Rajiv Gandhi University of Health Sciences, Karnataka

IV Semester Bachelors in Hospital Administration Degree Examination - 05-Nov-2026

Time: Three Hours **Max. Marks: 80**

COST ACCOUNTING IN HEALTHCARE - (RS)

Q.P. CODE: 3244

(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 method and techniques of costing
2. What is overhead? Explain classification and methods of overhead
3. What is reconciliation of cost and financial accounts? Explain needs, reasons and preparation of reconciliation statement

SHORT ESSAYS (Answer any Eight) **8 x 5 = 40 Marks**

4. What is employee welfare cost and fringe benefits?
5. Write a note on methods of pricing material issues
6. Explain causes and treatment of labour turnover
7. Write a note on remuneration methods
8. What is over time? Explain accounting treatment of overtime
9. In a manufacturing company a material is used as follows

Maximum consumption	12000 units per week
Minimum consumption	4000 units per week
Normal consumption	8000 units per week
Reorder quantity	48000 units
Reorder time period	4 weeks to 6 weeks

Calculate
   a. Reorder level
   b. Minimum stock level
   c. Maximum stock level
   d. Average stock level

10. Write a note on elements of cost and types of overhead
11. Explain allocation and absorption of overheads

12. From the following particulars prepare a cost statement

Particulars	Amount
Stock – 01-01-2022 – raw materials	30500
Finished goods	20400
Stock – 31-01-2022 – raw materials	48500
Finished goods	10000
Purchase of raw materials	25000
Work in progress – 01-01-2022	8000
Work in progress – 31-01-2022	9000
Sales	95000
Direct wages	20400
Factory expenses	10500
Office expenses	5400
Selling expenses	3800
Distribution expenses	2500

13. From the following particulars, calculate total amount of wages payable under Halsey plan and Rowan premium plan

- Standard time – 12 hours
- Wage rate per hour – Rs.6
- Time taken – 10 hours

SHORT ANSWERS (Answer any ten) **10 x 2 = 20 Marks**

14. What is meant by wastage, scrap, spoilage and defectives?
15 What is cost accounting and financial accounting?
16. What is time keeping and time booking?
17. What is idle time?
18. What is cost center?
19. What is marginal costing?
20. What is contract costing?
21. What is meant by FIFO and LIFO?
22. What is reconciliation of costing?
23. What is standard costing?
24. What is labour cost?
25. What is over absorption and under absorption of overheads?

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