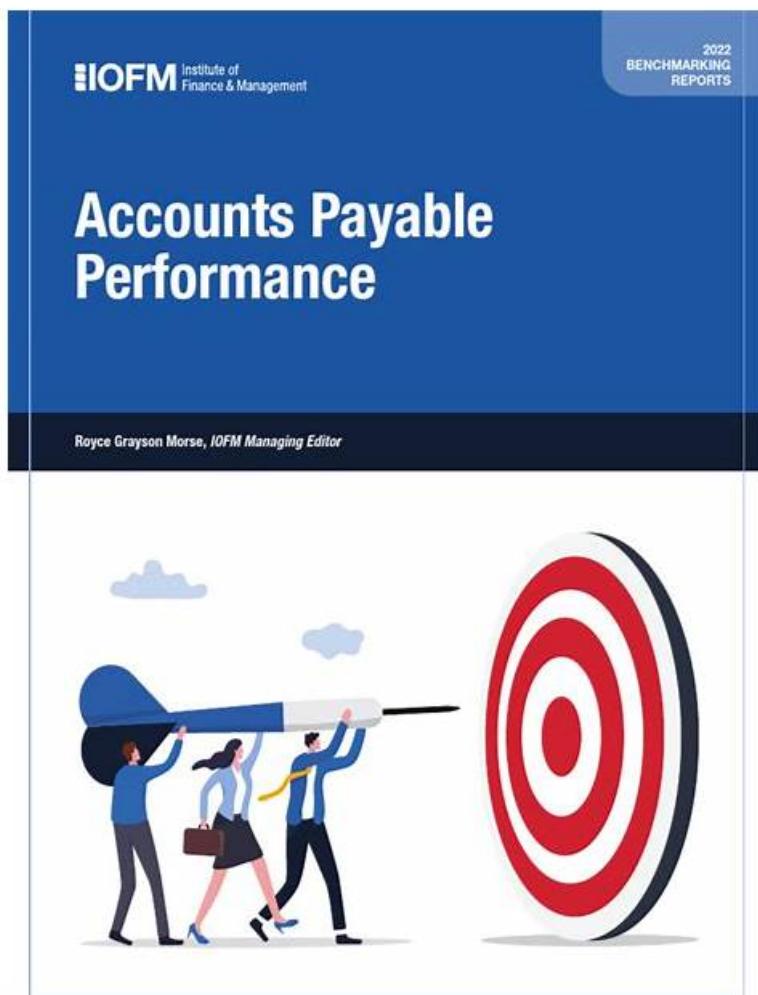


IOFM APS認証pdf資料、APS日本語版と英語版



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APS日本語版と英語版、APS合格体験記

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差し上げます。

IOFM Accredited Payables Specialist (APS) Certification Exam 認定 APS 試験問題 (Q17-Q22):

質問 #17

Where circumstances do not permit implementing ideal controls, an organization should put in place the next-best alternative, commonly referred to as:

- A. Compensating controls
- B. Interim controls
- C. Secondary controls
- D. Stop-gap controls

正解: A

解説:

The Internal Control topic in the IOFM APS Certification Program covers the design and implementation of internal controls to mitigate risks. When ideal controls (e.g., full segregation of duties) are not feasible due to resource constraints or organizational structure, compensating controls are implemented as alternative measures to achieve similar risk mitigation. These controls provide additional checks or oversight to compensate for the absence of primary controls.

* Option A (Interim controls): Interim controls imply temporary measures, not necessarily designed to compensate for missing ideal controls. This is incorrect.

* Option B (Stop-gap controls): Stop-gap controls are ad-hoc, temporary fixes, not a formal term in the COSO framework or AP practices. This is incorrect.

* Option C (Secondary controls): Secondary controls are not a recognized term in internal control frameworks; they imply less critical controls, not alternatives. This is incorrect.

* Option D (Compensating controls): Correct. Compensating controls are alternative measures implemented when ideal controls are not practical, ensuring adequate risk mitigation.

Reference to IOFM APS Documents: The APS e-textbook under Internal Controls states, "When ideal controls cannot be implemented, compensating controls provide alternative risk mitigation, such as additional reviews or approvals to address control gaps." The training video discusses compensating controls in the context of COSO and SOX, noting their use in small organizations where segregation of duties is challenging.

質問 #18

What is a "direct spend" invoice for?

