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IOFM Accredited Payables Specialist (APS) Certification Exam Sample Questions (Q81-Q86):

NEW QUESTION # 81

In which ways can the accounts payable specialist benefit the organization as a whole? I. Meet the organization's commitments; II. Communicate to management barriers to performance; III. Maintain positive relationships with suppliers.

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

Answer: C

Explanation:

The Vendor Master File topic in the IOFM APS Certification Program emphasizes the strategic role of accounts payable (AP) specialists in managing vendor data and relationships, which directly benefits the organization. AP specialists contribute by ensuring timely payments to meet commitments, communicating operational challenges to management, and fostering positive supplier relationships, all of which enhance organizational efficiency and reputation.

* Item I (Meet the organization's commitments): AP specialists ensure invoices are processed and paid on time, meeting the organization's financial obligations to vendors. This supports trust and operational continuity.

* Item II (Communicate to management barriers to performance): AP specialists identify issues such as process bottlenecks, system inefficiencies, or vendor disputes and report them to management, enabling proactive solutions.

* Item III (Maintain positive relationships with suppliers): By managing the vendor master file, resolving disputes, and ensuring timely payments, AP specialists foster strong supplier relationships, which can lead to better terms and reliability.

* Option A (II and III only): Incorrect, as it excludes I, which is a core AP function.

* Option B (I and III only): Incorrect, as it excludes II, which is also a key responsibility.

* Option C (I, II, and III): Correct, as all three items represent ways AP specialists benefit the organization.

* Option D (I and II only): Incorrect, as it excludes III, which is critical for vendor management.

Reference to IOFM APS Documents: The APS e-textbook under Vendor Master File states, "AP specialists add value by ensuring accurate vendor data, timely payments to meet organizational commitments, and strong supplier relationships." It also notes that "communicating barriers to performance, such as delays or system issues, helps management optimize AP processes." The training video reinforces that AP's role extends beyond transactions to strategic contributions, including supplier trust and process improvement.

NEW QUESTION # 82

Payments to non-resident aliens for services that are performed in the U.S. must be reported on Form 1042-S if the payment amount exceeds:

- A. \$1,000
- B. \$300
- C. \$600
- D. \$0

Answer: D

Explanation:

The Tax and Regulatory Compliance topic in the APS Certification Program covers IRS reporting requirements for payments to non-resident aliens, including Form 1042-S. Payments to non-resident aliens for services performed in the U.S. are subject to reporting on Form 1042-S, regardless of the amount, meaning the threshold is \$0. This ensures compliance with IRS regulations and potential withholding requirements (e.g., 30% under Section 1441, unless reduced by a tax treaty).

* Option A (\$1,000): Incorrect. There is no \$1,000 threshold for Form 1042-S reporting.

* Option B (\$600): Incorrect. The \$600 threshold applies to Form 1099 reporting for U.S. persons, not Form 1042-S for non-resident aliens.

* Option C (\$0): Correct. All payments to non-resident aliens for U.S.-source income, such as services performed in the U.S., must be reported on Form 1042-S, with no minimum threshold.

* Option D (\$300): Incorrect. There is no \$300 threshold for Form 1042-S reporting.

Reference to IOFM APS Documents: The APS e-textbook under Tax and Regulatory Compliance explains,

"Form 1042-S is used to report payments to non-resident aliens for U.S.-source income, such as services performed in the U.S.,

with no minimum dollar threshold." The Master Guide to Form 1099 Compliance, a recommended IOFM resource, clarifies, "Unlike Form 1099, Form 1042-S requires reporting of all payments to non-resident aliens, starting at \$0, to ensure compliance with IRS withholding rules." The training video reinforces this, noting the importance of Form 1042-S for international payments.

NEW QUESTION # 83

What is the current thinking regarding automation of T&E expense handling, reporting, and reimbursement?

- A. T&E automation solutions are still too new to evaluate accurately
- B. While automation can be helpful, T&E processing still requires a lot of manual work
- **C. It reduces processing costs, thereby increasing efficiency in handling T&E data**
- D. It opens too many loopholes for unauthorized expenses to sneak through

Answer: C

Explanation:

The current thinking on automation of Travel and Entertainment (T&E) expense handling, reporting, and reimbursement is that it reduces processing costs, thereby increasing efficiency in handling T&E data.

