

GFMC全真模擬試験、GFMC日本語版受験参考書



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AGA GFMC 認定試験の出題範囲：

トピック	出題範囲
トピック 1	<ul style="list-style-type: none">パフォーマンス測定 / 指標 / サービスへの取り組みと成果：このセクションでは、プログラママネージャーと戦略プランナーがパフォーマンス指標を組織の成果と整合させる能力を評価します。財務指標と非財務指標を戦略目標に統合すること、透明性と説明責任の重要性、そしてパフォーマンスデータが予算策定にどのように役立つかについて学びます。受験者は、ステークホルダーエンゲージメント、ベースライン設定、法令遵守、ベンチマーク作成について理解している必要があります。
トピック 2	<ul style="list-style-type: none">監査：このセクションでは、財務管理者および政府監査官の監査に関する知識を測定します。監査基準、監査の種類、監査プロセス、そして監査人および監査対象者の責任に焦点を当てます。主なトピックには、監査の準備、フォローアップ、独立性、重要性、そして単一監査法の適用範囲が含まれます。受験者は、公共部門の監査に関連する実地調査、報告、および機密保持に関する懸念事項についても精通していることが求められます。

トピック 3	<ul style="list-style-type: none"> 財務管理機能: この試験セクションでは、公共部門の財務担当者および財務アナリストが政府機関における財務業務を管理する能力を評価します。キャッシュフロー管理、投資戦略、債権回収、調達プロセスといった重要な分野を網羅しています。受験者は、資産・在庫システムを理解し、ITベースの財務システムを評価し、新興技術を応用することが求められます。シェアードサービスとプロジェクトマネジメントの原則も基礎知識として含まれています。
トピック 4	<ul style="list-style-type: none"> 内部統制: このセクションでは、コンプライアンス担当者と内部監査員が内部統制システムの導入と評価を行う能力を評価します。COSOフレームワーク、OMB基準、そして不正防止と法令遵守を目的とした監査手順に関する知識が含まれます。受験者は、内部統制、リスク評価、報告メカニズム、そして企業リスク管理フレームワークに関連する役割と責任を理解している必要があります。
トピック 5	<ul style="list-style-type: none"> 財務および経営分析技術: このセクションでは、予算アナリストと財務マネージャーが定量的なツールとデータを用いて財務上の意思決定を評価するスキルを評価します。傾向分析、比率分析、予測、回帰分析、データ分析といった手法が含まれます。また、データソース、信頼性、そしてフォレンジック監査を活用して財務活動へのより深い洞察を得る方法の理解度も問われます。

>> GFMC全真模擬試験 <<

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現在、どの領域にでも勉強して努力する必要があります。IT業界でも同じです。AGAに関する仕事をしている人たちはさまざまな認証試験に参加して自分の知識を補充し、よく働く必要があります。GFMC試験に合格するのはあなたの能力を証明して、質素を高めることができます。

AGA Examination 3: Governmental Financial Management and Control (GFMC) 認定 GFMC 試験問題 (Q11-Q16):

質問 # 11

Forensic accounting includes performance of all of the following tasks EXCEPT

- A. auditing accounting records to prove or disprove fraud.
- B. interviewing all related parties to fraud.
- C. preventing fraud.
- D. serving as an expert witness.

正解: C

解説:

What Is Forensic Accounting?

* Forensic accounting involves investigating financial records to detect fraud, gather evidence, and support legal proceedings. It focuses on identifying and responding to fraud rather than proactively preventing it.

Tasks Performed in Forensic Accounting:

- * Auditing accounting records (Option A): Forensic accountants review records to uncover irregularities or fraud.
- * Interviewing related parties (Option C): They conduct interviews to gather information and evidence.
- * Serving as an expert witness (Option D): Forensic accountants often testify in court to explain their findings.

Why Prevention Is Not Part of Forensic Accounting:

* Preventing fraud is typically the responsibility of internal controls, management, and auditors, not forensic accountants. Forensic accounting is reactive, addressing fraud that has already occurred.

References and Documents:

- * GAO Forensic Auditing Standards: Highlights the role of forensic accounting in investigating, not preventing, fraud.
- * AICPA Forensic and Valuation Services Practice Aid: Focuses on investigative and litigation support tasks performed by forensic accountants.

