

GAFRB덤프 AGA자격증

덤프트럭 자격증,
성공의 첫걸음!

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AGA GAFRB 시험요강:

주제	소개
주제 1	<ul style="list-style-type: none">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.
주제 2	<ul style="list-style-type: none">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 3	<ul style="list-style-type: none">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.

>> GAFRB시험준비자료 <<

퍼펙트한 GAFRB시험준비자료 덤프데모

비스를 제공해드려 아무런 걱정없이 GAFRB시험에 도전하도록 힘이 되어드립니다. Pass4Test덤프를 사용하여 시험에서 통과하신 분이 전해주신 희소식이 Pass4Test 덤프품질을 증명해드립니다.

최신 Government Financial Manager GAFRB 무료샘플문제 (Q101-Q106):

질문 # 101

What is the entry when rent of \$500 is paid?

- A. debit cash \$500, credit payables \$500
- B. debit cash \$500, credit expense \$500
- C. debit expense \$500, credit cash \$500
- D. debit expense \$500, credit payables \$500

정답: C

설명:

When a payment is made for rent, an expense is incurred and cash is reduced. The correct journal entry is:

Debit Rent Expense \$500 # to recognize the cost

Credit Cash \$500 # to reflect the cash outflow

D). debit expense \$500, credit cash \$500

Relevant References:

FASAB SFFAS No. 4 - Managerial Cost Accounting Concepts and Standards

Basic governmental and commercial accounting journal entry conventions

질문 # 102

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. a message from the head of the agency.
- D. the MD&A.

정답: B

설명:

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

질문 # 103

A special-purpose government is considered a primary government when it has any of the following characteristics EXCEPT that it

- A. relies on revenue projections from another government entity.
- B. has the ability to levy taxes.
- C. provides an ongoing financial benefit to another government entity.
- D. has a board determined via general election.

정답: A

설명:

A special-purpose government (e.g., a school district, utility authority) is considered a primary government when it meets at least one of the following conditions:

Has a separately elected governing body

Is legally separate

Is fiscally independent of other governments

The reliance on revenue projections from another entity does not preclude a government from being a primary government. What matters is legal and fiscal independence.

Relevant References:

GASB Statement No. 14 - The Financial Reporting Entity

GASB Statement No. 39 and No. 61 (Amendments to Statement 14)

GASB Codification Section 2100 - Defining the Financial Reporting Entity A). relies on revenue projections from another government entity

질문 # 104

Who is responsible for making apportionments and allotments?

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

정답: A

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 # 105

The Office of Personnel Management provides employee pension benefits for an agency's employees and bills the agency for a portion of the costs. The portion of costs not billed to the agency is an

- A. imputed cost to be recognized by the Office of Personnel Management.
- B. inferred cost to be recognized by the Office of Personnel Management.
- C. inferred cost to be recognized by the agency.
- D. imputed cost to be recognized by the agency.

정답: D

설명:

When a federal agency participates in a pension plan administered by another government entity (such as the Office of Personnel Management, OPM), and OPM bills the agency for a portion of the cost while covering the remainder itself, the portion not billed is considered an "imputed cost" to the agency. This imputed cost represents the agency's share of employee pension benefits that are financed on its behalf by another entity.

Accounting guidance requires that the employing agency recognize both the amount billed and the amount covered by OPM as a pension expense, recording the imputed cost as an expense and as an imputed financing source in its own financial statements. This treatment ensures full recognition of the economic cost of employing personnel, even if part of that cost is not directly paid by the agency.

Key references and standards:

* Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government": "Employing entities should recognize the cost of pensions and other postemployment benefits during their employees' active years of service. The cost recognized includes the amount contributed by the employing entity and the portion contributed by other entities on the entity's behalf, which is called an imputed cost."

* FASAB SFFAS No. 4, "Managerial Cost Accounting Standards and Concepts":

"Costs that are incurred by one entity but paid by another entity, and that benefit the reporting entity, should be recognized by the reporting entity as imputed costs and imputed financing."

* OMB Circular A-136, Section II.2.7.3:

"Imputed costs are to be recognized for the costs of goods and services received from other federal entities at no or reduced cost,

such as pension and postretirement health benefits..." Therefore, answer choice C is correct: the agency recognizes the imputed cost. Disclaimer: This custom GPT is continuously improving, but it may not always provide accurate information and can make mistakes. Validate important information for relevancy, completeness and accuracy with your subject matter experts (SMEs).

질문 #106

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