

GAFRB Simulationsfragen & GAFRB Schulungsangebot



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In dieser dynamischen Welt lohnt sich, etwas für berufliche Weiterentwicklung zu tun. Angesichts des Fachkräftemangels in vielen Branchen haben Sie mit einer AGA GAFRB (Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)) Zertifizierung mehr Kontrolle über Ihren eigenen Werdegang und damit bessere Aufstiegschancen.

AGA GAFRB Prüfungsplan:

Thema	Einzelheiten
Thema 1	• Governmental Financial Accounting, Reporting and Budgeting: General Knowledge: 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.
Thema 2	• 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.
Thema 3	• 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.

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Sie brauchen nicht so viel Geld und Zeit, nur ungefähr 30 Stunden spezielle Ausbildung, dann können Sie ganz einfach die AGA GAFRB Zertifizierungsprüfung nur einmalig bestehen. DeutschPrüfung bietet Ihnen die Prüfungsthemen, deren Ähnlichkeit mit den realen Prüfungsübungen sehr groß ist.

AGA Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB) GAFRB Prüfungsfragen mit Lösungen (Q59-Q64):

59. Frage

The federal budget baseline forecast reflects the estimated

- A. receipts, outlays, and deficit or surplus that would result from continuing current law or policies.
- B. receipts, outlays, and deficit or surplus under the President's Budget.
- C. effects of current law on recipients of federal benefits.
- D. effects of enacting Congressional appropriations bills on federal receipts and spending.

Antwort: A

Begründung:

The federal budget baseline is a projection of federal spending, revenues, deficits, and debt assuming no changes to current laws and policies. It serves as a neutral benchmark to compare the fiscal impact of proposed legislation or budget changes.

It is typically prepared by the Congressional Budget Office (CBO) and assumes continuation of current tax and spending laws without new legislation.

Relevant References:

Congressional Budget Act of 1974

Congressional Budget Office (CBO) - Baseline Concepts

OMB Circular A-11 - Section 80: Baseline Budget Estimates

C). receipts, outlays, and deficit or surplus that would result from continuing current law or policies

60. Frage

Which account is used to temporarily hold general, special or trust fund federal government collections or disbursements pending clearance to the applicable receipt or expenditure accounts?

- A. Suspense Account
- B. Deposit Fund Account
- C. Clearing Account
- D. Transfer Allocation Account

Antwort: C

Begründung:

Clearing accounts are used to temporarily record collections or disbursements of the federal government until they can be correctly classified into the appropriate account (e.g., receipt or expenditure accounts).

Suspense accounts are similar but typically used when the agency cannot immediately identify the appropriate account for a transaction. Clearing accounts have known destinations, but require short-term holding for classification purposes.

Relevant References:

Treasury Financial Manual (TFM) - Volume I, Part 2, Chapter 5100

USSGL (U.S. Standard General Ledger) - Account Definitions

GAO Red Book - Federal Appropriation Terms

D). Clearing Account

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61. Frage

Depreciation is measured on the statewide financial statements using the

- A. tax basis.
- B. accrual basis.
- C. modified accrual basis.
- D. cash basis.

Antwort: B

Begründung:

In the statewide financial statements, which represent the government-wide financial reporting model, depreciation is reported using

the full accrual basis of accounting. This means long-term assets and liabilities are recognized, and depreciation is recorded systematically over the useful lives of capital assets.

The modified accrual basis (used in governmental funds) does not report depreciation because capital assets are not reported in those funds.

Relevant References:

GASB Statement No. 34 - Depreciation Reporting

GASB Concept Statement No. 1 - Measurement Focus and Basis of Accounting GFOA - Capital Asset and Depreciation Policies D). accrual basis

62. Frage

What is the term used to describe categories that present obligations by the items or services purchased by the federal government?

- A. general ledger accounts
- B. programs
- C. object classes
- D. treasury fund accounts

Antwort: C

Begründung:

Comprehensive Detailed Explanation:

Object classes categorize federal government obligations by the type of goods or services purchased, such as personnel compensation, equipment, travel, etc. These are standardized in OMB Circular A-11, Section 83.

This classification supports budgeting, analysis, and reporting.

Relevant References:

OMB Circular A-11, Section 83 - Object Classification

USSGL (U.S. Standard General Ledger) Glossary

GAO Glossary of Budget Terms

B). object classes

63. Frage

Purchase orders are issued in the amount of \$427,000. The general ledger entry to record the encumbrance should be

- A. Debit Encumbrances \$427,000 Credit Expenditures \$427,000
- B. Debit Appropriations \$427,000 Credit Encumbrances \$427,000
- C. Debit Encumbrances \$427,000 Credit Budgetary Fund Balance \$427,000
- D. Debit Fund Balance \$427,000 Credit Encumbrances \$427,000

Antwort: C

Begründung:

When a government issues purchase orders, it records encumbrances to reflect commitments against appropriations. This helps track budgetary commitments and avoid overspending.

The entry is recorded in the budgetary accounts (not proprietary accounts) as follows:

Debit Encumbrances: Recognizes the commitment

Credit Budgetary Fund Balance (or Reserve for Encumbrances): Reflects that part of the fund balance is committed This is consistent with modified accrual accounting and standard governmental fund practice.

Relevant References:

GASB Codification Section 1300 - Budgetary Accounting

GFOA Best Practices - Encumbrance Accounting

GAO Principles of Appropriation Law - Encumbrance Controls

D). Debit Encumbrances \$427,000; Credit Budgetary Fund Balance \$427,000

64. Frage

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