質問 # 12

A state transfers cash to a broker and the broker transfers securities to the state, promising to repay the cash plus interest in exchange for the return of the same securities. This transaction is an example of

- A. a reverse repurchase agreement.
- B. an arbitrage agreement.
- C. a mutual buy-sell agreement.
- **D. a repurchase agreement.**

正解: D

解説:

* Definition of a Repurchase Agreement (Repo): A repurchase agreement is a short-term financial transaction where one party sells securities to another with an agreement to repurchase them at a later date for a specified price, which includes interest. It functions as a secured loan.

* Transaction Description:

* The state transfers cash to a broker.

* The broker provides securities as collateral and agrees to repay the cash plus interest in exchange for the return of the same securities. This arrangement matches the definition of a repurchase agreement.

* Explanation of Answer Choices:

* A. Arbitrage agreement: Arbitrage involves exploiting price differences in markets, unrelated to this transaction.

* B. Repurchase agreement: Correct, as it fits the definition.

* C. Mutual buy-sell agreement: This involves agreements to buy and sell assets, unrelated to this financial transaction.

* D. Reverse repurchase agreement: Incorrect, as the state would be the borrower, not the lender, in a reverse repo.

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U.S. Department of the Treasury, Guide to Federal Investments.

Financial Accounting Standards Board (FASB), Accounting for Repurchase Agreements.

質問 # 13

Which of the following is an example of an internal control weakness?

- A. The accounting department has one clerk prepare vendor payments and another clerk reconcile bank accounts.
- B. The contract department staff awards contracts and maintains a database for vendor information.
- C. The budget department staff is responsible for preparing the budget and for reporting on budget cost variances.
- **D. Management policy allows project managers to oversee controls of companies in which they have a material interest.**

正解: D

解説:

* Definition of Internal Control Weakness: Internal control weaknesses occur when controls fail to prevent or detect errors, fraud, or conflicts of interest. Allowing project managers to oversee companies in which they have a material interest introduces a conflict of interest, undermining internal controls.

* Explanation of Answer Choices:

* A. The contract department staff awards contracts and maintains a database for vendor information: While not ideal, this does not automatically signal a critical control weakness.

* B. Management policy allows project managers to oversee controls of companies in which they have a material interest: Correct. This represents a serious conflict of interest and lack of independence.

* C. The budget department staff is responsible for preparing the budget and for reporting on budget cost variances: This may indicate concentration of duties but is less severe than a direct conflict of interest.

* D. The accounting department has one clerk prepare vendor payments and another clerk reconcile bank accounts: This demonstrates good segregation of duties, not a weakness.

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COSO, Internal Control - Integrated Framework.

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

質問 # 14

Performance measures that report the results of providing goods or services are known as

- A. output measures.
- B. outcome measures.
- C. workload measures.
- D. activity measures.

正解: A

解説:

* Definition of Output Measures:

* Output measures track the results of providing goods or services, such as the number of items produced or services delivered.

* These measures focus on quantity rather than quality or outcomes.

* Explanation of Answer Choices:

* A. Activity measures: Incorrect. Activity measures refer to inputs or processes, not results.

* B. Outcome measures: Incorrect. Outcome measures assess the impact or effectiveness of a program, not the quantity of goods/services provided.

* C. Output measures: Correct. Output measures focus on results (e.g., number of services delivered).

* D. Workload measures: Incorrect. Workload measures assess the volume of work performed but do not necessarily report on the results.

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GASB, Performance Measurement Concepts.

GAO, Performance Auditing Standards and Guidance.

質問 # 15

Management's ability to monitor for financial control weakness is most compromised if

- A. collusion is present.
- B. theft has occurred.
- C. financial data is inaccurate.
- D. performance data is inaccurate.

正解: A

解説:

* Collusion as a Threat to Monitoring:

* Collusion occurs when two or more individuals work together to circumvent internal controls.

* Even with strong controls in place, collusion can undermine monitoring because it allows individuals to bypass controls without detection.

* Explanation of Answer Choices:

* A. Theft has occurred: Incorrect. While theft is a problem, it is often detected if controls and monitoring are functioning properly.

* B. Financial data is inaccurate: Incorrect. Inaccurate financial data can compromise decision-making, but strong monitoring can help detect and correct errors.

* C. Performance data is inaccurate: Incorrect. While inaccurate performance data is problematic, it does not directly compromise the monitoring of financial control weaknesses.

* D. Collusion is present: Correct. Collusion is the most significant threat because it undermines the effectiveness of internal controls and makes monitoring ineffective.

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

Association of Certified Fraud Examiners (ACFE), Fraud Risk Management Framework.

質問 # 16

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GFMC日本語版受験参考書: <https://jp.fast2test.com/GFMC-premium-file.html>

