

시험대비 GAFRB 퍼펙트 인증덤프자료 최신버전덤프데 모문제다운받기



BONUS!!! Itcertkr GAFRB 시험 문제집 전체 버전을 무료로 다운로드하세요: <https://drive.google.com/open?id=1YcWGAJXqQSVv8ytARUgAsxzuVm-wo789>

Itcertkr의 AGA인증 GAFRB덤프로 시험공부를 하신다면 고객님의 시간은 물론이고 거금을 들여 학원등록하지 않아도 되기에 금전상에서도 많은 절약을 해드리게 됩니다. AGA인증 GAFRB덤프 구매의향이 있으시면 무료샘플을 우선 체험해보세요.

AGA GAFRB 시험요강:

주제	소개
주제 1	<ul style="list-style-type: none"> Federal Financial Accounting and Reporting: This section of the exam measures skills of government financial analysts and covers the roles of FASAB, OMB, Treasury, and GAO in federal accounting. It includes an understanding of federal budgetary terminology and the federal budgetary equation. The section differentiates between budgetary and proprietary accounting and outlines the structure and use of various federal fund types. It explains how to record key budgetary transactions like appropriations and obligations and proprietary transactions such as payroll and depreciation.

주제 2	<ul style="list-style-type: none"> • Governmental Financial Accounting, Reporting and Budgeting: General Knowledge: This section of the exam measures skills of government financial analysts and covers the unique aspects of governmental accounting that distinguish it from private sector practices, such as service over profit and the critical role of the budget. It emphasizes the objectives of financial reporting in the public sector, the role of standard-setting bodies like GASB, FASB, FASAB, and IPSASB, and the due process for setting accounting standards. It also includes knowledge of interperiod equity, budgetary compliance, sustainability, and the characteristics of quality financial information.
주제 3	<ul style="list-style-type: none"> • State and Local Financial Accounting and Reporting: This section of the exam measures skills of public sector accountants and focuses on applying GASB standards to define reporting entities and component units. It explores the structure and purpose of various fund types and the basis of accounting for each. Candidates must understand the format and content of the Annual Comprehensive Financial Report and the purpose of popular reports for public transparency.

>> GAFRB퍼펙트 인증덤프자료 <<

GAFRB퍼펙트 인증덤프자료 덤프는 Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) 시험패스의 유효 공부자료

아직도 AGA GAFRB 인증시험을 어떻게 패스할지 고민하시고 계십니까? Itcertkr는 여러분이 AGA GAFRB 덤프자료로 AGA GAFRB 인증시험에 응시하여 안전하게 자격증을 취득할 수 있도록 도와드립니다. AGA GAFRB 시험가이드를 사용해 보지 않으실래요? Itcertkr는 여러분께 AGA GAFRB 시험패스의 편리를 드릴 수 있다고 굳게 믿고 있습니다.

최신 Government Financial Manager GAFRB 무료 샘플문제 (Q103-Q108):

질문 # 103

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?

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

정답: B

설명:

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

질문 # 104

The Department of the Interior has the following costs associated with the development of a new visitor tracking system.

Research cost determining if system should be internally or externally developed \$100,000 Software configuration and system

development \$750,000 Cost of testing the new system for fiscal usage \$225,000 Converting data from old tracking system to new tracking system \$500,000 How much should be capitalized as the cost of the asset?

- A. \$975,000
- B. \$1,575,000
- C. \$750,000
- D. \$1,475,000

정답: A

설명:

FASAB SFFAS No. 10 (Accounting for Internal Use Software) provides guidance for capitalizing software development costs. The following costs are capitalized:

Software configuration and development: \$750,000

Testing for functionality (ready for use): \$225,000

These fall within the "software development stage."

The following are not capitalized:

Research costs (e.g., feasibility studies): \$100,000 # Expense

Data conversion costs: \$500,000 # Expense (unless part of application development, which it's not here) Capitalized total =

$\$750,000 + \$225,000 = \$975,000$ Relevant References:

FASAB SFFAS No. 10 - Accounting for Internal Use Software

OMB Circular A-136 - Capitalization Guidance

Treasury Financial Manual (TFM) - Capital Assets

B). \$975,000

질문 # 105

According to GAAP, all of the following should be addressed in the MD&A EXCEPT

- A. condensed comparative data.
- B. an overall analysis.
- C. a discussion of the basic financial statements.
- D. computation of legal debt margins.

정답: D

설명:

Management's Discussion and Analysis (MD&A) is a required part of Required Supplementary Information (RSI) under GASB standards. It includes:

An overview and analysis of financial activities

Condensed comparative financial data

A discussion of the basic financial statements

An explanation of significant changes from the prior year

However, computation of legal debt margins is not required in the MD&A. This type of information is typically included in the statistical section of the ACFR (Annual Comprehensive Financial Report), not in MD&A.

Relevant References:

GASB Statement No. 34 - Basic Financial Statements and Management's Discussion and Analysis GASB Codification Section 2200 - MD&A Requirements GFOA ACFR Checklist C). computation of legal debt margins

질문 # 106

Accounts that are closed at year-end include

- A. tax revenues.
- B. supplies inventory.
- C. unassigned fund balance.
- D. taxes receivable.

정답: A

설명:

Temporary accounts (revenues, expenditures, and transfers) are closed at the end of the fiscal year to prepare the books for the next fiscal period. Tax revenues are a temporary account and are closed at year-end by transferring balances to fund balance accounts.

In contrast:

Taxes receivable (A) is a balance sheet (permanent) account.

Supplies inventory (C) is an asset.

Unassigned fund balance (D) is an equity account.

Relevant References:

GASB Codification Section 2200 - Fund Accounting and Closing Procedures GFOA Accounting and Financial Reporting Manual GAAP Fundamentals B). tax revenues

질문 # 107

Depreciation is measured on the statewide financial statements using the

- A. tax basis.
- B. modified accrual basis.
- C. cash basis.
- D. accrual basis.

정답: D

설명:

In the statewide financial statements, which represent the government-wide financial reporting model, depreciation is reported using the full accrual basis of accounting. This means long-term assets and liabilities are recognized, and depreciation is recorded systematically over the useful lives of capital assets.

The modified accrual basis (used in governmental funds) does not report depreciation because capital assets are not reported in those funds.

Relevant References:

GASB Statement No. 34 - Depreciation Reporting

GASB Concept Statement No. 1 - Measurement Focus and Basis of Accounting GFOA - Capital Asset and Depreciation Policies D). accrual basis

질문 # 108

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Itcertkr의 AGA인증 GAFRB시험덤프자료는 여러분의 시간,돈,정력을 아껴드립니다. 몇개월을 거쳐 시험준비공부를 해야만 패스가능한 시험을Itcertkr의 AGA인증 GAFRB덤프는 며칠간에도 같은 시험패스 결과를 안겨드릴수 있습니다. AGA인증 GAFRB시험을 통과하여 자격증을 취득하려면Itcertkr의 AGA인증 GAFRB덤프로 시험준비공부를 하세요.

GAFRB최신 기출자료 : https://www.itcertkr.com/GAFRB_exam.html

- GAFRB인기덤프문제 □ GAFRB인증덤프데모문제 □ GAFRB인기자격증 시험대비자료 □ ▶ kr.fast2test.com ◀웹사이트에서 【 GAFRB 】 를 열고 검색하여 무료 다운로드GAFRB인기자격증 덤프자료
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