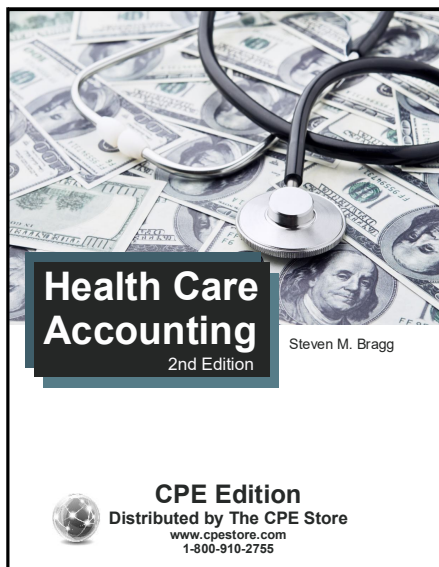


# Health Care Accounting

## Course Instructions and Final Examination



**The CPE Store**  
**819 Village Square Drive**  
**Tomball, TX 77375**  
**1-800-910-2755**

# Health Care Accounting

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## **Course Objectives**

After completing this course, you will be able to:

- Recognize why health care is one of the most examined industries in the country
- Identify the financial report that is used by a not-for-profit, business-oriented health care entity, but not by an investor-owned entity
- Determine which principle separates the transactions of a business from those of its owners
- Spot the term for the idea that revenue can only be recognized after it has been earned
- Ascertain what the accounting cycle is designed to do
- Discern where each line in the trial balance comes from
- Select defining criteria of a not-for-profit entity
- Choose the element of the for-profit accounting equation that is not used in the not-for-profit accounting equation
- Determine when it is permissible to recognize the entire amount of a pledge instead of its present value
- Recognize what an enterprise fund must include that addresses the need for which the fund was created
- Spot components of net position that should be reported in the statement of financial position
- Ascertain what a bank reconciliation is used for from a cash management perspective
- Pinpoint a reconciliation problem associated with voided checks
- Select the accounting method that violates the matching principle
- Recognize the minimum inventory accounting system
- Identify the singular advantage of the weighted average method
- Recognize how a purchased investment should initially be recorded
- Spot the definition of "useful life," as it applies to fixed assets
- Determine the purpose of the mid-month convention
- Choose the proper accounting for a fixed asset that is temporarily idle
- Ascertain what an accountant should do when there are only two possible outcomes for the expected present value of an ARO and there is no probability distribution
- Spot the definition of accretion expense
- Pinpoint the effective interest rate on early payment discount terms of 1/10 net 60
- Select the correct accounting to use when a continuing care retirement community receives advance fees from its residents
- Spot examples of standard payment methods used by continuing care retirement communities with their residents
- Choose the type of bond that has no collateral associated with it
- Recognize what the sinking fund feature of a bond is designed to do
- Discern when a good or service is considered distinct
- Identify what is included in the transaction price
- Ascertain when to use the expected value method
- Pinpoint how compensation is determined under the hourly rate plan
- Identify how the Form W-4 is used
- Select a true statement regarding the wage bracket method
- Determine what a lead interest is designed to do
- Recognize a term of an irrevocable split-interest agreement
- Ascertain the appropriate action to take when a not-for-profit has economic interest in or control over another entity, but not both
- Discern when a not-for-profit health care entity must consolidate its financial statements with those of a special purpose entity (SPE) engaged in leasing
- Choose the advertising interest expense that must be charged to expense as incurred when the related advertising first takes place
- Spot the correct accounting treatment of a trust fund that is being used to settle malpractice claims

## **Course Instructions**

To fully benefit from this course, please follow all of the steps below.

1. Read each chapter in the text to get a good understanding of the material.
2. Answer the study guide problems which appear at the end of each chapter. After answering the problems, compare your answers with the correct answers to ensure that you understand the material.

