



## MANIPAL ACADEMY OF HIGHER EDUCATION

SECOND SEMESTER MASTER OF HOSPITAL ADMINISTRATION DEGREE EXAMINATION - JUNE 2018  
SUBJECT: MHA 604 - MEDICO-LEGAL ISSUES AND INDUSTRIAL LAWS IN HEALTHCARE  
(2017 - 19 BATCH)

Tuesday, June 05, 2018 (10.00 - 11.30 Hrs.)

Answer ALL the questions.

Budget time across questions accordingly.

Marks: 50

Duration: 90 mins.

### Long essay questions:

- 1) With regard to Disciplinary action, list the Positive and Negative incentives. Discuss simple ways to resolve/prevent disputes. (10)  
(5+5 = 10 marks)
- 2) Define medical negligence. Discuss how medical negligence can be proved. Give examples of medical negligence. (10)  
(2+5+3 = 10 marks)

### 3. Short essay questions:

- 3A) With regard to the Industrial disputes act, discuss Conciliation. (5)
- 3B) Discuss Breach of contract with examples from a hospital. (5)
- 3C) Discuss the salient features of the Maternity benefit act. (5)
- 3D) What is the difference between tort and breach of contract? What are the essentials of Tort? (5)
- 3E) Discuss "Limitations of the MCI" and "Importance of the Indian Medical Council Act for hospitals". (5)
- 3F) Employee Provident Fund act. (5)

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## MANIPAL ACADEMY OF HIGHER EDUCATION

SECOND SEMESTER MASTER OF HOSPITAL ADMINISTRATION DEGREE EXAMINATION - JUNE 2018  
SUBJECT: MHA 602 - ACCOUNTING AND FINANCIAL MANAGEMENT  
(2017 - 19 BATCH)  
Monday, June 04, 2018 (10.00 - 11.30 Hrs.)

Marks: 50

Duration: 90 mins.

### SECTION - A

Answer all the questions.

- 1) Prepare Trading & Profit and loss Account and Balance sheet for the year ended 31st December 2016 after taking in to consideration the following Trial Balance & adjustments. (10)

Trial Balance as on 31<sup>st</sup> December 2016

Particulars	Debit	Credit
Salary	19,100	
Cash	4,900	
Debtors and Creditors	25,000	16,800
Purchases & Sales	51,000	97,800
Sales Returns & Purchases Returns	600	5,600
Wages	10,500	
Power	4,000	
Drawings	5,000	
Printing	3,200	
Carriage inward	2,000	
Opening stock	5,800	
Land & Buildings	40,000	
Machinery	20,000	
Furniture	7,500	
General Expenses	3,000	
Insurance	600	
Capital		82,000
	2,02,200	2,02,200

Adjustments:

- i) Outstanding Salary Rs. 500  
ii) Depreciate Machinery at 10% per annum  
iii) Closing stock was valued at Rs.15,000  
iv) Prepaid insurance Rs.100
- 2) Journalize the transactions and prepare the following ledger accounts. (10)
- i) Salary account  
ii) Dinesh's account  
iii) Cash account

2015

March 1. Introduced capital to business Rs.80,000.

- " " 6. Purchased Furniture worth Rs.15, 000
- " " 9. Cash withdrawn for business use Rs.10,000
- " " 8. Paid salary Rs.500
- " " 9. Paid in to bank Rs.3,000
- " " 15. Purchased goods from Dinesh on credit Rs.1,000
- " " 18 Sold Machinery worth Rs.10,00,000

**SECTION - B**

3. Following is the Balance Sheet of Sairaj Ltd.

Liabilities	Rs.	Assets	Rs.
Equity share capital	1000000	Fixed assets	1000000
Reserve fund	100000	Stock	400000
7% Debentures	300000	Debtors	300000
overdraft	200000	Cash	200000
Creditors	300000		
	1900000		1900000

Compute:

- 3A) Debt-equity ratio (2)
- 3B) Current ratio (2)
- 3C) Net worth ratio (1)

4) From the following data calculate the amount of working capital required. (5)

**1. Average amount locked up in stock:**

- Stock of materials and stores Rs.6000 per annum
- Work-in-progress Rs.1500 per annum
- Stock of finished goods Rs.3000 per annum

**2. Average credit given (Debtors)**

- Inland sales -6 weeks credit (Rs.104000 per annum)
- Export sales - 2 weeks credit (Rs.26000 per annum)

**3. Lag in payment of wages and other expenses:**

- Lag in payment for purchase of materials and stores - 4 weeks (Rs.39000 per annum)
- Lag in payment of wages - 2 weeks (Rs.19500 per annum)
- Lag in payment of overheads - 1 week (Rs.13000 per annum)

**4. Payment in advances:**

- Sundry expenses (paid quarterly in advance) Rs.4000 per annum
- Safety margin 10%

5) Sudesh Ltd is considering the purchase of a machine. Two machines are available, E and F. The cost of each machine is Rs.60,000. Each machine has an expected life of 5 years. Net profit before tax during the expected life of the machine are given below: (5)

YEARS	Machine E Rs.	Machine F Rs.
1	15,000	5,000
2	20,000	15,000
3	25,000	20,000
4	15,000	30,000
5	10,000	20,000
	<b>85,000</b>	<b>90,000</b>

Following the method of Return on investment, ascertain which of the alternatives will be more profitable? The average rate of tax may be taken as 50%.

6. A company budgets a production of 5,00,000 units at a variable cost of Rs.20 each. Fixed costs are Rs.20,00,000. The selling price is fixed to yield 25% profit on total cost. You are required to calculate:

- |     |   |     |
|-----|---|-----|
| 6A) | P/V ratio                                       | (4) |
| 6B) | Break - even point (units)                      | (1) |
| 7)  | Explain the objectives of Financial management. | (5) |
| 8)  | Write a note on Venture capital.                | (5) |

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