



**BBG-010-1022002** Seat No. \_\_\_\_\_

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

**July - 2021**

**Finance of Hospital**

**Faculty Code : 010**

**Subject Code : 1022002**

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

[Total Marks : 70

**Instruction :** Attempt any five questions.

- 1** Answer the following questions : **14**
- (1) Define the term assets.
  - (2) Define the fixed cost.
  - (3) Who is affected by the business ?
  - (4) What is accounting ?
  - (5) What is Budgeting ?
  - (6) What is cost ?
  - (7) Full form of GAAP.
- 2** Answer the following questions : **14**
- (1) Which account shows gross profit and net profit ?
  - (2) Meaning of double entry system of accounting.
  - (3) What is element of cost ?
  - (4) Define accounting cycle.
  - (5) Write the meaning of accountancy.
  - (6) What are the major sub-fields of accounting ?
  - (7) Write the advantages of Double entry system of accounting.
- 3** Answer the following questions : **14**
- (1) Explain accounting concepts and conventions.
  - (2) Distinction between Real and Nominal Account with example.
- 4** Answer the following questions : **14**
- (1) Write a detail note on classification of cost.
  - (2) Write note on cost behaviour in relation to hospital output.

- 5 Answer the following questions : 14  
 (1) What is audit ? Write importance of hospital audit.  
 (2) Write a note on EDP audit.
- 6 Answer the following questions : 14  
 (1) Discuss important issues for financial control.  
 (2) How many tools of financial control ? Discuss analysis of hospital statistics and cost control.
- 7 Answer the following questions : 14  
 (1) Prepare cash book from following data:
- | Date    | Particulars                  | Rs.      |
|---------|------------------------------|----------|
| 1-4-17  | Cash in hand                 | 1,00,000 |
| 2-4-17  | Paid Rent                    | 1000     |
| 3-4-17  | Purchased medicine for cash  | 1000     |
| 10-4-17 | Car sold scrap for cash      | 800      |
| 12-4-17 | Received cash from Patient A | 900      |
| 14-4-17 | Purchased stationery         | 750      |
| 20-4-17 | Paid daily wages             | 50       |
| 24-4-17 | Paid maintenance             | 550      |
| 29-4-17 | Paid electricity charges     | 1050     |
| 30-4-17 | Paid Salaries                | 50,000   |
- (2) Write classification of budgets.
- 8 Answer the following questions : 14  
 (1) What is cash book ? Define cash book with discount columns.  
 (2) What is Budget ? Discuss Zero based budgeting approach.
- 9 Answer the following questions : 14  
 (1) Write a note on marketing of hospital.  
 (2) Write note on users of accounting information system.
- 10 Answer the following questions : 14  
 (1) Write note on Double entry accounting system.  
 (2) Write a note on Trial Balance.