3. When you feel that you have a good understanding of the material contained in the chapter, answer the questions on the final examination.
4. When you have completed the final examination, record your answers on the answer sheet provided and submit it for grading. A score of 70% or better is required to pass. Please also complete the course evaluation and submit it to us along with your answer sheet. Upon passing you will receive a Certificate of Completion stating that you have successfully completed the course and earned the continuing education credit.

### **Prerequisites and Advance Preparation**

No prerequisites or advance preparation are required for this course.

### **CPE Credit**

This course is recommended for 12 CPE credits.

### **Final Exam Grading**

- ▶ Online: Our fastest option, with instant results. Simply go to **www.cpestore.com** and click the link for online grading. Just follow the instructions from there. When you finish entering your answers, you'll receive instant test results and a Certificate of Completion to print.
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- ▶ By Fax: Just fax your answer sheet to 1-281-255-4337. If you need us to fax the Certificate of Completion back to you, please provide us with your fax number and write *please fax back* on your answer sheet. If you don't need the Certificate faxed back, please write *no fax needed* on your answer sheet.

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### **About Our Courses**

The CPE Store's courses are developed to satisfy the continuing education requirements of the American Institute of Certified Public Accountants, each state's Board of Accountancy and the National Association of State Boards of Accountancy (NASBA). If your state requires registration of sponsors, our sponsor number will appear on your Certificate of Completion.

Our courses are designed to meet the continuing education requirements of accounting professionals. A great deal of care has been taken to ensure that the course material is both interesting and relevant to the practice of accounting. The information presented is, to the best of our knowledge, current and accurate. However, The CPE Store is not in the business of rendering legal, accounting or other professional advice and as such, the material presented in our courses is intended as an overview. If legal advice or other expert assistance is required, the services of a competent professional should be sought.

# Health Care Accounting

## 12-Credit Course

### Final Examination

A score of 70% or higher is required to pass the exam. If you score less than 70% on your first attempt, we will allow you to take the test a second time.

#### Chapter 1 – Overview of the Health Care Industry

1. Why is health care one of the most examined industries in the country?
  - A. There are a large number of bankruptcies
  - B. It employs so many people
  - C. Its high costs are negatively impacting the general population
  - D. It is experiencing a large outflow of jobs to other countries
2. Which financial report is used by a not-for-profit, business-oriented health care entity, but not used by an investor-owned entity?
  - A. Statement of operations
  - B. Balance sheet
  - C. Statement of cash flows
  - D. Statement of changes in equity

#### Chapter 2 – The System of Accounting

3. Which principle separates the transactions of a business from those of its owners?
  - A. Reliability
  - B. Full disclosure
  - C. Consistency
  - D. Economic entity
4. What is the term for the idea that revenue can only be recognized after it has been earned?
  - A. Matching principle
  - B. Cost principle
  - C. Materiality principle
  - D. Revenue recognition principle
5. What is the accounting cycle designed to do?
  - A. Provide a clear promotion track for employees
  - B. Define the time period between payrolls
  - C. Identify and record transactions
  - D. Ensure that patients pay on a timely basis
6. What does the out of balance concept apply to?
  - A. Double entry accounting
  - B. Single entry accounting
  - C. Debits only
  - D. Credits only
7. Where does each line item in the trial balance come from?
  - A. The accounts receivable ledger
  - B. The fixed assets ledger
  - C. The purchases ledger
  - D. The general ledger
8. What is the extended trial balance used to show?
  - A. Where each account appears in the financial statements
  - B. Account details
  - C. Smaller trial balance accounts that would otherwise roll up into larger accounts
  - D. Account balances for the last 12 months

## Final Exam

9. Which of the following does not meet the requirements of the accrual method of accounting?
- A. Prepaid expenses
  - B. Accrued expenses
  - C. Recording revenues when cash is received
  - D. Reserves for bad debt
10. A balance sheet must match which formula below?
- A. Purchase price – Accumulated depreciation = Carrying amount
  - B. Gross sales – Discounts = Net sales
  - C. Total assets = Total liabilities + Equity
  - D. Beginning inventory + Purchases – Ending inventory = Cost of sales

