

SUPPLY CHAIN MANAGEMENT OFFICER COURSE (SCMOC) FISCAL PART 1 PRACTICE TEST (SAMPLE)

STUDY GUIDE



SAMPLE STUDY GUIDE WITH LIMITED QUESTIONS

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Introduction

Preparing for a certification exam can feel overwhelming, but with the right tools, it becomes an opportunity to build confidence, sharpen your skills, and move one step closer to your goals. At Examzify, we believe that effective exam preparation isn't just about memorization, it's about understanding the material, identifying knowledge gaps, and building the test-taking strategies that lead to success.

This guide was designed to help you do exactly that.

Whether you're preparing for a licensing exam, professional certification, or entry-level qualification, this book offers structured practice to reinforce key concepts. You'll find a wide range of multiple-choice questions, each followed by clear explanations to help you understand not just the right answer, but why it's correct.

The content in this guide is based on real-world exam objectives and aligned with the types of questions and topics commonly found on official tests. It's ideal for learners who want to:

- Practice answering questions under realistic conditions,
- Improve accuracy and speed,
- Review explanations to strengthen weak areas, and
- Approach the exam with greater confidence.

We recommend using this book not as a stand-alone study tool, but alongside other resources like flashcards, textbooks, or hands-on training. For best results, we recommend working through each question, reflecting on the explanation provided, and revisiting the topics that challenge you most.

Remember: successful test preparation isn't about getting every question right the first time, it's about learning from your mistakes and improving over time. Stay focused, trust the process, and know that every page you turn brings you closer to success.

Let's begin.

How to Use This Guide

This guide is designed to help you study more effectively and approach your exam with confidence. Whether you're reviewing for the first time or doing a final refresh, here's how to get the most out of your Examzify study guide:

1. Start with a Diagnostic Review

Skim through the questions to get a sense of what you know and what you need to focus on. Your goal is to identify knowledge gaps early.

2. Study in Short, Focused Sessions

Break your study time into manageable blocks (e.g. 30 – 45 minutes). Review a handful of questions, reflect on the explanations.

3. Learn from the Explanations

After answering a question, always read the explanation, even if you got it right. It reinforces key points, corrects misunderstandings, and teaches subtle distinctions between similar answers.

4. Track Your Progress

Use bookmarks or notes (if reading digitally) to mark difficult questions. Revisit these regularly and track improvements over time.

5. Simulate the Real Exam

Once you're comfortable, try taking a full set of questions without pausing. Set a timer and simulate test-day conditions to build confidence and time management skills.

6. Repeat and Review

Don't just study once, repetition builds retention. Re-attempt questions after a few days and revisit explanations to reinforce learning. Pair this guide with other Examzify tools like flashcards, and digital practice tests to strengthen your preparation across formats.

There's no single right way to study, but consistent, thoughtful effort always wins. Use this guide flexibly, adapt the tips above to fit your pace and learning style. You've got this!

Questions

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- 1. Which statement about the Antideficiency Act is true?**
 - A. It governs procurement cycles.
 - B. It sets vendor selection rules.
 - C. It defines audit requirements.
 - D. It prohibits expenditures beyond available funds and ensures no unauthorized commitments.
- 2. Which mechanism transmits funding data into SABRS as part of the purchasing process?**
 - A. PR Builder
 - B. GCPC
 - C. Work Request
 - D. MIPR
- 3. What is the main feature of the Job Order Number (JON)/Cost JON?**
 - A. 41-digit code established locally which formulates appropriation and cost data to the lowest level possible
 - B. Tracks vendor payments
 - C. Stores employee records
 - D. Generates travel claims
- 4. Which statement best characterizes a non-severable contract?**
 - A. Services, by nature, that can't be separated for performance
 - B. One complete project, one final result
 - C. Must be funded in its entirety
 - D. Chargeable to the FY in which it is made
- 5. Which organization provides templates of submission documents for budget calls?**
 - A. MSC G-8
 - B. Comptroller
 - C. OpsO
 - D. S-4

6. Non-Appropriated Funds are funds which:

- A. Funds other than those appropriated by Congress established for the welfare, comfort, and/or recreation of military and civilian authorities (USMC clubs, MCX, FRO funds, MWR, etc).
- B. Funds appropriated by Congress.
- C. Private sector investment funds.
- D. Funds used only for salaries.

