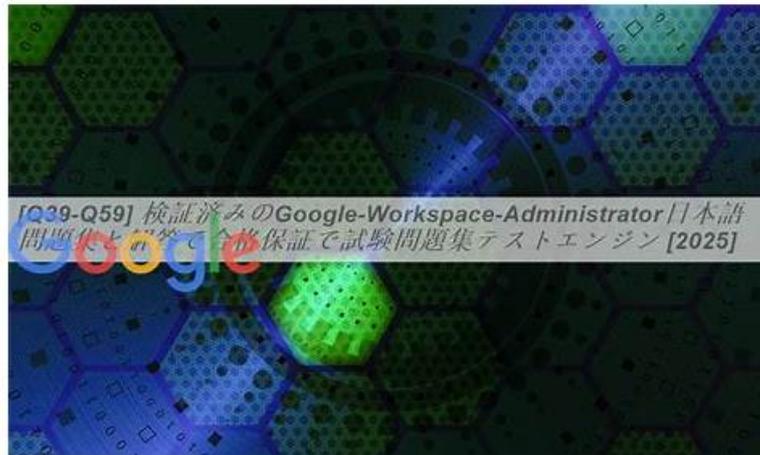


検証するGAFRB日本語問題集試験-試験の準備方法-一番優秀なGAFRB資格試験



P.S. JapancertがGoogle Driveで共有している無料かつ新しいGAFRBダンプ: https://drive.google.com/open?id=1dSa0q2o8NlAl6BCBUwY_TxfnxVSraJVn

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>> GAFRB日本語問題集 <<

試験の準備方法-実際的なGAFRB日本語問題集試験-最高のGAFRB資格試験

JapancertはAGAのGAFRB認定試験について開発された問題集がとても歓迎されるのはここで知識を得るだけでなく多くの先輩の経験も得ます。試験に良いの準備と自信がとても必要だと思います。使用して私たちJapancertが提供した対応性練習問題が君にとってはなかなかよいサイトだと思います。

AGA Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) 認定 GAFRB 試験問題 (Q86-Q91):

質問 # 86

Which federal agency activities would most likely use a trust fund to account for funds received and paid?

- A. business-type operations financed by exchange revenues
- **B. provisions of benefits, goods or services financed by specific revenue sources**
- C. grant programs distributing funds awarded in prior years
- D. general government programs receiving annual appropriations

正解: B

解説:

Comprehensive Detailed Explanation:

Trust funds in the federal government are used to account for assets held in a fiduciary capacity for specific purposes. These funds typically involve revenue dedicated by law for particular programs and purposes, such as:

Social Security Trust Fund

Medicare Trust Fund

Unemployment Trust Fund

These involve collections from earmarked taxes or contributions and are used to provide specific benefits or services.

Relevant References:

FASAB SFFAS No. 27 - Identifying and Reporting Earmarked Funds

Treasury Financial Manual - Trust Fund Accounts

OMB Circular A-11, Section 20 - Federal Fund and Trust Fund Definitions B), provisions of benefits, goods or services financed by specific revenue sources

質問 # 87

The footnotes to audited financial statements disclose

- A. information about the auditor's opinion on the financial statements.
- B. the agency's performance metrics.
- C. the accounting principles used to prepare the financial statements.
- **D. a summary of significant accounting policies.**

正解: D

解説:

Footnotes (Notes to the Financial Statements) serve to clarify and provide additional detail about the financial statements. Key components include:

Summary of significant accounting policies (e.g., measurement focus, basis of accounting) Details on capital assets, long-term liabilities, commitments, contingencies Pension/OPEB disclosures Not performance metrics or audit opinions (those are in MD&A and audit reports) Relevant References:

GASB Codification Section 2300 - Notes to Financial Statements

GFOA Best Practices - Financial Reporting and Disclosure

C). a summary of significant accounting policies.

質問 # 88

The Prompt Payment Act requires federal agencies to

- A. pay invoices no later than sixty days from receiving the invoice.
- B. take discounts when economically justified.
- C. pay invoices when received.
- **D. pay invoices by the invoice due date.**

正解: D

解説:

The Prompt Payment Act (31 U.S.C. Chapter 39) mandates that federal agencies pay vendors on time.

Specifically, if a contract specifies a due date for payment, agencies are required to pay by that date. If no specific due date is mentioned, payment must be made within 30 days after the later of either:

Receipt of a proper invoice, or

Acceptance of goods/services.

If agencies fail to pay by the due date, they must automatically calculate and pay interest penalties to the vendor.

Relevant Standards and References:

31 U.S.C. § 3903 (Prompt Payment Act): "A payment is timely if it is made by the due date prescribed by the contract or within 30 days after receipt of a proper invoice or acceptance of goods or services." OMB Circular A-125, "Prompt Payment," Section 7(a) Treasury Financial Manual (TFM), Volume I, Part 6, Chapter 8040 Therefore, Option D is correct.

質問 # 89

A legally separate organization for which the elected officials of the primary government are financially accountable describes a

- A. jointly governed organization.
- **B. component unit.**
- C. joint venture entity.
- D. fiscally dependent organization.

正解: B

解説:

A component unit is a legally separate entity for which the elected officials of the primary government are financially accountable.

This accountability may arise if the primary government:

Appoints a majority of the governing board, and

Is able to impose its will or has the potential to receive financial benefits or bear financial burdens.

Component units are reported in the financial statements of the primary government, either as blended or discretely presented entities.

Relevant Standards and References:

GASB Statement No. 14, The Financial Reporting Entity

GASB Statement No. 61, The Financial Reporting Entity: Omnibus

GASB Codification Section 2100: Defining the Financial Reporting Entity Therefore, Option B is correct.

質問 # 90

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 Unobligated Funds Credit Expended Appropriation
- C. Debit Expended Appropriation
Credit Allotment Available for Commitment/Obligation
- D. Debit Allotment Available for Commitment/Obligation
Credit Fund Balance with Treasury

正解: A

解説:

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

質問 # 91

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