

Rajiv Gandhi University of Health Sciences

I Semester M.H.A Degree Examination - OCT-2019

[Time: 3 Hours]

[Max. Marks: 100]

HOSPITAL ADMINISTRATION

Accounting in Health Care

Q.P. CODE: 8714

Your answers should be specific to the questions asked.

Draw neat, labeled diagrams wherever necessary.

LONG ESSAY

1 X 20 = 20 Marks

1. Appolo Ltd., purchased on 1st April, 2013 a small plant for Rs.45,000. On 1st October in the same year additional plant was purchased costing Rs. 22,900. On 1st October 2014, plant purchased on 1st April 2013 having become obsolete, was sold for Rs. 18,000. On 1st October 2015 fresh plant was purchased for Rs. 54,000 and the plant on 1st October 2013 was sold for Rs. 18,900. Depreciation is provided at 10% p.a on straight line method for every year on 31st March. Show machinery account upto 31st March 2016.

SHORT ESSAY (Answer any Seven)

7 X 10 = 70 Marks

2. What is inventory valuation and explain briefly LIFO and FIFO method?
3. Explain the accounting concepts with relevant examples.
4. Explain the significance of ABC costing in hospital organization.
5. Explain the applications of standard costing in hospital operation management.
6. What is meant by CVP analysis? Briefly explain the assumptions and uses of CVP analysis for a hospital administration.
7. What are the essential features of an efficient system of budgetary control in a hospital?
8. Explain briefly the various pricing strategies used by a hospital administrator.
9. Illustrate the uses of accounting information for a corporate hospital.

SHORT ANSWERS (Answer any Five)

05 X 02 = 10 Marks

10. Explain the concept window dressing.
11. What is variable cost?
12. What do you mean by zero base budgeting?
13. Briefly explain the use of debt equity ratio.
14. Explain the concept of depreciation.
15. What is budget manual?

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