Monthly Review Press, New York 3É Blaug, M. (1968) : Economic Theory in Retrospect, Heinemann, London. 8É Kay, G. (1975) : Development and Underdevelopment : A Marxist Analysis, Macmillan, London.

NSOU ?GE-CO-31 110 ~ Ù, Ù, 6 ??Ó° y î°kT...Ó° È) !ÛÛ, y Ù, àê, l 6É1 í,z î°çf 6É2 ≤ ĀhflîyÓly 6É3 x!≈!#! î, Ó° ≤Ãðy! !çáÓ°=!° 6É4 x!≈!îî, Ù, í,zBî î° î°î Ó° y î°kT...Ó° È) !ÛÛ, y 6É5 x!≈!îî, Ù, ÑÛyfyÓ° ÑÛyôy î°îçyç î°îÓ° È) !ÛÛ, y 6É5É1 Óyçy î°îÓ° È) !ÛÛ, yÓ° Ñ#ÛyÓk, î, y 6É6 x!≈!îî, Ù, ç!Ó° Ù, "lyÓ° È) !ÛÛ, y 6É7 Ó° yçT... Óly Ù ÓyçyÓ° 6É8 ÑÛyç, î°sf ðy Ù !ð≈yÓ° î° 6É8É1 ðy Ù !ð≈yÓ° î° ÑÛyfy G î, yÓ° ÑÛyðy! 6É9 ÑÛyÛy!çÛ, oÓf G î, yÓ° ~Ó!ççTf ÑÛ)• 6É10 ÑÛyÛy!çÛ, o î°îçfÓ° Ù, yÛf ÑÓ° ÓÓ° y° 6É11 ÑÛyÛy!çÛ, o î°îçfÓ° ðy Ù !ð≈yÓ° î° 6É12 Ñ yÓ° yçç 6

NSOU ?GE-CO-31 116 !Ó!e' Ü,Ó' ^ÍÓ- ^i,Ü!ñ ^ÍoÓf ^e'í,y^ìòÓ' Ü,Ü, ðSÈ@ñ ^Ïz oÓf Ü,Ü, ð!Ó' Üyí í,zí,ðß" • ^ÍÓ ~ÓÇ Ü,Ü ðy^ÍÜ !Ó!e' • ^ÍÓ- ï,y^!ñ ^ÍÓ!ç ðSÈ^ÍÓ@' o^ÍÓfÓ' í,zí,ðyò^ÍÜ ^Ó!ç í,z,ðÜ,Ó' í!^ÍÜ^yà Ü,Ó'y • ^ÍÓ ~ÓÇ Ü,Ü ðSÈ^ÍÓ@' o^ÍÓfÓ' í,zí,ðyò^ÍÜ Ü,Ü, ð!Ó' Üyí í,z,ðÜ,Ó' í!^ÍÜ^yà Ü,Ó'y • ^ÍÓ- Ï%í,Ó'yÇ ÓyçyÓ' ÓfÓfliy•z ~^Í« ^!e !!ð≈yÓ' í,Ü, ^ÍÓ' !ò^ÍFSÈ ^Ü,y!% oÓf Ü,í,è,y, ð!Ó' Üy^Íí,í,zí,ðyòl Ü,Ó'y • ^ÍÓ- ~á!ñ !mí, #! ^ÜÏÏy • ðñ !Ó!È,ß" oÓf Ü, #È,y ^ÍÓ í,zí,ðyòl Ü,Ó'y • ^ÍÓ x!≈y! ^Ü,y!% í,zí,ðyòl ^Ü,Óç' ÓfÓyÓ' Ü,Ó'y • ^ÍÓ ^Ï!è, !è,Ü, Ü,Ó'y- ^Ü,y!% í,z,ðyòl í,zí,ðyò^ÍÜ Ó' Ü,y^!ç Ü,í,è,y !^ÍÜ^yà Ü,Ó'y • ^ÍÓ ^Ï!è,G í,z,ðyòy^ÍÜ ðy^ÍÜÓ' myÓ'y !!ð≈yÓ' í, •! - ^Íí,í,z,ðyòy^ÍÜ ðyÜ Ü,Üñ ^Ïz í,z,ðyòy^ÍÜ Ó!ç Ü, ^ÍÓ' !!^ÍÜ^yà Ü,Ó'y • ^ÍÓ ~ÓÇ ^Íí,í,z,ðyòy^ÍÜ ðyÜ ^Ó!çñ ^Ïz í,z,ðyòy^ÍÜ Ü,Ü, ð!Ó' Üy^Íí,í!^ÍÜ^yà Ü,Ó'y • ^ÍÓ- xyÓyÓ' ñ Ü,y^ìòÓ' ç!f í,zí,ðyòl Ü,Ó'y • ^ÍÓ ^Ï!è,G ÓyçyÓ' ÓfÓfliy Óy ðyÜ ÓfÓfliy !è,Ü, Ü, ^ÍÓ - xyÜÓ'y çy!ñ í,zí,ðyò^ÍÜ Ó' í,z,ðÜ,Ó' í,ä,yÓ' !è, ≠ ç!Üñ ðÜñ Ü)ð! G ^Ïçàè,Ü - ~^ÍòÓ' Üy! °Ü,Ó'y • ^Íyè ^ÍÜ ç!ÜðyÓ' Óy ç!ÜÓ' Üy!^Ü,ñ ð!ÜÜ,ñ, ðÑ%!ç,ð!í, ~ÓÇ ^Ïçàè,Ü, - ~á!ñ ä,yÓ' !è, í,z,ðyòy^ÍÜ Ó' ≤Ä^Íí, fÜ, !è,Ó' ~Ü, !è, Ü, ^ÍÓ' ðyÜ xy^ÍSE ~ÓÇ ^Ïz ðyÜ=!°z • ° ^Ïhflí í,z,ðyòy^ÍÜ Ó' Üy!^Ü, ^ÍòÓ' xyl' - ç!ÜÓ' Üy! °^ÍÜ,Ó' xyl' • ° äyç!ñ ð!Ü^ÍÜ,Ó' xyl' • ° Üç%!Ó' ñ, ðÑ%!ç,ð!í,Ó' xyl' • ° %ð Óy !sf,ðy!í,Ó' È,yí, y ~ÓÇ ^Ïçàè, ^ÍÜ,Ó' xyl' • ° Ü%lyÈ,y - xyÓyÓ' ñ ~z xy^ÍÜ^ÍÜ Ó' í,z,ðÓ' z !!È≈,Ó' Ü,Ó' ^ÍSE ^Ü,y!% ^!í,Ü,í,è,y ^È,yà Ü,Ó' ^Íí, ðy^ÍÓ' - Ï%í,Ó'yÇñ xyl' Ó^è, !!ð≈yÓ' í, •! í,z,ðyòy^ÍÜ ðy^ÍÜÓ' myÓ'y - xyÓ' í,z,ðyòy^ÍÜ ^ÍÓ' ðyÜG ÓyçyÓ' ÓfÓfliy•z !!ð≈yÓ' í,Ü, ^ÍÓ - Ï%í,Ó'yÇ ^ðáy !y^ÍFSÈ ðyÜ ÓfÓfliy Óy ÓyçyÓ' ÓfÓfliyÓ' Üyðf^ÍÜ•z x!≈!#!í,Ó' ^ÜÓ!^Ü, ^ÏÏÏy= ! °Ó' ^Ïyòy! • ^ÍÜ^ÍÜ, - ≤Äyã, #! ð!ÓK,y!#á! Ü^ÍÜ,Ó' ^Íí, ! ^Íñ !!ò ÓyçyÓ' ÓfÓfliy Óy ðyÜ ÓfÓfliy^ÍÜ, xÓy^Íò Ü,yç Ü,Ó' ^Íí, ^òG!^y •! ~ÓÇ !!ò x!≈^Í!í,Ü, Ü,yçÜ, ^ÍÜ≈ ^Ü,y^Íy ^ÏÜ,Ü,y!Ó' • hflí^Í« ç,ð ly^ÍÜ,ñ í,y • ^Íz ^ò^ÍçÓ' ^Ï≈y! ðÜ, Ü, °fyí ^Ïy!ðí, • ^ÍÓ - ^Ïy!±!í,Ü, Ü,y^ÍÓ' x^ÍÜÜ, x!≈!#!í, !Ó!òG • z Üí, ^ÍÜ, ^ÏÜ!Ü, Ü, ^ÍÓ' - ÓyçyÓ' ÓfÓfliyÓ' Ü, ^ÍÜ^ÍÜ, !è, !Ó' ^ÍçÈ! ^Ï!ÓðyÓ' Ü, ly ~z ≤Ä^ÍD í,z^ÍÓ^á Ü,Ó'y ^Íí, ðy^ÍÓ' - xÓyð ÓyçyÓ' ÓfÓfliyÓ' ≤Ä!Ü ~ÓÇ ≤Äòy! ^Ï!Óðy • ≤Ä!í, ^Íly!à!yÓ' ^Ï!Óðy - ~z ÓfÓfliy! ≤Ä!í, ^Íly!à!yÓ' È, ^Í° xò« í,zí,ðyòÜ, ÓyçyÓ' ^ÍÜÜ, x,ðÏ,í, •! ~ÓÇ ð%Üyè ^Ï%ò« í,zí,ðyòÜ,Ó'y z ð#â≈Ü,y^Í° Óyçy^ÍÓ' !è, ^ÍÜ, ly^ÍÜ, - È, ^Í° í,zí,ðyòl ÓfÓfliyG ð« í,Ü •! - !mí, #!^Íí, ñ ≤Ä!í, ^Íly!à!yÓ' Óyçy^ÍÓ' ≤Ä^Íí, fÜ, í,zí,ðyòÜ, G ^È,yàÜ,yÓ' # xÓy^Íò ! ^k,yhs" !!^Íí, ðy^ÍÓ' - È, ^Í° í,zÈ,í, ^!Ó' z í,z,ð^Íly!à!y, ^Ï≈y!ðÜ, •! - ï,í, #!^Íí, ñ xÓyð ÓyçyÓ' ÓfÓfliy! ^Ü,Ó' ð« í,ÜÓ'y z ð#â≈Ü,y^Í° !è, ^ÍÜ, ly^ÍÜ, Ó^Í° í,zí,ðyòl Óf! ^Ï≈!í, •! - ^è,í,yÓ'y ^Ï≈!í, ðy^ÍÜ oÓf!è, ç,ðy! Ó^Í° í,y^ìòÓ' Ü, °fyí Óy ^È,yàÜ,yÓ' #Ó' í,zm, ^Ï≈y!ðÜ, •! - ä,í%, !≈í, ñ ÓyçyÓ' ÓfÓfliyÓ' ä,y!òy G çyà^ÍÜÓ' ç!_ Ó' myÓ'y fl!^Íç!è, ^ÍÈ,y^ÍÓ x^ÍÜÜ, ^ÏÏÏyÓ' ^Ïyòy! •! - È, ^Í° ^ÏÜ,y!Ó' xò« í,yñ xyÜ°yí,y!sfÜ, ^Íç!°f G ð%!≈!#!í, á!è, ly- ç,ðMÈ,Üí, ñ ÓyçyÓ' ÓfÓfliy! Óf!_ fl!yí, sf!yò^ÍÜ, fl!#Ü,yÓ' Ü,Ó'y •! - ^È,yà x!Óy !Ó!^ÍÜ^y^ÍàÓ' ^« ^!è Óf!_ Ó' ! ^k,yhs" @^Ä^Íí fl!yò#!í, y ly^ÍÜ, - NSOU ?GE-CO-31 117 6È5È1 Óyçy^ÍÓ' Ó' È)!ÜÜ,yÓ' ^ÏÜyÓk,í,y ÓyçyÓ' ÓfÓfliy ^ò^ÍçÓ' x^ÍÜÜ, =Ó' &c,ð)≈ Ü,yç Ü, ^ÍÓ' ly^ÍÜ, - z•y ^ò^ÍçÓ' ^Ïð^ÍòÓ' ð« Ó^è, !, àè,y! ñ ^ò^ÍçÓ' í,z,ð!%_ oÓf ^ÏÏÏ! !!ð≈yÓ' í,Ü, ^ÍÓ' ñ ð« í,Ü í,zí,ðyòÜ, ^ÍÜ, í,z,ð!%_ ≤Ä!í, ðy! ç,ð^Íí, ^Ïy^Íf Ü, ^ÍÓ' ñ ^è,í,y^ÍÜ, ^Ï≈!í, ðy^ÍÜ ^Ü,y^Íly oÓf ç,ð^Íí, ^Ïy^Íf Ü, ^ÍÓ' ñ í,z,ð!%_ í,zí,ðyòl, ðk,í, !!ð≈yÓ' í,Ü, ^ÍÓ' z,í,fy!ò- ï, ^ÍÓ' ÓyçyÓ' ÓfÓfliyÓ' !Ü, S%È ^ÏÜyÓk,í,yG xy^ÍSE- ^Ïç^Í« ^Íç, ð^Í= !!í,Ó' * ç,ð ≤Ä!Üí, ñ ÓyçyÓ' ÓfÓfliy ^Ïð^ÍòÓ' ð« Ó^è, !, àè,y! !!ò ÓyçyÓ' !è, ç,ð!≈yD ≤Ä!í, ^Íly! à!yÓ' ÓyçyÓ' •! - !Ü, v Óyhflí^ÍÓ' Óyçy^ÍÓ' lyly x,ð!≈yDí, y ly^ÍÜ, - ^Ï^Í« ^!è ^Ïð^ÍòÓ' ð« Ó^è, !, à!è, ly- x,ð)≈ ≤Ä!í, ^Íly!à!yÓ' Óyçy^ÍÓ' ≤Äy! çz ^Ïð^ÍòÓ' x,ðä,í, á!è, - !mí, #!^Íí, ñ x,ð!≈yD ≤Ä!í, ^Íly!à!yÓ' Óyçy^ÍÓ' x^ÍÜÜ, ^ÏÜ^Íz ^è,í,y çy!È!í, •! !Ó!è,í,yÓ' myÓ'y - ^Ï^Í« ^!è ^è,í,yÓ' í, !È ^Ï≈y!ðÜ, •! ly- ï,í, #!^Íí, ñ xÓyð ≤Ä!í, ^Íly!à!yÓ' Óyçy^ÍÓ' ^ÏÜ,y!Ó' !!^Ísfi ly^ÍÜ, ly- È, ^Í° ~z Óyçy^ÍÓ' ^Ïz ^Ïhflí oÓf í,zí,ðß" •! ^Í= !^Íí, Ü%lyÈ,y ^Ï^Íä, ^ÍÜ^ÍÓ!ç- ~Ó' È, ^Í° x^ÍÜÜ, xÜ,yÜf o^ÍÓfÓ' í,zí,ðyòl ^Íí, ç,ðy^ÍÓ' - ä,í%, !≈í, ñ xÓyð ÓyçyÓ' ÓfÓfliy! ≤Ä!í, ^Íly!à!yÓ' È, ^Í° ^Ü,Ó' ^Íyàfí,ÜÓ'y z !è, ^ÍÜ, ly^ÍÜ, - ^Í^ÍÓ!ç ð« í, ^Ï^ÍÓ!ç ≤Ä!í, ðy! ç,ðy! - È, ^Í° ~z ÓfÓfliy! xyl' Ó^è, ^ÍÜÓ' ~ÓÈ!Üf á!è, - ç,ðMÈ,Üí, ñ ÓyçyÓ' ÓfÓfliy xÓyð •! Ü, á!ly x!í, í,zí,ðyòl Ü, á!ly Óy fl! í,zí,ðyòl Ü, á!ly í,zFä, ðyÜhflíÓ' ñ Ü, á!ly Óy fl! ðyÜhflíÓ' ≤ÄÈ, !í, á!è, ly^ÍÜ, - ~Ü, Ü, ly! ñ xÓyð ÓyçyÓ' ÓfÓfliy! xyl' G !!^ÍÜ^y^ÍàÓ' ^« ^!è Óy!çfä, e ç!í, Gè,ylyÜy á!è, ly^ÍÜ, - È!ä,í, ñ, ç,ð!≈yD ÓyçyÓ' ÓfÓfliyÓ' !Ü, S%È ^ÏÈ, ° lyÜ, ^Í°G Óyhflí^ÍÓ' Óyçy^ÍÓ' lyly x,ð!≈yDí, y Óy x!ð)≈í,y ly^ÍÜ, - x,ð!≈yD ≤Ä!í, ^Íly!à!yÜ)Ü, Óy ~Ü, ^Íä, !è, !^y ≤Ä!í, ^Íly!à!yÜ)Ü, Óyçy^ÍÓ' lyly Ü%, È, ° ^ðáy !y! - ~=!° • í,zFä, ðyÜñ xfl!yÈ,y!ÓÜ, Ü%lyÈ,yñ x!í, ðyòlç#° !ÓK,y, ð! Óf! ñ ^Ïð^ÍòÓ' x,ðä,í, ñ í,zí,ðyòl « Üí,yÓ' x,ð)≈ ÓfÓyÓ' ≤ÄÈ, !í, - ^ÏÈÜí, ñ xÓyð ≤Ä!í, ^Íly!à!yÓ' Óyçy^ÍÓ' ^è,í,yÓ' ^ÏÈ,ÜÜç ly^ÍÜ, Ó^Í° ^Íðy!Ó Ü,Ó'y •! í,yG Óyhflí^ÍÓ' ly^ÍÜ, ly- Óyhflí^ÍÓ' !ÓK,y, ð! G ≤Ää,yÓ' ^Ü,Óç^ÍÓ' myÓ'y ^è,í,y^ìòÓ' çSÈ@^ÍÜ, ≤ÄÈ,y! Óí, Ü,Ó'y •! - ÓyçyÓ' ÓfÓfliyÓ' ~z ^Ïhflí x!%!Óðy ò)Ó' Ü,Ó' ^Íí, •!° Óyçy^ÍÓ' Ó' Ü,y!≈, ðk,í,Ó' í,z,ðÓ' !Ü, S%È ^ÏÜ,y!Ó' !!^Ísfi G !

100% MATCHING BLOCK 37/44 SA Banasree Thesis PDF.pdf (D158240265)

Ó!ò! ^ÍÈ!ò xy^ÍÓ'y, ð Ü,Ó' ^Íí, •

x`llU, xEüEiÓ#Ü, Ó`î`llyàf (non-renewable) fjdò kT Ü, `iÓ` - ~`li, ~Ü, !ò`lÜ, `lÜ, ð!Ó` `iÓ` `iCÓ` È, yÓ` fYUf kT`!`ñ
xlflò`lÜ, `i, Ü, l`i, zB`l`l` ≤`Ä!E`l`y fljÓ!«`Ü (sustainable) ly`lÜ, ly- xl≈`llü, Ü, ð!Ó`Ü, `lyÓ` Üyðf`lÜ`ò`iCÓ` ð%≈`E,
≤`ÄyÜ, l`i, Ü, fjdò`lòÓ` ~z x, ðä, l` ~ÓÇ`...y f (depletion) Ó, Ü, Ó`y` `l`l`i, ðy`lÓ` - ? fl`l`yB`i, xl≈`l#l`i, `l`i, ð!Ó`Ü, `lyÓ`
`ð`l`«`l`!`_` ≠`i, zB`i, `ò`ç=!`l`i, ð!Ó`Ü, `ly`l`l`Ühfl`Ü, yÓ` `l`i` ≤`Ä`l`l`yçl`ñ`xl%ß`i, `ò`iC`G`i, z, ð`lÓ`y`_`Ü, yÓ`i`!`Ó` çl`
`ð!Ó`Ü, `ly` ≤`Ä`l`l`yçl` - ~SÉyí, yñ xy`lÓ`y`Ü, i, Ü, =!`!Ó`l`cE`l`Ü, yÓ` `l`i` xl%ß`i, Óy fl`l`yB`i, `ò`iC` ð!Ó`Ü, `lyÓ` `!Ó`l`cE`l`
≤`Ä`l`l`yçl` xy`l`SÈ- ≤`Ä`l`l`i, ñ fl`l`yB`i, `ò`iC` ~Ü, !è, òy!Ó` `l`ofÓ` ð%`Tä, e` Óy`!l`i` hfl`l`l`Ó`Ó` xy`l`l`Ó` ÈÑ, yò`Ü, yç`
Ü, `l`l`Ó` - ~z ð%`Tä, e` È, y, `l`i, •`l`p` ~Ü, !è, `çyÓ` ðyE, yÓ` ≤`Ä`l`l`yçl` xl≈`y`l` Ói, xyÜ, y`l`l`Ó`Ó` !Ó!`l`l`yà` ≤`Ä`l`l`yçl` - xl≈`l`l`
i, Ü, ð!Ó`Ü, `ly` SÉyí, y` ~!è, fΩ, Ó`l`l` - !m`i, #`l`i, ñ`xl≈`l`l`l`i, Ü, i, zB`l`l`l`l`Ó` çl` fYÜy!çÜ, ð!Ó`Ü, yè, y`l`l`Üy (social
infrastructure) Óy fYÜy!çÜ, !f!l`Ü`Ü`òl (social overhead capital) ~Ü, yhs` ≤`Ä`l`l`yçl` - Ó`yhfl`l`yà, è, ñ`l`yà`l`l`yà` ÓfÓfliyñ`!
ç«`y` ÓfÓfliyñ` `Ó` G` f`i, Ü, ð!Ó`Ó`l`ñ, Ó, òy`l`i, l` f`ä, ≤`Ä`Ü, `≤`Ä`È, l`i, •` ~Ó`*` ð`Ü`ò`l`l`Ó` i, zòy`ó`i` - ~!`!` à`l`i,`
l`%`°`l`i, Ói, xyÜ, y`l`l`Ó`Ó` !Ó!`l`l`yà` ≤`Ä`l`l`yçl` ~ÓÇ` ~!`Ó` f`È, °` ð`l`Ó` `l`i, ðyG`l`y`l`l` - i, y, z` Óf!`_` à`i, i, z` l`òfyà`#`Ó`y`
~`Ü`hfl`l`«` `l`e`!Ó!`l`l`yà` Ü, Ó` `l`i, xyà` `Ä`#`!` ly- f`Ó`Ü, yÓ` `z, ð!Ó`Ü, `lyÓ` Üyðf`lÜ` ~z` ó`ó` `l`l`Ó`Ü`ò`l` ≤`Ä`Ü,` fliy, òl`
Ü, Ó` `l`i, ðy`lÓ` - i, i, #`l`i, ñ`xl≈`l`l`l`i, Ü, i, zB`l`l`l`l`Ó` çl` f`Ü` G` È, yÓ` #`l`ç` à`l`i, `i, y, y` ð`ó`Ü, yÓ` - ~!`!` `ò`l`CÓ` xl≈`l`l`
i, Ü, i, zB`l`l`l`l`Ó` !È, l`_` ~z` ó`ó` `l`l`Ó` `l`ç` fliy, òl`Ü, Ó`yÓ` çl` f`Ó`Ü, yÓ` `l`l`Ü, `z` ~!`à`l`l` xy`l`l`i, •`l` - i, z, ð!%`_` `ð`!
Ó`Ü, `lyÓ` Üyðf`lÜ`z` ~è, y`Ü, Ó`y` `l`l`i, ðy`lÓ` - à, l`%`l`è, ñ`xl≈`l`l`l`i, Ü, i, zB`l`l`l`l`Ó` çl` f`Ü`òl` àè, l`~Ü, yhs` ≤`Ä`l`l`yçl` -
i, yÓ` çl` x!òÜ, fMÈ, l` ≤`Ä`l`l`yçl` - f`Ó`Ü, yÓ` `ò`iC` ÓfyB, ÓfÓfliyñ`!Óy` ÓfÓfliy` ≤`Ä`È, l`i, Ó` ≤`Ä`f`yÓ` à!è, `l`l` `ò`l`CÓ` !
Óhfl`l`#i` xMÈ, `l`p` SÈ`l`i, `l`l` lyÜ, y` «`%`o` fMÈ, l` `l`Ü, ~Ü, l`e`i, Ü, Ó` `l`i, ðy`lÓ` - xyÓyÓ` ñ` òl`#`l`òÓ` xÓy`!N, i, È, yà` ~ÓÇ` !
Óy`f`l`p` È, yà` !l` sfi`Ü, `l`l`Ó`G` `ò`l`CÓ` fMÈ, l` Óy`i, y`l`ly` `l`l`i, ðy`lÓ` - i, z, ð!%`_` `ð!Ó`Ü, `lyÓ` Üyðf`lÜ`z` ~!`!
Ü, Ó` `l`i, •`l` - ðMÈ, Ü, ñ`xl≈`l`l`l`i, Ü, i, zB`l`l`l`l`Ó` çl` f`!Ó`l`òc` `l`l`Ü, x`llU, f`l`l` f`yçf`Ó` ÓyÜ` ~ÓÇ`Ü, y`Ü`%`ç`#` xyl`l`i, •`l` -
~çl` ≤`Ä`l`l`yçl` `ð`l`i, `~`ò`l`òc`Ü, `Ü`oyÓ` - ~z` `Ó`l`òc`Ü, `Ü`oy`xç`l` ~ÓÇ`i, yÓ` i, z, ð!%`_` ÓfÓy`l`l`Ó`Ó` çl`
NSOU`?GE-CO-31`120`xl≈`l`l`l`i, Ü, ð!Ó`Ü, `ly` @` `Ä`i`Ü, Ó`y` ≤`Ä`l`l`yçl` - È`l`i, ñ` `ò`l`C` f`%E`l`Ü` i, zB`l`l`l`l` àè, y`l`l`i, •`l`p` !Ó!È, ß`
`«` `l`e`ó` i, zB`l`l`l`l` Óy` ≤`Ä`f`y`l`l`Ó`Ü` `l`l`òf`È, yÓ` fYUf` Óçyl` Ó`yà`l`i, •`l` - l`i, %`Óy` i, zB`l`l`l`l` ≤`Ä`!E`l`y`l` lyly`!Óç, C`y` ðáy`!
ò`l`i, ðy`lÓ` - f`Ó`Ü, yÓ` i, z, ð!%`_` `ð!Ó`Ü, `lyÓ` Üyðf`lÜ`xl≈`l`l`l`i, Ó` !Ó!È, ß` `«` `l`e`ó`Ü` `l`l`òf` ~z` È, yÓ` fYUf` Óçyl`
Ó`yà`l`i, ðy`lÓ` - f`%`i, Ó`yçñ` ðáy`l`y`f`SÈ`l`ñ` i, zB`i, ~ÓÇ` xl%ß`i, `ò`iC` xl≈`l`l`l`i, Ü, i, zB`l`l`l`l`Ó` çl` f`ð!Ó`Ü, `lyÓ`
≤`Ä`l`l`yçl` - i, `l`l`Ó` i, zB`i, x`l`i, ð«`y` xl%ß`i, `ò`iC` xl≈`l`l`l`i, Ü, ð!Ó`Ü, `lyÓ` ≤`Ä`l`l`yçl`#`l`i, y` xy`l`l`Ó`y` `Ó!ç` - 6E7`Ó`y`T... ÓyÜ`
ÓyçyÓ` ≤`Ä`yà, #`l` Óy` ð`ç, ð!ò`xl≈`l`l`l`i, !Ó`ò`ài (classical economists) `ò`l`CÓ` xl≈`l`l`l`i, Ü, Ü, yçÜ, `l`l`Ü` ~f`Ó`Ü, y`l`Ó`
•`hfl`l`l`«` `l`i, ðÓ` !Ó`l`l`Ó`y!ò`i, y`Ü, `l`l`Ó` `l`SÈl` - ~Ñ`l`òÓ`Ü` `l`l`i, ñ`xÓyò`xl≈`l`l`l`i, `l`i, `Ü, y`l`l`yÓ`*` ð`f`Ó`Ü, y`l`Ó` •`hfl`l`l`«` `l`i, ðÓ`
≤`Ä`l`l`yçl` `l`z` - !ò` ÓyçyÓ` ÓfÓfliy` Óy` òyÜ` ÓfÓfliy`l`l`Ü, fl`yò`#È, y`l`l`Ó`Ü, yç`Ü, Ó` `l`i, `ò`G`l`y`!` ñ`i, y, `l`p` ~z` ÓfÓfliyÓ`
myÓ`y`z` xl≈`l`l`l`i, Ó` f`Ü`hfl`l`l`Ü`ò!`Ü, Óy` ≤`Ä`òy`l` f`l`f`y`f`y`l`Ó`Ó` f`l`y`òy`l` `l`l` - ≤`Ä`yà, #`l` xl≈`l`i, `l`_`¥` (classical economics) ~z`
Ü`l`i, Ó`Ü`%á f` ≤`ÁÓ`_`y` !SÈ`l` xl≈`l`l`l`i, Ó` çl`Ü, xfy`i, y`l`l`f`l`òl` - ðÓ`Ó`i`~`#`Ü, y`l`p` 1950`È`Ü`È`~Ó` ðç`l`l`Ü, Ó`Ü`yV, y`l`y`l`V, f`l`l`l`
`l`y`l`l`Ó`çl`#`xl≈`l`l`l`i, !Ó`ò`!`Ü`è, l`!È`i, `Ü`f`y`l`G`xl%Ó`*` ð`Ü, Óf`_`Ü, `l`l`Ó` `l`SÈl` - !È`i, `Ü`f`y`l`l`l`Ó` `l`i, `l`c` ~z`Ü, Óyò`l`l`Ü, Óy`
•`l`!`çÜ, y`l`l`y` à, !`TÈ, !D (Chicago school of thought) -
x`l`i, ð«`y`Ü, i, f`y`l`±`l`i, Ü, Ü, y`l`l`Ó`
à1990`È`Ü`È`~Ó` ðç`l`l`Ü, Ó`Ü`yV, y`l`y`l`V, f`l`l`l`l` à`~Ü, !è, xl≈`l`l`l`i, Ü, Ü, i, Óy`l`ò`G`xl%Ó`*` ð`Ü, Óf`_`Ü, Ó`y`•`l`l` `l`SÈl` - ~z`
xl≈`l`l`l`i, Ü, Ü, i, Óyò`è, Ó`lyÜ`l`%`!`!`!`k, ≤`Ä`i, f`yçyÓ`ò, !`TÈ, !D`Óy` Rational Expectation Hypothesis. ~z`Ü, Óy`l`òÓ`Ü`Ü`%á f`
≤`ÁÓ`_`y`•`l`p` `l`y`l`l`Ó`çl`#`xl≈`l`l`l`i, !Ó`ò`Ó`yè`~`%`Ü, y`l`ç`%`l`l`l`Ó` à` (1995) - ~z`Ü, Óy`l`òÓ` ≤`ÁÓ`_`y`l`òÓ`Ó`_`Óf`•`ñ`
`Ü, y`l`l`y`xl≈`l`l`l`i, Ü, Ü, yçÜ, `l`l`Ü` ~f`Ó`Ü, y`l`Ó` •`hfl`l`l`«` `ð`Óy`N, l`#`l`l` - `Ü, y`l`l`y`xl≈`l`l`l`i, Ü, f`l`l`f`yÓ` f`l`y`òy`l`l`l`ò`
f`Ó`Ü, y`l`Ó` `Ü, y`l`l`y` ÓfÓfliy`l`l`ñ`i, y, `l`p` f`z` f`l`f`yÓ` f`l`y`òy`l`i, y, •`l`z` lyñ`Ó`Ó`ç` f`Ó`Ü, y`l`Ó` f`z` f`l`f`y`l`l`Ü, xy`l`l`Ó`y`çl`
è, °`Ü, `l`l`Ó` `i, y`l`p` - f`%`i, Ó`yç` `ò`l`CÓ` xl≈`l`l`l`i, Ü, Ü, yçÜ, Ü` ~Óf!`_`Ó` xl≈`y`l` ÓyçyÓ` ÓfÓfliyÓ` •`y`l`i, `SÈ`l`i, `ò`G`l`y`z`
È, y`l`y` - ~z` !f`k, yhs` ≤`Ä`yà, #`l` ò!`ÓK, y`l`l`Ó` !f`k, y`l`hs`Ó` xl%Ó`*` ð`Ó`l`p` ~z`Ü, Óyò`l`l`Ü, l`i`%`l` ≤`Ä`yà, #`l` ò!`ÓK, yl` Óy` New
Classical Economics Ó`l`p` x!È, !•`i, Ü, Ó`y`•`l`f`SÈl` - xlfl`ò`l`l`Ü, ñ`x`llÜ, xl≈`l`l`l`i, !Ó`ò` `ò`l`CÓ` xl≈`l`l`l`i, Ü, Ü, yçÜ, `l`l`Ü` ~f`Ó`Ü, y`l`
Ó` •`hfl`l`l`«` `ð`l`l`Ü, f`l`l`l`Ü, `l`l`Ó` `l`SÈl` - `l`l`l`ñ` ≤`Ä`yà, #`l` Óy` ð`ç, ð!ò`xl≈`l`l`l`i, y`l`l`Ó` (ò)`
l`l`Ü` ~z`!`Yä, Ü`•`zi, z`l`l`Ó`y`l`i, ð` ≤`
Ää, y`l`l`i, Óy`l`çf`Óyò` (mercantism) ~ÓÇ` ≤`Ä`Ü, l`i, Óy`l`ò` (physiocracy) `ò`l`CÓ` xl≈`l`l`l`i, Ü, Ü, yçÜ, `l`l`Ü` ~f`Ó`Ü, y`l`Ó` !l`l` sfi`
~ÓÇ` ð, #`l`i, ðyE`l`Ü, i, y, ä, yG`l`y`•`l`l` `l`SÈl` - 1930`f`y`l`p`Ó`Ü`•`y`Ü`@`yÓ` ð!Ó` `l`ç`Ä`l`«` `l`i, `°`áy`Ü`•`y`Ü`!`i, `Ü, `z`l`%`f`%`È`Ü`È`~Ó`
General Theory (1936) Ó`z`l`l`G`Ó`y`l`k`T...Ó`Ü, yçÜ, `l`l`Ü` ~f`Ó`Ü, y`l`Ó` •`hfl`l`l`«` `ð`òy!Ó`Ü, Ó`y`•`l`l` `l`SÈl` -
`Ü, `z`l`%`f`%`È`Ü`È`~Ó`Ü`l`i, ñ`xÓyò` Óyçy!Ó` ÓfÓfliy`xl≈`y`l` ðN`%`ç`Óyò`#` ÓfÓfliy` ðN`%`ç`Óy`l`òÓ` Óy`l`çf`ä, e`ç`l`i, Gè, ylyÜy`
ò)Ó`Ü, Ó` `l`i, ðy`lÓ` ly-

NSOU ?GE-CO-31 121 ʒÓ Û ,yÓ Ì!ò Û ,y Ìly ÓfÓfliy @ Á·i ly Û , ÌÓ ñ i ,y· Ì° xÓyò òli ,y!sfÜ , ÓfÓfliy Ì Ù@y G
 ^ÓÛ ,yÓ c lyÛ , ÌÓz- Ìi ,! ~z ʒÛʒfy Ì ÌÛ , Ù%_!_ Ó í ,z ,öy! !·ʒy ÌÓ ʒÓ Û ,y!Ó Óf! Ó ,!k ,Ó ʒ% ,öy!Ó c Û , ÌÓ ÌSÈ-
 xyÓ ʒÛyçì ,sf# x!~!#!i ,!Ó Ìòò y Ì ,y ʒÛhflì Ó Û , ÌÛÓ x!~!l!i ,Û , Û ,yçÛ , ÌÛ ~ ʒÓ Û ,y!Ó •hflì Ì« , ö Óy x!~!l!i ,Û , ö!
 Ó Û , ly ã ,yl- ÌÑ ,y ÌòÓ Û Ìi ,ñ ,ö!Ó Û , lyÓ Ûyôf ÌÛ ʒÛhflì Ó Û , ÌÛÓ x!~!l!i ,Û , Û ,yçÛ , Û ~ !l! !sfi , G , ö!Ó ã ,y!i ,
 •G! y í ,z!ã ,i , - Ì , ÌÓz ʒÛy ÌçÓ í ,zB Ìi , ~ÓÇ Û , °fy! ʒÓy!òÛ , • ÌÓ- ÓyçyÓ ÓfÓfliyÓ •y Ìi , x!~!l!i ,Û , Û ,yçÛ , Û ~
 ^SÈ Ìi , , !ò Ì° !Óç ,C°y Óyí , ÌÓñ ʒjò ÌòÓ x ,öä ,Ì • ÌÓ ~ÓÇ ò ÌçÓ x@ Áà!i , i , ly Û , °fy! Óf•i , • ÌÓ Ó Ì° ÌÑ ,y ÌòÓ x!
 È Û , - x!~!l!i ,Û , ö!Ó Û , lyÓ Ûyôf ÌÛz Ì , ÌÛ ,y#! Ìy!È , Ìi ,i , Ó y!ç! yÓ oð ,i , í ,zB Ìi , ʒΩ , Ó • Ìi !SÈ Ó Ì° ÌÑ ,yÓ y
 Û Ì Û , ÌÓ Ì- Ói , Ûy! Ìã , ÌÓ x!~!l!i ,Û , í ,zB Ìi , ÌÓ ! , öSÈ ÌIG , ö!Ó Û , lyÓ Û , Ìi , c Ó Ì° ÌÑ ,y ÌòÓ òy!Ó- ʒ% , Ó yç
 òáy Ìy ÌFSÈ Ìñ Ó y<T... Óly Û ÓyçyÓ ~z !Ói , ÌÛ , x!~!#!i , !Ó Ìòò y ò%!è , !ç!Ó ÌÓ !ÓÈ , _ - ÌÑyÓ y x!~!l!i ,Û ,
 Û ,yçÛ , ÌÛ ~ Ó y Ì<T...Ó •hflì Ì« , Ì , öÓ !Ó ÌÓ y!ò ,y Û , ÌÓ ÌSÈ ÌÑ ,y ÌòÓ ≤ ÌÛ ~ÓÇ ≤ ÌÛ òy!È , Ìi ,yà • Ó y<T... Óy
 ʒÓ Û ,y ÌÓ Ó xò« ,i ,y- ʒÓ Û ,y!Ó ^ « , Ìe Û ,y Ìç x Ì ÌÛ , Ó í ,z!ʒy Ì°Ó xÈ ,yÓ- Óf!_ ãi , ^ « , Ìe Û ,y ÌçÓ ≤ Ìi , öy!
 ʒjò)i ~ ! ÌçÓ Ó Ì° Ìáy Ìi ,i ,z!ʒy• Óy x!% Ìç ÌÛ Ìy Ó!ç- !mì , #! Ìi , ñ Ó y<T... #! •hflì Ì« , ö x! ,f!òÛ , • Ì° ò!ç G !Ó Ìò!ç Û)
 °ò! !Ó! Ìi y Ìà í ,z!ʒy• # lyG • Ìi , öy ÌÓ - Ì ,i , #! Ìi , ñ x Ì ÌÛ , Ó Û Ìi , ñ Ó y<T... #! •hflì Ì« , ö xy Û °yì , ÌsfÓ çBv ò Ì -
 ~z ÓfÓfliy x ,öä ,Ì Û)°Û , - ã ,i% , Ìi , ñ xÓyò ÓyçyÓ ÓfÓfliy ʒjò ÌòÓ ʒ ÌÓy Û Ó Ì° Ìe , l àè ,y! - Ó y<T... #! •hflì Ì« , ö
 ʒjò ÌòÓ x ,öÓ Ì° è , l Óy xò« , Ó Ì° è , l àè ,y ÌÓ Ó Ì° ÌÑ ,yÓ y Û Ì Û , ÌÓ Ì- !Û ,v ÌÑyÓ y x!~!l!i ,Û , Û ,yçÛ , ÌÛ ~ Ó y<T...
 #! •hflì Ì« , ö ã ,yl ÌÑ ,yÓ y Ó Ì° ÌSÈ Ìñ ,ö)i ~ ≤ Ìi , Ìi ,y! Ìà ,y! ÓyçyÓ ÓfÓfliy ʒjò ÌòÓ Û ,y Û f Ó Ì° è , l àè ,y! Ó Ì° Ìe , ñ !
 Û ,v Óyhflì ÌÓ Óyçy ÌÓ , ö)i ~ Óy !lãÑ%ì , ≤ Ìi , Ìi ,y! Ìà ,y Ìy ÌÛ , ly- Óyhflì ÌÓ Óyçy ÌÓ lyly x ,ö)i ~ Ìi ,y ÌÛ , - Óyçy ÌÓ Ó
 Ìz x ,ö)i ~ Ìi ,y ò)Ó Û , Ó Ìi ,z Ó y<T... #! •hflì Ì« , ö ≤ Ìi Ìi ,yç! - Ó y<T... #! •hflì Ì« , Ì , öÓ , ö Ì« , ÌÑ ,y ÌòÓ !mì , #!
 Ì%!_ • Û , °fy Ìi Ó Ì%!_ - ~z ÓfÓfliy ÓyçyÓ ÓfÓfliyÓ !fy! xyl Ì ÓÈ ÌÛ f àè ,y! ly- Ì ,i , #! Ìi , ñ ÓyçyÓ ÓfÓfliy ò%
 x!~!l!i ,Û , !ÓÈ Ìi ~ÓÇ Óf!_ ãi , °yÈ , !Ó ÌÓã ,ly Û , ÌÓ - •z•y !Ó! Ìi y ÌàÓ ʒy Ûy!çÛ , !òÛ , G ʒy Ûy!çÛ , « , Ìi , xÓK ,y
 Û , ÌÓ - ʒÓ Û ,y!Ó !Ó ÌÓã ,ly! !Ó! Ìi y ÌàÓ ^ « , Ìe ~z xʒ% !Óòy Ìy ÌÛ , ly- Ó y<T... Óly Û ÓyçyÓ ~z !Ói , ÌÛ ~ , Û ,!
 è , i ,y!_¥

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Û , !òÛ , í ,z ÌÓ Ìá Û , Ó y Ì Ìi , öy ÌÓ - Ó y<

T... #! •hflì Ì« , Ì , öÓ ʒÛ ÌÛ , Ó y x!~y! ÓyçyÓ ÓfÓfliyÓ !Ó ÌÓ yò#Ó y Ó Ì° Ì Ìñ ÓyçyÓ ÓfÓfliyÓ È , Ì° xy Ìi Ó
 Ó Ì° è , l xʒÛ • Ì - ~álñ xy Ìi Ó Ó Ì° è , l xʒÛ • Ì° ò Ìç ʒMÈ , Ìi Ó , ö!Ó Ûy! Ó!ç • ÌÓ Û ,yÓ Ì ò!# ÌòÓ ÌÈ ,yà ≤ ÌÓ Ìi ,y
 Û , Û ~ÓÇ ʒMÈ , Ì ≤ ÌÓ Ìi ,y Ó!ç- x!f!ò ÌÛ , ñ àÓ # ÌÓÓ ÌÈ ,yà ≤ ÌÓ Ìi ,y Ó!ç !Û ,v ʒMÈ , Ì ≤ ÌÓ Ìi ,y Û , Û - Ì Ì« , Ìe ñ xy Ì
 Ó Ì° è , l Ìi , xʒÛ • ÌÓ ñ ò Ìç ʒMÈ , Ì G Û)°ò! àè , l i ,i , Ó!ç • ÌÓ - È , Ì° í ,zB Ìi l •yÓ Ó!ç • ÌÓ - !Û ,v Ì Ì« , Ìe xʒy Û f Ó!ç-
 xyÓyÓ Ì!ò xy Ìi Ó ʒÛ Ó Ì° è , l à Ìe , i ,y• Ì° ʒMÈ , Ì Û , Û • ÌÓ ~ÓÇ ò ÌçÓ

NSOU ?GE-CO-31 124 ≤Ã"ll"ycl#ñ" ð"iUÓ" (socially necessary labour) ,ð!Ó" Ùy"lÍÓ" í,z,ðÓ" – Ùy:≈ÈÜÈ~Ó" Ù)°f í, _¥ ≤ÄÜ,yç Ù,Ó"y lyl" l#ñ"lã,Ó" ð)e!è, myÓ"y ≠ ,ð"lÍfÓ" Ù)°f = C + V + S "láy"lÍ C = !fliÓ" Ù)°ð"lÍÓ" çlf Ófí" V = ,ð! Ó"Ói≈,l#ñ" Ù)°ð"lÍÓ" çlf Ófí" áx!≈yÍ Ùç%!Ó" ä S = í,z,m,_ Ù)°f ðÛyçí, "Ísf í,z,m,_ Ù)°fÓ" lyÙ ðÛy"lÍçÓ" çlf í,z,l,ðß" oÓfñ x!≈yÍ "Í í,z,m,_ Óy Ù%lyÈ,y ðÛyç í,yÓ" !"lçÓ" ≤Ã"ll"ycl"lÍ ÓfÓ"yÓ" Ù,Ó" "lÍ, ,ðy"lÍÓ" – áln xyÙy"lÍòÓ" ð) "lÉÓ" C "Ù, "í, Ùl xò"òÓ" Ù,Ó"y lyl" ly– "Í"lç, "lÉ V lÍ, Ù, Ù Ó"yáy lyl"ñ S í,í, "Ó!ç Óyí, , "lly lyl" – S Óyí, ,y"lÍ, ly ,ðyÓ"lÍ" ðÛy"lÍç Ù)°ð! àè,l oðí, ,y"lÍÓ" ðΩ,Ó lÍ – í,y,z ðÛyçí, "Ísf ðyòyÓ"ñ, òyÙ !fliÓ" Ù,Ó"y •Í" ~Ùl hfll"lÍÓ" "láy"lÍ òy"lÍÓ" Ù"lðf (C + V) Ù, Ù ly"lÍÜ, ~Óç S llyðΩ,Ó "Ó!ç ly"lÍÜ, – "Í"lç,Ó"yçñ "òáy ly"lÍFSÈ "lñ ðÛyçí, "Ísf òyÙ Ù)°ð! àè, "lÍÓ" xff– òyÙ ~áy"lÍ Ó"yç"lÍÜ, Ù, !ÓEÍ"ó •z,y x!≈"lÍÜ, Ù, !ÓEÍ" Óy ç!_ Ó" myÓ"y !lò≈yÓ"lÍ, •Í" ly– í,z,ð"lÍÓ" ð) ðe"lÍÜ, xyÓ" ~Ü, !è, ðyÓ"lÍ xyÙÓ"y "l, ð"lÍ, ,ðy"lÍÓ" ly"lÍÜ, Ùy:≈#ñ" x!≈l#ñ"lÍ,Ó"lÍòÓ"y Ó"lÍ, í,z,l,ðyòl# òyÙ Óy production price– ~"lç, "lÉ C + VÈÜÈ~Ó" ð"lÍD SÈÜÈ~Ó" ð%!!lò≈çT x!%, ðyí, !fliÓ" Ù, "lÍÓ" !ò"lÍ, y"lÍÜ, Ó"y •Í" í,z,l,ðyòl# òyÙ– x!≈yÍñ í,z,l,ðyòl# òyÙ = C + V + r (C + V) = (1 + r) (C + V) "láy"lÍ r • (C + V)ÈÜÈ~Ó" ð"lÍD SÈÜÈ~Ó" x!%, ðyí, x!≈yÍ S = r (C + V)– (C + V) ~Ó" ð"lÍD lÍ, "Ó!ç S "láy Ù,Ó"y •ÍÓ" x!≈yÍ rÈÜÈ~Ó" Ùyl lÍ, "Ó!ç •ÍÓ"ñ í,z,l,ðyòl# òyÙ í,í, "Ó!ç •ÍÓ"– ~z rÈÜÈ~Ó" ð"lÍD òlÍ,y!sfÜ, ÓyçyÓ" ÓfÓfliyÓ" mark up Ù)°fÓ" , ðy!≈Ü, f xy"lÍSE– x,ð)≈ ≤Ä"lÍ, "lly!lã,yÓ" a!Ó"lÍçEÍ, x!°láy,ð!Ó"ä Óyçy"lÍÓ" ! Ó"lÉ í,y ~z mark up !è, Ù, Ù, "lÍÓ" Ù,í, Ù, =!° !ÓEÍ" !Ó"lÍÓã, ly Ù, "lÍÓ" – "Íz"lÓEÍ" =!° • Óyçy"lÍÓ"Ó" xÓfliyñ !Ó"lÉ "í,yÓ" oÓf!è,Ó" ð%lyÙñ ≤Ä"lÍ, m@µ# È,yÙ≈!°Ó" ç!_ ñ Óyçy"lÍÓ" lÍ%, lÈ,y"lÍÜ≈Ó" ≤Ã"lÍÓ"lÍçÓ" ðΩ,yÓly ≤ÄÈ, lÍ, – !Ü, v ðÛyçí, "Ísf ~z r Óy Óyí, ,lÍ, mark upÈÜÈ~Ó" Ùyl !lò≈yÓ"lÍ Ù, "lÍÓ" ,ð!Ó" Ù, "ly Ó"ã, !"í,yÓ"y– "láy"lÍ rÈÜÈ~Ó" Ùyl í,z,ðÓ" "l"lÍÜ, ã,y,ðy"lly– ~!è, x"lÍÜ,yç"lÍç Ó"yç"lÍÜ, !ßk,yhs" myÓ"y ã,y!°í, – ðÛyçí, "Ísf òyÙ í,y,z xy"lÍÓ"y! ,ðí, òyÙ Óy ≤Äçyð"lÍÜ, òyÙ– ~áy"lÍ òyÙ !lò≈yÓ" "lÍ x!≈"lÍÜ, Ù, !ÓEÍ"lÍÓ" "í, Ùl È) !ÜÜ,çy "l•z– 6È8È1 ðÛyçí, "Ísf òyÙ !lò≈yÓ" "lÍ ðÛyçy G í,yÓ" ðÛyòy! ð"lÍÜÓ" !È, l_ "lÍ, Ù)°f !lÓ" * ,ðí Ù,Ó"yÓ" Ùy:≈#ñ" ò, !çTE, !D Óyhflí"lÍÓ" ≤Ã"lÍ"yà Ù,Ó"yÓ" x"lÍÜ, ðÛyçy xy"lÍSE– ≤Ä"lÍ, ñ ðÛyçí,y!sfÜ, ,ð!Ó" Ù, "lÍ, x!≈l#ñ"lÍ, "lÍ, ≤Äðyl Ù,yè,y"lÍÜyàí, x!%, ðyí, =!° à"lÍÜñ È,yà G ðMÈ, "lÍ"Ó" x!%, ðyí, ñ Ù, !È! G lç"lÍÓ" x!%, ðyí, ñ !Ó!È,ß" !ç"lÍÓ" í,z,l,ðyò"lÍÓ" Ù"lðf x!%, ðyí, ≤ÄÈ, lÍ, à !fliÓ" •Í" Ó"yç"lÍÜ, Ù, «,ç (ð)Ó"lÍÓ" çlf– ð%í,Ó"yçñ x!≈,l#ñ"Ó" !Ó!È,ß" "«"lÉ í,z,ðÜ,Ó"í Ó"lÉ"è, "lÍÓ" Ù,y"lÍç òyÙ"lÍÜ, fllyò#lÈ,y"lÍÓ" Ù,yç Ù,Ó" "lÍ, "òGÍ"y ðΩ,Ó lÍ – !mí, #ñ"í, ñ ðÜÈÜÈÜ)°f x!%lÍ" # òyÙ !lÓ" * ,ðí Ù,Ó" "lÍ, "à"lÍ" í,z,m,_ Ù)°fÓ" x!%, ðyí, "lÍÜ, ≤Ä"lÍ,ç« G ,ð"lÍÓ"y«È,y"lÍÓ"ÓfÓ"•í, ðÙ ðÛ"lÍ"Ó" ð"lÍD ðÛyl%, ðyí, Ù, •"lÍ, •Í" – !Ü, v ðÓ"Ó" Ù, "lÍÜÓ" ðÙ ðÛyl óÓ"lÍÓ" lÍ"ñ ðÓ"ð"lÍÜÓ"

NSOU ?GE-CO-31 125 ò«,í,yG ðÛyl lÍ – ð%í,Ó"yç í,y"lÍòÓ" Ù"lðf í%, °ly Ù,Ó"y Óyhflí"lÍÓ" ðΩ,Ó lÍ – í,í, #ñ"í, ñ ðÛyçí, sf#

90% **MATCHING BLOCK 40/44** **SA** Banasree Thesis PDF.pdf (D158240265)

Ó"y Ù"lÍÜ, "lÍÓ"l"lÍñ Ùyl%"lÍEÍÓ" !

lÍ,ç ≤Ã"ll"ycl#ñ" o"lÍfÓ" òyÙ á%Ó" Ù, Ù Ó"yáy òÓ" Ù, yÓ" – !Ü, v ðÙÜ)°f x!%lyl" # òyÙ !lò≈yÓ"lÍ Ù,Ó" "lÍ, "à"lÍ" x"lÍÜ, !lÍ,ç ≤Ã"ll"ycl#ñ" o"lÍfÓ" òyÙ á%Ó" Ó!ç •"lÍ" ,ðí, "lÍÓ"– ã,í%,l≈í,ñ ðyòyÓ"lÈ,y"lÍÓ"Óy lyl" "lñ ò%ç+y, ðf o"lÍfÓ" òyÙ "Ó!ç •ÍÓ"~Óç ðç"È,ç f o"lÍfÓ" òyÙ Ù, Ù •ÍÓ"– áln "Ù,Ó"Ùyè ðÜ!È, l_Ü, òyÙ !lò≈yÓ"lÍ Ù,Ó" "lÍ" "òáy ly"lÍÓ" "lñ x"lÍÜ, ðç"È,ç f o"lÍfÓ" òyÙ "Ó!ç Ó"yá"lÍ, •"lÍFSÈ ~Óç x"lÍÜ, ð%ç+y, ðf o"lÍfÓ" òyÙ Ù, Ù •"lÍ" ly"lÍFSÈ– Óyhflí"lÍÓ" ~!è, Ù,y!≈Ü,Ó" Ù,Ó"y ðΩ,Ó lÍ – ~z ðÛhfll" Ù, yÓ" "lÍ" !Ó!È,ß" ðÛyçí,y!sfÜ, "ò"lÍç Ùy"lÍ:≈Ó" ðÙ í, _¥ x!%ðÓ"lÍ Ù, "lÍÓ" "lÍ, y"lly o"lÍfÓ" òyÙ !lò≈yÓ"lÍ Ù,Ó"y ðΩ,Ó lÍ – xyß"lÍ" Ùy"lÍ:≈Ó" ≤Äyã, #l G Ó" «, lç#° x!%àyÜ#Ó"y "lÍ, y"lly o"lÍfÓ" òyÙ !lò≈yÓ"lÍ ã,y!•òyÓ" ≤ÄÈ,yÓ"lÍÜ, Ù,y!≈í, xfl!#Ü,yÓ" Ù,Ó" "lÍ, l_ – ≤Äy!hs" Ù, í,z,ð"lly!lã,yÓ" ðyÓ"lÍy"lÍ,yÓ"y ~"lÍÜ, Óy"lÍÓ"z Óç≈l Ù, "lÍÓ"lSE"lÍñ Ù,yÓ"lÍñ,y"lÍòÓ" Ù"lÍ, ~z ðyÓ"lÍy È,yÓ"Óyò#ñ Ùyl%"lÍEÍÓ" Ù"llyÈ,y"lÍÓ"Ó" í,z,ðÓ" !lÈ≈,çÓ"ç#– o"lÍfÓ" Ù"lðf !lÍ, ðÙz Ù)°fÓ" !È, l_ Ó"lÍ"iñ,yÓ"y Ù"lÍÜ,Ó" "lÍ, l_ ðÛyçí, "Ísf ,ð!Ó" Ù, "ly Ù,y!≈Ü,Ó" # Ù,Ó"yÓ" çlf ð!Ók,y!#Ó"y Ùy"lÍ:≈Ó" ~z í, _¥!è, "lÍÜ, ~Ü, è%, Óò"lÍ" !l"lÍ"lSE"lÍ– iñ,y"lÍòÓ" Ùí, lSE"lÍ òyÙ (price), Ù)°f (value) myÓ"y !lÓ" * ,ðí, •ÍÓ"lyñ ~è,y !fliÓ" •ÍÓ"lÍ, í,z,l,ðyòl# òyÙ (production price) !ò"lÍ"ñ Ù, yÓ"lÍ ~z í,z,l,ðyò"lÍÓ" òy"lÍÜÓ" Ù"lðf !lÍ, ly"lÍÜ, ðÛy"lÍçÜ, Ófí" – x!≈l#ñ"lÍ, !Óò"lÍ,çz"ç!flÍÜ Ù"lÍÜ, "lÍÓ"l"lÍñ Óyhflí"lÍÓ" ,ð!Ó" Ù, "ly Ó"ã, !"í,yÓ"y Óy ðÓ" Ù,y"lÍÓ" Ù,í,ç,ðç, òyÙ !lò≈yÓ"lÍ ÙÜÜ)°fÜÜ x!Óy ÜÜí,z,l,ðyòl# òyÙÜÜ "lÍ, y"lly !ò"lÍÜ,çz Ù"lly"llyà" ò!l – òyÙ !lò≈yÓ"lÍ Ù,Ó"y •"lÍ"lSE"lÍÓ"lÍçEÍÜ, Ù,í,ç,ðç, òÓ" "lÍÓ"lÍ, í,z,l"lÍçf – xyÜÓ"y çy! "lñ ðÛyçí, "Ísf òy"lÍÜÓ" È) !ÜÜ,çy Óy Ù,yçÜ, Ù≈Ü)°í, ðñyã, !è, ≠ (i) !ÿÓ"Ó" «, lÍñ (ii) Ófy°yTM "lÍ, !Ó"ñ (iii) í,z,l"lÍçy, ðylñ (iv) Ù,çfy"lÍÓ" Ùyey !lò≈yÓ"lÍ ~Óç (v) í,z,ðÜ,Ó" "lÍÓ" Ó"lÉ"è, l_Ü)°í, ~z ðñyã, !è, í,z,l"lÍçfçz ðÛyçí, "Ísf òy"lÍÜÓ" òyÓ"lÍy"lÍÜ, ÓfÓ"yÓ" Ù,Ó"y •"lÍ"lSE– xí, #ñ"lÍ, "lÍ, w#ñ" ,ð!Ó" Ù, "ly Ù,y!≈í,ç, ðç, òyÙ !lÓ" * ,ðí"lÍÓ" Ófy, ðyÓ"lÈ, "lÍÜ, Ù, á"llyz = Ó"çc ò!l – í,z,ðÜ,Ó" "lÍÓ" Ó"lÉ"è, l_Óç !Ó!È,ß" o"lÍfÓ" ã,y!•òy G "çyà"lÍÓ" Ù"lðf Ófy°yTM Ó"ã,lyñ ðÛy"lÍçÓ" Ù,çfy"lÍÓ" ,ð!Ó" Ùy,ç, ðÜ,Ó"yñ "lÍ, y"lly x!≈"lÍÜ, Ù, ≤Ä"lÍ, !lò"lÍÜ, í,z,l"lÍçy Óy çy!hfll"lÍ"òGÍ"y •zì, fylò Ù,y"lÍç"lÍñ,yÓ"y òyÙ"lÍÜ, ÓfÓ"yÓ" Ù, "lÍÓ"lSEl – ðy!±! í, Ù, Ù,y"lÍ"iñ,yÓ"y "Ó!ç = Ó"çc !ò"lÍFSÈl ≤ÄyÜy!lÍÜ, òyÙ Óy x!%lÍÜ, òy"lÍÜÓ" (standard price) í,z,ðÓ" – Ói≈, Ùy"lÍ !mhflí"lÍ"È, l_Ü, òyÙ ÓfÓfliy x!%lÍ, •"lÍFSÈ – ~"lç, "lÉ òyÙ !lÓ" * ,ð"lÍÓ" "lÍ, y"lly ~Ü, !è, ~Ü, Ù, Ùy,çÜ,y!è, à, #ñ, •"lÍFSÈ ly – í,z,z"ç!flÍÜÓ" Ù"lÍ, ñ ~z ÓfÓfliy Ùy:≈#ñ" ðÙ Ù)°f í, "lÍ_¥Ó" !Ó"lÍ"yò# – lÍ, !Ó"lÍ"lSElñ ðÛyçí, "Ísf Óyhflí"lÍÓ" "lÍ, y"lly !Ó"lÍçEÍ o"lÍfÓ" ÓçççáfÜ, ñ "lÍÜñ ~Ü, í,z,l"lÍÓ" "Ó!çñ òyÙ lyÜ, "lÍ, ,ðy"lÍÓ"ó !Ó!È,ß" í,z,l"lÍçf ðÛyò"lÍÓ" çlf !Ó! È,ß" òyÙ !lÓ" * ,ðí, •"lÍ, ,ðy"lÍÓ" – x!≈yÍ ðÛyçí, "Ísf òyÙ ~Ü, !è, Ó"yç"lÍÜ, Ù, !ÓEÍ"

NSOU ?GE-CO-31 128 òy`ÌÙ 1lÇ`e`i`y Oq 1 ,è!Ó`Ùyí ~ÓÇ 2lÇ`e`i`y Oq 2 ,è!Ó`Ùyí e`Í` Û`Ó``ÍÓ- flèçTí`./z Oq 1 + Oq 2 = Oq - = `Ùyè ,`çyàyl- ~álñ ßyÙy!çÜ , Óy ßÓ`Û`y!Ó` o`ÍÓfÓ` Û`yÙf ßÓ`ÓÓ`y`Í`Ó` ,è!Ó`Ùyí !lí≈Í` Û`Ó`y ÌyÜ , - Ù`Ìl`Û`!Ó`ñ ≤ÁlÙ`e`i`y G !mí , #!`e`i`yÓ` ßÓ`Û`y!Ó` o`ÍÓfÓ` ä`y!`òy` Ó`áy Ìlye`Í`Ù D 1 G D 2 á!ä , e 6É2ä- xyÜÓ`y x!%Ùy Ì`Ó`!SÈ`lñ`í`zÈ , Í`e`i`y`y`z ßÓ`Û`y!Ó` o`ÍÓfÓ` çlf òyÙ ≤Äòy`ÌlÓ` •zFSÈy`Û`È , Û`È`y`ÍÓ` ≤ÁÜ`yç Û`Ó``ÍSÈ- xlfÈ`y`ÍÓ`Ó`ñ`ì , à`ì`ñ` Û`i`z`z`Ù`È`È , Ì`i` , oÓf!è , `è`è`ì , x!≈y! free rider •`ì , •zFS%ÈÜ , Ì` - ~álñ ßÓ`Û`y!Ó` Óy ßyÙy!çÜ , oÓf ≤Á!i`m@μ#`#l (non-rival)- oÓf!è`Ó` ~Ü`ç`ÌlÓ` ÓfÓ`y`ÍÓ`Ó` È` , Ì`o`x`ÌlfÓ` ÓfÓ`yÓ` Û` , Ì`Ù ly- ß%í` , Ó`yçñ D 1 G D 2 `Û` , í`z`Ö`j!È`y`ÍÓ``Íyà`Û` , `ÍÓ` xyÜÓ`y ßÓ`Û`y!Ó` o`ÍÓfÓ` `Ùyè , ä`y!`òy` Ó`áy P (= OP 1 + OP 2) , èy`z- ~•z`Ó`áy`çyàyl`Ó`áy S`Û` , E`!Ó@%`ì , SÈ`ò`Û` , `ÍÓ``ÍSÈ- ì`ál`ßÓ`Û`y!Ó` o`ÍÓfÓ` Û`yÙf , è!Ó`Ùyí •`Oq 1 Óy Oq 2 Óy Oq - - ì , ál 1elÇ`e`i`y òyÙ`ò!` OP 1 ~ÓÇ 2lÇ`e`i`y òyÙ`Ó`l`Û` , `ÍÓ` OP 2 - ~áy`Ìl`OP 1 + OP 2 = OP - - ~áy`Ìl`ßÓ`Û`y!Ó` Óy ßyÙy!çÜ , o`ÍÓfÓ` Óf`Ìl`Ó` ßÓè`y`z`ÓfÓ`yÓ` Û`yÓ`#Ó` !!Ü`è , `i`y`y`•ÍFSÈ- x!≈l#!i`!Ó`!`l`y`° (Lindahl) ßÓ`Û`y!Ó` o`ÍÓfÓ``«` , Ì`e`~Ó`*`è`òyÙ`!è≈yÓ``ÍÓ` ß%`èy!Ó`ç`Û` , `ÍÓ`l- x!≈y! ßÓ`Û`y!Ó` o`ÍÓfÓ` Óf`Ìl`Ó` ßÓè`y`z` o`ÍÓfÓ` ÓfÓ`yÓ`Û`yÓ`#Ó`y`Ó`l`Û` , `ÍÓ`- ì`y`z`E`!Ó@%`ÍÜ` , Óy`•`Lindahl È`yÓ`ßyÙf`!Ó@% ~ÓÇ OP 1 G OP 2 •`Lindahl òyÙ- 6É11 ßyÙy!çÜ , o`ÍÓfÓ` òyÙ`!è≈yÓ`î`ßÓ`Û`y!Ó`!Ó`È`ß` ßyÙy!çÜ , oÓf ç!ßyòyÓ``ìrÓ` ÓfÓ`y`ÍÓ`Ó` çlf ßÓ`ÓÓ`y`Û` , `ÍÓ`- Ì`=!Ó` òyÙ`!`ßy`ÍÓ`ßÓ`Û`y!Ó` ç!ßyòyÓ``ìrÓ` Û`ySÈ`Ì`ÌÜ` , Û`Ó` xyòyl`Û` , `ÍÓ`- ~•z`Û` , `ÍÓ`Ó` Ùyòf`ÌÜ`ßÇà` , #!i` , xy`Ìl`Ó` Ùyòf`ÌÜ`z`ßÓ`Û`y!Ó` ßyÙy!çÜ , o`ÍÓfÓ` Óf!`!l`è≈y`Û` , `ÍÓ`- ç!ßyòyÓ``ìrÓ` Û`ySÈ`Ì`ÌÜ` , Û`#`y`ÍÓ` Û`Ó``lG!`y`ÍÓ`x!≈y! ßyÙy!çÜ , o`ÍÓfÓ` Û`#Ó`*`è`òyÙ`lG!`y`ÍÓ``ß`ß`ö`ÍÜ`≈ , x!≈l#!i`!Ó`!`ò`Û``Ìòf`Û` , `È` , è`xy`ÍSÈ- ~`ß`ö`ÍÜ`≈ , xyÜÓ`y`ì , Ì`è , ≤Äòyl`ì` , `Û``Ó` í`z`ÍÓ`á`Û` , `Ó``ì , èy!Ó` - `ß`z`!

ì , Ì`è , ì` , `Û` ≠ (i) ßÓyÛ`y`Ìl`è`Ó` Óf`Ìl`Ó` l#!i` , ñ (ii) ß%!ÓòyÓ` l#!i` , ~ÓÇ (iii) ßyÙ`Ìl`è`fÓ` l#!i` , - ~•z`!i` , Ì`è , ì` , `Û` ≠`Ìl` xyÜÓ`

y`ß`
Ç`Ì«` , `Ì` , è`xy`Ì`y`ä` , ly`Û` , `Ó`
Ó-

òyÙ P = OP 1 + OP 2 S E D 1 D 2 q 1 = q 2 = q - O p - p 2 P 1 ßÓ`Û`y!Ó` oÓf`!ä , e 6É2

NSOU ?GE-CO-31 129 (i) `ßÓyÛ`y`Ìl`è`Ó` Óf`Ìl`Ó` l#!i` , (Cost of Service Principle) : ~•z`l#!i` , `ì , Óy`•` , `Ìñ` Û`y`Ìly`Óf`l` , `ÌÜ` , ßÓ`Û`y!Ó``ì` ßÓyÛ`y`Ìl`è`Ó` ò`l`l`y`ÌÜ` , ñ`ß`z` ßÓyÛ`y`Ìl`è`Ó` ò`G!`yÓ` çlf ßÓ`Û`y`ÍÓ`Ó``Í`Óf!`•`Í`ñ`ß`z` , è!Ó`Ùyí Óf!`z` , Óf!`Û` , Û`ySÈ`Ì`ÌÜ` , Û`Ó` xyÜ`y`ÍÓ` ßÇ@`Á` , Û`Ó`y`í`z`l`ä` , - xlfÈ`y`ÍÓ`Ó`ñ`ì , à`ì`ñ`ßÓ`Û`y!Ó` Û`y`Ìly`~Ü`çl`Óf!`Û` , çlf`Ìi` , áy!l`x!≈`Óf!`Û` , `Ó``ÍÓ`ñ`!è , Û` , `ß`z` , è!Ó`Ùyí`x!≈`z`Óf!`Û` , Û`ySÈ`Ì`ÌÜ` , Û`Ó` Óy`òyÙ`!`ßy`ÍÓ` xyòyl`Û` , `ÍÓ``ÍÓ`- ß%í` , Ó`yçñ`~`ì«` , Ì`e`ßÓ`Û`y!Ó`Ó``Íy`Óf!`•`ÍÓ`ñ`!è , Û` , ì` , ì` , è`y`z`Û` , `Ó`!`ßy`ÍÓ`í`z` , Ì`è , xy`ÍÓ`- È` , Ì`o`ßÓ`Û`y!Ó`Ó``ßÓyÛ`y`Ìl`è`Ó` Óf`Ìl`Ó`G`!è , Û` , è`y`Û` , ßÇf!y!`•`ÍÓ`- ßÓ`Û`y!Ó`Ó` Óf`Ìl`Ó` , è!Ó`Ùyí`Óyí` , `Ì`o`Û` , `ÍÓ`Ó` , è!Ó`ÙyíG`ßyÙl`xy!` , `ì` , Ì`Óyí` , `ÍÓ`- Óf`Ìl`Ó` , è!Ó`Ùyí`Û` , `Ì`o`Û` , `ÍÓ`Ó` Óy`xy`Ìl`Ó` , è!Ó`ÙyíG`ßyÙÈ`y`ÍÓ` Û` , Û`ÍÓ`- !Ü`v`~•z`ì` , `Û``Û`è , Óyhfl`ÍÓ`≤`Á`Ìl`yà`Û` , `Ó`yÓ`Û` , ì` , Û` , =!`x!%!Óòy`xy`ÍSÈ- ≤`Á!Ü` , ñ`ßÓ`Û`y!Ó``Í`ßUhfl` , `ßÓyÛ`y`Ìl`è`Ó` òy!`Û` , `ÍÓ`ñ`ß`z` ßÓyÛ`y`Ìl`è`Ó`x`Ìl`Ü` , Óf!`Û`~Ü` , ß`ÍD`È` , yà`Û` , `ÍÓ`ly`ÌÜ` , - ò`È` , Ì`o`!`È` , ß`Óf!`Û` , çlf ßÓ`Û`y!Ó``ÌÜ` , Û` , ì` , è`y`Óf!`Û` , `Ó``ì , •`ñ` , ì` , y` , è` , Ì`Ü` , È` , y`ÍÓ`çyly`Ìy!`ly-`ÌÜ`l`ñ`!ç«` , yñ`fllyflifñ`xy`z!È`Ü`È`C`y`≤`ÄÈ` , Ì`i` , `Ó` , è!Ó``ßÓy`xyÜÓ`y`~Ü` , ß`ÍD`È` , yà`Û` , `ÍÓ`- è` , Ì`Ü` , È` , y`ÍÓ`Û` , Û` , ì` , è`y`È` , yà`Û` , `ÍÓ` , ì` , y` , !lí≈Í` , Û` , `Ó`y`Ìy!`ly- !mí , #!` , ñ`~•z` , ì` , `Û` , è` , #!` , Ì`Ü` , Û` , - ~•z` , ì` , `Û` , x!%Íy!`#`Û` , `Ó`!`Ì`o`è!#Ó` , ì` , %` , ly!` , ò!Ó`o`ÌÜ` , `Ó!ç`Û` , `Ó`!`ò` , Ì`i` , •`ÍÓ`- ßÓ`Û`y!Ó``ßÓyÛ`y`Ìl`è`Ó` ß%!Óòy`ò!Ó`o`ç!ßyòyÓ` , ì` , Ó!ç` , è!Ó`Ùy`Ìi`È` , yà`Û` , `ÍÓ`ly`ÌÜ` , - ò!Ó`o`ç!ßyòyÓ``ìrÓ`Û` , `fy` , Ì`i` ßÓ`Û`y!Ó` x!òÜ` , x!≈`Óf!`Û` , `ÍÓ`ly`ÌÜ` , - ß`Ì«` , Ì`e`~•z` , ì` , `Û` , x!%Íy!`#`ñ`ò!Ó`o`ç!ßyòyÓ` , ì` , ÌÜ` , `Ó!ç`Û` , `Ó`!`ò` , Ì`i` , •`ÍÓ`~ÓÇ`ì` , y` , Ìò` , ì` , z` , è` , Ò` , Û` , `ÍÓ`Ó``ÓyV` , y` , Ó!ç` , •`ÍÓ`- Ì`è` , Û` , á` , Ìly`z`Û` , y` , Ûf` , Ì` - ì` , ì` , #!` , ñ` , Û` , `Ó` , •`Û` , y` , Ìy` ≤`Á!i` , èy!` , èy` , Ó` , cì` , ly` , `Ó` , `Ìá` ßÓ`Û`y!Ó`Ó` !!Ü` , è` , çl` , `ÌrÓ` , Óyòf!` , y` , Û` , `Ó` , x!≈` , ≤`Äòyl`- ßÓ`Û`y!Ó``Í`Û` , `Ó` , xyòyl`Û` , `ÍÓ`ñ` , ì` , y` , `Ó`!`!Ü` , `Ìl` , ≤`Á!i` , f«` , È` , y` , ÍÓ`Û` , y` , Ìy`!Ü` , S` , È` , ßÓyÛ`y`Ìl`è`Ó` ò`l`l`i` , ßÓ`Û`y!Ó` Óyòf` , Ì` - ß%í` , Ó`yçñ` ßÓyÓ`!Ó`!Ü` , `Ìl` ßÓ`Û`y!Ó` Û` , `Ó` , xyòyl`Û` , `ÍÓ`ly` - (ii) ß%!Óòy`Óy` , í` , z` , è` , Û` , y` , `ÍÓ`Ó` l#!i` , (Benefit Principle) : ~•z`l#!i` , x!%Íy!`#`ñ` , è` , Ì`ç` , çl` , à!` ßÓ`Û`y!Ó`Ó` Û` , yçÜ` , Û` ≈` , Ì`ÌÜ` , `ÍÓ`*` , è` , ß%!Óòy`È` , yà`Û` , `ÍÓ`ñ` ß`z` , x!% , èy` , Ì`i` , y` , Ó`y` ßÓ`Û`y!Ó``ÌÜ` , Û` , `Ó` , ≤`Äòyl`Û` , `Ó` , `ÍÓ`- `Í`Óf!`Û` ßÓ`Û`y!Ó`Ó` Û` , ySÈ`Ì`ÌÜ` , `Ó!ç` , ß%!Óòy` , èy` , `ÍÓ`ñ` ß`z` , Óf!`Û` , `ÍÜ` , `Ó!ç`Û` , `Ó`!`ò` , Ì`i` , •`ÍÓ`- xlf!`ò` , ÌÜ` , ñ` , `Í`Óf!`Û` ßÓ`Û`y!Ó`Ó` Û` , ySÈ`Ì`ÌÜ` , Û` , Û` , ß%!Óòy` , èy` , `ÍÓ`ñ` ß`z` , Óf!`Û` , `ÍÜ` , Û` , Û` , `Ó`!`ò` , Ì`i` , •`ÍÓ`- ~È` , y` , `ÍÓ` ≤`Á!i` , f` , ÌÜ` , Ì!ò` ßÓ`Û`y!Ó`Ó` Û` , ySÈ`Ì`ÌÜ` , ≤`Á!i` , È` , ß%!Óòy` , Óy` , í` , z` , è` , Û` , y` , `ÍÓ`Ó` x!% , èy` , Ì`i` , Û` , `Ó` , ≤`Äòyl`Û` , `ÍÓ`ñ` , ì` , y` , `Ì`o`ßy` , Ì`i` , #!` , ñ` , Û` , y` , Ìy` , Óf!`Û` ßÓ`Û`y!Ó` Û` , yçÜ` , Û` ≈` , Ì`ÌÜ` , Û` , ì` , è` , y` , ß%!Óòy` , Óy` , í` , z` , è` , Û` , y` , `ÍÓ` , `è` , ò` , y` , Ûy!` , ßÜ` , í` , z` , è` , ò` , Ì` , `Ó`!` , ÓÈ` , Ìl` - ~Ì`è` , `ÌÜ` , Ì`è` ,

Ü,Ë,y^İÖ ,ö!Ö`Ûy,ö Ü,Ö`y

ly- i,y SËyí ,yñ ~*z %!Ööy Öy í,z,öÜ,y^İÖ`Ö` ^Öyö Óf!_`^İË,`İö ,ö,ÌÜ, •^İÖñ`Ü, lly~!è, Óf!_`Ö` Ö`&!ä,ñ ,öSË@ <ÄË,`İ, !ÓË!`İ!`Ö` í,z,öÖ` !Ë≈, Ö` Ü,`İÖ` - xyÖ` <Ä!İ,`!è, Óf!_`Ö` Ö`&!ä,ñ ,öSË@ •zi, fy!ò ,ö,ÌÜ, - (iii) ßyÜ`İ!≈fÖ` l#!İ, (Ability to Pay Principle) : ~*z l#!İ,`İ, Ö`y•İ` İñ <Ä!İ,`fÜ, Óf!_`İ,yÖ` !çf! ßyÜ!≈f Öy «,`Ü,`y xl%ÿ!`# Ü,Ö` ^ò`İÖ` Öy ßyÜ!çÜ, o`İÖfÖ` öyÜ` ^ò`İÖ` - ~*z İ,`İ_¥Ö` <ÄÖ`_`yÖ`y öy!Ö` Ü,`İÖ` l`İñ ßyÜ!≈f xl%ÿ!`# Ü,Ö` !ò`İ` Ü,`İÖ`Ö` ^öyV,y ßyÜ`İç lfy!`İDİ,Ë,y^İÖ` Ó!`è, İ, •İÖ` - ~`İ«,`İe lfy!` G ßyÜ,yÖ` l#!İ,` Öçyl` İyÜ,`İÖ` - ö!#Ö` Ü,Ö` <Äöy`İÖ` ßyÜ!≈f`Ö!ç-` %İ,`Ö`yçñ ßyÜ`İ!≈fÖ` l#!İ,` xl%ÿ!`# Ü,Ö` xy`İÖ`y,ö Ü,Ö` ^İ` ö!#Ö` í,z,öÖ` Ü,`İÖ`Ö` Ë,yÖ` ^Ó!ç•İÖ`~Öç`äÖ`#`İÖÖ` í,z,öÖ` Ü,`İÖ`Ö` Ë,yÖ` Ü,Ü`•İÖ` - Ö!≈,Ûy`İl`Ü,Ö` <Äöy`İÖ` ßyÜ!≈f ,ö!Ö`Ûy,ö Ü,Ö`y•İ` xy`İÖ`Ö` !Ë,`_`İ, - !Ü,v xy`İÖ`Ö` Ûy,öÜ,y!è,Ö` myÖ`yG Ü,Ö` <Äöy`İÖ` «,`Ü,`y ßÖ≈öy`İè,

Ü,Ë,y^İÖ ,ö!Ö`Ûy,ö Ü,Ö`y

ly- i,y SËyí ,yñ ~*z İ,`_¥ xl%ÿ!`# ö!#`İÜ, í,zFä,•y^İÖ` Ü,Ö` !ò`İ,`İ, •İ` - ~`İ,`İ,yÖ` x!òÜ, í,z,öyç≈`İÖ` í,z!ÿy• Ü,`İÜ`İ`İ,` ,öy`İÖ` -`İ`İ«,`İe ^ò`İçÖ` ^Ûyè, xy`İÖ`Ö` í,z,öÖ` !ÖÖ`* ,ö<Ä!İ,`!e`İ`y ,öİ,`İ,` ,öy`İÖ` -`í,z,öÿç•y^İÖ` xyÜÖ`yÖ`^İ,` ,öy!Ö` İñ ßyÜ!çÜ, Öy ßÖ`Ü,y!Ö` o`İÖfÖ` öyÜ` !ò≈yÖ`^İ ß%!ÖöyÖ` l#!İ,` äG`İÖyÜ,y`İ!≈Ö` Óf`İ!`Ö` l#!İ,` ä`Öç` ßyÜ`İ!≈fÖ` l#!İ,`Ö` xÓfliyl`İj)î≈`!Ö,öÖ`#İ, -`í,zË,`İ!Ö` xÓfliyl•z`ä,Ö`Ü (extreme) xÓfliyl-`İ%!ÖöyÖ` l#!İ,` ~Öç`İÖyÜ,y!≈`Óf`İ!`Ö` l#!İ,` Ü,Ö` !ò≈yÖ`^İ ÷ö%Ûyè %!ÖöyÖ` ,ö!Ö`Ûy,`ö!Ö`Ûy,ö Ü,Ö`^İ,` ä,y!` -`~`İ«,`İe Óf!_`Ö` Ü,Ö` <Äöy`İÖ` ßyÜ!≈f`~Ü,òÜ•z`!Ö`İÖä,ly`Ü,Ö`y•İ` ly-`xl!`ò`İÜ,ñ ßyÜ`İ!≈fÖ` l#!İ,`İ,` Ü,Ö` !ò≈yÖ`^İ ÷ö%Ûyè Óf!_`Ö` Ü,Ö` <Äöy`İÖ` ßyÜ!≈f•z`!Öä,yÖ` Ü,Ö`y•İ`ñ Óf!_`Ü,`İ,`è,y %!Ööy`ßÖ`Ü,y!Ö` oÓf`İ`İÜ,` ,`ö`İ,y`!Öä,yÖ` Ü,Ö`y•İ` ly-`İ%İ,`Ö`yç`í,zË,`İ` l#!İ,`•z`!Ö,öÖ`#İ,` ä,Ö`Ü`xÓfliyl`@`Ä•İ`Ü,`İÖ`^İSË-`Öyhfl!`İÖ`Ü,Ö` !ò≈yÖ`^İ`Ö` Öy ßyÜ!çÜ, o`İÖfÖ` öyÜ` !ò≈yÖ`^İ`İÖ` ßÜ!` Óf!_`Ö` ßyÜ!≈f`G`Óf!_`Ö` %!Ööy`<Äy!Æ`í,zË,`İ`•z`!Ö`İÖä,ly`Ü,Ö`y`í,z!` ä,`İ, -`6É12`İyÖ`yç`1É`xl≈l#!İ,`Ö` <Äöy!`!çáÖ`ßÜ)• (Commanding Heights of the Economy) :`Ü,`y`İly`xl≈l#!İ,`Ö` <Äöy!`!çáÖ`ßÜ)•`Ö`^İ,` İ•z`^ò`İçÖ` í,zFä,`«,`Ü,`yßj)öB`xl≈`İ!İ,`Ü,` <Ä!İ,`ç,y!≈`!Ö`Ü,` ^ÖyV,y!` -`~*z`çΣÖç! ,è,Ö` ÓfÖ`yÖ` <Ä!Ü`^`á!İ,` ,öy•z`1917`İy`İÖ` ^İy!Ë,`İ!`İ,` ßyÜçy,y!sfÜ,` !Ö<`İÖÖ` NSOU`?GE-CO-31`131` ,öÖ` -`^ò`İçÖ` Ö,`İ`G`=Ó`&ç,`ö)≈`!ç`=!` ^ÖyV,y`İ,` ~*z`çΣÖç! ,è,` ÓfÖ`•ç,`İ` -`Ë,yÖ`^İ,` !mı,`#!` ,öMË,`Öy!Ë≈Ü,`#` ,ö!Ö`Ü,`"ly`~`İ,`İÖ`Ö` ßÜ!`Ü)G`Ë,yÖ`#`!ç` ^ÖyV,y`İ,` Ë,yÖ`^İ,`Ö` İ,`İÜ,y`#l`<Äöy!Üsf#`~*z`çΣÖç! ,è,` ÓfÖ`yÖ` Ü,`İÖ`l`-`2É`xl≈`İ!İ,`Ü,` í,zB`İ`^İl`Ö`y`kT...Ö` È),`!ÜÜ,y` (Role of State in Economic Development) :`^Ü,y`İly`^ò`İçÖ` xl≈`İ!İ,`Ü,` í,zB`İ`^İl`Ö`y`T...`!İ`!`!aİ,`Ü,y!≈ßÜ)İÖ` myÖ`y`=Ó`&ç,`ö)≈`İy!`İ,y`Ü,Ö`^İ,` ,öy`İÖ` ≠`Ü)°`G`Ë,yÖ`#`!ç`İ`Ö` í,zB`İ`İñ`İMË,`İ`İçç`Ä`Ä`G`İ,yÖ` í,z,`ö!%_` ÓfÖ`yÖ`ñ`İj)öB` İ%ç,`Ö`á`è,`İñ` ,ö!Ö`^İçÖ`Ó`«,`yñ`Ü)°`ö!l`oÓf`G`È,yàf`o`İÖfÖ` !ç`İ`Ö` Ü`İöf`Ë,yÖ` ßyÜf`Ö`«,`yñ`âyè,`İ,` xl≈`İççfliylñ`Ûy!Ö`Ü)°`İ!`!Ö!`İ!`yàn`í,z,`ö!%_` Ö`yçf!`l#!İ,`Ö` myÖ`y`çlà`İ`İÖ` İMË,`İ` <ÄÖ!İ,y`Ö,`!k,`ñ`!ç`÷`!ç` İçÖ`«,`İñ`!Ö`!ò!ç`Ü)°`ö!`G`<Ä!İ!_` İçç`Ä`Ä`<ÄË,`İ,` -`3É`xl≈`İ!İ,`Ü,` ßyÜfyÖ` ßyÜöy`İl`Öçy`İÖ`Ö` È),`!ÜÜ,y` (Role of Market in Solving Economic Problems) :`^Ü,y`İly`^ò`İçÖ` ^ÜÖ!Ü,` Öy`Ü,w`#!` xl≈`İ!İ,`Ü,` ßyÜfy`! ,è,`è`≠` (i) Ü,`#`Ü,`#`oÓf`Ü,`İ,`Ü,`İ,` ,ö!Ö`Ûy`İ,`í,z! ,öyòl`Ü,Ö`y`•İÖñ` (ii) Ü,`#Ë,y`İÖ`í,z! ,öyòl`Ü,Ö`y`•İÖ`~Öç` (iii) Ü,y`İöÖ` çf`í,z! ,öyòl`Ü,Ö`y`•İÖ` -`<Äyã,`#l`ö!l`Ök,y!#`İöÖ`Ü`İ,` ÖçyÖ` ÓfÓfliy`İ%ç,`Ë,y`İÖ`~*z`İ,`!è,` ßyÜfyÖ` ßyÜöyl`Ü,`İÖ` İy`İÜ,` -`İ`İhfl!`o`İÖfÖ` ä,y!`öy`^Ó!çñ`İ!`Ö` öyÜG`^Ó!ç-`İ%İ,`Ö`yçñ`İ•z`oÓf`=!°`z`^Ó!ç`^Ó!ç`í,z! ,öyòl`Ü,Ö`y`•İÖ` -`xyÖyÖ`ñ`İ!`İ,`í,z! ,öyòl`Ü,Ö`^İ,` ^İ`İhfl!`í,z,`öyòl`y`^İañ`İ,y`İöÖ`Ü`İöf`^İ`=!°`öyÜ`Ü,`İñ`İ!`=z`^Ó!ç` ,ö!Ö`Ûy`İ`ÓfÖ`yÖ`Ü,`İÖ`í,z! ,öyòl`Ü,Ö`y`•İÖ` -`xyÖ`~*z`í,z,`öyòl`İÖ` ÓfÖ`y`İÖ`Ö` ,ö!Ö`Ûy`İ`G`İ,yÖ` öyÜ`myÖ`y`z`í,z,`öyòl`Ûy!`^İÜ,`Ö` xy!` !ò≈y!Ö`İ,`•İÖ` -`ÖçyÖ` ÓfÓfliyÖ` ßÜ!≈`İÜ,`Ö`y`~Ö` Ü,`İ,`Ü,`=!°` %!ÖöyÖ` Ü,`ly`í,z`İÖ`ä`Ü,`İÖ`^İSË!ñ`İÜ!ñ`<Ä!İ,`^İly!ä,yÖ` È,`İ`İ,`í,z! ,öyòl` ÓfÓfliy`ò«,`İ,`Ü`^İ`ñ`È,yàÜ,yÖ`#`G`!Ö!l`İ!`yàÜ,yÖ`#Ö` !İk,y`İhs`Ö` fl!yö#l,y`ly`İÜ,`ñ`í,z! ,öyòl`Óf!`İÖ≈!İ,`İ`ñ`ßÖ`Ü,y!Ö` ÷ö!≈#!İ,` G`xyÜ`y! ,y!sfÜ,` ÷ö#ã≈ß)ei,`ly`İÜ,` ly`<ÄË,`İ,` -`4É`Öçy`İÖ`Ö` È),`!ÜÜ,yÖ` İ#ÛyÖk,`İ,y` (Limitations of the Role of Markets) :`ÖçyÖ` ÓfÓfliyÖ` !Ü,`S%È`İ#ÛyÖk,`İ,y`G`xy`İSË-`^İÜ!ñ`x,`ö)≈`<Ä!İ,`^İly!ä,yÖ` Öçy`İÖ` İj)öB`ö`ò«,`Ö`á`è,`İ`â`İè,`lyñ`x`İ!Ü,` ßÜ!`•z`è`İ,yÖ`y`!Ö`İè`İ,yÖ` myÖ`y`çy!È!İ,`İ`ñ`xÜ,yÜf`!Ü,v`yÈ,`ç!Ü,` o`İÖfÖ` í,z! ,öyòl`^Ó!ç`İ`ñ`xy!` Ö`á`è`İÖ`~`ÖË!Üf`ä`İè,`ñ`xy!` G`İ!`İ!`y`!àÖ`^`«,`İe`Öy!ççfä,`è`ç!İ,`•...yßÖ,`!k,`â`İè,`ñ`!Ök,y,`ö!`G`<Ää,yÖ` ^Ü,`Öç`İ`Ö` myÖ`y`è`İ,yÖ` ,öSË@`İÜ,` <ÄË,y!Ö! ,Ü,`Ö`y•İ` •zi,`fy!ò` -`5É`xl≈`İ!İ,`Ü,` ,ö!Ö`Ü,`"lyÖ`È),`! ÜÜ,y` (Role of Economic Planning) :`í,zB`İ,`xlÖy`xl%B`İ,` í,zË,`İ` <ÄÜ,yÖ` ^ò`İç•z`xl≈`İ!İ,`Ü,` ,ö!Ö`Ü,`"ly`~`Ü,` =`Ö`&ç,`ö)≈`È),`!ÜÜ,y` ,öy!Ü,`Ö``

li, ,öy'IO' - ſç'ik, 'i,ö ,ö!O'Ü, "lyO' ſ%Ê, °=!° •Ü° !li' O' * ,ö ≠ •z•y Öy!ſçfã, e' ç!li, Gë, ylyÛy !li' !ſfi, Ü, 'IO' ñ xy! G ſjðö ó^"è, 'ilO' ~ÖÉ!Üf Ü, Üy! ñ ò%+y, çf ſjðö'Ü, Ü, yÜf ÓfÓ•y'IO' !l' il' yà Ü, 'IO' ñ ~Ó'!ò!cÜ, Ü%oyO' x, çä, l' ^Ó' yò Ü, 'IO' ñ ^ò'!çÓ ≤ÄyÜ, ,li, Ü, ,ö!O' ^IOç Ó « ,y Ü, 'IO' fljO•k, Ü, zB' i' il ſy•y!f Ü, 'IO' •zi, fy!ò- ~SËyí, ,y xl%B' i,

NSOU ?GE-CO-31 132 ^ò'!çÓ x!≈'ll!i, Ü, , zB' i' il ,ö!O' Ü, "ly Ü,

i, Ü, =!° !

Ó'!çÉi =

Ó' ſç, ö!i≈ È) !ÜÜ, y ,öy! Ü, 'IO' - ſ% =!° •° ≠

Ói, , xyÜ, y'IO' Ó' !Ó! il' y'!àÓ' myÓ' y òy!Ó' ^lofÓ' ò%Tä, e' È, y, 'li, ſy•y!f Ü, Ó' yñ x!≈'ll!i, Ü, , zB' i' il' Ó' çf ſyÛy! çÜ, ,ö!O' Ü, yè, y'Ûy à'li, , 'i, y•yñ ^ò'!çÓ Ü) G È, yÓ' # !ç" à'li, , 'i, y•yñ ^ò'!çÓ ſMÈ, 'il' i, zſy•y' ^òG! y G ſ%z ſMÈ, l' ſç@'Ä• Ü, Ó' yñ ~Ó'!ò!cÜ, Ü%oy xç≈! Ü, Ó' y G !Ó'!ò!ç ≤Ä!i!_ 'ñ ſyçſÓ' ÖyÜ ≤ÄÈ, ,li, xyÜy! Ü, Ó' yñ x!≈!#!i, Ó' !Ó! È, B' ^« , 'le È, yÓ' ſyÜf Óçy! Ó' yáy ≤ÄÈ, ,li, - 6É Ó' y<T... ÖlyÜ ÖyçyÓ' (State Versus Market) : Ó' y<T... ÖlyÜ ÖyçyÓ' ~•z !Ói, 'iÜ≈, x!≈!#!i, !Ó'!òÓ' y ≤Äöy!i, ò%!è, !ç!Ó' !Ó' !ÓÈ_ - ≤Äyã, #! ò!ÓK, y!#à! ~Óç ,öÓ' Ó!≈, #Ü, y° !È , i, Üyfy'IO' ^li, , 'ic !cÜ, y'!ày !Óÿ!Óòfy' ^il' Ó' x!≈!#!i, !Ó!ò! ~Óç !%!_ !ſk, ,çÄi, fyçyÓ' ≤ÄÜ, 'i'Ó' i, y!_¥Ü, Ó' y ÖyçyÓ' ÓfÓfliyÓ' i, z, öÓ' ^çyÓ' !ò' il' ^ISÈ!- iN, yÓ' y x!≈'ll!i, Ü, Ü, yçÜ, 'iÜ≈ ſÓ' Ü, y!Ó' •hfl! 'ik, 'i, öÓ' !Ó'!Ó' yò#- xlf!ò' iÜ, ñ Öy!ſçfÓyò# ~Óç ≤ÄÜ, ,li, Öyò#à! ~Óç ,öÓ' Ó!≈, #Ü, y' i' Ü, •z!%ſ% G ^Ü, •z!%ſ%#! x!≈!#!i, !Ó!ò! x!≈'ll! i, Ü, Ü, yçÜ, 'iÜ≈ ſÓ' Ü, y'IO' Ó' •hfl! 'ik, ,çö ſÜ!≈! Ü, 'IO' ^ISÈ!- ~NÓ' y ſÜhfl! x!≈'ll!i, Ü, Ü, yçÜ, Ü≈ ,çö% 'IO' y, çö%!Ó' Öyçy'IO' Ó' •y'li, , ^SÈ'li, , ^òG! yÓ' !Ó'!Ó' yò#- !NÿÓ' y x!≈'ll!i, Ü, Ü, yçÜ, 'iÜ≈ Ó' y<T... Öy ſÓ' Ü, y'IO' Ó' •hfl! 'ik, 'i, öÓ' !Ó'!Ó' y!öi, y Ü, 'IO' ^ISÈ!iN, y'!òÓ' !%!_ =!° •° ≠ Ó' y<T... Öy ſÓ' Ü, y'IO' Ó' xò« ,i, yñ !Ó'!ò!c Ü) ò! !Ó' ſſy!i, •G! yñ xyÜy, 'iſfÓ' ≤ÄſyÓ' ñ ſjð'!òÓ' x, çä, l' è, l' ≤ÄÈ, ,li, - !NÿÓ' y x!≈'ll!i, Ü, Ü, yçÜ, 'iÜ≈ Ó' y<T... #! •hfl! 'ik, ,çö ä, y!ñ iN, y'!òÓ' !%!_ =!° •Ü° ≠ Öyçy'IO' Ó' x, çä!i, y ò)Ó' #Ü, Ó' ñ xy! Ó^"è, 'il x!ò!Ü, i, Ó' ſyÜfñ çÜ, °fyi Ó!k, ñ ,ö!O' ^IOç Ó « ,y ≤ÄÈ, ,li, - xyÜÓ' y Ó' ^IOy ^ñ Ó' y<T... G Öyçy'IO' Ó' ſjðÜ≈, ≤Ä!i, 'i!y!ài, yÓ' il' ñ ÓÓ' ç ,ö! Ó' ,çö)Ó' Ü, i, yÓ' ſjðÜ≈, - Ó' y'!kT... Ó' xſjð!i≈i, y ò)Ó' Ü, Ó' ^li, ÖyçyÓ' ÓfÓfliyÓ' !Ü, S%È i, z, öyòy! lyÜ, y òÓ' Ü, yÓ' - xyÓyÓ' ñ Öyçy'IO' Ó' e&!è, ò)Ó' Ü, Ó' ^li, ſÓ' Ü, y!Ó' Öy Ó' y<T... #! •hfl! 'ik, ,çö ≤Ä' il' yç!- 7É ſÛyç! ,iſf öyÜ !Ó' * ,çöi (Pricing under Socialism) : ſÛyç! ,iſf öyÜ ~Ü, !è, Ó' yç' il!i, Ü, !ÓÈ!i - i, yz ~ây !l öyÜ x!≈'ll!i, Ü, !ÓÈ!i' il' Ó' myÓ' y !ò≈y!Ó' i, •i ly- ^Ü, y'!ly !Ó'!çÉi « ,ç, çö)Ó' ^i'Ó' çf ^Ü, y'!ly o'!ÓfÓ' öyÜ ^Ü, y'!ly ~Ü, !è, ÓfÓ•y'IO' •zFSEÜ, ,i, È, y'IO' Ó!ç Ó' yáy ^i'li, , öy'IO' - xyÓyÓ' ñ xlf ^Ü, y'!ly ÓfÓ•y'IO' ~Ü, z o'!ÓfÓ' öyÜ Ü, Ü öy!≈ Ü, Ó' y •'li, , öy'IO' - ſÛyç! ,iſf öyÜ !Ó'!çÉi Ó' yç' il!i, Ü, , çç, çö)Ó' ^i'Ó' •y!i, i' yÓ' - 8É ſyÛy!çÜ, oóf G i, yÓ' ~Ó!ç<TſÜ)• (Social Goods and their Characteristics) : ^i oóf ^Ü, y'!ly Óf!_ ^iÜ, ^çyàyl !ò' i'Ó xlf ^Ü, y'!ly Óf!_ G Öyí, ,li, ^Ü, y'!ly Óf! SËyí, ,y•z oóf ÓfÓ•yÓ' Ü, Ó' ^li, , öy'IO' ſ%z oóf ^iÜ, ſyÛy!çÜ, oóf Öy ſÓ' Ü, y!Ó' oóf Ó' i'°- ſyÛy!çÜ, o'!ÓfÓ' ≤Äöy! Ó!ç<T=!° •° ≠ Ä!i, m!@mü, y•#li, yñ ÖMÈ, ly•#li, y Öy x!Ó!%_ i, yñ È, y'!àÓ' x!ÓÈ, yçfi, yñ i, z! ,çöyò' il x! ÓÈ, yçfi, yñ È, y'!àÓ' ^« , 'le ,çö« , çöy! ,•#li, y ≤ÄÈ, ,li, - 9É ſyÛy!çÜ, Öy ſÓ' Ü, y!Ó' o'!ÓfÓ' Ü, yÜf ſÓ' ÓÓ' y• (Optimum or Efficient Provisioning of Public or Social Good) : Óf!_ 'ài, o'!ÓfÓ' ^« , 'le Ü, yÜf ſÓ' ÓÓ' y'!Ó' ,ö!O' Üy! !ò≈y!Ó' i, •i'

NSOU ?GE-CO-31 133 ^Ûyè, ä, y!•òy G ^Ûyè, ^çyàyl'IO' ſÜi, yÓ' myÓ' y- ~^i« , 'le Óf!_ 'ài, ä, y!•òy ^Ó' áy=!° iÜ, xl%È) !ÜÜ, È, y'IO' !yà Ü, 'IO' xyÜÓ' y ^Ûyè, Öy ÖyçyÓ' ä, y!•òy ^Ó' áy ,çöy•z- ~•z ^Ûyè, ä, y!•òy ^Ó' áy G ^Ûyè, ^çyàyl ^Ó' áyÓ' ^SÈ!ò!ç% 'li, Óf!_ 'ài, Öy ^ÓſÓ' Ü, y!Ó' o'!ÓfÓ' Ü, yÜf ſÓ' ÓÓ' y'!Ó' ,ö!O' Üy! !ò≈y!Ó' i, •i' - ſÓ' Ü, y!Ó' Öy ſyÛy!çÜ, o'!ÓfÓ' ^« , 'le G ^Ûyè, ä, y!•òy G ^Ûyè, ^çyàyl ^Ó' áyÓ' ^SÈ!ò!ç% , o'!ÓfÓ' Ü, yÜf ſÓ' ÓÓ' y'!Ó' ,ö!O' Üy! !ò≈y!Ó' i, •i' - i, ^i'Ó ſÓ' Ü, y!Ó' Öy ſyÛy!çÜ, oóf ≤Ä!i, m!@mü, y•#li- oóf !è, Ó' ~Ü, ç' il'Ó' ÓfÓ•y'IO' Ó' È, ^i'Ó xlfç' il'Ó' ÓfÓ•yÓ' Ü, ^iÜ ly- i, yz ~^i« , 'le Óf!_ 'ài, ä, y!•òy ^Ó' áy=!° iÜ, i, zÖ'jÈ, y'IO' !yà Ü, 'IO' ÖyçyÓ' ä, y!•òy ^Ó' áy ,çöyG! y !y! - ~•z ÖyçyÓ' Öy ^Ûyè, ä, y!•òy ^Ó' áy ~Óç ^Ûyè, ^çyàyl ^Ó' áy !ây' il' ^SÈò Ü, 'IO' ñ ^ây' il'•z ſyÛy!çÜ, Öy ſÓ' Ü, y!Ó' o'!ÓfÓ' Ü, yÜf ſÓ' ÓÓ' y'!Ó' ,çö!O' Üy! !ò≈y!Ó' i, •i' - 10É ſyÛy!çÜ, o'!ÓfÓ' öyÜ !ò≈yÓ' i' (Pricing of Social Goods) : ſyÛy!çÜ, o'!ÓfÓ' öyÜ !ò≈yÓ' ^i'Ó' ≤Äöy! l#!i, , çç, çö!è, - ~Ü, !è, ° ſ%!ÓöyÓ' l#!i, ~Óç x, çö)Ó' !è, ° ſyÜ' il'≈fÓ' l#!i, - ſ%!ÓöyÓ' l#!i, ^li, Öy •i' ^i'ñ ſyÛy!çÜ, oóf ^i'Ü, ≤ÄyÆ ſ%!ÓöyÓ' !È, l' ^li, ^Ü, y'!ly Óf!_ ^i'Ó' o'!ÓfÓ' öyÜ ^ò'!Ó- ~•z l#!i, Ó' ≤Äöy! xſ%!Óöy •i'ñ ~Ó' È, ^i'Ó ò!Ó' o'Óf!_ ^iÜ, ſyÛy!çÜ, o'!ÓfÓ' çf x' il'Ü, ^Ó!ç öyÜ Öy Ü, Ó' !ò' il' , •i'Ó- xlf!ò' iÜ, ñ ſyÜ' il'≈fÓ' l#!i, Ó' Ó' Óf •i'ñ Óf!_ i, yÓ' ſyÜ!≈f xl%yl! # ſyÛy!çÜ, o'!ÓfÓ' öyÜ ^ò'!Ó- ~^i« , 'le ò!# Óf!_ ^iÜ, x' il'Ü, ^Ó!ç öyÜ Öy Ü, Ó' !ò' il' , •i'Ó- ~Ó' È, ^i'Ó' Óf!_ Ó' Öyí, ,li, i, z, çç≈' il'Ó' i, y!àò Öy Ü, Ü≈flö, y•y, ^iÜ ^i'li, , öy'IO' - xyÜÓ' y Ó' ^IOyñ ſyÛy!çÜ, o'!ÓfÓ' öyÜ !ò≈yÓ' ^i'Ó' ſÜ! oóf !è, ^i'Ü, Óf!_ Ó' ≤ÄyÆ ſ%!Óöy ~Óç Óf!_ Ó' Ü, Ó' Öy öyÜ ≤Äöy' il'Ó' « , Üi, y, i, zÈ, i' •z ! Ó'!Óä, ly Ü, Ó' y òÓ' Ü, yÓ' ÈüüüÈ Ü, y'!ly ~Ü, !è, ^iÜ, Öyò !ò' il' il' - 6É13 xl%ç#°!# ſç!« ,Æ i, z_ ^i'Ó' Ó' ≤ÄÿyÓ' ≠ 1É x!≈!#!i, Ó' i, zFä, !çáÓ' ſÜ)• Ó' ^li, Ü, # ^ÖyV, y! / 2É ſy!È, ^il' i, i, zB' i' il' NEPÈüÈÓ' ,çö% ^i'Ó' y lyÜ Ü, # / 3É ſy!È, ^il' i, Ó' y!ç! yÓ' NEPÈüÈÓ' Ü, y!≈Ü, y° Ü, # / 4É ſy!È, ^il' i, Ó' y!ç! y! ſyÜ!Ó' Ü, ſyÜfÓy'!òÓ' Ü, y!≈Ü, y° Ó%l- 5É xò, çf •hfl! Ü, y' iÜ, Ó' ^i'° 6É öyÜ ÓfÓfliyÓ' x, çö) lyÜ Ü, # / 7É ^Ü, y'!ly x!≈!#!i, Ó' ^Ü!Ü, ſÛſy ſÛſyÓ!Ü, Ü, # Ü, # / 8É ÖyçyÓ' ÓfÓfliyÓ' ò%!è, ſ%!ÓöyÓ' i, z' i'Ó' á Ü, Ó' &l- 9É ÖyçyÓ' ÓfÓfliyÓ' ò%!è, ≤Äöy! e&!è, Öy ſ%ÛyÓk, i, y Ó%l- 10É Üy'! : ~Ó' Ü) ^i'Ó' ò!Ü, ^i'Ó' Ü) Ü, ly Ü, # /

NSOU ?GE-CO-31 134 11É xì≈~!l!i,Ü, Ü,yçÜ, ^!Ü≈ Ó°y<T...#f° •hfl!^!«, ^!i,ðÓ° !Ü!≈^!l ò%!è, !%!_´ !ò!- 12É xì≈~!l!i,Ü, Ü,yçÜ, ^!Ü≈ Ó°y<T...#f° •hfl!^!«, ^!i,ðÓ° !Ó,ð^!i«, ò%!è, !%!_´ !ò!- 13É !yÜy!çÜ, óÓf Ü,y^!Ü, Ó^!i°/14É !yÜy!çÜ, ó^!ÓfÓ° ò%!è, ≤Äöyl~

Ó!ç<Tf í,z^!Ö'á Ü,Ó°&l- 15É

Ü%È, ^!i, ^!È,yà Ü,Ó°yÓ° !Ü!fy (free rider problem) Ó°^!i, Ü,# ^!Óy^!V,16É !yöyÓ° ^!iÓ° ó^!ÓfÓ° Ü,Ó°&i Óy ! Ó^!l^!yàhs´, ð!Ó^!i, (tragedy of commons) Ó°^!i, Ü,# ^!Óy^!V,17É !Üyç, ^!sf í,zí,öyò!# öyÜ (Production price) Ó°^!i, Ü,# ^!Óy,y!°/18É !Üyç, ^!sf ð^!ÜÓ° !È, !_^!i, öyÜ !!Ó°*, ð^!iÓ° ~

Ü, !è, !Ü!fy í,z^!Ö'á Ü,Ó°&l- 19É !Ó°Ü,y!

Ó° Óy !yÜy!çÜ, ó^!ÓfÓ° Ü,yÜf !Ó°Ó°y^!iÓ° ,ð!Ó°Üy! Ü,#È,y^!Ó !!ð≈y!Ó°i, •!°/20É !yÜy!çÜ, ó^!ÓfÓ° öyÜ !!ð≈yÓ°^!iÓ° !#!i, =!Ó° lyÜ Ó°%- 21É !Ó°Ü,y!Ó° ó^!ÓfÓ° öyÜ !!ð≈yÓ°^!i !ÜyÜ,y^!l≈Ó° Óf^!lÓ° !#!i,Ó° Ü)°Ü,ly Ü,#/22É !Ó°Ü,y!Ó° ó^!ÓfÓ° öyÜ !!ð≈yÓ°^!i !ÜyÜ,y^!l≈Ó° !#!i,Ó° Ü)°Ü,Ó° Óf Ü,#/23É !yÜy!çÜ, ó^!ÓfÓ° öyÜ Óy Ü,Ó° !!ð≈yÓ°^!i !yÜ^!l≈fÓ° !#!i,Ó° Ü)°Ü,ly Ü,#/24É !yÜy!çÜ, ó^!ÓfÓ° öyÜ Ü,#È,y^!Ó ! !ð≈y!Ó°i, •G!°y í,z!ä, i,

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ÜyV,y!Ó° ~ò^!l≈fÓ° í,z_!Ó°Ó° ≤ÄÿzyÓ!° ≠ 1É xì≈!#!i,Ó° ≤Äöyl !çáÓ° !Ü!Ü≈, ~Ü, !è, !ç!«,Æ è,#Ü,y !°á%- 2É ^!Ü,y^!ly ^!ò^!çÓ° xì≈~!l!i,Ü, í,zB^!i^!l Ó°y^!kT...

Ó° È)!ÜÜ,y xy^!yã, ly Ü,Ó°&l- 3

É xì≈~!l!i,Ü, !Ü!fyÓ° !Üyöy^!l ÓyçyÓ° ÓfÓfliyÓ° !#ÜyÓk,i,y Ói≈ly Ü,Ó°&l- 4É í,zB^!i, xì≈!#!i, ^!i, xì≈~!l!i,Ü, ,ð! Ó°Ü,^!yÓ°

È)!ÜÜ,y xy^!yã, ly Ü,Ó°&l- 5

É Üy:~ ≤ÄÖ!i≈, i, Ü)^!fÓ° ðÜ

i, _¥!è, !

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Ü, ^!l^!Ü, !è, !Ü!fy í,z^!Ö'á

Ü,Ó°&l- 7

É !yÜy!çÜ, óÓf Ü,y^!Ü, Ó^!i°/!yÜy!çÜ,

ó^!ÓfÓ° ≤Äöyl Ü, ^!l^!Ü, !è, ~Ó!ç<Tf !°, ðÓk, Ü,Ó°&l- 8É !yÜy!çÜ, ó^!ÓfÓ° öyÜ !!ð≈yÓ°^!iÓ° !%!ÓöyÓ° !#!i, !è, ! Ç^!i«, ^!i,ð Ói≈ly Ü,Ó°&l- 9É !

yÜy!çÜ, ó^!ÓfÓ° Óf! !!Ó≈y• Ü,Ó°yÓ° ç!f Ü,Ó° xy^!Ó°y^!i,ðÓ° !yÜ^!l≈fÓ° !#!i, !è, !ÓÓ,i, Ü,Ó°&l- 10É !yÜy!çÜ, ó^!ÓfÓ° ^!çyà^!lÓ° ,ð!Ó°Üy! Ü,#È,y^!Ó !!ð≈yÓ°i, •!° i,y !ä, e !Ü!y^!l à Ó°!V, ^!l^! !ò!- ò#â≈ í,z_!Ó°Ó° ≤ÄÿzyÓ!° ≠ 1É ^!Ü,y^!ly ^!ò^!çÓ° xì≈~!l!i,Ü, í,zB^!i^!l Ó°y^!kT...

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NSOU ?GE-CO-31 135 2É xì≈~!l!i,Ü, !Ü!fyÓ° !Üyöy^!l ÓyçyÓ° ÓfÓfliyÓ° È)!ÜÜ,yÓ° Ü)°fy! l Ü,Ó°&l- 3É ^!Ü,y^!ly ^!ò^!çÓ° xì≈~!l!i,Ü, í,zB^!i^!l ,ð!Ó°Ü, ^!yÓ° È)!ÜÜ,y Ói≈ly Ü,Ó°&l- 4É xì≈~!l!i,Ü, !Ü!fyÓ° !Üyöy^!l Ó°y<T... ÓlyÜ Óyçy^!Ó°Ó° È)!ÜÜ,y !!^!l ~Ü, !è, ly!i, ò#â≈ ≤ÄÖ!i, Ó°ã, ly Ü,Ó°&l- 5É !Üyç, ^!sf ^!Ü,y^!ly ó^!ÓfÓ° öyÜ Ü,#È,y^!Ó !!ð≈y!Ó°i, •!°

i,y xy^!yã, ly Ü,Ó°&l- 6

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yÜy!çÜ, ó^!ÓfÓ° öyÜ Ü,#È,y^!Ó !

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	SA Banasree Thesis PDF.pdf (D158240265)			
4/44	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	yˆÍƆ !Ó!Ē , ßˆ ƆÜˆˆÍˆ !Ó!Ē , ßˆ ˆ			
	SA Banasree Thesis PDF.pdf (D158240265)			
5/44	SUBMITTED TEXT	8 WORDS	47% MATCHING TEXT	8 WORDS
	G x!≈ˆÍll!i , Ü , « , Ûi , y Û%!<TˆÍÜ!ˆ !Ü , S%Ē Óf!_´ Óˆ •yˆÍi , ˆÜ , w#Ē , ĩ , •			
	SA Banasree Thesis PDF.pdf (D158240265)			

6/44	SUBMITTED TEXT	6 WORDS	89% MATCHING TEXT	6 WORDS
Ó`yç~lll;Ü, G xì≈~lll;Ü, «, Ù; y òá° Ü,				
SA Banasree Thesis PDF.pdf (D158240265)				
7/44	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
Ü, y^lly ly ^Ü, y^lly E, y^lÓ				
SA 1.pdf (D121846365)				
8/44	SUBMITTED TEXT	6 WORDS	61% MATCHING TEXT	6 WORDS
lyà:Ó`~lÜ, Ó` Ü, y^lçÓ` xldÜ, yÓ` fl[#Ü, yÓ` Ü, Ó` y •l` – ~				
SA Banasree Thesis PDF.pdf (D158240265)				
9/44	SUBMITTED TEXT	6 WORDS	91% MATCHING TEXT	6 WORDS
Ó` í, z, ðÓ` lyly !Ó!ô!!^lÉlô xy^lÓ` y, ð Ü, Ó` y •^				
SA Banasree Thesis PDF.pdf (D158240265)				
10/44	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
Ó` yç~lll;Ü, G xì≈~lll;Ü, «, Ù; y ò!				
SA Banasree Thesis PDF.pdf (D158240265)				
11/44	SUBMITTED TEXT	7 WORDS	57% MATCHING TEXT	7 WORDS
Ó` y^lâ (embody)– í, z, ðyò~lÓ` ç!_´ Ó` !ÓÜ, y^lçÓ` í, z, ðÓ` í, z, ðyò! j;				
SA Banasree Thesis PDF.pdf (D158240265)				
12/44	SUBMITTED TEXT	6 WORDS	88% MATCHING TEXT	6 WORDS
Ó` &^l; !Ó^lçÉl E, !ÜÜ, y, çy°l Ü, ^lÓ` !SÈ°–				
SA Banasree Thesis PDF.pdf (D158240265)				
13/44	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
i, !l xy^lÓ` y Ó^l°^lSÈl ^lñ 1950 ly^				
SA Banasree Thesis PDF.pdf (D158240265)				

14/44	SUBMITTED TEXT	6 WORDS	86%	MATCHING TEXT	6 WORDS
<p>Ó!ç<Tf í,z^îÖ'á Ü, ^îÓ^îSÈl- !Ü,v Ü,#Ë,y^îÓ ~•</p> <p>SA 1.pdf (D121846365)</p>					

15/44	SUBMITTED TEXT	6 WORDS	82%	MATCHING TEXT	6 WORDS
<p>Ì_¥Ó° ÑÛy^î°yã,ly Ü, ^îÓ^îSÈl- iÑ,yÓ° Ù^îi,ñ</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>					

16/44	SUBMITTED TEXT	11 WORDS	52%	MATCHING TEXT	11 WORDS
<p>Ó^î° Ó^îfiè,yÈüÈÓ° hflÍÓ° ï,¥^îÜ, ~ÓK,y!Ü, ï,¥ Ó^î° x!Ë,!i, Ü,Ó°y^îyî° ly-</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>					

17/44	SUBMITTED TEXT	4 WORDS	96%	MATCHING TEXT	4 WORDS
<p>xì≈~îl!i,Ü,ñ Ó°yç~îl!i,Ü, G ÑÛy!çÜ, ~Ó!ç<</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>					

18/44	SUBMITTED TEXT	5 WORDS	100%	MATCHING TEXT	5 WORDS
<p>îÓ° Ó°yç~îl!i,Ü, G xì≈~îl!i,Ü, «,Üi,y~Ü,!</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>					

19/44	SUBMITTED TEXT	10 WORDS	35%	MATCHING TEXT	10 WORDS
<p>ÓEî^îî° Ó° myÓ°y •z!i,•y^îîÓ° x@^îÀ!i, Ófyáfy Ü,Ó°y Ïyî° ly- ï,y SËyí, ,yñ •z!i,•y^îî</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>					

20/44	SUBMITTED TEXT	8 WORDS	83%	MATCHING TEXT	8 WORDS
<p>í,zÍ,öyò!# ç!_´Ó° !ÓÜ,y^îçÓ° í,z,öÓ° !Ë≈,Ó° Ü,^îÓ° í,zÍ,öyò!# Ñj</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>					

21/44	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>áy^líl,z^lÖ'á Ü,Ó°y òÓ°Ü,yÓ° ^</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>				
22/44	SUBMITTED TEXT	5 WORDS	76% MATCHING TEXT	5 WORDS
<p>Ó°y!c!°yÓ° Ó°^!c!E,Ü, !Ó≤^!lÓÓ° (1917) ,ö)^lÖ≈ Ó°</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>				
23/44	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>ñ Ü, fy°Ü,yê,y Ó%Ü, •yí,zl-</p> <p>SA 1.pdf (D121846365)</p>				
24/44	SUBMITTED TEXT	5 WORDS	87% MATCHING TEXT	5 WORDS
<p>ö^lÜ≈, xy^l°yã,ly Ü, ^lÓ° ^lSÈl- Üy^l:≈Ó°</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>				
25/44	SUBMITTED TEXT	5 WORDS	78% MATCHING TEXT	5 WORDS
<p>Ó^l° ^lSÈl ^lñ òlī, ^lSf í,zl,öyò ^lÖ° í,z,öÜ,Ó°</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>				
26/44	SUBMITTED TEXT	7 WORDS	82% MATCHING TEXT	7 WORDS
<p>lÖ° Ó°yç~l!lī,Ü, G x!≈~l!lī,Ü, «,Ülī,y òá° Ü, ^lÖ° - ~E,</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>				
27/44	SUBMITTED TEXT	6 WORDS	90% MATCHING TEXT	6 WORDS
<p>í,z,öÓ°G !Ó!ò !l^lE!ò xy^lÖ°y,ö Ü,Ó°y •</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>				
28/44	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
<p>x!≈~l!lī,Ü,ñ Ó°yç~l!lī,Ü, ~</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>				

29/44	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
Ó`Ü,y!Ó` G`ÓŃÓ`Ü,y!Ó`^«`^		Û!í,í,z`È 3 ≠ ÓfÓ•y!Ó`Ü, ÓyÇy ÓfyÜ,Ó`î~Ü,Ü, 13 Óă,lñ!°D 113 ~Ü,Ü, 14 ø%Ó`θEİ 126 ~Ü,Ü, 15 Ü,yÓ`Ü, G!ÓË,!' 128 ~Ü,Ü, 16 ÓyÜ,faë,l 134 ~Ü,Ü, 17 ÓyÇy Óylyl 138 Û!í,í,z`È 4 ≠ Ńjÿyòly G ≤Ă!i,`İÓòl Ó`ă,ly~Ü,Ü, 18 Ńjÿyòly 151 ~Ü,Ü, 19 ŃjÿyòlyÓ`l#i, 158 ~Ü,Ü, 20 xDŃly 167 ~Ü,Ü, 21 ŃyÇÓy!òÜ,İ,y 176 ~Ü,Ü, 22 ≤Ă!i,`İÓòl 189 ~Ü,Ü, 23 ≤Ă!i,`İÓòl Ó`ă,ly 193		
SA Thesis for Sabitri Jhuri.pdf (D134558995)				

30/44	SUBMITTED TEXT	6 WORDS	89% MATCHING TEXT	6 WORDS
Ó`yç`İl!i,Ü, G x!≈`İl!i,Ü, «,Üi,y òá° Ü,^				
SA Banasree Thesis PDF.pdf (D158240265)				

31/44	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
x!≈`İl!i,Ü,ñ Ó`yç`İl!i,Ü,~				
SA Banasree Thesis PDF.pdf (D158240265)				

32/44	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
Ó`yç`İl!i,Ü, ,ðê, ,ð!Ó`Ói≈,`İlÓ` ,				
SA Banasree Thesis PDF.pdf (D158240265)				

33/44	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
ñ Ü, fy°Ü,yê,y Ó%Ü, •yí,zŃ 2				
SA 1.pdf (D121846365)				

34/44	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
Ü,ly í,z`İÖ`á Ü,Ó`y`İ`i, ,öy`İÓ`-				
SA Banasree Thesis PDF.pdf (D158240265)				

35/44	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
Ó`Ü,ly í,z`İÖ`á Ü,Ó`y•				
SA Banasree Thesis PDF.pdf (D158240265)				

36/44	SUBMITTED TEXT	7 WORDS	71% MATCHING TEXT	7 WORDS
<p>Ó^îË, ßÓ^Ü,yÓ^ á%Ó•z =Ó^ &c,ö)î≈ È),!ÜÜ,y,öy°l Ü,^îÓ^ -</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>				
37/44	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ó!ò!îËîö xy^îÓ^y,ö Ü,Ó^îî, •</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>				
38/44	SUBMITTED TEXT	7 WORDS	80% MATCHING TEXT	7 WORDS
<p>Ü, lòÜ, í,z^îÖ'á Ü,Ó^y ^îîî, ,öy^îÓ^ - Ó^y<</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>				
39/44	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ó^îÖã,ly Ü,Ó^y ^îîî, ,öy^îÓ^ -</p> <p>SA 1.pdf (D121846365)</p>				
40/44	SUBMITTED TEXT	6 WORDS	90% MATCHING TEXT	6 WORDS
<p>Ó^y Ù^îl Ü, ^îÓ^l ^îñ Ùyl%^îËîÓ^ !</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>				
41/44	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ü,Ë,y^îÓ^ ,ö!Ó^Ûy,ö Ü,Ó^y</p> <p>Ü,#Ë,y^îÓ^ ,ö!Ó^Ûy,ö Ü,Ó^y •</p> <p>W http://www.scerttripura.org/upload/Class9Science.pdf</p>				
42/44	SUBMITTED TEXT	7 WORDS	77% MATCHING TEXT	7 WORDS
<p>Ó^îP xy,ö!! Ù^îl Ü, ^îÓ^l- xy,ölyÓ^ í,z_^îÓ^Ó^ ,ö^î«,</p> <p>SA Thesis for Sabitri Jhuri.pdf (D134558995)</p>				
43/44	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ü,Ë,y^îÓ^ ,ö!Ó^Ûy,ö Ü,Ó^y</p> <p>Ü,#Ë,y^îÓ^ ,ö!Ó^Ûy,ö Ü,Ó^y •</p> <p>W http://www.scerttripura.org/upload/Class9Science.pdf</p>				

44/44

SUBMITTED TEXT

4 WORDS

100% MATCHING TEXT

4 WORDS





ñ Ü ,fy°Ü ,yê ,y Ó%Ü , •yí ,zſ 3

SA 1.pdf (D121846365)

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NSOU | GE-CO-41 1

í,z,œe'Ù!iÜ,y

Ù•yl ^òçlyî'Ü, §%Ë,

yEiä,w Ó§%Ó' lyÙy!B,î, ~•z Ù%_ ' !Óÿ!Óòfy°î' Ì' Ó' í,zB'/%_ ' !ç«yD^îl xy,öly^iÜ, fljyài,- §j±!i, ~•z ≤Ä!i,ç,yl ^ò^îçÓ'

§Ó≈≤Ä!Ü Ó'yçf §Ó'Ü,y!Ó' Ù%_ ' !Óÿ!Óòfy°î' !•^î§^iÓ lfyÜ, (NAAC) Ù)°fyî' ^îl Ù~Ü ^@^Äi, ≤Äy/Ë •^îl' ^îSÈ- !Óÿ!

Óòfy°î' ÙO%!Ó' Ü, !Ùçl ≤ÄÜ,y!çî, !^îò≈çlyÜyî' fl"yî,Ü, !ç«ye'Ü^iÜ, çöÑyã, !ê, ç,ö,iÜ, ≤ÄÜ,Ó'^îi !Ólhfîl Ü, Ó'yÓ'

Ü,ly Óy •^îl' ^îSÈ- ~=!° •ÈüüÜÉÜ'Ü,yÓ' ^Ü,y§≈Üñ Ü!i, !§!≤^l flö!§!É,Ü, •z^i°Ü, !ê,È,Üñ Ü^ç^îl!Ó'Ü, •z^i°Ü, !ê,È,Ü

~Óç Ü!fl!Ó'Ü' Ü~!Ó!e, ~!•fy^iÜrê, ^Ü,y§≈Ü- ^e' !i,ê, ç,ök,li,Ó' G,çó' !È, !_Ü, ^iÓ' !Ólhfîl ~•z çyè,e'Ü!

ç«yl≈#Ó' Ü,y^îSÈ !lÓ≈yã,lydÜ, çyè,e' ^iÜ çyè, @^Ä^îiÓ' §%!Ó'îò~îl ^ò^iÓ- ~Ó'•z §^iD î%_ ' •^îl' ^îSÈ Eÿ^"È-y!

EiÜ, Ù)°fyî' l ÓfÓfliy ~Óç ^e' !i,ê, ç,Δ

yTM

È,y^iÓ'Ó' §%^îlyà- !ç«yl≈# ^Ü, !wÜ, ~•z ÓfÓfliy Ù)°i, ^@^Äi,ÈüÈ!È, !_Ü, ly x!Ó!FSÈß" xÈ, fhs"Ó' #i Ù)°fyî' ^îlÓ' Ùòf

!ò^îl' §y!Ó≈Ü, Ù)°fyî' ^îlÓ' !ò^iÜ, ~^îy^

îÓ ~Óç !ç«yl≈# ^iÜ, !ÓEîl' !lÓ≈yã, ^îlÓ' ^«^îe î^îly,öi%_ ' §%!Óöy ^ò^iÓ- !ç«ye' ^iÜÓ' ≤Äÿy!Ó'î, ç,ö!Ó' §^iÓ' !Ó!Óò

!ÓEîl' ä, î^îlÓ' §«Üi,y !ç«yl≈# ^

iÜ, ^ò^îçÓ' xlfylf í,zFä, !ç«,

y ≤Ä!i,ç,y ^îlÓ' xyhs"/ÓfÓfliyl' x!ç≈i, ^e' !i,ê, flylyhs" ^iÓ' §y•ylf Ü,Ó' ^iÓ- !ç«yl≈#Ó' x!È, ^îlyçl G, ç,ö!Ó' @^Ä^î

«Üi,y x!%îyl' # çyè,e' ^iÜÓ' !Ólfy§z ~•z li%, l !ç«ye' ^iÜÓ' °ç, f- UGC (Open and Distance Learning Programmes

and Online Programmes) Regulations, 2020 x!%îyl' # §Ü, ° í,zFä, !ç«y ≤Ä!i,ç,y ^îlÓ' fl"

öyÓ° flö!Ó° Ü, !lË≈, Ó° ç#° i, yÓ° í, z, öyl° Óy symbiosis ñ îáy îl ° ÓÛ° Ü, y!Ó° «, e Ü%lyË, y °%ê, î!Öñ xyÓ° xlf!ò° ÌÜ, Û° Ü, y!Ó° «, îe° ÌÜ, !lË≈, Ó° Ü, Ó° î, •!Ö Ü, Ó° öyi, y îò° x° îl≈- ~z Ü° Öy!y•z, ð!Ö° Ü, "lyÜ =ð%Üye ÖyÜ° îãÑËÏy° îò° myÓ° yz Ûyü° îy!ä, i, •!°!- i, y Ë, yzÛ° îl° Ó° xy!l≈Ü, í, z, ð° îò° Ty° i≈, G° îl° îË, ° myÓ° yG Ûyü° îy! ä, i, •!° îl° îSË- ÷ð% i, yz îl° ñ Ë, yÓ° îl, Ó° ð!ÜÜ, î!Ö!G ~z ° Öy!y•z, ð!Ö° Ü, "lyÓ° !Ó° îÖ° y!öi, y Ü, îÖ° - i, y îò° Ü)° x! Ë, îlÏyà îSË° îñ ~z, ð!Ö° Ü, "lyl° Óf!_ äi, °ð%Ñ!çÓ° G, ðÓ° °Ó!ç ° çyÓ° îòG! y •!° îl° îSË- Ë, î° ð!ÜÜ, î!Ö! î° ~z, ð! Ö° Ü, "ly° ÌÜ, Û° î!Ö° î° ä, y îä îò° îä- ~çlf 1944 Ûyü° î° z îÓ° ≤# Üyü° îÖw ly! Ó° yl° ÈÜÈ~Ó° îl, îc° 'Indian NSOU l GE-CO-41 9 Federation of Labour ~Ü, !ê, !ÓÜ, " People's Plan °, ðç Ü, îÖ° - Üydy ày!¶, G ~ð° îlÖ° ! ç!lË≈, Ó° xy!l≈Ü, í, z ß° îl, ð!Ö° Ü, "lyÓ° !Ó° Ö° îk, îSË° îl- ! î, !l ä, îl° îSË° îl, ð!Ö° Ü, "lyÓ° ! Ó° ÌÜ, w#Ü, Ó° îñ îy Ói≈, Üyü° îlÖ° î, iÜ)° hflî° îlÖ° Ó° , ð!Ö° Ü, "lyÓ° Ó#ç- Üydy ày!¶, Ó° x!≈° îl!i, Ü, öyÓ° îy!° îSË° @° ÄyÜñ «%_ o fl!° îò!ç !ç° ñ ÛÜÖyl° ~Öç Ü)° !ç° î° Ö° çyi, #! Ü, Ó° î- îñ, yÓ° öyÓ° îy=!° Ö° !È, !_ îl, ð#Üyü ly° yl° î xyàÓ° G!° y 1944 Ûyü° î° ày!¶, Öyò# , ð!Ö° Ü, "ly ≤Äîl° l Ü, îÖ° l- xÓçf ~z ày!¶, Öyò# , ð!Ö° Ü, "ly (Gandhian Plan) , ðÓ° Öi≈, # , ð!Ö° Ü, "lyÓ° Ó° ä, !° îl, y îò° Ûv<T Ü, Ó° îl, öyü° îÖ° !l- î° Ö° ðG ~z ðÓ° îlÖ° , ð!Ö° Ü, "lyÓ° , ðç, öyi, # îSË° îl ly- í, z, ð° îÖ° y_ , ð! Ö° Ü, "ly=!° Ö° !l, •y!ÛÜ, =Ó° ðc òyÜ, î° G îÛ=!° îSË° !l, yhs° z Ü, y= îç, ð!Ö° Ü, "lyñ îy Ü, álg Ó° * , öy!l° i, •!° !l- Ói, ! ç° , ð!i, ñ ° çÉ xyÓ° É !i, É, è, yè, yñ !Ói, °yñ G çl Üyü•z flÏyò# Ë, yÓ° îl, îÖ° ç ≤ÄË, yÓçy# îSË° îl- Ë, !ÓËf! , ð! Ö° Ü, "ly° ÌÜ, ði≈, îÖfÓ° Ü° îòf xyl° î° Ü!Üð x!≈!#!i, Ó° Ü Û, ð° î«, îñ, y îò° =iàyl !Üð x!≈!#!i, îÜ, •z ≤Äyöy!f !ò° - ~z Ë, y îÖ° z !mî, #!° !ÖÏ% îk, Ó° , ðÓ° Ó° y î<T...Ó° •hflî° îk, ð ~Öç, ð!Ö° Ü, "lyÓ° ° * , öy!l° l Ë, yÓ° îl, Ó° xy!l≈Ü, í, z ß° îl ° Öç Ói, , ßi, , ~Ü, è, y çyl° ày Ü, îÖ° !l° - z!l, Ü° îòf 1938ÈÜÈ~ î° Ö° ðÓ° x!% îçÄÖ° îy! lfyçly° ≤'fy!lç Ü, !Ü!è, (NPC) àè, i, •!° - Ü, !Ü!è, ~z Üi, ≤ÄÜ, yç Ü, îÖ° î Ûhflî° Ói, , !ç° îy ~Ü, îä, !è, î° y ≤Äî, y, y îlÖ° Ó° * , ð! îl, öyü° îÖ° ñ îÛ=!° Û° Ü, y!Ó° !l! sf° îl ÏyÜ, y ÖyN, !#î° - ~z Üi, ≤ÄÜ!ò° ÌÜ, Ó° , ð!Ö° Ü, "lyl° àÈ, #Ó° ≤ÄË, yÓ° îÈ, î° - ≤Äöy!Üsf# î° Ö° ð 1950 Ûyü° î° äi, i, !ò° îl Ë, yÓ° î, flÏyò# îä, Ë, yÓ° îl, ð!Ö° Ü, "ly Ü, !Üçl àè, l Ü, îÖ° l- x° îlÜ, !l° ÜÜ, y!%l Ü° îl° z 1950ÈÜÈ51 Ûyü° î°

76%	MATCHING BLOCK 6/81	W
Ë, yÓ° îl, Ó° ≤ÄÜ, ð!Ö° Ü, "ly Ó° * , öy!l° i, •		

î - i, yÓ° , ðÓ° ° Öç Ü, îl° Ü, !è, , ðMÈ, Öy!Èl≈Ü, # , ð!Ö° Ü, "ly ~Öç Öy!Èl≈Ü, , ð!Ö° Ü, "ly Ó° îä, i, G Ó° * , öy!l° i, •!° îl° îSË- ~Ó° , ðÓ° 2015 Ûyü° î° Ö° 1° y çy!%î° y!Ó° î° Üyò# Û° Ü, yÓ° , ð!Ö° Ü, "ly Ü, !Üçl Öy!i, ° Ü, îÖ° î, yÓ° Ó° î° !l° îl° ~ îÛ° îSË NITI (National Insitution for Transforming India) xy° îl° yà- ~z NITI xy° îl° yà , ð!Ö° Ü, "ly Ü, ! Üç° îlÖ° Ó° î° Û° Ü, y îÖ° Ó° Policy Think Tank !° Ûyü° îÖ Ü, yç Ü, Ó° îSË- myòç , ðMÈ, Öy!Èl≈Ü, # , ð!Ö° Ü, "ly à2012ÈÜÈ17à îSË° Ë, yÓ° îl, Ó° ° çÉ! , ð!Ö° Ü, "ly- ~i, «, î , ðl≈hs° xyÜÓ° y Ë, yÓ° î, #!° , ð!Ö° Ü, "lyÓ° G, ðÓ° ~Ü, !è, Ûç!«, Æ Ó° * , ð° îÖ° áy è, y!yÜ- ~ÖyÓ° xy!Û, ð!Ö° Ü, "lyÓ° ÛçK, y! - , ð!Ö° Ü, "ly Üy° îl° z í, z ß° îl, ð!Ö° Ü, "ly- ð!Ö° !lò≈y! Ó° i, °ç, f Ûyò° îlÖ° çlf Ü, y îly !l!ò≈<T Ûl! Û#ÜyÓ° Ü° îòf îò° îçÓ° Û° Ü, yÓ° î!á Û° îä, i, l G Ûi, Ü≈, Ë, y îÖ° îò° îçÓ° Ë, yàñ !Ó!l° îl° yàñ ÛMÈ, î° •zi, fy!ò ≤Äöy! !ÓËl!° =!° Ö° G, ðÓ° ° çyÓ° îò° îl° i, y îÜ, , ð!Ö° ä, y!° i, Ü, îÖ° ~Öç ≤Äi, fç, Ë, y îÖ° i, y îÜ, !l! sf° îlÖ° î° ä, <Ty ä, y!° ñ i, ä! i, y îÜ, •z í, z ß° îl° Ü)° Ü, , ð!Ö° Ü, "ly Ó° î° - x!≈çyflf# !i, !Ü, !l, ð!Ö° Ü, "lyÓ° îl ÛçK, y !ò° îl° îSË! i, y ≤Ä!òy! îlÏyàf- Û yÜ!@° ÄÜ, Ë, y îÖ° îÜ, y îly x!≈!#!i, Ó° , ð!i≈yD Û#«, yÓ° !È, !_ îl, G•z îò° îç îÜ, y!% îÜ, y!% oÓf Ü, i, , ð!Ö° Üy! í, z! , öyòl Ü, Ó° y •!Ö° ~Öç í, z! , öy!ò! , oÓf=!° Ü, y îò° Ü° îòf Ó!^ è, i, •!Ö° •zi, fy!ò !ÓËl° îl° !Ü, S%È = Ó° ðc, ð!i≈ !Ûk, yhs° @° Äi Ü, Ó° y îÜ, •z áí, z ß° îl, ð!Ö° Ü, "ly Ó° î° - , ð!Ö° Ü, "lyÓ° îÈ, Ü ~ÜË, y îÖ° îl, Ó° Ü, Ó° y •!° îl° îSË° îy î° Ö° ðÈÜÈÓ° !ä, i, xy!l≈Ü, G Ûyü!çÜ, ° îç, fÓ° !ò° îÜ, öy!Ói, îSË° - îÜËÈüüÈä1à ÜÛ° Ü, y!Ó° î° «, îeÓ° , ð!Ö° îò° ~Öç =Ó° ðc Ó!k, , öyG!° y ~Öç ~zË, y îÖ° z Ûyüç! , y!sfÜ, ðñy° îä, Ó° Ûyüç àè, l Ü, Ó° yó à2à Ë, yÓ° # !ç° î° Ö° í, z ß° îl° ~Öç x!≈° îl!i, Ü, flÏyò# îl, yÓ° !È, !_ Ü)° ç!_ çy# Ü, Ó° yó à3à ðÜÈÈÈ!lÓi, , @° ÄyÜ#i ~Öç «%_ o !ç° î° Ö° !ÓÜ, yç àè, y îlyÓ° çlf Ë, yàf o îÖfÓ° í, z! , öyòl Öy! , y îly îy îl, !l° îl° yà Öyü!i, , ~Öç ~Ó° Û%È, ° !Ó° îçÉ!i, Ûyü° îçÓ° ð!Ö° o ° î!Ö° Ü° îòf ÛçMÈ, y!Ó° i, •!° îy îl, xy° îl° Ö° ~Ü, è, y Ói, , xçç° îl i, y îò° Ü, y îSË° , ðÑÓSËYl° ó à4à òç

NSOU I GE-CO-41 11 xflf G ^àÿyÓyÓ° ððñ ,øÿÓ° Ùÿ!ÓÜ, ç!_ ~ÓÇ ^Ó° °G° ÌÌ° ~i, !Ó° Ó° G, ðÓ° ÑÓ° Ù, y!Ó° ~Ü, ^lä, !
ê, !ÿ xy!ð, ði, f ≤Ä!i, !m, i, • ^ÍÓ- ÑÓ° Ù, yÓ° Ù, !° yñ ^°y°y G •zflðÿi, ñ á!ç oÓfñ çy•yç !Ù≈yñ i, z ^i, , yçy•yç ~ÓÇ ^ê, !
° ^Ë, yl ~ÓÇ ^ê, !° @ ^ÄÿË, !sf, øÿ!i, ~i, !Ó° ^i, li%, l i, z ^lòfyà =Ó° & Ù, Ó° yÓ° ~Ü, ^lä, !ê, !ÿ xy!ðÜ, yÓ° ÑÇÓ° «, i
Ü, ^ÍÓ° !SÈ°ñ !!òG ÚÚçÿi, #! flÿÿÿÿ≈Ó° ≤Ä!i yç° ÌÌ° ÓÑÓ° Ù, y!Ó° áy^i, Ó° Ñ° Ìÿ!äi, y ä, yG!° y • ^ÍÓ-ÚÜ ~Ü, •zÑ° ÌÐñ
^Ó° ç° ^i°ç° ÌÌ° ÓfÓÿÿ! # Ñ±±òÿ! ^ÍÜ, xyÿ°yÑ° ðG!° y • ^Í! ÓðfÛÿ! ^Ü, y ^ÿÿ ≤Ä!i, m, yl ^ÍÜ, çÿi, #! Ù, Ó° ï Ù, Ó° y • ^ÍÓ ly- x!
ðÜ, vñ li%, l i, z ^lòfyà =!° ^ÍÜ, ðçÓSÈ° ^ÍÓ° Ó° çÿ ÑÓ° ç!ç! x!ò@ ^Ä° ^ÍÜ° ÑÛhfl ÑΩ, yÓÿ! ^ÍÜ, xÓfy•i, ^òG!° y • ^Í! !SÈ°-
^çE! ^ÍÜËñ ÑÓ° Ù, yÓ° !Ó° !ò!ç ÑÇflÿy =!° ^ÍÜ, xyÿ°hfl Ù, Ó° ~•z Ó° ^Í! i, yÓ° y È, yÓ° i, #! ÈÜÈÛÿ!° Ù, ylyð#!
~rê, yÓ° ≤Äÿ•z ^ÍÇÓ° Ù ^i, y ~Ü, •z, ð!Ó° !fl!i, ^i, Ù, yç ä, y!° ^i, ^i, ç, øÿ ^ÍÓ° - Ùfy ^!çÇ ~^!ç!™ !Ñ° Ìfiè, ^ÍÜÓ° Ùyðf ^ÍÜ
^Óç Ù, ^i, Ù, !ê, È, y ^ÍÜ≈Ó° í, z, ðÓ° ÓfÓfÿÿ, øÿÓ° i, !! sfi ≤Ä!i yàÜ, yÓ° # Ói, , ÓfÓÿÿ ≤Ä!i, m, yl =!° ^ÍÜ, ^È, ^i,
^òG!° yÓ° çÿ ^Ü, y!G, ðò ^i, ç, ð ^G!° y • ^Í! - ÓÓ° çñ x!i, !Ó° _ !Ó! ^i, yà xyÜ, çT Ù, Ó° yÓ° çÿ ≤Äòÿ! !Ó° !ê, ç ^àÿm, # =!
Ó° Ñÿ Ìÿ xy ^i°yà, ly ä, !SÈ°- i, ly! ðñ ~ál, ði=hs° ÑÓ° ^ä, ^i, =Ó° &c, ði= i, z ^lòfyà =!° !SÈ° ≠ Ñi, ð!_Ó° x!ðÜ, yÓ° # ^ò!Ó°
flÿÿÿÿ≈ Ó° «, yÓ° ° ^i, ç, li%, l Ó° yç° ^i, Ù, ÓfÓfÿÿÓ° xy•z! G ≤Äÿ!i, m, yl!Ü, Ù, yè, y ^ÍÜy ^i, xhs° È°≈ç, _ Ù, Ó° y- ÚÚi%, Ù!
È, ^ÍÓ° è, ÚÚ (Duumvirate) ÈÜÈ~Ó° ÑÛ! Ù, y ^ÍÜÈÜÜÈÿ 1950 Ñÿ ^i°Ó° !i, ^i, Ñi°Ó° Ñò≈yÓ° , øÿÿ!è, ^i°Ó° Ù, i%, fÓ° xy ^ä
, ði=hs° ä, !SÈ°ÈÜÜÈÿÓ° Ù, yÓ° ÑÿÇÿ!Óðÿ!Ü, ÓfÓfÿÿy =!°Ó° í, z, ðÓ° Ù, ^i, Ù, !ê, Ù)° Ñk, yhs° !! ^i, !SÈ° ÿ x!≈ ^i, Ù, G
ÑÿÛÿ!çÜ, ÑÇflÒÿ ^ÍÓ° Ó° ÑÓ° yÑ!Ó° Óÿhfl!Óÿ! ^i°Ó° çÿ ^Ü, ^i, wÓ° «, Ù, i, yÓ° í, z, ðÓ° á%Ó° ÑÇÜ, #i≈ ÑÿÛÿ !!ò≈yÓ° i
Ü, ^ÍÓ° !SÈ°- Ó°yÓ°y°fñ È, yÓ° i, #! ÑÇ!Óðÿ! ~•z ÑÛ!i, •z ^i, !Ó° • ^i, !SÈ°- ~áy ^i, i, z ^i°á fñ 1960ÈÜÈ~Ó° ÑÇ!Óðÿ!i°Ó°
ÑÿÛÿ!çÜ, yÓ° xò# ^i, ~ÈÜÜÜ 'Directive Principles of State Policy' - ~ =!° Ó° yçf =!° ^ÍÜ, G ÑÇ!_ Ù, Ó° ^i, Ù, Ñ° ^i, Ñ° ^i, Ñ° ^i,
Ó° yáy • ç#Ó!ÿÿÿÓ° !SÈ° Ù, i, z, øÿ! ÑÓ° ly!Ó° Ù, ^i°Ó° çÿ xy!≈Ü, ÓfÓfÿÿ ~ÜÈ, y ^ÍÓ° Ù, y!≈Ü, Ó° Ù, Ó° y ^i, Ù, Ñi, ðò G
í, z, ðò ^i°Ó° ^Ü, w#Ü, Ó° i, ç, y ^ÿÿÿÿÿ - ÑÛÿ ^i°Ó° ð!Ó° oi, Ù ^ò!Ó° çÿfñ !Ó° ^i°Ó° i, ç, ð!ç# çÿ!i, G í, z, çÿç!i, ^i°Ó° Ù ^lòf
!ç, y G xy!≈Ü, í, z, ð!i, ä ^i, ñ ÿ!i, i, yÓ° y ÑÛhfl Ó° Ù, ^i°Ó° ^çÿÿ! G x!Óä, yÓ° ^i°Ó° «, y, ç, ð!i, ç, øÿ ^ÍÓ° - í, z, ç(ü,
• x!% ^ÍFSÈò 19 (Article-19), x!% ^ÍFSÈò 31 (Article-31), x!% ^ÍFSÈò 32 (Article-32), ÿ, ÿ, Ù, í, z Ñ!≤ÄÜ Ù, yè≈, Óÿ !i, ÿ, Ó°
^Ü, y ^iè≈, i, yÓ° ^ÜÓ!Ü, x!ðÜ, yÓ° Ñ%Ó° !ç, i, G Ù, y!≈Ü, Ó° Ù, Ó° ^i, ç, øÿ ^ÍÓ° - ç!Üòÿ!Ó° !Ó° ÿ, ø xy•z!è, G ~•z ÑÛ!
, øÿç Ù, Ó° y • ^i, Ù, Ó° ðÓ° xy!i≈, ^i, - ^Ü, wÈÜÈÓ° yçf Ñi, ð!Ü≈, Ó° Ù, lyG xy ^i, ÑÛ!i - x!% ^ÍFSÈò 352ÈÜÈ355 (Articles,
352-355) Ó° yT... ði, ^i, ~•z «, Ù, i, y!ò ÿ!i, i, i, !È, yÓ° i, Óÿ È, yÓ° ^i, Ó° ^Ü, y ^ÿÿÿÿÿ ç!ç Ñ%Ó° «, yÓ° ð% ^i≈yà à! ^i,
~ ^i, !i, çÓ° ^i°Ó° x!Ó°Ófÿÿÿ!Ó° Ù, Ó° ^i, ç, øÿ ^ÍÓ° ló, i, y Óÿ•z ^ÍÓ° Ó° çèÓ° xÿé Ù ^i, z ^yÜ, Óÿ xÈ, fhs° Ó° #i V, y ^i°yÓ°
çÿf•z ^yÜ, ÈÜÈÿÿÿÿÿ Ù, l- 1949ÈÜÈ~ ^i°Ó° & ài, y!sfÜ, ÑÿÛÿ!çÜ, ÑÇflÒÿ ^ÍÓ° Ó° çÿfñ í, z, ð!i°Ü, ç, ð!Ó° Ù, ^lyÓ° çÿ
Ü, fy!Ó° ÌÌ!è, Ó° Ñi, ð!i, ç, ð!i°- G•z ÓSÈ° ^ÍÓ° Ó° ^ç!È!z ^È,
Ó° ~Ü, ÓÿÓ° , ð!Ó° Ù, !Ûç! àè, l Ü,
Ó° yÓ° çÿ ÿ!i, l i, z ^iè, ç, ð!i, ç, yà ^i°- È, Ó° !i, !! Ñò≈yÓ° ÓÖÈ, È, y•z, øÿÿ!è, ° G ÑÓ° Ù, y!Ó° xy!ðÜ, y!Ó° Ù, ài myÓ° y
Óÿòÿ≤ÄÿÆ • ^i°- !Ü, v í, z ^i°Ó° y_Ó° Óð≈Ûÿ! xy!≈Ü, ç, ð!Ó° !fl!i, ÑÿÛÿ!ÿÿ Óf!_ ài, í, z ^lòfy_ y ^lòÓ° myÓ° y ÑΩ, Ó
•!FSÈ° ly Ó° ^i° ~ ^i, ^i°Ó° &Ó° •y, ç, ç_ •- 1950 Ñÿ ^i°Ó° 25 çÿ!% y!Ó° G! y!Ü≈, Ç Ù, !Ü!è, ^çE! ^ÍÜç, ð!Ó° Ù, ^ly Ù, !
Üç! àè, l Ü, Ó° yÓ° Ñ, ð!ç, ç, z Ó° y! !ò- ^ç!È! ~•z Ñk, yhs° ^G!° y • , ð!Ó° Ù, ^ly !#!i, Ó° G, ðÓ° Ñ, Ñ, øÿ!Ó° ç•z !
Ó° ^i°Ó° lyÓ° çÿ Ù, fy!Ó° ÌÌ!è, çÿÛÿ!ò ^i, • ^i°Ó° i, yÓ° xy ^lòç, øÿÓÿÓ° çÿf-