## Chapter 3 – Not-for-Profit Accounting and Reporting

11. What is one of the defining criteria of a not-for-profit entity?
- A. It has a community-wide base of ownership interests
  - B. Its primary operating purpose is to generate a profit in the pursuit of public service
  - C. It receives significant contributions from third parties
  - D. It receives significant investments from third parties
12. Which element of the for-profit accounting equation is not used in the not-for-profit accounting equation?
- A. Contra accounts
  - B. Stockholders' equity
  - C. Assets
  - D. Liabilities
13. If a donor makes a conditional promise to give, the accountant should:
- A. Recognize the asset
  - B. Only recognize the asset when the promise becomes unconditional
  - C. Recognize the asset in the amount of a probability distribution of the likelihood of receipt from the donor
  - D. Have the promise notarized prior to recognizing the asset
14. When is it permissible to recognize the entire amount of a pledge instead of its present value?
- A. When the funds are to be received within one year
  - B. Never
  - C. When the pledged amount is in the form of long-term assets
  - D. When the pledge is legally enforceable
15. The statement of operations for a not-for-profit health care entity must include a performance indicator that shows what?
- A. Asset turnover
  - B. The net gain or loss
  - C. The results of operations
  - D. The return on investment
16. The net effect of all revenues and expenses in the statement of activities is:
- A. A change in taxable income
  - B. A change in net assets
  - C. A change in the reporting of expenses by nature and function
  - D. A change in cash flows from financing activities

## Chapter 4 – Governmental Accounting and Reporting

17. What must an enterprise fund include that addresses the need for which the fund was created?
- A. An equity account
  - B. Physically segregated assets and liabilities
  - C. Adequate funding
  - D. A set of self-balancing accounts

18. Which of the following is not a valid component of net position that should be reported in the statement of financial position?
- A. Restricted
  - B. Net investment in capital assets
  - C. Unrestricted
  - D. Net investment in financial assets

### Chapter 5 – Cash and Receivable Accounting

19. From a cash management perspective, what is a bank reconciliation used for?
- A. To ensure that adequate controls are in place
  - B. To verify that additional disclosures are made concerning cash balances
  - C. To ensure that cash balance information is correct
  - D. To verify outstanding debt levels
20. The ending cash balance shown on a bank statement is:
- A. The book balance
  - B. Unlikely to require adjustments in an organization's accounting records
  - C. The same as the amount of cash an organization has available to spend
  - D. The bank balance
21. A reconciliation problem associated with voided checks is when the checks are subsequently:
- A. Retained
  - B. Destroyed
  - C. Cashed
  - D. Perforated
22. Which accounting method violates the matching principle?
- A. Reserve
  - B. Allowance
  - C. Accrual
  - D. Direct write-off

### Chapter 6 – Inventory Accounting

23. The minimum inventory accounting system is the:
- A. Perpetual inventory system
  - B. Physical inventory count
  - C. Periodic inventory system
  - D. FIFO method
24. The periodic inventory system is most useful for which of the following?
- A. Distributors of medical supplies
  - B. Smaller businesses that maintain minimal amounts of inventory
  - C. Large organizations with substantial inventory investments
  - D. Pharmaceutical producers that ship directly to the customers of their distributors
25. What is the singular advantage of the weighted average method?
- A. That the level of costing simplification makes the use of a costing database irrelevant
  - B. The elimination of older cost layers
  - C. The complete absence of any inventory layers
  - D. The ability to report higher profits in inflationary periods
26. Health Clinics International is using the gross profit method to estimate the amount of its ending inventory. Its cost of goods available for sale for the most recent period was \$250,000, it has an expected gross profit of 40%, and \$400,000 in sales during the period. What is its estimated ending inventory?
- A. \$0
  - B. \$10,000
  - C. \$55,000
  - D. \$90,000



## Final Exam

### Chapter 7 – Investments

27. How should a purchased investment initially be recorded?
- A. At its fair value
  - B. At its net realizable value
  - C. With any brokerage fee included in the cost
  - D. Including the present value of expected future price changes

