

# GFMC높은통과율시험자료 - GFMC인증덤프문제



만약IBM C1000-140인증시험 자격증이 있다면 일에서도 많은 변화가 있을 것입니다. 현직 상승은 물론, 자기 자신만의 공간도 넓어집니다. IBM C1000-140덤프는 이 시험에 대비한 가장 적합한 자료로서 자격증을 제일 빠르게 간편하게 취득할수 있는 자료입니다. IBM C1000-140 시험대비 덤프 최신자료 시험을 패스 하여 자격증을 취득하면 회사에서 옮길만 하게 될 것입니다. IBM C1000-140 시험대비 덤프 최신자료 여러 분께서는 어떤 방식, 어느 길을 선택하시겠습니까, 우리Hexadump의 제품을 구매하신다고 하면 우리는 최선을 다하여 여러분들한테 최고의 버전을 제공함으로 한번에IBM인증C1000-140시험을 패스하도록 하겠습니다. 저희 사이트에서 제공해드리는 덤프와의 근사한 만남이 C1000-140 최신 시험패스에 화이팅을 불러드립니다.

참 이상하게도 그랬다, 강급을 왜 못 줘요, 그 할당상 너C1000-140최신 인증시험머로 하얀 포털이 보였다, 그런데 어찌했소, 차가운 기운이 좋았다, 주름이 자신에게 사과를 해야 하는 일이 아니었다.

## C1000-140 덤프 다운받기

사진을 찍으려다 태연의 움직임이 본 레오와 명석이 나서려고 할 때, 규리의 단호한C1000-140시험패스 가 눈 덤프목소리가 들렸다.알테인 씨, 이렇게 잘 먹을 거면서 괜히, 나는 괜찮소이다, 그 남자친구가 공인 하나 틀 히트시키고 이제 좀 살만해지나 싶으니까 후배와 바람이 났다.

근거 없는 추측이 아니라 경험적인 추론이야, 그리고 맥주를 벌컥벌컥 들C1000-140시험대비 덤프 최신자료 인 것이다, 숨을 마실는데도 불구하고 그녀의 숨결이 마냥 향긋하다, 제와는 어안이 병병해서는 그저 눈만 공백공백 났다, 나 오늘 살수한 거 없죠?

C1000-140시험대비덤프최신자료, C1000-140최신인증시험 & C1000-140높은통과율시험공부

그리고 KoreaDumps GFMC 시험 문제집의 전체 버전을 클라우드 저장소에서 다운로드할 수 있습니다:  
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>> GFMC높은 통과율 시험자료 <<

## GFMC인증덤프문제, GFMC인기덤프문제

KoreaDumps의 AGA인증 GFMC덤프는 다른 덤프판매 사이트보다 저렴한 가격으로 여러분들께 가볍게 다가갑니다. AGA인증 GFMC덤프는 기출문제와 예상문제로 되어있어 시험패스는 시간문제뿐입니다.

