

**GOVERNMENT DEGREE COLLEGE MUMMIDIVARAM**

**DEPARTMENT OF COMMERCE**

**B.Com Computers Application – Advanced Accounting**

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**MODEL QUESTION PAPER – 1**

**Time: 3.00 Hours**

**Marks: 70**

**Section A**

*Answer any Five Questions*

*(5×4 = 20 Marks)*

1. What is Single Entry System?
2. Define Statement of Affairs.
3. What is Hire Purchase System?
4. Define Goodwill in partnership.
5. What is Partnership Deed?
6. What is Dissolution of a firm?

**Section B**

*Answer All Questions*

*(5×10 = 50 Marks)*

9. a. Explain accounting process of Non-Profit Organizations.  
**OR**  
b. Prepare Income and Expenditure Account and Balance Sheet from given data.
10. a. Explain features and disadvantages of Single Entry System.  
**OR**  
b. Ascertain profit and prepare Statement of Affairs (Problem).
11. a. Explain accounting treatment in Hire Purchase System.  
**OR**  
b. Distinguish between Hire Purchase and Instalment System with accounting entries.
12. a. Explain admission of a partner with goodwill treatment.  
**OR**  
b. Explain retirement and death of a partner with accounting treatment.
13. a. Explain dissolution of partnership firm with accounts.  
**OR**  
b. Explain Garner vs Murray Rule with insolvency of partners (Problem).

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**MODEL QUESTION PAPER – 2**

**Time: 3.00 Hours**

**Marks: 70**

**Section A**

*Answer any Five Questions*

*(5×4 = 20 Marks)*

1. What are Non-Profit Entities?
2. Define Income and Expenditure Account.
3. What is Double Entry System?
4. Define Hire Vendor.
5. What is Fixed Capital Method?
6. Define Admission of a Partner.
7. What is Insolvency of a partner?
8. What is Receipts and Payments Account?

**Section B**

*Answer All Questions*

*(5×10 = 50 Marks)*

9. a. Explain features of Non-Profit Organizations.  
**OR**  
b. Prepare Receipts and Payments Account and Income & Expenditure Account (Problem).
10. a. Distinguish between Single Entry and Double Entry System.  
**OR**  
b. Prepare Statement of Affairs and ascertain profit (Problem).
11. a. Explain accounting entries in books of Hire Purchaser.  
**OR**  
b. Explain accounting in books of Hire Vendor.
12. a. Explain goodwill treatment at the time of admission.  
**OR**  
b. Explain accounting for retirement of a partner.
13. a. Explain dissolution procedure with ledger accounts.  
**OR**  
b. Explain insolvency of partners with Garner vs Murray Rule.

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**MODEL QUESTION PAPER – 3**

**Time: 3.00 Hours**

**Marks: 70**

**Section A**

*Answer any Five Questions*

*(5×4 = 20 Marks)*

1. Define Non-Profit Organization.
2. What is Balance Sheet of NPO?
3. Define Single Entry System.
4. What is Hire Purchase Price?
5. Define Fluctuating Capital.
6. What is Goodwill?
7. Define Retirement of a partner.
8. What is Garner vs Murray Rule?

**Section B**

*Answer All Questions*

*(5×10 = 50 Marks)*

9. a. Explain preparation of accounting records of NPO.  
**OR**  
b. Prepare final accounts of Non-Profit Organization (Problem).
10. a. Explain disadvantages of Single Entry System.  
**OR**  
b. Ascertain profit under Single Entry System (Problem).
11. a. Distinguish Hire Purchase and Instalment System.  
**OR**  
b. Explain accounting treatment under Hire Purchase (Problem).
12. a. Explain admission of a partner (Problem).  
**OR**  
b. Explain death of a partner (Problem).
13. a. Explain dissolution of firm (Problem).  
**OR**  
b. Explain Garner vs Murray Rule .

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**MODEL QUESTION PAPER – 4**

**Time: 3.00 Hours**

**Marks: 70**

**Section A**

*Answer any Five Questions*

*(5×4 = 20 Marks)*

1. Define Receipts and Payments Account.
2. What is Income and Expenditure Account?
3. Define Statement of Affairs.
4. What is Instalment System?
5. Define Partnership Deed.
6. What is Admission of Partner?
7. Define Dissolution of firm.
8. What is Insolvency?

**Section B**

9. a. Explain preparation of Receipts and Payments Account.  
**OR**  
b. Prepare Income & Expenditure Account and Balance Sheet (Problem).
10. a. Explain features of Single Entry System.  
**OR**  
b. Prepare Statement of Affairs (Problem).
11. a. Explain Hire Purchase system with accounting entries.  
**OR**  
b. Distinguish Hire Purchase and Instalment system.
12. a. Explain goodwill treatment in partnership.  
**OR**  
b. Explain retirement of a partner (Problem).
13. a. Explain dissolution with accounts (Problem).  
**OR**  
b. Explain insolvency of partners with Garner vs Murray Rule.