- A. Supplies
- B. Repairs
- C. Inventory
- D. Material

正解: C

解説:

A "direct spend" invoice pertains to expenditures directly tied to the production of goods or services, such as raw materials or inventory used in manufacturing or resale. In accounts payable, direct spend is distinguished from indirect spend, which covers operational expenses like supplies or repairs that support business operations but are not incorporated into the final product. The correct answer is "Inventory," as it directly relates to goods acquired for production or resale, aligning with the definition of direct spend.

According to the web source from SAP Concur: "Direct spend refers to the purchase of goods and services that are directly incorporated into a product being manufactured, such as raw materials... Indirect spend refers to expenses that support the operations of a business but are not directly included in the final product, such as utilities, office supplies, and facility maintenance." Inventory, particularly raw materials or goods for resale, is a core component of direct spend, whereas supplies (e.g., office supplies) and repairs (e.g., equipment maintenance) typically fall under indirect spend. The option "Material" could also be associated with direct spend, but "Inventory" is the more precise term in this context, as it encompasses materials used in production or sale.

The IOFM Accounts Payable Specialist (APS) Certification Program includes the topic of "Invoices," which covers invoice types and their purposes. While the IOFM study guide does not explicitly define "direct spend" in the provided sources, its focus on invoice processing and procurement processes implies familiarity with distinguishing direct and indirect spend. The curriculum's

emphasis on "peer-tested best practices for each phase of the payment process" supports the standard industry definition provided by SAP Concur.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Invoices SAP Concur: "Direct spend refers to the purchase of goods and services that are directly incorporated into a product being manufactured, such as raw materials"

質問 #19

What is an efficient way to handle vendor contact information in the VMF that is likely to change frequently?

- A. Assign an individual to review the contact information for these vendors on a weekly basis
- B. Include only the vendor web address in the VMF and check online to find the right contact as needed
- C. Conduct a thorough audit of vendor names and addresses semiannually and make all changes discovered
- D. **Include in the vendor contract that you must be notified of any personnel changes in writing**

正解: D

解説:

The Vendor Master Filetopic in the APS Certification Program addresses managing dynamic vendor data, such as contact information, which can change frequently. An efficient approach is to include a contractual requirement for vendors to notify the organization in writing of personnel or contact changes, ensuring the VMF remains accurate without excessive manual effort.

* Option A (Conduct a thorough audit semiannually): Inefficient, as semiannual audits are too infrequent for frequently changing data and resource-intensive.

* Option B (Include only the vendor web address): Inefficient and risky, as websites may not provide current contact details, and manual checks are time-consuming.

* Option C (Assign an individual to review weekly): Inefficient, as weekly reviews are labor-intensive and impractical for large vendor bases.

* Option D (Include in the vendor contract notification of personnel changes): Correct. Contractual notification shifts responsibility to vendors, ensuring timely updates with minimal organizational effort.

Reference to IOFM APS Documents: The APS e-textbook under Vendor Master File states, "To manage frequently changing contact information, include contractual terms requiring vendors to notify the organization of changes in writing, reducing manual updates." The training video notes, "Efficient VMF management leverages vendor contracts to ensure timely contact updates, avoiding labor-intensive audits."

質問 #20

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

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

正解: B

解説:

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"

質問 #21

What is a limitation typically associated with a blanket purchase order?

- A. It must be settled with a same-day wire transfer
- B. It should not extend past a specified timeframe
- C. It is only issued for purchasing services, not for goods
- D. It should only be created for a specific delivery date

正解: B

解説:

A blanket purchase order (PO) is a long-term agreement with a supplier to purchase goods or services over a specified period, often used for recurring or high-volume purchases. A key limitation is that it should not extend past a specified timeframe, as blanket POs are typically set for a defined duration (e.g., one year) to manage pricing, terms, and supplier commitments. Extending beyond this timeframe without renegotiation can lead to pricing discrepancies or supply chain issues.

The web source from NetSuite explains: "A blanket purchase order covers multiple deliveries over a set period, but it is limited by a specified timeframe to ensure pricing and terms remain valid." This directly supports Option B. The other options are incorrect:

* Option A: Blanket POs can be used for both goods and services, not just services.

* Option C: Payment terms for blanket POs vary and are not restricted to same-day wire transfers.

* Option D: Blanket POs are designed for multiple deliveries over time, not a specific delivery date.

The IOFM APS Certification Program covers "Invoices," including the use of purchase orders in invoice processing. The curriculum's focus on "peer-tested best practices" supports the understanding of blanket POs and their time-bound nature.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Invoices NetSuite: "A blanket purchase order covers multiple deliveries over a set period, but it is limited by a specified timeframe"

質問 #22

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