### Chapter 8 – Fixed Asset Accounting

28. Costs to capitalize for a fixed asset include:
- A. General corporate overhead
  - B. Demolition of pre-existing structures
  - C. Technical supervision after the asset has been brought to the condition and location needed for its intended use
  - D. Administrative overhead costs
29. What is useful life, as used in relation to fixed assets?
- A. The time period over which it is expected that an asset will be productive
  - B. The time period during which an employee is expected to be most productive
  - C. The time period before an account receivable is collected
  - D. The period before which a discontinued operation is expected to be liquidated
30. What is the purpose of the mid-month convention?
- A. To require the accountant to only engage in fixed asset transactions at mid-month
  - B. To record an asset acquisition as of mid-month
  - C. To mitigate the use of salvage value in depreciation calculations
  - D. To accelerate the recordation of depreciation expense
31. In the first year of depreciation for a five-year calculation period under the double declining balance method, the amount of depreciation would be \_\_\_\_% of the depreciable asset balance.
- A. 20%
  - B. 25%
  - C. 40%
  - D. 50%
32. What is the proper accounting for a fixed asset that is temporarily idle?
- A. Halt depreciation during the period when it is idle
  - B. Classify it as held for sale
  - C. Continue to depreciate it normally
  - D. Classify it as abandoned

### Chapter 9 – Asset Retirement and Environmental Remediation Obligations

33. Which statement regarding AROs is false?
- A. A health care entity usually incurs an ARO due to a legal obligation
  - B. If there is an unambiguous requirement that causes an ARO, but there is a low likelihood of a performance requirement, a liability must still be recognized
  - C. An ARO does not have to be recognized if a fair value is not initially obtainable
  - D. An asset retirement obligation (ARO) is a liability associated with the retirement of a fixed asset
34. What should the accountant do when there are only two possible outcomes for the expected present value of an asset retirement obligation and there is no probability distribution?
- A. Assign a 50% probability to each one
  - B. Wait until a third outcome can be derived
  - C. Wait to proceed until the probability distribution is clarified
  - D. Assign a 100% probability to one of the outcomes

35. Accretion expense is:
- A. The same as interest expense
  - B. Measured using a reverse discounted cash flow technique
  - C. Combined with interest expense for reporting purposes
  - D. Any period-to-period increase in the carrying amount of the ARO liability

### Chapter 10 – Current Liabilities

36. A supplier offers early payment discount terms of 1/10 net 60. What is the effective interest rate on this offer?
- A. 7.3%
  - B. 14.7%
  - C. 18.2%
  - D. 36.7%
37. A continuing care retirement community receives advance fees from its residents. What is the correct accounting for these fees?
- A. Estimate the amount of fees expected to be refunded and report them as a liability
  - B. Report the entire amount as revenue at once
  - C. Hold them in escrow, with no accounting entry
  - D. Discount the amounts expected to be refunded to their present value
38. Which of the following is not an example of a standard payment method used by continuing care retirement communities with their residents?
- A. Advance fee only
  - B. Advance fee plus periodic fees
  - C. Periodic fees only
  - D. Back end fees

### Chapter 11 – Debt Liabilities

39. When a health care entity extinguishes a debt, the difference between the \_\_\_\_\_ and the price at which the debt is settled is recorded as a gain or loss.
- A. Original debt amount
  - B. Net debt carrying amount
  - C. Original debt amount netted against amortized discounts or premiums
  - D. Conversion price of the debt into equity
40. What type of bond has no collateral associated with it?
- A. Revenue
  - B. Serial
  - C. Zero coupon
  - D. Debenture
41. What is the sinking fund feature of a bond designed to do?
- A. Give the issuer the right to buy back bonds earlier than the stated maturity date
  - B. Position bondholders after the holders of more senior debt
  - C. Improve the probability that the bonds will be paid back
  - D. Provide a guarantee by a third party that the bonds will be paid back
42. A health care entity raises money from a tax-exempt bond issuance and then reinvests the proceeds at a higher interest rate than it is paying on the bonds. What must the entity do to maintain the tax-exempt status of these bonds?
- A. Pay the arbitrage profit to the Internal Revenue Service
  - B. Report the arbitrage profit to the Internal Revenue Service
  - C. Donate the arbitrage profit to a qualified charity
  - D. Report the arbitrage profit to the bondholders

