

GAFRB PDF, 最新GAFRB題庫資源



我們Fast2test AGA的GAFRB的考試考古題是經過實踐檢驗的，我們可以提供基於廣泛的研究和現實世界的經驗，我們Fast2test擁有超過計畫0年的IT認證經驗，GAFRB考試培訓，包括問題和答案。在互聯網上，你可以找到各種培訓工具，準備自己的GAFRB考試認證，Fast2test的GAFRB考試試題及答案是最好的培訓資料，我們提供了最全面的驗證問題及答案，讓你得到一年的免費更新期。

獲得GAFRB認證是IT職業發展有利保證，而Fast2test公司提供最新最準確的GAFRB題庫資料，幾乎包含真實考試的所有知識點，借助我們的學習資料，您不必浪費時間去閱讀過多的參考書籍，只需要花費一定的時間去學習我們的AGA GAFRB題庫資料。本站提供PDF版本和軟件本版的GAFRB題庫，PDF版本的方便打印，而對於軟件版本的AGA GAFRB題庫可以模擬真實的考試環境，方便考生選擇。

>> GAFRB PDF <<

最新GAFRB題庫資源, 最新GAFRB試題

如果你認為你可以在你的職業生涯中面臨著獨特的挑戰，那麼AGA的GAFRB考試應該必須通過。一個真正的、全面的瞭解AGA的GAFRB測試的網站Fast2test，我們獨家線上的AGA的GAFRB考試的試題及答案，通過考試是很容易的，我們Fast2test保證100%成功，Fast2test是一個準備通過認證的專業公認的領導者，它提供了追求最全面的認證標準行業培訓方式。Fast2test AGA的GAFRB考古題的試題及答案，你會發現它是目前市場上最徹底最準確及最新的實踐檢驗。當你擁有了Fast2test AGA的GAFRB的問題及答案，就會讓你有了第一次通過考試的困難和信心。

最新的 Government Financial Manager GAFRB 免費考試真題 (Q74-Q79):

問題 #74

The Federal Financial Management Improvement Act of 1996 formally recognized which of the following organizations as the standard-setting body for federal accounting and reporting standards?

- A. OMB
- B. GAO
- C. FASB
- **D. FASAB**

答案: D

解題說明:

The Federal Financial Management Improvement Act (FFMIA) of 1996 established the requirement for federal agencies to implement and maintain financial systems that comply with federal accounting standards.

It formally recognized the Federal Accounting Standards Advisory Board (FASAB) as the source of GAAP for federal agencies. FASAB's standards are authoritative for federal entities, much like GASB for state and local governments and FASB for private-sector entities.

Relevant References:

Federal Financial Management Improvement Act of 1996 (Public Law 104-208, Title VIII) FASAB Handbook - Introduction & Authority GAO Federal Accounting Standards Overview D). FASAB

問題 #75

A federal AFR includes all of the following EXCEPT

- A. an audit opinion.
- B. the MD&A.
- C. the RSI.
- D. a standard general ledger trial balance.

答案: D

解題說明:

An Agency Financial Report (AFR), required by OMB Circular A-136, must include the following core components:

#Management's Discussion and Analysis (MD&A)

#Financial Section (includes basic financial statements and accompanying notes)

#Required Supplementary Information (RSI)

#Auditor's Opinion (if audited)

However, the Standard General Ledger (SGL) trial balance is not included in the AFR itself. While agencies must use the SGL for financial reporting consistency and submit trial balances to Treasury (e.g., via GTAS), the trial balance is not published in the AFR.

Relevant References:

OMB Circular A-136

Treasury Financial Manual (TFM)

FASAB SFFAS No. 53 - Financial Reporting

C). a standard general ledger trial balance

問題 #76

A basic financial statement that includes a budgetary comparison serves to

- A. measure the service potential of physical and other resources.
- B. demonstrate compliance with the legally adopted budget.
- C. disclose and document the restrictions on resources.
- D. demonstrate the ability of the entity to meet its commitments.

