

FDG at United Hospital

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UNITED INTERNATIONAL UNIVERSITY

Internship Report On

Finance Department and Preparing Doctors' Payments & Maintaining FDG

At

United Hospital

SUBMITTED TO:

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Letter of Transmittal

August 27, 2021

Ms. Zinnatun Nesa

Assistant Professor - Finance

School of Business and Economics

United International University

Subject: Submission of Internship report on “Finance Department and Preparing Doctors’ Payments & Maintaining FDG at United Hospital”.

Dear Ma’am,

This is my immense pleasure to present you my internship report “Finance Department and Preparing Doctors’ Payments & Maintaining FDG at United Hospital”. During the internship experience I got the chance of learning so many things which I have tried to present in this report. While preparing this report, I discovered that it is both helpful and informative to me, and that it will undoubtedly help me further my profession in the near future. I'd want to express my gratitude for your unwavering support and forbearance of any linguistic errors.

Sincerely

.....

Mohammad Margub Osmani

111 162 108

Acknowledgement

A lot of people helped me finish this report, and I would want to thank them. Those who put out the effort and hardship must be acknowledged.

First and foremost, I am grateful to **Ms. Zinnatun Nesa**, my course instructor, for her guidance, insightful and intelligent remarks, and recommendations. I owe her a debt of gratitude for providing me with motivation and inspiration throughout my studies. Her unwavering patience and meticulous attention to detail helped me to finish my paper and bring it to its current state. She sincerely helped me and has given necessary suggestions in preparing my report. Without her supervision and encouragement this report would not be possible for taking such an attempt to enhance my practical knowledge about the real situation.

All of its flaws, however, are taken into account.

Second, I'd want to express my gratitude to the individuals who provided me with critical information for the preparation of this study. Specially Mr. Ali Latif Imam Emon, Mr. Bishajit Das and all other employees of the Finance & Accounts department who have assisted me throughout the time.

Finally, I want to express my heartfelt appreciation to my classmates and friends who have always been there for me.

Despite my best attempts, there may be some inconsistencies in the report. Please accept my apologies for any unintended mistakes.

Abstract

With a capacity of 500 beds, ²United Hospital is one of the country's major health specialty cooperatives. ²As a multi-disciplinary hospital, United Hospital Ltd is resolved to give best wellbeing administration; it's constantly attempted to foster themselves with the best specialists and supplies. At present it has a-list supplies and bringing every one of the new types of gear. As can be seen, the hospital houses the majority of important departments, with many more set ²to open shortly. Its mission is to bring all of the world's health-care services together in one place.

United Hospital Limited was founded with the goal of providing the people of Bangladesh with a comprehensive and all-in-one healthcare service. Their **oncology, cardiology, gynecology, pediatrics, cardiac surgery**, and **orthopedics** departments are staffed with some of the top experts in their fields. They aspire to be the best health care provider in the Asia-Pacific area every day, using their technology and experience, as well as the backing of their pleasant employees.

The aim of this paper is to describe my contribution and responsibilities undertaken by me during my internship period and skills that I have developed during these three months. In these three months I had the opportunity to work with cross functional teams. I got the opportunity to communicate with great doctors, meeting with them and discussing issues with them. I have learn a lot in this short period. I learned how to prepare doctors' payments, I learned how to prepare bills and maintain calculation for FDG. In this report, I have tried to cover the major aspects of United Hospital and expressed my internship experience along with my learnings. I have learned lots of things from here and I feel very lucky to be a part of this organization and had the opportunity to work directly under Managers and DGM. The hospital has given me a lot of things which I will be carrying forward and utilize my internship experience in future.

Table of Contents

.....	7
Chapter 1	7
Introduction	7
1.1 BACKGROUND OF THE REPORT	8
1.2 ORIGIN OF THE STUDY	8
1.3 OBJECTIVE OF THE STUDY	8
1.4 METHODOLOGY OF THE STUDY	8
1.5 LIMITATIONS OF THE STUDY	8
Chapter 2	9
Company Overview	9
Background and Location	13
United Hospital Limited's Long History	14
United Hospital Board of Directors	15
Mission	17
Vision	17
Objectives	18
SWOT Analysis	19
Departments and Areas of Specialization	21
Descriptions of Few of the Departments	22
Mother and Child Care Center:	22
Cardiology:	22
Nephrology:	23
Intensive Care Unit (ICU):	23
Supporting Amenities	24
Marketing actions of United Hospital Limited	24
United Hospital's Services and Facilities	25
Reliable Automation	25
Professional and medical services	26
Chapter 3	28
Finance Department of United Hospital	28
The Key Roles played By the Finance Department are:	29

Ratios Implemented by them:.....	30
Interpretation:	32
Changes during Pandemic:	33
Chapter 4	34
<i>Internship Experience and Evaluation</i>	34
Overview	35
RSC.....	35
FDG	38
Self-Evaluation	40
Conclusion	42
References.....	43
Appendix	44



²Chapter 1

Introduction

1.1 BACKGROUND OF THE REPORT

The report was prepared to express my internship experience at United Hospital and also my final submission to complete my BBA. This report includes a brief discussion of United Hospital, my experience as an intern and the set of skills I have learned. Even though it is not possible to speak about everything, but I have tried my best to express majority of my experiences in a laidback approach.

1.2 ORIGIN OF THE STUDY

This report is being presented as a partial obligation for the Bachelors of Business Administration Degree at United International University's School of Business & Economics. This report was produced as the requirement for a mandatory course for completion of BBA with Assistant Professor's guidance (Finance) Zinnatun Nesa. The topic of the report was found in discussion with the supervisor with guidance on content in its approach, format, and content.

1.3 OBJECTIVE OF THE STUDY

The main objective of the report is to express my internship experience and the set of skills that I have acquired within this time period. In this report I have brought upon the historical facts, milestones, and facilities provided by United Hospital with few of their activities from Finance & Accounts Department performed by me.

1.4 METHODOLOGY OF THE STUDY

Research strategies comprises of various techniques to eventually break down data about a particular topic. Information gathered in the process might be from primary or secondary sources, and the last analysis might be qualitative or quantitative.

In this report I gathered the information from both primary and secondary sources. This report is prepared to give an overview of how United Hospital operates, their functions, their operations and existing departments.

1.5 LIMITATIONS OF THE STUDY

Even however the specific topic is broad in nature, difficult work and exertion was given to make the study worthwhile and meaningful and, after it's all said and done there exists some limitation. Due to privacy and secrecy of the department, many of the information were not authorized to be shared. The data which are confidential were not given permission to be used.

Chapter 2

Company Overview

This hospital, which opened its doors in August 2006 and is located next to the scenic Gulshan Lake, is one of Bangladesh's largest private sector healthcare institutions. United Hospital can accommodate approximately 500 patients and has 12 cutting-edge operating rooms to meet the demands of their diverse patient population.