12 NSOU I GE-CO-41 "The Directive Principles of State Policy were accepted as the guide to the "economic and social pattern to be attained through planning". !òG ≤Ä!Ü, ð!Ó° Ù, ^lyÓ° áñi, y ≤ÄhflÿÓ ÑÿÛÿ!çÜ, G ≤Ä!i, m, y!à,
Ó° ^, øÿhs° ^i°Ó° ç, ð!ç, Ó° y! !ò ^i°Gñ !è, Ù, !è, Ù, È, y ^ÍÓ° Ó° ^i, ^à ^i°ñ ÑÛhfl ^çÄÿ@ ^Äÿ!ÜÓ° ~Ü, !è, x!≈ ^i, Ù, «, f
!SÈ°ÈÜÜÈÿ, y • í, z, øÿò! Óÿi, y ^ÿÿÿÿÿ - !òG Ù, !È! í, z, øÿò! Ó!k, ^i, ≤Ä!i, m, y!à, ÑÇflÒÿ ^ÍÓ° Ó° ^i, Ù! ^Ü, y ^ÿÿÿÿÿ !ÜÛ, y
!SÈ° lyñ i, ^ÍÓ° ~Ü, ly fl#Ü, y!≈ ^i, áñi, y ≤ÄhflÿÓ!è, ÑÓ° ^ä, ^i, ^Ó!ç =Ó° &c !ò ^i, !SÈ°ñ Ù, !È!ÈÜÈ, z, ð!i, ñ ç!_ ñ Ñä, G
@ ^ÄÿÜ#í, z, ð!i, ~•z ^çÿÓ° ^òG!° yÓ° Ù, yÓ° i fl!Ó° * , ð áñi, y ≤ÄhflÿÓ!è, í, z ^i°á Ù, ^ÍÓ° !SÈ°ÈÜÜÈ" The shortage of
food and raw materials is at present the weakest point in the country's economy and a greatest break on a faster tempo
of development in the future". á≤Ä!Ü, ðMÈ, Óÿ!È!≈Ü, #, ð!Ó° Ù, ^lyÈÜÜÈ~Ü, !è, áñi, y ≤ÄhflÿÓñ, ð, m, yÈÜÈ75á- 1952
Ñÿ ^i°Ó° !i, ^i, Ñi°Ó° Ùÿ!Ñ° ≤Ä!Ü, ðMÈ, Óÿ!È!≈Ü, #, ð!Ó° Ù, ^lyÓ° x!hs° Ù È, yÈÿf ^ÓÓ° •- çÿi, #! xy!≈Ü, G ÑÿÛÿ!çÜ, !#!i,
!ò≈yÓ° ^i, ^i°Ó° &Ó° li%, l Ü, i, ç, ç•z !Óç! ^i, ÿ, l G! , y°- 1.4 È, yÓ° i, #! ÑÇ!Óðÿ!i°Ó° xò# ^i, ÑÿÛÿ!çÜ, lfy! ^i°Ó° 1949
Ñÿ ^i° ÑÇ!Óðÿ! !Ók, Ù, Ó° y ^i°Ü, È, yÓ° ^i, Ó° Ó° yT...#! ài, !sfÓ° Ñä, ly- È, yÓ° ^i, Ó° ÑÇ!Óðÿ!z • È, yÓ° ^i, Ó°
ài, y!sfÜ, Ó° yT...#! !ä, hs° yÓ° !È, !_fl!°- !Ü, v È, yÓ° i, #! ÑÇ!Óðÿ! ^Ü, y ^ÿÿÿÿÿ È, yÓ° i, #! !ä, hs° yÓ° È, Ñ° Ì! - ~•z ÑÇ!
Óðÿ!i°Ó° xy!ò 'Government of India Act 1935' ÈÜÜÈÿÿÿ !SÈ° !Ó° !ê, ç ^i°Ó° ^i, !Ó° - ~Ó° !, ðSÈ° ^i, !SÈ° •z! , z ^i°Ó° y, ø G Ûÿ!
Ü≈, l i%_ Ó° y ^kT...Ó° çÿ!ÓfÓfÿÿÿ áñi, sf#Ü, Ó° ^i°Ó° •z!i, yÑ° - x!≈y! È, yÓ° ^i, Ó° ÑÇ!Óðÿ! ~Ü, yhs° È, y ^i°Ó°
•z! , z ^i°Ó° y, ø#! Ó° yT...#! !ä, hs° yÓ° È, Ñ°- 1947 Ñÿ ^i°Ó° , ðÓ° flÿò#! È, yÓ° i, i, yÓ° ÑÇ!Óðÿ! ^Ü, xÓ°j! Ù, ^i°Ó° •z
È, yÓ° ^i, ~Ü, !è, ò, i, , ài, y!sfÜ, ÓfÓfÿÿ≤Ä!i, m, y Ù, Ó° ^i, ÑÛ!≈ ^i, !SÈ°- ≤Äÿ!ÜÜ, È, y ^i°Ó° Óÿ ÿ!i ñ

z xyð%!Ü, ài, ^i°Ó° !ä, e !ÓÓ!è= !i° - !
Ó° ^çE!È, y ^i°Ó° í, z ^i°á ^i, yàfñ

NSOU I GE-CO-41 17 ä) ,í , yhs" ò!°î° ðyGî y îyîFSÈ- îáyîîl îyçly Ü, !Ucl Ô°îSÈñ ÚxyÜÓ`y ç!ÜÓ` Óf!_`àì, Ùy!
°Ü, ylyÓ` |òÁ≈ÿ#Ùy îÓN`îò` òGî`yÓ` , ò« , ðyî, # - Û !Ü, v ≤ÄÏÜ áñí , yÓ` ÿ%Ó`è, y !SÈ° xlfÓ` Ü, Û- îáyîîl Óy` •îî` !SÈ°ñ
ÚÜ`ÓK, y!Ü, Ü, !EÏÓ` çlf`çy`îî, Ó` xyî`î, l xyîÓ`y Óí, , •Gî`y òÓ`Ü, yÓ` - ÛÜ ~•z !SÈ° áñí , y Ó` ä, !î`î, y`îòÓ` Üî, -
`çyî, È, y, îî, `à`î° !ÓÇ, C°y` òáy !ò`îî, ðy`îÓ` ~•z xyçB, yG ≤ÄÏÜ, yç Ü, Ó`y` •îî` !SÈ° - xÓ`îç`îEÏ Óy` •îî` !SÈ° îñ ç!ÜÓ` |
òÁ≈ÿ#Ùy !ò≈yÓ` îîÓ` ≤ÄÏÜ, è, y ÿyÓôy`îl !ä, hs`y Ü, îÓ` `òá`îî, •îÓ- îy•z` •yÜ, ñ` çEÏ xÓ!ò Ùy!°Ü, ylyÓ` Ùyey îÓN`îò
`òGî`y` •îÓ` ~•z l#î, Ó` •z fl#Ü, , îî, •î - ç!Üòy!Ó` ÓfÓfliy xy•zli, í, z`îFSÈò Ü, Ó`y` •îî` îSÈ- !Ü, v ç!ÜÓ` Ùy!°Ü, ylyÓ`
G, òÓ` `î`ÿ#Ùy

xy`îÓ`y, ð Ü, Ó`y` •îî` îSÈ`î,
îÿÇe`yhs` xy•zli Ü, yî≈Ü, Ó` Ü, Ó`y` ÿ•ç` •î`- ç!Üòy!Ó` ≤ÄÏÜ, í, z`îFSÈ`îòÓ` , ð`î« , !%!_` = îy`ÿ•ç- !Ü, v `î` ç!ÜòyÓ` ç` îÓ`
îy`îÜ, `î`ÿ, # Ü, `îÓ` Ü, , !EÏÓ` í, zB`îî, àè, y`îÓ` îSÈyè, `çyî, !Ü, ÇÓy Óí, , `îçyî, `Ü, y!îè, ÿ!è, Ü, / ~ !îî` î, Ü≈, •îî` îSÈ`!
ÓhflíÓ` - xyî`î°ñ

È, yÓ` `îî, Ó` ≤ÄÏÜ , ðMÈ, Óy!EÏ≈Ü, # , ò!Ó` Ü, "ly
â1951ÈÜÈ56â !SÈ° modest in scope and cautious in approach. Óyhflí!ÓÜ, x`îî≈ñ ~!è, `îÜ, `Ü, y`îÿÈ, y`îÓ` , ò!Ó` Ü, "ly !
•ÿy`îÓ` òÓ`y` îy`îÓ`ly - ÓÓ` MÈ, Óy` îy`îÓ` ~!è, !SÈ° !!!ò≈ç` îSÈyè, Óí, , lyly ≤ÄÏÜ, `îÓ` ÿÜ!çTÛye (an amalgam of specific
projects drafted by the pre-independence Planning Department and its successor, the Advisory Board on Planning.)
áñí , y , ò!Ó` Ü, yè, y`îÛy áí, yÈ, è%, xyí, zè, °y•zliè, àÈÜÈ~Ó` ÿÓ` Ü, y!Ó` áÓ` îä, Ó` Ü, ly`îy`îÓ` îSÈ`î, yÓ` xB, !SÈ° 3È5
!Ó!`î` l í, °yÓ` îy xyÓyÓ` !SÈ° ò%!è, È, y`îä !ÓÈ, _` - Ü, !EÏñ `îä, ñ ç!_` G `îyà`îÿyà ÓfÓfliyÓ` ≤ÄÏyÓ` à!è, `îî` ~ÓÇ` î
ÿÜhflí ≤ÄÏÜ, " ä, y% xy`îSÈ`î, y ÓfÓ•yÓ` Ü, `îÓ` ≤Ä`îî` yç!#î` È, yàfo`îÓfÓ` çlf 3 !Ó!`î` l í, °yÓ` áÓ` ä, Ü, Ó`y`
òÓ` Ü, yÓ` •îÓ` í, zB`î` îîÓ` Ü, y`îç- xlf!ò`îÜ, 6 !Ó!`î` l í, °yÓ` áÓ` ä, Ü, Ó`y` òÓ` Ü, yÓ` •îÓ` í, zB`î` îîÓ` áy`îî, -
x!hs` Ü áñí , y, è, `îî, (Final Draft) üÈ`î, ~•z ò%•z È, y`îÓ` !ÓÈ, !_` Ü, Ó` î Óyò, ð`îî, ~Ü, Ü, Ó`y` •î` - è, yÜ, yÓ` x`îB, î, y`
4È1 !Ó!`î` l í, °yÓ` - í, z, òÓ` vñ , òÓ` Ói≈, # ÿÇ`îçyò`îl ≤ÄÏ, flçí, ÿÓ` Ü, y!Ó` Óf!` òÓ`y` •5 !Ó!`î` l `î`îÜ, !Ü, S%Èè, y` Ü, Ü
îy`î`î` `òGî`y` â°ÈüüÈÈ í, °yÓ` à`Ü, y!è, à`Ûyè, ÈÜÈ~Ó` çí, yçç Ü, !EÏ G Ü, !Ü, z!îè, í, zB`î` l 749È7 15È1` îä, G Óly
!î` sfi 842È1 17È0 ç!_` 546È0 11È1` !ç` G á! 375È9 7È6 `îyà`îÿyà 1ñ169È7 23È6 ÿyÜy!çÜ, `îÓyñ` •yí, z!ÿç` ~ÓÇ` , ò%!Ó≈y!l
1ñ119È3 22È6 !Ó!`ò 144È9 3È0 `Ûyè, 4ñ947È6 100È0 î, ÿÿ)e ≠ È, yÓ` î, ÿÓ` Ü, y`îÓ` Ó` , ò!Ó` Ü, "ly Ü, !Uclñ !mi, #î`
, ðMÈ, ÈÜÈÓEÏ≈ , ò!Ó` Ü, "lyñ , ð, yÈÜÈ51ÈÜÈ52

18 NSOU I GE-CO-41 1.6 ≤ÄÏÜ , ò!Ó` Ü, "lyÓ` xò#`îl !Ó!`È, B` Ü, Û≈ÿ!ä, , ≤ÄÏÜ , ðMÈ, ÓEÏ≈ , ò!Ó` Ü, "lyÓ` ÿÜ!` `î`îÜ, •z
flòçT Ü, `îÓ` Óy` •îî` îSÈ` îñ "Community Development áÿy !Ü, ly È, yÓ` `îî, Ó` çyhs` @` ÄyÜ#î Ú!Ó≤`ÓÜ Ó`î° !ä, !`î, ä is
the method and Rural Extension agency through which the Five Year Plan seeks to initiate a process of transformation of
the social and economic life of the villages." x!≈yîñ @` ÄyÜ#î ç#Ó`îlÓ` ÿyÜy!çÜ, G xy!î≈Ü, , ð!Ó` Ói≈, l G !ÓÜ, y`îçÓ` çlf
ÿyÜ!•Ü, , ð!Ó`í, zB`î` l Óy` Ü, Û≈f!îè, `î, `îÈ, °, ð`îÜrè, • ÿyò≤ÄÏy°#ñ xyÓ` Ü, !EÏ ≤ÄÏyÓ` î Ü, y!è` Ü`î, yÓ` ÙyòfÜ Óy` •y!
î, î`yÓ` - !Ü, v Ü, ÿè, y` ~È, y`îÓ` Óy` •î°G ~ !ÓEÏ`îî` , ò!Ó` Ü, "ly Ü, î≈, y`îòÓ` Ófyáfyî` , ò!Ó` FSÈB`î, yÓ` xÈ, yÓ` !SÈ° -
ÿÓ` Ü, y!Ó` , ð!Ó` í, zB`î` l `≤Äy@` Äy`îÜ !Ü, ÿÜhflí @` ÄyÜÓyÿ#Ó` í, zB`î` îlÓ` çlf` ä, çTy` Ü, Ó`y` •îÓ`/ly` !Ü, !Ü, S%È
!lÓ≈y!ä, î, @` ÄyÜ G @` ÄyÜÓyÿ#Ó` çlf !Ó`îçEÏÈ, y`îÓ` `ä, çTy` Ü, Ó`y` •îÓ`/~Ü, !ò`îÜ, Óy` •îî` îSÈ` flÿyÓ`îñ ÿÜÓy!`ñ ÿy!
Ó≈Ü, í, zB`î` lñ xlf!ò`îÜ, !lÓ≈y!ä, î, fliy`îl !!!ÓçT ≤Ä`îä, çTyÓ` Ü, ly`î, z`îÓ`!áí, xy`îSÈ- ~•z ÿÓ` Ü, ly` ~Ü, •z x!%`îFSÈ`îò
~Ü, •z , ð, y, y!` ~Ü!È, y`îÓ` ðyçy, ðy!ç Ó!î≈î, `îñ Ü`îl` •î` , ò!Ó` Ü, "ly` Ü, Çç`îÓ` !È, î, `îÓ` •z xyî`î° `î`îÜ, `à`îSÈ` ~Ü, è, y
xÿÜ!Bñ, m@µ- ≤ÄÏÜ , ò!Ó` Ü, "ly!` Óy` •îî` îSÈ` ≠ "The community development projects which are conceived as a
program of intensive developmnet of selected areas, would contribute to raising the level of agricultural production... The
intention is to cover the entire country." ~áy`îl ~Ü, !ò`îÜ, xy`îSÈ` ÓySÈy ÓySÈy xMÈ, `î° í, zB`î` îlÓ` !!!Óí, , Ü, y!è` `îÜÓ`
Ü, lyñ xlf!ò`îÜ, ÿyÓ`y` ò`îç` í, zB`î` l SÈ!í, , `îî` `òÓyÓ` ÿ!òFSÈy- !Ó!`È, B` í, z`îççf` ~Ü, •z ÿ`îD` ~Ü!È, y`îÓ` Óy` •îî` îSÈ` î
m@µè, y`ÿ%, ò!Ó` flç, è, •îî` îy!` - ~

áy`îl !
Ó`îçEÏÈ, y`îÓ` í, z`îÓ`á`îÿyàf`
îñ 1952 ÿy`
j°

Ó x`İQyÓ`İÓ` ,điÓ` Û ,ly Û ,!Ùç`İlÓ` ĩ ,_ŷyÓđy`İl xy`İÙ!Ó` Û ,yÓ` ≤Āİ%!_`àĭ , G xy!≈Û , ŷy!`i ,y!` ≤Āİ Û ,đMÈ ,yB`!è , Û ,!Ùĭ ,z!İè , ≤ĀÛ , " ÷Ó` & •İİ`İSÈ- ~=!° Û)ĭ , !!Óĭ , ÈÛÈÛ , !Eĭ ĭ ,zB`ĭ`İlÓ` Û , Û≈ŷ)İă , !•ŷy`İÓ Û ,ly Û ,Ó`y •İİ`İSÈ- ~ÓÇ ≤ĀÛ , ĭ , ð`İ« , ñ` Û , Ò`Ùye`İŷă , `İ`İÛ , ç` , ðyGĭ`y İy`İFSÈ Óy`!!!ŷă , ĭ , Ó , !T , ðyĭ , •İÓ ĭ , yÓ` çlf ÓÓ`yj Û , Ó`y •İİ`İSÈ- Û) ĩ , ñ` Û , !Ùĭ , z!İè , ≤ĀĭçQ=!° Û , Û Û , !Eĭ ĭ , zĭ , ðyòç#ŷ , yÓ` ŷy`İl İŷ%` ŷÛhflĭ ŷÛŷfyĭ` ŷÓ` Û , yÓ` , ðò`İ« , `İ , ðÓ` ŷÛŷ`İl`Ó` çlf ~Û , !è , Ó`ŷ%á# ~`İè , !ç! İsf ~`İl !ò`İl`İSÈ- , ≤ĀÛ , `İ`İÓ` Û , Û≈#Ó`y ÷đ%Ùye Û , !Eĭ ŷĭŷyÓ`ĭ Û , Û≈# ~ÓÇ çŷf ĭ , zĭ , ðyòĭ ĭ , z!qò ŷ%Ó` « , yñ`áyÙyÓ` ÓfÓfliy , ðly ~ÓÇ ŷyÓ` !ÓEĭĭ` Û , !Ó`İçEĭĬ , •z İl` ñ` @`ĀyÛ#ĭ ≤Ā`İÛ , Óç`ñ fllyflifñ ŷyÙy!çÛ , !ç« , yñ` Û , °fyĭñ , , ðMÈ , y`İl`İ , ~ÓÇ ŷÛÓy`İl`Ó` ŷĭŷyÓ`ĭ Û , Û≈Û , ĭ , yÓ`yG ~Ó` xhs`È%≈ , _` İSÈ- ≤Āĭ , !è , ≤ĀÛ , " ~°yÛ , y`İÛ , ~Û , !è , !!!Óĭ , ĭ , zB`ĭ`l ≤Ā`İă , <TyÓ` çlf ~Û , ç!è , @`Āy`İÛÓ` !ĭ , !è , ĭ , zB`ĭ`l Óœ`İÛ , !ÓÈ , _` Û , Ó`y •İİ`İSÈ- , ðÓ`#! , çĭ , Ó`ç#ñ ŷyÓ` ñ` Û , #è , lycÛ , ~ÓÇ ŷÓ`oy`İÛÓ` ÓfÓ`y`İÓ`Ó` çlf ≤Āĭ , !è , ðŷyă , !è , @`Āy`İÛ ~Û , çl Ó`ŷ%á# ŷĭŷyÓ`ĭ Û , Û≈# !`İl`yà Û , Ó`y •İİ`İSÈ- Û , !Ùĭ , z!İè , ≤ĀÛ , `İ`İÓ` ŷÇÛ , #ĭ≈xl≈`İl!ĭ , Û , °« , f`İl`İl` ÷Ó` & `İ`İÛ , •z xŷvT İSÈ`İl`İ`Ó` & - !ĭ , !l`!Ó`İçEĭĬ , y`İÓ` xy , ðl` Û , `İÓ`İSÈ`İl`ÚÛŷ`İÓ`≈y_Û ~ÓÇ ŷÓ`İă , `İl`xl%Û) , °çyl`áy=!°`Ó`İSÈ`İGĭ`yÓ`ÛÛ !ò`İÛ , ñ`lál`x!òÛ , yçç Û , EĭÛ , Ó`y•z xl≈`İl!ĭ , Û , È , y`İÓ`! , ðİSÈ`İl` İSÈ- !Û , v ĭ , y`İ`Ĭ`ŷG Û , !Ùĭ , z!İè , ≤ĀÛ , `İ`İÓ` ð%!è , !òÛ , !ŷ , y`İÛ , ≤ĀÈ , yÓĭ , Û , `İÓ`İSÈ`İy , ðİÓ`Û , "lyÓ` ŷyÙy!çÛ , °« , f`İ`İÓ` çlf xĭ , fhs` =Ó` & ç , ð)İ≈- ~Û , !è , İSÈ` Û`Ò`Û , !ç« , yñ` ĭ ~ÓÇ @`ĀyÛ#ĭ !ç`ŷ`İl`ĭ , ĭ , zĭ , ðyòç#ŷ , yÓ` ŷy`İl ŷĭđ!Û≈ , ĭ , ŷÛhflĭ ÛÛŷyÙy!çÛ , ÛÛ ŷÛŷfy=!`Ó` ĭ , z , ðÓ` Û`İly!`İ`Óç Û , Ó`yÓ` çlf àè , !Û)Û , Û , Û≈ŷ)İă , , ðk , !ĭ , - xlf!è , İSÈ` ĭ , zB`ĭ`l ≤ĀÛ , " =!°Ó` ŷĭŷyÓ`ĭ ÈÛÈ`Û , !wÛ , `È , yÛ , yñ` İy ŷ`İly!àĭ , y ~ÓÇ flĭÈÛÈŷy!`ĭ , yÓ` !#ĭ , Ó` ĭ , z , ðÓ` NSOU İ GE-CO-41 19`çyÓ` !ò`İl`İSÈ- Û , !Ùĭ , z!İè , ≤ĀÛ , " =!° È) , !Û , ð%lÓ` & k , yÓ` ñ` ç` !k`òyçlĭñ`İŷă , ÓfÓfliyñ`~ÓÇ Ó`yhflĭy`!Û≈yĭ ≤ĀÛ , `İ`İÓ` áÓ`İă , Ó`Ùye ~Û , ÈÛÈĭ , ĭ , #ĭ`yçç Óy`İçè , ÓÓ`yj Û , `İÓ`~ÓÇ Óy!Û , =!°Ó` çlf ðÛ ~ÓÇ x`İl`èÓ` ĭ , z , ðÓ` !È≈ , Ó` Û , `İÓ` - ≤ĀÛ , " =!° ã , y`y`İlyÓ` çlf ≤Ā`İl`yçl#ĭ` Ófy , ðÛ , ç!≤Āĭ` xçç@`Ā`İççà!è , ĭ , Û , Ó`yÓ` çlf ĭ , !Û) ~`İç`İTM`!•ŷy`İÓ @`ĀyÛ#ĭ ≤Āĭ , ĭ , ç , yl=!°`İ , !Ó` •İl`İSÈ- xyçy Û , Ó`y •İİ`İSÈ` İñ` Û , !Ùĭ , z!İè , `ĭ , `İÈ , ° , ð`İÛrè , `àyè , y @`ĀyÛ`İÛ , •z ĭ , zB`ĭ`#ĭ , Û , Ó`~İÓ- !Û , v Óyhfĭl`İÓ`ĭ , y`İ`! - ≤Āĭ , ĭ , ç , yl=!°Ó` ≤Āĭ , ĭ , ç , yÓ` , ðİÓ`Û , "lyĭ` Û , !Ùĭ , z!İè , ≤ĀÛ , `İ`İÓ` ~Û , ðy ≤ĀÓ`_`y ĭ , yÓ`~İ`yÛ , !ŷÇÈÛÈG` ð`İÓ` Ó`İ`İÈÛÛÈÈ`Óç Û , `İl`Û , ðçÛ , ð`İÓ` ñ` ŷ%a!è , ĭ , ŷyÙy!çÛ , ŷÇàè , !!•ŷy`İÓñ @`ĀyÛ Û , !Ùĭ , z!İè , ð#`İÓ` ð#`İÓ` ñ` e`Ùyàĭ , È , y`İÓ`...ŷŷ , ðy`İFSÈ- @`Āy`İÛÓ` xÈ , fhs`~İÓ`~ÓÇ Óy!`•İÓ`~Ó` ŷòŷf`İòÓ` ĭ , z , ðÓ` Û , !Ùĭ , z!İè , Ó` ≤ĀÈ , yÓ`...ŷŷ , ð`İl`İSÈ- ç!ÛÓ` Ûy!°Û , ylyĭ` ~ÓEĭ`İÛfÓ` Ó , !k , ñ` xÈÛÈÛ , EĭÛ , `İòÓ` Û , y`İS Èç!ÛÓ` •hfĭlyhs`Ó`~ÓÇ ç!ÛòyÓ`~İòÓ` ç`İÓ` fllylyhs`Ó`~z ≤ĀÓĭ , yÓ` ≤ĀÛyĭÈÈÈ@`ĀyÛ Û , !Ùĭ , z!İè , Ó` Û`İòf flly`İl`èÓ` ŷÇayĭ , ĭ , #Ó`•İl`İSÈ~ÓÇ ≤Āĭe`ĭ`y!è , xÓfy , •ĭ , Ó`~İl`İSÈ- ~Û!Û , Û)°f`İÓy`İòÓ` xÈ , yÓ` xy`İSÈ- ~áy`İl`~Û! Û , y`İly ĭ , z`İjçf`İ`z İy ŷÛy`İçÓ` ŷÛhflĭ ŷĭŷyÓ`ĭ`İÛ , ĭ , zj#E Û , Ó`~İl`ĭ , ðy`İÓ` - 1.7 ŷyÓ`ŷÇ`İ« , ç , ð` Òĭ≈ , Ûyl , ð , !lÓ`#`İl`ĭ , Û , ylyG x!Ó!Ûđ ðlĭ , sf`İ`z- ŷò≈e•z ðlĭ , sf`İÛ , ŷÇflòyÓ` Û , `İÓ` Û!Ûđ xl≈ÓfÓfliyÛ àè , `İlÓ` ≤ĀÓĭ , y`İ`á`İl`ĭ , ðyGĭ`y İyl` - , ð)Ó≈!

100%	MATCHING BLOCK 11/81	W
!!ð≈çT ĭ , z`İjçf ŷyò`İlÓ` çlf		

xl≈`İl!ĭ , Û , Û , y`İç Ó`y`İkT...Ó` •hfĭl`İk , ç , ð`
z`• , ðİÓ`Û , "ly- xy`İă`İ`İÛ , •z ĭ , z , ðyĭ` !ă , hs`y Û , `İÓ` Û , yç Û , Ó`~İ`ĭ , `İÓ`•z ðĭ , °« , fflĭ`İ°` , ðŷŷÈÛÈy`İly İyl` - xÓfy , ðÛ , !ĭ , !Û , !ŷ! Ó`İ`İ ŷÛ@`Ā xl≈ÓfÓfliy ŷyÛ!@`ĀÛ , È , y`İÓ` , ðİ≈y`İ`yă , ly Û , `İÓ` !!!ð≈çT Û , ĭ , ≈ , ç , ð« , myÓ`y Û , ĭ , áy!! ĭ , zĭ , ðyòl`~İÓñ !Û , ĭ , zĭ , ðyòl`~İÓ`~ÓÇ Û , yÓ` çlf ĭ , zĭ , ðyòl`~İÓ`~ŷĭŷyÓ` , !flĭÓ` !ŷ k , yhs` @`Ā`İ Û , Ó`y•z`• xl≈`İl!ĭ , Û , ðİÓ`Û , "ly- • y`İl`Û , (Hayek) Ó`İ`l`xl≈`İl!ĭ , Û , ðİÓ`Û , " ly`•` Û , w#ĭ` Û , ĭ , ≈ , ç , ð« , myÓ`y xl≈`İl!ĭ , Û , Û , yĭ≈yÓ!°Ó` , ðİÓ`ă , y!- ð#Ûĭ , # ÓyÓ`ÓyÓ`y ĭ , zè , l (Wooton) Ó`İ`l` , ð! Ó`Û , "ly`•` Û , y`İly ŷÓ`Û , y!Ó` Û , ĭ , ≈ , ç , ð`İ« , Ó` myÓ`y`İflFSÈyĭ`~ÓÇ ŷ`İă , ĭ , !È , y`İÓ`xl≈`İl!ĭ , Û , Û , yç=!°Ó` Û`İòf Û , ĭ , Û , =!°Û , `Ó`İSÈ`İl`İl` x@`Āy!òÛ , yÓ` ≤Āòyl Û , Ó`y- ŷ%!!!ð≈çT Û , yĭ≈ŷ)İă , xl%ŷy`İÓ` Û , w#ĭ` Û , ĭ , ≈ , ç , ð« , xl≈`İl!ĭ , Û , Û , yĭ≈yÓ!° , ðİÓ`ă , y!Û , `İÓ` xl≈`İl!ĭ , Û , ñ`ŷyÙy!çÛ , G Ûy!lÓÛ , ĭ , zB`ĭ`!ĭ , ŷyòl Û , Ó`y•z`• , ðİÓ`Û , "lyÓ` °« , f` - Û , ĭ , ðİÓ`Û , "ly/Òĭ≈ , Ûyl İŷă , ðİÓ`Û , "lyÓ` İŷă- xÓfy , ðÛ , °%•zŷ`İè , Û , •z Ó`İ`İSÈ`İl`Û%!ç`İl`İÛ! ĭ , zB`ĭ`yò ≤ĀÛ , !ĭ , Ó` ðyÛ , SÈyĭ , y xyç xyÓ` Û , ĭ , z , z , ðİÓ`Û , "lyÓ` ! Ó`İÓ`y!òĭ , y Û , `İÓ`l ly- , ðİÓ`Û , "lyÓ` ≤Ā`İl`yçl#ĭ`ĭ , y ! l`İj`Ó` Û , yÓ`İ`!°Ó` çlf ŷÛ!è Û , Ó`y İyl` ≠ ≤ĀİÛĭ , ñ`x!l!`İsfĭ , ðlĭ , `İsfÓ` Û , È , ç , ð)Ó` Û , Ó`yÓ` ĭ , z`İj`İçf , ðİÓ`Û , "ly @`Ā`İ Û , Ó`y • ĩ` - Óf!_`àĭ , Ûy!Û , yly G xÓyò ≤Āĭ , `İl`y!àĭ , yÓ` ðÓ` & ! ŷÛy`İçÓ` ŷò≈y!òÛ , Û , °fyĭ Û , á`İly•z`İ`! - ~•z ÓfÓfliyĭ` Û`lyÈ , y xç≈!ç xyŷ° ĭ , z`İjçfñ ŷÛyçÛ , °fyĭ`àòĭ- !!!sfĭ SÈyĭ , y xl≈`İl!ĭ , Û , ÓfÓfliy`İ flĭ`ç!è`ĭ` , ðk , !ĭ , `İl`ĭ , È , yÓ` ŷy`İÛf ĭ , z , ðl`#ĭ , •İÓ`Ó`İ`ò` ðy!Ó`Û , Ó`y`İ` ÓyhflĭÓ`ç#Ó`İl`ĭ , y x`#Û , - !mĭ , #ĭ`ĭ , ñ` ĭ , zB`ĭ`~İlÓ` •yÓ` Ó , !k , Û , Ó`~İl`ĭ , •İ` ðİÓ`Û , "ly @`Ā`İ Û , Ó`y ĭ , z!ă , ĭ , - ĭ , ĭ , #ĭ`ĭ , ñ` , ðİÓ`Û , "lyĭ` Ûyòf`İÛ !Ó!`İl`yàñ xyĭ` Ó , !k , Û , Ó`y x`İ`è« , yÛ , ĭ , ŷç- ðİÓ`~İç`İEĭñ , ðİÓ`Û , "lyÓ` È , `İ`İ`ŷÛyòk , ŷĭò`İòÓ` Û , yÛf ÓfÓ`yÓ` Û , Ó`y ŷò , Ó`İ` -

y^i^o U, !U!e, o^ !o^ i, oyê≈, ≤ÄÜ, y!çl, •

î - 1943 §

y^i^o ^ôyijy•z ~ô 8 çl !ô!ç<t!ç" ,ô!i, !ù!î 10ñ000 ^ü, y!ê, ê, yü, yó^ ~ü, !ê, ,ô!ô^ü, "ly @ "Ä•i ü, ^iô^l- ~!ê, •z • ^ôyü%ôy•z ,ô!ô^ü, "ly- ~•z ,ô!ô^ü, "lyô^ í, z^ljçf !SÈ^ ,ôô^ôí, #≈ 15 óSÈ^iô^ üyly! ,ôS%È xyl^ !m=i ü, ó^y- ≤Äy!^ ~ü, •z §Ü^iï^ !ô≤^ó#

NSOU I GE-CO-41 21 Üyl^iôwlyl ó^y^iï^ó^ úÜçlâ^iïó^ ,ô!ô^ü, "lyÜÜ (People's Plan) ≤ÄÜ, y!çl, •î - ~ô^ ,ôô^ ð# ~§É ~l xyáô^Gî^y^ 3500 ^ü, y!ê, ê, yü, yó^ ày!¶, Óyò# ,ô!ô^ü, "ly (Gandhian Plan) Ó^ä, ly ü, ^iô^l- 1944 §y^i^o §ó^ü, yó^ úÜ, ,ô!ô^ü, "ly G í, zB^i^lÜÜ ly^iü ~ü, !ê, !ôÉ, yà á%î^ - ^ôyü%ôy•z ,ô!ô^ü, "lyô^ xlfí, ü^ó^ä, !î^i, y §fyó^ xy^iô≈ç#ó^ òy^y^iü, ~•z !ôÉ, y^iàó^ É, yó^ ≤ÄyÆ §ò§f !lî%_ ü, ^iô^ - ~•z !ôÉ, yà ò%è, flí^iü!^y!ò ,ô!ô^ü, "ly Ó^ä, ly ü, ^iô^ - flí^iü!^y!ò ,ô!ô^ü, "lyô^ í, z^ljçf !SÈ^ ^ò^ic^l%k, ,ô)≈ flíyÉ, y!óÜ, xóflíy !É, !ó^iï^ xyly- xó^ic^lÉi 1950 §y^i^o ^iô^&ó^ §É, y, ô!i, ^ic É, yó^i, #í^ , ô!ô^ü, "ly ü, !Üçl àè, l ü,

Ó^y^i - ≤ÄôylÜsf# ^iô^&í, yó^ §É, y, ô!i, - ly ^yü, ñ 1951 §y^i^o ,ôy≈y^iüRê, myó^y ≤Äiü ,ô!ô^ü, "lyô^ á§í, ,y ≤ÄÜ, y! çl, •î - ≤ÄôylÜsf# ^iô^&í, yó^ §É, y, ô!i, - ~•z ,ô!ô^ü, "lyô^ ä, lyü, y^i §•§É, y, ô!i, !SÈ^i^l =^çy!ó^y^ l@y- !mí, #í^ ,ôMÉ, óÉi≈ ,ô!ô^ü, "lyô^ §Ü^iï^ !É, É !ê, É ü, ÉeyÜyã, yó^# - ^i §ó^òy!^c G í, z^ljçf ^lyçly ü, !Üç^iïó^ G, ,ôô^ lfhflí •iï^ !SÈ^ñ ≤Äiü ,ôMÉ, óÉi≈ ,ô!ô^ü, "lyô^ ÷ó^&^iï, •z í, yó^ !óóó^i xy^iSÈ- ^§áy^iï^ó^_óf ~•zô^ü, ÜÈüüüÈ^ò^icó^ Óyhflíó G Üy!ÜÜ, §jô^iòó^ !•i§ó^ü, ^iô^ó^ü, ylyl^ ü, #âyê, !i, xy^iSÈ ~óç ü, #É, y^iô^ü, i, ê, y ^§zâyê, !i, ò)ó^ ü, ó^y^iyl^ §!óÉi^iï^ x!%§¶, y!ü, ^iô^ !ó!É, ß^ °!«^f, ó^ !É, i, ó^ ^ü, y!%è, y^iü, Ü, i, ê, y x@^Äy!òÜ, yó^ !ò^iï, •iô^ ~óç ^ü, y!%è ^ü, y!%è hflí^iô^ó^ !É, i, ó^ !ò^iï^ í, zB^i^lÜÜ òyó^y^iü, ,ô!ô^ ä, y!^i, ü, ó^y^iü#ä, #i^iô^ §§ó^òí≈, ^iô^fó^ Ü^iôf ~iï^ §yÜó§f, ò)≈ í, zB^i^lÜÜ flíy^iï^~ ~óç ≤Äiï, hflí^iô^ó^ ü, yç^iïy!i §jôß^ ü, ó^yó^ çlf !ó!É, ß^ áy^iï, Ü, i, ê, y x^iï≈ó^ !ó!i^iï^ yà xyó!çfÜ, ~!óÉi^iï^ ü, !Üçl ≤Ähflíyó^ó^yá^iô- ,ô!ô^ü, "lyô^ ü, yç^i!è, ü, É, y^iô^ x@^Äyó^ •iFSÉ ! Ü, lyñ ^ü, ylyl^ ü, #Óyôy xy^iSÈñ Ü, #É, y^iô^Óyôy ò)ó^ ü, ó^y^iyl^ñ ~•z§ó^!óÉi^iï^G Ü, !Üçl iñ, yó^ x!É, Ü, çyly^iô- Ü, !Üç^iïó^ ü, yç^iïyó^G ,ôó^yÜç≈ ^òGí^yñ çÉi !§k, yhs^ Ü, !Üç^iïó^ •y^iï, !i^ - i, ^iô^ü, !Üç^iïó^ ^ü, y^iïy =ó^&c ^i•zñ ~ü, ly ó^y ly^iô^ly- Ü, !Üç^iïó^ ü, y^içó^ =ó^&c x, ,ô!ô^ §#Ü- ≤Äiü ,ô!ô^ü, "lyô^ à1951ÈüÈ56ä Ü, y!≈Ü, y^o !SÈ^ 1951 §y^i^o^ ~!≤Ä^•iï, 1956 §y^i^o^ Üyã≈, ,ô!≈hs^ - ≤Äiü ,ô!ô^ü, "lyô^ ÷ó^&^iï, É, yó^ ^iï, ó^ x!≈iï!i, Ü, ç#ó! !

SÈ^ !ó, ,ô!≈hflí- áyòfâyê, !i, ñ ÜÑ, yã, yÜy^i^o^ xÉ, yóñ ^òç!óÉ, yàç!i, §yÜy!çÜ, G x!≈iï!i, Ü, ç#ó^iïó^ G^è, ,ôy^è, ñ Ü%oyfl≥, #iï, ó^ ≤Äó^ ä, y, òñ ,ô!ô^ó^iïó^ ò)ó^ Óflíy ~óç ≤Äiï, Ü, °Óy!içf Ófy^i^o^EüüüÈ~Üz ~ü, ,ôè, È, !ÜÜ, y!^ ó^!ä, i, •iï^ !SÈ^ ≤Äiü ,ôMÉ, óÉi≈# ,ô!ô^ü, "ly- ~•z ,ô!ô^ü, "ly !mí, #í^ ,ô!ô^ü, "lyô^ Ü^iï, y í, zFã, yÜ, yA«^, # !SÈ^ ly- ~ó^ ò%è, Ü) í, z^ljçf !SÈ^EüüüÈá1ä !mí, #í^ !Öy^i%k, G ^òç!óÉ, y^iàó^ òó^&^iï^ü, x!≈iï!i, Ü, §Üfyó^ §, !çt, •iï^ !SÈ^ i, y ò)ó^ ü, ó^y^i~óç á2ä ~Ü! ~ü, í, zB^i^lÜÜ ,ô!ô^iôç §, !çt Ü, ó^y^iyl^í, z_ó^ü, y^i^o^_ó^ ≤Ä^iä, <Tyó^ !É, !_É, !Ü •iï, ,ôy^iô^ - !ó!i^iï^yà ~Ü! Ü, ó^iï, •iô^ly^iï, ,ôó^ôí, #≈ 27 óSÈ^iô^ Üyly! ,ôS%È xyl^ !m=i ^iï, ,ôy^iô^ - ≤Äiü ,ô! ó^ü, "lyl^ É, yó^ ^iï, ó^ §Ü@^Ä x!≈ó^fóflíy^iü, ò%è, ^«^!è !óÉ, _ ü, ó^y^i^EüüüÈ§

ó^ü, y!ó^ í, z^iòfyà G ^ó§ó^ü, y!ó^ í, z^iòfyà-

Ó^y<t...#í^ í, z^iòfy^iàó^ ^«^!è ,ô!ô^ü, "lyl^ 2069 ^ü, y!ê, ê, yü, y^ó^fí^óó^y j!flíó^ ü, ó^y^iï^ !SÈ^ - ,ô^iô^ i, y ^ó^iï, , 2378 ^ü, y!ê, ê, yü, y ü, ó^y^i - !ó!É, ß^ ^«^!è x@^Äa!i, ,ô!≈y^i^yã, ly ü, ^iô^ó^y^iyl^ ^i≤Äiü ,ô!ô^ü, "lyô^ É, yÉ, °§^ihs^yÉ!çlÜ, - ~•z ,ô!ô^ü, "lyô^ òó^&^i çyí, #í^ xyl^ 18 çl, yçç ~óç Üyly! ,ôS%È xyl^ 10É8 çl, yçç ó, !k, ,ôyl^ - çyí, #í^ xyl^ ó, !k, G Üyly! ,ôS%È xyl^ ó, !k, ó^ °«^f, ,ô)ó^i^i^G !ó!i^iï^y^iàó^ °«^f, fÜyey, ,ô)ó^i^i - ≤Äiü ,ô!ô^ü, "lyô^#l §Ü^iï^ ü, !É!ç í, z! ,ôyò^iïó^ ,ô!ô^Üyí 29 çl, yçç ó, !k, ,ôyl^ - Ü, !É!iï, §ó^ü, y!ó^ !ó!i^iï^yà !SÈ^ ,ô!ô^ü, "lyô^ áy^iï, ^Üyê, !ó!i^iï^y^iàó^ 36É9 çl, yçç - ,ô!ô^ü, "lyô^ òó^&^i áyòfç^iïfó^ í, z! ,ôyòl 5 ^ü, y!ê, ê, l^iü,

NSOU I GE-CO-41 25 ,øMÈ,Óy!EÍ≈Ü, # ,ø!Ó Ò,Ü, "ly"lì, ØÓ Ì"Û, í,z"ÏÖ"á"Ïlyàf áßí, ,y "i,Ó" ° ~z !mì, #í "Ïyçly
"Ï"Û, - "Ï!è,Ó" Ò,Ü, y° ÷Ó & ° 1956ÈÜÈÖ" Ò,Üv, yÛy!V, "Ï"Û, ñ ä, ° 1961 Øy° x!Σ- áßí, ,y "i,Ó" Ò,Ü, Ó"Ï"l, øðy!≈!Óð ~ØÇ
, ø!Ó"ÏÇáfy!!Òð ≤Äçyhs"ã, w Ò,Üy!ÍÓÇ- "Û, y"Ïly x!≈#lì, !Òð ll- ~"Ï"ò"Ç, øMÈ,Óy!EÍ≈Ü, # ,ø!Ó Ò,Ü, "lyÓ" Ø!òÜ, "Ï"Û,
=Ó &ç, ø)≈ Ò"Ï, !è, !ò"Ï" !mì, #í , øMÈ,Óy!EÍ≈Ü, # ,ø!Ó Ò,Ü, "lyÓ" Ò,Ü, yè, y"ÏÛy !lò≈y!Ó"i, ° - Ì, y!_#Û, !Óä, y"ÏÓ" G
, ø!Ó Ò,Ü, "i, x!≈"Ïlì, Ü, !ÓÜ, y"ÏÇÓ" !ÓEÍ"Ï" Ò,Üy!ÍÓ"ÏÇÓ" Ò"Ï, !è, xyhs"ç≈y!i, Ü, fl!#Ü, "lì, "ø- Ì, ál Ø!òÜ, "Ï"Û,
È, yÓ"i, ÓEÍ≈ x!æ"ÁØÓ" !SÈ- x!æ"ÁØÓ"i, yñ, ø%!TÓ" xÈ, yÓñ !ç« yÓ" xÈ, yÓñ ài, , øÓ"Ûy!%Ó" fl"i, yñ !ç"çyi,
o"ÏÓfÓ" àyè, lì, •zi, fy!ò !ÒðfÛy!- !Ü, v ØÓ xÈ, yÓ ØÓ Ò"Û, Ò xØyÛ"Ï≈fÓ" Ò"Ï"Û, y"ÏÛ, Ò"Û)ø"ÏlÓ" xÈ, yÓ- x≤Äi%, ° Ò)ø!
"Ï"Û, Ü, Ü ç! , #í xyl"ÈüüÈÜ, Ü çyi, #í" xyl" "Ï"Û, Ü, Ü ØMÈ, Í"ÈüüÈÜ, Ü ØMÈ, Í" "Ï"Û, Ü, Ü !Ó! "Ïlyà G Ü, Ü
xyl"ÈüüÈ~zÈ, y"ÏÓ àòy!Ó" "ÏofÓ" à ò%Tä, "Ïe"Ó" Ò"Ïðf x!æ"ÁØÓ" "ò"ÏÇÓ" x!≈#lì, xyè, "ÏÛ, ly"Û, - ~z ø%Tä, e'
È, y, "lì, "à"Ï" àyì, ,y"Ï, •z oØi, •y"ÏÓ" Ò)ø! Øy!i, , "Ï" x!≈#lì, "ÏÛ, ~Ü, è, y Ói, ,ßí, , øyE, y"òG!yÓ" òÓ"Ü, yÓ" "í- Ìi,
i, yì, ,yì, y!i, , ØQ, Ó çyi, #í" xyl"

Ó, !k, Ó" •yÓ" ç!Çáfy Ó, !k, Ó" •yÓ" "ÏÛ, SÈy!i, , "Ï"
ÏyG! yÓ" òÓ"Ü, yÓ" - ~lò"Û, ø%Ñ!ç"ÏÛ, G Óyí, ,y"Ï, •"ÏÖ- ø%Ñ!ç"Óyí, ,yÓ" Ø"ÏD Ø"ÏD xyl!≈Ü, ≤ÄÓ, !k, •í- ØMÈ, Í" !
ò"Ï" •z, ø%Ñ!çÓ" !!Ü≈yì ~è, yG Ølì, f Ü, ly- !Ü, v oØi, ØMÈ, Í" Óyí, ,y"Ï, "à"Ï" Ói≈, Üy"ÏlÓ" "È, yàÈÜÈi, z, ø"ÏÈ, y"ÏàÓ"
G, øÓ" Ó"yç è, y"Ï, •"ÏÖ- ~Ó" , øÓ" !ç"Ï" !Ó! "Ï" yà Óyí, ,y"Ï, •"Ï" "ÛÓ!Ü, !ç!Ø=!°Ó" í, z! , øyòl Óyí, ,y"Ï, •"ÏÖ- ~z
"ÛÓ!Ü, !ç!Ø=!° ° •zfløyi, ñ Ü, "Ï"yñ !Ø"ÏÙrè, ñ !Òð%flñ à!ç" "Ï" ñ Ïy!Óy!- ≤Ä! "Û ØMÈ, Í" !ál Ü, Òñ !Ó! "Ï" y"ÏàÓ" «, Üi, y
!ál Ü, Òñ i, ál "È, yàf, ø"ÏfÓ" í, z! , øyòl Ó, !k, lì, è, y ØQ, Ó" è, !Ü, "Ï" "Ó" "Ïá" í, z! , øyòl "ÏÓ" "ÛÓ!Ü, í, z, øyòl=!"Û,
Óyí, ,y"ÏyÓ" G, ø"ÏÓ" Ò,Üy!ÍÓ"ÏÇÓ" Ò"Ï, "Ï" çyÓ" "òG!y" •"Ï" !SÈ- ~Ó" È, "Ï" Ói≈, Üy"ÏlÓ" "È, yàf, ø"ÏfÓ" xÈ, yÓ
"Û"Ï" !! "Ï" È, !ÓEÍf"lì, í, z! , øyòl "ÏÓ" Ó!l" yò Ói, , Ü, Ó" y"ÏÏÖ- Ì, "Ï" ~Ü, è, y Ü, ly ~áy"Ïl %Óz =Ó &ç, ø)≈ "Ï" "ÛÓ!Ü,
í, z, øyòl •z "Ûy, xyÓ" "È, yàf, øif•z "Ûy, ñ í, z! , øyòl ≤Ä! "Ï" y ä, y! "Ï" !! "Ï" ly"ÏÓ" "Ï, y"Ïz" !Ó!È, ß" «, "Ïe" !l%_ ð!
ÜÜ, Ó"yñ i, y"ÏòÓ" çf! Ü, !Ü, S%È Ü, Ó"y" "à"ñ !ál ~ì, è, yz xB, Ü, Èly" •- !mì, #í" , øMÈ,Óy!EÍ≈Ü, # ,ø!Ó Ò,Ü, "ly"
"Ï"Ó" &ÈÜÈ"È, "Ûy!ÈÜÈÜ, y!ÍÓ"ÏÇÓ" Ò"Ï, "Ï" ≤Ä! "Û ò%lè, í, z! , øyòl «, eÓ" Ò"Ïðf ØÛhflì x!≈#lì, "ÏÛ, È, yà Ü, "ÏÓ"
"òáy"Ïly" •"Ï" !SÈ- Ì, yÓ" , ø"ÏÓ" Ò,Üy!ÍÓÇ ØÛhflì x!≈#lì, "ÏÛ, ä, yÓ" !è, í, z! , øyòl "«, "ÏeÓ" Ò"Ïðf È, yà Ü, "ÏÓ" Ò"Ï, !è,
, ø%!!≈Üyì Ü, Ó" "Ï" - ~áy"Ïl È, yÓ" # Ó!l" y!ò !ç" SÈy!i, ,y Óy!Ü, !i, !è, "«e" •ÈüüÈËxyò%!!Ü, !sfä, y!i, "È, yàf, øif
í, z! , øyòl "«, eñ Ü, !E! G Ü, yÓ" &ç" !!È≈, Ó" "È, yàf, øif í, z! , øyòl "ÏÓ" "«e" G "ÏÓyÜ"Ü, øif í, z! , øyòl "ÏÓ" "«e-
i, i, #í" "«, "Ïe" ð!ÜÜ, !! "Ï" y"ÏàÓ" Ø% "Ïlyà" Ó!ç lyÜ, "ÏÖ- ä, i%, !≈" «, "ÏeÓ" Ò"Ïðf flÏyflfñ !ç« yñ ≤Äçyfl •zi, fy!ò xy"ÏÖ-
, øÓ" Ói, ≈#Ü, y"Ï" í, z! , øyòl "«e" !"Û, xyÓ" G "Ó!ç !ÓÈ, yç! Ü, "ÏÓ" ç!è, "i, Ó" , ø!Ó Ò,Ü, "ly" "i, Ó" ° - ØÛhflì í, z! , øyòl
ÓfÓflìy"Û, Èlyè, !è, Óy"i, yÓ" "Ï"Û, G "Ó!ç" «, "Ïe" È, yà Ü, "ÏÓ" xB, Ü, Èly" •lì, "yà- ~z øÓ" "ÏÓ" Ói, , Ói, , x!≈"Ïlì, Ü,
, ø!Ó Ò,Ü, "lyÓ" Ò"Ï, "Ó" y!ç!f" y"Ï, Ü, !ðì, zè, yÓ" !ò"Ï" Ó" ä, ly Ü, Ó" y" •FSE°- ≤Äçyhs"ã, w Ò,Üy!ÍÓ"ÏÇÓ" Üz!u, l"yl
fiè, fy!è, !fiè, Ü, fy" •z!fiè, !è, í, z" !è, ÜÓ" Ü, "Ûy, yÓ" Ü, fy!øy"ÏØ" Ó"y!ç!f" y"Ï"Û, !Óçy" Úi, zÓ" y"Û ly"ÛÜÓ" Ü, !
jòì, zè, yÓ" ~"Ïl ØÏy"Ïly" •- 2.3 "Ï" & ~ØÇ !mì, #í" , øMÈ,Óy!EÍ≈Ü, # ,ø!Ó Ò,Ü, "lyÓ" xò# "Ïl x!≈"Ïlì, Ü, í, zB" "Ï" l" Ü, Öç°
, øMÈ, òç òç"Û, Ó" ÒyV, yÛy!V, ØÛ"Ï" È, yÓ" "Ï, Ó" oØi, !ç"y! "ÏlÓ" ò, !TÈ, !D Ò"Ïly"Ïly"ÏàÓ" òy!Ó" Ó" y"Ïá- fl!i!ÓÓ" Óy
ò# "ÏÓ" ò# "ÏÓ" e" ÒÓð≈Üyl Ó" Æy!ÍÓ" xÓflìyÓ" Ò"Ïðf È, yÓ" i, "ÏÛ, !ç"y! "Ïl" «, Ü, Ü, Ó" yÓ" çf ~z , øk, lì, !è, "i, !Ó"
Ü, Ó" y" •"Ï" !SÈ- ~z

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~ØÇ È, "fl!Ó" *, ø"òç"Û, xÓçf•z !çfl! Ü)ø!# , øif áyi, !ÓÜ, yç Ü, Ó" "Ï, •"ÏÖ- "Ï"Ó" & G ≤Äçyhs"ã, w Ò,Üy!ÍÓÇ flòçTì, •z
"Ïy!È, "Ï" i, x!È, K, i, y myÓ" y ≤ÄÈ, y!Ói, ñ ~ØÇ ~È !çÈ" È, "Ûy! à1884ÈÜÈ1958àÈÜÈ~Ó" 1928 Øy"ÏÓ" à"ÏÓEÍy, ø"Ïe ~z
ÚÜxy"Ï"Ó" •yÓ" Ó, !k, Ó" çf !ç"y! lñ È, yÓ" # !ç"ñ "Û!ç! !Ó!" Çñ !Òð%fi, y! !ÉÉÈÜÜ ~Ü, !è, xÈ, fhs"Ó" #i lÜ, çy"i, !
Ó" Ü, "ÏÓ" !SÈ"Ïi

È, yÓ" "Ï, Ó" !
mì, #í" , øMÈ,Óy!EÍ≈Ü, , ø!Ó Ò,Ü, "
lyÓ" çf!ñ !ç"y! "ÏlÓ" "Û, Óç" "à"ÑyçyÓ" çf ly"Û)ø!# , øif !ç"Ï"Ó" !ÓÜ, yç G Øi±ØyÓ" "ÏlÓ" "Ï, "Ïc" !SÈ° ~ØÇ ØÓ"
Ü, yÓ" "ò"ÏÇÓ" x!≈"Ïlì, Ü, í, zB" "Ï" "ÏlÓ"
òy!l" c ! "Ï" "ÏSÈ- !#lì, Üy° y ≤Ä! "Û l Ü, Ó" y" •"Ï" !SÈ° ~Ü, !è, øyÓ" yÓy!•Ü, , øMÈ,Óy!EÍ≈Ü, , ø!Ó Ò,Ü, "lyÓ" Ü, yè, y"ÏÛyÓ"
Ü"Ïðf "Ïáy"Ïl , øyÓ!Ü, "ØQÓ" xà"Á!# È) !ÜÜ, y, øy! Ü, Ó" "ÏÓ" Ó"Ï" xyçy Ü, Ó" y" •"Ï" !SÈ° - !mì, #í" i, ñ !
mì, #í" , øMÈ,Óy!EÍ≈Ü, # , ø!Ó Ò,Ü, "ly"
à1955ÈÜÈ61à "Ï"Û, ÷Ó & Ü, "ÏÓ" Ò)ø!# , øif áy"Ï, Ó" Ó, !k, Ó" í, z, øÓ" !Ó"ÏçEÍ" çyÓ" "òG!y" •"Ï" !SÈ° - ~z çyÓ"
"òG!yÓ" ~Ü, !è, Ü, yÓ" "ÏSÈ" lyÓ" xlf lyÜ ÜÜÓ" Æy!l •i, yçyÓyòÜÜñ ~Ü, !è, !ÓÏy"Ï" "Ï" !ÓÏyçyÓ" i%, "lyÜ"Ü, È, y"ÏÓ
ò# "ÏÓ" ò# "ÏÓ" Ó, !k, , øy"ÏÓ ~ØÇ "≤Ä!ÓçüÈ!ØDyÓ" !%!_ x!ØQÓ" i Ü, "ÏÓ" "Ï" Óy!l"ÏçfÓ" çi≈, y!ò È, yÓ" "Ï, Ó" ≤Äy!lÜÜ,
Ó" Æy!l , ø"ÏfÓ" !ÓÓ" & "Ïk, "Ï"Ï, øy"ÏÓ" - ~!è, G !ÓÏy"Ï Ü, Ó" y" •"Ï" !SÈ° "Ï" !ç"y! l !Ü, S%È í, z, øy"Ï" ~!à"Ï" lyG! yÓ"
, ø"ÏÓ" •zn" Ø"Ólè, í, z! , øyòl Ó, _Ó" Ó" Æy!l xy"Ï" ≤Ä!lì, È, "i, •"ÏÖ- ~è, yG !%!_ "òG!y" •"Ï" !SÈ° "Ï" È, yÓ" "Ï, Ó" Ó, !
xÈ, fhs"Ó" #i ÓyçyÓ" "Û, Óy!lçf"Ïlyàf í, z! , øyòl "ÏÓ" Ó!ò≈i, ØÓ" ÓÓ" y"Û, "çyÈlì Ü, Ó" yÓ" çf!ñ Ó" Æy!l"Û, Ó, !k, Ó"
•zi!l •"Ï, •"ÏÓ ly- Ì, òl%Øy"ÏÓ" Ó" Æy!l ~Ü, !è, xÓ!çT !•Øy"ÏÓ" !Ó"ÏÓ!ä, i, •í- !ò" Ü, í, z, ø"ÏÓ" "Ï" "Ï" x!≈"Ïlì, Ü, !#lì, Ó"
≤Äy!lÜÜ, í, z"Ïçf •È° ~Ü, !è, Ü)ø!# , øif áyi, à"Ï, , "Ï, y"Ï ly"Ï, È, yÓ" "Ï, Ó" ØMÈ, "Ï"Ó" •yÓ" Ó" Æy!l xy"Ï"Ó" Ó, !k,
"Ï"Û, flÏyò#l •"Ï, , øy"ÏÓ" ñ i, y"Ï" , øMÈ,
y"ÏçÓ" òç"Û, Ó" ÒyV, yÛy!V, ØÛ"Ï"

mi, #l' , ðMÈ, Óy!É!≈Ü, , ð!Ó' Ü, "ly!
è, !SÈ° xli, í, zFä, !È, °yÉ!# - ~!è, ~Ü, !è, !y•!# Óyhfl!Óy! l !SÈ° ly- ä3ä Ü•°y!lÓÇ !mÈüÈ^!QÓ° Ü^!l, !°ñ ~Ü, çl, ð!
Ó' Ü, "lyÜ, yÓ° # Ó' !l' !SÈ!ñ !Ü!lè, xòfy, ðÜ, x^!ÇyÜ, Ó' &o flòçTÈ, y^!Ó Ó' !°!SÈ!ñ !l! l K ÈüÈ~Ó° !Çáfyäi, Üy!ñ àÜ)
°ðl# ðif í, z! , ðyò!Ü, yÓ° # !Ç"=!° !l, ÓÓ' yj Ü, Ó' y !Ó! !l' y^!àÓ' xl%, ðyi, ä !jð^!Ü≈, !!k, yhs" !l' !l, , ðy^!Ó' l- ~!è, ~Ü,
ðÓ' !lÓ' ~Ü, !è, ~Ü, ly! Ü, i, y!sfÜ, , ð!Ó' Ü, "lyÓ' xl%Üy!- ~!è, È, yÓ' !l, Ó' Ü^!l, y xl≈!#!l, Ó' çlf !Ó' !ä, !l' xl%, ð!%_'
^!áy^!l !Ó' Ü, yÓ' ^Ü, Ó' Üye xl≈!#!l, Ó' ~Ü, !è, ^SÈyè, xÇ^!ç xy^!ò^!çÓ' Üyòf^!Ü !!k, yhs" Ü, y!≈Ü, Ó' Ü, Ó' !l,
, ðy^!Ó' - ~z ^ò^!ç x^!Ü, !!k, yhs" @^!Ä•!Ü, yÓ° # xy^!SÈñ ~Ü, çl !l' - Ü, !É! ~ÓÇ xlfylf , ð!Ó' !l'É!Óy=!° !Ó' Ü, y!Ó'
Ü, i, ≈, , ð^!l, Ó' !l' !ò≈^!çÓ' !#ÜyÓ' Óy•z^!Ó' Ó' !l' !SÈ- ~z !Óçy°ñ x≤Ä!l, ^!Ó' yòf ^!ÓçÜ, yÓ° # áy^!l, Ó' xl≈!#!l, Ó'
!Ühfl! !!k, yhs" ~Ü, çl ~Ü, Ü, !!k, yhs" @^!Ä•!Ü, yÓ° # @^!Ä•

100% **MATCHING BLOCK 26/81** **W**

í Ü, Ó' !l, , ðy^!Ó' ly- i, y•z

Ü•°y!lÓÇ , ðk, !l, Ó' , ð!Ó' Ü, "ly! Ü, !É!Ó' !ò^!Ü, Ó' ≤Ä!l, xy@^!Ä•!Ó' xÈ, yÓ xy^!SÈ- Ü•°y!lÓÇ ^Ü, Óç° myÓ° y È, yÓ° # !
ç^!Ó' !È, !_ à^!l, , !i, y•yÓ' í, z, ðÓ' Ü^!ly! !l' !Ó' !çÓ' çlf Ü, !É! !Ó! !l' y^!àÓ' xy^!l, ð!«Ü, Ü@yÓ' Ü, yÓ' i •!l' !SÈ°-
È, °flÓ' * , ðñ ^òç!è, áyòf!yÜ@^!Ä#Ó' xyÜy!lÓ' í, z, ðÓ' xyÓ' G^!Óç !È≈, Ó' ç#° •!l' , ð^!l, , - ä4ä xòfy, ðÜ, Ü•°y!lÓÇ
È, yÓ° # !Ç" !l' !Ü !zflðyi, ñ !Ü!ç! è%, !ñ È, yÓ° # ≤Ä^!Ü, Óç°ñ È, yÓ° # Ó' y!y! !l'Ü, oÓf •zi, fy!òÓ' í, z, ðÓ' ^çyÓ' ^ò! ly
!Ó' Ü, y!Ó' ^È, yàf, ðif í, z! , ðyò^!Ü, y^!ç° y^!à ly- ^È, yàf, ð^!l'fÓ' í, z! , ðyò^!lÓ' Üyey Ó, !k, Ó' çlf i, çl xli, !Ó' _ !
Ó!l' y^!àÓ' ≤Ä^!l' yçl !SÈ°- i, y•z ~z í, z^!j^!çf ~Ü, !è, !jð)≈!l% !Ç" !è, G!^!yÜ≈, ^i, !Ó' Ü, Ó' y ≤Ä^!l' yçl !SÈ°- ^!Ü!^
È, yÓ' !l, ~ðÓ' !lÓ' xli, !Ó' _ !jð^!òÓ' !ÓÜ, " !SÈ° ly- ~Ü, yÓ' !l, z È, yÓ° # !Ç"= !l' y^!È, yàf, ð^!l'fÓ' ≤ÄÓy•Óy! , y^!l,
, ðy^!Ó' !l- ä5ä xli, !Ó' _ ^ÓÜ, yÓ' !l' Óy! , ^!Óñ !jð^!Ü≈, ^Ü, y^!ly !b !G!^!y •!l- , ð!Ó' Ü, "ly ≤Ä^!l' y^!òÓ' óyÓ' iy
!SÈ° !l' çyi, #! xy^!l' i, y^!òÓ' xl%!Üi, 5% Óy!É!≈Ü, Ó, !k, , ði≈ Ü, Ü≈!çflly^!lÓ' !ò^!Ü, , ð!Ó' ä, y!°i, Ü, Ó' !lÓ- ~z Ü)
°ð^!lÓ' !È, !_ !i, !Ó' Ó' ^Ü, Óç°!è, ~z Ü, yÓ' !l' !Üy^!y!ä, i, •!l' !SÈ° !l' !è, È, yÓ' !l, Ü%oyfl≥, #!l, Ó' ä, y, ç^!i, !Ó'
Ü, Ó' !lÓ- È, yÓ' i, #! x!È, K, i, yñ !Ó' !çÉ! Ü, ^!Ó' 1965ÈüÈ66ÈüÈ~Ó' , ð^!Ó' ~z Üi, ^!Ü, !l' !lçT !Ü!≈! ðá! - x!Ü!
Ü%, ÜyÓ' óyç=Æ ä1903ÈüÈ1992ä ≤Ä!^!Ü Ü•°y!lÓÇ Ü^!l, !°Ó' í, zFä, ≤ÄÇçsy Ü, ^!Ó' !SÈ^!l- , ð^!Ó' !l, !Üi, Óò°y! ~ÓÇ
Ó' !l' ~z Ü^!l, !è, Ó' È, y•È, ° ÓÜ, y!Ó' Ó, !k, äè, y^!Ó' ~ÓÇ , ð!Ó' !ç^!É! xl≈!#!l, ^!Ü, ð#ã≈Ü, y^!l ~Ü, !è, !ÓÓ' &k, Óy !
Ó, ðÓ' #i, Ó, !k, Ó' (anti-growth) !ò^!Ü, !l' !l' !y^!Ó-
30 NSOU l GE-CO-41 Ü•°y!lÓÇ !Ó! !l' yà , ð^!l'fÓ' G, ðÓ' =Ó' &c !ò^!l' !SÈ^!l' !Ü, v xlfylf ^!QÓ' ^!Ü, !l, !è,
!yÓÈüÈ^!Q^!Ó' !ÓÈ, _ Ü, ^!Ó' !SÈ^!l' !ÈüüÈÄü, ä !Ç"ñ áää Ü, !É! G Ü%, !è, Ó' !Ç" ~ÓÇ áää , ð!Ó' !É!Óyñ !Ç« , yñ fllyflifñ
•zi, fl!ðñ xyl' Ó, !k, Ó' !y^!l' ÓÜ, yÓ' c ...y^!l'fÓ' !ÓÈ! !è, ^!l, xy^!lyÜ, , ðyi, Ü, ^!Ó' - ^!Üyè, !Ó! !l' y^!àÓ' Üyè
~Ü, ÈüÈ, i, #! yçç !Ó! !l' yà , ðif áy^!l, ly^!Ó' !áy^!l ð%•zÈüÈ, i, #! yçç !l, !è, í, z, ðÈüÈáy^!l, !l' !Ó! ði, •!Ó- !Ü^!l' Ó'
!y^!l' !y^!l' Ü•°y!lÓÇ Ü^!l, !°Ó' !#ÜyÓk, i, y=!° fl!l, /fl≥, i≈, •!l' G^!è, - È, °flÓ' * , ðñ i, i, #! , ð!Ó' Ü, "lyÓ' !Ü!^!Ü, y^!l°
Ó!ÈüÈáy^!l, Ó' xyhs" /!Ç" (multi-sectoral) Ü^!l, °=!° !i, !Ó' Ü, Ó' y •!l' !SÈ°- !Ü, v i, i, #! , ð!Ó' Ü, "ly! xyÓyÓ' È, yÓ° # !
ç^!Ó' G, ðÓ' ^çyÓ' ^òç! y •!l' !SÈ- ä, i%, !è, , ð!Ó' Ü, "ly! È, yÓ° # !Ç" !Ó' G, ðÓ' ^çyÓ' ^òç! y^!l' !Ü, !l' !Ó' ~!l' Ü, ,
É!Ó' G, ðÓ' ^çyÓ' ^òç! y •!l' !SÈ°- !Ü, v , ðMÈ, Ü, ð!Ó' Ü, "ly! ~!è, xyÓyÓ' , ð!Ó' Ói≈, !Ü, Ó' y •!l' - !Ü, v ~è, y !j, f ^!
!jðò !Çá^!Ä•!Ó' ≤Ä^!l' yçl ~z Ü^!l, !è, Ó' ≤Äy!DÜ, i, y Ó' !l' !SÈ- Ü, yÓ' i Ü•°y!lÓ' !çÓ' ð, !çTÈ, !D !Ó!È, ß' ^!Q^!Ó' Ó'
, ðyÓ' flò!Ó' Ü, !È≈, Ó' i, y !Ó' !Óä, ly !l' !l' xl≈!#!l, Ó' í, zB^!l' l ~ÓÇ , ðk, !l, äi, , ð!Ó' Ü, "lyÓ' í, z, ðÓ' ^çyÓ' ^ò! ñ
~zÈ, y^!Ó' !Ó! !l' y^!àÓ' •yÓ' ñ !Ó! !l' y^!àÓ' ÓÓ' yj ~ÓÇ xyí, zè, , ð%è, ÈüÈÜ) ðl xl%, ðyi, ~ÓÇ i, y^!òÓ' ≤ÄÈ, y^!ÓÓ'
Ü^!l, y !Ü^!l' Ó' !y^!l' !y^!l' !
Ó!È, ß' xl≈!l' !l, Ü, ä, Ü, =!°Ó' Ü^!òf !
Ü, S%È =Ó' &c, ð)≈ !jðÜ≈, i%, !l' °ð^!Ó' ñ ~Ü, !è, ày!l' !l, Ü, Ü^!l, !°Ó' !lÈ%≈, °i, yÓ' !y^!l' fl^!l' !Ü!^!y!ò G Üòf^!l' !y!ò !#!
i, Ó' çlf - ≤Äáfyi, xl≈!#!l, !Óò !%áÜ!^! ä, e^!Ói≈, # Ó' !°!SÈ^!l' !l' !ñ !yÓ' y , ð!Ó' Ü, "ly ≤Ä!l' ^!lÓ' !Ü!sfyÓ' , ð!Ó' Üy!äi, , ðsiy
!l' !l' Ü, yç Ü, Ó' !SÈ!l, y^!òÓ' çlf Ü•°y!lÓ' !çÓ' Ü^!l, ° xi, fhs" =Ó' &c, ð)≈ñ !Ó' !çÉ! Ü, ^!Ó' Ói, , xyÜ, y^!Ó' Ó' xl≈!#!
i, Ó' ^!Ä« , y, ç^!è, - q ≤Äy!Æ ≠ ^ÜÓ!°Ü,
G È, yÓ° # !Ç" !Ó' !ÓÜ, yç xl≈!l' !l, Ü, í, zB^!l' !l' !Ó' ,
ð)Ó≈çi≈, - !l, !y!Ü, x!È, K, i, y Ó' !° !l' ~Ü, !è, ^ò^!çÓ' ≤Ä!^!Ü Ü, !É!ñ i, yÓ' , ðÓ' ^È, yàf, ðif !Ç" ~ÓÇ !Ó≈^!çÉ! ^ÜÓ!°Ü,
G È, yÓ° # !Ç" à^!l, , !i, y•y í, z!ä, i, - ~=!° !l'Ü, xl≈!l' !l, Ü, ≤ÄÓ, !k, Ó' , ð!≈y!^! !•!l' !Ó' à!f
Ü, Ó' y ^!l, , ðy^!Ó' - È, yÓ' i, !

q Ûç%!Ó`ÈüÈ, ð`îrfÓ` Ù`îr, °è, ßj`î`!Óhflÿ!Ó`î, xy`î`yã, ly ≠ !ÛÉ ~l È, !Û, ° ~ÓÇ !, ðÉ xyÓ`É Ó` ·, yl@ 1950ÈüÈ~Ó`
òç`îÛ, È, yÓ`î, #1` ^≤Ã« , y, ð`îè, í, zB`î`l, ð!Ó` Ù, "lyÓ` Ù`°yl!Óç` ^Û, Òç`î`Ó` !ÓÛ, " !•Ûy`î`Ó í, zB`î`l, ð!Ó` Ù, "lyÓ` çlf
Ûç%!Ó`ÈüÈ, ðif, ðk, !i, Ó` , ðÓ`yÛç≈ !ò`î`!SÈ`î`!– ^Û, Òç`!è, ^îÛ, ≤Ã!`îÛ`îÑ, y`î`òÓ` Ó`z`î`i, Ó` * , ð`îÓ` ay`òGî`y
•`î`!SÈ`ñ`îyÓ` !ç`îÓ`ylyÛ`!SÈ` ≤`fy!Ç`È`Ó` xfyl`~: ðfy!u, Ç`z`îÛ, yl!Û`á1956ãñ`~ÓÇ`î, yÓ` , ð`îÓ``îÑ, y`î`òÓ`
, ðÓ`Ói≈, #`°ay=!`î, ≤ÃÛy!Ó`î, •`î`î`îSÈ– Ó` ·, yl@ , ð`îÓ` ~z` ^Û, Òç`!è, Ó` !Ó`îÿ`È!Û)°Û, Û, yè, y`îÛy`îÛ, îÑ, yÓ` !
Óáfyi, à`îÓ`Èÿy, ð`îè`≤ÃÛy!Ó`î, Û, ^îÓ` lñ`îyÓ` lyÛ The Extended Wage Goods Strategy of Development (1973) ~ÓÇ`
, ð`îÓ``îÑ, yÓ` ≤`fy!Ç`È`Ó` ~G`î`ç` =í, ß`z`îÛ, yl!Û`á1995ã`Ó`z`î`î` xyÓ`G`!Óhfl, !i, Û, ^îÓ`l– ~z`È, !Û, ° ~ÓÇ` Ó` ·, yl@
^Û, Òç`î`Ó` àÛÇ`î`«`î`è, ð`È, !Ó`~Ûä`Û)°`Ó!ç`Tf`•`î, y!«`!iÛ, È, y`î`Ó` Û, Û≈ÛÇ`fliyl`~ÓÇ` ^È, yà`Ûj±ÛyÓ``î`Ó` í, z, ðÓ``çyÓ`
^òGî`y`îy`îi, È, yÓ`î, #1` çlfÇáfyÓ` ÛyôyÓ``î`Ó` çlf`òy!Ó` of`!Ó`îÛyã, l`Û, Ó`y`îy!`~ÓÇ`ÛÛ, y`Û`≤ÃÓ, !k, !!Ûÿã, !i, Û, Ó`y`
îy!`– Û`°yl!Óç` ^Û, Òç`î`Ó` Ûy`î`î`~Ó` x, ð!Ó`•y!≈, ðy!≈Û, f`•`È, yÓ`î, #1` x!≈l#`!i, Ó` ð`ã≈`îÛ!`y!ò`≤ÃÓ, !k, Ó`
ÛΩ, yÓly`îÛ, í, z!Ûy!•i, Û, Ó`yÓ` , ð!Ó`Ó`î≈, fl`î`îÛ!`y`î`ò`xy!`~ÓÇ`Û, Û≈ÛÇ`fliy`î`Ó` í, z, ðÓ``çyÓ``òGî`y`•`î`îSÈ`îy`
≤Ãy!`ÛÛ, È, y`î`Ó`!Óhfl, !i, •`î`fliy!`#`ðk, !i, ^îi, Óyí, , y`îly`î`îi, çy`î`Ó`ñ`~Ó`î`ò!çÛ, Óy!í`îç`fÓ` Ûyôf`îÛ`i%, lyÛ)°Û, ß%!
ÓáyÓ` l#`!i, Ó` Ûyôf`îÛ`îy`îi, Ûç%!Ó` , ðif=!`ð#`î`Ó` ð#`î`Ó` Û)°!#` , ð`îrfÓ` í, z!`ðyò`î`Ó` * , ðyhs`!Ó`î, •!` – «%`o`G`
ÛyV, y!Ó` xyÛ, y`î`Ó`Ó` @`ÛyÛ#`!ç`ñ`Û, , !E!`G`@`ÛyÛ#`!í, zB`î`l`~ÓÇ`Ó!MÈ, !i, ^î`òÓ` ÛyÛy!çÛ, lfy!`!Óã, yÓ``òy!`xi`fhs`
çÓ`&`Ó` – ~!è, ^È, yàf, ð`îrfÓ` Ó, !k, Ó` Ûyôf`îÛ`Ói≈, Ûyl`≤Ãç`îB`VÓ` Û, °fyí`Óyí, , y`îlyÓ` çlf` , ð!≈y/E`Û%Ó`«`yÓ` Ûy`î`
È, yÓ`î, #1` x!≈l#`!i, Ó` ≤ÃÓ, !k, Û, Û≈Û)ã, ^îÛ, cÓ`y!ßj, Û, Ó``îÓ`– ~è, y`!è, Û, ^îÛç%!Ó` , ðif`í, z!`ðyò`î`Ó` çlf`Û)°!#`
o`îÓ`fÓ` ≤Ã`î`yçl`•`î`Ó`ñ`Û, v`!ò`xÈüÈ`Û`Ò!°Û, !ç!`î`ÛÓ` !Ó, ðÓ`#`îi, ^ÛÒ!°Û, , ð`îrfÓ` Ûj±ÛyÓ``î`Ó` í, z, ðÓ``çyÓ`
^òGî`y`•i, ñ`î, y`î`!Ó`yÛÓ`#` ^È, yàf, ð`îrfÓ` V%, !i, , Óyí, , y`îlyÓ` ÛÛÛfy`î, !Ó` •!`ly– ^Ûályò``òçy`z`á1998äüÈ~Ó`
È, yÈÿ!` ≠`ÛÛ~•z`!!Û!ÛÓ` Û)°`òyÓ`iy!è, •`î`È, yÓ``îi, ^ÓÛ, yÓ``îcÓ` Û, yÓ`î, í, ð%Ñ!çÓ``âyè, !i, Ó` Û, yÓ``îñ`Óy`^Û!ç!
ÛyÛ@`Ã#Ó` xyÛ, y`î`Ó`î`ñ`ÓÓ`Ç`Ûç%!Ó` , ð`îrfÓ``âyè, !i, Ó` Û, yÓ``îi–ÛÛ`È, !Û, ° ~ÓÇ` Ó` ·, yl@`!%`_`!ò`î`îSÈ`î`!`îñ`
SÈp`î`Óç`#`^ÓÛ, yÓ``îcÓ` ÛΩ, yÓf`ÛMÈ, !`îÛ, Û`ÛÒ!°Û, Û`!Ó!`î`î`yà` , ðif`áy`îi, xyÓ`G`í, z!`ðyò!ç#`ÓfÓ`y`î`Ó`
Ó` * , ðyhs`!Ó`î, Û, Ó`y`îy!`– ~Û, x`î`î≈ñ`~•z`í, z, ð!°!`!è, xyl`≈yÓ`°%•z`î`ÛÓ``á1954à`à`îÓ`Èÿy`îÛ, •z`≤Ã!`i, ðÁ!`Û, ^îÓ`– !
Û, v`ò%/`î`áÓ` Û, !yñ`~Û, !è, ð!Ó`o`ÛÈüÈ`≤Ãã%`Ó` x!≈l#`!i, ^îi, x!≈î`!i, !i, Û, í, zB`î`î`îÓ` •y!i, !`yÓ` !•Ûy`î`Ó` Wage good
model`G`îÑ, y`î`òÓ` xhs``ò, ≈!`T`Û`z`Û`î`î`È, yÓ`î, #1` l#`!i, !ò≈yÓ`Û, ^î`òÓ` Û, y`îSÈ`^Û, y`îly`=Ó`&c` , ðy!`!– ÈVBS
üÈ~Ó` x`îÛ, È, !Ó`È!fmy!`#`È, yÓ`î, #1` x!≈l#`!i, Ó` , ðÓ`Ói≈, #`í, zB`î`î`îÛ`Û, f`Ó`î` ≤ÃÛy!`îi, •`î`î`îSÈ`–

34 NSOU I GE-CO-41 ~Ü, x`lî≈ñ È, !Ü, ° ~ÓÇ Ó ·, y!@ @`ÄyÜ G «%, o !c" ~ÓÇ Ü, , !Eī áy`lî, Ó` ſj±ſyÓ`ſ• @`ÄyÜ#ī
í, zB`ī`lîÓ` !E, !_`lî, ò!Ó` o Uy!%`lEīÓ` x!≈`lî!Ü, Úf!fÓ`yçÜ !ÓEī`lî` Ü•ydy ày¶, #Ó` òyÓ`ſy myÓ` y xl%≤Äy!lî,
•`lî` !SÈ`lî- Üç%!Ó` , òif` ſÜ` Òç`l`Ó` G, òÓ` `çyÓ` `òG!`y •`lî` `lSÈ ~ÓÇ ~Ü, !è, òÜ í, zm, _ x!≈!#!lî, `lî, òÜ !!!Óí, ,
`Ü` Òç`l`Ü, x@`Äy!òÜ, yÓ` `òG!`y •`lî` `lSÈÈüüÈ È, yÓ` `lî, Ó` Ü`lî, y` ò`l`çñ ~Ü, !ò`l`Ü, `l`Ü! Ü` Ü≈ſçfliyl ~ÓÇ xy`lî` Ó`
ſ`l`Ó≈yFä, Ü, Ó` `lîÓ` °«, fñ ~ÓÇ ò«, i, y àè, l ~ÓÇ ſÜ@`Ä x!≈!#!lî, `lî, ä, y!`òy ſç`l`l`y`làÓ` !Óhflly`l`Ó` Ó` !ò`l`Ü, lçÓ`
`òG!`y •`lî` `lSÈñ x!f!ò`l`Ü, iñ, yÓ` y Ü, , !Eī G @`ÄyÜ G «%, o !c`l`Ó` Ó, !k, `l`Ü, ſ`l`Ó≈yFä, x@`Äy!òÜ, yÓ` !ò`l`l` `lSÈ!- !
È, !Ó~ſ`ſz`Ü)°ò!# , òif=!Ó` í, z! , òyò`l`l`Ó` G, òÓ` `çyÓ` `òG!`yÓ` xy•%yl çy!`l`l` `lSÈ- ~z` òÓ` `l`l`Ó` !Ó!`l`l`yà` ſÜ` Òç`
Ó`yç!#lî, !òò%`l`òÓ` myÓ` y ≤Ä`l`l`Ó`y!ä, i, ò%l≈#!lî, @`Ähflī ~ÓÇ xò« , xyÜ`yī, `l`sfÓ` `l`lî, `l`c`°y•z`l`ſ™ ~ÓÇ È, i%≈, !Ü,
Ó`y`lçÓ` ≤Ä`l`l`yç!#l`i, y ò)Ó` Ü, Ó` `l`l`Ó- ~lè, È, yÓ` `l`lî, Ó` Ü`lî, y` ~Ü, !è, ò!Ó` o` ò`l`ç x!≈`l`l`Ü, x@`Äà!lî, Ó` ſyòyÓ` í
ò, !TÈ, !D ~ÓÇ È, !Ü, ° ~ÓÇ Ó ·, y!@ ~z` òyÓ`ſy!è, `l`l`Ü, ÚÜ•z!rè, `l`l`@`Ä`l`è, í, G`l`l`ç`=í, ſÜÜ (IWG) Ü`l`l` `l`l`Ó` , ò!
Ó` `l`l`≤Ä!« , `l`lî, `ò!á`l`l` `lSÈ!- iñ, y`l`òÓ` Ü`l`lî, `l`l`Ó` òyÓ`ſyÓ` ſy`l`l`à!# , !Ü` Ó` `l`l` `lSÈ Ü, y°≈` UyÜ≈, `l`l`ſÓ` Ó!ò≈i,
ç, ò%l`Ó`#í, òyò! ÓfÓfliyÓ` òyÓ`ſyÓ` ſ`l`l`D ~ÓÇ iñ, yÓ` y` ~lè, `l`l`Ü, Ü, y!≈Ü, Ó` ä, y!`òyÓ` òyÓ`ſyÓ` ſy`l`l` ~Ü, !eī,
Ü, `l`l`Ó` `lSÈ- Üç%!Ó` ÈüÈ, òif` ſÜ` Òç`l`Ó` ≤Ä`l`l`yç!#l`i` `l`l`Ó!ç`Tf=!° ſç!« , Æ Ü, `l`l`Ó` Ó`y` `l`l`lî, ç, òy`l`l`Ó` ≠ (a) ÚÜç%!
Ó` ÈüÈòÓfÜÈüÈ~Ó` ſÜ!l`ſj, V%, lî, (Composite basket) ç#!ÓÜ, y !l`l`y• ~ÓÇ Ü, Ü≈ ſj, òyò`l`l`Ó` çlf` ≤Ä`l`l`yç!#l`i`
`È, y`làÓ` ≤Ä`l`l`yç!#l`i, yÓ` G, òÓ` `çyÓ` `òl` - (b) Ü)ò!# , ò`l`l`fÓ` Ú`Ü`l`l`Ü, Ü`l`l`l`Ó` Ó, !k, `l`l`Ü, x@`Äy!òÜ, yÓ`
`òG!`y í, z!ä, i, ſy` ≤Ä!f, ç, Óy , ò`l`l`Ó`y« , È, y`l`l`Ó` ſy`l`l`çÓ` ÚÜÜç%!Ó` , ò`l`l`fÓ` V%, lî, ÜÜ ſj±ſyÓ` `l`l`l`Ó` çlf` ≤Ä`l`l`yç!#l`i` -
(c) l`l`y!l` xy!l`≈Ü, ñ ~ÓÇ ≤Äy!lî, ç, y!l`Ü, ÓfÓfliy`l`b ſ•Ü, y`l`l`Ó` @`Ä•i` Ü` Ó` y •`l`l`ñ Üç%!Ó` , ò`l`l`fÓ` ſΩ, yÓf ſMÈ, l`l` x!≈!#!lî, Ó`
≤ÄÓ, !k, Ó` •yÓ` Óyí, , y`l`l`Ó- (d) Ü, Ü≈ſçfliyl ſj±ſyÓ` `l`l`l`i` í, z, òÓ` `çyÓ` !ò`l`l` Üç%!Ó` ÈüÈò`l`l`ÓfÓ` `Ü, Òç` @`Ä•i`
Ü, Ó` `l`l`° ~z` ò`l`ç` ≤ÄÓ!l`≈, i, Ü•y!l`l`Ó`ÈüÈ`È, ,`Üfy`l`l`Ó` !Ó!È, B` òÓ` `l`l`Ó` , ò!Ó` Ü, "ly!` xl%Üyl` Ü, Ó` y`Ü!
è, ΔÜ, °ÈüÈ, yí, z!Ü`y•z`l`i, òy!l`ſ`l`ſÓ` Óy`ä%Ñ, •z`l`l` , òi, , y` ≤ÄÜ, `l`l`Ó` i%, °ly!` i, y`x`l`l`Ü, `l`l`Ó!ç`lyf!`ſDī, •l`l`Ó- (e) Üç%!
Ó`ÈüÈò`l`l`ÓfÓ` `Ü, Òç`l`è, fl`l`l`l`Ü`y`l`ò` í, z! , òyò!ò« , i, y`l`l`Ü, ſÓ≈y!òÜ, Ü, Ó` `l`l`l`Óñ çl`çáfyÓ` Ü`l`l`òf` ÓfÓ•yÓ` `l`l`Ü,
ſÜylÈ, y`l`l`Ó` SÈ!lî, , `l`l`l` `ò`l`l`Óñ x!≈!#!lî, `l`l`lî, Ü%oyfl≥, #!lî, Ó` ſΩ, yÓly`...yſ` Ü, Ó` `l`l`l`Óñ ~ÓÇ !Ó`l`l`òç# , ò%Ñ!çÓ` í, z, òÓ` Ü, Ç`
!È≈, Ó` i, y`xyl`l`l`Ó- ~Ü, x`l`l`≈ñ ſÜ!l`ſj, Üç%!Ó` , òif` ſÜ` Òç` ſÜyç! , y!sfÜ, çyſ`l`l`Ó` xò#`l`l`ä, `l`l`l`Ó` í, zB`l`l`l`l`Ó` , ò`l`l`l`Ó`
ſy`l`l` ſyò, çf, ò)l`≈- !ä, l`l`È, yÓ` `l`lî, Ó` `ä, `l`l`l` Óí, , çl`çáfyÓ` xyÜ, y`l`l`Ó` Ó` ſy`l`l`l`n` `l`l`Ó!çÓ` È, yà` òç#l` ≤Ä!l`!_` ÓfÓ•yÓ`
Ü, `l`l`Ó` Ü, , !Eī ~ÓÇ «%, o G`ÜyV, y!Ó` !ç`l`l`Ó` !ÓÜ, y`l`l`çÓ` ≤Äy!l`ÜÜ, ç, ò!≈y`l`l` Ü, Ü≈ſçfliyl ſ, !çT ~ÓÇ ſÓyÓ` çlf` l)flī, Ü
ÓfÓ•y`l`l`Ó` Üyl`l`Ü, `çyÓ` !ò`l`l` `lSÈ- ò%Üye ſy!±lî, Ü, òçÜ, =!`l`l`ñ !ä, l`l`yÓ` x!≈!#!lî, `l`l`Ü, í, zB`l`l`l`l`Ü, `l`l`l`Ó` `lSÈ
~ÓÇ !Ó`l`l`òç# , ò%Ñ!ç xyÜòy!l` Ü, Ó` yÓ` xl%Ü!lî, !ò`l`l` `lSÈ- !ä, l`l`Óy!Eī≈Ü, 9 ç! , yç`l`l`çÓ` Ü`l`lî, y` í, zFä, ≤ÄÓ, !k, Ó` •yÓ`
xç≈l` Ü, `l`l`Ó` !SÈ- ~lè, `l`l`y!GÈ, y`l`l`Ó•z` SÈyè, xç≈l`l`l` ~ÓÇ È, yÓ` i, ſΩ, Óí, i%, °l`l`l` hflī`l`l`Ó` Ó` í, zB`l`l` IG xç≈l` Ü, Ó` `l`lî,
ç, òyÓ` i, l`l`ò`l`Ó`# ~ÓÇ iñ, yÓ` !l`Ü, è, flī` , ò!Ó` Ü, "lyÈüÈ≤Ä`l`l`i, yÓ` y` ≤Äy!l`ÜÜ, ÓSÈÓ` =!`l`lî, VBS myÓ` y , ≤Ähflī!l`l`i,
í, zB`l`l`l`Ü, Òç`l`l`Ó` ſ!è, Ü, ç, ò!` Ó`l`SÈ !l`l`lî, l- !Ü, v`~Ó` çlf` ≤Ä`l`l`yç!` !SÈ` ≤Äy!lî, ç, y!l`Ü, ſçfl`l`yÓ` - È, yÓ` i, #l` Ó`yç`l`l`
i, Ü, `l`lî, ç, ò!Ó` Ü, "lyÓ` Ü•y!l`l`Ó` Ü, Òç`l`l`Ó` xyí, , y`l`~Ü, !è, ÚÜ!Ü`ÜÜ x!≈!#!lî, ç, ò!` ä, y`ly`G`l`l`Ó` #« , `l`l`l`Ó` çlf`
xyÜ`yī, `l`l`sfÓ` !Ó!è, ç`Ü`l`l`i, `l`l`Ó` ſ•yl`i, y!` !ç`y!`l`l`Ó` ſy!È, `l`l`l`i, Ü`l`l`i, °`l`l`Ü, çSÈ@` Ü, `l`l`Ó` !SÈ- ~lè, xyÜy`l`l`òÓ` ſÜyç`
x!≈!#!lî, `l`l`lî, xyÜ) Ü, yè, y`l`l`Üyà! , ~ÓÇ ≤Äy!lî, ç, y!l`Ü, ſçfl`l`yÓ` =Ó`#` Ü, Ó` yÓ` Ó`yç`l`l`l`i, Ü, V%Ñ, !Ü, ~!lî, , `l`l`l` `à`l`SÈ- !
ä, l`l`V%Ñ, !Ü, !l`l`l` `lSÈ ~ÓÇ ſyÈ, `l`l`fÓ` Ü`%ä` ò`l`l` `lSÈ- È, yÓ` i, Ü, `l`l`Ó` !l`ñ ~ÓÇ È, yÓ` `l`lî, Ó` çl`l`~ÓÇ x!≈!#!lî,
ÓyÓ` ÓyÓ` ſB, `l`l`è, Ó` Üyòf`l`l`Ü`~Ó` Ü)°f , ò!Ó` `l`l`çyò` Ü, Ó` `lSÈ- È, !Ü, ° ~ÓÇ Ó ·, y!@ 60 ÓSÈÓ` xy`l`l`ä`~z`

y •zflöyî, Ü, yÓ áyly- !mî, #î° ðíÓ Ù, "lyÓ ≤ÄÏÜ G ≤Äðyl Ófl≈i, y • Ü, !EÍ í, zí, öyò ÌlÓ° àyè, lì, ~ÓÇ i, yÓ° È, Ì° àyòfç ÌÏfÓ° òy ÌÜÓ° òñi, •y ÌÓ° Ó, !k, - È, Ì° ÏyöyÓ Ì òy ÙhflÍÓ G Óy Ìi, , - ðíÓ Ù, "lyÜ, y Ì° òy ÙhflÍÓ° 30 çí, yÇÇ Ó, !k, öyl° - ðíÓ Ù, "lyÓ° à, i%, Ì≈ ÓSÈ ÌÓ° Ó° ^ç ÌEÍ ÌÜ, S%È ≤ÄÏÜ, "G ÜÑ, yè, SÈyè, Ü, Ó° Ìi, • Ì° Ñ ÌÜ, lly ÓÓ° yj è, yÜ, yÍ° ÏÓ ≤ÄÏÜ, Ì° Ó° Ó°, öyl° l

100%	MATCHING BLOCK 30/81	W
Ü, Ó° y ÏÜ, Ó° Ì° G Ìè, Ìl- ~•z ,		

ðíÓ Ù, "lyÓ° !mî, #î° Ófl≈i, y • Ñ ~Ó° Ìò!çÜ, Óy Ì Ìçf àyè, lì, - !Óÿª xì≈l#lì, Ìi, Ù%oyfl≥, #lì, Ó° È, Ì° !ç Ì° Ó° çlf ≤ÄÏÜ yçl#l° Ìsf, öyl, G ÏyçÏÓ° Óy ÌÜÓ° xyÜòy!! Ófl° È, #EÍÈ, y ÌÓ° Ó° Ìi, , Ìyl° - È, Ì° Óy Ìçf Óy Ì° Ì™ (balance of trade) àyè, lì, • Ì° ÌSÈ° 2307 ÌÜ, y, è, è, yÜ, y- } Ì° çyò •zi, fy!òÓ° òy Ì° Ìyà Ü, ÌÓ° ~ÓÇ xlfylf ày Ìi, Ó° xy Ì° ÈÜÈÓfl° ð ÌÓ° Ì Ì° Ì#è, àyè, lì, ÌSÈ° 2059 ÌÜ, è, è, yÜ, y- ~è, y, ð)Ó Ì Ü, Ó° y • Ì° ÌSÈ° !Ó Ìò!ç Ïy•y ÌÏf- xyhs° ç≈y!i, Ü, i, •!Ó° Ì ÌÜ, öyÓ° Ì Ì° ~ÓÇ ÏMÈ, Ì, !Ó Ìò!ç Ü%oyÓ° È, y, yÓ° Ì ÌÜ, Ófl° i, xì≈ lò Ì° - xy Ì° à•z í, z Ì° á Ü, Ì° Ì° ÌSÈ°

ðíÓ Ù, "lyÓ° «, f- ~!° Ïy Ì ÌÜ, È, y ÌÓ° Ü, y Ìly ÌÜ, y Ìly «, Ìè, ðÓ° flðÓ° !Ó ÌÓ° yò# • Ì° Gñ çEÍ çè≈hs° ~Ü, è, xyÓ° ~Ü, è, ÌÜ, Ïy•y Ìf Ü, Ó° ÌÓ Ó Ì° ðÓ° y • Ì° ÌSÈ°- ~•z, ðíÓ Ù, "lyÓ° i, i, #î° Ófl≈i, y • ~!° Ó° Ü Ìòf ÏÜÏÏ Ì° Ó° Ìá ~•z, ðíÓ Ù, "ly xá ÌÁÓ° • Ìi, öy ÌÓ° Ìl- Ì, Ì° ÌÓ° !mî, #î° , ðMÈ, Ófl≈, ðíÓ Ù, "ly Ü, y Ì° Ü, Ì° ÌÜ, è, ≤Äðyl «, Ìè Ì° Ó, !k, • Ì° Ìñ i, y Óy Ìy ÌÓ ly- l# Ìá, Ó° 2É1 ÏÇáfÜ, ÏyÓ° Ì Ìi, i, y Ì° ðáy Ìly •-

NSOU l GE-CO-41 37 ~•z, ðíÓ Ù, "lyÓ° à, i%, Ì≈ Ófl≈i, y • Ì° ÓÜ, y, Ó° ð)Ó° Ü, Ó° Ìi, Ófl≈i, y- ~•z, ðíÓ Ù, "ly Ì° È, yÓ° # !ç Ì° Ó° G, ðÓ° ^çyÓ° ^òG Ì° y • Ì° - ~ ðÓ° ÌlÓ° !ç" ÏyöyÓ° Ìi, Ù)òl !!Óí, , - È, Ì° Ü, Ü≈ÏÇfliyl Ìi, Ùl Óy Ìi, , !! ~ÓÇ ^ÓÜ, yÓ° ç Ì° Ìi, , ÌSÈ- x ÌÜ, xì≈l#lì, !Ó ð% Ìi, y, z x ÌÈ, Ìyà Ü, ÌÓ° l Ìñ È, yÓ° i, #î° xì≈l#lì, Ó° ≤Äðyl Ì ÏÜhflÍ ÏÜÏfy ! ÓòfÜy Ìñ ÌÜ Ì° ÓÜ, y, Ó° Ì° Ìò!çÜ, Óy Ì Ìçf àyè, lì, Ì Ù%oyfl≥, #lì, ≤ÄÈ, Ìi, ÏÜÏfy i, y !mî, #î° , ðíÓ Ù, "ly Ì ÌÜ, •z ð° ð • Ì° ÌSÈ- xy Ì Ìñ !mî, #î° , ðíÓ Ù, "ly Ì° à, •#i, ÌÜ, Óç° ÌSÈ° xÏÜ í, z Ì° l ÌÜ, Óç° (unbalanced growth strategy) - Ü, !EÍ ÌÜ, x ÌÜ, è, y xÓ Ì° y Ü, Ì° z È, yÓ° # !ç Ì° Ó° G, ðÓ° ^çyÓ° ^òG Ì° y • Ì° ÌSÈ°- xy Ì° Ü, !EÍ Ó° ÏÜÏfy Ó° ~•z Ü Ìi, Ì° ÌÜ, y Ìly = Ó° ðç•z, öyl° Ìl- Ü, !EÍ ÌÜ, ç% Ìi, , ^òG Ì° y • Ì° ÌSÈ° •hflÍ!ç Ì° Ó° Ï ÌD- Ü, !EÍ Ìi, 1961 Ïy Ì° Ì%_ ÌSÈ° Ìyè, çlÇáfáyÓ° 70 çí, yÇÇ Üy Ì%È Ì° ÓÇ Ìyè, çyì, #î° xy Ì° Ì° Ó° 50 çí, yÇÇ xy Ìi, Ü, !EÍ Ì ÌÜ, - Ü, !EÍ Ó° í, z í, öyòl Óy! í, , Ì° ÌÜ, !EÍ Ì ÌÜ, ÏMÈ, Ì° Óy Ìi, , Ì° Ìyè, !Ó Ì Ì° yà Ìlyáf í, zm, _ Ü, #È, y ÌÓ Óy Ìi, , Ì° Ìi, y° Ìyl Ìñ xì≈ Ìl Ìi, Ü, í, z Ì° Ì° ÌlÓ° ~•z Ù)° ≤Äÿè, y z i, álÜ, yÓ° Ó° yç Ìl Ìi, Ü, Ìi, y G, ðíÓ Ù, "ly ≤Ä Ìi, y ÌòÓ° xy Ì° yä, lyÓ° Óy•z ÌÓ° ÌSÈ°- È, Ì° È, yà Ü, Ó° Ìi, • Ì° ÌSÈ° xyçG- xÈ, fhs° Ó° #i ÏMÈ, Ì° Ì ÌÜ, Ì!ò !Ó!! Ì° Ì° yà Ìlyáf í, zm, _ àè, l Ü, Ó° y ly Ìyl Ìi, y • Ì° !Ó Ìò!ç Ïy•y Ìf SÈyì, , y à Ìi, Ì° z- Ì, y SÈyì, yñ xyhs° ç≈y!i, Ü, Óy Ì ÌçfÓ° ÌÜ, y Ìly È) !ÜÜ, y ~•z Ü Ìi, Ì° ly ÌyÜ, yÓ° ðÓ° ðl ð ÌÓ° •z ÌG Ì° y • Ì° ÌSÈ° È, yÓ° i, ÚÚÓk, xì≈l#lì, ÚÜ • Ì° •z Ì ÌÜ, Ìy ÌÓ° ~ÓÇ xyÜòy!! ÈÜÈ≤Ä Ìi, fliy, ðl !ç "yl° l Ü, y Ì≈Ü, Ó° # • ÌÓ°- ~•z !ç"yl° l 1981 Ïy° xÓ!ò Ó° Ó! ÌSÈ°- !Ó, ð% , ðíÓ Ùy Ì)òl oÓf xyÜòy!! Ó° çlf Ì° !Ó Ìò!ç Ü%oyÓ° ≤Ä Ì° yçlñ Ó° Æy!l Óy! í, , Ì° Ìi, yÓ° ÏÇfliyl Ü, Ó° y Ìyl° Ìl- È, Ì° Ì° ðáy Ìò° ~Ü, !ò ÌÜ, ày ÌòfÓ° ÏÇÜ, è, Ìñ xlf!ò ÌÜ, !Ó Ìò!ç Ü%oyÓ° ÏÇÜ, è, - ày ÌòfÓ° çlf È, yÓ° i, e ÌÜç Üy!Ü≈, !! Ïy•y ÌÏfÓ° G, ðÓ° !!È≈, Ó° ç#° • Ì° , ðí, , - 1956 Ì ÌÜ, 1966 Ïy Ì° Ó° Ü Ìòf, öyÓ! °Ü, °ÈÜÈ480 (PL-480) xy•z ÌlÓ° xò# Ìl È, yÓ° i, 1563É7 ÌÜ, y, è, è, yÜ, yÓ° Ïy•y Ìf xy ÌÜ!Ó° Ü, y Ì ÌÜ, ^, ð Ì° ÌSÈ- ~Ó° Ü Ìòf 62É8 çí, yÇÇ•z ÌSÈ° öyÓ° à3ÈÜÈ4 çí, yÇÇ Ï% Ìò 40 ÓSÈ ÌÓ° , ðíÓ Ì° Ìçyò Ìlyáfä- öy ÌÓ° Ó° çí, ~ÜÈ, y ÌÓ Ü, Ó° y • Ì° ÌSÈ° Ìy Ìi, , ðÓ° Ói≈, #Ü, y Ì° È, yÓ° Ìi, Ü, !EÍ í, z, ðÜ, Ó° ÌiÓ° Óyçy ÌÓ° Üy!Ü≈, l# Óçyl!i, Ü, ÏÇfliy=!Ó° ~Ü, Ìá, ! è, Ì° y Ü, i, ≈, ç Ü, y Ì° ÌÜ, Ü, Ó° Ìi, Ï% !Óðy • Ì° - !í, è, ÜyÓ° Ó° öyÓ° Ü%u, Ìñ, yÓ° !Óáfyl, , ð%hflÍ ÌÜ, 'An Economic History of India : From Pre-colonial Times to 1986' à1988á Ó Ì° ÌSÈ Ì° ≠ India's Second FYP shows genuinely India's Dilemma : Dynamic Industrialization and Static Agriculture; as heavy industry in the public sector was considered to be the major item once ÏyÓ° Ìi 2É1 ≠ !mî, #î° , ðíÓ Ù, "ly Ìi, , í, z í, öyòl 1955ÈÜÈ56 1960ÈÜÈ61 1960ÈÜÈ61 í, z í, öyòl ≤ÄhflÍy!Ói, , í, z í, öyòl Óy hflÍÓ í, z í, öyòl àyòfçÏf à!Ü!° Ì è, Ìà 65É8 75É0 76É0 •zflöyî, à« è, Ìà 17É0 43É0 35É0 xfy°!Ü! Ì° yÜ à•yçyÓ° è, Ìà 7É3 25É0 18É5 !Ü Ì° Ó° Ü, y, çí, , à!Ü!° Ì àçà 5ñ102 8500 5127 Ü, Ì° y à!Ü!° Ì è, Ìà 38É4 60É0 54É6 !Ó ð% í, à!Ü!° Ì ! Ü, Ì° yG Ì° yè, à 3É4 6É9 5É7 i, Ìf)è ≠ !mî, #î° , ðMÈ, ÈÜÈÓÈ Ì≈, ðíÓ Ù, "ly

38 NSOU I GE-CO-41 more, as it was the very symbol of economic independence and was thought to be critical for the maintenance of political independence äĒ,yÓ ĩ, #Ī !mĭ, #Ī , ðĪÓ Ū , "ly !!Yă, ĩ, Ē, y ĪÓ•z Ē, yÓ ĩ, #Ī m@μ ĪŪ , •z !! Īò=Ĉ Ū , ĪÓ ĪyÓ ~Ū , Īò ĪŪ , àĪ Ĉ# !Ĉ "yĪ Ī ~ÓĈ xĪfĪò ĪŪ , flĪ!ÓÓ Ū , ĪĒĪ- ſŪ Ū , yĪÓ Ī « , ĪĒ Ē, yÓ # !Ĉ "ĪŪ , •z Ū)° ĩ, z, ðyòyl ! • Īſ ĪÓ ðÓ y • ĪĪ !SĒ° Ū Ū , lly ĩ, y !SĒ° xyĪ!≈Ū , flĪyò#Ī, yÓ <ĀĪ, #Ū , ~ÓĈ Ó yĈ ĪĪĪ, Ū , flĪyĪ, sfĪ Ó « , yÓ ~Ū , Ū % , Ĉ° # • yĪ ĩ, Ī yÓ -ă -áy ĪĪ ĩ, z ĪŌ'áfn , ðĪÓ Ū , "ly Ū , ĪŪĈĪ ~ÓĈ Ó yĈf=!Ó Ū ĪŌ'áfn Ī ĪÓÓyò ĈB√ !Ī°ñ ĩ, y ĪĪ , ~Ū , ĩ, #Ō xyĪ!≈Ū , ſŪ Ū , Ē, 1957ĒüĒ58 ſy Ī° Ī ðáy Īò ~ÓĈ , ðĪÓ Ū , "lyÓ Ó •ĒÓ Ū , Ūy ĪlyÓ ĈĪf lyly ðÓ ĪĪÓ ä, y, ð xyĪ ĪĪ , ðÓ & Ū , Ó° - 1958 ſy Ī°Ó Ūyâ≈ , Ūy Īſñ !Ó Īò!Ĉ Ū%oyĒ, yĪ, yÓ lyĒ, Ū , #Ī Ē, y ĪÓ ĩ, yĪ!ĪĪ , ĪĒ, Ū , ° ~•z , ðŅyă , ÓSĒ ĪÓ Ī ŪyĒ , Ī° ĪòĪ Ófy Ī° ĪTMÓ ĪyĒ, ĪĪ , Ó , ðĪÓ Ūy, ð • Ē, yŪ, yÓ x ĪB, 1ñ120 Ū , yĪĒ, Ē, yŪ, y- , ðĪÓ Ū , "ly Ū , ĪŪĈĪ Ó Ī° Īò Ī 200 Ū , yĪ Ē, Ē, yŪ, y ŪĒ, y Īly • ĪÓ Ē, yÓ ĪĪ, Ó fiĒ, yÓ !≈Ĉ Ófy Ī° TM Ī ĪŪ , ~ÓĈ Óy!Ū, Ē, y Ū Ūò!ĈŪ , ſy•yĪf Ī ĪŪ , - , ð! Ó Ū , "lyÓ ð°z ÓSĒ ĪÓ •z Ī° ĪòĪ Ófy Ī° ĪTMÓ Īy ĪĪ , ĪyĒ, ĪĪ , Ī Ó ĪĪ , , • 821 Ū , yĪĒ, Ē, yŪ, y- Ē, yÓ ĩ, Ī, ĪĪ Ó Īò!ĈŪ , Ū%oyÓ ſjðò Ī ĪŪ , !° 479 Ū , yĪĒ, Ē, yŪ, y- <ĀĪ, #Ī ŪyĪ • Ī Ī° ĪòĪ Ófy Ī° ĪTMÓ ĪyĒ, ĪĪ , ~•z , ðŅyă , ÓSĒ ĪÓ • ĪÓ 1ñ700 Ū , yĪĒ, Ē, yŪ, y- ~•z Ī° ĪòĪ Ófy Ī° ĪTMÓ ſŪ Ū , ĪĒ, Ó Ū) Ī° Ū , yĈ Ū , ĪÓ ĪSĒ <ĀĪ, Ó « , yÓ xyŪòy!ĪÓ ĈĪf e ŪÓð=ŪyĪ ä, y!•òyñ Ī° y•y ~ÓĈ •z flĪy ĪĪ, Ó ſyòyÓ Ī Ū)fÓ, Īk , ~ÓĈ Ū Ūò!ĈŪ , Ū%oyÓ e ŪÓð=ŪyĪ ÓfĪ Ē, yÓ - xyÓ G ~Ū , ĪĒ, ĩ, z ĪŌ'á Īlyâf Ófy, ðyÓ -áy ĪĪ Ū , yĈ Ū , ĪÓ ĪSĒ- ĩ, y • Īy Ē, yÓy • ĪĪ !SĒ° ĩ, yÓ Ī ä, ĪĪ G !m=iĒ, y ĪÓ áyòfĈ ĪſfÓ xyŪòy!Ī Ū , Īä ĪÓ - xĪòŪ, vñ xĪ=Ūsf# Ī , ĪĪ xyŪòy!Ī •y•z ĪſTMĒüĒĒÓ G, ðÓ ĪlyĪĪ ĪĪ sfĪ xyĪÓ y, ð Ū , Ó ĪĪ , ðy ĪÓ Ī! - ~•z ſŪ äĒ, ly=Ī° ~Ū , ĪĒ !Ū Ī° ĪyĪĪ yÓ , ðÓ ſŪ Ū , yĪÓ Ī « , e ĪŪ , ĪĪ, Ē, y ĩ, zB #Ī , Ū , Ó y ĪĪ, ñ ĩ, y xyÓ • ĪĪ ĩ, zĒ, ° lyñ ſŪ Ū , yĪÓ ĒüĒ « , ĪĒÓ <Āy@ ĪyŪ=!° Ī ĪĈĒĪ xÓ!ð ĪĈĒĪ Ū , Ó y ĪyĪ !ñ ĩ, yÓ ~Ū , ŪyĒ Ū , yÓ ĪĒüüĒĒŪ Ó Īò! ĈŪ , Ū%oyÓ ſŪ Ū , Ē, •z-Ū e ĪŪ flĪ>T •ñ Ū%oyĪ>, #ĪĪ, Ó ä, y, ð x ĪŪ , !Ĉ <Ā ĪĈ ĪQ Ē, yŪ, yÓ Ū) Ī°f ÓfĪ ÓyĪĪ , ĪĪ ! ð ĪĪ ĪSĒ- ~ſŪ ÓfĪ≈ ĩ, y ſ ĪŪ G ~Ū , ly xĪfĪ#Ū , yĪ≈ Īñ ! mĭ, #Ī , ðĪÓ Ū , "ly•z !SĒ° ~Ū , ĪĒ, ð)Ī≈yD , ðĪÓ Ū , "ly Īáy ĪĪ ĩ, zB Ī ĪŪÓ ĈĪf ~Ū , ĪĒ, ſ Īă, ĪĪ <ĀĪ yſ °Ĉ , Ū , Ó y ĪyĪ - <ĀĪ yſ!Ē , !SĒ°ñ xſŪ ĩ, zB ĪĪ Ū , ŪĈ° @ Ī•Ā ĪŪ , ĪÓ !Ĉ "yĪ Ī ĪĒ, y Īly- ĩ, ySĒyĪ , yñ !mĭ, #Ī , ðĪÓ Ū , "ly ĪĪ , •z Ē, yÓ ĪĪ, Ū) G Ē, yÓ # !Ĉ ĪÓ Ó%ĪĪ yò ĪĪ Ó •Ī - ð%â≈y, ð%Ó Ī ĪĒ , •y•z G Ó yĪ, zÓ ĪŪ , ŌyĪ • zflĪyĪ , !Ĉ ĪÓ !Ē , !Īy, ðĪ ĪĒĒ - ĩ, ĪÓ ~Ū , lyG Ó y ĪyĪ Īñ Ū , !ĒĪ ĩ, zĪ , ðyò ĪŪÓ !flĪĪ, Ĉ#°Ī, y G flĪ Īſſjð)Ī≈Ī, y ly ~Īñ !Ĉ "yĪ Ī äĒ, y Īly ĪyĪ lyĒüüĒĒ~•z • ~•z ðĪÓ Ū , "lyÓ ~Ū , ĪĒ, !Ĉ ĪĪ !ÓĒĪĪ - 2.8 ſyÓ ſŪ ĪĪ, ð Ē, yÓ ĪĪ, Ó !mĭ, #Ī , ðMĒ, ÓĒĪ≈ , ðĪÓ Ū , "lyŪ, y Ī° , ðĪĪ, ĪĪ•Ó & Īñ, yÓ Ū , ĪĪ!... ĪĈÓ Óſ%, xyhs "Ĉ≈yĪĪ, Ū , áfyĪĪ, ſjðB , ðòy!≈!Óð% G Ó yĪĈĪÓK, yĪ# <ĀĈyhs "ă, w Ū•y!ĪÓĈ Ī1893ĒüĒ1972ăĒüĒ Ū , ~Ū , Ē, y , ðĪÓ Ū , "ly áſĪ, y ĪŪ≈yĪ Ū , Ó ĪĪ, xĪ% ĪÓ yò Ū , ĪÓ Ī - ŪyĒ, yŪ%! Ē, Ī , ð ĪĈ , ðŅyă , ÓSĒ ĪÓ Ū , ĪĪ, Ē, y ÓyĪ!Ó Ū , Ī, zB ĪĪ, Ó ĈĪf ðÓ Ū , yÓ ~ÓĈ ŪyĒ, yŪ%!Ē, 1Ē1 Ū , yĪĒ, Īy, Ī Ū , Ū≈ſŪfllyĪ ſĪ>T Ū , #Ū , ĪÓ Ū , Ó y ĪyĪÓĒüüĒĒ~Ē, y•z Īñ, y ĪŪ , ðĪÓ Ū , "lyÓ Ūyðf ĪŪ !flĪÓ Ū , Ó ĪĪ, Ó y •Ī - ~•z Ū , yĈĪĒ, ſjðB Ū , Ó yÓ ĈĪf <ĀĈyhs "ă, w ð!Ĉ G ĪÓ Īò!Ĉ <ĀáfyĪ, ÓĪ xĪ≈Ī!Ī, ĪÓ ðĪÓ ſy•yĪf @ Ī•Ā ĪŪ , ĪÓ Ī - Ī , ðĪÓ Ū , "lyĪĒ, ĪĪ, ĪĪ äĒ, Ī Ū , ĪÓ Ī ĪĪ, xyð%ĪŪ , <ĀĪ%ĪŪ , Ē, yÓ # !Ĉ ĪÓ G, ðÓ ! Ó ĪĈĒĪ =Ó° & c xyĪÓ y, ð Ū , Ó y • ĪĪ ! SĒ° - <ĀĈyhs "ă, ĪwÓ , ðÓ yŪĈ≈ !SĒ° ŪyĒ, ĩ, zò%Ó, ĪŪÓ NSOU I GE-CO-41 39 !ſŪĈ•Ē, yă ĩ, z, ðŪ, Ó Ī ĪĪ, ĪÓ ĪĪ yă Ū , Ó y • yŪ , - ~Ó Ē, Ī° Ē, yăf, ð ĪĪfÓ ĪĪ çyàyl xy, ðyĪ, Ī, ly ÓyĪ, Ī° G xĪ=ÓfÓfĪyÓ Ī, zĪ, ðyòĪ « , ŪĪ, y Ē, !ÓĒĪf ĪĪ, x ĪŪ , ĪÓĪ • y ĪÓ Ū , Īk , ðy ĪÓ - ĩ, z, ðŪ, Ó Ī ĪĪ, Ó Ī « , ĪĒ xyð%ĪŪ , <ĀĪ%ĪŪ ĒüĒĒĒ≈, Ó Ē, yÓ # G Ū) !Ĉ "o&Ī , à ĪĪ , ĪĪ, yÓ ĪĪ, ĪĪ, ðĈ , ðyĪ, # !SĒ ĪĪ - ſyĪĒ, ĪĪ Ī , Ó yĪ ĈĪ yÓ ĪĒ , ŪfyĪ Ū ĪĪ, Ī° xĪ%Ū , Ó ĪĪ•z ĪĪ, ĪĒ, yÓ ĪĪ, Ó !mĭ, #Ī , ðMĒ, ÓĒĪ≈ , ðĪÓ Ū , "lyĪĒ, äĒ, Ī Ū , ĪÓ Ī - ~•z Ū , yÓ ĪĪ ~ĪĒ, ĪŪ , Ū ĪĪ•Ó &ĒüĒĒĒĒ , ŪfyĪĒüĒĒ•yĪ!ÓĈ Ū ĪĪ, ° Ū xyáfy ĪĪ ĪŪ , -

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Ē, yÓ ĩ, Ó ĪĒĪ≈Ó Ū ĪĪ, y Ī		

ð ĪĈ ~•z Ū ĪĪ, Ī°Ó Ū , yĪ≈Ū , yĪÓ Ī, y ſjĪ ĪſĪ , x ĪĪ Ū , •z ĩ, z ĪĪmà < ĀŪ, yĈ Ū , ĪÓ !SĒ ĪĪ - Ī, y ĪòÓ Ū Īòf ĩ, z ĪŌ'á Īlyâf <

Ó ĨcEİ Ü ĨÓ xyMÈ !°Ü ĨflĨ ĨÓ Ó ŸÛy!çÜ ĨÈÜÉÓ yç ĨĨ! ĨÜ ŸÛŸy=!°Ó ĨÜ w#Ĩ G Ó yçf í zÈ Ĩ ĨflĨ ĨÓ •z
=Ó Ĩc, ð)ĩ= • ĨĨ G ĨÈ, - xyÓ Ĩ çyè, àè ĨĨÓ Ĩ Ĩe xyMÈ !°Ü ð= ĨĨyÓ È) !ÜÜ y =Ó Ĩc, ð)ĩ= • ĨĨ G ĨÈ, - x ĨĨÜ,
Ĩ Ĩe z çy ĨÈ Ó ç!Ó Ü ð= ĨĨy Ó yç ĨĨ! ĨÜ ĨÜ ĨĨÜ Ĩ Ĩ#Ĩ Ĩ ĨÀç ĨÈÜ ĨÓ ð ĨÓ ĨÈ ĨĨ xĨ! ĨÓ Ĩ ĨÜ Ĩ y
y ĨÈ Ó çf- Ĩ ĨĨ ĨÈ ŸÓ Ü y ĨÓ Ó fĨyĨ! c ŸçÜ ĨÈ Ó Ü% Ĩá ð ĨĨ, ~ÓÇ àĨ! y!sfÜ Ó fÓfĨyĨ ~•z ðÓ ĨĨÓ Ĩ ĨÓ ĨĨ
àĨ! y!sfÜ Ĩ yÓÜ) Ĩ ĨÜ ĨT Ü Ĩ ĨÓ Ĩ ðĨ - Ĩ ĨÓ ŸyĨ! ĨÜ ĨÜ y Ĩ° 2014 Ÿy ĨÓ Ĩ ÈĨy Ĩ ç G 2019 Ÿy Ĩ° ŸÈòç ŸyôyÓ Ĩ
!Ĩ≈yā ĨĨ BJP ÈÈÜ ĨÓ Ĩ ĨòyĨŸf# ĨĨÓ w ĨÛyò#Ó ĨĨ, ĨĨc NDA ŸÓ Ü yÓ È yÓ ĨĨÓ ĨÜ Ĩw çyŸ ĨÜ ĨyĨ xyŸyÓ
ð ĨÓ Ĩ çyè Ók Ó yçĨ! Ĩ x ĨĨÜ Ĩ y z ĨÓ ŸyÛy° • ĨĨ ð ĨĨ, ĨÈ- Ÿy•Ÿ# ðò ĨĨ, ð Óĩ, Ûy ĨĨ! Ĩ≈yā ĨÜ ĨÜç! ð#Ĩ
Ü yĨ=Ü y ĨĨ ðÓ G, ðÓ ĨÈ! ĨÜ ĨĨÓ ŸyĨĨ ĨÓ x! ĨĨc# Ĩ 86! è Ó yç ĨĨ! ĨÜ ð ĨÓ ĨÓ Ĩç ĨĨĨè ΔçĨ ÓyĨ! ° G 253! è
ð ĨÜ Ĩ! Ĩ; Ĩ Ó Ĩ° xĨÈ! ĨÜ ĨĨÓ ĨÈ- xyĨ=Ü ĨÓ ĨĨ Ü ĨÜ Ó ÈĨ yĨÜ ~ÓÇ ĨÜ S% È Ĩ ĨÈ Óĩ, Ó yç ĨĨ! ĨÜ ð ĨÓ
ŸĨT Ü Ó y ĨÓÈ B fĨ#Ü ĨÜ Óy xĨ!#Ü ĨÜ ~z SÈyè, ð= ĨĨy È yè yÓ ĨòÓ ĨÓ ĨÜ Ó yÓ Ûyòf ĨÜ àĨ! y!sfÜ Ĩ ĨÈ
Ĩ yÓ G, ðÓ Ĩ xyāyĨ • y ĨĨ ĨÈ Ÿè y xyè Ü y ĨĨ, ~z ðò ĨĨ, ð ĨÓ≈yā ĨÜ ĨÜç ĨĨÓ Ĩ ĨyĨÜ Ü È y ĨÓ ĨyĨ= Ó Ĩ° Ü ĨĨ • Ĩ -
3.4 ĨÓŸÓ Ü y!Ó Ĩ z Ĩòfy ĨàÓ Ĩ zayĨ fĨyò#Ĩ y y ĨÈ Ó 9 Ÿy ĨÓ Ü Ĩòf Ü 1948ÈÜ ĨÓ Ĩ Ĩ!#ĨÜ Ó Ĩ ãyÈĨy ĨÄÜ yç
Ü Ó y • Ĩ - 1948 ~Ó Ĩ Ĩ!#ĨÜ Ó Ü) ĨÈ! ĨÈ! ĨÜ ç Ĩ!
ĨÜ yĨ! Ÿ

61% **MATCHING BLOCK 37/81** **W**

Ó Ü y!Ó Ĩ z Ĩòfyà ~ÓÇ ĨÜ yĨ! ĨÓŸÓ Ü y!Ó Ĩ z

Ĩòfy ĨàÓ Ó fÓfĨy • ĨÓ Ĩ y Ĩ! Ĩ≈T
Ü Ó y- ŸĨĨfĨ! c"
ĨÜ
ã yÓ È y Ĩà È yà Ü Ó y •
ĨĨ ĨÈ- Ĩ
ÄĨÜ ĨĨĨ Ĩ! ĨÈ çyĨ #Ĩ =Ó Ĩc, ð)ĩ= ĨĨ! ĨÈ Ĩc"ÈÜÜÜExfĨçfĨf ĨÜ≈yĨ ĨÓ ÜyĨ% çĨ Ĩ Ĩ zĨ ðyòĨ ~ÓÇ ĨÓ ° ðĨÓ Óĩ- ~z ĨĨ Ĩ!
è Ĩç ĨĨ ŸÓ Ü y!Ó ~Ü ĨĨ ĨÈ ĨĨ ĨĨ ĨÜ ĨĨÓ- ĨmĨ #Ĩ Ĩ Ĩ! ĨĨ ĨÈ Ü ĨĨ° yĨ Ĩ° ðÈÈÈÈz fĨòyĨ Ĩ! ÓÜyĨ ĨÜ≈yĨ ĨÈ Ĩ° ĨÈ yĨ
ĨÈ Ĩ° ã ĨyÈ Ĩ ĨÓ Ĩ yÓ ~ÓÇ àĨç ĨĨ° ~z Ĩc"=ĨÓ Ĩ Ĩe ĨĨ Ĩc"ĨyĨ ð ĨĨÓ xĨÜ yÓ ĨyÜ ĨÓ Ü ÓÜyè
ŸÓ Ü y ĨÓ Ó - Ĩ Ĩ #Ĩ ĨĨĨ ĨĨ y!° Ü yÈ% Ĩ° ŸzŸÓ Ĩc" ĨĨ ĨyĨòÓ ĨÓy ĨĨ ĨÓŸÓ Ü y!Ó Ĩ z Ĩòfy Ĩà ĨĨ% Ĩ ĨÄĨ Ĩ yĨG
fĨy! çĨ ĨĨ ðyÓ ĨÓ- ~z Ĩ y!° Ü y ĨĨ! ĨÈ ° ÓĩĨ ĨÛyè Ó ÈÜÈĨĨ è ΔyQÓ Ĩ Ĩòò% fĨĨÜ ĨŸf ðyĨ ĨĨ ĨĨÜrè Ĩ Ĩ! ĨĨ
Ü yàç G ĨĨ zçÈÜÈ ĨÄrè • zĨ fyĨ ð- ã Ĩ% Ĩ≈ ĨĨĨ ĨĨ ðĨ, ° ÓyĨÜ ŸÓ Ĩc" Ĩ=ĨÓ Ĩ Ĩe ĨÓŸÓ Ü y!Ó Ĩ z Ĩòfyà ĨÜ
ŸyôyÓ ĨÈ y ĨÓ ĨÜ y Ĩy Óyôy ðGĨ y ĨÓ ly- ĨÜ v ĨÄĨĨ yçĨ Ĩ° ŸÓ Ü y!Ó ĨĨ sf ĨĨG Óyôy ĨyÜ ĨÓ ly- ~z Ĩ ãyÈĨy ĨĨ
ŸÓ Ü y!Ó Ĩ z Ĩòfy ĨàÓ Ĩ Ĩe Ĩ! Ĩ≈T • ~ÓÇ ĨÓŸÓ Ü y!Ó Ĩ z Ĩòfy ĨàÓ çĨfG Ófy ðÜ Ĩ Ĩe Ó yáy •- ĨĨ Ĩ! Ĩ! Ĩ!
Ü yĨ=Ü Ó Ü Ó yÓ çĨf 1951 Ÿy Ĩ° Üc" àĨ zB ĨĨ G ĨĨ sfĨā xy zĨÜ ðyç Ü Ó y • Ĩ - 1948ÈÜ ĨÓ Ĩ ãyÈĨy ~ÓÇ 1951
Ÿy Ĩ° xy zĨ ŸÓ Ü y!Ó Ĩc" Ĩ! ĨĨ Ó Ĩ Ĩy È yÓ ĨĨ Ó ĨÜ ç Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ!
• Ĩ - ð Ü Ĩ! ĨÈ Ĩy Ĩc" y z ĨĨ ĨTMÓ È yÈ ° Ĩá yÓ Ü ĨĨÓ Ĩ Ĩ
NSOU Ĩ GE-CO-41 45 Ĩàyl ĨĨ ĨĨÜ ĨÈ á% Ó Ĩ, çyĨÓ ÓyĨÓ Ü Ĩc" Ĩày# ç ĨyôyĨ fĨy ðÜ ĨĨÓ ĨÈ- x ĨĨÜ
Ĩ Ĩe xĨÜ yçç y z ĨĨTM ~ÑÓ y z çyĨ ~ÓÇ Ü áĨy Ü áĨy ĨÄyÈ y z ĨĨTM Ĩ ĨĨ ð Ó Ĩ Ĩá xĨ Ü y Ĩy ĨÄĨ Ĩ yĨ ĨÜ
Ĩ z Ĩòfyà# • ĨĨ ð Ĩ ly- xyÜòyĨ! ÓÜ "Ü Ĩ! Ĩ! Ü yĨ=Ü Ó •GĨ yĨ ðĨ# ĨĨy ĨÜ Ó çĨf Ó fÓ•xĨ È yàf ð ĨfÓ ĨÄŸyÓ
• ĨĨ ĨÈĨ ãÈ yG Ü Ĩ! ĨÈ Ĩòáyl- 1970 Ÿy Ĩ° z çyç Ü Ó y • Ü ĨĨy ðĨ xfyü ĨÓ ŸÈ ΔÜ ĨÈ È ĨÈ ΔĨ ĨÄfyÜ ĨÈ ĨŸŸ
~fyQ àŸç ĨĨ ĨĨ ðM RTP Ü ĨĨ ĨyÓ Ĩ z ĨĨçf ĨÈ° ~Ü ĨĨ ĨÈ ĨĨ y Ó fÓŸyĨ ~ÓÇ ĨĨĨ! m! ĨmĨ yÓ Ÿç ĨÜ yā ĨĨÜ çyŸ ĨĨ
xyly- 1973 Ÿy Ĩ° ~È ĨÓ Ĩ ~Ĩā Ó ĨÓ = ĨcĨ xfyQ [Ÿç ĨĨ ĨĨ ð Ú È Ó yÜ (FERA) ĨĨ yÓ Ĩ z ĨĨçf ĨÈ° Ó Ĩòç Ÿy!
°Ü ylyÓ =Ó Ĩc Ü ŸyĨly- ÜMRTP Ü xy z ĨĨ ~Ü ĨĨ ĨÈ ĨĨ y Óy ĨÄÈ yÓçy# Ĩc" ĨÄĨ Ĩ y ĨĨÓ ĨÄŸyÓ G Ü Ĩ=Ĩ! ĨÓ
ĨĨ sf ĨĨÓ Ó fÓfĨy ĨÈ°- ĨÜ v ~Ó çĨf ĨĨyĨ! # Ü ĨÜçĨ! Ĩ% ĨĨ ĨÈ° Ĩ yÓ ŸĨD ĨĨÜ y# ĨŸÓ Ü yÓ ŸÓ ŸÜ ĨĨ ŸĨĨyĨàĨ y
Ü ĨÓ Ĩ!- ~z ŸÓ Ÿ% ĨyĨàÓ Ÿò% Ó fÓ•yÓ Ü ĨÓ ĨÓŸÓ Ü y!Ó Ĩc" ðĨ Ó y È% Ĩ° ÈĨ ĨĨ ð Ĩ z ĨÈ ĨÈ°- è yè yĨ!
Óĩ, yĨ! Ó y ĨĨ TM ĨÈ ãÈ y z ĨĨ° Ü ĨĨ y Ĩc" ðĨ Ó Óy ĨÓ Ó Ĩ ā ÜÜ ĨÄò ŸyĨyÓ Ĩ ĨĨ ĨÈ° Ü ĨĨ Ĩy ðĨ Ó Ü "lyÓ ° Ĩç fÓ
ŸĨD xy Ĩòò ŸçàĨ ĨÈ) ĨÈ° ly- Ü yĨ=Ĩ

89% **MATCHING BLOCK 38/81** **W**

È yÓ ĨĨÓ Ó yç ĨĨ! ĨÜ G xĨ ĨĨ! ĨÜ

Ĩ!
ðMÈ ÓyĨÈ ĨÜ # ðĨÓ Ü "ly ~ÓÇ ~Ó Ó fĨ≈Ĩ y È yÓ ĨĨ #Ĩ xĨ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ! Ĩ!
ĨÓ Ü "lyÓ

Ê, °yÊ, î°•z î°îl<T ≤ÄÛyî ðî – !mî, #î° , ðîÓ Û, “lyî Û, !Eî°îk, î°leÓ° xÿÊ, °f Ê, yÓ° î, #î° xî≈l#î!î, Ó° í, zB° î° îlÓ° ≤Ä!
î, °Ö, Û, ° îl° ðNyî, , yî – Ó° yç° îlî, Û, Ê, yÓðyÓ° yî° , ð%<T xî≈l#î!î, ≤Ä° îlî, yÓ° y ~Û, ÓyÓ° G •*ðî° DÛ Û, î°Ó° !î° î°
Ê, yÓ° î, #î° xî≈l#î!î, îlî≈•z Û, !Eî!E≈, Ó° – ~ÓÇ çlÿyÓyÓ° î° ð% îsf Ê, «, î° Û, î°Ó° ly – Ê, î°ñ î, î, #î° , ðî!° Û, “lyî°
â1961Êü62ÊüüüÊ1965ÊüÊ66â î, yÓ° y Û, !EîÓ° G, ðÓ° = Ó° &c xy îÓ° y, ð Û, Ó°° – î, î, #î° , ðî!° Û, “lyî° , ðNyâ, !ê,
í, z° îjçf ^âyÊlîy Û, Ó° y °î° ÊüüüÊâÛ, ä Óyî!Ó° Û, 5% üÊ~Ó° î° ÓÇ •y îÓ° çyî, #î° xyl° Ó, !k, Û, Ó° y ~ÓÇ ~•z í, zB° î° l
•y îÓ° Ó° ï° ID ïÇà!î, î° ð° îá, ðÓ° Óî≈, #, ðî!° Û, “ly=î° î!î, !Ó! îlî° yà Û, Ó° yó áàâ áyòfç° îlÿf flî° Ò, Ó° î, y xç≈l Û, Ó° y
~ÓÇ !ç° G Ó° Æy!lÓ° ≤Ä° îlî° yçl° Ûê, y° llyÓ° í, z° îj° îçf Û, !EîÓ° í, zî, ðyòl Ó, !k, Û, Ó° yó áàâ xyàÛ# 10 ÓSÊ° îÓ° Ó° çlf
° ð° îçÓ° !lçflî ïjðð myÓ° yz° !ç° î° yB° î° îlÓ° ÓfÓflîy Û, Ó° yñ áàâ ° ð° îçÓ° Ûy!Ó° ïjð° îbÓ° , ð)î≈î, Û ÓfÓ° yÓ° G
Û, Û≈ïçflîy îlÓ° ï% îlîyàï% !ÓðyÓ° Ófy, ðÛ, î, Û ïj±ïyÓ° î Û, Ó° y ~ÓÇ á.â ï% îlîyàï% !ÓðyÓ° î° «, î° le Ófy, ðÛ, î, Ó° ïyÛf ≤Ä!
î, °, y Û, Ó° yñ
xyl° G ïjðð Ó° ^ê, îl° ÓEîÛf ð)Ó° Û, Ó° y G xî≈îlî!î, Û, «,
Ûî, yÓ° ï% EîÛ Ó° ^ê, îlÓ° ÓfÓflîy Û, Ó° y – ~•z ïÛ° îlî° í, zB° î° l îl° îl° Ó° îlî° fiê, y ≤ÄÛ%á xî≈l#î!î, !Óðàî Ó° !SÊ° î° î° î° !Ó! îlî° yà
≤ÄÛ, “~ÓÇ í, zB° î!î, Ó° •yÓ° ~Û! •Gî° y í, zîá, î, î° Ó, !k, Ó° •yÓ° Ûflî° ÇÈÛÈÿMÈ, y!° î, Û (self-sustained growth) •îÖñ ~Û,
ðî!° Û, “lyÓ° ïyÊ, °f î° îÛ, ð° îÓ° Ó° , ðî!° Û, “lyÓ° ïyÊ, î° fÓ° , ðî î, î, Ó° •îÓ° – Ê, yÓ° îlî, Ó° , ðî!° Û, “lyÛ, yÓ° àî ~•z
≤Ähflîy îÓ° í, zî!y!° î, ° îl° !SÊ° î° l – !Û, v !ÿä, î° •z Û, y° lly Ó° yç° îlî!î, Û, Û, yÓ° îlî Ê) !ÛÛ, yî° ~ÈÛÈðÓ° îlÓ° Û, lly Ó° yÓ°
ð° îÓ° G î° lÿÓ° ≤ÄÛ, “ÈÛÈÿÛ!<T î, î, #î° , ðî!° Û, “lyî° xhs° E≈, _ Û, Ó° y •îl° !SÊ° î, yÓ° Û° îðf !mî, #î° , ðî!° Û, “lylÓ°
^ä, îlî° î° ÓÇ !Û, S%Ê° !SÊ° lyÈüüüÈxÓçf í, zî, ðyòl îlÓ° , ðî!° Ûy!àî, Ó, !k, Ó° çlf ≤Ä° îá, <Ty SÈyî, , y – , ðî!° Û, “ly Û, !Ûç° îlÓ°
Û° îlî, ðNyâ, ÓSÊ° îÓ° çyî, #î° xyl° ≤Äyî° 30 çî, yç° îçÓ° Û° îlî, y Óyî, , y îlî, ° î° î, î, #î° , ðî!° Û, “lyÛ, y° î° Ûyê, !
Ó! îlî° y° îàÓ° ≤Ä° îlî° yçl° •îÓ° 10ñ500 Û, y!ê, ê, yÛ, yñ llyÓ° Û° îðf ïÓ° Û, y!Ó° !Ó! îlî° yà •îÓ° 7ñ500 Û, y!ê, ê, yÛ, y ~ÓÇ
° ÓÿÓ° Û, y!Ó° !Ó! îlî° yà 3ñ000 Û, y!ê, ê, yÛ, y – , ðNyâ, ÓSÊ° îÓ° ≤Äòyî í, zî, ðyòl ^ç, î° le Ó, !k, Ó° •yÓ° Û, #Ó° Û, Û xyçy
Û, Ó° y •îl° !SÊ° î, yÓ° !ä, e 3É2 ïÇáÿÛ, ïyÓ° î!î, î, ° ðGî° y •–
46 NSOU l GE-CO-41 q xyl° ≈Û, ïçflîyl ~•z ïÓ° ° î° ç, f ~ÓÇ çyî, #î° xy° îlî° Ó° 30 çî, yçç Ó, !k, îlî, ^ ðNÖSÊ° îllyÓ° çlf
ïÓ° Û, y!Ó° áy îlî, î° 7ñ500 Û, y!ê, ê, yÛ, y !Ó! îlî° yà ðÓ° y •îl° !SÊ° î, yÓ° Û° îðf 6ñ300 Û, y!ê, ê, yÛ, y !SÊ° Û) ð!ñ ïjðð
!Û≈y îlî° ~ÓÇ 1ñ200 Û, y!ê, ê, yÛ, y lî%, l ä, ° î!î, Óf îlî° ÈüüüÈ!ç« , y •zi, fy!ò áy îlî, – ^ ÓÿÓ° Û, y!Ó° !Ó! îlî° yà ð° îÓ° !î° î°
^ Ûyê, !Ó! îlî° yà •ÓyÓ° Û, lly 10ñ500 Û, y!ê, ê, yÛ, y – ~Óy îÓ° •z ≤ÄÛ xlylyf ïÓ° Û, y!Ó° ≤Äî, °, y îlÓ° °y îlî° Ó° 450
^ Û, y!ê, ê, yÛ, y xy° yòy Û, îÓ° ^ ðáy° lly •îl° !SÊ° – î, î, #î° , ðî!° Û, “ly° îlî, !ÓçòÈ, y îÓ° xyàÛ# , ðNyâ, ÓSÊ° îÓ° Ó°
xyhs° ç≈y!î, Û, ° î° î° îlÓ° ~Û, ê, y, !•ïyÓ° î, î, Ó° Û, Ó° yÓ° ^ ä, <Ty G Û, Ó° y •îl° !SÊ° – Ó° Æy!l Óyî, , y llyÓ° , ðî!° Û, “ly
!SÊ° – xy!òy!lÓ° , ðî!° ÛyîG ðÓ° y •îl° !SÊ° 5ñ750 Û, y!ê, ê, yÛ, y – q î, î, #î° , ðî!° Û, “lyÓ° Óf!≈î, y ~•z î, î, #î° , ð!
Ó° Û, “lyÛ, y î° •z Û, !Ûç° îlÓ° !çÓ° , ðî, ° Û)° fÓ, !k, Ó° !ò° îÛ, – î, î° Ó° î, î, #î° , ðî!° Û, “ly Û, y î° xy° îÓ° y Û)° fÓ, !k, Ó°
^ Ó° yò Û, Ó° yÓ° ≤Ä° îá, <Ty î° ≤Ä° îlî° yçl° •îÓ° ïê, y Û, !Ûçl° çyÓ° !ò° îlî° Ó° î° !SÊ° î° l – xyçy Û, Ó° y •îl° !SÊ° î° áyòfçÿf G
xlylyf !lî, f ≤Ä° îlî° yçl° #î° !çlî ð° îeÓ° í, zî, ðyòl G ïÓ° ÓÓ° y •Óyî, , y îlî, ðyÓ° î° Û)° fÓ, !k, Ó° Ê, î° x° îlê, y Û, Û îÓ° – Û)° f
!lî° sfi !lî° G Û, !Ûçl° xy° î° yâ, ly Û, îÓ° !SÊ° – î, î° Ó° yhfîlÓ° àê, ly •° áyòfçÿf G ≤Ä° îlî° yçl° #î° ^ Ê, yaf, ð° îlîfÓ° ðyÛÓ, !k, ~•z
ðî!° Û, “lyÓ° ~Û, !ê, !îlî, Óyâ Û, !òÛ, – 1955 ïy° î° áyòfç° îlÿfÓ° í, zî, ðyòl Óyî, , y îlî, î, ðyl#hs° l Û° Ó° ç!Ç ÓfÓflîyÛ
(Rationing system) î%, î° ^ ðGî° y •îl° !SÊ° – xyÓyÓ° ~•z ÓfÓflîyl° !Ê, î° Ó° llyGî° yÓ° ≤Ä° îlî° yçl° •îlî° , ðî, ° ÈüüüÈ~ÓÇ
î, yÓ° ï° ID ïÓ° Û, y!Ó° e° î° G Ûç%î, Ê, y, yÓ° àê, !ñ !Ó° îçEîlî, áyòfç° îlÿfÓ° – Û, Û≈ïçflîy îlÓ° ï% îlîyà ïj±ïyÓ° îlî°
^ç, î° leG ~•z î, î, #î° , ðî!° Û, “ly Óf!≈î° îlî° !SÊ° – î, î, #î° , ðî!° Û, “ly ° ç° îEî 120 °ç, ° yÛ, Û, Û≈#î° î° îÛ, lly îÓñ ~ê, y , ð!
Ó° Û, “lyÛ, yÓ° #Ó° y çyîl, ñ î, y ï° Ì° ¥G îlî, ê, y çyÓ° , ðî, , y í, zîá, î, î, !SÊ° Û, Û≈Ó, !k, Ó° çlf î, î, ê, y Û, !Ûçl° ð° î! – xyMÈ, î° Û,
xÿyÛf Û, Ûy° îllyÓ° Û, llyG Ó° y •îl° !SÊ° !Û, v xyMÈ, î° Û, ° ÓEîÛf Û, Ûy° lly lly° !l – Óf!_ àî, xÿyÛf !l îlî° llyÓ° #î!î, xy° î° yâ, ly
•îlî° !SÊ° !Û, v ïÓ° y!Ó° ^ Û, y° lly ÓfÓflîy @° Ä° Û, Ó° y lyl° !l – Û, îlî° Û, !ê, ÓyhflîÓ° í, zî, ðyòl ≤Ähflîy!Òî, í, zî, ðyòl
1960ÊüÊ61 1965ÊüÊ66 áyòfçÿf à!Û!î° l ê, !ä 76É0 100É0 !Óð% f! á°ç, !Û, î° yGî° yê, ä 57É0 127É0 Û, î° y á°ç, ê, !ä 546
970 •zflöyî, á°ç, ê, !ä 35É6 92É0 xfy° %!Û!lî° yÛ á°çyÓ° ê, !ä 18É50 80É0 !ï° îÛrê, á°ç, ê, !ä 85É0 130É0 !Û° î° Ó°
Û, y, ðî, , à!Û!° ê, !ä çà 5ñ127 5ñ800 í, zî! ð° î, î, #î° , ðî!° Û, “ly ïyÓ° !l 3É2 ð° î, î, #î° , ðî!° Û, “lyÓ° í, zî, ðyòlÈüÈ° çf
NSOU l GE-CO-41 47 Ó° y° îçfÈüüüÈ° îÛ! , ð!ÿä, ÛÓ° îDÈüüüÈç! Ûòy!Ó° ≤Äly !Ó° %Æ Û, Ó° y •îl° !SÊ° !mî, #î° , ð!
Ó° Û, “lyÓ° ïÛ° îlî° – !Û, v xyl° Ó° ^ê, îlî, yÓ° ^ Û, y° lly ≤ÄÈ, yÓ° î, á!G ^ ðáy lyl° !l – ÓÓ° Ç È) !Û, #î° Û, EîÛ, î° bÓ° ïÇáÿf !ò!
ò! Óyî, , îlî, xyÓ° Ò, Û, îÓ° îSÊ° ~ê, y •z ^ ðáy ^ à° – ~Û, Û, lly° ñ î, î, #î° , ðî!° Û, “ly ≤Äyî° ïjð)î≈Ó° *î° , ð Óf!≈ – ~Ó° Û, yÓ° î°
•ÈüüüÈ1962 î, !ä, lyÓy!° l# Ê, yÓ° îlî,
Ó° í, z_Ó° G í, z_Ó° ÈüÈ, ð)
Ó≈ ï#

Ó`DU`İMÈ,G ~Ó`y ~ál`Óc`cyÓ`òyÓ` •`İİ` í,zè,`İSÈ- ~SÈyi, ,y la!Ó`Ü, !Ó_Óyl`!i=!`x!≈c!_`Ó` ≤Äi,y`İ,ö òl#`
Ü,ÉİÜ,`İòÓ` ŞCáfy =Ó`&`İcÓ` %!`ÓòyÓ``ÙyÜ,y!Óy`Ş`İç•z`Ü,Ó``İi,`öy`İÓ`- la!Ó`Ü, G`@`ÄyÜ#i!Ó_Óyl`İòÓ`
fl!y!≈ŞCâyı, İ!`İi` xy`İ`yã,ly`Ü,Ó`yÜñ`~ÓyÓ` a!Ó`İcÉİ`Ü,`İÓ``Ü,yçÜ,`İÜ~`İ!%_`á`^`öcyòyÓ``!iÓ``Ş`İD`xlF`!Ó_Óyl`
`!iÓ``m`İ@µÓ``Ü,ly`Ó`Ó-`!c`İ`Óy!i`İçf`ç%Ñ!çÓyò#Ó`y`≤Äy!`ç•z`y•z`İŞ™`•zi,f!ò`xl%K,y,öe`!Ói,Ó``İiÓ`
Ófy,öy`İÓ` xyÜ`y`İòÓ``İ`İİFSÈÈ,y`İÓ`«`Üi,yÓ`!ÓÓ`&`İk,`~Óç`i,y`İòÓ``i%,çT`ly`Ó`yá`İi,`öyÓ``İ`o`lyly`≤ÄÜ,y`İÓ`Ó`
Óyòy`!Ó`j`~Óç`«`İ`«`İi,Ó``Şjò`İÜ≈,`x!È,`İİyà`Ü,`İÓ``ly`İÜ,`-`ç!`≤Äİ``ŞÜyçÓyò#`^`Y`yàyl`!`Ó`y`T..y!`_`^`«``İeÓ`
≤ÄŞyÓ`i`~Óç`~•z`^`öcyòyÓ``xyÜ`y`i,`İsfÓ``«`Üi,yÓ,!k,Ó``Şy!`Ü,`•İ`-`xyÜ`y`i,`İsfÓ``ç!è,`!İ`sf!Ó!ò`ày`Ü,`òÑyòyl`
Ó,•İ`G`Ü,`Òç`i`Ñ,y`İòÓ``xy!`^`I`-`!c`^`ö!i,`İòÓ``i%,`ly!``òl#`ã,y!É!`İòÓ``xyÜ`y`i,`İsfÓ``Ş`İD`Ü,y`Ó`ÓyÓ``Ü,Ó``İi,`•İ`
Ü,Üñ`i,`Ó%G``öif`Ü)°f`!ò≈yÓ``İiñ`çŞf`e``İi`ñ`çŞf`ã,y`y`İlÓ``!Ó!ò!`İÉ!`İòñ`}i`G`Ó`yŞy!`!Ü,`Şy`İÓ`Ó`Ó`Á`è,`IÓfÓfliy!`
~`İòÓ`È),!ÜÜ,y`x,`ò!Ó``Ş#Ü-`fliy!#İ``òl#`ã,y!É!`İòÓ``Ü,y`İSÈ`ŞÓ`Ü,y!Ó``xyÜ`y`i,sfG`•yÓ``Üy`İl`-`

78% **MATCHING BLOCK 43/81** **W**

ö!Ó`^`İc`İÉ!`Óy`İy!`ñ`È,yÓ`i,`#İ`Ó`

yç!#İ,`İi,`•z`!ò!`İy`İFSÈ`ñ`İ,`•z`^`!`İÜ!`<TÓ``i%,`Ü%`òÓ`ÈüÈÜ,ÉİyÜ,`!Éİ`xyÓ``xçç#`òyÓ``İòÓ`È,yàÈüÈóÑy`İè,y!`yÓ`y`
!`İi``Óã,ŞyÓ``òD`i,`i,`•z`≤ÄÜ,y`İçf`ŞÓ`Ó`•`İFSÈ-`ç!Üyl`İŞ`~•z`Ó`yç!#İ,Ó`È,yÓÜ)!i≈,`i,y•z`e`Üç•z`Ü%,`!#`xyÜ,y`Ó`
!`İFSÈ-`~Ü,ly`xyç`xlfl!#Ü,y!≈`İ

100% **MATCHING BLOCK 46/81** **SA** Banasree Thesis PDF.pdf (D158239783)

È,yÓ`i,Ó`İÉ!≈Ó`Ü`İi,y!

