



*Up-to-date Questions and Answers from authentic resources to improve knowledge and pass the exam at very first attempt. ----- Guaranteed.*



CHFP MCQs  
CHFP TestPrep  
CHFP Study Guide  
CHFP Practice Test  
CHFP Exam Questions



*[killexams.com](https://killexams.com)*

**Financial**

**CHFP**

*Certified Healthcare Financial Professional (CHFP) - 2025*

ORDER FULL VERSION

<https://killexams.com/pass4sure/exam-detail/CHFP>



**QUESTION: 294**

The structuring of debt relative to equity is called \_\_\_\_\_.

- A. Capital structure decision
- B. Debt structure decision
- C. Equity structure decision
- D. Capitalized decision

**Answer: A**

**QUESTION: 295**

A loan typically issued by a bank that has a maturity of:

- A. One to ten weeks
- B. Ten to twelve months
- C. One to ten months
- D. One to ten years

**Answer: D**

**QUESTION: 296**

The formula to calculate break-even for capitation is:

- A.  $\text{PMPM} * \text{Enrollees} = (\text{Enrollees} - \text{Utilization rate} * \text{variable cost} / \text{unit}) + \text{monthly variable cost}$
- B.  $\text{PMPM} * \text{Enrollees} = (\text{Enrollees} + \text{Utilization rate} + \text{variable cost} / \text{unit}) + \text{monthly fixed cost}$
- C.  $\text{PMPM} * \text{Enrollees} = (\text{Enrollees} * \text{Utilization rate} * \text{variable cost} / \text{unit}) + \text{monthly fixed cost}$
- D.  $\text{PMPM} * \text{Enrollees} = (\text{Enrollees} * \text{Utilization rate} + \text{total variable cost}) + \text{monthly fixed cost}$  (Where PMPM is per Member per Month)

**Answer: C**

**QUESTION: 297**

The formula to calculate basic break-even equation is:

- A.  $\text{Price} * \text{Volume} = \text{Fixed cost} + (\text{variable cost per unit} * \text{volume})$
- B.  $\text{Price} + \text{Volume} = \text{Fixed cost} + (\text{variable cost per unit} + \text{volume})$
- C.  $\text{Price} * \text{Volume} = \text{variable cost} + (\text{variable cost per unit} / \text{volume})$
- D.  $\text{Price} - \text{Volume} = \text{Fixed cost} + (\text{variable cost per unit} + \text{volume})$

**Answer:** A

**QUESTION:** 298

The break-even equation modified to include desired profit is:

- A.  $\text{Price} + \text{Volume} = \text{Fixed cost} + (\text{variable cost per unit} + \text{volume}) * \text{Desired profit}$
- B.  $\text{Price} * \text{Volume} = \text{Fixed cost} + (\text{variable cost per unit} * \text{volume}) + \text{Desired profit}$
- C.  $\text{Price} * \text{Volume} = \text{variable cost} + (\text{variable cost per unit} / \text{volume}) + \text{Desired profit}$
- D.  $\text{Price} - \text{Volume} = \text{Fixed cost} + (\text{variable cost per unit} + \text{volume}) * \text{Desired profit}$

**Answer:** B

**QUESTION:** 299

An accounting method that tracks when cash was received and when cash was expended, regardless of when services were provided or resources were used is called:

- A. Cash recording accounting
- B. Accounting cash flows
- C. Cash statement of operations
- D. Cash basis of accounting

**Answer:** D

**QUESTION:** 300

An accounting method that records revenues when earned and resources when used, regardless of cash in or out of the organization is called:

- A. Accrual basis of accounting
- B. Accounting Flow
- C. Modified statement of operations

D. Cash basis of accounting

**Answer:** A

**QUESTION:** 301

Which of the following is NOT the disadvantage of accrual basis of accounting?

- A. keeps track of revenues generated and resources used as well as cash flows
- B. open to manipulation, by bending accounting rules
- C. matches revenues with the resources used to generate those revenues
- D. the financial statements provide a broader picture of the provider's operation

**Answer:** B

**QUESTION:** 302

The rules to record a transaction under the accrual basis of accounting includes:

- A. At least one account must be used to record a transaction.
- B. After each transaction, the fundamental accounting equation must be balanced.
- C. Both A & B
- D. Neither A nor B

**Answer:** B

**QUESTION:** 303

Under accrual basis of accounting, revenues are recognized when earned.

- A. True
- B. False

**Answer:** A

**QUESTION:** 304

An asset that, when increased, decreases the value of a related asset on the books is called:

- A. Controversial asset
- B. Slender asset
- C. Contra-asset
- D. Contracted asset

**Answer:** C

**QUESTION:** 305

\_\_\_\_\_ is the contra-asset to properties and equipment and the allowance for uncollectable, which is the contra-asset to accounts receivables.

- A. Dispersive appreciation
- B. Depreciation expense
- C. Depreciated Contra-asset
- D. Accumulated depreciation

**Answer:** D

**QUESTION:** 306

To find the book value of the fixed asset, the accumulated depreciation is added in the amount of properties and equipment.

- A. True
- B. False

**Answer:** A

**QUESTION:** 307

Which represents the assets, liabilities and net assets for a health care provider?

- A. Accounting cycle
- B. Balance sheet
- C. Income statement
- D. Statement of cash flows

**Answer:** B

**QUESTION:** 308

What represents the difference between unrestricted revenues, gains and other support and expenses?

- A. Operating expense
- B. Unrestricted net assets
- C. Operating income
- D. Statement of Operations

**Answer:** C

**QUESTION:** 309

What represents the costs that are incurred in the day to day operation of the business?

- A. Permanent restricted net assets
- B. Statement of cash flows
- C. Operating income
- D. Operating expenses

**Answer:** D

**QUESTION:** 310

What provides information about how much revenue was generated and the amount of resources used to generate those resources?

- A. Statement of operations
- B. Statement of cash flows
- C. Statement of changes in net assets
- D. None of the above

**Answer:** A

Killexams.com is a leading online platform specializing in high-quality certification exam preparation. Offering a robust suite of tools, including MCQs, practice tests, and advanced test engines, Killexams.com empowers candidates to excel in their certification exams. Discover the key features that make Killexams.com the go-to choice for exam success.



## Exam Questions:

Killexams.com provides exam questions that are experienced in test centers. These questions are updated regularly to ensure they are up-to-date and relevant to the latest exam syllabus. By studying these questions, candidates can familiarize themselves with the content and format of the real exam.

## Exam MCQs:

Killexams.com offers exam MCQs in PDF format. These questions contain a comprehensive collection of questions and answers that cover the exam topics. By using these MCQs, candidate can enhance their knowledge and improve their chances of success in the certification exam.

## Practice Test:

Killexams.com provides practice test through their desktop test engine and online test engine. These practice tests simulate the real exam environment and help candidates assess their readiness for the actual exam. The practice test cover a wide range of questions and enable candidates to identify their strengths and weaknesses.

## Guaranteed Success:

Killexams.com offers a success guarantee with the exam MCQs. Killexams claim that by using this materials, candidates will pass their exams on the first attempt or they will get refund for the purchase price. This guarantee provides assurance and confidence to individuals preparing for certification exam.

## Updated Contents:

Killexams.com regularly updates its question bank of MCQs to ensure that they are current and reflect the latest changes in the exam syllabus. This helps candidates stay up-to-date with the exam content and increases their chances of success.