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QUESTION 1

The difference between what was planned (budgeted) and what was received (actual) is called:

- A. Difference variant
- B. Account variant
- C. Budget variant
- D. Cost variant

Correct Answer: C

QUESTION 2

is a hybrid between a Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) in which patients are given the incentive to see providers participating in a defined network but may see non-network providers, though usually at some additional cost.

- A. Point of Maintenance
- B. Staff Maintenance
- C. Predetermined Service
- D. Point of Service

Correct Answer: D

QUESTION 3

The days cash on hand ratio can be calculated as:

- A. $\frac{\text{credit} + \text{marketplace securities} - \text{long-term investments}}{[(\text{operating expenses} + \text{depreciation and amortization expenses}) / 365]}$
- B. $\frac{\text{cash} + \text{marketplace securities} + \text{short-term investments}}{[(\text{operating expenses} - \text{depreciation and amortization revenues}) - 365]}$
- C. $\frac{\text{cash} + \text{marketplace securities} - \text{short-term investments}}{[(\text{operating revenues} - \text{depreciation and amortization expenses}) / 365]}$
- D. $\frac{\text{cash} + \text{marketplace securities} + \text{long-term investments}}{[(\text{operating expenses} - \text{depreciation and amortization expenses}) / 365]}$

Correct Answer: D

QUESTION 4

Collateral is:

- A. An intangible asset that is pledged as a promise to repay a loan
- B. A tangible asset that is pledged as a promise to repay a loan
- C. An intangible asset that is pledged as a promise to pay a loan once a year
- D. A tangible asset that is pledged as a promise to pay a loan once a year

Correct Answer: B

QUESTION 5

Covenants protect the claim of bond-holders on the facility's assets in case of default.

- A. True
- B. False

Correct Answer: A

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