

**Rajiv Gandhi University of Health Sciences, Karnataka**  
**II Semester M.H.A Degree Examination – 28-Oct-2025**

**Time: Three Hours**

**Max. Marks: 100**

**HOSPITAL ADMINISTRATION**  
**Accounting and Financial Management in Health Care**  
**PAPER-I (RS-5)**  
**Q.P. CODE: 8734**

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

**Answer All The Questions**

**10 x 10 = 100 Marks**

1. What is inventory valuation and explain briefly FIFO and LIFO method?
2. Explain the accounting concepts with relevant examples
3. Explain briefly the various pricing strategies used by a hospital administrators
4. Write a short note on analysis of financial statements
5. Write a note on ratio analysis
6. What do you mean by hospital rate setting? How are hospital services priced?
7. Explain different kinds of budget
8. Explain capital and revenue expenses
9. Illustrate the uses of accounting information for corporate hospital
10. A company has an equity share capital of 1000000 divided into shares of 100 each. The management is planning to raise another 600000 for expansion through one of the following alternatives:
  - a) All common stock
  - b) 300000 in common stock and 300000 in debts at 10%
  - c) All debts at 10% per annum
  - d) 200000 in common stock and 400000 in preference share capital with rate of dividend at 8%The company's present earnings before interest and tax (EBIT) is 300000 per annum tax 50%. Determine the EPS in each plan and comment

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