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MED SURGE EXAM –CM QUESTIONS WITH ANSWERS 2023 A+ SUCCESS GUARANTEED

- When caring for a patient in shock, one of the major nursing goals is to reduce the risk that the patient will develop complications of shock. How can the nurse best achieve this goal?

A) Provide a detailed diagnosis and plan of care in order to promote the patients and families coping.
B) Keep the physician updated with the most accurate information because in cases of shock the nurse often cannot provide relevant interventions.
C) Monitor for significant changes and evaluate patient outcomes on a scheduled basis focusing on blood pressure and skin temperature.
D) Understand the underlying mechanisms of shock, recognize the subtle and more obvious signs, and then provide rapid assessment.

Ans: D

- A critical care nurse is planning assessments in the knowledge that patients in shock are vulnerable to developing fluid replacement complications. For what signs and symptoms should the nurse monitor the patient? Select all that apply.

A) Hypovolemia
B) Difficulty breathing
C) Cardiovascular overload
D) Pulmonary edema
E) Hypoglycemia

Ans: B, C, D

- The critical care nurse is preparing to initiate an infusion of a vasoactive medication to a patient in shock. The nurse knows that vasoactive medications are given in all forms of shock. What is the primary goal of this aspect of treatment?

A) To prevent the formation of infarcts of emboli
B) To limit stroke volume and cardiac output
C) To prevent pulmonary and peripheral edema
D) To maintain adequate mean arterial pressure

Ans: D

- An immunocompromised older adult has developed a urinary tract infection and the care team recognizes the need to prevent an exacerbation of the patient's infection that could result in urosepsis and septic shock. What action should the nurse perform to reduce the patient's risk of septic shock?

A) Apply an antibiotic ointment to the patient's mucous membranes, as ordered.
B) Perform passive range-of-motion exercises unless contraindicated.

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AGA Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) Sample Questions (Q61-Q66):

NEW QUESTION # 61

A federal agency received utility bills before the end of the fiscal year. It is the agency's policy to obligate funds upon receipt of the utility bills and to pay the bills immediately upon receipt. Which set of entries would be made to the budgetary accounts?

- **A. Debit Allotment Available for Commitment/Obligation
Credit Undelivered Orders Unpaid**
- B. Debit Allotment Available for Commitment/Obligation
Credit Fund Balance with Treasury
- C. Debit Unobligated Funds Credit Expended Appropriation
- D. Debit Expended Appropriation
Credit Allotment Available for Commitment/Obligation

Answer: A

Explanation:

In federal accounting, upon receipt of utility bills (and before payment), a government agency records an obligation. Since the service has already been received and payment is imminent, the budgetary accounting entry reduces available allotments and records the obligation.

The entry would look like:

Debit: Allotment Available for Commitment/Obligation

Credit: Undelivered Orders - Unpaid (or potentially Delivered Orders - Unpaid, depending on agency policy) In the case of immediate payment, the next step would move from obligation to expenditure, but the initial obligation entry affects the budgetary accounts as described above.

Relevant References:

FASAB SFFAS No. 7 - Budgetary Accounting

Treasury Financial Manual (TFM) - Budgetary Transactions

OMB Circular A-11

A). Debit Allotment Available for Commitment/Obligation / Credit Undelivered Orders Unpaid

NEW QUESTION # 62

The objectives of federal financial reporting include all of the following EXCEPT

- **A. mission readiness.**
- B. stewardship.
- C. systems and control.
- D. budgetary integrity.

Answer: A

Explanation:

Comprehensive Detailed Explanation:

According to FASAB's Objectives of Federal Financial Reporting (Statements of Federal Financial Accounting Concepts, particularly SFFAC No. 1), the four major objectives of federal financial reporting are:

Budgetary Integrity

Operating Performance

Stewardship

Systems and Control

Mission readiness is not one of the core federal financial reporting objectives under FASAB standards, although it may be a goal of some federal agencies operationally (e.g., DOD), it is not one of the defined financial reporting objectives.

C). mission readiness

Relevant References:

FASAB SFFAC No. 1 - Objectives of Federal Financial Reporting

FASAB Handbook of Accounting Standards and Other Pronouncements

NEW QUESTION # 63

What is the term used to describe categories that present obligations by the items or services purchased by the federal government?

- A. general ledger accounts
- B. programs
- C. object classes
- D. treasury fund accounts

Answer: C

Explanation:

Comprehensive Detailed Explanation:

Object classes categorize federal government obligations by the type of goods or services purchased, such as personnel compensation, equipment, travel, etc. These are standardized in OMB Circular A-11, Section 83.

This classification supports budgeting, analysis, and reporting.

Relevant References:

OMB Circular A-11, Section 83 - Object Classification

USSGL (U.S. Standard General Ledger) Glossary

GAO Glossary of Budget Terms

B). object classes

NEW QUESTION # 64

Wasteful year-end spending may be discouraged by including which of the following in the appropriation law?

- A. multi-year appropriation authority
- B. annual appropriations
- C. impoundment controls
- D. delimiting contracting procedures

Answer: A

Explanation:

Comprehensive Detailed Explanation:

Year-end wasteful spending (also known as "use-it-or-lose-it" spending) often occurs because agencies rush to obligate funds before they expire at fiscal year-end. Providing multi-year appropriations reduces this pressure by allowing agencies to obligate funds over a longer period, thus promoting better planning and reducing unnecessary or rushed spending.

Relevant References:

GAO Red Book - Appropriations Law

OMB Circular A-11 - Budget Execution

Congressional Budget Office (CBO) Reports on Year-End Spending

D). multi-year appropriation authority

NEW QUESTION # 65

The quarterly inventory record below has been provided for use in preparing the organization's financial statements. Based upon the information provided, what method of inventory valuation is used by the organization?



	Jan	Feb	Mar
Beginning value	1,200 \$2,400	600 \$1,500	700 \$1,750
Purchase amount	800	800	1,000
Purchase value	\$2,000	\$2,000	\$3,000
Ending amount	600	700	1,100
Ending value	\$1,500	\$1,750	\$3,250

- A. LIFO
- B. net weight scale
- C. average cost
- D. FIFO

Answer: C

Explanation:

The organization's inventory records show that the beginning and ending amounts and values change each month, and the relationship between units and dollar values suggests that the cost per unit is averaged, not fixed (as with FIFO or LIFO). Let's evaluate January:

Beginning: 1,200 units / \$2,400 # \$2.00 per unit

Purchased: 800 units / \$2,000 # \$2.50 per unit

Ending: 600 units / \$1,500 # \$2.50 per unit

The ending value of \$1,500 for 600 units gives a per-unit cost of \$2.50, matching the purchase cost in January. This suggests the system uses a weighted average cost method rather than tracking the specific cost layers (as FIFO or LIFO would).

Relevant References:

FASAB SFFAS No. 3 - Accounting for Inventory and Related Property

GAAP and GASB guidelines on inventory valuation

GFOA Best Practices - Inventory and Supply Chain Management

B). average cost

NEW QUESTION # 66

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