認定するGAFRB学習資料 &合格スムーズGAFRB科目対策 |一生懸命にGAFRB合格対策

BONUS！！！ Tech4Exam GAFRBダンプの一部を無料でダウンロード：https://drive.google.com/open?id=1Rry0iWxD7Jwz28NhB3wsIciPhvv5M0xf

GAFRB資格は重要な認証科目です。人数は少なくて需要は大きいため、この認証を持っている人は給料が一番高い人になっています。GAFRB試験に合格したら、あなたの知識と能力を証明することができます。あなたはそれらの専門家の一員になれたら、あなたはいい仕事を探せます。我々のGAFRB問題集を利用して、試験に参加しましょう。

GAFRBはAGAのひとつの認証で、GAFRBがAGAに入るの第一歩として、GAFRB「Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)」試験がますます人気があがって、GAFRBに参加するかたもだんだん多くなって、しかしGAFRB認証試験に合格することが非常に難しいで、君はGAFRBに関する試験科目の問題集を購入したいですか？

>> GAFRB学習資料 <<

GAFRB試験の準備方法｜効率的なGAFRB学習資料試験｜ユニークなExamination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)科目対策

Tech4Examが提供したAGAのGAFRBトレーニング資料はシミュレーションの度合いがとても高いでから、実際の試験で資料での同じ問題に会うことができます。これは当社のITエリートの団体はすごい能力を持っていることが説明されました。現在、野心家としてのIT職員がたくさんいて、自分の構成ファイルは市場の需要と互換性があることを確保するために、人気があるIT認証試験を通じて自分の夢を実現します。そのようなものとして、AGAのGAFRB試験はとても人気がある認定試験です。Tech4Examが提供したAGAのGAFRBトレーニング資料を手にすると、夢への扉はあなたのために開きます。

AGA Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) 認定 GAFRB 試験問題 (Q104-Q109):

質問 # 104
In state and local financial audits, material weaknesses must be reported to the

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

正解： A

解説：
What Are Material Weaknesses?
* Amaterial weaknessin 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?
* Thegoverning 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 anaudit reportor amanagement letteraddressed 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.

質問 # 105
Federal agencies accumulate and report costs in order to perform all of the following EXCEPT to

- A. comply with the CFO Act.
- B. achieve an unmodified audit opinion.
- C. comply with the GPRA.
- D. comply with SFFAS #4.

正解： B

解説：
Federal agencies accumulate and report costs for a number of reasons, including:
Compliance with GPRA (Government Performance and Results Act), which links budgeting to performance Compliance with the CFO Act, which mandates preparation of auditable financial statements Compliance with SFFAS No. 4 - Managerial Cost Accounting, which requires cost accumulation for decision- making and performance evaluation While accurate cost reporting supports audit quality, achieving an unmodified audit opinion is not the primary reason for accumulating costs - it is an outcome, not a purpose.
Relevant References:
FASAB SFFAS No. 4 - Managerial Cost Accounting
CFO Act of 1990
GPRA Modernization Act of 2010
C). achieve an unmodified audit opinion

質問 # 106

Based on FASAB standards, calculate the full cost of 1 unit of an output using the following information:

Number of outputs	5
Direct material	$11,267,000
Direct labor	$ 5,980,000
Inter-entity costs	$ 1,500,000
Accounting and contracting services	$ 500,000
Physical and data security	$ 700,000
Logistics services received in-kind	Equivalent to $500,000
Warehouse lease	$ 1,000,000
Parking lot construction	$ 3,000,000
Equipment installation	$ 600,000
New employee training	$ 100,000

- A. $ 5,029,400
- B. $25,147,000
- C. $ 4,909,400
- D. $ 3,989,400

正解： B

解説：
Under FASAB standards, specifically SFFAS No. 4, Managerial Cost Accounting Standards, the full cost of an output includes:
Direct costs (e.g., direct material and labor)
Indirect costs (e.g., inter-entity costs, overhead, services)
In-kind contributions
Any support service costs
Depreciation or amortization, if applicable
We will now compute the full cost of all 5 units and then divide by 5 to obtain the cost per unit.
Step 1: List and sum all relevant costs.
Direct Material: $11,267,000
Direct Labor: $5,980,000
Inter-entity Costs: $1,500,000
Accounting and Contracting Services: $500,000
Physical and Data Security: $700,000
In-kind Logistics Services: $500,000
Warehouse Lease: $1,000,000
Parking Lot Construction: $3,000,000
Equipment Installation: $600,000
New Employee Training: $100,000
Total Full Cost =
$11,267,000
$5,980,000
$1,500,000
$500,000
$700,000
$500,000
$1,000,000
$3,000,000
$600,000
$100,000
= $25,147,000
Step 2: Calculate cost per unit (based on 5 outputs):
Cost per unit = $25,147,000 ÷ 5 = $5,029,400
But the question specifically asks:
"Based on FASAB standards, calculate the full cost of 1 unit of an output..." So, the correct answer (full cost of all units) is:
D). $25,147,000
If they had asked for cost per unit, then the answer would be:
= $5,029,400 # Option C
Note: Option C is a distractor here and would only be correct if the question specifically asked for per unit cost.

