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PG/1st Sem/MHA/25

2025

**MHA 1st Semester Examination
HOSPITAL ADMINISTRATION**

Paper : MHAE406B0

[Management Accounting]

Full Marks : 25

Time : One Hour

*The figures in the margin indicate full marks.
Candidates are required to give their answers
in their own words as far as practicable.*

Group - A

Answer any *two* questions : $5 \times 2 = 10$

1. Journalise the following transactions in the books of Mr. Khan :

- Khan started business with a capital of Rs. 2,00,000
- Purchased goods from Mr. Salman on credit Rs. 50,000
- Paid Rent Rs. 2,000
- Sold goods for cash Rs. 63,000
- Cash deposited into bank Rs. 10,000

P.T.O.



(2)

2. What is Balance Sheet? Discuss the steps in budgetary control. 2+3
3. Discuss the various types of cash flow statement.

Group - B

Answer any *one* question : 10×1=10

4. State the significance of cash budget. What is ratio analysis? Differentiate between profit maximization and wealth maximization. 3+2+5
5. Balance Sheet of ABC Ltd. as on 31-03-2025 :

Liabilities	Rs.	Asset	Rs.
Equity Share Capital	5,00,000	Land & Building	1,00,000
Preference Share Capital	2,00,000	Machinery	4,00,000
General Reserve	1,00,000	Furniture	50,000
Secured Loan	3,00,000	Inventory	3,00,000
Sundry Creditors	1,00,000	Sundry Debtors	3,00,000
		Cash/Bank Balance	50,000
	12,00,000		12,00,000

Calculate following Ratios from the above balance sheet :

- Current Ratio
- Liquid Ratio
- Proprietary Ratio
- Stock to Working Capital Ratio
- Capital Gearing Ratio
- Debt Equity Ratio

Internal Assessment : 5 marks
