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Education and training programs. - Answer✓To obtain more accurate cost estimates and more control over costs (participatory budget making process - others are more likely to consider the budget legitimate).

A change in which one of the following is not likely to be the cause of a budget variance? - Answer✓The personal needs allowance.

"Assets are always equal to the sum of liabilities plus owners' equity" is the basic concept in the organization of the: - Answer✓Balance Sheet.

The financial success or failure of a nursing facility is usually measured by its: - Answer✓Return on Equity (net income - i.e., revenues in excess of expenses) and divides it by owners' equity).

If a facility has a current ratio greater than 1, which of the following statements is most likely to be true? - Answer✓It will be able to pay its bills on time (current ratio greater than 1 means that the organization's current assets exceed its current liabilities, and this indicates a good ability to pay short-term liabilities as they come in).

A check should generally be issued only when which one of the following is available and properly signed? - Answer✓Purchase Order.

The importance of matching revenue with the expenses incurred in generating those revenues is the reason for recording which one of the following? - Answer✓Depreciation (the purpose of recognizing depreciation is to satisfy the Matching Principle (GAAP) stated in this question).

Using the straight-line method, what would be the annual depreciation expense for a piece of equipment having a cost of \$6,000.00, a manufacturer's warranty for 2 years, and an estimated useful life of 6 years? - Answer✓\$1,000.

Which of the following is a current asset? - Answer✓Accounts Receivables.

Under the accrual basis of accounting, revenues are recorded when _____ and expenses are recorded when _____. - Answer✓Revenues are earned - expenses are incurred.

13 Nab Study Guide

James E. Allen, PhD, MSPH, NHA, IP



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The Licensing Exam Review Guide in Nursing Home Administration, Seventh Edition James E. Allen, 2015-12-02
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