

# GFMC資格認証攻略、GFMCクラムメディア



## クラムメディア

### 活用方法

- ①的中率が高い
- ②いつでもどこでもOK
- ③苦手克服の仕組み
- ④模試的な使い方も可能

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## AGA GFMC 認定試験の出題範囲：

トピック	出題範囲
トピック 1	<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>
トピック 2	<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>
トピック 3	<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>
トピック 4	<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>

トピック 5

- **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.

>> GFMC資格認証攻略 <<

## GFMC クラムメディア、GFMC 勉強時間

AGAは、コンピューターで勉強したい人もいれば、携帯電話で勉強したい人もいます。GFMCの学習トレントは、iPod、携帯電話、コンピューターなど、ほぼすべての電子デバイスをサポートできるためです。Examination 3: Governmental Financial Management and Control (GFMC)急流を購入することを選択した場合、電子機器で学習教材を使用する機会があります。GFMCテストトレントは、あなたが自分自身を改善し、想像を超えた進歩を遂げるのに役立つと信じています。あなたが私たちのGFMC学習トレントを購入した場合、私たちのExamination 3: Governmental Financial Management and Control (GFMC)学習教材があなたを失望させないことを確認することができます

## AGA Examination 3: Governmental Financial Management and Control (GFMC) 認定 GFMC 試験問題 (Q43-Q48):

### 質問 # 43

In addition to the Yellow Book, which group's external audit standards can the GAO reference?

- A. International Auditing and Assurance Standards Board.
- B. AICPA
- C. Public Company Accounting Oversight Board
- **D. International Organization of Supreme Audit Institutions**

正解: D

解説:

\* GAO and External Audit Standards: The Government Accountability Office (GAO) uses the Yellow Book as its primary standard. However, it may also reference external standards from recognized international and professional auditing organizations. INTOSAI is specifically mentioned in the Yellow Book as a source of additional standards for governmental audits.

\* Explanation of Answer Choices:

\* A. Public Company Accounting Oversight Board (PCAOB): This regulates audits of publicly traded companies, not government entities.

\* B. International Auditing and Assurance Standards Board (IAASB): This focuses on global private-sector audits, not specifically government-related.

\* C. International Organization of Supreme Audit Institutions (INTOSAI): Correct. INTOSAI sets audit standards for public-sector auditors worldwide and is relevant for the GAO.

\* D. AICPA: While the AICPA sets standards for U.S. auditors, INTOSAI is more relevant for international public-sector audits.

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GAO, Government Auditing Standards (Yellow Book).

INTOSAI, Framework of Professional Standards for Supreme Audit Institutions.

### 質問 # 44

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

**正解: D**

解説:

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.

**質問 # 45**

A key element in computer-assisted audit techniques is

- A. writing the system audit program.
- **B. obtaining appropriate data.**
- C. verifying internal controls.
- D. purchasing data mining software.

**正解: B**

解説:

\* Definition of Computer-Assisted Audit Techniques (CAATs):

\* CAATs use software tools to perform audit tasks such as data analysis, testing transactions, and evaluating internal controls.

\* Obtaining accurate and relevant data is a key first step, as it forms the basis of any analysis performed using CAATs.

\* Explanation of Answer Choices:

\* A. Writing the system audit program: This is part of audit planning but not a specific feature of CAATs.

\* B. Verifying internal controls: While CAATs can be used to test controls, obtaining data is fundamental to this process.

\* C. Obtaining appropriate data: Correct. CAATs rely on accurate, relevant, and complete data for meaningful analysis.

\* D. Purchasing data mining software: While software is a tool for CAATs, the focus is on using data, not on acquiring the software itself.

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Information Systems Audit and Control Association (ISACA), Guide to Computer-Assisted Audit Techniques.

Association of Government Accountants (AGA), Data Analytics and Auditing Best Practices.

**質問 # 46**

The first step when gathering data for making strategic sourcing decisions is

- **A. researching spend data by category for each business unit.**
- B. contacting business units to find out if there are existing purchasing contracts in place.
- C. developing supplier performance measures to add into the purchase agreements.
- D. contacting vendors to submit bids under the request for bid process.

**正解: A**

解説:

What Is Strategic Sourcing?

Strategic sourcing is a systematic process aimed at optimizing an organization's purchasing activities to maximize value and minimize costs. It involves analyzing spending, selecting suppliers, and negotiating contracts strategically rather than reactively.

### Why Start with Spend Data?

\* Analyzing Spend Data: The first step is to understand the organization's current spending patterns by analyzing spend data by category and by business unit. This helps identify high-cost areas, redundancies, and opportunities for cost savings.

\* Importance of Data-Driven Decisions: Without knowing where and how money is being spent, it's impossible to make informed strategic sourcing decisions.

### Why Other Options Are Incorrect:

\* A. Contacting Vendors: Vendors are contacted later in the process after the spend analysis is complete and sourcing strategies are determined.

\* C. Contacting Business Units: While checking for existing contracts is part of the process, it happens after analyzing spend data.

\* D. Developing Supplier Performance Measures: This step occurs much later, typically after supplier selection and contract execution.

### References and Documents:

\* GAO Guide to Strategic Sourcing (2013): Recommends starting with a detailed spend analysis as the foundation for effective sourcing decisions.

## 質問 # 47

In defining the audit objectives of a performance audit, auditors should evaluate whether the audited entity has

- A. updated its vision and strategic mission statements.
- B. updated its financial reports' MD&A.
- C. internal controls in place.
- **D. corrective actions to address prior findings and recommendations.**

### 正解: D

#### 解説:

\* Performance Audit Objectives:

\* Performance audits evaluate whether government entities are operating efficiently, effectively, and in compliance with applicable laws.

\* A critical aspect is assessing whether the entity has implemented corrective actions in response to prior audit findings and recommendations, as this demonstrates accountability and progress.

\* Explanation of Answer Choices:

\* A. Updated its vision and strategic mission statements: Incorrect. While strategic planning is important, it is not the primary focus of performance audit objectives.

\* B. Corrective actions to address prior findings and recommendations: Correct. Addressing prior findings is a key objective to ensure identified issues have been resolved.

\* C. Updated its financial reports' MD&A: Incorrect. MD&A (Management's Discussion and Analysis) is related to financial reporting, not performance audits.

\* D. Internal controls in place: Incorrect. While internal controls are reviewed, the focus here is on corrective actions to past findings.

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GAO, Government Auditing Standards (Yellow Book).

GAO, Performance Auditing Guidance.

## 質問 # 48

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