GAFRB인증덤프샘플문제덤프공부

SAP C-C4H450-04 SAP Certified Integration Associate - SAP Cloud for Customer 4

이트에서 C-C4H450-04 를 열고 검색하여 무료 다운로드C-C4H450-04시험패스 가능한 공부

- C-C4H450-04유효한 공부 C-C4H450-04시험패스 인증덤프 C-C4H450-04덤프 □ 오픈 웹 사이트 www.itdumpskr.com 검색 C-C4H450-04 무료 다운로드C-C4H450-04최신버전 시험덤프
- 100% 합격보장 가능한 C-C4H450-04인증덤프 샘플문제 최신버전 덤프 www.itdumpskr.com 웹사이트에서 { C-C4H450-04 }를 열고 검색하여 무료 다운로드C-C4H450-04최신 시험 예상문제모음
- C-C4H450-04퍼펙트 덤프공부문제 C-C4H450-04최신버전 시험대비자료 □ C-C4H450-04시험패스 가능한 공부 □ www.itdumpskr.com 을(를) 열고 C-C4H450-04 를 검색하여 시험 자료를 무료로 다운로드하십시오C-C4H450-04시험패스 인증덤프
- 높은 통과율 C-C4H450-04인증덤프 샘플문제 덤프샘플 다운 □ 검색만 하면 www.itdumpskr.com 에서{ C-C4H450-04 }무료 다운로드C-C4H450-04퍼펙트 덤프공부문제
- 높은 통과율 C-C4H450-04인증덤프 샘플문제 덤프샘플 다운 □ 무료 다운로드를 위해 지금 www.itdumpskr.com 에서" C-C4H450-04 "검색C-C4H450-04적중율 높은 시험덤프

Tags: C-C4H450-04인증덤프 샘플문제,C-C4H450-04시험문제모음,C-C4H450-04시험응시,C-C4H450-04시험기출문제,C-C4H450-04적중율 높은 인증덤프

C-C4H450-04인증덤프샘플문제 & C-C4H450-04시험문제모음

2026 ExamPassdump 최신 GAFRB PDF 버전 시험 문제집과 GAFRB 시험 문제 및 답변 무료 공유: https://drive.google.com/open?id=16Klxo9LKwSQv_Ltd8YLz_N0LhKLTS0z8

지금 같은 정보시대에, 많은 IT업체 등 사이트에AGA GAFRB인증관련 자료들이 제공되고 있습니다, 하지만 이런 사이트들도 정확하고 최신 시험자료 확보는 아주 어렵습니다. 그들의AGA GAFRB자료들은 아주 기본적인 것들뿐입니다. 전면적이지 못하여 응시자들의 관심을 쌓지 못합니다.

AGA GAFRB 시험요강:

주제	소개
주제 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.

주제 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.
주제 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.

최신버전 GAFRB인증덤프 샘플문제 완벽한 덤프

최신 Government Financial Manager GAFRB 무료샘플문제 (Q106-Q111):

질문 # 106
Congress plans to set up an activity within an agency that would:
* provide procurement services to other agencies;
* reimburse fees to the providing agency at a level that would cover the total estimated costs of the services.
The fees would be deposited in the providing agency's accounts and would remain available until expended, to carry out the purposes of the fund. This arrangement describes a

- A. revolving fund.
- B. general fund.
- C. trust fund.
- D. special fund.

정답： A

설명:
A revolving fund is a fund established to finance a continuing cycle of operations where the receipts (e.g., fees or reimbursements) are used to finance future operations. These funds are usually self-sustaining and are designed to recover full costs of providing goods or services.
The described situation - an agency providing procurement services to other agencies and using collected fees to continue operations - is a classic example of an intragovernmental revolving fund (also called a working capital fund).
Relevant References:
OMB Circular A-11, Section 20 - Fund Classifications
GAO Glossary of Terms - Revolving Fund
FASAB SFFAS No. 7 - Revenue and Other Financing Sources
A). revolving fund

질문 # 107
Who is responsible for making apportionments and allotments?

- A. apportionments are made by committees, OMB makes allotments
- B. apportionments are made by Congress, OMB makes allotments
- C. apportionments are made by agencies, Congress makes allotments
- D. apportionments are made by OMB, agencies make allotments

정답： D

설명：
In the federal budget execution process:
The Office of Management and Budget (OMB) makes apportionments. These divide appropriated funds into quarterly or program-specific portions to prevent premature spending.
Agencies then make allotments, which further subdivide apportioned funds internally by responsibility centers or programs.
Relevant References:
OMB Circular A-11 - Section 120: Apportionments
Treasury Financial Manual - Fund Control
GAO Red Book - Budget Execution Terminology
B). apportionments are made by OMB, agencies make allotments

질문 # 108
Accounts that are closed at year-end include

- A. tax revenues.
- B. taxes receivable.
- C. supplies inventory.
- D. unassigned fund balance.

정답： A

설명：
Temporary accounts (revenues, expenditures, and transfers) are closed at the end of the fiscal year to prepare the books for the next fiscal period. Tax revenues are a temporary account and are closed at year-end by transferring balances to fund balance accounts.
In contrast:
Taxes receivable (A) is a balance sheet (permanent) account.
Supplies inventory (C) is an asset.
Unassigned fund balance (D) is an equity account.
Relevant References:
GASB Codification Section 2200 - Fund Accounting and Closing Procedures GFOA Accounting and Financial Reporting Manual GAAP Fundamentals B). tax revenues

질문 # 109
Depreciation is measured on the statewide financial statements using the

- A. modified accrual basis.
- B. accrual basis.
- C. tax basis.
- D. cash basis.

정답： B

설명：
In the statewide financial statements, which represent the government-wide financial reporting model, depreciation is reported using the full accrual basis of accounting. This means long-term assets and liabilities are recognized, and depreciation is recorded systematically over the useful lives of capital assets.
The modified accrual basis (used in governmental funds) does not report depreciation because capital assets are not reported in those funds.
Relevant References:
GASB Statement No. 34 - Depreciation Reporting
GASB Concept Statement No. 1 - Measurement Focus and Basis of Accounting GFOA - Capital Asset and Depreciation Policies
D). accrual basis

질문 # 110
According to GASB, when should landfill closure and post-closure costs be recognized?

- A. every five years until the landfill is closed
- B. when payments for costs are made
- C. when the landfill is closed
- D. each year the landfill is operating

정답： D

설명：
Comprehensive Detailed Explanation:
According to GASB Statement No. 18 (Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs), governments must recognize a portion of closure and post-closure costs each year as the landfill's capacity is used.
This is done using the "units-of-consumption" method, meaning costs are accrued in proportion to how much of the landfill's total capacity has been filled. The total estimated cost is spread over the useful life of the landfill.
Relevant References:
GASB Statement No. 18 - Landfill Closure and Postclosure Costs
GASB Codification Section L10.103
GFOA Environmental Liabilities Guidance
D). each year the landfill is operating

질문 # 111
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참고: ExamPassdump에서 Google Drive로 공유하는 무료 2026 AGA GAFRB 시험 문제집이 있습니다: https://drive.google.com/open?id=16KIxo9LKwSQv_Ltd8YLz_N0LhKLTS0z8