The top specialists in their fields work in their centers of excellence, which include Critical Care, Neuroscience, Cancer, Renal, Cardiac, Mother & Child Health, and Surgical.

Since their inception, they've completed 380,000 cardiac investigations, 315,000 cardiac consultations, 50,000 cardiac procedures, 11,000 heart surgeries with a 98 percent success rate, 39 kidney transplants, 250,821 haemodialysis sessions, 150,201 radiation therapy sessions, and 61,000 executive health screenings.

United Hospital has been a trailblazer in a variety of fields and has set several records. The first Transcatheter Aortic Valve Implant (TAVI) operation for Aortic Stenosis patients was done at United Hospital Cardiac Centre, which also has the country's only and pioneer iGS 520 Hybrid Cardio-Neuro Cathlab. The hospital Pathology Laboratory was granted ISO 15189:2012 accreditation as the country's first hospital. The hospital's comprehensive Cancer Care Centre has the country's only Medical Cyclotron, which manufactures radioactive tracer isotope for all of the country's facilities, as well as the world's first and only TrueBeam Linear Accelerator, which provides precise radiation with minimal side effects. United Hospital Renal Centre has integrated Hemo Diafiltration and Bio Impedance technologies for patients with renal diseases for the first time in the country. Furthermore, the Radiology & Imaging Centre has the country's first 3.0T Signa Pioneer Wide Bore MRI.

The aim of United Hospital is to provide a safe and caring environment for its patients. We take courage from their mission, which is to assist and cure others above everything else. Patients entrust them with their most precious property – their life – and all of their caregivers are well aware of the enormous responsibility that comes with that trust. Their doctors, nurses, and other caregivers and support personnel are dedicated to giving the appropriate care at the right time to their patients and their families, offering hope and healing.

SERVICES

They value (i) quality, (ii) efficiency, (iii) integration, (iv) community service, (v) employee care, and (vi) research and training. The provision of high-quality healthcare in a warm and caring atmosphere is their top focus. The following are some of the key equipments built and services/facilities accessible at the hospital to give “better than the best” service to patients:

- | | |
|---|---|
| a) 24 hour ambulance Service | n) Flat Panel Digital Cathlab |
| b) 24 hour Angioplasty for Heart attack patients | o) Modular Operation Theatres |
| c) Cardiac Surgeries | p) Critical Care
(ICU/CCU/HDU/CICU/KTICU/NICU/PICU) beds |
| d) Total Knee and Hip Replacement and Arthroscopy Surgeries | q) Fresenius 4008S Dialysis Units |
| e) Kidney Transplant | r) Multifiltrate CRRT for critically ill patients |
| f) Critical Brain & Spinal Surgeries | s) PET-CT Scan |
| g) Endoscopy Facility | t) Medical Cyclotron |
| h) Digital Mammography | u) Linear Accelerator |
| i) Mobile X-Rays | v) Spect-CT |
| j) EEG and EMG Machines | w) 500 Slice CT Scanner |
| k) High Definition MRI System 1.5 Tx | Central Sterilization supply Facilities (CSSD) |
| l) CCTV facility for the whole hospital | y) 24 hour Emergency Service |
| m) Blood Bank | z) 4D Portable Ultrasound |

A cutting-edge Integrated Hospital Information System built by United Hospital to track and monitor all actions, as well as preserve patient data in digital format for simple access and long-term preservation.

The Ministry of Health granted authorization to begin postgraduate courses in cardiology and cardiac surgery in 2009. This was a significant milestone in 2009. In addition, in 2011, United Hospital received approval to open a Nursing College that would provide a Bachelor of Science in nursing degree.

THEY ARE COMMITTED TO:

Quality

- Maintaining the highest levels of safety and ethics, as well as exhibiting continual progress

Caring for the Community

- Encouraging health and delivering treatment with a focus on the patients' well-being

Effectiveness

- Choosing the best services for achieving the desired health outcome

Caring for the Staff

- Taking care of their employees' health and building a culture of trust, as well as providing training for personal and professional development

Integration

- Establishing clear paths through guaranteeing cooperation, consultation, and efficient communication with health-care providers.

Research & Training

- Creating an atmosphere conducive to personal growth, learning, and research

United Hospital is delighted to have established the benchmark for health care and patient care in Bangladesh in such a short time. They have no plans to stop here, but will continue to strive to better serve their community. So, if patients want the greatest treatment available from the top experts, they should go to United Hospital and expect the utmost care and respect. After all, the hospital thinks that "protecting your health today might make a difference in how wonderful you feel tomorrow."

Background and Location

United Hospital Limited was founded with the intention of providing the people of Bangladesh with a complete and all-in-one healthcare service. This hospital, was opened in August 2006 and is located close to the beautiful Gulshan Lake, is one of Bangladesh's largest private sector healthcare facilities. The hospital has 11 state-of-the-art operating theatres to suit the demands of our diverse patient group, with a capacity of more than 500 patients and a total enclosed space of more than 400,000 square feet.

The departments of cancer, pediatrics, cardiology, gynecology, heart surgery, and orthopedics are staffed with the top professionals in their fields. For example, their cardiology department has performed over 5440 open heart operations as well as 22169 angiograms and angioplasty treatments to far. They've conducted an average of 4-6 cardiac surgeries each day from the beginning.

They aspire to be the best health care provider in the Asia-Pacific area every day, using their technology and experience, as well as the backing of their pleasant employees.

