
Past Questions from ACHE's Board of Governors Exam Review Study Guide Questions and Correct Answers Latest (2025/2026)

1. For the routine service cost center, an increase in the number of patient days over the budgeted number of patient days will result in:

- 1. A higher average cost per patient day.**
- 2. A lower average cost per patient day.**
- 3. An increase in the budgeted fixed costs for the routine service cost center.**
- 4. No change in the average cost per patient day.: 2.**

2. Which of the following balance sheet items would differ between a for-profit and a not-for-profit healthcare organization?

- 1. Retained earnings.**
- 2. Plant, property, and equipment.**
- 3. Real estate.**
- 4. Investments.: 1.**

3. Which of the following leadership actions most clearly supports organizational transformation toward total quality management?

- 1. Convening and chairing the Quality Council.**
- 2. Changing the name of the quality department from QA to CQI.**
- 3. Requiring all direct reports to attend an introductory course in TQM.**
- 4. Hiring a customer service representative.: 1.**

4. In the healthcare field, the accountability of management is best measured by the:

- 1. Balance maintained between service quality and operational efficiency.**
- 2. Results shown on the annual expense and income statement.**
- 3. Balance maintained between physician satisfaction and patient needs.**
- 4. Degree to which management's needs are met: 1.**
- 5. Consumer "report card" development and distribution has become a high priority for managed care organizations because:**

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Gail Ropelewski-Ryan



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