

POST GRADUATE DIPLOMA IN HOSPITAL MANAGEMENT (CBCS-2018 COURSE)
P.G.D.H.M. Sem-I : WINTER : 2021
SUBJECT: MANAGEMENT ACCOUNTING

Day : Tuesday
Date : 18-01-2022

W-20019-2021

Time : 10:00 AM-12:00 PM
Max. Marks: 40

N.B.

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

SECTION-I

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

Date	Transaction
01/09/2017	Ashish started business with 10,00,000/-
31/05/2017	Interest Received Rs 50,000/-.
03/06/2017	Salary Paid Rs 2,50,000/-.
02/07/2017	Sold goods on credit basis at 10% Trade discount of Rs. 8,00,000
31/03/2018	Depreciation on machine is 50,000/-

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
Purchases	6,00,000	
Furniture	4,00,000	
Interest	50,000	
Salary	1,50,000	
Secured loan		4,00,000
Debtors	10,00,000	
Outstanding Electricity Bill		2,00,000
Sales		8,00,000
Cash at Bank	12,00,000	
Reserves		2,00,000

Adjustments

1. Depreciation on Furniture is 10%
2. Bad Debts are 1%.

SECTION-II

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

- a) P to P Cycle
- b) Fixed cost and variable cost
- c) Golden Rules of accounts
- d) Nominal accounts
- e) Direct and Indirect costs

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