

GFMC受験対策書、GFMC資格講座



ちなみに、CertShiken GFMC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=1e38wRUwpHQMPtloZuxiqGyvNEQZOKzxF>

優れたGFMC試験シミュレーションを選択する方法についてまだ迷っていますか？当社CertShikenは、長年にわたって高い合格率で有効な試験シミュレーションファイルの研究に取り組んでいます。有効なGFMC試験シミュレーションを見つける場合は、当社の製品が役立ちます。ためらうのをやめ、良い選択は、実際のテストの準備で迂回することを避けるでしょう。GFMC試験のシミュレーションは、試験をクリアするのに役立ち、近い将来、国際的な企業やより良い仕事に応募できるようになります。

AGA GFMC 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">財務管理機能：この試験セクションでは、公共部門の財務担当者および財務アナリストが政府機関における財務業務を管理する能力を評価します。キャッシュフロー管理、投資戦略、債権回収、調達プロセスといった重要な分野を網羅しています。受験者は、資産・在庫システムを理解し、ITベースの財務システムを評価し、新興技術を応用することが求められます。シェアードサービスとプロジェクトマネジメントの原則も基礎知識として含まれています。
トピック 2	<ul style="list-style-type: none">パフォーマンス測定 / 指標 / サービスへの取り組みと成果：このセクションでは、プログラマネージャーと戦略プランナーがパフォーマンス指標を組織の成果と整合させる能力を評価します。財務指標と非財務指標を戦略目標に統合すること、透明性と説明責任の重要性、そしてパフォーマンスデータが予算策定にどのように役立つかについて学びます。受験者は、ステークホルダーエンゲージメント、ベースライン設定、法令遵守、ベンチマーク作成について理解している必要があります。

トピック 3	<ul style="list-style-type: none"> 内部統制: このセクションでは、コンプライアンス担当者と内部監査員が内部統制システムの導入と評価を行う能力を評価します。COSOフレームワーク、OMB基準、そして不正防止と法令遵守を目的とした監査手順に関する知識が含まれます。受験者は、内部統制、リスク評価、報告メカニズム、そして企業リスク管理フレームワークに関連する役割と責任を理解している必要があります。
トピック 4	<ul style="list-style-type: none"> 財務および経営分析技術: このセクションでは、予算アナリストと財務マネージャーが定量的なツールとデータを用いて財務上の意思決定を評価するスキルを評価します。傾向分析、比率分析、予測、回帰分析、データ分析といった手法が含まれます。また、データソース、信頼性、そしてフォレンジック監査を活用して財務活動へのより深い洞察を得る方法の理解度も問われます。
トピック 5	<ul style="list-style-type: none"> 監査: このセクションでは、財務管理者および政府監査官の監査に関する知識を測定します。監査基準、監査の種類、監査プロセス、そして監査人および監査対象者の責任に焦点を当てます。主なトピックには、監査の準備、フォローアップ、独立性、重要性、そして単一監査法の適用範囲が含まれます。受験者は、公共部門の監査に関連する実地調査、報告、および機密保持に関する懸念事項についても精通していることが求められます。

>> GFMC受験対策書 <<

実用的GFMC | 効率的なGFMC受験対策書試験 | 試験の準備方法 Examination 3: Governmental Financial Management and Control (GFMC) 資格講座

IT業界で仕事している皆さんはIT認定試験の資格の重要性をよく知っているでしょう。IT認定試験には多くの種類があります。現在最も人気がある試験もいろいろあります。例えばGFMC認定試験などです。その中の試験、どちらを受験しましたか。もし一つの認証資格を持っていないなら、IT認定試験を申し込んで試験の資格を取得する必要があります。試験を受ける予定があれば、急いでCertShikenへ来て必要な情報を見つけましょう。CertShikenはあなたがGFMC認定試験に合格する保障ですから。

AGA Examination 3: Governmental Financial Management and Control (GFMC) 認定 GFMC 試験問題 (Q68-Q73):

質問 #68

Management segregates duties among staff in order to reduce the risk of fraud

- A. rationalization.
- B. opportunity.**
- C. detection.
- D. pressure.

