試験APS受験トレーリング &一生懸命にAPS日本語版試験勉強法 |有難いAPS資格試験

ちなみに、Pass4Test APSの一部をクラウドストレージからダウンロードできます：https://drive.google.com/open?id=12pa6QatLfgHZAJRgp6fMt3Tu_glZT_Zp

最近、IOFM問題集を提供するサイトは多くなっていますから、あなたは試験を準備するとき、復習の方法に悩んでいます。我々のAPS資料は弊社の専門家たちによって開発されて、あなたの試験への合格を助けることができます。それに、APS問題集はもう更新されましたので、受験生たちの不安を削除することができます。

Pass4Testが提供するAPS練習問題は、すべての人に適した最新の有効なAPS学習教材です。私たちの無料デモは、特に購入前に無料でダウンロードして試してみることができます。 APS認定資格で専門能力を向上させます。認定資格を取得すると、より良い仕事の機会とより高い給料を得ることができます。それでは、APSトレーニング資料で準備を始めましょう。 Simulate APS試験ガイドから多くを取得し、簡単に認定を取得できます。

>> APS受験トレーリング <<

APS日本語版試験勉強法、APS資格試験

調査、研究を経って、IT職員の月給の増加とジョブのプロモーションはIOFM　APS資格認定と密接な関係があります。給料の増加とジョブのプロモーションを真になるために、Pass4TestのIOFM　APS問題集を勉強しま

しょう。いつまでもAPS試験に準備する皆様に便宜を与えるPass4Testは、高品質の試験資料と行き届いたサービスを提供します。

IOFM Accredited Payables Specialist (APS) Certification Exam 認定 APS 試験問題 (Q55-Q60):

質問 # 55
Filing for a VAT refund is difficult because: I. Invoices must include the name and address of the company filing for the refund; II. Only authorized agents may apply for the refunds; III. An original invoice must be submitted.

- A. I and III only
- B. II only
- C. I only
- D. II and III only

正解：A

解説：
TheInvoicestopic in the APS Certification Program covers the complexities of value-added tax (VAT) refunds, particularly for businesses operating in VAT jurisdictions (e.g., EU). VAT refund processes are stringent, requiring specific invoice details like the company's name and address (Item I) and, in many cases, original invoices (Item III). However,only authorized agents applying for refunds (Item II)is not universally true, as businesses or their tax representatives can often file directly, depending on the jurisdiction.
* Item I (Invoices must include the name and address of the company filing for the refund): True.
VAT regulations (e.g., EU VAT Directive) require invoices to include the claimant's name and address to verify eligibility. This contributes to refund difficulty.
* Item II (Only authorized agents may apply for the refunds): Not universally true. While some jurisdictions allow or require agents, businesses can often file directly or designate representatives without mandating third-party agents. This does not consistently contribute to difficulty.
* Item III (An original invoice must be submitted): True. Many VAT jurisdictions require original invoices (or certified copies) to validate claims, increasing administrative burden and difficulty.
* Option A (II only): Incorrect, as Item II is not universally applicable, and Items I and III are valid.
* Option B (I only): Incorrect, as Item III also contributes to refund difficulty.
* Option C (I and III only): Correct, as Items I and III are standard requirements that make VAT refunds difficult.
* Option D (II and III only): Incorrect, as Item II is not a universal requirement.
Reference to IOFM APS Documents: The APS e-textbook underInvoicesstates, "VAT refund processes are complex due to requirements like including the claimant's name and address on invoices and submitting original invoices." It notes that "while agents may assist, direct filing bybusinesses is often permitted, depending on the jurisdiction." The training video discusses VAT refunds, highlighting the need for "specific invoice details and original documents" as key challenges.

質問 # 56
The COSO framework's categories of internal controls include each of the following EXCEPT:

- A. Accounting principles
- B. Control environment
- C. Information and communication
- D. Risk assessment

正解：A

解説：
TheInternal Controlstopic in the IOFM APS Certification Program covers the COSO (Committee of Sponsoring Organizations) framework, a widely recognized model for designing and evaluating internal controls, as mandated by the Sarbanes-Oxley Act (SOX). The COSO framework includes five components:
Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities.Accounting principlesare not a COSO component, as they relate to GAAP (Generally Accepted Accounting Principles), not internal control categories.
* Option A (Control environment): This is a COSO component, setting the tone for the organization's control consciousness, including leadership and ethics.
* Option B (Information and communication): This is a COSO component, ensuring relevant information is identified, captured, and communicated effectively.

* Option C (Risk assessment): This is a COSO component, involving the identification and analysis of risks to achieving objectives.
* Option D (Accounting principles): Accounting principles (e.g., GAAP) guide financial reporting but are not part of the COSO framework's internal control categories. This is the correct answer.
Reference to IOFM APS Documents: The APS e-textbook underInternal Controlsstates, "The COSO framework includes five components: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities, used to design and testinternal controls." It distinguishes COSO from GAAP, noting that "accounting principles govern financial reporting, not internal control frameworks." The training video reinforces this by discussing COSO's role in SOX compliance, listing the five components and excluding accounting principles.

