

**M.H.A. Sem-I (CBCS-2018 COURSE) (Master of Hospital  
Administration : WINTER - 2018**

**SUBJECT : MANAGEMENT ACCOUNTING**

Day: Thursday  
Date : 29/11/2018

**W-2018-3749**

Time : 10.00 A.M.To 12.00 NOON.  
Max. Marks : 40

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**N.B.**

- 1) Solve both sections in **SEPARATE** answer sheet
  - 2) All the questions are **COMPULSORY**
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**SECTION-I**

**Q.1** Journalize following transactions in books of Karan (10)

Date	Transaction
01/09/2017	Karan started business with 10,00,000/-
31/05/2017	Ram Made Fixed Deposit of Rs 5,00,000/-.
03/06/2017	Purchased Goods of 6,00,000 on credit basis. Trade discount was 10%
02/07/2017	Sold goods on cash basis at 10% cash discount of Rs. 8,00,000
31/03/2017	Closing Stock is 20,000/-

**Q.2** From following trial Balance prepare Trading P & L A/c & Balance sheet as on 31/03/2018 (10)

Particulars	Amount Rs.	Amount Rs.
Capital		18,00,000
Transport	6,00,000	
Machinery	4,00,000	
Audit fees	50,000	
Salary	1,50,000	
Outstanding Salary		4,00,000
Debtors	10,00,000	
Creditors		2,00,000
Sales		8,00,000
Goodwill	12,00,000	
Reserves		2,00,000
Adjustments		
1. Depreciation on machine is 10%		
2. Closing stock 4,00,000		

**SECTION-II**

**Q.3** Write short notes on any **FOUR** of the following (20)

- a) Types of Cost
- b) Types of Accounts
- c) Current Assets
- d) Balance Sheet
- e) P to P Cycle

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