7. What is the purpose of independent reconciliations in fund management?

- A. To validate ledgers against source documents
- B. To accelerate payments
- C. To reduce staff workload
- D. To conceal errors

8. Which item is a KSD category?

- A. Commitment forms
- B. Obligation forms
- C. Expense forms
- D. All of the above

9. What is a Status of Forces Agreement (SOFA)?

- A. Agreement between US and host nations to define the rights, immunities, and duties of the force, its members, and family members
- B. A budget line for overseas troops
- C. A treaty governing trade with host nations
- D. A policy for domestic hiring

10. Which inventory valuation method involves standard costs with periodic adjustments?

- A. Standard cost with periodic adjustments.
- B. Cost-based without adjustments.
- C. FIFO with monthly adjustments.
- D. LIFO with quarterly increases.

Answers

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1. D
2. A
3. A
4. B
5. A
6. A
7. A
8. D
9. A
10. A

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Explanations

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1. Which statement about the Antideficiency Act is true?

- A. It governs procurement cycles.
- B. It sets vendor selection rules.
- C. It defines audit requirements.
- D. It prohibits expenditures beyond available funds and ensures no unauthorized commitments.**

The Antideficiency Act is about keeping government spending within the money that has actually been appropriated. It stops agencies from obligating or expending funds when there aren't available funds, and it forbids entering into contracts or other commitments without an authorized appropriation. This is exactly what the true statement conveys: no expenditures beyond available funds and no unauthorized commitments. Procurement cycles, vendor selection rules, and audit requirements are governed by other laws and agency policies, not by this act. For example, signing a contract or placing an order before funds exist would violate the Act, as would spending on purposes not covered by the appropriation. In short, it provides budgetary guardrails to ensure commitments and spending are tied to approved funds.

2. Which mechanism transmits funding data into SABRS as part of the purchasing process?

- A. PR Builder**
- B. GCPC
- C. Work Request
- D. MIPR

The main idea is how funding data gets into SABRS during a purchase. PR Builder is the system that creates the Purchase Request with all the required funding details—such as appropriation, program element, and object class—and transmits that funding information into SABRS as part of the requisition. This ensures the procurement action is tied to the correct funds and that the obligation is recorded in SABRS. Why the other options don't fit: a Government-wide Purchase Card is a payment method and doesn't carry or transmit the funding encumbrance data into SABRS in the same integrated way. A Work Request is just an internal workflow item and doesn't include funding data for SABRS. A Military Interdepartmental Purchase Request is used for interagency fund transfers, not the standard mechanism tying a typical purchase to SABRS funding during the purchasing process.

3. What is the main feature of the Job Order Number (JON)/Cost JON?

- A. 41-digit code established locally which formulates appropriation and cost data to the lowest level possible**
- B. Tracks vendor payments
- C. Stores employee records
- D. Generates travel claims

JON/Cost JON is a numeric coding scheme that ties funding and cost data directly to individual job orders. Its main feature is a locally established 41-digit code that structures appropriation and cost information down to the lowest level possible. This enables precise tracking of expenditures for each job, supporting detailed cost reporting, budgeting, and accountability. It isn't about vendor payments, employee records, or travel claims, which are handled by other systems and codes.

4. Which statement best characterizes a non-severable contract?

- A. Services, by nature, that can't be separated for performance
- B. One complete project, one final result**
- C. Must be funded in its entirety
- D. Chargeable to the FY in which it is made

Non-severable contracts are those where the work is treated as a single, integrated effort that yields one final result only when the entire project is completed. Because the entire work is interdependent and there isn't a separate deliverable that stands on its own, the contract is best described as one complete project with one final result. The other statements focus on funding timing or on separability in a way that doesn't define the contract's main characteristic as clearly as the idea of a single, whole project and final deliverable.

5. Which organization provides templates of submission documents for budget calls?

- A. MSC G-8**
- B. Comptroller
- C. OpsO
- D. S-4

Templates for budget submission are provided by the MSC G-8 because the budget and finance office is responsible for coordinating financial planning, budgeting, and the submission process. They establish the required format, data fields, and deadlines so every unit can deliver information in a uniform way, which makes it possible to review, compare, and consolidate programs efficiently. The other roles—Comptroller, Operations Officer, and S-4—serve different functions (financial oversight, operations, and logistics) and don't typically issue standardized budget submission templates.

