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Roll No.

BB881

M.H.A. EXAMINATION, 2020

(Second Semester)

(B Scheme) (Re-appear)

(MHA)

MHA102B

ACCOUNTING FOR HEALTH CARE

Time : 2½ Hours]

[Maximum Marks : 75

Before answering the question-paper candidates should ensure that they have been supplied to correct and complete question-paper. No complaint, in this regard, will be entertained after the examination.

Note : Attempt *Four* questions in all. All questions carry equal marks.

1. What do you mean by Accounting ? Explain its importance and scope in health care.
2. Write journal entries of the following :
 - (i) Business started with cash Rs. 80,000 and plant and machinery Rs. 30,000.
 - (ii) Stock purchase for sale : cash purchase = Rs. 3,000, credit purchase = Rs. 5,000.
 - (iii) Wages paid Rs. 1,50,000 (including Rs. 50,000 relating to a future year).
 - (iv) Salaries paid Rs. 2,00,000 but due Rs. 1,10,000.
 - (v) Sales made for cash Rs. 6,00,000 and on credit Rs. 8,00,000.
 - (vi) Depreciation 10 per cent on plant and machinery.
 - (vii) Goods costing Rs. 20,000 destroyed by fire.
 - (viii) Payment made to creditors to the value of Rs. 2,00,000 at 10 per cent discount.

3. Define Trial Balance. Explain the importance of trial balance in health care.
4. Explain the following :
 - (i) Explain the importance of Ledger.
 - (ii) Define the different rule of posting of entry in ledger.
5. A firm purchased on 1st April, 2009, a second-hand Machinery for Rs. 36,000 and spent Rs. 4,000 on its installation. On 1st Oct. in the same year another Machinery costing Rs. 20,000 was purchased. On 1st Oct., 2011, the Machinery bought on 1st April, 2009 was sold off for Rs. 12,000 and on the same date a fresh Machine was purchased for Rs. 64,000. Depreciation is provided annually on 31st March, @ 10% p.a. on the Written Down Value Method. Show the Machine A/c from 1st April, 2009 to 31st March, 2013.
6. From the following information prepare a cash budget for the months of June and July :

Month	Credit Sales Rs.	Credit Purchase Rs.	Manufacturing Overheads Rs.	Selling Overheads Rs.
April	80,000	60,000	2,000	3,000
May	84,000	64,000	2,400	2,800
June	90,000	66,000	2,600	2,800
July	84,000	64,000	2,000	2,600

Additional Informations :

- (i) Advance tax of Rs. 4,000 payable in June and in December, 1994.
- (ii) Credit period allowed to debtors is two months.
- (iii) Credit period allowed for 1 month by the vendors or suppliers.
- (iv) Delay in the payment of other expenses one month.
- (v) Opening balance of cash on 1st June is estimated as Rs. 20,000.

7. What do you mean by final accounts and explain its importance in health care organization ?
8. Write short notes on the following :
- (i) Difference between accounts of profit oriented and nonprofit oriented organization.
 - (ii) Explain the importance of adjustment in final account.
 - (iii) Explain the importance of Income and Expenditure Account.