

## CHFP<sup>Q&As</sup>

Certified Healthcare Financial Professional

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**QUESTION 1**

Cash flows that have been adjusted to account for the cost of capital are called:

- A. Cost adjusted cash flows
- B. Capital cash flows
- C. Cash Investment flows
- D. Discounted cash flows

Correct Answer: D

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**QUESTION 2**

A system that pays providers a specific amount in advance to care for defined health care needs of a population over a specific period is called:

- A. Health care system
- B. Prospective payments system
- C. Global payment system
- D. Capitation

Correct Answer: D

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**QUESTION 3**

Which of the following is NOT the step involved in calculating the days in accounts receivables ratio?

- A. Identify dollar amount of net patient revenues on the statement of operations.
- B. Divide net patient expenses by 365 to compute average net patient expenses per day.
- C. Identify the dollar amount of net patient accounts receivable on the balance sheet.
- D. Divide net patient accounts receivable by average net patient revenues per day.

Correct Answer: B

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**QUESTION 4**

The point where total revenues equal total costs is called:

- A. Cope point

B. Break-even point

C. Get-by point

D. Equivalent point

Correct Answer: B

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## QUESTION 5

The variable asset turnover ratio is a measure of how productive the fixed assets of the organization are in generating operating revenues.

A. True

B. False

Correct Answer: B

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