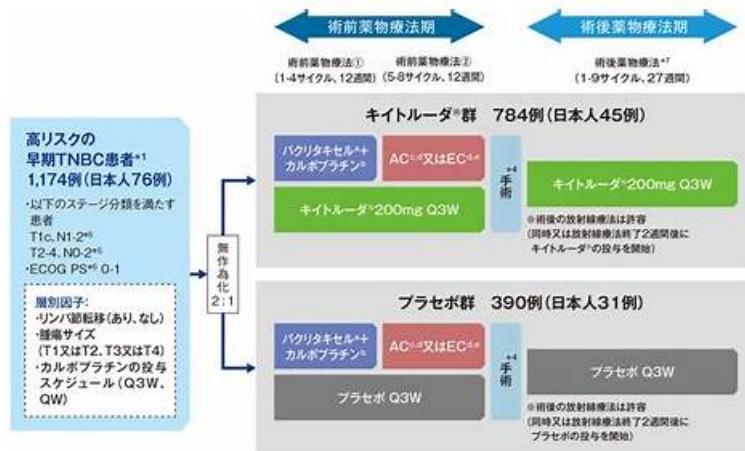


# GFMC試験の準備方法 | 検証するGFMC技術試験試験 | 有難いExamination 3: Governmental Financial Management and Control (GFMC)入門知識



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>> GFMC技術試驗 <<

試験の準備方法-認定するGFMC技術試験試験-素敵なGFMC入門知識

ITテストと認定は当面の競争が激しい世界でこれまで以上に重要になりました。それは異なる世界の未来を意味しています。AGAのGFMC「Examination 3: Governmental Financial Management and Control (GFMC)」の試験はあなたの職場生涯で重要な画期的な出来事になり、新しいチャンスを発見するかもしれません。ところが、AGAのGFMCの試験にどうやって合格しますか。心配することはないですよ、ヘルプがあなたの手元にありますから。Pass4Testを利用したら恐いことはないです。Pass4TestのAGAのGFMC「Examination 3: Governmental Financial Management and Control (GFMC)」の試験問題と解答は試験準備のパイオニアですから。

## AGA Examination 3: Governmental Financial Management and Control (GFMC) 認定 GFMC 試験問題 (Q54-Q59):

## 質問 #54

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

正解: C

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 # 55

An employee is set to receive a lumpsum payment of \$500,000 in ten years. The agency uses an opportunity rate of 12% for its investments. If inflation is 3%, how much must the agency invest today to cover the future lumpsum payment?

- A. \$440,000
- B. **\$160,986**
- C. \$485,000
- D. \$186,023

正解: B

解説:

What Are We Solving For?

\* We are determining the present value (PV) of a \$500,000 lump sum payment to be received in 10 years, using an opportunity rate of 12%. Inflation is not relevant here because the opportunity rate already reflects the expected return, including inflation adjustments.

Formula for Present Value:

The present value (PV) is calculated using the formula:

$$PV = FV \times \frac{1}{(1 + r)^n}$$

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