

GFMC證照指南 - GFMC熱門題庫



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據調查，現在IT行業認證考試中大家最想參加的是AGA的GFMC考試。確實，這是一個非常重要的考試，這個考試已經被公開認證了。此外，這個考試資格可以證明你擁有了高技能。然而，和考試的重要性一樣，這個考試也是非常難的。要想通過考試是很困難的，但是請不要擔心。因為Testpdf可以幫助你通過困難的GFMC認證考試。

AGA GFMC 考試大綱：

主題	簡介
主題 1	<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.
主題 2	<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.
主題 3	<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.

主題 4	<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.
主題 5	<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.

>> GFMC證照指南 <<

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最新的 Government Financial Manager GFMC 免費考試真題 (Q73-Q78):

問題 #73

A city decides to invest in a new piece of equipment and wants to know how long it will take to recover the amount invested by using the payback analysis technique. The city uses the following assumptions in its analysis:

- * The cost of the equipment is \$500,000.
- * The equipment will generate \$200,000 in revenue per year.
- * The variable costs of operating the equipment will be \$100,000 per year.
- * The depreciation on the equipment will be \$20,000 per year.

How long will it take the city to recover the amount invested in the new equipment?

- A. 6 years and 3 months
- B. 2 years and 9 months
- C. 2 years and 6 months
- D. Syears

答案：D

問題 #74

The scope of a single audit engagement includes all of the following EXCEPT

- A. compliance with terms of the award.
- B. financial statements.
- C. internal controls.
- D. performance results.

答案：D

解題說明：

* Scope of Single Audit: The scope includes:

- * Financial Statements: Ensuring accurate reporting of financial activities.
- * Internal Controls: Evaluating effectiveness in compliance with federal requirements.
- * Compliance: Ensuring compliance with the terms and conditions of the award.
- * Explanation of Answer Choices:
- * A. Financial statements: Included in the audit.

- * B. Internal controls: Included to ensure compliance.
 - * C. Performance results: Correct. Single audits do not assess program outcomes or effectiveness.
 - * D. Compliance with terms of the award: Included to ensure federal funds are used appropriately.
- :
- Uniform Guidance (2 CFR Part 200), Audit Requirements.
Government Accountability Office (GAO), Yellow Book: Standards for Audits of Federal Awards.

問題 #75

A performance measurement that is measured the same way over several periods is

- A. reliable.
- B. consistent.
- C. relevant.
- D. timely.

答案: D

解題說明:

What Is Consistency in Performance Measurement?

A consistent performance measure is one that is calculated and reported in the same way over several periods. Consistency allows for meaningful comparisons and trend analysis, making it easier to evaluate performance over time.

Why Consistency Is the Correct answer:

Performance metrics must remain consistent in methodology, definitions, and scope to ensure the results are comparable across time periods. Without consistency, the reliability and usefulness of the data are diminished.

Why Other Options Are Incorrect:

B). Timely: Timeliness refers to how quickly the information is reported, not whether it is measured consistently.

C). Relevant: Relevance ensures the measure is meaningful to the decision-making process, but it does not address consistency.

D). Reliable: Reliability refers to the accuracy and trustworthiness of the data, not its consistency over time.

References and Documents:

GAO Performance Measurement Guide: Stresses the importance of consistency in tracking and reporting metrics over time.

問題 #76

The first step in investment management is to

- A. ensure all employees understand their investment options.
- B. develop a consensus among managers of the investment objectives.
- C. develop an investment policy manual.
- D. establish criteria for divesting.

答案: B

解題說明:

Investment Management Basics:

The first step in investment management is establishing the objectives of the investment program. This requires consensus among key stakeholders, such as managers, on what the investment goals are (e.g., risk tolerance, return expectations, liquidity needs).

* Without clear objectives, subsequent steps like developing policies or selecting investments cannot be effectively carried out.

Why Consensus Is Important:

* Investment objectives must align with the organization's mission, risk tolerance, and financial goals.

* Consensus ensures that all managers are on the same page before developing specific strategies or policies.

Why Other Options Are Incorrect:

* A. Ensure employees understand their investment options: Employee understanding is not the first step; it comes later when the investment strategy is implemented.

* C. Develop an investment policy manual: This happens after the objectives have been established.

* D. Establish criteria for divesting: Divestment criteria are part of the investment policy and are determined later.

References and Documents:

* GAO Financial Management Guide: Highlights setting objectives as the first step in investment management.

* COSO Framework for Investment Risk Management: Stresses the importance of aligning objectives before policy development.

問題 #77

What is the most fundamental cash control?

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

答案： A

解題說明：

* 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.

問題 #78

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