

**高品質なGAFRB最新日本語版参考書 &合格スムーズ
GAFRB試験感想 | 便利なGAFRB試験復習赤本
Examination 2: Governmental Accounting, Financial
Reporting and Budgeting (GAFRB)**



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今のインターネット時代に当たり、IT人材としてAGAのGAFRB資格証明書を取得できないと、大変なことではないのか？ここで、我が社JPNTestは一連のGAFRB問題集を提供します。あなたはGAFRB問題集を購入するかどうかと確認したい、JPNTestのGAFRBデモ版を使用して購入するかと判断します。

>> GAFRB最新日本語版参考書 <<

GAFRB試験感想 & GAFRB試験復習赤本

まだAGAのGAFRB認定試験を悩んでいますかこの情報の時代の中で専門なトレーニングを選択するのと思っていますか？良いターゲットのトレーニングを利用すれば有効で君のIT方面の大量の知識を補充 できます。AGAのGAFRB認定試験「Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)」により準備ができて、試験に穏やかな心情をもって扱うことができます。JPNTestの専門家が研究された問題集を利用してください。

AGA GAFRB 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">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.
トピック 2	<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.
トピック 3	<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.

AGA Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) 認定 GAFRB 試験問題 (Q35-Q40):

質問 # 35

A budget document that lists the budget by social services, affordable housing and supplies includes which of the following significant elements?

- A. program, function, category
- B. organizational unit, program, category
- C. function, category, object class
- **D. function, program, object class**

正解： D

解説:

A well-structured budget document typically categorizes spending in three key ways:

Function: Broad purpose or mission, such as public safety, social services, or housing.

Program: Specific activities or initiatives under a function (e.g., housing vouchers under affordable housing).

Object Class: The type of goods or services purchased, such as personnel, supplies, or equipment.

When a budget is organized by items like social services (function), affordable housing (program), and supplies (object class), it indicates the budget is categorized by those three significant elements.

Relevant Standards and References:

OMB Circular A-11, Preparation, Submission, and Execution of the Budget GAO Budget Glossary

質問 # 36

OMB Circular A-136 requires that all of the following be included in an AFR EXCEPT

- A. the financial section.
- **B. the performance section.**
- C. the MD&A.
- D. a message from the head of the agency.

正解: B

解説:

OMB Circular A-136 specifies the required components of the Agency Financial Report (AFR), which include:

A Message from the Head of the Agency

Management's Discussion and Analysis (MD&A)

Financial Section (including statements and notes)

Other Information (e.g., improper payments, internal controls)

The Performance Section is not included in the AFR but is instead part of the alternative Performance and Accountability Report (PAR) or included separately in an Annual Performance Report (APR).

Relevant References:

OMB Circular A-136 - Financial Reporting Requirements (Section II)

GPRA Modernization Act of 2010

CFO Act of 1990

D). the performance section

質問 # 37

A city pays a bond payable as well as interest. The journal entry to record this in the debt service fund would be to credit cash and debit

- A. bonds payable and expenditures - interest.
- B. bonds payable and interest expense.
- **C. expenditures - principal and expenditures - interest.**
- D. principal expense and interest expense.

正解: C

解説:

In the governmental fund (such as the debt service fund), modified accrual accounting is used. Under this basis:

Payment of principal and interest is recorded as expenditures, not reductions of liabilities or interest expense.

No long-term liabilities (e.g., bonds payable) are recorded in governmental funds.

So, the correct journal entry is:

Debit: Expenditures - Principal

Debit: Expenditures - Interest

Credit: Cash

Relevant References:

GASB Codification Section 1300 - Fund Accounting and Modified Accrual Basis GASB Statement No. 34 - Fund-Level Reporting GFOA Accounting and Reporting for Debt Service Funds A). expenditures - principal and expenditures - interest

質問 # 38

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?

		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	700	1,100
Ending value	\$1,500	\$1,750	\$3,250

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

正解: B

解説:

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

質問 # 39

A state grant will reimburse a city for 40% of the architectural, construction and project management costs to build an annex to a city building. A city employee, who is paid salary and benefits of \$10,000 a month, works half-time on the project for six months.

The city reports the following project budgeted and actual costs:

Purpose Budget Actual

Architectural fees \$ 100,000 \$ 90,000

Construction costs \$10,500,000 \$10,000,000

Based upon the above information, what is the amount of allowable costs that the state will reimburse the city on the grant?

- A. \$4,252,000
- B. \$4,048,000
- C. \$4,060,000
- D. \$4,264,000

正解: B

解説:

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