

AGA GFMC시험문제, GFMC최신업데이트버전덤프공부자료



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>> AGA GFMC시험문제 <<

GFMC최신 업데이트버전 덤프공부자료 - GFMC퍼펙트 최신 덤프문제

ITDumpsKR의 경험이 풍부한 전문가들이AGA GFMC인증시험관련자료들을 계획적으로 페펙트하게 만들었습니다.AGA GFMC인증시험응시에는 딱 좋은 자료들입니다. ITDumpsKR는 최고의 덤프만 제공합니다. 응시 전AGA GFMC인증시험덤프로 최고의 시험대비준비를 하시기 바랍니다.

AGA GFMC 시험요강:

주제	소개

주제 1	<ul style="list-style-type: none"> • Auditing: This section of the exam measures the auditing knowledge of financial controllers and government auditors. It focuses on audit standards, types of audits, the audit process, and the responsibilities of both auditors and auditees. Key topics include audit preparation, follow-up, independence, materiality, and the scope of the Single Audit Act. Candidates are also expected to be familiar with fieldwork, reporting, and confidentiality concerns relevant to public sector audits.
주제 2	<ul style="list-style-type: none"> • Financial Management Functions: This section of the exam measures the competencies of public sector finance officers and treasury analysts in managing financial operations in government environments. It covers essential areas such as cash flow practices, investment strategy, debt recovery, and procurement processes. Candidates are expected to understand property and inventory systems, evaluate IT-based financial systems, and apply emerging technologies. Shared services and project management principles are also included as foundational knowledge areas.
주제 3	<ul style="list-style-type: none"> • Internal Control: This section of the exam measures the capabilities of compliance officers and internal auditors in implementing and evaluating internal control systems. It includes knowledge of COSO frameworks, OMB standards, and audit procedures aimed at fraud prevention and legal compliance. Candidates must understand roles and responsibilities related to internal control, risk assessment, reporting mechanisms, and enterprise risk management frameworks.
주제 4	<ul style="list-style-type: none"> • Performance Measurement • Metrics • Service Efforts and Accomplishments: This section of the exam measures the ability of program managers and strategic planners to align performance indicators with organizational outcomes. It covers the integration of financial and non-financial metrics with strategic goals, the importance of transparency and accountability, and how performance data informs budgetary decisions. Candidates must understand stakeholder engagement, baseline setting, legal compliance, and benchmark creation.
주제 5	<ul style="list-style-type: none"> • Financial and Managerial Analysis Techniques: This section of the exam measures the skills of budget analysts and financial managers in using quantitative tools and data to assess financial decisions. It includes techniques like trend and ratio analysis, forecasting, regression, and data analytics. It also tests understanding of data sources, reliability, and how forensic auditing can be used for deeper insight into financial activities.

최신 Government Financial Manager GFMC 무료샘플문제 (Q64-Q69):

질문 # 64

Government entity SEA reporting provides users of general purpose financial reports with an

- A. assessment of the accountability of the public administrators.
- B. evaluation of the efficiency and effectiveness of governmental programs.
- C. evaluation of the effects of changes in public policy.
- D. assessment of financial condition and results of operations.

정답: B

설명:

* Service Efforts and Accomplishments (SEA) Reporting:

* SEA reporting is designed to provide non-financial performance information about the efficiency and effectiveness of government programs.

* It evaluates how well resources are being used to achieve desired outcomes, helping stakeholders assess program performance and accountability.

* Explanation of Answer Choices:

* A. Evaluation of the effects of changes in public policy: Incorrect. SEA reporting does not focus on policy changes but on program performance.

* B. Assessment of financial condition and results of operations: Incorrect. This is the role of financial statements, not SEA reports.

* C. Assessment of the accountability of the public administrators: Incorrect. While SEA reports indirectly support accountability, their main purpose is to assess program efficiency and effectiveness.

* D. Evaluation of the efficiency and effectiveness of governmental programs: Correct. This is the primary focus of SEA reporting.

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질문 # 65

Under government auditing standards, auditors performing financial statement audits must

- A. identify violations of laws which could be punishable by monetary penalties.
- **B. design tests to assess compliance with laws, regulations, contracts and grant agreements.**
- C. design tests to detect fraud, waste and abuse.
- D. identify expenditures that exceed the related obligations.