Ócy`!Ó!FSÈB`Ó`á`İi,`!ÓÈ,`_`ŞÜy`İç`xy!≈Ü,`ç,`ò!Ó`ã,y`y`Ü,`İÓ``Ş%Ó`«`yÓ``ÓfÓfliy`xyÓ``a!i,y!sfÜ,`Ó`yç!#İ,Ó`
`ŞÓ≈ç!#İ`Ü%_`xà≈°`#İi,y`~Ü,`•z`Ş`İD`Óçyl``Ó`yáy`x!`fhs``ò)Ó`*•-`fl!yò#İi,yÓ``ç,`òó`≤ÄİÜ`!Ü,`S%È`ÓSÈ`İÓ``ç!Üyl`İŞ`
`Ó`y`T...`İi,``İcÓ`È,y`ÓÜ)!i≈,`~•z`SÈ`İÜ,Ó`È,y`Ó`ŞyÜf`Ó`«`y`Ü,Ó``İi,`Şy•y!f`Ü,`İÓ`!SÈ-`!Ü,v`•z`òyl`#çÜ,y`İ`Ó`yç!#İ`
`i,`İi,`^`Ü,y`y`•Ü%áÓ`!Ó_Óyl`fl!y!≈`İäy`#Ó`Ü,y`Üi,`y`Ü,y`Ü!i,`•İi,`Ó`y`T..y!`_`xy!≈Ü,`ÓfÓfliy`≤Äy!`•z`«`i,`!Ó«`i,
`•`İi``İSÈ`~Óç`•`İFSÈ-`3.9`ŞÜi,yñ`ŞyÜy!çÜ,`lfy!`!Óã,yÓ`G`fl!İÈ≈,`Ó`i,yÓ`G,`òó`x@`Äy!òÜ,yÓ`≤ÄİÜ,`òMÈ,`ÓÉİ≈`
`ò!Ó`Ü,`ly`İ`İÜ,`=Ó`&`Ü,`İÓ``ã,i%,`l≈`ò!Ó`
`Ü,`ly,`ö!≈hs`cyi,`#İ`xy!`G`Üy!y!`òS%È`xy!`Ó,!k,Ó`«`f!è,`!SÈ`x!òÜ,i,Ó`=Ó`&c,`ö)≈-`xÓçf`ã,i%,`l≈`ò!Ó`Ü,`ly!`
`xl≈`İ!i,`Ü,`!ÓÜ,y`İcÓ``Ş`İD`fliy!İ``İcÓ`«`f!è,`İÜ,`G`!Ó`İcÉİ`=Ó`&c`
52 NSOU I GE-CO-41`òG!`y`•İ`-`ÚáŞi,`yÜ,`òMÈ,`Ü,`ò!Ó`Ü,`lyÜ,y`İ`i,zFã,`xl≈`İ!i,`Ü,`!ÓÜ,y`İcÓ``°`İ«`fÓ``ò!`
`Ó`Ó`İi≈,`òy!Ó`of`ò)Ó`#Ü,Ó``İiÓ`G`fl!İÈ≈,`Ó`ç#°i,y`xç≈`İlÓ``i,z`İjçf`≤Äyòylf`^`ö`İi`!SÈ-`≤ÄİÜ`!i,`!è,`ç,`ò!Ó`Ü,`ly!`
`xyd!İÈ≈,`Ó`ç#°i,y`xç≈`İlÓ`«`f!è,`Ü,y`İly`fl!#Ü,`i,`ç,`öy!`!-`ã,i%,`l≈`ò!Ó`Ü,`ly`İi,`•z`ŞÓ≈≤ÄİÜ`%flòçTÈ,y`İÓ`~•z`
`i,z`İjçf!Ó`Ü,ly`ày!Éİi,`•İ`-`òMÈ,`Ü`G`Éİ`ç,`ò!Ó`Ü,`ly`İi,`G`òy!Ó`of`ò)Ó`#Ü,Ó`i`G`xyd!İÈ≈,`Ó`ç#°i,y`xç≈`l`xlfi,`Ü`
`«`f`Ó`İ`p`ày!Éİi,`•İ`-`ç,`òMÈ,`Ü,`ò!Ó`Ü,`lyÜ,y`İ`òy!Ó`of`ò)Ó`#Ü,Ó``İiÓ`«`f!è,`xlfi,`Ü`≤Äòyl`«`f,`•İ`G`xy!`G`Şjòò`
`Ó`Á`è,`İl`xŞÜi,y`ò)Ó`#Ü,Ó``İiÓ`«`f!è,`!Ó`İcÉİ`fl!#Ü,`i,`ç,`öy!`!-`≤ÄŞDi,`Óy`òó`Ü,y`Ó``İ`ÓÜ,y`Ó`ç`
`ò)Ó`#Ü,Ó``İiÓ``i,z`İjçf!è,`≤ÄİÜ`fl!#Ü,`i,`G`x@`Äy!òÜ,yÓ``ç,`öy!`ç!i,y`ŞÓ`Ü,y`İÓ`Ó`Éİ`ç,`ò!Ó`Ü,`ly!`
`à1978ÈüÈ83à-`!Ü,v`çli,y`ŞÓ`Ü,y`İÓ`Ó``ç,`öi,`İlÓ``ç,`òó`1980`Şy`İ`l!%,`l`Éİ`ç,`ò!Ó`Ü,`ly`à1980ÈüÈ85à`Ó`!ä,i,`•İ`~•z`
`i,z`İjçf!è,`İÜ,`!`òSÈ`İlÓ``Şy!Ó``İi,`è,`İ`òG!`y`•İ`-`~ÓyÓ`xy!Ş`xl≈`İ!i,`Ü,`xŞyÜf`G`ŞyÜy!çÜ,`lfy!`!Óã,yÓ`≤ÄŞ`İD-`
`ŞyÜy!çÜ,`lfy!`!Óã,yÓ`Ó`ò`İi,`İ%à,`ò!xl≈`İ!i,`Ü,`xŞyÜf`ò)Ó`#Ü,Ó`i`G`òy!Ó``İofÓ`x,`òŞyÓ`i`İÜ,`ÓyV,y!`-`l)fl!i,`Ü`fl!y`
`òÜ,yÓ`Óy`entitlement`lyÜ,`İÓ-`çyi,`#İ`xy!`Ó,!k,Ó``Ş`İD`ŞÜy`İçÓ`Ü%!`T`İÜ!`i,zFã,!Ó_`!i`~Óç`≤ÄÓÓ``ày`ç,`#Ó`
`Él!te`xl!Ü),`İ`çyi,`#İ`xy`İi`Ó`Ó`Á`è,`l`Ü,y`Üf`l!`ó`!Ü,y`È,y`Ó``İi,`~Ü!è,`•z`à`İè,`İSÈ`xòfyÓ!ò-`ày`İl`xy!`Ş,`!TÜ,y`Ó`#`
`Şjò`İòÓ`Ó`Á`è,`l!#İi,`x!i,`Üyey!`xŞÜ`~Óç`~Ó`È,`İ`~•z`xŞÜi,yÓ``Üyeyè,y`i,`#Ó``İ`İÜ,`i,`#Ó`i,Ó`•`İFSÈ-`
`È,yÓ``İi,Ó`xl≈`İ!i,`Ü,`!ÓÜ,y`İcÓ``Ş`
`İD`Ş`İD`òy!Ó`of`#`ŞÜyÓ`!#`İä,`ÓŞÓyÜ,yÓ`#`y`İÜ,Ó``ŞCáfy`Ó,!k,`x`İlÜ,`è,y`≤Ä`İ!`•`Ü,yÓ``Ü`İi,y-`ç,`ò!Ó`Ü,`ly`
`≤Ä`İi,yÓ`y`xyçy`Ü,`İÓ`!SÈ`İ!`i`xl≈`İ!i,`Ü,`!ÓÜ,y`İcÓ``Ş%È,`ŞyÜ`İçÓ``ŞÓ≈hfl!`İÓ`SÈ!i,`•İi,`ç,`ò!Ó`~Óç`ò!Ó`o`
`y`İÜ,Ó``ŞCáfy`i,z`~`İÓ`y_Ó`•...yŞ`ç,`öy`İÓ-`!Ü,v`~Ü!è,`•`ly-`ç,`ò!Ó`Ü,`lyÈüÈ≤Ä`İi,yÓ`yG`~•z`xÓfliyÓ`ç!f`
`x`İlÜ,yç`İç`òy!`#-`İÜ!`ŞÓ≈≤ÄİÜ,`òMÈ,`Ü,`ò!Ó`Ü,`ly!`òy!Ó`of`ò)Ó`#Ü,Ó`i`i,z`İjçf!è,`ày!Éİi,`•İ`-`ç,`ò!Ó`Ü,`ly`Ü,`!
`Üç`İlÓ`1972`Şy`İ`Ó``à`Ü`y`İ`ŞÓ``ç,`ö,`öyÓ`"Towards Self Reliance : Approach to the Fifth Five Year Plan" üÈ~`flòçT`
`Ü,`İÓ`•z`^`áy`•İ`ÈüüüÈThe basic premise is to anchor to the objective of removal of poverty -`~Ó`xy`İà`òy!Ó`of`
`ò)Ó`#Ü,Ó``İiÓ``i,z`İjçf!`
`li,yhs`z`ŞyÜ!`Ü,

li, U, # ^Oyv / 3. U, i ^!e, xyME, !^U, O ^yc ~ll!i, U, o Uxl@ "AJO ^ cyli, U •zsf ^li, ^ cyO ^ !o ^ll ^ISE / 4. ≤ÄÜ !c "l#li, O ^ äyÉliy ^ U, yl% sy ^i ^ U, O ^y •f / 5. ≤ÄÜ !c "l#li, O ^ U) !E, !_ U, # !SE% !c" ai, zB ^li, G !ll ^sfia xy•zl ^ U, yl% sy ^i ^ ≤ÄÜ, yc U, O ^y •f / 6. 1970 sy ^i ^ O ^ o _ U, !U!e, O ^ O ^ of U, # !SE% / 7. ÚMRTP U U, # / 8. i, i, #1 ^, o!O ^ U, "lyO ^ ÚU! ^ U, y ^ i, z ^ IO ^ a U, ^ IO ^ y - o!O ^ U, "lyO ^ S%É!e, O ^ li, U, # ^Oyv / 9. PL-480 U, # / 10. oME, U, oME, OÉ!≈# , o!O ^ U, "lyi ^ U, ^ll ^ U, !e, oyl ^ of !O ^ !Uyā, l U, U≈ſ) !ā, O ^ lyU i, z ^ IO ^ a U, ^ IO ^ y - ÚyV, y!O ^ i, z _ O ^ !E, !_ U, ≤ÄÿzyO ^ ≠ 1. ^ cyé, àe, ^ll xyME, !^U, o = !O ^ = O ^ &c U, # !SE% / 2.

89% **MATCHING BLOCK 47/81** **W**

É, yO ^ li, O ^ O ^ yc ~ll!i, U, G xl ≈ ~ll!i, U,

l#li, !lô≈yO ^ li ÓfÓsyi ^ # ^lay, #O ^ ≤ÄË, yOÉüÉ≤Ä!i, o!_ U, #É, y ^ IO i, z _ IO ^ y _ O ^ ^ O ^ li, , i, zē, ° i, y Ófyáfy U, ^ IO ^ y - 3. i%, iU U, # U ^ll U, O ^ xyME, !^U, O ^ yc ~ll!i, U, o ^

87% **MATCHING BLOCK 49/81** **SA** Banasree Thesis PDF.pdf (D158239783)

É, yO ^ li, O ^ cyi, #i ^ U, Ç ^ !a "Aſ ^ !Ü, ſO ≈

É, yO ^ i, #i ^ o ^ !sy ^ IO o%O ≈ U, ^ IO ^ !SE% / O i ≈, Uyl ÚU ^ll ^ ~•z o = !O ^ ^ cyé, Ok, O ^ ycl#li, U, # x ^llU, e, y ^ ÓſyUy ^ •ll ^ , o ^ li, ^ !SE / ^ i, yUyO ^ i, z _ IO ^ O ^ , o ^ !« !% !_ ^ oyg - 4. ^ ÓſO ^ U, y!O ^ !c ^, o!i, O ^ y ^ U, yl% ^ U, yl% ſ% ^ !ly ^ !aO ^ ſò% ÓfO •yO ^ U, ^ IO ^ É%, ^ !EüÉ ^ ÉÑ, ^ !i, o i, z ^ !e, !SE% / 5. i, i, #1 ^, o!O ^ U, "lyO ^ à1961ÉüÉ66ā, oÑyā, !e, i, z ^ !jçf U, # !SE% / 6. oME, U, o!O ^ U, "lyO ^ ÚU! ^ U, y ^ i, z ^ IO ^ a U, ^ IO ^ y - o#ā ≈ i, z _ O ^ !E, !_ U, ≤ÄÿzyO ^ 1. !O!É, B ^ O ^ yc ~ll!i, U, o ^ G ! O ^ !cÉi U, ^ IO ^ xyME, !^U, O ^ yc ~ll!i, U, o ^ !O ^ i, zayl ſj! ^ !ſ, ~U, !e, lyli, o#ā ≈ e, #U, y ^ ^ !ay - 2. xyME, !^U, O ^ yc ~ll!i, U, o ^ i ^ o ^ É) !UÜ, y xy ^ !yā, ly U, ^ IO ^ y - 3. i, i, #1 ^, o!O ^ U, "lyO ^ Óf! ≈ i, yO ^ çf ^ U, yl% ^ U, yl% !OÉll ^ !Ü, oyl ^ # U, O ^ y !yl - 4. , o!O ^ U, "lyO ^ S%É!e, O ^ ÓSÉO ^ = !^li, É, yO ^ ^li, O ^ xy ! ≈ U, i, z B ^ ! l ſj ^ !Ü ≈, ~U, !e, e, #U, y ^ a / 5. Élyé, ÉüÉ ^ Ó ^ oç ^ !Ü, ≤ÄöylÚst# ^ y ^ Óy •yO ^ O ^ cyflf# ^ oç àe, ^ll U, # É) ! UÜ, y ! ^ll ^ !SE ^ !v 6. !O _ Oyl É, yO ^ ^li, ≤ÄË%, ccy# !O _ Oyl ^ o!i = !O ^ U ^ !o f !O ^ IO ^ yO U, #É, y ^ IO oyl ^ ÓÑ ^ !o i, z ^ !e, !SE% / ~O ^ É, yÉ, °z Óy O ^ yc ~ll!i, U, xl ≈ l#li, ^li, U, # !SE% / 7. i, i, #1 ^, o!O ^ U, "lyO ^ i, z ^ !jçf U, # !SE% / ~•z, o! O ^ U, "ly U, i, o) ſyl ≈ U, •ll ^ !SE% / 8. oME, U, o!O ^ U, "lyi ^ oyl ^ of o) o) #U, O ^ i U, U ≈ ſ) !ā, xy ^ !yā, ly U, ^ IO ^ y - NSOU l GE-CO-41 55 3.13 @ ^ Asi, oO# l ā, ^ !Ry, öyöfy! ^ ñ !Óÿ^ !oö à2015ā ≠ ſÜſyU! ^ U, xl ≈ l#li, G O ^ ycl#li, ≠ O ^ yc fñ ^ oç G !Óÿ^, o!O ^ !fll!i, ñ ~ !E, ^ !l ^ ≤Äſñ ^ !ÜyO ^ #ñ Oó ≈ Úyl - l Manor, James (2011): The Congress Party and the Great Transformation. Sanjoy Ruparalia, Sanjoy Reddy et.al edited Understanding India's New Political Economy : A Great Transformation. London : Routledge pp. 86-203. l U ^ ^ !ay, öyöfy! ^ ñ x, o)O ≈ à2003ā ≠ çG •O ^ y ^ !O ^ & ≠ O ^ y T... !U ≈ y ^ !IO ^ i, y! _ ſÜ, ñ ſi, fO i, ā, e ^ Ói ≈, # āſjöy!o!i, ā ≠ É, yO ^ i, ÓÉ! ≈ G O ^ y T... É, yOlyñ U, °U, yi, y ≠ ~U%, ^ !c ≤ÄÜ, ycl - l O ^ yl ^ ñ !Fā, öyl @ à2022ā ≠ É, yO ^ ^li, O ^ aii, ^ !sfO ^ ſyUy!çU, G xl ≈ ~ll!i, U, !E, !_ ñ U, Éé ^ !ay, öy ^ !Üy •hs ^ ſjöy!o!, ſÜÜ, y# ! É, yO ^ i, ñ ſÜyç G O ^ ycl#li, ñ xyOyl ^ O ^ O%U, ſ% ñ U, °U, yi, y - --- 56 NSOU l GE-CO-41 ~Ü, U, 4 ppppp çO ^ & !O ^ xÓfliy çy!O ^ ~Óç ~O ^ Óy •z ^ IO ^ O ^ !y !Ü, S%É àe, l 4.1 i, z ^ !jçf 4.2 ≤Ähfll!yOly 4.3 1975 sy ^ i ^ çO ^ & !O ^ xÓfliy çy!O ^ 4.4 1977 sy ^ i ^ •z!@O ^ y ày, # ~Óç iñ, yO ^ U, Ç ^ !a "Aſ, öy!e ≈, O ^ !!O ≈ yā, l# , o!O ^ ycl ^ 4.5 1980 sy ^ i ^ •z!@O ^ y ày, #O ^ «, !i, y! ^ ≤Äi, fyO i ≈, l 4.6 •z!@O ^ y ſO ^ U, y ^ IO ^ O ^ xó# ^ !l, öyO ^ ! Uè, ÉüÉ •y •z ^ !ſ™ÉüÉ ^ U, yé, y O ^ yc 4.7 O ^ yc #O ày, #O ^ ſO ^ U, yO ^ à1984ÉüÉ89āÉÉüüüÉi, zoyO ^ #U, O ^ ^liO ^ !ò ^ !Ü, x @ ^ AſO ^ i, yO ^ !!òç ≈ l 4.8 syO ^ ſç ^ !« , o 4.9 xl%ç# ^ !# 4.10 @ ^ Äsi, oO# 4.1 i, z ^ !jçf ~•z ~Ü, U, ! e, öyè, U, O ^ i ^ çyly !y ^ IOÉüüüÉ l É, yO ^ ^li, 1975 ſ

60 NSOU I GE-CO-41 çlÇáfy l#!i, ^âyEliy Ü,Ó°- 50Í° ày¶, #i, íç, iyí ~•z l#!i, ^iÜ, iñ, yÓ° ä, yÓ° òÊ, y Ü, Ü≈5)ä, Ó° Ü°îöf 5çí%_ Ü, Ó° ^i°- iñ, yÓ° Óyöfi, yÜ)°Ü, Ó¶, fyÜ, Ó° ^iÓ° ≤Á!e í°y Ê, í°yÜ, xyÜ, yÓ° öyÓ° î Ü, Ó°- xy!òÓy5#ñ •! Ó°çlñ 5Çáfy°â% ~Óç xla°Á5Ó° çy!i, G ^ò!iÓ° y Öyöfi, yÜ)°Ü, Ó¶, fyÜ, Ó° ^iÓ° ≤Á!Ü!çÜ, yÓ° •í!°!SÈ°- , ö%!°ç fliy ^il fliy ^il =!° ä, y!°í!°!SÈ°- çÓ°&!Ó° xÓfliyÓ° xlf ^i ^Ü, y ^ily, ð!Ó° ly ^iÜÓ° ^ä, ^i!ñ ~•z !!Ó≈#çl x!Ê, í°y!è, 5Çáfy°â%ñ •!Ó° çl ~Óç xla°Á5Ó° ^ò!iÓ° Ü°îöf ^Óç ^çyÓ° öyE, y!ò!i!°!SÈ°- ð#Ü!i, ày¶, #Ó° !Óÿ°y5^iÿàfi, yG í!lçT, ð!Ó° Üy ^i «%,] •°- 4.4 1977 5y ^i° •z!@Ó° yà¶, # ~Óç iñ, yÓ° Ü, Ç^i@°Á5, öy!è≈, Ó° !!Ó≈yã, l# , öÓ°yçl° 1977 5y ^iÓ° 18ÈÜÈ•z çy!i°y!Ó° ð#Ü!i, •z!@Ó° y ày¶, # •è, y! ^âyEliy Ü, ^iÓ° l ^i Üyã≈, Uy ^i5 ^°yÜ, 5È, y !!Ó≈yã, l x!%!¶, i, •!Ó°- ~Ü, •z 5y ^i!i, !i ~Ü, !è, ! ÓÓ, !i, ^i, Ó°yç!i!i, Ü, Ó!@^iòÓ° Ü%!_ !ò!i°- ^≤Á5 ^5TMÓ°!ç, ð ~Óç çl5È, y Ü, Ó°yÓ° Ü^i, y Ó°yç!i!i, Ü, Ü, y!≈Ü, °y ^i, öÓ° G, öÓ° xlfyf! Ó!ò!i!È!È!G!%, ^i°!i!°!- Ó°yç!i!i, Ü, ð°= ^i°y ^iÜ, xÓy ^iò ≤Áä, yÓ° ä, y°y ^ilyÓ° 5% ^iÿà ^òG!°y°- ~ò!5 ^i_¥G!Ó!Ó°yò#Ó° y flðçTi, •z i, #Ó° ≤Á!i, Ü, °i, y !!i!°!Ó≈yã, ^il ^i!Ü!SÈ°- ~Ü, !è, çy!i, #!°!Ó≈yã, l# ≤Áä, yÓ° iy 5Çà!è, i, Ü, Ó°yÓ°ñ ≤Áä, y ^iÓ°Ó° çlf i, !Ó° á%Ñ^iç ^ÓÓ° Ü, Ó°yÓ° ~Óç 300 !Ü!°! ^i!Ó°G ^Ó!ç ^È, yè, yÓ° ^iòÓ° Ü, y ^iSÈ V%Ñ, !Ü, ð!i≈!ÓÈ!i!°! Ófyáfy Ü, Ó°yÓ° çlf !Ó!Ó°yò#^iòÓ° Ü, y ^iSÈ Üye 50 !ò! 5Ü!°!SÈ°- ~•z ^È, yè, yÓ° ^iòÓ° ^Ó!çÓ°È, yà!SÈ°!Ó° «, Ó°- ~Ü, •z 5Ü!i!ñ çl° ≤ÄÜ, yç lyÓ°y! iñ çlÇáñ È, yÓ°i, #!° ^°yÜ, çòñ ~Óç 5Üyç!i, ysfÜ, , öy!è≈, ÈüüÈ~Ü, !è, ÜÜ•y ^içyè, Ü 5Çà!è, i, Ü, Ó°- ≤Áy!≈# ^iòÓ° ~Ü, !è, ~Ü, Ü, i, y!°Ü, yñ ~Ü, !è, 5yöyÓ°i !!Ó≈yã, l# ≤Ái, #Ü, ~Óç ~Ü, !è, 5yöyÓ°i , öi, yÜ, y Ó°yá!i, iñ, yÓ° y 5y!è, •!°!- ~•z Ü, fÓk, !Ó!Ó°y!öi, yÓ° ≤Äöyl !SÈ°!i°!ç#Ü!i, ày¶, #Ó° x!Óòf ≤Á!i, , ð«, ^ÜyÓ°yÓ°!ç ^òçy•z- çli, y, öy!è≈, i!%, l!i!i!ÿàÜ, yÓ° #^iòÓ° xyÜ, çT Ü, ^iÓ°!SÈ°ñ !Ó!çÈ!Ü, ^iÓ° ä, w ^içá^iÓ°Ó° ^i, , ^ic ^5z 5Üyç!i, sf#Ó° y !ÑyÓ° y çl° ≤ÄÜ, yç lyÓ°y! ^iÜ, 5Ü!≈l Ü, ^iÓ°!SÈ°!i°- í, z, öÓ° v çli, y! 5! , öxy•z à~Üä ~Ó° 5y ^i! !!Ó≈yã, l# ^çy ^iÈ, Ó° ÓfÓfliy Ü, Ó° ^i, , ^è ^iÓ°!SÈ°- ^, ð° , öyOy ^iÓÓ° xyÜ, y!° ð°!Ü, ~Óç i, y!Ü!y, YÓ° !i, ~Ü!Ü, ÈüÈG- !Ó, öÓ° #^i, ñ Ü, Ç^i@°Á5 i, y!Ü!y, Y^i, !5! , öxy•z ~Óç ~xy•z!í, ~Ü!Ü, ÈüÈÜ, á%Ñ^iç ^, ð!i!°!SÈ°- flÿò#li, yÓ° , öÓ° ~•z ≤Á!i, ^iÿ!äi, y ≤Á!Ü!SÈ° ^iáy ^il ^Ó!çÓ°È, yà!Ó≈yã, l# ~°yÜ, y!° ð°#í° ≤Á!i, ^iÿ!äi, y ò%!è, ≤Á!i, , ö!«, Ó° Ü°îöf 5#ÜyÓk, !SÈ° ≠ ~Ü, !è, Ü, Ç^i@°Á5 G i, yÓ° 5Ü!≈lÜ, yÓ° #Ó°y ~Óç xlf!è, çli, y G i, yÓ° 5^iÿà#Ó°y- ~!ò!Ü, Ü, Ç^i@°Á5 Üsf#5È, yÓ° 5Ó!ä, ^i!° ÓÈ!≈#!°y! 55f çàç#Ó! Ó°yÜñ Ó±=iy ~Óç !!@!# 5i, , ð!# á!ÑyÓ° y Ü, Ç^i@°Á5 È, Ó° ^i, ^iÜy ^iè, !5 (CFD) àè, l Ü, ^iÓ°!SÈ°!i°!äñ- iñ, y ^iòÓ° ð°i, fy ^iàÓ° È, ^i° Ü, Ç^i@°Á5 ~Ü, !è, Ói, , öyE, y ^á!i!°!SÈ°- çl° ≤ÄÜ, yç lyÓ°y! ^i È, yè, yÓ° ^iòÓ° 5yÜ ^i! ~Ü, !è, =Ó°&ç, ð!i≈ Üi, yÜi, !ò!i°! ≠ ^È, yè, yÓ°Ó°y ^Ü, y!%è, y ä, y! ≠ ài, sfñ ly ~Ü, ly! Ü, çñ öyçñ ly flÿò#li, y- ~G Ó°!i°!ÈüüÈ5Ühfl! «, Üi, y •z!@Ó°y ày¶, #Ó° •y ^i, ^i, w#È) i, •G!°y 5^i_¥Gñ ð#Ü!i, x!≈!i!i, Ü, 5ÜsfyÓ° 5Üyöyl Ü, Ó° ^i, x«Ü- çli, y ð°!Ó° ^i, yÓ° y çl!è!iÓ° Ü, y ^iSÈ ~Ü, !i%, l xD#Ü, yÓ° •y!çÓ° Ü, Ó°!i°!iñ ^È, y ^iè, i, y ^iòÓ° ^çyè, !ç!i, ^i° ÜÜÓ°&!è, G flÿò#li, yÜÜÓ° ÓfÓfliy 5%!!ÿä, i, - xlf!ò!Ü, ñ Üxy!Ü ~Ü, çl 5!ÓÜ, yÜñ çl!è!iÓ° Ü 5!ÓÜ, yÜ Ó°!i°!ç#Ü!i, # ày¶, # ~Ü, Üy ^i5Ó° Ü°îöf !ò!i! 20!è, 5È, y ^i, È, yE!i!ò!i!G ^È, yè, yÓ° ^iòÓ° xyÿ°hfl! Ü, Ó° ^i, , öy ^iÓ°!i!-

NSOU I GE-CO-41 61 xyfîp ≤Äã,yîÓ !SÈ flöT UÚÜ Çîã ÄÛÈÜÈÍÓ ÎÓ yô# î,Ó DÚÜ- ~Ü,Üye ≤ÄöylÜsf# •z!@Ó y ày¶, #îÜ, Óyò ìòîp Ü Çîã ÄÛÈÜÈÍÓ Û,yîly ìlî,yÈüüüÈi,y !î,!! Û, îwÓ •z •yÜ,ñ Óy Ó y îçfÓ ÈüüüÈ Û, í,zz çlà îíÓ !È, í, G í,zj#,öly è,yîlî, x« Ü !SÈ îp- xlf!ò îÜ,ñ çî ≤ÄÜ,yç lyÓ yî ñ ÛyÓ yÓ !ç òçy•zñ çàç#Ó! Ó yÜ ~ÓÇ Ü Ü Üy î,òó ìlî,y îòÓ Ü ly çylyÓ çf çli,yÓ !È, í, í,z,ò ìã, ò ìr, !SÈ- iÑ,y îòÓ Ó_ îÓf çyÓ ò)ò=Ü, !lÒ≈#çÜ Ó î Ü, Ó yñ ðzÿ ID È) !Ü, ò%lÒ≈^ è, ìñ Ü, Ü≈ÿÇfilyl ~ÓÇ òÈÜf •...y îfÓ ≤Äî, ò#î, Ó ÓyhflíÓyl ìl Ü Çîã ÄÛÈÜÈÍÓ Óf!≈i,y î%, îp òó îp- ~z Ó_ Óf=! ~i, •z çyÓ y îp y !SÈ ° «, ° «, îSÈyè, xl%öyl xyf îlî, ÷Ó ð Ü, Ó ° çli,y, öylè≈, Ó ≤Äã,yÓ Ü,y îl=Ó çf- ðyÇÓy!òÜ, Ü%, ò# ò lyî yÓ ~z ðÜ îl Ó xÓfily Ói≈ly Ü, îÓ îSÈl ~zÈ,y îÓ ≈ ~z ðÜ îl ÜÜ y îÜ, à^ è,yÓ, òó à^ è,y x î,òç,y Ü, Ó î,ñ ≤Äyî •z ÜòfÓ yì, öyÓ • îl îlî,ñ ÷ò% çli,y ò îp Ó ìlî,y îòÓ Ü,ly çylyÓ çf- ìlî,y îòÓ xyf îlî, îòÓ • îp çlà! !Ü, S%È Ü ìl Ü, Ó ìlî,y ly-ÜÜ 1977 ðy îp Ó 16•z Üy îã≈, Ó !lÒ≈yã, l xÓyò G ð%#%, òlò îÓ lç xl%#î, • îl îSÈ- Ü Çîã ÄÛÈÜÈÍÓ È, Ó yì%, !Ó •- Ü Çîã ÄÛÈÜÈÍÓ ò 1971 !lÒ≈yã, ìl 518!è, xyf îl Ó Ü îf 352!è, xy, òl, ò ìl îSÈ- 1977 ðy îp 540!è, xyf îl Ó Ü îf xyf î, ò 153!è, - xlf!ò îÜ, çli,y ò!è, 270!è, xyf îl lç îlî, !SÈ- ðÜ !Ü! îl çli,y, öylè≈, G î,yÓ !ÜeÓ y 540!è, xyf îl Ó Ü îf 330!è, îlî, !Óç! # • îl îSÈ ~ÓÇ l%, l Ó Ü,yÓ àè, îl Ó çf îl îT ç!_ xç! Ü, îÓ !SÈ- ° «, î#î ñ Ü Çîã ÄÛÈÜÈÍÓ ò í,z_Ó È,yÓ îlî, Ü,yî≈i, !!Yã, • • îl !à îl îSÈ- Ü Çîã ÄÛÈÜÈÍÓ ò í,z_Ó ≤Ä îò lç ñ !Ó,yÓ ñ öyOyÓñ •!Ó î ylyñ Üòf≤Ä îòçñ Ó yçfilyl ñ, ò!Yã, ÜÓDñ í,z!í, Èl fyñ xyf yÜ ~ÓÇ =çÓ yè, ð, î,yÓ ðÜhflí í,z_Ó G Ü,w#î ò% îã≈ çli,y, öylè≈, Ó Ü,y îSÈ, òó y!çî, • îl îSÈ- ðÜ îã, îl î í,z îÓ á îlyaf !Ü îf ay¶, # !l îçz iÑ,yÓ !Ü, è, î, Ü ≤Ä î, òç, Ó yç lyÓ yî îíÓ Ü,y îSÈ iÑ,yÓ !lç !lÒ≈yã, l# ~yÜ,y Ó yî îÓ!Ó ! îlî, òó y!çî, • îl îSÈ îp- iÑ,yÓ îSÈ îp ðOî ày¶, # Ü Çîã ÄÛÈÜÈÍÓ !llyl#î, xy îÜ!l Ó ≤Ä î, îÓç# Ü, îw òNyí, y îp Gn È,yè,yÓ Ó y î, Ny îÜ, ≤Ä î, fyáfyl Ü, îÓ !SÈ îp- Ü Çîã ÄÛÈÜÈÍÓ Ó yçl#î, Ó Ü) Ü,w í,z_Ó ≤Ä îò lç ~Ü, !è, xyf lG !çî, îlî, Óf!≈ • îl îSÈ Ü Çîã ÄÛÈÜÈÍÓ ò!è, - ~z ðyÜ!à ÄÜ, òfyè,y! è, ÷ò%Üye 4!è, Ó y îçf í,z îÈè, à îSÈÈüüüÈi,y!Ülyí, Yñ x¶... ≤Ä îòçñ Ü•#ç)Ó G Ü, Ó y yÜ- îÓç !Ü, S%È Ü,yÓ îG ~Ó çf ðÜ,yÓi, öyl # !SÈ- çÓ ð!Ó xÓfilyl Óyí, yÓy!í, ò!ç, îlî î, è,y • îl - xyçB,y çyà yly • îl îSÈ î çf Çîã Ó G, òó !È, !_ Ü, îÓ ~z çli,y, öylè≈, ðÜ Ü,yÓ !!@ îÜ, çyí, #î È,yÉly ! îf îÓ ã,y! ò ìl îò G î yÓ ã, à, Ty Ü, Ó îlî, öy îÓ - ÷#Üî, # ày¶, # çlà îíÓ Ó yî îÜ, ðyöy îl Ó ð ID @ Ä îÜ, îÓ ~Ü, !è, !ÓÓ,li, çy!Ó Ü, îÓ ! ~ÓÇ 81 ÓSÈÓ Ó îl îf ÛyÓ yÓ !ç òçy•z îÜ, öyl c lG î yÓ xl%Üî, !ò îl îÑ,yÓ, òò î îÜ, òò, fyà Ü, Ó îp- ðÜ !Ü! îl ~z • 1977 ðy îp •z!@Ó y ày¶, # ~ÓÇ î,yÓ Ü Çîã ÄÛÈÜÈÍÓ, öylè≈, Ó !lÒ≈yã, l# òó yç îl îÓ •z!Ü, ly- 4.5 1980 ðy îp •z!@Ó y ày¶, # Ó «, Üi,yî ≤Ä î, fyÓi≈, l çÓ ð!Ó xÓfilyl ai îÈ,yè, ! ðy îÓ !Ó !Ó!ã, î, !lÒ≈yã, ìl çli,y, öylè≈, «, Üi,yî í,z îè, - Ü Çîã ÄÛÈÜÈÍÓ ò • îÓ îSÈñ ~Ü!Ü, ðOî G •z!@Ó y ày¶, # G î, Ny îòÓ xyf !y!Ó îl îSÈl- çli,y, öylè≈, Üi,yòç≈ç% îl, ðÜ Ü,yÓ àè, l Ü, îÓ !SÈÈüüüÈi,y, òsi#ñ ðy!±öy!l Ü,ñ ÓyÜ, òsi#- ~È,y îÓ ÷Ó ð î Ü, •z çy îè, Ü,y@ !SÈ- òç, ò! ã,ylyl çli,y ðÜ Ü,y îÓ Ó x«, Üi,y Ü Çîã ÄÛÈÜÈÍÓ G •z!@Ó yÓ, ò%lÓ ðayl àè,yî -

62 NSOU I GE-CO-41 çli,y, öylè≈, «, Üi,yî ~ îf îSÈ ~ÓÇ ò=!Ó ~Ü, !è, xyà y çyè, !SÈ lyÓ ~Ü, Üye ðyöyÓ î «, f !SÈ •z!@Ó y îÜ, «, Üi,yã%, fî, Ü, Ó y- î,yÓ y xyÓ yÜyî Ü, çli,y, ò ìl î ðÜ Ü,yÓ àè, l Ü, îÓ - ÷Ó ð îlî, •z ! Ó îÓ yò óáy ò! ~ÓÇ ≤ÄöylÜsf# •G î yÓ çf !eÜ%á# ≤Ä îl, m!@µi,y • î - çÈl, ò!≈hs ò îp Ó !l îl Ó ìlî,y îòÓ •hflí îç, î, ò ÛyÓ yÓ !ç òçy•z îÜ, î ÓSÈ lG î y • î - çli,y ðÜ Ü,yÓ î, ál •z!@Ó y ày¶, # myÓ y ð, Ty Çîã Óy!Ü, Óyòy=! x, òyÓ î Ü, Ó ìlî, lyey ÷Ó ð Ü, îÓ ~ÓÇ 44 î, Ü Çîã ÄÛÈÜÈÍÓ !Ó, öyç Ü, îÓ - ~ìè, lyà!Ó Ü, fllyò#î,y ~ÓÇ «, Üi,y, ò%lÓ ðk,yÓ Ü, îÓ îSÈ- î, îÓ xl≈!#î, Ó, ò! ã,ylyl çli,y ò î, î, è,y òç, !SÈ ly- ðÜ Ü,yÓ í,zFã, Ó îlî=Ó !l, ò#î, l î îÜ, î, È, ! ðy îlî, îòÓ Ó «, y Ü, Ó ìlî, Óf!≈ • îl îSÈ- çli,y, öylè≈, çÓ ð!Ó xÓfilyl Ü!l •z!@Ó y ày¶, # ~ÓÇ î,yÓ ðÜ!≈Ü, îòÓ x, òó y îòÓ çf !Óã,yÓ Ü, Ó yÓ çf l% îk, Ó, ò ìl lyey ÷Ó ð Ü, îÓ !SÈ- ~ çf !Ó lçÈl xyòy!i, àè, l Ü, Ó y • îl - çli,y, öylè≈, Ó ≤Ä îl, îçyòÜ)Ü, ≤ÄÜ, !i, çlà îíÓ Ü îf •z!@Ó yÓ ≤Ä îl, ðÜ!≈l G ð,y!È) !i, G î, !Ó Ü, îÓ !SÈ- í,z_ îÓ Ü Çîã ÄÛÈÜÈÍÓ ≤Ä îl, ðÜ!≈l ðj)î≈ «, î • îl !à îl îSÈ- !Ü, v ò!ç, î È,yÓ îlî, Ó, ò! ò !flî, ! È, ð !SÈ Ü,yÓ î •z!@Ó y ~ÓÇ î,yÓ 20 òÈ,y Ü, Ü≈ÿ!ã, ~áy îl ðÈ, ° • îl îSÈ ~ÓÇ ò!Ó òÓ y î,y îÜ, Üy •z!@Ó y Óy •z! @Ó y xyjy ! ðy îÓ ò ò!ã!SÈ- ~ìò îÜ, G î y•z !Ó ã, Ö,y îl Ó Ü îlî,y ≤Ä Ó#î Ü Çîã ÄÛÈÜÈÍÓ ìlî,yÓ y •z!@Ó y ày¶, # îÜ, ÷ò% òó yç îl îÓ Ü,yÓ î! • îf îÓç ò ò!ã! lyñ öyl ! • îf îÓ ò ò!ã!SÈ îp- öylè≈, Ó Ü îf xy îÓ Ü, !è, !ÓÈ, !_ òáy ò! ~ÓÇ •z!@Ó y Ü Çîã ÄÛÈÜÈÍÓ äxy•zà àè, l Ü, îÓ l- Ü Çîã ÄÛÈÜÈÍÓ äxy•zà ò!ç, îlî Ó yçf !Óy!È,y !lÒ≈yã, ìl ≤Ä îl, m!@µi,y Ü, îÓ !SÈ ~ÓÇ !ç îlî, !SÈ ~ÓÇ •z!@Ó y G ðj)ò#î xyf îl Ó í,z, ò!Ó≈yã, ìl çî # • îl îSÈ- î, îÓ çli,y, öylè≈, ≤Ä çy!l G xl≈ îlî, Ü, í,z ð îl Ü îly îlyà !ò îlî, öy îÓ !- î,yÓ y !ç yî îl Ó Ûyòf îÜ í,z ð îl îl Ó •!Ó ð Ü îlî, ° îÜ, ≤Ä î, fyáfyl Ü, îÓ !SÈ !Ü, v ~Ó Ü, y!≈Ü, Ó !ÓÜ, " î, !Ó Ü, Ó ìlî, öy îÓ !- Ü%oyf!ç, #!l, 20% S%ÈÑ îl îSÈñ è Üyàì, òyò!Ó m@µ çlyöyÓ î îÜ, Üœ,yhs Ü, îÓ !%, îp !SÈ- !ÜeÓ y, ÜòfÓi≈, # !lÒ≈yã, îl Ó çf çyÓ Ü, îÓ !Óyò Ü, îÓ ~ÓÇ ðÜ!≈l ≤Ä î, fy•yÓ Ü, îÓ - ~áy îl çli,y, öylè≈, Ü Çîã ÄÛÈÜÈÍÓ äxy•zà î îÜ, !È, ð Ü,y îly Ó yç îlî, Ü, Ü, Ü≈ÿ!ã, SÈyí, y,z ã, îp !SÈ- òó Ói≈, # Ü,y îp ñ Ü Çîã ÄÛÈÜÈÍÓ äxy•zà çî # • îl ~ÓÇ •z!@Ó y «, Üi,yî !È, îÓ xy îf!- 34 Üy «, Üi,yÓ Óy•z îÓ lyÜ,yÓ, òó •z!@Ó y ày¶, # «, Üi,yî !È, îÓ xy îf!- ~z !mî, #î •z!@Ó !è, î,yÓ ≤Ä îÜ •z!@Ó îf Ó Ü îlî,y ò%ò≈yhs !SÈ ly- !î, !! !ç!_Ü)Ü, îlî, c ≤Äöyl Ü, Ó ìlî, öy îÓ !!! ~ÓÇ iÑ,y îÜ, ÓÜ, Üœ,yhs òáy! - !î, !! ñál xyÓ G ði, Ü≈, ~ÓÇ !mòyã Ähflí ~ÓÇ iÑ,yÓ îSÈyè, îSÈ îp ðOî ày¶, # SÈyí, y Ü,y í,z îÜ, !Óy³yÜ, îÓ l ly- ~Ü, !è, ! ÓÜyl ò%ã≈è, ly! ðOî ày¶, # Ó Ü, î%, fÓ, òó !lî, !l î,yÓ Óí, îSÈ îp Ó yç#Ó ày¶, # îÜ, ≤Ä îl, fliy, òl Ü, Ó yÓ ã, Ty Ü, îÓ !SÈ îp- •

z!@Ó y ày¶, #Ó ^ li, ^lcÓ Óí, ò%Ó≈r,y !SÈ ^ î !i, !iñ, yÓ ° ò° iÜ, c! _ ' cy# Ü, Ó ^ li, x« Ü !SÈ ^ î!- 4.6 •z!@Ó y
ÛÓ Ü, y ^ iÓ Ó ° xó# ^ il ° yz ^ iÛTMÈÜÈ Ü, yè, yÈÜÈ, öyÓ !Üè, Ó yç ^ Ñ, y ^ löy Óf! _ !î Ñ, y ^ löy !ü" fl, iy, òò Ñ, Ó ^ li, à, y! ^
Óy ^ Ñ, y ^ löy ^ Ñ, yjöy!ò !î i, yÓ v, z! , öy!ò «, öi, y Öyv, , y ^ li, à, y! ^ ñ i, yE ^ iü cÓ ^ Ñ, y ^ iÓ Ó ° Ñ, y ^ iäE xò%ö!i, !ò ^ li, E! -
çç ^ i« ^ i, ò ~ ^ iñ, Ez Ó ^ iü !ü "ÈÜÈúyEz ^ içTM ~ ÖÇ, öyÓ !ò, ÈÜÈ ^ Ñ, y, y Ó yä- ~Ez ò#!i, Ó ° öyif ^ iö cÓ ^ Ñ, yÓ ^ î iüÓ !
ü" ÓfÓfl, iy ^ iñ, !ò! s, f! Ñ, Ó ^ li, , öy ^ iÓ -
NSOU I GE-CO-41 63 ¶, yÓ ^ li, ~Ez ÓfÓfl, iy à, yú% E ^ i! ^ iäÈ 1951 cy ^ iüÓ " !ü" Sv, zB ^ i ^ ò Á !ò! s, f!v xyEz ^ iòÓ
myÓ y- ~Ez xyEz ^ iò Óúy E ^ i! ^ iäÈ ^ i cÓ !ü" ~Ez xyEz ^ iòÓ ° ≤Ä!ö i, y!ü Ñ, yÓ xhs, ¶%≈, _ ' i, y ^ i!ó " !ò!f≈T cÓ ^ i! Ó ° ò ^ i!f
!òÓ! ¶%≈ (Registered) E ^ li, E ^ iÓ- cÓ ^ Ñ, y ^ iÓ Ó ° úyEz ^ içTMÈÜÈ, öyÓ !ò, !¶, ß " ^ Ñ, y ^ löy Ó, E! !ü" ≤Ä!i, ¶, y Ñ, Ó y Óy
i, yÓ ^ Ñ, y ^ löyÓ * , ò ç!±cyÓ í á, y ^ löy à, y ^ iÓ öy- cÓ ^ Ñ, y ^ iÓ Ó ° !ü!Öi, xò% ^ iöy!ò (Permit) äÈyv, , y !ü ^ iÓ
v, z! , öy! ^ iòÓ fl, iyò, ò!Ó Ó!≈, òÄ Ñ, Ó y à, ú ^ iÓ öy- !ü"ççfl, iy !î cÓ ^ Ñ, y ^ iÓ Ó ° !ò! ^ iöÓ ^ Óúy ^ i, ò !y! ^ ñ i, yE ^ iü
cÓ ^ Ñ, yÓ i, yÓ úyEz ^ içTM Óy!i, ú Ñ, Ó ^ li, , öy ^ iÓ - !yEz ^ EyÑ, ñ !ü" úyEz ^ içTMÈÜÈ, öyÓ !ò, ^ Ñ, y, y Ó yä ^ iñ,
^ òÓ #« y Ñ, Ó yÓ äòf 1967 cy ^ iü cÓ ^ Ñ, yÓ ç%!Óóü Ñ, !ò! , !ò ^ i! yÜ Ñ, ^ iÓ - 1969 cy ^ iü ~Ez Ñ, !ò! , Ó ° ≤Ä!
i, ^ iÓ!ò! , ≤ÄÑ, y!üi, E! ~ ÖÇ öyöy eß! , Ó ^ Ñ, y ^ cÖy ^ iò v, z ^ iÓ Ö Ñ, Ó y E! - ~ ≤Äç ^ iD v, z ^ iÓ Ö ^ i!yÜf ^ i úyEz ^ içTM-
^ öyÓ !ò, ÈÈ- ^ Ñ, y, y ^ iÁ! y! à) v, , yhs, !çk, yhs, ^ òÁ! yÓ «, öi, y !äÈú x!≈ ^ iò!i, Ñ, !Ó ^ i! çÇe yhs, Ñ, fy! Ó ^ iò, Ñ, !
ò! , Ó ° Ey ^ li, - ~Ez !çk, yhs, Ó ^ úyÇ ^ iüEz Ó yä ^ iò!i, Ñ, !çk, yhs, - Ó yä ^ iò!i, Ñ, !¶, ! _ li, Ez i, Òò à) v, , yhs, !çk, yhs,
^ òÁ! y E ^ li, yñ x!≈ ^ iò!i, Ñ, öy, òÑ, y! , i, Öò ^ ÜÓí- 1969ÈÜÈ1973 cy ^ iüÓ cò! ç#öy! Ez!@Ó y Üy, #Ó úyçòÑ, y ^ iü ~
i, !f Ez!@Ó y Üy, #Ó xâyòy !äÈú öy- !i, !ò ~ !Ó ^ i! ^ Ñ, y ^ löy ^ äyÓ y ^ iüy, ò! ^ i« , ç @ ^ ÄE! Ñ, ^ iÓ ò!ò- Ü ^ iòò, y à, ú!
äÈúñ ^ i, òò, yEz à, ú%Ñ, ÜÈÜÜÈ~Ez ò#!i, !i, !ò xò%çÓ í Ñ, Ó ^ iüò- !mi, #! ^ ÓyÓ ^ iò≈yä, ^ iò ä! ^ Ó E ^ i! 1980 ^ i ^ iñ,
1984 cyú xÓ!i ¶, yÓ ^ li, Ó ° ≤Ä!yòös, f# !äÈ ^ iüò- ~Ez cò! ç#öyÓ ° ò ^ i!f úyEz ^ içTM, öyÓ !ò, ^ Ñ, y, y Ó yä ^ iñ, !ü!ü
Ñ, Ó ^ li, , öyÓ ^ iüò öyñ !îÄ äyò ^ li, ò ^ i ≈ ^ iüy !ü!ü Ñ, Ó ^ iüñ ^ iü xòfyòf ≤Ä!i, ^ iÓü# ^ î iüÓ ° ç ^ iD, öyÖy !i ^ i!
♦#Ó!k, Ó ° ò ^ i! ~!Ü ^ i! ^ i ^ li, , öyÓ ^ iÓ- ~ ≤Äç ^ iD !Ó, öyò à, wñ ò, %úy ö%Öyã≈# Á xy!i, f ö%Öyã≈# !ÿ, y ^ i!ó
^ ò%hfl, Ñ, ÜEz!u, !y !çTM Ezò!v, ^ i, òò ^ iü, TMÈÜÈ~ !ü ^ iÓ ^ iäÈò ≠ úyEz ^ içTMÈÜÈ, öyÓ !ò, ÈÜÈ ^ Ñ, y, y Ó yä ^ iñ, !ü!ü
Ñ, Ó ^ li, !miy@ ^ Ähfl, !äÈ ^ iüò Ez!@Ó y Üy, # - !i, !ò öy ^ ò ^ iò ^ iäÈò !, òi, y ^ òEÓ ^ çÓ ° ≤Ä ^ iñ, Öüüñ öy Ó% ^ iG, ^ iäÈò
äy, #! ^ Á xyhs, ä≈y!i, Ñ, , ò!Ó Ó!i≈, i, , ò!Ó !fl, !i, x!≈y! "She (Indira Gandhi) did not creatively develop Nehrus' strategy
even in the field of economic policy to meet a changed national and world economic situation as is evident from her
hesitant efforts to relax the licence-quota-regulation scheme." 4.7 Ó yç#Ó ày¶, #Ó ° ÛÓ Ü, yÓ °
à1984ÈÜÈ89äÈÜüüÈi, zòyÓ #Ü, Ó ^ i!ó ^ !ò ^ iÜ, x@ ^ ÄÛÓ ^ i, yÓ !!òç≈! 1985ÈÜÈ86 ßy ^ iÓ ° Óy ^ içè, È, yÓ ^ li, Ó ° x!≈ ^ i!
i, Ü, i, zB ^ i ^ i! ~Ü, !i%, l, ò ^ iÓ ≈Ó ° ßä, ly Ü, ^ iÓ !SÈ- ^ î!ò Ó yç#Ó ày¶, #Ó ° Üy ^ iÜ, 31 x ^ iQyÓÓ 1984 ßy ^ iÓ ° •i, fy
Ü, Ó y • ^ i! ^ iSÈñ ß!ò!z !i, !≤Äöy!Üsf# • ^ i! ^ iSÈ ^ i!- 1984 ßy ^ iÓ ° !i, ^ ißj ^ iÓ Ó ° ßçÛò#! ^ i!ò≈yä, ^ i! !Ó, ç% ç! ^ y ^ iÈ, Ó
Üyòf ^ iÜ oßi, !ñ, yÓ ài, y!sfÜ, ~Óöi, y ≤Ä!i, !¶, i, Ü, ^ iÓ !SÈ ^ i!- ≤Ä!i! _ ài, x@ ^ Äa!i, Ó ° G, çÓ ° ~Ü, è, y Ói, , ^ çyÓ !
ò ^ i! ^ i! !i, !È, yÓ ^ i, ^ iÜ, ~Ü, !Óçç ç! yΣ# ^ i!
i, zB ^ i#i, Ü, Ó yÓ ° ^ ä, çTy Ü, Ó ^ i!-
xyhs ç≈y!i, Ü, ≤Ä!i, ^ i!y!äi, yÓ , òÓ #« y! ^ òÑy! , y ^ li, ^ à ^ i° ^ iñ i, zòyÓ #Ü, Ó ^ i-z ~Ü, Üye, ò!ñ ~è, Ó yç#Ó ày¶, #
Ó% ^ iV, !SÈ ^ i! ~ÖÇ ^ ßzÈ, y ^ iÓ z, òò ^ i« , ò ^ i! ^ i! ^ iSÈ ^ i!- ~!è, xÓçfz ó ^ i!i, ßç !Ü, v Ü, Ó ^ i!i, Ü, !è, l- È, yÓ ^ i, #! ^ iç"
i, à! ° yz ^ i! ^ iTMÓ ÈÑ, y ^ iò Ók, - !Ó ^ ßyã≈, ~ÖÇ i, zB ^ i!i, ^ i! ^ iÜ, !Ó ^ içE! !Ü, S%È xy ^ i!- Ü, yè, y ^ iÜyà, , ò!Ó Ó!i≈, ^ i!Ó
Óf!i, ^ iÓ ^ iÜ, ñ xyÜòy!Ü, i, ≤Ä!i! _ ài, !i%, l, ò ^ iÓ Ó ° !òçy ^ ò ^ iÓ ly- ~Ü, è, y !i%, l, , ösy xÓ ^ i! Ü, Ó ^ i!i, • ^ iÓó
° yz ^ i! ^ iTMÓ çyl ^ ày! x!≈!#!i, ^ i!i, !! ^ i! xyß ^ i!i, • ^ iÓ ≠ xy!i≈Ü, ~ÖÇ Ó yçfl! ÓfÓfliy, ölyñ !y ^ i!i, ≤ÄÓ!k, ñ i, zqyÓ! ~ÖÇ!
Ó! ^ i! y ^ iäÓ ~Ü, !è, , ò!Ó Ü! , ^ i, !Ó ° •! - Ó yç#Ó ày¶, #Ó ° ò« , G ß x!≈Üsf# !Óÿ^y!i ≤Ä!i, y, ò !ÛÈÈÈ~Ó 1985ÈÜÈ86
ßy ^ iÓ ° Óy ^ iç ^ iè, ~Ü!z
64 NSOU I GE-CO-41 ~Ü, è, y Ü, yè, y ^ iÜyÓ ^ i, !Ó ° Ü, Ó yÓ ° Ü, !y !SÈ- ßÜy ^ iöyã, Ü, Ó y ^ È, ^ iÓ!SÈ ^ i! ^ i! È, È! , òÈ !Ûç
ß!i, fz ~zÈ, y ^ iÓ Ü, Ó ° ßç@ ^ Ä• Ü, Ó ^ iÓ! Ü, !ly !È, È! , òÈ öy!ÓG Ü, ^ iÓ !SÈ ^ i! ^ i! !i, !! ^ i!kT Ü, Ó ° ßç@ ^ Ä• Ü, Ó ^ iÓ!-
i, ÑyÓ y !ñ, yÓ Óy ^ içè, ^ iÜ, ò!# ^ iòÓ çlf ~ÖÇ à!Ó Ó ^ iòÓ !ÓÓ ^ ç!k, Óy ^ içè, Ó ^ i° !!@y Ü, ^ iÓ ^ iSÈ!- È, yÓ ^ i!i, Ó ° !
Ü, S%È ≤Äöy! Ü, Ó ° È, Ñy!Ü, ^ òG! y !ç, ò!i, ^ iòÓ !ÓÓ ^ ç!k, x!È, !yl ä, y! ^ iñ !È, È! , òÈ !Ûç i, z ^ iÓ ^ i!yàfÈ, y ^ iÓ Ü, Ó
ßç@ ^ Ä• Óy!i, , ^ i! ^ iSÈ ^ i! ~ÖÇ ^ ßz ßÜy ^ iöyã, Ü, ^ iòÓ G Ü%á Ó¶, Ü, ^ iÓ ° !ò ^ i! ^ iSÈ ^ i! !yÓ y Ó ^ i! ^ iSÈ ^ i! ^ i! !i, !! à!
Ó ^ iòÓ Ü, !y È, y ^ iÓ!- !i%, l ÓfÓfliyÓ xy ^ iÓ Ü, !è, =Ó ^ ç, ç!i≈ !òÜ, • ° ~Ü, !è, ò#ã~ ^ iÜ! y!ò Ó yçfl! !#!i, Ó ° á!i, , y
≤ÄÜ, yçñ !y ^ iÓ Ü, y!Ó i, z ^ iòfy _ y ^ iòÓ Óy ^ iç ^ iè, Ó ° È, !ÓÈf!ÈÈÈ~Ó à!i, ò! !%! _ ßçà!i, È, y ^ iÓ xy@ç Ü, Ó ^ i!i,
^ öyÓ ^ iÓ- ~z Óy ^ içè, !è, ßÈÜ, ò!Ó Ü, !yÓ ^ i« , !è ßÓ Ü, y!Ó ^ i« , !è i, zm, _ !, kTÓ G, çÓ ^ çyÓ !ò ^ i! ^ iSÈ- ^ çyÓ
!ò ^ i! ^ iSÈ xyÜòy!i, zòyÓ #Ü, Ó ^ i!ó ^ !ò ^ iÜ, - ~Ó ° È, ^ i° 1985 ßy ^ iÓ xyÜòy!i xyã, !≈ç!Ü, È, y ^ iÓ Ó!k, , ò ^ i! ^ iSÈ ~ÖÇ
1986 ßy ^ iÓ ° Üyã≈, Üy ^ i!ó x!≈ÓSÈ ^ iÓ Ó ° ^ ç ^ iÈ! 196 !Ó! ^ i! è, yÜ, yÓ ^ iÜyè, ^ Ó Ü, !è, xyÜòy!i Ü, Ó y • ^ i! ^ iSÈñ
^ iäy ^ i! Ó ^ Äy! !Üyè, yÜ, yÓ x ^ iB, 110 !Ó! ^ i! !SÈ- Öy!içf Ófy ^ i° ^ iTM äyè, !i, Ó ° , ò!Ó Üy! !SÈ 87 !Ó! ^ i! è, yÜ, y-
È, yÓ ^ i!i, Ó ° i, zòyÓ xyÜòy!i !#!i, Ó ° ≤Äöy! %!Óöy ^ iÈ, yã# !SÈ cy, öyl- Ó yç#Ó ày¶, # ÛÓ Ü, y ^ iÓ Ó ° ≤Ä!Ü
Óy ^ iç ^ iè, Ó ° Ó!ç ^ içTfÓ ^ à!i, ç# ^ i, y, òÓ Ó!i≈, # Óy ^ iç ^ iè, , öyG! y !y! !- !mi, #! ^ Óy ^ içè, !è, à1986ÈÜÈ87ä i, y ^ iòÓ
•i, yç Ü, ^ iÓ !SÈ ^ i! yÓ y i, zòyÓ #Ü, Ó ^ i!ó ^ !ò ^ iÜ, xyÓ G, òò ^ i« , ^ i, òÓ çlf xyçy Ü, ^ iÓ !SÈ- xyÓ ^ i, i, #! ^ iè,
à1987ÈÜÈ88äü ~!è, Ó ° ßÓ ^ iä, ^ i! ^ i! ^ i! ^ i! ^ i! ^ i! è, !SÈ ° ≤Ä!i, Ó ° « , y Óf ^ i! ^ iÓ ^ i, #Ó Ó!k, ~ÖÇ äyè, !i, Óf ^ i! ^ iÓ
xy ^ iÓ Ü, !è, !Óçy° xB, - ~z, i, i, #! ^ Óy ^ içè, !è, Ó yç#Ó ày¶, # !! ^ içz i, z, çfliy! , òi,
Ü, ^ iÓ !SÈ ^ i!- Ü, yÓ ^ i!i, !

ÇÜ, îlê, !lù!lî, •î – ßÛßfy=!° î, #Ó •îlî G îlê, 1990 ßy î°Ó ãyî, yÓ !òÜ, îlîÜ, •z – Û, îlw Ó yç ãlî!î, Ü, x!fliÓ î, yÓ òÓ ßl x!lî!lî, Ü, çà!lî, !l!Yã, î, È, y îÓ x!l!Yã, î, y îlîÜ xy îß – Ó yç ãlî!î, Ü, x!fliÓ î, yÓ òÓ ßl x!lî!lî, Ü, l#lî, ! lò≈yÓ î, Ü, Ó yG Ü, îlê, l •îlî, ðîlî, – !
È, È !, ðÈ !ßÇ ßÓ Ü, y îÓ Ó ã1989ÈÜÈ1990ã, ði, îlîÓ, ðÓ ã, w îcáÓ ßÓ Ü, yÓ ãl îÈ, j!Ó 10ñ 1990ÈüüüÈç%lñ 21ñ 1991ã «, Ü, î, y! x!ò!lî, •î ñ lî Ü, ßÛy î°yã, Ü, Ó y 'Lame-Duck Government' ÈÜÈG Ó î° lî Ü, – ~z ßÓ Ü, y îÓ Ó Û, y îly x!lî!lî, Ü, Ü, y!≈e Û lî yÜ, y! 1991ÈÜÈ92 ßy î° ðj!≈yD Óy îçê, •z, ðç Ü, Ó y ßΩ, Ó î! – È, î° ßÇÜ, è, î° î, #Ó îlîÜ, î, #Ó î, Ó xyÜ, yÓ ðyÓ î, Ü, îÓ – ~Ó, ðÓ • Ü ðfÓi≈, # !lÓ≈yã, l – ~z !lÓ≈yã, îl ßÇáfy°!ã, Ü, Ç, îã Æ ß ã•zã ßÓ Ü, yÓ «, Ü, î, y! x!ò!lî, •î – lî%, l ßÓ Ü, yÓ xyàÜ îlîÓ ß îD ß îD•z xÈ), î, ç)Ó≈ ßÇÜ, îlê, Ó Ü, lî çlßÜ î« î%, î° ðÓ y • – Ü, y!≈i, ñ ~Ó xy îà Ü, y îly flîy! # ßÓ Ü, yÓ lî yÜ, y! È, yÓ î, #! x!l#lî, îlã, Ó Ü, lî ßÇÜ, îlê, xyÓk, •îlî!SÈñ î, y îÓ îçÈ! çyly îl! !lò ßG ßÇÜ, è, Ó ð, ð) îÓ≈z xy!ÓÈ)≈, î, •îlî!SÈ – lîy• ð, yÜ, ñ È, yÓ îlî, Ó lÓÜ ≤Äðy!Ús# !, ðÈ!È, È lÓ !ßÛy Ó yG îlî Ó îlî, îc lî%, l ßÓ Ü, yÓ ã1991ÈÜÈ1996ã «, Ü, î, y! x!ò!lî, •î, G! yÓ ß îD ß îD ßÛßfyÓ ÛyÜ, y!Óy! xÓi, #i≈ • – Ü) ßÛßfy=!° !SÈ °l îòl Ófy î° îTMÓ ßÛßfy
NSOU l GE-CO-41 67 G î, l!lî, ~Ó îò!çÜ, Ûoy È, y, l, y îÓ Ó fl!î, y àÜye ð%z ßÆy î°Ó ~Ó îò!çÜ, Ûoy xyÜòy!lÓ Ófl î Ûê, y îlyÓ Ü lî, y x!èÈ, y, l, y îÓ lîÜ, yãñ ã, Ó Ü, lî Ü Óy îçê, #!l ãyê, lî, ~ÓÇ È, î yÓ • Ûoyflz, #lî, Ó ðòÓ ydf – , ð!Ó !flî!lî, ~ÜÈ, î, yÓ • •îlî, ðîlî, îl ßÛyóy îlîÓ çlf ßÓ Ü, yÓ îlÜ, 1991 ßy î°Ó 1 ç%y•z îÓ îY°Ó, ðÑyã, îê, î, z îÖ'ã îlyàf Ûoy ály xy îÜ!Ó Ü, yÓ î, yÓ ñ !Ó îlê, îlîÓ, ðyî, z, l, ÈüÈfiê, y!≈çñ È, Ó y! ß ð îçÓ È Ñ, yñ çyÜ≈y!lÓ !l, ÈÜÈÜyÜ≈, (Deutsche Mark) ñ çy, ðy îlîÓ •z îlî lÈÜÈ~Ó, ð!Ó îl!« ãlî, È, yÓ î, #! ÛoyÓ a7ÈÜÈ9 çî, yÇçã xÓÜ) °fy! l Ü, Ó îlî, •îlî!SÈ – ã, e Ói≈, # Ó DÓ yçl, í, ál È, yÓ î, #! !Ó çyÈ≈, ÓfyÇ îÜ, Ó àÈ, l=Ó – lî, l! ðlîÓ ÓfÓðy îl x!zã ç%y•zñ 3ñ 1991ÈÜÈ~Ó ßÛ, y î° !mi, #!l, ðò îk, îl, ðG ÛoyÓ xÓÜ)°fy! l àê, y îly •ñ, G•z, ðÑyã, îê, Ü, y îÓ ! TMÓ, ð!Ó îl!« ãlî, 11 çî, yÇçñ lîÓ, ðyçy!Ü, lîÜ "Two haircuts in three days". ð%ÈÜÈòy îl, ðÓ xÓÜ)°fy! l – ßz ßÛ! îÓ çy îÈ≈, Ó ÓfyÇ îÜ, Ó Top Management áÜí, zFã, î, Ü ÓfÓflîy, ðÜ, Üã ç%y•z 3ñ 1991 ßy î° ã, ß, y•z ~îß ðÑÖSÈy î° – ã, ß, y•z ðÑÖ îSÈ•z Ó DÓ yçl •y lî, ÈüÈ°áy ~Ü, è, y xy îòçlÛy çy!Ó Ü, Ó îlî lî y lî, °áy !SÈ ≠ á1ã ÓfyÇÜ, ð, è, îlÜ, 10 çî, yÇç îlîÜ, Óy!í, îl, 11 çî, yÇç Ü, Ó y • – à2ã ß îÓ≈y_Ü xyÜy lî, ð, è, ð, lî, 12 çî, yÇç îlîÜ, 13 çî, yÇç Ü, Ó y • ~ÓÇ ðyÓ ðG! y ð, è, G Óyí, y îly • Ûoy!#lî, îlÜ, Ü, îlê, yÓ î, Ó Ü, îlîÓ – q Û, l ~z xÓÜ)°fy! l ~Ó !, ðSÈ îl Ü, y l% Ó yçl#lî, /≤ÄlÜ, ðò îk, îl, ð 7ÈÜÈ9 çî, yÇç xÓÜ)°fy! l Ü, Ó y • îlî!SÈñ î, y lî, ßÓ Ü, yÓ ð% îV, !SÈ îñ ~z, ð!Ó Üy! xÓÜ)°fy! îl ~Ó îò!çÜ, ÛoyÈ, y, l, y îÓ Ó ãyã, l#l xÓflîyÓ !Ó îçÈ! Ü, y îly ß%Ó y•y • îÓ lî – È, î° lî, l!ò, ð îÓ xyÓyÓ !Ó çyÈ≈, ÓfyÇÜ, è, yÜ, yÓ xÓÜ)°fy! l ãyÈlîy Ü, îlî – Ó yç ãlî!î, Ü, Ü, yÓ îG ~Ó, ðYã, y lî, Ü, yç Ü, îlî îSÈ – !ÓY°ÓfyÇÜ, G•z ßÛ îlî, î, yÓ È, yÓ îlî, Ó Óy!íç ßÇflÛy îlî ãy, ð! Ó îl, ðy îlê≈, È, yÓ î, ßÓ Ü, yÓ îlÜ, 22 çî, yÇç îçÓ Ü lî, y È, yÓ î, #!l è, yÜ, yÓ xÓÜ)°fy! îlîÓ, ðÓ yÜ≈ lò îlî!SÈ – È, yÓ îlî, Ó x!lî!lî, Ü, G Ó yç ãlî!î, Ü, ≤ Ä î yç îlîÓ î, y!à îòz ÚÜ fl!FSÈy! ÜÜ xÓÜ)°fy! l Ü, Ó y • îlî Ó î° xÓçf Ó yG ßÓ Ü, yÓ ðy!Ó Ü, îlîÓ îSÈ – à~Ó xy îàG 6 ç%lñ 1966 ßy î° ð îÓ çã, w È, Ryã, y!≈ àÈ, l=Ó lîÜ, yÜ, y°#l È, yÓ î, #!l è, yÜ, yÓ îl 36È85 çî, yÇç xÓÜ)°fy! l àê, y îly • îlî!SÈñ î, yG !SÈ !ÓY°ÓfyÇ îÜ, Ó ã, y îç, ðÓ Ü, y îSÈ È, yÓ îlî, Ó !lî fl!#Ü, y îÓ Ó ãê, lî – Ü, y!≈i, ~áy îl Ó yç ãlî! î, Ü, È, y îÓ !ÓY°ÓfyÇ îÜ, Ó xÓÜ)°fy! îlîÓ ãy, ð! ðÓ yÜç≈!ê, îlÜ, ÜßjÛy lÜ çyly îly • – ~Ó x!l • xyhs ç≈y!lî, Ü, ÛoyÈ, y, l, yÓ îlîÜ, lî, Ç#ã çî, yó#l j! (Conditional loan) @ Ä•Ü, îlîÓ È, yÓ î, #!l x!l#lî, îlÜ, ã, yDy Ü, Ó y – Óy • îlîSÈ îl xyhs ç≈y!lî, Ü, ÛoyÈ, y, l, yÓ îlîÜ, j! @ Ä•îlîÓ xlf, î, ≤Äy!lÜÜ, çî≈, •z !SÈ È, yÓ î, #!l è, yÜ, yÓ xÓÜ)°fy! lñ !òG Ó yG ßÓ Ü, yÓ ð, ÆÜ, îZ, ãyÈlîy Ü, îlî!SÈ îl xÓÜ)°fy! îlîÓ !ßk, yhs îê, • ~Ü, yhs È, y îÓ ðç#l ! !ßk, yhs ÈüüüÈ, y Ü, y îlyÈ, y îÓ•z !ÓY°ÓfyÇÜ, Óy xyhs ç≈y!lî, Ü, ÛoyÈ, y, l, y îÓ Ó Ü, îSÈ lî, çyl%G! yÓ !ßk, yhs îl – !ßk, yhs îê, lîy• ð, yÜ, lî Û, lñ ≤Äy! 20 çî, yÇç È, yÓ î, #!l è, yÜ, yÓ xÓÜ)°fy! l Ü, Ó y • îlî!SÈ !Ó îY°Ó xyÓ, ðÑyã, îê, î, z îÖ'ã îlyàf Ü, y îÓ !TMÓ ßy î, ð îk, ñ lî, ð) îÓ≈Óy • îlî!SÈ – ~≤Äß îD î, z îÖ'ãfñ ßÓ Ü, yÓ !Ó, ð% , ð! Ó Üy îlî îG! y ~Ó îò!çÜ, j!lîÓ Ü îðf 12 !Ó!° l î, y îlîÓ Ü lî, y j!lîÓ ß%ÓfÓ•yÓ Ü, Ó îlî, ðy îlî! ~ÓÇ G•z j! îlîÓ çlf ÓSÈ îÓ 30 !Ü!° l î, y îlîÓ Ü lî, y ß% ð ≤Äðy! Ü, Ó îlî, • îlî!SÈ – x!zã ßÓ Ü, y îÓ Ó yàÜ•#l, ð! Ó Ü, "lyÈüÈÓ!•È)≈, î, Óf! ñ !Ó, ð% Óy îçê, #!l ãyê, lî, ~ÓÇ ßÓ Ü, y!Ó «, îlêÓ ã, Ó Ü Óf!≈i, y È, yÓ îlî, Ó Ó yç ãlî!î, Ü, x!l#lî, Ó xyÜ, y îç ~ Ü l ~Ü, ßÇÜ, è, Ü!l, ð!Ó !flî!lî, Óy !È, ßÛ, fy È, yÓ ßyÜf•#lî, y, l, !T Ü, îlîÓ !SÈ îl ßÓ Ü, yÓ È, yÓ î, #!l ÛoyÓ 68 NSOU l GE-CO-41 xÓÜ)°fy! l Ü, Ó îlî, Óyòf • îlî!SÈñ ~z !%l, îlî, îñ xÓÜ)°fy! l ~Ü, lò îlÜ, Ó Æy!l Ó, k, îlî, î, z lîy• ð îÓ ~ÓÇ xyÜòy! !l! sf îlî ßy! î, y Ü, Ó îlîÓ Ü, lly 1989 ßy î° î, z, ðjyãÓ #!l !% îk, Ó È, î° xyÜòy!l Óf! !Ó, ð%, ð! Ó Üy îlî Ó îlî, lã îlî!SÈ ó xlf!ò îlÜ, Ü ðf≤Äy îã, fÓ ðç=! îlîÜ, Ó Æy!l xy îlîÓ ß îlîyã È, #ÈlîÈ, y îÓ •...yß ð, ð îlî!SÈ – 5.3 1991 ßy î° , ðÓ x!lî!lî, Ü, ßÇflÛyÓ fl!yò#lî, yÈüÈ, ðÓ Ói≈, # È, yÓ îlî, Ó x!lî!lî, Ü, •z lî, y îß 1991

xī, fhs" = Ó° &c, ò) ≈ ÓSÈÓ° (a watershed year) – ~•z ÓSÈÓ° •z ò° ÌcÓ° xì≈l#lì, ì, #Ó ì, Ó° ^° l° ìòl Ófy ^ì° ^ì™Ó°
 §ÇÜ, ^ìè, Ó° §ìø%á#l •° – ~Ó° , òy°è, y !•§y ^ìÓ° ^ÓÇ Óí, §í, xy!l≈Ü, Ü, Ü≈§)lã, ^ìGì y •° – ì, y ÷ò%Uye ^° l° ìòl Ófy ^ì° ^ì™Ó°
 §ÇÜ, è, Ü, y!è, ^ìì Gè, y lî° ñ ì, y !SÈ° xì≈l#lì, ^ìÜ, §ÇflÒyÓ° Ü, Ó° yñ, ò%là≈è, l Ü, Ó° y ~ÓÇ xì, fyò%lÜ, Ü, Ó° y – È, ^ìñ
 1990ÈÜÈ~Ó° §ÇflÒyÓ° §Ó!òÜ, ^ìÜ, •z xy ^ìàÓ° Ü, Ü≈, òk, lì, (paradigm) ^ìÜ, §^ìÓ° !à ^ìì lî%, l !òÜ%, òç≈l •° – q xì≈~ì!
 ì, Ü, §ÇflÒyÓ° Ü, #È, y ^ìÓ xì, #ì, ^ìÜ, §^ìÓ° ~° xì, #ì, ^ìÜ, È, ^ì, l, l Ó° Ü, ÜÈ, y ^ìÓ ~ §ÇflÒyÓ° ~!à ^ìì ã, °° – ≤ÀlÜì, ñ
 °y•z ^ì™ÈÜÈ, òyÓ° !Üè, ÈÜÈ Ü, yè, y Ó° yç âly í, zì, òyòl G Ó° ^è, ^ìÓ° ~Ü, Üye xò#ÿ°Ó° !SÈ°ÈüüÈÈ ^ìÜlñ Ü, # í, zì, òyòl
 Ü, Ó° ^ì, •^ìÓñ ^Ü, ylyl°
 í, zì, òyòl Ü, Ó° ^ì, •^ìÓñ Ü, #È, y ^ìÓ í, zì, òyòl Ü, Ó° ^ì, •^ìÓ ~ÓÇ Ü, ì, è, y í, zì, òyòl Ü, Ó° ^
 lì, •^ìÓñ ì, yÓ° ~Ü, Üye ~Ü, lyl° Ü, !SÈ°à G ì, yÓ° çìè, °, òk, lì, È, ^ì, ^òGì y •° ñ í, zì ìòfy_ Ó° y ~ál x!òÜ, ì, Ó° flÿò#l
 ì, y ^ìòÓ° !Ó! ^ìì yà ã, ^ììÓ° ^è, ^ìè – !mì, #l° , òlÓ° Óì≈, l ~° §Ó° Ü, y!Ó° ^è, ^ìè ~Ü, FSÈe x!òÜ, yÓ° ^ìÜ, áÓ≈ Ü, ^ìÓ° –
 ì, ì, #l° , òlÓ° Óì≈, l ~° Óy!ìçf l#lì, Ó° xhs° Ü%≈á# xy ^ìÓÇ ^ìÜ, òlÓ° ì, fyà Ü, ^ìÓ° – ~ál xyhs° ç≈y!ì, Ü, Óy!ìçf ^ìÜ, Ü, y ^ìç
 °y!à ^ìì È, yÓ° ì, ÚÓ° Æy!lÈÜÈ ^ìÓ° yçfÜ Óy Úxhs° Ü%≈á# í, zB° l ^Ü, Óç°ÜÈÜÈ!è, òlÓ° ì, fyà Ü, ^ìÓ° Úí, zB° l ^ììÓ° Óy!
 •fÜ, ^Ü, Óç°ÜÈÜÈ!è, @° Å° ì, Ü, Ó° ~ÓÇ !l ^ìç ^ìÜ, !Óÿ° xì≈l#lì, Ó° §^ìD xy ^ìT, ò, ^ì, ç% ^ìì, !ò ^ìì !Óÿ° Óy!ì ^ìçfÓ° §^ìD
 l%_ °Gì yÓ° ã, fy ^ìÓ° ~ÓÇ §%!ÓðyÈÜÈ§% ^ìlyà ^ìÜ, Ü, y ^ìç °yà y ^ìlyÓ° xD#Ü, yÓ° Ü, Ó° ° – q xì≈~ì!lì, Ü, !flilì, ç#° ì, yÜ, Ó° ì
 ~ÓÇ Ü, yè, y ^ìÜyàì, §yÜÓ§fÜ, Ó° ì òyÓ° ìyàì, È, y ^ìÓñ xy!l≈Ü, §ÇflÒyÓ° Ü, Ü≈§)lã, ^
 ìÜ,
 ò%!
 è, È,
 y ^ìà È, yà Ü, Ó° y ^
 l ^ì, , òy ^ìÓ°
 ÈüüüÈá1à !flilì, ç#° ì, yÜ, Ó° ñ ìyÓ° °« , f •° xÈ, fhs" Ó° #ì ~ÓÇ ~Ó° ìò!çÜ, ^ì x§Çà!ì, xy ^ìSÈ ì, yÓ° , ò) ≈ !Ó° ^ìÓá, ly (redress)
 Ü, Ó° y – xyÓ° xlf!è, à2à Ü, yè, y ^ìÜyàì, §yÜÓ§fÜ, Ó° ñ ìyÓ° °« , f •° xy!≈ÈÜÈÓfÓflyl° ^ì }ç% ì, y ~ÓÇ xò« , ì, y , òlÓ° °!« , ì,
 •l° ñ ì, y ò)Ó° Ü, Ó° y – !ÓÈlì° !Ó° ^ìÓá, lyl° (in content) §yÜÓ§fÜ, Ó° ì , òk, lì, •° §Ü!<Tàì, xì≈l#lì, Ó° xyGì, yÈ%_ ñ xlf!ò ^ìÜ,
 Ü, yè, y ^ìÜyàì, xyGì, yl° Óf!<Tàì, ~ÓÇ §Ü!<Tàì, xì≈l#lì, Ó° ò%!è, !òÜ, •z

87%	MATCHING BLOCK 52/81	J
Gi, ^ì≤Äyi, È, y ^ìÓ ç!í, ì, – 1991 §y ^ì° ~Ó°		

ìò!çÜ, §ÇÜ, ^ìè, Ó° •yì, ò ^ìÓ° È, yÓ° ^ì, §ÇflÒy ^ìÓ° Ó° §)ã, ly – xyhs° ç≈y!ì, Ü, xì≈È, y l, yÓ° àxy•z~Ü~È, ãñ !Óÿ° ÓfyÇÜ,
 xyÓ° í, z_ ^ìÓ° Ó° í, zB° ì, ^òç=!°Ó° òyGì y•z ~•z §ÇflÒyÓ° – ìyÓ° ã, !Ó° e ~Ü, yhs° È, y ^ìÓ lî yÈÜÈ, zòyÓ° ~ìlì, Ü, – xyÓ°
 ^ìÈÜÈ Ü, y ^ìly lî yÈÜÈ, zòyÓ° ~ìlì, Ü, xy!l≈Ü, §ÇflÒy ^ìÓ° Ó° Ü ^ì, y ~•z xì≈~ìlì, Ü, §ÇflÒy ^ìÓ° Ó° Ü)° Ü, ly •° xì≈l#lì, ^ìÜ,
 Ó° y<T...#l° !lì° sfiÜ%_ Ü, ^ìÓ° ÓyçyÓ° ^ìÜ, !wÜ, Ü, ^ìÓ° ^ì, y°y – ^ì ÓyçyÓ° •^ìÓ Ü%_ – Ó° y<T...#l° •hflì ^ì« , òñ !lì° sfi
 ^ìáy ^ìl lyÜ, ^ìÓ ly – ~Ó° •z xlf lyÜ í, zòyÓ° #Ü, Ó° ^ìrÓ° l#lì, – xì≈y! ÓyçyÓ° ^ìÜ, í, zòyÓ° ñ ≤Äçhflì Ü, Ó° ^ì, •^ìÓ – ^ìáy ^ìl
 lyÜ, ^ìÓ ly ^Ü, y ^ìly Óy•z ^ìÓ° ^ìÜ, ã, y! , ò ^ìì ^òGì y ≤Älì, Ó¶, Ü, ì, yñ !Ó!ò! ^ìÈlò – xì≈y! Ó° y ^ìT...Ó° ÚáÓÓ° òy!Ó° Úñ
 ^Ü, lÈÜÈlyñ Ó° y<T...#l° !lì° sfiñ !Ó!ò! ^ìÈlò

NSOU I GE-CO-41 69 ÓyçyˆÍÓˆ Ù%ˆ_ ≤Ăliˆ, ˆİlylaiˆ, yÓˆ xhsˆ Óˆ yłˆ – xyÓˆ Ù%ˆ_ ñ xÓyô ≤Ăliˆ, ˆİlylaiˆ, y ly İyÜ, ˆİˆ ÓyçyÓˆ
Ü, áˆ İly Üò«ˆ, Üˆ ˆİİˆ İ, zè, ˆİÓ ly– xyÓˆ Üò«ˆ, Ü ly •İˆ ÓyçyˆÍÓˆ İ, zı, ðyòˆ İÜ, Óˆ y ˆİÜİ «ˆ, İi, @ ˆĀhflı ˆ, ˆİÓñ ˆ, İ, Üİ-z İyİÜ,
flıyİ~y!İ! àè, ˆİÓ İ, z, ðˆİÈ, yˆ_ y ˆİòÓ – Ü)ˆ ˆflĀy ˆİi, Óˆ xı≠İ!İ, ~z Ü, İy•z Óˆ İˆ – Ü, y ˆİç•z ÓyçyÓˆ # Üò«ˆ, İ, yÜ İ!İİ xyfıyÓˆ
çİfñ ÓyçyÓˆ ˆİÜ, İ, yÓˆ flıÜ, #İˆ È, İDÜyİ! ā, ˆİi, İ! ðˆİi, •İÓ– ÓyçyˆÍÓˆ Óˆ ā, y•z ~z flıyò#İi, y Ó y ˆİkT...Óˆ ˆİˆ İÜ, –
ÓyçyÓˆ # Üò«ˆ, İ, yÜÈÜÈÓˆ Üyİòİ, Ü, #/~z Üyİòİ, İè, ~Ü, yhs ˆÈ, y ˆİÓ İ, zı, ðyòİ ≤Ăliˆ, ı, y ˆİÓ !!!Óˆ ˆİá ˆİi, İÓ – Óy •İİˆ
ly ˆİÜ, ˆİÈÜÈ ˆÜ, y ˆİly İ, zı, ðyòİ ≤Ăliˆ, ı, y ˆİÓ ~Ü, yhs ˆ«ˆ, f İ, yÓˆ Ù%lyÈ, yÓˆ ˆİÓ~yİòÜ, Ü, Óˆ İ– ˆİç, Óˆ yçñ ˆİz
ÓyçyÓˆ •z Üò«ˆ, Ü ˆİáy ˆİİ İ, zı, ðyòÜ, İ, yÓˆ ˆİÓ~yİfĀ, Ü%lyÈ, y xç~İ! !!!Ó~Óy ˆİò ˆİç, Ü– Óˆ ykT...#İˆ !Ó!ò! ˆİÈİò òyÜ xıÓy
İ, zı, ðyòİ ˆİÜ, flıyÈ, yİòÜ, È, y ˆİÓ Gè, lyÜy ly Ü, Óˆ ˆİi, İ! ðˆİİˆ ÓyçyˆÍÓˆ ā, y!ˆòy xyÓˆ ˆçyàˆ ˆİİÓˆ Ü ˆİòf ˆİÓÈİÜf àè, yİˆ
xyÓˆ İ, yÓˆ È, ˆİˆ İ, zı, ðyò ˆİÜ, Óˆ, ðˆİ«ˆ, İ, yÓˆ flıyÈ, yİòÜ, Ü%lyÈ, y yÈ, •İİˆ G ˆİè, ly– Ü, y ˆİç•zñ ÓyçyÓˆ #
Üò«ˆ, İ, yÜÈÜÈÓˆ òy!Ó ÓyçyÓˆ ˆİÜ, Ó y ˆİkT...Óˆ Ü, Óˆ ˆİˆ İÜ, Ù%ˆ_ Ü, Óˆ y– xyÓˆ ÓyçyÓˆ İal Üò«ˆ, Ü İ, al ā, y!ˆòy xyÓˆ
ˆçyàˆ ˆİİÓˆ Ü ˆİòf ˆİÜ, y ˆİly È, yÓˆ yÜ, İy ˆİÜ, ly– xı, ~ò ~Ü, İ! ðˆİÜ, ˆİÜİ İ, zı, ðyòÜ, ˆİÓ~yİòÜ, Ü%lyÈ, y xç~İ! ˆİç, Üˆ ˆİˆ ñ xİf!
ò ˆİÜ, İ, z, ðˆİÈ, yˆ_ yG ˆİyÈ, Óyİ, yÓˆ ā, y!ˆòyÓˆ ˆİçİf~ ˆİò!İ, İ, ˆÈ ˆİi, – İİ y İ, zòyÓˆ ˆİİİ, Ü, ~z ˆçĂç, y, ðˆİè, Óˆ İ! ðˆİi, •z
È, yÓˆ ˆİi, Óˆ xı~İ!İİ, Ü, ˆİçİfıy ˆİÓˆ Óˆ ≤ĂÜ, İi, İ! ð~y!Óˆ İ, – ÓyçyˆÍÓˆ xò, çf ç!_ ˆò ˆİçÓˆ ˆİhflı xı~İ!İ, Ü, İÜ, ÇÓy
xyl~ÈÜÈİyÜy!çÜ, ˆİÜfıyÓˆ ˆİÜyòy ˆİç, Ü– xı, ~òñ ÓyçyˆÍÓˆ È, Óˆ ˆİy Ó y ˆİáy– ÓyçyÓˆ •z ~Ü, Üyè Ü ˆİˆÓÈİò İyÓˆ ˆİó ˆİİ
İ, zı!Ói, •İÓ ~ ˆò ˆİçÓˆ xy, òyÜÓˆ xı~İ!İ, Ü, ç#Óİ G, ð!Ó ˆİó – 1991 ˆİy ˆİˆ İÜ, ā, y%ˆ Gİ y xyl!~Ü, ˆİçİfıy ˆİÓˆ Óˆ
İ, y•z Ü)ˆ ˆç, f=İ! SÈˆ = àÜ, ā Ó y ˆİkT...Óˆ, ð!Óˆ Ó ˆİi~z, ÓyçyÓˆ ˆİÜ, =Ó ˆç ≤Ăòyİñ ÓyçyÓˆ ˆİÜ, xı≠İ!İ, Óˆ ˆÜ, w!
Ó%ˆ ˆİi, flıy, ðİñ Ó ykT... ā, y!i, •İÓ ÓyçyÓˆ myÓˆ yñ ÓyçyˆÍÓˆ Óˆ çİf– ÓyçyÓˆ Ó ykT... myÓˆ y İ!İ! sfi, ˆİÓ ly– ááá
ÓyçyˆÍÓˆ Óˆ Ù%ˆ_ ≤Ăİy ˆİÓˆ Ó ykT...#İˆ, ð%Ñ!ç İİ ñ ˆİóÜ, Ü, y!Óˆ, ð%Ñ!çñ ˆİóÜ, Ü, y!Óˆ !Ó! ˆİİˆ yà ˆİÜ, flıyāi,
çyly ˆİy– ˆÜ, İlyñ Ó ykT...#İˆ, ð%Ñ!ç Üy ˆİz ÓyçyˆÍÓˆ Ó ykT...#İˆ •hflı ˆİç, ðñ xyÓˆ ˆİóÜ, Ü, y!Óˆ, ð%Ñ!ç Üy ˆİİ
Ü%lyÈ, yÜ%İai, yñ İy İÜ, ly ÓyçyÓˆ # Üò«ˆ, İ, yÜÈÜÈÓˆ ≤Ăy!İÜÜ, çı~z, – xı, ~òñ Ó ykT...#İˆ ˆç, ˆİè ˆİç ˆİÜ, yā, İ– Ó ykT...yİˆ_
ˆİçİfıy=İ! ˆİÜ, •İ ˆİó yİ!Óˆ !Ó!è ˆİóÜ, Ü, y!Óˆ ˆİçİfıy ˆİÜ, İÜ, ÇÓy İ, y ˆİòÓˆ !Ó!@zÜ, Óˆ İ– xyÓˆ İyÓˆ y İè, ˆİÜ, İyÜ, ˆİÓ
İ, y ˆİòÓˆ ÓyçyÓˆ # İ! ˆİÜ Üò«ˆ, Ü •İi, •İÓ– ˆİyÜy!çÜ, ˆç, f, ð)Ó ˆİiÓˆ İ, y!ā ˆİò İ – ááá !Ó!ò!ç, ð%Ñ!çñ !Ó!ò!ç
ˆİf ˆİÜ, ˆòç#İ, ð%Ñ!çñ ˆòç#İ, ðˆİİfÓˆ İ%, yİ! xıòÜ, =Ó ˆç ≤Ăòyİ– ˆÜ, V ˆÜ, İlyñ !Ó!ò!ç, ð%Ñ!çñ !Ó!ò!ç, ðİf
xyÓˆ !Ó!ò!ç İ, zı, ðyòİ ≤Ăliˆ, ı, y ˆİÓ ˆİy ˆİè, È, Óˆ !ò ˆİˆ ˆòç#İ! !çÈÜÈ≤Ăliˆ, ı, yİñ ˆòç#İ! İ, zı, ðyòİ ò«ˆ, •İİˆ İ, zè, ˆİÓ–
ˆòç#İ! ˆİİfÓˆ =İai, İ, zİÜ, Èİ~Ó, İk, ðy ˆİÓ– xyÓˆ İ, y•z ≤Ă ˆİİ yçİ !Óy ˆİİÓˆ – xı~yİ ˆòç#İ! ÓyçyÓˆ ˆİÜ, !Ó ˆİy ˆİÓˆ
ÓyçyˆÍÓˆ Óˆ Ü, y ˆİSÈ á%ˆ İˆ ˆòGİ y– ˆİç, ðˆİİfÓˆ ÓyçyÓˆ •z •yÜ, İÜ, ÇÓy, ð%Ñ!çÓˆ ÓyçyÓˆ •yÜ, – xyhs ˆç~y!İ, Ü, Óy!
İçf •İÓ Ù%ˆ_ – ˆİáy ˆİİ İyÜ, ˆİÓ ly ˆÜ, y ˆİly !Ó!ò! ˆİÈİò– xyÓˆ İ, y•z Óyİ!çfÜ, İ, zòyÓˆ #Ü, Óˆ İ– !Ó!ò!ç, ð%Ñ!çÓˆ
İyİ, yİ yİ, •İÓ xÓyò– ˆİáy ˆİİ İyÜ, ˆİÓ ly ˆÜ, y ˆİly Óyòy– ÓÓ Ç Ó ykT... !Ó!çÈİ !Ó!çÈİ !#İi, ˆİyÈİy Ü, Óˆ ˆİÓ !Ó!ò!ç
ˆİ%Ñ!ç ˆİÜ, xyÜ, Èİ~İ Ü, Óˆ yÓˆ çİf xyÓˆ İy ˆİi, ˆİ xİf ˆò ˆİç ā, ˆİˆ ly İ! ðˆİİ xyÜyÓˆ ˆò ˆİç xy ˆİİ, yÓˆ çİf, ð%Ñ!ç ˆİÜ, ñ!
Ó!çÈİ Ü, ˆİÓ !Ó!ò!ç, ð%Ñ!ç ˆİÜ, !Ó!çÈİ !Ó!çÈİ ˆİóÜ, y!Óˆ ˆİ%!Óòy ≤Ăòyİ Ü, Óˆ ˆİi, •İÓ– Ü, yÓˆ İly!Ü, !Ó!ò!ç
ˆİ%Ñ!ç ly ~İˆ xyç ˆİÜ, Óˆ İ% ˆİá xy!~Ü, ≤ĂÓ, İk, ˆİΩ, Ó İ! xyÓˆ xy!~Ü, ≤ĂÓ, İk, •z ly!Ü, İ! ð~yÓˆ İ Ü, Óˆ ˆİÓ Ü, İ, áy! xyl
İ~Ü, ≤Ă!İ, •İÓÜ

70 NSOU I GE-CO-41 xı~yİ ˆÜ, Ü, İyİ ˆÓ ˆİi, ˆà ˆİˆ ˆİy!Èİi, xı~İ!İ, Ü, ˆİçİfıy ˆİÓˆ Óˆ òyÓˆ İy!è, ~Ü, yhs ˆÈ, y ˆİÓ
İ, zòyÓˆ #Ü, Óˆ İÈÜÈ ˆİóÜ, Ü, y!Óˆ Ü, Óˆ İÈÜÈ!Óy ˆİİÓˆ òyÓˆ İy– xyÓˆ ~İ ˆİÓÓˆ ˆÜ, w!Ó%ˆ ˆİi, ÓyçyÓˆ – ÓyçyÓˆ ˆİÜ,
xÓyòñ Ù%ˆ_ ñ ≤Ăliˆ, ˆİlylaiˆ, yÜ%á#ñ ò«ˆ, Ü, ˆİÓˆ à ˆİi, ˆİ, İ, y•yÓˆ ˆç, f ~İòÓˆ xy ˆİİ yçİ– İ, yÈ È ˆİç, ðˆİİfÓˆ ÓyçyÓˆ •z
•yÜ, ñ !Ü, ÇÓy, ð%Ñ!çÓˆ ÓyçyÓˆ Óy x ˆİ~Óˆ ÓyçyÓˆ – xı~yİ ˆİáy ˆİİ ÓyçyÓˆ ò«ˆ, İ, yÓˆ ˆİ ˆİD Ü, yç Ü, Óˆ ˆİÓñ ˆİóÜ, yÓˆ
ˆİáyİ ˆİˆ İÜ, ðyā, yòy, ðyÓˆ İ Ü, Óˆ ˆİÓ– xİf!ò ˆİÜ, ñ ˆİáy ˆİİ ÓyçyˆÍÓˆ Óˆ x!hflıç ˆİzñ Óy ò«ˆ, İ, yÓˆ ˆİ ˆİD Ü, yç Ü, Óˆ ˆİi,
ˆİyÓˆ ˆİÓ İyñ ˆİáy ˆİİ ˆİóÜ, yÓˆ İ, yÓˆ ≤Ă ˆİā, çTy ~ÓÇ resource üÈ ˆÜ, Ü, y ˆİç ˆİyàˆ ˆİlyÓˆ xyd! ˆİİˆ yà Ü, Óˆ ˆİÓ–
İ, zòyÓˆ ˆİfı!Óˆ * ðñ ˆİÜ!çTāi, xy!~Ü, flıy! c xylyñ ˆİÜ, fÓˆ ≤ĂİyÓˆ àè, y ˆİlyñ ˆİçİfıy ˆİÜ, Óˆ xıòÜ, yÓˆ ˆİçÓˆ «ˆ, İÈÜÜÈÈÈÓˆ•z
ˆİóÜ, y ˆİÓˆ Óˆ Ü, y ˆİy~yÓ!Óˆ xyGı, yÈ%ˆ_ – İ, ySÈyİ, y ÓyçyÓˆ # Ófı~ı, y ˆİòáy !ò ˆİñ ˆİóÜ, y ˆİÓˆ Óˆ È, !ÜÜ, yG ˆİáy ˆİİ
xİfı!#Ü, yİ~– ÓyçyÓˆ # Ófı~ı, y İ, ál•z •İ ˆİal ÓyçyˆÍÓˆ ˆİyàòy!Ü, yÓˆ # Ü%ˆ, ç#ÓÓˆ y İè Ü, Ü ˆİi, y Ü, yç Ü, Óˆ ˆİi, ˆİy ˆİÓˆ
ly ~ÓÇ ÓyçyÓˆ İ, al ˆİçİfıy ˆİòÓˆ Óˆ È, İ ˆİ%ā, yÓˆ 8È, y ˆİÓ G ò«ˆ, İ, yÓˆ ˆİ ˆİD Ü, Óˆ ˆİi, ˆİy ˆİÓˆ ly– ≤Ăliˆ, Óˆ ç, y Óy
xÈ, fhs ˆÓ #İ ˆİ%Óˆ ç, y ˆİóÜ, y!Óˆ òÓf– İ, yÓˆ È, yÓˆ ÓyçyˆÍÓˆ Óˆ G, ðÓˆ ˆİSÈ ˆİi, ˆòGİ yÓˆ ˆÜ, y ˆİly xı~•İˆ ly– ~
≤Ă ˆİD Reinventing Government @ ˆİ ˆİsi ˆİ, İÈ, İ, Gİ%ˆ ˆİÓyI~ ˆİ Ühs ˆÓf Ü, ˆİÓ !SÈ ˆİˆ İ, y ≤Ă!òy! ˆİyàfÈÜÜÈÈ The role of
the Government is to “steer, but not row”. İyÈÜÈ ˆİyÜ, ñ ÓyçyÓˆ ˆİÜ, İwÜ, İ, y Ü%áf Ü, ˆİÓ È, yÓˆ ˆİi, ˆİ ˆİçİfıy ˆİÓˆ Óˆ
÷Ó ˆİç, yÓˆ !Ó!È, ˆİˆ òyÓˆ y Óy Ó Ü, Ü Ü, #Óˆ *ˆ, ð, İ, y !İ!İˆ Óı~ly Ü, Óˆ y •ÈÜÜÈÈ à1à !ç ˆİˆÓˆ ˆİçİfıyÓˆ ñ à2à ˆİóÜ, y!Óˆ
Óˆ yç ˆİÜ, yÈİ !#İ, Óˆ ˆİçİfıyÓˆ ñ à3à xyhs ˆç~y!İ, Ü, Óy!İ ˆİçfÓˆ ˆİçİfıyÓˆ ñ à4à xy!~Ü, ˆç, ˆİèÓ ˆİçİfıyÓˆ ñ à5à ð ˆİÜÓˆ
ÓyçyˆÍÓˆ Óˆ ˆİçİfıyÓˆ ñ ~ÓÇ à6à Ó ykT...#İˆ ˆç, ˆİèÓ ˆİçİfıyÓˆ – •z ≤Ăliˆ, İè, ˆİçİfıyÓˆ ˆİ ˆÜ, ˆİly ˆİà ÷Ó ˆİç, İ, Ü, İè, y
İ – ðı~yİ e ˆİÜ ~İòÓˆ ˆİā, ly İÓÁ•z ˆİİˆ Óˆ òç ˆİÜ, ~ÓÇ İyÓˆ òyÓˆ y ~alG xÓfyı, – İi, İ òçÜ, xİ!è, yhs – È, yÓˆ İ, #İˆ
xı~ÓfÓfıyİ! ˆİçİfıy ˆİÓˆ Óˆ Ü, yİ~e Ü çy!Óˆ İi, İÜÈòçÜ, ð ˆİÓ – Ü, # ~Óˆ ≤ĂÈ, yÓˆ ˆò ˆİçÓˆ ˆİyòyÓˆ İlyaiÓ Ü, ñ xy, òyÜÓˆ
çİyòyÓˆ İñ à!Óˆ Óˆ ˆİÓ~yÓˆ G, ðÓˆ /xyÜÓˆ y ~z xy ˆİyā, ly! ˆİ ˆİā, çT •Ó !Ó!È, ˆİˆ ˆç, e#İ ˆİçİfıy ˆİÓˆ Óˆ, ðè, È, !Ü ˆİi,
~İÜ, ~İÜ, – !Ü, v İ, yÓˆ xy ˆİà ~Ü, è%, ˆò ˆİá ˆİGİ y İyÜ, ˆ

90% MATCHING BLOCK 56/81 SA Banasree Thesis PDF.pdf (D158239783)

ò ˆİçÓˆ Óˆ yç ˆİİi, Ü, Ü, yè, y ˆİÜy!è, ˆİÜ, – ˆİz

Ü,yë,y ÌÜyÓ °, ð!Ó ° ÌÄ!« Ì, ð ÌcÓ ° Çáfyà!Ó ° Ì, Ó ° lfyf ðy!Ó Ü, #/xyÓ ° ÇflÖy ÌÓ ° Ó ° !, l ðc ÌÜ, Ìz lfyfÿ,y Ü, ÿ, äy! fl#Ü, ÿ, /Ä, ð! ÌÓ!CÜ, ðyç Ì ÌÜ, Ü% ° •ÓyÓ °, ðÓ ° flÿò#l ð ÌcÓ ° Ç!Óðyl È,yÓ ° ÿ, ÌÜ, ~Ü, Ì, è, ÌyöyÓ ° ÿ, sf Ó ° Ì ° äyËÿy Ü, ÌÓ ° ÌSÈ- Ì ÌyÓ ~ ÌÈ, ÒÜ ÌyöyÓ ° ÿ, ÌsfÓ ° ≤Äy! ° äÿ, sf- ~z Ü% • Ì, ÿ, ÿ, ÌsfÜ, È, y ÌÓ çlài Ü, ÿ, ~, Ü, !!Ó ~y!ä, ÿ, Ì, Ó ° Ü, yÓ ° - Ì!òG äÿ, y!sfÜ, ÿ, yÓ °, ð!Ó ° !ò ÿ, y!_¥Ü, !Óä, y ÌÓ ° xyÓ ° G !Óhfl, Ì, - ÿ, yÓ ° x!≈

100% **MATCHING BLOCK 54/81** **W**

flÿò#l Ü, ÿ, ≤ÄÜ, y ÌcÓ ° «, Ü, ÿ, ÿ

Ó ° Ü, y!Ó ° l#ÿ, ~ÓÇ ÌyÜy!çÜ, G xy!≈Ü, !ÓÜ, y Ìc ÌÜ, ÌÓ ° ÌÜyl Ìÿàðyl ~ÓÇ !Çk, yhs" @ ÌÄ!- xyÓ ° ~ÿÓz çlài ÌÓ ° flÿ Ì≈ñ

ÿ, y ÌòÓ ° xy!≈ÈÜÈÿyÜy!çÜ, ç#Ó ÌlÓ °, ð!Ó °

Üyài, ~ÓÇ =iài, Üyl í, zß Ì ÌlÓ ° çlf- ~ál ð Ìä ÌG! ÿ ÿyÜ, !Óài, ÿ, l ðcÜ,

NSOU l GE-CO-41 71 Ü, y ÓyÓ ð Ì ÇflÖyÓ ° ä, ° ÌSÈ ÿ, yÓ ° Ü, ÿ, äy! ~z äÿ, y!sfÜ, ÿ, y ÌÜ, x«% ,] Ó ° Ìä ÌSÈ Óy Ü, # ÿ, yÓ ° ≤ÄÈ, yÓ ° ð ÌcÓ ° ÌyöyÓ ° ÿ, y!à!Ó ° ÌÜ, Ó ° í, z, ðÓ ° ñ ÿ, y ÌòÓ ° myÓ ° y ÿ, y ÌòÓ ° çlfñ ÿ, y ÌòÓ ° ÌÓ ° Ü, yÓ ° ~z ÇflÖyÓ ° Ü, Ü≈ÿ!ä, Ó ° *, ðy! ÿ, y, ÌÓ ° ä, ÌÓ ° ÌSÈ- xyÜyÓ ° y ≤ÄlÜ Ó ° ÌV, ! Ì, ÿ, ä, y, zÓ ° !Ó!È, Ì, ÿ, «, e#! ÇflÖy ÌÓ ° Ó ° ≤ÄÈ, yÓ ° ð ÌcÓ ° çlÿyöyÓ ° ÌlÓ ° í, z, ð ÌÓ ° ~ÓÇ, ð!Ó ° Ìc ÌÈ Ì Ìä, çT, Ó ° ÌyÜ!@ ÌÄÜ, È, y ÌÓ ÇflÖyÓ ° Ü, Ü≈ÿ!ä, Ó ° äÿ, y!sfÜ, Ó ° *, ð!Ó ° * ð Ì- 1- !Ç ÇflÖyÓ ° flÿò#lÿ, yÓ °, ðÓ ° ð ÌcÓ ° !çy! ÌlÓ ° !È, ÿ, Ó ° !ä, ÿ, •! !m, #! , ð!Ó ° Ü, "lyÜ, y Ì° - ~ ≤Äÿ ÌD !m, #! !ç!#ÿ, !Ó ÌcÈ Ì ≤Älÿòyl Ìÿyaf- !ç ÌÓ ° !È, ! _ flÿ, ð ÌlÓ ° ðy! Ì c Ì Ì% Ìà lfhfl! ÌSÈ Ó ° y<T...#! ^ «, ÌeÓ ° G, ðÓ ° - Ü)° G È, yÓ ° # !ç" Ó ° y<T...y! _ ≤Älÿ, ç, y ÌlÓ ° xy!ò, ð Ì, ÿ, f flÿ! , ð, • ÌÓ ~Ülè, y, z !SÈ ° Ìz l#ÿ, - 1991 Ìy Ì° äy! Èÿ, !ç!#ÿ, Ó ° y<T...y! _ ^ «, ÌeÓ ° ~z xy!ò, ð, ÿ, f ÌÜ, áÓ ≈ Ü, ÌÓ ° ð Ìc !ç" ≤Äÿ ÌÓ ° Ó ° ðy! Ì c Ì% , Ì° ð! ÌÓÓ ° Ü, y!Ó ° ^ «, ÌeÓ ° í, z, ðÓ ° - ~Ó Ìy Ìl Ìy Ìl Ì% , Ì° ðG! y •! !ç" flÿ, ð ÌlÓ ° çlf ≤ÄyÜ% , ÈÜÈÿÓ ° Ü, y!Ó ° x!%Ü!ÿ, Óy °y, z Ìÿ!TMÇ ≤Äÿ ÌÜ, - ~Ü, Ó ° Ü, Ü !Óðyl çyly ÌlyÓ ° •! Èÿy Ìè, Ó ° ðc ÌÜ, Ó ° ^ç ÌÈ ÌÓ ° !ò ÌÜ, °y =ÈÜÈ •G! y !ç ÌÓ ° ~Ü, Ìä, Ìè, Ì y ÌÜ, !wÜ, Ó ° ÌÈÜÈ Ó ° yò# !! ÌÜ - È, Ì° Ìz x Ì≈ Ó, •! , ð%Ñ!çÓ ° Óyöy Ó ° z° ly Óçy ÌÓ ° xÓyò !Óä, Ó ° Ì- ÿ, ð% , ð!Ó ° , ð! Ó ° Ü, "lyÓ ° Ì% Ìà ÌÿÓ !ç" !SÈ ° ð%Üye «% , o!ç ÌÓ ° çlf ÌÇÓ ° «, ÿ, ÿ, y ÌòÓ ° ÌÜ, í, zßv% _ Ü, ÌÓ ° ðG! y • Ó, •! !ç ÌÓ ° ! Ó! Ìl y ÌàÓ ° çlf- ~ÈÜÈ ≤Äÿ ÌD í, z ÌÓ'áf ð ÌcÓ ° xy!≈Ü, !ÓÜ, y Ìc ~ÓÇ È, yÓ ° Ìy ÌÜf «% , o!ç ÌÓ ° È, !ÜÜ, y- xyÜy ÌòÓ ° Ü Ìÿ, y ð Ìc ÌÓ!çÓ ° È, yà «% , o!ç" Ü)° ðl x Ì, ðç, y ðÜÈÜÈ!!!Ó, , Ó Ì° Ü, Ü ≈Çflÿy ÌlÓ ° Ìy Ìÿyà Ó, •! !ç ÌÓ ° Ìy Ì, ð Ì« , Ó!ç - ÿ, ð% , ð!Ó ° ñ ðáy Ìä ÌSÈ ð ÌcÓ ° Ó ° Æy! Óyl! Ìçf «% , o!ç" Ì, äy! x@ ÌÄ!#ñ Ó, •! !ç ÿ, äy! Ìl - È, ÿ, ! Óài, ÿ, l ðc ÌÜ, Óçy ÌÓ ° ≤Älÿ, Ìÿy!ài, y! Ó, •! , ð%Ñ!çÓ ° ðy, ð Ìè, á, ÿ, Ü% , Ìè, yÓ ° Ü Ìÿ, y í, z Ì, , Ìä ÌSÈ Óy Ü%á Ì%Ó Ì, , ð Ì, ÿ, ÌSÈ ÌSÈ Ìè, y ÌSÈ Ìè, y !ç"ÈÜÈ ≤Älÿ, ç, y! - ~z Ü% • Ì, ÿ, ÿ, ÌsfÜ, È, y ÌÓ çlài Ü, ÿ, ~, Ü, FSÈÈ Ìy!Àyçf- Ó ° ç, È, yà Ü, ÿ, ð! !ç"ÈÜÈ ≤Älÿ, ç, y ÌlÓ ° ÿyÓ y Çáfy! ÌÜ!T ÌÜ! - !Ü, v ð ÌcÓ ° !ç Ì" ÿ, y ÌòÓ ° z ~Ü, FSÈÈ Ìy!Àyçf- ~Ó ° y ~Ü, !ò ÌÜ, ÌÜ! Ü%lyÈ, y! ñ , ð%Ñ!ç Ì, flç, #! , ñ xlf!ò ÌÜ, ÌÓ ° Ü, y ÌÓ ° Ó ° í, z, ðÓ ° ≤ÄÈ, yÓ ° !ÓhflÿÓ ° Ü, ÌÓ ° ! Ìç ÌòÓ ° flÿ Ì≈ !ç ÌÓ ° , ð!Ó ° ÌÓ Ìè, ÌÜ, Ü, y Ìl Ü Ü, ÌÓ ° Ó ° Ìä ÌSÈ- ~Ü, !ò ÌÜ, !ç Ì" Ü, Ü ≈Çflÿy! ÌÜ! Ü ÌÜ, Ìä ÌSÈñ xlf!ò ÌÜ, !ç"çy! , ð ÌfÓ ° Óçy ÌÓ ° ~Ó °y, z ~Ü, FSÈÈ çÿÓ ° y Ìl Ìl ° •y!çÓ ° ñ ÌÓ ° Ìlÿ, Óyòf • Ìl ÌSÈ ÌSÈ Ìè, y !ç ÌÓ ° , ðf- ÇflÖy ÌÓ ° Ó ° Ì% Ìà !ç" ^ «, Ìe = Ó ° çc ^ , ð Ìl ÌSÈ !Ó Ìò!ç , ð%Ñ!çÓ ° Ìy ÌÓç- x Ìl ÌÜ, È, yÓ ° Ìÿ! ÌÓ Ìò!ç , ç, ð%Ñ!ç ~ Ì° Ì% , l!ç" • ÌÓñ Óçy ÌÓ ° ≤Älÿ, Ìÿy!ài, y xy! ÌÓñ Ü, Ü ≈Çflÿy! Ó, !k, , ðy ÌÓ - !Ü, v ÌÓ ° Ü, y!Ó ° , ð!Ó ° Çáfy! Ü Ìÿ, ~ Ìò Ìc Ì!Ó Ìò!ç , ð%Ñ!ç !Ó! Ìl yà !ç" Ìç, Ìè Çà!è, ÿ, ÿ, yÓ ° , ðMÈ, yç çÿ, yç ÌcÓ ° Ó!ç Ì% , l!ç" flÿ, ð ÌlÓ ° çlf Ìl - ÓÓ °ç ~ Ìò ÌcÓ ° ≤Älÿ, ç, y ÌlÓ ° ðc#! Ìy!°Ü, ylyÓ ° •hflÿyhs" Ó ° ä Ìè, ÌSÈ Ó!ç - !Ó Ìò!ç Óçy!ÿ, Ü, Çflÿy ðc#! ≤Ä! ÿ, ç, y! ÌÜ, !Ü, Ìl Ìl Ìl ÌSÈ- È, Ì° Óçy ÌÓ ° ≤Älÿ, Ìÿy!ài, yÓ ° Ó ð Ì° ðáy !ò Ìl ÌSÈ ~Ü, Ìä, Ìè, Ì y ÌVÑ, yÜ, - !Ó Ìò!ç , ð%Ñ!ç G ðc#! Ó, •! , ð%Ñ!çÓ ° Ìy Ìl xÿÜ ≤Älÿ, m!@µ, y! xÇáf «% , o ≤Älÿ, ç, y ÌlÓ ° çlf Ìl ~ Ì% Ìà x!Óy!≈- Ü, y Ìçz ÿ, ÿyÜ, Ìÿ, ≤Älÿ, Ìÿy!ài, yÓ ° Ó ð Ì° xÿÜ ≤Älÿ, m!@µ, y! çç ≈!Ó ° ÿ, Ói ≈, Üy ÌlÓ ° ÓçyÓ ° - xyÓ ° ÿ, yÓ ° È, ° ~Ü, !ò ÌÜ, e' Üyài, Óç, • Ìl ÌyG! y «% , o!ç ÌÓ ° , ðÿÓ ° yñ xlf!ò ÌÜ, e' Ü...y ≤Äy Ì Çà!è, ÿ, !ç Ì" Ü, Ü ≈Çflÿy! - •! Ìÿ, y Óy Üò «, Ü Óçy ÌÓ ° ° ~è, y, z x ÌÜyài, y- ~ál Óçy ÌÓ ° Ó ° ~z !ä, e!è, !Ü, äÿ, y!sfÜ, /í, z_Ó ° ≠ Ìy Ìè, •z Ìl -

72 NSOU l GE-CO-41 2- ÌÓ ° Ü, y!Ó ° Ó ° yç ÌÜ, yÈ! l#ÿ, Ó ° ÇflÖyÓ ° ð ÌcÓ ° ÌÓ ° Ü, y ÌÓ ° Ó ° xy! ÈÜÈÓf! G }ÇCe' yhs" l#ÿ, ÌÜ, x!≈l#ÿ, Ó ° , ð!Ó ° È, yÈÿ! Ó ° y ä, Ì° ÌÓ ° Ü, y!Ó ° Ó ° yç ÌÜ, yÈ! l#ÿ, - xy Ìàz Ó ° Ì° ÌSÈñ Ìl y í, zòyÓ ° Ìlÿ, Ü, ÿ, yÓyò ÓçyÓ ° # ðç, ÿ, yÓ ° flÿ Ì≈ ä, y! Ó ° y<T...#! !! Ì sfñ Ó ° y<T...#! •hfl! Ìk, ç, ð ~ÓÇ Ó ° y ÌT...Ó ° x!≈ Ìlÿ, Ü, í, z! , ðyò Ìl ≤Älÿ, f« , Ìÿyàòy ÌlÓ ° !Ó Ì°y, ðÿyòl- ~ÓÇ x!≈ Ìlÿ, Ü, , ð!Ó ° Ì

NSOU I GE-CO-41 73 ~Ü, x!Ë, lÓ, ösiy xÓ°j!l Ü, Ó y •îFSÈ– Ó°y •ñ ~i, !òl ly!Ü, òy!Ó °of ò)Ó #Ü, Ó °ñ !ç« yñ flÿflif
≤ÄË, ì, Ì, Ü, Ù≈ñ)ä, ì, Ì, Ì Óf! ÑÓ Ü, yÓ Ü, ÌÓ ~îFSÈ ì, yÓ Ñ!è, Ü, È, y, ÌÓ Ñ!è, Ü, çyl òàyl Óy Ñ!è, Ü, Óf!_ Ó Ìà≈Ó
Ü, y ÌSÈ ^, ðÑÓSËy! !– Ü, y Ìç•z !è, Ü, è, yÜ, È, y, ÌÓ ≤ÄÜ, ì, Ì, yÓ y xÈ, yÓ# ì, y, ÌòÓ Ü, y ÌSÈ ~•zÑÓ Óf ÌÓ Ó Ñ!Óòy
^, ðÑÓSËy Ì, Ì, !!!ò≈T ° Ì« fÓ !Ë, !_ Ì, Ì, ≤ÄÜ, “= Ì°y ÌÜ, ä, y°y Ì, • ÌÓ– !Ü, v ~áy Ìl Ìy • Ì ñ ì, y • Úxhs ÒÈ%≈, !_ ÜÈÜÈÓ
ì, Ì° Ó!•fl, Òi, Ìy ÌÜ, x ÌÜ, Ùyl%È!– Ñ!è, Ó yÇñ ÑÓ Ü, y!Ó Ó yçfl! àyè, Ì, Ì, Ó ≤ÄÜ, ì, Ì, Ü, y, è !à Ì, Ì, ò, Ì, ° ò ÌçÓ à!
Ó °= ÌÓ≈y ~ÓÇ ÑyÙy!çÜ, !òÜ, Ì, Ì, ÌÜ, !, ò!SÈ Ì, Ì, ÈÜ, è, ò, Ì, y Ùyl%È!ç ÌÓ G, èÓ – xyÙy ÌòÓ Ü Ì, Ì, y ò Ìç à!Ó ÌçÈ
ÑÇÜ, è, Ü, y, Ì°ä ÑÓ Ü, y!Ó Óf! ^ ò ÌçÓ xyl≈Ü, !ÓÜ, y, Ìç x ÌÜ, =Ó °&c, ò)≈ È), !ÜÜ, y, ! Ì, Ì, è, öy ÌÓ – xyÓ Óf!
Ó, !k, Ó È, Ì° Ìò çyì, #! ì, z! öyòl ~ÓÇ ì, yÓ Ñy Ìl Ñy Ìl çyì, #! xy! Óy Ì, Ì, ì, y • Ì° ÑÓ Ü, y ÌÓ Ó Ó yçfl! xyòyl G Ó, !k,
^, ò Ì, Ì, è, öy ÌÓ Ü, ÌÓ Ó, ò!Ó Ùy! Óyì, yÓ çf– !Ü, v Óf! ÑÇ ÌÜ, yä, l myÓ y ä, y!°i, Ó yçfl! àyè, Ì, Ì, Ó •...y Ñ Ñ•z
Ñ, yÓly ÌÜ, ~ Ì% Ìà ç°yÓ! ò Ì, Ì, ÌSÈ– Ì, Ì, llyñ Ìl y ì, zòyÓ Ì, Ì, Ì, Ü, Ì, y, ÌÓ Ü, y ÌSÈ ÑÓ Ü, y ÌÓ Ó Ü, FS...ÈÑyòl
Óyçy ÌÓ Ó flÿ Ìl≈ Ü, y Ùf– Óyçy ÌÓ Ó Ì) ò ä, y!Ü, yç!_ ^ ò!ç G !Ó Ìò!ç Ó, f, ò%Ñ!ç ~Ülè, y•z Ì ä, y! – Ü, y Ìç•z
Ñy≈ ÌÈ, ÒÜ ò ÌçÓ à!i, y!sfÜ, ÑÓ Ü, yÓ ÌÜ, lçÓ !ò Ì, Ì, • Ì, Ü, FS...ÈÑyò ÌÈÜÜÜÈ~Ü, yhs È, y, ÌÓ•z Ü%_ Óyçy ÌÓ Ó
flÿ Ìl≈ñ ò ÌçÓ xy, öyÜ ÌÓ Ó flÿ!≈ ì, y Ì, Ü, Ì, è, y Ó !« Ì, • Ì°z È, yÓly ÑÓ Ü, y ÌÓ Ó È, yÓyÓ òyl Ì°z– Ü, lly
ÓyçyÓ ä, y!°i, xyl!≈Ü, Ó, !k, ly!Ü, Ì, y, Ìly ~Ü, xò, çf fl! Ç!e Ì ^ ≤Ä!e Ì y! xyÜçlì, yÓ ç#Ó!lyeyÓ Ùyl ÌÜ, Ñò Ìl≈
S%ÈÑ Ìl Ìy ÌÓ– 3– xyhs “ç≈y!i, Ü, Óy! ÌçfÓ ÑÇf!ÒyÓ xyhs “ç≈y!i, Ü, Óy! ÌçfÓ ì, zòyÓ #Ü, Ó ì ÑÇf!Òy ÌÓ Ó
xy ÌÓ Ü, !è, Ù%á– ~Ó Ì) Ü, ly • xyÙòy! Óy! ÌçfÓ ì, z, èÓ Ì, Ì, Ì, Ñhfl! Ó Ü, Ù ≤Ä!i, Ó, Ü, Ì, yÓ à ÌÜ! Óy!çf
÷Òñ ò!Ó Ùy! !l! sfi ≤ÄË, ì, Ì, ä x, èyÓ ì– xyÓ Ó Æy! ÌÜ, ≤ÄÑy!Ó ì, Ü, Ó y ~ÜlÈ, y, ÌÓ Ìáy Ìl ÑÓ Ü, y!Ó Ì, y, Ìly
≤Ä!i, f« Ñ!Óòy • ÌÓ xl% ò!flìi – ÌÜ! Ó Æy! Ì, Ì, ≤Ä Ìò! È, Ì%≈, !Ü, Ó ≤Ä!i, fy•yÓ – ~•z ì, zòyÓ Óy! ÌçfÓ !#!i, !Ó!
È, Ì, ≤ÄÜ, yÓ ~Ó Ìò!çÜ, òif àly !Ü, ly ~i, !òl ~ Ìò ÌçÓ Óyçy ÌÓ Ñ%È, !SÈ° lyä òç#! Óyçy ÌÓ xÓy Ìò ≤Ä ÌÓç
Ü, Ó Ì, Ì, ò ò °& Ü, Ó °– ~•zÑÓ ò Ìl!fÓ xÑÜ ≤Ä!i, Ìlly!à!y! Ó ð ò!ç òif ì, y, ÌòÓ fllyl àyl y Ì°y Óyçy ÌÓ – xyÓ !
è, Ì, Ì, lyÓ y Ó •z° ì, y, ÌòÓ Ì%_ • Ì, • Ì° Ìò!ç ì, z! öyòl ÌÜ, Ó Ñy Ìl– ÌÈÜÈÑÓ ì, z! öyòl ≤Ä!i, y, ÌÓ, òif Óyçy ÌÓ
≤Äyl x!hfl!ç•#l • Ì, Ì, ò, ò, ì, y, ÌòÓ x!òÜ, yÇç•z «%o, ò%Ñ!çÓ ≤Ä!i, y, l– È, Ì° « Ì, Ì, @ Æhfl! • ÑÇà!è, Ì, !ç Ì°
ì, z! öyòl xyÓ Ü, Ù≈ÑÇf!lyl– ~Ó çyl òàá Ü, ÌÓ ! Ì, Ì, ò ò °& Ü, Ó ° xÑÇà!è, Ì, ^ «, eñ Ìáy Ìl ÌÓ!çÓ È, yà òÜç#Ó#
Ùyl%È! fl! Ìl%_ • ÌÓ!È, Ì, ^, òçyl Ì, y, ÌlyÓ Ü, ÌÜ !òl =çÓ y ÌÓ çf– xÑÇà!è, Ì, ^ «, Ìe òÜ • xyÓ G Ñ%È, – Óy! ÌçfÜ,
ì, zòyÓ #Ü, Ó Ì, Ì, Ó È, Ì° Ó Æy! Óy! ÌçfÓ Ì%°ly! xyÙòy! Óy!çf x ÌÜ, àyl fl≥, #i, – ì, yÓ È, ° Ói≈, Ùy ÌlÓ e
^ Üòò≈Ùy! Óy!çf àyè, Ì, Ì, – lyÓ Ó yç è, y! Ì, Ì, !à Ì, Ì, ÑÓ Ü, y!Ó Óf! ÑÇ ÌÜ, yä, l ÌÜ, òyG! y•z Ó Ì° Ì%, Ì° óÓ y • ÌFSÈ
~ÓÇ ò ÌçÓ xyÜçlì, yÓ ì, z, èÓ ÑyÙ!@ ÆÜ, È, y, ÌÓ ì, yÓ ≤Ä!i, (Ü), ° ≤ÄÈ, yÓ, è Ì, Ì, ÌSÈ– 4– xy!≈Ü, ^ «, ÌeÓ
ÑÇf!ÒyÓ xyl!≈Ü, ^ «, ÌeÓ ÑÇf!Òy ÌÓ Ó Ì)° ì, z Ìçf ò%!è, ÈÜÜÜÈ~Ü, ñ ÓfyçÜ, ≤ÄÈ, Ì, Ì, xy!≈Ü, ≤Ä!i, y, l ÌÜ,
Óyçy ÌÓ Ó !là Ì, Ì, ä, y!°i, Ü, Ó y x!≈y! Ù%lyÈ, y!È, !_Ü, Ü, ÌÓ Ùò« Ì, yÜ xylyó ~ÓÇ ò%zñ ÑyÙ!@ ÆÜ, È, y, ÌÓ àyè, y
xyl!≈Ü, Ü, yè, y ÌÜyÓ ~ÓÇ xl≈ÓfÓf!yÓ, ò!Ó Ì, Ì, Ìw ^ç! yÓ ÓyçyÓ ÌÜ, flly! ò, Ü, Ó yñ ly Ì, Ì, Ü, ÌÓ
^ç! yÓ ÓyçyÓ • Ì, Ì, ì, zè, ÌÓ àyè, y ò Ìç xl≈!#!i, Ó ~Ü, Ùye Ùy, èÜ, y!è, ÈÜÜÜÈÿÓ Gè, ylyÙy ! Ìò≈!ç! Ü, Ó ÌÓ
xl≈!#!i, Ó •y°!Ü, Ü, Ì, í–

74 NSOU I GE-CO-41 ≤ÄÛi, ñ Ù`ìl Ó`yáy òó` Ù, yó` ñ ÓfyÇÜ, ≤ÄË, ìi, Ùòfflii, yÜ, yó` # ≤ÄÛi, ñ, y`ìlÓ` Ù)° «, f` ò`ìçÓ`
`Ùyè, ÑMÈ, ì`îÜ, Ó`é, ìÜ, Ó`y- Èÿÿ`lè, Ó` òç`îÜ, Ó` `ç`îÉiÓ` !ò`îÜ, ÓfyÇÜ, çyi, #`îÜ, Ó``îiÓ` ≤Äòyl í, z`ljçf !SÈ°
ÓfyÇÜ, =°`îÜ, ÿ, yó` Ñyÿy!çÜ, òy!`c, òy°`ìl ä, y!`i, Ù, Ó`y- `îÜl Ù, !Èiñ «%, ò!ç`î`Ó` Ù`îi, y xä`Äy!òÜ, yó` ≤ÄyÆ
xì≈`ìl!`îÜ, `«, `îe Ñ%`îÈ, }`îiÓ` ÓfÓfliy Ù, Ó`y- Ù%lyÈ, y xç≈l`îáy`ìl !SÈ° `àÒi- lÓÁ•z`îi`Ó` xy!≈Ü, ÑÇflÒyÓ` !è, Ù,
~Ó` í, z`îÇÈè, y òì, ä, y- `îÜ, llyñ ÓfyÇ`îÜ, Ó`y•i, ò«, •`îi- xyÓ` ò«, •ÓyÓ` xì≈ Ù%lyÈ, y xç≈`îlÓ` «, Ùi, y Ó, !k, ñ
Ù%lyÈ, y`îÜ, !wÜ, •`îi` Gè, y- fl!È, yÓi, •z Ù, !Èi «%, ò!ç`î`Ó` çlf Ñ%`È, }i`îÜ, `òáy• ~•z ò«, •`îi` Gè, yó` xhs`Ó`yl -
È, i, ñ ÓfyÇ`îÜ, Ó` ÑÇflÒy`îÓ` xyò`î, ò flly!≈•y! !äè, ° ~ `ò`ìçÓ` `Ù, y!è, `Ù, y!è, «%, ò G ÙyV, y!Ó` Ù, Èi`îÜ, Ó` xyÓ`
«%, ò!ç`î`Ó` í, z!`öyò`îÜ, Ó` - !mì, #!`i, ñ `çl`yó` ÓyçyÓ` `îÜ, !wÜ, xy!≈Ü, ÓfÓfliy!` í, z!`öyò!ç#° !e`í`yÜ, `îÜ≈Ó`
i%, `ly!` `çl`yó` ÓyçyÓ` !È, !_Ü, È, yè, Ù, yÜ, yó` Óy`îÓ` Ó` `VN, yÜ, x`îÜ, Ó, !k, `è- ÌyÓ` Ñy`ìl !%_` È, !ÓÈf`îi, Ó`
x!ÿä, !`i, y- `âyè, y xì≈#!`i, ~•z x!l!ÿä, i, `çl`yó` Óyçy`îÓ` Ó` È, yè, Ù, y flly`ìl≈Ó` myÓ` y ä, y!`i, •`ñ ÌyÓ` `ì`îÜ, `yÈ, Óyl
~Ü, Ùyè Ù, ÿ, òì` È, yè, Ù, yÜ, yó` ÓyÓ` #ñ `ò`ìç ÑÇáfyà!Ó` ñ, Ùy!%`îÈiÓ` flly`ìl≈Ó` !Ó!Ü`îi - 5- òÜ ÑÇflÒyÓ` òÜ
ÑÇflÒy`îÓ` Ó` xì≈ ~`îò`ìçÓ` ≤Ää, !`i, òÜ xy•z`îlÓ` ÑÇflÒyÓ` ~•z ÑÇflÒy`îÓ` Ó` Ù)° í, z`ljçf ≠ á1ä `îÜl á%!ç !`îi`yàñ
`îÜl á%!ç SÈÑyè, y•zò á2ä Ùç%!Ó` `îÜ, ò!Ü`îi` Ó` yáy Ìy`îi, Ù, `îÓ` òÜ `Ó!ç` Ó!ç` Ù, `îÓ` Ñhflly, •`îi` G`îè, ó á3ä ò!
Ù`îÜ, Ó` ÑÇà!è, i, •ÓyÓ` x!òÜ, yó` xì≈yl`è, Δi, •z, z!l!`îlÓ` x!òÜ, yó` •ll Ù, Ó`yó á4ä ò!ÜÜ, `îÜ, ÿ, yó` xlfylf Ñ%!Óòy
`îÜl ≤ÄË, `îi, rè, È, y!` ñ Ñ`îÓi, l S%Èè, •zi, fy!ò` `ì`îÜ, Ó!MÈ, i, Ù, Ó`y- ~Ñ`îÓÓ` Ù)°f` «, f` ò%è, ≠ ~Ü, ñ òÜ`îÜ, Ñ%È,
`î`îÜ, Ñ%È, i, Ó` Ù, `îÓ` `i, y•y xyÓ` ÿ, y`îÜ, `è%Ñ!çÓ` òy!`c `ÓN`!ò` È, y ~ÓÇ ò%•zñ ÿ, y`îÜ, xyÓ` G`Ó!ç` Ù, `îÓ`
í, z!`öyò!ç#° Ù, `îÓ` `i, y•y- ~Ü, !ò`îÜ, xÑÇà!è, i, `«, `îeÓ` Ófy, òyÜ, ≤ÄÿyÓ` òÜ xy•zl`îÜ, xÿy, Ù, `îÓ` i%, `i`P`ISEñ
`îÜ, lly xÑÇà!è, i, `«, `îe `ò`ìçÓ` òÜ xy•zl`y= l!`ó xlf!ò`îÜ, ÑÇà!è, i, `«, `îe xflly!` # ~ÓÇ ä%, !_`Ók, ò!Ü`îÜ, Ó` ÑÇáfy
fliy!` # ò!Ü`îÜ, Ó` Ñy`î, ò`ìk, !Ó, ò%•y`îÓ` e`Ùç Ó!k, ≤ÄyÆ Ìy`ìòÓ` çlf, ≤Ää, !`i, òÜ xy•zl`~Ü, Ó` Ù, `îÜ í, z•f- xì, ~Òñ
òÜ xyç Ñhflly- `Ù, Ó!ç` Ù, Ó%È, yó` `îi, Ó` 'Industrial Dispute Act, 1947' Ñj!`îi, Ùhs`Óf Ù, `îÓ` `îSÈl`î ~•z !Ó!ò!è,
ÿy`ìòÓ` í, z`lj`îçf Ó`!ä, i, ñ xì≈yl`ò!ÜÜ, ñ ÿ, y`ìòÓ`•z «, ÿ, Ù, Ó``îSÈ- ò!ÜÜ, `îòÓ` ÑÜÑfy!` x`îÜ, ÑÜ!` Ó`yç`ìl!`i, Ù, G
Ûsf#hfl!`îÓ` Ó` G`hfl!`î, `è Ìy`îÜ, - Ù, á!GÈÜÈÜ, á!G !Óä, yó`y`i` G ò!Ü`îÜ, Ó` ≤ÄÛi, ~ÓÈ!Üf!Ü)°Ü, x!È, È, yóÜ, Ñ%È,
xyä, Ó`îÜ, `îÓ` - í, zòy•Ó`î 1992 Ñy`îÓ` •çy!Ó` Ó` Ó`yl - x`îl`îÜ, Ù`ìl Ù, `îÓ` !!Ó`y, ò_y!Ü)°Ü, ÙòÜ!Ó!òÜ `ò`ìçÓ` !
ÓÜ, yç G ò«, i, yó` •y!l Ù, `îÓ` `îSÈ- Ù, Ù≈ÑÇfliy`ìlÓ` ÓyçyÓ` È, y`i`yÈ, y`îÓ` ä, °`li, `öy`îÓ` ~ÓÇ Ù, Ù≈#Ó` y
È, y`i`yÈ, y`îÓ` !!`ìç`ìòÓ` Ù, yç Ù, Ó` `îi, `öy`îÓ` ÈüüÈ~•z Ó` Ù, Ù Ñò%`ljçf !`îi` òÜ xy•zl (Labour Law) Ó` ä, ly Ù, Ó` y
•`îi` `îSÈ- !Ü, v È, yó` ÿ, Ó` `îÈ!≈ òy!Ó` `îofÓ` `î hfl!`îÓ` Ùy!%`îÈiÓ` y xy`îSÈ G`îÓ` Ù, Ù xì, fhs` Ù, Ù Ùç%!Ó` `îi, x!
òÜ, yçç` Ùy!%È! Ù, yç Ù, Ó` `îi, Óyòf •`îFSÈ äi, y `Ü, y!È, í, ÈüÈ19ÈüÈ~Ó` xy`îà G, `è`îÓ` Ó` Ù, ÿ òÓ` `îGä Óy Ói≈, Ùyl !
Ó`îç!`è ÑÓ` Ù, y`îÓ` Ó` ≤ÄÓ!i≈, i, 4!è, òÜ `Ü, yí, òÓ` `îGñ Ñ!ò`îÜ, ÿ, y!Ü, `îi` Ó`y `î`li, •z, `öy`îÓ` `î òÜ!#!`i, !Ó`îçÈ!
Ñy!≈Ü, •!`!- ÿ, yó` Ù, yó` ÿ, òk, ÿ, !!ò≈yÓ` `îiÓ` ÑÜ!` í, z!Ü, `çT`Ók, y!lÜ, !Ó`ÿ`È!i G, `è!Ó` ÑÇáfy!è, i, `l_`YÓ` G, `è`îÓ`
!!È≈, Ó` lyÈüÈÜ, `îÓ` Ó`yç`ìl!`i, Ù, Ù`li, `îÜ, fÓ` G, `è`îÓ` `Ó!ç` =Ó`èç `òG!`yó` È, `i`•z, `è!Ó`iyÜ ~i, `çyä, !#!`
•`îi` `îSÈ- ~Ó` Ñ`îD Ù, y`îi`!Ü flly!≈ `i, y xy`îSÈ-z- òÜ xy•zlñ ÑÇà!è, i, G xÑÇà!è, i, í, zÈ, !` `«, `îe•z ò!ÜÜ, `îòÓ` flly!≈•y!l
Ù, `îÓ` `îSÈ-

ñ !òG ~!é, È, yu, ÈuÈÓfyÇÜ, <ÁÓ!i≈, i, , ðfy^iÜ, ç İy İyU!KÜ, x!≈~iİi, Ü, !fili, Ç#º, y ~ÓÇ Ü, yè, y^iÜyàì, İyÜÖİf xylyÓ ° ° İk, f ~Ü, , ðò İk, , ð ~ÓÇ ~•z ò%•z İi Ó ° İÇ!Üöİ- İ x!≈!#İi, !ÓòÓ y ~•z İÇfİÖy^iÓ ° Ó İyÜyà, İy^i, İ, !SÈñ i, yÓ y ~iÜ, İÓfÈüÈ, zòyÓ^i#İi, Öy^iòÓ x!≈!#İi, Ó^i° İä, !•i, Ü, Ó^i° İEüüüÈ~!é, xyİ° İ, zòyÓ^i#Ü, Ó^iñ ^ÓİÓ Ü, yÓ^i#Ü, Ó^i ~ÓÇ İÓY^iİÓ^i á~!i, ð!çä ~Ü, !é, !eÜ%á#^iÜ, ÓÇ°- İÓ Ü, y!Ó^i È, yÉly! ~!é, İyòyÓ^i x!≈~iİi, Ü, İÇfİÖyÓ - Ó yç^iİi, Ü, x!≈!#İi, Ó^i , ðé, È, !Ü^i, !^i İÇfİÖy^iÓ ° , ðfy^iÜ, ç!é, 1991 İy^i° ä, y% Ü, Ó y^i^i° !SÈ i, yÓ İÇ!« Æ •z!i, •yİ ð^i i ~ ð^i & Ü, Ó y İyÜ, - İál xyÜÓ y 1991ÈüÈ^iÜ, x!É, İİ y^i Ü, yè, ÈüÈÈ, ÓSÈÓ^i áÓy Gl yè, yÓ^i ÈüÈ^i ç, ÓSÈÓ^i á !•İy^iÓ ÓfÓ^i yÓ^i Ü, !Ó^i ñ i, al !òÜ%, !i^iò≈ç x^iİÜ, !Ü, S%È^i İ^iÜ, •z !İò≈y!Ó^i, •i^i! !SÈ° - ~Ó^i xy^iàn 1973 İy^i° •z!@Ó y àyİ, # İÓ^i Ü, yÓ^i x^iÈüÈf!İ^i, zòyÓ^i#Ü, Ó^i İiÓ , ðò İk, , ð !i^i! !SÈ° - i, yÓ^i , ðÓ^i 1981 İy^i° È, yÓ^i^i, <ÄİÜ xy•z~Ü~È, } İiÓ^i 5È8 !Ó!° İ !Üy!Ü≈, İ i, °

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y^iÓ^i Ó^i Ü, İy xy^i^i y!ä, i, •i^i !