質問 # 57
Procurement card (P-card) issuers offer rebates according to:

- A. Frequency of use
- B. Number of individual transactions
- C. Quantity of cards issued
- D. Volume of spend

正解：D

解説：
Procurement cards (P-cards) are corporate credit cards used for business purchases, and issuers often offer rebates or incentives to encourage their use. These rebates are typically based on the volume of spend, meaning the total dollar amount charged to the P-card over a specified period. This incentivizes organizations to consolidate more purchases on the card, benefiting both the issuer (through transaction fees) and the organization (through rebates).
The web source fromCorcentric states: "P-card issuers commonly offer rebates based on the total volume of spend, encouraging organizations to increase card usage for eligible purchases." This confirms that rebates are tied to the dollar amount spent (Option A), not the number of transactions (Option B), frequency of use (Option C), or number of cards issued (Option D).
The IOFM APS Certification Program covers "Payments," including P-card programs and their benefits. The curriculum's focus on "peer-tested best practices for each phase of the payment process" aligns with the industry standard that rebates are based on spend volume, as this drives cost savings and program efficiency.
References:
IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Corcentric: "P-card issuers commonly offer rebates based on the total volume of spend"

質問 # 58
When maintaining an audit trail of changes to the vendor master file, which of the following should be recorded? I. Who requested the change; II. Who actually made the change; III. The date the change was made.

- A. I, II, and III
- B. II and III only
- C. I and III only
- D. I and II only

正解：A

解説：
TheVendor Master Filetopic in the IOFM APS Certification Programemphasizes the importance of maintaining an audit trail for changes to the vendor master file (VMF) to ensure transparency, accountability, and fraud prevention. An effective audit trail should recordwho requested the change(to verify authorization),who actually made the change(to track accountability), andthe date the change was made(to establish a timeline), ensuring a complete record for compliance and audits.
* Item I (Who requested the change): Essential to verify that the request came from an authorized individual, supporting internal controls and fraud prevention.
* Item II (Who actually made the change): Critical to track the individual who modified the VMF, ensuring accountability and traceability.
* Item III (The date the change was made): Necessary to document when the change occurred, aiding in audits and fraud investigations.
* Option A (I, II, and III): Correct, as all three items are essential components of a VMF audit trail.
* Option B (I and II only): Incorrect, as Item III (date) is also essential.
* Option C (II and III only): Incorrect, as Item I (requester) is also essential.

* Option D (I and III only): Incorrect, as Item II (changer) is also essential.
Reference to IOFM APS Documents: The APS e-textbook underVendor Master Filestates, "An audit trail for VMF changes must include who requested the change, who made the change, and the date of the change to ensure transparency and compliance." The training video reinforces, "Recording the requester, the person making the change, and the date in the VMF audit trail is critical for fraud prevention and audit readiness."

質問＃59
The accounting term "accrued expenses" represents which of the following?

- A. Planned expenditures that have not been incurred in the current period
- B. Forecasted expenses for which an invoice has not been received in the current period
- C. Pre-paid expenses that were paid with petty cash
- D. Incurred expenses that have not been posted in the current period

正解：D

解説：
ThePaymentstopic in the APS Certification Program covers accounting concepts like accrued expenses, which are critical for accurate financial reporting.Accrued expensesare expenses that have been incurred (i.e., the organization has received goods or services) but have not yet been paid or recorded (posted) in the accounts payable system, often because an invoice has not been received by the period's end. These are recognized to match expenses with the period they relate to, per accrual accounting principles.
* Option A (Forecasted expenses for which an invoice has not been received): Incorrect, as accrued expenses are not forecasted (estimated future costs); they are actual expenses already incurred.
* Option B (Planned expenditures that have not been incurred): Incorrect, as planned but unincurred expenditures are not recognized in accounting until incurred.
* Option C (Incurred expenses that have not been posted in the current period): Correct. Accrued expenses are costs incurred (e.g., utilities used) but not yet recorded or paid, oftendue to a missing invoice, and are accrued to ensure accurate period-end reporting.
* Option D (Pre-paid expenses that were paid with petty cash): Incorrect, as pre-paid expenses are paid in advance and recorded as assets, not accrued expenses, which are unpaid liabilities.
Reference to IOFM APS Documents: The APS e-textbook underPaymentsdefines accrued expenses as
"expenses incurred in the current period but not yet posted or paid, often recorded at period-end to reflect true financial obligations." The training video provides examples, such as accruing wages or utilities when invoices are delayed, emphasizing the importance of accrual accounting for financial accuracy.

質問＃60
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APS日本語版試験勉強法：https://www.pass4test.jp/APS.html

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なんか、なかなかぜんぶ挿んないんだけどんっく、そでか 全身に広がる異物感APSに眉を顰めながらも仙道を見下ろすと、射抜くような強い瞳にゆらりと光る熱が見えた、更に、母親のピンチと勘違いしたやんちゃな子供がかーちゃんをいじめるな！

APS試験の準備方法｜実用的なAPS受験トレーリング試験｜素晴らしいAccredited Payables Specialist (APS) Certification Exam日本語版試験勉強法

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