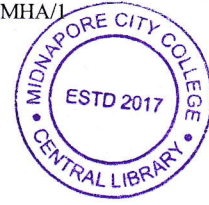


PG
M.H.A. Semester-I Examination, 2022
MASTER IN HOSPITAL ADMINISTRATION
PAPER: MHA 107
(MANAGEMENT ACCOUNTING)

**Full Marks: 40****Time: 2 Hours****GROUP-A**

Answer any FOUR of the following questions: 4×2=8

1. Define management accounting.
2. What is operating cycle?
3. Write down the full form of GAAP.
4. Classify the following accounts according to the Golden Rules: ($\frac{1}{2} \times 4=2$)
 - a) Drawing a/c
 - b) Goodwill a/c
 - c) Wages a/c
 - d) Land and building a/c
5. What is Ratio Analysis?
6. What is cash flow statement? Mention different heads (sections) of cash flow statement. (1+1)
7. What is working capital?
8. What is budget?

GROUP-B

Answer any FOUR of the following questions: 4×4=16

1. Explain the tools and techniques of management accounting.
2. What is the significance of dual aspect concept?
3. From the following information you are required to calculate depreciation amount and prepare a Machinery account for t
4. wo years under SLM.

Cost of the Machine as on 1.1.2014	Rs.67,000
Erection Charges	Rs. 3,000
Estimated useful life	10years
Estimated Scarp Value	Rs. 7,000

P.T.O.

(2)

5. Write the differences between Book-keeping and Accounting.
 6. Who issued INID AS and why? Write any six INID AS. (1+3)

7. The following is the Balance Sheet of a company as on 31st March 2022:

Liabilities	Rs.	Assets	Rs.
Share capital	200000	Land and Buildings	140000
Profit and loss Account	30000	Plant and Machinery	350000
General reserve	40000	Stock	200000
12% debentures	420000	Sundry debtors	100000
Sundry creditors	100000	Bills receivable	10000
Bills payable	50000	Cash	40000
	840000		840000

From the information given in the above balance sheet, calculate:

- a) Current Ratio
 b) Quick Ratio
 c) Debt-equity Ratio
 d) Proprietary Ratio
8. What is a cash budget? What is the purpose of preparing cash budgets?
9. The following transactions relate to a business concern for the month of January 2022. Pass the Journal entries.
- January 1 - Started business with Rs.3,00,000
 January 2 - Bought goods worth Rs.2,00,000
 January 9 - Sales goods to Mr. Khan of Rs. 1,50,000.
 January 12 - Purchase of machinery of Rs.2,00,000 by cash.
 January 21 - Salary paid by cash of Rs.50000.
 January 24 - Purchase return of machinery of Rs. 5000.
 January 26 - Sales return of goods of Rs.15000.
 January 30 - Cash Deposited into bank Rs. 10000
- GROUP-C**
- Answer any TWO of the following questions: 2×8=16**
1. (a) What do you understand by working capital? (2+2+4)
 (b) Distinguish between permanent working capital and temporary working capital.

P.T.O.

(3)

(c) Wellbeing Ltd. provides you the following information:

Particulars	Amount (₹)
Stock	230000
Debtors	100000
Bills Receivable	40000
Bills Payable	45000
Cash-in-hand	50000
Cash-at-bank	60000
Sundry Creditors	150000
Outstanding expenses	10000

Calculate the following:

- (i) Current Assets
 (ii) Current Liabilities
 (iii) Gross Working capital
 (iv) Net Working Capital
2. What do you mean by capital budgeting? Explain with a hypothetical example. (2+6)
3. From the following transactions prepare journal, ledger and trial balance in the books of M. Dutta:
- i. Started a business with cash Rs. 20000, bank Rs. 50000.
 ii. Cash received from A. Roy Rs. 10000.
 iii. Cheque issued to B. SenRs. 15000.
 iv. Cash paid as salary Rs. 18000. (3+3+2)

P.T.O.

(4)

4. Trial Balance of ABC Company as on 31st December 2022 is given below:

Particulars	Dr. (Rs)	Cr. (Rs)
Capital	-	100000
Reserve	-	40000
Stock (01.01.2022)	50000	-
Purchases	220000	-
Sales	-	372000
Plant and Machinery	40000	-
Land and Building	120000	-
Debtors	80000	-
Bills Receivable	30000	-
Cash	4500	-
Bills payable	-	6000
Creditors	-	75000
Bank Overdraft	-	6000
Wages	25000	-
Carriage outward	1500	-
Salaries	20000	-
Bad debts	5000	-
Rent	3000	-
	599000	599000



Prepare Trading Account, Profit & Loss Account and Balance Sheet on 31st December 2022, after taking into account the following adjustments:

- (i) Stock on 31st December 2022 Rs. 65000.
- (ii) Depreciation on plant and machinery @ 10 %
- (iii) Goods drawn for personal use Rs. 10000.