答案: B

解題說明:

A basic financial statement that includes a budgetary comparison (typically the Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual) is used to demonstrate whether the government complied with its legally adopted budget.

This is a core element of accountability in governmental financial reporting and is required under GASB Statement No. 34.

Relevant References:

GASB Statement No. 34 - Budgetary Comparison Statements

GASB Codification Section 2400 - Budgetary Accounting and Reporting

GFOA Best Practices - Budget Monitoring and Reporting

B). demonstrate compliance with the legally adopted budget

問題 #77

Federal agencies accumulate and report costs in order to perform all of the following EXCEPT to

- A. comply with the GPRA.
- B. comply with the CFO Act.
- C. comply with SFFAS #4.
- D. achieve an unmodified audit opinion.

答案: D

解題說明:

Federal agencies accumulate and report costs for a number of reasons, including:

Compliance with GPRA (Government Performance and Results Act), which links budgeting to performance
Compliance with the CFO Act, which mandates preparation of auditable financial statements
Compliance with SFFAS No. 4 - Managerial Cost

Accounting, which requires cost accumulation for decision-making and performance evaluation. While accurate cost reporting supports audit quality, achieving an unmodified audit opinion is not the primary reason for accumulating costs - it is an outcome, not a purpose.

Relevant References:

FASAB SFFAS No. 4 - Managerial Cost Accounting

CFO Act of 1990

GPRA Modernization Act of 2010

C). achieve an unmodified audit opinion

問題 #78

The unobligated balance of an appropriation is equal to the total unexpended appropriation, less the total amounts

- A. apportioned.
- B. collected.
- C. obligated.
- D. allotted.

答案： C

解題說明：

The unobligated balance of an appropriation refers to the portion of the total appropriation authority that has not yet been committed (obligated) through contracts, purchase orders, or other legally binding agreements.

Formula:

Unobligated Balance = Total Appropriation - Total Obligations

This is a key control metric in federal and state financial management, used to determine how much funding remains legally available for future obligations.

Relevant Standards and References:

OMB Circular A-11, Section 20.3

GAO Principles of Federal Appropriations Law (Red Book)

FASAB SFFAS No. 7: Reporting on Budgetary Resources

Therefore, Option A is correct.

問題 #79

.....

Fast2test不僅可以成就你的夢想，而且還會為你提供一年的免費更新和售後服務。Fast2test給你提供的練習題的答案是100%正確的，可以幫助你通過AGA GAFRB的認證考試的。你可以在網上免費下載Fast2test為你提供的部分AGA GAFRB的認證考試的練習題和答案作為嘗試。

最新GAFRB題庫資源: <https://tw.fast2test.com/GAFRB-premium-file.html>

您會發現我們考題網的題庫是基于真實考試非常有效的GAFRB認證題庫，是唯一可以提供真實模擬題的認證學習網站，AGA Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) - GAFRB 是可以承諾幫您成功通過第一次 GAFRB 認證考試，AGA GAFRB PDF PDF 版本：可以在Adobe閱讀器，或者其他PDF閱讀器

(OpenOffice, Foxit Reader 和 Google Docs) 下使用，而且您只需要20個小時左右的時間就能幫您鞏固好相關專業知識，讓您為第一次參加的認證考試做好充分的準備，並且我們還會保證你成功通過 最新GAFRB題庫資源 -

Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) 考試，AGA GAFRB PDF 其實參加IT認證考試獲得認證資格是一個好方法。

王通，妳上來，司馬空壹怔，臉色微變，您會發現我們考題網的題庫是基于真實考試非常有效的GAFRB認證題庫，是唯一可以提供真實模擬題的認證學習網站，AGA Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) - GAFRB 是可以承諾幫您成功通過第一次 GAFRB 認證考試。

100%合格率GAFRB PDF以及資格考試領先提供平臺和優質的GAFRB: Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)

PDF 版本：可以在Adobe閱讀器，或者其他PDF閱讀器（OpenOffice, Foxit Reader GAFRB和 Google Docs）下使用，

