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Amazon SOA-C02 AWS Certified SysOps Administrator - Associate (SOA-C02) 4

- B. Specify "\*" as the principal and PrincipalOrgId as a condition.
- C. Specify the organization's master account as the principal.
- D. Specify PrincipalOrgId as the principal.

정답 B

설명 :  
<https://aws.amazon.com/blogs/security/fam-share-aws-resources-groups-aws-accountsawsorganizations/>

질문 # 243

SOA-C02최고품질 시험덤프 공부자료: <https://www.itdumpskr.com/SOA-C02-exam.html>

- 완벽한 SOA-C02최신버전덤프를 다운 시험덤프문제 다운받기 □ 무료 다운로드를 위해 지금 [www.itdumpskr.com](https://www.itdumpskr.com) ]에서 SOA-C02덤프를 검색하여 SOA-C02인기자격증 시험덤프공부
- SOA-C02 인기시험덤프, SOA-C02덤프, SOA-C02시험대비덤프 □ [www.itdumpskr.com](https://www.itdumpskr.com) 에서 SOA-C02덤프를 검색하고 무료로 다운로드하세요 SOA-C02덤프문제
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Tags: SOA-C02최신버전덤프를 다운, SOA-C02최고품질 시험덤프 공부자료, SOA-C02최신 업데이트 버전덤프, SOA-C02인기자격증 시험덤프 최신자료, SOA-C02적중율 높은 시험덤프공부

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<https://drive.google.com/open?id=1wNLdy6HKfh2yoKeoOu98FXNMwNvfzAjQ>

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## AGA GAFRB 시험요강:

주제	소개
주제 1	<ul style="list-style-type: none"> <li>• 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.</li> </ul>

주제 2	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
주제 3	<ul style="list-style-type: none"> <li>• 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.</li> </ul>

>> GAFRB 높은 통과율 시험대비 공부문제 <<

## GAFRB시험패스 인증덤프자료, GAFRB시험응시료

ITDumpsKR의 AGA인증 GAFRB덤프를 구매하시고 공부하시면 밝은 미래를 예약한 것과 같습니다. ITDumpsKR의 AGA인증 GAFRB덤프는 고객님의 시험에서 통과하여 중요한 IT인증자격증을 취득하게끔 도와드립니다. IT인증자격증은 국제적으로 인정받기에 취직이나 승진 혹은 이직에 힘을 가해드립니다. 학원공부나 다른 시험자료가 필요 없이 ITDumpsKR의 AGA인증 GAFRB덤프만 공부하시면 AGA인증 GAFRB시험을 패스하여 자격증을 취득할 수 있습니다.

## 최신 Government Financial Manager GAFRB 무료 샘플문제 (Q51-Q56):

### 질문 # 51

When a new combined government replaces the separate governments of a city and a county, this is an example of

- A. intergovernmental operations.
- B. a government acquisition.
- C. a government merger.
- D. a transfer of operations.

정답: C

설명:

A government merger occurs when two or more legally separate governments are combined to form a new government, and the original governments cease to exist. This includes combinations like a city and county merging to form a unified government, with combined assets, liabilities, and operations.

There is no acquiring government - rather, the governments voluntarily combine into a new legal entity.

Relevant References:

GASB Statement No. 69 - Government Combinations and Disposals of Government Operations GASB Codification Section G60 - Definitions of Mergers vs. Acquisitions GFOA Government Restructuring Guidelines A). a government merger

### 질문 # 52

If a capital project has an estimated life of 30 years, which financing method is designed to impose the cost of the project on the generation who benefits from it?

- A. pay-as-you-go financing
- B. 30-year zero-coupon bonds, without a sinking fund
- C. 30-year serial bonds
- D. 30-year term bonds, without a sinking fund

정답: C

설명:

Serial bonds mature in installments over the life of the bond (e.g., every year or every few years). This structure allows the cost of repaying the debt to align more closely with the periods in which the capital asset is used - achieving intergenerational equity by spreading the cost over the same span as the asset's useful life.

