AGA GAFRB模擬練習 & GAFRB試験参考書

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AGAのGAFRB認定試験は競争が激しい今のIT業界中でいよいよ人気があって、受験者が増え一方で難度が低くなくて結局専門知識と情報技術能力の要求が高い試験なので、普通の人がAGA認証試験に合格するのが必要な時間とエネルギーをかからなければなりません。

AGA GAFRB 認定試験の出題範囲：

トピック	出題範囲
トピック 1	• 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	• 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	• 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 GAFRB模擬練習 <<

実際的なGAFRB模擬練習と素敵なGAFRB試験参考書

GAFRB試験の教材は、激しい競争で際立つのに役立ちます。GAFRB試験問題を使用した後、GAFRB認定に合格する可能性が高くなります。これにより、ソフトパワーが大幅に向上し、体力が向上します。GAFRBトレーニングガイドはあなたに何かをもたらすことができます。私たちのGAFRB学習ブレーンダンプを使用した後、あなたは確かにあなた自身の経験を持つでしょう。ここで、選択する価値のある製品がGAFRBの実際の試験である理由を見てみましょう。

AGA Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) 認定 GAFRB 試験問題 (Q99-Q104):

質問 # 99
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.

正解：C

解説：
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

質問 # 100
The primary purpose of accumulating and reporting cost information is to O

- A. include specific details in external financial statements.
- B. meet a SEC reporting requirement.
- C. provide a means for management to assess decision performance.
- D. inform stockholders of detailed operational data.

正解：C

解説：
The primary purpose of accumulating and reporting cost information-especially in government and nonprofit environments-is to support internal decision-making. Cost data help managers assess program efficiency, evaluate resource use, and make policy or operational decisions.
While external financial statements may incorporate summarized cost information, and stockholders and regulatory agencies may have interests in private-sector settings, the most direct and core purpose is to support management.
Relevant References:
FASAB SFFAS No. 4 - Managerial Cost Accounting Concepts and Standards
GFOA - Cost Accounting for Decision-Making
OMB Circular A-136 and A-11 (federal reporting objectives)
B). provide a means for management to assess decision performance

質問 # 101
The Department of the Interior has the following costs associated with the development of a new visitor tracking system.
Research cost determining if system should be internally or externally developed $100,000 Software configuration and system development $750,000 Cost of testing the new system for fiscal usage $225,000 Converting data from old tracking system to new tracking system $500,000 How much should be capitalized as the cost of the asset?

- A. $975,000
- B. $1,575,000

- C. $750,000
- D. $1,475,000

正解： A

解説：
FASAB SFFAS No. 10 (Accounting for Internal Use Software) provides guidance for capitalizing software development costs. The following costs are capitalized:
Software configuration and development: $750,000
Testing for functionality (ready for use): $225,000
These fall within the "software development stage."
The following are not capitalized:
Research costs (e.g., feasibility studies): $100,000 # Expense
Data conversion costs: $500,000 # Expense (unless part of application development, which it's not here) Capitalized total = $750,000 + $225,000 = $975,000 Relevant References:
FASAB SFFAS No. 10 - Accounting for Internal Use Software
OMB Circular A-136 - Capitalization Guidance
Treasury Financial Manual (TFM) - Capital Assets
B). $975,000

質問 # 102
Which federal agency activities would most likely use a trust fund to account for funds received and paid?

- A. business-type operations financed by exchange revenues
- B. grant programs distributing funds awarded in prior years
- C. general government programs receiving annual appropriations
- D. provisions of benefits, goods or services financed by specific revenue sources

正解： D

解説：
Comprehensive Detailed Explanation:
Trust funds in the federal government are used to account for assets held in a fiduciary capacity for specific purposes. These funds typically involve revenue dedicated by law for particular programs and purposes, such as:
Social Security Trust Fund
Medicare Trust Fund
Unemployment Trust Fund
These involve collections from earmarked taxes or contributions and are used to provide specific benefits or services.
Relevant References:
FASAB SFFAS No. 27 - Identifying and Reporting Earmarked Funds
Treasury Financial Manual - Trust Fund Accounts
OMB Circular A-11, Section 20 - Federal Fund and Trust Fund Definitions B). provisions of benefits, goods or services financed by specific revenue sources

質問 # 103
The footnotes to audited financial statements disclose

- A. the agency's performance metrics.
- B. a summary of significant accounting policies.
- C. the accounting principles used to prepare the financial statements.
- D. information about the auditor's opinion on the financial statements.

正解： B

解説：
Footnotes (Notes to the Financial Statements) serve to clarify and provide additional detail about the financial statements. Key components include:
Summary of significant accounting policies (e.g., measurement focus, basis of accounting) Details on capital assets, long-term liabilities, commitments, contingencies Pension/OPEB disclosures Not performance metrics or audit opinions (those are in MD&A

and audit reports) Relevant References:
GASB Codification Section 2300 - Notes to Financial Statements
GFOA Best Practices - Financial Reporting and Disclosure
C). a summary of significant accounting policies.

質問 # 104
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GAFRB試験参考書: https://www.passtest.jp/AGA/GAFRB-shiken.html

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