

B.Sc. MEDICAL SOCIOLOGY
THIRD YEAR
PAPER VI – HOSPITAL CONTROL AND ACCOUNTS

Q.P. Code: 802226

Time: Three Hours

Maximum: 100 Marks

Answer all questions

I. Elaborate on:

(3 x 10 = 30)

1. Describe the basic Accounting Concepts: Entity concept, Money Measurement concept, Accounting Period concept, Double-entry concept, Verifiable Objective Evidence concept and Matching concept.
2. What is meant by the double-entry system of book-keeping? Explain with examples.
3. What is a Balance-sheet? Prepare a model Balance-sheet and describe its contents.

II. Write notes on:

(8 x 5 = 40)

1. Imprest System in Petty Cash Book.
2. Common Source documents in Accounting.
3. Uses of Accounting information.
4. Meaning of Ledger and Balancing an Account.
5. Kinds of Cash Books.
6. Accounting Errors and their rectification.
7. Difference between Capital and Revenue transactions.
8. Prepare a trading account of Mr. Devan for the year ended 31st December, 2015:

Opening Stock	Rs. 5,700
Purchases	1,58,000
Purchase returns	900
Sales	2,62,000
Sales returns	600

III. Short answers on:

(10 x 3 = 30)

1. Format of a Profit and Loss Account.
2. Purpose of a Bank Reconciliation Statement.
3. Difference between Purchase returns and Sales returns.
4. Steps in Journalizing a transaction.
5. Procedure of posting a Journal entry in the Ledger Accounts.
6. Kinds and purposes of Subsidiary Books.
7. Kinds of Errors in Book-keeping.
8. Rectify the following errors by passing suitable journal entries:
 - a) Goods sold to Mr. Govindan for Rs. 5,500/- on credit was wrongly debited to Mr. Govindaraj Account.
 - b) Furniture bought for Rs. 9,800/- for Cash was wrongly posted in the Ledger as Rs. 8,900/- in the Cash and Furniture Accounts.
 - c) Purchases from G.K. Book House for Rs. 4,500/- was wrongly posted on the debit side of the Account.
9. Distinguish between Controllable and Uncontrollable Costs.
10. Meaning of Out of Pocket costs.