SÈñ İy ~Ü, İi, İ à!i, !ò^i^i !SÈ°- 1980ÈüÈ~Ó^i ðç^iÜ, Ó^i çÉly^iİò≈ Ó^i yç#Ó àyİ, # İÓ^i Ü, yÓ^i x!≈~iİi, Ü, İ, zòyÓ^i#Ü, Ó^i İiÓ^i !ò İÜ, , ðé, Öyi, , y^i° İ- 1985 İy^i° <ÄöylÜsf# Ó^i yç#Ó àyİ, # ÖyçyÓ^i È, !_Ü, İÇfİÖy^iÓ^i , ð^i k, ^içyÓ^i <Ää, yÓ^i G İGl^i y° ðÓ^i & Ü, Ó^i İ° İ- İ, al xyÜòy!! =ÖÜ Ü, Üy^i İy^i •i^i !SÈ° =ð% •~z İÈ, !_İi, !^i İ, çFä, İ, Ó^i <Äİ!_! 21 ç, i^iÜ, È, yÓ^i İi, Ó^i òsı, Ó, İk, Ó^i İy^i Ü, •i^iÓ- Ó^i yç#Ó àyİ, # İÜ, f!ıyàì, çyly^i İy^i •- İ, y^i Ü, È, yÓ^i İi, <ÄöylÜsf#^iòÓ^i Ü İòf x!≈~iİi, Ü, İÇfİÖy^iÓ^i <Äöyl<ÄÖ_ y ~ÓÇ <ÄİÜ <ÄöylÜsf# !^i İ^i İÓ äıf Ü, Ó y^i •ñ !İ! <ÄÜ, y^i İçf İ, zòyÓ^i#Ü, Ó^i İiÓ^i İÜ! ≈! Ü, Ó^i İ° İ- İi, !i İÑ, yÓ^i Ó^i yç^i İçÓ <Äyl^i =Ó^i & İi, •z İ, zòyÓ^i#Ü, Ó^i İ^iÜ, İÜ! ≈! Ü, !iÓ^i !SÈ^i° İ- !i, !İ İÓ^i Ü, yÓ^i ÈüÈÓfÓİy! İ, , çyè, àè, İ Ü, Ó yÓ^i !ò İÜ, İ, ç^i İòfyà#^i İ° İ- İÑ, yÓ^i Ü, y^i İSÈ İÑ, yÓ^i ! , ðı, yÜ• •i^iÓ^i & Ó^i İi, y İyçı, sf G İÓ^i Ü, y!Ó^i ^i ç, e xyÓ^i , ð!Óé àyÈ, # (Sacred Cow) !SÈ° İy- İ, ç_z Ó^i ° #° B, yİ È, yÓ^i İ, #! •hfı! İk, , İ, ðÓ^i <Äİi, İçyò !•İ^i İÓ^i Ó yç#Ó àyİ, # İÜ, •i, fy Ü, Ó y^i •İ- !, ð !È, !Ó^i İy Ü, Ó yG Ü, Ç^i @ Äİİ , ðy!è≈, ~ÓÇ İi% , İ Ü, Ç^i @ Äİİ İÓ^i Ü, y^i Ó^i !İ^i sfı İ- NSOU İ GE-CO-41 77 ç% y•z 1991 İy^i° İñ « , İı, y @ Ä^i İiÓ^i ~Ü, İyğ , ð^i İÓ^i ~ÓÇ È, yÓ^i İi, İ, #Ó^i ^i İò! Ófy^i İ^i™Ó^i İyİyfyÓ^i İÜ! İñ <ÄöylÜsf# !, ð !È, !Ó İy#İy Ó^i yGÈüÈ~Ó^i İÓ^i Ü, yÓ^i x!≈~iİi, Ü, İ#İi, Ó^i ~Ü, è, y Óı, İı, , ð% !Ó≈ İfyİ ^i äyÈ İy Ü, İÓ^i ! Ü, yÓ^i İ Ó^i yç^i İÜ, yÉİ äyè, İi, ààlã%, İ!# !SÈñ Ü% oylç, # İi, ð% z x^i B, ^i , ðÑÓ^i İSÈ!SÈ° - ^i İò! Ófy^i İ^i™Ó^i , ð!Ó^i !fı! İ, G =Ó^i & İÓ^i - ~Ó^i İò! çÜ, Ü% oylç È, y, yÓ^i ð% z İEı İ^i Ó^i xyÜòy! İÓ^i çİf , ðı ≈y/Æ , ð!Ó^i Üy! •... yğ ^i ð^i !SÈñ İy È, yÓ^i İi, Ó^i <ÄİÜ !Ó^i İò! ç} İ áy! , ð •Gl^i yÓ^i †Ü!Ü, Ó^i İy% á#! •i^i !SÈ° - Ó^i yGÈüÈ~Ó^i x!≈Üsf#ñ İ, È Ü! İyÜ• !İÇñ 1991 İy^i° Ó^i ç% y•z İy İİ İÇİ İòÓ^i !İ Ü, İk, ^i yÜ, İÈ, yİ x!òÜ, yÇç İç^i y•z İİ^i™ÈüÈ~Ó^i <Ä^i İı yç!#İ^i İ, y x, ðıyÓ^i İiÓ^i Ü, İy ^i äyÈ İy Ü, Ó^i İ° İ- İi% , !ç^i !#İi, İÓ^i Ü, y!Ó^i äy İi, Ó^i !Ó! İİ^i y^i İaÓ^i çİf İÇÓ^i « İ, İç^i äy İi, Ó^i İÇáfy 17 İ^i İÜ, Ü, !Ü İİ^i 4 Ü, Ó^i ° - 34!è, ^i İÖ^i Ó^i •zÜ%, f•z!è, Ó^i 51 ç, yçç , ðı≈hs^i !Ó^i İò! ç !Ó! İİ^i yà Üò%Ó^i Ü, Ó y^i •- İ^i İè, !Ó^i İò! ç ä% , !_ Ó^i flİ^i Ç!e^i İ^i x!≈ İyò! !SÈñ İè, Ü, ^i, Ü!è, - ~SÈı, yGñ Ü! İyÜ• !İÇ òsı, Öy!İçf <Äİi, Ó^i, Ü, İ, y Ü, İy İi, ðÓ^i & Ü, İÓ^i İ- İ, ç, ðÓ^i vñ !Ó^i İò! ç !Ó! İİ^i yà Ü, yÓ^i # İòÓ^i xyÜsfı çyly^i İ° İ- İÓ^i Ü, yÓ^i 1911 İy^i° Ó^i ç% y•z İi^i Ó^i <ÄİÜ !ò İÜ, ð% !è, Óı, , xÓÜ)° fyİ İ ^i äyÈ İy Ü, İiÓ^i ñ İyÓ^i •yÓ^i 20 ç, yç^i İçÓ^i Ü İi, y- 1991 İy^i° Ó^i x^i İyÓ^i İÓ^i ñ İÓ^i Ü, yÓ^i 2È1 !Ó!° İ !Üy!Ü≈, İ i, y^i İÓ^i Ó^i fiè, fyü, Öy•z } İiÓ^i çİf xy•z~Ü~İÈ, Ó^i İ^i D ~Ü, !è, ä%, !_ flıy« , Ó^i Ü, İiÓ^i - İÇ^i k, İi, òñ İÓ^i Ü, y^i İÓ^i !e İ^i yÜ, y^i, ðÓ^i İyÇäy İi, Ü, •... yğ !ç^i İÓ^i !Óçy! !Óhfı, İi, Ó^i y•z İİ^i™ñ , ðyÓ^i !Üè, ñ ~Ü, yè, y Ó yçÈüÈ~Ó^i xÓİyİñ =ÖÜ •... yğ ~ÓÇ !Ó^i İò! ç !Ó! İİ^i y^i İaÓ^i çİf ðÓ^i çy İ, çB^i%_ Ü, Ó^i yÈüüüÈ İ^i Ó^i & Ü İi, ° İ^i İÜ, ~!é, ~Ü, İè, !/İ^i @ İ• ~Ü, İi, •yİ, İy, , ðÏä, yò, ðİÓ^i İ- ~•z 1991 İy^i° è, xÈ, fhs^i Ó^i #İÈüÈÈÜ%á# x!È, İıyç! İ^i İÜ, Ó!•≈Ü%á# x!È, İıyç! ~ÓÇ Ó^i y<T... İ^i İÜ, ÖyçyÓ^i !#İi, İi, ðyÓÜy^i İiÓ^i ~Ü, İi, •y! İÜ, Öyİ≈, y- !Ó^i İÓ^i yò# ð° =!°ñ İfyçly^i È, ^i İrè, Ó^i ÖyÜ ð° =!° ~ÓÇ !Ó^i İç!, ð x!≈~iİi, Ü, İ, zòyÓ^i#Ü, Ó^i İiÓ^i !Ó, ð^i k, xye ^i İ Ü, Ó^i yÓ^i Ü İi, y^i Ü, y^i İly xÓfıy İ !SÈ° İy- !ÓÜ, " İÓ^i Ü, yÓ^i !ò İi, G, al İ, yÓ^i y x« , Ü !SÈ° - x!≈~iİi, Ü, İÇfİÖy^iÓ^i Ó^i yç^i İi, Ü, ä, ä≈, yÓ^i !òÜ, !è, ~äy^i İ İä, !•i, Ü, Ó y^i İi, , ðy^i İÓ^i - x^i İİ^i Ü, İ yÜy^i ä, İy Ü, İiÓ^i İy İÜ, İ İñ È, yÓ^i İ, ^i Ü, İ xyhs^i ç≈yİ İ, Ü, <Äİi, ç, y^i İiÓ^i Ü, y^i İSÈ ÖyçyÓ^i ÈüÈÈ, !_Ü, İÇfİÖy^iÓ^i Ó^i çİf Üyly İyİ y^i ÈüüüÈçı≈, yò# İ} @ Ä^i Ü, İiÓ^i - İál İçf x^i İÜ, ^i ðç ~•z İÇfİÖyÓ^i @ Ä^i Ü, İiÓ^i İÇÜ, İè, , ð^i İi, , İSÈ- f!^i Ü, y^i #İ^i İò! Ófy^i İ^i™Ó^i ^i Üy, y!Ó^i yñ Ü, Ó^i İi, İa İİ^i ^i Ü, İÈ, yÓ^i İ, ~i, Óı, , İ% ð!Ó^i <ÄİyÓ^i # İ#İi, Ó^i xyÓ! @ Ä^i Ü, Ó^i - 5.5 È, yÓ^i İi, ^i ÓİÓ^i Ü, y!Ó^i Ü, Ó^i İiÓ^i İ, ç^i İòfyà İyòyÓ^i x!≈ ~ÓİÓ^i Ü, y!Ó^i Ü, Ó^i İ Ó^i İi, ^i ÖyV, yİ İÓ^i Ü, y!Ó^i ^i «, ^i ÈÓ^i <Äİi, ç, y!° İÓ^i !Ü, S%È^i çı yÓ^i Öy İÜ, ° çı yÓ^i Óf!_ äı, İy!Ü, ylyİ^i fılylyhs^i !Ó^i İ, Ü, Ó y- ~•z È, y^i İÓ^i Óf!_ ^i äı, İy!Ü, ylyİ^i xyÇ! ÇÜ, x!Óy İı; ð) ≈ Ó^i * , ðyhs^i Ó^i İÜ, İÇÜ, #İ# x^i İİ≈^i ÓİÓ^i Ü, y!Ü, Ó^i İ Ó^y İ^i İi, , ðy^i İÓ^i - x, ðÓ^i ! ð İÜ, ñ Ófy, ðÜ, x^i İİ≈^i ÓİÓ^i Ü, y!Ó^i Ü, Ó^i İ Ó^i İi, İÓ^i Ü, y!Ó^i İy!Ü, yly Öçyl^i ^i Ó^i İa x, ðÓ^i !Ü, S%È ÓfÓfıy @ Ä^i İiÓ^i

100%	MATCHING BLOCK 57/81	W
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Ü, İy İ, ç^i İÖ^i á Ü, Ó y^i •İ -

Ü,y!Ó° «, îeÓ° î =Ó° &c, ð)≈ È) !ÜÜ,yÓ° Ü,y l f[#Ü,yÓ° Ü,Ó° y • îî° !SÈ° ð!è, ~ál li%, l !ç"l#î, îî, , ð!Ó° î, fyà Ü,Ó° y
 • îî° !SÈ- 1956 ðy î°Ó° !ç"l#î, îî, 17!è, !ç"î°Ó° È, !ÓÈ!fî, î, zB î° î°Ó° ðy! c ð;ð)≈Ó° * î, ð ðÓ° Ü,y î°Ó° • y îî, l f h f l î
 !SÈ- ~SÈyî, yñ xyÓ° G 12!è, !ç"î° li%, l î, z î° ð fyà f l i y, ð î°Ó° ðy! c G ð ð%Üye ðÓ° Ü,y î°Ó° • y îî, z !SÈ- !Ü, v 1991
 ðy î°Ó° !ç"l#î, îî, ðÓ° Ü,y!Ó° «, îeÓ° ~•z È) !ÜÜ,y îÜ, f l [#Ü,yÓ° Ü,Ó° y • îî!- ð ð%Üye ≤ Ä îî y ç l # î° , ð!
 Ó° Ü,yè,y îÜy ~Óç ≤ Ä îî, Ó° «, y o î°Ó° f Ó° î, z î, ðy ð î°Ó° «, îe•z ðÓ° Ü,y!Ó° «, e îÜ, ð # ! Ü î, Ó° yáy • îî° îSÈ-
 î°Ó° Ü,y!Ó° «, îeÓ° Ü, Ü ≈, ð!Ó° !ð !Ó h f l, î, î, Ó° Ü, Ó° y • îî° îSÈ- î°z ð î°Ó° !Ó° !ò!ç Ü) ð! l y îî, xÓy îò È, yÓ° îî,
 ≤ Ä î°Ó° Ü, Ó° îî, , ðy î°Ó° ~Óç !Ó° !ò!ç ≤ Ä îî, z, y l = !°Ó°
 Ü,y ç Ü, îÜ ≈ Ó° î, z, ðÓ° î l Ü, y î l y !Ó!ð! îÈ
 îò l y îÜ, î ð îÜ, G ð! T ð G l y • îî° îSÈ- ~È, y î°Ó° ðáy î y îFSÈ 1991 ðy î°Ó° li%, l !ç"l#î, îî, Ó fy, ðÜ, x îî≈
 î°Ó° Ü,y!Ó° Ü, Ó° î Ü, Ó° yÓ° l # î, ài, ! ð k, y h s " à, • # î, • îî° îSÈ-
 NSOU I GE-CO-41 79 !
 Ü, v ~•z l # î, îÜ, Ó y h f l î°Ó° ≤ Ä îî° yà Ü, Ó° yÓ° !Ü, S % È x ð % ! Ó ð y ° «,
 Ü, Ó° y î y îFSÈ- ≤ Ä îÜ î, ñ È, yÓ° îî, ç ! _ ç y # ð ! ÜÜ, ð Ç à î y Ü, yÓ° ç l f x îÜ, «, îe ðÓ° Ü, yÓ° îÜ, î°Ó° Ü, y!
 Ó° Ü, Ó° î î°Ó° ! ð k, y h s " @ Ä • îÜ, î°Ó° G î, y î îÜ, ð î°Ó° x y îî, • îFSÈ- ~•z ≤ Ä î°Ó° î D ~
 Ü, îè, Ü, l y Ó° y î îî, , ðy î°Ó° -
 f l % ð è, yÓ° î % • z l u, î y l y îÜ ~Ü, îè, x y È, ç l Ü, !ç" ð Ç f l i y îÜ, Ó y ç ç x îè, y !°Ü îè, îî, Ó° • y îî, î % , î° î° ð G l y Ó° ðÓ° Ü, y!
 Ó° ! ð k, y h s " à y ! È î, • î - !Ü, v I N T U C î l y îòÓ° • h f l î°Ó° î, ðÓ° È, î° ~•z ≤ Ä h f l y Ó° Ó y î, ° Ü, Ó° y • î - ~•z à è, l y î îÜ, ~•z
 !ç" y ° y È, Ü, Ó° y î y î° îñ È, yÓ° îî, Ó° Ü îî, y à î, y l s f Ü, î° îç ð ! ÜÜ, îòÓ° f l j y ≈ x @ Ä y • f Ü, î°Ó° î°Ó° Ü, y!Ó° Ü, Ó° î
 Ü, Ó° y î y î°Ó° l y - î, z B î, î° ð ç !° îî, îÜ ! ð ! ÜÜ, îòÓ° f l j y ≈ Ó° «, yÓ° ç l f ð y Ü y ç Ü, ! l Ó° y, ð _ y Ü) ° Ü, Ó f Ó f l i y ä, y % x y îSÈ
 È, yÓ° îî, Ó° ð ! ÜÜ, îòÓ° f l j y ≈ Ó° «, yÓ° ç l f ð y z Ó° * , ð ð y Ü y ç Ü, ! l Ó° y, ð _ y Ü) ° Ü, Ó f Ó f l i y ä % Ó° z Ü, Ü - f l (È, y Ó î, • z ð!
 ÜÜ, îòÓ° x y ç B, y î°Ó° Ü, y!Ó° Ü, Ó° î î°Ó° È, î° ð ! ÜÜ, S È Ñ y è, y • z • î°Ó° È, î° ñ î°Ó° Ü, y!Ó° Ü, Ó° î î°Ó° È, î° • z î , ð!
 Ó° ä, y l Ó f Ó f l i y Ó° î, z B îî, à è, î°Ó° îSÈ,
 Ü î l Ü, Ó° yÓ° î Ü, y î l y Ü, yÓ° î l z - î
 Ó°Ó° Ü, y!Ó° «, îe G x y Ü Ó° y x îÜ, Ó° & a z !ç" î° ð á îî, , ðy !FSÈ- x îÜ, «, îe ð

24% MATCHING BLOCK 63/81 W

Ó° Ü, y!Ó° î°Ó° î y à ð % ! Ó ð y x ç ≈ î l Ó° ç l f î°Ó° Ü, y!Ó° î, z î° ð fyà # Ó° y ! î ç îòÓ° !ç" ð Ç f l i y = !° îÜ, Ó° & a z Ü, î°Ó°
 Ó° yá îî, x y @ Ä • # • î - Ü, y î ç • z ðÓ° Ü, y!Ó° ð Ç f l i y = !° Ó° î°Ó° Ü, y!Ó°

Ü, Ó° î î°Ó° È, î° î, y îòÓ° , ð!Ó° ä, y l Ó f Ó f l i y î, z B î, • î°Ó° ~ îè,
 Ü î l Ü, Ó° yÓ° î Ü, y î l y Ü, yÓ° î l z -
 Ü, îÈ î x l ≈ Ü s f # • l % Ü h s " Ó° y G Ü î l Ü, î°Ó° l îñ È, yÓ° îî, Ó° x l ≈ l # î, Ó° «, îe îîè, ≤ Ä îî y ç l ð ! è, • î°Ó° Ü, y!
 Ó° Ü, Ó° î î°Ó° , ð!Ó° Ó° îî ≈, x y Ü y î, s f # Ü, Ó° î î°Ó° • ... y ð - È, yÓ° îî, Ó° ðÓ° Ü, y!Ó° ð Ç f l i y = !° Ó° Ó f l ≈ î, yÓ° x l f î, Ü ≤ Ä ð y l
 Ü, yÓ° î ≈ !° Ó° î, z, ðÓ° x î, f l ð Ü, x y Ü y î, y l s f Ü, ! l î° s f i - x y Ü y î, y l s f Ü, ! l î° s f i !ò • ... y ð Ü, Ó° y î y î° ~ Ó ç ðÓ° Ü, y!Ó° ð Ç f l i y = !
 ° îÜ, îò ð y È, ç l Ü, ! È, î - îî, f l j y # È, y î°Ó° ! ð k, y h s " @ Ä • î î°Ó° x l ð Ü, yÓ° î° ð G l y • î° î, y • î° ðÓ° Ü, y!Ó° ð Ç f l i y = !° ! Y ä , î° z
 ° y È, ç l Ü, ð Ç f l i y î , ð!Ó° îî, • îî, , ðy Ó° î°Ó° - 5.6 ðy Ó° ð Ç î°Ó° , ð 1991 ðy î°Ó° , ðÓ° î îÜ, È, yÓ° î, ðÓ° Ü, yÓ° È, yÓ° î, # î°
 x l ≈ l # î, îÜ, x Ó y ð ä y y îÜ y ~ Ó ç x Ó y ð ≤ Ä îî, îî y ! à i, y Ü) ° Ü, Ü, î°Ó° î, y y Ó° ç l f Ó y l ç f l # î, ñ !ç"l#î, ñ ~ Ó îò!ç Ü, Ü % o y
 ð Ç e ' y h s " l # î, ~ Ó ç ! Ó° !ò!ç Ü) ð! ð Ç e ' y h s " l # î, îî, î° ð Ç îî y ç l ñ ,

95% MATCHING BLOCK 64/81 W

ð!Ó° Ó î, ≈ l G , ð!Ó° Ü y ç ≈ l Ü, î°Ó°

îSÈ ñ, y îÜ, • z î l y x y ! ≈ Ü, ð Ç f l Ö y Ó° Ó° y • î° - ~•z l # î, Ó° Ü) ° Ü, y l ≈ e ' Ü î, !è, È ü ü È í, z ò y Ó° # Ü, Ó° îñ î°Ó° Ü, y!
 Ó° Ü, Ó° î G ! Ó Y y l - l - î, z ò y Ó° # Ü, Ó° î ° î, z î, ðy ð à ñ Ó ^ è, îñ !Ó! î î° yà ≤ Ä È, îî, «, îe ð

28% MATCHING BLOCK 67/81 SA Thesis for Sabitri Jhuri.pdf (D1344558995)

Ó° Ü, y!Ó° ! l î° s f i • ... y ð - î°Ó° Ü, y!Ó° Ü, Ó° î ° Ó° y T ... y î - î°Ó° Ü, y!Ó° • h f l î°Ó° , ð Ü, ! Ü î î° î°Ó° Ü, y!Ó°

í,z^ljçf ~z ~Ü,Ü,!

é, ðyè, Ü,

Ó^î°

çyly Ìy^

ÍÓÈüüÈ ! !Ó!È,ß" ÑÓ^Ü,yÓ^ G,ÿ,y^ÌòÓ^ Ó^yç^lll,Ü,È) !ÜÜ,yÓ^ Ü,lyò l,ð!Ó^Ü,"ly Í%âÓ^ È,y,l ~ÓÇ Úl#l!,

xy^ll^yàÜÈÜÈ~Ó^ í,zaylò l~ll,~ÑÓ^Ü,y^

ÍÓ^Ó^ Ó^yç^lll,Ü,ÈüÈxì≈lll,Ü, l#!

í,ó ~ÓÇ l 1991 Ñy^ Ì^lÜ, ^ÍÇflÒyÓ^ Ü,Ü≈,ðk,l!, ^lGl^y •ll^ISE^ÿ,yÓ^ Ì^lÜ, Ü,#x!ç≈i, •ll^ISE- 6.2 ≤ÄhflÿÓly =ð%

Ó^yçl#l!,Ó^ °^k,fÓ^ Ü,ly È,yÓ^Í° xì≈lll,Ü, í,zB^ll, Óyðy≤ÄyÆ •Í- È,yÓ^ÿ, flÿò#l •ÓyÓ^ ,ðÓ^ Ì^lÜ, •z xì≈l#!

í,ÈüÈÓ^yçl#l!,Ó^ ì,è,yÜ,y^lè,y!Ü, È,yÓ^ll, flÿÈ,y!ÓÜ, âè,ly- ÑÓ^Ü,y^ÍÓ^Ó^ ,ð!Ó^Ó!≈,^ll,ð!Ó^Ü,"ly Óy!l,°

•ll^ISEñ,ð!Ó^Ü,"ly @^Á,i !,ð!SÈ^ll^ !à^ll^ISE- xyÓyÓ^ ÍàÈÜÈÈ,ál xy•zÍÈÈ,y^È,^i. !ò^ll^Ü,^ÍwÈÜÈÓ^y^lçf flÿÈ,y!

ÓÜ, ÑÜ^ll^ Óy^lçè, ^,ð^lç≤Äl,ÇÜ,Ü,ÿ,y,Ï,T Ü,Ó^y •ll^ISE- ^ò^lçÓ^ xì≈l#l!, ~ál~Ü, Ñ!ç,«^ll^~lÿ òÑy!l, ^ll^ISE-

BRICS !Ó^Í^çy^lè≈, È,yÓ^ll, xì≈l#l!,Ó^ ≤ÄÈ) ,í, ÑÜ,yÓlyÓ^ ,ðyçy,ðy!ç ^lÿò ÑÜÿfyÓ^ Ü,ly ÿ%, ^l° ðÓ^y •ll^ISEñ ^Ñ=!

°Ó^ Ñ%%, ÑÜyòyl SÈyí, ,y !l!l!,ç#° í,zB^ll (sustainable development) ÑÜ,Ó^ll^ - xì≈lll,Ü, ÑÇflÒyÓ^ ÈüÈ,ðÓ^Ó!≈, #

Í%â È,yÓ^ÿ, xì≈lll,Ü, ÑÇflÒy^ÍÓ^Ó^ ÑÈÈ,°G Ü%È,° ð%zÈÜÈz ^È,yà Ü,^ÍÓ^ISE- flÿò#l,ÿ,ðÓ^Ó!≈, # ã,yÓ^

òç^lÜ,Ó^ !l,^ xyl^Ó,Ík,Ó^ •yÓ^ Óy^Ú!•@% ≤ÁÓ,Ík,ÜÓ^ •yÓ^ ály 1951 Ñy^ Ì^lÜ, 1981 Ñy^ xÓ!ò 4^ll, 5 çl,yç^lçÓ^

≤ÁÓ,Ík,ã- xòfy,ðÜ, Ó^yçÜ, Èè~^lÜ, Ú!•@% ≤ÁÓ,Ík,Ó^ •yÓ^ Ü lyÜ !ò^ll^ISE^l°l- ^Ü, llyñ Ólÿñ ð%!È≈, «^ñ áÓ^y Ìy•z

NSOU l GE-CO-41 83^yÜ, ly^Ü, lñ ~z≤ÁÓ,Ík,Ó^ •y^ÍÓ^Ó^ ^Ü,y^lly,ð!Ó^Ó!≈, l^l!- ~zÍÓ^ xì≈l,è^Ü,Ü,^ÍÓ^ È,yÓ^ÿ,

^lÜ!Ó!≈,Üy^l 6ÈüÈ7 çl,yçç í,zB^ll^y^ÍÓ^ ,ðÑÓ^ISE^ISEñ ^ÿ,Ü!z ÑÓ^Ü,y!Ó^ !ll^sf!Ü%_ ^ll^!ç^l^,^lè≤Äl,^lly!àl,ÿ

Óy!l,^ll^ISE- í,zòyÓ^ Óylçf l#l!,Ó^ ðÓ^Èl xì≈l#l!,Ó^ lylly «^lè !Ó^lò!ç Ñy!l^ÿ G,ð%Ñ!ç!@ç^Ó^l,^ISE- Ó^Æy!l

Óy!l^lçfÓ^ ≤ÄÿyÓ^ !Ó^lò!ç Ü%oyÓ^ È,y,l,yÓ^ flz, #l, Ü,Ó^yÓ^ ,ðyçy,ðy!ç xì≈l#l!,^ll, lly, l àl,Ó^ ÑMÈ,yÓ^

Ü,^ÍÓ^ISEó ~ÓÇ ~Ñ^ÍÓÓ^ l#è, È,°!Ñy^ÍÓ^ xì≈l#l!,^ll, í,zB^ll^lyÜ,yA«^ÿ,y,Ï,T ^ll^ISEñ ly^ÈÜç í,zFÄ,ç,Ó^ í,zB^ll^l

•yÓ^ xç≈^ll Ñy^Ñ#Ü,^ÍÓ^ ÿ%, ^l°ISE- !Ü,ÿ ÇflÒyÓ^ !Ü,ÿSÈÈ áyÓ^y,ðÈ,°G ~^ll^ISE- WTO ã%, !ç!l!,Ü, !ÈÍÓ^

x!ÿÄ,^l^ÿ,ñ !ll^yà^#l,ÿ,ñ !ç^ Ús!Ó^ÿ,ñ Ü,Ü≈#l,ÿ^Ó^l,^ISE- È,^l@^ÄyÜ#l ðy!Ó^ of È,^ÿyÓ^ xyÜ,yÓ^ !ll^ISE-

Ü,y!l, xyÜÓ^y^l ~Ü, !ll^yà^#l ≤ÁÓ,Ík, (Jobless growth) ÈüÈ~Ó^ !ò^lÜ, ðy!Ó!ç, •ll^ã,^l°ISE- ~Ó^çlÿz^l,álÜ,yÓ^

ÑÜ^ll^ xì≈l#l!,^ll, ÑÇflÒy^ÍÓ^Ó^ G ÑÇflÒyÓ^ ≤Ä^ll^yçl •ll^,ð^l,^ISE- ~Ó^,ðyçy!Ü, lyÜ !mí, #l^ ≤Äç^lB^lÓ^ ÑÇflÒyÓ^

(Second Generation Reform) - ~Ó^xD#È),í,°!ç«^ÿ flÿlyflÿñ Óyflÿlñ,ðy!l^ç^ñ Ólÿçlñ Ñl,Ü, ÑÇ^llyà ~ÓÇ,ðÖ^#

~Óð%fl!,Ü,#Ó^í- !Óç!ñ Ñl,Ü,ñ,ðy!l^ç^ñ ÈüÈ~Ó^ Ó^yç^lll,Ü, fl^yàyl^lÜ, xì≈lll,Ü, Óyhfl!Ól,y!l ≤Ä^ll^yà Ü,Ó^y-

lyz^yÜ,ñ 1998 Ñy^l° ~ll,~ÑÓ^Ü,yÓ^ ≤ÄlÜÓyÓ^ «^l,ÿyl^ xy^lÿ- ~Ó^y «^l,ÿyl^ 2004 Ñy^l° xÓ!ò Ó^Ó!ISE- ÿ,ál

È,yÓ^ll,Ó^ ≤ÄðylÚsf# !SÈ° xè,° !Ó^yÓ^ # Óyç^l,ðl^#- !mí, #l^ÓyÓ^ È,yÓ^ÿ, #l^ çyí, #l^ Ü,ç^l@^ÄÑ^lÜ, •y!Ó^ll^

2014 Ñy^l° l^lÓ^w^lÜyò# ÑÓ^Ü,yÓ^ «^l,ÿ,y xy^lÿ ~ÓÇ ~ál,ðl^hs^ Ó^yç^lll,Ü, «^l,ÿyl^ xy^lÿ- ~z~Ü,^lÜ, xyÜÓ^y!

Ó!È,ß" ÑÓ^Ü,yÓ^ ~ÓÇ í,y^ÌòÓ^ Ó^yç^lll,Ü,È) !ÜÜ,yÓ^ í,z^lÖ^á Ü,Ó^Ó- ÿ,Íÿ• xy^lÿyã,ly Ü,Ó^Ó ~Ü, !ÓÇç çl,y^l#^ll,

,ð!Ó^Ü,"ly Í%âÓ^ È,y,^lÓ^ Ü,ly ~ÓÇ l#l!, xy^ll^yà í,zayl- ÿ,ySÈyí,ÿy ~z~Ü,^lÜ, çyly Ìy^ÍÓ^ 1991 Ñy^ Ì^lÜ, ^l xì≈ll!

í,Ü, ÑÇflÒyÓ^ ^lGl^y •ll^ISEñ ÿ,yÓ^ È,yÈ,°zÈÓy È,yÓ^ll,Ó^ «^lè Ü,#^ll^ISE- 6.3 !Ó!È,ß" ÑÓ^Ü,yÓ^ ~ÓÇ

ÿ,y^lòÓ^ Ó^yç^lll,Ü,È) !ÜÜ,y^ÿ,yÓ^ÿ,ÿ,yÓ^ Ü!l,ÿ!s, fÑ, ð^lv,úl, çl,Ñ, xã≈òÑ,^lÓ^lèÈñ ç^l@È^ðEz- í,^lÓ

çöy^lãÓ^ v,zB^ll,Ó^ «^lè ç^x^lòÑ, !,ð!èÈ^ll^ xy^lèÈ- çöy^lãÓ^ ,ð!Ó^Ñ,yç,y^lðy^l,Èz !Ñ,ãÈÈ ð#l,Ü, Ñ%,ú

Ó^ll^lèÈñ Ñ,yÓ^í ~Öy^lò Ó^yã^lò!Ñ, !çk,yhs, ^äyÓ^y^lúyÓ^ *^l,ðÑ,y!≈Ó^l, - fl,ÿy^l!ÓN,ÿ,y^lÓEz ≤ÄÿZ^l^l,ñ

^Ñ, ð#l,^l,Ó^Ñ,^lÓ^ / ^,ðüyíyÓ^ ççfl,yñ !B, >çfyB,ñ Ó^yãò#l, !Ó!%ñ !ò≈yà,òÑ, !ò!ç, ~ÓÇ^Óçyó!Ó^Ñ,

Ñ,ð≈ã,y!Ó^Ó^y^ÿ,yÓ^ll, ð#l,ÈÜÈ!ò!≈yÓ^ í≤Álè^l^yl^ ^Óü≤Äç,yÓüyú#^Üy#,#- lyEz^ÿyÑ,ñ çÓ^lè,^ll

≤Äç,yÓüyú#^iü ~Öy^lò lyÓ^y çÓ^Ñ,yÓ^ Üç,òÑ,^lÓ^ - «^l,è,y!l^Ñ, xy^lèÈñ ÿ,yÓ^ Ófy,ðÑ, ≤Äç,yÓ^ly^lÑ, -

≤Äç,yÓüyú#^Ó^yã^lò!Ñ, í^lúÓ^ xyü≈ãy!l, #l^ò#l,^ll, ≤Äl,è,^l,ü, fl^ - ~Öy^lò v,z^lÖ^Óf^ÿ,yÓ^ll, ^l çöhl,

^òl,yÓ^y ð#l, !ò!≈yÓ^íÑ,^lÓ^ ÿ,y^lÍÓ^ xì≈ð#l, çjò^lÑ≈, iyÓ^ÿy,ì,ÿ,y Óüüyú#^òl^ñ ÿ%ÈÜÈ~Ñ,ãò Óf!l,è^ð# äÈy,ÿy-

xyóÓ^y ~Öy^lò ÿ,yÓ^ÿ, #l^Ó^yã^lò!Ñ, xyÑ,y^lÿ xy!Óç)≈,ì, !Ó!ç,ß" çÓ^Ñ,yÓ^ ^l^lúÓ^ v,zB^ll,^ll, Ñ,#Ñ,^lÓ^lèÈñ

ÿ,yÓ^Ez çç!ç,Æ !ÓÓÓ^í^lÓ^ ≠q^áÉÓ^úyú^ðÉÓ^ç çÓ^Ñ,yÓ^ fl,ÿy#òl,yÓ^ xy^lÜ^Óü !Ñ,ã%È !Óü,Cú^l^l,ÿöf^á,ðy

á^l,^lèÈÜÜÜÈ^lò ð^l,ÿyñ v,zmylfl, çççfyñ ð,üçç Èl,ÿyÑ,y!l,

öif !i"ll" İyAl"yó" ,óó"ñ ¶,yó"i, i%!> ¶B"ñ !N,ls, !fl,i!i,ü#ú üyçò myÓ"y üy!ç, E"ll"läÈÈUUÈÈ¶,yó"i,#1" äò,y ,öy!≈,Ó"ò,i,cy#ò òfyüòyú"v, "lôy"le"l, N, xfyúy"ll"™ S1998ÈÈÈ2004V ~ÓÇ ¶,yó"i,#1" äy, #1" N,Ç"l@a"Á"lcÓ" ^ò,i,cy#ò Èzv,zòyEz"l"v, ≤Ä"l@a"Á"ç¶, xfyúy"ll"™ S2004ÈÈÈ14V- ≤Äiyòöðs,f# x,ú !ÓEyÓ" # Öyã"l,ôl" #Ó" ^ò,i,cy#ò !Ó"lã,ò çÓ" N,yó" 1998 cy"lúÓ" öyã≈, öy"lç ÓÓ"Ç N, !‡,ò x!≈"lò!i,N, çò!Ó" !fl,i!i, "lì, «,öi,y! xy"lç- Öyã"l,ôl" # x!≈"lò!i,N, ÓfÓfl,iy,òòy ~ÓÇ x!≈"lò!i,N, ççfl,Öy"lÓ" çÓ"yç!Ó" Ey, !i"ll"läÈ"lúò- Öy!läföðs,f# Ó"yöN,ç, "a" ÈÜ"l"v, ~!≤Ä"l 1998 cy"lú"i,yN, !l, !m, #1" ≤Äã"lB"l"v" x!≈"lò!i,N, ççfl,Öy"lÓ"Ó" v,z"l"myò N, "lÓ"ò- çÓ" N,yó" ^óçÓ" N,y!Ó" !ü" ≤Ä"l,ç,yÓ" !i"lN, ~ÓÇ !Ói%fí Á" ^, !ú"llyÜy"lly"lÜ" ≤Ä"l, "lly!Üi,yó" !i"lN, ~N, !, ç,öi"lç,ò !ò"ll"läÈ- ~ÓÇ N,Ó" ÓfÓfl,iy"lN, "lÓ"l" N, N,Ó"yó" ^a"Ty N,Ó"yó" äòf xyÓ"Á, ç,öi"lç,ò ^òÁ"y E"ll"läÈ- ~äËyv, ,yÁ"i,yó" ≤Äiyò ≤ÄN, "lú"lãÈü äy, #1" çv, N, v,zB"l"ò ≤ÄN, " ~ÓÇ ≤Äiyòöðs,f# @ Äyö çv, N, "lyäòy- i,y! ,ôl≈,ò!≈ !Ó"ll" Èú x!ö, "lç"i,yó" ^òl"y"l"l"Ó" ^ú"l"l"Ó" !i"lN, ¶,yó"i,#1" ≤Ääy, "ls, fÓ" ,ò%l"Ó"y Ez!i,Ey"lç x!≈ò#! i,Ó" ^óü v,zB"l"i, E"ll"läÈü- 2003ÈÈÈ04 x!≈òÄÈ"l"Ó" ^óyG,yöy!G, çò"ll"ñ ¶,yó"i,#1" x!≈ò#!,Ó" ü"l"üy# ≤ÄÓ,lk, E"ll"läÈü- i,y äËyv, ,yñ

NSOU I GE-CO-41 87 ~çö!¶ ¶,yó"l"i,Ó" ^N,y"lôy" ~Ó"l"l"üN, ö%oyÓ" ç#öyÓk,i,y !äÈü öy- !ä-ò! ,ò ≤ÄÓ,lk, Á Ó"Æy! òÓ" ^ç, "le ,ò)≈Ói≈, # çÓ" N,y"l"Ó"Ó" i%,úòyl" x!≈"lò!i,N, N,ö≈«,öi,y ¶,y"lúy !äÈü- q öò"lôyÈò !çç çÓ" N,yó" v,É öò"lôyÈò !çç S1932ÈÈÈ V x!≈öðs,f# !Eçy"l"Ó"ò!ç,ò x!≈"lò!i,N, ò#!i,Ó" ^ò,i,c "lò- !i,ò ¶,yó"i,#1" x!≈ò#!, "lì, çò! Ó"Ói≈, "lòÓ" ≤Ä"ll"yãò#!"i,y,i%, "lú"l"l"Ó"ò ~ÓÇ ççfl,Öy"l"Ó"Ó" !Óüi !ÓÓÓ"i ≤Äiyò N, "l"Ó"ò- !i,ò !Öò ≤Äiyòöðs,f# Èòñ !,Òò ¶,yó"i, i,yó" Ez!i,Ey"lç"ç"l"Ó"≈yFã, Ó,lk,Ó" EyÓ" ^i"l"lãÈüñ Üv, 7.7 üi,yçü !äÈü İy ¶,yó"i, "lN, ≤Äyl" i%Ez !,ç,Δ!ú!ò v,çy"l"Ó"Ó" x!≈ò#!, "lì, çò!ö"i, N, "l"Ó" - ¶,yó"i, ç!ö"lN≈, v,É !çç"ll"Ó" iyó"iyó" ò) "lú"lãÈü -i% v,zFã, ≤ÄÓ,lk, òl"ñ xhs, ¶≈,ç, !_ ò)üN, ≤ÄÓ,lk,Ó" !ÓYçyç ~ÓÇ ~N, !, ^äyl"yó" İy çöfl, ^òN,y"lN, v,zB"l" #1, N,Ó" "l"Ó" ~Ez !ÓYçyç!> !Óü ,öy"lçÓ" ö"l"l"l"ò!Èi, !äÈü İy öyÜ"l"Ó" N, "l"l"Ó" xyEzòÜi, Öy"l"l"l"Ó" x!lN,yó"ñ !ü«yó" x!lN,yó"ñ N,y"lãÓ" x!lN,yó" ~ÓÇ "l"l"l"Ó" x!lN,yó" ~ÓÇ NREGA !ò!y,i, N, "l"Ó"lãÈ- v,É !çç"ll"Ó" x!lN,yó"ÈÈÈ¶, !_N, !Ó"≤Ó ¶,yó"i,#1" Ó"yãò#!, "lì, ~N, !, ç,ò!ç,ò !%l"l"ÜÓ" ç, !ç" N, "l"Ó"lãÈü- q ò"l"Ó" w ^öy!# çÓ" N,yó" ò"l"Ó" w ^öy!# 30 "ö 2019 i,y!Ó" "l"Ó" ¶,yó"l"i,Ó" ≤Äiyòöðs,f# !E"lç"l"Ó"ü,ò! ^òòñ x!ö, "lç"i,yó" !m, #1" ^òl"y"l"l"Ó" ç!ä,òy Èl" - ò# ^öy!# ~Ó" xy"l"Ü 2014ÈÈÈ2019 ,òl≈hs, ¶,yó"l"i,Ó" ≤Äiyòöðs,f# !E"lç"l"Ó"iy! "ç, öyúò N, "l"Ó"lãÈò- ò"l"Ó" w ^öy!#Ó" äò"lò xfyN,yv,zr,ñ 2016 cy"lú"l"Ó"lã"l" N,Ó" !Óö%oyN,Ó"i ò#!,ñ !v, !ä, ,yú" ^,ò"l"ö, v,z"l"l"fyÜñ Èzv,z!òö,y"ll"v, ^,ò"l"ö, Ezr,yó"l"l"ö ç SÈzv,z!, öxyEzVñ Ófy!B,ç"çQ"l"Ó"Ó" ççfl,ÖyÓ"ñ "iv,z!ú!y ~ÓÇ "iv,z!ú!yç" N,yv,ñ "fl,T...çv, xfy"lç"l"i,Ó" ^äy"l"yñ e"ò!Öi≈öyò ~ò!, çò"ñ Ó"lãy"lúv,üò òN,y!òäöñ çÓ"yç!Ó" ÓfyB, xfyN,yv,z"l"r,Ó" öy!f"l"ö ¶,i%≈, !N, ≤Äiyòñ öyEz"le"y Ezv,z!ò>, ^v, "l"¶,ü,ò"l"ö, xfyu, !Ó"ö,yEzòy™ ~lã!™ !ú!ö"l"v, Sö%oy)Vñ N, !"i"j" öN%, ÓÜÜÜÈÈçÓEz ~Ez ç,f!> !ò"l"i≈ü N, "l"Ó" "l"ÓfyB, =!ü Èú ò)ü" ^ç, e İyÓ" ^yó" ,öy"lú" ^öy! çÓ" N,yó" i,yó" x!≈"lò! i,N, ò#!i, =!ü ,ò!Ó" ^yúòy N,Ó"l"i, ^ç,yl" - i,yó" x!≈"lò!i,N, ò#!i, =!ü çö@Ä"iü"lN, çöçfy! "ö, "lú"lãÈ ~ÓÇ İv, "l"öy! ò>,yEz"lãüò ~ÓÇ "N,y!¶,v,ÈÈÈ19ÈÈÈ~Ó" xyòy!v,ç, xÓfÓfl,iy,òòyÓ" ö, "l"l"ñ ¶,yó"i, i,yó" x@ÄÜ!i,Ó" İyey! ~N, iüN, ~ÓÇ i%Ez ÓäÈÓ" Ey!Ó" "ll"läÈñ "l"öò!> 1992ÈÈÈ2002 çö! N,y"lú"äy,öy"l"òÓ" x!¶,K,i,y! ^l"lãÈü- ^öy!# myÓ"y ¶,yó"i,#1" x!≈ò#!, ~ÓÇ !l"Ó"ò"l"l"Ó" v,z,òÓ" x¶,i,ç,ò)Ó≈ «, !i,ç,ò)Ó"i#l" Ó"lú"ö"l"ò N,Ó"y E"lFãÈ- 24 ü öyã≈,ñ 2020ÈÈÈ~üN, v,yv,z"l"òÓ" xy"l"l"l"üÓ" ,òó" x!óü"l"j! x!¶,Óyç# ò!öN, çE 120 !ò!ú! "l"òÓ"Á"Ó"ü" ^yüN, i,y"l"l"Ó" ^ç,yl"l"Ó" ~ÓÇ xy! Èy!Ó" "ll"läÈ- ~ÓÇ "l"l"üÓ" 1.38 !Ó!ú! "ò äòççÖfyÓ" ≤Äyl" x"l"i≈N, !l"Ó"o E"ll"läÈñ x"l"ò"l"l"l"ç, xòyEy"l"Ó"Ó" hfl, "l"Ó"Ó" N,yäËyN,y!äÈ ^,òÖ"lãÈ"lãÈ- çò!Ó" !fl,i!i, ^öyN,y!l"Ó"y! çÓ" N,y!Ó" fl,lyfl,iç Öy"l"i,Ó" x«öi,yó" N,yó"l"i x"l"ò"l"l"l"Ó" ö,i%,f E"ll"läÈ- ^öy!# çÓ" N,y"l"Ó"Ó" fl,lyfl,iç Ófl"ñ !ä"l,ç,òó"üi,yç"lú ¶,yó"l"i,Ó" äòf çÓ"ò!> ~N, !,ñ ~ÓÇ äòfl,lyfl,iç ÓfÓfl,iy i#ã≈fl,iyl" #¶,y"l"Ó"l"Ó"lãÈ"lãÈ- ÓÓ"çñ Üi,s,f !ò"ll" N,yä N,Ó"y xòf"l"l"Ó" i%,úòyl" ¶,yó"l"i, Üi, "l"ç, fÓ" ççN,ç, Öv,ç, xyN,yó"iyÓ"i N,Ó"lãÈ- ç%Ez!v,ç, "l"öy"le"lç" !ç" Ó"l"i,öy≈, ¶,yó"l"i,Ó" äòf Üi,s,f ç!ä, "l"l"ç, ~N, !,ç, Öv,ç, çò,ò"l"öy! - i,yEz ≤ÄYç äy"l"Üñ x!Ó" ¶,l"Ó"l"l"i, Üi,y!s,fN, ç,ò%ä≈yÜÓ"l"l"Ó" äòf ¶,yó"l"i,Ó" N,y"lãÈ !N, ^N,y"l"öy xyüy xy"lãÈ/v,z_Ó" !, Ez!i,Öyã,N, E"l"l"l"l"l" ~N, !,ç, N,y!≈N,Ó" ~ÓÇ ç%ÈÈÈçò!Bj,i,e,ç, ~lãü,y !ò"ll" x!≈ò#!,ñ Ó"yãò#!, ~ÓÇ çöy"lãÓ" ≤Ä"l,i, !, ç, "l"r, !N,ä%È x¶,yó"ò#!" ,ò%ò!ò≈ö≈yi xy"lç-

88 NSOU I GE-CO-41 N, !Pí Eú xy IÓ N, !, «, e IÖy Iò öyi# CÓ N, yÓ x IòN, =Ó &c, òj≈ N, yã N, IÓ IäEñ I!rÁ CÖEz C!# N, , ò I! òl – ã IúÓ x¶, yÓñ Óðfyñ áuÓy! % , ò!Ó Ói≈, ò Ezi, fy!f ÇE N, !, IÓ x IòN, cöçfy Ó I! IäE– N, , Iñ, I!rÁ cyEYf N, Ó yÓ ãðf ≤Ä I! fN, I!N, xyüy¶, y IÓ v, z, ò!f, i! IyN, I! E IÓ– N, !, I! j! ò%N% Ó Ö%ÓEz cyöyðf ~ÓÇ N, !, I! Á xòfyðf ÇÇ!Y<T Öy I! , I%I≈yü i)Ó N, Ó yÓ ãðf I I!<T òl – ~òò!N, , òN, Ezò Ez!u, I! yÁ , ò% IÓ y, ò% IÓ ^ , N, xò, N, IÓ Iò– Iú I IÓ xÓfl, iyÁ xyüyò%Ó * , ò òl – òEydy Üy! , # äy! , # I @ Äyò#I N, ò≈ÇÇfl, iyò ÜfyÓ y!r, xyEzò (MGNREGA) ~ÓÇ fl, fFäE ¶, yÓ I, !öüò (SBM) ~Ó I! I!N, òäÓ I! I! öyi# CÓ N, yÓ – v, z¶, I! I!f, ÒðEzz IÓ, ò%ú, ò!Ó öyi x!≈ IÓ Iò I! yÜ N, IÓ IäE ~ÓÇ C I!@EäòN, , ò, úyö, ú IÖy Ü IäE– I, y Ç I!_¥Á I%Ez Ó yã I!ò! I, N, , ò! yÓ ü#I≈ x@ Äy! I!N, yÓ ñ N, Ç I!@ ÄÇ Ç¶, y, ò! , I! cy!ò! y Üy! , # Óf!_ Ü! , ¶, y IÓ ÈMGNREGA ÜE~Ó ≤Ä! , I, yÓ çòl ~ÓÇ ò I!öy I!yÜ I!ò I! yÜ N, IÓ IäEò– ~ÓÇ I, ò~ò öy!f Óf!_ Ü! , ¶, y IÓ SBM Ü N, , ò!≈ IÓ« , I N, IÓ IäEò– I, yÓ , òÓ Á v, z¶, I! öce, fyÜ!ü, ò ≤ÄN, I IÓ , ò, úyö, ú Ç I!hs, y!fäòN, , I! I!N, x I!òN, I) IÓ – N, , ò≈ÇÇfl, iyò I ÇQ IÓ I!ò , ò, úyö, ú IÖy Ü IäE– IÖy Iò N, , ò≈ÇÇfl, iyò Ç, I!T E I! I! IäEñ CÖy Iò I!ü! , I, , òN, y IÓ Ó ÇÇÖfy Ó I!v, , IäE– ~! , ~N, I, , v, z!# I! öyò x!≈ò# I! , Ó ãðf fl, f¶, y!f!N, I IÖy Iò u« , ú« , öyò% I! Ä! , I, òäEÓ I!ü! , I, E I!FäE ~ÓÇ fl, , y! , N, E I!FäE– I!N, I, s, ñ ~N, , Iü I!N, Ó Á Ó!ü çòl I IÓ I! N, y I!öy ä, yN, I! Ó Ó I, f I, I! Öy EÁ! y! ñ I!N, yÓ c I!ò I! Ó yã I!ò! I, N, , ä, y, öyã, y! , ò xÓfyE! , Ó I! I! IäE– q v, z, òÇÇEYÓ xyã I!N, Ó ¶, yÓ I! , Ó yäò# I! , Ç! , fEz I%ÉÖäòN, äy! Üy! ~ I!C IäE– fl, I!šÜ Öyhfl, Ó! , y E I!úyñ ~Öy Iò ≤Ä! , yÓ iyò)ÜN, Ç! ÖiyÓy! Á ≤Ä! , yÓ iy äEYv, , y xyÓ ! N, , ä%ÉÓ xÓN, yü òEz– I! , úN, ñ ò# xÓ I!Ó@ñ Üy! , # ~ÓÇ òEÓ &Ó ò I! , y v, zFä, y!¶, úy!# Óf!_ C I!rÓ N, yã I! I!N, v, z_Ó y! I!N, yÓ Ç) I!e I! Ó yã I!ò! I, N, , v, z_Ó y! I!N, yÓ xyóÓ y , ò I! IäE I, y Ç!ò) i≈Ó * I! , ò Öy<ó E I! I! IäE– I! I! , yEz E! ñ I, IÓ CÓ≈öyü– I, yE I!ú xyü≈ Á xÓ! , I, yÓ ≤Ä! , I, , ~N, I, , I!ò!≈<T xD#N, yÓ äEYv, , y xyöy I!rÓ , ò I! , I, #¶, y IÓ ~N, I, , òEyò xyd!ò¶≈, Ó ¶, yÓ I, Ü I!v, , I, , yúy ÇQ, Ó¶, yÓ I! , Ó fl, f¶, y!#ò! , yÓ 75 ÓäEÓ x! , e yhs, E I! I! IäE ~ÓÇ ¶, yÓ I, I, yÓ xyäy!f N, y xò, I, ò I!EY!CÓ v, z!y, ò I!òÓ ò!≈y!y xã≈ò N, IÓ IäE– Ez! , ò I!f ¶, yÓ I, x!≈ò# I! , ñ cöyã ~ÓÇ , ò!Ó I!Ó I!üÓ ^ « , I!e I!#ã≈ ÓäEÓ I IÓ x I!òN, =!ü Öyhfl, Ó cyö, I!úfÓ cy« , # E I! I! IäEñ C I!@E òEz– Ó! , I, Ó EyÓ CÓ y!B! , E I! I! IäEñ I!rÁ cy!±! , I, N, ÓäEÓ =!ü I! , òEyöyÓ # N, y!¶, v, zÜE19 ~Ó N, yÓ I! I! ≤ÄÓ! , I, Ó EyÓ Ö%Ó I!#Ó I!äEúò v, z!yÓ #N, , Ó I ~ÓÇ I! , EÜEúyEz I!Ç! I!MÇ ≤Ä! , I! I!yÜ! , y Öy!v, , I! I! IäEñ I! , I, y v, zB! , I, N, IÓ IäE ~ÓÇ ÓÓ ä, N, ! ò I! I! IäEÓ I!ò I! I! yÜ ~ÓÇ ÇM, E! I! ¶, y I!úy x@ ÄÜ! , I! I! I! IäEÓ Ó EY!ò Ó! , I, , ò I! I! IäEÓ ~ÓÇ ~Ó I! I!üN, I! , I, y v, zB! , I, N, IÓ IäE ~ÓÇ ÓÓ ä, N, , I!ò I! I! IäEÓ ~ÓÇ ~Ó I! I!üN, ò%oyÓ I! Öy!≈ , ~! ≤ÄÜEÜEä%ò 2021ÈÜÈ~Ó ò I!f 34.1 I!ü! ò öy!N≈ , ò v, úy IÓ ^ , ò I! I! IäE IäE– ~Ó cy I!ñ cyöy!äN, ! ÖK, y I!òÓ xòfyòf çöhf, I! , I!e Ü I!Ó I!y ~ÓÇ ò, úyö, I!üÓ ^ « , I!e I!%≈yhs, , ò!Ó Ói≈, ò E I! I! IäE– xfl, f#N, yÓ N, Ó yÓ v, z, öy! òEz I! ¶, yÓ I! , Ó cyEC# , ò! , I, E I! ÖY I!N, , òs, fò%? , N, IÓ IäE– I!N, I, s, cöçfy ~ÓÇ ä, fy I!üO=I!ü ~ÒòÁ I!N, yüöyò ¶, yÓ I! , Óv, , xyN, yÓ iyÓ I N, IÓ IäE– ~N, I, , fl, f¶, y!#ò äy! , I! E I!C I!Ó x!≈ I!ò! I, N, , ò# I! , ≤Ä! ò Á Öyhfl, Óy! I!òÓ ^ « , I!e I!ü! , ≤Ä! yò! , I!Ó oñ N, , I! Á @ Äyò#Iñ ≤Äy! Ç!ò) i≈ x!ü! , I, , ~ÓÇ N, Ó &I¶, y IÓ x, ò% I!<TÓ I!üN, yÓ Iy I!N, I, I!N, yü#ò ≤Ä!yòös, f# Üäy! , # I! úyÜ I! E I!C I!Ó I! I!Öä, öy N, IÓ IäE I!üò–

NSOU I GE-CO-41 89 I!N, I, s, x! , N, yÓ xÓfl, iyÓ ÖyEz IÓ I! I! , ~ÒòÁ x I!òN, öyEzú Öy!N, – ¶, yÓ I, I! Ó I!Y!Ó !mi, # I! Ó, E_ò ÜÓ #Ó I!ü– N, , I! I! I! , I!ò¶≈, Ó ü#ü äòÇÇÖfyÓ ≤Äy! 50 ü! , yÇü– òfyò%ò, fyN, ä, y!Ó Ç Ç! , fEz ^ , N, EÜÈxö, N, IÓ I!ò– x!≈ò# I! , I! , ~ÒòÁ Óü xhs, ò%≈Ò# ä, EYÓ y– xyöy I!rÓ ≤Äy! ~N, EÜÈ, òM, EöyÇÜ I!ü= x, ò% I!<T I! , ¶, y, Ü IäE– x!≈ò# I! , ~ÒòÁ öye 3 I! , Δ!ú! ò v, úyÓ ü!_üü#ñ IÖy Iò Iä, öy x!≈ò# I! , 15 I! , Δ!ú! ò v, úy IÓ , ò I!yã, =i Öv, , – xyöy I!rÓ ¶, y, I!ü Ü I!ü ä, ú IÓ öy I! 1970ÈÜÈ~Ó Iü I!N, ¶, yÓ I, Á I!ä, ò ≤Äy! ~N, Ez hf! , I!ò I!äEü– fl, ò<T! , Ez xyóÓ y xyÓ Á ¶, yü N, Ó I! , öyÓ I, yò– xyóÓ y ÇQ, Ó! , xyöy I!rÓ üyÇ I!òÓ Ü! , y!s, fN, , ò I!ü, I! , Ç! , N, , ò I! I!äE I! N, I, s, cöy I!äÓ cöyã! , y!s, fN, , ò fy, y I!ò≈Ó x!≈ I!ò! I, N, , ò I!ü, ú Ç! Öiy N, Ó I! , öy IÓ I!ò– xyÓ Óü I!N, ä%É, ò!ü! Ç xy I!äE Iy ¶, y, ú Öy cyÓx!≤Wzöyü Ó I!ü ≤Äöy! , I! E I! I! IäE– xyóÓ y xyöy I!rÓ x!≈ I!ò! I, N, , ò# I! , I!öi≈yÓ I! I! I!N, , ò)üfÓyò I! ü« , y I!ò I! , öy!Ó I!ò– 6.4 , ò!Ó Ü, I!y I!% I!äÓ E, y, I! ~ÓÇ Ü!# I! , xy I! y!ÜEüE~Ó I, zay! I! 1951 I! I!Ü, ä, I!o xy!y E, yÓ I! I! , Ó , ò!Ó Ü, I!y I!% I!yÓ I!è, Ü, Ó * , öy! I! Óf!≈ • I! I! I!SÈ ~• z I!% I!_ I! I! , ~Ü, è, y I!Ü, , I, z, öy! á%N I!Ç ÖyÓ Ü, Ó yÓ ä, <Ty • ~Ü, I!ÓÇ Ç! , yΣ#Ó ≤Ä!Ü òCÜ, I!Ü, I!è, I!yG! yÓ , òÓ – I! I!Ühf! I!Ü!Ü, Ü, yÓ I! I! , ò!Ó Ü, I!y Óf!≈ • I! I! I!SÈ I, yÓ Ü, yÓ I! x!%¶¶, y!Ü, Ó I! I!o y Iy I!Ó ä!ä xÓf!yÓ , ò!Ó Ói≈, I!òÓ I! ID äy, ò äyG! y I! , ò!Ó Ü, I!y Ü, I! , ò« , x I!Ü, ò#ã≈ I!Ü! x! , Öy! , I! , Ü, I!Ó I!SÈò ä!ä, ò!Ó Ü, I!y Ü, Ó I! I! , • I! I!è, Ü, I, I!fÓ òÓ Ü, yÓ ñ I!yÓ I! I!Ü≈ , ò!Ó Ü, I!y Ü, I! , ò« , ò< , I, yÓ , ò!Ó ä, I! I!ò I! , öy IÓ I!ò ~ÓÇ ä!ä I! I!Ühf! ~ I!Ç! I!MÓ Üyðf I!Ü I, yÓ y , ò! Ó Ü, I!y Ó * , öy! I!Ü, I!Ó ñ I, y I!òÓ ~• z I!Ühf! Ü, y I!Ç ò< , I, yÓ xE, yÓ I!SÈ– E, I!o E, yÓ I! I! , ò!Ó Ü, I!y I!è I!Ü≈ , I! I!<T I!Üy•E, D • I! I! I!SÈ– x I!Ü, x!≈!# I! , I!ò ò E, yÓ I! I! , Ó , ò!Ó Ü, I!y E, I! , òG! yÓ Çlf I! , öy!Ó ÇG Ü, I!Ó I!SÈ I!ü– ~• z ! ä, hs yÓ I! ID I!Ü, I! , • I! I! Ói≈, Üy I! I! I!Ç! , ò I!Ü, yÓ 2015 Iy I!rÓ 1 Çy!f! y!Ó E, yÓ I! I! , Ó , ò!Ó Ü, I!y Ü, I!Üç I!ò , ò!Ó Ói≈, Öy I!Ü, I! , • I! I! I!Ó NITI (National Institute for Transforming India) Aayog f!y, ò!Ü, I!Ó – , ò!Ó Ü, I!y Ü, I! Üç I!ò I! f!y! ~Ó G I!è, y, ò! , I! , • I! I! ≤Äöy!Üsf# I! I!Ó w I!Üyò#– x!≈!# I! , I!òò xÓ I!@ , öy!y! , I! y I!SÈ I!ü ~Ó ≤Ä!Ü I! I!è, y, ò! , I! – I! , I! ~• z , ò I!ò Ü, yÇ Ü, I!Ó I!SÈ I!ü Çy!f! y!Ó 2015 I! I!Ü, xyãfié, 2017 xÓ!ò– 2021 Iy I!rÓ ~Ó I!èÜE I!è, y, ò! , I! I! I!%_ • I! Ó yÇ#Ó Ü% , ÜyÓ – myòç , ò!Ó Ü, I!y ä2012ÈÜÈ17á I!SÈ E, yÓ I! I! , Ó , ò!Ó Ü, I!y Ü, I!Üç myÓ y Ó I!ä, I, ÇE! , òMÉ, ÓE!≈ , ò!Ó Ü, I!y– ~äl ~• z I!# I! , xy I! y I!äÓ ≤ÄÓi≈, I!òÓ Ü, yÓ I! I! I! I!Ó x I! I!Ü, Ó I!o Iy I!Ü, I! I! 65 ÓSÈÓ ò I!ò ä, I!o xy!y xy I!äÓ , ò!Ó Ü, I!y!Ü) • I!ÖYy! I! , I! , x!≈!# I! , I! , ~ I!Ü, Öy I!Ó • z Ü, yÇ Ü, I!Ó Iy– I! I!sf! , x!≈!# I! , Ó , ò« , I!e•z ~!è, ä, I!o EüüüEÖi≈, Üy! E, yÓ I! I! , Ó , ò!Ó I!≤Ä!« , I! , I! – I!# I! , xy I! yã I! I!Ó ÓfÓf!yÓ

G,

óó = óó &c xy ïóó y, ð ü, ïóó ïsé ï, y ° ≠ ð °

Ïÿ!läi,yÜ)°Ü, Ì%_´ó`y<T...#Ì´ ÓfÓfliy à`Ìí, , ï,y`yó Ç!_´çy°# xDÓ`yçf=!° !Ü`Ì° Ç!_´çy°# çy!ì, àè, l Ü, Ó`yó @`ÄyÜhflíÓ`!
È, !_Ü, , ð!Ó`Ü, "lyÓ` ðÜ!<Täi, Ó`* , ð !í≈Ì´ Ü, Ó`yó ðÓ`Ü, y`ÍÓ`Ó` l#!ì, !!ð≈yÓ``Ìi xDÓ`yçf=!°`Ü, ðy!Ü° Ü, Ó`yó
l#`Ìä, Ó` hflíÓ``Ì`ÏÜ, G, ð`ÍÓ`Ó` hflíÓ` , ð!≈hs` ~Ü, , ðk, !ì, @`Ä•i Ü, Ó`yó Ó`yçf=!°Ó` •y`ì, `ÍÓ`Ç !!`sf`ÍÍÓ` «, Ü, y
ÿÜ, y ~ÓÇ x`ÏÜ, l#!ì, ï, (ÿ)° hflí`ÍÓ` G !!ð≈y!Ó`i, Ü, Ó`y- 6.5 ~!ì, ~ ðÓ`Ü, y`
ÍÓ`Ó` Ó`yç`Ï!ì, Ü, ÈüÈxl≈`Ï!ì, Ü, l#!

ï, ~Öy`Ìò xyóÓ` y ≤ÄÌð ~ò!v, ~ (National Democratic Alliance) CÓ`Ñ, y`ÍÓ`Ó` Ó`yã`Ìò!ì, Ñ, ÈÜÈxl≈`Ìò!ì, Ñ, ð#!ì,
90 NSOU l GE-CO-41 xy`Íúyâ, ðy Ñ, Ó`Ó-`ò, Ó`Í!`y!Ó` 1998 çy`Íú ò!%, ð¶, y`ÍÓ`!òÓ≈yâ, ð Èüñ ÿ`Ìì, !Ó`Ìä! ðÈÜÈ, ð!
Ó`ä, y!ù, NDA CÓ`Ñ, y`ÍÓ`Ó` v, zayò Èú- x, ú!ÓÉyÓ` # Óyã`Ì, ð!`# ðyã≈, 1998 çy`Íú ¶, yÓ``Ìì, Ó` ≤Äiyòös, f# !
E`Íç`ÍÓ` ü, ò! ò`Íúò- !Ó`Ìä! ð, ï, Öò`Íú !E`Íç`ÍÓ`!ò`Ìä`ÍÍÓ` ÇÇÜ!>, ï, ñ !ò!`öü, Cúy!` xyfl, iyÓyðñ cí ~ÓÇ`Í`ÍúÓ` v, zB`!ì, Ó`
äòf v, z!çÜ≈#ì, ≤Äyi Ó`Íú ÿ!Ó` Ñ, Ó`ú- S, ðÓ`Ói≈, # Çó`Ì!` Ez!u, !`y çyEz!òÇ (India Shinning) ï, y`ÍÍÓ` Ez`fl, yÜyò`!äÈú-
Ñ, `Íç, yÓ` x!≈`Ìò!ì, Ñ, , ð!Ó`!fl, !ì, ï, Öò- Óyã`Ì, ð!`# x!≈`Ìò!ì, Ñ, ÓfÓfl, iy, ðòy ~ÓÇ x!≈`Ìò!ì, Ñ, ÇÇfl, Öy`ÍÓ`` CÓ`yç!
Ó` Eyì, !í`Íúò- !ÿ, yÓ` Óy!lãfös, f# Ó`yòÑ, , ð`ÈÜ`Ív, , ~!≤Áú 1998 çy`Íú ï, ÿÑ, !ì, !mì, #!` ≤Äã`ÍßvÓ` x!≈`Ìò!ì, Ñ,
ÇÇfl, Öy`ÍÓ`Ó` v, z`Ímyò Ñ, Ó``Íúò- CÓ`Ñ, yÓ``ÓcÓ`Ñ, y!Ó` !ü` ≤Ä!ì, ¶, yÓ` äòf ~ÓÇ`!Ó!%f! Á`>, !ú`ÏÿÜy`ÏÿÜ ≤Ä!
ì, `Ïÿ!Üi, yÓ` äòf ~Ñ, ï, è, , ç, ò!`Íç, ð !òü ~ÓÇ`Ñ, Ó` ÓfÓfl, iy`ÍÑ, CÓ`ú#Ñ, Ó``ÍÍÓ` !í`ÍÑ, ÿ!Ó!ì, Èú- ~ äEyv, , yÁ!Ó!
¶, ß` ≤ÄÑ, " `òÄ!`y Èú`Íðò ≠ äy!ì, #!` çv, , Ñ, v, zB`Í`ò ≤ÄÑ, " Á ≤Äiyòös, f# @`Äyö çv, , Ñ, `Ïyãòy- ï, `ÍÓ`ì, y!ì, ð!≈, ð)í≈ !
Ó`ÍÍ` Èú ≠ x!ò, `Íç`ÍÓ` Óyã`Ì, ð!`#Ó`` ð!`y!`ü`ÍÍÓ` !í`ÍÑ, ¶, yÓ`ì, #!` ≤Ääy!ì, `Ís, fÓ` , ð%`ÍÓ`y Ez!ì, Ey`Íç x!≈#!ì, Ó``Óü
v, zB`!ì, E`ÍÍ`!äÈú- 2003ÈÜÈ04 ~Ó` ðyG, yòy!G, çò!` ¶, yÓ`ì, #!` x!≈#!ì, Ó` ≤ÄÓ, !k, Ó` EyÓ` Ó, !k, E`ÍÍ`!äÈú- ~Ó`Í!
üÑ, ð%oy, ð!≈yÆ !äÈú- !ä~ò! , ðÈÜÈ~Ó` ≤ÄÓ, !k, Á Ó`Æy!òÓ` «, `Ìe, ð)ò≈Ói≈, # CÓ`Ñ, yÓ``ÍÑ, äEy!ì, ð`ÍÍ` !Ü`ÍÍ`!
äÈú- x!≈ös, f# ÍúÓhs, !ÇòEy x!≈ös, f# EÁ!`yÓ` , ð`ÍÓ`` äy`Ïy Ñ, Ó``Íúò`Í 1990ÈÜÈ91 ~Ó` ÇÇfl, ÖyÓ` !ç, Ñ, , ð`ÍÍEz
xy`ÌäÈ- v, z, ðÓ`!s, !ì, !ò Ó`äy!ì, Ñ, ÇÇfl, iy=Íú`ÍÑ, !Ó`Ìä! ðÈÜÈ~Ó` x!≈`Ìò!ì, Ñ, äy!ì, #!`ì, yÓy! (economic nationalism) !
ò`ÍÍ` ¶, !` , ð`Ìì, ÓyÓ`í Ñ, Ó``Íúò- ~Ez NDA Íú Ó`yã`Ìò!ì, Ñ, ¶, y`ÍÓ` «, ð!ì, y!` xyçyÓ` ð, `Íú`ÍÑ, ä%È Ñ, RÓ` Íúñ`Íðò !
Óyã`!E@% , ð!Ó``Í (VHP) ñ ÓáÓ`Ç Íú ~ÓÇ Ó`y<T...#!` fl, !!`Ç`ÍçÓÑ, ÇÇá (RSS) `¶, `ÍÓ!äÈÜ`Í`~Ez Ó`y<T...#!` ü!_`Ñ, y`Ìä
úy!Ü`ÍÍ` ï, y`ÍÍÓ`` !#ã≈!í`ÌòÓ` EzFäÈy ¶, yÓ`ì, !E@% Ó`y<T...` ÈyÑ, ñ ~Ez EzFäÈy ï, y`ÍÍÓ` , ð)Ó`í E`ÍÓ- ~Ó` , ð`ÍÓ`Ó` Ez!
ì, Eyç xyöy`ÍÍÓ` äyòy- 6.6 1991 ðy`Í`ÏÜ, x!≈`Ï!ì, Ü, ðÇflÖyÓ` ≠ Ü, # x!ç≈!ì, •`ÍÍ``ÍSE/xy•z~Ü`È, G !ÓyãÓfy`ÍB, Ó`
ç`Íì≈, È, yÓ``Íì, ð-Ó`&•`ÍÍ`!SE` Ófy, ðÜ, x!≈`Ï!ì, Ü, ðÇflÖyÓ` - È, yÓ`ì, Ó`ÍEÍ≈`Íz ðÇflÖyÓ` ≤Ä!e`Í`yÓ``çyÓ`
Ü, ð`ÍÍÓ` ð!ä, ly, ° 1991 ðy`Í°- ï, yÓ` , ðÓ` ≤Äy!` !ì, l ðçÜ, ÈüÈ~Ó``Ó!ç ðÜ!` , ðyÓ` •`ÍÍ` È, yÓ`ì, 32 ÓSE`ÍÓ` , ðòy, ð≈!
Ü, Ó`°- ç!ì, y ð° ~ÓÇ ÓyÜ ð°=!°Ó` ðÜ`Í°yã, Ü, Ó`y xy•z~Ü`È, ~Ó` }!`IG!`yÓ` ç!f 1981 ðy`Í° Ü, Ç`Í@`Ä`Íã`ãz!@Ó`yã
ðÓ`Ü, yÓ``ÍÜ, ày`Ü@ Ü, `ÍÓ`!SE` ~•z !%!_``Íì, `Í`~!è, È, yÓ`ì, `ÍÜ, ï, yÓ` x!≈`Ï!ì, Ü, fl!yò#!ì, y`Í`ÏÜ, ð) `ÍÓ` Ó`yã`ÍÓ`
~ÓÇ ç!à!`ÍÜ, `ÓÜ, yÓ`c ~ÓÇ e`Üòð~Üy!`Ü)°fÓ, !k, Ó` !ò`ÍÜ, `è, `Í° , `ò`ÍÓ- È, yÓ``Íì, Ó` Ó`ÍÍ`y`Íçf¶, Ü, !Ü, z!lfiè,
ç, ðy!è≈, àÜyÜ≈, ðyò#ãñ Óy !ÿ! , ð~Ü`Íì, y`•zÈ~ÜÈ~ÿ!y!%!ò!Ó` , ðyò`ì, ál`Ühs`Óf Ü, `ÍÓ`!SE`!í`ñÈüüÈ~Ü`ç!ì, Èèy!≈,
Üy!%E!`ÍÜ!`ÍEÍÓ`` , ð!`y`y , ðy!Ü, `ÍÓ`ñ Ü, Ç`Í@`Ä`Íã`ÍÓ`Ü, yÓ``ãz!@Ó`yã ï, y•z Ü, `ÍÓ``ÍSE- ~Ü!`Ü, y`Ïÿ!`ÓÜ, "
`Ízñ`Ïy !ò`ÍÍ` !ì, !ì, yÓ`ì, Èèy`Üè, y`Íì, , ðy`ÍÓ`l- !y`•yÜ, ñ ð#ã≈Ü, y`Í`È, yÓ`ì, 3 ç!ì, yç`ÍçÓ` ≤ÄÓ, !k, Ó` •y`ÍÓ`
xyè, `ÍÜ, !ä`ÍÍ`!SE`ñ ï, yÓ` xÓÿy! ðÇflÖy`ÍÓ`Ó` È, `Í°z ~`Íÿ`ÍSE`~ÓÇ 2008ÈÜÈ09ÈÜÈ~Ó` !Óyã x!≈ÓfÓfliy!` !Ó, ð!≈`ÍÍ` Ó`
ðyE, y ðyÜ`Í° !!`ÍÍ`!SE°

Üye Ü, `ÍÍ`Ü, ÓSE`ÍÓ`Ó` Ü`Íðf•z-
xyÜy`ÍòÓ` ðy!Ó` of Ü, # Ü, `ÍÜ`ÍSE/ðÓ`Ü, y!Ó` !•ÿy`ÍÓ`Í`Ík•z Ü, `ÍÜ`ÍSEñ`Ó`ðÓ`Ü, y!Ó` ðÜ#«, y G à`ÍÓÈÿy`Ó`Í°`Íñ
Ü, Ü`Í°G`ÍÍk•T, `ÍÜ!l- ~Ü, !è, ï, zòy•Ó`í !ò•z- ðÓ`Ü, y!Ó` , ð!Ó` ðÇáfyl•z Ó`ÍSE`Í 13!è, Ó`y`Íçf`áxÓ`Èiyã, ° ≤Ä`Íòçñ
xyÿÜñ !Ó•yÓ`ñ

NSOU I GE-CO-41 91 Ùðf≤Ã`ìòçñ Ù!í, ð%Ó`ñ `Ùây°î`ñ !Ù`îçyÓ`yÙñ í, z!í, , Éífyñ !Û!Ü, Ùñ !e, ð%Ó`yñ í, z_Ó` ≤Ã`ìòç ~ÓÇ , ð!Yä, ÙÓDä @`ÄyÜ#î ç!ÇÇáfyÓ` 25 çí, yçç `ì`ÛÜ, 47 çí, yçç`ìçÓ` Ù`ìòf ðy!Ó` of ß#ÛyÓ` !#`ìä, ÓyÛ Ü, `ìÓ` – ç•Ó`yMÈ, `ì° ðy!Ó` of ìí, è, y Ü, `ìÜ`ÌSÈñ @`ÄyÜyMÈ, `ì° í, zB`ìí, í, yÓ` `ä, `ìí` x`ìlÜ, è, y•z Ü Ü– ~•z xÓy!N, í, ç!Ó` !fli í, Ó` Ù) Ü, yÓ` `ì•ñ ßçflÖyÓ` ≤Ã`le`í`y– ≤Ã`le`í`y !ç`ñ Óy!íçf G !Ó`ìçÉíí, ç!Ó` `ìÉlÖyÓ` `«`ìe`ìí, è, y ßÈ, •`ìí` `ÌSÈñ Ü, !Él`ìí, í, yÓ` È, çyççG ì`ñ xyÓ` È, yÓ` `ìí, Ó` @`ÄyÜÜÛ# Ùyl`°`ÉlÖ` x!òÜ, yçç çç!ÓÜ, yÓ` çf ~á!G Ù)í, Ü, !ÉlÖ` í, z, ðÓ`•z !lÈ≈, Ó`ç#– !ä, `ìlÓ` !ç`!#!í, `ìí`!%, «%ç, o G Ü%, !è, Ó` !ç``ìÜ, @`ÄyÜyMÈ, `ì°G ≤Ã`Ûy!Ó``í, Ü, `ìÓ` !ò`ìí, `ì, ç!Ó` `ÌSÈ`ì, y•z `ìây`ìl ðy!Ó` `ìofÓ` !ÓÓ`&`ìk, ßç@`Äy`ìÜ ßyÈ, °f ~`ìÛ`ÌSÈ– ≤Ã`ðyl ≤Ã`ðyl àyòfç`ìßfÓ` `«`ìe`ìä, !Ü, Ü, !Él`ìí, ~Ü, Ó` ≤Ã`ìí, í, z!í, ðyò!G È, yÓ` `ìí, Ó` ≤Ã`yl` 2 1` 2 =ì– í, y`ìí, ðy!Ó` `ìofÓ` ≤Ã`ìÜ, y, ç!è, `ìl`ì Ü Ü`ÌÓñ ~è, y Ó`y•z Óy#f– !Ó` çyÈ≈, ÓfyB, ≤Ã`Ü, y!çí, í, ìf `ì`ÛÜ, G `òáy`ìy`ÌFSÈ`ìñ 1960ÈÜÈ61 `ì`ÛÜ, 2016ÈÜÈ17 ß!Ü`Ü, y`ì° È, yÓ` `ìí, Ó` ≤Ã`ðyl 15!è, Ó`y`ìçfÓ` Ù`ìòf !Ó•yÓ` ò!Ó` oi, Ù Ó`yçfñ xyÓ` •!Ó` `ì`ylyñ , ðyOyÓñ Ù•yÓ` yçT... •° ð!# Ó`yçf– 2005ÈÜÈ06 `ì`ÛÜ, 2016ÈÜÈ17 ßy`ì°` ß!Ü`Ü, y`ì° !Ó•y`ìÓ` Ó` Ùyly! , ðS%È xyÓ` ð!#í, Ü Ó`y`ìçfÓ` Ùyly! , ðS%È xy`ìí` Ó` !%, °lyl` x!òÜ, yçç ÓSÈ`ìÓ` ~Ü, çMÈ, Ùyç`ìçÓ` G Ü Ü– ~SÈyí, yñ È, yÓ` `ìí, Ó` ≤Ã`ðyl 15!è, Ó`y`ìçfÓ` Ù`ìòf ìí, !è, !, ç!SÈ`ìí` , ç!í, y Ó`yçf •!Ó•yÓ` ñ í, z_Ó` ≤Ã`ìòç ~ÓÇ Ùðf≤Ã`ìòç– ~•z !í, !è, Ó`y`ìçfÓ` Ó!k, Ó` •yÓ` `ì`ÛÜ, `òáy`ìy`ìÓ` ññ ßÓ≈È, yÓ` `ì, #!` Ó!k, Ó` •y`ìÓ` Ó` `ä, `ìí` ~`ìòÓ` Ó!k, Ó` •yÓ` xhs`ì, òçÜ, ç!Ó` Ü, `ly` , ç!è=hs` í, z`ìÓ`á`ìlyàfÈ, y`ìÓ` Ü, Ù àyÓ` !í 6É1 òTÓfä– ð%Ùye ~Ü, yòç , ç!Ó` Ü, `lyl` !Ó•yÓ` G í, z_Ó` ≤Ã`ìòç`ìçÓ` Ó!k, Ó` •y`ìÓ` í, zB`ìí, `à`ìè, `ÌSÈ– !Ü, v ~è, í, z!Ó`!áí, Ó`yçf ð%!è, Ó` !ÓÉ, yç`ìlÓ` òÓ`&`ìí, ìfàí, e&`ìè, Ó` È, ° Ó`ì° x`ìl`ÛÜ, Ù`ìl`Ü, `ìÓ`l– Ìò Ó`yçf=!Ó` ç#ÓllyeyÓ` Ùyl ß!ð`ìÜ≈, ðyÓ` íy , ðyÓyÓ` çf í, y`ìòÓ` Ùyl Ó` í, zB`ì`l`ì)ä, Ü, (Human Development Index Óy HDI) !

100% **MATCHING BLOCK 69/81** **SA** Banasree Thesis PDF.pdf (D158239783)

Ó`ìÓä, ly Ü, Ó`y`ì`ñ`ì, y`ì`

ì°G `òáy`ìy`ÌFSÈ`ìí, y`ìòÓ` ßy!Ó≈Ü, í, zB`ì`ìlÓ` •y`ìÓ` !Ó, ð%, ðy!≈Ü, f Ó` `ìí` `ÌSÈ– à, çÓ` Ó!í≈, # , ç, ç, y!` ßyÓ` !í 6É2 òTÓfä– ~•z ßyÓ` !í `ì`ÛÜ, `òáy`ìy`ÌFSÈñ`ìñ 1981 `ì`ÛÜ, 2019 ~•z ≤Ã`yl` 40 ÓSÈ`ìÓ` ! Ó•yÓ` ñ í, z_Ó` ≤Ã`ìòçñ Ó`yçfliyl G Ùðf≤Ã`ìòç` HDI- ~!Ó`ìçÉl`í, zB`ìí, `à`ìè, !l– 1980ÈÜÈÓ` òç`ìÜ, xy!ç!ç` ÓyÛ ~`ìòÓ` Ú!ÓÜyÓ` &Ü Ó`yçf Ó`ì°SÈ`ì°! (BIMARU : Bihar, Madhya Pradesh, Rajasthan and Uttar Pradesh) – !•!@`ìí, Ú!ÓÜyÓ` Ü Ü, ìyÓ` x!è •Ü, ç#!í, , ì, Ü Óy ÚxÛ%fliÜ– ~•z Ó`yçf=!Ó` xÛ%fliü, y` ÓyV, y`ìí, •z Ω, Ó!í, !í, !l Ú!ÓÜyÓ` &Ü çΣ!è, `ìí, !Ó` G ÓfÓ•yÓ` Ü, `ìÓ`l– `òáy`ìy`ÌFSÈñ ð#â≈ , ç! Ó`Ü, `lyÜ, y`ì° ~`ìòÓ` ß%fliü, y` Óy ßÓ`í, y x!ç≈í, •!`l– ~Ü, Ü, ìy!`ñ È, yÓ` `ìí, Ó` , ç!Ó` Ü, `y=!` xyMÈ, !`Ü, `ÓÉlÜf ò!Ó` Ü, Ó` `ìí, `çyã, !#!` È, y`ìÓ` Óf!≈•`ìí` `ÌSÈ– ßyÓ` !í 6É1 !lÓ≈y!ä, í, Ü, `ìí`Ü, !è, x!@`ÄÛÓ` Ó`y`ìçfÓ` !%, °lyÜ)Ü, Ó!k, Ó` •yÓ` àç!Ü, Ó`y`ìÓ`Él≈Ü, à Ó`yçf`òç xTÜ, ç!Ó` Ü, `ly`lÓÜ, ç!Ó` Ü, `ly`òçÜ, ç!Ó` Ü, `ly`~Ü, yòç , ç!Ó` Ü, `ly` à1992ÈÜÈ97a à1997ÈÜÈ2002a à2002ÈÜÈ07a à2007ÈÜÈ12a !Ó•yÓ` 2É2 4É0 4É7 12É1 í, z_Ó` ≤Ã`ìòç 4É9 4É0 4É6 6É9 Ùðf≤Ã`ìòç 6É3 4É0 4É3 8É9 È, yÓ` `ì, 6É5 5É6 7É6 7É5 ße ≠ Twelfth Five Year Plan, 2012-17, Planning Commission of India 92 NSOU I GE-CO-41 xyÓ` G Ü, í, Ü, =!°`ì, ìf È, yÓ` `ìí, Ó` !lòyÓ` &í ðy!Ó` of`ìÜ, •z ≤Ã`Ü, yç Ü, `ìÓ` `ÌSÈ– `ìÜ!ñ !Ó`ìYã ð#â≈fliyl` # !à`ìòÓ` ß!Ûfy!` È%, à`ÌSÈ`~Ü!` °y`ìÜ, `ìòÓ` Ù`ìòf ~Ü, ÈÜÈä, !%, !çyçç È, yÓ` `ìí, ÓyÛ Ü, `ìÓ` – 2014ÈÜÈ16 ßy`ì° È, yÓ` `ìí, Ó` ≤Ã`ìí, 7 ç`ìl ~Ü, çl x, ç%!çT`ìí, È%, àí, – 2012ÈÜÈ16 ß!Ü`Ü, y`ì° 5 ÓSÈ`ìÓ` Ó` Ü, Ù Ó!`flÒ !ç= `ìòÓ` 38É4 çí, yçç !SÈ` Ó!` `ìßÓ` x!ç, ðy`ìí, `ÓN`ìè, (stunted) – G•z ß!Ü`Ü, y`ì° , çÑyã, ÓSÈ`ìÓ` Ó` Ü, Ù Ó!`ß# !ç= `ìòÓ` 21 çí, yçç`ìçÓ` Gçl !SÈ` í, zFã, í, yÓ` !%, °lyl` Ü, Ü (wasted) – 2015 ßy`ì° , çÑyã, ÓSÈ`ìÓ` Ó` Ü, Ù Ó!` `ìßÓ` !ç= `ìòÓ` Ü, ì%, fÓ` •yÓ` !SÈ` 4É8 çí, yçç •zi, fy!ò– `ÓyV, y`ìy`ÌFSÈñ È, yÓ` `ì, ßÓ` Ü, yÓ` ßyÜy!çÜ, !fy!` G Ùyl Ó` í, zB`ì`ìlÓ` !òÜ, !è , xÓ`ì•y Ü, `ìÓ` `ÌSÈ– í, y•z È, yÓ` `ì, #!` x!è!#!í, Ó` ~òÓ` `ìlÓ` í, zB`ì`l`ÛÜ, UNDP È`jobless`, `rootless`, `voiceless` ~ÓÇ `futureless` Ó`ì° x!È, !í, Ü, `ìÓ` `ÌSÈ– ~•z í, ßf=!° !Ó`ìçÉlÈ, y`ìÓ` !l`ìòç Ü, `ìÓ` `ìñ È, yÓ` `ì, ßÓ≈!í, Ü, Ó` Óy ßÜÈ, yã# ! ÓÜ, yç (inclusive growth) xç≈`ìl , ð%`ìÓ`y, ç%!Ó` Óf!≈•`ìí` `ÌSÈ– xyhs`ç≈y!í, Ü, !%, °lyl` !ÓÉl!`è, `ìÜ, xyÓ` G ≤Ã`Ü, è, Ü, `ìÓ` !%, °`ìÓ` Ùye– ßyÓ` !í 6É2 È, yÓ` `ìí, Ó` !lÓ≈y!ä, í, Ü, `ìí`Ü, !è, Ó`y`ìçf Ùyl Ó` í, zB`ì`l`ì)ä, Ü, àHDI à ≠ 1981ÈÜÈ2019 Ó`yçf HDI 1981 Rank HDI 2001 Rank HDI 2019 Rank `Ü, Ó`y`y 0 É500 1 0É638 1 0É782 1 , ðyOyÓ 0É411 2 0É537 2 0É724 2 í, y!Ü`lyí, Y 0É343 7 0É531 3 0É709 3 Ù•yÓ` yçT... 0É363 3 0É523 4 0É697 5 •!Ó` `ì`yly 0É360 5 0É509 5 0É708 4 =çÓ`yí, 0É360 4 0É479 6 0É672 7 Ü, ì≈yè, Ü, 0É346 6 0É478 7 0É683 6 , ç!Yä, ÙÓD 0 É345 8 0É472 8 0É641 9 Ó`yçfliyl 0 É256 12 0É424 9 0É628 10 x¶... ≤Ã`ìòç 0É298 9 0É416 10 0É649 8 Glí, çy 0É267 11 0É404 11 0É606 12 Ùðf≤Ã`ìòç 0É245 14 0É394 12 0É603 13 í, z_Ó` ≤Ã`ìòç 0É255 13 0É388 13 0É596 14 xyÛyÜ 0É272 10 0É386 14 0É613 11 !Ó•yÓ` 0É237 15 0É367 15 0É547 15 È, yÓ` `ì, 0É302 0É472 0É645 è, #Ü, y ≠

NSOU I GE-CO-41 97 I È , yÓ ^ ì ì , Ó ^ ≤ Æ ì ì , fÜ , lè , ^ Û , y ^ ì ì í , z ^ ì ò f y _ y È ù È ! È , ! _ Û , Û , Û ≈ Û , y l , Ó , ! k , ^ , ð ^ ì ì ^ Ì È ò l ç l Ç á f y l ^ Ì Ó ! Ç Ó ^ È , y à z l ^ ì k T l % Ó Û , ß j ± ò y l ^ È % , _ ^ - È , ^ Ì ° ç l Ç á f y ! È , ! _ Û , ^ È , f y Ç Ç (demographic dividend) x y Ç y Û , Ó ^ y x ^ Ì Ì Ó ! _ Û , l l ^ ò l í , z B ^ Ì , Ì , Ó ^ , ð l Ó ^ Ó ^ l G ^ Ì y à y ^ Ì y à Ó f Ó f l i y Ó ^ à l Ó ^ Ì ç È l l ì ñ ^ Û y Ó y z l ^ È , y ^ Ì l Ó ^ o ß i , Ó , ! k , Ó ^ È , ^ Ì ° a ç l f ^ Ì y à y ^ Ì y à Ó ^ ç , y ! Ó ^ Ì ç È l l ì , y ^ Ì Ó Ó , ! k , ^ , ð ^ ì ì ^ Ì È l y , ð « , y h s ^ Ì Ó ^ x ! ð Û , Ì , Ó ^ í , z l , ò y ò ^ Ì l , z l f y ! , Ì , Û , Ó ^ ^ Ì Ó - Ì , ^ Ì Ó È , y Ó ^ Ì Ì , x l ≈ ^ Ì l l ì , Û , ≤ Æ Ó , ! k , Ó ^ , ð ^ Ì l x ^ Ì l Û , = Ó ^ 8 c , ð l ≈ Û , y è , y ^ Ì Û y à i , ~ Ó Ç ≤ Æ y ! l l , ç , y ! l Û , ß l f y f y x y ^ Ì È - 1 - Ó ^ y h f l l y à y è , ñ ! Ó ò % f l ñ ^ , ò y è ≈ , ñ ^ Ó ^ ° G ^ Ì l ^ , ð l Ó ^ Û , y è , y ^ Ì Û y x i , f h s ^ ò % Ó ≈ ° - ß Ó ^ Û , y ! Ó ^ Ó y ^ Ì ç ^ Ì è , Ó ^ Ó l Ç Ó ^ È , y à è , y z ≤ Æ ä % , Ó ^ È , Ó ^ i % , ! Û , ñ ^ Ó l , l G j i ^ Û è , y ^ Ì l l , Ó f ! l l , ^ Ì ñ a % Ó Û , Û , ð l Ó ^ Û , y è , y ^ Ì Û y à i , í , z B ^ Ì ^ Ì l Ó f ! l l , ^ Ì - 2 - Ó ð È , y ^ Ì y x È ù È È , y Û ≈ Û , ^ Ì Û ≈ Û y ò f ! Û Û , ! ç « , y x Ó Ç f ≤ Æ ^ Ì l ^ y ç l # l ^ ó à l Ó ^ Ó á Ó ^ ^ Ì Û , x y à i , x ^ Ì l Û , ç ò i , Y l ^ y Ó ^ y ~ z ! ç « , y a ^ Æ i Û , Ó ^ y Ó ^ x y ^ Ì à z f l % Ó ^ i , f y à Û , ^ Ì Ó - 3 - f l % Ó ^ ~ Ó Ç Û , ^ Ì ° Ì ç Ó ^ à i , , = f à i , Û y l ~ i , z Û , Û ^ Ì Ó ! Ç Ó ^ È , y à , ð i , Y l ^ y Ó ^ y z Û , y ! Ó ^ à l Ó ^ ! ç « , y l ^ ! ç « , Ì , ^ Ì l l , ò y ^ Ì Ó ^ l y - Ì , y l Û , ! l l , Û ! Û Û , í , z m , _ Û ^ ò ç • Ì l l G ñ ^ z , í , z m , _ ð ! Û Û , Ó ^ y Û , y Ó ^ á y l y ~ Ó Ç x l f y l f ≤ Æ l l , ç , y ^ Ì l Û , y ç , ð y l ^ l y - 4 - ß Ó ^ Û , y ! Ó ^ f l y f l i f ^ Ì ç , ^ Ì è Ó ^ x Ó f l i y ~ Û l z È , D % Ó ^ ^ Ì - è , y ! Û , S % È ! Û , S % È x y ! È , Û , y Ó ^ ò ç = ! Ó ^ ^ Ì Û G ! , ð l È ^ Ì l l - ~ Ì Û , ß y Û y l ç Û , G ≤ Æ l l , ç , y l à i , Ó f l ≈ i , y z Ó y ^ Ì ! _ ß D i , - , ð D % ß Ó ^ Û , y ! Ó ^ f l y f l i f ^ Ì ç e ~ Ó Ç , ð l Ó ^ F S È B ^ Ì , y Ó ^ x È , y Ó Ó f ! _ Ó ^ Ó , ! k , Ó ^ x l y l Û , ~ Ó Ç Ì , ß • ð ! Û Û , ^ Ì ò Ó ^ í , z l , ò y ò l Û , Û y ^ Ì y Ó ^ ò f y l Û , - 5 - ! l è , x l ≈ ^ Ì l l ì , Û , ≤ Æ Ó , ! k , Ó ^ , ð ^ Ì l , ð l Ó ^ Ì Ó ç à i , ! Ó , ð l ≈ l ^ ~ Û , ! è , Ó l , , Ó y ò y - Ó ^ y T ... ß Ç l à Ó ^ Û y l Ó í , z B ^ Ì l ≤ Æ l l , ^ Ì Ó ò ^ Ì l Ó y • Ì l l ^ Ì È È ^ Ì ñ È , y Ó ^ Ì l l , ≤ Æ y Û , ! l l , Û , ß j ð ^ Ì ò Ó ^ x , ð ä , ^ Ì l l ≤ Æ l l , Ó S È Ó ^ ç y i , # l ^ x y ^ Ì l l Ó ^ ≤ Æ y l ^ 5 % È , y Ó ^ Ì , Ì , y Ó ^ ≤ Æ y l ^ Ì l l Û , Ó ! M È , Ì , ^ Ì F S È - ! Ó Y a f l y f l i f ß Ç f l i y , ð l Ó ^ Û y , ð Û , ^ Ì Ó ^ Ì È ^ Ì l l ^ Ì l l , Ó S È Ó ^ Ó y l ^ % È ù È ò) È l l l l È , y Ó ^ Ì l l , 1 È 6 ! Û ! ° l ç à ^ Ì l l Ó ^ Û , i % , f à è , ^ Ì È - 6.7 ß y Ó ^ ß Ç ^ Ì ç , ð ß Ç f l Ó y Ó ^ ç ^ Ì Σ Ó ^ x y ! È , ð y ! Û , x l ≈ • Û Û , ð l l , Ì , x Ó f l i y • Ì l l , Û ! _ - Û Û ! Ó Ó i ≈ , ^ Ì l l Ó ^ ß y ^ Ì l l ^ Ì l l Ó ^ y T ... Ó f Ó f l i y l l , ð l Ó ^ Ó i ≈ , l • l y ^ Ì y à y ^ Ì l l z x ò / , ð i , l ^ ò á y ^ ò l - ò y ç ≈ ! Û , ~ i , Û l , Ó y Û ≈ , Ó ^ Ì ° Ì S È l l ñ Û Û ^ Ì l l Ó ^ y ^ Ì k T ... Û , y ^ Ì l l y , ð l Ó ^ Ó i ≈ , ^ Ì l l Ó ^ Ó f Ó f l i y ^ Ì z i , y Ó ^ ß Ç Ó ^ ç , ^ Ì l l Ó ^ Û , y ^ Ì l l y í , z , ð y l ^ ^ Ì z - Û Û ^ Ì È ù È Û , y ^ Ì l l y Ó ^ y T ... Û , y è , y ^ Ì Û y ^ Ì l l , z ß Û ^ Ì l l ^ Ì Û ^ Ì l l , ð l Ó ^ Ó i ≈ , l x i , f y Ó ç f Û , ^ Ì l l ò Ñ y i , y l ^ - , ð l Ó ^ Ó i ≈ , ^ Ì l l Ó ^ ß y ^ Ì l l Û ß f , ð l l ≈ Ó f Ó f l i y a ^ Æ • l l l Ó ^ Ó f l ≈ i , y ^ Ì Û , ß y Û y l ç Û , Ó f y ! ò Ó ^ Ì ° l à , ! • l l , Û , Ó ^ y l y l ^ ñ l y ^ Ì Û , ð l Ó ^ È , y È y l y l ^ Û ≈ Æ y l l , ç , y ! l Û , Û , l è , l # È , Ó l Û Ó ^ Ì ° - ~ z ≤ Æ y l l , ç , y ! l Û , Û , l è , l # È , Ó l ^ Ì ° ñ Ó ^ y T ... Ó f Ó f l i y ^ Ì l l , ! Ó ! È , ß Û , Û ≈ Û , y l , x à , ° • Ì l l , ð ^ Ì l l , - Û , l è , l # È , Ó l l l Ó ^ È , ^ Ì ° ß l l l ! Ó ! j l l , • l l - Ó ^ y ç l # l l , ! Ó ò % Ó ^ y l l % , l Û , y ^ Ì l l y ð y Ó ^ l y • ^ Ì ç a ^ Æ i Û , Ó ^ ^ Ì l l , à , y l ^ l y - ≤ Æ y l l , ç , y ! l Û , Û , l è , l # È , Ó l z F S È y Û , Ì , È , y ^ Ì Ó ß , l < T Û , ^ Ì Ó ^ Û , y ^ Ì l l Û # f l y l ≈ Ó y ò # Ó ^ y - ß Û ^ Ì l l ^ Ì l l Ó ^ y T ... l s f ! Ó Û , ° Û , ^ Ì Ó ^ ç y ß ^ Ì Û , Ó ^ y - ~ Ó Ç ^ Ó l Ç Ó ^ È , y à ^ ç , ^ Ì è z ~ z Ó ^ y T ... l s f ! Ó Û , ° Û , ^ Ì Ó ^ ! Ó ^ Ì ç È l f l y ^ Ì l l ≈ Ó ^ à y a , # ß Û) • - ~ ß Ó ^ à y a , # ^ Ì Û , x y ò % ! Û ,

98 NSOU I GE-CO-41 È , y È y l y l ^ Ó y • l l ^ Û Û Ó l ^ è , l Û) Û , ^ ç y è , - Û Û ~ ^ Ì ò Ó ^ í , z ^ Ì j ç f ß Û y ç Ó y ^ ò ^ Ì ç Ó ^ Û , ° f y l l l ^ - x y d Û , ° f y l l ^ ~ Ó ^ y í , z l , ò y ò l Ó y l , , y ^ Ì l l , à , y l ^ l y - Ó l ^ è , l Ó f Ó f l i y l l ! l l ç ^ Ì ò Ó ^ Ó á Ó ^ y Ó l , , Û , Ó ^ ^ Ì l l , à , y l ^ - ~ ð Ó ^ Ì l l Ó ^ f l y l ≈ l à y a , # Ó ^ Û ^ Ì ò f Ó ^ Ì l l ^ Ì È ! ç ^ , ð l l , G Ó f Ó f l y l l # ^ Ì ò Ó ^ ç y è , ñ ^ , ð ç y ò y Ó ^ Ì ò Ó ^ ! Û ! l l , ~ Ó Ç Û , Û ≈ à , y l Ó ^ G ð ! Û Û , ^ Ì ò Ó ^ è , ð i , • z i , z l l l - ß Ç f l Ó y Ó ^ ^ Ì ° z ~ Ó ^ y ^ Ì Ñ ^ Ì Û , ò Ñ y i , y l ^ - x y ^ Ì ò Ó ^ Û , y ^ Ì l l y x y l l , ð y È l Û , Ó ^ ^ Ì l l , Ó ^ y l ç l l ^ - È , y Ó ^ Ì l l , à i , 75 Ó S È Ó ^ ò ^ Ì Ó ^ ~ Û , ! ò ^ Ì Û , Ó ^ y ^ Ì k T ... Ó ^ Û , Û ≈ , ð l Ó ^ ! ò ß j ± ß y l Ó ^ Ì , • Ì l l ^ Ì È ñ x l f ! ò ^ Ì Û , Ó l ^ è , l Û) Û , ^ ç y ^ Ì è , Ó ^ ß Ç á f y Ó ^ y i , y Ó ^ y l l , ^ Ó ^ l l , ^ Ì È È ù ù È ß Ó ≈ e z ~ z ! Ó ^ Ì ç È l f l y l ≈ l à y a , # Ó ^ Û , y ^ Ì y • y i , l y Ó y Ó y l , , ^ Ì l l ^ Ì È - ~ Ó ^ È , ^ Ì ° Ó ^ y ^ Ì k T ... Ó ^ x l ≈ ^ Ì l l ì , Û , ß Ç f l Ó y ^ Ì Ó Ó ^ Ó y h f l l Ó y l ^ Ì l l Ó ^ ç , Û i , y • Ì l l ^ Ì È x i , f h s ^ ß # ! Û i , - x l f ! ò ^ Ì Û , x l ≈ ^ Ì l l Ì , Û , È ù È Ó ^ y ç ^ Ì l l ì , Û , ß Ç f l Ó y ^ Ì Ó Ó ^ = Ó ^ 8 c e ^ Ì Û z Ó y i , , ^ Ì È - ≤ Æ l l Û , ñ ! Ó Y a Ó f y ,

õ#

60%	MATCHING BLOCK 71/81	SA Banasree Thesis PDF.pdf (D158239783)
x l ≈ ^ Ì l l ì , Û , G Ó ^ y ç ^ Ì l l ì , Û , Ó f Ó f l i y ^ Ì l l , à è , ^ Ì È x y Û) ° , ð l Ó ^ Ó i ≈ , l -		

è , y u , y í , , y z È ù È ~ Ó ^ È È , ð Ó ^ = ð % Ì , l y Û , ! l l , ß Û y ç i , y l s f Û , x l ≈ Ó f Ó f l i y z à , ^ Ì ° l y l ^ ! - ß y ^ Ì l l ß y ^ Ì l l ò 8 , ð l ò , ð % Ñ l ç Ó y ò # Ó f Ó f l i y G Ó y l l , ° • Ì l l ^ à ^ Ì È - ! Ó Y a y l l ^ Ì , x l ≈ Ó f Ó f l i y l ^ ç , Û i , y z ~ a l Û y , ð Û , y l è , - ~ z l l % , l Ó f Ó f l i y l ^ ç % Ó ^ y ^ Ì l l ò ^ Ì l l , ß Û) • x à , ñ x l % , ð ^ Ì l l y a # • Ì l l , ð ^ Ì l l , ^ Ì È - Û , y ^ Ì ç z ≤ Æ à , ! i , x l ≈ È ù È Ó f Ó f l i y ^ Ì l l , Ó f y , ð Û , ß Ç f l Ó y ^ Ì Ó Ó ^ ≤ Æ ^ Ì l l y ç l Ó ^ Ì l l ^ Ì È - ß Ç f l Ó y ^ Ì Ó Ó ^ ç l f ≤ Æ ^ Ì l l y ç l ß % ò , Ì , Ó ^ y ç ^ Ì l l ì , Û , x D # Û , y Ó ^ - ! Û , v È , y ^ Ì y x l ≈ l # ! l l , x ! ð Û , y Ç Ç « , ^ Ì è z È , y ^ Ì y Ó ^ y ç l # l l , l l - ^ Ì ò Ó ^ ^ Ì l l Ó ^ ß Ç f l Ó y Ó ^ È , y è , y Ó ^ ^ Ì ò Ó ^ x y Û , < T Û , ^ Ì Ó ^ l y ñ ^ ß ò Ó ^ Ì l l Ó ^ ß Ç f l Ó y Ó ^ Ó ^ y ç l # l l ! Ó ò % ^ Ì ò Ó ^ G x y ç # Ó ≈ y ò ^ y È , Û , ^ Ì Ó ^ l y - Ó ^ y ç l # l l ! Ó ò % ^ Ì ò Ó ^ , ð ^ Ì ç , ß Ç f l Ó y Ó ^ ß Ñ , Ó l l - ß Ç f l Ó y ^ Ì Ó Ó ^ ç l f ≤ Æ ^ Ì l l y ç l ! Ó k , Ó ^ y T ... l y l ^ Ì Û , Ó ^ - Ó ^ y ç l # l l ! Ó ò ^ Ì ò Ó ^ l à , h s ^ y x y à y Û # ! l l ≈ y à , ^ Ì l l # Û y Ó k , - ~ Û , Û y e ! Ó k , Ó ^ y T ... l y l ^ Û , Ó ^ y z È , ! Ó È l f l ^ Ì ç ß v ! ^ Ì l l ! à , h s ^ y Û , ^ Ì Ó - ~ Ó ^ y z • Û Û x l ≈ ^ Ì l l ì , Û , l # l l , Ó # Ó - Û Û f l y È , y ! Ó Û , ð l Ó ^ ^ Ì Ó ^ Ì ç ~ ð Ó ^ ^ Ì l l Ó ^ Ì l l , ç , ð y G l ^ y l y l y - Û y Ó y d Û , ß Ç Û , ^ Ì è , Ó ^ , ð Ó ^ z ~ ð Ó ^ ^ Ì l l Ó ^ Ì l l , ^ Ì ç Ó ^ í , z q Ó ^ l - È , y Ó ^ Ì l l , Ó ^ ç « , ^ Ì è G ~ ð Ó ^ ^ Ì l l Ó ^ Ì l l , ç ^ ò á y ! ò ^ Ì l l ^ Ì È - Ì , ^ Ì Ó á y , ð S È y i , y ß Ç f l Ó y ^ Ì Ó ^ Û , y ^ Ì ç Ó ^ Û , y ç ! Û , S % È • l l y - È , y Ó ^ i , 1991 ß y ^ Ì ° ^ Ì ß Ç f l Ó y Ó ^ ! ^ Ì l l ^ Ì È ^ Ì y ^ Ì Û , Û ò # Ó ^ , ð s i y Û ß Ç f l Ó y Ó ^ l y ^ Ì Û x l È , ! i , Û , Ó ^ y ^ Ì l l , ç , ð y ^ Ì Ó - ^

Ü, lly xì=|#|!i, Ó° Ñhflí Ó, _á |i, ÇfíÖyÓ° ~Ü, z Ñ ID ÓyhflíÓyí l Ü, Ó° y Óy Ú≤Ää, l, xyäy, , ösiyÜ ^i iÜ, È, yÓ° i, !ÓÓ° i, !SÈ°- lÿ ^yÜ, ñ ÇfíÖyÓ° lÿ, !Ó°!i, i, •i° ÇfíÖy^iÓ° Ó° , ö!Ó° !òG •í i, i, Ófy, öÜ, - í, zB^i lç#° ^òçÜ) ^i° äÈ, yÓ° i, i, yÓ° Ü^iò xlfí, Üä ÇfíÖy^iÓ° Ó° Ü)° ^« eÜ)• !i° Ö° *ö ≠ Ü, È Ñ Ö° Ü, y^iÓ° Ó° xyí G Óf^iÓ° Ü^iòf ÑyÜÖf !Óöy^iÓ° °^i« f È, i)≈ !Ü, Ñ •Ófí° ...yÿ G Ó° yçfí xyòyí° Ó, !k, Ü, Ó° yó äÉ Ñ Ö° Ü, y^iÓ° Ó° xyí i, l...yÿ (The role of the government is to "steer, but not row"), ~ÓÇ ≤Äçyÿ!Ü, ÇfíÖyÓ° Ü, Ó° yó äÈ xyí!≈Ü, ^« ^ie ÇfíÖy^iÓ° Üyöf^iÜ ÓfyB, G xÓfyB, xy! l≈Ü, ≤Ä!i, ç, y^iÓ° ^« ^ie Ñ Ö° Ü, y^iÓ° Ó° •hflí^i« , ö Ó¶, Ü, Ó° yñ ≤Ä!i, ^iÿ!ài, y !!Yä, i, Ü, Ó° y ~ÓÇ fljyò#l ^Ü, w#í° Ófy^iB, Ó° Üyöf^iÜ ~•zÿÓ ≤Ä!i, ç, y^iÓ° %%%, i, _yóöyl Ü, Ó° yó äÉ Ó° y<T...yí _≤Ä!i, ç, yÿÜ) ^i° Ö° ^ÓÿÓ Ü, yÓ° #Ü, Ó° i° ~ÓÇ öif G ^ÓyÓ° Ü) ^i° fÓ° G, öÓ° Ó° y^i<T...Ó° !!i° sfi i%, ^i° òGí° yó .É Óy!içf í, zòyÓ° #Ü, Ó° iñ xÈÜÈ÷ÖÖÓyöy i%, ^i° òGí° y ~ÓÇ =^iÖÖÓ° •yÓ° ...yÿ Ü, Ó° yó ä, É ^ÓÿÓ Ü, y!Ó° ^« e !ÖÜ, y^iÓ° °^i« f Ñ Ö° Ü, y^iÓ° Ó° !i° sfi ...yÿ ~ÓÇ !Óä, yÓ° ÓfÓfíyÓ° ÇfíÖyÓ° - NSOU l GE-CO-41 99 lÿ ^yÜ, ñ ~ál È, yÓ° ^i, Ó° , ö!Ó° Ü, "ly=!

95% **MATCHING BLOCK 74/81** **SA** Banasree Thesis PDF.pdf (D158239783)

Ó° ~Ü, !è, ÑyÜ!@^ÄÜ, Ü)°fyí l Ü, Ó° y ^

í lÿ, , öy^iÓ° ñ ^Ü, lly

50% **MATCHING BLOCK 72/81** **W**

È, yÓ° ^i, Ó° Ó° yç^iÿ!i, Ü, xì=|#|!i, 1948ÈÜÈ2018 lyly , ö!Ó° Ü, "lyÓ° Ü^iòf !

ò^iÿ ñ Ó° yç^iÿ!i, Ü, , öy^iÓ° ò^iÓ° Üyöf^iÜ G ÇfíÖy^iÓ° Ó° í, zaylÈÜÈ, öi, l!!iÿ xyÓ!i≈, i, •iÿ^iSÈ- ÑyÜ!@^ÄÜ, ò, !<TÈ, !D^i, ÑyÈ, ^i° fÓ° Ü, lÿ Ó° i, i, •i° Ó° y lÿ! ≠ , ö!Ó° Ü, "lyÜ, y^i° ~ÓÇ l#|!i, xy^iÿ yà öi≈, ^iÓfÓ° Ü^iòf xyl^i°ñ àlā çyí, #í° xy^iÿ Ó° G Üyly! , öS%È xy^iÿ Ó° Ó, !k, •iÿ^iSÈò à2à Ü, !Eí G lç° í, zí, öyòl Ó†=í Ó, !k, ^ö^iÿ^iSÈò à3à , ö! Ó° Ü, yè, y^iÜy^iÿ !Ü, !MÈ, í, zB^i, i, •iÿ^iSÈò à4ä ~Ó^iò!çÜ, Óy!i^içfÓ° ≤ÄÿyÓ° •iÿ^iSÈ ~ÓÇ Óy!içf Ñj;ö!Ü≈, i, x!%, öyí, (trade-orientation ratio) ^Ó^iÿ, ^iSÈ- , öyçy, öy!çñ ^óáy lÿ^iFSE çlÇáfyÓ° ~Ü, ÈÜÈä, i%, l≈yÇç öy!Ó° of Ñ#ÜyÓ° l#^iä, ñ !Ó, ö% ^ÓÜ, yÓ° cñ öyÜhflí^iÓ° xflíy!i° cñ Ñ Ö° Ü, y!Ó° ^« ^ieÓ° Ófí≈i, yñ xyí G Ñj;öò Ó^è, ^iÿ xÿyÜf Ó, !k, ~ÓÇ !ç^iÓ° xÜÜ xyMÈ, !Ü, Ó^è, l≤ÄÈ, , i, i, - l#|!i, xy^iÿ yà , ö!Ó° Ü, "lyÓ° í, zk, yÓ° Ü, i≈, y !•iÿ^iÓ° ~^iÿG Ü, y^içÓ° Ü, yç ^i, Ü! !Ü, S%È=z •i° !- 6.8 x!%ç#° l# Çlç, Æ í, z_Ó° !È, !_Ü, ≤ÄÿyÓ°!° ≠ 1. ÚÚ!•@% ≤ÄÓ, !k, Ó° •yÓ° ÚÜ Ó° i, i, Ü, # ^ÓyV, /2. !•@% ≤ÄÓ, !k, Ó° •yÓ° ^iÜ, ^Ü, l% Ó° yçÜ, Èè G•z ly^iÜ í, z^iÖ^á Ü, ^iÓ° !SÈ^i°V3. !mi, #í° ≤Äç^iB^iÓ° ÇfíÖyÓ° Ó° i, i, Ü, # ^ÓyV, /4. ^Ü, y!% Ñ Ö° Ü, y^iÓ° Ó° ÑÜ! È, yÓ° ^i, i, !mi, #í° ≤Äç^iB^iÓ° ÇfíÖyÓ° •iÿ^iSÈ°/5. ÇfíÖy^iÓ° Ó° c^iSÓ° xy!È, öy!Ü, xì≈ Ü, #/6. Úò#Ó° , ösiyÜ ÇfíÖyÓ° Ü, #/7. È, yÓ° i, i, #í° , ö!Ó° Ü, "lyÓ° ≤Äöyl ò%!è, Ófí≈i, y Ü, # Ü, #/8. NITI xy^iÿ y^iàÓ° , ö%^iÓ° y Ü, lÿ!è, Ü, #/9. NITI xy^iÿ yà Ü, #/~!è, Ü, ál fliy! , öi, •i° /10. NITI xy^iÿ y^iàÓ° ÑÈ, y, öi, ^Ü, /11. l#|!i, xy^iÿ yà ^i Ñhflí ÓfÓfíyÓ° G,

78% **MATCHING BLOCK 73/81** **J**

öÓ° =Ó° &c xy^iÓ° y, öÜ, ^iÓ° ^iSÈñ i, yÓ° í, z^

iÖ^á Ü, ^iÓ° y- 12. Ú!ÓÜyÓ° &Ü Ó° y^içfÓ° lyÜÜ, Ó° i^Ü, Ü, ^iÓ° VÜyV, y!Ó° í, z_Ó° !È, !_Ü, ≤ÄÿyÓ°!° ≠ 1. ≤Ää, !°i, xì=ÓfÓfíy^iÿ, Ófy, öÜ, ÇfíÖy^iÓ° Ó° ≤Ä^iÿ yçl ^Ü, V2. í, zB^i lç#° ^òç ÇfíÖy^iÓ° Ó° Ü)° ^« eÜ)• Ü, # Ü, #ñ i, yÿ Ç^i« ^i, ö xy^i°yä, ly Ü, ^iÓ° y- 3. ~!i, ~ÑÓ° Ü, y^iÓ° Ó° Ó° yç^iÿ!i, Ü, ÈÜÈxì≈^iÿ!i, Ü, l#! i, !Ó^iY^Eil Ü, ^iÓ° y- 100 NSOU l GE-CO-41 ò#à≈ í, z_Ó° !È, !_Ü, ≤ÄÿyÓ°!° ≠ 1. xì≈^iÿ!i, Ü, ÇfíÖy^iÓ° Ó° ÑyÈ, °f G Ófí≈i, y xy^i°yä, ly Ü, ^iÓ° y- 2. xì≈^iÿ!i, Ü, ÇfíÖy^iÓ° Ó° öÓ° È, yÓ° i, i, #í° xì=|#|!i, Ó° ÑyÈ, °f G Ófí≈i, y Ñj;^i¶, Ó° yç^iÿ!i, Ü, ~ÓK, y!Ü, ≤ÄÓí Óò≈^iÓ° Ü, yÜ, Ófyáfy Ü, ^iÓ° y- 3. È, yÓ° ^i, i, !Ó!È, Ñ Ñ Ö° Ü, y^iÓ° Ó° í, zayl G i, y^iòÓ° Ó° yç^iÿ!i, Ü, È, !ÜÜ, y xy^i°yä, ly Ü, ^iÓ° y- 6.10 @^

102 NSOU I GE-CO-41 ~°yÜ, yí° ~Ó° xyGí, yE%, _' ≤ÄÜ, "°=!° áyÜyÓ° ÓfÓfliy, öly ~ÓÇ flyÓ° ÓfÓ°y° ÎÓ° Ó° Üyòf° ÎÜ
xyÓ° G° !!Ó!°, Ü, !EÍ° í, zB° Ì° ÎÓ° í, z, ðÓ° ò, !T° !!Ók, Ü, °ÍÓ° – fllyflifñ° !ç«, y ~ÓÇ fliy!#í° fljÉÜÈÛÓ° Ü, y° ÎÓ° Ó° Ü° Ìi, y
@° ÄyÜ#í° flyfy=°Ó° fly° Ìi° fli° Ìi° Ü° xlylyf ≤ÄÜ, "°=!° G° ä, y° Ü, Ó° y° •° Ìi° !SÈ° – l° ÇÓ° & !Ó° xÓfliy ≠ ~°z ÇΣ!° è, xyí, y°z
ÓSÈ° ÎÓ° Ó° fli° Ü, y° ÎÜ, °ÓyV, yí° äç%lñ 1975 °Í° ÎÜ, !í, °Íi° jÓ° 1977ä °Í° fli° Ìi° ≤ÄöylÜsf# •z!° @° y° ày¶, # e° ÜÓð≈Üyl
xì≈° Ìi° Ü, x!È, °Íy° àÓ° ≤Ä!i, !e° Í° y° !° fli° ÎÓ° añ, y!sfÜ, ~ÓÇ lyà!Ó° Ü, fllyó#li, y flil!äi, Ü, °ÍÓ° !SÈ° Î° – Ü, Ü≈° Î° «, °Íe
ÚÚç, C°y° #li, yÜÜñ ~ÓÇ iÑ, yÓ° e° ÜÓð≈Üyl Ü, i, ≈, °ÍcÓ° !ÓÓ° & °Ík, !Ó° ÎÓ° yò#° ÌòÓ° Ófy, öÜ, !Ó° Î° «, yE, ~°z
°ò° Î° «, °Íi, ðÓ° Ü, yÓ° í – •zÜy° Íç≈!™ °Í° =° Í° c° Ìi° myÓ° y° !Óhfl, li, «, Üi, y ÜÓ%Ó° Ü, Ó° yí° ñ° •z!° @° y° ày¶, # 1ñ10ñ000
ç° Ìi° Ó° G° Ó° Ç° °yÜ, °ÍÜ, äx!òÜ, yÇç° !Ó° ÎÓ° yò#° ÌòÓ° ä° !Óy° !Óä, y° ÎÓ° @° ÄÆyÓ° G° xyè, Ü, Ü, °ÍÓ° !SÈ° Î° Ìi° Ìi° ≤Äÿ° ÎÜ,
ÜyÓ° ydÜ, È, y° ÎÓ° xyâyí, Ü, °ÍÓ° !SÈ° Î° Ìi° ðÜ xfyÜ, ç! !!E!k, Ü, °ÍÓ° !SÈ° Î° Ìi° Ó° y° ÍçfÓ° xfy° fli° j!° ~ÓÇ xyò° °Íi, Ó° !Ó° Î° Ç°
Ely!òÜ, yÓ° Óy!i, °Ü, °ÍÓ° !SÈ° Î° – !i, !i, xi, fhs° !Ói, !Ü≈, i, fli° Üy!çÜ, Ü, Ü≈!i, ä, ÷Ó° & Ü, °ÍÓ° l° àlyÓ° Ü° Ìòf° fli° Ìi, °Íi°
Ü°, áfyí, !SÈ° i, yÓ° °SÈ° Î° fli° Ìi° Ó° Ó¶, fyÜ, Ó° í x!È, ly!ñ° Íáy° Ìi° çyÓ° , ð)ò≈Ü, È, fy° fli° Ü, è, !ÜÓ° x° ÌiÜ, !Ó° Î° i, öyè≈,
!SÈ° ä – 1977 fli° ÎÓ° fli° yòyÓ° !° Ìi° ≈yá, °Íi° Ìi° Ìi° yÓ° fli° Çây!i, Ü, ðÓ° yç!° i, y° ÎÜ, xÓyÜ, Ü, °ÍÓ° !ò° Ìi° !SÈ° ~ÓÇ i, ÑyÓ°
Ü, i, ≈, cÓyò#° , ðò° Î° «, °Íi, ðÓ° !ÓÓ° & °Ík, çli° yòyÓ° °Íi° !ÓÇy° ≤Ä!i, !e° Í° y° ≤ÄÜ, y!ç!°, •° Ìi° !SÈ° – l° È, °ÍÓ° l° ~° Ìi, Ó° =° Î°
ç! xfyÜ, yè, (FERA) 1973 ≠ 1973 fli° ÎÓ° ~°z xy°z!iè, !Ó° Ìò!ç° !Ó° Ìi° yà ~ÓÇ Ü°oy° !Ó° Ìi° !° !° sfi Ü, °ÍÓ° – ~°è, ~Ü, !è, !
ç° Í° x!%° ÎÜy!ò!°, •zÜ°, f°z!è, Ó° , ð)Ó° iyÜñ x!%° ÎÜy!ò!°, Ü, y!≈Ü, °y° Í, ðÓ° ðÓ° Ìi° !Ó° Ìi° ~° Ìi° è, è, ÓfÓ°yÓ° ñ° !Ó° Ìò° Ìc°
°È, fyÇç° ~ÓÇ °y° ÎÈ, Ó° °Í° !Üè, fy™ñ° °Í° Ìò!çÜ, Ü°oyÓ° °Íò! ~ÓÇ ÓfyÇ!Ü, Ç fli° Ódy° =° Î° Ìi, ç° Ä° ÎÓcy!òÜ, yÓ°
!ò≈yÓ° í Ü, °ÍÓ° – 1993 fli° Î° ñ° ~Ü, !è, fli° Çyò!#° !Ó° Ìò!ç° fli° Çli° =° Ó° öyÓ° !GÍ° yñ x!ò@° Ä° ~ÓÇ !Óe° °Íi° Ó° , öyçy, öy!ç°
È, yÓ° i, #í° fli° Çli° =° Ó° Ü° Ìi, y ~Ü, •z hfl!° ÎÓ° Ó° yáyÓ° çlf çyáy x!È, fli° áy°yÓ° °Í° «, °Íe !Ü, S%È° !li° Ü° !ç!° Ü, °ÍÓ° – l° È, !
Ó!° y! fli° yç!°, sf ≠ Fabius Cunctorator !SÈ° Î° – Ü, ç! °Í° yÜy! fli° y, ð!i, – iÑ, yÓ° Ó° Ìi° #li, °Íi, o&í, xye° Ü° Ìi° Ó° i%° y!° Üy° ÎV,
Ü° Ìòf° ä, yÓ° y° ày°Æy xye° Ü! ≤Äyòlyf°, ði, – ~Ó° •z lyÜy!%fli° ÎÓ° 1883ÈÜÈ84 fli° Î° °u, °Íi° È, !Ó!° y! fli° yç!°, sf#° ÌòÓ° ~Ü, !
è, fli° Çä° ≤Ä!i, !è, i, •í – ÜyÜ≈, fli° #í° °Í° fli° Çä° Äy° ÎÜÓ° i, _¥ xÓ° j! ly Ü, °ÍÓ° ~ÑÓ° y° fli° yç° ÎÜ, !#li, !!è, Ü, °ÍÓ° °Íi, y°yÓ°
í, z° Íjçf° !° Ìi° •z ~°z fli° !i, àè, l° Ü, °ÍÓ° l° – xy!≈Ü, °Í° «, °Íe e° Üç° Ó° y° T...° ÎÜ, ≤Äöyl È) !ÜÜ, y° @° Ä° Ü, Ó° Ìi, •° ÎÓ° ~ÓÇ i, yÓ°
È, °Í° ð!i, °ÍsfÓ° xÓf!y° !° fli° Üy!çÜ, flly!≈° fli° Ó° !«, i, •° Íi° ñ° ~°z !Ó° y° xÓ° j! ly Ü, °ÍÓ° °È, !Ó!° y! !è, hs° yòyÓ° yÓ°
fli° Ü≈Ü, Ó° y – ~Ó° y° fli° Çyò#í° , ðò° Ìi° fli° yç!°, °ÍsfÓ° , ð)° Ó° !SÈ° !° Ìi° !SÈ° Î° ~ÓÇ °u, °Íi° Ó° °ÓyÓ° , öy!è≈, àè, l° Ü, °ÍÓ° !SÈ° Î° –
•zÇ° fy° Ìü, SÈyeyÓfliy!° !° Ó° & Ó° Ü° Ìi° ~°z ðç≈! ≤ÄÈ, yÓ° È, °Í° G° È, yÓ° °Íi, Ó° ≤ÄöylÜsf# !° fli° ÎÓ° lyÜ, yÜ, y° #! ~Ó° •z
xì≈° Ìi° Ü, !#li, È, yÓ° °Íi, ≤ÄÓi≈, l° Ü, °ÍÓ° l° – l° ðMÈ, Ü, ç, ðMÈ, Óy!È!≈Ü, #, ð)Ó° Ü, "ly á1974ÈÜÈ79ä ≠ È, yÓ° °Íi, çÓ° &
Ó° xÓfliyÓ° fli° Ü° ~°z , ð)Ó° Ü, "lyÓ° áf!i, y° Ó° !è, i, •° Ìi° !SÈ° – öy!Ó° of ð)Ó° #Ü, Ó° í° ≤ÄÜ, "° ~°z fli° Ìi° Ó° •z , ð)Ó° Ü, "lyÓ°
≤Ä!Ü° !GÍ° y° •° Ìi° !SÈ° – °Í, f° !SÈ° Ü, !EÍ° G° =Ó° & ç, ð)≈!ç° Í° Ó° í, zB° Ì° l° à!è, °Íi° @° ÄyÜ#í° ðy!Ó° of ~ÓÇ °ÜÜ, yÓ° c° ð)Ó°
Ü, Ó° y – x!òÜ, vñ ç!_° í, z!°, öyò! «, °ÍeÓ° G, ðÓ° !Ó° ÍçEÍ° Ü, °ÍÓ° lçÓ° !ò° Ìi° !SÈ° ~°z , ð)Ó° Ü, "ly –
NSOU I GE-CO-41 103 l° ≤Ä!Ü, ðMÈ, Óy!È!≈Ü, #, ð)Ó° Ü, "ly á1951ÈÜÈ56ä ≠ •fyÓ° í, ÈÜÈ° í, yÜyÓ° Ü° Ìi, °Íe, °ÍÜ, !Ü, !MÈ, í
~!òÜ, ÈÜÈG!òÜ, Ü, °ÍÓ° ~°z , ð)Ó° Ü, "ly Ó° !è, i, •° Ìi° !SÈ° ñ° Íáy° Ìi° Ü, !EÍÓ° G, ðÓ° x!òÜ, çyÓ° °ÍGÍ° y° •° Ìi° !SÈ° –
È, yÓ° i, #í° ðy!Ó° °ÍofÓ° Ü° í, z!f° fli° y!çÜ, ÈÜÈx!≈° Ìi° Ü, °ÍEÍÜf° ÎÜ, ði≈, °ÍÓfÓ° Ü° Ìòf° ~°Íñ ~°z , ð)Ó° Ü, "lyÓ°
≤Ä° Ìi, y° ÌòÓ° xyçy° !SÈ° È) !Ü° fli° Çf!ÓyÓ° G, ð%l≈Ó° ^è, °Íi° G, ðÓ° çyÓ° !ò° Ìi° °ÍcÓ° í, zB° !i, •° ÎÓ° ~ÓÇ i, yÓ° y° ç!ÜÓ°
G, ðÓ° !° Ìi° ð≈T° fli° Üy° °ÍÑ° Ìò° !ò° Ìi° !SÈ° Î° – l° ä, i%° , !è, ç, ðMÈ, Óy!È!≈Ü, #, ð)Ó° Ü, "ly á1969ÈÜÈ74ä ≠ Ó° y° T...#í° , ð)Ó° Ü, "ly
°Íi° Ü, !i, l° ÓSÈ° ÎÓ° Ó° !ÓÓ° !i, Ó° , ðÓ° ñ° ~°z , ð)Ó° Ü, "ly!è, ≤Ä!Ü° !i, !è, , ð)Ó° Ü, "lyÓ° Ü, yÓ° °Íi, ç, T° fli° fy=° !° ÎÜ
Ü°oyf!ç, #li, ñ° ð#Ó° !ç° fli° fli° yÓ° °Íi° ñ° Ü, !EÍ° í, z!°, öyò! Ü, Ó° !k, Ó° fli° yòy! Ü, Ó° yÓ° °Íä, ç, Ty° Ü, °ÍÓ° !SÈ° – Ü, !EÍ° Ìi, ñ°
@° ÄyÜ#í° !Óð° f!i, y!° l° ~ÓÇ fli° Ìi, Ó° í, zB° Ì° l° ≤ÄÜ, "° =!° ~°z fli° Ìi° •y° Ìi, °ÍGÍ° y° •° Ìi° !SÈ° ñ° ~ÓÇ Ü, !EÍÜ, °ÍòÓ° Óy!i!çfÜ,
ä, y° !EÍ° °Íi, í, z!f!i, Ü, Ó° y° •° Ìi° !SÈ° – l° fli° Çç° !Óç° ≠ , ð)Yä, Ü#° fli° Çli° =° Ó° myÓ° y° È, yÓ° i, #í° , ð)Ó° Ü, "ly!Óð%° ÌòÓ°
fli° Ìi° ~Ü, °Íe °Íi, Ó° Ü, Ó° y° ~Ü, !è, Ü, !EÍ° Ü, Óç° ñ° ly° Ìi, !i%° , l° ≤Ä!° !_° äi, í, zB° !i, ~ÓÇ ç° fli° fÓ° í, zFä, È, °Íç#° çy!° =!°
≤ÄÓi≈, °Íi° Üyòf° ÎÜ Ü, !EÍ° í, z!°, öyò! í, zB° i, Ü, Ó° y° Íy! – 1960 ~Ó° ðç° ÎÜ, Ó° °Íç° !EÍÓ° !ò° ÎÜ, ≤ÄÓ!i≈, i, •°z ÜÜ!
Óç° ÓÜÜ° ~Ó° í, z° Íjçf° !SÈ° È, yÓ° i, °ÍÜ, áyòf° í, z!°, öyò° Ìi° fli° Çf!i° ≈Ü, °ÍÓ° °Íi, y°yñ x!òÜ, , ð)Ó° Üy° Ìi° fli° yÓ° ÓfÓ°yÓ° ñ°
ä, y° !EÍÓ° !i%° , l° ðk, !i, ~ÓÇ ly!sfÜ, #Ü, Ó° í – !òG° fli° Çç° !Óç° Ó° í, z° ÎÓ° á° Ìi° yäfÈ, y° ÎÓ° áyòf° í, z!°, öyò! Ó!k, Ü, °ÍÓ° !SÈ° ñ°
i, °ÍÓ° ~!è, xMÈ° ~ÓÇ @° ÄyÜ#í° ç!à° Ìi° Ü° Ìòf° xì≈° Ìi° Ü, °ÍEÍÜf° Óy!i, °Íi° i%° , °Íi° !SÈ° – l° •z!ü, í° y! fli° çly° Ü, ç° !è° Ä°
àxy°z~!f!ä ≠ !Ó° !è, ç° fli° Ü, y° ÎÓ° Ó° Ü, y° !SÈ° È, yÓ° i, #í° x!È, çy!i, ~ÓÇ ç° , öçyòyÓ° °Íäy, #
Ó°
xì≈° Ìi° Ü, G° Ó° yç° Ìi° Ü, fli°

í, zB í î Ì Ó ° ç ð Ì « È) ! Ù Û ç ç ð y Ì Ù ç Ì Ó ° -
 l ò y ! Ó ° of ! Ó Ì Ù y ä , l Ù ç Ù ≈ ð) ! ä , (PAPS) ≠ 1970 È Ù È ~ Ó ° ò c ^ Ì Ù ç ò y ! Ó ° ^ Ì of Ó ° Ù ç y Ó ^ î ~ Ó Ç ç Æ È ç y Ó = ! ° Ì Ù ç ! ! Ù) ≈ Ù ç Ó ° y Ó °
 ç l f ! Ù ç S % È Ù ç Ù ≈ ð) ! ä , ^ l G í y • Ì Ì ^ S È ° - ! Ù ç S % È Ù ç Ù ≈ ð) ! ä , í ç y ç l f ! Ù ç ç ð ! Ó ° ! f l i i Ì Ì Ù ç ° « ç f Ù ç Ì Ó ° ñ ^ Ì Ù l á Ó ° y Ó y x l f y l f
 ç Æ y Ù ç , l i ç Ù ç ò) ^ Ì Ì ≈ y ^ Ì à Ó ° ð Ù l ^ x f l i y l ^ # Ù ç % ! Ó ° Ù ç Ù ≈ ð Ç f l i y l ð Ó ° Ó Ó ° y • Ù ç Ó ° y - x l f y l f Ù ç Ù ≈ ð) ! ä , = ! ° Ù ç ! È l í ç l ç ð y ò l ñ
 ò « ç í ç ç Æ l ç ç , i ñ ~ Ó Ç) i G ! Ó ! ! Ì Ì y ^ Ì à Ó ° í ç z B ^ l i ç Ó ° Ù y ô f ^ Ì Ù @ ^ Ä y Ù # i ò ! Ó ° o ^ Ì ò Ó ° ç # Ó l f y e y Ó ° Ù y l f l i y l ^ # È ç y ^ Ì Ó ò y !
 Ó ° of ð # Ù y Ó ° G ç ð Ì Ó ° í ç z B ^ # i ç Ù ç Ó ° y Ó ° ç l f ò y ! Ó ° ^ Ì of Ó ° ò # â ≈ ^ Ì Ù l ^ y ò # ð Ù y ô y l ^ ä , ^ Ì Ì ^ Ì S È - l !
 m i ç # l ^ ç ð M È ç Ó y ! È l ≈ Ù ç ç ð ! Ó ° Ù ç ^ l y
 â 1956 È Ù È 61 ä ≠ ! ç ð È ! ð È Ù ç y ! ! Ó ç ~ Ó Ç ^ l • Ó ° ç Ó ° ! ! ^ Ì ò ≈ ç l y l ^ ñ ~ • z ç ð ! Ó ° Ù ç ^ l y l è ç Æ l Ù ç ð M È ç Ó y ! È l ≈ Ù ç ç ð ! Ó ° Ù ç ^ l y Ó ° Ù ç , !
 È l = Ó ° ç c ^ Ì Ì Ù ç = Ó ° ç c ð ! Ó ° ^ Ì Ì ^ Ì Ì ~ Ó Ç ^ Ù ç w # l ^ ç ð ! Ó ° Ù ç ^ l y Ó ° Ù y ô f ^ Ì Ù o ç i ç G ! ! Ó í ç , ! ç " ! Ó Ù ç y ^ Ì ç Ó ° G ç ð Ó ò , ! T
 ! ! Ó k ç Ù ç ^ Ì Ó ° - ~ • z ç ð ! Ó ° Ù ç ^ l y l è ç x y Ù ò y ! È Ù È ç Æ l i ç f l i y ç ð l Ù ç Ó ç ~ Ó Ç È ç y Ó # G Ù) ç i # ç ð i f ç l ^ Ì Ó ° Ó ° y ç T ... # l ^ Ù y !
 ° Ù ç y l y Ó ° G ç ð Ó ° ç y Ó ° ! ò ^ Ì Ì È ç ! Ó È l f ^ l i ç Ó ° ! ç l # l i ç Ó ° ç ð f y è ç y l è ç Ù ç Ù ç ^ Ì Ó ° - ~ • z ç ð ! Ó ° Ù ç ^ l y l è ç ^ Ó ð Ó Ù ç y Ó ° #
 ^ « ç ^ l e Ó ° È) ! Ù Û ç y Ù ç ! Ù Ì Ì ! ! ò ^ Ì Ì ^ Ì S È - ~ Ó ° ä) ç í ç y h s " ° « ç f ! S È ° È ç y Ó ° í ç ^ Ì Ù ç ~ Ù ç ! è ç f l i i ç Ç ð j ò) i ≈ x l ≈ l # l i ç ^ l i ç ç ð ! Ó ° Ì ç
 Ù ç Ó ° y ñ ç y i , # l ^ x y l ^ Ó ! k ç Ù ç Ó ° y ~ Ó Ç ^ Ó Ù ç y Ó ° c • ... y ç Ù ç Ó ° y - l i ç , ç # l ^ ç ð M È ç Ó y ! È l ≈ Ù ç ç ð ! Ó ° Ù ç ^ l y â 1961 È Ù È 66 ä ≠
 i ç i ç # l ^ ç ð ! Ó ° Ù ç ^ l y l è ç ! m i ç # l ^ ç ð ! Ó ° Ù ç ^ l y Ó ° Ù ^ l i ç y ~ Ù ç • z È ç y ^ Ì Ó ä ç ^ l i ç l y ^ Ì Ù ç ñ l y Ó ° y ^ l k T ... Ó ° ^ l i ç ^ l c ! ç " í ç z B ^ l i ~ Ó Ç
 ð j ± ð y Ó ° ^ Ì Ó ° ! ò ^ Ì Ù ç Ù ^ l y ! ! ^ Ì Ó ç Ù ç ^ Ì Ó ° - Ó ° y ç ^ l i ç Ù ç m ç μ Ó ç í x y Ù ç y ^ Ì Ó ° Ó ° Ù ç ! È l ç ! Ù ç Ç l f Ó y ^ Ì Ó ° Ó ° ç Æ Ó i ≈ ç l ^ Ì Ù ç
 x Ó f l ≈ Ù ç ^ Ì Ó ° ^ i ç y ^ l p ~ Ó Ç Ù ç ! È l í ç z B ^ l i ç ð y ô y Ó ° ^ ! Ó ! ! ^ Ì Ì y à • ... y ç ç ð y l ^ - l ^ ç y ç ð ! Ó ° È l ò ≠ ç ð M È ç y ^ Ì l i ç Ó f Ó f l i y l ^ ! ç y
 ç ð ! Ó ° È l ò • ! ç y Ù ç y l ç z l ^ T M ° - - - -
 NSOU l GE-CO-41 107 1- ç G • Ó ° y ° ^ l • Ó ° ç Ù ç Ç ^ l a ^ Ä ð 1947 È Ù È 64 ä 1889 È Ù È 1964 ä 2- = ° ç y ! Ó ° y ° l ç Ù ç Ç ^ l a ^ Ä ð
 1964 ü È 64 ~ Ó Ç 1966 È Ù È 66 ä 1998 ü È 1998 ä 3- ° y ° Ó y • y o % Ó ° ç y l f # Ù ç Ç ^ l a ^ Ä ð 1964 ü È 66 ä 1904 ü È 1966 ä 4- • z ! ç Ó ° y
 à y ç # Ù ç Ç ^ l a ^ Ä ð 1966 ü È 77 ä 1917 ü È 84 ä 5- ^ Ù y Ó ° y Ó ° ! ç ò ç y • z ç l i ç y ç ð y l è ç ç 1977 ü È 79 ä 1896 ü È 1995 ä 6- ä ç Ó ° í ! ç Ç
 ç l i ç y à ~ ð ä 1979 ü È 80 ä 1902 ü È 1987 ä 7- • z ! ç Ó ° y à y ç # Ù ç Ç ^ l a ^ Ä ð 1980 ü È 84 ä 1917 ü È 1984 ä 8- Ó ° y ç # Ó à y ç #
 Ù ç Ç ^ l a ^ Ä ð 1984 ü È 89 ä 1944 ü È 91 ä 9- ! Ó Y ç y l ç Æ l i ç ç y i , # l ^ ^ Ù y ä ç y 1989 ü È 90 ä 1931 ü È 2008 ä 10- ä ç w ^ l ç á Ó °
 ç l i ç y ò à ~ ð ä 1990 ü È 91 ä 1927 ü È 2007 ä 11- ! ç ð È È È È l Ó ° ! ð Ù y Ó ° y G Ù ç Ç ^ l a ^ Ä ð 1991 ü È 96 ä 1921 ü È 2004 ä 12- x è ç ° !
 Ó • y Ó ° # Ó y ç ^ l ç ð l # ! Ó ^ l ç ! ç ð 16 • z ^ Ù 1996 È Ù È ç % l 1 1996 ä 1924 ü È 2018 ä 13- ~ • z ä È l í ç ^ ò l Ó ^ Ì à Ó í ç y ç y i , # l ^ ^ Ù y ä ç y 1
 ç % l 1996 ü È 21 • z ~ ! ç Æ ° 1997 ä 1933 ü È ä 14- • z ç Ó ° Ù % ç Ù y Ó ° = ç Ó ° y ° ç y i , # l ^ ^ Ù y ä ç y 21 ~ ! ç Æ ° ñ 1997 ü È 19 ç Ù y ä ç ç ñ
 1998 ä 1919 ü È 2012 ä 15- x è ç ° ! Ó • y Ó ° # Ó y ç ^ l ç ð l # ä 1924 ü È 2018 ä ! Ó ^ l ç ! ç ð à ~ l i ç ç ä 1998 ü È 2004 16- í ç È Ù l ^ Ì Ù y • l ! ç Ç
 ä 1932 ü È ä Ù ç Ç ^ l a ^ Ä ð à • z l ç l ç ò ~ ä 2004 ü È 2014 17- l ^ Ì Ó ° w ^ Ù y ò # ä 1950 ü È ä ! Ó ^ l ç ! ç ð à ~ l i ç ç ä 2014 È Ù È ç ð ! Ó ° !
 ç T È ù ù È 2 È ç y Ó ° ^ l i ç Ó ° ç Æ ò y l Ù s f # ç Æ ò y l Ù s f # ò ð ð Ù l ^ ð # Ù y
 108 NSOU l GE-CO-41 NOTES

Hit and source - focused comparison, Side by Side

Submitted text As student entered the text in the submitted document.
Matching text As the text appears in the source.