United Hospital Limited's Long History

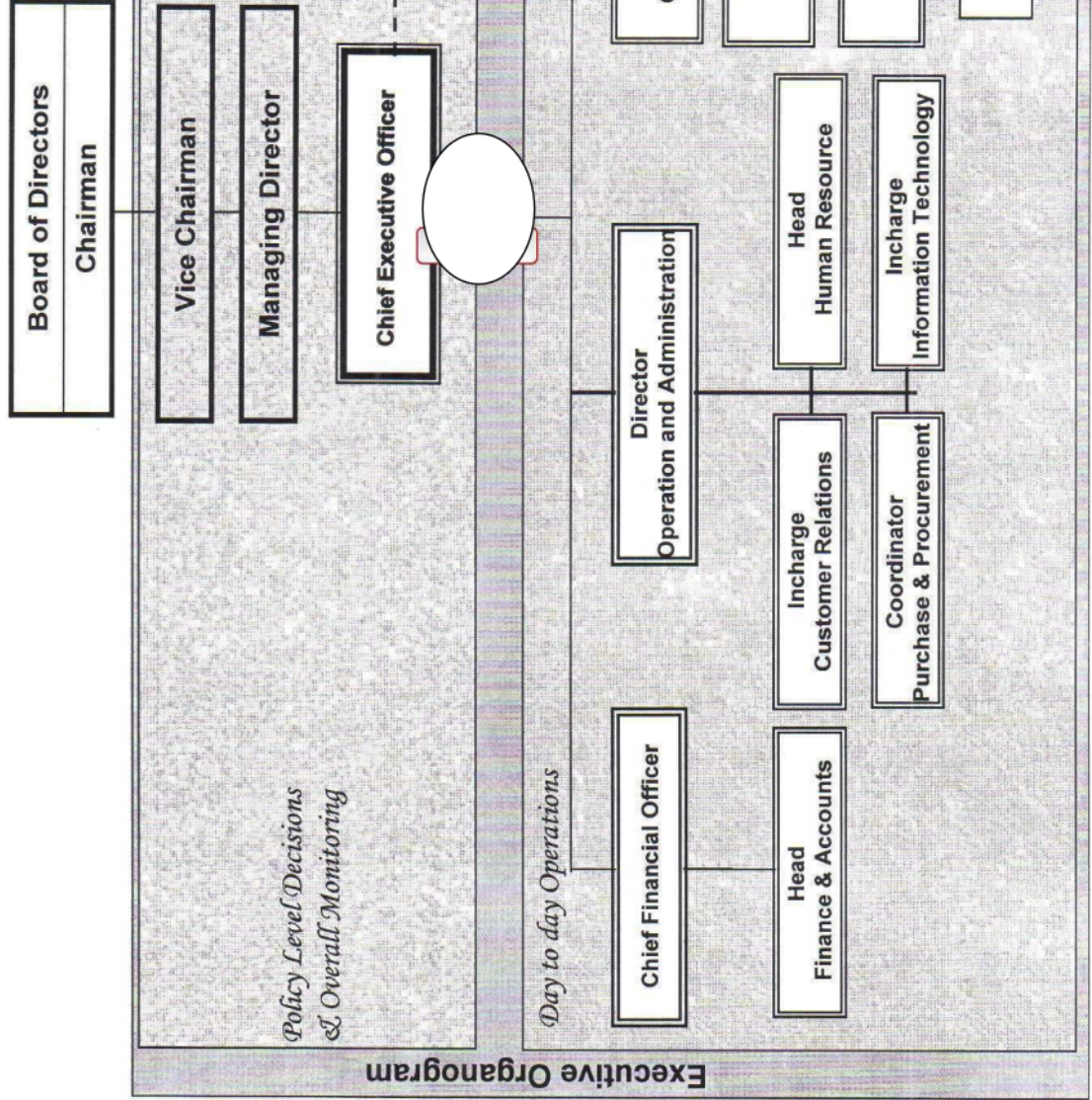
Initially started as a private limited company, Continental Hospital (Pvt.) Ltd, which was established on	10/04/1985
Continental Hospital Limited's first promoters	10
CHL's authorized capital at the time of its formation	Tk. 1.0 crore
Signed a project management agreement with Indian Hospital Corporation and a contract with CP Kukreja International Pvt. Ltd., New Delhi, India (a hospital architect) on	In October 1993
Signed with International Healthcare Group, UK, a Management Agreement on	23/09/1999
The Continental Hospital was taken over by the United Group on	21/01/2004
Converted from a Public Limited Company to a Private Limited Company	29/08/2004
The company's authorized capital was raised to	Tk 200 Crore
The name of the hospital was changed from Continental Hospital Limited to United Hospital Limited on	28/06/2005
The Hospital Building Construction work started in	October 2004
Hospital officially opened	In August 2006

United Hospital Board of Directors

Name	Post
• Mr. Hasan Mahmood Raja	Chairman
• Mr. Ahmed Ismail Hossain	Vice Chairman
• Mr. Md. Faizur Rahman	Managing Director & CEO
• Mr. Khandakar Moinul Ahsan	Director
• Mr. Akhter Mahmud Rana	Director
• Mr. Faridur Rahman Khan	Director
• Mr. Abul Kalam Azad	Director
• Mr. Khaled S Ahmed	Director
• Maj (Retd) Dr. Rezanul Haque	Director
• Mr. Moinuddin Hasan Rashid	Director
• Mr. Abdul Awal Mintoo	Director
• Humayun Kabir	Director
• Mr. Saifur Rahman	Director
• Mr. Nasiruddin Ahmad Chowdhury	Director
• Mr. Md Badrul Ahsan	Director
• Najmul Hasan	Director

United Hospital Limited

ORGANOGRAM



Mission

Their top aim is to offer us with first-class medical treatment in a kind and pleasant setting.

They are dedicated to...

Quality

Maintaining the utmost levels of safety and ethics, as well as exhibiting continual progress.

Effectiveness

Choosing the best services to achieve the best health results.

Integration

By guaranteeing cooperation, consultation, and efficient communication with health-care professionals, clear routes may be established.

Caring for the Community

Promoting health and caring for patients with a dedication to their well-being.

Caring for our staff

Taking care of our employees' health and building a trusting atmosphere, as well as personal development training.

1

Research and Training

Creating an environment which promotes personal learning, development, and research

Vision

Their vision is:

- To be Bangladesh's preferred hospital for patients, physicians, and staff due to our outstanding patient care and educational activities.
- To be well-known in Dhaka for being a technological leader.
- To become a well-known community member known for offering exceptional patient care and wellness programs to meet the community's healthcare needs.

Objectives

The organization's major goal to be “better by functioning as a significant source of high-quality healthcare, ¹ improve the health and socioeconomic situations of the people of Bangladesh and beyond.”

Furthermore,

- To simplify the delivery of healthcare services to hospitals, outpatients and the community.
- To integrate and deliver a small number of specialist services, such as physiotherapy and clinical pastoral care, to instantly improve patient care.
- To develop a comprehensive human resources strategy plan in order to obtain, train, and hold an adequate number of competent, pleased, and dedicated employees.
- To refocus and enhance hospital activities so that they are more focused on service quality and compassion.
- Improving the effectiveness of services, as well as the communication and health information systems.

2

SWOT Analysis

Strengths	Weakness
• It is founded by United Group, with proper management and monetary sustenance. • Very huge premises with 500 beds. • Modern and State-of-the-Art equipment. • Offers modern day healthcare services. • Uses Integrated hospital information system (IHIS). • Possess own Blood Bank and Incubator facilities. • Majority of the Doctors and physicians with foreign degrees. • Has a different and premium customer base being treated on a regular basis.	• Not focusing to the general public. • Quite new in the industry in comparison with the existing competitors. • Unfortunate prominence of the hospital location. • Webpage is not regularly updated. • Has not yet concentrated on promotional activities compared to the competitors' activities.