정답: B

설명:

* Government Auditing Standards (GAS):

* GAS, often referred to as the Yellow Book, outlines the responsibilities of auditors conducting financial statement audits for government entities.

* One core requirement is that auditors must consider compliance with applicable laws, regulations, contracts, and grant agreements that could materially affect financial statements.

* Explanation of Answer Choices:

* A. Design tests to assess compliance with laws, regulations, contracts, and grant agreements Correct. This is a required component under GAS to ensure financial statements are materially accurate and comply with legal and regulatory frameworks.

* B. Identify violations of laws which could be punishable by monetary penalties: Incorrect.

Auditors are not required to investigate or pursue penalties but to focus on material misstatements or risks.

* C. Identify expenditures that exceed the related obligations: Incorrect. While this could indicate an issue, auditors are not required to specifically test for this unless it relates to material misstatements or compliance issues.

* D. Design tests to detect fraud, waste, and abuse: Incorrect. Auditors are not specifically required to detect fraud, waste, and abuse, though they should be alert to indicators.

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Government Accountability Office (GAO), Government Auditing Standards (Yellow Book).

Uniform Guidance (2 CFR Part 200), Audit Requirements for Federal Programs.

질문 # 66

Under the control environment component of internal control, management should

- A. establish and operate activities to monitor the internal control system.
- **B. demonstrate a commitment to integrity and ethical values.**
- C. implement control activities through policies.
- D. communicate quality information to achieve the entity's objectives.

정답: B

설명:

* Control Environment Component:

* The control environment is the foundation of an internal control system, setting the tone at the top.

* Demonstrating integrity and ethical values is the first principle of the control environment, as outlined in the COSO Internal Control Framework.

* Explanation of Answer Choices:

* A. Demonstrate a commitment to integrity and ethical values: Correct. This is a foundational principle of the control environment.

* B. Implement control activities through policies: This relates to the "Control Activities" component, not the control environment.

* C. Communicate quality information to achieve the entity's objectives: This relates to the "Information and Communication" component.

* D. Establish and operate activities to monitor the internal control system: This relates to the "Monitoring Activities" component.

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COSO, Internal Control - Integrated Framework.

GAO, Standards for Internal Control in the Federal Government (Green Book).

질문 # 67

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. horizontal analysis
- D. regression analysis

정답: B

설명:

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.

질문 # 68

What is the most fundamental cash control?

- A. analysis of cash reports
- B. use of automated systems
- C. segregation of duties
- **D. frequent reconciliation of bank accounts**

정답: D

설명:

* Cash Control Fundamentals:

* The primary goal of cash controls is to safeguard assets and prevent fraud, errors, or misappropriation.

* Frequent bank reconciliations ensure that recorded cash balances match actual bank balances, detecting discrepancies quickly.

* Explanation of Answer Choices:

* A. Segregation of duties: While critical for cash management, it is not the most fundamental cash control.

* B. Use of automated systems: Helpful for efficiency but not a fundamental control.

* C. Analysis of cash reports: Important, but reconciling bank accounts is more critical for detecting errors or fraud.

* D. Frequent reconciliation of bank accounts: Correct. This is the most fundamental and widely recognized control for safeguarding cash.

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Association of Government Accountants (AGA), Cash Management Best Practices.

Government Finance Officers Association (GFOA), Bank Reconciliation Best Practices.

질문 # 69

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ITDumpsKR AGA GFMC 덤프는 AGA GFMC 실제 시험 변화의 기반에서 스케줄에 따라 업데이트 합니다. 만일 테스트에 어떤 변화가 생긴다면 될수록 2일간의 근무일 안에 AGA GFMC 덤프를 업데이트 하여 고객들이 테스트에 성공적으로 합격 할 수 있도록 업데이트 된 버전을 구매 후 서비스로 제공해드립니다. 업데이트할 수 없는 상황이라면 다른 적응을 좋은 덤프로 바꿔드리거나 덤프비용을 환불해드립니다.

GFMC최신 업데이트버전 덤프공부자료 : <https://www.itdumpskr.com/GFMC-exam.html>

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참고: ITDumpsKR에서 Google Drive로 공유하는 무료 2025 AGA GFMC 시험 문제집이 있습니다:
https://drive.google.com/open?id=1bScsM2Ut_3Ym_6rmPAauHdA4iIH0HfhfK