1/81	SUBMITTED TEXT	6 WORDS	87% MATCHING TEXT	6 WORDS
	í ð Ù h f l i ! Ó ! È ç B " Ù ç Ù ≈ ð) ! ä , ç @ ^ Ä • í Ù ç Ó °		í ^ Ì Ó ° ! Ó ! È ç B " Ù ç Ù ≈ ð) ! ä , # ç @ ^ Ä • í Ù ç Ó °	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			
2/81	SUBMITTED TEXT	6 WORDS	62% MATCHING TEXT	6 WORDS
	Ó ° Ù ç y ! Ó ° í ç z ^ Ì ò f y ^ Ì à Ó ° ^ « ç x y Ó ! ç f Ù ç ñ l y ^ Ó ð Ó ° Ù ç y !		Ó ° Ù ç y ! Ó ° í ç z ^ Ì ò f y ^ Ì à Ó ° ç ð y ç y ç ð y ! ç ^ Ó ð Ó ° Ù ç y ! Ó ° í ç z ^	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			

3/81	SUBMITTED TEXT	12 WORDS	46% MATCHING TEXT	12 WORDS
	Ó Û,y!Ó° G ^ÓÓÓ Û,y!Ó° ^ «,e ~Û,•z Ñ^ID ã,y°y^îi, •°- ÓÓ Û,y!Ó° G ^ÓÓÓ Û,y!Ó° í,z^lòfyà ~		Ó Û,y!Ó° í,z^lòfy^lãÓ° ,öyçy,öy!ç ^ÓÓÓ Û,y!Ó° í,z^fl[#Û,îi, ^òGî°y •î – Ê,^î° !ç«,^îe ,ÓÓ Û,y!Ó° G ^ÓÓÓ Û,y!Ó° z^lòfyà ≤	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			
4/81	SUBMITTED TEXT	5 WORDS	61% MATCHING TEXT	5 WORDS
	Ó Û,y!Ó° í,z^lòfyà ~ÓÇ ^Û,y!i° ^ÓÓÓ Û,y!Ó° í,z^		Ó Û,y!Ó° í,z^lòfy^lãÓ° ,öyçy,öy!ç ^ÓÓÓ Û,y!Ó° í,z^	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			
5/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	Û,Ó°yÓ° í,z^lîj^çf 1951 Ñy^î°		Û,Ó°yÓ° í,z^lîj^çf 1948 Ñy^î°	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			
6/81	SUBMITTED TEXT	4 WORDS	76% MATCHING TEXT	4 WORDS
	Ë,yÓ°^îi,Ó° ≤ÃìÛ ,ð!Ó Û,“ly Ó°*,öy!î°i, •		Ë,yÓ°^îi,Ó° !ç«,y ,ð!Ó Û,“ly Ó°ã,î!°i,	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			
7/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	Ë,yÓ°^îi,Ó° Ó°yç^llîi,Û, •z!î,•y^îÑ ~•			
	SA Banasree Thesis PDF.pdf (D158239783)			
8/81	SUBMITTED TEXT	6 WORDS	91% MATCHING TEXT	6 WORDS
	y Ñjð^Û≈, Ñ^lã,î,î !SÈ^î!– î,y•z			
	SA Thesis for Sabitri Jhuri.pdf (D134558995)			
9/81	SUBMITTED TEXT	6 WORDS	96% MATCHING TEXT	6 WORDS
	Û,îè, =Ó°&c,ðî≈ È) !ÛÛ,y ,öy! Û,^îÓ° – ^		Û,îè, Ó°&c,ðî≈ È) !ÛÛ,y ,öy! Û,^îÓ° – !çç% ,	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			
10/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
	Ë,yÓ°î,î,î#î° ÑÇ!Óöy^lîÓ° î,î,î#î°			
	SA Banasree Thesis PDF.pdf (D158239783)			

11/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>!!ò≈T í,z^ljçf ðyô^lló° çlf</p> <p>!!ò≈T, í,z^ljçf ðyô^lló° çlf !ç«,</p> <p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>				
12/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ë,yó°^lî,ó° çyi,#î° Û,ç^l@~Åñ^</p> <p>SA Banasree Thesis PDF.pdf (D158239783)</p>				
13/81	SUBMITTED TEXT	5 WORDS	91% MATCHING TEXT	5 WORDS
<p>y- Ë,yó°^lî, fljyô#lî,y^y^lË,ó° ,óó° ^</p> <p>y^lΣ Ë,yó°^lî,ó° fljyô#lî,y^y^lË,ó° ,óó° 1948</p> <p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>				
14/81	SUBMITTED TEXT	5 WORDS	96% MATCHING TEXT	5 WORDS
<p>l° Ë,yó°^lî,ó° çyi,#î° Û,ç^l@~Åñ^lËó° ð</p> <p>SA Banasree Thesis PDF.pdf (D158239783)</p>				
15/81	SUBMITTED TEXT	5 WORDS	95% MATCHING TEXT	5 WORDS
<p>y^l° Û,!ù!è,ó° !ó°^l,öyê≈, ≤ÅÛ,y!çl, •</p> <p>y^lËl Û,!ù!è,ó° !ó°^l,öyê≈, ≤ÅÛ,y!çl, •</p> <p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>				
16/81	SUBMITTED TEXT	5 WORDS	71% MATCHING TEXT	5 WORDS
<p>ó° Û,y!ó° í,z^lòfyà G^óóó° Û,y!ó° í,z^lòfyà-</p> <p>ó° Û,y!ó° í,z^lòfy^lòó° ,öyçy,öy!ç^óóó° Û,y!ó° í,z^lòfyà^</p> <p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>				
17/81	SUBMITTED TEXT	6 WORDS	92% MATCHING TEXT	6 WORDS
<p>óó° x!òÛ, =ó°&c xy^lío°y,ö Û,ó°y^~lî°!</p> <p>óó° x!òÛ, ó°%c xy^lío°y,ö Û,ó°y ≤Å^lî°</p> <p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>				
18/81	SUBMITTED TEXT	5 WORDS	96% MATCHING TEXT	5 WORDS
<p>l° Ë,yó°^lî,ó° çyi,#î° Û,ç^l@~Åñ^lËó°</p> <p>SA Banasree Thesis PDF.pdf (D158239783)</p>				

19/81	SUBMITTED TEXT	9 WORDS	58% MATCHING TEXT	9 WORDS
	c ſjð)î≈Ó*^î,ø ^ÓſÓ^Ü,y!Ó^ í,z^îòfy^îàÓ^ G,øÓ^ ^SÈ^îí, ^òGî^yG!è,Ü, •		c,ø)î≈!ÓÉîî^,ø%^îÓ^y,ø%!Ó^ ^ÓſÓ^Ü,y!Ó^ í, z^îòfy^îà ^SÈ^îí, ^òGî^y!è,Ü,	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			
20/81	SUBMITTED TEXT	6 WORDS	68% MATCHING TEXT	6 WORDS
	G,øÓ^ x!ðÜ,î,Ó^ =Ó^&c xy^îÓ^y,ø Ü,Ó^yî^ñ Ü,!Éî,		G,øÓ^ x!î,!Ó^_´ =Ó^&c xy^îÓ^y,ø Ü,Ó^yÓ^ Ê,^î° í,	
	J f63f98d8-2710-4b96-a0ea-e6caf15271bd			
21/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	øÓ^ =Ó^&c xy^îÓ^y,ø Ü,Ó^y •^		øÓ^ =Ó^&c xy^îÓ^y,ø Ü,Ó^y •^	
	J f63f98d8-2710-4b96-a0ea-e6caf15271bd			
22/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
	ð!Ó^Ü,^ly Ó^ã,ly Ü,Ó^y •^		ð!Ó^Ü,^ly Ó^ã,ly Ü,Ó^y ~	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			
23/81	SUBMITTED TEXT	5 WORDS	95% MATCHING TEXT	5 WORDS
	Ë,yÓ^ ^îí,Ó^ ≤Ä!Ü ≤ÄôylÛsf# çG•Ó^y° ^!•Ó^&		Ë,yÓ^ ^îí,Ó^ ≤Ä!Ü ≤ÄôylÛsf# çG•Ó^y° ^!î•Ó^% 1951 ſ	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			
24/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
	ð)Ó≈!lò≈y!Ó^î, í,z^îjçf		ð)Ó≈!lò≈y!Ó^î, í,z^îjçf	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			
25/81	SUBMITTED TEXT	6 WORDS	95% MATCHING TEXT	6 WORDS
	ø«Ü, !•jy^îÓ!Ó^îÓã,ly Ü,Ó^y •^îî^îSÈ-		ð)Ó^Ü, !•jy^îÓ!Ó^îÓã,ly Ü,Ó^y •^îî^îSÈ-	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			
26/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	îÜ,Ó^ ^îí, ,øy^îÓ^ ly-î,y•z		îÜ,Ó^ ^îí, ,øy^îÓ^ ly-î,y•z	
	W https://www.scerttripura.org/upload/Education_Class_XI.pdf			

27/81	SUBMITTED TEXT	6 WORDS	84% MATCHING TEXT	6 WORDS
	Ó ¸ Ü, Ó ¸ y • – ¸ ð!Ó ¸ ^îç^îĒĒ Ó ¸ y ĩyî ¸ ñ ^		Ó ¸ Ü, Ó ¸ y ĩyî ¸ – ĩÓ ¸ ^îç^îĒĒ Ó ¸ y ĩyî ¸ ñ !	
W	https://www.scerttripura.org/upload/Education_Class_XI.pdf			
28/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
	y^îÜ, xì≈îĴî, Ü, í, zßîî^îĴÓ ≤		y^îÜ, xì≈îĴî, Ü, í, zßîî^îĴÓ	
W	https://www.scerttripura.org/upload/Education_Class_XI.pdf			
29/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	ð!Ó ¸ Ü, "ly Ó ¸ ä, ly Ü, Ó ¸ y		ð!Ó ¸ Ü, "ly Ó ¸ ä, ly Ü, Ó ¸ y ~	
W	https://www.scerttripura.org/upload/Education_Class_XI.pdf			
30/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	Ü, Ó ¸ y ĩΩ, Ó ¸ •^îî G^îĒ, !l– ~•z ,		Ü, Ó ¸ y ĩΩ, Ó ¸ •^îî G^îĒ, !l– ~•z	
W	https://www.scerttripura.org/upload/Education_Class_XI.pdf			
31/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	ðÓ ¸ =Ó ¸ &c xy^îÓ ¸ y, ð Ü, Ó ¸ y •^îî!		ðÓ ¸ =Ó ¸ &c xy^îÓ ¸ y, ð Ü, Ó ¸ y •^îî^	
J	f63f98d8-2710-4b96-a0ea-e6caf15271bd			
32/81	SUBMITTED TEXT	3 WORDS	83% MATCHING TEXT	3 WORDS
	xy^îyã, ly Ü, Ó ¸ Ó – ^ÓĴÓ Ü, Ó ¸ y!		xy^îyã, ly Ü, Ó ¸ Ó !ç÷Ó ¸ çyÓ #!Ó ¸ Ü, !ÓÜ, yç	
J	f63f98d8-2710-4b96-a0ea-e6caf15271bd			
33/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
	Ē, yÓ ¸ î, Ó^îĒĒ≈Ó ¸ Û^îî, y^			
SA	Banasree Thesis PDF.pdf (D158239783)			
34/81	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
	l!Ü, v ĩÜ^îî^Ó ¸ ĩy^îĴ ĩy^îĴ		l!Ü, v ĩÜ^îî^Ó ¸ ĩy^îĴ ĩy^îĴ	
W	https://www.scerttripura.org/upload/Education_Class_XI.pdf			

35/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
Ü,Ü,Ë,y^İÓ Ó°yç~İİİ,Ü, «,				
SA Banasree Thesis PDF.pdf (D158239783)				
36/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
Ó°&c,(õ)î≈ È, !ÜÜ,y ,öy°İ Ü, ^İÓ° İy^İÜ,				
W https://www.scertripura.org/upload/Education_Class_XI.pdf				
37/81	SUBMITTED TEXT	5 WORDS	61% MATCHING TEXT	5 WORDS
Ó°Ü,y!Ó° İ,z^İòfyà ~ÓÇ ^Ü,yİl^ ^ÓİÓ°Ü,y!Ó° İ,z^				
W https://www.scertripura.org/upload/Education_Class_XI.pdf				
38/81	SUBMITTED TEXT	4 WORDS	89% MATCHING TEXT	4 WORDS
Ë,yÓ°^İİ,Ó° Ó°yç~İİİ,Ü, G xİ~İİİ,Ü,				
W https://www.scertripura.org/upload/Education_Class_XI.pdf				
39/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
ø!Ó°Ü, "ly Ó°ã,ly Ü,Ó°y^				
W https://www.scertripura.org/upload/Education_Class_XI.pdf				
40/81	SUBMITTED TEXT	4 WORDS	90% MATCHING TEXT	4 WORDS
y^İÜ, Ü,y^İç°y!à^İİ° İ,zß"İİ,				
W https://www.scertripura.org/upload/Education_Class_XI.pdf				
41/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
Ó!ò!İ^İİò xy^İÓ°y,ø Ü,Ó°-				
W https://www.scertripura.org/upload/Education_Class_XI.pdf				
42/81	SUBMITTED TEXT	4 WORDS	70% MATCHING TEXT	4 WORDS
Ë,yÓ°İ,Ó°İİİ≈Ó° ^Ü,w#İ° Ó°yç~İİİ,Ü,				
W https://www.scertripura.org/upload/Education_Class_XI.pdf				

43/81	SUBMITTED TEXT	5 WORDS	78% MATCHING TEXT	5 WORDS
<p>ð!Ó°^îç^îĒĒ Ó°y îyî° ñ Ē,çÓ°î, #î° Ó°</p> <p>ð!Ó°^îç^îĒĒ Ó°y îyî° ^îñ xyô%!Û, Ē,çÓ°î, #î° !ç«(Ó°),</p>		<p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>		
44/81	SUBMITTED TEXT	4 WORDS	71% MATCHING TEXT	4 WORDS
<p>ã,y!ĒĒ ,ð!Ó° Óy^ĪÓ° Ó° î,Ó° &^îĪÓ° y ç•^ĪÓ° Ó°</p>		<p>SA Thesis for Sabitri Jhuri.pdf (D134558995)</p>		
45/81	SUBMITTED TEXT	5 WORDS	64% MATCHING TEXT	5 WORDS
<p>î,Û, !ÓÛ,y^îç Ó°y^îkT...Ó° =Ó° &c, ðî≈ Ē) !ÛÛ,ç ĩj</p>		<p>î,Û, !ÓÛ,yç (Moral Development) : !çç%Ó° !ÓÛ,y^îç ,ð! Ó°ÓyÓ° ~Û, !è, à%Ó° %c, ðî≈ Ē) !ÛÛ,ç ,</p>		
<p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>				
46/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
<p>Ē,çÓ°î,Ó°ĒĒĒ≈Ó° Û^îĪ,y !</p>		<p>SA Banasree Thesis PDF.pdf (D158239783)</p>		
47/81	SUBMITTED TEXT	5 WORDS	89% MATCHING TEXT	5 WORDS
<p>Ē,çÓ°^îĪ,Ó° Ó°yç^îĪî,Û, G xî≈^îĪî,Û,</p>		<p>Ē,çÓ°^îĪ,yÛy!çÛ,Ó°yç^îĪî,Û, G xî≈^îĪî,Û, ,</p>		
<p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>				
48/81	SUBMITTED TEXT	7 WORDS	64% MATCHING TEXT	7 WORDS
<p>îçÓ° xî≈^îĪî,Û, ÓfÓfîyî^ Û, #Ē,ç^ĪÓ x^îĪÛ,ç ,ð!Ó° Óî≈,l</p>		<p>SA Banasree Thesis PDF.pdf (D158239783)</p>		
49/81	SUBMITTED TEXT	4 WORDS	87% MATCHING TEXT	4 WORDS
<p>Ē,çÓ°^îĪ,Ó° çyî, #î° Û,ç^îĒ^ĒĒ^îÛ, ĩÓ≈</p>		<p>SA Banasree Thesis PDF.pdf (D158239783)</p>		
50/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ā^îĪ^yçl#î° Ó^î° !Ó^ĪÓ!ã,î, •^</p>		<p>Ā^îĪ^yçl#î° Ó^î° !Ó^ĪÓ!ã,î, •^</p>		
<p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>				

51/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>È,yÓ^îi,Ó çyi,#î Ü,Ç^İ@~Äſ ,</p> <p>SA Banasree Thesis PDF.pdf (D158239783)</p>				

52/81	SUBMITTED TEXT	4 WORDS	87% MATCHING TEXT	4 WORDS
<p>Gi,^İ≤Äyi,È,y^İÓ çlí,,i,- 1991 ſy^İ° ~Ó^</p> <p>Gi,^İ≤Äyi,È,y^İÓ çlí,,i,- xyÓ° ~•z !Ç« ,y ä,^İ° !Ç=Ó° ſ</p> <p>J f63f98d8-2710-4b96-a0ea-e6caf15271bd</p>				

53/81	SUBMITTED TEXT	4 WORDS	66% MATCHING TEXT	4 WORDS
<p>xì≈~İli,Ü,ÈüÈÓ°yç~İli,Ü,^î ,öê,,ö!Ó°Ói≈,l•°</p> <p>SA Banasree Thesis PDF.pdf (D158239783)</p>				

54/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>flſyô#l Üi,≤ÄÜ,y^İçÓ° «,Üi,yñ ſ</p> <p>flſyô#l Üi,≤ÄÜ,y^İçÓ° «,Üi,yñ ◊</p> <p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>				

55/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>È,y^İÓ xy^İ°yã,ly Ü,Ó°y •î^</p> <p>È,y^İÓ xy^İ°yã,ly Ü,Ó°y ^î^</p> <p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>				

56/81	SUBMITTED TEXT	4 WORDS	90% MATCHING TEXT	4 WORDS
<p>ò^İçÓ° Ó°yç~İli,Ü,Ü,yë,y^İÜy!ê,^İÜ,-^ſ•z</p> <p>SA Banasree Thesis PDF.pdf (D158239783)</p>				

57/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ü,ly í,z^İÖ'á Ü,Ó°y •î^-</p> <p>Ü,ly í,z^İÖ'á Ü,Ó°y ^î^</p> <p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>				

58/81	SUBMITTED TEXT	14 WORDS	25% MATCHING TEXT	14 WORDS
<p>Ó°Ü,y!Ó°^«,^İeÓ°≤Ä!i,ç,y^İlÓ° ,ö!Ó°ã,y!È,yÓ°</p> <p>ſÓ°Ü,y!Ó°°•y^İi,ly^İ^İÜ,^ÓÓ°Ü,y!Ó°^«,^İeÓ°</p> <p>•y^İi,ã,^İ°ſy^İFSÈ-^ÓÓ°Ü,y!Ó°</p> <p>Ó°Ü,y!Ó°!Ç« ,y≤Ä!i,ç,y!à% ^İ°yÓ° x^İlÜ,à% ^İ°y•z</p> <p>ſÓ°Ü,y!Ó° ſy•y!f ^İ^İÜ,Ó!M,î, !SÈ°-~Ó°Ü,Ü,ö!Ó°!fil!</p> <p>î,^İi, 1854 !á fiê,yſ ^İ^İÜ,ſÓ°Ü,y!Ó°!</p> <p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>				

59/81	SUBMITTED TEXT	7 WORDS	55% MATCHING TEXT	7 WORDS
<p>ö!ó° ä,y°ly Ü,ó°y•îi, ,öy°îó° – ^óó°Ü,y!ó° ≤Ä!i,µ,y! ö!ó° ä,y° lyî° ÿÜ,î, ^Ü,y°îly ^óó°Ü,y!ó° ≤Ä!i,µ,y!</p>				
<p>W https://www.scertripura.org/upload/Education_Class_XI.pdf</p>				

60/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>y°îó°ó° Ü,ly xy°î°y!ä,î, •îi°!</p>				
<p>SA Banasree Thesis PDF.pdf (D158239783)</p>				

61/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>flÿö#lË,y°îó°Ü,yç Ü,ó°îi, ,öy°îó° ^ÿ flÿö#lË,y°îó°Ü,yç Ü,ó°îi, ,öy°îó°</p>				
<p>W https://www.scertripura.org/upload/Education_Class_XI.pdf</p>				

62/81	SUBMITTED TEXT	7 WORDS	78% MATCHING TEXT	7 WORDS
<p>l°îi°yà Ü,ó°y•îó°– 1956 ÿy°îó° !ç°l#îi, ^îi, ÿó° l°îi°yà Ü,ó°îi, •îó°– 1986 ÿy°îó° !ç,« ,yl#îi, ^îi, ó°</p>				
<p>W https://www.scertripura.org/upload/Education_Class_XI.pdf</p>				

63/81	SUBMITTED TEXT	16 WORDS	24% MATCHING TEXT	16 WORDS
<p>ó°Ü,y!ó° ÿ%îiÿàÿ%!óóy xç≈îió° çf ^óó°Ü,y!ó° í,z°îòfyà#ó°y !l°îç°îòó° !ç° ÿçfliy=!°^ü, ó°øæz Ü,îó°ó°yá°îi, xy@°Ä•#•î°– Ü,y°îç°z ÿó°Ü,y!ó° ÿçfliy=!°ó° ^óó°Ü,y!ó° ó°Ü,y!ó° í,z°îòfyà°îàó° ,öyçy,öy!ç ^óó°Ü,y!ó° í,z°îòfyà°îü,G fl#Ü,îi, ^òGî°y•î°– Ê, ^î°!ç« ,y°î« ,îe ,ÿó°Ü,y!ó° G ^óó°Ü,y!ó°</p>				
<p>W https://www.scertripura.org/upload/Education_Class_XI.pdf</p>				

64/81	SUBMITTED TEXT	4 WORDS	95% MATCHING TEXT	4 WORDS
<p>ö!ó°ó°i,≈l G ,ö!ó°Üyç≈l Ü, ^îó°° ö!ó°ó°i,≈l G ,ö!ó°Üyç≈l ÿyòl Ü, ^îó°°</p>				
<p>W https://www.scertripura.org/upload/Education_Class_XI.pdf</p>				

65/81	SUBMITTED TEXT	6 WORDS	57% MATCHING TEXT	6 WORDS
<p>Ü,ó°y•î°ñî,y°îü, ^óó°Ü,y!ó°Ü,ó°íó°î°– ^óó° Ü,ó°y•î°ñî,y°îü, ó°y•î° ó°!î°y!ò !ç« ,y– Ü, !ùè, ! ó°î,öy°îè≈,ó°%</p>				
<p>W https://www.scertripura.org/upload/Education_Class_XI.pdf</p>				

66/81	SUBMITTED TEXT	8 WORDS	83% MATCHING TEXT	8 WORDS
<p>öÓ° =Ó° &c xy^İÓ° y,ö Ü,^İÓ°^İSÈ İ,y ° ≠ İ•^</p> <p>öÓ° à%Ó°%c xy^İÓ° y,ö Ü,^İÓ° ^İSÈ İ,y °</p>		<p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>		

67/81	SUBMITTED TEXT	11 WORDS	28% MATCHING TEXT	11 WORDS
<p>Ó° Ü,y!Ó° !İ° sfi •...yİ– ^ÓİÓ° Ü,y!Ó° Ü,Ó° İ° Ó° y<T... yİ° _ ^< ^İe İÓ° Ü,y!Ó° •hflİ^İ« ,ö Ü,!Ü^İİ° ^ÓİÓ° Ü,y!Ó°</p>		<p>SA Thesis for Sabitri Jhuri.pdf (D134558995)</p>		

68/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
<p>Ü, #È,y^İÓ° ,ö!Ó° Ó!İ° İ, •^İİ° ^</p> <p>Ü,È,y^İÓ° ,ö!Ó° Ó!İ° İ, •^İİ° ^</p>		<p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>		

69/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ó° İÖã,ly Ü,Ó° y•İ° ñ İ,y•^</p>		<p>SA Banasree Thesis PDF.pdf (D158239783)</p>		

70/81	SUBMITTED TEXT	2 WORDS	100% MATCHING TEXT	2 WORDS
<p>yç~İİİ,Ü, è,yly^İ,öy^İı, ,İñ</p>		<p>SA Banasree Thesis PDF.pdf (D158239783)</p>		

71/81	SUBMITTED TEXT	8 WORDS	60% MATCHING TEXT	8 WORDS
<p>xİ°~İİİ,Ü, G Ó° yç~İİİ,Ü, ÓfÓfİy^İı, àè, ^İSÈ xyÜ° ,ö! Ó° Óİ° İ, İ–</p>		<p>SA Banasree Thesis PDF.pdf (D158239783)</p>		

72/81	SUBMITTED TEXT	7 WORDS	50% MATCHING TEXT	7 WORDS
<p>È,yÓ°^İı,Ó° Ó° yç~İİİ,Ü, xİ° İ#İı, 1948ÈüÈ2018 İyly ,ö! Ó° Ü,“lyÓ° Ü^İöf!</p> <p>È,yÓ°^İı,Ó° İyÜy!çÜ,ñ Ó° yç~İİİ,Ü, G xİ°~İİİ,Ü, ,ö! Ó° !İİı, ~Ü, İÇÜ,^İè,Ó° Ü^İöf</p>		<p>W https://www.scerttripura.org/upload/Education_Class_XI.pdf</p>		

73/81	SUBMITTED TEXT	6 WORDS	78% MATCHING TEXT	6 WORDS
	öÓ° =Ó° &c xy^İÓ° y,ö Ü,^İÓ° ^İSÈñ İ,yÓ° İ,z^		öÓ° =Ó° &c xy^İÓ° y,ö Ü,^İÓ° ^İSÈl- yÓ° Ù^İi, !ç«yÓ° İ,z^	
	J f63f98d8-2710-4b96-a0ea-e6caf15271bd			
74/81	SUBMITTED TEXT	6 WORDS	95% MATCHING TEXT	6 WORDS
	Ó° ~Ü, !è, İyÙ!@^ÄÜ, Ù°fyİ^l Ü,Ó°y^			
	SA Banasree Thesis PDF.pdf (D158239783)			
75/81	SUBMITTED TEXT	2 WORDS	90% MATCHING TEXT	2 WORDS
	Ä^İİ° yçl#İ^İ,y fl #Ü,yÓ° Ü,^İÓ°^		Ä^İİ° yçl#İ^İ,y İyÓ°y fl #Ü,yÓ° Ü,^İÓ°	
	W https://www.scertripura.org/upload/Education_Class_XI.pdf			
76/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	y !lò=yÓ° İ Ü,Ó°^İi, çöy^İÓ° - lİ		y !lò=yÓ° İ Ü,Ó°^İi, çöy^İÓ° l!	
	J f63f98d8-2710-4b96-a0ea-e6caf15271bd			
77/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	È,yÓ°^İi,Ó° Ü, !Ùi,z!!fiè, çöylè≈,			
	SA Banasree Thesis PDF.pdf (D158239783)			
78/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	ç#ÓlİyeyÓ° Ùyl^İÜ, İ,zB^İi, Ü,Ó°y-^			
	SA Banasree Thesis PDF.pdf (D158239783)			
79/81	SUBMITTED TEXT	5 WORDS	95% MATCHING TEXT	5 WORDS
	Ó° İ,z,öÓ° ~Ü, !è, ç!_´çy°# ≤ÄÈ,yÓ°^È,^İ°^			
	SA Banasree Thesis PDF.pdf (D158239783)			
80/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	y^İÓ° ≤Äİi,m!@mİ,y Ü,Ó°yÓ°			
	SA Banasree Thesis PDF.pdf (D158239783)			

81/81

SUBMITTED TEXT

4 WORDS

100% MATCHING TEXT

4 WORDS











xì≈~ll!i; Ü, G ãyÜy!çÜ, , ð!Ó* Ü, “

SA Banasree Thesis PDF.pdf (D158239783)

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SA	Researcher Debalina Chakraborty Supervisor Dr. Soumitra Basu title of the thesis Madhyobitter Nagarik Samosya O Satyajiter Chhobi - Mahanagar; Pratifwandwee; Seemabaddho; Jana-Aranya.pdf Document Researcher Debalina Chakraborty Supervisor Dr. Soumitra Basu title of the thesis Madhyobitter Nagarik Samosya O Satyajiter Chhobi - Mahanagar; Pratifwandwee; Seemabaddho; Jana-Aranya.pdf (D131244860)	 1
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SA	Unabingsha -Bingsha Shatake Panchagitikarer Banglagane Khayal Shailir Pravab(Rabindranath, Dwijendralal , Atulprasad,Rajanikanta Abong Kazi Nazruler Gan) Name of Scholar Chandrani Das Name of Supervisor Dr.Nupur Ganguly.pdf Document Unabingsha -Bingsha Shatake Panchagitikarer Banglagane Khayal Shailir Pravab(Rabindranath, Dwijendralal , Atulprasad,Rajanikanta Abong Kazi Nazruler Gan) Name of Scholar Chandrani Das Name of Supervisor Dr.Nupur Ganguly.pdf (D155214737)	 1

Entire Document

í z, ðe' ùi Û, y ü•yö ðöçyí' Û, §%ú,
 yÉİä, w Ó§%Ó' öyüy! B, ĩ, ~•z ü%_ ' ! ÖÝ! Óòfy' Ì' Ó' í, zB√%_ ' ! Ç« , yD' İö xy, ööy' İÜ, fljyài, - §j±İ, ~•z ≤Äİ, ĩ, yö ð' İÇÓ'
 §Ö≈≤Äİü Ó' yçf §Ö' Û, y! Ó' ü%_ ' ! ÖÝ! Óòfy' İ' ! •İ§' İÖ öfyÜ, (NAAC) ü)°fyİ' İö Ü~ÜÈÜÈ' @' Äİ, ≤Äy/È •İ' İ' İäÈ- ! ÖÝ!
 Óòfy' İ' üÓ! Ó' Ü, !üçö ≤ÄÜ, y! Çİ, İö' İò≈çöyüy' fl' yİ, Ü, ! Ç« , ye' ü' İÜ, ðÑyä, İé, ð, İÜ, ≤ÄÜ, Ó' İ' ! Ööfhlİ Ü, Ó' yÓ' Ü, İy
 Ó' y • İ' İ' İäÈ- ≈= !° •ÈÜÜÜÈÜ' Ü, yÓ' Ü, y§≈Üñ Üİ, ! §! ≤' ö' flö! §İ! ú, Ü, •z' İ' Ü, !é, ù, Üñ Ü' ç' İö! Ó' Ü, •z' İ' Ü, !é, ù, Ü ~ÓÇ
 Ü! flÖ' Üt Ü~! Ó! !é, ~ö•fy' İ' İü, ð, Ü, y§≈Ü- ' é' İ, é, ðk, İ, İ, Ó' í, z, ðÓ' !ü, !_ Ü, ' İÖ' ! Ööfhlİ ~•z, öyè, e' ü' ! Ç« , y! ≈# Ó' §yü' İö !
 öÓ≈yä, öydÜ, öyè, e' ü' öyè, @' Ä' İ' İÖ' §! ! Ö' İö ~' İö ð'
 İÖ- ~Ó' •z §' İD İ%_ ' •İ' İ' İäÈ ÈİyB√y! ÈİÜ, ü)°fyİ' ö ÖfÖfly ~ÓÇ ' é' İ, é, è, Δy' İÜ, y' İÖ' Ó' §! ! Ööy- ! Ç« , y! ≈# ÈÜÈ' Ü, !wÜ, ~•z
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 İy x! Ó! FaÈB' xyü, fhs' Ó' #i ü)°fyİ' İ' İö' üöf !ò' İ' §y! Ó≈Ü, ü)°fyİ' İ' İö' !ò' İÜ, ~' İy' İÖ ~ÓÇ ! Ç« , y! ≈# İÜ, ! ÖÈİ' !
 öÓ≈yä, İö' İ' «' İe' İ' İly, ðİ%_ ' §! ! Ööy' İö' İÖ- ! Ç« , ye' İ' İü' Ó' ≤Äİy! Ó' İ, ð! Ó' §' İÖ' ! Ó! Óö ! ÖÈİ' ä, İ' İö' İ' §« , ü, İ, y Ç« , y! ≈#
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 §%ü, yÉİ ü%_ ' ! ÖÝ! Óòfy' İ' ! §k, yhs' @' Ä' İ' Ü, ' İÖ' İ' İäÈ- Öi≈, üyö, öyè, e' ü' !° í, zFä, ! Ç« ,
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 ç. §. Ü, İ, ≈Ü, İä, !' İ, Ä' ! ö' İò≈! Çİ, - ü%_ ' ! ÖÝ! Óòfy' İ' İÖ' ' « , ' İe' fl' ÈÜÈ! Ç« , y, öyè, ÈÜÈİ, z, ðÜ, Ó' ! Ç« , y! ≈# ÈÜÈ' §•y! Ü, ð!
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 öyè, e' ü' İü' Ó' ~•z, öyè, ÈÜÈİ, z, ðÜ, Ó' ! ü)°İ, Öyçy' Ä •zç' İÖ' ! ç' İ' İ, !° İä, !, •İ' İ' İäÈ- ! Ç« ,
 y! ≈# İö' Ó' §! ! Ö' İö' Ü, İy üyly! ' Ö' İ' İä xyü' y •zç' İÖ' ! ç, öyè, ÈÜÈİ, z, ðÜ, Ó' ' İ' İö' Öyçy' xö%Öy' İö' Ó' Ü, y' İçÄ ~! ä' İ' ! İäÈ- !
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 öyè, ÈÜÈİ, z, ðÜ, Ó' ^
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 = Ó' çc, ð) ≈ ü, !üÜ, y' ö' İÖ- ~
 Ü, İy Ó' y Öy' f' İñ ~ ! ÖÈİ' İ' İ'
 í, zB√%_ ' ! Ç« , yD' İö' Ó' , ðè, ð ≤Äİe' İ' y! §Çİ%_ ' §Ü, ° ! Ç« , ' İÜ, Ó' §ò≈Ü, Ä' äè, öü)°Ü, ü, yü, xyüy' İö' Ó' xyÓ' Ä' §ü, k, Ü, Ó' ' İÖ-
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z , öyë, ÈÜÈÏÇÜ, °ïöó° ðü%ó! fljc ^ öi, y!ç ð%ú, yE! ü%=, !Óÿ!Óðfy° ïï° Ó° myÓ° y ðÇÓ° !« , i, - !Óÿ!Óðfy°! Û , i, ≈, , ö ï« , Ó° !°!

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Professor of Commerce Professor of Commerce

Netaji Subhas Open University (Chairperson) Netaji Subhas Open University

v, , çäü Ñ%, öyÓ°

öyEz!i, v, , xy!ü°ï Ñ%, öyÓ° çyò Professor of Commerce (PG Dept.) Professor of Commerce Hooghly Mohsin College University of Calcutta v, , !ä, _Ó° Oò ÇÓ° Ñ, yÓ° ^ ð# i, , ðò Ñ%, öyÓ° ^ ä, Öi%Ó° #

Professor of Commerce Associate Professor of Commerce Netaji Subhas Open University Netaji Subhas Open University !ç. ~. ð¶, y! ^ Óç% ^ ð# ç%ïü≈ò Ó° y! ^ Associate Professor of Commerce Assistant Professor of Commerce Ananda Mohan College Netaji

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òì, y!ä ç%¶, y°í ð%_ !Óÿ!Óðfyú! ^ , ði≈y! ^ ÈÜÜÜÈ! ~Ñ, Ñ, 1 ? i, !f ≤Ä!%!_ ^ Á Óy!iäf 7-22 ~Ñ, Ñ, 2 ? Ñ, !jðv, z, yÓ° , ð!Ó° !ä, !i, 23-33 ~Ñ, Ñ, 3 ? Ñ, !jðv, z, yÓ° Eyv≈, Ä! ^ fy ^ ÌÓ° Ó° çç!« , ÆcyÓ° 34-47 ~Ñ, Ñ, 4 ? Ñ, !jðv, z, yÓ° çò, > , Ä! ^ fyÓ° 48-56 , ði≈y! ^ ÈÜÜÜÈ! ~Ñ, Ñ, 5 ? ^ v, > , y Ñ, !öy, z!ð ^ ïï, üò 57-73 ~Ñ, Ñ, 6 ? Ezr, yÓ° ^ Ìò, > , 74-87 ~Ñ, Ñ, 7 ? !v, !ä, yú ^ , ð ^ Ìòr, > , 88-100 ~Ñ, Ñ, 8 ? çyEzÓyÓ° ^ Ì > , Á !ç!Ñ, v, z!Ó° !> , 101-115 Under Graduate Degree Programme , öy! , e ^ ð ≠ ÓfÓçy ^ Ì! ^ Ñ, ! jðv, z, y ^ ÌÓ° Ó° ÓfÓEyÓ° Course : Computer Applications in Business Course Code : SE-CO-11 ~Ñ, Ñ, 1 ? i, !f ≤Ä!%!_ ^ Á Óy!iäf Ü! , ð 1.0 v, z ^ !jüf 1.1 ≤Ähfl, yÓòy 1.2 ÓfÓçy ^ Ì! ^ i, !f ≤Ä!%!_ ^ Ó° ≤Ä¶, yÓ 1.2.1 ÓfÓçy! ^ i, !f ≤Ä!e ^ Ì ^ yÑ, Ó° í 1.2.2 ^ ð, Ä! ^ yÑ≈, ≤Ä!%!_ ^ ÓfÓEyÓ° Ñ, ^ ÌÓ° x¶, fhs, Ó° #í çyÇÜ!# , ðÑ, Ä xyhs, É çyÇÜ!# , ðÑ, ^ ÌyÜy ^ ÌyÜ 1.2.3 xyv, z, ^ Ìçy!ç≈ç 1.3 i, !f ≤Ä!%!_ ^ Ìi, çy!±!i, Ñ, ≤ÄÓï, y 1.3.1 ^ öyÓyEzú Ñ, öyç≈ 1.3.2 Ñæ, yv, zv, Ñ, !jðv, z! , ç 1.3.3 Ezr, yÓ° ^ Ìò, xò, !!çç 1.3.4 !ì !v, ! ≤Ä!r, ç 1.3.5 xy!≈, !ò, !ü! ^ yú Ez ^ Ìr, !ü! ^ ä™ 1.3.6 ^

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z ^ !jüf ~Ez ~Ñ, Ñ, !> , , öv, , yÓ° , ðÓ° äyò ^ Ìi, , öyÓ° ^ ÌÓò ? ^ v, > , y Á i, !f çjð ^ ïï≈, ≤

Äy!ðÑ, iyÓ° iy ? ÓfÓçy! ^ Ñ, ^ ç, ^ Ìe i, !f ≤Ä!%!_ ^ Ó° ≤Ä¶, yÓ ? i, !f ≤Ä!%!_ ^ Ìi, çy!±!i, Ñ, ≤ÄÓï, y NSOU ? SE-CO-11 8 1.1 ≤Ähfl, yÓòy ^ v, > , y Á i, !f (Information)ÈÜÈÓ° iyÓ° iy ≠ ~Ez üΣ !%!> , Ñ, Ö ^ löy Ñ, Ö ^ löy ~ ^ ïï, x, ð ^ ÌÓ° Ó° ! Ó!ðö ^ Ì! ^ ÓfÓE*, E! ^ - !i!Á i, yÓ° y ~Ñ, Ez xl≈ ÖEð Ñ, ^ ÌÓ° öy- ^ v, > , y Óú ^ Ìi, ^ ÓyG, y! ^ ñ öyöñ , ð!Öñ Ääòñ ö)úfñ Óf! ^ ñ ççÖfy Ezi, fy!í !y ^ Ñ, y ^ löy ççÜ!# , i, xl≈ ^ ÓyG, y! ^ öy- ^ v, > , y üΣ!> , ~ ^ Ìç ^ !äÈ úfy!> , ð üΣ ^ v, > , yö (Dutum) ^ Ì ^ ïï, - !yÓ° xl≈ !Ñ, ä%È ^ iÄ! ^ y (something given) - ^ v, > , y Eú ^ Ñ, y ^ löy i, ^ Ìl!fÓ° ≤Äy!ðÑ, Öy ^ ðÖ!úÑ, iyÓ° iy !y ^ ïï, Ñ, !jðv, z, yÓ° myÓ° y ≤Ä!e ^ Ì ^ yÑ, Ó° ^ ÌiÓ° Ñ, y ^ !ä ÓfÓEyÓ° Ñ, Ó° y E! ^ - x, ðÓ° , ð ^ Ìç, Ezòö, Ó° ^ !öüò Eú xl≈ ÖE ççÜ!# , i, ^ v, > , yñ !y xyöy ^ ÌiÓ° ^ Ñ, ñ !Ñ, ñ Ñ, Öòñ ^ Ñ, y!y! Ezi, fy!í ≤Ä ^ ÌyçÓ° v, z_Ó° !i ^ Ì! ^ !y ^ ïï, - ~Ñ, Ñ, !y! ^ ≤Ä!e ^ Ì ^ yäy! , (Processed) ^ v, > , y ^ ïï, Ez i, !f (Information) Ó° !ü- i, !f (Information)ÈÜÈ~Ó° ^ Ó!ü<Tf ≠ i, ^ Ìl!fÓ° =iöyò i, !fÓ° ð)úf !ði≈yÓ° i Ñ, ^ ÌÓ° - i, ^ Ìl!fÓ° =iöyò!> , ÓfÓEy ^ ÌÓ° Ó° äðf ≤Ä!i, ç, yòñ ^ ¶, y_ y Öy ^ Ìi, ^ ÌEy, yÓ° ^ ÌiÓ° Ñ, y ^ !äÈ i, yÓ° !ð¶≈, Ó° ^ Ìl!yÜfi, y ^ ÓyG, y! ^ - i, ^ Ìl!fÓ° ≤Ä ^ Ì! ^ yäò#! ^ Ó!ü<Tf=!ú Eú !ò!j ^ Ó° *, ð ≠ 1. çö! ç#öy ≠ ~Ó° xl≈ Eú i, !f!> , ≤Äy, ðÑ, ^ ÌiÓ° xöüfEz çö! ^ ð !i, y ^ , ð!ÖäËy ^ löy v, z!ä, i, - ^ Ì ^ Ñ, y ^ löy ≤ÄÑ, yÓ° !Óú!j i, ^ Ìl!fÓ° öyò ð<T Ñ, ^ ÌÓ° - ~äËyv, , yÁ çö! ç#öy Óú ^ Ìi, ^ ÓyG, y! ^ xy, ð > % , ^ v, > , xl≈y! Ói≈, öyò i, !f- 2. ç!# , Ñ, i, y ≠ i, !f ç!# , Ñ, E ^ Ìi, E ^ ÌÓ° ~Ó° xl≈ Eú i, !f ¶% , ú Öy eß!> , ^ Ì! ^ ïï, ð%_ ^ EÄ! ^ y v, z!ä, i, - , ð!Ó° ä, yúyóÓ° äðf ^ iÄ! ^ y ^ Ì! ^ ïï, y ^ löy ¶% , ú i, !fñ ¶% , ú !çk, yhs, ! ð ^ Ìi, çyEylf Ñ, Ó° ^ ÌÓ° ~Óç ö, úyò, ú=!ú !

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Ó, ðÓ° #i, ¶, y ^ ÌÓ° ≤Ä¶, y!Ó!i, Ñ, Ó° ^ ÌÓ° - ,

ò!Ó° ä, yú ^ ïï, Ó° !çk, yhs, ñ öfy ^ !öä ^ !öör, Ezòö, Ó° ^ !öüò !ç ^ Ìfi> , ö S~öxyEz~çV !Ó° ^ Ì, öy≈, ç

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MATCHING BLOCK 4/81

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Ó ÓÓ yEÑ, ì, ì, ìlfÓ v, z, óÓ !ò¶≈, Ó Ñ, ÌÓ ñ ì, yE

z cöhlfl, ð!Ó à, yúÑ, ÌÓÓ c!¶, Ñ, ì, ìf, ðyÁÍ y ≤Á ÌÍ yàò- 3. ≤Áyç!DÑ, ì, y ≠ ì, ìf!¶, ≤Áyç!DÑ, Ó Ìú ð Ìò Ñ, Ó y EÍ ÌÍ ~!¶, !Ó ÌúÑ Ñ, ÌÓÓ ≤Áy, ð ÌÑ, Ó ðòf !Ñ, ñ Ñ, ðñ Ñ, ylyl ñ Ñ, Öò ~ÓÇ Ñ, ~Ez !Ó ÌòÓ v, z_Ó ÌÍ - ì, ìfÓ =Ó ðc ì, ÖòEz ÓyG, y ÌyÍ ÌÖò Ìç!¶, ≤Áyç!DÑ, EÍ - 4. ð!≈y/Eì, y ≠ ð!≈y/Eì, y ðy Ìò Ì ÌkT, ð!Ó ðy Ìì Óy ÇÇ!¶, Æ Óy xy ÌÓ y xyÖüfÑ, - Ñ, y Ìòy ! Ó ÌÍ, ðy ÌÍ ≈, ì, ÌlfÓ x, ð!≈y/Eì, y !Çk, yhs, Ñ, yÓ #Ó, ð Ìk, Ñ, !¶, ð, ð!Ó !fl, ì, ì, Ó c, kT Ñ, Ó Ìì, ðy ÌÓ - ì, ÌlfÓ x, ð!≈y/Eì, yÍ ÇÇÑ, > Óy Ìv, ñ !Öü, Cú ì, ìf ÓyÓ y, ð ð, úyö, ú ÌÍ - 5. ÇEäú¶, fl, y ≠ ì, ìf x!≈, ð)≈ E Ìì, E ÌÓñ ~!¶, ÇEäú¶, f ~ÓÇ ≤Áy, ð ÌÑ, Ó ðyÜy ÌúÓ ð Ìlf lyÑ, y xyÖüfÑ, - 6. ð, ð ≈ ≠ ì, ìf!¶, ÓfÓEyÓ Ñ, yÓ #

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MATCHING BLOCK 5/81

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Ó Ñ, y ÌäE v, z, óú¶, Ñ, Ó y ÌyÍ ñ

ÌÍ ~!¶, Ñ, yÍ ≈ Ñ, Ó EÍ ~ÓÇ Ìç!¶, ¶, y Ìúy¶, y ÌÓ ÓyG, y ÌyÍ - 7. Ç!ð)ì≈ ì, y ≠ Ñ, ðò ðfy ÌòäyÓ ÌÑ, ÌÁÍ y ì, ìf xÓüfEz Ç!ð)ì≈ E Ìì, E ÌÓ ~ÓÇ ì, yÓ cöhlfl, à, y!Eiy, ð)Ó Ì Ñ, Ó Ìì, ðyÓ ÌÓ - xç!ð)ì≈ ì, Ìlf ¶% ì, Çk, yhs, E Ìì, ðy ÌÓ ~ÓÇ ~Ez¶, y ÌÓ ≤Á ì, ¶, yò ÌÑ, Óf Ì Ó Ìú ≈ ÁÏy Ñ, Ó Ìì, ðy ÌÓ - 8. !òÓ ÌÍ, ðk, ì, y ≠ !òÓ ÌÍ, ðk, ì, ÌlfÓ Ñ, y Ìòy, ðk, ðyì, EÍ ðy ~ÓÇ, ð!Ó !fl, ì! ì, Ó ≤Á¶, yÓ Óf!ì, ÌÓ ÌÑ, ÇÇÜ, E#, EÁÍ y äó ð!Ó - NSOU ? SE-CO-11 9 9. v, z Ìjüf ≠ ì, ìf ≤Áy, ð ÌÑ, Ó Ñ, y ÌäE ≤Á!Ó Ìì, EÁÍ yÓ çòì ~Ñ, !¶, v, z Ìjüf lyÑ, Ìì, E ÌÓ xòflyl ~!¶, Ñ, Óú ~Ñ, !¶, ì, ìf !E Ìç ÌÖEz Ì ÌÑ, Ìy ÌÓ ~ÓÇ !Çk, yhs, ÌÁÍ yÓ ðòf ÓfÓEyÓ Ñ, Ó y Ìy ÌÓ ðy - 1.2 ÓfÓÇy ÌÍ ì, ìf ≤Á!%!_ Ó ≤Á¶, yÓ ì, ìf ≤Á!%!_ ~Ñ, !¶, !Öhfl+, ì, üΣ Ìy ì, ìf !Ó!ò! ñ ÓfÓEyÓ ñ Óy ì, ìf Ìì, Ó Ñ, Ó Ìì, ÓfÓE*, cöhlfl, !Ó ÌòÓ ≤Á!%!_ ÌÑ, xhs, ¶% ≈, Ì Ñ, ÌÓ - ì, ìf ≤Á!%!_ Ìì, ÇyiyÓ Ìì, ÓfÓE*, !v, ¶, yEzÇ=lú Eú Ñ, !ìòv, z, yÓ ñ Çy¶ ≈, yÓ ñ Ezr, yÓ Ìò, ÇÇ Ìly ÌÜÓ çÓ Óyò ~ÓÇ ð, yò çÓ Óyò - Çy!± ì, Ñ, ì, ìf ≤Á!%!_ Ó !ÓÑ, yü !Ó!¶, Ñ, Ñ, y ÌäÓ, ð! ≤Äühfl, Ñ, ÌÓ ÌäE - ì, ÌlfÓ !v, !ä, yEz Ìäüò Ñ, ÌÓ ÓfÓÇyl ≤Á!ì, ¶, yò=lú ì, y ÌìÓ, ð!Ó ÌÍÓy v, zB Ìì, Ñ, ÌÓ ÌäE ~ÓÇ !v, !ä, yú çÓ Óyò=lúÓ Ç %!Óiy=lú v, z, ð Ì¶, yÜ Ñ, Ó ÌäE - ~Ez Çyö, ÌúfÓ ð, úfl, !Ó *, ð v, zB Ìì, Óy fl, !Çle Ì ÓfÓfl, iy E ÌÍ ÌäE ly =!%öye v, zÍ, ðy!òü#úì, y Ó!k, Ñ, ÌÓ !òñ ì, yÓ Çy Ì Ñ, ð Ñ, yÍ ≈ e ð ÖÓ Ìì, ñ v, zB Ìì, Ü!ì, ñ ÇEä¶, y ÌÓ ì, ìf ÇÇÓ «, ñ x Ì, y Ìòüò ðyif Ìò ðyòÓ e¶!¶, E...yç ~ÓÇ Ó yäfl, !Ó!k, Ñ, ÌÓ ÌäE - Ìò, ÁÍ yÑ ≈, ≤Á!%!_ ñ ÓfÓÇy ≤Á!e Ì y xyv, z, ÌÇy!Ç≈Çñ K, yò ≤Á!e Ì y xyv, z, ÌÇy!Ç≈Ç Ezi, fy!Í ÓfÓEyÓ Ñ, ÌÓ ì, ìf ≤Á!%!_ =!ú Ófy, ðÑ, ¶, y ÌÓ ÓfÓÇy! Ñ, ì, ìf ≤Á!e Ì yÑ, Ó ñ x¶, fhs, Ó #! ÇyÇÜ#, !òÑ, Á xhs, ÈÇÇ ÌlyÜò)úÑ, ÌyÜy Ìly ÌÜÓ ð Ìì, y !Ó!¶, Ñ, !ìÑ, Ó% Ìú ! ÌÍ ÌäE - 1.2.1 ÓfÓÇyl ì, ìf, ≤Á!e Ì yÑ, Ó Ì (Business Data Processing) ÓfÓÇyl ì, ìf ≤Á!e Ì yÑ, Ó ÌìÓ x! ≈ e ð xòçy ÌÓ !e Ì yÑ, úy, ð Ç!ðyò Ñ, Ó yÁ ÌÓ Ñ, yÓ ì, ìf ÌÑ, ÓfÓÇy! Ñ, ì, Ìlf Ó *, ðyhs, Ó - ì, ìf ≤Á!%!_ =!ú ÓfÓÇyl ÌÑ, Ó, E_Ó, ð!Ó ðy Ìì ì, ìf ÇM, EÍ Ñ, Ó Ìì, ñ ì, y ÌìÓ ÇÇ!¶, ÆcyÓ Ñ, Ó Ìì, ~ÓÇ ì, y ÌìÓ !Ó Ìy! ñ Ñ, Ó Ìì, Çk, ð Ñ, ÌÓ ñ Ìy Ìì, ÓfÓÇyl !¶, xyÓ Á ¶, y Ìúy¶, y ÌÓ ð!Ó à, yúòy

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Ñ, Ó y ÌÍ Ìì, ðy ÌÓ - v, ziyÉÓ !fl, !Ó *, ð

ð% ÌÓ y ÖäEÓ Óy ~Ñ, !¶, !ò!ì≈<T ðy Ìç ~Ñ, !¶, ÓfÓÇy ÌÍ Ó, ðif !Óe Ì Ìò%ò- ÓfyÇÑ, =!ú úk, úk, ÓfÓEyÓ Ñ, yÓ #Ó ÌÓ Ñ, v≈, ÇÇÓ «, ì, Ñ, ÌÓ ~ÓÇ ì, y ÌìÓ xfyÑ, yv, zr, ñ jñ !ò!ì≈<T xyöyò, Ezì, fy!Í Ç!ð ÌÑ ≈, Ç!ð)ì≈ ì, ìf Ó y ÌÓ - ì, yÓ y !ò!ì≈<T çò ÌÍ ì, y ÌìÓ @ ÄyEÑ, ÌìÓ Ñ, y ÌäE !ÓÓÓ !# ~ÓÇ xòfyòf ≤Áä, yÓ ð)úÑ, !fl, Öò, ðy¶, yÍ - ÓfÓÇy! Ñ, ì, ìf ≤Á!e Ì yÑ, Ó Ìì ! Ñ, ä%E ≤Á¶, yÓ Ó ÌÍ ÌäE ~ðò xòfyòf «, e=lú Eú ≠ xfyÑ, yv, zr, Ç ~ÓÇ Ì, ð ÌÓ yú ≠ ÓfÓÇy! Ñ, ≤Á!ì, ¶, yò=lú ì, y ÌìÓ xfyÑ, yv, zr, ð!Ó à, yúòy Ñ, Ó yÓ ðòf çò%, > ÁÍ fyÓ xfyÑ, yv, zr, Ç, ðfy ÌÑ, ä ÓfÓEyÓ Ñ, Ó Ìì, ðy ÌÓ ð Ìòò Microsoft Money Óy Quickbooks- ~Ó ð, Ìú Ñ, y!ðy!ò=lú ÌÑ, Ñ, y Ìòy ì, ì, #Í, ð Ìk, Ó !EcyÓÓ «, Ñ, ¶, yv, y !ò Ìì, E ÌÓ ðy - ~Ez Çò%, > ÁÍ fyÓ, ðfy ÌÑ, ä=lú cöhlfl, ÓfÓÇy! Ñ, Ìú Ìò ÌìÑ, ~ðò¶, y ÌÓ !ú! ðÓk, Ó y ÌÓ ly Ìì, Ñ, y Ìòy ðyò% ÌìÓ Ehlfl, Ìk, ð Ófì, #ì, xy!ì≈Ñ, !ÓÓ, ì, fl, !Ç!e Ì ¶, y ÌÓ ≤Á!fl, ì, EÍ - ~!¶, Ñ, yÍ ≈ Ñ, Ó ÓfÓÇy! Ñ, !Çk, yhs, ÌÁÍ yÓ ðòf ÓfÓÇy! ð!Ó à, yúÑ, ÌìÓ ì, ìf, ð)ì≈ ≤Á!ì, ÌìÓ ð ~ÓÇ xy!ì≈Ñ, !ÓÓÓ !# Ìì, Ó Ñ, Ó Ìì, Çk, ð - xfyÑ, yv, zr, Ç çò%, > ÁÍ fyÓ Ìò, ðñ Ez ÌÍ!¶, ¶, ñ < ì, ð)Ó Ìì=lú !ò!ì≈yÓ Ìì, Ó Ìì, ðy ÌÓ ñ Ñ, ð ≈ ä, yÓ # ÌìÓ Ìò! ð!ò!ì≈yÓ ÌìÓ ðòf ä!¶, ðyò!ì, !Ó ÌÓ à, ðy Ñ, ÌÓ ~ÓÇ ð ÌÓ yú ì, ìf ñ Ñ, Ó ÌÓ Ñ, v≈, ~ÓÇ xòfyòf ì, ìf ÇÇÓ «, ì, Ñ, ÌÓ - ? Ezò Ì¶, r, !Ó ðfy Ìòä Ìòr, ≈ Ì Ñ, y Ìòy ÓfÓÇy! Ñ, ≤Á!ì, ¶, yò ì, yÓ !Óe Ì ñ e Ì ñ, ðyÁòyñ ≤Á ÌÍ ~ÓÇ Ñ, yá, yòyú Óy fi, ÌÑ, Ó ì, ìf ÇÇÓ «, ÌìÓ ðòf Microsoft Excel Óy open office çò%, > ÁÍ fyÓ, ðfy ÌÑ, ä=lú NSOU ? SE-CO-11 10 ÓfÓEyÓ Ñ, Ó Ìì, ðy ÌÓ - Ezò Ì¶, r, !Ó ÓfÓfl, iy, ðòyÓ ðyif Ìò çò! ð Ìì, y ≤Á!ì, !¶, ð ÌÍfÓ ÌyÜyò Ç %!ò!y, ì, Ñ, ÌÓ x!ìÑ, Óy fl, !¶, ðif ÌyÜy Ìòò xòfl, iy Ì ÌÑ, ÓfÓÇy ÌÑ, Ó «, y Ñ, Ó y ÌyÍ - ? !Ev, zòfyò !Ó ÌÇyç≈ ðfy Ìòä Ìòr, ≠ !Ev, zòfyò !Ó ÌÇyç≈ ðfy Ìòä Ìòr, Óú Ìì, !ò ÌÍ y ÌÜÓ «, Ìe ≤Áy!≈# ÌìÓ xy ÌÓ Ìò Ñ, Ó yÓ ðòf ≤Áy!≈# ÌìÑ, v, zÍcy!Eì, Ñ, Ó yÓ ≤Á!e Ì y!¶, ÌÑ, ÓyG, yÍ ~ÓÇ !òò=yà, ÌòÓ ðyif Ìò Ìly!ì ≈Áy!≈# !ò ÌÍ yÜ EÍ - ~Ez ≤Ák, y, ð Ìì, ñ çò, %, > ÁÍ fyÓ =!ú fl, !Ç!e Ì ¶, y ÌÓ xy ÌÓ Ìò, ðe=lú !òò=yà, ð Ñ, Ó yÓ ðòf ~ÓÇ !ÓyÓf, ð#, ð!Ó à, yúòy Ñ, yÓ # ÇÇfl, iy=lúÓ ðòf e ð!ò!ì≈yò !Óyúy Ez ÌúÑ, > Δ!òÑ, v, y,

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y^iO^c ,o!O^a ,yúoy N ,O^yO^ ãof

ÓfÓEyÓ^ N ,O^y EÍ^ - ? cEä^ fí ,y^iO^ã ≠ Ezòö ,O^iöüò ^ ,N ,iöyúlä !m=i ~OC ! ,Δ ,óu ~!r ,Δ !c^líx ,iöÓ^ ≤Ä^ií^ yãö^iN , Óyí^
 ^ií^ ~OC N ,yÜä ÓfÓEy^iO^Ó^ ,o!O^öyí^iN , E...yc N ,iO^ - ~O^ öyif^iö ã% ,!_ñ v ,zk ,!i ,ñ @^ÄyEÑ ,ñ CÓ^ÓÓ^ yEÑ ,yO^ #ñ !
 Ó^le^i ,yñ Ö%ã ,iO^y iO^le^i ,y Ezi ,fy!i ç;ö^iN , !Öüi^v , ,y^iO^ic çCÓ^ « ,i N ,O^y EÍ^ ~OC Ö%Ó N ,ö cö^ií^ ^c=!ú
 ÓfÓEy^iO^Ó^ ãof ,öyÁí^y^ií ,öy^iO^ - ? x^i ,y^iöüò ≠ ≤Ä!%!_ Ó^ cyEy^iíf ÓfÓcyí^ ! , ~N ,ãö N ,öã ,yO^ # ló^ií^ y^iÜO^
 ≤Ä^ií^ yãö^ií^ ,yO^ !N ,ã%É !ò!≈<T le^i^yN ,úy ,ö fl ,ií^Çle^i^í ,y^iO^N ,O^ií ,öy^iO^ - i ,yO^y áo ào !EcyOÓ^ « ,i ~OC ãof
 Quicken ~OC Quickbooks~O^ ö^ií ,y çö% , ,Áí^fyO^ ÓfÓEyÓ^ N ,O^ií ,öy^iO^ - ~N ,Ez ,y^iO^ !Oe^i^ çCe^yhs ,
 N ,yÍ≈N ,úy ,ö SalesforceEUÈ~O^ ö^ií ,y^iYy^iYyÜ ,o!O^a ,yúoyO^ cyEz , =!úO^ öyifö
 fl ,ií^Çle^i^í N ,O^y^ií ,öy^iO^ -
 x^i ,y^iöüò ≤Ä!%!_ öÈÜÈ~O^ ÖO^ã , E...yc N ,iO^ - ~! , !ü^ Á ≤Ä!i , ,yò=lú^iN , N ,ö cö^ií^ ~OC N ,ö ÖO^iä , öif=lú Ó ,Eí ,o!
 Ó^öy^ií ,v ,z ,i ,öyíò N ,O^ií ,ç « ,ö N ,iO^ - 1.2.2^ò ,Áí^yN , ≤Ä!%!_ ÓfÓEyÓ^ N ,iO^ x ,fhs ,O^ #i cyÇÜ ,!òN , Á xyhs ,ÉcyÇÜ!
 òN , ^iYy^iYyÜ ,i ,f ≤Ä!%!_ Ó^ öyif^iöñ oñ ,i ,O^ñ N ,yÍ≈N ,iO^ ~OC N ,ö ÖO^iä , ^iYy^iYyÜ ÓfÓfl ,iyO^ öyif^iö ~N ,! , ≤Ä!
 i , ,yò v ,z ,öN ,i , E^ií ,öy^iO^ - i ,yO^ ÓfyÓfy !ò!^* ,ö ≠ ? Ezr ,yO^iö , !O ,o!ò ≠ O!≈ ,öy^iö ≤Äí^ CÓ ÓfÓcyí^ # ≤Ä!
 i , ,yò=lú ,y^ií^ ÓfÓcy ,o!O^a ,yúoyO^ ãof Ezr ,yO^iö , ÓfÓEyÓ^ N ,iO^ ly^iN , - Ó^iv , ,y Óy^aÈy^i ,y ≤Ä!i , ,yò^i
 ^N ,y^iöy xyN ,y^iO^Ó^ EyN ,öy^iN ,òñ i ,y^ií^ Á^ií^ ÓcyEz , =!ú ,öif !OK ,y ,ö^ií^ ãofñ xv ,yO^ !ò^ií ,ñ ,öifóÓf !N ,ö^ií ,
 ~OC xli ,iO^_ ,öif !Oe^i^ N ,O^ií , ÓfÓEyÓ^ N ,iO^ ly^iN , - !öce ,öN ,y≈ ,ñ xyöyãòñ fl ,fy ,ölv ,úñ A~ú~: Ezi ,fy!i x^iòN ,
 ÓfÓcy ≤Ä!i , ,yò +i%öye xóuyEz^iö N ,yã N ,iO^ - !N ,ã%É !N ,ã%É ÓfÓcy ≤Ä!i , ,yò xöfyof ^cyüfyü Á^ií^ ÓcyEz^i ,
 Ezr ,yO^iö ,öy^iN , ,! ,ç

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N ,iO^ ly^iN , - v ,z ,yíEÓ^ ifl ,iO^* ,ö

xyöO^y ÇÓyEz^ö ,çO%^iN , öif !OK ,y öi^i^iö!äE- ≤Ä!%!_ Ó^ Ófy ,öN , ÓfÓEy^iO^Ó^ ö ,iü ~òò!N , ~N ,! , ^äEy^i ,y ÓfÓcy
 ≤Ä!i , ,yòñ ≤Ä!i , ,y ~OC Ó^iv , ,y ÓfÓcy ≤Ä!i , ,yò=lúO^ cy^ií ≤Ä!i , m!@%i ,y N ,O^ií ,öy^iO^ - i ,yO^y Ófí^Ó^ú !O ,o!ò !
 OK ,y ðò=lú^iN , !Ohfl+ ,i ,öy ,y Óy !òO≈y!ä ,i , ^Üy , #^ií , äÈlv , ^ií^ ^iÁí^yO^ ãof ÉGoogle AdwordsÜÈ~O^ ö^ií ,y N ,ö ÖO^iä ,
 N ,yÍ≈N ,O^ Á^ií^ O^iO ,o!ò ÓfÓfl ,iy=lú ÓfÓEyÓ^ N ,iO^ - ~O^ ,öyü ,öy!üñ Ez^iöü öy^iN , ÇÈÜÈ~O^ öyif^iöñ ÓfÓcyí^ ,o!
 Ó^ã ,yüN ,O^y !òv ,zä^iü ,yO^ Á^ií^ ,öÈÜÈ~O^ cyEy^iíf ,y^ií^ !O^ií , ,y ,ö^ií , ,y ,ö^ií^ CÓ≈!ò!^ö^ií^ ÓfÓcy ,E~O^ ^Üy , #=!
 úO^ N ,y !äE^i ,öÈÜÈ~O^ @^ÄyEÑ , ^iN , ^ö^ií^ç^ií^ Ó^ öyif^iö ~OC ,y^ií^ ,öif Á ,o!O^ ^ií^iO^y !OK ,y ,ö^ií^ öyif^iö ,yO^y
 ^öyÖyEzú !O ,o!ò^iO^ ÓfÓEyÓ^ -O^8 N ,iO^iäE- i ,f ≤Ä!%!_ ÓfÓcy ≤Ä!i , ,yòÈÜÈ~O^ ^ ,O^iüy!üN , ^iYy^iYyÜ çCe^yhs ,
 NSOU ? SE-CO-11 11 Óyiy N ,öy^ií , cyEyí^ N ,iO^iäE- ≤Ä!%!_ ñ ÓfÓcyí^ # ≤Ä!i , ,yò=lú^iN , @^ÄyEÑ , ^ií^ N ,yãÈyN ,y!äE
 xyò^ií , cyEyí^ N ,iO^iäE- ≤Ä!i , ,yò=lú @^ÄyEÑ , ^ií^ ^iÁí^yO^ ≤Ä^iY^iO^ v ,z ,O^ ÓfÓEyÓ^ N ,iO^ i ,y^ií^ öi ,yöi , =!ú äyöyO^
 ^ã ,Ty N ,iO^ ~OC ^çEz xò%yl^i # i ,y^ií^ Á^ií^ ÓcyEz , =!ú^ií , ≤Ä^ií^ yãö^ií^ ,o!O^ ^ií^iO^y ≤Äiyò N ,iO^ - @^ÄyEÑ , ^ií^ ≤Ä!i , ö%
 E)^ií , ,o!O^ ^ií^iO^y ≤Äiyò N ,O^yO^ ãof ≤Ä!i , ,yò=lú xóuyEzò ã ,fy , Á N ,ú^cr ,yO^ ÓfÓEyÓ^ N ,iO^ ly^iN , - ? @^ÄyEÑ , ç
 jòN , ,o!O^a ,yúoy SCustomer Relationship ManagementV @^ÄyEÑ , ç;ö^iN , ÓfÓfl ,iy ,öy !c^líx ,ö! , i ,yO^ x! ,K ,i ,yO^ cy^ií
 Óy ^iYy^iYyÜ^iÜO^ cö! @^ÄyEÑ^iN ,O^ cy^ií N ,iíy ,öN ,lò^O^ N ,v , N ,O^yO^ ãof ÓfOE^* , EÍ^ - @^ÄyEÑ ,O^y !öò^N ,yòÁ ,öif
 Óy ,o!O^ ^ií^iO^y!O^ xv ,yO^ ^iÁí^yO^ ãof ^ö ,yò N ,iO^ò Óy^iN ,y^iöy xfy ,öÈÜÈ~O^ ÓfÓEyÓ^ N ,iO^ òñ i ,Oò ~Ez ≤Ä!%!_
 ^çEz @^ÄyEÑ^iN ,O^ cy^ií çöhf , N ,iíy ,öN ,lò^O^ N ,v , N ,iO^ ~OC çç!Y^<T i ,f ≤Ä!i , ,yò^iN , ≤Äiyò N ,iO^ - ^çEz çöhf , !
 ÓÓO^i !O^iY^ií^iO^ öyif^iö ≤Ä^ií^ yãö^ií^ ≤Ä!i , !e^i^y ≤Äiyò N ,iO^ ≤Ä!i , ,yò @^ÄyEÑ^iN ,O^ cy^ií ú_ ^üy# ç;ö^iN , ^Ü^v ,
 ^i ,y^iü - ? ^ ,!üN ,òö ,y^iO^™ ~OC ! ,v , Á N ,òö ,y^iO^™ ≠ ÓfÓcyí^ ≤Ä!i , ,yò=lú !O^ií , fl ,iyò^ií^ , ~iN , x ,ö^iO^Ó^ cy^ií
 ^iYy^iYyÜ Óäyí^ Ó^yO^ií , ^ ,!üN ,ö% ! , ÇÈÜÈ~O^ ÓfÓEyÓ^ N ,O^iäE- N ,öã ,yO^ #O^y !v ,!ã ,yú ò! =!ú ,yÜ N ,iO^
 ^òÁí^yO^ ãof Ez^iöüñ xóuyEzò CÓ^Oyö ~OC ^öyÖyEzú N ,!ö ,v ,z ! ,ç !v , ,yEzç=!úO^ ÓfÓEyÓ^ N ,iO^ ~OC v ,z ,öfl ,iy ,öyO^
 öyif^iö i ,f ≤ÄN ,yü N ,iO^ ~OC ò! ,ò N ,öã #O^ ãof ≤Ä!ü , i ! ,v , Á ^i , !O^ N ,iO^ - ^ ,!üN ,òö ,y^iO^™ Eü^ö ,yòñ Á^ií^ O^
 N ,fy^iöO^ yñ xlv , Á ~OC çE^iíyÜ# Ezr ,yO^iö , ÈÜÈ~O^ öyif^iö !ò! , ÇÈÜÈ~O^ fl ,iyò ~N ,!e! , N ,iO^ ~òò ~N ,! , ,yã% ,i^yú
 ,o!O^iOü^i , !O^ N ,O^y^iöy^iö ,o!O^#O^ ^ií^ ,y^iöy ≈Äyhs , ^ií^ , xÇü @^ÄEiN ,yO^ #O^y ~iN , x ,ö^iO^Ó^ cy^ií^ iöy
 N ,O^ií ,öy^iO^ ñ ò! =!ú^ií , ~N ,cy^ií N ,yã N ,O^ií ,öy^iO^ ~OC Óf!_ Ui , cy« ,yíN ,y^iO^Ó^ x! ,K ,i ,y^ií^ !O^ N ,O^ií ,
 ,öy^iO^ - ~! , ~N ,! , ≤Ä!i , ,yò^iN , i ,yO^ ,o!O^#Ófy ,ö# äÈlv , ^ií^ lyN ,y @^ÄyEÑ , ~OC xÇü#iyO^ ^ií^ N ,y^iäE^c^iN , ^ü ,O^
 N ,ö cö^ií^ ^ ,öÈÜÈ~O^ , çEyí^i ,y N ,iO^ - ? cO^ N ,y^iO^Ó^ cy^ií^ ^iYy^iYyÜ ≠ cO^ N ,yO^ ≤ÄO^i , i , !O^ií , ^iö^ö #ñ ! ,
 ^iYí ,y^iO^ ,öyü^iöO^ ãof ≤Ä!i , ,yò^iN , iyO^yÓy!EÑ , ,y^iO^ cO^ N ,y^iO^Ó^ cy^ií^ ^iYy^iYyÜ Óäyí^ Ó^yO^ií , EÍ^ - ≤Ä!i ,! ,
 ^üò^iö çCe^yhs ,ñ N ,O^ ≤Äiy^iöO^ ãof ^N ,y;öy!ò^iN , ~N ,! , x!Ó!FäÈB^ ^iYy^iYyÜ Óy iyO^yÓy!EÑ , ^ò , Áí^y^iN , ,O^

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v ,z ,öfl ,ií , ç%!ò!y ,i , N ,O^ií , EÍ^ - v ,z ,yíEÓ^ ifl ,iO^* ,ö ~

Ń, !, , òk, !i, !yó° òyif'ìò° Ò° !v, Á, !Ó° D ÓfÓEYó° Ń, !íó° Ń, y' !òy ~Ń, !, , Ólfl, Ó° cy' !l !%_ > , fyÜEÜE~ ÇÇÓ° !«, !, !, !f , òv, , !li, , òyó° y !yí° - Ò° òyif'ìò° ~Ń, !, , > , fyÜ !Ń, !, !, y Ń, !íí° Ń, , ò%, > , !)Ó° !í° !Ń, , òv, , !li, , òyó° y !yí° - Ń, , ò%, òk, !i, , ≠ ~Ń, !, , > , xyó° ~ò, xyEzlv, !Ç° !fi> , !òó° !%!> , xÇü !ò° !í° !ü!#, !, , - ~Ń, !, , > , Eú° !ú° !Óú° Óy > , fyÜ ~ÓÇ x, òó° !, , > , Eú° ~Ń, !, , > , Ey° !li, , !íó° yó° !v, !, yEzÇ (Hand held device) > , fyÜ = !ú° ~Ń, !, , > , Δy™ !ò, yó° ~ÓÇ ~Ń, !, , > , !Ó° !Ç, !yó° ~!lr, òyó° (Antenna) cy' !li, !%_ !y° !Ń, - > , fyÜ = !úó° xyó° ~ò, xyEzlv, v, z, òyiyò!> , !li, !%!> , xÇü Ó° !í° !làÉó ~Ń, !, , > , òyEz° !e° y!à, , ò !y, !f ÇM, !É° ~ÓÇ, ≤Á!e° !y° Ń, !íó° - x, òó° !, , > , Eú° ~!lr, òy° !li, !, !f @° ÁEi° ~ÓÇ, ≤ÁÓ° !Ń, !íó° - xyó° ~ò, xyEzlv, !%_ !Ń, y' !òy ~Ń, !, , > , !ò!≈<T Ólfl, Ó° òòf ~Ń, !, , > , !ò! i≈<T !Ç!Ó° !í° yú òy!yó° Óy° Ń, yv, !y° !Ń, - ~Ez > , fyÜEÜE~ Ólfl, !, , > , Ç!ò!Ń≈, !, !yÓi, #!° !, !f Ezò° !Ń, yv, (incod) Ń, Ó° y !y° !Ń, - Ey° !li, !íó° y !v, !, yEzÇ!> , Ó° òyif'ìò° !ò, yó° !, !Ó° D° ≤ÁÓ° !EÜE~Ó° òyif'ìò° NSOU ? SE-CO-11 20 > , fyÜEÜE~Ó° òif!fl, !i, !, !f ~!r, òy!> , Ó° òyif'ìò° ÇÇ@° ÁE Ń, !íó° ~ÓÇ° Ç!> , Çr, Δyú cy' !, y° !íó° , òy!#, !íí° !í° - ~Ez, !y° !íó° Ń, y' !òy Ólfl, Ó° !, y!«, !Ń, xÓfl, iyò Á, !yó° !yÓi, #!° !, !f Çr, yú cy' !, y° !íó° ÇÇÜ, E#, !y° !Ń, - ^

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Ó° !v, Á, !ò, , !Ń, y' !í° !™ xyEz° !v, !r, !ò, !Ń,

üòÈÜE~Ó° ÓfÓEYó° ≠ , ò!ó° ÓE° !òó° x!≈ ≤Áiyó ≠ ^ , yú Ó° yhfl, y= !úó° ^ «, !le ^ , yú ÇÇe° yhs, x!≈ xyiy° !í° Ó° !íó° !)Ó° Ń, Ó° !li, !ñ Ez° !úŃ, > , Δ!òŃ, ^ , yú Ń, y' !úŃ, üò SEz!> !Çv !Ç° !fi> , òEÜE~Ó° òyif'ìò° !ò!%f!i, ò, !y° !íó° ^ , yú ÇÇ@° ÁE Ń, Ó° y E!° - Üy!v, , = !ú° ^ , y' !úó° òif !í° !í° !yóyó° çò!° !yöy° !li, E° !íó° òyñ Üy!v, !, !, !li° !≤Áy@° Áy° !ò !y, !úŃ, y, !%_ , E!° !, !íó° fl, !l° Ç!e° !í° !, y° !íó° x!≈ ≤Áiyó Ń, Ó° y E!° ~ÓÇ !li° !li° , òy E!° !, !íó° !Ç° !fi> , ò!> , ~Ń, !, , > , !Ó° D° ≤ÁÓ° !Ń, !íó° !y° Üy!v, !, !, !Ń, ^ , yú EÜE~Ó° òif !í° !í° !í° !li, xò%ò!i, !í° òy- x° !òŃ, !«e !≤Á° !í° òEzv, > , Δy™ !í° , òy≈ , , òy° !Ç (Pass) xyó° ~ò, xyEzlv, > , fyÜ!%_ !y° !Ń, !ñ !yó° ò, !íú xyó° y !òò !y, !y° !y, !Ń, !íó° !, !òò , òyó° !úŃ, > , Δy™ !í° , òy° !í° , Ó° ≤Á° !íó° , ò! !ò!úf ≤Áiy° !òó° Ń, y!> , fl, !l° Ç!e° !í° !, y° !íó° Ç!òß° E° !í° !yí° ~ÓÇ ≤Áfl, iyò , ò !l!Á° ≤Á° !íó° !úó° xò%ò!i, !ò° !íú- Ç!ò! ÓfÓfl, iy, òòy ≠ xyãŃ, yú ÇÓ° !à, !í° xyi° !òŃ, ~ÓÇ Ń, y!≈Ń, Ó° ÇÇfl, iy= !ú Ç!ò! > , Δfy!Ń, Ç fl, !l° Ç!e° !í° Ń, Ó° yó° òòf RFID ≤Á!%!_ ÓfÓEYó° Ń, Ó° !làE- RFID Çòyiyò= !úó° v, z, òó° !Ç, !_ Ń, !íó° !Ç° !fi> , ò òfyò% !yú > , Δfy!Ń, Ç myó° y Ç, T x° !òŃ, Çòçfy ~v, , y' !òy ÇΩ, Ó- xyó° ~EzxyEzlv, !í° !í° , òif , ò!ó° ÓEò Ç!ò!Ń≈, !, !Ń, yã= !ú x° !òŃ, !òò%fi, !, y° !íó° Ń, ò çò° !í° ~ÓÇ v, z, ò!%_ !òó° y, ò, yó° òyif'ìò° Ç!òyìò Ń, Ó° y ÇΩ, Ó-

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v, z!yEÓ° !fl, !ó° * , ò Óúy° !í° !li, , òy° !íó° !ñ !òò° Ń, y' !òy° !üfi> , ^ Ey° !ò, ^

!ú !yŃ, !íóòñ !, !òò !, yó° ≤Á° !í° yãò# !° !yÓi, #!° v, z, òyiyò RFID > , fyÜ myó° y !ò!° !s, fl, E° !li, , òy° !íó° - !ú!fi> , Ń, , ≠ , òif ~ÓÇ , òfy° !ú, = !ú xyó° ~ò, xyEzlv, > , fyÜ Ń, Ó° y !yŃ, !úŃ° Ö%Ó Ń, , ò çò° !í° ^ Ç= !ú =iyöäyi, Ń, Ó° y ÇΩ, Ó E!° - ~Ń, Ez cy° !li, !yó° !, y!«, ! íŃ, xÓfl, iyò ~ÓÇ , ò!ó° òyi , ò%Çyò%, ò%ÇÓ° * !í° , ò äyòy ÇΩ, Ó E!° - ~Ó° ò, !úŃ° ~Ń, !, , !Óüyü !v, , òy≈ , !íòr, yú fi> , y° !íó° ≤Á! !, !, , ò !lífó° fi> , Ń, !, ≤Á!i, ò%E) !li≈ , äyòy ÇΩ, Ó E° !í° !y° !Ń, - =iyöäyi, Ń, Ó° ! ≠ xyó° ~ò, xyEzlv, ÓfÓEYó° Ń, Ó° yó° ò!ú v, z° !jüf Eú Ń, y' !àó° ~ÓÇ° !íó!_ Ń, !, òó° !, E...yç Ń, !íó° =iyö= !úó° !k, !, y Ó, !k, Ń, Ó° y- xò%ó° * , ò, !y° !íóñ çòhfl, !ó° !òó° !ÓÓÓ° !ñ !íòò ÇyEzãñ =iyöyñ !ü Ez! , fy!íó° cy° !li, , òif= !ú Ç!#, Ń, !, y° !íó° =iyöäyi, Ń, Ó° y- ~Ez, !y° !íó° òó° !, ~ÓÇ çò!° !% !, yEz cyó!° E!° - ≤Áy!# Çòy_ Ń, Ó° ! ≠ RFID ÇE ≤Áy!# !íó° > , fy!ÜÇ ~Ń, !, , Ń, !, !í° !Ń, Ó° òòf ~Ń, !, , =Ó° !ç, ò!i≈ Ey!i, !yó° - ≤Á!i, !, , ≤Áy!#Ó° Áàòñ Ó!° çñ ÓÇüÓ, !k, !ñ !à, !Ń, !ÇyÓ° !ÓÓÓ° !Ezi, fy!i Ç!ò!Ń≈, !, !, !f Çòy_ Ń, Ó° yó° , òyüy, òy!ü çò, > , Á!° fy° !íó° Ó° cyEy° !l!f òi%, ò !, !f xy, ò° !úyü, Ń, !íó° !, !f xy, ò° !v, > , Ó° yó° !li, cyEy!f Ń, !íó° - ò, !íú Ç!#, Ń, !, çò° !í° ≤Á° !li, fŃ, !, , ≤Áy!ó° ^ «, !le ≤Á° !í° yãò# !° ÓfÓfl, iy° òÁ!° y ÇΩ, Ó E!° - Çyã=yó° # ≠ Eyç, òyi, y' !ú RFID ≤Á!%!_ x° !òŃ, = !ú ^ «, !le ÓfÓEYó° E° !í° !y° !Ń, !ñ !íòòñ x° !fl, fy, òà, yó° !s, f= !ú > , ΔfyŃ, Ń, Ó° yó° òòf Óf!_ ÈÜE~Ó° yÜ#ñ !ü≈Ń, ~ÓÇ Ń, , ò≈#° !íó° > , Δfy!Ń, ÇÈÜE~Ó° òòf- fl, !yfl, !f° !ÇÓyü !ü° !í° xyó° ~ò, xyEzlv, ≤Á!%!_ Ó° ÓfÓEY° !íó° Ó° ò, !íú ≤Á° !í° yãò# !° =Ó° !ç, ò!i≈ x° !fl, fy, òà, yó° ÇÓ° Oyö= !ú ÇE° !là Ö% !í° !à , òyÁ!° y ÇΩ, Ó E!° !ñ , òyüy, òy!ü x!≈ !ò!i, Ń, !, òó° !, E...yç Óy fl, !yfl, !f° !ÇÓy° !, Óò= !ú !li, !òó° , ò, y° Ó, !k, Á ÇΩ, Ó E° !í° !làE- Eyç, òyi, yú= !ú !li, ÇÓ° !à, !í° Çyiyó° !y xyó° ~ò, xyEzlv, xfy!≤° !Ń, !, !üò= !ú Eú Ezò° !í° , r, !Ó° > , Δfy!Ń, Çñ Ń, !r, Δyú xfy° !: Çñ fi> , yò, ~ÓÇ° Ó° yÜ#° !íó° > , Δfy!Ń, Ç ÇÓ° Oyö > , Δfy!Ń, Ç lv, Ç° !í° , òy° !làÓú v, z, òyiyò= !ú > , Δfy!Ń, Çñ Ó° !v, , y/Ófl° Ó° ú ÇÓ° Oyöñ !ú!», > , Δfy!Ń, Ç Ezi, fy!i- xfy° !: Ç!ò!° s, fi ≠ xyó° ~ò, xyEzlv, xfy° !: Ç Ń, !r, Δyú !Ç° !fi> , ò= !ú !Ń, !Ń, y!yí° ~ÓÇ Ń, !òò ~!> , ~Ń, !, , !Ó!° Ç Óy° Ó° !í° !ò ≤Á° !íóü Ń, Ó° !làE° !y Çòy_ Ń, Ó° !li, Ń, yã Ń, !íó° - Ń, yòÁ ÇÇfl, iyó° !fl, òy≈ , Ç Óy ÇD#, v, z!ç° !íóó° ò° !li, á, òy Ç !ò° !Ń≈, !ñ !Ó° !ü° !li, !ò!≈<T fl, !y° !ò Óf!_ !íó° ≤Á° !íó° !úó° xò%ò!i, !í° !li, Óy xfl, !#Ń, yó° Ń, Ó° !li, ~!> , v, z, ò° !lyÜ#- x!ò, !íçñ Ń, , ò≈#° !íó° çò!° !à, Á xò%≤Á° !íóü !ò!° s, f!íó° òòf Ń, y!òy!òó° ò° !líf ~Ez ~Ń, Ez Ń, yã Ç!òß° Ń, Ó° y° !í° !li, , òy° !íó° - NSOU ? SE-CO-11 21 , òyç° !í° , òy≈ , ≠ ~Ń, !, , ~ò° !íó° !v, v, !à, , ò !í° !í° !í° !í° , òyç° !í° , òy≈ , = !ú !Ń, Óy° !í° y° !ò!> , ΔŃ, !, òyç° !í° , òy≈ , ñ Ez, òyç° !í° , òy≈ , Óy lv, !à, yú , òyç° !í° , òy≈ , Óúy E!° - ~Ez !à, , ò!> , !li, Óy° !í° y° !ò!> , ΔŃ, !, !f Ó° !í° !í° !làE° !y , òyç° !í° , òy≈ , iyó° !Ń, Ó° , ò!ó° !à, !í° ≤Á° òyi Ń, Ó° !li, ÓfÓE* , E!° - E-passport ~Ó° RFID !à, , ò= !ú !li, ÇÇÓ° !« , !, !, !f !í° !úó°

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ò# !i, Ó° v, z, òó° !ò!≈, Ó° Ń, !íó° - ç

yiyó'í,íf ççó'«í'íðò òyöñ'í,y!ó'ö ~óç äb√ fl iyöñ !úDñ äyi,#'í'í,y ~óç äÉ!óó' ~Ñ,!, ,lv,!,ä,yú ççfl,òó' ~ííó' ò'íííí
 ÿ'ííÑ,- ~äÉy, ,y ,òyç'í,òy'í'»ç,ó' ~v, ,y !ä, ~í, ò ÿÑ,y xòfyòf i,íf=!ú Éúñ'íðò ççöfyñ Ezç%fi ,y!ó'ö ~óç fl iyò ~óç' òí' yí
 ~ú'í ÉÁí' yó' í,y!ó' Òñ çòy_ Ñ,ó' í'ç'íí'í, ~íðò' äòf ÓfÓE*í, òyòçìø, Óy'íí' y'íð! ,Δ: ò%'ííó' fl, [Ñ, ,li, ñ xyà%'íúó' äÉy, ò
 fl, [Ñ, ,li, Óy xyEz!ó' ü fl, [Ñ, ,li, - úyEz'íó' !ó' ~óç äyí%'áó' ≠ xyó' ~ò, xyEzlv, äyí%'áó' ñ úyEz'íó' !ó' ~óç xòfyòf çìò!Ñ, ,i, !
 Ó¶, y'íú' Ó!üó' ¶, y'ü v, z, òy'íí' ≤Ä'íí' y'ü Ñ,ó' y'É'íFäÉ ≠ ? Óífl, =!ú , Δfy!Ñ, Ç ≠ çç@' ÄÉ=!úó' çìò!í≈ fi> Ñ, ,ò!ó' ä, yúòy
 Ñ,ó' y ~Ñ, ! ,! Öüyú ~óç çòí' çy'í, ò« , Ñ, yä- xyó' ~ò, xyEzlv, ó' çyÉy'íí' f' çEz Ñ, yä x'íòÑ, çÉ'íäEz çìòyò Ñ,ó' y'íy'í - ? !
 òó' y, ò_y !ç'íí' ,ò ≠ à%'í, ó' çòçfy'í'íí, äyí%'áó' ñ Úfyúy!ó' ó' ò'íí, y ~Ñ, ! ,x, ò!ó' Éyí≈ çìò' ó' « ,y- RFID fl, í'í' Ç!e
 'í'¶, y'íó' çòy_ Ñ,ó' y'í'í, ,òy'íó' íy> ,fy'íúó' Óífl, ó' xy'í@yúò , Δfy!Ñ, Ç myó' y'íò' y, ò_y ≤Ä'íyò Ñ, ,íó' - e' #v, ,y
 Ez'í¶, r, çòí' ≠ ≤Ä'í, 'ííy!Üi, yó' ò'íí, y x'íòÑ, e' #v, ,y Ez'í¶, 'íí, xçü@' ÄÉíÑ, yó' #'ííó' xóúfEz'ííy'í çòí' !òì=yó' í'Ñ,ó' ~íí,
 É'íó' - ~! , Ñ,ó' yó' ç'íó' =y, ò v, z, òy'í' Éú'í, y'ííó' > ,fy'íúç ~óç !ò'í' s, fi ,ò'íí' r, =!ú'íí, ,òyç Ñ,ó' yó' çòí' > , Δfy!Ñ, Ç
 Ñ,ó' y- RFID ÓfÓE'y'íó' ó' òyí'í'ò' çì> , Ö%ó' çÉä¶, y'íó'Éz Ñ,ó' y çQ, - !!ä, e ≠ 1.4] 1.4 çyó' yçü ? í, íf Éú x! =ÓÉ ççÜ! ,í, ,
 ~v, ,y - ? í, ~íí'fó' !v, !ä, yEz'íäüò !í'íí' ñ ÓfÓcyí' # ≤Ä'í, ,ç, yò =!ú'í, y'ííó' , ò!ó' ~í'í'òy v, zB'í, Ñ, ,íó' ~íäÉ ~óç !v, !ä, yú
 çó' Óyò =!úó' ç%! Óiy =!ú v, z, ò'íí¶, y'ü Ñ,ó' ~íäÉ - ? ÓfÓcyí' í, íf ≤Ä'í' í' yÑ,ó' ~ííó' x! = e' ò xòçy'íó' !e' í' yÑ, ,úy, ò çìòyíò
 Ñ,ó' y'íó' Ñ, y!ó' í, íf'íí, ÓfÓcy!í' Ñ, ,íí'f'ó' * ,òyhs, ó' -
 NSOU ? SE-CO-11 22 ? Óìç, òy'íò ≤Ä'í' çó' ÓfÓcyí' # ≤Ä'í, ,ç, yò =!ú'í, y'ííó' ÓfÓcy ,ò!ó' ä, yúòyó' äòf Ezr, yó' ~íò>
 ÓfÓE'yó' Ñ, ,íó' í, y'ííó' Á'íí' ÓcyEz> , =!ú , òí'f !ÓK, y, ò'ííó' äòfñ xv≈ ,yó' !ò'íí, ñ ,òí'fó'f !Ñ, ,ò'íí, ~óç x! ,!ó' _ , òí'f !Óe'íí
 Ñ,ó' ~íí, ÓfÓE'yó' Ñ, ,íó' íy'ííÑ, - ? ^ , !úÑ, ,òò, y'íó' !TMç Éú'ò, yòñ Á'íí' Ó Ñ, ,fy'íó' yñ xlv, Á ~óç çÉ'ííyÜ#
 Ezr, yó' ~íò> ,ÉÜÈ~ó' òyí'f'íò' !ò! , ÇÉÜÈ~ó' fl iyò ~Ñ, !ei, Ñ, ,íó' ~òò ~Ñ, ! ,¶, yä%≈ ,í' yú ,ò!ó' ~ííó' ~í, !ó' Ñ,ó' y'ííy'íò
 ,ò, !Íó' #ó' ~íí'íí, y'íòy ≤Ä'íyhs, ~íí'íí, xçü@' ÄÉíÑ, yó' #ó' y ~íí'íí, x, ò'ííó' ó' çy'íí' Óf!_ Üi, çy< ,y!Ñ, y'íó' ó' x!¶, K, í, y'í, !ó'
 Ñ,ó' ~íí, ,òy'íó' - ? Á'í' yó' ~íúç xfy'í:ç ≤Ä'í' ,yÑ, ,ú (Wireless Access Protocol) !í'íí' ~òyÓyEzú Óy!íä'f çQ, Ó' É'íí' ~íäÉ - ?
 Ñœ, yv, zv, Ñ, !jòv, z! , Ç Éú ≤Ä'íí' yäò#í' v, y, y ~óç Ñ, !jòv, yó' ~Äy@' Äyò =!ú xyöy'ííó' !òä'f, !Ñ, !jòv, z, yó' Éyv≈ ,
 v> ,yEz¶, ÉÜÈ~ó' Ó'í'íú ~òò ~Ñ, ,y!y'í' äòy'ó' yÓy'ííyò ~íí'íí, Ezr, yó' ~íò' ~í, ,ó' òyí'f'íò' í, y'ííó' çÉ'íä ,òyÁ'í' y'íy'í' ~óç
 ÓfÓE'yó' Ñ,ó' y'íy'í - ? Ezr, yó' ~íò> , xò, !!çç (IOT) Éú ,òyó' fl, ò!ó' Ñ, ,çìòÑ, ,í%' ~òò ~Ñ, ! ,çòy_ Ñ, yó' # Ñ, !jòv, z! , Ç
 !v, ¶, yEzçñ íy ~Ñ, ! ,ò> ,Á'í' y'ííÑ≈ ,ó' òyí'f'íò' òyò%'ííó' ç

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y'íí' òyò%'ííó' Óy òyò%'ííó' çy'íí'

Ñ, !jòv, z, y'ííó' ó' ò'íí'f'í' v, ,y

100%
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fl, iyòyhs, ó' Ñ,ó' ~íí, çyÉyí'f' Ñ, ,ííó' - ?

Ñ, ,!eò Ó%k, ò_y S~xyEzV Ñ, !jòv, z, yó' !ÓK, y'ííó' ~òò ~Ñ, ! ,!íÑ, ,íí! , Ó%k, òyò' ò'ííò' ~í, !ó' ó' Á, òó' ~äyó' ~íí' ñ íy
 òyò%'ííó' ò'íí, y Ñ, yä Ñ,ó' ~ííó' ~óç ≤Ä'í, !e' í' y'ííy'

100%
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W

íó' - ? Ó' !v, Á !ò , ~íí'íí, y'íí' !TM xyEz'íí, !r, !ò, ~íí'íí, üò ~

Ñ, ! , ,òk, !i, íyó' òyí'f'íò' ó' !v, Á, ó' D ÓfÓE'yó' Ñ, ,íó' ~Ñ, y'ííyòy ~Ñ, ! , Óífl, ó' çy'íí' í%' _ , > ,fy'íí'ÉÜÈ~ ççó' !« , í, í, íf
 ,òv, ,íí, ,òyó' y'íy'í - 1.5 xò%ú#úò# 1.
 í, ~íí'fó' ~Ó!ú<Tf =!ú v, z'íí'ó' Ñ,ó' &
 í - 2. ÓfÓcy'íí'ó' ~« , ~íe xyv, z> , ~íçy!ç≈ç Óú'íí, !Ñ, , ÓyG, yí' /3. ~òyÓyEzú Ñ, ,òyç≈ÉÜÈ~ó' ÓfÓE'yó' =!ú !Ñ, !Ñ, - 4.
 Ñœ, yv, zv, Ñ, !jòv, z! , Ç'íí'
 Ó' ~Ó!ú<Tf =!ú xy'íúyâ, òy Ñ,ó' &ò - 5.
 fl, øy≈ , Éyö Óú'íí, !Ñ, , ÓyG, yí' /1.6 v, z'ó' çç'íí'í, í, 1. xò%'íí'ÄÉí 1.1 2. xò%'íí'ÄÉí 1.2 3. xò%'íí'ÄÉí 1.3 1.4. xò%'íí'ÄÉí 1.3.2 5.
 xò%'íí'ÄÉí 1.3.3

Òò Ò%G, ìì, òy!Ó Ì Ñ, #¶, y, Ì Ñ, !jòv, z, yÓ xyöy Ìíó ã#Òò ÌÑ, xyÓ Á ÇÈá ~ÓÇ v, z, ì, Ñ, Ì Ò ÌäÈ- Ñ, # ÌÓy≈, Á òyv, z ÌÇÓ òyif Ìö ÓfÓEYÓ Ñ, yÓ # ≤Áì_ v, > yñ Ñ, !jòv, z, yÓ ~Ñ, !, Ezò, ò%, !E ÌÇ ÌÓ @ ÌÄÈ Ñ, ÌÓ - ì, yÓ ò ÌÓ ÌÇ! , ≤Á ÌÇ Ñ, ÌÓ ~ÓÇ ò, úyò, ú Óy xyv, z, ò%, !, ò!ò, ÌÓ Ó òyif Ìö ≤Áìü≈ò Ñ, ÌÓ - 2.3 Ñ, !jòv, z, y, ÌÓ Ó ÌÓ!üçf çòhfl, ìÓ Ì ÓÇ xyÑ, y, ÌÓ Ó Ñ, !jòv, z, y, ÌÓ Ó Ñ, Ì Ì Ñ, !, çyiyÓ Ì Ó!üçf Ó Ì Ì ÌäÈ- ~! , x ÌòÑ, ä! , ú le Ì yÑ, úy, ò ~ÓÇ Ñ, y!≈ ò!Ó ã, yúòy Ñ, Ó Ìì, ç« ò- 1. Á! yv≈, Ìä≈f (Word-Length) ≈ ~Ñ, !, !v, !ä, yú Ñ, !jòv, z, yÓ ÓyEzò!Ó ¶, yÓ Óy ÓyEzò!Ó Ì Ñ, yv, 0 ~ÓÇ 1 myÓ y ã, y!ùì, È! ñ ~! , Ì Ñ, Óúöyè 0 ~ÓÇ 1 myÓ y ≤Áìü≈ì, !, !fEz Ó%G, ìì, òy!Ó - ~Ñ, !, ÓyEzò!Ó !v, ! ä, Ì Ñ, ~Ñ, !, !Ó, Óúy È! - 8 !Ó Ì, Ó ~Ñ, !, !, ìü ÓyEz, !E ÌÇ ÌÓ ò!Ó Ìä, !, - ~Ñ, !, !, Ñ, !jòv, z, yÓ ~Ñ, çy Ì Ì Ñ, !, !Ó, ~Ñ, Óy ÌÓ ≤Á ÌÇ Ñ, Ó Ìì, òy!Ó ì, y Ì Ñ, !, yÓ Á! yv≈, ÈÜÈ Ìä≈f (word-length) Ó Ìü- ~! , ~Ñ, !, !, Ñ, !jòv, z, y, ÌÓ Ó Ñ, ! jòv, z, !, Ç « òì, yÓ ~Ñ, !, !, ò!Ó òy, ò- çyiyÓ ì, ü ÌΣÓ Ìä≈f! , 8 !Ó, ñ 16 !Ó, ñ 32 !Ó, Óy 64 !Ó, !E ÌÇ ÌÓÉz ÓfÓÉ*, È! - Á! yv≈, ÈÜÈ Ìä≈f Ì, !#ã≈ È! Ñ, !jòv, z, yÓ !, !, !, Ó!ü ü!_ úyü# ÓyG, y! - v, z, iyÉÓ ifl, !Ó *, ò Óúy !y! Ìòò xyóÓ y ~Ñ, !, !, 64 Ó, Ñ, !jòv, z, y, ÌÓ Ó !Ó!üçf Ñ, !y Ó!üçf, yÓ x!≈ ~! , Ó Á! yv≈, Ìä≈f Èü 64 !Ó, ñ 64 !Ó, òy Ìò Èü Ñ, !jòv, z, y, ÌÓ Ó Ó%Ó òðì, ≤Á ÌÇ!üçf Ñ, Ó Ìì, òy!Ó ñ ~! , Ó%Ó v, z, Fä, Ü!ì, Ìì, ä, ú Ìì, òy!Ó ~ÓÇ Ñ, Óú Ñ, Ì Ì Ñ, Ì Ç Ì Ñ, Ìü, xyv, z, ò%, !, !f Ìì, òy!Ó - ~Ñ, Ez¶, y, ÌÓ xyóÓ y 8 !Ó, Óy 16 !Ó, Óy 32 !Ó, òyEz Ìe y ≤Á ÌÇÇÓ Óú Ìì, ì, yÓ Á! yv≈, Ìä≈f Ì Ñ, !, !ò Ìüü Ñ, ÌÓ !y!Ñ, - 2. Ü!ì, (Speed) ≈ Ñ, !jòv, z, y, ÌÓ Ó ò Ìì, y Ì Ñ, yòÁ Ez ÌüÑ, !, !ò Ñ, !, Üfy Ìä Ì, Ó Ü!ì, ~Ñ, !, !, =Ó ðç, ò!≈ ~Ó!üçf- Ì Ñ, yòÁ Ñ, !jòv, z, yÓ Ì Ñ, yòÁ ¶%, ú äÈyv, yEz Ñ, Ì Ì Ñ, Ì Ç Ì Ñ, Ìü, Ñ, Ì Ì Ñ, !ò!ü! ò !ò ÌüüyÓü# (Millions of Instruction) Ñ, y!≈Ñ, Ó Ñ, Ó Ìì, òy!Ó - Ñ, !jòv, z, y, ÌÓ Ó ì!_ Óyv, yÓ çy Ì çy Ì Ü!ì, Á Óy Ìv, , - ~Ñ, !, !, Ñ, !jòv, z, yÓ ~Ñ, !ò! ò Ì, Ó ¶, @zÇ ÌüÓ ò Ìif Ì Ó Ìv, , y Ñ, yä! , ç!òß Ñ, Ó Ìì, òy!Ó Ç! , Ì Ñ, yòÁ çyiyÓ Ì òyò% ÌÓÓ myÓ y ÇM, Èy!ùì, È Ìì, Ñ, Ì Ì Ñ, á, y Óy Ñ, Ì Ì Ñ, ÓäÉÓ çò! úyÜ Ìì, òy!Ó - Ñ, !jòv, z, y, ÌÓ Ó Ü!ì, Ó ò!Ó òy Ì, òÓ ~Ñ, Ñ, !, !, Èü òÜy Ey≈, ä (MHz) x!≈y! ≤Á!ì, Ì Ç Ì Ñ, Ìü, Ñ, Ì Ì Ñ, !ò!ü! ò !ò Ìüüy Ñ, y Óy !ÜÜy Ey≈, ä (GHz) x!≈y! ≤Á!ì, Ì Ç Ì Ñ, Ìü, Ñ, Ì Ì Ñ, !Ó!ü! ò !ò ÌüüyÓü# v, fl, Ó, ò ~ÓÇ úfy, ò, Ì, òÓ ò Ìì, y çy!ì, Ñ, Ñ, !jòv, z, y, ÌÓ Ó çyEy Ìfl ≤Á ÌÇ Ñ, Ó y !y! - xy ÌÓ Ñ, !, v, z, iyÉÓ !E ÌÇ ÌÓ Óúy Ì Ìì, òy!Ó ñ ç%, òyÓ Ñ, !jòv, z, yÓ =!ú òfy !òy ÌÇ Ì Ñ, u, ñ Ñ, y !òy Ñ, y !òy «, Ìe !, ò Ì Ñ, y ÌÇ Ì Ñ, Ìü, ò!Ó òy, ò Ñ, Ó y Ü!ì, Ìì, Ñ, yä Ñ, Ó Ìì, òy!Ó ÈÜÜÈÿ òyEz Ìe y Ñ, !jòv, z, y, ÌÓ Ó !%, úòy! ~Ñ, EyäyÓ Ì Ì Ñ, ~Ñ, !ò!ü! ò =! Ó!ü òðì, Ü!ì, ç!òß - 3. Ì Ñ, y, ÌÓ ä (Storage) ≈ ~Ñ, !, !, Ñ, !jòv, z, yÓ ≤ÁÄ%, Ó ò!Ó òy Ìì v, , y ÇM, È! Ñ, Ó Ìì, òy!Ó - ~! , Ó Ì Ñ, y, ÌÓ ä « òì, y Ñ, y!≈ì, xç#ò- ì% Ì ≤ÁÄ%, Ó ò!Ó òy Ìì v, , y ÇM, È! Ñ, ÌÓ Ó yÖ Ìì, òy!Ó Ó ÌüEz Ñ, !jòv, z, yÓ NSOU ? SE-CO-11 26 Ì Ñ, y, ÌÓ ä! , Ó =Ó ðç xç#ò ì, y ò! ñ ~! , Ó çÓ Ìä, Ì Ì Ó Ìv, , y =! Èü ÓfÓEYÓ Ñ, yÓ # Ì Ì, !f ä, yò Ñ, ! jòv, z, yÓ Ì Ñ, y, ÌÓ ä Ñ, Ì Ì Ñ, Ì Ç Ì Ñ, Ìü, Ó ò Ìif Ç! , ò%òÓ ðç, yÓ Ñ, Ó Ìì, òy!Ó - Ìòò ≤Á Ì Ì yäò È! Ñ, ! jòv, z, y, ÌÓ Ó Ì Ñ, y, ÌÓ ä « òì, y Óyv, , y !òy Ì Ìì, òy!Ó - v, z, iyÉÓ ! ≠ !Ç!v, ñ Eyv≈, ÈÜÈ!v, fl, ò ~ÓÇ Ì, òòv, yEz¶, ÈÜÈ~Ó ò Ìì, y ÜÓ! Ì Ñ, y, ÌÓ ä !v, ¶, yEz ÌÇ (Secondary Storage Devices) v, , y ÇÇÓ «, ! Ñ, Ó y Ì Ìì, òy!Ó - ~äÈyv, yÁ Óúy Ì Ìì, òy!Ó ñ Ñ, yòÁ ü ÌΣÓ x!≈ äyò Ìì, Ç! , Ñ, Óú Ñ, !jòv, z, y, ÌÓ , yEz, ò Ñ, Ó yÓ ìÓ Ñ, yÓ È! ~ÓÇ Ñ, Ì Ì Ñ, Ì Ç Ì Ñ, Ìü, Ó ò Ìif ò, úyò, ú, òyÁ! y !y! - ÌÓy Ìò ≤ÁÄ, !ùì, x!¶, !y ÌòÓ (Dictionary) çyEy Ìfl ÇEz ü ÌΣÓ x!≈ Ó% Ìä òy, òyÁ! y, ò!≈hs, xyöy ÌíÓ x ÌòÑ, =!ú ò, ð, v, z, y, Ìì, È! - ç%! , Ó yç òðì, ~ÓÇ !ç, òk, !ì, Ìì, ≤ÁÄ%, Ó ò!Ó òy Ìì v, , y ÇÇÓ «, ! ~ÓÇ ò%òÓ ðç, yÓ Ñ, Ó yÓ «, òì, y Ñ, !jòv, z, y, ÌÓ Ó ~Ñ, !, !, =Ó ðç, ò!≈ ~Ó!üçf- ~! , Ì Ì Ñ, yòÁ ≤ÁÑ, y, ÌÓ Ó v, , y Ìòò, òy¶, fñ !à, eñ x!v, Áñ !¶, !v, Á ÇÇÓ «, ! Ñ, Ó Ìì, òy!Ó - v, z, iyÓ ÉÓ ! ≠ 1 ^, Ó yÓyEz, Óy 1 !, !ÓÓ ~Ñ, !, !, Eyv≈, !v, fl, ò EyäyÓ EyäyÓ EzÈÜÈÓ%Ñ, ñ Üyòñ !¶, !v, Á ò, yEzún ä, ú!Fä, e Ezì, fy!ì ÇM, È! Ñ, ÌÓ Ó yÓ Ìì, òy!Ó - 4. !ly!≈ì, y (Accuracy) ≈ Ñ, Óú Ü!ì, Ez ò! ñ Ñ, !jòv, z, yÓ =!úÁ ì, y ÌíÓ !ly!≈ì, yÓ äòf, ò!Ó Ìä, !, - Ì ÌÈ!%, ~Ñ, !, !, Ñ, ! jòv, z, yÓ Ì Ñ, Óúöyè ì, y Ì Ñ, Ì Á! y !ò Ìüü=!ú xò%ÇÓ Ì Ñ, ÌÓ ñ ì, yEz eß! , ÌÓy !f Ìü Ç! , çyiyÓ Ì, x Ì!Ó!_ Ñ, Ñ, yÓ Ìì á Ì, - ~Ñ, !, !, Ñ, !jòv, z, yÓ !Ç Ìf! , ò Ç! Ñ, ¶, y, ÌÓ çÓ!Ñ, ä%È Ñ, Ó Ìì, òy!Ó - Ñ, !jòv, z, yÓ !Ç Ìf! , Ìò Ì Ñ, ä%È ≤Á!%_ Ü!ì, çöçfyÓ Ñ, yÓ Ìì eß! , ä, Ìì, òy!Ó ì, ÌÓ Ó!üü¶, yÜ «, Ìe eß! , òyò% ÌÓÓ Ñ, yÓ Ìì á Ì, !y Ì Ñ, - v, z, iyÉÓ ifl, !Ó *, òñ ~Ñ, äò òyò% Ì Ç Ìì, ä ò Ìò !yÑ, Ìü Ç Ìì, y !ò%≈, ú¶, y, ÌÓ Ñ, yä Ñ, Ó Ìì, òy!Ó ñ Ñç, yhs, È Ìü!%, úòy! ì, yÓ ¶%, úeß! , Ó ò!Ó òy! Ó Ìv, , !y! ñ ì, ÌÓ Ñ, !jòv, z, y, ÌÓ Ó «, Ìe ~! , È! òy- Ñ, !jòv, z, yÓ çÓ≈y ~Ñ, Ez !ò¶≈, úì, yÓ çy Ì Ì Ñ, yòÁ çö Ì Ì Ì Ñ, yòÁ Üy!ì!ì, Ñ, çöçfy çöyiyò Óy ç!òy!ò Ñ, Ó Ìì, òy!Ó - 5. Ó ò%!Ö!ì, y (Versatility) ≈ Ñ, !jòv, z, yÓ =!ú ~Ñ, y!ìÑ, ìÓ ÌòÓ Ñ, y!≈ ç!òy!ò Ñ, Ó Ìì, òy!Ó - ~! , Ñ, Óú Üy!ì!ì, Ñ, ~ÓÇ Ì!Ó!_ Ñ, (Arithmetical and Logical) Ñ, yä=!üEz ç!òy!ò Ñ, ÌÓ òyñ ä! , ú !Ç~!v, ò Ìv, !üç x!Óy «, òyfl, f ~ÓÇ v, z, ò@ ÌÈ, ò!Ó ã, yúòy (navigate) Ñ, Ó Ìì, Á, òy!Ó - ~! , Ñ, ! jòv, z, y, ÌÓ Ó çyEy Ìfl !yÜy !lyÜ Ñ, Ó yÓ «, òì, yÓ Ó!k, Ó çy Ì Ñ, !jòv, z, yÓ ò, Á! yÑ≈, çñ Ezr, yÓ Ìò, ñ v, Óçè\$ v, Óçè\$ v, Óçè\$ (WWW) !ÓÑ, y, ÌüÓ , ò Ìì, ò!Ó ã, y!ùì, Ñ, ÌÓ - xyóÓ y ~Òò ~Ñ, !, !, çÇ!%_ !Ó Ìÿä Óyç Ñ, !Ó ~ÓÇ ~! , Ñ, !jòv, z, y, ÌÓ Ó Ñ, yÓ ÌìEz Ç Ò, Ó È Ì Ì ÌäÈ- ~Ez ~Ó!üçf=!ú ì, y ÌíÓ Ó ò%Ó# Ñ, ÌÓ Ì, y, Ìü- v, z, iyÉÓ ! ≠ ~Ñ, !, !, Ñ, ! jòv, z, yÓ ~Ñ, Ez çy Ìì ÇD#ì, ò!Ó ÌÓüò Ñ, Ó Ìì, òy!Ó ñ xfyÑ, yv, z!r, ÇÈÜÈ~Ó Ñ, yä Ñ, Ó Ìì, òy!Ó ñ Ezr, yÓ Ìò Ì, Ì Ñ, y !òy ì, !f xò%çì, yò Ñ, Ó Ìì, òy!Ó - ~! , Ì Ñ, Óúy È! òy!Ç, ÈÜÈ, y!fl, ÇÇ !y Ñ, yòÁ òyò% ÌÓÓ myÓ y ç!òy!ò Ñ, Ó y !y! òy- 6. x Ì, y Ìòüò (Automation) ≈ x Ì, y Ìòüò òy Ìò Ñ, yòÁ òyò% ÌÓÓ Ehf! , !ç, ò äÈyv, yEz ~Ñ, çy Ì Ñ, yä Ñ, Ó y- ~Ñ, ÓyÓ Ì Ñ, yòÁ Ñ, yä ò Ó & È Ì Ì Ì Ì Ñ, !jòv, z, yÓ =!ú ì, yÓ çöy!ÉÓ xy ÌÜ, ò!≈hs, !ò ÌäÓ yEz Ñ, yä! , Ì Ñ, ~!Ü Ì Ì Ì Ìì, òy!Ó - ! Ì Ì Ñ, y!≈yÓü# !ò! s, fi hfl, Ó x!ì, e ò Ñ, ÌÓ ì, yE Ìü Ñ, !jòv, z, yÓ =!ú ç! Ñ≈, ì, y ÇÇ Ì Ñ, !, òy¶, ÌÓ Óy !ò ÌäÓ yEz ÇÇ Ìüy!ò!üÑ, ò! Ìç, ò ò ÌÓ- ~Ñ, y!ìÑ, ≤Äy@ Äyò ä!v, !, ä! , ú Ñ, yä=!ú ç!òy!òÓ äòf Ñ, !jòv, z, yÓ =!ú Ìì, ~Ñ, !, !, ≤Äy@ Äyò !Ç!Ó ä Ìì, ! Ó Ñ, Ó y Ì Ìì, òy!Ó - v, z, iyÉÓ í ≠ x Ì, y Ìòüò Èü !s, f, òy!ì, Óy ≤ÁÈ Ì Ì y=!úÓ !v, ¶, yEzÇ=!úÓ myÓ y fl, !f Ç!e Ì x, òy!Ó üò ~ÓÇ ≤ÁÈ Ì Ì y=!úÓ !ò! s, fi Ìòò òyò% ÌÓÓ Ehf! , !ç, ò äÈyv, yEz ÌÓ yÓ, !çk, yhs, @ ÌÈ! Á ç!òy!ò Ñ, Ó Ìì, òy!Ó - ~Ez äy! , #! !v, ¶, yEz ÌÇÓ ≤Äyò

li, ,oy^IO^ - v, ziyEO^ ifl,JO^*, oh^ Ili

i^IO^ !oEz ~N,!, !C!,oEzv,z ~N,!, Uioy i,yO^ alv, ,O^ <Al, cdl^N, y^lu (one calculation per clock period) c_joyio^ N, O^ li, ,oy^IO^ i, yE^lu ~N,!, 3 IUUy Ey>=, a alv, ,O^ Uli, c_job^ !C!,oEzv,z^ xyoy^liO^ <Al, ^c^iN, ^lu, 3 IO^lu^ o S300 ^N, y!, V Uioy N, ^IO^ li^li, ,oy^IO^ - oyoo^ i^IEO^ fl, y^%O^ o^li, y, yEz!oC xfyu, N, ^lr, Dyú Ezv, z!o, N, !jov, z, y^IO^O^ cöhf, xC^lu <A^i^yao#^! cC^iN, i, cO^O^yE N, ^IO^ ly^iN, - N, ^lr, Dyú Ezv, z!o, ^iN, Uúo!hfl, ^kO^O^ o^lifUú (brain within the brain) Óuy ^i^li, ,oy^IO^ - xyi%!oN, N, !jov, z, yO^ =lu^oy!C>, EUE^N, yO^ <A^icco^ OfOeyO^ N, ^IO^ - ~N,!, ,oy!C>, EUE^N, yO^ <A^ic co^ Eú i%>, Oy i, ^li, y!iN, fl, !i, s, f ALU SÚU^N, yO^ Uú Óuy Eí^V cE U!#, i, ~N,!, v, z, ,oyiyò ly, yEz!oC xfyu, N, ^lr, Dyú Ezv, z! o^i, O^ xi#^lo N, yá N, ^IO^ - <Al, !, ALU Oy ^N, yO^ ,o, iN, !o^li~ü^oyúo N, ^IO^ - c%!, O^ yC^ñ ~N, y!iN, ^N, yO^ <Ay@^Ayö=lu ~N, y!iN, !o^li~ü^N, Ez cö^i^ <A^icco^ N, ^IO^ !C!,oEzv,zEUE^O^ cyo!@^AN, Uli, O, !k, N, ^IO^ - cöhf, ^N, yO^ =lu^N,!, ,oye ! a, ^i, o, ^i, O^ N, O^ y Eí^~OC^OfOeyO^ N, yO^ #^liO^ N, y^läE ~!>, ~N,!, !C!,oEzv,z !Ecy^IO^ xy^ic^ñ x^f, fhs, O^ #^f, y^IO^ ~!>, ! cDúEUE^N, yO^ !C!,oEzv,zEUEO^ ^i^iN, O^ =i o^i, N, yá N, ^IO^ - ~Ez äyi, #^i^oy!C>, EUE^N, yO^ <A^icco^ 2, 4 Oy 8EUE^N, yO^ !%_ E^li, ,oy^IO^ - oy!C>, EUE^N, yO^ !%_ !C!,oEzv,z=lu^Ofi^O^ú^~OC^N, Óúoye v, zFá, EUE, o!~y^i^i^O^ N, yá=lu^O^ äof^OfOeyO^, Eí^ - 2.5 N, !jov, z, y^IO^O^ cyEy^if f^~Ay@^Ayö a, yúy^loyO^ ,ok, !i, ~Ez !O^f, y^IU^xyoO^ y^ayo^IO^y ~N,!, N, !jov, z, yO^ N, #^f, y^IO^ ~N,!, ^~Ay@^Ayö^iN, a, yúy N, ^IO^ - iO^y^lyN, A ~OC^B ~Ez i%>, cCöfy^iN, xyoO^ y^lyU N, O^ Oñ o, úyò, ú!>, E^IO^C - ~=lu^o^loyio^li, c!M, Èi, E^iO^ni, yO^ ,oO^ A, B, C <Ar, E^iO^ - N, !jov, z, y^IO^O^ f, y^ly^! A, B, C Eú !i, o!>, a, uN, (variable)~Ez a, uN, =lu^IO^f, B^cö^i^!O^f, B^oyò (value) !o^li, ,oy^IO^ - ~N,!, N, !jov, z, y^IO^O^ ! f, i, ^IO^ ~Ez a, uN, =lu^Óú^li, o^loyio^li, i, y^liO^ xOf, iyò Oy !#, N, yòy^iN, ^OyG, y! - v, ziyEO^ ifl,JO^*, oh^ o^loyio^li, A ^f, i, O^ ^i^i^O^ú!>, O^ xOf, iyò Oy !#, N, yòy Eú 1000, BÈUE^O^ xOf, iyò 1020 ~OC^C ~O^ !#, N, yòy Eú 1130 - ^~Ay@^Ayö!>, a, yúy^loyO^ äofñ !o!^!ú!O!, o!^!k, o=lu^c_joyio^ N, O^ y E^iO^= 1. Ezò, o%, ÓceN, S~Oy^lo N, #^IO^y~, ^N, ^OyG, y^loy E^iFäEV^i^iN, <Al^o cCöfy!>, ,ov, y E^iO^ !C!,oEzv,z^li, - SiO^y^lyN, cCöfy!>, 5V 2. ^cEz o!jO^!>, !C!,oEzv,z^i^iN, ^v, ,y ^o^loyio^li, cCö^«^i^N, O^ y E^iO^ñ^i^!>, UUAUÚ !Eç

y^iO^ v, z^iO^O^ N, O^ y E^i^i^läE- 3. E

zò, o%>, ÓceN, ^i^iN, !C!,oEzv,z^li, !m, #^i^o!jO^!>, ,ov, y E^iO^ - SiO^y^lyN, cCöfy!>, 10V 4. !C!,oEzv,z^i^iN, !m, #^i^o!jO^!>, ^v, ,y ^o^loyio^li, cCö^«^i^N, O^ y E^iO^ñ UUBUÚ !Ecy^IO^ v, z^iO^O^ N, O^ y úy^iN, ü^lo^Oy xOf, iy^lo - 5. i, yO^ ,oO^ A ~OC^B xOf, iyò ^i^iN, v, z^f, i^o!jO^ ALUÈUE^i, xyc^iO^ ~OC^i, y^liO^ ^lyU N, O^ y E^iO^ - Sö, úyò, ú Oy ^lyUò, ú 5+10 Oy 15 E^iO^V NSOU? SE-CO-11 32 6. !C!,oEzv,z^i^iN, o, úyò, ú!>, ^v, ,y o^loyio^li, cCö^«^i^E^iO^ñ UUCUÚ !Ecy^IO^ !a, !E^i, ^N, yòÁ fl, iy^lo - Söyò 15 UUCUÚ úy^iN, ü^lo^c!M, Èi, E^iO^V 7. A, B, C xOf, iyò=lu^i^iN, ^v, ,y=lu^xv, z, ,o%, ÓceN, S^i^ò! <Ar, yO^ V ~xyC^iO^ ~OC^!<Ar, E^iO^ - S!<Ar, yO^ !v, f, yEzC!>, 5, 10 ~OC^15 oyò=lu^i^iN, o%!, o!, N, O^ ^iO^V - ? ^~Ay@^Ayö ≠ ~N,!, cyiyO^ i^lyU N, O^ yO^ äofñ xyoy^liO^ N, !jov, z, y^IO^O^ x^f, fhs, O^ N, ^i^i^N,!, ^äEy^!>, y, o!^!k, o^c_joyio^ N, O^ li, E^iO^ - ~Ez äyi, #^i^Al, !, o!^!k, o^Oy^f, o^ly^N,!, ~N, N, N, y! = c_joyio^ N, ^IO^ i, y^iN, !o^li~ü^O^lu - ~Ez f, y^iO^ iN, äE^! o^li~üyOú#O^ cö!^T^iN, ~N,!, ^~Ay@^Ayö Óuy Eí^ - v, z, o^iO^O^ 7!>, ^fl, o, Oy Ez^TM>, DyN, üò <Ay@^Ayö^o^loyio^li, cCö^!>, i, Oy^fi, yO^ N, O^ y ly^iN, - xyO^ ^v, ,y xyEz^!>, o A, B ~OC^o, úyò, ú C^v, ,y o^loyio^li, cCö^«^i^N, O^ y Eí^ - <A^icco^>, O^ ,o%oO^yO^!_ N, O^ yO^ äofEUUUE^<Ay@^Ayö^o^loyio^li, ^~Ay@^Ay^iO^ 7!>, iy, o^ly^iN, ~OC^v, ,y o^loyio^ O^li, 3!>, ^v, ,y v, z, ,oyiyò ly^iN, ÈUUEA, B, C S!a, e 2.2V - öäyO^ !O^i^ Eúñ^lyU N, O^ yO^ ~Ez <Ay@^Ayö!>, ^i^N, yòÁ i%>, cCöfyO^ ^ly^iUO^ ^«^!e ~N, Ez lyN, ^iO^ - c%!, O^ yC^xyoO^ y ^~Ay@^Ayö^o^loyio^li, ~N, OyO^ ^~Ay@^Ayö!>, cM, Èi^N, O^ li, ,oy!O^ ~OC^i, yO^ ,o^iO^ ^i^iN, y^loy Ezò, o%, cCöfyO^ äof^cEz <Ay@^Ayö!>, ^iN, xyoO^ y a, yúy^li, ,oy!O^ - ^v, ,y o^loyio^O^ !O^i^O^fl, ^~Ay@^Ayö^o^loyio^O^ !O^i^O^fl, i%, úoy!^x^loN, ^O!ü, o!O^O! = o^lyUf N, yO^ i^v, ,y oyò= !ú <Ayl^üEz Oy áo áo, o!O^O! =, i, Eí^ - ~Ez o^lv, ú!>, <Al^o oy!N, ^i, !%_ O^ y^kT... !<A^TM>, o^ !O^y^!O^ifuy^i^!>, ,ov, y^loyO^ cöi^ 1940-1945 cy^lu xy^iO^ N, yò !OK, yò#^f, o^!ov, zöy^loO^ myO^ y <Ahfl, y!O!, E^i^läEú - ~Ez f, y^iO^ iN, yO^ c_joy^loñ v, z, o^iO^O^ ÓceN, !a, e!>, f, o^!ov, zöyò o^lv, ú Oy PRINCETON !a, e ≠ 2.2! xy!N, ^i^N, a, yO^ !Ecy^IO^ ,o!O^!a, i, - ~Ez ÓceN, v, y!^y@^Ayö!>, S!a, e 2.2V xyoy^liO^ äyòyl^i^~Ay@^Ayö^o^loyio^li, xyoO^ y ^i^N, yòÁ !o^li~üyò (Instruction) cM, Èi^N, ^iO^ oy^N, oñ i, yO^ cC^lüyio^Oy ,o%o!ú=Oò (modified or rewritten) oy EÁ!^xO^li N, !jov, z, yO^ o^loyio^li, cEz N, yá!>, x! OÓ^yof, y^iO^ c_joyio^ N, O^ li, ,oyO^ ^iO^ - c%!, O^ yC^<Ay@^Ay^iO^ ^o^loyio^li, o!%, o^ <Ay@^Ayö, o%oO^y!^!ú^iO^ ~N,!, N, !jov, z, yO^ ^iN, !i^i^!O^f, B^<Ay@^Ayö a, yúy^loy^i^li, ,oy^iO^ - ~!>, xyoy^liO^ äyòyl^i^~N, Ez Eyv, ^Á!^fyO^ ^c>, ~N, OyO^ ^ly^iUO^ ^o!üo^ !Ecy^iO^ ~OC^, o^iO^ =iN, ^o!üo^ !Ecy^iO^Á N, y! = c_joyio^ N, O^ li, ,oy^iO^ - x! = í xyoO^ y ^i^iN, y^loy iO^ ^iO^ ^~Ay@^Ayö ~Ez N, !jov, z, yO^ Eyv, ^Á!^fy^iO^O^ Á, oO^ a, yúy^li, ,oy!O^ - o, ^lu xyoO^ y Á!^yv, <A^ic!üC^ñ Á^i^i^OC^yEz>, Oyv, z!äC^ñ Ez^iOúñ cD#, ^üyòyO^, ^oyü, oy!ü^üoC^Oú^li, ^ñ Eyv, ^Á!^fy^iO^ ^N, yòÁ, o!O^O! =, o^äEyv, yEz xyoy^liO^ úfy, o, o^Oy^vfl, O, o^N, !jov, z, yO^!>, OfOeyO^ N, O^ li, ,oy!O^ - 2.6 cyO^yC^? xyoO^ y N, !jov, z, yO^ Óú^li, O%!G, ñ ly Ezò, o%, @^ÄEi N, ^iO^ ñ cöcfy c_joy^iO^ äof !o^li~üO^ ^c>, =lu^ (sets of instruction) cM, Èi^N, ^iO^ ~OC^v, zFá, Uli, Á !o^!% =, ú, yO^ cy^i^lyv, z, ,o%, <A^iyò N, ^iO^ -

NSOU ? SE-CO-11 33 ? ~Ñ, !, > !v, !ã, > yú Ñ, !jöv, > z, yÓ ° ÖyEzòy!Ó ° ¶, y°ÿ Öy ÖyEzòy!Ó ° ~Ñ, yv, ÈÜÈÜ ~ÖÇ 1 myÓ ° y à, y!ùì, ÈÍ ñ
~!>, ^Ñ, Óúöye 0 ~ÖÇ 1 myÓ ° y, <Ä!ü≈, !, !fEz Ó%G, ^lì, > öy^!Ö ° - ? Ñ, !jöv, > z, y^!Ö ° Ó ° Ü!ì, Ó ° > ð!Ó ° öy^!Ö ° ~Ñ, Ñ, !, > Éú
^öÿy Ey≈, ã (MHz) x!≈y! <Ä!ì, ^c^!Ñ, ^!ü, Ñ, ^!l Ñ, ^!ö!ü! ð ð!ö^!üÑ, y Öy !Üÿy Ey≈, ã (GHz) x!≈y! <Ä!ì, ^c^!Ñ, ^!ü, Ñ, ^!l Ñ, ^!ö!
ú! ð ð!ö^!üÑ# ^v, fl, > ð, > ~ÖÇ úfy, > ð, ^!ö, > ð!ö, y cy±!ì, Ñ, Ñ, !jöv, > z, y^!Ö ° Ó ° cyEy^!l f <Ä^!cc Ñ, > y !yl - ? x^!>, y^!öüò
öy^!ö Ñ, yòÁ öyò% ^!Ö ° Ehfl, ^!«, > ð äÿv, > yEz ~Ñ, cy^!l Ñ, yã Ñ, > y - ? Ó yu, > ö xfy^!c ^ö^!öy!Ó ° (RAM) x!fl, iÓ ° (volatile)
<ÄÑ, !, i, Ó ° ÈÍ ñ Ñ, !jöv, > z, y!Ó ° !ì, <«, > í à, yú% !y^!Ñ, !, i, <«, > í ~Ö ° ö^!l f ç!M, Èì, !, !f cyö@ ^!# = !ú ç! f Öy ~Öi - ~Ñ, ÖyÓ ° Ó, È ^!l
^Ü^!ü ~Ö ° ç!M, Èì, !, !f cyö@ ^!# = !ú ö% ^!äÈ !yl - ? !Ó ° v, Àò!ú ^ö^!öy!Ó ° Ó ° (ROM) !Ó^!l Ó!fl, çÈ^!ä Ñ, yòÁ ÓfÓEyÓ ° Ñ, yÓ ° #
^<Äy@ ^ÿö myÓ ° y, > ð!ö^!öi ≈, > ð Ñ, > y !yl ^öy - ~Ö ° !Ó^!l Ó!fl, !fl, iÓ ° (nonvolatile) <ÄÑ, !, i, Ó ° ÈÍ ~ÖÇ !Öò Ñ, !jöv, > z, yÓ ° !>, Ó °
> öyÁ! yÓ ° ç%fEzâ, xò, Ñ, > y ÈÍ !, > ð ~Ez ^ö^!öy!Ó ° Ó ° !Ó^!l Ó!fl, ö% ^!äÈ !yl ^öy - ? xy!%!òÑ, Ñ, !jöv, > z, yÓ ° = !ú öy!
Ç>, ÈÜÈ Ñ, yÓ ° <Ä^!ccÓ ° ÓfÓEyÓ ° Ñ, ^!Ö ° - ~Ñ, !, > öy!Ç>, ÈÜÈ Ñ, yÓ ° <Ä^!ccÓ ° Éú !%!>, Öy !, ^!l, y!lÑ, fl, !i, s, f ALU
SÚÜ Ñ, yÓ ° ÜÜ Öúy ÈÍ v ÇÈ Ü!#>, !, > Ñ, !, > v, z, > öy!öy !y >, yEz!öç xfyu, Ñ, ^!r, Δyú Ezv, z!ò !>, Ó ° xi#^!ö Ñ, yã Ñ, ^!Ö ° - 2.7
xò%ú#úò# 1. Ñ, !jöv, > z, y^!Ö ° Ó ° Ñ, y!≈yÓú# v, z^!Ö ° Ñ, > y - 2. Á! yv≈, ^!ã≈f !Ñ, /3. x^!>, y^!öüò Óú !ì, !Ñ, ^Öy^!G, > ð 4.
~Ñ, !, > Ñ, !jöv, > z, yÓ ° ^<Äy@ ^ÿö à, yúy^!öyÓ ° äòf, öi^!«, > ð = !ú !Ñ, !Ñ, /a !ç! ðEzv, zÈÜÈ~
Ó ° Ñ, yã = !ú v, z^!Ö ° Ñ, > y - 2.8 v, z_Ó ° çç^!Ñ, !, i, 1.
xò% ^!FäÈi 2.2 2. xò% ^!FäÈi 2.3 3. xò% ^!FäÈi 2.3 4. xò% ^!FäÈi 2.5 5. xò% ^!FäÈi 2.4
NSOU ? SE-CO-11 34 ~Ñ, Ñ, 3 ? Ñ, !jöv, > z, yÓ ° Eyv≈, Á! fy^!Ö ° Ó ° çç!«, ÆcyÓ ° Ü# > 3.0 v, z^!l jüf 3.1 <Ähfl, yÓy 3.2 Ezò, > ð%>,
!v, ¶, yEzç 3.2.1 Ñ, #^!Öyv≈, > 3.2.2 > ð!ö^!l !r, Ç !v, ¶, yEzç 3.2.3 fl, ÖfyòyÓ ° 3.2.4 x, > ð!>, Ñ, fyú öyÑ≈, !Ó ° v, yç≈ (OMR) 3.2.5
x, > ð!>, Ñ, fyú Ñ, fy^!Ö ° QyÓ ° !Ó ° Ñ, Ü!öüò (OCR) !v, ¶, yEzç 3.2.6 öfyÜ^!ò!>, Ñ, EzçÑ, Ñ, fy^!Ö ° QyÓ ° !Ó ° v, yÓ ° (MICR) 3.2.7
Öy^!l y^!ö!>, ΔÑ, !Ó ° v, yÓ ° 3.2.8 úyEz>, ^!öò 3.2.9 Ñ, fyöÑ, v≈, yÓ ° 3.2.10 >, yã, !fl, ; > 3.3 xv, > z, > ð%>, !v, ¶, yEzç 3.3.1 Ñ, !
jöv, > z, yÓ ° ð!ò!>, Ó ° 3.3.2 <ÄÑ, yÓ ° 3.3.3 <^!>, yÓ ° 3.4 ^ö^!öy!Ó ° 3.4.1 <ÄyEzòy!Ó ° ^ö^!öy!Ó ° 3.4.2, ^c^!Ñ, u, y!Ó ° ^ö^!öy!Ó ° 3.5
çyÓ ° yçü, 3.6 xò%ú#úò#, 3.7 v, z_Ó ° çç^!Ñ, !, i,
NSOU ? SE-CO-11 35 3.0 v, z^!l jüf ~Ez ~Ñ, Ñ, !, > > öv, > yÓ ° > ð!ö^!öy!Ó ° ^öy^!Ö ° ? !Ó!¶, ß^ Ezò, > ð%>, ~ÖÇ xv, > z, > ð%>,
!v, ¶, yEzç = !ú ç!ö^!l Ñ≈, çöfÑ, iyÓ ° iy - ? Ñ, !jöv, > z, yÓ ° ^ö^!öy!Ó ° ç!ö^!l Ñ≈, <Äy!l ðÑ, iyÓ ° iy - 3.1 <Ähfl, yÓy Ñ, !jöv, > z, yÓ ° ~öò
~Ñ, !, > !v, ¶, yEzç ñ !y ÖyEzòy!Ó ° ^v, > y xyÑ, y^!Ö ° Ezò, > ð%>, @ ^!Èi Ñ, ^!Ö ° ñ Ü!öyÓ ° ~Ñ, !, > !ç!Ó ° ä <Ä^!l yÜ Ñ, ^!Ö ° Ezò, > ð%>,
^v, > y <Ä^!cc Ñ, ^!Ö ° ~ÖÇ, ðäÈ@çEz ö, úyö, ú Öy xv, > z, > ð%>, = !ú v, z!>, öy!ò Ñ, ^!Ö ° - !, ^!Ö ñ öyò% ^!Ö °, > ð!«, ÖyEzòy!Ó °
^v, > y xyÑ, y^!Ö ° Ñ, !jöv, > z, y^!Ö ° Ezò, > ð%>, ^v, > y çÓ^!Ö ° yE Ñ, > y Öy v, z, öú¶, xv, > z, > ð%>, çÈ^!äEz Ó%G, ^lì, > öyÓ ° y Ñ, !
#>, ð - ~Ez ÓfÓiyò!>, çÓ ° y^!l, ñ Ezò, > ð%>, ~ÖÇ xv, > z, > ð%>, !v, ¶, yEzç = !ú xy!Ó<ÖyÓ ° Ñ, > y E^!l !äÈü !yÓ ° ö, ^!ü Ñ, !
jöv, > z, y^!Ö ° Ó ° cy^!l öyò% ^!Ö ° Ñ, y!≈Ñ, > y çç^!l yÜ fl, iy, > ð çΩ, Ó E^!l !äÈü - 3.2 Ezò, > ð%>, !v, ¶, yEzç Ezò, > ð%>, !v, ¶, yEzç = !
úÓ ° Ñ, yã Éú ÓfÓEyÓ ° Ñ, yÓ ° #Ó ° myÓ ° y <Ä!_ ^v, > y^!Ñ, ÖyEzòy!Ó ° !, ^!l f Ó ° *, öyhs, !Ó ° i, Ñ, ^!Ö ° !, y^!Ñ, Ñ, !jöv, > z, y^!Ö ° Ó °
ÓfÓEy^!Ö ° Ó ° v, z, > ð!öyÜ# Ñ, ^!Ö ° !, yúy - çç^!l, ^!l, ðñ ~Ñ, !, > Ezò, > ð%>, !v, ¶, yEzç !y Ñ, !jöv, > z, y^!Ö ° Ezò, > ð%>, çÓ^!Ö ° yE
Ñ, ^!Ö ° - Ñ, #^!Öy !v≈, > y <Ä!ì, !, > Ñ, # (key), öyv, z^!çÓ ° cyEy^!l f <Ä!ì, !, > à, úò (Movement) Öy <Ä!ì, !, > !Ñç, Ñ, Ñ, !
jöv, > z, y^!Ö ° Ó ° ~Ñ, !, > !ò!≈çT Ezò, > ð%>, çç^!Ñ, !, > öy# y! - ~Ez çç^!Ñ, !, > = !ú xyöy^!l ió^!ö çò, > Á! fyÓ ° Öy <Äy@ ^ÿö = !ú
Ö%ú !ì, ñ ^ö^!çã !úÓ !ì, ñ ö, yEzú Öy ^ö, y, yÓ ° ^!l, !Ó ° Ñ, > y !ì, Öy ö% ^!äÈ ^ö, ú !ì, ~ÖÇ xyÓ ° Á !Ó!Öi Ñ, y!≈ ç!öy!ò Ñ, > y !ì,
cyEy!f Ñ, ^!Ö ° - Ñ, ^!l Ñ, !, > v, z!yÉÓ ° ^!l, > y ñ Ñ, #^!Öyv≈, çñ öyEz^!le y^!ö, yòçñ fl, ÖfyòyÓ ° çñ !v, !ã, > yú Ñ, fy^!öó yñ
Á^!l ÒÑ, fyöçñ Ñ, yv≈, !Ó ° v, yÓ ° ñ Ezv, z!>, ð!ç fl, ÖfyòyÓ ° ~ÖÇ ^!Ök, y!òÑ, > ð!ö^!öy, > ð çÓ^!Öyö (Scientific measruing
Equipmnet) xhs, ¶≈, _ Ó ° ^!l ^!äÈ - ~Ez çöhf, !v, ¶, yEzç Ñ, !jöv, > z, y^!Ö ° !, !f <ÄÓ ° i Ñ, ^!Ö ° ~ÖÇ !, yEz !, y^!l ió^!ö Ezò, > ð%>,
!v, ¶, yEzç !Eçy^!Ö ° ð!lÓk, Ñ, > y ÈÍ - 3.2.1 Ñ, #^!Öyv≈, Ñ, !jöv, > z!>, Ç^!l Ó ° ^!«, !eñ Ñ, #^!Öyv≈, ~Ñ, !, >
>, yEz, > ð!öyEz>, yÓ ° ÈÜÈ~Ó ° ði, !v, ¶, yEzç - Ñ, #^!Öy !v≈, > y öyif^!ö Ñ, !jöv, > z, y^!Ö ° Ó ° ^!>, >, Öy !Ó^!l ió^!ö È (Special
Character) <Ä^!Ö^!l ió^!ö äòf Ñ, #^!Öyv≈, = !ú !ì, xyüö, y^!Ö>, (A,B,C,D...), öy!yÓ ° (0- 9) ~ÖÇ fi, yÓ ° (*), üi, yçü (%), ^!yÜ (+), !
Ó^!l yÜ (?) ñ xyu, yÓ ° ^!f, ÖyÓ ° (_), Ó, ð# () Ezi, fy!l ö^!l, y xyüö, y!öy, z^!l ió^!ö Ñ, (Alphanumeric) Ñ, # Ó ° ^!l ^!äÈ - !Ñ, ä%È
^<Äy@ ^ÿö Ñ, öyu, <Ä^!Öü Ñ, > y^!öyÓ ° äò ö, yçüò Ñ, # = !ú (F1- F12) ÓfÓE*, ÈÍ - !v, !ú, ~ÖÇ ÓfyÑ, ^!fl, öç Ñ, # = !ú Ñ, !
jöv, > z, yÓ ° ^!l Ñ, x«, > y ö%äÈ^!l, ÓfÓE*, ÈÍ - ö!v, > y! yÓ ° Ñ, # = !ú (Modifier keys) Éú ~Ñ, ió^!ö^!ö Ó ° !Ó^!l ió^!ö Ñ, # (Special keys)
^!Öy^!ö !%!>, Ñ, # ~Ñ, cy^!l ÓfÓEyÓ °

NSOU ? SE-CO-11 42 ¶,y^lúy- EzÇÑ,ÈÜÈ^ä, !≤Ār,yÓ^=!ú çyiyÓ^ñ, 600 !v,!,òxyEz Óy i,yÓ^ ^Ó!ü ^Ó^lāy!úv,züòÇE !≤Ār, Ñ,Ó^lì, ç,òy^lÓ^ - v,zFā, ^Ó^lāy!úv,zü^lòÓ^ Ñ,yÓ^līñ ~Ez !≤Ār,yÓ^=!ú v,zFā, òy^lòÓ^ @^Āy!ö, : ~ÓÇ, òy†,f aĒy,ò^lì, ç,òy^lÓ^ - ~!ú Ñ,ò y^lòÓ^ El^ñ ò,^lú «%_o ÓfÓÇy!^ñ x!ò, Ç ~ÓÇ Óy!v,ç, ^lì, cÓ=y!līÑ, ÓfÓE*ī, El^ - ^úāyÓ^ !≤Ār,yÓ^ ≠ ~Ñ,!, ^úāyÓ^ !≤Ār,yÓ^ Óf!_Üi, Ñ,!,ìòv,z,y^lÓ^Ó^ ãòf Ç^lÓπ=yā, òy^lòÓ^, òy†,f ~ÓÇ !ā,e cÓ^ÓÓ^yE Ñ,^lÓ^ - ~!, ~Ñ,!, Ò%Ó oθi, !≤Ār,yÓ^ñ !!ā,e ≠ 3.14] lÿ ò, ^lì,yÑ,!,ò ò!ü^lòÓ^ òi, Ñ,yā Ñ,^lÓ^ - ^Ó!üÓ^¶,yÜ^úāyÓ^, !≤Ār,yÓ^=!ú Ö%Ó v,zFā, òy^lòÓ^ ^Ó^lāy!úv,züòÇE, òy†,f ~ÓÇ @^Āy!ö, : ò%oi Ñ,Ó^lì, ç,òy^lÓ^ - ~!, 300 ^l^līÑ, 2400 !v,!,òxyEz, ò!≈hs, ^Ó^lāy! úv,züò ÇÓ^ÓÓ^yE Ñ,^lÓ^, òy†,f ~ÓÇ @^Āy!ö, : v,z¶, ^lì^lÓ^ v,zFā,òy^lòÓ^ !ā,e ^i,!Ó^ Ñ,^lÓ^ - xyāñ ^Ó!üÓ^¶,yÜ ! ≤Ār,y^lÓ^Ó^ ^Ó^lāy!úv,züò 600 !v,!,òxyEz- ^úāyÓ^ !≤Ār,yÓ^=!ú ≤Ālì, !ò!ò^lì, 2000 úyEz^lòÓ^ ^Ó!ü !≤Ār, Ñ,Ó^lì, ç,òy^lÓ^ - ^úāyÓ^ !≤Ār,yÓ^=!ú !!ā,e ≠ 3.15] ≤Āy!^üEz EzÇÑ,ÈÜÈ^ä, !≤Ār,y^lÓ^Ó^ i%,úòyl^ oθi, El^ i, ^lÓ^xòfyòf !≤Ār,yÓ^=! úÓ^ i%,úòyl^ Óf!^Ó^ú- !!ā,e ≠ 3.16] 3.3.3 ≤^,yÓ^ ~!, ~Ñ,!, ^,òò !¶,!_Ñ, xyv,z,ç,ò%, !v,¶,yEzÇ lÿ ¶,QÓ^ @^Āy!ö, : ^i,! Ó^Ó^ ãòf ~Ñ,!, Ñ,!,ìòv,z,y^lÓ^Ó^ çy^lì ÇÇ!%_ lÿ^līÑ, - ≤^,yÓ^ v,zFā,ÈÜÈ^Ó^lāy!úv,züò!%_ ^ā,y≈,ñ @^Āy,ñ Óœ\$S! ≤Ār, çñ òyò!ā, eñ çy!Ñ≈, Ñ, v,y!^y@^Āyò ~ÓÇ xòfyòf úyEzò !¶,!_Ñ, !ā,e=!ú x!yÑ, ^lì, ÓfÓE*ī, El^ - ~!, !≤Ār,y^lÓ^Ó^ ò^lì,yñ i,^lÓ^ ~!, ^,òò ÓfÓEYÓ^ Ñ,^lÓ^ úyEzò=!ú x!y^līÑ, - ò,úfl, !Ó^*, òñ ≤^,yÓ^ x!Ó!FāEB^ ^Ó^Óy=!ú ^i,!Ó^ Ñ,Ó^lì, ç,òy^lÓ^ñ xòf ! î^līÑ, !≤Ār,yÓ^ ^Ñ,Óú Ñ,y^lāÈ lÿÑ,y !Ó@%=!ú !≤Ār,yÓ^ òyif^lò úyEzò=!ú xòÑ,Ó^i Ñ,Ó^lì, ç,òy^lÓ^ - ~Ez !v,¶,yEzÇ=!úÓ^ xyv,z,ç,ò%, Ò%Ó !ò¶%≈,ú El^ - i, ^lÓ^ ≤^,yÓ^ ^līÑ, Ò%Ó i#Ó^ Ülì,Ó^ xyv,z,ç,ò%, !

84% **MATCHING BLOCK 36/81** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

v,¶,yEzÇ !Eçy^lÓ^!Ó^lÓà,òy Ñ,Ó^y El^ Ñ,

yÓ^
 í~Ó^ ≤^, Ñ,Ó^yÓ^ ãòf x!i,!Ó^_ lÿ!s,fÑ, Ülì,!Ó!i≤Ā^lī^yāò- ≤^,yÓ^=!ú !≤Ār,y^lÓ^Ó^ i%,úòyl^ i%,úòyò)úÑ,¶,y^lÓ^ Óf!^Ó^ú i,^lÓ^ fi, fyu,yv≈, !≤Ār,yÓ^=!úÓ^ ^ā,^lī^ ^Ó!ü xyv,z,ç,ò%, ^i,!Ó^ Ñ,Ó^lì, ç,òy^lÓ^ - ~!ú ò)ùì, Ñ,!,ìòv,z,yÓ^ xfy^lì,v, !v,āyEzò (CAD) ~ÓÇ Ñ,!,ìòv,z,yÓ^ xfy^lì,v, òfyò%ò,fyÑ,ā,y!Ó^ Ç (CAM) xfy!≤^līÑ,üò ^lòò áÓ^ Óy Üy!v,ç,Ó^ !s,fyÇ^lúÓ^ ãòf !≤Ār, xyv,z, !Eçy^lÓ^ ÓfÓE*ī, El^ - ~!ú @^Āy!ö, Ñ, xyv,z,ç,ò%, !l^lì, x^lì,yÑ,fyv, (AUTOCAD)ÈÜÈ^Ó^ ò^lì,y ^≤Āy@^Āyò=! úÓ^ çy^lìÁ ÓfÓE*ī, El^ - !%!, ^,ò,!Ñ, iÓ^lòÓ^ ≤^,yÓ^ Ó^lī^lāÈÈÜÜÜÈv»,yò ≤^,yÓ^ ~ÓÇ òœ,fy,ÈÜÈ^Óv, ≤^,yÓ^ - 3.4 ^ò^lòy!Ó^ Ñ,!,ìòv,z,yÓ^ ^ò^lòy!Ó^

83% **MATCHING BLOCK 37/81** **W**

līÑ, xyòÓ^y i%!>, ¶,y^lú ¶,yÜ Ñ,Ó^lì, ç,òy^lÓ^ ≠ ≤

ĀyEzòy!Ó^ ^ò^lòy!Ó^ ~ÓÇ ^ç^līÑ,u,y!Ó^ ^ò^lòy!Ó^ -
 NSOU ? SE-CO-11 43 3/4+4/2 3.4.1 ≤ĀyEzòy!Ó^ ^ò^lòy!Ó^ (Primary Memory) ≤ĀyEzòy!Ó^ ^ò^lòy!Ó^ Ñ,!,ìòv,z,y^lÓ^Ó^ ≤Āiyò ^ò^lòy!Ó^ !Eçy^lÓ^,ò!^!ā,ç, - ~!, ^v,z,y ~ÓÇ !ò^lì≈üyÓú# (Instruction) ≤Ā!e^l^yÑ,Ó^lìÓ^ ãòf ÇÇÓ^«i Ñ,^lÓ^ - ^lÓ!_ ^Ñ,¶,y^lÓ^ñ ~!, !ç, òEzv,z^lì^Ó^ ~Ñ,!, x!Ó^lFāÈif v,z,òyiyò i, ^lÓ^xÓfl,iyòÜi,¶,y^lÓ^ ~!, Ñ,!,ìòv,z,y^lÓ^Ó^ òyiyÓ^ ^lÓy^lìv≈, Ó^yÖy ~Ñ,!, ^,ò,!Ñ, xÇü Sò)ú ^Óyv≈, òy^lòÁ,ò!Ó^!ā,ç,V- ≤ĀyEzòy!

76% **MATCHING BLOCK 38/81** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

Ó^ ^ò^lòy!Ó^līÑ, i%!>, ¶,y^lú ¶,yÜ Ñ,Ó^y lÿ!^

NSOU ? SE-CO-11 45 ^cEz äof ~=!ü ü_ ¶, y^iÖ !cú Ñ, Ó^y ly^iÑ - Eyv≈, lv, fl, Ö!>, ~>, yò≈yú Sx, öcyÓ^i^iÿÜfV Öy Ezr, yÓ^öyú S!fl, iÓ^v i%ez ≤ÄÑ, y^iÖ^Ó^Ez E^li, , öy^iÖ^ ~ÖÇ ≤Äa%, Ö^, ö!Ó^öy^li^v, >, y i^iÖ^ Ö^yÖ^li, , öy^iÖ^ - ~Ñ, !>, lv, fl, ÖÈÜÈ~Ö^ Eyv≈, lv, fl, ÖÈÜÈ~Ö^ ^v, >, y CM, È!^ «, öi, y ÖyEz^i^, , ö!Ó^öy, ö Ñ, Ó^y E!^ - ~Ñ, !>, Eyv≈, lv, ^ifl, ÖÖ^ ^v, >, y, ö!Ó^ÖE^iöÖ^ Ü!i, ScyiyÖ^i, iö!ü^c^iÑ, ^iü, v, ö!Ó^öy i^Ñ, Ó^y E!^ - [!ä, e ≠ 3.20] !C!v, (CD) ≠ !C!v, Öy Ñ, iöfyQ lv, fl, Ö Eü ~Ñ, !>, 12^c!r, !ö>, yÓ^ Öf^iCÓ^ x, ö!>, Ñ, fyü lv, fl, Ö^iÖy^iö ≤Äa%, Ö^, ö!Ó^öy^li^lv, !ä, yú^v, >, y CM, È!^ Ñ, ^iÖ^ Ö^yÖy^lyl^ - !C!v, Ö^ ^v, >, y, öv, , yÓ^ äof !C!v, v», yEz¶, ~Ö^ ≤Ä^i^i^yãö E!^ - !C!v, [!ä, e ≠ 3.21] !C!v, Ö^ ö^i^i, yEz xyÑ, !i, Á öy^i, öÖ^ ~Ñ, !>, x, ö!>, Ñ, fyü lv, fl, Ö^ly ! C!v, Ö^ i%, úöy!^ x^iöÑ, =ö^ Ö!ü^v, >, y iyÖ^i^Ñ, Ó^li, , öy^iÖ^ - !C^iööy Öy !¶, !v, Á i, !f CM, È!^ Ñ, ^iÖ^ Ö^yÖyÖ^ äof ~!>, ^Ö!ü äö!≤Äi^ - !C!v, Ö^ ö^i^i, yEz !¶, !¶, !v, Á i%ez Ö^ Ñ, ^iöÖ^ E!^ ÈÜÜÜÈ!v, !¶, !v, Ö^ Ñ, ^iiv≈, Óü ~ÖÇ lv, !¶, !v, !Ö^ ÈÜÈÖ^ yEz, yÓü- !v, !¶, !¶, Ö^ ^v, >, y, öv, , yÓ^ äof !v, !¶, !v, v», yEz¶, ~Ö^ ≤Ä^i^i^yãö E!^ - [!ä, e ≠ 3.22] v», yEz¶, ^üäyÖ^ Ö^i^y-Ö^ öyif^iö !C!v, !v, fl, Ö^iÑ, fl, öü≈ öy Ñ, ^iÖ^ Ez i, yÓ^ ö^iif lyÑ, y^v, >, y, öv, , ^li, , öy^iÖ^ Öy i, y^li, !üÖ^li, Á, öy^iÖ^ - cyiyÖ^ ¶, y^iÖ^ Ñ, iöfyQ lv, fl, Ö^i%ez Ö^ Ñ, ^iöÖ^ ^iÖy^lyl^ - !C!v, ÈÜÈxyÖ^ (CD-R) Öy Ñ, iöfyQ lv, fl, Ö^ Ö^ Ñ, ^iiv≈, Óü ~ÖÇ !C!v, ÈÜÈxyÖ^ v, ÖceSv, z (CD-RW) xl≈yl !C!v, !Ö^ ÈÜÈÖ^ yEz, yÓü- !C!v, ÈÜÈxyÖ^ Eü ~Ñ, !>, öÿ, yÑ, y lv, fl, Ö^iÖy^iö ÖfÖEyÖ^ Ñ, yÓ^ # ^v, >, y lüÖ^li, , öy^iÖ^ ö- i, ^iÖ^ ~Öy^iö iÑ, ä%È !üÖ^iü i, y^öyÄy Öy, ö!Ó^ Öi≈, ö Ñ, Ó^y^lyl^ öy- x, öÖ^ !^iÑ, !C!v, ÈÜÈiÖ^ Ö^yEz, yÓü ~ ^v, >, y ö%läÈ, ö%öÖ^ yl^ ^üÖy^lyl^ - !v, !¶, !v, (DVD) ≠ !v, !¶, !v, Öy !v, !ä, yú ¶, y^iC≈, yEzú lv, fl, Ö^ cyiyÖ^i^¶, y^iÖ^ ~Ñ, !>, öce, fyü v», yEz¶, (Flash Drive) ≠ ~!>, ~Ñ, !>, ^, öy^i≈, Óü^fi, y^iÖ^ ä lv, ¶, yEzC^ly Ö^yÖyÖ^ äof Ö%Ö^ äËy^i, y äyl^ÜyÖ^ ≤Ä^i^i^yãö E!^ xl≈yl ~!>, , ö^iÑ, ^i, Ñ, ^iÖ^ Á Öèö Ñ, Ó^y^lyl^ - ~^iÖ^ iyÖ^i^ «, öi, y !Ö!¶, ß^ Ö^ Ñ, ^iöÖ^ E^i^i^ly^iÑ, ^iööñ 4 ! ÜÜyÖyEz, ñ 8 !ÜÜyÖyEz, ñ 16 !ÜÜyÖyEz, ñ 32 !ÜÜyÖyEz, ñ 128 !ÜÜyÖyEz, Ezi, fyl!- ~!>, Ezv, z~c!Ö^ c^iÑ, ^i, Ö^ cyEy^iif Ö%Ö^ cE^iäEz Ñ, !jöv, z, y^iÖ^ i%_ Ñ, Ó^y^lyl^ - ~!ü^, öö v», yEz¶, Öy^ö^iöy!Ö^ !fi, Ñ, öy^iöÄ, ö!Ó^ !ä, !, - [!ä, e ≠ 3.23] NSOU ? SE-CO-11 46 3.5 cyÓ^yCü ? Ezò, ö%, !v, ¶, yEzC=!üÖ^ Ñ, yÄ Eü ÖfÖEyÖ^ Ñ, yÓ^ #Ö^ myÖ^ y ≤Äi_ ^v, >, y iÑ, ÖyEzöy! Ö^ i, ^iif Ö^ *, öyhs, !Ö^i, Ñ, ^iÖ^ i, y^iÑ, Ñ, !jöv, z, y^iÖ^ Ö^ ÖfÖEy^iÖ^ Ö^ v, z, ö^iÿyÜ# Ñ, ^iÖ^ ^i, yúy- ? , ö^i^i^r, Ç !v, ¶, yEzC=!ü xò!fl, ;, ö, ö^i^i^r, yÓ^ iÑ, S!yÖ^ öyö Ñ, yC≈yÖ^ v^cÓ^y^iöyÖ^ äof ÖfÖE*, E!^ - !Ñ, ä%È cyiyÖ^i^iÖ^ ^iöÖ^ , ö^i^i^r, Ç !v, ¶, yEzC=!ü Eü öyv, zçñ Ez^iüÑ, >, !öÑ, ^, öö ~ÖÇ >, yä, !fl, ;, ö Ezi, fyl!- ? x, ö!>, Ñ, fyü öyÑ≈, !Ö^ v, yÓ^ =!ü Ñ, yÜ^iäÖ^ ü#^i, ÖfÖEyÖ^ Ñ, yÓ^ #Ö^ Ñ, Ó^y^iä, E^ =!ü cöy_ Ñ, Ó^li, c« ö- ? öfyÜ^iö!>, Ñ, EzçÑ, Ñ, fy^iÖ^ QyÖ^ !Ö^ v, yÓ^ (MICR) ~öö ~Ñ, !>, ≤Äi^!_ !y ö!ü, Öfyç!Ñ, Ç !ü^i^ ÖfÖE*, E!^ - ≤Ä!i, !>, ÖfyçÑ, ^iÑ, ~Ñ, !>, xòöf (Unique) ~öxyEz!CxyÖ^ ^Ñ, yv, ^iÄ!^y E!^ ñ^cEz Ñ, yv, !>, ~Ñ, !>, !Ö^iü^i^ö!üö myÖ^y^ä, Ö!jÑ, Ñ, y!ü (Magnetic Ink) !i^i^i^ ^ä, Ñ, =!ü^li, !ü!Öi, ly^iÑ, - ? Öy^i^y^iö!>, !Ñ, Eü Ñ, y^iöy Öf!_ ^iÑ, i, yÓ^, ö!Ó^öy, ö^iÿyÜf^yüÖ^ #!Ö^ Ñ, ^iÖ^i^k^TfÖ^ SÖy^i^y^iö!>, !Ñ, ^v, >, yv, !¶, !_ !i, cöy_ Ñ, Ö^i- ? ~üEzlv, ö!ö, ^iÖ^, öi≈yÖ^ !, öäÈö ^i^iÑ, xy^iüyÖ^ v, z!c !Ecy^iÖ^ úyEz, ~!ö!>, Ç v, y^i^i^yv, ÖfÖE*, E!^ ñ ~!>, ~ü! C!v, ö!ö, ^iÖ^ Ö^ i%, úöy!^ x^iöÑ, ^Ö!ü, öyi, úy ~ÖÇ !Öi^f! cyö!^ # E^i^i^ly^iÑ, - ? Ö^ fyü, ö xfy^i: c^ö^iöy!Ö^ Ñ, ! jöv, z, yÓ^ ^iÑ, i, y!c, !iÑ, ≤Ä^i^cç Ñ, Ó^yÓ^ äof ^v, >, y CM, È!^ Ñ, Ó^li, ~ÖÇ Öi≈, öy^iö Ñ, #¶, y^iÖ^ ≤Ä!E^i^yäy, Ñ, Ó^y E^iFäÈ i, y öä^iÖ^ Ö^yÖ^li, cEyi^i, y Ñ, ^iÖ^ - ~!>, Ñ, !jöv, z, y^iÖ^ ~öö ~Ñ, !>, xfl, iy!^ # äyl^Üy^iÖy^iö x, öy^iÖ^ !>, Ç !C^i^fi, öñ xfy! ≤^i^i^üö ≤ÄyÄ^Äyö ~ÖÇ Öi≈, öy^iö ÖfÖEy^iÖ^ Ö^ äof ^v, >, y Ö^yÖy E!^ ly^li, Ñ, !jöv, z, yÓ^ ≤Ä^i^cç^iÖ^ Ö^ öyif^iö^c =!ü öfi, ^, ö^li, , öy^iÖ^ - ? Eyv≈, lv, fl, Ö^iÑ, ly Eyv≈, v», yEz¶, Öy !ö, :v, !v, fl, Ö^öy^iö, ö!Ó^ !ä, !, ñ ~!>, Ñ, !jöv, z, y^iÖ^ Ö^ ≤Äy!öÑ, ^fi, y^iÖ^ ä Ezv, z!ö, - ~!>, ^li, !v, fl, Ö^≤, yÓ^ =!üÖ^ ~Ñ, !>, fi, fyÑ, Ö^i^i^iäÈ ly xfyü%!ö!ö!^yö !ö!ö Öy Ñ¶, y^iä, Ö^ hfl, Ö^cE ^ä, Ö!jÑ, #!^ v, z, öy!yö ~ÖÇ ≤Ä!i, Ö^ «, yö!üÑ, hfl, Ö^ =!üÖ^ cy^i^i^i%_ - 3.6 xòü#üö# 1. Ezò, ö%, !v, ¶, yEzC Öü^li, !Ñ, ^Öy^iG, ð/2. ölv, ö, y!^yÓ^ Ñ, # Ñ, y^iÑ, Ö^iü/3. ~r, yÓ^ Ñ, # ~Ö^ ÖfÖEyÖ^ !üÖ%ö- 4. , ö^i^i^r, Ç !v, ¶, yEzCÈÜÈ~Ö^ v, ziyÉÓ^i !iö- 5. öfyÜ^iö!>, Ñ, EzçÑ, Ñ, fy^iÖ^ QyÖ^ !Ö^ v, yÓ^ (MICR)ÈÜÈ~Ö^ ÖfÖEyÖ^ !üÖ%ö- 6. Eyv≈, Ñ, !, ö ~ÖÇ cö, >, Ñ, ! , öÈÜÈ~Ö^ ö^iif, öyl≈Ñ, f iÑ, / NSOU ? SE-CO-11 47 7. EzçÑ, ÈÜÈ^ä, !≤Är, yÓ^ !Ñ, ¶, y^iÖ^ Ñ, yÄ Ñ, ^iÖ^ /8. RAM Á ROMÈÜÈ~Ö^ ö^iif, öyl≈Ñ, f =!ü !üÖ%ö- 3.7 v, z_Ö^ ÇÇ^iÑ, i, 1. xò%^iFäÈi 3.2 2. xò%^iFäÈi 3.2.1 3. xò%^iFäÈi 3.2.1 4. xò%^iFäÈi 3.2.2 5. xò%^iFäÈi 3.2.6 6. xò%^iFäÈi 3.3 7. xò%^iFäÈi 3.3.2 8. xò%^iFäÈi 3.4.1 NSOU ? SE-CO-11 48 ~Ñ, Ñ, 4 ? Ñ, !jöv, z, yÓ^ cö, >, Á!^ fyÖ^ Ü#ç, ö 4.0 v, z^i^jüf 4.1 ≤Ähfl, yÖöy 4.2 Ñ, !jöv, z, yÓ^ cö, >, Á!^ fyÖ^ 4.2.1 cö, >, Á!^ fyÖ^ ~ÖÇ Eyv≈, Á!^ fy^iÖ^ Ö^ ö^iif çjövÑ≈, 4.3 cö, >, Á!^ fy^iÖ^ Ö^ !Ö¶, yÜçö)E 4.3.1 !C^i^fi, ö cö, >, Á!^ fyÖ^ 4.3.2 xfy!≤^i^i^üö cö, >, Á!^ fyÖ^ 4.4 cyÓ^yCü 4.5 xòü#üö# 4.6 v, z_Ö^ ÇÇ^iÑ, i, 4.0 v, z^i^jüf ~Ez ~Ñ, Ñ, !>, , öv, , yÓ^, öÖ^ äyö^li, , öyÖ^ ^iÖö ? Ñ, !jöv, z, yÓ^ Eyv≈, Á!^ fyÖ^ ~ÖÇ cö, >, Á!^ fyÖ^ ÈÜÈ~Ö^ ö^iif çjövÑ≈, ? !C^i^fi, ö cö, >, Á!^ fyÖ^ ÈÜÈ~Ö^ !Ö!¶, ß^ Ñ, y!≈yÖü# ? v, ziyÉÓ^ iCE Ö^ ÖfÖE*, xfy!≤^i^i^üö cö, >, Á!^ fyÖ^ ÈÜÈ~Ö^ iyÖ^iy 4.1 ≤Ähfl, yÖöy ~Ñ, !>, Ñ, !jöv, z, yÓ^ ! C^i^fi, öñ Eyv≈, Á!^ fyÖ^ ~ÖÇ cö, >, Á!^ fy^iÖ^ Ö^ cö!j^i^i^ Ü!#ç, !, - Eyv≈, Á!^ fyÖ^ Öy^Öi^f!i, ö !v, ¶, yEzC Üiöy ~ÖÇ i, !f^iÑ, , ö! Ö^ä, yúöy Ñ, Ó^li, c« ö E!^ - cö, >, Á!^ fyÖ^ Öü^li, !Ñ, ä%È !ö^i≈üyÖü#Ö^ ^c>, Ñ, ^ÖyG, yl^ly, ö!ö≈!öi≈y!Ö^i, !ö!i≈T Ñ, yä=! ü çjöv!ö Ñ, ^iÖ^ - xyöÖ^y äylöñ ~Ñ, !>, Ñ, !jöv, z, yÓ^ !ö^iä !ä, hs, y Ñ, Ó^li, Öy !ö^iä !ö^iä ^

87%	MATCHING BLOCK 40/81	SA	Researcher Debalina Chakraborty Supervisor Dr. ... (D131244860)
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Ñ, y^iöy Ñ, yÄ çjöv!ö Ñ, Ó^li, , öy^iÖ^ öy- ~!>, ^

Ñ, Óü^iÿÜñ !Ö^i^i^yÜñ =i ~ÖÇ ¶, y^iÜÖ^ ö^li, y x, öy^iÖ^ üö çjöv!ö Ñ, ^iÖ^ iÖö ÖfÖEyÖ^ Ñ, yÓ^ # ~!>, Ñ, Ó^yÓ^ !ö^i≈ü^i^i^ - ÖfÖEyÖ^ Ñ, yÓ^ # xy^iü^i^i^ ~ÖÇ !C! , öEzv, z^cEz xy^iü^i^i^ xò%cy^iÖ^

NSOU ? SE-CO-11 54 ^cEz=lu 0%`laE`o`uy- cQ,yOf v,z`IO`O`llyUf Eyv, Iv,`fl,`O`O` ayI`Uy Oy!u N,`O`y aEYv,`yAó !oI` !
oi,`y`IO Iv,`fl,`O` !Nœ,`oxy,`o`OfOYó` N,`IO` !c`lfi,`IO` N,`yI≈N,`y!`i,`y,v,z`IO`O`llyUf`y`IO`Oyv,`y`IOy`I`li,`oy`IO` -
4.3.2 xfy!≤`IIN,`üo`cö,`>`ÁI`fyO` OfOYó` N,`yO` #`myO`y`cO≈yIIN,` OfOÉ*!,`cö,`>`ÁI`fyO` Éú xfy!≤`IIN,`üo`cö,`>`ÁI`fyO` -
~!>,`N,`!jöv,z>,`yO` !c`lfi,`ö,`o!`â,`yúoyO` N,`y`lã`OfOÉ*!,`ÉI` öy-`~!>,`=i%öye`OfOYó` N,`yO` #`O` ≤`A`ll`yãó#I` !o!i≈T
N,`yã=lu`c!öyio` N,`O``li,` OfOÉ*!,`ÉI` -`I` N,`yòA`OfOYó` N,`yO` #`=i%öye` N,`!jöv,z>,`yO` !c`lfi,`IO` xfy!≤`IIN,`üo`
cö,`>`ÁI`fyO` Ez`OfOYó` N,`IO` ly`IIN,`ò-`x`IòN,`cöI` xfy!≤`IIN,`üo`cö,`>`ÁI`fyO` !>,`li,`~N,`!>,`öye` ≤`Ay@`Äyö`lyN,`li,
,`oy`IO``Iòò`öyEz`le`yçö,`!>,`O``öy>,`öfyv,`ScEä,`öy#,`f`úOyO``äof`~OÇ`c!öyioyO``äofv`xlOy`~N,`!>,`xfy!≤`IIN,`üo`
cö,`>`ÁI`fyO` x`IòN,`=!ú` ≤`Ay@`Äy`IòO``cöI`TÁ`É`li,` ,`oy`IO``n`ly`IIN,`Óuy`ÉI`~N,`!>,`cö,`>`ÁI`fyO` ,`öfy`IIN,`ã-`IÖy`Iò
x`IòN,`=!ú` ≤`Ay@`Äyö` N,`yòA`~N,`!>,` N,`yã`c!öyio` N,`O`yO``äof`~N,`cy`ll`N,`yã`N,`IO``n`Iòò`~N,`!>,`v,`y>,`y`IOÇ`öfy`Iòã`IöR>,
cö,`>`ÁI`fyO` -`ãEYv,`yA`~N,`!>,` xfy!≤`IIN,`üo`cö,`>`ÁI`fy`IO`O``o`lif`x`IòN,`=!ú`cö,`>`ÁI`fyO` ,`öfy`IIN,`IãO`~N,`!>,`O,`É_`O`
CÇ@`ÁEÁ`xhs,`%≈,`_`lyN,`li,` ,`oy`IO``Scö,`>`ÁI`fyO``c%f>,`vñ`lyO`~N,`!>,`cyiyO`i`Ezr>,`yO``Iò,`ç`Oy`v,`y>,`ö,`ö≈fy>,`ly`IIN,`n`
`Iòò`öyEz`le`yçö,`>,`xlò,`ç`c%f>,`-`xfy!≤`IIN,`üo`cö,`>`ÁI`fyO` !c`lfi,`ö`cö,`>`ÁI`fyO``Á,`óO``!ò!≈,`O``ü#ú-`~N,`!>,`!c`lfi,`ö`
cö,`>`ÁI`fyO``Sx,`öy`IO`!>,`ç`!c`lfi,`öV`~N,`äo`OfOYó` N,`yO` #`~OÇ`N,`!jöv,z>,`yO``Eyv≈,`ÁI`fy`IO`O``o`lif`~N,`!>,
Ezr>,`yO``Iò,`ç`!Ecy`IO`N,`yã`N,`IO``n`IÖy`Iò`xfy!≤`IIN,`üo`cö,`>`ÁI`fyO` OfOYó` N,`yO` #`O` !o!i≈T`N,`O`y`N,`yã=lu`c!öyio`
N,`IO` -`xfy!≤`IIN,`üo`cö,`>`ÁI`fyO` !c`lfi,`ö`cö,`>`ÁI`fyO``myO`y`!ó!`!s,`fi,`ÉI``n`!I>,`Eyv≈,`ÁI`fyO` !v,`y>,`yEzç,`o!`O`â,`yúoy`
N,`IO`~OÇ`i,`y`IIO` N,`y`IãO``äof`≤`A`ll`yãó#I` ,`o!`O``IOü`i,`!O` N,`IO``iI` -`~IIO``o`lif` ,`öyl≈N,`f`Éú`!c`lfi,`ö`cö,`>`ÁI`fyO`
ãEYv,`y`N,`!jöv,z>,`yO`!>,`â,`ú`IO`öyñ`~OÇ`xfy!≤`IIN,`üo`cö,`>`ÁI`fyO``ãEYv,`y`N,`!jöv,z>,`yO`!>,`li,`Ez`ü!`üyú#`ÉyN,`öy`N,`òñ`
OfOYó` N,`yO` #`≤`A`ll`yãó#I`i,`y,`o)O``li`cEyl`N,`É`IO`öy-`xfy!≤`IIN,`üo`=!ú`!>,`!jöv,z>,`yO``IIN,`OfOcyI`N,`«`le`
OfOYó`IO`O`!IN,`O%`Iú`!I`IãE`-`xfy!≤`IIN,`üo`=!ú`!O``ü`üEÜEÁI`y≈,`>,`yfl,`O`=!ú`IIN,`v,z,`öfl,`iy,`òò`N,`IO` -`cO≈y!IN,`
OfOÉ*!,`!N,`ã%É`xfy!≤`IIN,`üo`cö,`>`ÁI`fyO`

100% **MATCHING BLOCK 43/81** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

ò#`Iã,`xy`Iúyã,`öy`N,`O`y`É`IIN`IãE`-`?