Opportunities	Threats
• Broad marketing activities. • Acquainting more specialties i.e. Eye-care, Geriatrics, Microbiology, etc. • Appointing foreign physicians. • Geographical expansion by introduction of more information centers. • Multi-lingual contact center and help line services. • More social responsibilities and social awareness programs. • Concentrated Healthcare sessions.	• Well-known competitors. • Competitive pricing. • Extensive promotional activities done by the competitors. • Limitations on hiring foreign doctors, as well as regulations for hiring local doctors. • Diverse changes in industry and immediate responses needed for sustainability.

Departments and Areas of Specialization

Current Services	
• Laboratory	• Anesthesiology
• Neonatology	• Blood Bank
• Nephrology and Dialysis	• Cardiac Surgery
• Neuro Surgery	• Cardiology
• Orthopedic Surgery	• ENT
• Endocrinology	• Obstetrics and Gynecology
• Gastroenterology	• Pediatrics
• General Surgery	• Physiotherapy and Rehabilitation
• Hematology	• Radiology and Imaging
• Internal Medicine	• Urology
• Oncology	• Neurology
• Nuclear Medicine	• Ophthalmology
• Dental	• Psychiatry
• Dermatology	• Rheumatology
• Medical Oncology	• Respiratory Medicine

Descriptions of Few of the Departments

1

Mother and Child Care Center:

Their Mother and Child Care Centre provides specialized care under the supervision of well-known, experienced, and qualified doctors, guaranteeing that the baby is in excellent hands. Emergency services for Obstetrics & Gynecology, Neonatal Care, and Pediatrics are provided 24 hours a day, 7 days a week and include the following:

- Nursery
- Operation theatre with cutting-edge technology
- Phototherapy unit
- Parental nutrition
- Follow up clinic for high risk newborns
- Neonatal & Pediatrics cardiac care
- Neonatal & Pediatrics ICU

Cardiology:

- United Hospital's Cardiology Department opened in October 2006.
- 1 The department now employs three Consultants and seven Specialists, as well as a significant number of younger doctors and other sorts of technicians.
- In the last 68 months, the department has treated over 15,000 patients and executed over 22,000 intervention operations.
- In addition to general beds, the department is equipped with 22 CCU/HDU beds.
- Two cathlabs, one CT angio, as well as ECG, Echo, ETT, and Holter facilities are available.

Nephrology:

The United Hospital Division of Nephrology collaborates with other experts such as ¹cardiologists, endocrinologists, pharmacists, and nurses to provide high-quality, cost-effective care to patients with renal issues.

UHL addresses a variety of nephrology conditions, including:

- Kidney stone disease
- Diabetic nephropathy
- Chronic kidney disease
- Kidney failure
- Critical care nephrology

Intensive Care Unit (ICU):

They provide cutting-edge specialist personal care for every critical patient on a 1:1 basis, monitored by ¹ICU doctors 24 hours a day, seven days a week.

Their intensive care unit (ICU) services and facilities are:

- ¹Hi-tech vital sign monitor for every patient
- ¹24 hours trained nursing staff for each individual patient.
- Facility to implant temporary pacemaker
- ¹24 hours supervision under-guidance of highly trained consultant with 10 year overseas experience in ICU.
- Facility to implant temporary pacemaker
- ¹Portable X-ray machine within ICU
- Facility to implant temporary pacemaker

Supporting Amenities

- They have four ambulances, two of which are outfitted with all of the necessary medical equipment for cardiac patients
- Ambulance service is available across the country.
- Their Consultants and other departments are available to their Emergency Department at any time.
- UHL boasts its own Radiology and Pathology departments, as well as a licensed Blood Bank, enabling immediate diagnosis.
- They have their own 2.4 MW power producing capability.
- An in-house food and beverage facility capable of serving 1500 meals each day.
- To meet the needs of patients, in-house laundry and cleaning services are available.

Marketing actions of United Hospital Limited

It might be difficult to promote a well-known hospital. A well-thought-out and cost-effective marketing and advertising plan may involve a variety of media, such as print ads, television and radio advertisements, and public comments. A clever radio advertising may make mindfulness even more noticeable when paired with a television advertisement. Mindfulness and support from inside the foundation and community are encouraged by keeping the office, physicians, medical caregivers, and other medical care providers in the forefront of one's consciousness. Patients are also the best marketing assets for a hospital. Recently, United Hospital has done a lot of promotion, including a two-year festival and a hospital documentary on TV networks.

With its wide range of administrations and well-trained specialists, Apollo Hospital Dhaka has precisely anticipated their target market. Regardless, utilizing a "pull strategy," which involves broad exposure and social mindfulness, this plan would assist United Hospital Limited in selecting the core approach. Because Apollo Hospital Dhaka is a Worldwide Hospital with a Worldwide Vision, United Hospital may be able to highlight Apollo Hospital Dhaka's purpose locally by expanding its offerings.

United Hospital's Services and Facilities

To avoid traffic congestion, United Hospital has installed helipad and helicopter services, as well as an emergency ambulance booth in a handful of Dhaka's busiest districts. Inside the ambulance, there may be on-call experts or doctors. Encouragement of "Health Tourism" in a country with few well-known tourism industry offices might boost the value of its administrations. As Apollo has done with Information Centers in Rangpur, Chittagong, Sylhet, and other regions, more mindfulness may be accomplished via geological expansion. On this point, United Hospital has constructed Information Centers in Chittagong and Sylhet. The hospital is a purpose-built facility with 500 beds in wards, cabins, crisis rooms, ICUs, CCUs, ICCUs, and other facilities. In the hospital, there are six patient elevators, two guest elevators, and one VIP elevator. They also have their own parking lot with over 350 spots, giving guests peace of mind when visiting family or attending medical appointments.

Reliable Automation

United Hospital includes a total of 12 operating rooms and two catheterization labs.

There are four general OTs, four cardiac OTs, three gynecological and Caesarean OTs, one emergency procedure OT, and two cath labs.

A building management system keeps track of the hospital's various facilities (BMS). Throughout the building, anti-static, non-abrasive, and anti-bacterial vinyl flooring has been laid. A primary steel shell and a join-less fixed sterile covering are included with the Operating Theater. The ICU beds that are powered by electricity are completely automated and have a battery backup. The fully automated isolated patient monitoring systems come with the option of a controller.

Every ICU, including the isolation room, must be confrontational and equipped with a fully computerized nurturing call system that can assess patients and give quick assistance.

United Hospital has implemented a painstakingly developed, best-in-class Integrated Hospital Information System to record and screen all procedures, as well as to save patient data in digital form for simple access and long-term preservation.

