# Rajiv Gandhi University of Health Sciences, Karnataka

**I Semester Bachelors in Hospital Administration Degree Examination – 02-Nov-2026**

**Time: Three Hours** **Max. Marks: 80**

## FUNDAMENTALS OF ACCOUNTING - (RS)
## Q.P. CODE: 3231
## (QP contains two pages)

Your answers should be specific to the questions asked
Draw neat, labeled diagrams wherever necessary

**LONG ESSAYS (Answer any Two)** **2 x 10 = 20 Marks**

1. What is rectification error? Explain types and methods
2. What is subsidiary book? Explain different types of subsidiary book
3. Prepare a three columnar cash book from the following information

| | |
|---|---|
| 01-May-2022 | Cash in hand 40000 and bank 6000 |
| 08-May-2022 | Bought furniture for Rs.3000 and issued a cheque |
| 12-May-2022 | Deposited Rs.7000 into bank |
| 17-May-2022 | Bought goods for cash Rs.2000 |
| 21-May-2022 | Paid Ramith 750 in full settlement of Rs.4000 |
| 24-May-2022 | Received Rs.2000 from Ram and allowed him a discount 50 |
| 26-May-2022 | Sent DD to Vidya for 1600 |
| 28-May-2022 | Withdraw Rs.700 by cheque for personal use |

**SHORT ESSAYS (Answer any Eight)** **8 x 5 = 40 Marks**

4. Describe single entry and double entry system of accounting
5. Write a note on cash book
6. What is bank reconciliation? Explain needs and preparation of bank reconciliation statement
7. What is balance sheet? Explain different components of balance sheet
8. Write a note on classification of accounts. Explain accounting conventions
9. Write a note on journal and ledger
10. Mrs. Jayashree is the petty cashier of STAR Ltd., received Rs.2000 on December 1, 2022. For the monthly details of petty expenses are below

| Date | Particulars | Amount (RS.) |
|---|---|---|
| 01-Dec-2022 | Taxi fair | 200 |
| 10-Dec-2022 | Postal envelops | 150 |
| 15-Dec-2022 | Eraser / sharpener | 250 |
| 20-Dec-2022 | Cartage | 150 |
| 23-Dec-2022 | Computer stationary | 100 |
| 26-Dec-2022 | Office sanitation | 100 |
| 28-Dec-2022 | Photo charges | 50 |
| 29-Dec-2022 | Paid to Ramya | 100 |

11. From the following particulars of Mr. Prakash prepare Bank Reconciliation Statement as on May 2023

- Bank balance as per cash book – RS.50000
- Cheque issued but not prepared for payment – Rs.6000
- Dividend on shares collected by bank and credited in the pass book – Rs.8000
- Bank charges debited in the pass book only – Rs.400
- Cheque deposited into bank but not collected by bank – Rs.5000
- Interest credited in the pass book only – Rs.500
- Insurance premium paid directly by the bank as per standing advice – Rs.1000

12. From the following information prepare profit and loss account of Sahana as on 31st March 2023

| | | | |
|---|---|---|---|
| Gross profit | 150000 | Carriage outwards | 2500 |
| Salaries | 5500 | Rent | 4100 |
| Insurance | 900 | Bad debt | 2100 |
| Income tax paid | 3500 | Electricity charges | 3000 |
| Discount (Dr) | 500 | Commission paid | 1500 |
| General expenses | 250 | Rent and taxes | 350 |
| Travelling expenses | 200 | Trade expenses | 300 |
| Rent received | 1000 | | |

13. Write a note on trial balance and trading account

**SHORT ANSWERS (Answer any ten)** **10 x 2 = 20 Marks**

14. What is meant by statement of affairs?
15. What is current asset and current liability?
16. Name the branches of accounting
17. What is net profit and gross profit?
18. What is inward and outward invoice?
19. What is petty cashbook?
20. What are bills receivable and payable?
21. Any five uses of accounts
22. What is meant by GAAP?
23. What is debit note?
24. Pass book and cash book
25. What is posting?

*****