ÁI`yv≈,`≤`A`IccO` ≈`~N,`!>,`ÁI`yv≈,`≤`A`IccO``~òò`~N,`!>,`cö,`>`ÁI`fyO``Oy`Ez`IúN,`>`Δ!òN,`v,`N%,`IöR>,`=!ú`O`â,`öyñ`!Oòfyçñ`ç`
jôyio`~OÇ`ö%`IIO``äof`OfOÉ*!,`ÉI` -`ÁI`yv≈,`≤`A`IccO``xlò,`ç`~OÇ`OfI`_`Üi,`N,`!jöv,z>,`y`IO`O``äof`≤`A!I`öN,`y`IO`xfy!
≤`IIN,`üo`=!úO``o`lif`~N,`!>,`-`~O``öyif`Iò`N,`Oú>,`yEz!`öç`ò!`n` ,`öy`I#`fO``Oyòyò`~OÇ`OfyN,`O`i,` ,`oO`#`<`yA`N,`O`y`lyI`~OÇ`
~N,`!>,` ,`ö,`m,`yl``c`=!ú` ,`ç!#`N,`y`IO`cyäy`IöyÁ`lyI` -`~O``cyEy`IIf`v,`N%,`Iö`I`r>,`O``o`lif`ãE!`Oñ`@`Äyö,`ñ`â,`y≈,`~OÇ`xyO`Á`!
N,`ã%É`xhs,`%≈,`_`N,`O`y`cQ,`O`-`~!>,`v,`N%,`Iö`I`r>,`O``öylã≈òñ`ÉO`ö,` (Font)`~OÇ`O`à`=!ú`IIN,` ,`o!`O`Oì≈,`ò`N,`O``li,`cyEylf`
N,`IO` -`xyãN,`yú`N,`yl≈i,`cöhf,` ,`öy`Ic≈yòyú`N,`!jöv,z>,`y`IO`~N,`!>,`ÁI`yv≈,`≤`A`Ic!ç` ≤`Ay@`Äyö`ly`IIN,`ñ`ly`!ã,`!#`ñ`≤`ÁI,`IIO`
Oy`xòfyòf`ò!`üOyO``äof`~OÇ`ö%`IIO``äof`>,`yEz,`oO`

87% **MATCHING BLOCK 44/81** **SA** MA in History SEM II (CBCS Mode).pdf (D142514392)

yEz>,`y`IO`O``o`lif,`y`N,`yã`N,`IO` -`!

N,`ã%É`c%,`o!`Iã,`i,`ÁI`yv≈,`≤`A`Icc`IO`O``v,`ziyÉO`i`Éú`öyEz`le`yçö,`>`ÁI`yv≈,`ñ`O`yEz>,`yO``ñ`ÁI`yv≈,` ,`öyO``Iö,`Q`Ezi,`fyI!`-`?
`fl,`±v,`ü#>,`≈`N,`!jöv,z>,`yO``=!úO``≤`A!ö`Oy!lãfN,` OfOYó`=!úO``o`lif`~N,`!>,`!ãÉú` ,`öEÜE`O`yú`≤`A`Ic!ç`~OÇ`xòfyòf`!
ö,`oy!TM!`yú`v,`>,`y`O`N,`v≈,`N,`O`y-`c%i,`O`yç`xfyN,`y,v,z`I`r>,`>`Oy`!EcyO`O`«`N,`IIO` OfOYó`IO`O``äof`fi>,`fyu,`yv≈,
ÚÚ`fl,`±v,`ü#>,`Ü`ö,`ö≈fy`I`!`O``I,`öy≈,` ,`i,`!O` N,`O``li,`~Ez`≤`Ay@`Äyö`=!ú`i,`!O` N,`O`y`É`IIN`IãÉú-`~N,`!>,
NSOU ? SE-CO-11 55 `fl,`±v,`ü#>,` xfy!≤`IIN,`üo`Éú`~N,`!>,`xyI`i,`I«,`eyN,`yO` !@`Äv,`ñ`ly`>,`>,`ñ`öyIjyO`~OÇ`ã!>,`ú`ö,`yçüo`IIN,
EyäyO` EyäyO` fl,`li,`s,`f`cú`öfy!>`Δ`I: Ezò,`ö%,`!Ecy`IO`!úO`li,``il` -`fl,`±v,`ü#>,`!>,`~òò`N,`i,`=!ú`ü#>,`cO`O`O`yE`N,`IO``lyO`
≤`A!i,`!>,`ü#>,`EÜE`~O``o`lif`>`>`~OÇ`xlOy`çCÖfy`úOy`I`li,` ,`öy`IO` -`cú`=!ú`li,`~òò`cö#N,`O`iÁ`lyN,`li,` ,`o`IO``ly`xòfyòf`
`c`Iú`O`yOy`v,`>,`y`I`IIN,` Ezò,`ö%,` ,`!ò`IIN`xyv,z>,`ö%,` ,`li`li,` ,`öy`IO` -`fl,`±v,`ü#>,` xfy!≤`IIN,`üo`=!úO``v,`ziyÉO`i`Éú`öyEz`le`
`yçö,`>,`~I:ú`~OÇ`N,`fyO`Ezi,`fyI!`-`?`v,`>,`y`IOÇ`öfy`Iòã`IöR>,`!c`lfi,`ö`≈`v,`>,`y`IOÇ`öfy`Iòã`IöR>,`cö,`>`ÁI`fyO``Éú`x`IòN,`=!ú`
`≤`Ay@`Äy`IòO`~N,`!>,`cöI`T`ly`~N,`!>,`N,`yl≈N,`O` ,`ök,`!i,`li,`~N,`!>,`v,`y>,`y`IOÇ``I`IIN,`i,`lf`cO`O`O`yE`N,`IO``n`i,`lf`c!M,`Éi,
N,`IO``n`~OÇ`i,`lf,`o!`O`Oì≈,`ò`N,`O``li,` ,`öy`IO` -`~!>,`~N,`!>,`fi>,`fyu,`y≈,`ö,`ö≈fy`I`v,`y>,`y`IO`IcO` N,`y#`y`Iöy`i,`!O` N,`IO`
~OÇ`v,`>,`y`Ezò,`ö%,`ñ`y,`!O`!ö,`IIN,`üòñ`fi>,`y`IO``añ` ,`ö%òO`&k,`yO`~OÇ`öfy!ò,`ö%`Iúúò`äof`%` ,`ú`Oy`cO`Oyö`cO`O`O`yE`
N,`IO` -`Iòò`~Ez`IO``Iòò`cö,`>`ÁI`fyO` OfOYó` N,`O`y`ÉI`ñ`i,`Oò`≤`A!i,`m,`y`Iòò`i,`IIfO` ≤`A`ll`yãó#I`i,`y,`o!`O`Oì≈,`i,
EÁI`yO``cy`ll`cy`ll`i,`lf`!c`lfi>,`ö`=!úÁ`cE`IãEz,`o!`O`Oì≈,`ò`N,`O`y`lyI` -`Oì≈,`öyò`OfOÉ*!,`!c`lfi>,`Iö`Ofyayi,`öy`á!>,`IIN`v,`>,`y`IOÇ`
ò!%,`ò`!O!y`IÜO``v,`>,`y`I#_`N,`O`y`I`li,` ,`öy`IO` -`~!>,`xò%`Iöy!ñ,`xfy`I:ç`I`IIN,`v,`y>,`y`IO`IcO``c%O`«`y`~OÇ`xOü,`i,`yA`!
ò!s,`fi`N,`IO` -`v,`>,`y`IOÇ`öfy`Iòã`IöR>,`cö,`>`ÁI`fy`IO`O``v,`ziyÉO`i`Éú`öyEz`le`yçö,`>`xfy`I:ç`~OÇ`ÁO`yN,`ú`Ezi,`fyI!`-`?
`≤`A`Ic`I`r>,`üo`xfy!≤`IIN,`üo`≈`≤`A`Ic`I`r>,`üo`Éú`ò!jyfl`IòO`~N,`!>,`öyiföñ`ly`iü≈N,`IIO`v,z,`o!fl,`li,`li,` OfOYó`N,`yO`#`O`
N,`yã`ö%`IO`ö%`IO`v,z,`öfl,`iy,`òò`N,`O`yO``äof`≤`A`ll`yãó`ÉI` -`~!>,`â,`y«%`O`I` (Visual)`~OÇ``o!`O`N,` (Audio)`v,z,`fl,`I`
v,z,`öyiyò`IIN,`~N,`lei,`N,`IO` -`≤`A`Ic`I`r>,`üo`xfy!≤`IIN,`üo`cö,`>`ÁI`fyO` OfOYó` N,`yO` #`IIO` ≤`AN,`=!úO`
v,z,`öfl,`iy,`ò`IòO``äof`fl,`yEzv,`Oy`Efyu,`xyv,z>,` ,`i,`!O`

Ñ, ^IO^ v, z, ðfl, iy, ðòy Ñ, Ó^ Ìì, çyEyÍf Ñ, ^IO^ -

ò)ùì, ñ ~Ez äyi, #ì Ñ, !jòv, z, yÓ^ ^≤Äy@ Äyö=íú v, z, ðfl, iy, ðòyÓ^ äòf ÓfÓEyÓ^ Ñ, yÓ^ #^ìíó^ !Ó!¶, ß^ i, !<T xyÑ, °í=í#ì ~Ói%fl
 ì, ð fl, yEzv, ^ì, !Ó^ Ñ, Ó^ Ìì, ^ìí - v, ziyÉÓ^ ìñ Á^ì, ðò x!ò, ç Ezð^ì≤Äçñ ðyEz^ìe yçò, >, ç, ðyÁì yÓ^ , ð^ìí^r, - 4.4 çyÓ^ yÇü ?
 çò, > Áì^ fyÓ^ Óú^ìì, ^v, >, y ~ÓÇ !ò^ìí=^ìúÓ^ çò!<T^ìÑ, ^ÓyG, yì^ - ~!>, Ñ, !jòv, z, y^IO^ Ó^ Eyv≈, Áì^ fyÓ^ v, z, ðyìyò=íú !ò!^s, fñ
 ÇÇ^ìlyÜfl, iy, ðò ~ÓÇ, ð!Ó^ à, yúòy Ñ, Ó^ yÓ^ , ðyüy, ðy!ù !ò!í≈<T !ò^ìí=ü=íú , ðyúò Ñ, ^IO^ !y^ìÑ, - ? Eyv≈, Áì^ fyÓ^ ~Ñ, !>, Ñ, !
 jòv, z, y^IO^ Ó^ i, ùfòyò xÇüñ^ì!>, !ò!^s, fñ Ñ, Ó^ yÓ^ äòf çò, > Áì^ fy^IO^ Ó^ ^≤Ä^ìí^yāò - ? !Ç^ìfñ, ð çò, > Áì^ fyÓ^ !>,
 ÓfÓEyÓ^ Ñ, yÓ^ #^ìÑ, Ñ, !jòv, z, yÓ^ !Ç^ìfñ, ð à, yúy^ìì, çEyì^ì, y Ñ, ^IO^ ~ÓÇ xfy!≤^ìÑ, üò çò, > Áì^ fyÓ^ !>,
 ÓfÓEyÓ^ Ñ, yÓ^ #Ó^ ^≤Ä^ìí^yāò xò%ìy^ì # Ñ, !jòv, z, y^IO^ Ó^ «, ðì, y=íú^ìÑ, çÓ^ yç!Ó^ Ñ, yòÁ Ñ, y^ìäÓ^ äòf !ò!%_ Ñ, ^IO^ - ?
 x, ðy^IO^ !> Ç !Ç^ìfñ, ð ~Ñ, !>, çò, > Áì^ fyÓ^ ^≤fy, ð, ð≈ çÓ^ ÓÓ^ yE Ñ, ^IO^ !y^ìì, xòfyòf ^≤Äy@ Äyö=íú à, yúy^ìì, çy^IO^ - ÇEä
 Ñ, !yì ñ ~!>, Eyv≈, Áì^ fyÓ^ ^ìÑ, çÇÜ!¶, ì, ~ÓÇ !ò!^s, fñ Ñ, ^IO^ -
 NSOU ? SE-CO-11 56 ? Ñ, !jòv, z, yÓ^ ÓfÓEyÓ^ Ñ, yÓ^ #Ó^ Ñ, y^ìäÈ Ezv, zäyÓ^ Ezr, yÓ^ ^ìò, ç Eú Ñ, !jòv, z, y^IO^ Ó^ ð!ò, Ó^
 ^ìöy^ìöy !Ñ, àÈ äÈ!Ó Öy^ìúOyñ^ì=íú^ìÑ, Ñ, #^IOyv≈, Öy ðyv, z^ìçÓ^ çyEy^ìff ÓfÓEyÓ^ Ñ, ^IO^ ^çì, yÓ^ Ñ, yä!>, Ñ, Ó^ Ìì,
 çy^IO^ - ? úfyD%^ìí^ä >, ΔyTM^ìú, Ó^ ^≤Äy@ Äy!òÇ^ìfñ, >, ^ìörr, =íú^ìÑ, 0 ~ÓÇ 1 ~Ó^ ð^ìíf Ó^ *, ðyhs, Ó^ Ñ, ^IO^ !y Ñ, !
 jòv, z, yÓ^ !>, ^≤Ä^ìçç Ñ, Ó^ Ìì, ç, ç, ð - ? !Ç^ìfñ, ð Ezv, z!>, !ú!>, ^≤Äy@ Äyö=íú Ñ, !jòv, z, yÓ^ !Ç^ìfñ, ^ìöÓ^ Ó^ «, iy^IO^ «, !ç!ò!Ñ≈, !,
 Ñ, yā=íú Ñ, ^IO^ !y^ìÑ, - ? ð, yì yÓ^ Áì^ yú ~Ñ, !>, çÇfl, iyÓ^ ^ò, Áì^ y^ìÑ≈, Ó^ !¶, ì, ^IO^ ~ÓÇ ÖyEz^IO^ !yÑ, y Ñ, !jòv, z, y^IO^ Ó^
 ð^ìíf ç%Ó^ «, yÓ^ ^ìÁì^ yú^ì, !Ó^ Ñ, ^IO^ - ? ~Ñ, !>, Áì^ yv≈, ^≤Ä^ìççÓ^ ~ðò ~Ñ, !>, çò, > Áì^ fyÓ^ !y Ez^ìúÑ, >, Δ!òÑ, v, Ñ%, ^ìörr, =!
 ú Ó^ à, ðyñ !Òòfycñ çjòyìò ~ÓÇ ð%ò^ìíó^ äòf ÓfÓE*, Eì - 4.5 xò%ú#úò# 1. Ñ, !jòv, z, yÓ^ çò, > Áì^ fyÓ^ Óú^ìì, Ñ, #
 ^Óy!G, yì^/2. x, ðy^IO^ !> Ç !Ç^ìfñ, ðÈÜÈ~Ó^ ð)ù Ñ, yā=íú !ú!ò%ò - 3. !v, ¶, yEzç v», yEz¶, yÓ^ Óú^ìì, Ñ, #^Öy^ìG, ò/4.
 Ñ, !jòyEzúyÓ^ ~ÓÇ Ezr, yÓ^ ^ì≤Ä, yÓ^ ~Ó^ ð^ìíf, ðy!Ñ, f Ñ, #/5. !Ç^ìfñ, ð Ezv, z!>, !ú!>, ^≤Äy@ Äyö=íúÓ^ Ñ, yā Ñ, # Ñ, #/6.
 ^fl, ±v, ü#, xfy!≤^ìÑ, ü^ìòÓ^ v, z, ð^ìly!Üì, y Ñ, #/4.6 v, z_Ó^ çÇ^ìÑ, ì, 1. xò%^ìFäÈì 4.2 2. xò%^ìFäÈì 4.3 1 3. xò%^ìFäÈì 4.3 1 4.
 xò%^ìFäÈì 4.3 1 5. xò%^ìFäÈì 4.3 1 6. xò%^ìFäÈì 4.3 2
 NSOU ? SE-CO-11 57 ~Ñ, Ñ, 5 ? ^v, >, y Ñ, !òv, z!ò^ìÑ, üò (Data Communication) Ü¶, ð 5.0 v, z^ljüf 5.1 ^Ähfl, yÓy 5.2 ^v, >, y Ñ, !
 ðv, z!ò^ìÑ, üò !Ç^ìfñ, ðÈÜÈ~Ó^ ^Ó!ü<Tf 5.3 ^v, >, y Ñ, !òv, z!ò^ìÑ, üò ÓfÓfl, iyÓ^ ð)ù v, z, ðyìyò 5.4 ^v, >, y v, z, ðfl, iy, ð^ìòÓ^ !Ó!
 ¶, ß^ iÓ^ í (Form) 5.5 ^v, >, y ^≤ÄÓy^ìÉÓ^ !Ñ, !ò^ìí≈ü (Data Flow Direction) 5.6 Ñ, !jòv, z, yÓ^ ^ò, Áì^ yÑ≈, 5.6.1 Ñ, !jòv, z, yÓ^
 ^ò, Áì^ y^ìÑ≈, Ó^ ç%!Óiy 5.6.2 Ñ, !jòv, z, yÓ^ ^ò, Áì^ y^ìÑ≈, Ó^ ^≤Ä^ìí^yÜ 5.6.3 Ñ, !jòv, z, yÓ^ ^ò, Áì^ y^ìÑ≈, Ó^ ^ò!#!Ó¶, yÜ 5.6.4
 ^ò, Áì^ yÑ≈, >, ^ì, ðyú!ä 5.6.5 ^ò, Áì^ yÑ≈, !v, ¶, yEzç 5.7 çyÓ^ yÇü 5.8 xò%ú#úò# 5.9 v, z_Ó^ çÇ^ìÑ, ì, 5.0 v, z^ljüf ~Ez ~Ñ, Ñ, !>,
 , ðv, yÓ^ , ðò^ äyò^ìì, çyÓ^ ^ìòò? ^v, >, y Ñ, !òv, z!ò^ìÑ, üò, ÈÜÈ~Ó^ ^≤Äy!òÑ, iyÓ^ iy ? Ñ, !jòv, z, y^IO^ Ó^ ^v, >, y
 v, z, ðfl, iy, ð^ìòÓ^ çyìyÓ^ í, ðk, !ì, ? Ñ, !jòv, z, yÓ^ ^ò, Áì^ yÑ≈, ç!ò^ìÑ≈, iyÓ^ iy Áì, yÓ^ ^≤Ä^ìí^yÜ ? Ñ, !jòv, z, yÓ^
 ^ò, Áì^ yÑ≈, ÈÜÈ~Ó^ ^ò!#!Ó¶, yÜ ? !Ó!¶, ß^ iÓ^ ^ìòÓ^ ^ò, Áì^ yÑ≈, >, ^ì, ðyú!ä iyÓ^ iy ? Ó^ ú ÓfÓE*, !Ñ, àÈÈ^ò, Áì^ yÑ≈,
 !v, ¶, yEzçÈÜÈ~Ó^ iyÓ^ iy
 NSOU ? SE-CO-11 58 5.1 ^Ähfl, yÓy ðy K, yì, Ñ, Ó^ í (Communication) Óú^ìì, í%!>, K, yì, Ñ, Ó^ í !v, ¶, yEz^ìçÓ^ ð^ìíf x!≈ÓE ì, ^ìffÓ^ !
 Ó!òò!^ìÑ, ^ÓyG, yì^ - ~!>, !mò%Ò# çò!Ó^ Ñ, ^òy (two-way-scheme)- >, ΔyTM!òüò (Transmission) Óú^ìì, ì, ^ìffÓ^ üyÓ^ #!Ó^ Ñ,
 à, üò (physical movement) ^ÓyG, yì^ - ~!>, ~Ñ, ð%Ò# çò!Ó^ Ñ, ^òy - í%!>, !v, ¶, yEz^ìçÓ^ ð^ìíf ì, yÓ^ í%_ Öyì, yÓ^ !ÓE#ò
 SÁì^ fyÓ^ ^ìúçv >, ΔyTM!òüòÈÜÈ~Ó^ ðyìf^ìò ^v, >, y !Ó!òò!^ìÑ, ^v, >, y Ñ, !òv, z!ò^ìÑ, üò Ó^ìú - ~Ó^ xhs, ¶%≈, _ !Ó^ìí^ =íú Eú
 ^v, >, y fl, iyòyhs, Ó^ ñ fl, iyòyhs, Ó^ , ðk, !ì, ~ÓÇ fl, iyòyhs, Ó^ ^≤Ä!e^ì^y à, yúÑ, yú#ò ^v, >, y çÇÓ^ «, í - ^v, >, y Ñ, !òv, z!
 ð^ìÑ, üòÈÜÈ~Ó^ ç)à, ðy Ñ, Ó^ yÓ^ äòfñ Ñ, !òv, z!ò^ìÑ, üò !v, ¶, yEzç=íú SEyv≈, Áì^ fyÓ^ ~ÓÇ çò, > Áì^ fyÓ^ v Ñ, yòÁ ~Ñ, !>,
 ^v, >, y Ñ, !òv, z!ò^ìÑ, üò !Ç^ìfñ, ^ìöÓ^ xÇü EÁì^ y v, z!à, ì, - 5.2 ^v, >, y Ñ, !òv, z!ò^ìÑ, üò !Ç^ìfñ, ðÈÜÈ~Ó^ ^Ó!ü<Tf ~Ñ, !>, î« ^v, >, y
 Ñ, !òv, z!ò^ìÑ, üò ÓfÓfl, iyÓ^ ^Ó!ü<Tf=íú !ò!^Ó^ *, ð = ? !ò¶≈, Ó^ ^ìlyÜf !Ó!^Ó^ í ≠ Ñ, !òv, z!ò^ìÑ, üò ÓfÓfl, iy^ì%ìv, ~Ñ, !>, v, z!ç
 ^ì^ìÑ, ^≤Ä!Ó^ì, ^v, >, y Ñ, Óúòye !ò!í≈<T Ühs, ^ìóf^ì, ðjÓ^ìäÈ !ì^ìì, E^ìÓ - ? !ò¶≈, ùì, y = ^v, >, y xÓüfEz^ìÑ, yòÁ, ð!Ó^ Óì≈, ð
 äÈyv, yEz Ühs, ^ìóf^ì, ðjÓ^ìäÈ !ì^ìì, E^ìÓ - !ì!>, ΔyTM!òü^ìòÓ^ çò!^ ^v, >, y çò!Ó^ Ó!≈, ì, Eì^ì, ^ìÓ ~!>, x^ìÑ, ^ìäy E^ìí^ ^ì^ìì,
 çy^IO^ - ? çò!^ ð^ìì, y ^v, !ú¶, y!Ó^ = ^Ó!ú çò!^ ófl^ ðy Ñ, ^IO^ ^v, >, y xÓüfEz oðì, !Ó!^Ó^ í Ñ, Ó^ Ìì, E^ìÓò xòf!y!^ ~!>,
 @^ÄÈìÑ, yÓ^ #Ó^ , ð^ìk, x^ìÑ, ^ìäy E^ìì, çy^IO^ - !¶, !v, Á ~ÓÇ x!v, Á >, ΔyTM!òü^ìòÓ^ ^«, ^ìeñ çò!^ ð^ìì, y !Ó!^Ó^ í Óú^ìì, ^ÓyG, yì^
 ^ì çò^ìí^ ~!>, v, z!ç, ðyìò Ñ, Ó^ y E^ìÓ^ Ñ, yòÁ !Óú!j äÈyv, yEz ~Ñ, Ez çò^ìí^ ^çEz ^v, >, y çÓ^ ÓÓ^ yE Ñ, Ó^ y E^ìÓ - ? !ä, yÓ^ = í%!>,
 çò!Ñ, ^v, >, y çfy^ìÑ, ^ì, Ó^ xyÜò^ìòÓ^ çò!^ !Óú^ìjÓ^ , ðy!≈Ñ, f^ìÑ, !ä, yÓ^ Ó^ìú - x!v, Á Öy !¶, !v, Á ^v, >, y çfy^ìÑ, ^ì, Ó^
 xyÜò^ìòÓ^ çò!^ !>, !ì xçò Eì^ñ ^ç^ì«, ^ìe ~!>, ^ìöy !y!^ - ~Ez çfy^ìÑ, >, =íú xÓüfEz ~Ñ, !>, !fl, !Ó^ Ey^IO^ çÓ^ ÓÓ^ yE Ñ, Ó^ y v, z!
 à, ì, ð xòf!y!^ ñ !¶, !v, ÁÓ^ ðyò!>, ÖyÓ^ y, ð E^ìÓ - 5.3 ^v, >, y Ñ, !òv, z!ò^ìÑ, üò ÓfÓfl, iyÓ^ ð)ù v, z, ðyìyò ? Öyì≈, y = ^ì, !f!>,
 äyòy^ìì, E^ìÓ ì, y^ìÑ, Öyì≈, y Ó^ìú - ~!>, çy^ì, fñ çÇÖfyñ !ä, eñ x!v, Á Öy !¶, !v, Á xyÑ, y^ìÓ^ E^ìì, çy^IO^ - ? ^≤ÄÓ^ Ñ, = ~!>,
 !v, ¶, yEzç^ìÑ, ^ÓyG, yì^ ^ìòò Ñ, !jòv, z, yÓ^ ñ !¶, !v, Á Ñ, fy^ìöÓ^ y ~ÓÇ Áì^ yÑ≈, ^ìfñ, üòñ !y Öyì≈, y ^≤ÄÓ^ ì Ñ, ^IO^ -

NSOU ? SE-CO-11 59 ? !Ó!Ç¶,yÓ° Óy ≤Äy,ðÑ, ≠ ~!>, !v,¶,yEzÇ~!Ñ, ^ÓyG,y!° ~!ðò Ñ, !jöv,z>,yÓ° ñ !¶, !v, Á Ñ, fy ^!ðÓ°y ~ÓÇ
 Á!yÑ≈, ^!fi, üò !yÓ° äòf Óyi≈,y!>, v,z ^!jüf!%_ - ? > Δy™!öüò öyifö ≠ ~!>, ^ÇEz, ð!>, ^!Ñ, !ò ~!ü Ñ, ^!Ó° !y ^!ÄÓ°Ñ, ^!~!Ñ, !
 Ó°!Ç¶,yÓ° ÈÜÈ~Ó° Ñ,y ^!äÈ Óyi≈,y!>, ^!ÄÓ°Ñ, ^!~!Ñ, ^!Ó° ~!>, !,yÓ° !%_ öyifö E ^!li, ^!öy ^!Ó° - ^!ðòñ %>, Ez ^!fi>, v, ÈÜÈ, ^!ól°yÓ°
 Ñ, fyÓú ~ÓÇ ^!Ñ,y!>ú ^!Ñ, Óú- xyÓyÓ° !,yÓ° !ÓE#ò Óy Á!° fyÓ° ^!lúc öyifö E ^!li, ^!öy ^!Ó° ^!ðò Çfy ^!l, úyEz>, öyifö- ?
 ^!Äy ^!l, yÑ, ú ≠ ~!>, ~Ñ, =FäÈ !ò! ð ^!Ñ, ^!ÓyG,y!° S° ≤ÄÓ°Ñ, ~ÓÇ ≤Äy, ð ^!Ñ, Ó° myÓ°y Çjoi, V !y !, ^!l!fÓ° xyiyò ≤Äy!òÈÜÈ~Ó°
 ð ^!lif ÇöBj! ^!á>,y! - ^!ÄÓ°Ñ, ~ÓÇ ≤Äy, ðÑ, v,z¶, ^!l! Ó° Ez ~!Ñ, x, ð ^!Ó° Ó° Çy ^!li K,y!>, Ñ, Ó° !ÈÜÈ~Ó° äòf ~Ñ, Ez ^!Äy ^!l, yÑ, ú
 xò%ÇÓ° !Ñ, Ó° y,v,z!ä, !, - ^!Äy ^!l, yÑ, ú Óf!>, #!>, ^!ÄÓ°Ñ, ~ÓÇ ≤Äy, ðÑ, K,y!>, Ñ, Ó° !Ñ, Ó° ^!li, ^!öyÓ° ^!Óò ðy-
 v,z!yEÓ° !fl, !Ó° *, ðñ !Ó° !Óà, öy Ñ, Ó° 8òñ !%>, Óf!> ^!yÓ° ð ^!lif ~Ñ, äò Ñ, Óúöye EzÇ ^!Ó° !ä Ó° !úò ~ÓÇ xòfäò Ñ, Óú !E!@
 Ó° !úò- ~Óò ~Ez Óf!> Ó° y ^!Ñ, Óú !, ÖòEz ~!Ñ, x, ð ^!Ó° Ó° Çy ^!li Ñ, !öy,z!ò !Ñ, üò Ñ, Ó° ^!li, ^!öy ^!Ó° ð !!i !, yÓ° ^!Ñ, yòÁ
 xò%Óyi ^!Ñ, S° ≤Äy ^!l, yÑ, ú V ÓfÓEYÓ° Ñ, ^!Ó° ð !y Óyi≈, y=!ú ^!Ñ, ~Ñ, !i ^!Ñ, !E!@ ^!Ñ, Ó° *, öyhs, !Ó° !, Ñ, ^!Ó° ~ÓÇ !Ó, óÓ° #!> !
 î ^!Ñ, EzÇ ^!Ó° !ä ^!li, Ó° *, öyhs, !Ó° !, Ñ, ^!Ó° - !!ä, e ≠ 5.1) 5.4 ^!v, >, y,v,z, ðfl, iy, ð ^!òÓ° !Ó!¶, ð ^!Ó° !v, >, y !Ó!¶, ð ^!ö, ð≈ ~
 v,z, ðú¶, E!° ^!ðò, öy, fñ ÇÇÖfyñ !ä, eñ xlv, Á ~ÓÇ !¶, !v, Á ^!li, - ^!ð>, Á!°yÑ≈, ÇÇ ^!l! Ó° ^!«, ^!le ^!v, >, y ÓyEzòy!Ó° ^!Ñ, y ^!lv, Ó°
 xyÑ, y ^!Ó° v,z!ç ^!i ^!Ñ, Ühs, ^!Óf fl, iyöyhs, Ó° Ñ, Ó° ^!li, E!° - Ç%!, Ó° yÇñ Óí=öyúy (a-z, A-Z), ÇÇÖfy (0,1,2,.....,9), !Ó° !ü°! !ä, E°
 S!, @, #, \$ Ezi, fyl!V ~ÓÇ !ä, e=!ú SÇjoi!Ñ≈, !, !, !f!ä, ^!leÓ° v,z, öyiyò=!ú !, ð ^!l! Ó° xyÑ, y ^!Ó° V !Ó>, (Bit)ÈÜÈ~Ó° xò%e° ö
 (sequences) xò%Çy ^!Ó° Ó° *, öyhs, Ó° Ñ, Ó° ^!li, E!° !Óñ ^!l! =!ú Eú 0 ~ÓÇ 1- xlv, Á ~ÓÇ !¶, !v, Á ^!v, >, y !Ó!¶, ð ^!ö, ð≈ ~
 !, Ó° ÇyEy ^!l! f >, Δy™!öüòÈÜÈ~Ó° äòf xfyòyúÜ ^!i ^!Ñ, !v, !ä, yú !ÇÜòfy ^!l! Ó° *, öyhs, Ó° Ñ, Ó° ^!li, E!° ñ Ezv,z!ò !Ñ, yv, ñ ~Ç!
 ÇxyEzxyEz ~ÓÇ Ez!Ó!Ç!v, xyEz!Ç (Unicode, ASCII and EBCDIC)ÇE !Ó!¶, ð ^!Ñ, ylv, Ç, ðk, !i, Ó° Ó° ^!l! ^!äÈ !y ~Óò ^!v, >, y
 v,z, ðfl, iy, ð ^!òÓ° äòf ÓfÓE*!, E!° ~Öy ^!òñ xyö°y ^!Ñ, Óú ASCII ~ÓÇ EBCDIC !

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ò ^!l! xy ^!l!yâ, öy Ñ, Ó° Ó- NSOU ? SE-CO-11 60 xy ^!ð!Ó° Ñ,

yò fi>, fyü, yv≈, ^!Ñ, yv, ö, Ó° Ezòö, Ó° ^!ðüò Ezr>, yÓ° ^!ä, Ó (ASCII) ≠ ~!>, ~Ñ, ≤ÄÑ, yÓ° ÓyEzòy!Ó° ^!Ñ, yv, !y x<, Ó° ~ÓÇ ÇÇÖfy
 !%>, ^!
 !Ñ, Ez
 v,z, ðfl, iy, ðò Ñ, Ó° ^!li, ,
 öy ^!Ó° ~E
 z ^!Ñ, yv, !>, öü, Çy, ÈÜÈ!Ó>, ^!Ñ, yv, !EÇy ^!Ó° !i, !Ó° Ñ, Ó° y E ^!l! !äÈü- ~äÈyv, ,yÁñ ASCII ≤Äy!° üEz, ðfy!Ó° !>, !Ó° !v, Ó° Çy ^!l!
 ÓfÓE*!, E!° !y Eú ~Ó° x<Tò !Ó>, - ~Ez !Ó>, !>, ÇÓ ^!ä, ^!l! v,z ^!l! Ö° !lyÜf !Ó>, (most significant bit) fl, iy ^!ò ÓfÓE*!, E!° ~ÓÇ
 >, Δy™!öüò ä, üÑ, yú#ò eß!>, Çòy_ Ñ, Ó° yÓ° äòf ÓfÓE*!, E!° - ASCII ÇyiyÓ° ñ, ^!v, >, y Ñ, !öy,z!ò !Ñ, üò öyif ^!ð ^!v, >, y
 fl, iyöyhs ^!l! ^!Ó° ÓfÓE*!, E!° ~ÓÇ öyEz ^!le y Ñ, !jöv,z>, y ^!Ó° !, !f x¶, fhs, Ó° #
 !¶,
 y ^!Ó° v,z, ðfl, iy, ðò Ñ, Ó° ^!li, ≤
 Äy!° ~Ñ, ^!ä, !>, !y¶, y ^!Ó° ÓfÓE*!, E!° - ASCIIÈÜÈ ^!l! ñ Óv, , Ey ^!li, Ó° x<, Ó° =!ú ^!E:y ^!lv, !Çöfyú öyò 41 !i ^!l! =Ó° & Ñ, ^!Ó° ~ÓÇ
 iyÓ° yÓy!EÑ, ¶, y ^!Ó° ^!E:y!Çöfyú öyò 5A ~Ó° öyif ^!ð xÓfyEi, !y ^!Ñ, ñ ^!äÈy ^!l, y Ey ^!li, Ó° x<, Ó° =!ú ^!E:y ^!lv, !Çöfyú öyò
 61ÈÜÈ~Ó° öyif ^!ð 7AÈÜÈ~Ó° myÓ°y !ò!y!Ó° !, E!° - ~!i: ^!l, ^!l! v, ÓyEzòy!Ó° ^!Ñ, y ^!lv, v, ^!l! Çöfyú Ezr>, yÓ° ^!ä, Ó ^!Ñ, yv,
 (EBCDIC) ≠ EBCDIC ≤Ä!i, !>, ä, !Ó° ^!leÓ° äòf xy>, !>, !Ó>, ÓfÓEYÓ° Ñ, ^!Ó° ð xi, ~Óñ 256!>, !Ó!¶, ð ^!x<, Ó° Óy !Ó>, ÈÜÈ~Ó° Ç

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öBj ^!l! v,z, ðfl, iy, ðò Ñ, Ó° y Ç

Ω, Ó- ~!>, 0 ^
 ! ^!Ñ, 9 S° öy>, 10ÈÜÈ~Ó° äòfV ≤Ä!i, !>, !ü!ðÑ, öyòñ ≤Ä!i, !>, Óv, , Ey ^!li, Ó° x<, Ó° ~ÓÇ ^!äÈy ^!l, y Ey ^!li, Ó° x<, Ó° S° öy>, 52!>, Ó°
 äòfV ~ÓÇ !Ó!¶, ð ^!Ó° !ü°! x<, ^!Ó° Ó° äòf ~Ñ, !>, xòðf ^!Ñ, yv, ÇÓ ÓÓ° yE Ñ, ^!Ó° - ^!l!Ei%, ~!>, ~Ñ, !>, xy>, ÈÜÈ!Ó>, ^!Ñ, yv, ñ
 xy>, !>, !Ó° !v, Ó° ≤Ä!i, !>, @ ^!Å, ð ~Ñ, !>, Óí≈yò%e° !ðÑ, ñ ÇÇÖfyÇ)ä, Ñ, Óy !Ó° !ü°! x<, Ó° (alphabetic, numeric, or special
 character) ^!l! Ó° Ñ, ^!Ó° ~ÓÇ !, y ^!Ñ, ÓyEz>, Ó° !ü- 5.5 ^!v, >, y ≤ÄÓy ^!ÈÓ° !iÑ, !ò !li≈ü (Data Flow Direction) ^!v, >, y ≤ÄÓy ^!ÈÓ° !
 !Ñ, !ò!y≈Ó° ^!l! Ó° äòf !i, ð!>, v,z, ðyl! ÓfÓE*!, E!° ≠ !Çö !l! ñ Eyò, ÈÜÈv%, ^!l! Ñ: ~ÓÇ ö%, úÈÜÈv%, ^!l! Ñ: - ? !Çö !l! Ñ: ≠ ~Ez >, Δy™!
 öüò Óy ≤ÄÓy ^!ÈÓ° ^!öy, !>, ~Ñ, ö%Ö#- ~!i<, ^!le !, !f Çy!Ñ≈, >, ä% ^!lv, , ~Ñ, !i ^!Ñ, ≤ÄÓy!Ei, E!° ñ xòf !i ^!Ñ, ≤Ä!i, !e !í y Çö!≈ò
 Ñ, Ó° yÓ° «, ði, y ~Ó° ^!ðEz- ^!lyÜy ^!l!y ^!ÜÓ° !v, ¶, yEzÇ=!úÓ° ð ^!lif ~Ñ, !>, Ez ^!Ñ, Óú !, !f ^!ÄÓ° !

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Ñ, Ó° ^!li, ^!öy ^!Ó° ~ÓÇ xòf!>, ^!Ñ, Óú ~!>, @ ^!ÄÈí Ñ, Ó° ^!li, ^!öy ^!Ó° - ^!>, !

ü!¶, üò >, Δy™!öüò ^!Ñ, !Çö ^!l! Ñ: ^!öy, >, Δy™!öüò ^!òÓ° v,z!yEÓ°
 í !EÇ

95%

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y^iO^!O^iO^a,oy N^,O^y^i^l^i, ,oy^iO^ ^

IÖy^l^o^ c^f^y^l^,ü^y^z^, ^N^,Óúöy^e^ ^,!ú^!ü^,ü^ò^ ^v^,^y^ ^≤^ÁO^i^N^,^iO^ñ^!O^,óó^#i^,^y^iO^~!>, c^Q^,Ó^òl^~? Eyö,ÈÜÈv%,^i^≤^: ^~Ez >,Δy^TM!öüò^ Óy^≤^ÁOy^iEÖ^ ^öy^iV^,ñ^≤^Ái^!>, ^lyÜy^iüÜN^,yO^#lv^,^yEzCñ^i^,lf^@^ÁEi^~ÓÇ^ ^≤^ÁO^i^i%~!>,yEz N^,Ó^i^l^i, ,oy^iO^~ i^,^iO^ ^c>,y~N^,^Ez cy^iü^ c^Q^,Ó^Ei^ öy~ IÖò^~N^,!>,lv^,^yEzC^i^iN^,^i^,lf^ ^≤^ÁO^i^N^,Ó^y^Ei^ñ^i^,Öò^xòf^lv^,^yEzC!>, ^N^,Óúöy^e^ ^cEz c^ö^iü^Ez^ ^c!>, @^ÁEi^N^,Ó^i^l^i, ,oy^iO^~ Eyö,ÈÜÈv%,^i^≤^: ^öy^iV^,ñ^≤^ÁOy^E^ öyif^iO^ ^,ö%~iO^y^ «,öi^,y^lv^,^yEzC^myO^y^!òl^s^,fi N^,Ó^y^Ei^~ ^O^lv^,Á^Ái^fyO^iü^c^ ^c>, Eyö,ÈÜÈv%,^i^≤^: >,Δy^TM!öüò^ ^öy^iV^,Ó^v^,ziyEÖ^i^iOy^iO^~N^,!>, ,ö«, N^,ly^O^iü^~ÓÇ^xòf^ ,ö«, ^üy^iO^~? ö%,úÈÜÈv%,^i^≤^: ^~Ez >,Δy^TM!öüò^ Óy^≤^ÁOy^iEÖ^ ^öy^iV^,ñ^v^,z^i^i^ N^,!öy^,z!ò^iN^,üò^lv^,^yEzC^~N^,^Ez cy^iü^ ^v^,^y^ ^≤^ÁO^i^~ÓÇ^@^ÁEi^N^,Ó^i^l^i, ,oy^iO^~ ~ö%,úÈÜÈv%,^i^≤^: ^öy^,^iN^,~N^,^Ez^O^yhfl^,yl^i%!i^iN^,^≤^ÁOy^iEi^, >,Δfy^iö,^iN^,Ó^c

100%

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y^iü^i%,úöy N^,O^y^i^l^i, ,oy^iO^~ ~

N^,!>, fi>,fyu^,yv≈, ^i^iü^c^ ^>,!ú^!ö,^yò^ N^,ú^Eú^~N^,!>, ö%,úÈÜÈv%,^i^≤^: N^,úÈÜÈ~O^v^,ziyEÖ^i^N^,yO^i^v^,z^i^i^, ^ö«, ~N^,^Ez cy^iü^ N^,ly^O^iü^i^, ,oy^iO^~~ÓÇ^÷ò^i^, ,oy^iO^~ ~ NSOU? SE-CO-11 61 [!â,e ≠ 5.2] 5.6 N^,!jöv,z>,yO^ ^ò>,Ái^yN^≈, ~N^,!>, N^,!jöv,z>,yO^ ^ò>,Ái^yN^≈, i%!>, Óy^i,^iü^,y!iN^, N^,! jöv,z>,y^iO^~O^ S^öy^v^,^c^Q^N^,üò^iN^, (collection) ^ÓyG^,yl^ly^i^,lf^~ÓÇ^c^Q^fl^,iyò^ (Reserve) ^yÜ^N^,^iO^ ^òÁi^yO^ äòf^~N^, cy^iü^ c^Q^iü^~ ^O^iü^iü^E~ ^öy^,=!ú^c^Q^iü^~ ^yN^,yO^ö,^iü^i^,yO^y^~iN^, x,ö^iO^O^ cy^iü^i^,lf^!O!òöi^ N^,Ó^i^l^i, c«,ö^Ei^~ 5.6.1 N^,! jöv,z>,yO^ ^ò>,Ái^y^iN^≈,Ó^c%!Óiy^1.^i^,lf^ ^yÜ^N^,^iO^ ^òÁi^y (Sharing Information) ≠ ~!>, N^,!jöv,z>,yO^ ^ò>,Ái^y^iN^≈,Ó^ ~N^,!>, xòfi,ö^=O^8c,ò!i≈c%!Óiy~ ^ò>,Ái^y^iN^≈,Ó^ x^i^,y^iO^~N^,!>, N^,!jöv,z>,yO^ ^i^iN^, xòf^N^,!jöv,z>,y^iO^i^,lf^fl^,iyòyhs,Ó^ N^,Ó^yO^ äòf^~N^,!>, ^òò^v>,yEz^,ñ^N^,ö,öfyQ^!v^,fl^,Òñ^!≤^Ár^,yO^ Ezì,fy!iO^ ^≤^Áiü^yäò^Ei^~i^, ^iO^ ^lyÜy^iüÜ^ÓfÓfl^,iy=!ú^!i^ ^iO^iüÜy^iüN^,^y^iO^,ò,iN^, E!^ñ^i^,^iüfO^ xyiyòÈÜÈ≤^Áiyò^ N^,Ó^y^xyO^Á^u^~ E^iü^lyl^~ N^,!jöv,z>,yO^ ^ò>,Ái^yN^≈,=!ú^~Ez c^öc^fyO^ c^öyiyò^ N^,^iO^ñ^N^,yO^i^N^,yO^Á^ò>,Ái^y^iN^≈,Ó^ cy^iü^c^Q^iü^~ N^,!jöv,z>,yO^=!ú^ ^iO^iüÜy^iüN^,^y^iO^,ò,iN^, xÓfl^,iy^iO^lyN^,^iüÁ^i^,yO^y^i^,lf^=!ú^xyiyòÈÜÈ≤^Áiyò^ N^,Ó^i^l^i, ,oy^iO^~v^,ziyEÖ^Eifl^,JÓ^*,öñ^IÖò^xyöO^y^Ezr^,yO^iO^iO^,Ó^ cy^iü^ c^Q^iü^yÜ^N^,^iO^~ÓÇ^xyöy^iü^N^,!jöv,z>,y^iO^~N^,!>, Á^iü^ÓcyEz>, Ö%!úñ^i^,Öò^xyöy^iü^!òäfl^,N^,!jöv,z>,y^iO^c^iM^,Ei^,òl^ñ^ ~òò^i^,lf^xyöO^y^,ö^i^, ,oy^iO^~~Ez äyi^#!^ò>,Ái^yN^≈,!c^iü^,^iü^c^öhf^,^i^,lf^~N^,!>, ^N^,w^#!^~ÓÇ^ü!~üü#N^,!jöv,z>,y^iO^ c^Q^!«i^,ly^iN^,ly^cy^≈,yO^öy^iO^,ò!O^!â,i^,~ ^ò>,Ái^y^iN^≈,Ó^ xòfyöf^c^öhf^, N^,!jöv,z>,yO^=!ú^cy^≈,yO^ ^i^iN^, cE^iü^Ez^i^,lf^ ^,ö^i^, ,oy^iO^~ ð^iO^Ei^ ^iO^~!>, ^i^,y^iü^!òäfl^,N^,!jöv,z>,y^iO^xÓfl^,ii^~2.^Eyv≈,Ái^fyO^iO^iü^cy^≈,=!ú^ ^yÜ^N^,Ó^y (Sharing Hardware Resources) ≠ ~N^,!>, ^ò>,Ái^yN^≈, ~N^,!>, N^,yl^≈N^,Ó^~ÓÇ^ÓfÓEYÖ^N^,yO^#ÈÜÈÖy^,Ó (user-friendly)v^,z^,oy^iü^ Eyv≈,Ái^fyO^ ^yÜ^N^,^iO^iü^, ,oy^iO^~ N^,!jöv,z>,yO^=!ú^ NSOU? SE-CO-11 62 IÖò^~N^,yO^Á^ò>,Ái^y^iN^≈,Ó^ cy^iü^c^Q^iü^~ ^y^iN^,ñ^i^,Öò^i^,yO^y^~N^,^Ez^ò>,Ái^y^iN^≈, c^Q^iü^~ xòf^N^,! jöv,z>,yO^=!ú^Ó^ cy^iü^cyEylfN^,yO^#lv^,^yEzC^iü^ò!≤^Ár^,yO^~ÓÇ^Eyv≈,!vfl^,Ö^v>,yEz^,=!ú^ ^yÜ^N^,

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Ó^iü^, ,oy^iO^~v^,ziyEÖ^ifl^,JÓ^*,öñ^~N^,!>,

x!ö,^iü^c^,ösyá, ^i^iN^,iü!>, N^,!jöv,z>,yO^~ÓÇ^~N^,!>,!≤^Ár^,yO^Ó^iü^iü^Eñ^ò>,Ái^y^iN^≈,Ó^ x^i^,y^iO^ñ^N^,Óú^!≤^Ár^,y^iO^O^ cy^iü^c^Q^iü^~ N^,!jöv,z>,yO^!>, ^v^,^y^ö%o^iü^O^

100%

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äòf^ÓfÓEYÖ^ N^,Ó^y^i^l^i, ,oy^iO^~

xòf^iü^iü^!i^!≤^Ár^,y^iO^ñ^c%!Óiy^iü^iü^, E!^i^,^

45%

MATCHING BLOCK 53/81

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iO^≤^Áiü^i^,y^iü^iü^ ^v^,^y^ñ^!≤^Ár^,y^iO^O^ cy^iü^c^Q^iü^~ N^,!jöv,z>,y^iO^fl^,iyòyhs,Ó^ N^,

Ó^iü^, E^iO^~~O^!

NSOU ? SE-CO-11 70 3. !Ó! ð, yÓ (Repeater) ≠ ~!>, !ííN, yòÁ ð, Áí yíN≈, Ó ≤Äy!öN, !v, yEzç- ~N, !> !Ó! ð, yÓ !úB, ~ Ezðfi, ù N, Ó y ççíN, ! @ÄEí N, !íO ñ ~!>, ð%ðÓ yí ~ äöy íO >, N, !íO ~ÓÇ !Ó !íO, ù N, !> !úçN%, ÈÜE~ ð, Ó !, ðy, yí ~ ~!>, N, Ó yÓ x!≈ Èú !CÜòfyú!>, !Ó !íO ù ÈÓYÓ, ðÓ !, y !íO Ó (Wire) öif !íí !yÓYÓ çðí !ííN, yòÁ Öyiy !ííN, ! ò !ä !íN, ! ð!Ó fl, ÖYÓ ~ÓÇ ð%_ Ó yÓ !ì, ðy !íO - !ä, e 5.13ÈÜE~ñ ~N, !>, ð, Áí yíN≈, Ó !%!>, !Ó! yÜ !Ó !, ð, yÓ myÓ y ççí%_ N, Ó y È !í !äE- !Ó !, ð, yÓ =!ú ð, Áí yN≈, !íN, ≤Äcy!Ó !, N, Ó !ì, çÓ !ä, !í !Ó !ú ÖfÓE*, Èí - çðhfl, ð, Áí yN≈, N, Ó !úÓ çÓ ≈y!íN, ç#öy Ó !í !äE- !í !%!>, ð, Áí yN≈, !v, yEz !çÓ ð !í !f !)Ó c ~Ez ç#öyÓ ^ ä, !í !# ≈ Èí !, !Ó !CÜòfyú!>, !yey, ð !í !%≈ú È !í, ðÓ !íO ñ !, Öò !, y !íN, ð%ðÓ yí çÓ Ú N, Ó yÓ Öy, ð%ðÓ ðay !òÓ (regenerate) äòf ~N, !>, !Ó !, ð, yÓ ≤Ä !í yäð- !Ó !, ð, yÓ äÈyv, yñ ð, Áí yíN≈, Ó ≤Ä!i, !> ≤Äy !hs, Ó N, !> òv, z, yÓ =!úÓ äòf !CÜòyú!>, !ò! ≈, Ó !í !yÜf, y !íO ð% ð% ≈ú È !í !y !íO- v, ziyÉÓ !fl, !Ó *, ð Óúy !y !ñ N, y !òy LAN ð, Áí yíN≈, fi, yÓ >, !, ç, öy !ä !yN, !úñ !Ó !, ð, yÓ ÓfÓEYÓ N, !íO xyò!ç, v, % Ez !fi, v, !, ð! yÓ N, Óú Öy !, y !íO Ó öyif !ö !CÜòy !úÓ !Ü! Öyv, y !òy !í !ì, ðy !íO - !, ÓÁ !Ó !, ð, yÓ !íO xhs, !ò ≈ !ò ≈, !N, yòÁ Ó% !k, (in-built intelligence) ^ ðEz ~ÓÇ !, yÓ y ! çÜòfyú!>, ð%ðÓ ð!ai, N, Ó yÓ çðí !CÜòfyú, ðfy !íN, !> Ó çyðä !# =!úÓ (contents) !í !íN, ääÓ !í !òy- ç% !, Ó yç ðú ! çÜòfyú, ðfy !íN, !>, N, y !òy e!>, !> ! ≈ Öy ≈, y !yN, !ú !Ó !, ð, yÓ ^ ç!>, çç !üy!ò öy N, !íO Ez !, yÓ, ð%ðÓ yÓ, ! ä, y !íO- 4. ð, Áí yN≈, Ezr, yÓ !íO ç N, yv≈, (Network Interface Card) ≠ ~!>, ~N, !> Eyv≈, Áí fyÓ !v, yEzç !y Nce, y !í r, ñ çy ≈, yÓ ~ÓÇ xòfyòf !s, fyçü =!ú !íN, ~N, !>, ^ öy !> ≈, Ó öyif !ö ð, Áí yíN≈, Ó çy !í ççí%_ N, !íO - !Ó !úÓ !, yÜ ð, Áí yN≈, Ezr, yÓ !íO ç =!ú !äÈy !>, y çy !N ≈, >, Öyv ≈, !Ecy !íO xy !ç !y N, !> òv, z, yÓ öy!Ó !íO y !v ≈, Ó fl, !> =!úÓ ð !í !f ~N, !>, !ì, !!ä, e ≠ 5.13] !è, yN, y !òy !í !ì, ðy !íO - !Ó N, !> y !íO ñ xy!ò!òN, N, !> òv, z, yÓ =!ú N, ÖòÁ N, ÖòÁ !, y !íO ≤Äy!ò çy !N ≈, >, Öy !v ≈, Ó Söy!Ó !íO yv ≈, v xçü !Ecy !íO ð, Áí yN≈, Ezr, yÓ !íO ç xhs, !% ≈, _ N, !íO - ≤Ä!i, !>, ð, Áí yN≈, Ezr, yÓ !íO ç ~N, !>, fl, !ì, s, f (Individual) !>, N, yòy myÓ y !ä, !E !, N, Ó y Èí !y öfyN, !>, N, yòy (MAC address) öy !ö, ð!Ó !ä, !, - öfy !íN, Ó ! >, N, yòy!>, !ò! ≈ < Ühs, !íO f !, !f ≤ÄÓ !í çEyl !, y N, !íO - ð, Áí yN≈, Ezr, yÓ !íO ç N, yv ≈, =!ú Èú N, yòÁ ð, Áí yíN≈, Ó !Ü! !, ~ÓÇ N, y! ≈ N, y! ð !, y !ò ≈ yÓ !íO ≤Äy!ò v, z, öy!ò Slä, e 5.14V- !!ä, e ≠ 5.14]

NSOU ? SE-CO-11 71 5. !Ó ä (Bridge) ≠ ~Ez !v, yEzç!>, ~N, !>, Ó, Èí ð, Áí yN≈, !íN, !%Ez Öy xyÓ Á Ó !ú ~ÓÇ !ç, ð, Áí yíN≈, !Ó! ç, _ N, !íO - ~!>, ð, Áí yíN≈, Ó v, z, !í !ííN, Ó >, !y!ò, N, !íN, !> ð ≈ !íO ç, ! N, !íO ñ !y !ì, !, !í!fÓ, ðfy !íN, >, =!ú ç!>, N, fl, iy !ò ^, ð!ÖäÈ !ì, ðy !íO - !Ó !úÓ !, yÜ !Ó ä ð, Áí yíN≈, Ó !ò !í ≈ ü xò!y! # fl, !í !ç!e !í !, y !íO !Ó !äò v, z, !í, !> öy !úÓ ≤Ä!i, !>, !í !íN, ääÓ Ó y !íO ~ÓÇ ^ ç!>, Ó çy !í çðhfl, öfyN, !>, N, yòy =!úÓ !, y!úN, yÓ !% , úòy N, !íO - !í !>, N, yòy!>, !, y! úN, y! !y !íN, !, !íO !Ó ä !, yÓ ^ öy ≈, ð!fÓ !>, ç!>, yò N, !íO ~ÓÇ, öfy !íN, >, !>, !íN, !> çEz !ò! ≈ < ^, öy ≈, !>, !ì, ð, Ó, Áí yv ≈, N, !íO !íO y !ò ≤Äy, öN, ççí%_ Ó !í !íäÈð- !í ≤Äy, ð !íN, Ó öfy !íN, Ó !>, N, yòy !, y!úN, y! öy !y !íN, !, Öò !Ó ä ≈ÄyÈ ^, öy ≈, äÈyv, y, Öy !N, çðhfl, ^ öy !> ≈, ^ çEz !CÜòfyú ≤ÄÓ !í N, !íO - ð, úfl, !Ó *, ðñ !Ó ä ~N, !>, !, úfyò !íN, (LAN) !%!>, !, y !íÜ ! Ó! ç, _ N, !íO úfy !ò >, !fy!ò, !íN, Ó, ð!Ó öy !E...yç N, !íO - ~!>, xyÜ!>, !fy!ò, N, !> ð!Ó !ú ≈ ð N, !íO ~ÓÇ ç!>, !íN, ð, Ó Áí yv ≈, Öy Öy !, !ú N, Ó yÓ !çk, yhs, @ÄEí N, !íO Slä, e 5.15V- !Ó ä =!ú !Ó !, !, !, !íO !íO ~N, Óú Öy !, y !íO Ó çy !í >, !, ç, öy !äò ð, Áí yN≈, =!ú çç !í !yÜ N, Ó !ì, ÓfÓEYÓ N, Ó y !í !ì, ðy !íO - !, y !íO

xÓúfEz ~N, Ez ≤Äy !>, yN, !ú ÓfÓEYÓ N, yÓ # ð, Áí yN≈, =!úÓ xhs, !% ≈, _ È !ì, È !íO- 6. ç%fEzä, (Switch) ≠ ~!>, ~N, !>, Ó ^, öy, ≈ !%_ !Ó ä (multi-port bridge)- ~!>, ~N, !>, ð, Áí yíN≈, Ó çðhfl, !v, yEzç !íN, ççí%_ N, !íO ñ !y !ì, !, yÓ y ~!íN, x, ð !íO Ó çy !í !yÜy !íyÜ N, Ó !ì, ðy !íO - ~N, !>, ç%fEz !ä, Ó N, yä !!ä, e ≠ 5.15] x !òN, >, y !Ó äÈÜE~Ó ð !ì, y ~!>, öfy !íN, !>, Ó ≤Äy !EÓ çy !í çy !í !v, >, y, öfy !íN, >, =!ú, ð ≈ !íO ç, ! N, !íO ñ çEz, öfy !íN, !>, Ó v, z, ç ~ÓÇ Ühs, Óf !v, yEzç !ò ≈ yÓ !í N, !íO ~ÓÇ !ü !í! çEz, öfy !íN, >, !>, !ly!l!y !íO, ð, Ó Áí yv ≈, N, !íO - !Ó !äò çy !í N, !> òv, z, y !íO Ó ! >, N, yòy !ÓÓ N, Ó !ì, ðy !íO - ~N, !>, ^ öy ≈, ÈÜE~Ó ð !í !f !ò ðEz ~N, !>, !CÜòfyú, öfy !íN, >, ≤Ä !íO ù N, !íO ñ !Ó ä ^ ç!>, !íN, çy !í çy !í, ðÓ # ç, y N, !íO - ~!>, ≤Ä !íO ≤ÄÓ !íN, Ó öfy !íN, Ó !>, N, yòy!>, (MAC address) !í !íO !, yÓ, ðÓ ^, öy ≈, ~ÓÇ ≤ÄÓ !íN, Ó öfy !íN, Ó !>, N, yòyÓ ð !í !f ~N, !>, öfy !, ðç !, !Ó N, !íO - ~Ó, ð !íO ~!>, ≤Äy, ð !íN, Ó öfyN, ! >, N, yòyÓ !!ä, e ≠ 5.16]

NSOU ? SE-CO-11 72 ÈÜE~Ó, öy! ≈ N, f!>, Èú !Ó !úÓ !, yÜ ç%fEzä, =!ú Eyv ≈, Áí fyÓ !Ecy !íO ^ !v, !v, !íN, !>, v, ≤Ä !íççÓ ÓfÓEYÓ - ð, !ú ≈ Ää, !ú! çò, >, Áí fyÓ !, !, !N, !> !Ó ä =!úÓ !%, úòy! ~N, !>, ç%fEzä, x !òN, o!è !Ü! ç!òB Èí - 7. !Ü, Á !í (Gateway) ≠ ~!>, ~N, !>, Ezr, yÓ !íO !>, ÓfÓEYÓ N, yÓ # !v, yEzçñ !y !Ó! !, !, !> ≤Äy !>, yN, !ú ð, Áí yN≈, =!ú !ì, ~N, !> !è !yÜy!ò N, Ó !ì, ðy !íO - ~!>, ^ ≤Äy !>, yN, !ú Ó *, öyhs, Ó N, yÓ # (protocol converter) !Ecy !íO Á, ð!Ó !ä, !, - ~N, !>, !Ü, Á !í ~N, !>, ^ ≤Äy !>, yN, !úÓ äòf ð, ð ≈ fy !>, v, öfy !íN, >, @ÄEí N, !íO ~ÓÇ ð, ð ≈ fy, N, Ó y, öfy !íN, >, !>, !íN, xòf ^ ≤Äy !>, yN, !ú Ó *, öyhs, !Ó !, N, !íO - v, ziyÉÓ !fl, !Ó *, ðñ ~N, !>, !Ü, Á !í ÈzÈÜE ðEzú Öy! ≈, y ~N, !>, ð, öf ≈ y !>, @ÄEí N, Ó !ì, ðy !íO ~ÓÇ ~!>, !íN, xòf ð, öf ≈ y !>, Ó *, öyhs, Ó N, Ó !ì, ðy !íO - ~N, !>, !Ü, Á !í !íN, ç!ò) ≈ Ó *, !, ð çò, >, Áí fyÓ ñ Eyv ≈, Áí fyÓ Öy v, z, !í !íO çç !ò ð !ì ≤

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Ä !í !yÜ N, Ó y !í !ì, ðy !íO - ^

Ü, Á !í ! Slä, e 5.17V ÓfÓEYÓ N, !íO N, v, z !Ó !, !, !, !> ≤Äy !>, yN, !úñ !Ó !, !, !, !> !, y !y ~ÓÇ !Ó !, !, !, !> xy!N ≈, !>, N, ä, y !íO Ó ! ç !í !f, ð =!ú !íN, ççí%_ N, Ó !ì, ðy !íO - 5.7 çyÓ yçü ? !%!>, !v, yEzç !çÓ ð !í !f !, yÓ !%_ Öy Áí fyÓ !úç >, !y !íO !òÓ öyif !ö !v, >, y !Ó !ò !í !íN, !v, >, y N, !> òv, z, !ò !íN, !ò Ó !ú - ? ^ ≤Äy !>, yN, !ú Ó !ì, ~N, !> =FäÈ !ò !ò !íN, !> ÖyG, y! S ^ ÄÓ N, ~ÓÇ ≤Äy, ð !íN, Ó myÓ y ç!ò! v !y !, !í!fÓ xy!ò ≈Äy!òÈÜE~Ó ð !í !f çòB !! ä, y! - ? xy !ò !Ó N, yò fi, fyü, yv ≈, ~N, yv, ð, Ó Ezò, Ó !íO ù Ezr, yÓ !ä, o (ASCII) ~N, ≤ÄN, yÓ ÖyEzòy!Ó N, yv, !y xç, Ó ~ÓÇ çç Öfy !%!>, ^

NSOU ? SE-CO-11 78 6.4.1 ≤Ā Ĩ Ĩ yāo#1' lv, yEzC Ōy v, z, ōyiyò Ezr, yÓ' ĩ' Ì' Ì' Ó' cy Ĩ Ĩ ÇÇ Ĩ Ĩ Ū Ĩ fl, iy, ò' Ì' Ì' Ó' ãof
ÓfÓEyÓ' Ñ, yÓ' #Ó' ã, yÓ' Ì' Ì' lv, yEz Ĩ ÇÓ' ≤Ā Ĩ Ĩ yāo ≠ 1. ~Ñ, Ì' Ì' Ñ, Ì' jòv, z, yÓ' ñ' Ç! Ì' Ì' v, fl, Ō, ðñ úfy, ò, ð Óy Ĩ Ĩ Ĩ, y Ĩ òy
ò, yò E Ĩ Ĩ, ðy Ĩ Ó' - 2. ~Ñ, Ì' Ì' ð' Ì' v, ð SÑ, Ì' jòv, z, y Ĩ Ó' Ó' CÓ' Oyò=ÍúÓ' ~Ñ, Ì' Ì' xÇüñ Ĩ y xĨ, fhs, Ĩ Ó' Ĩ yÑ, Ĩ Ĩ, ðy Ĩ Ó' V Ĩ Ì',
Ñ, Ì' jòv, z, yÓ' ÈÛÈ~Ó' cy Ĩ Ĩ ò, yò úyEzòñ Ñ, Óú Ĩ Ç Ĩ Ĩ, ð Óy ðyÓyEzú ò, y Ĩ Ì' Ó' Ezr, yÓ' Ĩ Ì', ð! Ó' Ĩ' ÓyÓ' ÇÇ Ĩ Ĩ Ū
fl, iy, ðò Ñ, Ĩ Ó' - 3. Ezr, yÓ' Ĩ Ì', ð! Ó' Ĩ' Óy CÓ' ÓÓ' yEÑ, yÓ' # SEzr, yÓ' Ĩ Ì', Çy! Ĩ ≈ Ç ≤Ā yĨ, yEzv, yÓ' V Ĩ, y Ĩ òy
ÇÇ fl, iyÓ' cy Ĩ Ĩ ÓfÓEyÓ' Ñ, yÓ' #Ó' ~Ñ, Ì' Ì', xfyÑ, yv, zr, Ĩ yÑ, Ĩ Ĩ, E Ĩ Ó' Ĩ y ÓfÓEyÓ' Ñ, yÓ' # Ĩ Ĩ, ð, Ĩ Ó' #Ó' Ĩ Ĩ, y Ĩ òy ≤Ā yhs,
Ĩ Ĩ Ĩ, Ì, yÓ' ð' Ì' v, ð! Ĩ, Ezr, yÓ' Ĩ Ì', ÇÇ Ĩ Ĩ Ū Ñ, Ó' Ĩ Ĩ, ÇEY Ĩ, y Ĩ, Ó' Ĩ Ó' - 4. Ñ, Ì' jòv, z, yÓ' ã, yúy Ĩ òyÓ' ãof ≤Ā Ĩ Ĩ yāo#1'
Cò, > Á Ĩ' fyÓ' - ~ Ĩ' k, Ĩ' e Ñ, Ì' jòv, z, yÓ' =! ú ÇyiyÓ' Ĩ, v, zEz Ĩ Ū, yāñ ðfyÑ, ~ÓÇ Ĩ òy: ~ÓÇ fl, øy ≈, Ĩ' ò, yò =! ú xfyu», Ĩ Ĩ v, ñ Ĩ OS
Cò, > Á Ĩ' fyÓ' ÓfÓEyÓ' Ñ, Ĩ Ó' Ĩ y Ĩ Ĩ, - Ĩ Ĩ Ĩ, Ezr, yÓ' Ĩ Ì', ~Ñ, Ì' Ì', Ñ, Ì' jòv, z, yÓ' ð, Á Ĩ' yÑ ≈, ñ ~ Ì', Ó' ðyif Ĩ ò
Ĩ yŪy Ĩ Ĩ Ū Ó' ÇEã v, z, ðy Ĩ' Éú ~Ñ, Ez Ĩ Ó' Ĩ Ì' Ó' Ñ, Ì' jòv, z, yÓ' ÈÛÈ~Ó' ÓfÓEyÓ' - Ĩ, Ĩ Ó' Óyhfl, Ĩ Ó' Ñ, Ì' jòv, z, yÓ' =! ú! Ó' Ĩ, Ñ
Ĩ Ó' Ĩ Ì' Ó' É Ĩ' ÈÛÈ~Ó' Ĩ ò, ð, yòñ > fyÓ' Ĩ Ū, ñ ~ ð! ðÈÛE3 ÇD#1, Ĩ' ≤ Ĩ' yÓ' Ezi, fy! ~ÓÇ Ĩ, yÓ' y ÓfÓEyÓ' Ñ, yÓ' #Ó' Ñ, y Ĩ ãE xĨ òy
Óy lv, Ì, Ĩ, Óy xĨ, Ç ~ Ĩ yÑ, Ĩ Ĩ, ðy Ĩ Ó' - ÓfÓEyÓ' Ñ, yÓ' #Ó' Ñ, y Ĩ ãE Ĩ Ĩ v, fl, Ō, ð Óy úfy, ò, ðñ Ñ, Ì' jòv, z, yÓ' ðy Ĩ y Ĩ Ĩ,
Ĩ, Ĩ Ó' Ĩ, yÓ' Ñ, y Ĩ ãE x Ĩ Ì' Ñ, Ĩ Ó' Ñ, " Ó' Ĩ Ĩ Ĩ ãE - Ĩ òñ > fyÓ' Ĩ Ū, ñ fl, øy ≈, Ĩ' ò, yò Óy xòf lv, yEzC Ĩ y Ĩ, Ezr, yÓ' Ĩ Ì',
ÓfÓEy Ĩ Ó' Ó' Ç! Óiy xy Ĩ ãE - ÓfÓEyÓ' Ñ, yÓ' # Ç Ĩ, fÑ, y Ĩ Ó' Ó' Ñ, # Ĩ Óy ≈, ãE yv, y ~Ñ, Ì' Ì', > fyÓ' Ĩ Ū, Ñ, Ì' jòv, z, yÓ' Ĩ Ì' ò
xyEz, ðfyv, ñ ð: yçñ ÇyÓ' Ĩ Ì', Çñ Ĩ Ĩ, u, ú ð, y Ĩ yÓ' Óy Ūfyúy! > fyÓ' Ĩ' Á ÓfÓEyÓ' Ñ, Ĩ Ó' Ezr, yÓ' Ĩ Ì', ÇÇ Ĩ Ĩ Ū Ĩ, ð' Ĩ Ĩ,
, ðy Ĩ Ó' ð - Ó Ĩ Ū Ó' Ĩ, yŪ Ezr, yÓ' Ĩ Ì', ÓfÓEyÓ' Ñ, yÓ' # Ó v, Ófyu, ÇÇ Ĩ Ĩ Ū Ĩ Á Ĩ yEzÈÛÈ, yEz Óy Ñ, Ĩ Ĩ Ñ, Ì, < «, Ĩ' e ð, yò
úyEz Ĩ Ì' Ñ, Ì' jòv, z, yÓ' v, y Ĩ yŪ Ñ, Ĩ Ó' Ezr, yÓ' Ĩ Ì', ð! Ó' Ĩ' Óy Ĩ, ð' Ĩ Ĩ, ðy Ĩ Ó' ð - 6.4.3 Ezr, yÓ' Ĩ Ì', ÈÛÈ~Ó' ð Ū ≤Ā Ĩ' Ĩ
1999 Çy Ĩ Ūñ ð, v, yÓ' yŪ ð, Á Ĩ' yÑ ≈ Ç Ñ, yv, z! Ĩ Ū S~ò, ~ò! ÇV ~Ó' ÇÇK, y xò% Ĩ y! # Ezr, yÓ' Ĩ Ì', Éú ~ðò ~Ñ, Ì' Ì', ð, Á Ĩ' yÑ ≈, Ĩ y
xyEz! ð xfy Ĩ v, Ĩ ÇÇ Ĩ fl, Ō ð ÓfÓEyÓ' Ñ, Ĩ Ó' ñ > Δy Ĩ Ĩ ðüò Ñ, Ĩ Ĩ r, Δy Ĩ ≤Ā Ĩ, yÑ, ú S! > !, ð! ÇVÈÛÈ~Ó' ÇEY Ĩ, y Ĩ
ÓfÓEyÓ' Ñ, yÓ' # Ĩ Ó' ãof Ezr, yÓ' Ĩ Ì', ð! Ó' Ĩ' Óy v, z, ð Ū Ĩ, Ñ, Ĩ Ó' Ĩ, y Ĩ Ū - ~Ez xyò% Ĩ, y! Ì' Ñ, ÇÇK, yÓ' !, ðãÈ Ĩ Ì' Ĩ, ð Ì',
xi, fhs, = Ó' ðc, ð Ĩ ≈ iyÓ' iy Ó' Ĩ Ĩ Ĩ ãE Ĩ y Ezr, yÓ' Ĩ Ì' Ì', Ó' Ĩ Ĩ ≈, ðfy Ĩ Ĩ, > Ç% fEz! ã, Çñ Ĩ, Ç! ð, xyEz! ð Ĩ yŪy Ĩ Ĩ Ū
≤Ā Ĩ, yÑ, ú ~ÓÇ Ñoe, y Ĩ Ĩ r, / Çy Ĩ ≈, yÓ' Ñ, Ì' jòv, z! > Ç - Ĩ Ĩ Á Ezr, yÓ' Ĩ Ì', x Ĩ Ì' Ñ, Ĩ Ó' Ñ, Ĩ Ū, E Ĩ Ĩ Ĩ ãE ~ÓÇ, ð! Ó' Ó' Ĩ ≈, Ĩ, E Ĩ Ĩ Ĩ ãE!
Ó Ū Ĩ, ÓãÈ Ó' =! ú Ĩ Ĩ, ñ ~Ez Ĩ, ð Ì', iyÓ' iy Ezr, yÓ' Ĩ Ì' Ì', Ó' ð Ū! Ĩ Ĩ - ? ðfy Ĩ Ĩ, > Ç% fEz! ã, Ç ≈, ðfy Ĩ Ĩ, > Ç% fEz! ã, Ç Éú Ĩ v, !
ã, yŪ Óy ≈, y =! ú ð ðfy Ĩ Ĩ, > ðy ðñ, Ĩ Ó! FãÈB' Ezv, z! ð Ì', > Ñ, Ĩ Ó' y > Ñ, Ĩ Ó' y Ñ, Ĩ Ó' c Ĩ D c Ĩ D! Ó! Ĩ, Ñ Ĩ yŪy Ĩ Ĩ Ū Ó' ð Ĩ
Ĩ Ó' Ĩ, y Ĩ Ĩ Ó' ≤Ā Ó' Ĩ, Ó' y ~ÓÇ, ðfy Ĩ Ĩ, > =! ú Ĩ, y Ĩ Ó' Ūhs, Ĩ Óf, ð, ð ÓãÈ Ĩ òy Ó' ð, Ĩ Ó' ð, %ò Ó' y! ~Ñ, Ĩ, e Ĩ, Ó' yÓ' ðk, !
Ĩ, - ðfy Ĩ Ĩ, > Ç% fEz! ã, Ç Ĩ Ó' ÓfÓEy Ĩ Ó' Ó' xy Ĩ Ūñ ≤Ā Ĩ! ðñ, Ñ, Ì' jòv, z, yÓ' ð, Á Ĩ' yÑ ≈, =! ú, y! ð ≈ ðyŪ ~ÓÇ xòfy ðf Ĩ Ó'
cy Ĩ Ĩ Ĩ yŪy Ĩ Ĩ Ū Ó' ãof Ĩ Ūãv, ñ v, lv, Ĩ Ĩ, Ĩ v, > Ĩ, ú Ĩ ò, yò Çy Ĩ Ñ ≈, > ÓfÓEyÓ' Ñ, Ó' Ĩ, - > Ĩ, ú Ĩ ò, y Ĩ Ì' Ó' ð Ĩ, y Çy Ĩ Ñ ≈, > ÈÛÈÇ
% fEzã, Ñ, Ó' y ð, Á Ĩ' yÑ ≈, =! ú Ĩ, ~Ñ, Ì' Ì', Ç Ĩ ð ≈, ð Ĩ Ĩ r, ÈÛÈ%, ÈÛÈ, ð Ĩ Ĩ r, Çy Ĩ Ñ ≈, > ~Ñ, Çy Ĩ Ĩ Ó' yÓy E Ĩ' ð, Ĩ Ū Ĩ yŪy Ĩ Ĩ Ū ≤Ā Ĩ
Ĩ y! > ~! Ū Ĩ Ĩ Ĩ Ĩ, ðy Ĩ Ó' - Ĩ yEz Ĩ EY Ĩ, ñ ~Ez Çy Ĩ Ñ ≈, > ÈÛÈÇ% fEz! ã, Ç Ñ, Ó Ūú =! ú Óf Ĩ Ó' Ū ìãÈ Ū ~ÓÇ Ĩ yŪy Ĩ Ĩ Ū Ó' < ð, Ĩ, yÁ
Ĩ, y Ĩ Ó' fl, Ĩ' ìãÈ Ū, yEz xyÓ' Á v, zB' Ĩ, ≤Ā Ĩ' Ĩ' Ó' Ĩ Ó' Ñ, yÓ' ìãÈ Ū - ðfy Ĩ Ĩ, > Ç% fEz! ã, Ç Ĩ Ó' ðyif Ĩ òñ Ñ, yÒÁ
Ĩ ð, Á Ĩ' yÑ ≈, Ó' Ĩ yŪy Ĩ Ĩ Ū Ó' < ð, Ĩ, y ~Ñ, Ĩ Ūy Óy Ĩ, Ĩ, y! Ĩ, v, z, ðyiyò myÓ' y Óy v, y Ĩ òy
NSOU ? SE-CO-11 79 Ĩ Ĩ Ĩ, ðy Ĩ Ó' - ðfy Ĩ Ĩ, > ÈÛÈÇ% fEzã, Ñ, Ó' y ð, Á Ĩ' yÑ ≈, =! ú Ĩ, ñ Óy ≈, y =! ú ≤Ā Ĩ' Ì' ð, ðfy Ĩ Ĩ, Ĩ, ! Ó' Ĩ, -
E Ĩ' - ≤Ā Ĩ, Ì, > ðfy Ĩ Ĩ, Ĩ, Ĩ' E Ĩ' ÈÛÈÛÈ lv, ìã, yŪ Ñ, yv, Ĩ y Ç' Ĩ' eÓ' Ĩ, Ñ, yòy Sv, z! Ç! Ó' %V ~ÓÇ Ūhs, Óf Ĩ, Ñ, yòyñ, ðyŪy, ðy Ĩ Ū
e' ð Ói ≈ ðyò Ĩ, Ĩ f ~ÓÇ eB, > ! ð! s, f Ĩ, yÓ' # Ĩ, Ĩ f - Ūhs, Ĩ Óf Ó' Ĩ, Ñ, yòy Ĩ' CÓ' yC! Ó' ≤Ā Ó' Ĩ' Ĩ Ó' ð! Ó' Ó' Ĩ ≈, ðfy Ĩ Ĩ, > =! ú Ñ, !
jòv, z, yÓ' Ĩ Ĩ Ĩ, Ñ, Ì' jòv, z, y Ĩ Ó' ð ð Ĩ, Ĩ Ó' Ĩ, Ĩ, < Ĩ, ðy Ĩ, yÓ' y xĨs, ð Ūhs, Ĩ Óf, ð, ð ÓãÈ Ĩ Ĩ, ðyÓ' Ĩ ãE - ~ Ĩ' k, Ĩ' e ÓfÓE* Ĩ,
lv, yEzC! > Ĩ Ĩ, Ó' yv, z, yÓ' ÓyŪ E Ĩ' - ~Ñ, Ì' Ì', Ó' yv, z, yÓ' ~Ñ, Ì' Ì', ! Ó' Ĩ Ū' Ĩ
v, z Ĩ Ĩ Ū f' Ĩ, Ĩ Ó' Ñ, Ó' y E Ĩ'
Ĩ y! Ó' Ĩ, Ñ, Ì' jòv, z, yÓ' ð, Á Ĩ' yÑ ≈, Ĩ Ĩ, Ezr, yÓ' Ĩ Ì', ÈÛÈ~Ó' cy Ĩ Ĩ Ĩ' Ñ, Ĩ Ó' ~ÓÇ, ðfy Ĩ Ĩ, > =! ú Ĩ Ĩ, Ĩ, y Ĩ Ĩ Ó' ð) v, yhs,
Ūhs, Ĩ Óf Ó' Ĩ Ĩ Ĩ, Ĩ Ĩ Ĩ, ÇyEY Ĩ Ñ, Ĩ Ó' - xyò Ó' y Ezr, yÓ' Ĩ Ì' Ì', ÇÇ Ĩ' EÁ Ĩ y ÓfÓEyÓ' Ñ, yÓ' #Ó' lv, yEz Ĩ ÇÓ' ãof Ĩ yfi >
Ū Σ >, ÓfÓEyÓ' Ñ, Ĩ Ó' - Ç% Ĩ, Ó' yÇ ÓfÓEyÓ' Ñ, yÓ' #Ó' ≤Ā Ĩ, Ì, Ezr, yÓ' Ĩ Ì', lv, yEzC Éú ~Ñ, Ì, v, fl, Ō, ðñ úfy, ò, ðñ
fl, øy ≈, Ĩ' ò, yò ~ÓÇ fl, øy ≈, Ĩ' Eyò ã Ū Óy Ĩ! %! ð! s, f Ĩ Ç Ĩ Ĩ, Ĩ Ó' ð Ĩ, y Ĩ, y Ĩ òy lv, yEzC Ĩ y Ezr, yÓ' Ĩ Ì' Ì', xfy Ĩ Ç Ñ, Ó' y Ĩ y Ĩ -
Ç% Ĩ, Ó' yÇ Ĩ Ĩ Ó' Ĩ Ū' lv, yEzC =! ú ð, Á Ĩ' yÑ ≈, =! ú Ó' ð Ĩ Ĩ yhs, EÇÇ Ĩ Ĩ Ū á, y Ĩ' Ç! > Éú Ó' yv, z, yÓ' ~ÓÇ xòfy ðf lv, yEzC =! ú
E Ĩ' Ĩ yfi >, - ðfy Ĩ Ĩ, > =! ú Ĩ Ĩ, Ĩ, y Ĩ Ó' Ūhs, Ĩ Óf Ĩ yÁ yÓ' ãof Ç Ĩ Ó ≈ y ð v, z, ð Ū Ĩ, ð! >, ! ðy, Ĩ, Ñ, Ó' yÓ' ãof ñ Ó' yv, z, yÓ' =!
ú Ó' yv, z! > Ç xfy Ū Ó' Ĩ ð ðy Ĩ ð ~Ñ, Ì, Ñ, Ì' jòv, z, yÓ' ≤Ā y@ Ĩ y ÓfÓEyÓ' Ñ, Ĩ Ó' - ðfy Ĩ Ĩ, > Ç% fEz! ã, Ç ≤Ā Ĩ' Çòhfl,
v, z, ð Ū Ĩ, Ĩ yŪy Ĩ Ĩ Ū úyEzò ~ÓÇ Ĩ, yÓ' < ð, Ĩ, y Ç Ĩ ð) ≈ ÓfÓEyÓ' Ñ, Ó' Ĩ Ĩ, ðy Ĩ Ó' - ? xyEz ~Ç! ð (Internet Service Provider) ≠
≤Ā Ĩ, fÑ, Ì, > ð, Á Ĩ' yÑ ≈, fl, Ĩ, s, f ~ÓÇ Ĩ, yÓ' y Ó' yv, z, yÓ' myÓ' y Ç! ð Ĩ, - ~Ez Ĩ, y Ĩ Ó' Ū, Ū, Ĩ, ð, Á Ĩ' yÑ ≈, ~ÓÇ Ó' yv, z, yÓ'
ã, yŪy Ñ, Ó' Ĩ, ≤Ā Ĩ Ĩ yāo E Ĩ' Ezr, yÓ' Ĩ Ì', ð! Ó' Ĩ' Óy CÓ' ÓÓ' yEÑ, yÓ' # Óy xyEz~Ç! ð - ~ Ì', Ezr, yÓ' Ĩ Ì', Ñ, y, y Ĩ òy Ó'
~Ñ, Ì, ð Ū xÇü Ĩ yÓ' ðyG, Ūy Ĩ ð Ĩ Ĩ Ĩ, ð, Á Ĩ' yÑ ≈, ð! Ó' ã, yŪy Ñ, Ĩ Ó' - xĨ ≈ y Ĩ, Ì, xyEz~Ç! ð xyŪ Ĩ, ðfy Ĩ Ĩ, > =! ú @ Ĩ E Ĩ
Ñ, Ó' Ĩ, Ç Ĩ, E Ĩ' ~ÓÇ, ðfy Ĩ Ĩ, > =! ú Ĩ, y Ĩ Ó' Ūhs, Ĩ Óf ≤Ā Ó' Ĩ ÇEY Ĩ, y Ĩ, Ĩ Ó' - ≤Ā Ĩ, Ì, > ðfy Ĩ Ĩ, > xyEz~Ç! ð ÈÛÈ~Ó' ~Ñ, !
Ĩ Ĩ, Ĩ Ĩ Ĩ' ≤Ā Ĩ Ó' Ñ, Ĩ Ó' ~ÓÇ, ðy, y Ĩ òy E Ĩ' xòf Ĩ Ĩ, Ĩ Ĩ Ĩ' - v, ziyEÓ' Ĩ! ÇEY Ĩ Ó' y Ĩ y Ĩ, Ĩ' ãò @ Ĩ yEÑ, Ĩ' >, ð, Ĩ, Ĩ Ó' ði ≈ #
Ĩ, Ó' ŪyŪ! ŪÑ, xÓfl, y Ĩ ò xy Ĩ ãE ð - ≤Ā Ĩ, Ì, @ Ĩ yEÑ, Ĩ, yÓ' xM, E Ĩ Ū fl, iyò#1' xyEz~Ç! ð ÇÇ Ĩ Ĩ Ū Ñ, Ĩ Ó' Ĩ ãE ð - ~Ñ, Ĩ Ĩ Ĩ,
xòf Ĩ Ĩ, ≤Ā Ó' Ĩ, Ó' y ~Ñ, Ì, > ðfy Ĩ Ĩ, > ≤Ā Ó' Ĩ Ĩ, Ó' Ñ, Ì' jòv, z, yÓ' Ĩ Ĩ Ĩ, ≤Ā Ó' Ĩ Ĩ, Ó' fl, iyò#1' xyEz~Ç! ð Ĩ, Ĩ' E Ĩ' -
, ðfy Ĩ Ĩ, > Ì, fl, iyò#1' xyEz~Ç! ð Ĩ, ~Ñ, Óy ~Ñ, y Ĩ Ĩ, ð, Á Ĩ' yÑ ≈, ~ÓÇ Ó' yv, z, yÓ' =! ú Ó' ðif Ĩ Ĩ Ĩ' Ĩ Ĩ, ðy Ĩ Ó' ~ÓÇ
Ĩ, yÓ' ð, Ĩ Ó' fl, iyò#1' xyEz~Ç! ð, ðfy Ĩ Ĩ, > Ì, Ĩ Ĩ, ~Ñ, Ì, > xyM, È Ĩ ŪÑ, xyEz~Ç! ð Ĩ, ð, Ó' Á Ĩ y ≈, Ñ, Ĩ Ó' - xyM, È Ĩ ŪÑ, xyEz~Ç!
, ð Ĩ, ~Ñ, y Ĩ Ĩ, ð, Á Ĩ' yÑ ≈, Ĩ yÑ, Ĩ Ĩ, ðy Ĩ Ó' Ĩ y ~Ez, ð, Ĩ Ó' = Ó' > !, Ĩ yÓ' 1 - CÓ' ÓÓ' yEÑ, yÓ' # Ĩ Ĩ, ð, Ó' Á Ĩ y ≈, Ñ, Ó' yÓ' xy Ĩ Ū
Ĩ y xŪfEz, ðyÓ' y, ðyÓ' Ñ, Ó' Ĩ Ĩ, ðy Ĩ Ó' - ~Ó' ð Ó' > !, Ĩ yÓ' 1 CÓ' ÓÓ' yEÑ, yÓ' # Ó' ðyif Ĩ ð, ðfy Ĩ Ĩ, > Ì, Ūhs, Ĩ Óf Ó'
Ñ, y Ĩ ãE ~Ñ, Ì, > xyM, È Ĩ ŪÑ, xyEz~Ç! ð Ĩ, ≤Ā Ĩ Ó' Ñ, Ĩ Ó' - ~Ñ, ÓyÓ' Ñ, yÒÁ, ðfy Ĩ Ĩ, > Ūhs, Ĩ Óf Ó' Ĩ Ì', Ĩ, ~Ñ, Ì, > xyM, È Ĩ
ŪÑ, xyEz~Ç! ð Ĩ, Ĩ, ð Ó' Ĩ ãE Ĩ Ū Ūñ ~ Ì, ~! Ū Ĩ Ĩ Ĩ yÁ Ĩ yÓ' xy Ĩ Ū xyM, È Ĩ ŪÑ, xyEz~Ç! ð Ĩ, ~Ñ, Óy ~Ñ, y Ĩ Ĩ, ð, Á Ĩ' yÑ ≈,

òyñ ~Ez ≤Āi!_ ' Ó' ĉ#òy Ó' ~ĪĪ' ~lāE- i#ā≈ i)Ó' ~ĪcÓ' ãof ^cú%úyÓ' ^ ò,y ò Ái' fyÓ' ~Īúç xfy' Ī:ç ~Ñ, Ī, , òk, Īi, ~Ī! , Ó' ãof
ā, Ī%, Ī≈ Óy , òM, È ò ≤Āā' ĪB' VÓ' ^ Ói, yÓ' ≤Āi!_ S4!ā Óy 5!ā ^ Ói, yÓ' V òy ò ÓfÓEyÓ' Ñ, Ó' y EĪ' - Ezr, yÓ' ~Īò, ~ĪyŪy' ~ĪyŪ ~Öò
4!ā ~ÓÇ 5!ā !ç' Īfi, ~ĪòÓ' x!Ó' ĪfāÈif xD- ç%Ī, Ó' yçñ ĪÒ ò Ñ, yÒÁ ÓfÓEyÓ' Ñ, yÓ' # fl, òy≈, ^ ò, y' Ī ò 4!ā , ò!Ó' ~Ī' Óy e' Ī'
Ñ, ~ĪÓ' ñ Ī, yÓ' ^ ò, yò! , ~ĪÑ, ~Ñ, Ī, , ^ cú , yÁĪ' y' ĪÓ' Ó' çy' ĪĪ' ~ĪyŪy' ~ĪyŪ Ñ, Ó' yÓ' « òi, y' ĪÁĪ' y EĪ' ~ÓÇ Ī, y' ĪĪ' Ezr, yÓ' ~Īò ,
, òfy' ĪĪ, > , fl, Īyòyhs, !Ó' Ī, EĪ' - ^ òyÓyEzú' cú%úyÓ' ò' Īv, ò S4!ā Óy 5!ā v ≈ ~Ñ, Ī, , ^ āÈy, ^ òyÓyEzú Ó v, Ófyu, ò' Īv, òñ Īy 4!ā
Óy 5!ā v, çĪ, ~ĪĪ' Ó' çy' ĪĪEz, òyÁĪ' y ĪyĪ' ñ ~ÓÇ' ĪĪ, > , ~Ñ, Ī, , ^ òyÓyEzú Īv, Ī, yEzç ~Ó' ò' Īif Īy' ĪĪ, - ^ òyÓyEzú ò' Īv, ò=!ú Ófy, y!Ó'
ā, y!úi, E' ĪĪ' Īy' ĪĪ, - ^ cú%úyÓ' ò' Īv, ò! , ~ĪĪ, Ī! , > , ò) ū çy!Ñ≈ , > , Ó' ~ĪĪ' ~lāE ~Ñ, Ī, , Īyñ ^ cú ^ ò, y' ĪòÓ' ò' ĪĪ, y Ñ, yā Ñ, ~ĪÓ' ~ÓÇ
x, òÓ' Ī, , Īy ~Ñ, Ī, , Īv, Ī, yEz' Īç ççĪ%_ Īy' ĪĪ, - ^ Ī çy!Ñ≈ , > , Ī, , ^ cú ^ ò, y' ĪòÓ' ò' ĪĪ, y Ñ, yā Ñ, ~ĪÓ' ^ ò, yò! , , òyÁĪ' yÓ' xò xÓfl, ĪyĪ'
^ ç! , ! òÑ, > , Ī, ò ^ cú , yÁĪ' y' ĪÓ' Ó' çy' ĪĪ' ~ĪyŪy' ~ĪyŪ fl, Īy, ò ò Ñ, ~ĪÓ' - çÓ' ÓÓ' yEÑ, yÓ' # Ñ, yĵòy! ò ò' Īv, ò' ĪĪ, fl, Ī#Ñ, Ī, Ī, ≤ĀĪy ò
Ñ, ~ĪÓ' S' Īò òñ @ ĀyEÑ, , ò!Ó' ~Ī' ÓyÓ' ãof Ī, yÓ' xfyÑ, yv, zr, Ī, , çyEzò xy, ò Ñ, ~ĪÓ' ~lāÈòVñ ^ cú , yÁĪ' yÓ' Ī, > , ≤ĀĪ, !e' Ī' y
āyòyĪ' ~ÓÇ Ezr, yÓ' ~Īò , > , ΔfyĪ, ò, Ñ, ~Ī' ūĪĪ' Ī ò' ĪĪ, çĵò, EĪ' - ^ cú%úyÓ' ò' Īv, ~ĪòÓ' !mi, #Ī' çy!Ñ≈ , > , ~Ñ, Óy ~Ñ, y!ĪĪ,
Īv, Ī, yEz' Īç çç' ĪyŪ fl, Īy, ò ò Ñ, ~ĪÓ' - ^ Ó!úÓ' Ī, yŪ ^ cú%úyÓ' ò' Īv, ò=!ú Īv, Ī, yEzç çç' Īy' ūÓ' ãof ÁĪ' yEzÈÛÈ, òyEz ÓfÓEyÓ'
Ñ, ~ĪÓ' - ç%Ī, Ó' yçñ ÓfÓEyÓ' Ñ, yÓ' # Ó' Ī, ĪT' ĪĪ, yĪ' Ī' ĪĪ, ñ ~Ñ, Ī, , ^ cú%úyÓ' ò' Īv, ò ~Ñ, Ī, , ÁĪ' fyÓ' ~Īúç Ó' yv, z ,

100% **MATCHING BLOCK 67/81** **SA** MA in History SEM II (CBCS Mode).pdf (D142514392)

y' ĪÓ' Ó' ò' ĪĪ, y Ñ, yā Ñ, ~ĪÓ' - !

Ñ, āÈÈ' È' Ó' Īe' Ī, y, Īy' ĪrÓ' ^ cú%úyÓ' ò' Īv, ò! , ~ĪĪ, Ū' , òy' Ī≈ , Óú ÁĪ' yEzÈÛÈ, òyEz E, fl, ò , Ū' È çy' ĪÓ' ÓfÓEyÓ' Ñ, Ó' ~ĪĪ, ~ĪĪ' -
NSOU ? SE-CO-11 83 6.6 , ≤Ā' Ī, yÑ, ū S' ĪyŪy' ~Īy' ūÓ' ãof ~Ñ, Ī, , ā%, Ī_ V Ī! , > , òyò%Ī' ~Ñ, Ī, , çyĪÓ' Ī Ī, y' ĪyĪ' Ñ, Īy Óú' ĪĪ, Ó' y!ā
òy E' Īú Ī, y' ĪrÓ' , ò' Īç, çç' ĪyŪ fl, Īy, ò ò Ñ, Ó' y çç, Ó- Īv, Ī, yEz' ĪçÓ' ^ «, ~Īe ~! , > , ~Ñ, EzÓ' Ñ, ò çĪ, fÈÛÈĪ! , Īv, Ī, yEzç ĪĪ' ~Ñ, Ī, ,
çyĪÓ' Ī Ī, y' Īy ÓfÓEyÓ' òy Ñ, ~ĪÓ' Ī, yE' Īú Ī, y' ĪrÓ' ò' Īif' ~ĪyŪy' ~ĪyŪ fl, Īy, òi, E' ĪĪ, , òy' ĪÓ' òy- ~Ñ, Ī, , ^ ò, ÁĪ' yÑ≈ , ≤Ā' Ī, yÑ, ū
Eú ~Ñ, Ī, , ā%, Ī_ Īy ~Ñ, Ī, , çyĪÓ' Ī Ī, y' Īy Īò! ñçT Ñ, ~ĪÓ' Ī! , > , Īv, Ī, yEzç ~Ó' ò' Īif Óy≈ , y' !Ó! ò òĪ' Ñ, Ó' ĪĪ, ÓfÓE

95% **MATCHING BLOCK 68/81** **SA** MA in Geography SEM II (CBCS Mode).pdf (D142514677)

yÓ' Ñ, Ó' y EĪ' - v, ziyEÓ' ifl, ĪÓ' * , ò

Óúy ĪyĪ' ñ ~Ñ, Ī, , ≤Ā' Ī, yÑ, ū Īò! ≈yÓ' Ī Ñ, ~ĪÓ' ~ĪĪ' ^ Ñ, yÒÁ Īv, Ī, yEzç Ī, yÓ' ^ Ñ, yÒÁ ÓyĪ≈ , y' ^ ≤ĀÓ' Ī Ñ, Ó' yÓ' ãof ~Ñ, yò ò, ò≈fy ,
ÓfÓEyÓ' Ñ, Ó' ~ĪÓ' ~ÓÇ Ī, yÓ' ãof ≤Ā' ĪĪ' yā ò#Ī'
ÓfÓfl, Īy ĪĪ, E' ĪÓ- ~āÈy, yÁ' Ñ, yÒÁ ÓyĪ≈ , yv, z, òfl, ĪĪ, EÁĪ' yÓ' , ò' ĪÓ' ^ Ñ, yÒÁ Īv, Ī, yEzç Ñ, #Ī, y' ĪÓ' Ī, yÓ' ≤ĀĪ, !e' Ī' y
āyòy' ĪÓ- > , Δy' ĪĪ' ò ò Ñ, ~ĪĪ, Δyú ≤Ā' Ī, yÑ, ū /Ezr, yÓ' ~Īò , > , ≤Ā' Ī, yÑ, ū S! , > , !ç! , ò/xyEz! , òv ≈ > , Δy' ĪĪ' ò ò Ñ, ~ĪĪ, Δyú ≤Ā' Ī, yÑ, ū/
Ezr, yÓ' ~Īò , > , ≤Ā' Ī, yÑ, ū S! , > , !ç! , ò/xyEz! , òv Eú Ezr, yÓ' ~Īò' Ī, Ó' ò) ū ĪyŪy' ~ĪyŪ ≤Ā' Ī, yÑ, ū- Ī, > , !ç! , ò ^ ≤ĀÓ' Ñ, ~ÓÇ @ ĀyEÑ,
Ñ, Īĵòv, z, yÓ' ~Ó' ò' Īif çç' ĪyŪ fl, Īy, ò ò Ñ, ~ĪÓ' ~ÓÇ Īò! y, Ī, Ñ, ~ĪÓ' Īñ çòhfl, , òfy' ĪĪ, > , =!ú ~Ñ, Ez e' ò xò%ĪyĪ' # Ī, y' ĪrÓ'
Ūhs, ~ĪÓf' , òĪĪ' òāÈ' ĪĪ, , òyÓ' ~ĪÓ- xyEz! , ò ≤Ā' ĪĪ, fÑ, Ī, , òfy' ĪĪ, > , ÈÛÈ~Ó' Ezr, yÓ' ~Īò' Ī, Ó' xfy' Īv» , !çç' Īfl, ò ò çÓ' ÓÓ' yE
Ñ, ~ĪÓ' ~ÓÇ , òfy' ĪĪ, > , =!úÓ' ≤ĀÑ, Ī, , !Ói, Ó' ~ĪrÓ' Ñ, yā! , ç%Īò! y, Ī, Ñ, ~ĪÓ' - Ezr, yÓ' ~Īò' Ī, Ó' ≤ĀĪ, ! , > , ^ Ey' Īfi, Ó' ãof xyEz!
, ò çò , > , ÁĪ' fyÓ' ~ÓÇ Ī, > , !ç! , ò çò , > , ÁĪ' fyÓ' v, çĪ, Ī' Ez ≤Ā' ĪĪ' yā ò- xyEz! , ò çò , > , ÁĪ' fyÓ' Ī, > , Ezr, yÓ' ~Īò , ~ĪyŪy' ~ĪyŪ Ñ, ~ĪÓ'
~ÓÇ ~Ñ, Ī, , ^ EfyĪ, ~ĪĪ, xòf' Ñ, yÒÁ ^ Ey' Īfi, Ó' Ñ, y' ĪāÈ' v, > , y , òy†, yĪ' Ī , ò òñ xyEz! , ò çò , > , ÁĪ' fyÓ' =!ú' ĪĪ, xyŪĪ, xĪ, Ī, Ó' _ ^ v, > , y ÓyĪ, ū Ñ, ~ĪÓ' ~ĪĪ' -
~Ez çòçfy! , Ó' çòyĪò Ñ, ~ĪÓ' Ī, > , !ç! , ò çò , > , ÁĪ' fyÓ' - Ī' v, > , y =!ú xyEz! , ò çò , > , ÁĪ' fyÓ' Ī, > , Ī' ĪĪ, fl, Ī#Ñ, Ī, Ī, , ò' ĪĪ, Ófl ≈ EĪ'
xĪ ≈ yĪ ÓyĪ, ū EĪ' ñ Ī, > , !ç! , ò Ī, y' ĪĪ, , ò% òÓ' yĪ' ^ ≤ĀÓ' Ī Ñ, ~ĪÓ' - Ī, > , !ç! , ò ç! Ó' !çĪ, y' ĪÓ' Ó' , ò' ĪĪ' Īyòā , çòy_ Ñ, ~ĪÓ' ~ÓÇ ^ v, > , y
^ ≤ĀÓ' ~ĪrÓ' EyÓ' E...yç Ñ, ~ĪÓ' - ò, ~Īú Ezr, yÓ' ~Īò , ÓfÓfl, Īy Ó' Īç ĪyĪ' òy- Ī, > , !ç! , ò xfyŪĪ! Ó' Īò , ò% òÈ' Ī ≤ĀÓ' Ī ~ÓÇ Īyòā , > , ò!
Ó' ā, yúòy Ñ, Ó' ~ĪĪ, Īç , - Ī, yÓ' y ^ ≤ĀÓ' Ñ, ~ÓÇ @ ĀÈĪÑ, yÓ' # Ó' ò' Īif Ī#ā ≈ Óy çç! « , Æ , ò' ĪĪÓ' (Path) çy' ĪĪ' Óy, ò ÓyEz' ĪĪ' ^ òĪ'
~ÓÇ !Óú' ĪĵÓ' , ò!Ó' Ói ≈ , ~Īò fl, ĪĪ' ç!e' Ī' Ī, y' ĪÓ Ñ, yā Ñ, ~ĪÓ' - Ī, > , !ç! , ò ~ÓÇ xyEz! , ò çò , > , ÁĪ' fyÓ' =!ú !òĪ ≈ , Ó' ~ĪyŪf ~ÓÇ
Ñ, yĪ ≈ Ñ, Ó' ~ĪyŪy' ~ĪyŪ ÓfÓfl, Īy Ū' Īv , , Ī, yúyÓ' ãof ~Ñ, çy' ĪĪ' Ñ, yā Ñ, ~ĪÓ' - 6.7 Ezr, yÓ' ~Īò , > , ≤Ā' Ī, yÑ, ū xfy' Īv» , ç SxyEz! , ò
xfy' Īv» , çv ĪĪ, y' ĪÓ' Ñ, y! , > , Ñ, y! , Ñ, Īĵòv, z, yÓ' Ezr, yÓ' ~Īò' Ī, Ó' çy' ĪĪ' Ī%_ E' ĪĪ' ~ĪĪ, x, ò' ĪÓ' Ó' çy' ĪĪ' ~ĪyŪy' ~ĪyŪ
fl, Īy, ò ò Ñ, Ó' ~ĪĪ, , òy' ĪÓ' /xyEz! , ò xfy' Īv» , !çç' Īfl, ò òñ Ezr, yÓ' ~Īò , ççĪ%_ ≤Ā' ĪĪ, fÑ, Ñ, Īĵòv, z, > , ç Īv, Ī, yEzç' ĪĪ, ~Ñ, Ī, , !
†, Ñ, yòy ÓÓ' yj Ñ, ~ĪÓ' Īy' ĪrÓ' òyĪf' Īò Ī, > , !ç! , ò , òfy' ĪĪ, > , =!úÓ' ^ ≤ĀÓ' Ī Óy @ ĀÈĪ çç, Ó EĪ' - v, ziyEÓ' ifl, ĪÓ' * , òñ
ÓfÓEyÓ' Ñ, yÓ' # Īò ò v, yĪ' yúÈÛÈxy, òñ Īv, ~Ñ- ú Óy Ī, y' ĪÓ' Ó' ò' Īv, ò ÓfÓEyÓ' Ñ, ~ĪÓ' Ezr, yÓ' ~Īò , çyEzò Ezò Ñ, ~ĪÓ' òñ
Ī, ò ò Ezr, yÓ' ~Īò , > , ò!Ó' ~Ī' ÓyÓ' çÓ' ÓÓ' yEÑ, yÓ' # ççfl, Īy' Ī' ĪĪ, Ī, yÓ' Ñ, Īĵòv, z, yÓ' Ī, ~ĪĪ, ~Ñ, Ī, , xĪ, ĪyĪ' # Īç, Ñ, yòy' ĪÁĪ' y
EĪ' - úyÑ, yú ~!Ó' Ī' y' ò , ÁĪ' yÑ≈ , çy' ĪĪ' ççĪ%_
NSOU ? SE-CO-11 84 ^ Ó!úÓ' Ī, yŪ Ñ, ~Ī, ò ≈ y' ĪÓ' > , ~ÓÇ xòfyòf ççfl, ĪyÓ' ~Ñ, Ī, , fl, ĪyĪ' # xyEz! , ò Īç, Ñ, yòy Ó' ~ĪĪ' ~lāÈ- xyEz!
, òÈÛÈ~Ó' Ī! , > , ççfl, òÓ' Ī' Ói ≈ , òy' Īò ÓfÓE*Ī, EĪ' xyEz! , òĪĪ, ÈÛÈ4 ~ÓÇ xyEz! , òĪĪ, ÈÛÈ6- xyEz! , òĪĪ, ÈÛÈ4 ≈ xyEz! , òĪĪ, ÈÛÈ4
xyEz! , ò xfy' Īv» , çñ ~Ñ, Ī, , 32ÈÛÈ!Ó , ççÖfy Īy xyúyĪ xyúyĪ ā, yÓ' Ī, ççÖfyÓ' !ç! Ó' āÈÛÈ~Ó' ò' ĪĪ, y! , ò!Ó' Ī' v, xò%çy' ĪÓ' Ū!
†, Ī, - ~Īò òñ 64.49.254.91- ā, yÓ' Ī, ççÖfyÓ' ≤Ā' ĪĪ, fÑ, Ez 0-255 E' ĪĪ, , òy' ĪÓ' - ~Ez Ūv, ~Ī, v, ~Ñ, yĪ' yv, Ū xfy' Īv» , !çç' Īfl, ò ò! , > ,
≤ĀyĪ' 4 !Ó!úĪ' ò xfy' Īv» , çy' Ó' Ī

NSOU ? SE-CO-11 86 6.10 Ó yv, zäyÓ ñ Á ïï Ó çy¶≈, yÓ Óy Á ïï Ó çyEz, ñ çyã≈, Ez!Oò cõhfl, Ezr, yÓ ïò, ð!Ó ïïÓy=!
úÓ ð ïì, yñ Á ï y≈, Á ïï Ó! , Ezr, yÓ ïò ï, ï, ïÓ É! òy- ð!Ó ï ïì≈, ñ, ð!Ó ïïÓy! , Ezr, yÓ ïò, çç!%_ Ñ, ï!
ïòv, z, yÓ =!ú ïì, à, ïú ~ÓÇ Ezr, yÓ ïò ï, Ó Ñœ, y ïï r, çy¶≈, yÓ ð, ð≈ xò%çÓ í Ñ, ïï ð, à, ïú- Ezr, yÓ ïò ï, Ó çy ïï
ï%_ Á ïï Ó çy¶≈, yÓ =!ú ï, ï çç@ Æ Ñ, ïï Ó ò y ïï- ðEz ï, ï, ðyÓyÓ ðòf ~Ñ, ðò ÓfÓEyÓ Ñ, yÓ # ~Ñ, ï, ð, Á ïï Ó Ó
yv, zäyÓ ð, yú% Ñ, ïï Ó ð- Ó yv, z!äç ü ïïÓ x!≈ Éú Ezr, yÓ ïò, ï ïï, ≤Á ïï yäò#! ï, ï, ï%ï ïä xyò- Ó yv, zäyÓ ï, ð, ~Ñ, ï, ð,
Ñœ, y ïï r, ï!Eçy ïï Ñ, yä Ñ, ïï Ó ~ÓÇ ð!ì≈<T ï, ï, ï ð ïì, ~Ñ, Óy ~Ñ, y!ïÑ, çy¶≈, y ïï Ó çy ïï ïÿÜy ïÿÜy fl, y, ðò Ñ, ïï Ó -
ï, yÓ, ðó ~! , ÓfÓEyÓ Ñ, yÓ #Ó ðòf ≤Á!ü≈, É! - Á ïï Ó çy¶≈, y ïï Ó ï, ï, ï =!ú Á ïï Ó, ð, ð, y ï, ï!¶, _ É! ~ÓÇ Ó
yv, zäyÓ ï, ð, ~Ñ, Óy ïï Ó ~Ñ, ï, ð, ïÿ, y, ð, ð, y xyò ïì, ïy ïï, - ð!üÓ ¶, yÜ «, ïeñ ~Ñ, ï, ð, ≤Á ï, Á ïï Ó çy¶≈, yÓ ç!ð!Ñ≈, ï, ð,
ð, y =!úÓ ~Ñ, ï, ð, ç, çM, É! Ñ, ïï Ó ~ÓÇ xyòÓ y Ñ, yòÁ çy¶≈, y ïï Ó, ð, ð, y =!úÓ, ð% ïï y çç@
Á

76% **MATCHING BLOCK 69/81** **W**

ïÉÓ v, z ïï Ó Ñ, Ó ïì, Á ïï Ó çyE

z, üΣ! , ÓfÓEyÓ Ñ, ïÓ - Á! y≈, Á! yEzv, Á ïï Ó ~ ðò ïÑ, à%É Á ïï Ó ð, ðä Ó ïï ïäÉ ïy ïïÓ Ñ, yäEz Éú Á ïï Ó çyã≈,
Ñ, ïï Ó ð, y!Eiy xò%ï! # ï!¶, ß Á ïï Ó ð, ð ïäÓ ðyò ïò ïï xyçy- ~Ez Á ïï Ó ð, ðä =!úy ïï, çyã≈, Ez!Oò Ó ïú- çyã≈
Ez!Oò =!ú ÓfÓEyÓ Ñ, yÓ #Ó ≤Á ïï yäò#! Á ïï Ó ð, ðäEÜE~Ó! ï, Ñ, yòy Ö%ï ïä ÓÓ Ñ, ïï Ó - çyã≈, Ez!Oò Ó ïú- ð!ì≈<T
äy! Üy! Ñ, y ïòy üΣ Óy ÓyÑ, f!úÓ ïú ðEz üΣ Óy ÓyÑ, f ç!l!ü, Á ïï Ó ð, ðä =!úÓ ï, y!úÑ, y! fl, ï, ð ~ à, ïú xy ïç- v, z yEÓ ï ïñ
Google, Bing, Yandex, Wiki Ez! f, y! ï- 6.11 çyÓ yçü ? Á! y≈, Á! yEzv, Ezr, yÓ ïò ï, EyEz, ðyÓ ï, ð, v, Ñ%, ïïÖr, ç!l!ü,
Ezr, yÓ ïúçÑ, Óy xyhs, Éçç ïÿ ïüÓ ~Ñ, ï, ð, ç, ï, ð, - ? ð ïv, ð Ñ, ï, ðv, z, y ïï Ó çy ïï ð, yò úyEzòñ Ñ, Óú ïç ïfi, ð Óy
ïyÓyEzú ð, y ïòÓ Ezr, yÓ ïò, ð!Ó ïïÓyÓ çç ïÿÜy fl, y, ðò Ñ, ïï Ó - ? ðy ïï, ç, ç%Fz!ä Ç Éú!v, ïä, yú Óyì≈, y =!ú
ðy ïï, ðyòÑ, ï!FäÈß Ezv, z!ò ï, ð, Ñ, ïï Ó y% Ñ, ïï Ó y Ñ, ïï Ó ç ïD ç ïD ï!¶, ß ïÿÜy ïÿÜy ïüÓ ð! ïï Ó ï, y ïï Ó
≤ÁÓ ï Ñ, Ó y ~ÓÇ ðy ïï, =!ú ï, y ïï Ó ïhs, ïï Óf ð, ðïÖäÉy ïòyÓ ð, ðï Ó, ð%òÓ y! ~Ñ, ï, ð, Ñ, Ó yÓ, ð, ç, ï, ð, - ? ~Ñ, ï,
ð, Á! yñ≈, ≤Á ï, yñ, ú Éú ~Ñ, ï, ð, à%, ï! ïy ~Ñ, ï, çyiyó ï, y!y ï!ì≈<T Ñ, ïï Ó ï! , ïv, yEz ïçÓ ð ïfi Óyì≈, y ï!òð!
Ñ, Ó ïì, ÓfÓEyÓ Ñ, Ó y É! - ? xyEz! ð xfy ïv, ïçç! fl, ðòñ Ezr, yÓ ïò, çç!%_ ≤Á ïì, fÑ, Ñ, ï, ðv, z! , ç ïv, yEzç ïï,
~Ñ, ï, ð, ï, Ñ, yòy ÓÓ yj Ñ, ïï Ó ïy ïï Ó ðyif ïò ï, ïç! ð, ðy ïï, =!úÓ ≤ÁÓ ï Óy @ ÆÉ çç, Ó É! -

NSOU ? SE-CO-11 87 ? Ó yv, zäyÓ Éú ~Ñ, ï, ð, xfy! ≤ ïï, ðò ≤Áy@ Äyò ïyÓ ðyif ïò Ó yv, z!äç Ñ, Ó y ï! - Ó yv, zäyÓ ï, ð,
~Ñ, ï, ð, Ñœ, y ïï r, ï!Eçy ïï Ñ, yä Ñ, ïï Ó ~ÓÇ ≤Á ïï yäò#! ï, ï, ï ð ïì, ~Ñ, Óy ~Ñ, y!ïÑ, çy¶≈, y ïï Ó çy ïï ïÿÜy ïÿÜy fl, y, ðò Ñ,
Ñ, ïï Ó - 6.12 xò%ü#úò# 1. Ezr, yÓ ïò ï, Ó ï!¶, ß, ð!Ó ïïÓy =!ú v, z ïï Ó Ñ, Ó ðò- 2. Ezr, yÓ ïò, Óú ïì, ïÑ,
ïÿ!G, y! /3. ð ïv, ð ïÑ, /4. xyEz! ð ~ç Óú ïì, ïÑ, ïÿ!G, ð/5. Á! yEzEÜEò, yEz ïÑ, /6. xyEz! ð!¶, ÉÜE4 ïÑ, /7. Ó yv, zäyÓ Óú ïì, ï!
Ñ, ïÿ!G, y! /6.13 v, z Ó çç ïï, ï, 1. xò% ïFäÈ 6.2 2. xò% ïFäÈ 6.3 3. xò% ïFäÈ 6.4.1 4. xò% ïFäÈ 6.4.2 5. xò% ïFäÈ 6.5 6.
xò% ïFäÈ 6.7 7. xò% ïFäÈ 6.10

NSOU ? SE-CO-11 88 ~Ñ, ï, ð ? ïv, ïä, yú ð, ð ïïÖr, Üç, ð 7.0 v, z ïjüf 7.1 ≤Ähfl, yÓòy 7.2 ïv, ïä, yú ð, ð ïïÖr, ÉÜE~Ó
≤ÄÑ, yÓ ï¶, ï 7.2.1 ð, ð ïïÖr, Ñ, yv≈, 7.2.2 xyòfl, T...yñ, à, yv≈, çy! ≤ ïïÖr, y!Ó çy!¶≈, ç ïv, y 7.2.3 xyiyÓ ~òy ïï, ð, ð ïïÖr, çy!
¶≈, ç S~Ez! ð ~çV 7.2.4 Ezv, z!òò, yEzv, ð, ð ïïÖr, ç Ezr, yÓ ïò, ç 7.2.5 ïv, ïä, yú Á! y ïú, 7.2.6 ð, ð ïï r, xò, çú ð!üò 7.2.7
ïyÓyEzú Ófyç!Ñ, ç 7.2.8 Ezr, yÓ ïò, Ófyç!Ñ, ç 7.2.9 ðyEz ïe y ~! , ~ð 7.3 xòyEz ïòÓ ðyif ïò xy! ≈Ñ, ïúò ïò ~Ó ≤Á!e
ï y 7.4 xòyEz ïò ð, ð ïïÖr, @ ÆÉ ï! ï! ïe ï, yÓ ÖÓ ð, à, 7.5 xòyEz ïò xy! ≈Ñ, ïúò ïì ïòÓ «, ïe ÓfÓE*! , ü ïïÓ ÓfyÖfy 7.6
ð, ð ïïÖr, ï, Ü, Á ïï Ó ïyÓ ïy 7.7 çyÓ yçü 7.8 xò%ü#úò# 7.9 v, z Ó çç ïï, ï, 7.0 v, z ïjüf ~Ez ~Ñ, ï, ð, ð, ðv, yÓ, ðó äyò ïì,
ðyÓ ïïòò ? ï!¶, ß ≤ÄÑ, y ïï Ó ïv, ïä, yú ð, ð ïïÖr, ç!ð ïï≈, - ? xòyEz ïòÓ ðyif ïò ïÑ, y ïï Ó ïúò ïò ≤Á!e ï y ç!ðß É! -
NSOU ? SE-CO-11 89 ? xòyEz ïò ð, ð ïïÖr, ïò ïì, ïÓ ïe ï, y ïï, ïÑ, ïÑ, Óy ïì, ÓÓ ð, à, Ñ, Ó ïì, É! - ? xòyEz ïò xy! ≈Ñ, ïúò ïò
ççé yhs, ï!¶, ß ü ïïÓ ÓfyÖfy - 7.1 ≤Ähfl, yÓòy ïv, ïä, yú ð, ð ïïÖr, ñ x! ≈ ≤Äy ïòÓ ~Ñ, v, z, ðy! ïy ïv, ïä, yú ðy ïv,
Ó ðyif ïò ï, ïÓ Ñ, Ó y É! - ~Ez, ð, ç, ï, ïì

x! ≈ ≤Äy ïòÓ «, ïeñ ≤ÄyòÑ, yÓ # ~ÓÇ @ ÆÉ ïÑ, yÓ # v, z ¶, ï Ez x! ≈ ≤ÁÓ ï ï ~ÓÇ @ ÆÉ ïïÓ ðòf ~Ó!%fl, ð, ç, ç, ï, ð, ÓfÓEyÓ
Ñ, ïï Ó ð- ~ïÑ, ~Ó!%fl, ð x! ≈ ≤ÄyòÁ Óúy É! - Ñ, yòÁ Eyv≈, Ñ, fyü Sö%oy ðy, V ~Ó!%fl, ð x! ≈ ≤Äy ïòÓ çy ïï ð!v, ï, ð! -
ïv, ïä, yú ð, ð ïò ïr, Ó cõhfl, ïúò ïò xòyEz ïòÓ ðyif ïò ç!ðß É! - x! ≈ ≤Äyò Ñ, Ó yÓ ðòf ~! , ï, y!« ï!Ñ, ~ÓÇ ç%!ÓiyäòÑ,
v, z, ðy! - ð! , ðy ïò v, z, ð, ð, f ïv, ïä, yú ð, ð ïïÖr, ïç ïfi, ð =!úÓ ð ïfi Ó ïï ïäÉ Ófyç!Ñ, ç Ñ, yv≈, ñ ïv, ïä, yú Á! y ïú, çñ
Ezv, z!òò, yEzv, ð, ð ïïÖr, Ezr, yÓ ïò, ç (UPI)ñ xyòfl, T...yñ, à, yv≈, çy! ≤ ïïÖr, y!Ó çy!¶≈, ç ïv, y (USSD), Ez!òlv, ïï , ð, ð ïïÖr,
çy!¶≈, ç (IPS), ïÓ ïï ï, yEzò @ Æç ç ï, ï ïïÖr, (RTGS), ðyüòyü Ez ïúÑ, ç, ð!òÑ, ð, y, ç, ðyüòyü (NEFT), xyiyÓ ~òy ïï,
ð, ð ïïÖr, ç!ç ïfi, ð (APS) ~ÓÇ ðyÓyEzú Ófyç!Ñ, ç- çy! ±! , Ñ, ≤Á!%_ Ó x@ ÄÜ! , çy ïï ïv, ïä, yú x! ≈ ≤Äyò =!ú xyöy ïïÓ ïò!@ò
ä#Ó ïò ≤ÄÑ, yÓ ð, ïú ïäÉ ~ÓÇ xyÑ, ï! =!#! Á ç%!ÓiyäòÑ, ð! , ð, ð!Ó ïïÓy! ï! ïì, -Ó ð Ñ, ïï Ó ïäÉ- xyÓ ï!ÓxyEz
Ó% ïú, ïòÓ ð ïì, ¶, yÓ ïì, ð!ÜE#ò ïúò ïò ïò ïò Öyv, ïäÉ- 7.2 ïv, ïä, yú ð, ð ïïÖr, ÉÜE~Ó ≤ÄÑ, yÓ ï¶, ï ~Ez xiyf ïï
çÓ ïä, ïï ðò! ≤Á! ïÑ, à%É ~Ó!%fl, ð Óy ïv, ïä, yú ð, ð ïïÖr, ð, ç, ç!ð ïï≈, xyòÓ y äyò ïïÖr- 7.2.1 ð, ð ïïÖr, Ñ, yv≈, çÓ≈y!ïÑ,
≤Ää, ïü, ð, ð ïïÖr, Ñ, yv≈, =!ú Éú e ïv, ç, Ñ, yv≈, ~ÓÇ ïv, ïÓ, Ñ, yv≈, - ð, ð ïïÖr, Ñ, yv≈, =!ú çyiyÓ ïì, ~ð%òçv, ≤y!fi, ïï, Ó
Ñ, yv≈, 85.60 ? 53.98 ïò.ïò. xyÑ, y ïï Ó É! ïy xyEz~çÁ/xyEzEz! ç 7810 xyEz!v, ÉÜE1 ðyò ð ïò ð, ïú- ð!üÓ ¶, yÜ «, ïeñ
~Ñ, ï, ð, ð ïïÖr, Ñ, yv≈, ~Ó!%fl, ð¶, y ïï Ó Ñ, yòÁ xfyÑ, yv, zr, Óy Ñ, yv≈, iyÓ #Ó çy ïï ç!ð!Ñ≈, ï, xfyÑ, yv, zr, =!úÓ çy ïï ï%_
ïy ïï, - ~Ez xfyÑ, yv, zr, =!ú xyöyò, Óy ïúò Óy e ïv, ç, xfyÑ, yv, zr, É! ïì, ðy ïï ~ÓÇ Ñ, yv≈, ï, ñ Ñ, yv≈, iyÓ ïï, Ó
≤Äöy!#Ñ, Ó ïï Ó ~Ñ, ï, ð, ðyifò- ~Ez Ñ, yv≈, =!ú! ðä~ç S, ð ïï r, xò, çúV ð!üòñ ~! , ~ðñ ðyEz ïe y ~! , ~ðñ ïyÑ, yòñ
Á! y ïú, ñ xòyEzò ïúò ïò ~ÓÇ EzEÜEÓy!äf Á ïï Ó çyEz, =!úÓ

ãðf ÓfÓEyÓ Ñ,Ó'y Ìîì, òy'ÌÓ - ^

ð
Ìör, Ñ,yv≈ =!ú ÓfÓEy'ÌÓ'Ó' ãðf ≤Ä'Ì'ÿãð#Ì' Éú Ñ,yv≈, ^¶,ÍÓ'ì, ÌÎÑ,üò ¶,fyú% òjÍÓ' SCVV òjÍÓ'V ~ÓÇ ^, ð'Ìör,
Ñ,y'lv≈, Ó' ãð'ÿi'ü'¶ÉÁÍ'yÓ' ì,y!Ó'Ö- CVV òjÍÓ' Éú òy!ú'ÌÎÑ,Ó' Ç!#Ñ, ò,ÍÓ'á'Ì' ~ÓÇ ≤Äì,yÓ'iyÓ' G%¶,ÌÑ, É...yç
Ñ,Ó'yÓ' v,z'Ìj'Ûf'è'lv, > ~ÓÇ ^v,ÍÓ>, Ñ,yv≈, =!ú'Ìì, ÓfÓÉ*, ÌÖü<Tf=ÍúÓ' ÇÇ!ðvì- ≤Äöyì#Ñ,Ó'í Éú ~Ñ,Í, <Ä'le'Í'y
'ÌÖy'Ìò xò%Ìöy!ì, ÓfÓEyÓ'Ñ,yÓ'#'ÌíÓ' üÇÇy,ðe=!ú fl,yò#Ì' x,òy'ÌÓ'!>, Ç!Ç'Ífi>, 'ÌöÓ' ^v, >,y'Ó'ÌÇÓ' çy'Ìì,úòy Ñ,Ó'y
ÉÍ' - ≤Äöyì#Ñ,Ó'ÌíÓ' v,z,òyìyò=!úÓ' ð'Ìif ð'Ìüä ö, fyQÓ' S! ðòvñ ≤Ä'ÌÇçò ö, fyQÓ' SxyEzlv, Ñ,yv≈, ñ fl,øy≈, 'Ìö,yòV ~ÓÇ
Ezò'ÌÉ'ÌÓ'™ ö, fyQÓ' S!ò, DyÓ'!≤Är, ñ ð%Ö Öy ¶, 'Ìì'ÇV xhs, ¶%≈, _' Ó' 'Ìì'ÌäÈ- ~Ez Ñ,yv≈, =!ú Ç%Ó'!« ,ì, ñ xì≈ ≤Äìy'ÌöÓ'
ãðf 2 ö, fyQÓ' ≤Äöyì#Ñ,Ó'í

NSOU ? SE-CO-11 90 ÓfÓEyÓ' Ñ, 'ÌÓ' 'Ìöð Ç%Ó'!« ,ì, !, ðò ~ÓÇ Á!>, !, ð SÁÍ' yò >,yEzö ,òyÇÁÍ' yv≈, V- çyiyÓ'í¶,y'ÌÓ' ^, ð'Ìör,
Ñ,yv≈, =!ú ì,yÓ' 'Ó'ü'Ì<TfÓ' ^¶,Í'Ìì, xyúyìÑ,Ó'y ÉÍ' - ~=!ú Éú ≠ ? 'è'lv, >, Ñ,yv≈, (Credit Card) ≠1950 çy'Ìú'lv,òyÇ≈
Ñœ,yÓ' EzòÑ, 'Ì, ð=y'ÌÓ'üò ≤Ä'Ìö çyÓ'≈ãð#ò 'è'lv, >, Ñ,yv≈, ≤Ä'Óì≈, ð Ñ, 'ÌÓ'!äÉü'ÿ!Ó!¶,ß' ≤Ä'Ì, ¶, y'Ìò ÓfÓÉ*, É'Ìì,
,òy'ÌÓ' - xy'Ìö!Ó'Ñ,yò ~: 'Ì≤ÄÇ ÇÇfl, iy 1958 çy'Ìú ~Ez íÓ' 'ÌöÓ' xyÓ' Á ~Ñ,Í, >, Ñ,yv≈, Öyây'ÌÓ' ~'Ìö!äÉü'ÿ'è'ì ~ÓÇ !Ó'Ìöyìò
Ñ,yv≈, !Écy'ÌÓ' ð,ÍÓ'!ä,ì, - ¶, yÓ'ì, Ó'Ì'pì≈ ^çr, Δyú ÓfyÇÑ, xò, Ezlv,Í'y É'Ìüy'è'lv, >, Ñ,yv≈, ≤Ä'Óì≈, ðÑ,yÓ' # ≤Ä'Ìö ,òyÓ!
úÑ, ÓfyÇÑ, - 'è'lv, >, Ñ,yv≈, ÇÇfl, iy=!ú Ñ,yv≈, iyÓ' 'ÌÎÑ,Ó' ãðf çyiyÓ' ñ, ~Ñ,Í, >, 'è'lv, >, Ç#òy!òì=yÓ'í Ñ, 'ÌÓ' 'Ìì' 'Ì, ðì=hs,
Ñ,yv≈, iyÓ' Ñ, 'è'lv, >, Öy'ì!ò'Ìì, ,òy'ÌÓ' - Ñ,yv≈, iyÓ' Ñ, 'ì, ð!Ó' 'Ìüy'ÌíÓ' !òì=y!Ó'ì, ì,y!Ó' 'ÌÖÓ' ð'Ìif ,ð%'ÌÓ'y Ó'ÌÎ,Í'y
'ÿyì Ñ,Ó'Ìì, ,òy'ÌÓ' ð x!Öy ÁÉz ì,y!Ó' 'ÌÖÓ' ð'Ìif 'è'lv, >, ÇÇfl, iy !òì=y!Ó'ì, ÚÇÓ'≈!òj' ,ò!Ó' òy!Ü (minimum amount)ÈÜÈ~Ó'
çòì%úf >,yÑ,y ,ò!Ó' 'ÌüyìÑ,Ó'Ìì, ,òy'ÌÓ'ò- ? ^v,ÍÓ>, Ñ,yv≈, (Debit Card) ≠ !Ç!>, ÓfyÇÑ, ≤Ä'Ìö ^v,ÍÓ>, Ñ,yv≈, !>, à,yú%
Ñ, 'ÌÓ'!äÉü- ~Ñ,Í, >, ^v,ÍÓ>, Ñ,y'lv≈, Ó' çyEy'Ìf Ñ, yòÁ Ñ,yv≈, iyÓ' Ñ, 'Ìöò ÌÑ, ä%È é'Í' Ñ, 'ÌÓ'ñ Ñ,yv≈, iyÓ' 'ÌÎÑ,Ó' ÓfyÇÑ,
xfyÑ,yv,zr, 'Ì'ÌÎÑ, ÇÓ'yç!Ó' xì≈ ^v,ÍÓ>, É'Ìì'Íy'Ì - ? fl,øy≈, Ñ,yv≈, (Smart Card) ≠ Ç%Ó' « ,y Öyv, ,y'ÌöyÓ' ãðf ~ÓÇ òì% ð
,ò!Ó' 'Ì'ÍÖy 'ÌÁÍ'yÓ' ãðf ÓfyÇÑ, =!ú ì,y'ÌíÓ' Óì≈,òyò 'à, Òj!Ñ, #! fl,T...yEz, ð Ñ,yv≈, =!ú'Ìì, !ä, ,ò 'ÌyÜ Ñ,Ó' 'ÌäÉ'ÿ fl,øy≈,
Ñ,yv≈, òy'Ìö ,ò!Ó'!ä,ì, - 'à, Òj!Ñ, #! fl,T...yEz, ð Ñ,yv≈, =!úÓ' !%, úòy! fl,øy≈, Ñ,yv≈, =!ú EyâyÓ' =í 'Ó'ü'ì,Íf ÇÇÓ' « ,ì
Ñ,Ó'Ìì, ,òy'ÌÓ' - ~äÉy, ,yÁñ ~Ez Ñ,yv≈, =!ú xì, fhs, Ç%Ó'!« ,ì, ñ xyÓ' Á !ò¶≈, Ó' 'ÌìyÜf ~ÓÇ ~Ñ,y!ÌÑ, Ñ,y'ì≈ çyòyìò Ñ, 'ÌÓ' -
ì,yÓ'y !ä,ÌÑ,Íçy ~ÓÇ fl,Íyfl,Íf 'Ì'ÌÎÑ, ÷Ó' ð Ñ, 'ÌÓ' Óf!_ Üì, ÓfyÇÑ,Ç ~ÓÇ Óf!_ Üì, ,ðäÈ@=!ú Çjò'ÌÎÑ, ≤Ää%Ó' ì,Íf í'ÌÓ'
Ó'yÓ'Ìì, ,òy'ÌÓ' - ? !öœ, >, Ñ,yv≈, (Flit Card) ≠ ~!>, ~Ñ,Í, >, ^, ð'Ìör, Ñ,yv≈, ñ çyiyÓ'í¶,y'ÌÓ' Üfyç'ì fi,üò=!ú'Ìì, ^, ð'Ìö, Δyúñ
lv, 'Ìäüñ Üfy'Ìçy!üò ~ÓÇ xòfyòf äpyúyò# é'Í' Ñ,Ó'yÓ' ãðf ÓfÓÉ*, ÉÍ' - ? v,z,òEyÓ' Ñ,yv≈, (Gift Card) ≠ v,z,òEy'ÌÓ' Ó'
¶,yv,zà,yÓ' Öy!Üö, >, ^>,y'ÌÎÑ,òòy'Ìö ,ò!Ó'!ä,ì, ~Ñ,Í, >, v,z,òEyÓ' Ñ,yv≈, Éú ~Ñ,Í, >, !≤Ä'Ì, ðÉzv, ^fi, y'ÌÓ' äÉÜÈöy!ò Ñ,yv≈,
ÿ çyiyÓ' ñ, Ñ, yòÁ Ö%á, Ó'y'Ó'le'ì,y Öy ÓfyÇÑ, ~Ñ,Í, >, !ò!ì≈T'fi, yÓ' Öy çjò'ÌÑ≈,ì, ÓfÓçy'Ì'Í' ð'Ìif ðÜì!ÓÑ, " !Écy'ÌÓ'
ÓfÓEyÓ' Ñ,Ó'Ìì, äy!Ó' Ñ, 'ÌÓ' - 7.2.2 xyòfl,T...yÑ, à,yv≈, çy!≤'Ìör, y!Ó' çy!¶≈, Ç ^v, >,y (USSD) USSDÈÜÈ'Ñ, òy'ÌG, òy'ÌG,
ÚÑ%, EzÑ, 'Ñ,yv, çÜ Öy Ú!ö, à,yÓ' ^Ñ,yv, çÜ !Écy'ÌÓ' !ä, !É'ì, Ñ,Ó'y ÉÍ'ñ ~!>, !ä~Ç~ö ^çú'úyÓ' ^>, !ü'Ìö,yò ÓfÓÉ*, ~Ñ,Í, >,
≤Ä'Ì, yÑ, ú'ÿ ,ò!Ó' 'Ì'ÍÖy ÇÓ'ÓÓ'yÉÑ,yÓ'#Ó' Ñ, !,òv,z, yÓ' =!úÓ' çy'Ìì 'ÌyÜy'Ìy'ÌÜÓ' fl, iy, ðò Ñ, 'ÌÓ' - ~Ñ,Í, >, çyiyÓ'í
Ezv,z~Ç~Çlv, Öyì≈,y ~Ñ,Í, >, ~'Ìfi>,ÍÓ'Ñ, (*) !ì'Ìì' ÷Ó' ð ÉÍ'ì,yÓ' ,ð'ÌÓ'Ó' ÇÇÖfy=!ú Ñ, òy, Öy ^v, >,y çò!ßj, É'Ìì'Íy'ÌÎÑ, -
ÇÇÖfy=!ú'ÌÎÑ, xì,ÍÓ' _' ~'Ìfi>,ÍÓ'Ñ, !ä,É' myÓ'y ,ò,ÌÎÑ, Ñ,Ó'y 'Ì'Ìì, ,òy'ÌÓ' - Öyì≈,y!>, ~Ñ,Í, >, Efyü çyEzò (#) !'Ìì' 'ü'Í'
Ñ,Ó'y ÉÍ' - ~Ez x!¶,òÓ' *99# ^, ð'Ìör, çy!¶≈, Ç!>, ~Ñ,Í, >, xyòfl,T...yÑ, à,yv≈, çy!≤'Ìör, y!Ó' çy!¶≈, Ç ^v, >,y (USSD) à, fy'Ìò'Ìú
Ñ,yä !!ä, e = 7.1]

NSOU ? SE-CO-11 91 Ñ, 'ÌÓ' - ~Ez ,ò!Ó' 'Ì'ÍÖy!>, Ó' çyiyÓ'í'Ó'ü'Ì<TfÈÜÜÈ'òyÖyEzú ^ö,yò ÓfÓEyÓ' Ñ, 'ÌÓ' 'òyÖyEzú
ÓfyÇÑ,Ç 'üò'Ìì'ÌöÓ' xò%è!ì, 'Ìì - USSD !¶,Í'Ñ, 'òyÖyEzú ÓfyÇÑ,Ç ÓfÓEy'ÌÓ'Ó' ãðf 'òyÖyEz'Ìú Ezr,yÓ' 'Ìö>, ^v, >,y Ç
%!Óiy ÌyÑ,yÓ' íÓ' Ñ,yÓ' ðEz- USSD çyiyÓ' ñ, ì,y!« ,!ÌÑ, (Real time) ~Ç~ö~Ç ,ò!Ó' 'Ì'ÍÖy=!úÓ' çy'Ìì !%_ ÉÍ' -
ÓfÓEyÓ' Ñ,yÓ' # USSDÈÜÈ~Ó' òyif'Ìö'ò>, ÁÍ'y'ÌÎÑ≈, ~Ñ,Í, >, xò%'ÌÓ'yì' ≤ÄÓ'í Ñ, 'ÌÓ' ~ÓÇ'ò>, ÁÍ'y!ÌÑ≈, Ç xò%'ÌÓ'yì @ÄÉí
Ñ,Ó'yÓ' fl,Í#Ñ,Í, !ì'Ìì' v,z_Ó' 'Ìì' ÚÚxy, ðòy'ÌÎÑ, ìòfÖyìñ xy, ðòyÓ' Öyì≈, y!>, ≤Ä'le'Í'yì#ò- xy, ðòyÓ' ^ö,y'Ìö ~Ñ,Í, >, Öyì ≈y
^≤ÄÓ'í Ñ,Ó'y É'ÌÓ' (Thank you, your message is being processed. A message will be sent to your phone)-ÚÜ USSD 'üò'Ìì'ÌöÓ'
ãðf ≤Ä'Ì'ÿãð#Ì' ì,Íf Éú mpin/ÍfIC/xyiyÓ' òjÍÓ' /xfyÑ,yv,zr, òjÍÓ' - Íöò xyòÓ'y ^òyÖyEzú ÓfÓEyÓ' Ñ, 'ÌÓ' 'Ñ, yòÁ 'üò'Ììò
Ñ,Í,Ó' ì,Óò 'òyÖyEzú ÓfyÇÑ,Ç ,òy'Ìç=yòyú xyEz'Ìv,Ír,Íö, 'ÌÎÑ,üò òjÍÓ' (mpin)>, ,òyÇÁÍ' yv≈, !Écy'ÌÓ'Ñ,yä Ñ, 'ÌÓ' - 7.2.3
xyiyÓ' ~òy'ÌÓ', ^, ð'Ìör, çy!¶≈, Ç (APS) APS ÓfÓfl, iy!>, xyiyÓ' òjÍÓ' !>, 'ÌÎÑ, xòúyEzò ≤Äöyì#Ñ,Ó' 'ÌíÓ' Ç%!Óiy 'Ìì' ~ÓÇ öyEz'Ìé
'y ~!>, ~òÈÜÈ~Ó' òyif'Ìö 'Ì'Ñ, yòÁ çòì' 'Ì'Ñ, yòÁ äy!Üy'Ì'Ì'ÌÑ, xyiyÓ' ~òy'ÌÓ', ÓfyÇÑ, xfyÑ,yv,zr, (AEBA) =!ú'Ìì, 'üò'Ììò
à,y'Ìì, Ç« ,ò ÉÍ' - ~Ez ÓfÓfl, iy!>, ðfyüòyú ^, ð'Ìör,
Ñ, 'Ì, ð=y'ÌÓ'üò xò, Ezlv,Í'
y (NPCI) myÓ'y !ò! !s, fi, - xyiyÓ' ~òy'ÌÓ', ^, ð'Ìör, !Ç'Ífi>, ð Éú ÓfyÇÑ, xfyÑ,yv,zr, 'Ì'ÌÎÑ, xì≈ ≤Äy!ÉÓ' ~Ñ,Í, >, v,z,òy! - xì≈
,òyÁÍ'yÓ' ãðf ~Ez !Ç'Ífi>, 'Ìö ÓfÓEyÓ' Ñ,yÓ'#Ó' fl,Íy« ,Ó' Öy ^v,ÍÓ>, Ñ,y'lv≈, Ó' ≤Ä'Ì'ÿãð ÉÍ' òy- ~Ó' ãðf ÓfyÇ'ÌÎÑ, Ó'
^Ñ, yòÁ üyÖyÁ ÍyÁÍ'yÓ' íÓ' Ñ,yÓ' ðEz- APS 'üò'Ìì'ÌöÓ' ãðf !òj' !ú!Òì, ì,Íf ≤Ä'Ì'ÿãð- 1. xyiyÓ' òjÍÓ' !!ä, e = 7.2] 2. ÓfyÇÑ,
EzÇ%fl'yÓ' xyEz'Ìv,Ír,Íö, 'ÌÎÑ,üò òjÍÓ' (IIN) Öy òyð 3. !ö, DyÓ' !≤Är, 7.2.4 Ezv,z!òö,yEzv, ^, ð'Ìör, Ç Ezr,yÓ' 'Ìö, Ç (UPI)
Ezv,z!òö,yEzv, ^, ð'Ìör, Ezr,yÓ' 'Ìö, Ç (UPI) Éú ðÜìÉ#ò çöyá Á 'òyÖyEzú ÓfyÇÑ,Ç ≤Ää, y'ÌÓ' ¶, yÓ'ì, ÇÓ' Ñ,y'ÌÓ'Ó'
ì,yÓ'!Ñ, 'Ìì, Ü!#,ì, ðfyüòyú ^, ð'Ìör,
Ñ, 'Ì, ð=y'ÌÓ'üò xò, Ezlv,Í'

y (NPCI)ÈÙÈ~Ó° xī# Ìò ≤ÄÍ!≈, i, ~Ñ, !, ò!%, ò ^, ò Ìör, Ezr, yÓ ° Ìö, Ç- Ezv, z!òò, yEzv, ^, ò Ìör, Ç Ezr, yÓ ° Ìö, Ç (UPI) ~òò ~Ñ, !, ÓfÓfl, iy Íy ~Ñ, y!íÑ, ÓfyÇÑ, xfyÑ, yv, zr, =!ú ÌÑ, ~Ñ, !, ^ òyÓyEzú xfy!≤ ÌÑ, ù ÌòÓ òyif Ìö i, !ÍÓú fl, iyòyhs, Ó ° ~ÓÇ òy Ìà≈, Ìr, Ó ° x!≈ ≤Äiy ÌòÓ ò Ìì, y Ñ, Ì ÌÑ, !, ÓfyÇ!Ñ, Ç, ò!Ó ° ÌíÓy ÓfÓEyÓ ° Ñ, Ó ° Ìì, «, òi, y Ì Ì - UPI ^, ò Ìör, xfy Ì, òÓ òyif Ìö x!≈ ≤ÄÓ í ~ÓÇ @ ÄEí Ñ, Ó ° y x ÌòÑ, >, y xyöy ÌíÓ ° fl, øy≈, Ìö, y ÌòÓ òyif Ìö ~Ñ, !, , òy, f Óy!≈, y ^ ≤ÄÓ í Á @ ÄE ÌíÓ ò Ìì, y - Ñ, yòÁ ÓfÓEyÓ Ñ, yÓ # ÌÑ, i, yÓ ° fl, øy≈, Ìö, y Ìò ~Ñ, y!íÑ, ÓfyÇ!Ñ, Ç xfy!≤ ÌÑ, ù ò Ezòfi, ù Ñ, Ó ° yÓ ° íÓ Ñ, yÓ ° òEz- ÓfyÇ!Ñ, Ç xyEz!v, /, òyCÁ! yv≈, =!ú ò Ìò Ó ° yÓyÓ ° Óy >, yEz, ò Ñ, Ó ° yÓ ° G, y Ìöúy äEÿv, , yEz Ñ, yòÁ ÓfÓEyÓ Ñ, yÓ # ÌÑ, Óúöyè ~Ñ, Ñ, NPI ^, ò Ìör, xfy!≤ ÌÑ, ù ò!>, Ìì, i, yÓ ° çòhfl, ÓfyÇÑ, xfyÑ, yv, zr, !%_ Ñ, Ó ° Ìì, , òy ÌÓ ò - ≤Ä!ì, !, ÓfyÇÑ, xfy», Ì Ì v, ñ !là, e = 7.3]