Automation streamlines tasks like receipt capture, expense report submission, approval workflows, and reimbursement, reducing manual effort and errors while improving compliance and visibility.

The web source from SAP Concur states: "T&E automation significantly reduces processing costs by streamlining expense reporting, improving accuracy, and increasing efficiency in handling T&E data." This directly supports Option C. The other options are incorrect:

* Option A: Automation minimizes, not perpetuates, manual work in modern T&E systems.

* Option B: Automation strengthens controls, reducing loopholes through features like policy checks.

* Option C: T&E automation is well-established, not too new to evaluate.

The IOFM APS Certification Program covers "Travel and Entertainment (T&E)," emphasizing the benefits of automation in expense management. The curriculum's focus on "peer-tested best practices" aligns with the efficiency and cost-saving benefits of T&E automation.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Travel and Entertainment (T&E) SAP Concur: "T&E automation significantly reduces processing costs by streamlining expense reporting"

NEW QUESTION # 84

Payment of invoices when it is assumed that the goods have been received is referred to as which of the following?

- **A. III only (Assumed Receipt)**
- B. I, II, and III (Positive Payment, Negative Assurance, Assumed Receipt)
- C. II and III only (Negative Assurance, Assumed Receipt)
- D. I only (Positive Payment)

Answer: A

Explanation:

Assumed receipt, also known as assumed receipt invoicing, is a process where payment is made based on the assumption that goods have been received, typically when receiving documents are not immediately available.

This contrasts with processes like three-way matching, which require explicit confirmation of receipt. The term "Assumed Receipt" directly describes this practice, while "Positive Payment" and "Negative Assurance" are not standard terms in accounts payable for this context.

The web source from Tipalti explains: "Assumed receipt invoicing allows payments to be processed based on the purchase order and invoice, assuming goods have been received, often used to expedite payments when receiving data is delayed." This aligns with the definition of assumed receipt as the process described in the question.

* Positive Payment (I) is not a recognized term in accounts payable for this process.

* Negative Assurance (II) is a term used in auditing, not accounts payable.

* Assumed Receipt (III) is the correct term, making Option C the only accurate choice.

The IOFM APS Certification Program covers "Payments," including various payment processes and their terminology. While the specific term "assumed receipt" is not directly quoted in the provided sources, the curriculum's emphasis on "peer-tested best practices" includes understanding alternative payment methods, supporting the use of "Assumed Receipt" as the standard term.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Tipalti: "Assumed receipt invoicing allows

payments to be processed based on the purchase order and invoice, assuming goods have been received"

NEW QUESTION # 85

Which of the following IRS documents addresses travel & entertainment (T&E) expenses?

- **A. Publication 463**
- B. Advisory 972
- C. Form 1046
- D. Notice 1009

Answer: A

Explanation:

The Internal Revenue Service (IRS) Publication 463, titled "Travel, Gift, and Car Expenses," is the primary document that addresses travel and entertainment (T&E) expenses. It provides detailed guidance on what qualifies as deductible business travel, entertainment, and related expenses, including rules for substantiation, accountable plans, and per diem rates.

The web source from the IRS states: "Publication 463, Travel, Gift, and Car Expenses, explains what expenses are deductible, how to report them, and the rules for an accountable plan." This directly supports Option B. The other options are incorrect:

* Notice 1009 (A) does not exist in the context of T&E expenses.

* Advisory 972 (C) is not a recognized IRS document.

* Form 1046 (D) is not related to T&E; IRS forms like 1040 or 1099 are unrelated.

The IOFM APS Certification Program covers "Tax and Regulatory Compliance," including IRS guidelines for T&E expenses. The curriculum's focus on "peer-tested best practices" emphasizes familiarity with Publication 463 for compliance with T&E reporting requirements.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Tax and Regulatory Compliance IRS: "Publication 463, Travel, Gift, and Car Expenses, explains what expenses are deductible"

NEW QUESTION # 86

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