Roll No…….. **Total No. of Printed Pages: [2]**
Total No. of Questions: [10]

MBA (Hospital Administration) (Semester – 1st)
HOSPITAL FINANCIAL ACCOUNTING
Subject Code: MBADS2103
Paper ID: [22261003]

Time: 03 Hours **Maximum Marks: 60**

Instruction for candidates:

1. Section A consists of 10 compulsory short notes of two marks each.
2. Section B consists of Four Units (Unit – I, II, III & IV). Each unit contains two questions of 8 marks each. Student has to attempt one question from each unit.
3. Section C (8 Marks): A short Case Study related to the syllabus.

Section – A **(2 marks each)**

Q1. Explain the following:

a) Convention of Disclosure
b) Income Statement
c) Marginal Costing
d) Common Size Statement
e) Cost Accounting
f) Break Even Analysis
g) Du Pont Analysis
h) Window Dressing
i) Time Series Analysis
j) Standard Costing

Section – B **(8 marks each)**

UNIT-I

Q2. Explain the principles of accounting. How does management accounting differ from financial accounting?

Q3. Define financial statements. How far financial statements are helpful to the parties interested to know the position of the enterprise? Explain.

UNIT-II

Q4. What are the different types of financial statements? State the advantages of each one of them.

Q5. What are the different types of budgets? How does budget serve as an instrument of control?

UNIT-III

Q6. What is the importance to management of comparative statement? Illustrate your answer with particular reference to comparative statement of profit & loss and state how these statements are prepared.

Q7. "Ratio analysis is only a technique for making judgments and not a substitute for judgments" Examine.

UNIT-IV

Q8. What is financial reporting? What kind of data and documentation should be required for financial reporting?

Q9. What are the various ethical issues faced by accountants in Indian financial reporting system?

Section – C **(8 marks)**

Q10. Case Study:

Following is the Profit and Loss Account of Mr. X for the year ended 31st March, 2024:

To Opening Stock	1,00,000	By Sales	5,60,000
To Purchases	3,50,000	By Closing Stock	1,00,000
To Wages	9,000		
To Gross Profit c/d	2,01,000		
	6,60,000		**6,60,000**
To Administrative Expenses	20,000	By Gross Profit b/d	2,01,000
To Selling and Distribution Expenses	89,000	By Interest on Investments (Outside business)	10,000
To Non-operating Expenses	30,000	By Profit on Sale of Investments	8,000
To Net Profit	80,000		
	2,19,000		**2,19,000**

You are required to calculate:

1. Gross Profit Ratio
2. Net Profit Ratio
3. Operating Ratio
4. Operating Profit Ratio