



PS-010-1022002

Seat No. _____

**Post Graduate Diploma in Hospital Management
(Sem. II) (CBCS) Examination**

August - 2020

Finance of Hospital

Faculty Code : 010

Subject Code : 1022002

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

[Total Marks : 70

- Instructions :** (1) Attempt all questions.
(2) Each question carries equal marks.

1 Define following terms : (any seven) **14**

- (1) What is cost?
- (2) Full form of GAAP.
- (3) Which account shows gross profit and net profit?
- (4) Define Accounting cycle.
- (5) What is Accountancy?
- (6) Define the term assets.
- (7) Define the fixed cost.
- (8) Who is affected by the business?
- (9) What is accounting?
- (10) What is Budgeting?

2 Answer the following : **14**

- (1) Write a note on marketing of hospital.
- (2) Write note on users of accounting information system.

OR

2 Answer the following : **14**

- (1) Write note on cost behaviour in relation to hospital output.

(2) Prepare cash book from following data :

Date	Particulars	Rs.
01/04/2017	Cash in hand	1,00,000
02/04/2017	Paid Rent	1,000
04/04/2017	Purchased medicine for cash	1,000
03/04/2017	Car sold scrap for cash	800
10/04/2017	Received cash from patient A	900
12/04/2017	Purchased stationery	750
20/04/2017	Paid daily wages	50
24/04/2017	Paid maintenance	550
29/04/2017	Paid electricity charges	1,050
30/04/2017	Paid salaries	50,000

3 Answer the following : **14**

- (1) What is audit? Write importance of hospital audit.
- (2) Write a note on EDP audit.

OR

3 Answer the following : **14**

- (1) Write note on Double entry accounting system.
- (2) Write a note on Trial Balance.

4 Answer the following : **14**

- (1) Write classification of budgets
- (2) What is Budget ? Discuss Zero based budgeting Approach

OR

4 Answer the following : **14**

- (1) What is cash book? Define cash book with discount columns.
- (2) Distinction between Real and Nominal Accounts with example.

5 Answer the following : **14**

- (1) Write a detail note on classification of cost.
- (2) Discuss important issues for financial control.

OR

5 Answer the following : **14**

- (1) Explain accounting concepts and conventions.
- (2) How many tools of financial control ? Discuss analysis of hospital statistics and cost control.