Professional and medical services

1 Cardiac Rehabilitation

The Cardiac Rehabilitation program will help us live a healthy lifestyle. We will get the opportunity to learn more about our own heart condition. To become more aware of our risk factors and to learn the most efficient ways to exercise after a heart attack or stroke.

1 Blood Bank

Many patients qualify to give blood for their own use (autologous donation) (autologous means obtained or transferred from the same person's body). We may check to determine whether we are qualified to donate blood.

1 Intensive Care Unit

Our Intensive Care Unit is meant to bring abilities, hardware, and facilities together to offer a convergence of talents, craftsmanship, and facilities. Critical care nurses who are extremely gifted and well-trained, who are overseen by doctors and supported by other employees of our medical services division, are dedicated to providing the best possible level of clinical care.

Cardiopulmonary

Doctors and experts who are certified can diagnose and treat breathing and lung disorders, as well as provide breathing and oxygen medicines and monitor patients who require mechanical ventilation. A pneumatic rehabilitation program is also available, as well as ECG and EEG testing.

1 Laboratory

The hospital offers a comprehensive assistance lab that is staffed 24 hours a day, seven days a week for inpatient administrations. On Fridays and other occasions, the research institution is closed for outpatient administrations, with the exception of the Emergency Department.

Emergency Services

The Emergency Services Department is available 24 hours a day, seven days a week, and is dedicated to delivering outstanding crisis care. Cardiovascular illness, traumas, muscular wounds, and pediatric patients are also dealt with in specialty rooms. Our doctor is supported by Advanced Cardiac Life Support (ACLS)-trained emergency nurses (PALS).

Medical Records

Medical records are kept in both digital and paper forms for each person who is seen or treated at the hospital. Medical records are kept ¹for our benefit, as well as the benefit of the medical staff and the hospital.

Maternity Centre

Having a child is a life-changing and wonderful event. The Maternity Center's doctors and nurses are thrilled to be able to give us with such excellent care at such a critical moment in our lives.

Radiology and Imaging Services

¹Mammography, diagnostic x-rays, ultrasonography, CT scans, and MRI are among the services provided by the Radiology & Imaging Division to our patients.

Nutrition Services

Dieticians can assist us with any food-related inquiries or issues we may have. There are many different nutrition administrations to choose from, all of which are tailored to the patient's needs.

¹**Surgical Services**

They offer a variety of outpatient, same-day, and inpatient services. During our procedure and hospital stay, their crew guarantees that we are adequately taken care of.

Chapter 3

Finance Department of United Hospital

Just like any other company, the Finance Department is the heart of United Hospital. It is one of the most important department where the employees are working their heart and soul for sustainability and future growth. This department is responsible for acquiring and managing funds and creating proper strategies for making investments. This department ensures that the business operations are complying with effective financial control and efficient financial management.

The Key Roles played By the Finance Department are:

Bookkeeping – The bookkeeping is done by an executive which is checked and supervised by the Deputy Manager – Mr. Bishajit Das, because it might be one of the most basic financial activity but at the same time it is a very important part as all the transactions are being recorded by the bookkeeper which will be impacting the Income Statement and Financial Statement at the end. So, all the entries are checked and verified so that they go to the right GL heads. All the vouchers are prepared and then signed by Deputy Manager, Deputy General Manager (DGM) - Mr. Abu Raihan and finally by Chief Financial Officer (CFO) – Mr. Rokon Alam.

Managing Accounts Payables and Accounts Receivables – After each quarter, the Finance heads sit for a discussion with aging of Accounts Payable and Accounts Receivable. They compare and make an analysis of the current status and what necessary steps needs to be taken or implemented for smooth operation of the business. The Deputy Manager – Mr. Bishajit Das, ensures that payments of accounts payable are to be discharged according to their credit period and the respective suppliers are receiving their payments on time. He even makes sure that all the required documents are submitted or not before preparing supplier payments. The Finance Department also checks and confirms their Accounts Receivable status and crosschecks if they have received any payment from them while updating their current status and keeping their aging status up-to-date.

Financial Reporting, Financial Control and Budgeting– The Financial Report is prepared after accumulating all the entries done by the bookkeeper and the payment team of United Hospital. At the end of each month all the payment vouchers and receive vouchers are posted in the GL which ultimately hits their respective GL heads. And after each quarter the financial reporting team, Mr. Bishajit Das – Deputy Manager, Mr. Syed Misam Abbas – Executive, work on the data accumulation and arrange the data for preparing the financial reports which are then checked,

analyzed and confirmed by DGM and CFO. Through these reports, implementing strategies for creating the financial process of United Hospital is made possible. They also maintain proper budgeting and match the expenditure done with budgeting in real time. The Finance Department takes a budget plan from every other department and tries to keep them within their budget limit.

Tax And Compliance – For running an organization, paying tax is a very vital thing. And for paying those taxes need huge complex calculations. For this, UHL has Mr. Toslim Uddin – Tax Manager, and Mr. Sahadat Hossain – Senior Executive. They both work solely on Tax and Compliance functions and ensuring that all the payments are receipts are in compliance of tax standards and makes sure that all the government forms and filings are prepared right on time and sent to respective person within the due time. The CFO and DGM frequently sit with the Tax team and makes sure that all their requirements are fulfilled and their taxes are being paid time to time.

Treasury – Under the Finance Department of United Hospital, the Treasury is also supervised and managed by them. The Treasury is directly supervised by Deputy Manager – Mr. Bishajit Das and Deputy General Manager – Mr. Abu Raihan, so that daily cash collected by the hospital is sent the hospital account on a timely basis and with proper reconciliation with cash collection reports. They also maintain regular reconciliations of their payment received from patients with banks and IHIS, so that to have control over the system and to minimize thefts/frauds.

Financial Analysis and Strategic Planning – After receiving all the data, the department prepares a financial analysis which demonstrates their current position in the healthcare industry. With the collected data, they also prepare a forecasted data for future analysis. The DGM and CFO together sit with all the managers and analyze the forecasted data and discuss what changes need to be implemented for reaching the future goal. They also prepare performance analysis of all their employees including the doctors and strategize a plan for accomplishing the goal. They have also implemented cost effective programs to minimize costs and maximize profits.

Ratios Implemented by them:

The Finance Department calculates some ratios to evaluate and to analyze the hospital performance. They use **Solvency Ratios** to measure how solvent they are and how much cash they have to meet their long-term debts, **Efficiency Ratios** to measure their performance and how much

efficient they are currently, **Profitability Ratios** to measure how much income they are generating compared to their expenditure and what is the final state of the hospital, and **Financial Leverage Ratios** to measure how much equity they have compared to their debts.

