



NBP-010-002202

Seat No. _____

P. G. D. H. M. (Sem. II) (CBCS) Examination

April / May – 2017

Finance of Hospital : Paper - VIII

Faculty Code : 010

Subject Code : 002202

Time : $2\frac{1}{2}$ Hours]

[Total Marks : 70

Instructions :

- (1) Attempt **five** questions.
- (2) Each question carries **14** marks.

1 Answer the following questions : (any **seven**) **14**

- (1) _____ is a measure of all costs involved in providing a given level of service.
- (2) _____ is the process of rearranging data or information in the existing accounts to obtain the costs of the service rendered by the hospital.
- (3) _____ account shows net profit.
- (4) _____ account will be debited when cash sale is there.
- (5) _____ account shows gross profit.
- (6) Fixed cost per unit remains fixed. (True or false).
- (7) Variable cost does not vary with change in output. (True or false)
- (8) What is cost. (Write a short)
- (9) General Journal and General Ledger are the same accounting book.

2 Prepare simple cash book : 14

<i>Date</i>	<i>P</i>	<i>Rs.</i>
1-4-99	Cash	1,00,000
2-4-99	Paid rent.....	1,000
3-4-99	Purchased medicine for cash.....	1,000
10-4-99	Sold scrap for cash	800
12-4-99	Purchased stationery	750
14-4-99	Received cash from patient - A.....	900
20-4-99	Paid wages.....	50
24-4-99	Paid maintenance	550
29-4-99	Paid salaries	50,000
30-4-99	Paid water and electricity charges.....	1,050

OR

2 Briefly state the objective of financial reporting. 14

3 Define Audit. What are the type of Audit ? 14

OR

3 Why should a hospital be subjected to audit ? 14

4 Zero based budgeting approach. 14

OR

4 What are the element of cost. 14

5 Write the short note : (any two) 14

- (1) Marketing of Hospital
- (2) B.E.P. level
- (3) Importance of Audit in short
- (4) Budgeting
- (5) Accounting.