## Final Exam

### Chapter 12 – Revenue Recognition

43. Regarding contracts, which statement is false?
- A. The contract is used as a central aspect of revenue recognition
  - B. A contract only exists if there is an agreement between the parties that establishes enforceable rights and obligations
  - C. A contract exists when each party has a unilateral right to terminate the agreement without compensating the other party
  - D. It is not necessary for an agreement to be in writing for it to be considered a contract
44. Which statement regarding performance obligations is false?
- A. Performance obligations must be clearly identified
  - B. Performance obligations are important in recognizing revenue
  - C. If there is no performance obligation, there is still revenue to be recognized
  - D. A performance obligation is the unit of account for the goods or services contractually promised to a customer
45. When is a good or service considered distinct?
- A. When the customer separately pays for the item
  - B. When delivery of the item is separately identified within the contract
  - C. When functionality of the deliverable is not assured unless this item is delivered
  - D. When there is a standalone price for the item
46. What is not included in the transaction price?
- A. Sales tax
  - B. Fees for services rendered
  - C. Freight charge
  - D. Rush charge
47. When is the expected value method used?
- A. When there are a large number of possible payment amounts
  - B. When the result must match one of the prices that could be paid
  - C. When the amount of consideration to be paid is fixed
  - D. When all performance obligations have been fulfilled
48. Which approach involves subtracting all of the observable standalone selling prices from the total transaction price?
- A. The *adjusted market assessment* approach
  - B. The *expected cost plus a margin* approach
  - C. The *residual* approach
  - D. The *time value of money* approach

### Chapter 13 – Payroll Accounting

49. How is compensation determined under the hourly rate plan?
- A. By dividing the employee's salary by 2,080 hours to derive the hourly rate
  - B. By multiplying hours worked by an employee's hourly rate
  - C. By dividing the employee's salary by 2,000 hours to derive the hourly rate
  - D. By ensuring that employee pay under the piece rate plan always exceeds the minimum wage
50. The FUTA tax is based on the first \$\_\_\_\_\_ paid to each employee in the form of wages during the year.
- A. \$7,000
  - B. \$14,000
  - C. \$21,000
  - D. Unlimited
51. A state government typically assigns a relatively high unemployment tax rate to a new business and later adjusts the rate based on the organization's:
- A. Credit rating
  - B. Profitability
  - C. Experience rating
  - D. Audited financial statements

52. In what way is the Form W-4 used?
- A. By employees to state their right to work
  - B. By employees to claim withholdings
  - C. By employers to deposit payroll taxes
  - D. By employers to report unemployment taxes
53. Which statement regarding the wage bracket method is true?
- A. Identifies the tax withholding within a range of wage amounts and other parameters
  - B. Is designed for people claiming large numbers of exemptions
  - C. Sets a limit above which wages are designated as golden parachute payments
  - D. Is used to determine the correct amount of wages subject to garnishment
54. Under the semiweekly deposit schedule, if employees are paid on a Friday, when are the related payroll taxes deposited?
- A. The following Friday
  - B. The 15th day of the following month
  - C. The following Thursday
  - D. The following Wednesday

#### Chapter 14 – Split-Interest Agreements

55. The lead interest is:
- A. The right to receive any remaining benefits of the assets after the term of the agreement expires
  - B. Remaining funds that are paid to another beneficiary
  - C. The right to receive the benefits of assets during the term of the agreement
  - D. An arrangement under which a not-for-profit splits the benefits of assets with other entities
56. What is a term of an irrevocable split-interest agreement?
- A. The recipient of funds is required to take the cash
  - B. Any cash granted must be returned to the donor after a certain period of time
  - C. The donor cannot cancel the agreement
  - D. The donor can take back the funds if the contribution proves to not be tax-deductible