The Ratios used by the Finance Department of United Hospital are listed below:

Solvency Ratios:

Current Ratio = Current assets / Current liabilities

Quick Ratio = (Current Assets - Inventories) / Current Liabilities

Cash Ratio = Cash / Current Liabilities

Efficiency Ratios:

Inventory Turnover Ratio = Cost of Goods Sold / Average Inventory

Fixed asset turnover = Sales / Net fixed asset

Total asset turnover = Sales / Total asset

Operating efficiency ratio = Operating expense / EBIT

Profitability Ratio:

Net Profit margin = Net profit after tax / sales

Gross Profit margin ratio = Gross profit / sales

Return on Total Assets = Net profits after taxes / total assets

Return on common stock equity = Net income / Common stock

Operating Profit Margin = Operating profits / Sales

Basic Earning Power Ratio = EBIT / Total Asset

Financial Leverage Ratios:

Debt to equity ratio = total liabilities / shareholders' equity

Debt Ratio = Total liabilities / Total assets

Asset to Equity Ratios = Total Asset / Total Equity

Below I have calculated the Ratios that are used by the Finance Department of United Hospital from the year 2017 to 2021:

Particulars	2017-2018	2018-2019	2019-2020	2020-2021
Solvency Ratios:				
Current Ratio = Current assets / Current liabilities	2.03	1.60	1.02	1.02
Quick Ratio = (Current Assets - Inventories) / Current Liabilities	1.16	1.16	0.68	0.80
Cash Ratio = Cash / Current Liabilities	0.50	0.02	0.02	0.03
Efficiency Ratios:				
Inventory Turnover Ratio = Cost of Goods Sold / Average Inventory	5.80	8.44	8.41	12.15
Fixed asset turnover = Sales / Net fixed asset	0.19	0.20	0.21	0.22
Total asset turnover = Sales / Total asset	0.18	0.19	0.20	0.20
Operating efficiency ratio = Operating expense / EBIT	3.52	4.18	3.82	5.49
Profitability Ratio				
Net Profit margin = Net profit after tax / sales	12.0%	10.5%	10.8%	8.1%
Gross Profit margin ratio = Gross profit / sales	31.4%	28.9%	31.9%	28.6%
Return on Total Assets = Net profits after taxes / total assets	2.1%	20%	22%	1.6%
Return on common stock equity = Net income / Common stock	3.6%	3.3%	3.7%	28%
Operating Profit Margin = Operating profits / Sales	31.4%	28.9%	31.9%	28.6%
Basic Earning Power Ratio = EBIT / Total Asset	3.5%	3.2%	3.6%	26%
Financial Leverage Ratios				
Debt to equity ratio = total liabilities / shareholders' equity	25%	3.8%	5.0%	5.8%
Debt Ratio = Total liabilities / Total assets	3.0%	4.3%	5.6%	6.4%
Asset To Equity Ratios = Total Asset / Total Equity	1.03	1.04	1.06	1.07

Interpretation:

From the Solvency Ratios we can see that the Hospital was more solvent in 2017-2018 than compared to any other years. So the Hospital should focus more on controlling and analyzing their current assets and current liabilities.

From the Efficiency Ratios we can say that in 2020-2021 the Hospital was the most efficient and they are improving with time.

From their Profitability Ratios we can say that their overall profit has increased with time.

From their Financial Leverage Ratios we can state that they have been in a stable state, so they should try to control their debts and improve their ratios in future.

Changes during Pandemic:

When everything was going good, suddenly the pandemic ha stroked. Being working in Hospital was most challenging for them as they were the one department which could have never been stopped functioning compared to other departments, because this department is linked to the functions of the whole Hospital. The Finance employees were very terrified when they were bound to face that life threatening situation, but they had no other choice rather than continuing their office. When the pandemic started they were given transportation facilities and were given roaster duties. They were given the opportunity by their Hospital CEO Mr. Faizur Rahman, to come three days in office while taking a day off after each working day. So they did not need to come every day. They were given ample precautions like facemasks, hand gloves and sanitizers for coming to work by risking their lives. But due to the nature of the virus, majority of them got infected one by one. The moment their Covid test result turned positive, they were given immediate leave directly from the management. They also got the facility of getting free Covid tests which ultimately motivated the employees more. And with all these, they successfully passed the pandemic situation.

Chapter 4

Internship Experience and Evaluation

Overview

The aim of this paper is to describe my contribution and responsibilities undertaken by me during my internship period and skills that I have developed during these three months.

RSC

United Hospital has a vast range of highly qualified doctors with mentionable hands-on experiences. In United Hospital, doctors are hired in two ways, either salary based or as revenue sharing consultants. Salary based doctors get a fixed amount of honorarium on monthly basis, whereas revenue sharing consultants earn their honorarium on the basis of their contribution of revenue to the hospital.

Usually the fixed salaries are transferred to the respected bank accounts of the doctors per month. But for the Revenue Sharing Consultants, each doctor's calculation needs to be done separately by the Finance & Accounts department because each department has its own way of calculation as the components of each department varies one from another, for example the process of calculation for revenue shares for doctors of Cardiology and doctors of General Surgery are different. There are more than seventy five RSC doctors and the Finance & Accounts department needs to do the calculation and prepare the payment of these doctors every month.

During my internship period, I have successfully attained this responsibility and I have tried to explain the process of Revenue Sharing Consultants calculations that I did and tried to cover few departments below:

Cardiac Surgery:

The first step for starting the calculation is same for all departments. First of all we have to gather the monthly doctors' report from the IHIS. One of the most critical departments for calculation is the Cardiac Surgery. The critical parts in this department are that we have to gather all the surgeries done by each doctors, cross match each and every surgeries with the respective patients' id, check if the patients are released or not, because the payments for surgeries and procedures done by the doctors are only provided if the patients have been released. So cross checking all the patients is a must. Then we segregate the released patients and unreleased patients by preparing a chart of them with their respective ids. Cardiac surgeries are one of the most highly valued surgeries of United Hospital, so we have to ensure that the doctors receive payments for these major surgeries like CABG, CAG, Single Valve Replacement (AVR/MVR) with Mechanical Valve, ASD/VSD,

Double Valve Replacement with Mechanical Valve, Single Valve Replacement (AVR/MVR) with Tissue Valve, Coronary Angiography, PPM (Double Chamber), EMERGENCY Coronary Angiography, Complex PTCA, Pharmacoinvasive. After identifying the doctors' surgeries of current period, we have to ensure the Consultation Fees, Procedures, Ward Reviews, OPD Visits and the Follow Ups of each doctors. We also adjust the patients' discounts if given by any doctor. And finally, after keeping the hospital share, we proceed the payment of their earned shares from revenue.