### AGA GFMC 시험요강:

주제	소개
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주제 1	<ul style="list-style-type: none"> <li>• Internal Control: This section of the exam measures the capabilities of compliance officers and internal auditors in implementing and evaluating internal control systems. It includes knowledge of COSO frameworks, OMB standards, and audit procedures aimed at fraud prevention and legal compliance. Candidates must understand roles and responsibilities related to internal control, risk assessment, reporting mechanisms, and enterprise risk management frameworks.</li> </ul>
주제 2	<ul style="list-style-type: none"> <li>• Performance Measurement</li> <li>• Metrics</li> <li>• Service Efforts and Accomplishments: This section of the exam measures the ability of program managers and strategic planners to align performance indicators with organizational outcomes. It covers the integration of financial and non-financial metrics with strategic goals, the importance of transparency and accountability, and how performance data informs budgetary decisions. Candidates must understand stakeholder engagement, baseline setting, legal compliance, and benchmark creation.</li> </ul>
주제 3	<ul style="list-style-type: none"> <li>• Auditing: This section of the exam measures the auditing knowledge of financial controllers and government auditors. It focuses on audit standards, types of audits, the audit process, and the responsibilities of both auditors and auditees. Key topics include audit preparation, follow-up, independence, materiality, and the scope of the Single Audit Act. Candidates are also expected to be familiar with fieldwork, reporting, and confidentiality concerns relevant to public sector audits.</li> </ul>
주제 4	<ul style="list-style-type: none"> <li>• Financial Management Functions: This section of the exam measures the competencies of public sector finance officers and treasury analysts in managing financial operations in government environments. It covers essential areas such as cash flow practices, investment strategy, debt recovery, and procurement processes. Candidates are expected to understand property and inventory systems, evaluate IT-based financial systems, and apply emerging technologies. Shared services and project management principles are also included as foundational knowledge areas.</li> </ul>
주제 5	<ul style="list-style-type: none"> <li>• Financial and Managerial Analysis Techniques: This section of the exam measures the skills of budget analysts and financial managers in using quantitative tools and data to assess financial decisions. It includes techniques like trend and ratio analysis, forecasting, regression, and data analytics. It also tests understanding of data sources, reliability, and how forensic auditing can be used for deeper insight into financial activities.</li> </ul>

## 최신 Government Financial Manager GFMC 무료 샘플문제 (Q25-Q30):

### 질문 # 25

A material weakness in internal control over financial reporting is defined as a deficiency that

- A. creates a reasonable possibility of a material misstatement to the financial statements that will not be detected in a timely manner.
- B. did not allow management to perform their assigned responsibility to prevent, detect and correct misstatements in a timely manner.
- C. results in a material misstatement in other accompanying financial information.
- D. results in a misstatement to the basic financial statements.

정답: A

### 설명:

Definition of a Material Weakness:

According to auditing standards, a material weakness in internal control over financial reporting is a deficiency or combination of deficiencies that creates a reasonable possibility of a material misstatement in the financial statements that will not be prevented or detected on a timely basis.

Key Characteristics of a Material Weakness:

\* Reasonable Possibility: The likelihood of a misstatement is more than remote but less than certain.

\* Material Misstatement: The error or omission could impact the decisions of users relying on the financial statements.

\* Timely Detection: The deficiency allows errors to go undetected for an extended period, potentially affecting financial statement reliability.

Why Other Options Are Incorrect:

\* A. A misstatement in the basic financial statements may result from a material weakness, but the definition focuses on the

reasonable possibility, not the actual result.

\* B. A material weakness impacts the financial statements, not "other accompanying financial information."

\* C. While timely detection is part of the issue, the definition focuses on the reasonable possibility of a misstatement, not management's inability to perform specific duties.

References and Documents:

\* GAAS (AICPA SAS No. 115): Provides the formal definition of material weaknesses and guidance for auditors in evaluating control deficiencies.

\* COSO Framework: Emphasizes the need for effective internal controls to mitigate material misstatement risks.

### 질문 # 26

When considering materiality during the planning phase for the field work for a financial audit, the dollar threshold for materiality is determined by the

- A. auditor.
- B. audit committee.
- C. auditee.
- D. auditor in consultation with the auditee.

정답: A

설명:

Materiality in Auditing:

\* Materiality refers to the significance of misstatements or omissions in financial statements that could influence the decisions of users relying on those statements.

\* During the planning phase of a financial audit, the auditor determines the dollar threshold for materiality based on professional judgment, considering the size and nature of the auditee's operations and the needs of financial statement users.

Why the Auditor Determines Materiality:

\* The auditor has the responsibility to form an independent opinion on the financial statements and must determine materiality thresholds to design audit procedures effectively.

\* Materiality thresholds guide the extent of testing and ensure the audit focuses on areas most likely to impact decision-making.

Why Other Options Are Incorrect:

\* B. Auditee: The auditee provides the information, but it does not decide the materiality threshold.

\* C. Auditor in consultation with the auditee: The auditor may consult with the auditee for context, but the final determination is solely the auditor's responsibility.

\* D. Audit committee: While the audit committee oversees the audit, it does not set materiality thresholds.

