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Health Plan Finance and Risk Management

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Question: 1

Users of the Fulcrum Health Plan financial information include:

The independent auditors who review Fulcrum's financial statements

Fulcrum's controller (comptroller)

Fulcrum's plan members

The providers that deliver healthcare services to Fulcrum plan members

Fulcrum's competitors

Of these users, the ones that most likely can correctly be classified as external users with a direct financial interest in Fulcrum are the

- A. Independent auditors, the plan members, the providers, and the
- B. Competitors only
- C. Independent auditors, the controller, and the providers only
- D. Controller and the competitors only
- E. Plan members and the providers only

Answer: D

Question: 2

The Eclipse Health Plan is a not-for-profit health plan that qualifies under the Internal Revenue Code for tax-exempt status. This information indicates that Eclipse

- A. Has only one potential source of funding: borrowing money
- B. Does not pay federal, state, or local taxes on its earnings
- C. Must distribute its earnings to its owners-investors for their personal gain
- D. Is a privately held corporation

Answer: B

Question: 3

The Challenger Group is a type of management services organization (MSO) that purchases the assets of physician practices, provides practice management and administrative support services to participating providers, and offers physicians a long-term contract and an equity position in Challenger. This information indicates that Challenger is a type of health plan

- A. Known as

- B. An integrated delivery system (IDS)
- C. A medical foundation
- D. A provider-sponsored organization (PSO)
- E. A physician practice management (PPM) company

Answer: D

Question: 4

A key factor that distinguishes the various types of health plans is the type and amount of risk that a health plan assumes with respect to the delivery and financing of healthcare benefits. An example of a type of health plan that typically assumes the financial risk of delivering and financing healthcare benefits is a

- A. Third party administrator (TPA)
- B. Utilization review organization (URO)
- C. Preferred provider organization (PPO)
- D. Pharmacy benefit management (PBM) plan

Answer: C

Question: 5

The following statements are about pure risk and speculative risk—two kinds of risk that both businesses and individuals experience. Select the answer choice containing the correct statement.

- A. Healthcare coverage is designed to help plan members avoid pure risk, not speculative risk.
- B. Only pure risk involves the possibility of gain.
- C. An example of speculative risk is the possibility that an individual will contract a serious illness.
- D. Only speculative risk contains an element of uncertainty.

Answer: A



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