General Surgery:

Like the Cardiac Surgery, General Surgery is also a critical and important department. The first step is the same. After collecting the monthly report we dig into the information and bring out the ones that we need. As the name implies, many surgeries and procedures are done in General Surgery. Many surgeries and procedures are done like - Laceration Repair, APPENDECTOMY, CHOLECYSTECTOMY, COLECTOMY, FISSURE IN ANO. LATERAL SPHINCTEROTOMY, HEMICOLECTOMY, LAPAROTOMY EXPLORATORY, PSOAS ABSCESS DRAINAGE, Wound repair, Colonoscopy, Endoscopy, Excision, Sigmoidoscopy, PEG, Major Dressing, Intermediate Dressing, Minor Dressing, Fluid Aspiration, CLO Test, Sclerotherapy, Abscess Drainage, Laparoscopic Cholectectomy. We prepare the patients list with the surgeries and procedures done and their respective amounts. We also highlight the ones that are due for next month as the patients are still not released. Here, we also ensure Consultation Fees, Procedures, Ward Reviews, OPD Visits and the Follow Ups, of each doctors. After adjusting the patients' discounts we finally process the payment of their shares from the revenue.

Orthopedics:

Another major sector is the orthopedics. After collecting the monthly report we start the calculations with the records taken from the report. Procedures and surgeries like - Cut injury large wound: Surgical toileting & primary repair, Removal of Implant and bone cement antibiotic beds, Excision of Big Toe Nail, COCK-UP PLASTER, LONG ARM FULL PLASTER, SHORT LEG BED SLAB, SURFACE TRACTION, Stitch removal, Removal and reapplication of previous back slab, Major and Minor Dressings are done. With the surgeries and procedures done by the consultant, we also input the consultancies, follow ups and ward reviews with the respective figures.

ENT:

One more major sector is the ENT. Everyday a great number of ENT activities are carried out by the ENT specialists in United Hospital. Once the monthly report is collected from IHIS we start our workings where we separate the surgeon fees and procedures done the ENT consultants. The surgeries and procedures that are carried out like - Adenotonsillectomy with myringotomy, Removal of FB in Nose/Ear/Throat, Turbinoplasty, Major and Minor Dressings, Major and Minor Burn Dressings, FOL, Ear Microscopy, Naso Endoscopy, Minor ENT procedure, Impedance Audiometry are done. Compiling the respected amounts of surgeries and procedures with the ward reviews, follow ups and consultancies, the final stage of monthly calculation is reached which is then handed over to the managers for cross checking before handing them over to the doctors.

Urology:

Urology is another major sector where numerous surgeries and procedures are carried out. Surgeries and procedures like - BLADDER - TROCAR CYSTOSTOMY (SPC), ENDO - URO – BNI, ENDO - URO - CYSTOSCOPY + BLADDER BIOPSY, ENDO - URO- LASER RIRS, ENDO - URO- PCNL, KIDNEY - NEPHRECTOMY RADICAL, URO – OPERATION, CATHETERISATION-UROLOGY, STENT REMOVAL UNDER LA, D-J STENT REMOVAL UNDER LA, FLEXIBLE CYSTOSCOPY UNDER LA, FLEXI DIAGNOSTIC, FLEXIBLE CYSTOSCOPY, URO – DRESSING, UROFLOWMETRY, Dialysis, Colonoscopy, and many more are carried out every day. These surgeries and procedures are taken from the monthly report collected from IHIS and added with the consultancies, follow ups and ward reviews to complete the final calculation for processing the doctors' payment.

There are other categories like Dentistry, Respiratory Medicine, Gastroenterology, Plastic surgery, etc. each of them having their own unique way of calculation process. My supervisor, **Mr. Ali Latif Imam Emon**, who is an **Assistant Manager**, educated me a lot about all the specifics needed and made me prepare the doctors' payments right from the scratch. He taught me the ways for preparing these payments, how things need to be aligned, where I need to apply all my concentrations, and what details do I need to focus on. While preparing these payments, I have even made a few mistakes on the initial stage which is quite obvious for a beginner. But all my mistakes were handled positively by my superiors. After completion of preparing payments of all the Revenue Sharing Consultants, my works were crosschecked by **Mr. Emon**. And after his

confirmation, they were then forwarded to **Mr. Abu Raihan** sir who is the **Deputy General Manager** of Finance & Accounts Department. Once all the checking is done and approved, the final files are then presented to **Chief Finance Officer, Mr. Mostak Ahmmed**. Afterwards, we had to prepare the bank transfer amounts and cheques for the doctors as per hospital policy and presented to our **MD & CEO, Mr. Mohammad Faizur Rahman** sir with the respective transfer amounts and cheques. Then the bank documents are then signed by one of the directors from United Group's head office and sent to the bank for transferring of payment.

While preparing these payments of Doctors, I have learnt quite a few things. I had the opportunity to learn more about the doctors personally, how to communicate more professionally with top level managements, accumulation and organization of data, working with a team, doing diverse works which I have never done before, managing huge work load and work pressure, meeting deadlines and finalizing my work for submission.

FDG

If we visit United Hospital's basement level, we will find highly advanced medical equipment that is extremely specialized and placed near the Nuclear Medicine and Radiation wings. United Hospital's Cancer Care Centre is solely dedicated to treating cancer patients around the country with the most effective treatment options. Being the first vanguard hospital in Bangladesh to play a pioneering role in restructuring the cancer care service, the Medical Cyclotron introduced the first PET-CT scanner in 2011 for producing FDG (Fludeoxyglucose), a radioactive isotope for detecting the presence, spread, recurrence, and treatment progress of cancer that is used in the PET-CT scan.

PET-CT is a nuclear imaging technology which needs the administration of a PET radiopharmaceutical. F-18 FDG (Fludeoxyglucose) is the most commonly used PET radiopharmaceutical which is a cyclotron-produced isotope with a half-life of 110 minutes. Before the year 2011, in Bangladesh there were no availability of medical cyclotron. For this reason, United Hospital came upfront and became the first hospital to produce PET radiopharmaceuticals. For serving patients with PET examinations, they had to set up medical cyclotron and hot lab for the production of PET radiopharmaceuticals.

With an extraordinary commitment from the team who has invested a huge exertion to make the PET-CT administration accessible for the foremost time in Bangladesh, working around the troubles and issues, the PET-CT administration was effectively settled in 2011 for the utilization of patients. The team incorporates doctors, physicists, experts, medical caretakers, architects, scientists, and the board staff. They worked consistently to improve the nature of administrations and the nature of cycles to stay aware of worldwide guidelines. By creating fundamental expertise and procuring significant information about PET-CT and Medical Cyclotron produced radiopharmaceuticals (FDG), United Hospital not just has saved country's foreign currency as comrades can avail world class cancer diagnostic facility without the need to travel to another country; further it has throughout the long term imparted its important information to a wide gathering of experts in clinical circles.

