

GAFRB熱門考題 & GAFRB熱門考古題



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>> GAFRB熱門考題 <<

最實用的GAFRB認證考試的參考資料

現在的AGA題庫商為了賺錢，太多的促銷活動，從而降低了題庫質量，這讓GAFRB考生如何選擇呢？作為一個消費者來講，當然選擇價格低，覆蓋率高的題庫。價格低的網站太多了，但是這裡考生需要考慮到品牌。一個網站的信譽有時候非常重要。許多朋友都在推薦 NewDumps 的題庫。曾多次有考生稱贊該題庫讓他們高通過率獲取GAFRB認證。

最新的 Government Financial Manager GAFRB 免費考試真題 (Q116-Q121):

問題 #116

Who is responsible for making apportionments and allotments?

- A. apportionments are made by Congress, OMB makes allotments
- B. apportionments are made by committees, OMB makes allotments
- C. apportionments are made by OMB, agencies make allotments
- D. apportionments are made by agencies, Congress makes allotments

答案：C

解題說明：

In the federal budget execution process:

The Office of Management and Budget (OMB) makes apportionments. These divide appropriated funds into quarterly or program-specific portions to prevent premature spending.

Agencies then make allotments, which further subdivide apportioned funds internally by responsibility centers or programs.

Relevant References:

OMB Circular A-11 - Section 120: Apportionments

Treasury Financial Manual - Fund Control

問題 #117

All the following are required financial statement reporting on governmental funds EXCEPT

- A. expenditures and changes in fund balance.
- B. the balance sheet.
- **C. statement of cash flows.**
- D. the operating statement.

答案: C

解題說明:

The governmental funds (e.g., general fund, special revenue fund, capital projects fund) are reported using the modified accrual basis and current financial resources measurement focus. Required financial statements for governmental funds include:

Balance Sheet

Statement of Revenues, Expenditures, and Changes in Fund Balances

There is no requirement for a statement of cash flows for governmental funds. The statement of cash flows is only required for proprietary funds (e.g., enterprise and internal service funds) and is prepared using the direct method.

Relevant References:

GASB Statement No. 34 - Basic Financial Statements

GASB Codification Section 2200

GFOA Governmental Fund Reporting Guidelines

D). statement of cash flows

問題 #118

At the beginning of the fiscal year a school district held the following capital assets:

What is the depreciation expense for the current year?

\$ 150,000 for cafeteria refrigerators	useful life of 20 years
\$ 500,000 for heating system	useful life of 15 years
\$1,000,000 for buses	useful life of 5 years

- A. \$240.833
- **B. \$207.500**
- C. \$233.333
- D. \$200.000

答案: B

解題說明:

We calculate straight-line depreciation for each asset using the formula:

Depreciation = Cost ÷ Useful Life

Given:

Refrigerators: $\$150,000 \div 20 = \$7,500$

Heating system: $\$500,000 \div 15 = \$33,333.33$

Buses: $\$1,000,000 \div 5 = \$200,000$

Total Depreciation:

\$7,500 (Refrigerators)

\$33,333.33 (Heating system)

\$200,000 (Buses)

= \$240,833.33

So the correct depreciation expense (rounded to the nearest dollar) is:

D). \$240,833

Note: Option B (\$207,500) is incorrect because it does not reflect total depreciation based on the useful lives provided.

Relevant References:

GASB Statement No. 34 - Capital Asset Reporting
 GFOA Best Practices - Capital Assets and Depreciation
 FASAB SFFAS No. 6 - Accounting for Property, Plant, and Equipment
 D). \$240,833

問題 #119

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?

	Jan	Feb	Mar
Beginning amount	1,200	600	700
Beginning value	\$2,400	\$1,500	\$1,750
Purchase amount	800	800	1,000
Purchase value	\$2,000	\$2,000	\$3,000
Ending amount	600 <small>NEW</small>	700	1,100
Ending value	\$1,500	\$1,750	\$3,250

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

答案： A

解題說明：

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

問題 #120

According to GASB, the costs of which of the following activities associated with internally generated computer software should be capitalized?

- A. converting extra data not needed to make the software work
- B. testing the software for functionality and ease of use
- C. training employees to use the software
- D. selecting between alternatives for the software project

答案： B

解題說明：

According to GASB Statement No. 51 - Accounting and Financial Reporting for Intangible Assets, costs associated with internally

generated computer software can be capitalized only during the "application development stage." Activities in this stage that are capitalizable include:

Coding

Software configuration

Testing (for functionality)

Non-capitalizable activities include:

Preliminary project planning (e.g., selecting between alternatives)

Data conversion not necessary for the software to operate

Training employees

Therefore, testing the software for functionality is an activity that should be capitalized.

Relevant References:

GASB Statement No. 51

GFOA Best Practices - Capitalization of Intangible Assets

C). testing the software for functionality and ease of use

問題 #121

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