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QUESTION 1

Interest is a payment to creditors, those who have loaned the organization funds or otherwise extended credit.

- A. True
- B. False

Correct Answer: A

QUESTION 2

The formula for trend analysis is:

- A. $(\text{any subsequent year} - \text{base year} / \text{base year}) * 100$
- B. $(\text{particular income subsequent year} + \text{base year} / \text{previous year}) + 365$
- C. $(\text{particular revenue current year} - \text{previous year} / \text{base year}) * 100$
- D. $(\text{particular revenue previous year} + \text{base year} / \text{current year}) + 365$

Correct Answer: A

QUESTION 3

Which of the following is NOT the type cost centers in health care organizations?

- A. production cost centers
- B. service cost centers
- C. clinical cost centers
- D. administrative cost centers

Correct Answer: B

QUESTION 4

Time value of money is:

- A. The concept that a dollar paid today is worth more than a dollar received on future.
- B. The concept that a dollar received yesterday was worth more than a dollar received today.
- C. The concept that a dollar paid today is worth less than a dollar received on yesterday.
- D. The concept that a dollar received today is worth more than a dollar received on future.



Correct Answer: D

QUESTION 5

The method of setting premium rates based on the actual health care costs of a group or groups is:

- A. Premium rating plan
- B. Fixed payment rating
- C. Actual rating
- D. Experience rating

Correct Answer: D

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