The current buyers of FDG are:

Apollo Hospital Dhaka

Medinova Medical Services Ltd.

National Institute of Nuclear Medicine & Allied Sciences (NINMAS)

Institute of Nuclear Medicine and Allied Sciences (INMAS)

Combined Military Hospital (CMH)

Each hospital has its own contract with United Hospital and pricing are done basing on the contract. I prepared and maintained the ledgers of all the buyers. I had to receive challans of the purchased quantity of each hospital and make entries into their respected ledgers. After entering them in the ledgers, I had to prepare bills for the respected amounts. Then the documents needed to be checked by the **Assistant Manager - Finance & Accounts, Mr. Bishajit Das** for confirmation of no errors. In case of any errors or in need of any other document to support the bills validation, I had to do the work as required. Later on, the bills are again checked and then signed by **DGM - Finance & Accounts, Mr. Abu Raihan**. Afterwards, the bills are taken for the final sign to **DR. M A WAHAB** who is a senior consultant of **Nuclear Medicine** Department. Once all the approvals are done, I needed to handover the bills to **Supply Chain Department** for disbursement of the bills to the respective places.

Self-Evaluation

When I first joined United Hospital as an Intern, I had no idea of how a company or an organization runs internally. As days passed, I learned a lot about company insights. I worked directly under Deputy General Manager and Assistant Managers which I feel very lucky for. During my initial days I was given short briefs of what my responsibilities are and how I need to work to accomplish them. I was given **on-the-job training** extensively on the first few days so that I can grab the thing faster and start showing my productivities straightaway. For improving my soft skills, I was also given **soft skill training** which were conducted by the Assistant Managers. Having great computer skills and mid-level Microsoft Office skills helped me a lot as I was able to grasp anything faster and implement my learnings immediately.

Initially at the end of every day, DGM used to call me and ask me what new things I learned today and how I am doing with my works. My Assistant Manager used to test my finance & accounting knowledge every now and then as I needed to apply my **academic knowledge** in my work. For preparing the RSC payments I needed to apply my mathematical skills more, and for FDG I needed to apply my accounting skills as I needed to make journal entries at month ends and when I received payments.

Doing all these works during my internship period gave me the opportunity to **enhance and develop new skills** about – corporate cultures, working under pressure, Microsoft Office, management of work, the opportunity to communicate and work with different departments and create an interdepartmental relationship, how to converse with other hospital representatives and receive cheques from them, and understanding the flow of work right from the start to end. Not only these, I had also got the opportunity to assist our Tax Manager, Mr. Toslim Uddin. I had the opportunity to go through various tax related works with him where I had to crosscheck all the figures and tax rates. I also had the opportunity to enlist more than thirty thousand products with their respected TAX and VAT rates. I am quite sure that all these skills will be very beneficial for me in future and I am looking forward to improve further while adding new skills to my bucket list.

During my internship period, I made many errors and mistakes which not only taught me to overcome with a solution but also made me strong while making necessary decisions instantly.

My one mistake can disrupt the whole chain of work for which I learned how to maintain the whole workflow while minimizing errors. As I have directly worked under Assistant Managers Mr. Ali Latif Imam Emon and Mr. Bishajit Das, I had the opportunity to work under immense pressure and how to handle workload while meeting deadline. I am very much honored to them for teaching me hands-on.

Conclusion

In a country where being healthy is so crucial, where the food quality is so low that puts our life in danger. Doctors and hospitals are struggling very hard to provide and support all of us with their best services possible. And in this pandemic where everyone's life is at risk, all the hospital employees are still risking their lives to save everyone. Both the public and private healthcare sectors are trying their best to minimize covid, and I can proudly say that United Hospital is one of them.

The Management Authorities should focus more on the weak areas and should develop various training sessions to up skill their employees which will ultimately increase the overall productivity of the hospital.

I attempted to include all of the key features of United Hospital in this report, as well as explain my internship experience and learnings. I've learnt a lot here, and I consider myself extremely fortunate to have been a part of this company and to have worked directly under Managers and DGMs. The hospital has provided me with many opportunities, which I will take use of as I continue my internship.

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Appendix

Particulars	2017-2018	2018-2019	2019-2020	2020-2021
Assets				
Non-Current Assets				
Property, Plant and Equipment	15,453,736,483	15,520,350,621	15,926,575,089	15,876,097,979
Capital work in process	46,441,480	17,752,338	13,419,562	3,881,089
Total Non-Current Assets	15,500,177,963	15,538,102,959	15,939,994,651	15,879,979,068
Current Assets				
Inventories	346,155,823	259,276,073	274,469,501	201,190,066
Accounts Receivable	66,629,778	75,270,693	80,040,275	73,170,048
Inter Company Receivables	80,320,035	259,143,026	82,273,680	109,504,394
Advances, Deposits and Prepayments	30,329,123	66,122,394	306,723,436	437,033,157
LC and Bank Guarantee Margin	80,124,251	272,905,014	48,713,251	91,572,780
Cash & Cash Equivalents	198,701,497	12,521,065	17,494,576	28,008,478
Total Current Assets	802,260,507	945,238,265	809,714,719	940,478,923
Total Assets	16,302,438,470	16,483,341,224	16,749,709,370	16,820,457,991
Equity and liabilities				
Shareholder's equity				
Share Capital	1,531,071,800	1,531,071,800	1,531,071,800	1,531,071,800
Revaluation surplus	13,924,454,696	13,924,114,670	13,923,774,371	13,923,434,072
Retained earning	353,444,299	319,197,247	361,326,574	294,055,634
	15,808,970,795	15,774,383,717	15,816,172,745	15,748,561,506
Non-current Liabilities				
Gratuity	97,247,136	115,151,964	132,235,875	149,191,412
Donations & funds	1,560,952	1,627,805	1,165,590	3,338,887
Long time borrowing			8,824,538	-
	98,808,088	116,779,769	142,226,003	152,530,299
Current liabilities				
Accounts Payable	91,680,346	73,109,805	110,340,094	1,811,012
Other Payables	174,383,221	171,855,870	113,085,838	311,113,775
Short Term borrowings	90,082,004	28,558,574	49,746,254	-
Inter-company payable			-	125,860,208
Bank Overdraft	529,501	286,852,856	210,567,715	97,267,852
Provisions for expenses	37,984,515	31,800,633	307,570,721	383,313,339
Current liabilities	394,659,587	592,177,738	791,310,622	919,366,186
Total Liabilities	493,467,675	708,957,507	933,536,625	1,071,896,485
Total Equity & Liabilities	16,302,438,470	16,483,341,224	16,749,709,370	16,820,457,991

Thank You



FDG at United Hospital

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