

NAB Study Guide Questions & Answers

1. 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).

2. A change in which one of the following is not likely to be the cause of a budget variance?

Answer The personal needs allowance.

3. "Assets are always equal to the sum of liabilities plus owners' equity" is the basic concept in the organization of the

Answer Balance Sheet.

4. 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).

5. 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

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