

AGA GAFRB Prüfung Übungen und Antworten



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Die von It-Pruefung gebotenen Prüfungsfragen enthalten wertvolle Prüfungserfahrungen und relevante Prüfungsmaterialien von IT-Experten und auch die Prüfungsfragen und Antworten für AGA GAFRB Zertifizierungsprüfung. Mit unserem guten Ruf in der IT-Branche geben wir Ihnen 100% Garantie. Sie können versuchsweise die Examensübungen- und antworten für die AGA GAFRB Zertifizierungsprüfung teilweise als Probe umsonst herunterladen. Dann können Sie ganz beruhigt unsere Schulungsunterlagen kaufen.

AGA GAFRB Prüfungsplan:

Thema	Einzelheiten
Thema 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.

Thema 2	• 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.
Thema 3	• 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.

>> GAFRB Zertifizierungsantworten <<

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Die Chance sind für die Menschen, die gut vorbereitet sind. Wenn Sie vor dem Einstieg des Berufslebens schon die Zertifizierung der AGA GAFRB erworbt haben, sind Sie gut bereit für die Jobsuche. Die AGA GAFRB zu bestehen ist tatsächlich nicht leicht. Trotzdem haben schon zahlreiche Leute mit Hilfe der AGA GAFRB Prüfungsunterlagen, die von uns It-Pruefung angeboten werden, die Prüfung erfolgreich bestanden. Möchten Sie einer von ihnen zu werden? Dann lassen Sie unsere Produkte Ihnen helfen!

AGA Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) GAFRB Prüfungsfragen mit Lösungen (Q74-Q79):

74. Frage

State Medicaid caseloads have been exceeding projections for the past two months. Review of the data indicates the increase is likely to continue, leading to the need for significant supplemental appropriations before the end of the fiscal year. Based upon this information, what is the first action the state director of Medicaid should take?

- **A. Inform the governor of the situation and options for addressing the shortfall.**
- B. Inform the legislative counsel bureau about the potential over-expenditure.
- C. Impose a hiring freeze and hold all spending approvals for contracts and purchases on the affected departments.
- D. Confer with the chairmen or staff directors of the House and Senate appropriations committees concerning the need to call a legislative special session.

Antwort: A

Begründung:

The first and most appropriate action for the state Medicaid director is to inform the governor. This ensures that executive leadership is aware of the fiscal shortfall early and can weigh in on how to proceed. The governor plays a central role in budget planning and proposing supplemental appropriations.

While informing legislators or freezing spending may be necessary later, those steps should occur after executive leadership has been notified and involved in decision-making.

Relevant References:

GFOA Best Practices - Budget Monitoring and Adjustment

State Budget Procedures Manuals (varies by state, but consistent in escalation path) National Association of State Budget Officers (NASBO) Guidance A). Inform the governor of the situation and options for addressing the shortfall

75. Frage

In an ACFR, the Independent Auditor's Report should be included in the

- A. statistical section before the Information on Debt Capacity.
- B. introductory section after the Letter of Transmittal.

- C. financial section before the MD&A.
- **D. financial section before the basic financial statements.**

Antwort: D

Begründung:

In an Annual Comprehensive Financial Report (ACFR), the Independent Auditor's Report is part of the Financial Section. It is placed immediately before the basic financial statements and after the Management's Discussion and Analysis (MD&A), not before it.

The proper sequence within the Financial Section of the ACFR is:

Independent Auditor's Report

Management's Discussion and Analysis (MD&A)

Basic Financial Statements

Required Supplementary Information (RSI)

Other Supplementary Information (as applicable)

Relevant References:

GASB Statement No. 34 - Basic Financial Statements and MD&A

GFOA's Governmental Accounting, Auditing, and Financial Reporting (GAAFR) GFOA Checklist for ACFR Preparation B).

financial section before the basic financial statements

76. Frage

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

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

Antwort: D

Begründung:

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

77. Frage

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

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

Antwort: C

Begründung:

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

78. Frage

An agency is developing a fee for services to cover all direct operating expenditures. Which of the following should be included in the fee calculation?

- A. staffing, location rent, equipment depreciation
- B. supplies, equipment depreciation, staffing
- C. supplies, equipment depreciation, location rent
- D. staffing, location rent, supplies

Antwort: A

Begründung:

When an agency is developing a fee to recover costs for providing a service, it must calculate the full cost of the service. According to cost accounting standards for federal government operations, "full cost" includes:

Direct costs: staffing, supplies, materials directly used in service provision Indirect costs: facility costs (e.g., location rent), equipment depreciation, administrative support, etc.

OMB Circular A-25, "User Charges," requires that user fees for government services be based on the full cost of providing that service unless otherwise mandated by law. Therefore, staffing (a direct cost), location rent (indirect cost), and equipment depreciation (a capital asset cost) are all appropriate to include.

Relevant Standards and References:

OMB Circular A-25, "User Charges," Section 6(d): "Full cost includes all direct and indirect costs to any part of the Federal Government of providing a good, resource, or service." FASAB SFFAS No. 4, Managerial Cost Accounting Concepts and Standards: Defines full cost components, including depreciation.

GAO "Principles of Federal Appropriations Law," Red Book, Vol. I: Cost recovery practices in federal user fee settings.

Therefore, Option B is correct.

79. Frage

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