6. Non-Appropriated Funds are funds which:

- A. Funds other than those appropriated by Congress established for the welfare, comfort, and/or recreation of military and civilian authorities (USMC clubs, MCX, FRO funds, MWR, etc).**
- B. Funds appropriated by Congress.
- C. Private sector investment funds.
- D. Funds used only for salaries.

Non-appropriated funds are money that does not come from congressional appropriations and is instead generated by base activities to support Morale, Welfare and Recreation programs. They fund facilities and services on the installation—such as clubs, exchanges (MCX), and other welfare and recreation programs—so military and civilian personnel and their families have quality-of-life resources. They are separate from the federal budget and are typically funded by the revenue from these activities rather than taxpayer dollars. This is why they're described as funds established for the welfare, comfort, and recreation of personnel.

7. What is the purpose of independent reconciliations in fund management?

A. To validate ledgers against source documents

B. To accelerate payments

C. To reduce staff workload

D. To conceal errors

Independent reconciliations in fund management ensure the accuracy and integrity of financial records by comparing what the ledgers show with the actual source documents and records. When someone who is not involved in recording transactions reviews the balances, they verify that deposits, withdrawals, disbursements, and grants are properly documented and posted. This independent check helps catch data entry errors, omissions, timing differences, or mispostings before they distort financial reports. It also strengthens internal controls and supports reliable reporting for audits, donor reporting, and regulatory compliance. By validating that the fund balances and expenditures reflect the true activity documented elsewhere (bank statements, invoices, receipts, grant reports, etc.), it ensures funds are accounted for correctly and used as intended.

8. Which item is a KSD category?

A. Commitment forms

B. Obligation forms

C. Expense forms

D. All of the above

In fiscal documentation, KSD categories span the different forms used at key points in funding execution. Commitment forms earmark funds and reflect the intent to spend. Obligation forms record a binding liability to pay for goods or services. Expense forms capture the actual outflow once those commitments and obligations are fulfilled. Since each of these forms is a distinct category within KSD, all of them belong to the KSD category. The inclusive option is best because it recognizes that commitment, obligation, and expense forms are all part of how KSD organizes and tracks funding activity. Choosing only one type would miss the other relevant categories that also fit under KSD.

9. What is a Status of Forces Agreement (SOFA)?

A. Agreement between US and host nations to define the rights, immunities, and duties of the force, its members, and family members

B. A budget line for overseas troops

C. A treaty governing trade with host nations

D. A policy for domestic hiring

A Status of Forces Agreement is a formal pact between the United States and the host country that sets the legal status of U.S. military personnel and their dependents while they are in that country. It specifies rights, immunities, and duties for the force and its members, including how criminal and civil matters are handled, what taxes or customs rules apply, and how services and facilities are accessed. In short, it creates the framework that governs how the presence of the military operates legally and administratively on foreign soil, balancing host-nation sovereignty with the needs of the stationed force. It's not about budgets, trade treaties, or domestic hiring policies.

10. Which inventory valuation method involves standard costs with periodic adjustments?

A. Standard cost with periodic adjustments.

B. Cost-based without adjustments.

C. FIFO with monthly adjustments.

D. LIFO with quarterly increases.

Standard costing uses predetermined costs for inventory and cost of goods sold, and periodically records variances between actual costs and those standards. This approach values inventory at the standard cost while tracking price and usage differences in separate variance accounts, which are updated at regular intervals. When a period ends, you compare what actually happened with the standard amounts; any difference is captured as a variance and analyzed or adjusted. This differs from a purely cost-based method without adjustments, which wouldn't revalue inventory for variances, and from methods like FIFO or LIFO that focus on the order of item flow rather than applying standard costs with periodic variance updates. For example, if the standard cost per unit is \$10 and the actual cost is \$11, you'd record a \$1 per unit unfavorable variance while the inventory remains valued at the standard cost until the variance is settled. So the described method is standard cost with periodic adjustments.

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Next Steps

Congratulations on reaching the final section of this guide. You've taken a meaningful step toward passing your certification exam and advancing your career.

As you continue preparing, remember that consistent practice, review, and self-reflection are key to success. Make time to revisit difficult topics, simulate exam conditions, and track your progress along the way.

If you need help, have suggestions, or want to share feedback, we'd love to hear from you. Reach out to our team at hello@examzify.com.

Or visit your dedicated course page for more study tools and resources:

<https://scmofiscal1.examzify.com>

We wish you the very best on your exam journey. You've got this!

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