正解: B

解説:

Segregation of Duties and the Fraud Triangle:

* The Fraud Triangle identifies three conditions that contribute to fraud: pressure, opportunity, and rationalization.

* Segregating duties (e.g., separating authorization, recordkeeping, and asset custody) is specifically designed to reduce opportunity, which is the chance for an employee to commit fraud without detection.

Why Opportunity Is Key:

* If one person has too much control over a process, they may exploit it for personal gain. Segregating duties creates checks and balances, making it harder for fraudulent activities to go unnoticed.

Why Other Options Are Incorrect:

* A. Pressure: Pressure refers to personal or financial stresses that drive someone to commit fraud, but segregation of duties does not address this directly.

* C. Rationalization: Rationalization involves justifying fraudulent behavior, which segregation does not prevent.

* D. Detection: While segregation can aid in fraud detection, its primary role is to reduce opportunities for fraud.

References and Documents:

* GAO Standards for Internal Control (Green Book):Emphasizes segregation of duties as a control to mitigate opportunities for fraud.

* COSO Internal Control Framework:Identifies segregation of duties as a key tool to reduce fraud risk.

質問 #69

In an internal control evaluation, what are the roles of management and the auditor regarding the risk of fraud, waste and abuse?

- A. Management identifies risks, auditors assess control effectiveness.
- B. Auditors identify risks, management implements control measures.
- C. Management mitigates risks, auditors monitor compliance with controls.
- D. Both management and auditors determine risk tolerance levels.

正解： A

解説：

Role of Management in Internal Control Evaluation:

* Responsibility for Risk Identification:Management has the primary responsibility for designing, implementing, and maintaining an effective system of internal controls. As part of this process, management identifies the risks related to fraud, waste, and abuse that could impact financial reporting or operational efficiency.

* Mitigating Risks:Once risks are identified, management is responsible for mitigating them by developing appropriate policies, procedures, and controls.

Role of the Auditor in Internal Control Evaluation:

* Assessing Control Effectiveness:Auditors are not responsible for designing or implementing controls; rather, their role is to evaluate whether the controls put in place by management are effective. They do this through testing, observation, and other audit procedures.

* Fraud Risk Assessment:As part of their duties under Generally Accepted Government Auditing Standards (GAGAS), auditors must assess the risk of material misstatement due to fraud and evaluate how management's controls address those risks.

Why Other Options Are Incorrect:

* B.Auditors do not identify risks-this is management's job. Auditors evaluate and assess the controls already in place.

* C.Determining risk tolerance is a governance and management responsibility, not the joint responsibility of auditors and management.

* D.Management mitigates risks, but auditors don't monitor compliance with controls-they test and evaluate the controls as part of their audit procedures.

References and Documents:

* GAGAS (Yellow Book) by GAO:Emphasizes management's responsibility for risk identification and the auditor's responsibility for assessing control effectiveness.

* COSO Internal Control Framework (2013):Highlights management's responsibility for risk assessment and control design, while auditors provide independent assurance.

質問 #70

The first step when gathering data for making strategic sourcing decisions is

- A. researching spend data by category for each business unit.
- B. contacting business units to find out if there are existing purchasing contracts in place.
- C. contacting vendors to submit bids under the request for bid process.
- D. developing supplier performance measures to add into the purchase agreements.

正解： A

解説：

What Is Strategic Sourcing?

Strategic sourcing is a systematic process aimed at optimizing an organization's purchasing activities to maximize value and minimize costs. It involves analyzing spending, selecting suppliers, and negotiating contracts strategically rather than reactively.

Why Start with Spend Data?

* Analyzing Spend Data:The first step is to understand the organization's current spending patterns by analyzing spend data by category and by business unit. This helps identify high-cost areas, redundancies, and opportunities for cost savings.

