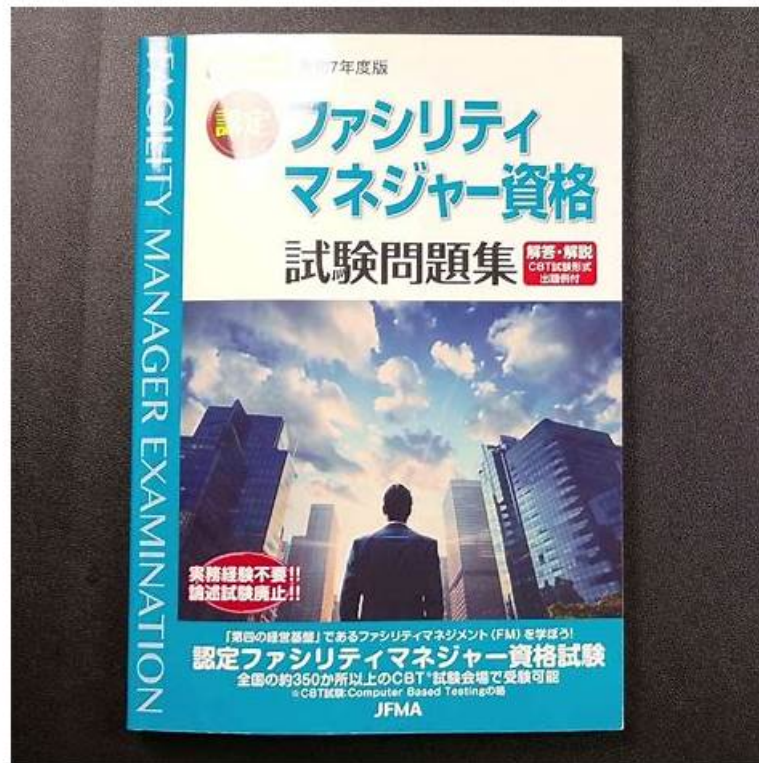


GAFRB認定資格試験問題集 & GAFRB資格取得



ちなみに、Japancert GAFRBの一部をクラウドストレージからダウンロードできます: https://drive.google.com/open?id=1dSa0q2o8NlAl6BCBUwY_TxfmxVSraJVn

人はそれぞれの夢を持っています。あなたの夢は何でしょうか。昇進ですか。あるいは高給ですか。私の夢はAGAのGAFRB認定試験に受かることです。この認証の証明書を持っていたら、全ての難問は解決できるようになりました。この試験に受かるのは難しいですが、大丈夫です。私はJapancertのAGAのGAFRB試験トレーニング資料を選びましたから。私が自分の夢を実現することを助けられますから。あなたもITに関する夢を持っていたら、速くJapancertのAGAのGAFRB試験トレーニング資料を選んでその夢を実現しましょう。Japancertは絶対信頼できるサイトです。

あなたはGAFRB試験に不安を持っていますか？ GAFRB参考資料をご覧ください。私たちのGAFRB参考資料は十年以上にわたり、専門家が何度も練習して、作られました。あなたに高品質で、全面的なGAFRB参考資料を提供することは私たちの責任です。私たちより、GAFRB試験を知る人はいません。

>> GAFRB認定資格試験問題集 <<

GAFRB資格取得、GAFRB資料勉強

JapancertのAGAのGAFRB試験トレーニング資料は正確性が高く、カバー率も広い。あなたがAGAのGAFRB認定試験に合格するのに最も良くて、最も必要な学習教材です。うちのAGAのGAFRB問題集を購入したら、私たちは一年間で無料更新サービスを提供することができます。もし学習教材は問題があれば、或いは試験に不合格になる場合は、全額返金することを保証いたします。

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"> • 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 2	<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.
トピック 3	<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.

AGA Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) 認定 GAFRB 試験問題 (Q73-Q78):

質問 # 73

The Government Management Reform Act of 1994 amended the CFO Act of 1990 to require

- A. OMB approval of executive department financial statements.
- B. unmodified audit opinions of the executive department financial statements.
- C. audited financial statements of the executive departments.
- D. quarterly financial statements of executive departments.

正解: C

解説:

The Government Management Reform Act (GMRA) of 1994 amended the Chief Financial Officers (CFO) Act of 1990 to require each executive agency to prepare and submit audited financial statements covering all accounts and associated activities.

This extended the audit requirement beyond the pilot CFO agencies and laid the groundwork for the Financial Report of the U.S. Government.

Relevant References:

Government Management Reform Act of 1994 (Public Law 103-356)

CFO Act of 1990

OMB Circular A-136 - Financial Reporting Requirements

B). audited financial statements of the executive departments

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質問 # 74

Funds collected and spent to carry out an unemployment program established by federal statute are deposited in

- A. trust funds.
- B. general funds.
- C. revolving funds.
- D. enterprise funds.

正解: A

解説:

Unemployment programs, such as those established by federal law (e.g., Unemployment Insurance), are typically funded through employment taxes and administered through federal trust funds. These funds are earmarked for specific purposes and are deposited into trust fund accounts, which are fiduciary in nature and maintained to provide benefits under the terms of a law or trust agreement. The Unemployment Trust Fund is a specific example maintained by the U.S. Department of the Treasury.

Relevant References:

FASAB SFFAS No. 27 - Identifying and Reporting Earmarked Funds

Treasury Financial Manual - Trust Fund Accounts

GAO Glossary - Trust Fund Definition

C). trust funds

質問 # 75

of the following are integral parts of state governments* formal financial statements EXCEPT the

- A. auditors letter.
- B. basic financial statements.
- C. notes.
- D. RSI.

