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Question: 5	Answer: B
A discretionary grant is characterized by a:	
A. transfer of funds based upon a formula.	
B. transfer of funds for broadly-defined purposes.	
C. transfer of funds for specific purposes.	
D. voluntary contribution that confers no rights nor benefits to the giver.	
Question: 6	Answer: C
A formal estimate of the resources a government or government unit plans to expend in a given period is a:	
A. PAR.	
B. CAFR.	
C. budget.	
D. cost benefit analysis.	
Question: 7	Answer: C
Managerial accounting helps officials measure the cost-effectiveness of operations by:	
A. forecasting future revenue needs.	
B. controlling expenses under budgetary law.	
C. combining financial and non-financial data.	
D. demonstrating compliance with applicable laws and regulations.	
Question: 8	Answer: A
Debt refunding proceeds would be reported as:	
A. a revenue.	
B. a liability.	
C. an other financial use on the operating statement.	
D. an other financing source on the operating statement.	

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AGA Certified Government Financial Manager (CGFM) Sample Questions (Q81-Q86):

NEW QUESTION # 81

If a state treasurer wants to evaluate a variety of alternative long-term investments, which financial analysis should be used?

- A. ratio analysis
- **B. net present value analysis**
- C. regression analysis
- D. horizontal analysis

Answer: B

Explanation:

What Is Net Present Value (NPV)?

* NPV analysis evaluates the profitability of long-term investments by calculating the present value of expected cash inflows and outflows over time, discounted at a specified rate (e.g., the opportunity cost of capital).

* It helps decision-makers compare investment options by quantifying their value in today's dollars.

Why NPV Is Appropriate for Long-Term Investments:

* It considers the time value of money (a dollar today is worth more than a dollar in the future).

* NPV helps the treasurer evaluate and prioritize investments based on their overall profitability and financial impact over the long term.

Why Other Options Are Incorrect:

* B. Regression Analysis: This statistical method analyzes relationships between variables but is not commonly used for evaluating long-term investments.

* C. Horizontal Analysis: Focuses on financial data changes over time (e.g., year-to-year comparisons), not investment decisions.

* D. Ratio Analysis: Measures financial performance but does not evaluate the profitability of long-term investment alternatives.

References and Documents:

* GAO Guide on Investment Decision-Making: Recommends using NPV for evaluating long-term projects and investments.

* OMB Circular A-94: Provides guidelines for using NPV in benefit-cost analysis of federal investments.

NEW QUESTION # 82

Lenders charge four types of interest depending on the nature of the loan. Which one of the following is NOT out of those interests?

- A. A discounted note
- **B. Annual percentage rates**
- C. A non-discounted note
- D. An installment loan

Answer: B

NEW QUESTION # 83

The financial adviser:

- **A. Only A&B**
- B. prepares the overall financing plan
- C. helps to obtain a rating and market the bonds when the financial adviser also acts as the underwriter
- D. Secure and assess the property owners

Answer: A

NEW QUESTION # 84

In the context of audit risk, which type of risk is primarily influenced by the effectiveness of an organization's internal controls?

- A. inherent risk
- **B. control risk**
- C. detection risk
- D. audit risk

Answer: B

Explanation:

What Is Control Risk?

* Control risk refers to the risk that an organization's internal controls will fail to prevent or detect material misstatements in a timely manner.

* The effectiveness of internal controls directly influences control risk. If controls are weak or poorly designed, the risk increases.

Why Is Option B Correct?

* The primary focus of control risk is the adequacy and effectiveness of an entity's internal controls.

Effective controls reduce the likelihood of material misstatements, while deficiencies increase control risk.

Why Other Options Are Incorrect:

* A. Inherent Risk: This is the risk of material misstatements due to the nature of the business or transactions, independent of controls.

* C. Detection Risk: This refers to the risk that auditors will fail to detect material misstatements. It is influenced by the nature and extent of audit procedures, not internal controls.

* D. Audit Risk: This is the overall risk that an auditor will issue an incorrect opinion. It combines inherent, control, and detection risks.

References and Documents:

* AICPA Standards on Audit Risk (AU-C 315): Explains control risk and its relationship to the effectiveness of internal controls.

* GAO Yellow Book: Emphasizes assessing control risk when evaluating internal controls in audits.

NEW QUESTION # 85

extends the limits of general liability, automotive liability. And employers' liability, usually in \$1 million blocks.

- A. Professional Liability
- B. Police Professional Liability
- **C. Excessive Liability**
- D. Public Officials and Employment Practices Liability

Answer: C

NEW QUESTION # 86

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