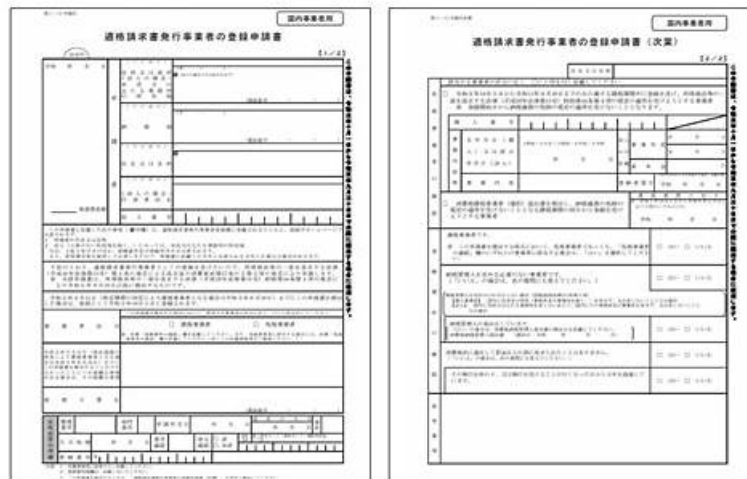


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>> GAFRB更新 <<

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### AGA GAFRB 考試大綱：

主題	簡介
主題 1	<ul style="list-style-type: none"> <li>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.</li> </ul>
主題 2	<ul style="list-style-type: none"> <li>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.</li> </ul>

主題 3	<ul style="list-style-type: none"> <li>• <b>Governmental Financial Accounting, Reporting and Budgeting: General Knowledge:</b> 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.</li> </ul>
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## 最新的 Government Financial Manager GAFRB 免費考試真題 (Q91-Q96):

### 問題 #91

An example of a federal principal financial statement is the

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

答案: B

解題說明:

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

### 問題 #92

If an internal service fund needs to develop an hourly billing rate, the calculation should include

- A. the replacement cost of equipment purchased during the year.
- **B. all materials consumed during the year.**
- C. the acquisition cost of equipment purchased during the year.
- D. all materials purchased during the year, even if the materials were not consumed.

答案: B

解題說明:

An internal service fund is used to account for goods or services provided by one department or agency to other departments or agencies of the governmental unit, typically on a cost-reimbursement basis.

To establish accurate billing rates (e.g., hourly rates), the fund must use actual costs of providing services.

This includes materials consumed, labor, depreciation, and overhead. Materials purchased but not used should not be included in the rate calculation for the current period.

Relevant Standards and References:

FASAB SFFAS No. 4, Managerial Cost Accounting

GASB Codification Section 1800, Internal Service Funds

GFOA Best Practices - Internal Service Fund Rate Setting

Therefore, Option A is correct.

### 問題 #93

An agency offers service for a fee; bad debts have historically averaged 5% of each year's fee revenue. During the past fiscal year, \$1.1 million in fee revenue was recorded and \$1 million in fees was collected. What is the bad debt expense recorded for the past fiscal year?

- A. \$ 50,000
- B. \$ 5,000
- C. \$ 55,000
- D. \$100,000

答案: C

解題說明:

The agency uses accrual accounting, meaning bad debt expense should be recognized based on the revenue earned, not the cash collected. The historical bad debt rate is 5%.

Fee revenue recorded = \$1.1 million

Bad debt expense =  $5\% \times \$1,100,000 = \$55,000$

This matches the standard accounting treatment under FASAB SFFAS No. 1, where the expense is estimated and recognized in the same period as the related revenue.

Relevant References:

FASAB SFFAS No. 1 - Accounting for Selected Assets and Liabilities

GAAP treatment for allowance for doubtful accounts

Treasury Financial Manual - Accounts Receivable Accounting

C). \$55,000

### 問題 #94

An independent school district completed construction on a new high school during the current fiscal year.

The amount paid to the construction manager was \$900,000 and the amount paid to the architect was

\$100,000. The entity depreciates buildings over 50 years, using the straight line, half-year depreciation method. What is the amount reported on the Statement of Activities in the current fiscal year?

- A. \$9,000
- B. \$20,000
- C. \$10,000
- D. \$1,000,000

答案: B

解題說明:

The \$900,000 paid to the construction manager and \$100,000 paid to the architect are capitalized as part of the building's total cost, totaling \$1,000,000.

Using straight-line depreciation over 50 years with the half-year convention:

Annual depreciation =  $\$1,000,000 \div 50 = \$20,000$

Since the half-year convention is used in the year the asset is placed in service, only 50% of the full-year depreciation is recorded.

Depreciation for the current year =  $\$20,000 \times 0.5 = \$10,000$

However, note: since both amounts (\$900,000 + \$100,000) were paid during construction and the school was completed and placed into service this year, the full capitalized amount applies.

GASB and GAAP allow the half-year rule unless the asset was placed into service at the beginning of the year. In this case, since placed during the year, the half-year rule applies.

Correct depreciation for the first year = \$10,000

So, the correct answer is:

B). \$10,000

Correction Note: While option C (\$20,000) may seem valid for full-year depreciation, the use of the "half-year depreciation method" dictates that only half of the full-year amount is expensed in the first year.

Relevant References:

GASB Statement No. 34 - Capital Assets and Depreciation

GFOA Best Practices on Capital Asset Accounting and Reporting

### 問題 #95

答案： C

- 解題說明：

In this case, a water utility charging users is best accounted for using an enterprise fund.

## GASB Codification Section 1300 - Fund Types

## GFOA Best Practices - Utility and Enterprise Fund Accounting

### 問題 #96

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