

October 2011

[KZ 1011]

Sub. Code: 2002

MBA HOSPITAL AND HEALTH MANAGEMENT DEGREE EXAMINATIONS

Candidates admitted from 2010-2011

PAPER II – FINANCIAL AND MANAGEMENT ACCOUNTING

Q.P. Code : 432002

**Time : 3 hours
(180 Min)**

Maximum : 100 marks

Answer ALL questions in the same order.

I. Elaborate on :

Pages (Max.)	Time (Max.)	Marks (Max.)
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- | | | | |
|---|----|---------|----|
| 1. Mention the features of marginal costing. State its merits and demerits. | 17 | 40 min. | 20 |
| 2. Define budgetary control and state its advantages and limitations. | 17 | 40 min. | 20 |

II. Write notes on :

- | | | | |
|--|---|---------|---|
| 1. Functions of Management Accounting. | 4 | 10 min. | 6 |
| 2. Explain the items of sources and application of funds. | 4 | 10 min. | 6 |
| 3. Mention the significance and uses of cash flow statement. | 4 | 10 min. | 6 |
| 4. What are the purposes for which working capital is needed? | 4 | 10 min. | 6 |
| 5. Elaborate the nature of financial statements. | 4 | 10 min. | 6 |
| 6. Briefly explain the limitations of ratio analysis. | 4 | 10 min. | 6 |
| 7. "Marginal costing is a valuable aid for managerial decision making". Discuss. | 4 | 10 min. | 6 |
| 8. What are the requirements of a good budgetary control system? | 4 | 10 min. | 6 |
| 9. Mention the need and importance of Capital budgeting. | 4 | 10 min. | 6 |
| 10. Explain the comparative statements and indicate their uses as techniques for financial statement analysis. | 4 | 10 min. | 6 |

April 2012

[LA 0412]

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I. Elaborate on :

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1. On Bonus issue show balance sheets prior to and post issue of bonus shares.

17	40	20
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2. Elaborate on :

a, Net present Value (NPV)

b, Benefit cost ratio

c, Payback period

d, Discounted payback period

e, accounting rate of return

Mention acceptability criteria for all the above

17	40	20
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II. Write notes on :

- | | | | |
|--|---|----|---|
| 1. What is meant by internal rate of return (IRR)?. | 4 | 10 | 6 |
| 2. Paying low dividend affects the market value of shares- explains with relevant theory?. | 4 | 10 | 6 |
| 3. Explain the factors affecting foreign exchange rate | 4 | 10 | 6 |
| 4. Explain beta and how will you find out cost of equity using Capital asset pricing model | 4 | 10 | 6 |
| 5. What are ready forwards and commercial papers? | 4 | 10 | 6 |
| 6. What is debenture redemption reserve? | 4 | 10 | 6 |
| 7. What do you mean by bridge finance? | 4 | 10 | 6 |
| 8. What is meant by management buy -out? | 4 | 10 | 6 |
| 9. Explain corporate dividend tax | 4 | 10 | 6 |
| 10. Explain how accounting ratios are classified | 4 | 10 | 6 |

[LB 1012]

OCTOBER 2012

Sub. Code: 2002

MBA HOSPITAL AND HEALTH MANAGEMENT DEGREE EXAMINATIONS

(Candidates admitted in 2010-2011)

PAPER II – FINANCIAL AND MANAGEMENT ACCOUNTING

Q.P. Code : 432002

Time : 3 hours

Maximum : 100 marks

(180 Min)

Answer ALL questions in the same order.

I. Elaborate on :

Pages Time Marks
(Max.)(Max.)(Max.)

1. Describe financial statement and its, advantages and limitations. 17 40 20

2. Prepare a cash budget for the period Oct to Dec from the details given below. 17 40 20

1. Actual and budgeted purchases

	Actual(Rs)		Budget(Rs)
July	40,000	October	50,000
Aug	50,000	November	40,000
Sep	45,000	December	35,000

2. Actual and budgeted sales

	Actual(Rs)		Budget(Rs)
July	90,000	October	90,000
Aug	80,000	November	80,000
Sep	85,000	December	80,000

3. Actual and budgeted wages

	Actual(Rs)		Budget(Rs)
July	25,000	October	30,000
Aug	30,000	November	30,000
Sep	35,000	December	35,000

4. Actual and budgeted general expenses

	Actual(Rs)		Budget(Rs)
July	7,000	October	6,000
Aug	6,000	November	6,000
Sep	5,000	December	7,000

5. incentive bonus payable in October 2,000

advance income tax in December 5,000

Plant to be purchased in November 15,000

6. 10% of Purchases and Sales are on cash basis

PTO

7. Rent Rs.250/= payable every month

8. Credit purchases are paid after one month and credit sales are collected after two months.

9. Time lag in wages and general expenses - half a month

10. Opening Balance of Cash on 1st October Rs.40,000/=

II. Write Notes on :

- | | | | |
|--|---|----|---|
| 1. Define budget and explain the limitations of budgetary control. | 4 | 10 | 6 |
| 2. Explain the advantages of marginal costing. | 4 | 10 | 6 |
| 3. Mention the users of financial statements. | 4 | 10 | 6 |
| 4. Write short notes on methods of capital budgeting. | 4 | 10 | 6 |
| 5. Mention the different ratios used for financial analysis. | 4 | 10 | 6 |
| 6. Mention the difference between forecast and budget. | 4 | 10 | 6 |
| 7. What are the tools of management accounting? | 4 | 10 | 6 |
| 8. Mention the accounting concepts and conventions. | 4 | 10 | 6 |
| 9. Discuss breakeven. | 4 | 10 | 6 |
| 10. Prepare profit and loss account and balance sheet from the given trial balance. Trialbalance as on 31.3.2007 | 4 | 10 | 6 |

Trialbalance as on 31.3.2007

Ledger Head	Debit	Credit
Annual Fund Recd		1,500
Annual Fund Recievable	6,000	
Audit Fees	1,500	
Capital Fund		189,035
Cash	27,654	
Drainage Expenses	800	
Electrical Maintenance	7,869	
Electricity Charges	2,881	
General Repairs	350	
Bank Balance	181,372	
Maintenance Charges Recd		56,000
Plumbing Maintenance	884	
Printing & Stationeries	50	
Salaries & Wages	13,275	
Salary Advances	3,900	
Total	246,535	246,535
