

MASTER OF HOSPITAL ADMINISTRATION EXAMS
(Candidates admitted in 2017-2018)
FIRST YEAR
PAPER III – FINANCIAL AND MANAGEMENT ACCOUNTING
IN HEALTHCARE

Q.P. Code : 435023

Time : Three hours

Maximum : 100 Marks

I. Elaborate on:

(2 x 20 = 40)

1. Raw up a flexible budget for production at 75% and 100% capacity on the basis of the data for 50% capacity

	Per Unit
Material	100
Labour	50
Variable Expenses	10
Administrative Expenses (50% fixed)	– 40000
Selling and Distribution Expenses (60% fixed)	– 50000
Production capacity	– 1000 units
2. Explain the steps involved in preparing Fund flow statement?

II. Write notes on:

(10 x 6 = 60)

1. Write a note on Break Even Point (BEP).
2. Explain the importance of working capital management
3. What are the various branches of accounts?
4. Difference between preference and equity shares
5. Total Sales – Rs. 500000, Total Purchases – Rs.600000, Cash Sales – Rs.40000, Sales returns – Rs.20000, Debtors – Rs.80000, Bills receivable – Rs.20000 Calculate Debtor's turnover ratio and Average collection period.
6. Calculate Average Rate of Return (ARR).

Year	CFATBD
1	50000
2	50000
3	50000
4	50000
5	190000

7. From the following balance sheet prepare schedule of changes in working capital
BALANCE SHEET OF TINA ALLEN LTD.

Liabilities	2008	2009	Assets	2008	2009
Share capital	300000	400000	Land & Buildings	10000	15000
Creditors	100000	70000	Plant	50000	60000
P & L Account	15000	30000	Stock	85000	105000
			Debtors	160000	150000
			Cash	110000	170000
	415000	500000		415000	500000

8. Explain inventory management.
9. Write a note on short term sources of finance.
10. What are the steps involved in budgetary control?