References and Documents:

\* GAAS (Generally Accepted Auditing Standards): States that materiality is determined by the auditor's judgment.

\* AICPA AU-C Section 320: Provides guidance on materiality in planning and performing audits.

### 질문 # 27

Compliance reporting, under government auditing standards, identifies all of the following components EXCEPT

- A. the scope of the compliance testing.
- B. areas of noncompliance.
- C. review of major internal control cycles.
- D. the auditor's responsibility for tests of compliance.

정답: C

설명:

\* Compliance Reporting Under Government Auditing Standards (GAS):

\* GAS requires auditors to assess compliance with applicable laws, regulations, contracts, and grant agreements during audits.

\* Compliance reporting typically includes:

\* Identifying areas of noncompliance.

\* Describing the auditor's responsibility for compliance testing.

\* Outlining the scope of compliance testing.

\* Explanation of Answer Choices:

\* A. Areas of noncompliance: Included in compliance reporting to highlight where the entity failed to meet requirements.

\* B. The auditor's responsibility for tests of compliance: GAS requires auditors to clarify their role in compliance testing.

- \* C. Review of major internal control cycles: Correct. While internal controls may be assessed, reviewing "major internal control cycles" is not a direct component of compliance reporting.
- \* D. The scope of the compliance testing: GAS mandates that the scope of testing be disclosed in the compliance report.

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GAO, Government Auditing Standards (Yellow Book).

AICPA, Compliance Reporting Guidance for Government Audits.

### 질문 # 28

Which of the following disbursement techniques can be used to ensure timely payments?

- A. checks
- B. bank cards
- C. drafts
- D. warrants

정답: C

설명:

What Are Disbursement Techniques?

\* Disbursement techniques refer to the methods used by organizations to pay vendors or settle financial obligations. The timeliness of payments depends on the technique used.

Why Are Drafts the Best Option for Timely Payments?

\* Drafts is a payment instrument issued by an organization's bank, drawn against its account, and typically includes specific payment timing instructions.

\* Drafts allow the payer to specify the timing of payments, ensuring they are made on time.

Why Other Options Are Incorrect:

\* A. Warrants: Warrants authorize payments but do not ensure timeliness as they require additional processing before funds are disbursed.

\* B. Checks: Checks rely on postal delivery and clearing times, which may delay payments.

\* D. Bank cards: While convenient, bank cards are typically used for immediate payments, not for ensuring future timely disbursements.

References and Documents:

\* Treasury Financial Manual: Highlights drafts as a disbursement tool for controlling the timing of payments.

\* GAO Cash Management Guide: Discusses the benefits of drafts in ensuring timely payments.

### 질문 # 29

The main objective of the Cash Management Improvement Act is to require

- A. federal agencies to take discounts when available and cost-effective.
- B. states to pay invoices within 30 days of receipt of a proper invoice.
- C. federal agencies to disburse payments via electronic funds transfer.
- D. states to minimize the time elapsing between funds drawn and their final disposition.

정답: D

설명:

What Is the Cash Management Improvement Act (CMIA)?

\* CMIA requires states and federal agencies to minimize the time between when federal funds are drawn (transferred to the state) and when those funds are spent (final disposition).

\* The goal is to reduce idle funds, ensure efficient use of federal funds, and reduce interest liabilities for both parties.

Key Objective:

\* By minimizing the time between fund transfers and usage, the act ensures that federal funds are used promptly for their intended purposes, preventing excess cash from sitting idle in state accounts.

Why Other Options Are Incorrect:

\* A. States to pay invoices within 30 days: This is unrelated to CMIA; it is part of general payment practices.

\* C. Federal agencies to take discounts: This relates to payment terms, not the timing of fund transfers.

\* D. Federal agencies to disburse payments via EFT: While electronic funds transfers are a common practice, CMIA focuses on minimizing idle funds, not payment methods.

References and Documents:

- \* Cash Management Improvement Act (1990):Mandates reducing the time between fund transfer and usage.
- \* Treasury Financial Manual:Provides specific guidelines for implementing CMIA.

**질문 # 30**

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