



**DBX-010-1022002**

Seat No. \_\_\_\_\_

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

**July - 2022**

**Finance of Hospitals**

**Faculty Code : 010**

**Subject Code : 1022002**

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

[Total Marks : 70

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

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

**2 Answer the following questions : 14**

- (1) Write note on users of accounting information system.
- (2) Write a note on EDP audit.

**OR**

- (1) What is audit ? Write the importance of hospital audit.
- (2) Write note on cost behavior in relation to hospital output.

3 Answer the following questions. 14

- (1) Write classification of budgets.
- (2) Distinction between Real and Nominal Account with example.

**OR**

- (1) Discuss important issues for financial control.
- (2) How many tools of financial control are there ? Discuss analysis of hospital statistics and cost control.

4 Answer the following questions : 14

- (1) Write a detailed note on classification of cost.
- (2) What is cash book ? Define cash book with discount columns.

**OR**

- (1) Write a note on Double entry accounting system.
- (2) Prepare cashbook from following data

<b>Data</b>	<b>Particulars</b>	<b>RS.</b>
1-4-17	Cash on 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 wager	50
24-4-17	Paid maintenance	550
29-4-17	Paid Electricity charges	1050
30-4-17	Paid salaries	50,000

5 Answer the following questions : 14

- (1) Write a note on marketing of hospital.
- (2) Explain accounting concepts and conventions.

**OR**

- (1) What is Budget ? Discuss Zero based budgeting Approach.
- (2) Write a note on Trial Balance.