Term bonds, zero-coupon bonds, and pay-as-you-go do not align costs with benefits across multiple years in the same way.

Relevant References:

GFOA Best Practices - Debt Management and Capital Planning

GASB Concepts Statement No. 1 - Interperiod Equity

MSRB Educational Materials on Bond Types

A). 30-year serial bonds

### 질문 # 53

Information is reported in the notes to the financial statements to support all of the following goals EXCEPT to

- A. provide detailed information that is not described in the basic financial statements.
- B. satisfy disclosure requirements.
- C. provide information in a timely and comparable format.
- D. provide narrative information.

정답: C

설명:

Comprehensive Detailed Explanation:

The notes to the financial statements serve the purpose of:

Providing narrative explanations for items presented in the financial statements  
Offering additional disclosures to comply with GASB/GAAP requirements  
Presenting detailed information not conveyed in the basic financial statements themselves  
While comparability and timeliness are important qualitative characteristics of financial reporting, they are not the direct purpose of note disclosures. That responsibility lies more broadly with the financial reporting system as a whole.

Relevant References:

GASB Concepts Statement No. 1 - Objectives of Financial Reporting

GASB Codification Section 2300 - Notes to the Financial Statements

FASAB Handbook - Disclosure Objectives

D). provide information in a timely and comparable format

### 질문 # 54

In state and local financial audits, material weaknesses must be reported to the

- A. local media.
- B. taxpayers.
- C. legislature.
- D. governing body.

정답: D

설명:

What Are Material Weaknesses?

\* A material weakness in internal control is a deficiency or combination of deficiencies that creates a reasonable possibility of a material misstatement in the financial statements that would not be prevented or detected in a timely manner.

\* In the context of state and local financial audits, material weaknesses must be reported to those charged with governance, as they are responsible for oversight and corrective actions.

Why Is the Governing Body the Correct Answer?

\* The governing body (e.g., city council, county board, or state commission) is directly responsible for overseeing the entity's financial operations and ensuring accountability. Reporting material weaknesses to them ensures that corrective actions can be implemented to strengthen internal controls.

\* Auditors communicate such findings through an audit report or a management letter addressed to the governing body.

Why Other Options Are Incorrect:

\* A. Legislature: The legislature may have oversight of state budgets and appropriations but is not the direct governing body for financial audits.

\* C. Taxpayers: While transparency is important, material weaknesses are not directly reported to taxpayers. They may be disclosed in public audit reports, but taxpayers are not the primary audience.

\* D. Local media:Material weaknesses are not formally reported to the media; their disclosure depends on the entity's public reporting processes.

References and Documents:

\* GAO Yellow Book (GAGAS):Requires auditors to report material weaknesses to those charged with governance.

\* GASB (Governmental Accounting Standards Board):Emphasizes the importance of communicating significant audit findings to governing bodies.

\* AICPA Audit Standards (AU-C 265):Requires auditors to communicate material weaknesses to management and those charged with governance.

### 질문 # 55

Which of the following situations may cause contingent liabilities?

- A. impairment of an asset
- B. loss on the sale of an asset
- C. unrealized loss
- D. building with asbestos

정답: D

설명:

Comprehensive Detailed Explanation:

A contingent liability is a potential obligation that may arise depending on the outcome of a future event. A building containing asbestos represents a situation where a liability may be incurred if the asbestos must be removed due to safety regulations, public health concerns, or legal requirements.

Unlike realized losses (e.g., from asset sales or impairments), contingent liabilities depend on future events and uncertainty.

Relevant References:

FASAB SFFAS No. 5 - Accounting for Liabilities of the Federal Government GASB Statement No. 62 - Codification of Accounting and Financial Reporting Guidance GAO Red Book - Contingent Liabilities Examples B). building with asbestos

### 질문 # 56

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