

**PAPER VI - HOSPITAL CONTROL AND ACCOUNTS**

**Q.P. Code : 802226**

**Time: Three hours**

**Maximum : 100 Marks**

**Answer All questions**

**I Elaborate on:** **(3x10 =30)**

1. Define Book keeping? What are the Objectives of Book Keeping? What are the advantages of Book keeping?
2. Explain Cash flow Statement Why it is needed? Explain the activities in the cash flow statement with an example?
3. What are the golden rules of accounting? Explain each rules with an example.

**II Write notes on:** **(8 x 5 = 40)**

1. Classify the following into personal, real & nominal account.  
 a) Cash b) Debtors c) Creditors d) Sales e) Furniture f) Commission received  
 g) Debtors h) Purchases i) Capital j) Salaries paid k) Computer.
2. Explain the meaning of double entry system and its advantages.
3. Write short notes on creditors & Debtors with an example
4. Explain in short on Going Concern Concept.
5. What is a Fund Flow Statement? Why it is needed.
6. Distinction between book keeping and accounting
7. Write short notes on a) Revenue b) Purchase c) Assets
8. What are the basic concepts of accounting?

**III Short Answers on:** **(10 x 3 = 30)**

1. Choose the correct answer
  - a) Commission paid is an example of \_\_\_\_\_ i) Personal A/C ii) Real A/C iii) Nominal A/C
  - b) Goods purchased from Srinivasan should be debited to \_\_\_\_\_ i) Cash ii) Srinivasan A/C iii) Purchase A/C
  - c) Which of the following is correct \_\_\_\_\_ i) Capital = Assets + Liabilities ii) Capital = Assets –Liabilities iii) Assets = Liabilities-capital
2. Choose the correct Answer
  - a) Posting on the debit side of the side of the account is written as i) To ii) Being iii) Purchase return book.
  - b) Goods return by the customers are recorded in i) Sales book ii) Sales return book iii) Purchase return book.
  - c) An entry is passed in the beginning of each current year is called i) Original entry ii) Final entry iii) Opening entry.
3. Write short notes on Bank Overdraft.
4. Write short notes on Secured Loan.
5. Write short notes on a) Stock register with example
6. Sales return book with example
7. Where does the below items reflect in the final accounts.
  - a) Stock in hand

- b) Fixed Deposits with banks.
  - c) Unsecured Loan
8. What are the types of vouchers available? Explain briefly
  9. What is an invoice? Explain with an example
  10. What are the various types of cost in cost sheet?

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**B.Sc. MEDICAL SOCIOLOGY  
THIRD YEAR  
HOSPITAL CONTROL AND ACCOUNTS**

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**Answer All Questions**

**I. Elaborate on:**

**(3x10=30)**

1. Prepare a cost sheet of M/s ABC Enterprises with the following data and find the sales value of material:

	<b>Rs.</b>		<b>Rs.</b>
Direct Materials	1,00,000	Direct Wages	50,000
Direct Expenses	10,000	Wages of foreman	10,000
Electric Power	2,000	Consumable Stores	5,000
Depreciation:		Lighting: Factory	3,000
Factory	500	Office	1,000
Office	500	Manager Salary	10,000
Director Fees	20,000	Office Stationary	1,000
Store Keeper wages	1,000	Telephone Charges	250
Oil and Water	500	Postage & Telegrams	500
Sales men Salaries	3,000	Ware House Charges	1,000
Advertising	2,000	Repairs & Maintenance:	
Rent: Factory	5,000	Factory	7,000
Office	6,000	Office	1,000

**Note: Profit 10% on cost.**

2. Give Journal Entries for the following transactions.

	<b>Rs.</b>
1. Purchased furniture for cash	8,000
2. Purchased machinery from machines Ltd	12,000
3. Purchased goods on credit from Hari	6,000
4. Sold goods to Ravi	8,000
5. Cash paid to Machines Ltd	9,000
6. Paid to Hari	4,500
7. Received cash from Ravi	6,500
8. Wages Paid	1,200
9. Cash paid to Bank	2,800
10. Received Interest	200

3. From the following balance sheets preparing:
- a) a schedule of changes in working capital
  - b) a Fund flow statement

### Balance sheet

Liabilities	31.3.2011	31.3.2012	Assets	31.3.2011	31.3.2012
	Rs.	Rs.		Rs.	Rs.
Share Capital	10,000	10,000	Cash	5,000	8,000
P & L a/c	5,000	5,000	Debtors	10,000	15,000
Appropriation a/c	5,000	8,000	Stock	10,000	12,000
General Reserve	4,000	6,000	Machinery	3,000	5,000
Sundry creditors	3,000	12,000	Land	4,000	4,000
Bills payable	5,000	3,000			
	32,000	44,000		32,000	44,000

### II. Write notes on:

(8 x5=40)

1. From the following data for the year ending 31.03.2010 for “ABC” Ltd Compute:

1. Average Inventory

Opening Stock	Rs. 80,000
Purchases during the year	Rs. 3,08,000
Closing stock	Rs. 48,000

2. What are the different errors disclosed by Trial Balance?

3. Briefly explain the following:

1. Objectives of Cost Accounting
2. Trial Balance
3. Working Capital

4. What are the different types of concepts explain any two?

5. From the following calculate the Prime cost for months of April, 2013.

	Rs.
Purchase of raw materials during April	63,000
Stock of raw materials on 01.04.1995	21,000
Stock of raw materials on 30.04.1995	17,000
Paid for direct labour	7,000
Direct expenses	3,000

6. Define fixed assets and name any six fixed assets

7. How to pass entries for adjustment items?

8. Define cash flow statement

### III. Short Answers on:

(10 x3=30)

1. What is Journal?
2. What are the different types of accounts?
3. Write three examples of fixed assets?
4. What do you mean by prime cost?
5. Write any three Current Assets
6. What do you mean by Accrued Liabilities?
7. What are the advantages of using computers in Accounts?
8. What do you mean by elements of cost?
9. Define Account receivable
10. What do you mean intangible assets?

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[LH 0815]

AUGUST 2015

Sub. Code: 2226

B.Sc. MEDICAL SOCIOLOGY

THIRD YEAR

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**Answer all questions**

**I. Elaborate on:**

**(3 x 10 = 30)**

1. Explain Cash flow statement? List out the sources and application of cash.
2. What is rectification of Errors? Elaborate in detail the types of Error.
3. Write in detail about the elements of Cost and its Classification.

**II. Write notes on:**

**(8 x 5 = 40)**

1. Funds Flow statement.
2. Break Even analysis with chart.
3. Current assets.
4. Enumerate Working capital.
5. Different types of Accounting Concepts. Explain Dual aspect Concept and concept of Prudence.
6. Define a) Cost accounting b) Financial Accounting.
7. Difference between Journal and Ledger.
8. Give Journal entries for the following transactions

	Rs
Mr. Raj invested as Capital	100000
Purchased furniture for cash	10,000
Purchased goods on credit from Gopi	6,000
Sold goods to Ravi	8,000
Wages Paid	2,300

**III. Short answers on:**

**(10 x 3 = 30)**

1. Ground rules of Journal entry.
2. Fixed Assets.
3. Current Liabilities.
4. Opportunity Costs.
5. Short notes on a) Account payable b) Assets c) Prepaid Expenses.
6. The Going Concern Concept.
7. Objectives of Primary books.
8. Intangible Assets.
9. Error of principle.
10. Semi variable Costs.

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**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 31<sup>st</sup> 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.

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