

Rajiv Gandhi University of Health Sciences, Karnataka
VI Semester Bachelors in Hospital Administration Degree Examination - 12-Jun-2024

Time: Three Hours

Max. Marks: 80

MANAGEMENT ACCOUNTING IN HEALTHCARE - (RS)

Q.P. CODE: 3251

(QP contains two pages)

Your answers should be specific to the questions asked
Draw neat, labeled diagrams wherever necessary

LONG ESSAYS (Answer any Two)

2 x 10 = 20 Marks

1. Calculate the following
 - a) EPS
 - b) Current ratio
 - c) Liquid ratio
 - d) Debt-equity ratio
 - e) Gross profit ratio

Following information is available:

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Equity share capital (20,000 shares of Rs.10 each)	2,00,000	Debtors	30,000
Long term loans	1,20,000	Stock	40,000
Bills payable	25,000	Cash	17,000
Profit and loss account	10,000	Sales	3,50,000
RBD	8,000	Gross profit ratio	30%
Creditors	15,000	Net profit	70,000
Preference dividend	15,000	Tax rate	25%

2. Management accounting has evolved to meet the needs of management. Discuss
3. A business budget is a dynamic concept. Explain the statement in the light of essentials of a good budget

SHORT ESSAYS (Answer any Eight)

8 x 5 = 40 Marks

4. From the following calculated
 - a) Contribution
 - b) P/V ratio
 - c) BEP
 - d) Profit when sales are Rs.4,00,000

Sales – Rs.3,50,000

Variable cost – Rs.1,50,000

Fixed cost – Rs.50,000

5. What are the objectives of financial statement analysis?
6. What is the different classification of ratios?
7. State the usefulness of marginal costing
8. Differentiate between fund flow statement and cash flow statement
9. Differentiate between common size and comparative financial statement

Rajiv Gandhi University of Health Sciences, Karnataka

10. Write a note on long term and short term solvency ratio
11. What is zero budgeting? Explain process
12. Differentiate between management accounting and cost accounting
13. What are the different tools and techniques used in financial statement analysis?

SHORT ANSWERS (Answer any ten)

10 x 2 = 20 Marks

14. Define the term financial statement analysis
15. How cash flow from financing activity is calculated?
16. What are the disadvantages of fixed budget?
17. How is debt-equity ratio calculated?
18. How is fund from operation calculated?
19. Write a note on stock turnover ratio
20. What are the assumptions of break-even point?
21. What is CVP analysis?
22. How is profit volume ration and margin of safety calculated?
23. What are the limitations of management accounting?
24. Write a note on trend analysis
25. What are the roles of management accountant?