NSOU ? SE-CO-11 92 v, zEz Ìu, yä ~ÓÇ xyEzÁ~Ç ^ òyÓyEzú ≤ fy, ò, Ìö≈Ó ° äòf !òäfl, ! UPI xfy!≤ ÌÑ, ù ò CÓ ° ÓÓ ° yE Ñ, ÌÓ ° - UPI !¶, Ì_Ñ, ^ ù ò Ìì ÌòÓ ° äòf ≤Ä Ì Ì yäò#Í ! i, !f !%>, EúÈÙÙÈ≤Äy, òÑ, ÈÙÈ~Ó ° ¶, yä%, ≈Í yú ^, ò Ìör, xfy Ìv» Ç (VPA) ~ÓÇ ^ òyÓyEzú ÓfyÇ!Ñ, Ç, òy Ìç≈yòyú xyEz Ìv, !r, !ò, Ì ÌÑ, ù ò ò!fÓ ° (mpin)- !¶, !, ò~ ¶, yÜ Ñ, ÌÓ ° ñ i, !ÍÓú fl, iyòyhs, Ó ° Ñ, Ó ° y !y! ~ÓÇ x!≈ ÇÇ@ ÄE Ñ, Ó ° y !y! - 7.2.5 !v, !ä, yú Á! y Ìú, !v, !ä, yú Á! y Ìú, Eú !v, !ä, yú ò, ò≈fy Ì, òÜ! ÓÈ ò Ñ, Ó ° yÓ ° ~Ñ, !, v, z, òy! - ^ e !v, >, Ñ, yv≈, Óy ^ v, !Ó>, Ñ, y Ìv≈, Ó ° i, !f !v, !ä, yú Á! y Ìú, xfy!≤ ÌÑ, ù ÌòÓ ° çy Ì Ì !ÜB, !%_ Ñ, Ó ° y E! ° ~ÓÇ i, y xòúyEz ÌòÓ ° òyif Ìö ^ òyÓyEzú òy!òÓfy ÌÜ >, Δy™ö, yÓ ° Ñ, Ó ° y E! ° - e ! ° Ñ, Ó ° yÓ ° äòf ≤ y!fi, Ñ, Ñ, yv≈, ÓfÓEyÓ ° òy Ñ, ÌÓ ° ñ ~!>, fl, øy≈, Ìö, yòñ >, fyÓ Ìú, Óy fl, øy≈, Á! y Ìà, Ó ° òyif Ìö ≤Äiyò Ñ, Ó ° y Ì Ìì, òy ÌÓ ° - !v, !ä, yú Á! y Ìú, =!úÓ ° ^ Á! y, ò!Ó ° ÌíÓy =!ú Eú Ófyúy™ Ezò ÌÑ, y! y!Ó ° ñ, òyçÓÑ, / ù ò Ìì ÌòÓ ° Ez!ì, Eyçñ Á! y Ìú Ì, x!≈ ÌyÜ Ñ, Ó ° yñ x!≈ @ ÄEí Ñ, Ó ° yñ x!≈ ≤Äiyò Ñ, Ó ° y Ez!ì, fy!- !v, !ä, yú Á! y Ìú, =!ú !v, !ä, yú Á! y Ìú, !v, ¶, yEzç ~ÓÇ !v, !ä, yú Á! y Ìú, !C Ìfi> ò v, z¶, Ì Ì Ó ° çòß! Ì Ì Ü!¶, i, ~Ñ, !, ^ òyÓyEzú Á! y Ìú, Eú ~òò ~Ñ, !, !v, !ä, yú Á! y Ìú, !y ^ òyÓyEzú Efyu, ÌÇ>, !, Ìì, v, z, òú¶, - ^ Ó!üò ¶, yÜ ÓfyÇ ÌÑ, Ó ° ~ÓÇ Ñ, Ì Ì Ñ, !, ^ ÓçÓ Ñ, y!Ó ° çÇfl, iyÓ ° EzÈÙÈÁ! y Ìú, Ó ° Ì Ì ÌàE- Ìòò ^, òEz!ì, ~òñ ! ò, ä, yä≈ñ ò!ÓÑ, ÈÙÈv, zEzÑ, ñ x! : Ìàòñ ~òÓ ° &! òñ ~! yÓ ° Ì, ú òy!òñ !äÄ òy!òñ ~C!ÓxyEz Óy!v, ñ xyEz!>, ä Ñ, fyüñ !Ç>, Δyç ^, òñ ¶, yv, y Ìö, yò ~òÈÙÈ ^, òçyñ xfy! : Ç ÓfyÇÑ, úyEzòñ xyEz!ÇxyEz!ÇxyEz, ò ÌÑ, >, çñ !fl, òv, Ì, ò Ez!ì, fy!- 7.2.6 ò Ì Ì r, xò, ^ cú ò!üò, ò Ì Ì r, xò, ^ cú (Point of Sale Óy PoS) ò!üò Ñ, fy!ü! yÓ ° ÌíÓ °, ò Ì Ì, !Óe ! ° Óy, , y Ìì, ~ÓÇ ^ ù ò Ìò ÌÑ, xyÓ ° Á òfi, ~ÓÇ ÇEä Ñ, ÌÓ ° Ì, yúyÓ ° äòf ÓfÓE*ì, E! ° - 1970ÈÙÈ~Ó ° iü ÌÑ, ñ ~Ez v, zqyÓò!>, òÜ! Ó ° !äfi>, yÓ ° =!ú ÌÑ, Ñ, ! jòv, z>, yÓ ° yEzäv, ç ò Ì Ì r, xò, ^ cú ÓfÓfl, iy! fl, iyòyhs, !Ó ° i, Ñ, Ó ° Ìì, ÇEyl! i, y Ñ, ÌÓ ° !äEú - Ez ÓäÈÓ ° =!ú Ìì, ^ e !v, >, Ñ, yv≈, >, y!ò≈òyú ~ÓÇ >, yä, !fl, ; ò !v, ¶, yEzÇÄ, yúy E Ì Ì !äEú - ò Ì Ì r, xò, ^ cú Óú Ìì, Ñ, y Ìöy çò! ~ÓÇ fl, iyò ÌÑ, ^ ÓyG, y! ^ ÌÖy Ìò Ó%â, Ó ° y ù ò Ìò ç!òß" E! ° - ~!>, ^ ÇEz, ò Ì Ì r, ÌÖy Ìò Ñ, yòÁ @ ÄyEÑ, òif =!úÓ ° !Ó!ò ò Ì Ì Óy Ñ, yòÁ, ò!Ó ° ÌíÓy @ ÄE ÌíÓ °, ò ÌÓ ° Ó!íÑ, ÌÑ, x!≈ ≤Äiyò Ñ, ÌÓ ° - x!≈ ≤Äiy ÌòÓ °, ò ÌÓ ° ñ Ó!íÑ, ^ ù ò Ìì ÌòÓ ° äòf ~Ñ, !, Ó ° !ç! ≤Äiyò Ñ, ÌÓ ° !y ÌÑ, òñ !y ~C~ò~CÈÙÈ~Ó ° òyif Ìö ò, y Ìò xyç Ìì, òy ÌÓ ° x!Óy Ñ, yÜ Ìà ò%!oi, E Ì Ì xyç Ìì, òy ÌÓ ° - çy!±! Ñ, çò Ì Ì ^ Ó! üÓ ¶, yÜ Ó%â, Ó ° y PoS ÓfÓfl, iyÓ ° çy Ì Ì Ñ, !jòv, z>, yÓ ° ñ ò!ò, Ó ° ñ Ñ, fyü »>, ! yÓ ° ñ !Ó ° !Ç≤Wz !ÇÄr, yÓ ° ñ @ ÄyEÑ, ≤Äiü≈ò ÓyÓ ° ÌÑ, yv, fl, òfyòyÓ ° ~ÓÇ ^ v, !Ó>, / e !v, >, Ñ, yv≈, !Ó ° v, yÓ ° xhs, ¶%≈, _ !y ÌÑ, - 7.2.7 ^ òyÓyEzú ÓfyÇ!Ñ, Ç, ^ òyÓyEzú ÓfyÇ!Ñ, Ç Eú ÓfyÇÑ, Óy xòfyòf xy!≈Ñ, ≤Ä!ì, ¶, yò ≤Ä!ì ~Ñ, !, , ò!Ó ° ÌíÓy !y @ ÄyEÑ, ÌíÓ ° ^ òyÓyEzú ò, yò Óy >, fyÓ Ìú Ì, Ó ° ò Ìì, y ^ òyÓyEzú !v, ¶, yEz Ìç ÓfÓEyÓ Ñ, ÌÓ ° !)Ó ° Ì Ì ÌÑ, !Ó!¶, Ì Ì ÌÓ ° xy!≈Ñ, ^ ù ò Ìò, ò!Ó ° ä, yúòy Ñ, Ó ° Ìì, ÇEyl! i, y Ñ, ÌÓ ° - ~!>, ~Ñ, !, çò, >, Á! fyÓ ° !y çy!yÓ ° !ì, xfy, ò òy Ìö, ò!Ó ° !ä, i, ~ÓÇ ~!>, ÓfyÇÑ, Óy xy!≈Ñ, !là, e = 7.4]

NSOU ? SE-CO-11 93 ≤Ä!ì, ¶, yò =!ú CÓ ° ÓÓ ° yE Ñ, ÌÓ ° !y ÌÑ, - ≤Ä!ì, !, ÓfyÇÑ, xfyu», Ì Ì v, ñ v, zEz Ìu, yä ~ÓÇ xyEzÁ~Ç ^ òyÓyEzú ≤ fy, ò, ò≈ =!úÓ ° äòf i, y ÌíÓ ° !òäfl, ! ^ òyÓyEzú ÓfyÇ!Ñ, Ç xfy!≤ ÌÑ, ù ò CÓ ° ÓÓ ° yE Ñ, ÌÓ ° - ^ òyÓyEzú ÓfyÇ! Ñ, Ç Ì Ì Ó ° òyif Ìö ^ ù ò Ìì ÌòÓ ° ò Ì Ì f !Eçy ÌÓÓ ° ^ äÓ ° ~ÓÇ CÓ≈ Ìü! ^ ù ò Ìì ÌòÓ ° i, y!úÑ, y ≤Äy!Eñ Ez ÌúÑ, >, Δ!òÑ, !Ó ÌúÓ ° x!≈ ≤Äiyò ~ÓÇ @ ÄyE ÌÑ, Ó ° Óy xòfyòf xfyÑ, yv, z!r, Ó ° ò Ì Ì f i, !ÍÓú fl, iyòyhs, Ó ° xhs, ¶%≈, _ !yÑ, Ìì, , òy ÌÓ ° - v, ziyEÓ ° ifl, !Ó ° *, ò ICICI ÓfyÇ ÌÑ, Ó ° äòf xyEzÈÙÈ ^ òyÓyEzú (iMobile), Ñ, y, yÑ, òy!Ewy ÓfyÇ ÌÑ, Ó ° äòf Ñ, y>, Ñ, ÓfyÇÑ, xfy!≤ ÌÑ, ù òñ ¶, yÓ ° Ìì, Ó ° Ì Ì f i, >, ÓfyÇ ÌÑ, Ó ° äòf Ez Ì Ì y Ìöy (yono) - 7.2.8 Ezr, yÓ ° Ìò, ÓfyÇ!Ñ, Ç Ezr, yÓ ° Ìò, ÓfyÇ! Ñ, Çñ xòúyEzò ÓfyÇ!Ñ, Çñ EzÈÙÈÓfyÇ!Ñ, Ç Óy ¶, yä%≈, ! yú ÓfyÇ!Ñ, Ç Eú ~òò ~Ñ, !, , Ó!%f!ì, ò ^, ò Ìör, ÓfÓfl, iy ÍyÓ ° òyif Ìö Ñ, yòÁ ÓfyÇÑ, Óy xòfyòf xy!≈Ñ, ≤Ä!ì, ¶, yò Ó ° @ ÄyEÑ, Ó ° xy!≈Ñ, ≤Ä!ì, ¶, yò Ó ° Á Ì Ì ÓçyEz Ì, Ó ° òyif Ìö ~Ñ, y! ÌÑ, xy!≈Ñ, ^ ù ò Ìò, ò!Ó ° ä, yúòy Ñ, Ó ° Ìì, , òy ÌÓ ° ò - xòúyEzò ÓfyÇ!Ñ, Ç ≤Ä!ò xy Ìò!Ó Ñ, yÓ ° !òv, z Ez! Ì Ì Ì, 1980ÈÙÈ~Ó ° iü ÌÑ, Ó ° Üy, yÓ ° !í ÌÑ, ä, yúy E Ì Ì !äEú - ä, yÓ ° !>, Óv, , ÓfyÇÑ, ÈÙÙÈ!Ç!>, ÓfyÇÑ, ñ ä, ä ÓfyÇÑ, ñ Ñ, !òÑ, fyü ÓfyÇÑ, ~ÓÇ òfyò%ò, yÑ, ä, yÓ ° yç≈ Efy Ìöy¶, yÓ ° ÈÙÈ ^ Eyò ÓfyÇ!Ñ, Ç, ò!Ó ° ÌíÓy CÓ ° ÓÓ ° yE Ñ, ÌÓ ° - ICICI ÓfyÇÑ, Eú ≤Ä!ò ¶, yÓ ° i, #! ° ÓfyÇÑ, !y Ezr, yÓ ° Ìò>, ÓfyÇ!Ñ, Ç Ì Ì Ó ° ç%!Óiy ≈Äiyò Ñ, ÌÓ ° - Ezr, yÓ ° Ìò>, ÓfyÇ!Ñ, Ç Ì Ì Ó ° äòf ≤Ä Ì Ì yäò#Í ! i, !f Eú xfyÑ, yv, zr, ò!fÓ ° ~ÓÇ Ez!u, ! yò !ò, òy!™! yú !C Ìfi>, ò Ñ, yv, SIFSC Ñ, yv, V - Ez!u, ! yò !ò, òy!™! yú !C Ìfi>, ò Ñ, yv, !>, ~Ñ, !, 11 !v, !ä Ì Ì, Ó ° xyúò, y !òv, z Ìò!Ó Ñ, Ñ, yv, !y Ñ, yòÁ xyÓ ° !ÓxyEz !ò! !s, fl, i, !ÍÓú fl, iyòyhs, Ó ° ÓfÓfl, iy! xÇü ^ òÁ! y Ì Ì Ñ, yòÁ ÓfyÇ ÌÑ, Ó ° üyÓy!>, ÌÑ, fl, !ì, s, ¶, y!Ó !ä, !E ! i, Ñ, ÌÓ ° - ^ ù ò Ìì ÌòÓ ° äòf ÓfÓEyÓ Ñ, yÓ ° #Ó ° ! òÓ! Ñ, Ó ° í ≤Ä Ì Ì yäò - Ñ, yòÁ ÓfÓEyÓ Ñ, yÓ ° # ÌÑ, i, !f !ò!ì, i, Ñ, Ó ° Ìì, ÓfÓEyÓ Ñ, yÓ ° #Ó ° òyòñ xfyÑ, yv, zr, ò!fÓ ° ñ ÓfyÇ ÌÑ, Ó ° !¶, yÑ, yòy ~ÓÇ i, !ÍÓú fl, iyòyhs, Ó ° ç#òy !í Ìì, E ÌÓ - Ezr, yÓ ° Ìò>, ÓfyÇ!Ñ, Ç myÓ ° y ≤Ä!ì, ò!Ó ° ÌíÓy =!ú ! òj Ó ° *, ò ≈ A. !ÍÓú ^, ò Ìör, çy!¶≈, Ç ≈ Ezr, yÓ ° Ìò>, ÓfyÇ!Ñ, Ç ÈÙÈ~Ó ° òyif Ìö !Ó!%f! ~ÓÇ ^, !ú Ìö, yò !ÍÓúñ ^ òyÓyEzú ò, yòñ ^ e !v, >, Ñ, yv≈, ~ÓÇ Ó#òy !≤Ä!ò! yò ≤Äiy ÌòÓ ° ç%!Óiy Ó ° Ì Ì ÌàE - ≤Ä!ì, !>, ÓfyÇÑ, Ìüã% Ìv, !, !Ó!¶, Ì, ò!Ó ° ÌíÓy CÓ ° ÓÓ ° yEÑ, yÓ ° # ~ÓÇ Ó#òy çÇfl, iy =!úÓ ° çy Ì Ì %>, !_ Ók, EÓyÓ ° ò, ÌüEz ~>, y çΩ, Ó E Ì Ì ÌàE - B. i, !ÍÓú fl, iyòyhs, Ó ° ≈ ? òfyüòyú Ez ÌúÑ, >, Δ!òÑ, ò, yu, >, Δy™ö, yÓ ° (NIFT) ≈ ~!>, ~Ñ, !, , iüÓfy, ò# x!≈ ≤Äiy ÌòÓ ° ÓfÓfl, iy Íy ~Ñ, !>, xfyÑ, yv, zr, Ì Ì ÌÑ, xy ÌÓ Ñ, !>, xfyÑ, yv, z!r, i, !ÍÓú fl, iyòyhs, ÌÓ ° ÇEyl! i, y Ñ, ÌÓ ° - ~Ez ≤ÄÑ, ÌÓ ° xyÁ! y! !yÑ, y Ì Ì Ñ, yòÁ ÓfyÇ ÌÑ, Ó ° üyÓyÓ ° çy Ì Ì !%_ Ñ, y Ìöy Óf! Ì Ì çÇfl, iy ~ÓÇ Ñ, Ì, ò≈y ÌÓ ° ù ò ÌòÓ ° xfyÑ, yv, zr, Ì Ì ÌÑ, Ì Ì ÌüÓ ° Ì Ì ÌÑ, yòÁ xòf ÓfyÇ ÌÑ, Ó ° üyÓyÓ ° xfyÑ, yv, z!r, i, !ÍÓú fl, iyòyhs, Ó ° Ñ, Ó ° Ìì, , òy ÌÓ ° - ? !Ó ° Ì Ì ú >, yEzò @ ÄÇ ^ Ç Ì, ú Ìör, (RTGS) ≈ xyÓ ° !>, !ä~Ç ÌÑ, xv≈, yÓ ° !¶, !_ Ìì, fl, !ì, s, ¶, y!Ó i, !ÍÓú fl, iyòyhs, ÌÓ ° Ó ° x!Ó!FäÈB" S!Ó ° Ì Ì ÌüÈÙÈ, yEzöV ≤

NSOU ? SE-CO-11 103 8.2 cyEzÓyÓ " ò!Ñ, (Emerging Cyber Threats) cyEzÓyÓ " c%Ó « , y Éú í« , i, yñ Ñ, Óüü ~ÓÇ !Ó!¶, ß " ≤Ä!e
"Í yÓ" cöy "ÍÖü Ìy "ò, Á! yÑ≈, ñ Ñ, !jöv, z, yÓ "ñ "≤Ä!yá "Äyö Á "v, >, y "íÑ, !Ó!¶, ß " öfyúÁ! fyÓ " Á, y "íÖ " xye " òíñ « , !, " ~ÓÇ
xò% "íöy!èE#ò ≤Ä "ÍÖ "ÍüÓ " "ÍÑ, c%Ó « , y "≤Ä!yò Ñ, "ÍÖ " - "öyÓyÉzú "ÍyÜy "ÍlyÜ xyöy "ÍÖ " ä#Ó "Íò fl, !yFäE@f " ~Íò "ÍäE- i, !f Á
"ÍyÜy "ÍlyÜ ≤Ä! "Í " (ICT)ÉÜÈ~Ó " x@ "ÄÜ!i, Á, v, z, ß "Í "òÈÜÈ~Ó " « , "Íe 5!ä "öyÓyÉzú "ÍyÜy "ÍlyÜ xyä x!òÓy!≈ ~Ñ, !, !, !Ó "Í " - i, "ÍÖ
~Ó " ò!i, Óyâ, Ñ, !íÑ, !, xyöy "ÍÖ " Á, òÓ " ò!Ñ, Ó " xyÑ, y "ÍÖ " xyöy "ÍÖ " !òÓ y, ò_yE#ò Ñ, "ÍÖ " i%, "Íü "ÍäE- ICT !ç "Ífi, ò=Íü
ÉfyÑ, Ñ, Ó "y É! "x!≈ Á ÓfÓcy! Ñ, "Üy, òò#Í "i, y !äÈ:ò, yEzñ Óf! "Üi, úy¶, Óy Ó "yâ "Íò!i, Ñ, c%!ÓyÑ, Ó "ÍÖ " òòf Óy "v, >, y
â%, !Ó "Ó " òòf - v, z, "ÍÖ "Ö "ÍlyÜf cyEzÓyÓ " ò!Ñ, Ó " ò "Íif Ó " "Í "ÍäE öfyúÁ! fyÓ "ñ fl, öyEzÁ! fyÓ "ñ ¶, yEzÓ "yçñ !ò, !üÇñ Éfy!
Ñ, Çñ fl, öfyöñ Ezr, yÓ "Íò, Ñ, #, ñ, ò!Ó "à, ! "â%, !Ó "ñ, öyCÁ! yv≈, â%, !Ó "ñ cyEzÓyÓ " Ñ, "ÍüB, y!Ó " Ezi, fy!i- 8.2.1
cyEzÓyÓ " ò!Ñ, Á xye " òi (Threats and Attack) ≤Ä!i, !ò! "i, òi%, ò òi%, ò v, z, ß "i, Á x!Ó!FäEß " ò!Ñ, Óy xye " òi xyÓ " Á ü! "üy#
cyEzÓyÓ " c%Ó « , y "Ñ, Óü "ÍüÓ " !ÓÑ, y "ÍüÓ "Íy!Ó Ñ, "ÍÖ " - öyòÓ ä#Ó "ÍòÓ " ≤Ä!y! "≤Ä!i, !, >, "ÍeFz cyEzÓyÓ "ÈÜxye " ò "ÍÖ " !
üÑ, yÓ " - ~öy!â≈ cy!¶≈, ç "Í "ÍÑ, "÷Ó " & Ñ, "ÍÖ " xy!≈Ñ, ñ v, z! , öy!òñ äöcyiyÓ "íñ öíñ fl, !yfl, ifñ Ó%â, Ó "yñ "öüiyÓ " ò!Ó "Í "ÍÖy
cyEzÓyÓ "ÈÜÈx, òÓ "y "ÍÖ " !üÑ, yÓ " - òi%, ò "öyÓyÉzúñ Ñ, !jöv, z! , ç ≤Ä! "Í " ~ÓÇ Üfy "Íä " =!úÓ " xy!Ó¶≈, y "ÍÖÓ " cy "Í
cyEzÓyÓ "ÈÜÈx, òÓ "y "ÍÖ " çÇÓfy ~ÓÇ "i, #Ó "i, y Öyv, "ÍäE- !Ó!¶, ß " « , "Íe cyEzÓyÓ "ÈÜÈxye " òi=ÍüÓ " ò "Íif Ó " "Í "ÍäE
öfyúÁ! fyÓ " ò, Á! yÑ≈, xye " òíñ "ò, Á! yÑ≈, xò%≤Ä "ÍÖü xye " òíñ cyöy!äÑ, ≤Ä "ÍÑ, Óüü xye " òi (Social engineering attacks),
cyEzÓyÓ " =Æâ, Ó "Ó, !_ñ "ò, Á! yÑ≈, xye " òíñ cyEzÓyÓ " çs, fycÓyíñ cyEzÓyÓ " !ñk, Ezi, fy!i ScyÓ " !i 8.1ÈÜÈ~ "ÍÖy "Íöy
É "Í "ÍäE- cyÓ " !i 8.1 cyEzÓyÓ " xye " ò "ÍÖ " "ò!#Ók, Ñ, Ó "i xye " òi !Ó¶, yÜ öfyúÁ! fyÓ " ò, Á! yÑ≈, xye " òi "ò, Á! y "ÍÑ≈, Ó "
xò%≤Ä "ÍÖü xye " òi xye " òi !ÓÓÓ "i Ñ, !jöv, z, yÓ " !ç "Ífi, "Íö "Íò!≈T EyöüyÓ " òòf ÓfÓE*! , ~Ñ, Ó "Ñ, "ÍöÓ " cò, >, Á! fyÓ "
(Malicious software)- Ñ, !jöv, z, yÓ "ÍyÜy "ÍlyÜ ~ÓÇ "ò, Á! yÑ≈, >, Δfy!ò, "ÍÑ, Ó " xfy!Q¶, Óy !ò!fl, ! " (passive) , ò!≈ "ÍÖ« , i- Ñ, !
jöv, z, yÓ " ò, Á! yÑ≈, ~ "Í "Ñ, yò Á Ó Ñ, "ÍöÓ " xò% "Íöy!ñ, !e "Í yÑ, úy, ò- xye " ò "Íi xCü@ "ÄE!Ñ, yÓ " # xfyv, Á! fyÓ "ñ
fl, öyEzÁ! fyÓ "ñ ¶, yEzÓ "yçñ Á! yÖ≈ "ò, Δyâyò Ó " & , !Ñ, >, ñ ÓfyÑ, v, ç≈ Ñ, # "úyÜyç≈ñ "ÍÖ, ≈ "ÍòÓ y, ò_y cò, >, Á! fyÓ (Rogue
Security Software) Ó "yòçÓÁ! fyÓ "ñ Ó yv, zäyÓ " EyEz "Íäf "ÍÑ, Ó " cò, >, Á! fyÓ " Ezi, fy!i- , öfy!ç¶, ñ xfy!Q¶, !v, !fl, T...!Öv, z, ñ
EzòçyEzv, yÓ " Ñœ, yäÈÜÈEzòñ !ò, !üÇñ , EyEzäfy!Ñ, Çñ " fl, òy!ò, Çñ Óyö, yÓ " Á¶, yÓ "Íöœ, yñ "üy!í (Exploit) , öyCÁ! yv≈, xye
" òi Ezi, fy!i- ~ç!ç "Íò! , ΔÑ, Ó "yv, z! , Çñ Óyö, yÓ " Á¶, yÓ "Íöœ, yñ "≤Ä "Í "yÑ, ú "Íò!≈T xye " òíñ >, Δfy!ò, Ñ, "öœ, y!v, ç
"ò, Δyâyòñ Á! yÖ≈ Ezi, fy!i-

NSOU ? SE-CO-11 104 xye " òi !Ó¶, yÜ cyöy!äÑ, Ez!O!ò! "y!Ó "Ç xye " òi cyEzÓyÓ " =Æâ, Ó "Ó, !_ , ò%òÓ " &k, yÓ " (Reconnaissance)
"ò, Á! yÑ≈, xfy "Í:ç xfy, yÑ, cyEzÓyÓ " çs, fycÓyí xye " òi !ÓÓÓ "i cyöy!äÑ, "ÍyÜy "ÍlyÜ öyif "Íö ~ÓÇ "ò, yò Ñ, úÈÜÈ~Ó " öyif "Íö
xye " òíñ, yÓ " #Ó "y öyò% "ÍÖ " òòhfl, c xò%Íy! " # i, y "ÍÖ " çÇ "ÍÖüü#ú "i, "Ílf Ehfl, "Í« , ò Ñ, "ÍÖ " - xò%ò!i, äÈyv, yEz "Ñ, y "Íöy
Óf! " Öy çÇfl, iyÓ " Üy, òò#Í "i, "ÍlfÓ " v, z, òÓ " òäÓ "Íy!Ó " - "ò, Á! yÑ≈, !ç "Ífi, ò ~ÓÇ "ò!Ó "Í "ÍÖyÓ " "ÍÖ≈üi, y=Íü còy_ "
Ñ, "ÍÖ " xye " òíñ, yÓ " # "ò, Á! y "ÍÑ≈, Ó " çÇ "ÍÖüü#ú "i, !f çÇ@ "ÄE Ñ, "ÍÖ " - "ò, Á! yÑ≈, !e "Í yÑ, úy, òñ "ò, !, !, ò ~ÓÇ Á "Í "Ó
"ò!Ó "Í "ÍÖy! "Íi, "ÍÖ≈üi, y xò%ç! , yò Ñ, "ÍÖ " xò%≤Ä "ÍÖüÑ, yÓ " # ~Ñ, !, >, ò, Á! yÑ≈, !ç "Ífi, "Íö è%, "ÍÑ, "Üy, òò#Í "i, !f Ehfl, Üi,
Ñ, "ÍÖ " - ~! , Ezr, yÓ "Íò, ÓfÓEy "ÍÖ "Ó " öyif "Íö Ó, É! xyÑ, y "ÍÖ "Ó " çs, fycÓyí# Ñ, ò≈Ñ, yu, "Íöò Ó, É! xyÑ, y "ÍÖ " Ñ, !
jöv, z, yÓ " ò, Á! y "ÍÑ≈, Ó " , ò!Ó "Í "ÍÖy ÓfyÉi, ÉÁ! yñ v, zFä, "≤Ä!yö, yEzú äyi, #Í " v, z, öy!yòçò)Éñ äyi, #Í " xÓÑ, yç, y "Íöy Óy
=Ó " &cÈÜÈ "ò!≈ ÓfÓcy! Ñ, !e "Í yÑ, úy, ò ÓfyÉi, ÉÁ! y- xye " ò "Íi xCü@ "ÄE!Ñ, yÓ " # !ò, !üÇñ "ÍäÈÜÈ "ò, !, Çñ "Ó! , Çñ
Ñ%, Ezv, "≤Ä!y "Ñ, yÁ (Quid Pro Quo), >, EzúÜfy! , ç Ezi, fy!i- !ü " =Æâ, Ó "Ó, !_ñ "òüòÈÜÈÓ "yâf =Æâ, Ó "Ó, !_ñ x!≈ "Íò!i, Ñ,
= , òâ, Ó "Ó, !_ñ Ñ, "Í, ò≈y "ÍÖ "ò, =Æâ, Ó "Ó, !_ñ i, !f â%, !Ó " Öy öyüÑ, i, y- , Ezr, yÓ "Íò, i, !f xò%ç! , yòñ !, òç c%Ez, òñ "öy≈,
fl, Öfyöñ , öfy "ÍÑ, >, !fl, "ö, yç≈ Ezi, fy!i- Ez "Í¶, çv» , !, òç (Eavesdropping), "v, >, y çÇ "Íüy!òñ còy_ Ñ, Ó "ÍÖ " òñ, y!Ñ, "ÍÁ! yñ
"öyCÁ! yv≈, ÈÜÈ!¶, !_ñ, ñ !v, öy "Í "ü xò, cy!¶≈, çñ !öv, ú xfy, yÑ, ñ Ñ, "Í!±yöyEzäv, Ñ, # xfy, yÑ, ñ !fl, "ö, yÓ " xfy, yÑ, ñ xfy!
≤ "ÍÑ, üò "ú! "yÓ " xfy, yÑ, ñ >, Δyfi, ~:≤ "Í "Í, üò Ezi, fy!i- cy "ÍÖy "Í, ä Á "Í "ÓcyEz, !v, "Íò, ç "Íö, ~ÓÇ !v, öy "Í "ü xò, cy!¶≈, çñ
xÓÑ, yç, y "ÍöyÓ " =Ó " &i, Ó " ímçç Ezi, fy!i- 8.3 cyEzÓyÓ "ÈÜÈxye " òi=ÍüÓ " iÓ "i cyEzÓyÓ "ÈÜÈxye " òi, !f xâ≈ò Óy xy!≈Ñ,
v, z, öyâ≈ "ÍòÓ " ~Ñ, !, >, x "ÍÖ "í "â, <Ty- "öy, yö%! , cyEzÓyÓ "ÈÜÈxye " òi "ÍÑ, Á "Í "Ó " !¶, !_ñ, xye " òi ~ÓÇ !ç "Ífi, ò !¶, !_ñ, xye " òi !É
cy "ÍÖ "ò!iÓk, Ñ, Ó "y É! " - x "Íò "ÍÑ, Ó " Ñ, y "ÍäE ~! , !, ò ≤ÄÑ, y "ÍÖ "Ó " - ≤Ä!ò! , fl, !y¶, y!ÓÑ, xye " òi (natural attacks), !m! , #Í "i,
öyò% "ÍÖ " ¶% , ú Öy e&! , Ó " Ñ, yÓ "Í "i ~ÓÇ x¶, fhs, Ó " #i Óy Ó!ÉÓ "yÜi, ÉfyÑ, yÓ "ÍÖ " Ñ, yäÈ "Í "ÍÑ, EzFäEyÑ, i, "ò!Ñ, ~ÓÇ
i, !, #Í "i, cyEzÓyÓ " x, òÓ "y!# "ÍÖ " xye " òi- ~Ez !Ó¶, y "ÍÜÓ " xhs, ¶%≈, _ " !Ó¶, ß " xye " òi=Íü Éú ÓfyÑ, v, ç≈ñ !v, Á~ç xfy, yÑ, ñ
Ez¶, çv» , !, òçñ fl, ò%!ò, Çñ >, fyjôy!Ó "Çñ "Ó " ò%lv, "Í "üò xfy, yÑ, ñ "cyüfyú Ez!O!ò! "y!Ó "Ç xfy, yÑ, ñ öfyúÁ! fyÓ " Ezi, fy!i-
8.3.1 ÓfyÑ, "Ív, yÓ " xe " òi (Backdoors) "Í "ÍÑ, yò Á Ñ, !jöv, z! , ç !ç "Ífi, "ÍöÓ " ≤Äâ, !üi, ≤Ä "ÍÖü, ò! , >, ~!v, "Í " Á ≤Äâ, !üi, c%Ó « , y
ò#!i, =Íü ~!v, "Í " ~Ñ, !, >, òi%, ò ú%Ñ, y "Íöy ≤Ä "ÍÖümyÓ " "i, !Ó " Ñ, Ó "y "ÍÑ, Óúy É! " ÓfyÑ, "Ív, yÓ " xe " òi- ~Ez xye " ò "Íi xye
" òíñ, yÓ " # Ñ, #ÈÜÈÜ!ÜÇ cò, >, Á! fyÓ "

NSOU ? SE-CO-11 105 Óy xðf Ñ, yÀ Á ç, > ÁÍ fyÓ Ezðfi, ú Ñ, ÌÓ ~ÓÇ ~Ó ðyif Ìö « Ì, @ Æfl, i ! Ç Ìfi, ÌöÓ ðyÜyú, ðyÍ - ~!>, ~Ñ, !>, xi, fhs, Ó = Ó ði, xye ði Ñ, yÓ i ~Ó ðyif Ìö xye ði Ñ, yÓ # ≤ Ái, yÍ Ì, Óf!_ Ó Ñ, !>öv, z, yÓ ~ xÓ!fl, i, i, !f, ð! Ó Ì, ≈ ð Ñ, Ó Ì, ðy ÌÓ Óy xly!à, i, ç, > ÁÍ fyÓ Ezðfi, ú Ñ, ÌÓ Ìy ÌÑ, ~ ãËyv, , yÁ ~!>, ≤ Äÿçò Á ÓfÓfl, iy, ðòyÓ Ezr, yÓ Ìö ç çÓç Ì« , v, z, Ìß!y!à, i, Ñ, ÌÓ Ìy ÌÑ, ñ x≤ Ä Ì Ì yäò#Í ~ Ó!ü<Tf çÇ!%_ Ñ, ÌÓ Ìy ÌÑ, ñ Ìy, ðò, ðfyÓ y!ò, yÓ Ç, !>T Ñ, ÌÓ Ìy ÌÑ, ñ v, z, ðÓ ls, x≤ Ä Ì Ì yäò#Í ÓfÓEyÓ Ñ, yÓ # Óy, i, i, #Í, ð Ì«, Ó xfy Ì: ç ç%Üò Ñ, ÌÓ Ìy ÌÑ, ñ ! Ç Ìfi, ðËÛÈ~Ó, ð%Ó y, ð ÓfÓEyÓ Ñ, yÓ # ÌiÓ, ð!Ó à, ! Ñ, y Ìä úy!Ü Ì, ð!Ó à, ! ãy!ú! y!i, Ñ, ÌÓ ñ ≤ Äÿçò Ñ, Ó i ~ÓÇ xò% Ìöyìò xye ði Ñ, v, z, yÓ ðyÜyú, ðyÍ Ezi, fy!Í- 8.3.2 !v, ðy Ì Ì ú xò, çy!≠, ç (Denial-of-service Attack) !v, ðy Ì Ì ú xò, çy!≠, ç ç xfy, yÑ, v, z, ðú, f, i, yÓ !ÓÓ ð Ìk, ≤ Ä Ì Ì yÜ Ñ, Ó y EÍ - ~Ez xye ð Ìi xye ði Ñ, yÓ # ! Ç Ìfi, Ìö xye ði Ñ, ÌÓ Ìy Ì, ≤ ÄÑ, i, ÓfÓEyÓ Ñ, yÓ # ÌÑ, i, !f Óy v, z, y ÓfÓEyÓ Ì ÌÑ, Ó!M, Èi, Ñ, ÌÓ ~ÓÇ ! Ç Ìfi, ÌöÓ, ð!Ó ÌiÓy=lú ÌÑ, ÓfÓEyÓ Ñ, Ó Ìi, Ìi ðy- çyiyÓ Ìi, ~Ez ÌÓ ÌöÓ xye ð Ìi ñ ú« , fÓfl, Eú çy!≠, yÓ - !>, ÌÑ, xye ði Ñ, Ó Ìi, ! Ç ÌDú Ñ, !>öv, z!>, ç ð!üò Óy Ezr, yÓ Ìö, çÇ ÌyÜ ÓfÓE*, EÍ - ~Ì«, Ìe Ófy, v, z, Ez!ñ !>, ! Ç Ìç ÌyÜ Óyö, yÓ çñ xfy!≤ ÌÑ, üò/ çy!≠, ç Óyö, yÓ ñ ! Ç ÌEzv, z çyEz ÌÑ, ú Ezi, fy!ÍÓ ðyif Ìö çy!≠, yÓ ÌÑ, Á, yÓ Ìúyv, Ñ, ÌÓ, ð!Ó ÌiÓy ÌÑ, v, z, ðú, !, Ñ, Ó Ìi, ÌÁ! y EÍ ðyñ !v, ðy Ì Ì ú xò, çy!≠, ç ç xfy, yÑ, EÛÈ~Ó Ñ, yÓ Ìi ðyÓyEzú Á Ezr, yÓ Ìö, çÇ ÌyÜ # çÇfl, iy Óy, i, yÓ üe ç çÇfl, iyÓ E Ìi, !%, Ìú Ìö- ~!>, ~Ñ, ÌÓ ÌöÓ, ðfy!Ç, xye ði ñ ÌÖy Ìö xye ði Ñ, yÓ # Ìy, ðò#Í !, y Óäy! Ó ÌÖ ði≈ ÌÖ« , i Ñ, ÌÓ ~ÓÇ Ñ, !>öv, z, yÓ ñ fl, øy≈, ð, yó Óy ð, Á! y ÌÑ≈, !%_ xòfyòf !v, ç, yEz ç Ì ÌÑ, i, !fà%, !Ó Ñ, ÌÓ - ð ÌÓ ~!>, ð, Á! yÑ≈, ç!ò ÌÑ≈, ≤ Ä Ì Ì yäò#Í çöhf, i, !f çÓ ÓÓ yE Ñ, ÌÓ Ç!e Í xye ði Á Ñ, ÌÓ Ìy ÌÑ, - Ñ, y!ò≈ ÌÑ, yÓ ~ÓÇ ðyÓ ð ÌçÓ ð Ìi, y!Ó!B, ~ ≤ Äy@ Æyö Óy çò, > ÁÍ fyÓ ~Ez Ñ, y Ìä ÓfÓE*, EÍ - , ðyÓ!úÑ, Á! yEzÛÈö, yEz ð, Á! yÑ≈, =!ú ~Ez ÌÓ ÌöÓ xye ð ÌiÓ Ö%Ó çEä , y!Ü≈, Ñ, yÓ i Ì Ñ, v, z, çEz ð, Á! y ÌÑ≈, ÌyÜ Ìi Ìi, ðy ÌÓ ~ÓÇ i, yÓ, ðyçÁ! yv≈, ð Ìi, ðy ÌÓ - Ezç, çv, !, ðÇ ÁÍ fyÓ Ìúç ÇTMÓ ð, Á! yÑ≈, ~ÓÇ Ezr, yÓ Ìö, xò, ! Ç ÌçÓ äðf ðyÓ ydÑ, ~Ñ, !>, !>, Óy ð!Ñ, - 8.3.4 fl, ð%!ò, Ç (Spoofing) fl, ð%!ò, Ç ~ðò ~Ñ, !>, xye ði ÌÖy Ìö xye ði Ñ, yÓ # Óy ~ Äy@ Æyö ~ðò, y ÌÖ Ñ, yä Ñ, ÌÓ Ìö i, yÓ y ÇEz ! Ç Ìfi, ð Óy ð, Á! y ÌÑ≈, Ó Ìi ÓfÓEyÓ Ñ, yÓ # - i, yÓ y ð, Á! yÑ≈, Ì ÌÑ, i, y ÌiÓ ðÓ!úÑ, ç xyv, yú Ñ, ÌÓ ~ÓÇ !ò Ìä ÌÑ, ! Ç Ìfi, ð ç xfy, ÌöÈÛÈ~Ó Ó* ð Ìi - ~Ez äy, #Í ð ÌÑ, =!ú ≤ Äy! üEz Ez Ìö Ìúò ðyif Ìö ð Ó Ñ, Ó y EÍ ÌÖy Ìö ≤ ÄÓ ÌÑ, Ó xye! , ð !, Ñ, yòy!>, fl, ð%ò, Ñ, Ó y EÍ - ÓfÓEyÓ Ñ, yÓ # ÌiÓ, ð!Ó à, ! ã%, !Ó Ñ, ÌÓ ~ÓÇ ÓfÓEyÓ Ñ, ÌÓ ñ xye ði Ñ, yÓ # ð, Á! yÑ≈, > , çfy!ò, Ñ,

NSOU ? SE-CO-11 106 ði≈ ÌÓ« , iÈÛÈ~Ó ðyif Ìö ð, Á! yÑ≈, ÓfÓEyÓ Ñ, yÓ # Ó ðyö ~ÓÇ úÜ Ezò, ðyçÁ! yv≈, ç!ò Ñ≈, i, i, !f ð Ì Ìy ÌÑ, - !>, ð ÌÓ ÌöÓ fl, ð%!ò, Ç xye ði=lú Eú ~xyÓ !, ð fl, ð%!ò, Çñ xyEz! , ð fl, ð%!ò, Ç ~ÓÇ !v, ~ú~ç fl, ð%!ò, Ç- xyEz! , ð fl, ð%!ò, Ç ÓfÓE*, EÍ !v, ðy Ì Ì ú xò, çy!≠, ç ç xfy, yÑ, EÛÈ~Ó « , Ìe- ÓfÓEyÓ Ñ, yÓ # Ñ, ÌöEz fl, ð%!ò, Ç xye ði ç!ò ÌÑ≈, äyò Ìi, ðy ÌÓ ðy Ñ, yÓ i ð, Á! y ÌÑ≈, çM, Èy!Ó i, çöhf, ðfy ÌÑ, >, =!ú !ò!≈<T ≤ Äy, ðÑ, myÓ y ≤ Äy/E E Ì Ìy ÌÑ, - 8.3.5 > , fy!òy!Ó Ç (Tampering) ~Ñ, !>, Á Ì Ì ÓËÛÈ!ç, !_ Ñ, xye ði ÌÖy Ìö xye ði Ñ, yÓ # ÓfÓEyÓ Ñ, yÓ # Ó xäy Ìhs, Á Ì Ì ÓçyEz Ì, Ó Ezv, xxyÓ ~ú (URL)ÈÛÈ~ ÌÑ, à%È, ðfyÓ y!ò, yÓ, ð!Ó Ìi, ≈ ð Ñ, ÌÓ - URL ÓfÓEyÓ Ñ, yÓ # Ó Ñ, y ÌäÈ ~Ói Ó Ìú ð Ìö EÍ - EfyÑ, yÓ Ó y ! Ç Ìfi, Ìö x ÌÖi xfy Ì: ç Óy ð!úfÓyò i, !f Ehfl, Ì« , ð Ñ, Ó yÓ äðf > , fy!òy!Ó Ç Ñ, ÌÓ Ìy ÌÑ, - x ÌÖi xò% Ìöyìò ðyif Ìö Ì ÓfÓEyÓ Ñ, yÓ # Ó myÓ y ≤ Ä ÌÖü Ñ, Ó y ÌÑ, à%È, ðfyÓ y!ò, yÓ !ò!≈<T Ezv, xxyÓ ~ú Óy Á Ì Ì Ó, ð, ç, y! , ð!Ó Ìi≈, ð Ñ, Ó y EÍ - ÌÖò Ñç, y Ì Ì r, ~ÓÇ çy!≠, y ÌÖ Ó ð Ìif ÌÑ, à%È, i, !f !ò!ò! Ñ, Ó y E ÌfàÈ i, ðò ç!>, EfyÑ, yÓ myÓ y à, y!ü, EÍ - ~Ó ðyif Ìö ÓfÓEyÓ Ñ, yÓ # Ó !ÓÓÓ i, ð!Ó Ìi≈, ð Ñ, ÌÓ Á ÓfÓEyÓ Ñ, yÓ # Ó Ìy, ðò#Í !, y ÌÑ, ≤ Äç, y!Òi, Ñ, Ó y EÍ - 8.3.6 Ó, ð%lv, Ì Ì üò xye ði (Repudiation Attack) ~!>, ~ðò ~Ñ, !>, xye ði ÌÖy Ìö Ñ, y Ìöy ! Ç Ìfi, ðËÛÈ~Ó Ìi ÓfÓEyÓ Ñ, yÓ # ÌÑ, Ñ, yÀ !e Ì yÑ, úy, ð ç!òyìò Ñ, Ó Ìi, ÌÁ! y EÍ ðy Óy Ñ, y ÌöyÓ Ñ, ÌöÓ ÌyÜy ÌyÜ fl, iy, ðò Ñ, Ó Ìi, ÌÁ! y EÍ ðy- ~Ezç, y ÌÖ ÌöÓ ÓfÓEyÓ Ñ, yÓ # ÌÑ, !ò!≈<T !e Ì y Óy Ìúò Ìi ÌöÓ Ì ÌÑ, !ÓÓ i, Ó yÓy EÍ ñ i, Ìò i, y ÌÑ, Ó, ð%lv, Ì Ì üò çfy, yÑ, Ó Ìú- Ì!i xfy!≤ ÌÑ, üò Óy ! Ç Ìfi, ð!>, ÌÑ, > , çfyÑ, Ñ, Ó yÓ äðf úÜ !e Ì y =! úÓ Á, ð ÌÓ ÓfÓEyÓ Ñ, yÓ # Ó v, z, ð!%_ !ò! s, fi ðy Ìy ÌÑ, ñ i, Ìò EfyÑ, yÓ i, !f çM, ÈyÓ i ≤ Ä!e Ì yÓ !ò! s, fi Ñ, Ó yÓ ç % ÌyÜ, ðyò- Ez Ìöü Óy≈, y=lúÓ ðç, y!Ñ, ÌÁ! yÓ äðf Ó, ð%lv, Ì Ì üò çfy, yÑ, ÓfÓEyÓ Ñ, Ó y EÍ - ~!>, ðyÓyEzú çfyv, EÑ, ð, Á! yÑ≈, =!úÓ Ñ, y!≈Ñ, y!Ó i,

100% **MATCHING BLOCK 76/81** **SA** MA in Political Science SEM II (CBCS Mode).pdf (D142514805)

y Ófy, ðÑ, ç, y ÌÓ ≤ Äç, y!Òi, Ñ, ÌÓ - 8.3.7 ç

yüfyü Ez!ò!ò! y!Ó Ç (Social Engineering) çyüfyü Ez!ò!ò! y!Ó Ç ~Ñ, ≤ ÄÑ, yÓ ðò Ì, Ñ, ÌöÑ, fyü xye ði Ìy ðyò% ÌiÓ ðyò! çÑ, i, yÓ Á, ðÓ !ò!≈, Ó Ñ, Ó y EÍ - ~Ó ðyif Ìö Ñ, yÀ ÓfÓEyÓ Ñ, yÓ # ÌÑ, !Óyhs,

67% **MATCHING BLOCK 78/81** **SA** MA in Political Science SEM II (CBCS Mode).pdf (D142514805)

Ñ, Ó y EÍ ~ÓÇ i, y ÌiÓ Ñ, yäÈ Ì ÌÑ, iÓ Ñ, y!Ó i,

!f çç@ ÆE Ñ, Ó y EÍ - çEz i, !f ÓfÓEyÓ Ñ, ÌÓ

n xye' oiN,yO'#O'y'ò>Ál'y'îN≈, ló!%_ ' c%O'«y ≤Ále'í'y=lu ~lv, , îll' íyl' - ~!>, ≤Ál'îò ÓfÓEyÓ' N,yO'#îN, , ≤Áú%Π,
N,îO' i,y'îiO' ^Üy,òò i,l f çç@ ÆE N,îO' i,yO' ,ò'îO' ^ç!> ,ò' öyif'îò çyiyÓ' i ç%O'«y ≤Ále'í'y ¶,D N,îO' - ~Ez xye'oi=
úO' ò'îif ^O!> ç,ñ !ò,lüçñ !fl,òl'yO' !ò,lüçñ !≤Á'î>:!> Ç ~ÓÇ ^fl,òyl'yO' Ál'fyO' xhs,¶%≈, _ ' O'îll' îläE- ~N,N,lyl' ^çyüfyú
Ez!O!òl'y!O' Ç Éú ≤Ál,yO' iyO' öyif'îò x!≈ Öy xòf !N,à%È !ä!ò'îCÓ' ^úy¶, ,ò)O' i N,ò'yO' ~N,!>, çyöyläN, ^N,Öüü- ^e'lv,>,
N,yv≈, CÓ'ÓO'yEÑ,yO' #îiO' ^ò,yò N,ú Öy Ez'îóú=lu ~Ez îO' ^îòO' xye'ò'îiO' v,zîyEÓ' í- 8.3.8 xfyv,Ál'fyO' (Adware)
xfyv,Ál'fyO' ~òò ~N,îO' ^îòO' cò,>Ál'fyO' íy N,y ^òy xfy!≤'îN,ü'îòO' ò'îif çç!%_ ' îîN, i,y'îl, xyçy !ÓK,y,òò=lu'îN,
^îO'îl, çyEylf N,îO' - ^≤Áy@ Æyö!>, â,úyN,yú#ò ~!>, ~N,!>, !ÓK,y,òò ^îOyl' - xfyv,Ál'fyO' x'îòN,>ç öfyúÁl'fyO' ÈÜÈ~Ó'
ò'îl,yEz !ÓK,y,òò=lu'îN, ÓfÓEyÓ' N,îO' N,!jòv,z>,yO' =!ú'îl, öyO'ydN, ¶,yEzÓ'yç Eyòy ^iOyO' ,òl N,îO'
NSOU? SE-CO-11 107 ^îl' - ^îöy'îò ÓfÓEyÓ' N,yO'#O'y N,yä N,ò' îläÈò ^cÖy'îò ,ò,ò xy,ò v,zEz'îl,ü,yä e'öyÜi, !fl,; ,îò
≤Ál'ü≈i, Él' - çyiyÓ' îl,ñ !Óòyò'îlúf ,òyÁl'y cò,>Ál'fyO' ^≤Áy@ Æyö ~ÓÇ Ezv,z!>,!ú!> =!ú Ezr,yO' ^îò>, ^îîN, v,yv,zò'îúyv,
N,ò'yO' còl' ~Ez îO' ^îòO' !Ó,òäòN, xfyv,Ál'fyO' !C'îfi>, ^îò ≤Á'îOü N,îO' - 8.3.9 Ó'y™öÁl'fyO' (Ransomware) ~!>, Éú
~N,îO' ^îòO' ^ò!N,ñ îlyO' ò, ^lú xye'oiN,yO'#O'y !ç'îfi> ^îò ÓfÓEyÓ' N,yO'#îiO' è%,N,îl, Öyiy ^îl' ~ÓÇ i,yO' ,ò'îO' ~Ez
ç#öyÓk,i,y x,òçyO' ^îiO' àòf !N,ä%È ,ò)O' öyí x!≈ iy!O' N,îO' - ~Ez ò%!_ ' ,òl xòúyEzò myO' y ≤Áiyò N,ò'y É'îú i, ^îOÉz
ÓfÓEyÓ' N,yO'# i,yO' !ç'îfi>,ò ~è%,N,îl, ,òyO' ^îOò Öy ^çEz ,ò)O' ^îOy ^ò'îl, ,òyO' ^îOò- !îiÁ'Ó'y™Ál'y ^îO'Ó' çy'îl
úN, N,ò'y !ç'îfi>,ò=lu ç%O'«y !O'îü'îK'Ó' çEyl'î,y! ^öyúy íyl' - i, ^îO v,zB' i, ,ò'y™öÁl'yO' xye'oi!>, xye'y'îhs,Ó' !
ç'îfi> ^îò N,îl' N,î!>, =O'θc,ò)l≈ ö,yEzú ~ò!e'≤Wz N,îO' ~ÓÇ ö,yEzú=lu ò%_ ' Öy !v,!e' ≤Wz N,ò'yO' àòf !N,ä%È x'îl≈O'
iy!O' N,îO' - 13Ez ^òñ 2017ÈÜÈ'î,ñ !Óÿ³Ófy,ò# ^@yOyú Ó'y™Ál'fyO' ÚÁl'yçe'yEzÚ ("WannaCry") xye'oi !Óÿ³'îN, ÈÜÈ~Ó'
ü!_ ' Ó%!G, ^îl' !îîl' îläE- ~!>, !Óÿ³%îv, , fl,lyfl,if ^îCöy ^N,wn'îü' ~ÓÇ CÓ'N,y!O' x!ò,ç=luÓ' N,!jòv,z!> Ç !ç'îfi> ^îòO' iOü
!ò'îl' ò%!_ ' ,òl öy ,òyÁl'y ,òl≈hs, !ò'îä'îiO' !ò!s, f'îr'îO' ^îO'îy'îN, - 8.3.10 fl,òyEzÁl'fyO' (Spyware) fl,òyEzÁl'fyO' ~N,î!>,
cò,>Ál'fyO' íy ^Üy,òò ~îlä'îr,ò' ò'îl,y N,yä N,îO' - =Æà,Ó'Ó,!_Ó' ò)ú ú«f Éú Ezr,yO' ^îò>, ÓfÓEyÓ' ~ÓÇ
ÓfÓEyÓ' N,yO'#O' xäy'îhs, i,l f çç@ ÆE N,ò'y - fl,òyEzÁl'fyO' !>, !ò, Ál'fyO' =luÓ' ò'îif ,òyÁl'y ^îl, ,òy'îO' íy
Ezr,yO' ^îò'îò, CÓyO' àòf xOy'îl v,z,òuΠ, - !üN,yO' ^îòò !ò, cò,>Ál'fyO' Ezòfi>,ú N,îO' ñ i,Òò ÓfyN,~îl,ü,
fl,òyEzÁl'fyO' !>, i,yO' xäy'îhs, Ezòfi>,ú É'îl' íyl' ñ lyO' öyif'îò xye'oiN,yO'#ñ !üN,y'îO'Ó' !ç'îfi>,ò'îîN, i,l f çç@ ÆE
N,ò'îl, ,òy'îO' - 8.3.11 ^fl,òl'yO' Ál'fyO' (Scareware) ^fl,òl'yO' Ál'fyO' Éú ~N,îO' ^îòO' ^ò!N, ^îöy'îò ,ò,ò xy,ò
^ò'îcäÈÜÈ~Ó' öyif'îò !ç'îfi>, ^îò x'îN, ^îäy cò,>Ál'fyO' v,yv,zò'îúyv, N,ò'yO' ,òO'yöü≈ ^iÁl'y Él' - ^fl,òl'yO' Ál'fy'îO'Ó'
ò)ú ú«f ÓfÓEyÓ' N,yO'# Öy «,l, @'Áfl,i'îiO' ò'îif v,z'îmÜ'î,!O' N,ò'y ~ÓÇ x≤Áyç!DÑ, cò,>Ál'fyO' v,yv,zò'îúyv,
N,ò'yO' àòf i,y'îiO' v,z'îfl,ò ^iÁl'y - ~Öy'îò ,ò,òÈÜÈxy,ò v,y'îyúÜ!>, ^îN, ~N,î!>, !ç'îfi>,ò v,y'îyúÜ ò'îl,yEz ^iOyl' ñ !N,ls,
i,yO'y ^çEz !Eçy'îO' ~N,òl' - 8.3.12 !ò,lüç (Phishing) !ò,lüç ~N,î!>, çyEzÓyO' ^ò!N, - !ò,lüç'îl'Ó' ò)ú ú«f Éú çç'îO'òü#ú
i,l f ^îòò ÓfÓEyÓ' N,yO'#O' öyöñ ,òyçÁl'yv≈,ñ ÓfyçN, xfyN,yv,z'îr,ò' !ÓOÓ' i Ezl,fyl, ,òyÁl'y - ~Öy'îò xye'oiN,yO'#
~N,î!>, ò)ú Á'îl'Ó'î,ò'îläO' xò%!ú! ,ò'î, !O' N,îO' ~ÓÇ i,yO' ,ò'îO' ~!>, !üN,y'îO'Ó' N,y'îläÈ ^≤ÁO' i N,îO' - ¶%, ^îl'y
Á'îl'Ó' ,ò,ç,y ~ÓÇ ò)ú Á'îl'Ó' ,ò,ç,y=lu v,z¶,Í Ez ~N,Éz Ó'N,ò'îO'îl, Él' i,yEz !üN,yO' Öy ¶%_ ' ^î¶,yÜ#ÈÜÈ~Ó' ,òy!≈N, f=!
ú çòy_ ' N,ò'îl, ,òy'îO' òy- ~Ó' ò, ^lú !üN,yO' Öy ¶%_ ' ^î¶,yÜ# òN,ú Á'îl'Ó'î,ò'îlä i,yO' i,l f ^îl' íy Öyhfl, ^îO' xye
'oiN,yO'#O' v,y,y'îOç fl,iyòyhs,!O' i, Él' - xye'oiN,yO'# fl,òfyö N,ò'yO' àòf ~Ez ^v,>ç ÓfÓEyÓ' N,ò'îl, ,òy'îO' -
~Ezäòf Ez'îóú !ò,lüç xäN,yú !OÖfy!, É'îl' îläE-

NSOU ? SE-CO-11 115 6. ^> Δyāyò !Ñ, /7. ò, yí yÓ Áí yú Óú ìì, !Ñ, ^Óy ÌG, ò/8.8 v, z_Ó cÇ ÌÑ, ì, 1. xò% ÌFäÈì 8.3 2. xò% ÌFäÈì 8.2 3. xò% ÌFäÈì 8.3.2 4. xò% ÌFäÈì 8.3.4 5. xò% ÌFäÈì 8.3.9 6. xò% ÌFäÈì 8.4.3 7. xò% ÌFäÈì 8.5.3 8.9 @ Ìs, ì, ò!O ? Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi ? Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, BPP, Publication Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi ? V. Rajaraman, Introduction of Information Technology, PHI. New Delhi ? R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi ? Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, (4) Software manuals ? ITLESL, Introduction to Computer Science, Pearson Education ? ITLESL, Introduction to Information Technology, Pearson Education ? ITLESL, Fundamentals of Computer, Pearson Education ? ITLESL, Data Communications and Computer Networks, Pearson Education ? Sinha & Sinha, Fundamentals of Computers, BPP Publication ? Rajar aman, Fundamentals of Computers, PHI ? Mark Ciampa, Information Security, Cengage ? Stair & reynolds, Principals of Information Systems, Cengage
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Hit and source - focused comparison, Side by Side

Submitted text As student entered the text in the submitted document.
Matching text As the text appears in the source.

1/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	Ó lv, Á !ö, ÌÑ, y ÌÌ !™ xyEz Ìv, !r, !ö, ÌÑ, üò 1.4 ç		Ó lv, Á !ö, ÌÑ, y ÌÌ !™ xyEz Ìv, !r, !ö, ÌÑ, üò	
	W http://yojana.gov.in/Dec-19-PDF.pdf			
2/81	SUBMITTED TEXT	11 WORDS	52% MATCHING TEXT	11 WORDS
	z Ìjüf ~Ez ~Ñ, Ñ, !>, , , òv, , yÓ , òó ãyò Ìì, , òyÓ ÌÍÒò ? ^v, >, y Á ì, !f çì ò ÌÑ ≈, ≤			
	SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)			
3/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
	Ó, òó #ì, ¶, y ÌÍ ÌÓ ≤ Ì¶, y!Òì, Ñ, Ó ÌÍÒ– ,			
	SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)			
4/81	SUBMITTED TEXT	5 WORDS	67% MATCHING TEXT	5 WORDS
	Ó ÓÓ yEÑ, ì, ì, ÌÌfÓ v, z, òó !ò¶ ≈, Ó Ñ, ÌÍÓ ñ ì, yE			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
5/81	SUBMITTED TEXT	6 WORDS	83% MATCHING TEXT	6 WORDS
	Ó Ñ, y ÌäÈ v, z, òú ¶, Ñ, Ó y Ìy Ì ñ			
	SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)			
6/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	Ñ, Ó y Ì Ìì, , òy ÌÍÓ – v, z, iyEÓ Ìfl, !Ó *, ò ,			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			

7/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
y^İÖç ,ô!Ö^ â ,yúòy Ñ ,Ö^ yÓ^ ãòf				
SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)				
8/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
Ñ ,^İÖ^ ìy^İÑ , - v ,zîyÉÓ^ ífl ,ÍÓ^ * ,ô				
SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)				
9/81	SUBMITTED TEXT	5 WORDS	80% MATCHING TEXT	5 WORDS
v ,z ,ô!fl ,i!i , ç%!ò!y ,ì , Ñ ,Ö^ ^İ , ÉÎ^ - v ,zîyÉÓ^ ífl ,ÍÓ^ * ,ô ~				
SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)				
10/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
Ó^ yã^İò!ì ,Ñ , ~Óç x!≈^İò!ì ,Ñ ,				
SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)				
11/81	SUBMITTED TEXT	8 WORDS	47% MATCHING TEXT	8 WORDS
y ì ,y^İİÖ^ ,ô!Ö^ ^İÖy ,ô!Ö^ Ñ , "òy (Service plan) ,ô!Ö^ Óì ,≈ò Ñ ,Ö^ ^İ , ,ôy^İÖ^				
SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)				
12/81	SUBMITTED TEXT	5 WORDS	76% MATCHING TEXT	5 WORDS
Ñ ,Ö^ y ^İİ , ,ôy^İÖ^ - ? ì ,ìf ,ô!Ö^ ^İÖy ç				
SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)				
13/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
Ñ ,Ö^ ^İ , ,ôy^İÖ^ ò- v ,zîyÉÓ^ ífl ,ÍÓ^ * ,				
SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)				
14/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
Ñ ,Ö^ ^İ , ,ôy^İÖ^ ò- v ,zîyÉÓ^ ífl ,ÍÓ^ * ,				
SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)				

15/81	SUBMITTED TEXT	7 WORDS	87% MATCHING TEXT	7 WORDS
<p>ĩÑ, ,ô!Ó^î°İÖy ≤Āiyò Ñ, ^İÓ^ İy^İÑ, ñ İy ≤</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
16/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ó^ İv, Á İö, ^İÑ, y^İİ^!™ xyEz^ İv, İr, İö, ^İÑ, üò (</p> <p>W http://yojana.gov.in/Dec-19-PDF.pdf</p>				
17/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ó^ İv, Á İö, ^İÑ, y^İİ^!™ xyEz^ İv, İr, İö, ^İÑ, üò ~</p> <p>W http://yojana.gov.in/Dec-19-PDF.pdf</p>				
18/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>Ó^ İv, Á İö, ^İÑ, y^İİ^!™ xyEz^ İv, İr, İö, ^İÑ,</p> <p>W http://yojana.gov.in/Dec-19-PDF.pdf</p>				
19/81	SUBMITTED TEXT	6 WORDS	90% MATCHING TEXT	6 WORDS
<p>y^İİ öyò% ^İ°İÓ^ Öy öyò% ^İ°İÓ^ cy^İİ</p> <p>SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)</p>				
20/81	SUBMITTED TEXT	5 WORDS	84% MATCHING TEXT	5 WORDS
<p>ò!^ s, fi Ñ, Ó^ ^İi, cyEyİf Ñ, ^İÓ^ – ~Ez İv, İr, yE</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
21/81	SUBMITTED TEXT	7 WORDS	60% MATCHING TEXT	7 WORDS
<p>v, zİyÉÓ^ İfl, İÓ^ *, ô Óúy ^İ^İi, , öy^İÓ^ ñ İÖò ^İ, y^İöy ^Üfi>, ^Éy^İ>, ^</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>				
22/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>ò#!i, Ó^ v, z, ôÓ^ İòİ≈, Ó^ Ñ, ^İÓ^ – ç</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				

23/81	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
	İÖ- ? ^ Ó !v, Á İö , ^İİ, y^İİ !™ xyEz^İv, !r, İö, ^İİ, üò ~		İÖ ^ Ó !v, Á İö , ^İİ, y^İİ !™ xyEz^İv, !r, İö, ^İİ, üò	
	W http://yojana.gov.in/Dec-19-PDF.pdf			
24/81	SUBMITTED TEXT	6 WORDS	90% MATCHING TEXT	6 WORDS
	y^İİ öyò% ^İÖ Óy öyò% ^İÖ cy^İİ			
	SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)			
25/81	SUBMITTED TEXT	5 WORDS	76% MATCHING TEXT	5 WORDS
	İ, İö, v, z, yÓ =!ú ~ Ói%fl, ò ~ ÓÇ !v, !ã, yú (
	SA MA in History SEM II (CBCS Mode).pdf (D142514392)			
26/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	fl, iyòyhs, Ó İ Ö ^ İ, cyEyİf İ, ^İÖ - ?			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
27/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	Ó İ, y!Ó ~ ÓÇ ^ ÓçÓ İ, y!Ó v, z, İ ^ c			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
28/81	SUBMITTED TEXT	5 WORDS	83% MATCHING TEXT	5 WORDS
	İ, y!≈İ, y!Ó `i, y ÓfyÖfy İ, Ó yÓ äòf			
	SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
29/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
	ò!Ó ^ Ói≈, ò İ, Ó ^ İ, , öy^İÖ ò- ~E			
	SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)			
30/81	SUBMITTED TEXT	6 WORDS	83% MATCHING TEXT	6 WORDS
	ÓfÓEyÓ İ, Ó y ^ İİ, , öy^İÖ - İ, ^İÖ İ, İ			
	SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)			

31/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>l̄i, , ðy^iO^ - v, z̄iyEÓ^ ifl, [Ó^*, ðñ l̄i!</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
32/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>y^iO v, z^iO^O Ñ, Ó^y E^iI^iäE- 3. E</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>				
33/81	SUBMITTED TEXT	6 WORDS	87% MATCHING TEXT	6 WORDS
<p>Ó^l̄i≈, ÓfÓEyÓ^ Ñ, Ó^y ^iI^i, , ðy^iO^ - ~Ez !</p> <p>SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)</p>				
34/81	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>Ó%G, ^l̄i, , ðy^iO^ ~ÓÇ ÓfÓEyÓ^ Ñ, Ó^ ^l̄i, , ðy^iO^ Ó%G, ^l̄i, , ðy^iO^ ~ÓÇ ÓfÓEyÓ^ Ñ, Ó^ ^l̄i, , ðy^iO^ - !</p> <p>W https://tripurauniv.ac.in/Content/pdf/Distance%20Education%20Notice/Education_and_Society_BA_Educ ...</p>				
35/81	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>y^iÜ ¶, yÜ Ñ, Ó^y ^iI^i, , ðy^iO^ - ^ y^iÜ ¶, yÜ Ñ, Ó^y ^iI^i, , ðy^iO^ ^</p> <p>W http://yojana.gov.in/Dec-19-PDF.pdf</p>				
36/81	SUBMITTED TEXT	5 WORDS	84% MATCHING TEXT	5 WORDS
<p>v, ¶, yEzç !Eçy^iO^ !Ó^iOâ, ðy Ñ, Ó^y E^i Ñ,</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
37/81	SUBMITTED TEXT	9 WORDS	83% MATCHING TEXT	9 WORDS
<p>iÑ, xyöÓ^y i%!>, ¶, y^iÜ ¶, yÜ Ñ, Ó^ ^l̄i, , ðy!Ó^ ≠ ≤ iÑ, xyöÓ^y !i, ð¶, y^iÜ ¶, yÜ Ñ, Ó^ ^l̄i, , ðy!Ó^ - (1) Ç[]^</p> <p>W https://banglarshiksha.gov.in/readwrite/Online_Teacher_Training/Bridge%20Book/Bridge%20Combined%2 ...</p>				
38/81	SUBMITTED TEXT	7 WORDS	76% MATCHING TEXT	7 WORDS
<p>Ó^ ^ö^iOy!Ó^ iÑ, i%!>, ¶, y^iÜ ¶, yÜ Ñ, Ó^y l̄y!^ ^</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				

39/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>İi, ,ôy^İÖ^ İ,yÖ^ ÓfÓfl,ıy Ñ,Ó^y- İi, ,ôy^İÖ^ İ,yÖ^ ÓfÓfl,ıy Ñ,Ó^y- ^</p> <p>W https://tripurauniv.ac.in/Content/pdf/Distance%20Education%20Notice/Education_and_Society_BA_Educ ...</p>				
40/81	SUBMITTED TEXT	8 WORDS	87% MATCHING TEXT	8 WORDS
<p>Ñ,y^İòy Ñ,yă çıôyîò Ñ,Ó^İi, ,ôy^İÖ^ òy- ~!>, ^</p> <p>SA Researcher Debalina Chakraborty Supervisor Dr. Soumitra Basu title of the thesis Madhyobitter Nag ... (D131244860)</p>				
41/81	SUBMITTED TEXT	7 WORDS	66% MATCHING TEXT	7 WORDS
<p>y^İÖ İ,y Ñ,Ó^İi, E^İÖ^ ç!>, äyòyİ^ - v, zıyÉÖ^ ifl,İÖ^*, òñ ç</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
42/81	SUBMITTED TEXT	6 WORDS	88% MATCHING TEXT	6 WORDS
<p>İÖ Ñ,yă Ñ,^İÖ^ - v, zıyÉÖ^ ifl,İÖ^*, òñ İÖò ^Ñ,</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
43/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>ò#^İâ, xy^İúyâ,òy Ñ,Ó^y E^İİ^İäË- ?</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
44/81	SUBMITTED TEXT	5 WORDS	87% MATCHING TEXT	5 WORDS
<p>yEz>,y^İÖ^ Ó^ ò^İi,y Ñ,yă Ñ,^İÖ^ - !</p> <p>SA MA in History SEM II (CBCS Mode).pdf (D142514392)</p>				
45/81	SUBMITTED TEXT	5 WORDS	85% MATCHING TEXT	5 WORDS
<p>Ñ,^İÖ^ v,z,òfl,ıy,òòy Ñ,Ó^İi, çyEıf Ñ,^İÖ^ -</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
46/81	SUBMITTED TEXT	10 WORDS	62% MATCHING TEXT	10 WORDS
<p>Ñ,Ó^İi, ,ôy^İÖ^ ~Óç xòf!>, ^Ñ,Óú ~!>, @^İÉİ Ñ,Ó^İi, Ñ,Ó^İi, ,ôy^İÖ^ ~Óç ^≤ĂÓ^İ Ñ,Ó^İi, ,ôy^İÖ^ ¶, ,ôy^İÖ^ - ^>!</p> <p>W https://tripurauniv.ac.in/Content/pdf/Distance%20Education%20Notice/Education_and_Society_BA_Educ ...</p>				

47/81	SUBMITTED TEXT	7 WORDS	70% MATCHING TEXT	7 WORDS
<p>ò`lî` xy`lúyâ,òy Ñ,Ó`Ó- NSOU ? SE-CO-11 60 xy`ïò!Ó`Ñ,</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
48/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>ößj`lî` v,z,öfl,iy,òè Ñ,Ó`y ç</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
49/81	SUBMITTED TEXT	6 WORDS	95% MATCHING TEXT	6 WORDS
<p>y`iÓ !Ó`iÓâ,òy Ñ,Ó`y `lî, ,òy`iÓ` ^</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
50/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>y`lî i%,úòy Ñ,Ó`y `lî, ,òy`iÓ` - ~</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
51/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ó`lî, ,òy`iÓ` - v,zìyÉÓ`ifl,[Ó`*,òñ ~Ñ,!,></p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
52/81	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>äòf ÓfÓÉyÓ` Ñ,Ó`y `lî, ,òy`iÓ` -</p> <p>SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)</p>				
53/81	SUBMITTED TEXT	9 WORDS	45% MATCHING TEXT	9 WORDS
<p>iÓ ≤Äiö i,y`iÓ` ^v,>yñ !≤Är,y`iÓ`Ó` cy`lî çÇí%_` Ñ,!</p> <p>jòv,z,y`iÓ` fl,iyòyhs,Ó` Ñ,</p> <p>SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)</p>				
54/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>ÓfÓÉy`iÓ`Ó` Á,òÓ` !ò¶≈,Ó`ü#ú</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				

55/81	SUBMITTED TEXT	6 WORDS	87% MATCHING TEXT	6 WORDS
y ^îðò çÓ* Ñ,y!Ó* Á ^óçÓ* Ñ,y!Ó* ,				
SA Indrani-Bhattacharya_AsishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)				
56/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
Ñ,Ó*y É^îî*^îäÈ- v,zîyÉÓ* ífl,]Ó* ,				
SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)				
57/81	SUBMITTED TEXT	7 WORDS	95% MATCHING TEXT	7 WORDS
y^îÓ !Ó^îÓâ,òy Ñ,Ó*y ^îî, ,òy^îÓ* - ~!> , ç				
SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)				
58/81	SUBMITTED TEXT	7 WORDS	100% MATCHING TEXT	7 WORDS
y^îÓ Ñ,yă Ñ, ^îÓ* ~Óç îî ^Ñ,yòÁ ^				
SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)				
59/81	SUBMITTED TEXT	4 WORDS	95% MATCHING TEXT	4 WORDS
y^îÓ !Ó^îÓâ,òy Ñ,Ó*y ^îî, ,òy^îÓ*				
SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)				
60/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
Ă^îî*yÜ Ñ,Ó*y ^îî, ,òy^îÓ* - ^				
SA B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)				
61/81	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
xli,e´õ Ñ,Ó*^îî, ,òy^îÓ* - ~Ez¶,				
SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)				
62/81	SUBMITTED TEXT	6 WORDS	89% MATCHING TEXT	6 WORDS
v,zîyÉÓ* ífl,]Ó* ,ò Óúy ^îî, ,òy^îÓ* ^Ñ,y^				
SA Indrani-Bhattacharya_AsishKumarDas_History_Swadhin Bharater Chaa Shilpo_ PhD Final.pdf (D129738480)				









71/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	òy- v, zîyÉÓ° ifl,]Ó°* , ò Óúy ^î°îì, , òy^îÓ°			
SA	MA in Political Science SEM II (CBCS Mode).pdf (D142514805)			
72/81	SUBMITTED TEXT	10 WORDS	43% MATCHING TEXT	10 WORDS
	Ñ, Ez¶, y^îÓ Ñ, yã Ñ, ^îÓ° - ~Ñ, ãò ^e'ì, y ÎÒò xòúyEz^îÒ ~Ñ, !, , òif Óy , ò!Ó° ^î°îÓy		Ñ, Ez¶, y^îÓ CCPA Ñ, yã Ñ, Ó° ^îÓ- ì, yÓ° Ñ, yã Éú ^e'ì, y^îÓ° x!¶, ^îly^îÜÓ° ì, ìhs , Ñ, Ó° yñ , òif Á , ò!Ó° ^î°îÓy c	
W	http://yojana.gov.in/Dec-19-PDF.pdf			
73/81	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
	ãòf ÓfÓÉyÓ° Ñ, Ó°y ^î°îì, , òy^îÓ° - ^,			
SA	B Ed Part I Bengali Total Book 03.09.2016.pdf (D142650100)			
74/81	SUBMITTED TEXT	6 WORDS	89% MATCHING TEXT	6 WORDS
	Ãle^î°y !Écy^îÓ çÇK, y!î°ì, Ñ, Ó°y Éî° -			
SA	MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
75/81	SUBMITTED TEXT	5 WORDS	89% MATCHING TEXT	5 WORDS
	Ãle^î°y !Écy^îÓ çÇK, y!î°ì, Ñ, Ó°y Éî° - ? ^,			
SA	MA in Geography SEM II (CBCS Mode).pdf (D142514677)			
76/81	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	y Ófy, òÑ, ¶, y^îÓ ≤Ã¶, y!Òì, Ñ, ^îÓ° - 8.3.7 ^ç			
SA	MA in Political Science SEM II (CBCS Mode).pdf (D142514805)			
77/81	SUBMITTED TEXT	7 WORDS	76% MATCHING TEXT	7 WORDS
	Ñ, Ó° ^îì, , òy^îÓ° ñ =ÆÈ, Ó° Ó!_ Ñ, Ó° ^îì, , òy^îÓ° ~ÓÇ !ç^		Ñ, Ó° ^îì, , òy^îÓ° , ò!Ó° Ó!_≈ì, Ñ, Ó° ^îì, , òy^îÓ° ~ÓÇ ^≤	
W	https://tripurauniv.ac.in/Content/pdf/Distance%20Education%20Notice/Education_and_Society_BA_Educ ...			
78/81	SUBMITTED TEXT	8 WORDS	67% MATCHING TEXT	8 WORDS
	Ñ, Ó°y Éî° ~ÓÇ ì, y^îÓ° Ñ, yãÈ ^î°îÑ, íÓ° Ñ, y!Ó° ì,			
SA	MA in Political Science SEM II (CBCS Mode).pdf (D142514805)			

79/81	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
<p>ì,y^îiÓ^ Ñ,y!≈Ñ,y!Ó^i,yÓ^</p> <p>SA Arindam Sarkar PhD thesis (Bengali)(URKUND submission).pdf (D106040698)</p>				
80/81	SUBMITTED TEXT	8 WORDS	76% MATCHING TEXT	8 WORDS
<p>Ó^y!Ó!¶,β^ iÓ^îòÓ^ «,li, çyìò Ñ,Ó^îi, ,ôy^ÍÓ^ ^</p> <p>SA MA in Geography SEM II (CBCS Mode).pdf (D142514677)</p>				
81/81	SUBMITTED TEXT	8 WORDS	67% MATCHING TEXT	8 WORDS
<p>Ñ,Ó^y £Í^ ~Óç i,y^îiÓ^ Ñ,yäÈ ^ì^îÑ, iÓ^ Ñ,y!Ó^ i,</p> <p>SA MA in Political Science SEM II (CBCS Mode).pdf (D142514805)</p>				

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Entire Document

í,z,œé üliÜ,y ü•yö ðçöylîÜ, §%ù,yEİä,w Ó§%Ó ðyüy!B,î, ~•z ü%_ !Óÿ!Óðfy°îî´ Ó´ í,zßv%_ !ç«yDîö
 xy,öyüÜ, flÿäi,- §j±!i, ~•z ≤Äli,µ,yö ð´î´çÓ´ §Ó≈≤Äü´ Ó´yçf §Ó´Ü,y!Ó´ ü%_ !Óÿ!Óðfy°î´ !•î§´î´Ó ðfyÜ,
 (NAAC) ü)°fyî´î´ö Ü~ÜÈÜÈ´@´Äi, ≤ÄyÆ •îî´î´läÈ- !Óÿ!Óðfy°î´ üO%!Ó´ Ü, !üçö ≤ÄÜ,y!çî, !ö´î´ö≈çöyüyl´ fl´yî,Ü, !
 ç«yey´ü´üÜ, ðñyä, !è, çö,üÜ, ç≤ÄÜ,Ó´î´li !Óðfhflî Ü, Ó´yÓ´ Ü, !y´Ó´y •îî´î´läÈ- ~=!´ •ÈÜÜÜÈÜ´Ü,y´Ó´ Ü,y§≈Üñ Ü!
 í, !§!≤´ö´ flð!§!ü,Ü, •z´î´Ü, !è,ü,Üñ Ü´ç´î´ö!Ó´ Ü, •z´î´Ü, !è,ü,Ü ~ÓÇ Ü!flÖ´Ü†Ü~!Ó!è, ~ö•fyTM´îüré, ´Ü,y§≈Ü- ´e´!
 í,è, ç,ðk,li,Ó´

í,z,
 ö´´ !ü, !_Ü, ´î´Ó´ !Óðfhflî ~•z ç,öyè,e´ü´ !ç«y!≈#´Ó´ §yü´î´ö´ !ö´ö≈yā,öydÜ, ç,öyè,e´ü´ !ü, ç,öyè, @´Ä´î´li´ §%!
 Ó´î´ö´ ~´
 îö´ ð´î´iO´ ~´ó´ •z´ §´î´D´î´%´_´ •îî´î´läÈ´ Eÿßv!y!EÜÜ, ü)°fyî´ ö´ Ó´f´Ó´fliy´ ~ÓÇ´ ´e´ !í,è, è, ΔyTM´ü,y´î´Ó´´ Ó´ §%!Óðy- !ç«y!≈#
 ÈÜÈ´
 Ü, !wÜ, ç, ~•z´ Ó´f´Ó´fliy´ ü)°i, ´@´Äi´ ÈÜÈ!ü, !_Ü, !y´ x!Ó!FäÈß´ xyü, fhs´ Ó´ #´î´ü)°fyî´ ´î´ö´´ üðf´ !ö´î´î´ §y!Ó≈Ü, ü)°fyî´ ´î´ö´´ !
 ð´üÜ, ~´î´äy´î´Ó´ ~´ÓÇ´ !ç«y!≈#´üÜ, !ÓÉîî´ !ö´ö≈yā, ´î´ö´´ ´«´, ´î´le´î´lly,ðî%´_´ §%!Óðy´ ð´î´iO´- !ç«yey´ü´ü´ ≤Äy!Ó´´i´, ç,ð!
 Ó´´î´iO´´ !Ó!Óð´ !ÓÉîî´´ ä´î´´î´ö´´ §«´üi,y´ !ç«y!≈#´üÜ, ´ð´î´çÓ´ xöfyöf´ í,zFä, !ç«y´ ≤Äli,µ,y´î´ö´´ xyhs´ ÉÓ´f´Ó´fliy´ !
 ç≈i, ´e´ !í,è, fliyöyhs´ ´î´iO´´ §y•y´îîf´ Ü, Ó´´î´iO´- !ç«y!≈#´Ó´´ x!ü, ´îîlyçö´ Ä´, ð!Ó´´@´Ä´i´ ç,üi,y´ xö%îy´ !#´ ç,öyè,e´ü´ü´
 Óðfy!z´ ~•z´ öi%´, ö´ !ç«yey´ü´ü´ ´«´, f-
 UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020
 xö%îy´ !#´ §Ü, °´ í,zFä, !ç«y´ ≤Äli,µ,y´î´ö´´ fl´yî,Ü, ç,öyè,e´ü´ü´ ~•z´ !§. !§. ~§. ç,öyè,e´ü´ ç,ðk,li, Ü,y!≈Ü, Ó´´ #´ Ü, Ó´´ y´
 Óyðfi,yü)´Ü, ÈÜÜÜÈ, zFä, !ç«y´ Ó´´, ð!Ó´´î´iO´´ ~•z´ öi%´, ö´ !ç«yey´ü´ ~Ü, ´üÜ, !´Ü, ç,ð!Ó´´ Ói≈, ´î´ö´´ §!ä´, öy´ Ü, ´î´iO´´ ´î´läÈ-
 xyäyü#´ 2021ÈÜÈ22´ !ç«y´ ÓÉî´ ~´î´üÜ, fl´yî,Ü, hflî´î´iO´´ !ö´ö≈yā, ð!ü, !_Ü, ç, ~•

z,
 öyè,e´ü´ü´ Ü,y!≈Ü, Ó´´ #´ Ü, Ó´´ y´´î´iOñ´ ~•z´ ü´î´ü´ ≈´ öi,y!ç´ §%ù,yEİ ü%_ !Óÿ!Óðfy°î´ !§k,yhs´ @´Ä´i´ Ü, ´î´iO´´ ´î´läÈ- Ói≈,üyö
 ç,öyè,e´ü´ü´ !´ í,zFä, !ç«y´ ´«´, ´î´le´Ó´´ !öi≈y!´ Ü, Ü, i´, f´üÜ, Ó´´ !ly!Ó!´i, ç≤ÄhfllyÖöy´ Ä´ !ö´î´ö≈çy´Ó´´ #´ xö%§y´î´iO´´ Ó´´ !ä´, i´, Ä´!
 Óðfhflî´ •îî´î´läÈ- !Ó´î´çÉî´ =Ó´´ çcy´î´iO´´ y´, ö´ Ü, Ó´´ y´ •îî´î´läÈ´ §z´ §Ó´ !öÜ´ =!´Ó´´ ≤Äli´ !y´ z´ i´ z´ !ç. !§. Ü, i´, ç, ~Ü, !ä´, !´, i´, Ä´!
 ö´î´ö≈çî´çî´ - ü%´_´ !Óÿ!Óðfy°î´î´iO´´ ´«´, ´î´le´ fljÈÜÈ!ç«y´ ç,öyè,ÈÜÈi,z,öÜ, Ó´´ !´ !ç«y!≈#´ÈÜÈ§y´ü´ Ü, ç,ð!Ó´´ ´î´Eî´Óy´´ ~Ü, !è,
 =Ó´´ çc,ð)´i≈´ xÇÇ- !§. !
 Ó!§. ~§.

öyè,e´ü´ü´ Ü,y!≈Ü, Ó´´ #´ Ü, Ó´´ y´´î´iOñ´ ~•z´ ü´î´ü´ ≈´ öi,y!ç´ §%ù,yEİ ü%_ !Óÿ!Óðfy°î´ !§k,yhs´ @´Ä´i´ Ü, ´î´iO´´ ´î´läÈ- Ói≈,üyö
 ç,öyè,e´ü´ü´ !´ í,zFä, !ç«y´ ´«´, ´î´le´Ó´´ !öi≈y!´ Ü, Ü, i´, f´üÜ, Ó´´ !ly!Ó!´i, ç≤ÄhfllyÖöy´ Ä´ !ö´î´ö≈çy´Ó´´ #´ xö%§y´î´iO´´ Ó´´ !ä´, i´, Ä´!
 Óðfhflî´ •îî´î´läÈ- !Ó´î´çÉî´ =Ó´´ çcy´î´iO´´ y´, ö´ Ü, Ó´´ y´ •îî´î´läÈ´ §z´ §Ó´ !öÜ´ =!´Ó´´ ≤Äli´ !y´ z´ i´ z´ !ç. !§. Ü, i´, ç, ~Ü, !ä´, !´, i´, Ä´!
 ö´î´ö≈çî´çî´ - ü%´_´ !Óÿ!Óðfy°î´î´iO´´ ´«´, ´î´le´ fljÈÜÈ!ç«y´ ç,öyè,ÈÜÈi,z,öÜ, Ó´´ !´ !ç«y!≈#´ÈÜÈ§y´ü´ Ü, ç,ð!Ó´´ ´î´Eî´Óy´´ ~Ü, !è,
 =Ó´´ çc,ð)´i≈´ xÇÇ- !§. !
 Ó!§. ~§.

öyè,e´ü´ü´ Ü,y!≈Ü, Ó´´ #´ Ü, Ó´´ y´´î´iOñ´ ~•z´ ü´î´ü´ ≈´ öi,y!ç´ §%ù,yEİ ü%_ !Óÿ!Óðfy°î´ !§k,yhs´ @´Ä´i´ Ü, ´î´iO´´ ´î´läÈ- Ói≈,üyö
 ç,öyè,e´ü´ü´ !´ í,zFä, !ç«y´ ´«´, ´î´le´Ó´´ !öi≈y!´ Ü, Ü, i´, f´üÜ, Ó´´ !ly!Ó!´i, ç≤ÄhfllyÖöy´ Ä´ !ö´î´ö≈çy´Ó´´ #´ xö%§y´î´iO´´ Ó´´ !ä´, i´, Ä´!
 Óðfhflî´ •îî´î´läÈ- !Ó´î´çÉî´ =Ó´´ çcy´î´iO´´ y´, ö´ Ü, Ó´´ y´ •îî´î´läÈ´ §z´ §Ó´ !öÜ´ =!´Ó´´ ≤Äli´ !y´ z´ i´ z´ !ç. !§. Ü, i´, ç, ~Ü, !ä´, !´, i´, Ä´!
 ö´î´ö≈çî´çî´ - ü%´_´ !Óÿ!Óðfy°î´î´iO´´ ´«´, ´î´le´ fljÈÜÈ!ç«y´ ç,öyè,ÈÜÈi,z,öÜ, Ó´´ !´ !ç«y!≈#´ÈÜÈ§y´ü´ Ü, ç,ð!Ó´´ ´î´Eî´Óy´´ ~Ü, !è,
 =Ó´´ çc,ð)´i≈´ xÇÇ- !§. !
 Ó!§. ~§.

öyè,e´ü´ü´ Ü,y!≈Ü, Ó´´ #´ Ü, Ó´´ y´´î´iOñ´ ~•z´ ü´î´ü´ ≈´ öi,y!ç´ §%ù,yEİ ü%_ !Óÿ!Óðfy°î´ !§k,yhs´ @´Ä´i´ Ü, ´î´iO´´ ´î´läÈ- Ói≈,üyö
 ç,öyè,e´ü´ü´ !´ í,zFä, !ç«y´ ´«´, ´î´le´Ó´´ !öi≈y!´ Ü, Ü, i´, f´üÜ, Ó´´ !ly!Ó!´i, ç≤ÄhfllyÖöy´ Ä´ !ö´î´ö≈çy´Ó´´ #´ xö%§y´î´iO´´ Ó´´ !ä´, i´, Ä´!
 Óðfhflî´ •îî´î´läÈ- !Ó´î´çÉî´ =Ó´´ çcy´î´iO´´ y´, ö´ Ü, Ó´´ y´ •îî´î´läÈ´ §z´ §Ó´ !öÜ´ =!´Ó´´ ≤Äli´ !y´ z´ i´ z´ !ç. !§. Ü, i´, ç, ~Ü, !ä´, !´, i´, Ä´!
 ö´î´ö≈çî´çî´ - ü%´_´ !Óÿ!Óðfy°î´î´iO´´ ´«´, ´î´le´ fljÈÜÈ!ç«y´ ç,öyè,ÈÜÈi,z,öÜ, Ó´´ !´ !ç«y!≈#´ÈÜÈ§y´ü´ Ü, ç,ð!Ó´´ ´î´Eî´Óy´´ ~Ü, !è,
 =Ó´´ çc,ð)´i≈´ xÇÇ- !§. !
 Ó!§. ~§.

öyè,e´ü´ü´ Ü,y!≈Ü, Ó´´ #´ Ü, Ó´´ y´´î´iOñ´ ~•z´ ü´î´ü´ ≈´ öi,y!ç´ §%ù,yEİ ü%_ !Óÿ!Óðfy°î´ !§k,yhs´ @´Ä´i´ Ü, ´î´iO´´ ´î´läÈ- Ói≈,üyö
 ç,öyè,e´ü´ü´ !´ í,zFä, !ç«y´ ´«´, ´î´le´Ó´´ !öi≈y!´ Ü, Ü, i´, f´üÜ, Ó´´ !ly!Ó!´i, ç≤ÄhfllyÖöy´ Ä´ !ö´î´ö≈çy´Ó´´ #´ xö%§y´î´iO´´ Ó´´ !ä´, i´, Ä´!
 Óðfhflî´ •îî´î´läÈ- !Ó´î´çÉî´ =Ó´´ çcy´î´iO´´ y´, ö´ Ü, Ó´´ y´ •îî´î´läÈ´ §z´ §Ó´ !öÜ´ =!´Ó´´ ≤Äli´ !y´ z´ i´ z´ !ç. !§. Ü, i´, ç, ~Ü, !ä´, !´, i´, Ä´!
 ö´î´ö≈çî´çî´ - ü%´_´ !Óÿ!Óðfy°î´î´iO´´ ´«´, ´î´le´ fljÈÜÈ!ç«y´ ç,öyè,ÈÜÈi,z,öÜ, Ó´´ !´ !ç«y!≈#´ÈÜÈ§y´ü´ Ü, ç,ð!Ó´´ ´î´Eî´Óy´´ ~Ü, !è,
 =Ó´´ çc,ð)´i≈´ xÇÇ- !§. !
 Ó!§. ~§.

öyè,e´ü´ü´ Ü,y!≈Ü, Ó´´ #´ Ü, Ó´´ y´´î´iOñ´ ~•z´ ü´î´ü´ ≈´ öi,y!ç´ §%ù,yEİ ü%_ !Óÿ!Óðfy°î´ !§k,yhs´ @´Ä´i´ Ü, ´î´iO´´ ´î´läÈ- Ói≈,üyö
 ç,öyè,e´ü´ü´ !´ í,zFä, !ç«y´ ´«´, ´î´le´Ó´´ !öi≈y!´ Ü, Ü, i´, f´üÜ, Ó´´ !ly!Ó!´i, ç≤ÄhfllyÖöy´ Ä´ !ö´î´ö≈çy´Ó´´ #´ xö%§y´î´iO´´ Ó´´ !ä´, i´, Ä´!
 Óðfhflî´ •îî´î´läÈ- !Ó´î´çÉî´ =Ó´´ çcy´î´iO´´ y´, ö´ Ü, Ó´´ y´ •îî´î´läÈ´ §z´ §Ó´ !öÜ´ =!´Ó´´ ≤Äli´ !y´ z´ i´ z´ !ç. !§. Ü, i´, ç, ~Ü, !ä´, !´, i´, Ä´!
 ö´î´ö≈çî´çî´ - ü%´_´ !Óÿ!Óðfy°î´î´iO´´ ´«´, ´î´le´ fljÈÜÈ!ç«y´ ç,öyè,ÈÜÈi,z,öÜ, Ó´´ !´ !ç«y!≈#´ÈÜÈ§y´ü´ Ü, ç,ð!Ó´´ ´î´Eî´Óy´´ ~Ü, !è,
 =Ó´´ çc,ð)´i≈´ xÇÇ- !§. !
 Ó!§. ~§.

öyè,e´ü´ü´ Ü,y!≈Ü, Ó´´ #´ Ü, Ó´´ y´´î´iOñ´ ~•z´ ü´î´ü´ ≈´ öi,y!ç´ §%ù,yEİ ü%_ !Óÿ!Óðfy°î´ !§k,yhs´ @´Ä´i´ Ü, ´î´iO´´ ´î´läÈ- Ói≈,üyö
 ç,öyè,e´ü´ü´ !´ í,zFä, !ç«y´ ´«´, ´î´le´Ó´´ !öi≈y!´ Ü, Ü, i´, f´üÜ, Ó´´ !ly!Ó!´i, ç≤ÄhfllyÖöy´ Ä´ !ö´î´ö≈çy´Ó´´ #´ xö%§y´î´iO´´ Ó´´ !ä´, i´, Ä´!
 Óðfhflî´ •îî´î´läÈ- !Ó´î´çÉî´ =Ó´´ çcy´î´iO´´ y´, ö´ Ü, Ó´´ y´ •îî´î´läÈ´ §z´ §Ó´ !öÜ´ =!´Ó´´ ≤Äli´ !y´ z´ i´ z´ !ç. !§. Ü, i´, ç, ~Ü, !ä´, !´, i´, Ä´!
 ö´î´ö≈çî´çî´ - ü%´_´ !Óÿ!Óðfy°î´î´iO´´ ´«´, ´î´le´ fljÈÜÈ!ç«y´ ç,öyè,ÈÜÈi,z,öÜ, Ó´´ !´ !ç«y!≈#´ÈÜÈ§y´ü´ Ü, ç,ð!Ó´´ ´î´Eî´Óy´´ ~Ü, !è,
 =Ó´´ çc,ð)´i≈´ xÇÇ- !§. !
 Ó!§. ~§.

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z, öyè, ÈÙÈÏÇÜ, °îöó

ü%

òì flç öi, y!ç ï%ù, yEï ü% =, !Öÿ!Óòfy°

ïï° ó° myó° y ï

ÇÓ!«i, - !Öÿ!Óòfy° Ù, i, ≈, ö° î«ó° !°!âi,

xö%ü!i,

âËyí, y ~ó° ù, yöÁ xç° îçó° , ö%öü%≈oi Öy ù, y ïöyü, y ïó í, zâö, li, ïjð)î≈ !

ö!É!Áô- !

Netaji Subhas Open University (Chairperson) Netaji Subhas Open University v. çäü ñ%, öyó° öyEzli, v. xy!ü° ñ%, öyó° çyöy Professor

of Commerce (PG Dept.) Professor of Commerce Hooghly Mohsin College University of Calcutta

v. î!â, _ó° oò çó° ñ, yó° ð# î, çò ñ%, öyó° ã, öi°ó° # Professor of Commerce Associate Professor of Commerce

Netaji Subhas Open University Netaji Subhas Open University !ç. ~. ÷¶, y!° ò óç% ð# ç%ü≈ò ó° y!° Associate Professor of Commerce Assistant Professor of Commerce Ananda Mohan College Netaji Subhas Open University ≠ ó° ã, öy ≠

ïjðyòöy = í. üö#ç í, zó° ó° •üyö ð# ï%òç≈ò ó° y!° Goenka College of Commerce and Assistant Professor of Commerce Business Administration Netaji Subhas Open University ≠ !Ööfyï ïjðyòöy = ð# ï%òç≈ò ó° y!° Assistant Professor of Commerce Netaji Subhas Open University

^òì, y!â ç%¶, y° ð%_ !Öÿ!Óífyú! , ði≈y! ÈÙÙÙÈ ù, ù, ÈÙ È1 □ •zÈÙÈÓfÓÿyó° í, zqó 7 - 12 ù, ù, ÈÙ È2 □

•zÈÙÈÙ, üy ïÿ≈ó° ÓfÓÿy! ù, ü ïi, ° 13 - 27 ù, ù, ÈÙ È3 □ ≤Á!%_ ~óç •zÈÙÈÓfÓÿy 28 - 38 ù, ù, ÈÙ È4 □

•z° ï, ù, è, ð, ö, ù, @ Æy, ù, ïjðÛ≈, ÓfÓÿy, öy 39 - 48 , ði≈y! ÈÙÙÙÈ ù, ù, ÈÙ È5 □ •zÈÙÈ, ð° ïürè, 49 - 55

~ù, ù, ÈÙ È6 □ •zÈÙÈÿy° z ã, ö üfy ïöç ïürè, 56 - 65 ù, ù, ÈÙ È7 □ •zÈÙÈ!ÿ! ù, í, z!ó° !è, 66 - 79 ù, ù, ÈÙ È8 □

^üyÓy•z° ù, üyÿ≈ 80 - 90 Suggested Readings 91 , öy, e' ö ≠ E-zÈÙÈÓy!ïäf Course : E-Business Course Code : SE-CO-21

~ù, ù, ÈÙ È1 □ •zÈÙÈÓfÓÿyó° í, zqó àè, ö 1.0 í, z ïjçf 1.1 ≤Ähfllyóy 1.2 öyó° iy 1.3 ~ó!çTf 1.4 ÈÈ-businessÙÈ~ó° ï%!óöy 1.5 ÈÈ-businessÙÈ~ó° xï%!óöy 1.6 ï

yó° yçç 1.7 xö%ç#° ö# 1.0

í, z ïjçf ~z ~ù, ù, !è, ,

öyè, ù, ^

ïó°

xyüó° y ^î ïühf! !ÖÉ!ïï° K, yö xç≈ö ù, ó° ã, öyó° ïöy ^ï=!° •ÈÙÙÈ •zÈÙÈÓfÓÿy ù, # ï ïjð° ïÛ≈, öyó° iy

, öy ïöy- •zÈÙÈÓfÓÿyó° ~ó!çTf ~óç =ó° ðç çyö ã, öyó° ïöy- •zÈÙÈÓfÓÿyó° ^î ï%!óöy=!° ó° ã, öy ïÿ ï!è ï, y çyö ã, öyó° ïöy- •z ÓfÓÿyó° xï%!óöy=!° !ã, !° ï, ù, ó° ã, öyó° ïöy- 1.1 ≤Ähfllyóy !Óài, ò%•z òçÜ, ò ïó° ï, ïf ≤Á!%_ ó° xü), ï, (ö)≈ í, zB° li, ïüy ïç Ófy, öü, ≤Äü, yó° !Öhf!lyó° ù, ïó° ã, öy ïüa Æ ïüy ïçó° ó° ã, öy ÓfÓyó° Ä!ã, hs° yü, yóöyó° çöf ~

Ü, è, y í, z ïó° á ïÿyàf , ö!ó° Ói≈, ö !

ÓföyöÈÙÙÈÿy ≤Äü, yó° yhs° ïó° ïó° ù, yó° ÈÙÈ~ó° ù, ü≈, ök, li, ~üö!Ü, ïyü!@ ÆÜ, x!≈ò#li, ó° í, z, öó° =ó° ði, ó° , ö!ó° Ói≈, ïöó° ≤Äü, yó° ù, ïó° ï!è- ÓfÓÿy! ù, çá! Ä ~z ≤Äü, yó° ü%_ òi - ÓfÓÿy! ù, ó° #!i, ö#!i, ñ ÓfÓÿy ù, ó° yó° , ök, li, ïó!Ü, à%Èó° ü ïöf , ö!ó° Ói≈, ïöó° xyü, yÿ °«, î#!° -

ühflü #üüüü, z xó%Æ Ü, ÌÓ ÌäÈ– SáV ſyÓ≈çö#ö üyö (Universal standard for Obiquitousness) Internet, ~ÓÇ
www.ÈÜÈ~Ó üi, ≤ÁÍ!_ Ó fÓyÓ Ü, Ó yÓ ú, Ì° E-business ſyÓ y ÍÓ Ìÿª ~Ü, !è, ſüyö üyöò Ì, Ó í, z, öÓ Ü, yç
Ü, ÌÓ ÌäÈ– Ì° ~ÓÇ ſyÓ y ÍÓ Ìÿª ~Ü, z Ó fÓy! Ì Ü, ç, ök, !i, xó%ſÓ Ì Ü, ÌÓ ~Ü, z Ó Ü, ü, ö! Ó ÌÈÍÓy ≤Äòyö Ü, ÌÓ y
ÿÿ – !Ó!ü, ß Ì° Ìç ſyüy!çÜ, ñ x!≈ Ìö!i, Ü, ñ Ì, Ó Ìäy!Ü, ſü Ì Ì Ó !Ó!Óöi, y E- business ~Ó Ü, y!≈ «, üi, y ÌÜ, ſ#!üi,
Ü, Ó Ìi, çy ÌÓ öy– SáV Ì, !f ü, y, yÓ Ó fÓfliy (Database of Information System) : òò!@° °ö Ìòò Ì ÌÜ, í, z, !, öß
•Ái y ÿÓi, #! Ì, !f ~Ü, !è, Ì, !f ü, y, yÓ ÈÜÈ~ à!FàÈi, Ó yáy • ñ ÿ Ìi, Ü, ÌÈÓ Ì z Ì, !f ü, y, yÓ Ì ÌÜ, ñ Ì, !f Ó, ç!
Ó ſÇáfyö !Ó ÌÿÈi Ü, ÌÓ xyÓ Ä í, zß Ì, ç, Äy•Ü, ç, ö! Ó ÌÈÍÓy ≤Äòyö Ü, Ó y ſΩ, Ó, öÓ • Ì – SáV fl! Çe #! Ó fÓfliy
(Automated System) : Ì, !f ≤ÁÍ!_ Ó Ó fÓſy! E-business Ü, yàç!Ó•#ö ~Ü, fl! Çe #! Ü, yÓ ÓyÓ # ç, ö! Ó ÌÓç Ì, !Ó
Ü, ÌÓ ÌäÈ– ~z ſÇfliy! xyòç≈ài, ü, y ÌÓ ſühf! Ü, y!≈≤Äÿ°# ſ%ſÇài, ü, y ÌÓ, òi≈y! e Ìü àè, Ìi, !y ÌÜ, – SáV ≤Ái, !e Ì y
ç, Äi Ó fÓfliy (Feedback System) : E-businessÈÜÈ~Ó üyòf Ìü, ç, ÌifÓ =òy=í Öy e Ì x!ü, K, !i, y ſÇe yhs Ì ÌÜ, yò!
ÓÈi Ì e Ì, yÓ Ü, yàÈ Ì ÌÜ, Ì, !Ü, y!°ö ≤Ái, !e Ì y ſÇa Ä, Ü, Ó yÓ ≤Äÿ°# ÿ ÌÜ, – ~Ó Ì, Ì° Ó fÓſy! Ü, ≤Ái, ç, y!ö
öi%, ç, è Ì, y ÌòÓ xyÓ Ä ü, y Ì°yü, y ÌÓ Óé, Ìi, çy ÌÓ ~ÓÇ ç, Äy•Ü, ÌÜ, xyÓ Ä í, zß Ì, ñ Ó f!_ ài, ç, ö! Ó ÌÈÍÓy
≤Äòy Ìò ſç, ü • Ì – 1.4 E-businessÈÜÈ~Ó ſ%!Óöy E-businessÈÜÈÓ ſ%!Óöy=!° •ÈÜÜÈÈ SÜ, V 24 x 7, Ü, y!≈«, üi, y
NSOU • SE-CO-21 11 SáV Internet Ó fÓſy Ì Ì Ó Ì, Ì° !ÓÿªÓfy! ç, ≤ÄÿÓ SáV Internet ~Ó üyòf Ìü öi%, ç, è ç, Äy•Ü,
çyàyi, Ü, Ó y i%, çyü)°Ü, ü, y ÌÓ ſç ~ÓÇ Ü, ü áó Ìä, Ü, Ó y ÿÿ – SáV Ó fÓſy! Ü, ≤Ái, ç, yò á%Ó ſ• Ìçz ERP, SCM,
CRM, ~Ó üyòf Ìü Ó fÓſy! Ü, ſj±ſyÓ Ì àè, y Ìi, ſç, ü • Ì – ~Ó Ì, Ì° ≤Ái, ç, y ÌòÓ ſÓ Ó Ó y•Ü, yÓ #, ç, Äy•Ü, ñ
Órè, öÜ, yÓ # (Distributor) ſÓ «, Ìe-z ~Ü, !è, ſü!ß!i, ç, Äò!i, (Integrated System) !è, Ìi, xyÓk, !y ÌÜ, – SáV üòfſcy!
òÜ, yÓ # Ì° y, ç, ö (intermediories) Sá, V e Ì, y Ìü, !wÜ, Öy e Ì, y, ç, ö! Ó ä, y!°i, Ó fÓſy! Ü, ≤Ái, !e Ì y – SáÈV ò! Ìſi, Ó f!°
(Cost Effectiveness) SçV Ì, !f ü, y, yÓ (Database) ~Ó Ì, !f !Ó ÌÿÈi ≤Ái, !è, ç, Äy•Ü, ſj! Ì, ç, Äi, ç, yò ÌÜ, ſj!öi≈ Ó * Ì, ç,
xÓ!•i, Ó y Ìä– ç, Äy•Ü, ÌÜ, Ó, ç, äÈ@ñ x, ç, äÈ@ ſÓz ≤Ái, ç, y ÌòÓ Information System, ÈÜÈ~ Ó Ì, ç, !y ÌÜ, ~ÓÇ ~z
Ì, !f Ó í, z, öÓ Ìü, !_ Ü, ÌÓ ≤Ái, ç, yò Ì, yÓ ç, Äy•Ü, ÌòÓ xyÓ Ä í, zß Ì, ç, ö! Ó ÌÈÍÓy !ò Ìi, ſç, ü • Ì – Sé, V í, zß Ì,
ç, Äy•Ü, ç, ö! Ó ÌÈÍÓy ≤Äòyö Ä xó%ài, ç, Äy•Ü, ày!ç, Ì, Ó # Ü, Ó y ſç • Ì – 1.5 E-business, ÈÜÈ~Ó xſ%!Óöy E-
businessÈÜÈÓ xſ%!Óöy=!° •ÈÜÜÈÈ SÜ, V !ÓçT Ìÿyàf áyòf o ÌÓfÓ Óy xi, fhs í, zFä, ü)°fòyÓ # ç, öf Ìüò à•öy
•zi, fy!òÓ «, Ìe E-business, çk, !i, Ìi, !Ü, à%È xſ%!Óöy ò ày!ò Ìi, çy ÌÓ – SáV ≤ÁÍ!_ áó ä, ſy Ì, ç, öç, – !Ü, v
Ì ÌÜ, yò Ó fÓſy! Ü, ≤Ái, ç, yò !Ó!ò Ì y ÌàÓ ſ!D ſ!D Ìÿy! Ì, Ó Ì (Return on Investment) çy! öy– xyÓyÓ ≤ÁÍ!_
Ó xy! % x ÌòÜ, Ì, ç, Ìe-z á%Óz «, !f!y! Ì • Ì – SáV öi%, ç, è ≤ÁÍ!_ Ó çòf ≤Áiç!ç, !i, Ü, ü≈ä, yÓ # çyÄi y Ü, !è, ç, ö! –
SáV !Ó!ü, ß ≤ÁÍ!_ Ó Ó fÓyÓ Ä Ì, y ÌòÓ !ò Ìç ÌòÓ ü Ìòf !òÓ !Ó!FàÈß xyhs ÈÓfÓy!≈i, y xç≈ö Ü, Ó y ç!è, °!
ÓÈiÓ • Ìi í, zè, Ìi, çy ÌÓ – SáV ≤ÁÍ!_ Ó fÓyÓ ÌÓ ſyçfl, Ö!i, Ü, ~ÓÇ xy•z!ò Öyòy ò ày!ò Ìi, çy ÌÓ –
12 NSOU • SE-CO-21 Sá, V !Ü, à%È ç, Äy•Ü, Ì, y ÌòÓ Ó f!_ ài, Ì, !f InternetÈÜÈ~ ÌÄi y öy, ç, äÈ@ Ü, Ó Ìi, çy ÌÓ ò–
SáÈV E-business, ~Ó xy•z!ò, ç, ö! Ó ÌÓçü, !° ~áoÄ á%Ó fl!FàÈ ö! – SçV x ÌòÜ, ç, Äy•Ü, z ≤Ää, !i, çk, !i, àÈ Ìi, ~Ü, !
è, ſj!öi≈ öi%, ç, è çk, !i, Ó fÓyÓ öyÄ •zFàÈy Ü, Ó Ìi, çy ÌÓ ò– 1.6 ſyÓ yÇç ~z ~Ü, Ü, çyè, Ü, ÌÓ xyÜÓ y
•zÈÜÈÓfÓſy Ó Ìi, !Ü, Óyé, y! ñ •zÈÜÈÓfÓſyÓ ~Ó!çTfñ •zÈÜÈÓfÓſyÓ ſ%!Óöy ~ÓÇ xſ%!Óöy çyö Ìi, çyÓ °yü–
1.7 xó%ç#°ò# SÜ, V Ó% !ò≈yã, ç, è# ≤Äÿç 1. www.ÈÜÈ~Ó x!≈ •ÈÜÜÈÈ SÜ, V World Wide Word SáV World Wird Wisdom
SáV World Wide Web SáV None of these 2. DIS Ü, #/ SÜ, V Digital Indormation system SáV Database of Information
system SáV Database of Identification signal SáV None of these 3. E-Business üy ÌòÈÜÜÈÈ SÜ, V Electronic business SáV
Electron business SáV Energy business SáV None of these SáV ſÇ!ç, Æ ≤Äÿç 1. E-Business Ü, #/ 2. Internet Ü, #/ 3.
InternetÈÜÈ~Ó ſ%!Óöy !°áö– SáV Ó ä, çyöü≈# ≤Äÿç 1. E-Business Ó Ìi, Ü, # Óy Ìè, ç/ 2. E-BusinessÈÜÈ~

100% **MATCHING BLOCK 4/27** **SA** CC-BG-01.pdf (D149053332)

Ó ~Ó!çTf=!° xy Ì°yã, çy Ü, Ó çö– 3.

E-BusinessÈÜÈ~Ó ſ%!Óöy ~ÓÇ xſ%!Óöy=!° !°áö–
NSOU • SE-CO-21 13 ~Ü, Ü, È Ü È2 □•zÈÜÈÈ, üyſ≈ÈÜÈ~Ó
Ó fÓſy! Ì Ü, ü Ìi, ° àè, ç, è 2.0 í, z Ìjçf 2.1 ≤Ähf!yÓy 2.2 °
ò Ìòò, ç, Ìç, Ó ſjò ÌÜ≈, Ó í, z, öÓ !ü, !_ Ü, ÌÓ •zÈÜÈ!Óç Ìòſ ü Ìi, ° 2.3 °ò Ìò ÌòÓ í, z, öÓ !ü, !_ Ü, ÌÓ •zÈÜÈ!
Óç Ìòſ ü Ìi, ° 2.3.1È Ä Ì Ì Ó ü) f !ò≈yÓ Ì 2.4 È-zrè, yÓ Ìò Ìè, !ÓK, y, ç, ÌòÓ ≤ÄÜ, yÓ 2.5 Ä Ì Ì Ó !ÓK, y, ç, ÌòÓ !
Óöfy ÌÓ ≤ÄÜ, yÓ Ìü, ò 2.6 ſ
yÓ yÇç 2.7 xó%ç#°ò# 2.0
í, z Ìjçf ~z ~Ü, Ü, !è, ſj
çyè, Ü, Ó
yÓ, ç, öÓ xy, ç!
ç • •

80%

MATCHING BLOCK 9/27

W

ī, ò%!è, !ÓĒĪĪÓ° í,z,đÓ°È !òù≈,Ó° Ū, ĨÓ° –

S1V üyö ŜĈĪĪyçö (Value Addition) : •z Ū, üyĪŜ≈Ó° üyôfĪŪ !Óe' ĨĪÓ° ū, Ĩ° •zÈÛÈÛ, üyĪŜ≈Ó° !öçfĪ !Ū, à%È xöof ũÓ! çĪkTfÓ° òÓ°ŝî í,zĪ, ðß" •ĀĪ° y !Ū, à%È Ŝ%ĪĪyĪàÓ° çöf, ðĪĪfÓ° !Ū, à%È üyö ŜĈĪĪyçö, •Ī° – ũĪŪ, •z Ó!ò≈ī, üyö ŜĈĪĪyçö (Value Addition) ÓĪĪ°– ĪŪöñ xö°y•zö üyôfĪŪ, çĪfĪŪ, Óf!_ àĪŪ, Ī, Ū, Ó°yÓ° Ŝ%ĪĪyà ũŪ, !è, fĪŪ, #Ī° ũÓ!ç<Tf– S2V °öĪòö ũÓ° , ð!Ó° ä, y°ö ū, yÓ° !òĪ° sfi ≠ ÓfÓŷyĪ! Ū, ūĪĪ, °ñ Ī, yÓ° °öĪòö , ð!Ó° ä, y°öy !òĪ° sfĪĪÓ° ≤ĀŪ, yÓ° ĵ, ĵĪòĀ ! Ó!ù, ðĪĪ, yÓ° , ð!Ó° ä, Ī° Ó°yĪà– Ū, áöĀ ~•z !òĪ° sfi °ñ#Ók, !òĪ° sfi •Ī° xyÓyÓ° Ū, áöĀ ~•z °öĪòö fĪŜÇà!è, Ī, ū, yĪÓ Ŝĵöyöö •ĪĪ° ĪyĪŪ, – ũÓ° í,z,đÓ° !ù, !_ Ū, ĨÓ° °öĪòö

89%

MATCHING BLOCK 10/27

W

ŪŪ, !öĵ!°!āī, ū, yĪà !Óù, _ Ū, Ó°y ĨĪĪ, , öyĪÓ° ^

ŪöÈÛÛÛÈ S1V Brokerage Model : ~!è, ~Ū, !è, •zrè, yÓ° Ĩöè%, !ù, !_Ū, ĀĪĪÓ° ^, öyè≈, y°ñ ĪáyĪŪ !Ū, à%È ^e' Ī, y ~ÓÇ ! ÓĪe' Ī, y ū!°ī, •ĪĪ° xyĪ°yā, öyÓ° üyôfĪŪ, ðĪĪfÓ° ũŪ, !è, ū)Ī°f í,z,đ!öī, •Ī° ~ÓÇ Ī, ò%, ð!Ó° xyö°ĒĪy!DŪ, ÓfÓŷyĪ! Ū, °öĪòö Ŝĵöß" Ū, ĨÓ° ö– ~!è, ~Ū, ≤ĀŪ, yÓ° ≤ĀŪ, Ī, ū%_ ÓyçyÓ° ĪáyĪŪ ŷŪhflĪ ūöfĪĪ, yŪ, yÓ° #^

76%

MATCHING BLOCK 11/27

W

ĪòÓ° í,zĪ,đ«, y Ū, ĨÓ° ^e' Ī, y ~ÓÇ !Ó°

Īe' Ī, y ū%Īáyŷ%lá !ü!°ī, •Ī° ñ , ð!Ó° !ā, Ī, •Ī° ~ÓÇ ò%çĪĪöÓ° xyĪ°yā, öyÓ° üyôfĪŪ, ðĪĪfÓ° ū)°f !öò≈yÓ° Ī NSOU • SE-CO-21 21 Ū, ĨÓ° – ~•z , ðk, Ī, ĪĪ, xyĪà ĪĪŪ, , ðĪĪfÓ° ^Ū, yö ū)°f !öò≈yÓ° Ī, ĪyĪŪ, öy– ū)°f !öò≈yÓ° Ī •Ī° ^Ōā, yĪŪ, öyÓ° ŷŪĪ° – ~!è, •z ~•z ūĪĪ, ĨÓ° ~Ū, !è, xöfĪ, ū Ó!ç<Tf– öyöyö í,z,öyĪĪ° ~•z ūĪĪ, Ĩ° , ðĪĪfÓ° ū)°f ! öò≈yÓ° Ī •ĪĪ° ĪyĪŪ, ĪŪöÈÛÛÛÈ Auction, Reverse Auction, Exchange •zĪ, fy!ò– í, zòy•Ó° Ī ≠ B 2 B , Ī« Īe ? Fastparts.com. B 2 C , Ī« Īe ? Priceline.com. C 2 C , Ī« Īe ? Olx.com. S2V Aggregator Model : ~!è, ~Ū, !è, ĀĪĪÓ° ^Óŷ%, S!ù, !_Ū, V ÓfÓfĪy ĪyÓ° üyôfĪŪ ÓfÓŷyĪ! Ū, ≤ĀĪ, Ī, yö ~ÓÇ ŷyöyÓ° Ī ^e' Ī, y Óy ^Ū, y_ y ~Ū, çyl' àyl' ~Ū, !eĪ, •ö– ~•z Aggregator , ^Ū, ~Ū, !è, ū, yā%≈Ī° y° ÓyçyÓ° ū° (Virtual Mall) !^ĪŜĪÓ xö%üyö Ū, ĨÓ° !òĪ° Ó%è, ĪĪ, Ŝ%!Óöy •Ī° – ~áyĪŪ !ÓĪe' Ī, y Ī, yÓ° , ðĪĪfÓ° üyö Ā ū)°f xyĪà ĪĪŪ, •z !öò≈yÓ° Ī Ū, ĨÓ° Ó°yĪà– ^e' Ī, y Ā•z ĀĪĪÓ° ŷy•zè%, ÈÛÈ~ °à%•zö Ū, ĨÓ° Ī, yÓ° !Ó!ù, ðĪĪ, ðĪĪfÓ° ūĪòf ĪĪŪ, Ī, yÓ° , ðāÈ@üĪ, çĪf !öò≈yÓ° Ī, ū)°f !òĪĪ° e' Ī° Ū, Ó° ĨĪ, , öyĪÓ° – Aggregator ūĪĪ, ° ^e' Ī, yĪŪ, Ī, yÓ° e' Ī° x!ù, K, Ī, yĪ° !Ū, à%È Óy!ĒŪ, Ŝ%!Óöy ŜĈĪĪyçö Ū, ĨÓ° ö– S 1 S 2 S 3 S n B 1 B 2 B 3 B n Aggregator Inter-Mediary Info of sellers of products Info of buyers Sellers & Products Buyers S3V Inter-mediary Model : !ā, e 2.4 !ā, e 2.5 22 NSOU • SE-CO-21 ~!è, ~Ū, !è, Virtual community band , ūĪĪ, ° Īáyö ĪĪŪ, !ÓĪe' Ī, yÓ° y ^e' Ī, y ŜÇe' yhs' ĪyŌi, #Ī° =Ó°ŝc, ð)ī≈ Ī, Īf ŜÇ@Ā•

75%

MATCHING BLOCK 12/27

SA

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Ū, Ó° ĨĪ, , öyĪÓ° ñ !ÓĪŷĪĒĪ Ū, Ó° ĨĪ, , öyĪÓ° ~

ÓÇ ~Ó° myÓ° y ^ e 'i, y Çe 'yhs K, yó Óy i, l f ~i, l Ó° Ü, Ó° ^ l i, Ç «, ü • l - ~Ó° ú, ^ i° ! Ó° l e 'i, y ^ e 'i, y Ó° e ' l Ü, Ó° y Ó° xú, f y ñ i, y Ó° , ð ä È ® x, ð ä È ® ß j l i Ç, ~Ü, é, y ß ú f Ü, ö y Ó° i y ~i, l Ó° Ü, Ó° ^ l i, Ç «, ü • l - ~z Ó° * , ö x l Ç ~i, K, y ^ l ö Ó° i, z, ö Ó° ! ú, ! Ü, ^ i Ó° ! Ó° l e 'i, y ^ e 'i, y Ü, Ó° f ! _ à i, Ü, i, ^ ß Ö Ó° (personalized service) , ü y ö f ^ l ü , ö ^ l i f Ó° ü y ö Ó y i, ^ l i, Ç «, ü • l - x y Ó y Ó° x, ö Ó° ! ò ! Ü, ~z ü ^ l i, ^ i Ó° myÓ° y ^ e 'i, y Ä x ö Ó° * , ö ü, y ^ l Ö i, z, ö Ü, i, • l l ^ l y ^ l Ü, - ~z ö Ó° ^ l ö Ó° ü, y ä % , ~i° y Ü, ü % f ! ö ! è, Ó° ^ i Ü, ^ e 'i, y Ä ! Ó° l e 'i, y Ó° ~ÓÇ i, y Ó° , ö i f Çe 'yhs = Ó° & c, ö) i ~i, l l f Ó° ß y • y ^ l l f ^ ö ^ l ö ö e ' l ç à l i, x y Ó° Ä x y d ! Ö Y ^ y ß # • l l ^ l y à y ö Ü, Ó° ^ l i, Ç «, y ^ l Ö ~ÓÇ x ! ö Ü, ü) ^ i° f x ! ö Ü, , ö i f e ' l Ü, Ó° ^ l i, Ç «, ü • l - i, ^ l l f Ó° x y ö y ö ≤ Ä ö y ö • z ~z ü ^ l i, ° E Ü E ~ Ó° ~ Ó ! Ç < T f - ~z Ó f Ó ß y ! Ü, ü ^ l i, ^ i° ^ Ü, y ö , ö y ! ~ Ó Ö y x, ö y ! ~ Ó Ö Ó° ü y ! ° Ü, y ö y x ç ~ ö Ü, Ó° y • l ö y - ß ö ß f ! ú, Ö y ß y Ó ! e ' , ö ç ö ! ú, ü y Ó° ú, i, Ó° y ç f l x y ö y l ^ • l - S4V Community Model : ~z ü ^ l i, ^ i° Ü, ä % È Ó f ! _ i, y ^ l ö Ó° , ö y ^ l y ö y t f y ö y Ó° i x y @ Ä ^ i • Ó° myÓ° y , ö ! ð ä, y ! i, • l l Ö y ß ö Ü ~, f l i y, ö ^ l ö Ó° i, z ^ l j ^ l Ç f Ö y ! ð ä È Ü, ü ^ l ö y Ó° Ö ^ l ö Ó° ç ö f Ö y ^ Ü, y ö ! Ó E l l ^ i° ! Ó Ç ^ l ö x y ^ l y ä, ö y Ó° ç ö f ^ Ü, y ö Ä ^ l l Ó° ! ú, ! Ü, Ö y • z r é, y Ó° ^ l ö è % , ! ú, ! Ü, ü, y ä % , ~i° y Ó f Ó f l i y ! ! ú ! i, • ö - ~z ü, y ^ l Ö y ^ z i, y Ó° , ö Ó° ö y ö y ö ö y Ó° i y ~i, l Ó° ü y ö f ^ l ü x y ^ l y ä, ö y Ó° ü y ö f ^ l ü ~z Ü, ü % f ! ö ! è, ^ i Ü, a ^ l i, ^ i, y ^ l Ö - ^ ü, y ^ l Ö y ^ z i, y ^ l Ö x ö Ó° * , ö x y Ä Ä ñ x y Ä Ö r é, ^ l ö Ó° ~ Ó° ü y ö f ^ l ü ~z Ü, ü % f ! ö ! è, ^ , ö y è ~, y ^ l f Ö y Ü, ö ^ l è, r é, ≤ Ä ö y ö Ü, Ó° ^ l i, Ç «, y ^ l Ü, l y ^ l Ü, x ö f ^ ü, y ^ l Ö y ö y ö y, y ^ l Ö i, z, ö Ü, i, • l - ~z ü, y ^ l Ö ^ ü, y ^ l Ö y ^ z ~z ö Ó° ^ l ö Ó° Ó f Ó ß y ! Ü, ü ^ l i, ^ i° ü) ä, y ! Ü, y ç ! _ • l l Ä ^ l è, ö - ~á y ^ l ö Ó° y ç f l x y ö y l ^ • l ß y ö y Ó° i, ß ö ß f ! ú, Ö y ß y Ó ! e ' , ö ç ö ! ú, Ó° ü y ö f ^ l ü - ~z ö Ó° ^ l ö Ó° Ó f Ó ß y ! Ü, ü ^ l i, ^ i° Ó f Ó • * i, ! Ü, ä % È á ó Ö ß y ö y Ó° i, z, ö y l ^ = ! ° E Ü Ü Ü E S Ü, V ! ö i, z ç ^ e, y Ó° E Ü Ü Ü E ~ ! è, ~Ü, ! è, ^ Ü, y ö ! Ó E l l ^ i, ! Ü, i, l f ü) Ü, ! Ó Ó° i y Ü, ü % f ! ö ! è, Ó° ß Ü, ^ i° Ó° x Ó ! ^ l i, Ó° ç ö f ^ ≤ Ä Ó° i Ü, Ó° y • l l ^ l y ^ l Ü, - ~ ! è, ~Ü, ü % ä # i, ^ l l f Ó° ≤ Ä ö y ö ü y e - S á V ! i, ß Ü, y % ö ! f i è, È (Discussion List) - ≤ Ä ^ l i, f Ü, ß ö ß f Ö y x ç Ç @ Ä • i Ü, y Ó° # ^ l l Ü, ~Ü, ! è, ä, ä ~, y Ó° ! Ó E l l ^ Çe 'yhs ß ä, # , ö y ! è, ^ l l ^ ð Ä l ^ y • l ~ ÓÇ Ü, ü % f ! ö ! è, ^ l i, Ä • z ! Ó E l l ^ i, ! Ü, ! Ü, i, ^ l l f Ó° x y ö y ö ≤ Ä ö y ö ä, ^ i, l y ^ l Ü, ß ö ß f ^ l ö Ó° ü ^ l ö f - S á V Ó° ^ i è, ö Ö y i ~, (Bulletin Board) - Ó° ^ i è, ö Ö y i ~, ~Ü, ! è, Ä ^ l l ^ Ó° ! ú, ! Ü, , ö ! Ö ß Ó° ^ l á y ^ l ö ß ö f à i Ö y x l i, l i ß ö f à i ^ Ü, y ö ! ö ! è ~ T ! Ó E l l ^ i° Ó° i, z, ö Ó° i, y ^ l ö Ó° ü, y ü, ≤ Ä Ü, y ç Ü Ü ^ , ö y < T Ü Ü Ü, Ó° ^ l i, Ç «, y ^ l Ö ö - NSOU • SE-CO-21 23 ! Ó ! ú, ß ^ ß ö ß f ^ l ö Ó° ~Ü, y ! ö Ü, Ü Ü ^ , ö y < T Ü Ü ~Ü, ^ l e i, z _ ! Ó E l l ^ i è, ^ l l Ü, ! ö ^ l l ~Ü, ! è, ß ö) i ~ x y ^ l y ä, ö y Ó° * ^ i, ö , ö ! Ó° i, • l - ß y ö y Ó° i • z E Ü E ^ ü • z ^ l ö è ~, Ó° x y ^ l y ä, ö y Ó° ^ i Ü, Ó° ^ i è, ö Ö y i ~, Ó° ß ! Ó ä y • i f Ä e ~ á y ^ l ö x y ^ l y ä, ö y Ó° Ü ^ l i, Ü (thread) = ! ° ^ l l x l i, ß ^ l Ç z , ö, ! Ü, Ü, ^ l Ö ! ä, ! ^ i, Ü, Ó° y • l - ß Ö, Ó, ö Ó° ~ü ö ! Ü, ≤ Ä l i, ! è, Ü Ü ^ , ö y < T Ü Ü ^ Ü, , ö, ! Ü, Ü, ^ l Ö a ñ % ^ l ç , ö y Ä l ^ y ß Ö, Ó, ö Ó° • l ü, ! Ó E l f ^ l i, ≤ Ä ^ l l y ç ö ß y ^ l , ö ^ l Ç, - S á V ä, f y è, Ó° ö ü (Chat Rooms) - Ü Ü ä, f y è, Ó° ö ü Ü Ü Ó f Ó f l i y, ö y Ä x ^ l ö Ü, ü y % E l l ^ i Ü, ~Ü, ^ l e ~Ü, ! è, ! Ó E l l ^ i° Ó° i, z, ö Ó° !

100% **MATCHING BLOCK 13/27** **SA** CC ED 01(Bengali).pdf (D164886399)

ö ^ l ç ^ l ö Ó° ü ^ l ö f x y ^ l y ä, ö y Ü,

Ó° y Ó° ~Ü, Ü, y l ~Ü, l Ó° , ö ! Ó° ß Ó° - ~Ü, ~Ü, ! è, Ü Ü ä, f y è, Ó° ö ü Ü Ü ß y ö y Ó° i, ^ Ü, y ö ! ö ! è ~ T ü) ü, y ^ l Ö Ó° (theme) i, z, ö Ó° ~i, l Ó° • l - i, z l y ß # ß ö ß f Ó° y i, y ^ l ö Ó° , ð ä È ® ü i, Ü Ü ä, f y è, Ó° ö ü Ü Ü E Ü E ~ ≤ Ä ^ l Ö Ç Ü, ^ l Ö i, y ^ l ö Ó° ü, y ü, K, y, ö ö Ü, Ó° ^ l i, Ç «, y ^ l Ö ö Ö y x ö f ^ l l Ü, y ö ß ö ß f Ó° ß y ^ l l x y ^ l y ä, ö y l ^ ! ° E • l i, Ç «, ü • ö - Ü, y Ó° Ö y ! Ó° ç à l i, x ^ l ö Ü, ß ü l ^ ~z ö Ó° ^ l ö Ó° "Chat room" , ö ! Ó° ß Ó° ^ i, l Ó° Ü, Ó° y Ö y Ü Ü Ä ^ l l ^ Ó° • y ! f i è, Ç Ü Ü ≤ Ä l i, Ç, y ö ^ l l Ü, ü, y i, y ^ ö Ä l ^ y ^ Ü, y ö ! ö ! è ~ T ! Ó E l l ^ i° Ó° i, z, ö Ó° x y ^ l y ä, ö y Ü, Ó° y Ó° ç ^ l ö f - i, ^ l Ö ~ß Ö ^ ç , ^ l e x y ^ l y ä, ö y l ^ x ç Ç @ Ä • i Ü, y Ó° # ^ l ö Ó° x y ^ l à l y Ü, ^ l i, Ç «, ö ^ l ç ^ l ö Ó° Ä • z "chat room" = ! Ó° ß y ^ l l ! ö Ó ! Ç, i, S Ó° ! ç < T y Ó° V Ü, Ó° ^ l i, Ç «, • l - ^ e 'i, y ^ l ö Ó° ^ Ü, y ö x ö ^ l l y à ñ x ! ü, ^ l l y à ü) Ü, x y ^ l y ä, ö y Ö y ! ö i, yhs ^ , ö i f ^ l l Ü, ! w Ü, i, l f x y ö y ö ≤ Ä ö y ^ l ö Ó° ~Ü, Ü, y l ~Ü, l Ó° ß Ó° y ! Ó° ^ l y à y ^ l l y à ü y ö f ü f l i y, ö ö Ü, Ó° ^ l i, Ç «, ü • l ~z ö Ó° ^ l ö Ó° "Chat Room" Ü E ~ Ó° ü y ö f ^ l ü - S5V Value Chain Model ≠ Value Chain Model , ~Ü, ! è, Ó f Ó ß y ! Ü, Ó f Ó f l i y ^ l á y ^ l ö i, z, ö f ! _ ß ü, è % , Ä l f y ^ l Ö Ó° ü y ö f ^ l ü ~Ü, ! è, ≤ Ä l i, Ç, y ö i, y Ó° Ö y • z ^ l Ö Ó° x y Ó • y Ä l ^ y Ó° ! Ü, ä % È ß _ y ^ l l Ü, ^ l l ö ! Ó ! ú, ß ^ ß y ≤ y l ^ y Ó° Ö y ^ e 'i, y ^ l ö Ó° ß % ö, i, ^ l y à y ^ l l y à Ó f Ó f l i y Ó° myÓ° y ≤ Ä ! i, Ç, y ^ l ö Ó° ! ú, i, Ó° Ü, y Ó° x y Ó • y Ä l ^ y Ó° ß ^ l D ! ö ! è ~ T ü, y ^ l Ö ß ö, _ Ü, Ó° ^ l i, Ç «, ü • l - ~Ó° ú, ^ i° ≤ Ä l i, Ç, y ö i, y Ó° Ü Ü • z ö ^ l i, Ç, r é, ! Ó° Ü Ü ^

88% **MATCHING BLOCK 14/27** **W**

Ü, l l y l l ^ ü, y ^ l Ö Ó f Ó • y Ó° Ü, Ó° ^ l i, Ç «, y ^ l Ö ^ ñ ß !

