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QUESTION 1

Which of the following is NOT the step involved in the bond issuance process?

- A. The health care borrower is evaluated by a credit rating agency.
- B. The bond is rated by a credit rating agency.
- C. The underwriters purchase the bonds from bondholders at very low prices.
- D. Trustee provides the health care provider with the net proceeds from a bond issuance.

Correct Answer: C

QUESTION 2

A smaller portion of a fixed rate bond issue that matures during the early due dates of the issue, typically during the first ten to fifteen years with their own interest rate are called:

- A. Callable bonds
- B. Early Fixed bonds
- C. Early rate bonds
- D. Serial bonds

Correct Answer: D

QUESTION 3

A lease that lasts for an extended period, up to the life of the leased asset and cannot be cancelled without penalty refers to:

- A. Decision lease
- B. Principal lease
- C. Operating lease
- D. Capital lease

Correct Answer: D

QUESTION 4

Revenues represent amounts earned by the organization would, not the amount of it received during the period.

- A. Cash

- B. Credit
- C. Revenue
- D. Expense

Correct Answer: A

QUESTION 5

A series of equal payments made or received at regular time intervals is known as:

- A. Annuity
- B. Income
- C. Revenues
- D. Interest

Correct Answer: A

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