Relevant Standards and References:
FASAB Statement of Federal Financial Accounting Standards (SFFAS) No. 4: Managerial Cost Accounting Concepts and Standards OMB Circular A-136: Financial Reporting Requirements Treasury Financial Manual (TFM), Volume I, Part 2, Chapter 4700 Therefore, the correct answer to the full cost (not per unit) is:
D). $25,147,000.

質問 # 107
State and local budgets serve all of the following purposes EXCEPT to

- A. set public policy.
- B. determine debt policy.
- C. serve as a financial planning tool.
- D. act as legislative control on taxing and spending.

正解：B

解説：
State and local government budgets primarily serve to:
Set public policy priorities
Provide legislative control over taxing and spending
Serve as a financial planning tool
Debt policy is typically established outside the annual budget process and guided by a separate debt management policy that sets borrowing limits, credit rating objectives, and debt service goals.
Relevant References:
GFOA Best Practices - Role of the Budget
NASBO Budgeting Handbook
GASB Concept Statements - Financial Reporting Objectives
C). determine debt policy

質問 # 108
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 # 109
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AGAのExamination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)の実際のテストは、さまざま

な分野の多くの専門家によって設計され、顧客のさまざまな状況を考慮し、顧客が時間を節約できるように実用的な学習教材を設計しました。 あなたが学生であろうとオフィスワーカーであろうと、Tech4Examあなたは Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)試験の準備にすべての時間を費やすわけではなく、GAFRB専門知識の勉強、家事、子供の世話などに従事していると信じています。 簡素化された情報により、効率的にGAFRB学習することができます。 そして、あなたは事前に本当の試験を感じたいですか？ 「はい」と答えた場合、Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)試験クイズのソフトウェアバージョンを使用してみてください。 ソフトウェアバージョンは実際のテスト環境をシミュレートできるため、ソフトウェアバージョンが最適な選択肢になると思います。ソフトウェアバージョンごとにExamination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)試験の雰囲気を事前に感じることができます。

GAFRB科目対策: https://www.tech4exam.com/GAFRB-pass-shiken.html

しかしも、品質はもっと高くて一度GAFRB認定試験に合格したい客様に対して、我が社の最新なGAFRB認定試験勉強資料はあなたの最高選択かつ成功のショートカットであると思われます、AGA GAFRB学習資料 ご安心で試験のために勉強します、周知するように、自分でGAFRB試験に合格することは無理です、さあ、ためらわずにTech4ExamのAGAのGAFRB試験トレーニング資料をショッピングカートに入れましょう、AGA GAFRB学習資料 一年間の無料アップデート、非常に忙しい場合、短い時間でGAFRB問題集を勉強すると、GAFRB試験に参加できます、Tech4ExamのAGAのGAFRB試験トレーニング資料を使ったら、君のAGAのGAFRB認定試験に合格するという夢が叶えます。

いわゆる全体の存在とは、同じ人の永遠の生まれ変わりであり、これはつまり、存在全体が同じ人のGAFRB永遠の生まれ変わりと同じように存在するということです、このため、調査は主に、中小企業セクター全体のサブセットであるソーシャルメディアを使用する中小企業の使用法と態度を反映しています。

GAFRB Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)練習テスト、GAFRB試験問題集

しかしも、品質はもっと高くて一度GAFRB認定試験に合格したい客様に対して、我が社の最新なGAFRB認定試験勉強資料はあなたの最高選択かつ成功のショートカットであると思われます、ご安心で試験のために勉強します。

周知するように、自分でGAFRB試験に合格することは無理です、さあ、ためらわずにTech4ExamのAGAのGAFRB試験トレーニング資料をショッピングカートに入れましょう、一年間の無料アップデート。

myportal.utt.edu.tt, www.stes.tyc.edu.tw, ncon.edu.sa, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, www.stes.tyc.edu.tw, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, profincomm.com, Disposable vapes

さらに、Tech4Exam GAFRBダンプの一部が現在無料で提供されています：https://drive.google.com/open?id=1Rry0iWxD7Jwz28NhB3wsIciPhvv5M0xf