è, Ü, ß ü ^ l l ^ ß è, Ü, , ö ! Ó° ü y ^ l i ß Ó° Ó Ó° y • Ü, y Ó° # Ó° Ü, y ä È ^ l l Ü, Ü Ñ, y ä, y ü y x y ü y ö ! ö Ü, Ó° ^ l i, Ç «, y ^ l Ö - ~ l i, Ç «, ≤ Ä ! i, Ç, y ^ l ö Ó° á Ó ä, x ^ l ö Ü, è, y • z ß y ö l ^ • l - i, z, ö i ~ % , ö % Ó° # ^ e 'i, y Ó° ß Ç f l i y Ó° ^ ü, i, ^ l Ö Ó° x y Ó • y Ä l ^ y Ó° x ç Ç ! Ó ^ l ç E l Ü, ^ l Ö i, y, y Ó° ü, ^ l ñ i, y ^ l ö Ó° , ð ä È ® x, ð ä È ® ß j l i Ç, Ó° é, ^ l i, Ç «, y ^ l Ö y • l ~ ÓÇ , ö ! Ö ^ l ç ^ l E l e 'i, y Ö y ^ ü, y ^ l ö Ó° ~Ü, ! è, xü, i, , ö) ö ~ ÓÇ i, z ß ^ i, ^ ß Ö y ≤ Ä ö y ö Ü, Ó° y ß Ö, Ó, ö Ó° • l l Ä ^ l è, - ! Ó ! ú, ß ^ ≤ Ä ö y ^ l ö Ó° ERP Ö y E-CRM , ç y ! , l ^ ß ü, è % , Ä l f y Ó° = ! ° ~z Ü, y ç x i, fhs ^ ö ç, i, y Ó° ß y ^ l l Ü, ^ l Ö l y ^ l Ü, - S6V Manufacturer Model : ~z Ó f Ó f l i y, ö ö y l ^ i, z l ^ , ö y ö Ü, y Ó° # ß Ç f l i y Ö y ≤ Ä l i, Ç, y ö i, y ^ l ö Ó° ! ö ^ l ç ^ l ö Ó° Ä ^ l l Ö ß y • z è, ^ i, l Ó° Ü, ^ l Ö ~ ÓÇ ß • z Ä ^ l l Ö ß y • z ^ l è, Ó° ü y ö f ^ l ü ß Ó° y ! Ó° ^ e 'i, y Ö y ^ ü, y ^ l ö Ó° Ü, y ^ l à È i, y Ó° , ö i f ! Ó e ' l Ü, ^ l Ö - ~z Ó f Ó f l i y ^ l ≤ Ä l i, Ç, y ^ l ö Ó° ^ Ü, y ö ! i, ! f l T ... ! Ó i, z è, Ó° Ä ! Ó° ^ l è, y Ó° ≤ Ä ^ l l y ç ö • l ö y - ^ e 'i, y ^ l ö Ó° ß ^ l D ß Ó° y ! Ó° ^ l y à y ^ l l y à E Ü E ~ Ó°

NSOU • SE-CO-21 29 • Şyã≈, •z!Oö • òf Äî y"≈, Äî y•zi, Äîî Ó • Äîî Ó Ó yí,zçyÓ 3.1 ãè,Äî yÜ≈, Ş ~ÓÇ •zrè,yÓ ãè, İáò ~Ü, İè, Ü, İð%fè,yÓ ãè, Ü, xyÓ ~Ü, İè, Ü, İð%fè,yÓ ÈÜÈ~Ó ãè, İD İ%_ Ü, Ó y • İ İy İli, İ, y İbó ü ãè, İf xİ, İ, İçz İ, İİfÓ xyòyö≤Äòyö äè, İli, İ, öy İÖ ñ İ, áó İŞz ò%İè, Ü, İð%fè,yÓ ~Ü, İè, ãè, Äî yÜ≈, İ, İç Ü, İÖ – xİ, ~Ó ~Ü, İè, ŞyòyÓ İ Ü, İð%fè,yÓ ãè, Äî yÜ≈, İy İbó xyü İbó Ó%è, İli, •İÖ ò%z Óy İ, yÓ İ İÜ, ÓÇ# Ü, İð%fè,yÓ ãè, İ! ~İÜ, x, ð İÖ Ó Şy İİ ŞÇİ%_ Óy İ, İç, ~ÓÇ İÜ, à%È •z İÖQ...İöÜ, ãè, Äî yÜ≈, İ İsfÓ İ, z, ð İli, İy ~z ŞÇİ%!_ İè, İ, Ü, İð%fè,yÓ =!Ó ü ãè, İf İ, İf xyòyö ≤Äòy İbó Şy yİf Ü, İÖ – İöj İ! İai, çök, İ, İli, ~zÓ* ç, ð ~Ü, İè, ãè, Äî y İÜ≈, Ó ü ãè, İf Ü, İð%fè,yÓ =!Ó İÜ, ~İÜ, x, ð İÖ Ó Şy İİ ŞÇİ%_ Ü, Ó y • İ ÜÜÜÈ 1– Ü, Ó%Ö Óy İ, yÓ ÈÜÈ~Ó üyòf İü İy İÜ, Wired connection Óy • İİ İy İÜ, – 2– İ, yÓ •#ö ŞÇİ%!_ Ü, Ó İ İy İÜ, Wireless connection Óy • İİ İy İÜ, – [è, yÓ İİ İ, xyüÓ y ~Ü, òü İçÉİ ~Ü, İÜ, xy İyã, öy Ü, Ó Ó) ~Ü, İè, ŞyòyÓ İ Ü, İð%fè,yÓ ãè, Äî y İÜ≈, Ó ü ãè, İf xyüÓ y ãè, İli, çy•zÈÜÜÈS1V İÜ, à%È Ü, İð%fè,yÓ ãè, İ! ~İÜ, x, ð İÖ Ó Şy İİ ŞÇİ%_ Ä İ, İçİö, Ü, yÓ İli ~İÜ, x, ð İÖ İ İD İ, İf xyòyö ≤Äòy İbó Şç, ü– S2V ò%İè, Óy İ, İli, yİöÜ, Ü, İð%fè,yÓ İÜ, İ%_ Ü, yÓ # İyàÿ İlyà üyòfÜ– S3V İÜ, à%È •z İÖ Ü, è, İöÜ, ãè, Äî yÜ≈, İsf İÜ) İy İ, İİfÓ xyòyöÈÜÈ≤ÄòyöÈÜÜÈ, èİÓ ãè, yöy ~ÓÇ İöİ sfi Ü, Ó İli, Şy yİf Ü, İÖ – S4V İÜ, à%È ãè, Äî yÜ≈, İ, Äî fyÓ (Software) İy ãè, Äî yÜ≈, İsf İ! İÜ, Ü, ç Ü, Ó İli, Şy yİf Ü, İÖ – ~zÓ* ç, ð ~Ü, ~Ü, İè, m# èÈÜÈ~Ó öfyİ İ, Ó # Äİ y Ü, İð%fè,yÓ ãè, Äî yÜ≈, İ! İáò ~İÜ, x, ð İÖ Ó Şy İİ ŞÇİ%_ Ü, Ó y • İ İ, áó ~Ü, İè, Ó, İ •zrè,yÓ ãè, Äî yÜ≈, (Inter Network) Óy xhs ç≈yÈÜÈ~Ó İ, İç İ – ~Ü, İè, İü, ° Inter Network, İ, yÓ ÓfÓ•yÓ Ü, yÓ # İÜ, İÓ!ü, ß NetworkÈÜÈ~Ó computer =!Ó İ İÜ, yó İ, İf ÓfÓ•yÓ Ü, Ó İli, Şç, ü Ü, İÖ İ, İy İÖ Ä ÓfÓ•yÓ Ü, yÓ # İÜ, ~Ü, •z İD İÓ!ü, ß ãè, Äî y İÜ≈, Ó ≤Äİ%!_ äi, İ! Óöİ, y Ä ç!è, °İ, y İ İÜ, ≤Äü, yÖü%_ ~Ü, İè, çèİ! İÖç İbó İİ İy İÜ, –

30 NSOU • SE-CO-21 İã, e öç 3.1 İÖÉİè, İ, y Ó%è, İli, Şy İÖ İbó •İÖ– İã, e 3.1 : ãè, Äî yÜ≈, Ä •zrè,yÓ ãè, ÈÜÈ~Ó ü ãè, İf İÜ≈, Network B Network A Network C xö%Ó* ç, ö, y İÖ ŞÇİ%_ Ü, İð%fè,yÓ =!Ó ü ãè, İf İ, İİfÓ ãè, Äî y ãè, İ! İÜ, ç, y İÖñ ~Ü, è%, xy İyã, öy Ü, Ó y İyÜ, ÈÜÜÜò%İè, ÈÜ, İð%fè,yÓ ÜÈ Ü, İ, y İÖ Ó üyòf İü ç% İli, İ, ò İÖ İ, y İbó ü ãè, İf İ, İf İ!öüü! Ü, Ó y İÖ, Ó– İÜ, v İüŞfy ãè, y ð İ İşy İbóñ İáò ò%zÈÜÈ~Ó ÓÇ# Ü, İð%fè,yÓ İ%_ İ – İ, áó Ü, yó Ü, İð%fè,yÓ Ü, yó Ü, İð%fè,yÓ ÈÜÈ~Ó İD Ü, İy Ó İÖ Si, İf İ!öüü! Ü, Ó İÖV İşè, y İöò≈yÓ İ Ü, Ó y Şyüyöf İüŞfyÓ İ, İçTÓ Ü, İÖ – NetworkÈÜÈ~ xÓ!İli, Ü, İð%fè,yÓ =!Ó ü ãè, İf İ, İİfÓ xyòyö ≤Äòyö •İ ~Ü, İè, İyàÿ İlyà (communication) üyòfÜ İÜ, ç, yàÿ, y!à Ü, İÖ ÓfÓ•yÓ Ü, İÖ SÓy shared communication channel)– ~İç, İè ~Ü, İè, ãè, Äî y İÜ≈, xÓ!İli, Ü, İð%fè,yÓ Ä İbó Ä Ü, İð%fè,yÓ È BÜÈ Ü, İÜ, à%È İ, İf çyè, y İli, İyİ İ, y•İ° İŞz ãè, Äî y İÜ≈, xÓ!İli, İ, İf Ü, İð%fè,yÓ ÈÜÈ=!Ó ä, ç, y•z İ°•z İŞz İ, İf!è, @ Ä•İ, Ü, Ó İli, çyÓ İÖ– İ, y•İ° ~z İÖ ÓfÓİlyİ, çyè, y İöy Ü, yó İ, İf ãè, Äî y İÜ≈, xÓ!İli, İühfİ Ü, İð%fè,yÓ ~Ó Ü, y İãè•z, ç, ð İãè İyİ ñ İy Ü, äò•z ~Ü, İè, xyòç≈ İ, İf, xyòyö ≤ÄòyöÈÜÈ~Ó, èİÓ İÖç •İli, öy İÖ öy– x, ð Ó İbó İÜ, xyÓyÓ İbó ãè, Äî y İÜ≈, Ó ≤Äİ!ç, İè, Ü, İð%fè,yÓ ÈÜÈ~Ó Şy İİ•z, è, İÜ, è, İÜ, İ! İÖ!öi, ä, ç, y İbó İ, Ó # Ü, Ó İli, İ! İ, y•İ° ~Ü, İè, ãè, Äî y İÜ≈, Ó Óy!Ü, 100!è, Ü, İð%fè,yÓ ÈÜÈ~Ó İD İyàÿ İlyà Ü, Ó İli, İ! İ, y•İ° 100!è, è, İÜ, è, İÜ, İyàÿ İlyà (communication) •y•zÈÜÈ~Ó ≤Äİİ yçò •İÖ– İy ÓyhflİÓ «, İè İÖ, Ó, ç, è öİ – İ, y İli, Network, èİÓ Ü, çyè, y İlyü (Inferstrucutre) Ófİ ü, #İİü, y İÖ Ó, İk, çyİ – ~z İüŞfy İyüyö İbó ~Ü, İè, İ, z, çyİ xÓ!İö Ü, Ó y • İ İy İÜ, Switching Ó İ°– Switching ≤Äİ%!_ (Technology) ÓfÓ•yÓ Ü, İÖ ~Ü, İè, shared communication channelÈÜÈ~Ó üyòf İü ãè, Äî y İÜ≈, Ó İ İÜ, yó ò%è, Ü, İð%fè,yÓ İ, y İbó ü ãè, İf İ, İf xyòyö ≤Äòy İbó Şç, ü •İ –

NSOU • SE-CO-21 31 Switching ò%z ≤ÄÜ, y İÖ Ó ÈÜÜÈ S1V Circuit Switching– İç, İè ò%è, Ü, İð%fè,yÓ ÜÈ~Ó ü ãè, İf ~Ü, İè, İ!öò≈T, èİ (Dedicated Path) İ, İÖ •İ ~ÓÇ İ, İf xyòyö ≤Äòyö Ä•z ~Ü, İè, çyè İ!öò≈T, ç, è İÖ üyòf İü•z ä İè, İy İÜ, – S2V Packet Switching– İç, İè Ü, yó İ!öò≈T, èİ (Dedicated Path) İy İÜ, öy– İj(è)İç, İf!è, İÓ!ü, ß İãÈyè, İãÈyè, PacketÈÜÈ~Ó xyÜ, y İÖ İü, İã ãè, Äî y •İ ~ÓÇ İ, y ãè, Äî y İÜ≈, Ó İÓ!ü, ß, ç, è İİ İ!öò≈T Ü, İð%fè,yÓ İè, İli, ç, è İÖ İãÈ İyİ – ÓÇ#Ó ü, ç, yà Computer Network ~ÓÇ Internet ~z Packet SwitchingÈÜÈ~Ó üyòf İü•z İ, İf xyòyö ≤Äòyö Ü, İÖ İy İÜ, – 3.2 Ó yí, zè, yÓ ò%è, è, İÜ, ãè, Äî y İÜ≈, Ó ü ãè, İf İyàÿ İly İãÓ ç İbó ~Ü, İè, •z İÖ Ü, è, İöÜ, İ İsfÓ ÓfÓ•yÓ Ü, Ó y • İ İy Ö öyü Router, – RouterÈÜÈ~Ó İ, İf ü, y, İyÓ (Database)ÈÜÈ~ ~Ü, İè, Routing Table İy İÜ, İyàÿ İbó Network İè, Ü, çyö (Address) çyü İy İÜ, – RouterÈÜÈ~Ó ~z ç, çyü, y (Addressing capability) ÈÜÈ~Ó ÓfÓ•yÓ Ü, İÖ İ, İf İÜ, ~Ü, İè, NetworkÈÜÈ~Ó ~Ü, İè, Ü, İð%fè,yÓ İ İÜ, x, ç, è ~Ü, İè, NetworkÈÜÈ~ çyè, y İöy İÖ, Ó, ç, è •İ – İ, ç, áó xÓ!ö xyüÓ y communicationÈÜÈ~Ó HardwareÈÜÈ~Ó İ!ö, è, y İö İİ xy İyã, öy Ü, Ó İãÈyü–] 3.3 •zrè,yÓ ãè, ÈÜÈ~Ó, İç, Äy İè, yÜ, ° Ş%zè, Protocol • ~Ü, İè, İö! üyÖ#– Internet Protocol suite • ~Ü, İè, =FãÈ İö! üyÖ# İy xö%İÓ İ Ü, Ó İ° İÓ!ü, ß operating system ~ÓÇ çyöy öÓ İbó İyàÿ İly İãÓ üyòf (communication channel)ÈÜÈ~Ó Ş#

100%	MATCHING BLOCK 15/27	W
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üyÓk, İ, y İÜ, xİ, è, ü Ü, İÖ

ñ ò%•z Óy ĩ, yÓ ° Óç# Ü, ĩð%fê, yÓ ° !ò ĩç ĩòÓ ° ü ĩðf ĩ, ĩf xyòy ò ≤ÄòyòÈÛÈ~ ¶« ü ĩĩ° – ~Ü, ĩê, Ü, ĩð%fê, yÓ ° ĩáò xyÓ ° ~Ü, ĩê, Ü, ĩð%fê, yÓ ° ÈÛÈ~Ó ° ĩ ĩD ĩÇ ĩĩyà fliy, òò Ü, Ó ° ĩĩ, Ó ĩĩ ĩ, áò ĩ•z Ü, ĩð%fê, yÓ ° ĩê, ĩÜ, OS myÓ ° y, ò!Ó ° ä, y!° ĩ, Óy ° Ü, yò Hardware Platform, ÓfÓ•yÓ ° •ĩ° ĩ, y xy ĩà ĩyÜ, ĩĩ, È çyöy ¶Ω, Ó •ĩ° öy– ĩ, y•z ĩ, ĩf xyòy ò ≤ÄòyòÈÛÈ~Ó ° ~Ü, ĩê, !ò!ò≈T !ò!° üyÓ°# ≤Ä ĩĩ° yçò ĩy ĩĩ, ĩÜ, yòÓ Ü, ü ĩĩſfyÓ ° ĩð%á#ò öy •ĩĩ, •ĩ° – Internet protocol suite •° ~Ü, =FâÈ ! òĩ° üyÓ°#Ó ° ĩü!<T ĩy ò%ĩê, Ü, ĩð%fê, yÓ ° ÛÈ~Ó ° ü ĩðf ĩ, ĩf xyòy ò ≤ÄòyòÈÛÈ, ĩ, ò!Ó ° ä, y°öy Ü, ĩÓ° – Internet Protocol Suite ~•z ≤Äyĩ!üÜ, Ü, yç!ê, ĩĩòß° Ü, ĩÓ° IP Address system myÓ ° y– Ü, yĩ, z ĩÜ, ĩÜ, à%È, öyè, y ĩĩ, ^à ĩ° ≤Äĩ ĩü•z ĩê, y çyöy xÓçf•z òò° Ü, yÓ ° ĩê, y •° ≤Äy, ò ĩÜ, Ó ° xÓfliyò Óy ĩê, Ü, yöy

32 NSOU • SE-CO-21 (Address), – ~áy ĩö ĩê, Ü, ~Ü, •z ü, y ĩÓ ≤Äy, òÜ, Ü, ĩð%fê, yÓ ° ÛÈ~Ó ° xÓfliyò Óy ĩê, Ü, yöy öy çyò ĩ° ĩ, y ĩÜ, ĩÜ, à%È, öyè, y ĩöy ¶Ω, Ó òĩ° – IP Address SystemÈÛÈ~Ó ° üyòf ĩü ĩê, ĩĩ y ĩÜ≈, xÓ!fĩĩ, ĩühfĩ Ü, ĩð%fê, yÓ ° ÈÛÈ~Ü, ~Ü, ~Ü, ĩê, fĩĩ, sf ĩê, Ü, yöy (Address), ^òĩĩ y •ĩ° S!Ó ĩçEĩ ü, y ĩÓ à!ê, ĩ, Ü, ĩ, Ü, =!° ¶ÇáfyÓ ° ĩü!<TV– ~•z IP Address =!° fĩĩ, sf ~ÓÇ ~•z ¶ÇáfyÓ ° myÓ ° y•z ~Ü, ĩê, NetworkÈÛÈ~Ó ° ü ĩðf ~Ü, ĩê, Ü, ĩð%fê, yÓ ° ÛÈ~Ü, !ò!ò≈Tü, y ĩÓ ĩä, !•ĩ, Ü, Ó ° y ¶Ω, Ó •ĩ° – ~Ü, ĩê, ĩyöyÓ ° ĩ IP Address, ĩê, Ü, ~Ó° Ü, ü ĩĩ° ÈÛÈÛÈ 192. 168. 1. 1. (IPv 4) ~Ü, ĩê, IP AddressÈÛÈ~Ó ° ò%ĩê, ü, yàÈ ĩy ĩÜ, ÈÛÈÛÈ S1V Network ID – ĩy Network ĩê, ĩÜ, ĩä, !•ĩ, Ü, Ó ° ĩĩ, ĩy•yĩf Ü, ĩÓ° – ^òè, S2V Host ID – ĩy ĩz ^òè, ĩĩ y ĩÜ≈, xÓ!fĩĩ, Host, Óy Ü, ĩð%fê, yÓ ° ĩê, ĩÜ, ĩöy, Ü, Ó ° ĩĩ, ĩy•yĩf Ü, ĩÓ° – ^òè, ĩĩ y ĩÜ≈, ÈÛÈ~Ó ° xyĩ ĩ, ò !Ó ĩÓä, öy Ü, ĩÓ° IP v 4ÈÛÈ~ IP Address, =!° ĩÜ, òĩyã, ĩê, ^òĩ# ĩĩ, ü, yà Ü, Ó ° y •ĩĩ° ĩäÈÈÛÈÛÈ S1V Class A ? IP Address ĩê, ≤Äĩü ü, yà!ê, Net ID ~ÓÇ Óy!Ü, ĩ, ò!ê, ü, yà Host ID. ? ? ? S2V Class B ? ? ? ? ? ? S3V Class C ? ? ? ? ? ? S4V Class D ? ? MulticastingÈÛÈ~Ó ° çöf !ò!ò≈T S5V Class E ? ? à ĩÓEĩy ¶Çe° yhs° Ü, y ĩçÓ ° çöf !ò!ò≈T– 3.4 È•zĩ, z!òü, ü≈ !Ó ° ĩĩy≈ ° y ĩÜ, ê, yÓ ° ĩ Uniform Resource Locator xyüy ĩòÓ ° ~Ü, ĩê, y x!ü, ß° (Uniform) ĩ, z, öyòy ĩòÓ ° ¶Œ, yò òĩ° ĩy xÓ!jò Ü, ĩÓ° •zrè, yÓ ° ĩòè, ProtocolÈÛÈ~Ó ° üyòf ĩü xyüÓ ° y InternetÈÛÈ~ xÓ!fĩĩ, ĩ Ü, yò ĩ, ĩf Óy ĩĩòò (Resource) ~Ü, ĩä, !•ĩ, Ü, Ó ° ĩĩ, öy!Ó° – URL (Standard Naming Scheme) ÓfÓ•yÓ ° Ü, ĩÓ° xyüy ĩòÓ ° ~•z ĩ%!Óóy ≤Äòyò Ü, ĩÓ° – Standard Naming SchemeÈÛÈ~ ≤Äĩ, ĩê, Protocol ÓfÓ•y ĩÓ° Ó ° çöf ~Ü, Net ID Host ID Host ID Net ID ≤Äĩü 2!ê, !Óè, ^àÈ ĩĩ, Host ID Net ID ≤Äĩü 3!ê, !Óè, ^àÈ ĩĩ, ĩä, e 3.2

NSOU • SE-CO-21 33 ~Ü, ĩê, !ò!ò≈T, òk, ĩĩ, Óy !ò!° ü xò%ĩÓ ° ĩÜ, ĩÓ° °áyÓ ° !Óóyò !°, òÓk, Ü, Ó ° y •ĩĩ° ĩäÈ– ÓfÓ•yÓ ° Ü, yÓ ° # ĩÜ, !ò!ò≈T ProtocolÈÛÈ!ê, Ó ° !ò!° üyÓ°# xò%ĩÓ ° ĩÜ, ĩÓ° ĩ, ĩÓ°•z InternetÈÛÈ~ Ü, yò ĩ, ĩf Óy ĩ, yè, yÓ ° ¶Œ, yò Ü, Ó ° ĩĩ, öy ĩÓ° ò– ~Ü, ĩê, ĩyöyÓ ° ĩ Web Resource (website Óy web page) ~Ü, ĩ, ò ĩĩ, •ĩ° ĩ° ĩ, òk, ĩĩ, ĩĩ, !°á ĩĩ, •ĩÓ SÓy URL, ĩò ĩĩ, •ĩ° V ĩ, yÓ ° àè, ò, òk, ĩĩ, ü)° ĩ, ~•z Ó ° *, ò ÈÛÈÛÈ Protocol Host resource or the Name Name File Name https://www.gmail.com/login. ~•z Ó ° *, ò °áy ĩÜ, •z URL Óy •ĩ° – ~•z °áo ĩç°# !ò!ò≈T ~ÓÇ x!ü, ß° – ĩĩ ĩÜ, yò website Óy webpage, áN%ç ĩĩ, ^à ĩ° ~•z °áo ĩç°# Óy ÓfyÜ, Ó ° ĩ ü ĩò•z xyüy ĩòÓ ° !°á ĩĩ, •ĩÓ– ~•z URLÈÛÈ~ ≤Äĩ ĩü•z xyüÓ ° y ^òá ĩĩ, öyÓ Protocol, ĩê, Ó ° öyü– ĩ, yÓ °, òÓ° !ò!ò≈T syntax, ~!ê, ĩÜ, ò, ĩÜ, #Ü, Ó ° ĩ (Separator)ÈÛÈ~Ó ° Ü, yç Ü, ĩÓ° – ĩ, yÓ °, òÓ° # Double flash (//), ~!ê, Ä URL scheme ĩĩ ĩÜ, Protocol ĩê, ĩÜ, xy°öy Ü, Ó ° ĩĩ, ĩy•yĩf Ü, ĩÓ° – ĩ, yÓ °, òÓ° xy ĩĩ Host Name– Host Name ĩê, xyÓyÓ ° ĩ, ò ü, y ĩä !Óü, _ –ÈÛÈÛÈ www.gmail.com subdomain. Domain. Top level Domain ~Ó °, ò ĩÓ° ~!ê, ĩÜ, Single slash (/) ĩy ĩÜ, – ~!ê, !ò!ò≈T ĩ, ĩĩf ^, òÖäEy ĩöyÓ °, òĩ !ò!ò≈T Ü, ĩÓ° – xÓ ĩç ĩĩEĩ xy ĩĩ !ò!ò≈T Resouce!ê, ÈÛÈÛÈ~ ĩ«, ĩê login, ò, ¶, y (page)– ~•z òÓ° ĩòÓ ° !Óü, ß° ProtocolÈÛÈ~Ó ° çöf ~Ü, ~Ü, ĩê, ÓfyÜ, Ó ° ĩäĩ, !ò!° üyÓ°# ¶B, !° ĩ, ^áo ĩç°# !ò!ò≈T Ü, ĩÓ° ^òĩĩ y xy ĩäÈ ĩy ĩz Protocol, ÓfÓ•y ĩÓ° Ó ° ^«, ĩê x!ü, ß° ~ÓÇ ĩÜ, ° ÓfÓ•yÓ ° Ü, yÓ ° # ĩÜ, •z ĩĩ ĩÜ, yò ResourceÈÛÈ ĩÜ, ^, ò ĩĩ ~•z !ò!ò≈T URL, ÓfÓ•yÓ ° Ü, Ó ° ĩĩ, •ĩ° – Hp äEyi, yÄ xyÓ ° Ä ĩĩ Ó Protocol ÓfÓ•*ĩ, •ĩ° ĩ=!° •ÈÛÈÛÈFTP, Gopher, Mail to, Telnet •zi, fy!ò– xyüÓ ° y, xy ĩä•z ^ò ĩá!äÈ ĩĩ URLÈÛÈ~Ó ° Host öyü!ê, xyĩ ĩ° Ü, ĩĩ ĩÜ, ĩê, è%Ü, ĩÓ° y è%Ü, ĩÓ° y xç ĩçÓ ° ĩü!<T– xççç=!(.) (separator) myÓ ° y ~ĩÜ, x, ò ĩÓ° Ó ° ĩĩ ĩÜ, xy°yöyÜ, ĩ, – ~•z Host öyüÈÛÈ~Ó ° ĩÓ° ĩĩ ĩÜ, ^ç ĩĩEĩÓ ° xçç!ê, ĩÜ, Ó ° ĩ° Top le vel Domain– Internet ò%!ò!° yĩ° !ò!ò≈T Ü, ĩĩ ĩÜ, ĩê, Top level Domain xy ĩäÈ ĩüòÈÛÈÛÈ com – ÓfÓŒyĩ! Ü, (Commercial sites) edu – !ç« y, y ≤Äĩ, ¶, yò (Educational sites) gov – ĩÓ° Ü, yÓ ° # (Non-military government sites) mil – !ü!°è, y!Ó° (Military sites)

34 NSOU • SE-CO-21 net — öê, Äî yÜ≈ (Network sites) org — Ó!ú, ß ≤Äî! , ð, yö (Organizational sites) in — Sites for India US — Sites for united states •zi, fy!ò— î!Ü, yö web xö%ſſ, yö (search) •z •î ~•z Top level Domain î!Ü, — ~î!«, îe web resource !ê, áſNyçy ÷Ó•z •î! .comÜÈ~Ó üyöf îü— îáy îö sub domain, gmail, ~Ó x!hflíc, öyÄî y îyî — î, yÓ, ðÓ DNS server ~Ó ſy•yîf !ò î! sub domain öyü î!Ü, !ò!ò≈<T IP AddressÈÜÈÓ üyöf îü Ü, îÓ !ò!ò≈<T Host Ü, jö%fê, yÓ !ê, Ó î!Ü, login web page !ê, î!i, (resource) xyÜÓ y î, öÖâEy îi, ſ«, ü ••z— URL !ê, •z xyü îöÓ x° î!«, f ~•z Ü, y!Cî, ° î!«, f î, öÖŒ îâÈ îò! — 3.5 ê, Δy™!üçö Ü, îrê, Δy° ≤Äy îê, yÜ, ° Transmission Control Protocol (TCP) , ~Ü, ! ê, !ò!ò≈<T !ò! üyÓ# îy !ê, Ü, Ü, îÓ !Ü, ü, y îÓ ~Ü, !ê, Network , ~ Ü, îly, öÜ, lè ÷Ó•z • îÓñ ≤Äî! , ð, î, • îÓ ~ÓÇ îi, «, î öy îçEî •î î!ê, îÜ, !Ü, ü, y îÓ Ó «, îy îÓ«, î Ü, Ó y îyî ñ îy îi, ò%!ê, Application Program ſ• îç•z î, î!fÓ xyòyö ≤Äòyö Ü, Ó î!i, ſ«, ü •î — TCP, Internet ProtocolÜÈ~Ó ſ îD ~Ü, ſy î! Ü, yç Ü, îÓ ~ÓÇ TCP xyÓ IP , ~•z ò%!ê, ProtocolÈÜÈ•z ſü, ° Internet ÓfÓfliy îÜ, ſä, ° Ó y îá— TCP, ò%!ê, !ü, ß Ü, jö%fê, yÓ ÜÈ~ xÓ!flii, ò%!ê, Application Programme ~Ó ü îöf îyày î!yà (Connection) , fliy, ö î!ö ſy•yîf Ü, îÓ — î, ſſ TCP xyÓ Ä î!ſÓ =Ó ðc, ð)î≈ Ü, yç!° Ü, îÓ î, y •ÈÜÜÈ S1V Application DataÜÈ Ü, ſ!ê, Ü, ~ÓÇ îlyî, ö!Ó üy î! !Ó!ü, ß ü, y îà Ó * , öyhs î!Ó î, Ü, îÓ — ~Ü, ~Ü, !ê, xö%Ó * , ö ü, yà îÜ, xÇÇ (segment) , Óy •î — S2V ~Ü, ~Ü, !ê, î, îf ü, yà á! , îÜ, àhs î!ÓfÓ î, z îj îçf îçÁÓ î Ü, îÓ ~Ü, !ê, ſü! !ê, Ü, (Timer set) , Ü, îÓ !ò î! ≤Äy, ö îÜ, Ó Ü, yâÈ î!Ü, ≤Äy!Æ fl!#Ü, yÓ (Acknowledgement) ~Ó çöf x î! , ö«, y Ü, îÓ — îſz xÇÇ îçÓ (segment) !ò ≤Äy!Æ fl!#Ü, yÓ (Acknowledgement) xy îſ î, y •î TCP , öÖ Ói≈ , # xÇÇ (segment)!ê, ≤ÄÓ î Ü, îÓ — î!ò !ò!ò≈<T ſü î!Ó ü îöf ≤Äy!Æ fl!#Ü, yÓ (Acknowledgement) öy xy îſ î, y •î , ööÓ yî îſz xÇÇ (segment) !ê, îÜ, ≤ÄÓ î Ü, îÓ — NSOU • SE-CO-21 35 S3V Î!ò Ü, yö î, îf xy îſ î, y •î TCP ≤Äy!Æ fl!#Ü, y îÓ Ó Message îçÁÓ î Ü, îÓ — S4V TCP, ÈÜÈÓ xyÓ ~Ü, !ê, =Ó ðc, ð)î≈ Ü, yç xö%Ó * , ö î, î!fÓ xyòyö ≤Äòy îöÓ ≤ÄÓy • îÜ, !ò! ſfi Ü, Ó y— îçÁÓ î!ö à!i, îÜ, Ü, î! î! Öy Óy!i, , î! ~Ü, !ê, ſ%ð%, ÓfÓfliy Óçyî Ó yáy TCP, ÈÜÈÓ xöfî, ü Ü, yç— ~Ó çöf TCP bufferÜÈÓ ÓfÓfliy Ü, îÓ îy îÜ, — S5V TCP î, î!fÓ ÷k,

100% **MATCHING BLOCK 17/27** **SA** GE CO 31 A.pdf (D164896191)

î, y Óçyî Ó yá î!i, ſy•yîf Ü, îÓ ≤

Äî, îê, xÇÇ (segment) , ÈÜÈ~ TCP ~Ü, !ê, checksum , îyà Ü, îÓ îò! ñ îyÓ Ü, yç!ê, • î!FaÈ , ö!Ó Ó•ö fli î!i, î!fÓ Ü, yö !ÖÜ, , îi, àê, î!âÈ !

100% **MATCHING BLOCK 16/27** **W**

Ü, öy î, y , ö!≈ îÓ«, î Ü, Ó y—

!ò Ü, yö xÇÇ , x î!öô checkmen !ò î! à!i, •î î, y •îñ TCP ſ îD ſ îD îſz segment !ê, îÜ, Óy!i, ° Ü, îÓ Ä Acknowledgement , öyè, y îöyÓ î!Ü, !ÓÓ î, îy îÜ, — S6V î, î!fÓ xÇÇ segment , =!° ≤Äy, ö îÜ, Ó Ü, jö%fê, yÓ ÈÜÈ~ e ü, ç!≈y î! öy ~ îſ ~ îy îü î!y ü, y îÖÄ xy î!i, , öy îÓ — TCPÜÈÓ Ü, yç e !üÜ, ſÇáfy xö%ſy îÓ xÇÇ =!î îÜ, e ü, ç!≈y î! ſyçy îöy— S7V TCP , ~Ü, •z xÇÇ îçÓ ~Ü, y!òÜ, ≤Äî! , ! , ö Óç≈ö Ü, îÓ — TCP, OSI LayerÈÜÈ~Ó Transparent Layer !•ſy îÓ ſyòyÓ îi, Ü, yç Ü, îÓ îy îÜ, ~ÓÇ Inter ProtocolÜÈ~Ó ſ îD ~Ü, ſ îD Ü, yç Ü, îÓ ~ÓÇ ~Ü, ſſÓ !«, î, î, îf xyòyö ≤Äòyö ÓfÓfliy à î!i, , î%, î! î!âÈ— 3.6 ſyâ≈ , •z!Oö Search Engine , ~Ü, !ê, web-based ÓfÓfliy îy î, yÓ ÓfÓ•yÓ Ü, yÓ # îöÓ world wide-webÈÜÈ~Ó InternetÈÜÈ~ î Ü, yö î, îf áſ% îç , ö î!i, ſy•yîf Ü, îÓ — Google, Yahoo, msn !Ü, àÈ x!i, , ö!Ó !ä, î, search engine îy xyüÓ y !òöÓ yî, ÓfÓ•yÓ Ü, îÓ îy!Ü, — ≤Ä î!i, fÜ, !ê, Search EngineÈÜÈ~ !Ü, àÈ software îy îÜ, îyÓ y !ö îçÓ y•z scripts ä, y° y îi, ſ«, ü •î — ~•z software =!° îÜ, web crawler Óy web spider Óy bot , Óy •î — ~ îöÓ Ü, yç • ſüñfl! web îyÓ y Internet , á% îç á% îç ~Ü, website î!Ü, xöf website x!Öy ~Ü, !ê, link , î!Ü, xöf link , ~ !Öä, Ó î Ü, Ó î!i, Ü, Ó î!i, ö!%, ö ſÓ î, îf ſÇ@ Ä • Ü, îÓ ~ îö ÈSearch engineÈÜÈ Ü, ſü, k, Ü, Ó y— ~z ſſÓ ſÇà, !•î, î, îf î!Ü, •z Search Engine, ÈÜÈ~Ó Search Index î! , Ó •î — ÓfÓ•yÓ Ü, yÓ # îáo search engineÈÜÈ~ !Ü, àÈ áy îç î, áö î! , !ö xy î!° ~•z database !ê, Ó ſy î!•z ſÇ î!yà fliy, öö Ü, îÓ ö— ~Ü, çö î, yÓ !öçfl! website !ê, îÜ, search engineÈÜÈ~ î%_ (register) , Ó yá î!i, , öy îÓ ö— ~ î!i, î, y îÜ, î, yÓ website !ê, îÜ, search engineÈÜÈ~ á% îç , ö î!i, web crawlerÈÜÈ~Ó x î! , ö«, yî îyÜ, î!i, •î öy— ~Ó ü, î! îſ, yÓ website !ê, îÜ, Internet , ÓfÓ•yÓ Ü, yÓ # Ó y x!i, ſ• îç•z á% îç , öyî —

36 NSOU • SE-CO-21 Search EngineÈÜÈ~ î, îf áyçyÓ , ök, î! , îÜ, Ü, î!Ü, !ê, î!# î!i, ü, yà Ü, Ó y îy î ñ

füöÈÙÙÈ S1V Keyword Searching—~•z ,ökl,î, ſŒ^îî^Û, ſ% ,ö!Ó^!ä,î, ,ökl,î, – searched string ^î^Û, !Û, ä%È keyword , ^Ó^!äÈ !ö^îî^ ſ•z ſÇe^yhs^ ſŒ web page ,Œy^ ſ•z Çſ ſB, !•î, ſŒhfl Documents =!^Û, ÓfŒ•yŒ^Û, yŒ^#Œ^ ſyü^!ö î%, ^!• ö^!Œ^ ~•z Search Engine— S2V Concept Based Searching—KeywordÛÈ~Œ^ Œö^!• ~•z «^, ^!e Search Engine, searched string, ÈÛÈ~Œ^ Semantic analysis Û, ŒyŒ^ ^ä, <Ty Û, ^!Œ^ Œy Search stringÈÛÈ~ ~Û, ,e, y üy^!ö ~î, !Œ^ Û, ^!Œ^ Ä^ſ•z ſÇe^yhs^ î, ſf^ ,öç Û, ^!Œ^ – 3.7 Äî^y^, Äî^y•zî, Äîî^ Œ World Wide Web ,zrê, yŒ^!öê, ö!^ ſ!òÄ ≤Äy^! ~Û, •z x^îî≈ ÓfŒ•*î, •!^V– World Wide Web (www) xyſ^!• ~Û, =FäÈ ,ö!Ó^!È!Œy– www ~Û, !ê, Internet ≤Ä!%!_ !ù, !_Û, î, ſf ,ö!Ó^!È!Œy ÓfŒfly (Information system) ^!ây^!ö ſŒhfl î, ſf Œy web resource ^Û, ~Û, !ê, x!ù, ß^ ,ökl,î, ÈÙÙÈSŒouiform Resource Locator) myŒ^y !ä, !•î, Û, Œy ſŒçŒ– ~•z ſÛ, ° web resourceÛÈ=!^ hertext myŒ^y ~Û, x, ö^!Œ^ Œ^ ſ!D ſÇj, _ (interlinked) ~Œç URLÈÛÈ~Œ^ ſy•y^!ſf î, y^!öŒ^ InternetÈÛÈ~ äŒ!%^!ç ,öyÄî^y !y^! – ~•z ÓfŒfly^! î, ſf=!^ HTTP , ,ökl,î, ^!î, ≤ÄŒy!•î, •!^ ~Œç web browser öyÛ, software, ÈÛÈ~Œ^ üyöf^!ü ~•z ſÛ, ° web resource =!^Û, x!ù, !•î, Û, Œy ſŒçŒ, öŒ^ •!^ ~•z ſÛ, ° î, ſf=!^ !Œ!ù, ß^ web serverÈÛÈ~ ≤ÄÛ, y!çî, Û, Œy •!î^ !y^!Û, – web browser , Û, y!î, Ä•z ſÛ, ° web server , ~Û, ſ!D HTTP protocol , xö%ŒŒ^ Û, ^!Œ^ ^!yà^!y^!àŒ^ üyöf^!ü !ö!ò≈<T î, ſf xyŒ^Œ^ Û, ^!Œ^ !y^!Û, – World wide web , î, y•z !öî, yhs^•z Internet , ≤Ä!%!_ !öü≈, Œ^ î, ſf ,ö!Œ^ ^!È!Œy ≤ÄöyŒy, yŒ^# ~Û, !ê, x!î, í, zß^î, ÓfŒfly, öy– Hypertext Hypertext , ~Û, öŒ^!öŒ^ text ^!Û, xöf text, ÈÛÈ~Œ^ !^B, Œö, Û, ^!Œ^ ú, ^!• ~Û, !ê, text , ^!Û, ^!ſ•z !^B, ~!ö !ö!ò≈<T text, ÈÛÈ~ x!î, ſ•!ç•z , öŒäÈy^!öy ſŒçŒ, öŒ^ •!^ – Ted Netron, 1965ÈÛÈ~ ≤Ä!ü ~•z Çſ! è, Œ^ ÓfŒ•yŒ^ Û, ^!Œ^ ö– World Wide Web , ſyü, ^!fŒ^ ü)^!• ~•z hypertext. Hypertext Transfer Protocol (HTTP) ~!ê, ~Û, !ê, Application Layer, ÈÛÈ~Œ^ Protocol , ſy hypertext Œy hypermedia çyî, #!^ î, ^!ſfŒ^ !Œç, Œ^ î (distribution) ~Œç ſ•!y!äî, y (collaboration)ÈÛÈ~ ſç, ü– World Wide WebÈÛÈ~Œ^ !ù, !_z• HTTP.

NSOU • SE-CO-21 37 Hypertext Markup Language (HTML) Mark up language ~Û, öŒ^!öŒ^ Û, çö%fé, yŒ^ !ù, !_Û, text ≤Ä!e^! çyçî, Û, Œy ^!ây^!ö !Û, !Œöfy^!ſ ≤Ä!î, !ê, text ≤ÄÛ, y!çî, •!Œ^ ſ•z ſÇe^yhs^ !ö!ò≈çyŒ^# !ö!ò≈<T web page ! è, ^!î, •z !^! ,öŒç, Û, ^!Œ^ Œ^yáy •!^ ~•zŒ^* , ö !ö!ò≈çyŒ^# î, ſf xyŒ^Œ^ Û, yŒ^#Œ^ x^!ç, ſ ſB, !•î, !y^!Û, ~Œç ÓfŒ•yŒ^ Û, yŒ^# ~ö%î, ^!ſfŒ^ xyſ!yòè%, Û, •z ,öyö– Mark up language, text !Œöfy^!Œ^ Û, y^!ç ÓfŒ•*î, •!^ – ſ%, ö! Œ^!ä, î, ~Û, !ê, Mark up language • Hypertext Mark up Language Œy HTML. HTML, web documents , ſy web resource , =!^Û, web browserÛÈ~ ≤Äò!ç≈î, •ŒyŒ^ üî, Û, ^!Œ^ !ŒöfyÛ, ^!Œ^ !y^!Û, – 3.8 Äîî^ Œ Œy, zçyŒ^ Web Browser ≤Äy! !ü, ù, y^!Œ^ ~Û, !ê, software application. Web browser , myŒ^y xyŒ^Œ^y HTML ÓfŒ•yŒ^ Û, ^!Œ^ ~î, !Œ^ Û, Œy web page =!^Û, ^!ä^!î, Œy ÓfŒ•yŒ^ Û, Œy ^!î, ſç, ü •!^ – Web Browser web documentÈÛÈ~ ſB, !•î, html !ö!ò≈çyŒ^# , ö!≈^!Œ^, î Û, ^!Œ^ ñ^î, yŒ^ üy^!ö Œ^!ê, Ä^ſ•z, üî, Û, ^!Œ^ web document !ê, Œ^ !ŒöfyÛ, ^!Œ^ – Web Browser , ſyöyŒ^ î, y^!Œ^ ~Û, !ê, ÓfŒ•yŒ^ , ö!ÿyà# ÓfŒfly !yŒ^ üyöf^!ü xyŒ^Œ^y ~Û, !ê, ç!ê, Œ^ ÓfŒfly !Û, xhs^ Œ^y^!Œ^ Œ^!ä áçŒ^ ſ•!ç•z InternetÈÛÈ~ î, ſf xyöyö ≤ÄöyŒ^ Û, Œy ^!î, ſç, ü •z– 3.9 ſyŒ^yçç•z ~Û, Û, ^!Û, xyŒ^Œ^y ^!ſŒhfl !ŒÈ!îî^ çyö^!î, ,öyŒ^yü ſ=!^ •ÈÙÙÈÈ^ öê, Äî^yü≈, ſ ~Œç •zrê, yŒ^!öê, ÈÙÙÈURL, Œy, zê, yŒ^ñ •zrê, yŒ^!öê, ^≤Äy^!ê, yÛ, ° ſ%•zê, ñ •zî, z!öü, ü≈ !Œ^!ſyſ≈ ^y^!Û, è, yŒ^ſñ è, Δy™!üçŒ^ Û, ^!rê, Δy^ ^≤Äy^!ê, yÛ, ñ ſyã≈, •z!Œöñ òf Äî^y^, Äî^y•zî, Äîî^ Œ ~Œç Äîî^ Œ Œy, zçyŒ^ •zî, fy!ò– 3.10 xö%ç#°ö# SÛ, V Œ^! öŒ≈yã, ö# ≤Äÿç 1. URLÈÛÈ~Œ^ , ö%!Œ^y x!≈ •ÈÙÙÈÈ SÛ, V Uniform Resource Location Säv Uniform Resource Locator Säv United Resource Location Säv United Resource Locator

38 NSOU • SE-CO-21 2. TPCÈÛÈŒ^ x!≈° _____ – SÛ, V Transmission Commercial Price Säv Transmission Control Price Säv Transmission Commercial Protocol Säv None of these 3. ^öê, Äî^yÛ≈, ÈÛÈ~Œ^ xy!^î, ö !Œ^!Œöä, öy Û, ^!Œ^ IPV4ÈÛÈ~ IP Address =!^Û, Û, !^!ê, ^!ç#^!î, ù, çà Û, Œy •!î^!äÈ/SÛ, V 3!ê, Säv 5!ê, Säv 7!ê, Säv 10!ê, Säv ſÇ!ç, Æ ≤Äÿç 1. xhs^ ç≈y^!Û, /2. Switching Û, y^!Û, Œ^!Œ^/3. Router !Û, /Säv Œ^! , öyöü≈# ≤Äÿç 1. TCP ^!Œ^ =Œ^ çç, ö!≈ Û, yç=!^ Û, ^!Œ^ î, y

xy^!yã, öy Û, Œy çö– 2. Search Engine Œ^!î, !Û, ^Œy^!ê, ö/
www Œy world wide web , Û, #/3. URL Û, #/Web Browser Û, #/

NSOU • SE-CO-21 39 ~Û, Û, È Û È4 □ •z^!Œ^, è, Δ!öÛ, @^Äy•Û, ſjöÛ≈, ÓfŒfly, öy àè, ö 4.0 í, z^!jçf 4.1 ≤ÄhfllyŒy 4.2 E-CRMÈÛÈ~Œ^ öyŒ^y 4.3 E-CRMÈÛÈ~Œ^ ~Œç!ç<Tf 4.4 E-CRMÈÛÈ~Œ^ °ç, f ~Œç î, y! , ö!≈ 4.5 E-CRMÈÛÈ~Œ^ ſ%!Œöy 4.6 E-CRMÈÛÈ~Œ^ !e^!yü)Û, í, z, öyöy 4.7 ſ

yŒ^yçç 4.8 xö%ç#°ö# 4.0

í, z^!jçf ~•z ~Û, Û, !ê, ,

öyè, Û,

Œ^

yŒ^

öŒ^ •

z^!ê, Δ!öÛ, @^Äy•Û, ſjöÛ≈, ÓfŒfly, öy öyŒ^y äÈyí, ,yÄ xyŒ^ ^!Œ^!ŒÈ!îî^ xy, ö!ö çyö^!î, ,öyŒ^!Œö ſ=!^ •ÈÙÙÈÈ • •z, !ſ, xyŒ^ ~ÛÈÛÈ~Œ^ ~Œç!ç<Tf • •z, !ſ, xyŒ^ ~ÛÈÛÈ~Œ^ °ç, f ~Œç î, y! , ö!≈ • •z, !ſ, xyŒ^ ~ÛÈÛÈ~Œ^ ſ%!Œöy • •z, !ſ, xyŒ^ ~ÛÈÛÈ~Œ^ !e^!yü)Û, í, z, öyöy 4.1 ≤ÄhfllyŒy ÓfŒfly!^ Û, ≤Ä!î, ç, y^!öŒ^ ſyü, °f ≤Äy!üÛ, ù, y^!Œ^ !öü≈, Œ^ Û, ^!Œ^ á!ö^jy^!Œ^ Œ^ í, z, öŒ^ – î, y•z ^!Û, yö

40 NSOU • SE-CO-21 ÓfÓſy!Í Û, ≤Ä!i, x, y ãöÓ xöfi, ü ≤Äy!üÜ, Ü, yç, ° öi%, ö öi%, ö á!Ó jyÓ t@ Äy•Ü, ſÇ@ Ä• Ü, Ó y ~ÓÇ, ö%Ó ðöy á!Ó jyÓ t@ Äy•Ü, ö ðÓ Ó yáy– ſzçöf á!Ó jyÓ Óy @ Äy•Ü, Ó ſy ðſjçöÜ, Óçyl Ó yáy Ä öi%, ö á!Ó jyÓ Óy @ Äy•Ü, ſÇ@ Ä• Ü, Ó yÓ öi%, ö öi%, ö x!ü, öÓ í, z, öyl ≤Ä!ll yà Ü, Ó yÓ ~Ü, Ó!° x, ök, li, Ó Ó*, ö!Ó áyñ, ö!Ó Ü, öy Ä i, yÓ ſ!è, Ü, Ó*, öyl í xi, fhs ~Ü, !è, =Ó ðc, ö)≈ Ü, yç •ll òñyí, y! – ÍyÓ ÓfÓy!Ó Ü, öyü @ Äy•Ü, ſjçöÜ, #Í ÓfÓfliy, ööy (Customer Relationship Management) (CRM)– ÓfÓſy!Í Û, ≤Ä! i, x, yç=!° CRMÜÈ~Ó üyöf ðü @ Äy•Ü, Ó Ó ð!ä, ñ, öäÈ@ñ ä, y!öy ſÇe yhs ÍyÓi, #Í i, ſ ſÇ@ Ä• Ü, Ó ðÓ ñ ſzçÓ i, ſ ðü, öi≈y ðyã, öy Ü, Ó ð!Ö ſzçü, i, yÓ, öif Óy ſÓyÜÈ Ü, Ó!Ó Ó ð!ä, Ty Ü, Ó ð!Ö Íy ðü, i, y @ Äy•Ü, Ó Ü, y ð!ä @ Ä•Ü ð!yà Ä x, ö!° y!≈f •ll Ä!è, – ~z ≤Ä!è Í y=!° üyöf ðü ſÇfliy i, yÓ @ Äy•Ü, Ó ſ!D ~Ü, !è, ſ!ö!Óí, Ä ſ%ö%Ó ≤ÄſyÓ # ſjçöÜ, fliy, öö Ü, Ó ð!ü, ſ«ü •Í – e i, yÄ ~z üyöf ðü ſÇfliy Ü, i, yÓ, öäÈ@ñ x, öäÈ@ñ ä, y!öy Ä ≤Ä!ll yç!ö! i, yÓ Ü, ð!y Óf_ Ü, Ó ð!ü, öy ð!Ö – Ü, y!≈Ü, Ó # CRM ~zÜ, y!Ó ſÇfliy Ä i, yÓ e i, y ð!Ö ü ð!f ~Ü, è, y ſ%ö%Ó ſjçöÜ, Ó ſi%Ó ü ð!ü, y Ü, yç Ü, Ó – CRMÜÈ~Ó üyöf ðü ſÇfliy i, yÓ e i, y ð!Ö öyöyö ü) f!%_ (value added) ö!Ó ð!ÉÍy! ö!ü ſ«ü •Í Íy i, yÓ ſyü@ Ä# Ü, Óçy ð!Ö Ó ≤Ä!i, ð!y!ä, y! (competitive edge) ~!ä!l Ó y!ä – ÍyſfÜ, ÓfÓfliy Ó í, zß!ü, Ó Ä öi%, ö öi%, ö ≤Ä!%!_ Ó ÓfÓy!Ó Ü, ök, li, Ä e i, yÓ ≤ÄÜ, yÓ ð!ü, ð!ö x!öÜ, ö!Ó Ói≈, ö ð!ſ!äÈ– ÓfÓſy ~áo xyÓ xy!äÖ üi, ~Ü, !è, !ö!ö≈T çyl äyl ſ#üyÓk, ö! – ÓfÓſyÓ, ö!Ó!ö ſüñſ ſ#üy Ü, z x!i, e ü Ü, Ó ð!ü, ð!äÈ– ü, Ó ð!y!Ü, ſ#üyñ ſü!l Ó ſ#üyñ ſyü!çÜ, ſ#üy Ü, yö!Ü, ä%Èz xyÓ ≤Ä! i, Óſ, Ü, ö! – xyç Ü, Ó ~z i, ſ ≤Ä!%!_ (Information Technology)ÈÜÈÓ Í%!àñ Ü, jç%fè, yÓ í, z_ Ó!%!ä ÓfÓſyÓ ä, y!öyÈÜÜÈ S1V!ÓÿÁÓfy! ö ÓçyÓ S2V!ÓÿÁÓfy! ö e i, y ä, y!öy S3V!öÖ Ó y! Óf!i, i, ſÖ≈, í 24 x 7 e i, y ſjçöÜ, ſ%ö, i, Ó yáy– S4V!ÓÿÁÓfy! ö e i, yÓ!ÓÿÁſçxçö Ü, Ó y Ä i, y!Ü, x%%,] Ó yáy– i, üöz Ói≈, üyö Í%!äÖ e i, yÓ ä, y!öyÈÜÜÈ S1V ~Ü, Óy ð!Ö! ö!çÓ, öäÈ@üi, öif Óy ſÓy Óy ſyüöyö– S2V!ö!çÓ Óy!í, ð!ü, Ó!ſ ſyü@ Ä# ſjçöÜ, xöſſ, yö Ü, Ó y Ä!è, Ü, ſyü@ Ä#!öÖ≈yã, ö Ü, Ó y– S3V!ö!çÓ, öäÈ@üi, ſü!l ~z ſÜ, ° Ü, yç ſyüöyö Ü, Ó y– S4V!Ó y!Ó í, z! öyöö ſÇfliy=!° ſy!l ſÓ y!Ó ſjçöÜ, Ó yáy– NSOU • SE-CO-21 41 Öi≈, üyö Í%!äÖ ~z

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ö!Ó Ó!i≈, i, ö!Ó!fl!i, ð!ü,

öÓÓ*Í, ö e i, yÓ ſy!l ſ%ſjçöÜ, fliy, öö Ä i, yÓ ä, y!öy Ó%!è, ſzçü, e i, y!Ü, ſvT Ü, Ó y ~Ü, ö!ö!ä!hs Ó öyü E-CRM 4.2 ÈE-CRMÜÈ~Ó öyÓ iy ~Óöf!i, ö (electronic) Ä i, ſ ≤Ä!%!_ (Information technology) ÓfÓyÓ Ü, Ó ð!Ö e i, y ð!Ö ſ!D x!i, ſ•Íçz ſ%ö%Ó ≤ÄſyÓ # Ä ſ!ö, ö%ü, y!Ó ſ%ö, i, Óſ, ö fliy, öö Ü, Ó y!Ü, Ó!ö ~Óöf!i, ö @ Äy•Ü, ſjçöÜ, #Í ÓfÓfliy, ööy (Customer Relationship Mangement–CRM), – zré, yÓ ð!ü, ö üyöf ðü e i, yÓ ſy!l Íyà ð!yà Ü, Ó ð!ü, ä, y!öyÓ ÍyÓi, #Í i, ſ ſÇ@ Ä• Ü, Ó ð!Ö ſzçü, e i, y ſv!T xççö Ü, Ó y ~ÓÇ e i, yÓ ſ!D ~Ü, !è, xi, fhs Óf!_ äi, ſjçöÜ, Ó!Ó Ü, Ó y ä%Öz ſç •Í ~z ÓfÓfliy! – ~Ó ü, Ó ſÇfliy ſü, ° y!Ó ~ÓÇ ſ! è, Ü, ü, y!Ó i, yÓ ÓçyÓ ~Ü, Öç (marketing strategy) !ö≈, yÓ i, y, Ó ð!ü, ſ«ü •Í – E-CRMÜÈ~Ó ü)ÈÜÈ~ xy!ä ≤Ä!%!_ ö!Ó Ü, yè, y!üy ð!ü, zré, yÓ ð!öè, ñ Ü, jç%è, yÓ ñ zÈÜÈ üñ Wired ~ÓÇ Wireless TechnologyÈÜÈÓ Ó† Ä xyÓ!çfÜ, ÓfÓyÓ – E-CRMÜÈ~Ü, ö%z ü, y!ä ü, yà Ü, Ó y Íy! – ÍyüÈÜÜÈFront End ~ÓÇ Back End. Front-EndÈÜÈ~ Íy!Ü, ~Ü, !è, Web Based Interface ÍyÓ ſy•Íſf e i, y ~z ÓfÓfliyÓ ſ!D Íyà ð!yà Ü, Ó ð!ü, öy ð!Ö – xyÓ Back-EndÈÜÈ~ Íy!Ü, Database, Íy!ö Data Ware housingÈÜÈ~Ó üyöf ðü ~zçÓ i, ſ ſM, È! Ü, Ó ð!ü, Ó yáy •Í – i, yz E-CRMÜÈ~Ü, öÓ y Í!ü, öy ð!Ö Í!~!è, ~Ü, !è, ≤Ä!%!_ !öü≈, Ó z!Ü, è, Δ!öÜ, ÓfÓfliy Íy e i, y ſv!T ~ÓÇ i, yÓ ä, y!öy!Ü, °ç, f Ó!ä e i, yÓ i, ſ ſÇ@ Ä• Ü, Ó ð!Ö i, y!Ü, !Ó!ÿ'È! Ü, Ó Ä @ Äy•Ü, ð!Ö ſ!D ~Ü, è, y ſ%ö)Ó ≤ÄſyÓ # ſ%ö, i, ſjçöÜ, fliy, öö Ü, Ó – 4.3 E-CRMÜÈ~Ó ~Ó!çTf E-CRMÜÈ~Ó!Ü, ä%È ~Ó!çTf xy!äÈ Íy ~z ÓfÓfliy!Ü, xöf xö%Ó*, ö ſÇfliyÓ ü ð!fÄ ~Ü, fl!Ü, #Í ü!≈yöy ≤Äöyö Ü, Ó ð!ü, ð!äÈ– ~Ó ~Ó!çTf=!° ÈÈÜÈÈ (1) ~Óöf!i, ö ≤Ä!%!_ Ó Ó† ÓfÓyÓ (Use of Electronic technology) zré, yÓ ð!öè, Ä Ä!l Ó ſy!ü≈, ſ!Ü, ÓfÓyÓ Ü, Ó ð!ü, ſÇfliy Ä e i, yÓ ü ð!f xi, fhs ſç ſjçöÜ, fliy, öö Ü, Ó y Íy! – Front End Íyü Ä!l Ó ſy•zè, ÈÜÈ~Ó üyöf ðü i, ſ ſÇ@ Ä• Ü, Ó ð!ü, y Data Wavrhouse, ÈÜÈ~ üç%í, Ó yáy •Í Íy, ö!Ö! Ó!ÿ'È! Ü, Ó!ö≈T @ Äy•Ü, i, ð!f, ö!Ö!ü, Ü, Ó y •Í –

42 NSOU • SE-CO-21 (2) fll'Ç!e'Í ÓfÓfliy (Automatic system) !Ó!ù,ß" fll'Ç!e'Í ÓfÓfliy ^lùöÈUÙUÈAutomatic Phone reply, Email-Reply, real time chatUÙÙÈ~•z ÑÜ,° ≤Ä!%!_ Ó üyöf'lü ^e'í,yÓ Ñ'ÍD í,zFä,üy'ÍöÓ Ñ!è,Ü, ^lyàyllyà ÑÜ,Ó•Í - ~l'í ÑÇfliyÓ ≤Ä!l, ^e'í,yÓ ù,Ó Ëly ~ÓÇ !Óÿyÿ Ó!ò≈, •Í - (3) Ñ#üy•#ö ^lyàyllyà üyöf'ü (Unlimited communication channel) ~•z ÓfÓfliyÓ üyöf'lü ^e'í,y fliyöñ Ü,y'ñ üü! ÈUÈ~Ó Óyöy xli,e'ü Ü, ^ÍÓ 24 x 7 á^è,y láö ≤Ä!l'ÿçöñ ^lùö ≤Ä!l'ÿçö ÑÇfliyÓ Ñy'Íl'í,l'f xyöyö ≤Äöyö Óy ^lyàyllyà fliy,öó Ü,Ó ^l'í, öy'ÍÓ - ~l'í, ÑÇfliyÓ Ñy'Íl'í ^e'í,yÓ Ó!l,ö Ñ%ò%Ó ≤ÄÿyÓ #ñ ^è,Ü,ÿz Ä ò,i,ç, ^l'ÍÜ, ò,i,ç,í,Ó •Íl'í Ä!è,ç - (4) Ñ!ßl'ç, ÓfÓfliy (Integrated System) ~•z ÓfÓfliyÓ üyöf'lü ^e'í,y ^ay!l, ÑÇfliyÓ Ñy'Íl'í e'üyà, í,l'f xyöyö ≤Äöyö Ü,Ó ^l'í, Ü,Ó ^l'í, ~Ü, Ñü!l'í, öif í,zí,öyöó, ök,l'í (Product development process)ÈUÈÓ xöfí,ü xÇ!çöyÓ •Íl'í Ä!è,ç - ~•zÜ,y'ÍÓ ^e'í,y !ò!ç ÑÇfliyÓ xÇÇ •Íl'í Ä!è,ç - ~•zÓ*ç ÑÇl'í_ Ü,Ó íl'í, í,zß'í, Ä ò,i,ç, •Í ^e'í,y Ñv<T Ä ÓyçyÓ ^Ü,Óç° (Marketing strategy) í,l'í, í,zß'í, Ä llyl'í •Íl'í Ä!è,ç - 4.4 E-CRMÈUÈ~Ó °ç,f ~ÓÇ í,y,l'í,ö!è E-CRM,ÈUÈ~Ó üyöf'lü ÑÇfliy í,yÓ ^e'í,yÓ, öäÈ@ñ x,öäÈ@ Ä ä,y! öy'ÍÜ, Ñ!è,Ü, Ü, ^ÍÓ !ä,!,í, Ü,Ó ^l'í, öy'ÍÓ - ÑÇfliy í,yÓ ^e'í,y'ÍÜ, xyÓ Ä üö!llyà ÑÜ,y'ÍÓ, ö!è~ÍÓç,í,Ü,Ó ^l'í, öy'ÍÓ Ä!è,Ü,ü,y'ÍÓ Ó%é, ^l'í, öy'ÍÓ - E-CRMÈUÈ~Ó üyöf'lü ÑÇfliy í,yÓ, öif Ñj'l'í, ^e'í,yÓ öyÓ iy xö%öyÓ Ü,Ó ^l'í, Ñ«,ü,í Ä ÑzÜ,í,yÓ, öifÈUÈ~Ü, ^l'í,Ü,Ó ^l'í, öy'ÍÓ - í,yz ~Ü,!è, Ü,y!èÜ,Ó # E-CRM,ÈUÈ~Ó °ç,f Ä í,y,l'í,ö!è •ÈUÙUÈ (1) öi%,ö ^e'í,y'Í%_ Ü,Ó y !Ó!ù,ß" Web-based ≤Ä!%!_ Ó üyöf'lü fliyöñ Ü,y' ~Ó Óyöy xli,e'ü Ü, ^ÍÓ öi%,ö öi%,ö ^e'í,yÓ Ü,y'ÍàÈ,ö!Ó ^ÍÓçö Ñçç •Í - ~l'íç, ^le !Ó!ù,ß" Ñyü!çÜ, üyöf'ü=!ñ Website, sms, e-mail ÓfÓ•yÓ Ü, ^ÍÓ ^e'í,y'ÍÜ, Ñyü!çÜ, xyÜ, <T Ü,Ó y xí,fhs" Ñçç •Íl'í Ä!è,ç - (2) ^e'í,y ö'ÍÓ Ó yáy E-CRM,ÈUÈ~Ó üyöf'lü ÑÇfliy í,yÓ ~Ü, ~Ü,!è, ^e'í,yÓ, öäÈ@ñ x,öäÈ@ñ ä,y!öy ^,ö!l'í, Óf!_äi,í,l'f ÇçÄ•Ä !Ó!ÿ'Él'í Ü, ^ÍÓ ≤Ä! í,l'í, ^e'í,y Ñj'l'í, öyÓ öy'í,Ü,Ó ^l'í, Ñ«,ü,í - ÑÇfliy NSOU • SE-CO-21 43 í,yÓ ^e'í,y'ÍöÓ Óf!_äi,ü,y'ÍÓ ~ÓÇ Ñyü!çÜ,Ü,Ó *^l'í,ö ü,yÓöyñ ä,y!öyñ xö%ü),l'í Ä xy'ÍÒà'ÍÜ, x!òÜ, =Ó çc lo'Íl'í ü!èyòy !ò!l'í, öy'ÍÓ Ó!è ^e'í,yÓ Ñ'ÍD ò,i,ç, Ä àù,#Ó Ñj'öÜ,ç, fliy!öi,ç, í,l'í, öóÓ! ï≈,l'í, ç Äy•Ü, ^l'íöÓ xyö%äi,f (Customer loyalty) ^Ü, çyl'í, Ü, ^ÍÓ x!èy! ^e'í,y ÓyÓ ÓyÓ ÑÇfliyÓ Ü,y'ÍàÈ•z ! ú, ^ÍÓ xy'Íÿ - ^e'í,yÓ Ü,y'ÍàÈ ÑÇfliyÓ !Óÿyÿ ^llyàf,í,y,Ó!k,ç, öyl'í - (3) =iüyö !ö!y,í,Ü,Ó í (Quality Assurance) ^e'í,yÓ ä,y!öy xö%l'í # Ñ!è,Ü, Ñü!l'í Ñ!è,Ü, í,l'f xyöyö ≤Äöyö Ü,Ó y l'í,Ó ^e'í,yÓ Ñ'ÍD Ñj'öÜ,ç, fliy,ö'ÍöÓ ^«, ^le E-CRM ~Ü,!è,ç, xí,fhs" !òèç,Ó ^llyàf ÓfÓfliy •Íl'í Ä!è,ç - E-CRMÈUÈ~Ó myÓ y ç Äy•Ü, Ñj'ö'ÍÜ,ç, (Customer Relationship)È x'ÍöÜ, í,zß'í, Ü,Ó y ÑÜ,Ó•Í - (4) ^Ü,Óç° (Strategy) !Ó!ù,ß" !öÓ #ç,y (Survey), ≤ÄÿçyÓ!ñ, öÓ yüç≈ (Suggestion), ö%öÈü)fy! ö (Reviews), x!ù, ^llyà (Complaints)ÈUÈ~Ó üyöf'lü e'üyà, Feedback @Ä•Í,Ü,Ó y Ä í,y! Ó!ÿ'Él'íÜ, üyöf'lü ÑÇfliy í,yÓ ^e'í,y=!Ó ü!öyü,yÓ Ó%!è, !ö!l'í, ö!Ó ^l'Él'íÓy e'üyß'Íl'í, í,zß'í, Ñyö'Íö Ñ«,ü,í Ä!öi,f öi%,ö Óy í,zß'í, öif Óyçy'ÍÓ xyö'l'í, Ñ«,ü,í - l'y ≤ÄÜ,yÓ hs'ÍÓ ^e'í,y ä,y!öy'ÍÜ, Ñv<T Ü, ^ÍÓ - ~Ó ú, ^l'í ^e'í,y ÑÇfliyÓ Ñ'ÍD Ñj'ö, l'y'ÍÜ,ç - (5) Promoting Cross Selling ^e'í,yÓ ä,y!öy Ñj'l'í, Ñj'ö!èç K,yö l'yÜ,yÓ ú, ^l'í ÑÇfliyÓ, ö'Íç, x'ÍöÜ, Ñü!l'í,ü,yÓ öyöy öÓ ^l'íöÓ, ö'Íl'ífÓ (Product Range),ÈUÈ~Ó ü!öf ^l'ÍÜ, ^e'í,yÓ, öäÈ@ü,ç, Óy,ö!Ó,ö)Ü, Óy xöfyöf Ñyüç Ä#Ó ≤Ää,yÓ Ü,Ó ^l'í, Ñ«,ü,í - 4.5 E-CRMÈUÈ~Ó Ñ%!öy ^e'í,yÓ Ñ'ÍD ò,i,ç,ñ Ñ%ò) ≤ÄÿyÓ # Ñj'öÜ,ç, fliy,öó Ü,Ó y E-CRMÈUÈ~Ó ≤Äy!üÜ, Ü,íç,Óf - Ü,y!èÜ,Ó # E-CRM Ñj'l'í, ÑÇfliy ^ÍÓfÓ•y! ÓÜ, Ñ%!öy=! ^ü,yà Ü, ^ÍÓ í,y !ö!ä, !ÓÉl'íò í,z'ÍÖ'á Ü,Ó y •ÈÈUÙUÈ (1) Pro-active on-time marketing E-CRM, ^e'í,yÓ ä,y!öy Ä ü!öyü,yÓ Ó%!è, Ñ!è,Ü, Ñü!l'í Ñ!è,Ü, í,l'ífÓ xyöyö ≤Äöyö Ü, ^ÍÓ ^e'í,y Ñj'ö'ÍÜ,ç,Ó ≤Äüç,í, í,zß'í !, Ñyöó Ñçç Ü, ^ÍÓ - ^e'í,y,ö!Ó!ä,!,í, xí,fhs" Ó!èç, Ä!yÓ öÓ çö ^e'í,yÓ e'í ç,ü,í y Ä e'Í !Óöfyÿ xö%l'í # ^e'í,yÓ xyà!ü e'Í, ö!Ó Ü,öy xyàü xy@yç 44 NSOU • SE-CO-21 Ü, ^ÍÓ - ÑzÜ,í, !Ó!òè ^e'í,yÓ Ü,y'ÍàÈ ^zÜ,ö ö'Íl'ífÓ ≤ÄÿyÓ Ü,Ó y xí,fhs" ÑÓ Ä Ñçç •Í - ~•zÜ,y'ÍÓ ÑÇfliy ^e'í,yÓ Ü,y'ÍàÈ e'üyà, !öi,f öi%,ö, öif ~ÓÇ,ö!Ó ^l'Él'íÓy ÑÇe'yhs" í,l'f á%Ó Ñ!çç •z, öÖÑàÈ ^l'í, öy'ÍÓ - (2) Ü,y!èÜ,Ó # Ófí (Cost-effective) •z'ÍÜ,è,Ä!òÜ, üyöf'lü ≤Ää,yÓ Ä öi%,ö ^e'í,y xö%ÿç,ö Ä ÇçÄ ÄÜ,Ü,Ó y xí,fhs" Ñçç •Í - í,ò%,ö!Ó ^zÜ, ^e'í,yÓ Ñ'ÍD ^lyàyllyà Óçyl'í Ó yáy ~ÓÇ í,y'ÍÜ, ÓyÓ ÓyÓ e'Í Ü,y'ÍÓ ^zÜ, ÑÇfliyÓ Ü,y'ÍàÈ l'ü, !Ó ^l'í xyöy á%Ó x' áÓ ^l'ä, •z ÑÜ,Ó•Í - E-CRM Óf!l'í, ç, ök,l'í, ^l'í, ~•z !Ó,ö% ^e'í,y ü,ç # ^ÍÜ, ö'ÍÓ Ó yáy Óy í,y'ÍöÓ Ñ'ÍD ^lyàyllyà fliy,öó Ü, ^ÍÓ í,y'ÍöÓ ä,y!öy Ñj'ö'ÍÜ,ç, K,yí, á%Óz Ófí Óç ~Ü, !è, ÓfÓfliy - E-CRMÈUÈ~Ó ú, ^l'í ~ÍÜ, Óy'ÍÓ ^Ü,yö Ñj'ö%ä Ñyç,y'í, öy l'á'Íl'í ~Ü, !è, Í!sfÓ üyöf'lü !Ó,ö% ÇçÄÜ, ^e'í,yÓ Ñ'ÍD xí,fhs" Ü,ü áÓ ^l'ä, àù,#Ó Ñj'öÜ,ç, fliy,öó Ü,Ó y ÑÜ,Ó•Í - (3) Ñü!l'í Ñyó!l'í (Time Saving) E-CRM, !öü%,ç,ü,y'ÍÓ x!ÓÓ yü Ü,yç Ü, ^ÍÓ ä,y ~Ü, !è, fll'Ç!e'Í l'y!sfÜ, ÓfÓfliy - ~•z ÓfÓfliy ÑÇfliyÓ ^e'í,y'ÍöÓ 24 x 7 x 365á^è,y !öÓ !Ó!FäÈß, ö!Ó ^l'Él'íÓy ≤Äöyö Ü, ^ÍÓ ~ÓÇ Ñühfll'í ^lyàyllyà ≤Ä!e'Í yè,yz á!è, ~Ü, !è, virtual, ö! Ó'ÍÓ!ç - ú, ^l'í ~•z ÓfÓfliy! á%Ó x' Ñü!l'í ^e'í,y ^ay!çTÓ ~Ü, Ói,ç, xÇç'ÍÜ, ö!Ó ^l'Él'íÓy ≤Äöyö Ü,Ó y ÑÜ,Ó•Í - (4) Space Effectiveness E-CRM Virtual, ö!Ó ^ÍÓ!ç Ü,yç Ü, ^ÍÓ Ó!è ~Ó ^Ü,yö fliy,ö,ö!Ó !öÓ ü!öf Ñ#üyÓk, ö! - ~Ü, !è, é,Í!sfÓ üyöf'lü ^ÍÜ,yö ç Äy•ÍÜ,Ü,Ó Ñ'ÍD í,yÓ fliyö Ü,y'Ó Óf!l'í, Ñj'öÜ,ç, fliy,ö'ÍöÓ x,öÓ öyüç• E-CRM - (5) Customised Solution E-CRMÈUÈ~Ó üyöf'lü çö% ^Ü,yö ~Ü, !è, !ò!èç<T ÓyçyÓ l'y ^e'í,y ^lly!l,ç, ö!ñ ~ÍÜ, Óy'ÍÓ !ò! èç<T ~Ü, !è, ^e'í,yÓ ä,y!öyñ ü!öyü,yÓ Óy í,yÓ, öäÈ@ñ x,öäÈ@!öÜ,ü)Ü, ^l'ÍÜ, öyà, öyÄ! y ÑÜ,Ó•Í - ~Ó ú, ^l'í ~ÍÜ, Óy'ÍÓ !ò!èç<T ^e'í,y'ÍÜ, í,yÓ, öäÈ@ü,ç, öif Óy,ö!Ó ^l'Él'íÓy !ò!l'í, Ñ«,ü,í ÑÇfliy - ~•zÜ,y'ÍÓ ~ÍÜ, Óy'ÍÓ Óf!_äi,ç, öäÈ@ x,öäÈ@!öÜ

Ó í z ç ö Ó ! ö ü ≈ ç Ó Û ã Ì Ó ~ Ü ! ö ð ≈ < T

ö!Ó~!É!ÖyÓ ç!Ó~!ÖÇ §!<T Ü ç ÌÓ E-CRM íy ç!Ó~!Ç!É!x!öÜ ç e'í,y §v!<T Ä §ÇfliyÓ ≤Ä!í ç e'í,yÓ ! ÖÝªhfllí,y^!Ü ç ã Ì Ó ã Ì Ó =í Öy!í ç ã Ì Ó ã Ì Ó – NSOU • SE-CO-21 45 (6) !öÓ!Ó!FäÈß Ìyàÿ Ìyà E-mail, chat, websitesÈÜÈ~Ó myÓ y e'í,yÓ § Ì Ö !öÓ!Ó!FäÈß Ìyàÿ Ìyà Ó yá § Ö Ó ç ö Ó • í – ú ç Ì Ó §ÇfliyÓ ≤Ä!í ç e'í,yÓ ! ÖÝªhfllí,y Ó !k ç öyl ~ ÖÇ e'í,y ≤Ä!í ç fÜ ÖyÓ e'Í Ü ç Ì Ó §ÇfliyÓ Ü ç Ì Ó ã Ì Ó xy Ì Ö – (7) ! ÖÝªy § Ìyà f í,y E-CRM ~Ü ! è fllí Çle Í Ìy!sfÜ ç ö k ç lí • Ä! y! ~!è ç ~Ü ! è !öü%≈ ° (Error-free) Ó f Ö fliy – ú ç Ì Ó E-CRM Ó f Ó • y Ó Ü ç Ì Ó # §ÇfliyÓ ≤Ä!í ç e'í,yÓ ! ÖÝªy § Ìyà f í,y Ìü Öy Ì í ç Ì ü ! ö § Ç fliy Ó ≤Ä!í ç ! ÖÝªhfllí • Ì í ç ö Ì í ç – 4.6 E-CRMÈÜÈ~Ó ! e'Í yü)Ü ç í z ç öy ç ö ~Ü ! è § Ü ç Ü ç y!≈Ü ç Ó # E-CRMÈÜÈ~Ü ç Ü ç í,y =! !ö!ð≈<T ! e'Í yü)Ü ç í z ç öy ç ö ÈÜÈ~ ü ç yà Ü ç Ó y Íy! – ÌüöÈÜÜÜÈ (1) Ó f Ö fliy ç öy Ó §y•y!f Ä « ç f (Management support and Vision)ÈÈ Ì Ì Ü ç y Ö E-CRM ç!Ó~!É!Öy ≤Ä!í ç Ì Ö Ó ~ « ç Ì è §ÇfliyÓ ç!Ó~!ä ç öü! ç!Ó~! §#ü ç ç!Ó~! §ü ç §j! í ç §!è ç Ü ç öy Ó öy ~í ç!Ó~! Ü ç Ó y Ä í ç y Ó í z ç ö Ó !ù ç!_ Ü ç Ì Ó §!ö! ð≈<T « ç f fliy ç ö Ü ç Ó y ~Ü ç yhs ç Ó ç Ó # ~Ü ! è ! Ö È Ì – E-CRM ≤Ä!í ç ö ≤Äy!üÜ ç hfllí Ö Ó f Í Ö Ç – í ç y ç ç! Ó ~ ä ç y Ü ç ü ç # Ö §!f!öçT öy Ó öy Ä « ç f §!ö!ð≈<T ÌyÜ ç y ~Ü ç yhs Ü ç yüf – öiç Öy ~!è Ó f Í Ö Ç • Ì í ç çy Ì Ó – ç! Ó ~ ä ç y Ü ç ü ç # Ö ç Ü ç =! §!è Ö !ù ç!_ Ì í ç í ç y Ó • í ç f ~í ç!Ó~! Ü ç Ì Ó – ÌüöÈÜÜÜ SÜ ç V §ÇfliyÓ e'í,y Ü ç y Ó y SáV §Çfliy E-CRMÈÜÈ~!Ü ç !Ü ç !ö!ð≈<T Ü ç yç Ü ç Ó Ì Ó – SáV E-CRM §ÇfliyÓ e'í,y Ì Ü ç §ÇfliyÓ xyü ç fhs Ó # í ç ç! Ó ~ ä ç y Ü ç ü ç §y Ì Ü ç í ç y ~ÖÇ !è ç Ü ç Ü ç yly! §Ç ç ö _ Ü ç Ó Ì Ó – ~ÖÇ SáV í ç y Ó ç ö f !è ç Ü ç !Ü ç Ü ç ≤Ä!í ç _ Ó §y•y!f ! ö Ì í ç • Ì Ó – í ç ö % ç!Ó~! xi ç fhs ç Ó ç Ó # Ì ç §ÇfliyÓ ç!Ó~! ä ç y öü! ç # Ó E-CRM ≤Ä!í ç ö §j ç Ì Ü ç !ö!Ç í ç z!y!•í • Ä! y ~ÖÇ §ÇfliyÓ § Ö ≈ hfllí Ö Ó E-CRM Ó f Ó • y Ó Ì Ó í ç z!y! ≤Ä ç öy Ü ç Ó y – E-CRM ≤Ä!í ç _ !öü ≈ ç Ó ~Ü ! è ç öiç ç Ö f Ö fliy – ç! Ó ~ ä ç y Ü ç ü ç # Ö ç í ç z!y! ≤Ä ç öy ç ç öy Ì Ó §Ü ç ü ç y ö ! §Ü ç 46 NSOU • SE-CO-21 ≤Ä!í ç Ö Ç Ü ç í,y ò)Ü ç Ü ç Ì Ó §Çfliy Ì Ü ç ~Ü ç öiç ç Ö f Ö fliy! í ç _ Ó Ì ä è y Ì ç Ä í ç y Ó §j ç)í ≈ °yü ç í z ç ö Ì ü ç yà Ü ç Ó Ì í ç – (2) e'í,y x!ü ç K ç í,y (Customers Experiences) E-CRMÈÜÈ~Ó §yü ç f !öü ≈ ç Ó Ü ç Ì Ó e'í,y Ó x! ü ç K ç í,y Ì Ü ç =Ó ç c ã ò Ä! y Ó ü ç ö f Ìü – E-CRMÈÜÈ~Ó ü ç ö f Ìü í ç y Ó e'í,y Ó ä ç y!•öy Ì Ü ç §!ö!ð≈<T Ü ç Ì Ó Ä ã ç zü! ç e'í,y Ì Ü ç ç!Ó~! É!Öy ã ò Ä! y Ó ã ç Ty Ü ç Ì Ó – ~z e'í,y ç!Ó~! ä ç lí ç lí ç y §!ö!ð≈<T • í ç §ÇfliyÓ ç ö f Öy ç! Ó ~ ä ç y Ü ç ü ç y ç e'í,y Ó ç ä È Ì Ö • Ì í ç Ä!è ç ~ÖÇ §ÇfliyÓ ≤Ä!í ç e'í,y Ó ~Ü ç ≤ÄÜ ç y Ì Ó Ó ! ÖÝªhfllí,y ç ß ç y! – í ç y ç e'í,y Ó Ü ç y ä È Ì Ì Ü ç ≤Äy!Æ x!ü ç K ç í,y Ä í ç f §ÇfliyÓ Ü ç y Ì ä È á ç Ö z =Ó ç c ç)í ≈ ~ÖÇ ~z e'í,y x!ü ç K ç í,y z E-CRMÈÜÈ~Ó §yü ç Ì f Ó ü) ç ä ç y!Ü ç yç!_ – (3) §Ü!ß!í ç § Ì y!äi ç yü)Ü ç ≤Ä!Ü ç Í y (Integrated Colaborative Process) E-CRMÈÜÈ~Ó xyÓ ~Ü ! è ç Ü ç y!≈Ü ç Ó # ü) ç !üÜ ç y • e'í,y Ì Ü ç §Çfliy í ç í ç z! ç öy ç ö ≤Ä!e'Í y Ó ≤Ä!í ç !è ç hfllí Ö Ó §Ç ç ö _ Ü ç Ó y e'í,y Ó ä ç y!•öy Ó Íy Ö í ç #! í ç f ç ä È Ì Ö x ç ä È Ì Ö xyÜ ç yA ç y Ó Ü ç y §ÇfliyÓ §ühfllí ! Öü ç y Ì ä ç ç Ö Ì Ì ä È ã ò Í Ìy Ì í ç §ÇfliyÓ §ühfllí ! Öü ç y Ì ä ~Ü ! è ç §Ü!ß!í ç ≤Ä!ä ç TyÓ ü ç ö f Ìü e'í,y Ì Ü ç §j ç)í ≈ Ó * í ç ö sv<T Ü ç Ó Ì í ç çy Ì Ó Ä í ç y Ó Íy Ö í ç #! ç ä ç y!•öy Ó xyÜ ç yA ç y Ì Ü ç ç!Ó~! ç)í ≈ Ü ç Ó Ì í ç çy Ì Ó – e'í,y Ó ä ç y!•öy Ì Ü ç í ç y Ó ç)í ≈ §j ç y ç ≤Ä ç öy ç Ü ç Ó y í ç á ç z § Ö Ó • í ç Í á ç §ÇfliyÓ §ühfllí ! Öü ç yà ð ç ü ç e'í,y §v!<T Ó ç)í ≈ §Ü!ß! Ì Ü ç yç Ü ç Ì Ó – (4) í ç f ü ç y! ç y Ó (Data Base) E-CRMÈÜÈ~Ó xö f í ç ü) ç í ç z Ì ç f ~Ü ! è ç !öü%≈ ° ç Äy•Ü ç í ç f ü ç y! ç y Ó (Customer Database) Ì í Ó Ü ç Ó y Ä í ç y Ó Ó « ç y Ì Ó ç í ç y – ~! ç Ì è E-CRMÈÜÈ~Ó Ü ç yç • ç Äy•Ü ç í ç f ü ç y! ç y Ó (Customer Database)ÈÜÈ~Ó í ç f Ì Ü ç ! Ö!ÿ!É!í Ü ç Ì Ó í ç y Ì Ü ç í ç Ì f ç!Ó~! Ü ç Ó y ~ÖÇ Ì ç z ç Äy•Ü ç í ç Ì f Ó (Customer Information)ÈÜÈ~Ó í ç z ç ö Ó !ù ç!_ Ü ç Ì Ó e'í,y §j! í ç §ü f Ü ç öy Ó íy ~í ç!Ó~! Ü ç Ó y ~ÖÇ Ì ç z ç öy Ó íy Ì Ü ç §ÇfliyÓ ≤Ä! í ç !è ç ! Öü ç y Ì ä í ç ly xy ç ç ≈ ài ç y Ì Ó §ÇfliyÓ ≤Ä!í ç !è ç Ü ç ≈ ä ç y! Ó Ó Ü ç y Ì ä È ≤Ä!í ç yç Ì ö ç!Ó~! Ö Ç öy Ü ç Ó y Íy Ì í ç e'í,y §j! í ç Ì ç z ç y Ö Ü ç y Ì ç °y! ä Ì í ç §Çfliy !ö!ð≈<Tü ç y Ì Ó e'í,y Ó ç ä È ç ü! ç §yü ç Ä # í ç z! ç öß Ü ç Ó Ì í ç § ç ü ç í – xyÓ y Ó ~z í ç Ì f Ó í ç z ç ö Ó !ù ç!_ Ü ç Ì Ó z e'í,y Ì Ü ç í ç y Ó ä ç y!•öy xö%Íy! # §ÇfliyÓ ! Öü ç ß ç ö f f yü ç Ä # §j! í ç ! Ö!Ó ç ≤Ä!í ç yç ç #! í ç f ç!Ó~! Ö Ç ç Ü ç Ó y § Ö Ó • í – ~! ç e'í,y x!ü ç fhs í ç z ç ö Ü ç í ç • í ~ÖÇ ! Öü ç ß ç ö f f yü ç Ä # Ó í ç Ì f Ó !ù ç!_ Ì í ç !ö!Ç Ì Ü ç §Ü ç Ü ç Ó Ì í ç çy Ì Ó ~ÖÇ !ö!Ç Ó ä ç y!•öy §j! í ç §j ç)í ≈ Ó * í ç ö Ä! y!Ü ç Ó • y Ä Ì ä ç í ç • Ì í ç § ç ü ç í –

NSOU • SE-CO-21 47 ú, î° Ŝçfliy ~ÓÇ ê'î,y í,zú, î° •z í,z,öÜ,î, •î° ~ÓÇ ~Ü,î,ê, í,zÍÜ,çT üy îöÓ° ,ö!Ó° ^ÍEÍÖyÓ° xÇÇ#öyÓ° •î° Ì° Ä îê, - İy ~•z @ Äy•Ü, K,yö ù,yÍ,yÓ° (Customer Knowledge base)ÈÜÈÖ° xö%,ö!fliî, î° Ì° Ü,yöü î° •z ŜÖ, Ö,öÓ° •î° öy- xyÓyÓ° İlyİÜ,y İÖ Ö° «,îy İÖ«,î #ö î, İİfÖ° í,z,öÓ° Ü,yç Ü, Ö° î° e#î,ê, ö)î≈ Ü,y İçÓ° Ŝ,İ<T •î° ~ÓÇ İ,y ê'î,yÓ° ä,y!öy Ŝjô İİ, ü%, ° öyÓ° öyÓ° çß\!ò î° , öy İÖ° - ú, î° ~•z @ Äy•Ü, K,yö ù,yÍ,yÓ° (Knowledge base) =k, ~ÓÇ fİFäE •Äİ° y xöfî,ü ~Ü,î,ê, !ÓEİİ° - İ,y•z Customer DatabaseÜÈ~Ó° Ö° «,îy İÖ«,î xî, fhs° çÓ° Ö° # ~Ü, ! ê, !ÓEİİ° È- ~•z ç İöf E-CRM, Dataware housing, Data mining, Sales force Automation ~•z ŜÜ, ° xyö%!öÜ, ≤Äİ%!_ ^İÜ, ÓfÓ•yÓ° Ü, İÖ° ê'î,yÓ° Ŝ İD ~Ü,ê,y xî, fhs° xyö%!öÜ, ≤Äİ%!_ !ù, !_Ü, ñ e#î,ê, !Ó!ö Óf!_ àî, İyà İlyà ÓfÓfliy à î° , î° y İ° İy Ŝçfliy Ä ê'î,y í,zú, İ° ç«, İÜ, •z e İ° !Óe' İİ° Ö° Öyçy İÖ° ≤Äİ,ò!@mî,y ü)°Ü, Ŝ%!Óöy ≤Äöyö Ü, İÖ° - (5) ≤Äİ%!_ (Technology) xyö%!öÜ, Ŝü İİ° ≤Äİ%!_ ^ «, îê xü), î, (ö)Ó≈ í,zß İİ, E-CRM í,z İjçf, (ö)Ó° İİ° ü)° ä,y!°Ü,yç!_ - ≤Äİ%!_ Ö° ~•z Ŝyüyöf Ŝy•ylf Ófli,î, ÓfÓŜy!Ü, çök,İ, Ö° ~•z İ, •y!ŜÜ, !ÓÖî≈,ö ŜÖ, Ó!âÈ° öy- xyç İÜ, Ö° !ò İö E-CRM İ, İf ≤Äİ%!_ Ö° myÓ° y Ŝühfİ ^ «, ê İÜ, !ò İçÓ° í,z İjçf Ŝyö İöÓ° çöf ÓfÓ•yÓ° Ü, Ö° İâÈ- Internet ÓfÓfliy Extranet, Database ≤Äİ%!_ ñ Data warehousing, Data mining, Data Analysis •zî, fy!ò ~Ü, î,ê, Ó!°•, ê'î,y Database İ, Ö° # Ä Ö° «, îy İÖ«, İİ° çöf ÓfÓ•î, • İFäE- xyö%!öÜ, e#î,ê, !Ó•#ö ≤Äİ%!_ !öü≈, Ö° İyà İlyà üyöf ü İüö E-mail, !Ó!Öö Ŝüç üyöf ü (Social Media platforms), realtime chat, bulletin board •zî, fy!ò ê'î,y Ä Ŝçfliy Ö° ü İöf !öü≈%, ° î, İİfÖ° Ŝü İİ° y!ä, î, xyöyö ≤Äöy İöÓ° ^ «, îê ÓfÓ•î, • İFäE- í,zß İ, İ, Ö° Hardware , İüöñ Computer, Wired ~ÓÇ İ,yÓ° #ö İyà İlyà ÓfÓfliy (wireless communication channel), router, switches ~Ó° ÓfÓ•yÓ° E-CRM ÓfÓfliy İÜ, ÓfÓŜy!Ü, ^ «, îê x, ö!Ö° •yİ≈ Ü, İÖ° İ%, İ° İâÈ- 4.7 ŜyÓ° yÇÇ ~•z ~Ü, Ü, İ İÜ, xy, ööyÓ° y İ ŜÖ !ÓEİİ° !çä İ° ö İ, y •° E-CRMÜÈ~Ó° öyÓ° İyñ ~Ó!ç<Tfñ °«, fñ Ŝ%!Óöy •zî, fy!ò-

48 NSOU • SE-CO-21 4.8 xö%ç#°ö# SÜ, V Ó° !òÖ≈yä, ö# ≤Äÿç 1. ÈCRM Ó° İî, ^ Öyé, yİ° ÈÜÜÜÈ SÜ, V Customer Relationship Management SáV Consumer Relationship Management SáV Customer Resource Management SáV Consumer Resource Management 2. E-CRMÜÈ~Ó° Ŝyú, °f !öü≈, Ö° Ü, İÖ° ÈÜÜÜÈ SÜ, V ê'î,yÓ° x!ù, K, İ, y İÜ, =Ó° &c ^òÄİ° yÓ° üyöf İü SáV !Ó!ê'î, yÓ° x!ù, K, İ, y İÜ, =Ó° &c ^òÄİ° yÓ° üyöf İü SáV ê'î,y Ä !Ó!ê'î, y í,zú, İİ° Ö° x! ù, K, İ, y İÜ, =Ó° &c ^òÄİ° yÓ° üyöf İü SáV í,z,ö İÖ° Ö° ^Ü, yö!ê, •z ö!° 3. ~Ü, î,ê, İ İsfÓ° üyöf İü ^ İ Ü, yö @ Äy•Ü, Ö° Ŝ İD İ, yÓ° fliyöñ Ü, y° Ófli, î, Ŝjô Ü≈, fliy, ö İöÓ° x, öÓ° öyü•zÈÜÜÜÈ SÜ, V E-CRM SáV E-SCM SáV E-Security SáV None of these SáV ŜÇ!«, Æ ≤Äÿç 1. CRM Ü, y İÜ, Ó° İ°/2. Integrated system Ü, #/ 3. E-CRMÜÈ~Ó° ~Ó!ç<Tf !°á%ö- SáV Ö° ä, öyöü≈# ≤Äÿç 1. E-CRM concept Ü, #/ 2. E-CRMÜÈ~Ó° Ŝ%!Óöy=!° í,z İÖ° á Ü, Ö° Ö°- 3. E-CRMÜÈ~Ó° !e İ° yü) °Ü, í,z, öyöyö (Functional component) =!° xy İ° yä, öy Ü, Ö° Ö°-

NSOU • SE-CO-21 49 ~Ü, Ü, È Ü È5 □ •zÈÜÈ^ , ö İürê, àè, ö 5.0 í,z İjçf 5.1 ≤ÄhfİlyÖöy 5.2 •zÈÜÈ^ , ö İürê, ÈÜÈ~Ó° ≤ÄÜ, yÓ° İù, ò 5.3 •z İ°Ü, ê, Δ!öÜ, !Ó° ≤Äöyö 5.4È xö°y•zö Ófy!B, Ç Óy •zÈÜÈÓfy!B, Ç 5.5 Ŝ

yÓ° yÇÇ 5.6 xö%ç#°ö# 5.0
í,z İjçf ~•z ~Ü, Ü, î,ê, ,
öyê, Ü, ^
İÖ°
xyüÓ° y İ Ŝühfİ !ÓEİİ° çyö İî, ,
öyÓ° ^
İÖy İ° =!° •ÈÜÜÜÈ • •zÈÜÈ^ , ö İü İrê, Ö° öyÓ° İy • •zÈÜÈ^ , ö İü İrê, Ö° ≤ÄÜ, yÓ° İù, ò • •zÈ° İ°Ü, ê, Δ!öÜ, !Ó° ≤Äöyö Ä ^ , ö İürê, • xö°y•zö Ófy!B, Ç Óy •zÈÜÈÓfy!B, Ç 5.1 ≤ÄhfİlyÖöy •zrê, yÓ° İö İê, Ö° üyöf İü ^ Ü, yö oÓf e İ° ÈÜÈ!Óe İ° Öy , ö!° İEÍÖy ≤Äöy İöÓ° ^ «, îê ~Óö%flî, ö üyöf İü x!≈ ≤Äöyö Ü, Ö° y İÜ, E-payment Ó° İ°- ~!ê, e-commerce ^° ö İö İöÓ° •z xÇÇ- 5.2 •zÈÜÈ^ , ö İürê, ÈÜÈ~Ó° ≤ÄÜ, yÓ° İù, ò ~Óö%flî, ö üyöf İü Ö° myÓ° y •zÈÜÈÜ, üyİ≈ Ŝy•zê, İ İÜ, ^ Ü, öy ^ Ü, yö çif Öy , ö!° İEÍÖyÓ° ü)°f xö°y•zöÈÜÈ~ ≤Äöyö Ü, Ö° yÓ° ÓfÓfliy İÜ, E-Payment (electronic payment system) Ó° İ°- ~•z ÓfÓfliy İÜ, ŜyöyÓ° İî, ä, yÓ° ù, y İâ ù, yà Ü, Ö° y İyl° -

38%

MATCHING BLOCK 22/27

SA TANIA CHAKRABORTY.pdf (D158018304)

y^luy l!ò è.Ü, öy •ñ ï,y^î° í,z^ljçf !šk, Ü,Ó° y á%Ö•z Ü,è,ö •^

l!° ,ö^l! , - ï,lç ≤Ä!%!_ (Information Technology) ,~•z Ü,è,ö xÓfliy^lÜ, x^lòÜ, šç Ä %šç•i, Ü,^l!Ó° ^l!äE- ~óò%fl! ,ö šy≤y•z ^ä,ö üfy^l!öç^lürê, (Electronic supply chain Management) ~üö ~Ü, šç•i, ,öç, !i, lÿ ≤Ä!i, ç,y,ö , ,ö!Ó° Ö•öñ üç%i, !Öi, Ó° ï~Öç ,ö!Ó° ,ö!Ó° Ü, xöfyöf Ü,yç •zi, fy!ò^lÜ, ~Ü,š) ^le xyÓk, Ü,^l!Ó° ≤Ä!i, ç,y^l!öÓ° !öçfl! ä,y!•öy Ä ^lyày^l!öÓ° ü^l!öf šyüÖšf šyöö Ü,^l!Ó° ^l!äE- 6.2 E-SCMÈÜÈ~Ó° öyÓ° iy ~Ü,è, Öy!l!çfÜ, ≤Ä!i, ç,y^l!öÓ° ^üÖ!°Ü, !ÓE!l° •^l!äE ï,yÓ° ,ö^l!fÓ° í,z,ö!%_ !Ó,ö!ö- ~Ó° í,z,ö^l!Ó° ÓfÓšyÓ° šyü, °f x^l!öÜ,yç^l!ç !öü, ≈Ó° Ü,^l!Ó° - xyÓyÓ° x,öÓ° !ò^lÜ, ,ö^l!fÓ° í,zí,öyò^l!öÓ° çöf ä,y•z!è,Ü, šü^l!ñ š!è,Ü, ,ö!Ó° üy^l!ñ š!è,Ü, öy^l!ü ÜÑ,yä,yüy^l!Ó° ^lyäyö- ~z,ö!è, , ≤Ä!e í y^l!Ü, š!è,Ü, šüš!^l!Ó° üyöf^l!ü šç,ç

100%

MATCHING BLOCK 21/27

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ü,y^l!Ó ,ö!Ó° ä,y°öy Ü,Ó°

yÓ° ^ç,e!è, !öü≈,Ó° Ü,^l!Ó° ÓfÓšy!° #Ó° òç,ï,yÓ° í,z,öÓ° ~Öç ï,yÓ° í,z,öÓ° !öü≈,Ó° Ü,^l!Ó° ,ö^l!fÓ° üyöñ öyü Ä ^e í,y šy!çT- E-SCM, ~•z šühfll ≤Ä!e í y Ä !Ó!Óö Ü,y!≈Ü, °y,öÈÜÈ~Ó° ü^l!öf fl!l!ç!e í ^ •z^l!Ü,è,Ä!öÜ, ÓfÓfliy! í,zçš! ,šç•i,Ó° üyöf^l!ü šç,ç,ü,y^l!Ó° ÓfÓšy ,ö!Ó° ä,y°öy!° ÓfÓšy!° #Ó° òç,ï,yÓ° üy^l!öyß^l!ö

100%

MATCHING BLOCK 24/27

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í,z^l!Ö°á^l!yàf ü),!üÜ,y ,öy°ö Ü,^l!Ó° - ^

ä,y,öÓ° y (Chopra) ,šy≤y•z^l!ä,ö^l!Ü, šDy!l!i, Ü,^l!Ó° ^l!äEö ~•z,ü,y^l!Ó° ^l!ñ "It's a sequence of processes and flows that takes place within and between different chain stages and combine to fill a customer need for a product." ,^šz Ü,yÓ° ^l!ñ ~è,y,lè,Ü, ^l!šy≤y•z ^ä,ö •^l!äE ≤Ä!l!yçö#l! šyü@ Ä#ñ šÓ° ÓÓ° y•Ü,yÓ° #Ó° x^l!šç!l!ñ x^l!šç!l!ñ ü)°f !öò=yÓ° l!ñ ÜÑ,yä,yüy° üç%i,ñ ä,y!•öyÓ° xyàyü xö%üyöñ í,zí,öyòö ,ö!Ó° Ü,^l!öñ ,ö!Ó° ^l!Öçöy Ä á%ä, ^l!Ö° y !Ó!e í,y ~Öç ,ö! Ó° ^l!ç^l!E! ^e í,yÓ° Ü,y^l!äE šyü@ Ä# ^,öÖÑäEý^l!öy ~•z Ü,yç=!° ü^l!öf šüš!l! šyöö Ü,^l!Ó° - E-SCM •^l!äE ~üö ~Ü, !è, •zrè,yÓ° ^l!öè, !öü≈,Ó° šü,è,Ä! fyÓ° (software) lÿ fl!l!ç!e í ü,y^l!Ó° šühfll í,z,ö^l!Ó° y_ Ü,y!≈Ü, °y,öñ ,öç, !i, ~Öç Öy!l!çfÜ, xçç#öyÓ° ^l!öÓ° ~Ü, •z ü^l!M, È !ö! xy^l!š- ≤Ä!i, ç,y^l!öÓ° šy≤y•z ^ä,ö ÓfÓfliy ≤Ä!i, ç,yö!è, ^l!Ü, Ü,y!≈Ü, Ó° # öy!l!ç,ö!≈ ~Öç x!öÜ, °yü,çöÜ, çyl^l!y! ≤Ä!i, ç,y, Ü,^l!Ó° - NSOU • SE-CO-21 57 6.3 E-SCMÈÜÈÖ° ~!ççTfÉ E-SCMÈÜÈÖ° ~!ççTf=!° •ÈÜÜÈÈ S1V Ü,yç E-SCM ï,lç ≤Ä!%!_ ,ö! Ó° Ü,yè,y^l!üy (information Technology infrastructure) ÓfÓ•yÓ° Ü,^l!Ó° šy≤y•z^l!ä,ö^l!öÓ° šühfll xü, fhs^l!ö Ü,yç=! °^l!Ü, ~Ü,š) ^le ^ÖÑ^l!ö ≤Ä!i, ç,y^l!öÓ° šyü!@ ÄÜ, í,z^l!ççf šü, °Ü,^l!Ó° - ~Ó° ú,^l!° šy≤y•z^l!ä,ö^l!öÓ° !Ó!ü,ß^l!ö ≤Ä!e í y=!° ~Ü,š) ^le ~Ü,è, šyÓ° üi, Ü,yç Ü,^l!Ó° - S2V e^l!çÈÜÈü,yççöy° (Cross-functional approach) E-SCMÈÜÈ~Ó° šy•y^l!f šçöš^l!l!Ü,yö ~Ü,è, Ü,y!≈yÓ°# ^l!üö öÓ° ylyÜ, ÜÑ,yä,yüy° e^l!ñ ï,yÓ° šçö!Ü≈, ï, šühfll ,ü,yççöy° (Functional area) çyl^l!y=!°^l!Ü, ~Ü, çyöy° ÓfÓfliyÓ° (Single window) üyöf^l!ü ~Ü, •z šü^l!l! ~Ü, šy^l!l! ≤Äü,y!Öi, Ü,Ó° ^l!i, šç,ü, •l! - S3V šçk, !i, ç,ö!%_ ï,y Ä ≤Ä!l!ç^l!yàf, y (Accessibility) E-SCM ,ÓfÓfliy üy^l!ö šÓ≈, ^l!zñ šy≤y•z^l!ä,ö^l!öÓ° ^l!l!Ü,yö Ü,y!≈yÓ°# šyööÜ,y^l!ñ ÓfÓ•yÓ° Ü,yÓ° #Ó° Ü,y^l!äEñ š!è,Ü, šü^l!l! !öü%≈° Ä í,z,ö!%_ ï,lç ^≤ÄÓ° î Ü,Ó° y- S4V fl!FäE!i,y (Transparency) E-SCM ,^l!i•i%, ÓfÓ•yÓ° Ü,yÓ° #^l!Ü, (Data) ^l!è,y ^,ö^l!i, (Accessibility) ,šy•y!f Ü,^l!Ö° ñ ï,y•z ~•z ,öç, !i, ^l!i, (Supply chain) ,e í ÈÜÈ!Öe í šçe^l!hs^l!l!Ü,yö Ü,yç•z x!i, fhs^l!FäE!i,yÓ° šy^l!l! Ü,Ó° y •l! - S5V ï,lç ≤Ä!%!_ ,ö!Ó° Ü,yè,y^l!üy (Information Technology Infrastructure) šÓ° ÓÓ° y•Ü,yÓ° #^l!l!Ü, ^e í,y xÓ!ö, ö!f^l!Ü, ^,öÖäEý^l!i, ~Ü,è, í,zí,öyòö ÓfÓfliy^l!Ü, ^l!šÜ, °≤Ä!e í y Ä í,z,ö≤Ä!e í y=!° üöf !ò^l!l! ^l!i, •l! ï,y^l!öÓ° šÜ, °^l!Ü, ~Ü,è, fl!l!ç!e í ^ ~öò%fl! ,ö * ,ö öyö Ü,^l!Ó° •zöü, Ó° ^l!üçö ^è,Ü,ö!ç,ö!Ó° Ü,yè,y^l!üy- ~z,ö!Ó° Ü,yè,y^l!üyÓ° ! Ó!ü,ß^l!ö í,z,öyöyö ^l!üö !Ó!Óö šü,è,Ä! yÓ° ñ ^è,Ä! yÜ≈, ÓfÓfliy •zrè,yÓ° ^l!öè,ñ Ö° y!zè,yÓ° ñ šç,zä, Ä š!l!Ö°y,ö! Ó° Ü,çö%fé,y^l!Ö° Ó° •y!≈,Ä! y^l!Ö° Ó° (Hardware) ,~Ü, xü, !i, ,ö)Ö≈ šü!çT Ä šüš!l! •^l!äE E-SCM, -

z, ð%`İÖ`y İyçy•z ≤Ä!e`İ`y!ê, xyİ`İ`!Ó!ù, ß` `àÈyê, `àÈyê, í, z, ð ≤Ä!e`İ`yÓ` İü!kT- ~•z í, z, ð ≤Ä!e`İ`y=!`İÜ, İlyİİ
ù, y`İÓ` ð!Ó`Ü, `öy ~ÓÇ İü!`İ)ä, # (Schedule) Ü, Ó`y•z ~Ü, !ê, İü, `E-SCMÜÈ~Ó` Ü, yç- ~•z, ð%`İÖ`y ≤Ä!e`İ`y!ê,
à`!ê, İ, İç ≤Ä!%!_` , ð!Ó`Ü, yê, y`İüy`İÜ, ÓfÓ•yÓ` Ü, `İÓ` - ù, `İ° ~Ü, !ê, İly!≈ E-SCMÜÈ~Ó` í, z, ðyòyò=!` •ÈÜÜÜÈ, ð!
Ó`Ü, `öy Ä İü!`İ)ä, # ü!í, í, z, ð İlyÈÜÜÜ

NSOU • SE-CO-21 61 È1- İÇ@`Ä• (Proquirement) , ~•z í, z, ðyòyò ~Ó` myÓ`y E-SCM İlyİü`İİ`ñ İ!è, Ü, ` ð!Ó` üy`İi
İÓ`ÓÓ`y•Ü, yÓ`#Ó` Ü, yâÈ`İ`İÜ, ÜÑ, yâ, yüy` İÇ@`Ä• Ü, Ó``İi, İ«, ü, •!` - , ≤Ä!%!_` ~•z ÓfÓfıy, ðöy`İÜ,
x`İöÜ, ù, y`İÓ•z İlİ`Çe`#İ` , ðk, İi, Ó` üyöf`İü e#!è, •#ò ~Ü, İÓ`° ≤Ä!e`İ`yÓ` üyöf`İü•z x!i, İ•İç•z İjòß` Ü, `İÓ` - 2-
üç%ò ÓfÓfıy, ðöy (Inventory Management) İ!è, Ü, İü`İİ` İ!è, Ü, ` ð!Ó` üy`İi ÜÑ, yâ, yüy` İÇ@`Ä`İ•Ó` ù, `İ° ~ÓÇ`ı, y İ!è, Ü,
İü`İİ` İlİ`Ç!e`İ`ù, y`İÓ İyÓ`İ# (Schedule) , •`İİ` İy`İÜ, Ó`İ° uç%òyây`İÓ` ≤Ä`İİ`yç`İöÓ` x!òÜ, üy` uç%ı, Ó` yâ`İi, •!` öy-
ù, `İ° uç%ò İÜ, y`İÓ`Ó` , áò` ä, y x`İöÜ, yÇ`İç Ü, `İü İy! - 3- í, z! , ðyòò (Manufacture) í, z! , ðyò`İö İyÖi, #!` !e`İ`y İjòß`
Ü, Ó`yÓ` çöf`İ`òÓ` İ, `İlİfÓ` ≤Ä`İİ`yçò`•İ`ñ E-SCM , İ•z İÓ`ı, İf=!`İÜ, İly İü`İİ` İÓ`ÓÓ`y•Ü, `İÓ` İy`İÜ, - E-
SCM İü@`Ä`ı, z! , ðyòò ÓfÓfıy`İÜ, İ!è, Ü, ù, y`İÓ` ð!Ó`Ü, `öyñ İlİ`Ç!e`İ` ÓfÓfıyÓ` ü`İöf İjòß` Ü, `İÓ` - 4- !Óe`İ` Ä`
Öi, Ó`İ (Sales & distribution) ~•z í, z, ðyòy`İöÓ` myÓ`y E-SCM !Óe`İİ`Ó` , ð!Ó`Ü, `öyñ , ð`İlİfÓ` , ð!Ó`Ü, `öyñ öi% , ö
 , ðıf í, z! , ðyòòñ C U S T O M E R S U P P L I E R Logistics Distribution Manufacturing Procurement Inventory
Management Demand Forecasting Planning & Scheduling IT INFRASTRUCTURE & COMPUTER NETWORKS AN
INTEGRATED SYSTEM !ä, e 6.1

62 NSOU • SE-CO-21 `e`ı, y`İ, İÓ` ~ÓÇ`İÜ, ù, y`İÓ` , öıf`e`ı, yÓ` Ü, y`İaÈ` , öÖNäÈy`İÓ`ı, yÓ` , ð!Ó`Ü, `öy Ä , ð!
Ó``İç`İÈİ`e`ı, yÓ` Ü, y`İaÈ` , öıf İ%Ó`!«, İ, ù, y`İÓ` , öÖN`İaÈ` `òÄİ`y , zı, fy!ò ~•z İüñflİ`àÈyê, `àÈyê, ≤Ä!e`İ`y=!`İÜ,
İlİ`Ç!e`İ`ù, y`İÓ , ð!èy!`e`İü`à%Ó``İi, İy•y!f Ü, `İÓ` - 5- , ð!Ó`Ó•ò (Transport) E-SCM ~Ü, !ê, İ, İç•ı, ñ`òföi, ü Óf`İİ`
İü!`İü, !_Ü, ~ÓÇ İöy`≤Äı, İlİ`Ç!e`İ` , ð!Ó`Ó•ò ÓfÓfıy`İÜ, ≤Äı, İ, İ, İ, Ü, `İÓ` - 6- ä, y!`öy xò%üyò (Demand
Forecasting) `e`ı, yÓ` ä, y!`öyÓ` , ð!Ó`üy!`Ä`Ó`* , ð İ!è, Ü, ~ÓÇ İly!İÜ, y`İÓ` xò%üyò Ü, Ó`y Ä xyò%ÈıyÇ!aÜ, uç%òñ
í, z! , ðyò`İöÓ` üyò`!òk≈, yÓ`İ`Ü, `İÓ` - í, z! , ðyòò İjò!`Ü≈, İ, ÜÑ, yâ, yüy`İ°Ó` `İyâyò Ä ä, y!`öy İ!è, Ü, ù, yÓ` İyüf`≤Äòyò
Ü, Ó`y E-SCMÜÈ~Ó` ~Ü, !ê, =Ó`&c, ð)İ≈ Ü, yç- 7- İ, İç ≤Ä!%!_` , ð!Ó`Ü, yê, y`İüy (IT Infrastructure) E-SCMÜÈ~` , í, z!`İ!
äi, İÜ, ° , í, z, ðyòyòñ İ, İç ≤Ä!%!_` Ó` `üyı, , `İÜ, Ó` ü`İöf`İ`İÜ, Ü, yç Ü, `İÓ` - !ä, `İe (6.1) Ó!İ≈ı, İÜ, ° , í, z, ðyòyò IT , ð!
Ó`Ü, yê, y`İüyÓ` İy•y!f !ö`İİ`ı, yÓ` !öç`!öç`Ü, yç İ%İjòß` Ü, İÓ``İi, İ«, ü, •!` - ~•z İÜ, ° Ü, y!≈yÓ`#`İÜ, xı, fhs` İ•İçñ İlİ`
Ófy`İİ` İ!è, Ü, ù, y`İÓ`Ó`* , öy!``İöÓ` ç`İöf`!Ó!ù, ß` ðÓ``İöÓ` Computer, Server, Client, Software, Hardware, Internet
ÓfÓ•yÓ` Ü, İÓ`y`•İİ` İy`İÜ, - 6.7 ≤Ä!e`İ`y İlİ`Ç!e`İ` İÓ`ÓÓ`y•Ü, yÓ`# Ç, C` ÓfÓfıyÓ` üyöf`İü`e`ü`≤Ä!e`İ`y`Ä
`yâyı, yÓ` ≤ÄÖy• , ðk, İi, `İi, `e`ı, yÓ` o`İÓfÓ` ä, y!`öy, ð)Ó`İ`Ü, `İÓ` - ù, `İ° @`Äy•Ü, Ä İÓ`ÓÓ`y•Ü, yÓ`# İjò!`Ü≈, İ,
ÓfÓfıy, ðöy ~Ü, •z İ%`İe xyÓk, •!` - ~!è, ä, yÓ` Ó`Ü, ü`≤Ä!e`İ`yÓ` İüy•yÓ` - SÜ, V @`Äy•Ü, xı≈, yÓ` ≤Ä!e
`ı`yÈÜÜÜÈ~•z ≤Ä!e`İ`y!` @`Äy•`İÜ, Ó` xı≈, yÓ` , ð)İ≈ Ü, Ó`y•z ≤Äòyò Ü, yç- x!èy!`Ü, yfiè, üy`İÓ`Ó` xı≈, yÓ` ö!İü% , _`
Ü, Ó`yñ , ð)Ó`İ`Ä İÓ`ÓÓ`y•Ü, Ó`y- SáV , ð%òÉ, ð)Ó`İ (Replenishment) ≤Ä!e`İ`yÈÜÜÜÈ~•z ≤Ä!e`İ`y!` !Ó``İè, `y`İÓ`Ó`
!òÜ, è, `İ`İÜ, xı≈, yÓ` İÇ@`Ä• Ü, `İÓ` ö!İü% , _` Ü, Ó`y Ä Órè, ð Ü, `İÓ` xı≈, yÓ` İjò!`İ≈ Ü, Ó`y- SáV í, z! , ðyòò
(Manufacturing) ≤Ä!e`İ`yÈÜÜÜÈ~•z ≤Ä!e`İ`y!` !Ó``İè, ° xı≈, yÓ` ñ @`Äy•Ü, xı≈, yÓ` ñ ù, !ÓÉİf!` ä, y!`öyñ =òy`İü í, z! , ðy!
òı, o`İÓfÓ` uç%ı, •zı, fy!ò !ÓÉİİ` !Ó`İÓ!ä, İ, •!` - xyÓ`Ä`!Ó!ù, ß` ≤Ä!e`İ`y

NSOU • SE-CO-21 63 ~ây`İö ç!ı, İ, `İüöÈÜÜÜÈxı≈, yÓ` !ä, !•İ, Ü, Ó`yñ í, z! , ðyòò !òk≈, yÓ`İ`Ü, Ó`yñ , ð!Ó`Ó•ò
Ü, Ó`yñ =òyüçyı, Ü, Ó`y ~ÓÇ İÓ`ÓÓ`y•Ü, yÓ`#ñ !Ó``İè, yÓ` Ä @`Äy•Ü, `İÜ, ≤Äòyò Ü, Ó`y- SáV `≤Äy!Ü, í, zÓ``İürè,
≤Ä!e`İ`yÈÜÜÜÈ~•z ≤Ä!e`İ`y!` ÜÑ, yâ, yüy`İ°Ó` ≤Äy, öfı, y !ö!y, İ, Ü, Ó`y ~ÓÇ í, z! , ðyòò `Ü, `İlw uç%ı, Ü, Ó`y- `İçöf
İÓ`ÓÓ`y•Ü, yÓ`# !öÖ≈yâ, ðñ ü) f !òk≈, yÓ`ñ o`İÓfÓ` xı≈, yÓ`ñ , öıf , ð!Ó`Ó•ò Ä =òyüçyı, Ü, Ó`y•z x!òÜ, !
Ó`İÖä, öy

Ü, Ó`y`İ - 6.8 İyÓ`yçç ~•z ~Ü, Ü, `öyè, Ü, `İÓ` xyüÓ`y •
zÈÜÈ~İ. İ. İ. ~ü x!èy!`•zÈÜÈİyçy•z`ä , ö üfy`İöç`İürè, ÈÜÈ~Ó` òyÓ`İyñ ~Ó!çTfñ İ%!Óöyñ İ#üyÓk, İ, yñ í, z, ðyòyò •zı, fy!ò
İj!`İ, çyò`İi, `öyÓ`°yü- 6.9 xò%ç#`ò# SÜ, V Ó% !öÖ≈yâ, ð# ≤ÄYğ 1. E-SCM ÈÓ`İi, Ü, #`Óyé, y!`/SÜ, V Electronic
Supply Chain Management SáV Electronic Sub-carrier Multiplexing SàV Electronic Station Class Mark SàV Electronic
Software Configuration Management 2. !öj`!`äi, `Ü, yò ≤Ä!e`İ`y!è, İlİ`Ç!e`İ` İyçy•z`ä , ö ÓfÓfıy`≤Ä!e`İ`y/SÜ, V
Ü, yfiè, üyÓ` xı≈, yÓ` ≤Ä!e`İ`y SáV !Ó``İè!`İürè, ≤Ä!e`İ`y SáV `≤Äy!Ü, í, zÓ``İürè, ≤Ä!e`İ`y SáV í, z, ð`İÓ`y_` İÓ=!` 3.
Ü, yfiè, üyÓ` xı≈, yÓ` ≤Ä!e`İ`y!` ≤Äòyò Ü, yç`•ÈÜÜÜÈ SÜ, V xı≈, yÓ` ö!İü% , _` Ü, Ó`y SáV xı≈, yÓ` , ð)Ó`İ`Ü, Ó`y SàV
xı≈, yÓ` İÓ`ÓÓ`y•Ü, Ó`y SáV í, z, ð`İÓ`Ó` İÓ=!` SáV İÇ!«, Æ ≤ÄYğ 1. •zÈÜÈİyçy•z`ä , ö üfy`İöç`İürè, Ü, y`İÜ, Ó`İ°/2.
üfyò%ù, fyÜ, ä, y!`Óç`≤Ä!e`İ`y!è, Ü, #/3. İlİ`Ç!e`İ`ı y İyçy•z`ä , ö ÓfÓfıyÓ` ≤Ä!e`İ`y Ü, İ`İ`Ó`Ü, ü`Ä`Ü, # Ü, #/
64 NSOU • SE-CO-21 Ó`ä , öyöü~# ≤ÄYğ 1- E-SCMÜÈ~Ó` İ%!Óöy=!` !`á%ò- 2- E-SCMÜÈ~
Ó` İ#üyÓk, İ, y=!` xy`İ`yâ, öy Ü, Ó`&ò- 3-

E-SCMÜÈ~Ó` !Ó!ù, ß` xÇçÄ`äè, ö xy`İ`yâ, öy Ü, Ó`&ò-
NSOU • SE-CO-21 65 ~Ü, Ü, È Ü È7 □ •zÈÜÈİ!Ü, í, z!Ó`!è, àè, ò 7.0 í, z`İjçf 7.1 ≤ÄñfıyÓöy 7.2 •zÈÈÜÈİ!Ü, í, z!Ó`!
è, ÈÜÈÓ` öyÓ`İy 7.3 •zÈÈÜÈİ%Ó`« , yÓ` üyey 7.4È •zÈÈÜÈÜ, üyİ≈ , ð!Ó``İÓ`İç !öÓ`y, ð_yç!`öi, İüİfy İü)• 7.5 ≤Ä!%!_` `äi,
İüyöyò 7.5.1 ~ò!e` , ðçö 7.5.2È !İ`İü!è, ΔÜ, !Ü, ~ò!e` , ðçö 7.5.3 ~fy !İ`İü!è, ΔÜ, ~ò!e` , ðçö 7.5.4 İı, İçè, fy` !İ`ä`İöä, yÓ`
7.5.5 İı, İçè, y` ~ò`İü, `y, ð 7.5.6 İı, İçè, y` İy!è≈ !ı, `İÜ, è, 7.5.7 !İ!Ü, í, zÓ` İ`İÜ, è, `°ı`yÓ` 7.5.8 ù, yâ≈, %!`y` ≤Äy•z`İü, è,
`òè, Äİ`yÜ≈, 7.5.9 ~İÈÜÈ~zä , !è, !è, !, ð 7.5.10 ù, y!`yÓ` Äİ`y° 7.5.11 xfy!rè, ù, y•zÓ`

z ôó° ^löó° Óé%„Œ !ÓhfllyÓ° Ü,Ó° ^lí, çöy^ÍÓ° ~üö Ü,í,Ü, =!° Ü, !jđí,zé,y^ÍÓ° Ó° Œü!<T^ÍÜ, Óé%„Œ ^löé, (Botsnet)
Ó°Í° - ~z Óé%„Œ ^löé, öyöy Ó° Ü, ^lüÓ° x^lôlí,Ü, Ü, yí≈Ü, °y, ö Ü, ^ÍÓ° ^lüöEÜÜÈfłđfyü !ÓhfllyÓ° ñ DOS (Denial of
Service) í, lř ä%„!Ó° ñ ^öé, ĀĀ°yÜ≈, ^ÍÜ, í, lř ä%„!Ó° Ü, ^ÍÓ° çlü^ÍÍ° Ó°yáy Ā, đ^ÍÓ° í, y^ÍÜ, !Ó° ĪY°Élí, ^ÍÓ° ^Œáyö
^ÍÜ, =Ó° &c, đ)≈ í, lř •yí, y^lőy xöfí, ü- ~z ôó° ^löó° üfy!°çyŒ ^Ü, yí, ÈÜÈ~Ó° ù, í° Üœ, y^ÍÍ° ré, ~ÓÇ Œyü≈, yÓ° ò%•z
hflÍ^ÍÓ° •z xí, fhs° ≤ĀÜ, ê, ù, y^ÍÓ° í, z, đ!flíí, - 2- xÓy!N, í, ^≤Āy@ Āyü (Unwanted Program) : üfy!°çyŒ ^Ü, yí, myÓ°yĀ !
Ü, â%É xÓy!N, í, ^≤Āy@ Āyü •zÈÜÈÜ, üyŒ≈, đ!Ó° ^ÍÓÇÈÜÈ~Ó° ŒüŒfy Óyí, , ^ÍÍ° ^í, y^Í°ñ ^lüöEÜÜÈ SÜ, V xfyí, ĀĀ°yÓ°
(Adware) ~Ü, !é, ^≤Āy@ Āyü Íy ŒyöyÓ° í ÓfÓ•y^ÍÓ° Ó° Œü^ÍÍ° !Ü, â%É Pop-up !ÓK, y, öö, öyí, y á% ^Í° ^đí° - Í!òĀ ~=!°
ŒyöyÓ° ĩí, «, lí, Ü, Ó° •Í° öy !Ü, v ŒyöyÓ° í ÓfÓ•y^ÍÓ° Ó° ^«, ^lé ~Ü, !é, !ÓÇ, C°y Œ, !<T Ü, ^ÍÓ° - SáV Ó yí, zçyÓ°
, đfyÓ° yŒy•zê, (Browser Parasite) ~Ü, !é, ^≤Āy@ Āyü Íy Ó yí, zçy^ÍÓ° Ó° Ü, yí≈≤Āiy# , đí≈^ÍÓ<Ā Ā ĩ, !y! , đ ĩ, yÓ° ^Œ!é, ÇŒ
, đy^ÍÇÉ, !ò^lí, Œ, «, ũñ ^lüö Ó yí, zçy^ÍÓ° Ó° ^yü^Í, đç, đy^ÍÇÉ, ^òĀĪ y- ^ÓÇ#Ó° ù, yà ^«, ^lé Ó yí, zçyÓ°
, đfyÓ° yŒy•zê, xfyí, ĀĪ°y^ÍÓ° Ó° ~Ü, !é, xÇç•Í° - í, zòy•Ó° íÈÜÜÈĀ^ÍÍ° ÓŒyã≈, (websearch) , xò%Ó° * , đ ~Ü, !é,
xfyí, ĀĪ°yÓ° Íy Ó yí, zçy^ÍÓ° Ó° ^yü^Í, đç, đy^ÍÇÉ, ^đí° - SáV flöy•zĀĪ°yÓ° (Spyware) ~Ü, !é, ^≤Āy@ Āyü Íy
ÓfÓ•yÓ° Ü, yÓ° #Ó° Ü, # ^fT...yÜ, Œ (Key stokes), •zÈÜÈ~ü°ÈÜÈ~Ó° Ü, !, đ •zöfié, fyré, üfy^ÍŒç Óy !f!; ö Çé, ≈Œ !ò^ÍÍ° !
ö^lí, çöy^ÍÓ° - ~zú, y^ÍÓ° ~Ó° °à•zö
72 NSOU • SE-CO-21 ĩ, lřĀ°yí, y^lí, çöy^ÍÓ° - Spysheff ~Ó° Ü, ü ~Ü, !é, ^≤Āy@ Āyü !òĀ ~Ó° y öyÓ# Ü, ^ÍÓ° ~Ó° y
xyŒ^Í° flöy•zĀĪ°yÓ° òó° ^lí, Œy•yÍf Ü, ^ÍÓ° - 3- !ú, !ÇÇ (Phising) : ^Ü, yö ĩ, í, #Í° Óf!_ ^Ó° myÓ° y xö°y•zöÈÜÈ~
≤ĀĪ, yÓ° ĩ, đ)≈ !Ó°y!hs^Ü, Ó° , ök, lí, ^lí, xyÍ≈Ü, °y^lü, Ó° í, z^Íj^ÍÇf =Ó° &c, đ)≈ í, lř •yí, y^lőy ^Ü, !ú, !ÇÇ Ó°Í° - ^lüö
x^lôÜ, Œü!° ~Ó° Ü, ü •zÈÜÈ~ü° xy^ÍŒ ^Í xy^Íü!Ó° Ü, yÍ° ^Ü, yö ^Ü, y!é, , đ!í, xy, đöyÓ° xfyÜ, yí, zré, ÈÜÈ~ !Ü, â%É!ò^löó°
çöf Ü, ^ÍÍ° Ü, ^Ü, y!é, xy^Íü!Ó° Ü, yö í, °yÓ° Ó° yá^lí, ä, yö ĩ, y•z xy, đöyÓ° xfyÜ, yí, zré, öj!Ó° !é, òó° Ü, yÓ° Èñ Èlíy
•z^Íü°ÈÜÈ~ đyè, y^Í°•z ^ÍÓ° - x^lôÜ, Œü!° ^Ü, yö ~Ü, Ā^ÍÍ° Ó^Í, đç ~Ü, öü xó%Ó° * , đ ≤ĀĪ, Ü, !í, Óy!ö^ÍÍ° Ā ~z, đk, lí, ^lí,
=Ó° &c, đ)≈ í, lř xyöy!^Ü, Ó° y •Í° - 4- •fy!Ü, Ç (Hacking) : ^Ü, yö Ü, !jđí, zé, y^ÍÓ° ^Óò%fl!í, ö í, z, öy^ÍÍ° xò!òÜ, yÓ°
≤ĀĪ^ÍÓÇ^ÍÜ, •fy!Ü, Ç Ó°Í° ~ÓÇ ^Í Óf!_ ~!é, Ü, ^ÍÓ° ö ĩ, y^ÍÜ, •fyÜ, yÓ° Ó°y•Í° - •fyÜ, yÓ° Ó° y ^öé, ĀĪ°yÜ≈, !Œ!Ü, í, z!
Ó° !é, Ó° ò%Ó°≈ ĩ, y^ÍÜ, ÓfÓ•yÓ° Ü, ^ÍÓ° ^Í Ü, yö Ü, !jđí, zé, yÓ° ^ÍÜ, !ò^ÍÇÓ° , đ!Ó° ä, y°öyÍ° xyö^lí, Œ«, ü ~ÓÇ ^Œz Ü, !
jđí, zé, y^ÍÓ° Ó° Œühfll ĩ, lř•z ĩ, yÓ° !ò! sf^lí ä, ^Í° xy^ÍŒ - ~zú, y^ÍÓ° ĩ, NŒyÓ° y Ā^ÍÍ° ÓŒy•zê, ^ÍÜ, !ò! sf^lí, Ó° ^lí, çöy^ÍÓ°
~ÓÇ ^Œ!é, ^ÍÜ, Œjđ)≈ Ó° *^Í, đ òüçŒĀ Ü, Ó° ^lí, çöy^ÍÓ° - ~zÓ° Ü, ü «, !í, Ü, Ó° Ü, yí≈yÓ!^ÍÜ, Œy•zÓyÓ° ù, fyöí, y!°çü
(Cyber Vandalism) Ó°Í° xyáfy ^òĀĪ°y •ÍÍ° ^ÍĀÈ- ^yÍ°y•zê, •fyè, Œ (White hats)-!Ü, â%É •fyÜ, yÓ° ^ÍòÓ° ÓfÓ•yÓ° Ü, Ó° y
•Í° x^lôÜ, Œü!° ~é, y ^Óyé, yÓ° ç^lőf ^Í ~Ü, !é, ^öé, ĀĪ°yÜ≈, ÓfÓfliyÓ° Œ%Ó° «, y Ü, í, é, y üçÓ%í, xy^ÍĀÈ- ~z
•fyÜ, yÓ° Ó° y ^ă, <Ty Ü, ^ÍÓ° ĩ, y^ÍòÓ° !ò!ò≈≈<T Ü, ^ÍÓ° ^òĀĪ°y ^öé, ĀĪ°yÜ≈, !Œ^Ífié, ^lüÓ° Œ%Ó° «, y Ó°Í° ^ÍÜ, ^ù, ^ÍĀ ^Œz
^öé, ĀĪ°y^ÍÜ≈, Ó° ù^lőf í% , ^ÍÜ, , đí, , ^lí, - ~zú, y^ÍÓ° ~Ü, !é, ^öé, ĀĪ°yÜ≈, ^ÍÜ, , đó° #«, y Ü, Ó° ^lí, Ü, Ó° ^lí, ĩ, yÓ° ^Œz
^öé, ĀĪ°yÜ≈, ÈÜÈ~Ó° Œ%Ó° «, y ÓfÓfliyÓ° ò%Ó°≈ ĩ, yÓ° çyl^ày=!°Ó° !ă, !•Í, Ü, Ó° ^lí, çöy^ÍÓ° Íy^lí, ^Œé, y^ÍÜ, xyÓ° Ā
üçÓ%í, Ü, Ó° y Íy!° - ~z ôó° ^löó° •fyÜ, yÓ° Ó° y "good hackers" Óy ^yÍ°y•zê, •fyè, Œ (white hats) , Ó°Í° , đ!Ó° !ă, í, -
~Ó° y ^ö!ò≈<T , öy!Ó° đ!ü^ÍÜ, Ó° !Ó!öü^ÍÍ° ù, y° Ü, y^ÍÇÓ° í, z^Íj^ÍÇf ~z Ü, yç Ü, ^ÍÓ° Íy^ÍÜ, - ÓœfyÜ, •fyè, Œ (Black hats)
~Ó° y ^Ü, yö , öy!Ó° đ!üÜ, äEyí, , y ð%üye «, !í, Ü, Ó° ù^lőyü, yÓ° !ò^ÍÍ° •fyÜ, Ü, ^ÍÓ° Íy^ÍÜ, - ^@ Ā •fyè%„Œ (Grey
hats)ÜÈ~Ó° yĀ !Óöy , öy!Ó° đ!ü^ÍÜ, •z ~z Ü, yç Ü, ^ÍÓ° Íy^ÍÜ, ĩ, ^ÍÓ° ĩ, y^Íü, ^Ü, yö xđí í, z^Íjçf Íy^ÍÜ, öy- ^@ Ā
•fyè%„Œ Ó° y ^Ü, yö ^öé, ĀĪ°y^ÍÜ≈, Ó° ò%Ó°≈ ĩ, y á% ^Íç ^, đ^Í° ^Œé, y•zré, yÓ° ^Íö^Íé, , ≤ĀÜ, yç Ü, ^ÍÓ° ^đí° - xy!
Ó<Öy^ÍÓ° Ó° xyö@•z ĩ, y^ÍòÓ° , öy!Ó° đ!üÜ, - ĩ, ^ÍÓ° ĩ, y^ÍòÓ° ùN, yŒ Ü, ^ÍÓ° ^òĀĪ°y ĩ, ^ÍÍfÓ° Œy•y^ÍÍf ÓœfyÜ,
•fyè%„Œ Ó° y «, !í, Ü, ^ÍÓ° !ò^lí, çöy^ÍÓ° -

NSOU • SE-CO-21 73 5– flø%!ú, Ç (Spoofing) : flø%!ú, Ç üy^lö !ö^lçÓ° xyß° ,ö!Ö° ä, l^iü, ^ây, öö Ü, ^lÖ° x^löfÓ° ,ö!
 Ö° ä, l^iü öyÖ° i Ü, ^lÖ° xö°y•zö ,ö!Ö° ^lÖ° lç ^Ü, yö Ü, y!≈ süyöy Ü, Ö° y– ^lüö x^löfÓ° •z^lü° xfy^lí» ,ß ÖfÓ°•yÓ° Ü, Ö° y
 Öy xyß^lÖ° üi, †Ö† ~Ü, lè, öÜ, ° Ä^ll^Ösÿ•zè, ^i, lÖ° Ü, ^lÖ° sühflí @ Äy•Ü, ^lÖ° ^sÿ öÜ, ° Ä^ll^Ösÿ•zè, ÈÜÈ~Ö° !
 ö^iü, ,ö!Ö° ä, y!i, Ü, Ö° yÓ° üi, xö%Ö° * ,ö Ü, yç^iü, flø%!ú, Ç Ö° y •l – 6– !i, öy!^fy° xÓ sÿ!ü≈ ,ß (DOS) (Denial of
 service) : ~Ö° myÓ° y ~Ü, lè, Ä^ll^Ösÿ•zè, ~üö ^Ü, yö x≤Ä^ll^yçö#l^ Ü, y^lç Öfhflí lÿ^iü, ^i sÿ i, yÓ° sÿöyÓ° i ≤Äi, fy!çí,
 öÖ° Ü, y!Ö° Ü, yç=!°•z Ü, ^lÖ° i, zè, ^li, ,öy^lÖ° öy– ÖyÓ° ÖyÓ° ~Ü, •z Ä^ll^Ösÿ•zè, ÈÜÈ~xÖy!N, i, xö%lÖ° yó sÿ!ç^ll^
 i, y^iü, i, yÓ° ≤Äi, fy!çí, sÿ!ü≈ ,ß ^l^iü, !ÖÖ° i, Ö° yáy •l^ ~ÖÇ ~è, y ~i, x^ sü^ll^ ÖyÓ° ÇÖyÓ° Ü, Ö° y •l^ Ö° i° öè, Äi^y!
 Ü≈, lè, ö#Ö° •ll^ lÿl – ^sÿ z öè, Äi^y^iü≈, xyÓ° ^Ü, yö Ü, yç•z Ü, Ö° y lÿl^ öy– xö%Ö° * ,ö ,ö!Ö° !fli!i, ^iü, lÿ, öy!^fy° xÓ
 sÿ!ü≈ ,ß Ö° y •l – 7– !flø!ú, Ç (Shifting) : !flø!ú, Ç ~Ü, öÖ° ^löÖ° ^≤Äy@ Äyü lÿ ^Ü, yö öè, l^y^iü≈, Ö° ^lyà^lly^làÖ°
 , öfy^lö° l^ö^ll^ !Ü, !Ü, i, lÿ lÿi, y! y! Ü, Ö° ^làÈ i, y ^ây, ö^lö ÷ö^li, lÿ^iü, ~ÖÇ Ö° Ü, i≈, Ü, ^lÖ° – ~zù, y^lÖ° i, yÓ° y !Ö!
 ù, ß^i, lÿ ä% , lÖ° Ü, ^lÖ° ÖfÖfliy!è, Ö° üyÓ° ydÜ, «, lÿ, Ü, ^lÖ° l^ö^li, ,öy^lÖ° – 8– sÿü≈, yÓ° ~ÖÇ Üöè, y^ll^rè,
 sÿ, è, Äi^fy^lÖ° Ö° ^ü, i, ^lÖ° Ö° ö%Ö°≈i, yÈ ≠ Üöè, y^ll^rè, ~ÖÇ sÿü≈, yÓ° sÿ, è, Äi^fy^lÖ° Ö° àè, öài, ö%Ö°≈i, y^iü,
 Ü, y^lç°y!à^ll^ ÄSÜ, áöÄ i, yÓ° x, öy^lÖ° !è, Ç !sÿ^fiè, ü Öy Ü, üö Öy, zçyÓ° sÿ, è, Äi^fy^lÖ° v x^löÜ, sÿü! ~•z sÿ%Ö° «, y
 Ö° i^iü, xli, e ü Ü, ^lÖ° x^löÜ, «, lÿ, Ü, Ö° Ü, yç Ü, Ö° y sÿ, Ö° •l – ^iü, •z sÿü≈, yÓ° ~ÖÇ Üöè, y^ll^rè,
 sÿ, è, Äi^fy^lÖ° Ö° !ü, i, ^lÖ° Ö° ö%Ö°≈i, y !•sÿ^lÖ° öÖ° y •l – 7.5 ≤Äi%!_ ài, süyöyö sÿöyÓ° iü, y^lÖ° ü^lö° •l^ ≤Äi%!_ ài, !
 öÜ, ^l^iü, •zrè, yÓ° ^löè, (Internet) ÖfÖfliy xí, fhs^ xß%Ö° !«, i, – !Ö^lçÉ! Ü, ^lÖ° ~è, y ,ö!Ö° <öyÓ° ^i •zÈÜÈÜ, üyß≈ (e-
 commerce)ÈÜÈ~Ö° Ö, lç, Ö° sÿ^ll^ sÿ^ll^ i, yÓ° i, z, öÖ° xye ü^lÖ° i, #Ö° i, y#^lÖ° ö#^lÖ° Ö, lç, öy^lFaÈ– !Ü, v ~è, y !
 è, Ü, ^i ~•z xye ü^iü, ≤Äi, i, Ü, Ö° yÓ° çöf sÿ Ö° Ü, y!Ö° Ä Ö† ^lÖ° Ü, y!Ö° sÿçfliy ≤Äü% , i, i, zß^i, ÖfÖfliy @ Äi^
 Ü, Ö° ^làÈ– ^sÿ z ≤Äi, Ö° «, y ÖfÖfliy Ö° ≤Äi%!_ ài, i, zß^i ö sÿyö^löÖ° üyöf^lü ~•z ù, l^B, Ö° !Ö° öö ^l^iü, i, zç, yÓ°
 , öyÄi^y•z °~Ö° ö#l^i, äi, süyöyö– ~lyÓ! ≤Äi, Ö° «, y! ≤Älü, öö^lç, ö^lè, y^öÄi^y^lÿ, ,öy^lÖ° ^sè, y^lFaÈ ≤Äi%!_
 ^ài, ,öç, lÿ, lÿ ^Ü, yö Ö!Ö° yäi, ^lè, ^Ü, •zÈÜÈÜ, üyß≈ sÿ•zè, ÈÜÈ~Ö° l^çflí ^öè, Äi^y^iü≈, i%, ^iü, ,öi, y ^l^iü, ≤Äi, i, Ü,
 Ü, ^lÖ° – •zÈÜÈÜ, üy^lß≈Ö° (e-commerce) lÿÖi, #l^ i, lÿ xyöyö ≤Äöyö •l^ ^i sÿöyÓ° iÈÜÈ•zrè, yÓ° ^lö^lè, Ö° (Public
 Internet) ,üyöf^lüñ sÿáy^lö° •yçyÓ° •yçyÓ° Ö° y, zè, yÓ° (Router) ,Ä sÿü≈, yÓ° (Server) Ü, yç Ü, ^lÖ° lÿÖ°
 74 NSOU • SE-CO-21 üyöf^lü i, lÿ sÿ, k, !ÖÉll^=!° ~Ü, ≤Äyhs^ ^l^iü, xöf ≤Äy^lhs^ ^, öÖNaÈy! – ~•z xyöyö ≤Äöy^löÖ°
 sühflí i, lÿ^iü, sÿ%Ö° !«, i, Ö° yáyÖ° çöf ^i sÿ, °, öç, lÿ, Öyçy^lÖ° xy^làÈ i, yÓ° •z !Ü, à%È !ÖÖÖ° i ~

100%	MATCHING BLOCK 23/27	W
Ö° ,ö^lÖ° xy^l^yä, öy Ü, Ö° y •ö– 7.5.1 ~		

ö!e´ ,öçö (Encryption) ~ö!e´ ,öçö (Encryption) °~Ü, ≤ÄÜ, yÓ° ,öç, lÿ, lÿ i, ^llfÓ° sÿöyÓ° i^è, :è, (Plain Text) ,Öy
 ^i, è, y^iü, sÿ•zù, yÓ° ^lè, :è, (Cipher Text)ÈÜÈ~ Ö° * ,öyhs^!Ö° i, Ü, ^lÖ° – ú, i, i, lÿ Öy ^i, è, y ^≤ÄÖ° Ü, Ä @ Äy•Ü,
 äÈyí, y xöf ^Ü, i, z çyö^ll^, Öy Ö%è, ^li, ,öy^lÖ° öy– ^≤ö^è, :è, (Plain Text) ,ÈÜÈ~Ü, sÿ•zù, yÓ° ^è, :è%, (Cipher
 Text) ,ÈÜÈ~ Ö° * ,öyhs^!Ö° i, Ü, Ö° yÓ° çöf ÜÜ, #Ü (Key) Öy sÿ•zù, yÓ° (Cipher) ,ÖfÓ°•yÓ° Ü, Ö° y •l – ~ö!e´ ,öçö
 (Encryption) ,ÈÜÈÖ° ÖfÓ°•yÓ° Ö† ≤Äyã, #öÜ, y° ^l^iü, •z ≤Äã, !i, xy^làÈ– ≤Äyã, #ö^lüçÖ° #l^ Öy ú, ^lö!sÿ^yö
 (Phoenician) ,Öy!lçf ö!l Ö° * ,öyhs^!Ö° i, ,öç, lÿ, Ö° (Tansposition/Substitution) ,üyöf^lü xyöyö ≤Äöyö •i, – ~•z ,öç, lÿ, ^li,
 Öi≈=!° ~Ü, lè, l^ö!ö≈x^l^ö! ^lüÖ° üyöf^lü Ö° * ,öyhs^!Ö° i, (Tansposition/ Substitution) Ü, Ö° y •i, – 7.5.2 !sÿ^lü!è, ΔÜ, Ü, #
 ~ö!e´ ,öçö (Symetric Key Encruption) ~•z ,öç, lÿ, ^li, Öy≈, y ^≤ÄÖ° Ü, ~ÖÇ Öy≈, y @ Äy•Ü, i, zù, ^ll^•z ~Ü, •z ^ây, öö
 ÜÜ, #Ü (Key) Öy sÿ•zù, yÓ° (Cypher) ,è, :è, ÖfÓ°•yÓ° Ü, ^lÖ° ~ö!e´ ,ö^lè, i, i, ^llfÓ° xyöyö ≤Äöyö Ü, ^lÖ° lÿ^iü, – ~•z
 ÜÜ, #Ü (Key) !è, Öy sÿ•zù, yÓ° ^è, :è, (Cypher Text) !è, ÷ö%üye ^≤ÄÖ° Ü, ~ÖÇ @ Äy•Ü, ~•z ö%ç^löÖ° Ü, y^làÈ•z
 lÿ^iü, – ^≤ÄÖ° Ü, ^l^iü, yö i, lÿ^iü, (Plain Text) ~•z ÜÜ, #Ü (Key) ,myÓ° y i, yÓ° Ö° * ,öyhs^ Ö° à!è, ^ll^ lÿ, lçè, fy°
 üyöf^lüÖ° ü^löf l^ö^ll^ @ Äy•Ü, Ö° Ü, y^làÈ, öyè, y! ~ÖÇ i, lÿ, i, yÓ° ÖfÓ°•i, ÜÜ, #Ü (Key) ,Öy sÿ•zù, yÓ° ^è, :è,
 (Cypher Text)ÜÈ!è, Ä, öyè, y! ñ @ Äy•Ü, ^sÿ z ÜÜ, #Ü (Key) , ,öyÄi^yÓ° ú, ^i° Ö° * ,öyhs^!Ö° i, i, lÿ^iü, ,ö%öÖ° y! i, yÓ°
 xyß° Ö° * ^i, ö, ö%öà≈!è, i, Ü, Ö° ^li, ,öy^lÖ° Öy «, ü •l – ~•zù, y^lÖ° i, ^llfÓ° xyöyö ≤Äöy^löÖ° ú, ^i° xyß° i, lÿ ÷ö%üye
 ^≤ÄÖ° Ü, Ä @ Äy•Ü, ÈÜÈ~Ö° çyöyÓ° ,ö!Ö° l^öÖ° ü^löf sÿ%Ö° !«, i, lÿ^iü, – ^Ü, yö i, i, #l^ Öf!_ !l^ö Öy≈, y ^≤ÄÖ° ^lÖ°
 sÿü! ~•z i, ^llfÓ° x!öÜ, yÓ° ÈÜÈ~ sÿ «, ü •l^ i, y•i^Ä xyß° i, ^llfÓ° !öç, öyÄi^y i, yÓ° ,ö^lç, sÿüßy •ll^ lÿ^iü, Ü, yÓ° i^i
 i, ^llfÓ° öyàö ~•z i, i, #l^ Öf!_ !è, öy!^sÿ!è, ~Ü, lè, Ö° * ,öyhs^!Ö° i, i, lÿ ~ÖÇ i, y^iü, i, yÓ° xyß° Ö° * ^i, ö, ö%öà≈!è, i,
 Ü, Ö° yÓ° ÜÜ, #Ü (Key) , i, yÓ° xçyöy lÿ^iü, – !Ü, v Ü, áöÄ Ü, áöÄ ~•z ÜÜ, #Ü (Key) Ä ä%, lÖ° lÿÄi^yÓ° sÿ, yÓöy lÿ^iü,
 ú, ^i° ~•z ,öç, lÿ, ^li, ^i, è, y sÿ%Ö° «, y! i, ^llfÓ° sÿ^ll^ i, yÓ° ~ö!e´ ,öçö (Encryption) ,ÜÜ, #Ü (Key) !è, ^iü, Ä ^≤ÄÖ° Ü, Ä
 @ Äy•Ü, Ö° ü^löf xyöyö ≤Äöyö Ü, Ö° ^li, •l –

1/27	SUBMITTED TEXT	54 WORDS	99% MATCHING TEXT	54 WORDS
<p>í,z,œé'ü!iÜ,y ü•yö`òçöyl`Ü, %ú,yÉlã,w Ó%Ó` öyüy!B,İ, ~•z ü%` !Óÿ!Óòfy°`İİ`Ó` í,zB√%` ! Ç«yD`İö xy,ööy`İÜ, fl yàì, – İj±!İ, ~•z ≤Ä!İ, ı,yö `ò`İçÓ` İÓ≈≤Ä!ü Ó`yçf İÓ`Ü,y!Ó` ü%` !Óÿ!Óòfy°!` ! •İİ`İÓ öfyÜ, (NAAC) ü)°fy!` İö Ü~ÜÈÜÈ`@`Äİ, ≤ÄyÆ •İİ`İãÈ– !Óÿ!Óòfy°!` üO%!Ó` Ü, !üçö ≤ÄÜ,y!çİ, ! ö`İò≈çöyüyl` fl`yİ,Ü, !ç«y,ü`ü`İÜ, çöNyã,İ,è, ç,ò,İÜ, ≤ÄÜ,Ó`İr!Óòfhfİ Ü,Ó`yÓ` Ü,ly Óy•İİ`İãÈ– ~=!° •ÈÜÜÜÈÜ`Ü,yÓ` `Ü,yİ≈Üñ Ü!İ!İ!≤`ò`flò!İ,ü,Ü, •z`İ°Ü,İ,è,ù,Üñ Ü`ç`İò!Ó`Ü, •z`İ°Ü,İ,è,ù,Ü ~ÖÇ Ü!flÖ°Ü†Ü~!Ó!°!è, ~ö•fy™`İürè, `Ü,yİ≈Ü– `e`İ,è, ç,òk,İ,ç,Ó`</p>		<p>í,z,œé'ü!iÜ,y ü•yö`òçöyl`Ü, %ú,yÉlã,w Ó%Ó` öyüy!B,İ, ~•z ü%` !Óÿ!Óòfy°`İİ`Ó` í,zB√%` ! Ç«yD`İö xy,ööy`İÜ, fl yàì, – İj±!İ, ~•z ≤Ä!İ, ı,yö `ò`İçÓ` İÓ≈≤Ä!ü Ó`yçf İÓ`Ü,y!Ó` ü%` !Óÿ!Óòfy°!` ! •İİ`İÓ öfyÜ, (NAAC) ü)°fy!` İö Ü~Ü`@`Äİ, ≤ÄyÆ •İİ`İãÈ– !Óÿ!Óòfy°!` üO%!Ó` Ü, !üçö ≤ÄÜ,y!çİ, ! ö`İò≈çöyüyl` fl`yİ,Ü, !ç«y,ü`ü`İÜ, çöNyã,İ,è, ç,ò,İÜ, ≤ÄÜ,Ó`İr!Óòfhfİ Ü,Ó`yÓ` Ü,ly Óy•İİ`İãÈ– ~=!° •ÈÜÜÜÈÜ`Ü,yÓ` `Ü,yİ≈Üñ Ü!İ!İ!≤`ò`flò!İ,ü,Ü, •z`İ°Ü,İ,è,ù,Üñ Ü`ç`İò!Ó`Ü, •z`İ°Ü,İ,è,ù,Ü ~ÖÇ Ü!flÖ°Ü†Ü~!Ó!°!è, ~ö•fy™`İürè, `Ü,yİ≈Ü– `e`İ,è, ç,òk,İ,ç,Ó`</p>		
<p>SA CC-BG-01.pdf (D149053332)</p>				

2/27	SUBMITTED TEXT	19 WORDS	75% MATCHING TEXT	19 WORDS
<p>ı,ø`é-± ı≈...Äı,±ı, øıøÖ`Ú≈`±` ,œ ≈ø^Ó-² Printed in accordance with the regulations of the Distance Education Bureau of the University Grants Commission. ≤</p>		<p>ı,ø`é-± ı≈...Äı,±ı, øıøÖ`Ú≈`±` ,œ ≈ø^Ó-/ Printed in accordance with the regulations of the Distance Education Bureau of the University Grants Commission.</p>		
<p>SA CC ED 01(Bengali).pdf (D164886399)</p>				

3/27	SUBMITTED TEXT	4 WORDS	83% MATCHING TEXT	4 WORDS
<p>Ü,è,y í,z`İÖ`á`İlyàf ,ø!Ó`Óİ≈,ç,ö !</p>		<p>Ü,yè,y`lüyÓ` í,z`İÖ`á`İlyàf ,ø!Ó`Óİ≈,ç,ö •</p>		
<p>W https://www.caluniv.ac.in/academic/Bengali/Bangla-Sahitya-Patrika.pdf</p>				

4/27	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>Ó` ~Ó!ç<Tf=!° xy`İ°yã,öy Ü,Ó` &ö– 3.</p>		<p>Ó` ~Ó!ç<Tf xy`İ°yã,öy Ü,Ó` &ö– 2–</p>		
<p>SA CC-BG-01.pdf (D149053332)</p>				

5/27	SUBMITTED TEXT	6 WORDS	84% MATCHING TEXT	6 WORDS
<p>Ü, öİ%ç,ö !òàhs` í,z`İB√y!ã,İ, Ü, `İÖ`İãÈ–</p>		<p>Ü,İ,è, öİ%ç,ö !òÜ, í,z`İB√y!ã,İ, Ü, `İÖ`İãÈ–</p>		
<p>W https://www.caluniv.ac.in/academic/Bengali/Bangla-Sahitya-Patrika.pdf</p>				

6/27	SUBMITTED TEXT	6 WORDS	87% MATCHING TEXT	6 WORDS
<p>Óy`İ`İ, ç,öy`İÓ` – ~•z ,ø!Ó`Ó!İ≈,İ,</p>		<p>Óy`İ`İ, ç,öy`İÓ` üyöÖÈÜÈ,ø!Ó`Ó!İ≈,İ, ,</p>		
<p>W http://www.wbnsou.ac.in/online_services/SLM/OTHER/DPTM-05.pdf</p>				

7/27	SUBMITTED TEXT	14 WORDS	50% MATCHING TEXT	14 WORDS
<p>í,z,ó° !ú,!_ Ü, ^íó° B 2 B ,ü^í,°^íÜ, öyöy ú,y^là ú,yà Ü,ó°y•^íí^ìy^íÜ,- ~áy^íö í,z^</p>		<p>í,z,ó° !öü≈,ó° Ü, ^íó° ,ó!ó° ^íóç^íÜ, Ü,ú,y^là ú,yà Ü,ó°y•^íí^ìy^íÜ,- !ó!ß" í,z,</p>		
<p>W http://www.wbnsou.ac.in/online_services/SLM/OTHER/DPTEM-05.pdf</p>				
8/27	SUBMITTED TEXT	6 WORDS	87% MATCHING TEXT	6 WORDS
<p>ê, ú,y^là !óú,-' Ü,ó°y ^íí, ,öy^íó° - ^</p>		<p>ê, !óú,y^là !óú,-' Ü,ó°y ^íí, ,öy^íó°</p>		
<p>W http://www.wbnsou.ac.in/online_services/SLM/OTHER/DPTEM-05.pdf</p>				
9/27	SUBMITTED TEXT	5 WORDS	80% MATCHING TEXT	5 WORDS
<p>í, ò!è, !óÉí^íí^ó° í,z,ó°È !öü≈,ó° Ü, ^íó° -</p>		<p>í,ò!è, !óÉí^íí^ó° í,z,ó° !öü≈,ó° Ü, ^íó° - ≤</p>		
<p>W https://www.caluniv.ac.in/academic/Bengali/Bangla-Sahitya-Patrika.pdf</p>				
10/27	SUBMITTED TEXT	8 WORDS	89% MATCHING TEXT	8 WORDS
<p>íÜ, !ö, !ó!áí, ú,y^là !óú,-' Ü,ó°y ^íí, ,öy^íó° ^</p>		<p>íÜ, !ö, !ó!áí, ú,y^íó !óú,-' Ü,ó°y ^íí, ,öy^íó° ≠ 46 !</p>		
<p>W http://www.wbnsou.ac.in/online_services/SLM/OTHER/DPTEM-05.pdf</p>				
11/27	SUBMITTED TEXT	5 WORDS	76% MATCHING TEXT	5 WORDS
<p>ìòó° í,z^í,öç,y Ü, ^íó° ^e í,y ~óç !ó°</p>		<p>ìòó° í,z^í,öç,y Ü, ^íó° öí° - í,y•z ó°</p>		
<p>W https://www.caluniv.ac.in/academic/Bengali/Bangla-Sahitya-Patrika.pdf</p>				
12/27	SUBMITTED TEXT	6 WORDS	75% MATCHING TEXT	6 WORDS
<p>Ü,ó° ^í, ,öy^íó° ñ !ó^íy^Éí Ü,ó° ^í, ,öy^íó° ~</p>		<p>Ü,ó° ^í, ,öy^íó° í,y !ó^íy^Éí Ü,ó° ^í, ,öy^íó° - ?????</p>		
<p>SA CC ED 01(Bengali).pdf (D164886399)</p>				
13/27	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>ö^íç^íòó° ü^íðf xy^íyã,öy Ü,</p>		<p>ö^íç^íòó° ü^íðf xy^íyã,öy Ü,^</p>		
<p>SA CC ED 01(Bengali).pdf (D164886399)</p>				
14/27	SUBMITTED TEXT	7 WORDS	88% MATCHING TEXT	7 WORDS
<p>Ü, ìyìl ú,y^íó Ófó•yó° Ü,ó° ^í, ,öy^íó° ñ !</p>		<p>Ü,ó° ú,y^íó Ófó•yó° Ü,ó° ^í, ,öy^íó° ñ !•</p>		
<p>W http://www.wbnsou.ac.in/online_services/SLM/OTHER/DPTEM-05.pdf</p>				

15/27	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
	üyÓk,î,y^ÏÜ, xli,e'ü Ü, ^ÏÓ		üyÓk,î,y^ÏÜ, xli,e'ü Ü, ^ÏÓ •	
	W https://www.caluniv.ac.in/academic/Bengali/Bangla-Sahitya-Patrika.pdf			
16/27	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	Ü,öyî,y, ðî≈^ÏÓ<îÜ,Ó'y-		Ü,öyî,y, ðî≈^ÏÓ<îÜ,Ó'y ~	
	W http://www.wbnsou.ac.in/online_services/SLM/OTHER/DPTEM-05.pdf			
17/27	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
	î,y Óçyl^ Ó'yá^îi, ðy•ylf Ü, ^ÏÓ ≤		î,y Óçyl^ Ó'yá^îi, ðy•ylf Ü, ^ÏÓ – 4	
	SA GE CO 31 A.pdf (D164896191)			
18/27	SUBMITTED TEXT	7 WORDS	87% MATCHING TEXT	7 WORDS
	Ó' í,z,ðÓ' !öü≈,Ó' Ü, ^ÏÓ ~Ü, !ö!ò≈<T ,		Ó' í,z,ðÓ' !öü≈,Ó' Ü, ^ÏÓ !ö!ò≈<T §	
	W http://www.wbnsou.ac.in/online_services/SLM/OTHER/DPTEM-05.pdf			
19/27	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
	y ÓfÓ•yÓ' Ü,Ó'y ^î^îi, ,öy^ÏÓ – (y ÓfÓ•yÓ' Ü,Ó'y ^î^îi, ,öy^ÏÓ ≠	
	W http://www.wbnsou.ac.in/online_services/SLM/OTHER/DPTEM-05.pdf			
20/27	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
	ð!Ó'Ó!i≈,î, ,ð!Ó'!f!i!i, ^îi,			
	SA TANIA CHAKRABORTY.pdf (D158018304)			
21/27	SUBMITTED TEXT	2 WORDS	100% MATCHING TEXT	2 WORDS
	û,y^ÏÓ ,ð!Ó' ä,y^öy Ü,Ó'		û,y^ÏÓ ,ð!Ó' ä,y^öy Ü,Ó'	
	SA CC ED 01(Bengali).pdf (D164886399)			
22/27	SUBMITTED TEXT	11 WORDS	38% MATCHING TEXT	11 WORDS
	y^Ïüy !!ò §!ë,Ü, öy •î^ñî,y•^î° í,z^îjçf !§k, Ü,Ó'y á%Ó•z Ü,!ë,ö •			
	SA TANIA CHAKRABORTY.pdf (D158018304)			

23/27	SUBMITTED TEXT	6 WORDS	100% MATCHING TEXT	6 WORDS
<p>Ó° , ð^İÓ° xy^İ°yă, öy Ü, Ó°y •°- 7.5.1 ~ Ó° , ð^İÓ° xy^İ°yă, öy Ü, Ó°y •^</p> <p>W http://www.wbnsou.ac.in/online_services/SLM/OTHER/DPTM-05.pdf</p>				
24/27	SUBMITTED TEXT	5 WORDS	100% MATCHING TEXT	5 WORDS
<p>í, z^İÖ'á^İÿàf ù), !üÜ, y , öy°ö Ü, ^İÓ° - ^</p> <p>SA TANIA CHAKRABORTY.pdf (D158018304)</p>				
25/27	SUBMITTED TEXT	3 WORDS	100% MATCHING TEXT	3 WORDS
<p>fliy, ðö Ü, Ó°yÓ° ≤Ä^İä, <Ty Ü, ^İÓ°</p> <p>SA Basari Halder.pdf (D144493773)</p>				
26/27	SUBMITTED TEXT	4 WORDS	100% MATCHING TEXT	4 WORDS
<p>ö!Ó° !ò xy^İ°yă, öy Ü, Ó°&ö- 2. • ö!Ó° !ò xy^İ°yă, öy Ü, Ó°&ö- (</p> <p>W http://www.wbnsou.ac.in/online_services/SLM/OTHER/DPTM-05.pdf</p>				
27/27	SUBMITTED TEXT	7 WORDS	70% MATCHING TEXT	7 WORDS
<p>İ° İ, İf^İÜ, Ó°«, y Ü, Ó°y Ü, !è, ö •^İİ° , ð^İí, , - ^</p> <p>SA Banasree Thesis PDF.pdf (D158240265)</p>				