

# Rajiv Gandhi University of Health Sciences, Karnataka

**VI Semester Bachelors in Hospital Administration Degree Examination - 17-  
Nov-2025**

**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. Explain cash flow statement analysis. Explain merits and demerits
2. Tata Ltd., gives the following information

Equity shares	Rs.7,00,000	Cost of goods sold	Rs.12,00,000
12% debenture	Rs.2,00,000	Indirect expenses	Rs.20,000
General reserves	R.1,00,000	10% preference share capital	Rs.3,00,000
Current assets	Rs.6,00,000	Current liabilities	Rs.3,00,000
Closing stock	Rs.2,00,000	Opening stock	Rs.60,000
Gross profit	Rs.2,00,000		

Calculate

- a. Current ratio
- b. Quick ratio
- c. Stock turnover ratio
- d. Debt equity ratio
- e. Return on investment

3. What is marginal costing? Explain BEP and CVP analysis

### **SHORT ESSAYS (Answer any Eight)**

**8 x 5 = 40 Marks**

4. Calculate BEP from the following information
  - Total sales Rs.5,00,000
  - Variable cost Rs.2,75,000
  - Net profit Rs.1,08,000
5. What is management accounting? Explain importance of management accounting
6. Explain role of management of accountant
7. Write a note on financial analysis. Explain current ratio and quick ratio
8. Explain comparative statement analysis
9. Write a note fund flow statement
10. Explain merits and demerits of ratio analysis
11. From the following information calculate funds from operation
  - Net profit for the year ending 31<sup>st</sup> March 2022, Rs.60,000
  - Discount on issue of shares written off during the year Rs.3,000
  - Preference share capital Rs.1,00,000 is redeemed at 5% premium
  - Goodwill appears in the book at Rs.20,000 out of which 10% has been written off
  - Income received from non-trading operation Rs.2,000
  - Old machinery book value Rs.8,000 has been sold for Rs.6,000

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12. Differentiate between comparative statement, common size statement and trend analysis
13. What is budgetary control? Explain objectives of budgetary control system

## **SHORT ANSWERS (Answer any ten)**

**10 x 2 = 20 Marks**

14. What is cash budget and production budget?
15. What is profit maximization?
16. Define change in working capital
17. Fund from operation
18. What is trend analysis?
19. What is stock turnover ratio?
20. What is meant by operating activities?
21. Any few difference between fund flow statement cash flow statement
22. What is sources and applications of fund?
23. What is debtor turnover ratio?
24. What is variable cost?
25. What is CVP analysis?

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