GAFRB認定資格、GAFRB最新試験情報

ちなみに、Xhs1991 GAFRB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=1sjeSUa92dwNUzqhKK8vY8-rP4UOY-N8G

現在IT技術会社に通勤しているあなたは、AGAのGAFRB試験認定を取得しましたか？GAFRB試験認定は給料の増加とジョブのプロモーションに役立ちます。短時間でGAFRB試験に一発合格したいなら、我々社のAGAのGAFRB資料を参考しましょう。また、GAFRB問題集に疑問があると、メールで問い合わせてください。

AGA GAFRB 認定試験の出題範囲：

トピック	出題範囲
トピック 1	• 連邦財務会計と報告：このセクションでは、政府財務アナリストのスキルを評価し、連邦会計におけるFASAB、OMB、財務省、GAOの役割について考察します。連邦予算に関する用語と連邦予算方程式の理解も問われます。予算会計と自己勘定会計を区別し、様々な連邦基金の種類の構造と利用方法を概説します。また、歳出や債務といった主要な予算取引、そして給与計算や減価償却といった自己勘定取引の記録方法についても解説します。
トピック 2	• 州および地方自治体の財務会計と報告：この試験セクションでは、公共部門の会計士のスキルを測定し、GASB基準を適用して報告主体と構成単位を定義することに重点を置いています。様々な種類の基金の構造と目的、そしてそれぞれの会計基準について考察します。受験者は、年次包括財務報告書の形式と内容、そして公共の透明性を高めるための一般的な報告書の目的を理解している必要があります。
トピック 3	• 政府財務会計、報告、予算編成：一般知識：このセクションでは、政府財務アナリストのスキルを評価し、利益よりもサービス重視、予算の重要性など、民間部門の実務とは異なる政府会計の独自の側面を網羅します。特に、公共部門における財務報告の目的、GASB、FASB、FASAB、IPSASBといった基準設定機関の役割、そして会計基準設定の適正手続きに重点を置いています。また、期間間の公平性、予算遵守、持続可能性、そして質の高い財務情報の特徴に関する知識も問われます。

>> GAFRB認定資格 <<

GAFRB試験の準備方法｜実際的なGAFRB認定資格試験｜効率的なExamination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)最新試験情報

多くの人はGAFRB試験は難しいと思っています。しかし、GAFRB試験参考書を持たれば、自分の努力に加えて、きっとGAFRB試験に合格できます。GAFRB試験参考書について、もっと詳しいことを知りたい場合、AGA会社のウエブサイトを訪問して頂きます。

AGA Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) 認定 GAFRB 試験問題 (Q74-Q79):

質問 # 74
An example of a federal principal financial statement is the

- A. Statement of Cash Flows.
- B. Statement of Operations.
- C. Statement of Budgetary Resources.
- D. Statement of Net Income.

正解：C

解説：
Federal principal financial statements are required under OMB Circular A-136 and FASAB standards. They include:
Statement of Budgetary Resources (SBR)
Balance Sheet
Statement of Net Cost
Statement of Changes in Net Position
Statement of Custodial Activity (if applicable)
There is no "Statement of Cash Flows" or "Statement of Net Income" in federal accounting - those are private-sector financial statements.
Relevant References:
OMB Circular A-136
FASAB SFFAS No. 53 - Principal Financial Statements
Treasury Financial Manual (TFM) Volume I
B). Statement of Budgetary Resources

質問 # 75
OMB Circular A-136 requires that all of the following be included in an AFR EXCEPT

- A. a message from the head of the agency.
- B. the financial section.
- C. the performance section.
- D. the MD&A.

正解：C

解説：
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

質問 # 76
In state and local financial audits, material weaknesses must be reported to the

- A. taxpayers.
- B. legislature.
- C. governing body.
- D. local media.

正解： C

解説：
What Are Material Weaknesses?
* Amaterial weaknessin internal control is a deficiency or combination of deficiencies that creates a reasonable possibility of a material misstatement in the financial statements that would not be prevented or detected in a timely manner.
* In the context of state and local financial audits, material weaknesses must be reported to those charged with governance, as they are responsible for oversight and corrective actions.
Why Is the Governing Body the Correct Answer?
* Thegoverning body(e.g., city council, county board, or state commission) is directly responsible for overseeing the entity's financial operations and ensuring accountability. Reporting material weaknesses to them ensures that corrective actions can be implemented to strengthen internal controls.
* Auditors communicate such findings through anaudit reportor amanagement letteraddressed to the governing body.
Why Other Options Are Incorrect:
* A. Legislature:The legislature may have oversight of state budgets and appropriations but is not the direct governing body for financial audits.
* C. Taxpayers:While transparency is important, material weaknesses are not directly reported to taxpayers. They may be disclosed in public audit reports, but taxpayers are not the primary audience.
* D. Local media:Material weaknesses are not formally reported to the media; their disclosure depends on the entity's public reporting processes.
References and Documents:
* GAO Yellow Book (GAGAS):Requires auditors to report material weaknesses to those charged with governance.
* GASB (Governmental Accounting Standards Board):Emphasizes the importance of communicating significant audit findings to governing bodies.
* AICPA Audit Standards (AU-C 265):Requires auditors to communicate material weaknesses to management and those charged with governance.

質問 # 77
A federal AFR includes all of the following EXCEPT

- A. a standard general ledger trial balance.
- B. the RSI.
- C. the MD&A.
- D. an audit opinion.

正解： A

解説：
An Agency Financial Report (AFR), required by OMB Circular A-136, must include the following core components:
#Management's Discussion and Analysis (MD&A)
#Financial Section (includes basic financial statements and accompanying notes)
#Required Supplementary Information (RSI)
#Auditor's Opinion (if audited)
However, the Standard General Ledger (SGL) trial balance is not included in the AFR itself. While agencies must use the SGL for financial reporting consistency and submit trial balances to Treasury (e.g., via GTAS), the trial balance is not published in the AFR.
Relevant References:
OMB Circular A-136

Treasury Financial Manual (TFM)
FASAB SFFAS No. 53 - Financial Reporting
C). a standard general ledger trial balance

質問 # 78
A city pays a bond payable as well as interest. The journal entry to record this in the debt service fund would be to credit cash and debit

- A. principal expense and interest expense.
- B. bonds payable and expenditures - interest.
- C. expenditures - principal and expenditures - interest.
- D. bonds payable and interest expense.

正解：C

解説：
In the governmental fund (such as the debt service fund), modified accrual accounting is used. Under this basis:
Payment of principal and interest is recorded as expenditures, not reductions of liabilities or interest expense.
No long-term liabilities (e.g., bonds payable) are recorded in governmental funds.
So, the correct journal entry is:
Debit: Expenditures - Principal
Debit: Expenditures - Interest
Credit: Cash
Relevant References:
GASB Codification Section 1300 - Fund Accounting and Modified Accrual Basis GASB Statement No. 34 - Fund-Level Reporting GFOA Accounting and Reporting for Debt Service Funds A). expenditures - principal and expenditures - interest

質問 # 79
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