正解: A

解説:

The formal financial statements of a state or local government include:

Basic Financial Statements (government-wide and fund statements)

Notes to the Financial Statements

Required Supplementary Information (RSI), including MD&A and pension data The auditor's letter (i.e., Independent Auditor's Report) is included in the financial section of the ACFR but is not technically part of the financial statements themselves. It is a separate document providing the auditor's opinion.

Relevant References:

GASB Statement No. 34

GFOA ACFR Reporting Guide

AICPA Governmental Audit Guide

D). auditor's letter

質問 # 76

What is a law that authorizes the expenditure of funds for a given purpose?

- A. apportionment
- B. budget authority
- C. allotment
- D. appropriation

正解: D

解説:

An appropriation is a statutory authority from Congress that allows federal agencies to incur obligations and make payments (outlays) for specific purposes. It is the most common and formal type of budget authority.

Other terms:

Budget authority: General term for permission to spend

Allotment: Internal allocation by an agency

Apportionment: Control mechanism used by OMB

Relevant References:

U.S. Code Title 31 - § 1301 et seq.

GAO Red Book - Appropriations Law

OMB Circular A-11 - Budget Authority Definitions

D). appropriation

質問 # 77

What is the maximum period of subscription-based information technology agreement (SBITA), including any options to extend, that is classified as short term?

- A. 12 months
- B. 24 months
- C. 18 months
- D. 6 months

正解: A

解説:

According to GASB Statement No. 96 (Subscription-Based Information Technology Arrangements or SBITAs), a subscription agreement is considered "short-term" if the maximum possible term (including renewal options) is 12 months or less.

Short-term SBITAs are not reported as subscription liabilities and are accounted for as outflows (expenses or expenditures) when incurred.

Relevant References:

GASB Statement No. 96 - SBITAs (Issued May 2020)

GASB Implementation Guide No. 2021-1 - Q&A on SBITAs

GFOA Advisory - Cloud Computing and Subscription Agreements

B). 12 months

質問 # 78

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AGAすべての重要なExamination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)知識ポイントを難なく確実に理解し、当社が提供する情報に従う限り、GAFRB学習準備で試験に合格できることに疑いの余地はありません。GAFRBテスト教材を購入して試験に合格しなかった場合、理由が何であれ、すぐに全額返金されます。返金プロセスは非常に簡単です。Japancert登録票とスキャンされたAGAのExamination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)試験の失敗スコアレポートを提出するだけで、スタッフがすぐに払い戻しを処理します。JapancertのGAFRB準備トレントに十分な自信があるため、あえて保証してください。

GAFRB資格取得: <https://www.japancert.com/GAFRB.html>

- 実際のAGA GAFRB認定資格試験問題集 - 合格スムーズGAFRB資格取得 | 高品質なGAFRB資料勉強 □
➔ www.passtest.jp □を入力して ➔ GAFRB □を検索し、無料でダウンロードしてくださいGAFRB難易度
- GAFRBテスト模擬問題集 □ GAFRB模擬解説集 □ GAFRB日本語版参考書 □ 時間限定無料で使える ➔ GAFRB □の試験問題は「www.goshiken.com」サイトで検索GAFRBテスト模擬問題集
- 実用的-効率的なGAFRB認定資格試験問題集試験-試験の準備方法GAFRB資格取得 □ ➔ www.it-passports.com □□□に移動し、➔ GAFRB □を検索して無料でダウンロードしてくださいGAFRB難易度
- GAFRB赤本勉強 □ GAFRB最新日本語版参考書 □ GAFRB日本語版参考書 □ ➔ www.goshiken.com □サイトで[GAFRB]の最新問題が使えるGAFRB学習範囲
- GAFRB赤本勉強 □ GAFRB日本語講座 □ GAFRBトレーリング学習 □ ウェブサイト ➔ www.jpexam.com □を開き、➔ GAFRB □□□を検索して無料でダウンロードしてくださいGAFRBテスト模擬問題集
- 試験AGA GAFRB認定資格試験問題集 - 実際のGAFRB資格取得 | 大人気GAFRB資料勉強 □ ▷ GAFRB ◁を無料でダウンロード □ www.goshiken.com □で検索するだけGAFRB難易度
- 実用的-効率的なGAFRB認定資格試験問題集試験-試験の準備方法GAFRB資格取得 □ Open Webサイト 【www.mogixam.com】 検索: ✪ GAFRB □ ✪ □無料ダウンロードGAFRB模擬解説集
- GAFRB最新問題 □ GAFRB試験勉強攻略 □ GAFRB最新問題 □ [www.goshiken.com]から ➔ GAFRB □を検索して、試験資料を無料でダウンロードしてくださいGAFRB日本語版参考書
- 高品質AGA GAFRB認定資格試験問題集 - 公認されたwww.xhs1991.com - 認定試験のリーダー □ { www.xhs1991.com }に移動し、□ GAFRB □を検索して、無料でダウンロード可能な試験資料を探しますGAFRB日本語サンプル
- 素敵なAGA GAFRB認定資格試験問題集 は主要材料 - 権威のあるGAFRB: Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) □ 今すぐ▷ www.goshiken.com ◁を開き、“GAFRB”を検索して無料でダウンロードしてくださいGAFRBテスト模擬問題集
- 優秀なGAFRB認定資格試験問題集 - 資格試験のリーダー - 信頼的なAGA Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) □ [www.jpexam.com]を開き、《GAFRB》を入力して、無料でダウンロードしてくださいGAFRB勉強方法
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Disposable vapes

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=1dSa0q2o8NIAI6BCBUwY_TxfmxVSraJVn