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QUESTION 1

What advocates that there are concrete ethical principles that cannot be violated?

- A. Utilitarian principle
- B. Imperative principle
- C. Functional activity
- D. Serviceable principle

Correct Answer: B

QUESTION 2

The asset classification of funds held by or deposited with reinsured companies occurs when:

- A. the reporting entity has assumed insurance from only one insurer that owes it funds, according to the payment agreement.
- B. the reporting entity has assumed reinsurance from one or more other insurers that owe it funds, according to the reinsurance agreement.
- C. the reporting entity has assumed reinsurance necessarily from more than one insurers that owe it funds, according to the interest charges.
- D. the reporting entity has assumed authority from one or more other insurers that owe it funds, according to the deposited funds.

Correct Answer: B

QUESTION 3

Ghost employee schemes can be uncovered by having personnel distribute the payroll checks and by requiring positive identification of the payee.

- A. True
- B. False

Correct Answer: A

QUESTION 4

The type of unitary measurement that can be helpful in constructing budgets and evaluating performance in both full absorption and direct costing systems is known as:

- A. Absolute costing



B. Predetermined expense

C. Standard costing

D. cost operations

Correct Answer: C

QUESTION 5

What unwinds or is reversed in the subsequent year as the ceded premium is earned?

A. Law of insurance premium relief

B. Financial growth relief

C. Statutory Surplus Relief

D. Spread risk relief

Correct Answer: C

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