* Importance of Data-Driven Decisions:Without knowing where and how money is being spent, it's impossible to make informed strategic sourcing decisions.

Why Other Options Are Incorrect:

* A. Contacting Vendors:Vendors are contacted later in the process after the spend analysis is complete and sourcing strategies are

determined.

* C. Contacting Business Units: While checking for existing contracts is part of the process, it happens after analyzing spend data.

* D. Developing Supplier Performance Measures: This step occurs much later, typically after supplier selection and contract execution.

References and Documents:

* GAO Guide to Strategic Sourcing (2013): Recommends starting with a detailed spend analysis as the foundation for effective sourcing decisions.

質問 # 71

A local government is reviewing the performance of a contractor that is collecting trash for the county.

Performance can be measured based upon the cost

- A. per mile travelled.
- B. comparison with closest comparable jurisdiction.
- **C. per ton of trash collected.**
- D. per employee.

正解: C

解説:

Why Measure Performance Based on Cost per Ton of Trash Collected?

* Cost per ton of trash collected is a direct, objective, and quantifiable measure of the contractor's performance. It reflects how efficiently the contractor is operating relative to the amount of trash being managed.

* This measure aligns with the principle of output-based performance evaluation, which focuses on results (e.g., tons of trash collected) rather than inputs or unrelated factors.

Why Other Options Are Incorrect:

* A. Per mile travelled: Mileage is not directly tied to performance; it depends on the route structure and geography, not the quantity of trash collected.

* C. Comparison with closest comparable jurisdiction: While this may provide context, it is not a specific performance measure.

* D. Per employee: Employee count does not directly measure performance or efficiency in trash collection operations.

References and Documents:

* GAO Guide on Contract Performance Evaluation: Recommends using measurable and outcome-based metrics like cost per ton collected for performance reviews.

* Best Practices in Local Government Contracting (AGA): Highlights output-based measures for evaluating contractor performance.

質問 # 72

When considering materiality during the planning phase for the field work for a financial audit, the dollar threshold for materiality is determined by the

- A. auditee.
- **B. auditor.**
- C. audit committee.
- D. auditor in consultation with the auditee.

正解: B

解説:

Materiality in Auditing:

* Materiality refers to the significance of misstatements or omissions in financial statements that could influence the decisions of users relying on those statements.

* During the planning phase of a financial audit, the auditor determines the dollar threshold for materiality based on professional judgment, considering the size and nature of the auditee's operations and the needs of financial statement users.

Why the Auditor Determines Materiality:

* The auditor has the responsibility to form an independent opinion on the financial statements and must determine materiality thresholds to design audit procedures effectively.

* Materiality thresholds guide the extent of testing and ensure the audit focuses on areas most likely to impact decision-making.

Why Other Options Are Incorrect:

* B. Auditee: The auditee provides the information, but it does not decide the materiality threshold.

* C. Auditor in consultation with the auditee: The auditor may consult with the auditee for context, but the final determination is solely

the auditor's responsibility.

* D. Audit committee: While the audit committee oversees the audit, it does not set materiality thresholds.

References and Documents:

* GAAS (Generally Accepted Auditing Standards): States that materiality is determined by the auditor's judgment.

* AICPA AU-C Section 320:Provides guidance on materiality in planning and performing audits.

質問 #73

AGAの認定試験は現在とても人気がある試験ですね。この重要な認証資格をもうすでに手に入れましたか。例えば、もう既にGFMC認定試験を受験したのですか。もしあなたがまだ受験していないなら、はやく行動する必要がありますよ。こんなに大切な資格を取らなくてはいけないです。ここで言いたいのは、どのようにすれば効率的にGFMC認定試験の準備をして一回で試験に合格できるのかということです。

GFMC資格講座: <https://www.certshiken.com/GFMC-shiken.html>

2026年CertShikenの最新GFMC PDFダンプおよびGFMC試験エンジンの無料共有: <https://drive.google.com/open?id=1e38wRUwpHQMPtloZuxiqGyvNEQZOKzxF>