

MASTER OF HOSPITAL ADMINISTRATION (CBCS-2018 COURSE)

M.H.A.Sem - I : WINTER- 2022

SUBJECT : MANAGEMENT ACCOUNTING

Day : Friday

Time : 10:00 AM-12:00 PM

Date : 16-12-2022

W-19559-2022

Max. Marks : 40

N.B

- 1) All question are **COMPULSORY**.
- 2) **FIGURES** to the right indicate **FULL** marks.
- 3) Use of simple **CALCULATOR** is allowed.

Q.1 Prepare Trial Balance from following account balances. (10)

Particulars	Amounts Rs
Capital	10,00,000
Professional Fees Paid	50,000
Bad Debts	4,50,000
Goodwill	6,00,000
Creditors	2,00,000
Cash	3,00,000
Purchase Returns	2,00,000
Factory Rent	25,000
Unsecured Loans	2,00,000
Reserves	2,00,000

Q.2 Journalize following entries in books of Keshav (10)

Date	Transaction
1.	Closing stock is valued at Rs 8,00,000
2.	Funds transferred from SBI to ICICI Rs 25,000
3.	Depreciation on Furniture Rs 5,000
4.	Bad Debts are 10,000
5.	Keshav sold goods at 10% trade & 3% cash discount to Aditya of Rs. 5,00,000 25% Sales were in cash

Q.3 A) Write Short Notes on any **FOUR** of the following. (20)

- 1) Accounting Cycle
- 2) Types of Accounts
- 3) Fixed Assets
- 4) Depreciation
- 5) Elements of Costs

OR

B) What do you mean by P to P Cycle? Explain its steps. (20)

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