#### Chapter 15 – Affiliated Organizations

57. What is the appropriate action to take when a not-for-profit has economic interest in or control over another entity, but not both?
- A. Do not consolidate their financial statements
  - B. Consolidation is permitted, but not required
  - C. Consolidate their financial statements, but not if the majority owner does not have control
  - D. Use the equity method to document the relationship
58. When must a not-for-profit health care entity consolidate its financial statements with those of a special purpose entity (SPE) engaged in leasing?
- A. When most SPE assets are leased to just one entity
  - B. When expected residual risks associated with leased assets reside with the lessor
  - C. When expected rewards associated with leased assets reside with the lessor
  - D. When the owner of record of the SPE has made a substantive equity investment

#### Chapter 16 – Special Accounting Topics

59. What type of advertising expense must be charged to expense as incurred or when the related advertising first takes place?
- A. Television advertising costs
  - B. Advertising production costs
  - C. Print advertising costs
  - D. Billboard advertising costs

**Final Exam**

60. What is the correct accounting treatment of a trust fund that is being used to settle malpractice claims?
- A. Record trust fund payments within the net assets classification
  - B. Defer recognition of the administrative expenses incurred by the trust fund
  - C. The trust is internal to the funding entity, so it should be flushed out of the accounting records prior to issuing financial statements
  - D. Include the trust fund in the financial statements of the entity that is funding it

**Thank you for taking our course.  
We hope you enjoyed it.**

# Health Care Accounting

Course Number: AA411402

Qualifies for 12 hours of CPE credit

If you are mailing or faxing your test to us for grading, please fill in Member ID \_\_\_\_\_ and Validation number \_\_\_\_\_.

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\* Answer each question A, B, C, or D as appropriate

\* Be sure you are answering questions from the Final Examination, not from the Study Guide

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## Course Evaluation

Course # \_\_\_\_\_

Your Name \_\_\_\_\_

### About the Course

Were the stated learning objectives met?

- 1 - Not at all     2 - Marginally     3 - Somewhat     4 - Mostly     5 - Absolutely

If applicable, were prerequisite requirements appropriate and sufficient?

- 1 - Not at all     2 - Marginally     3 - Somewhat     4 - Mostly     5 - Absolutely     N/A

Was the text well-written, accurate and easy to understand?

- 1 - Not at all     2 - Marginally     3 - Somewhat     4 - Mostly     5 - Absolutely

Was the final exam well-written, accurate and easy to understand?

- 1 - Not at all     2 - Marginally     3 - Somewhat     4 - Mostly     5 - Absolutely

Were course materials relevant and did they contribute to the achievement of the learning objectives?

- 1 - Not at all     2 - Marginally     3 - Somewhat     4 - Mostly     5 - Absolutely

Was the time allotted to the learning activity appropriate?

- 1 - Not at all     2 - Marginally     3 - Somewhat     4 - Mostly     5 - Absolutely

If applicable, were the individual instructors effective?

- 1 - Not at all     2 - Marginally     3 - Somewhat     4 - Mostly     5 - Absolutely     N/A

### About the Service

Were you satisfied with the ordering process?

- 1 - Not at all     2 - Marginally     3 - Somewhat     4 - Mostly     5 - Absolutely

Were your course materials in good condition when they arrived?

- 1 - Not at all     2 - Marginally     3 - Somewhat     4 - Mostly     5 - Absolutely

Did you receive your materials in a timely manner?

- 1 - Not at all     2 - Marginally     3 - Somewhat     4 - Mostly     5 - Absolutely

### About You

What is your preferred method for completing your CPE?

- Textbook     PDF materials downloaded from the internet     Online courses     Live seminars

Would you like us to notify you by email of our weekly specials and new courses?

- No     Yes, my email address is \_\_\_\_\_     Already receiving

### Comments Please

Are there any particular topics you would like to see covered in a CPE course or any additional services you would like to see us provide? \_\_\_\_\_

Please provide any additional feedback, either positive or negative, regarding our products or our service: \_\_\_\_\_