

APS Latest Dump - APS Pdf Version

Las funciones de la APS

Las características y los objetivos de la estrategia de atención primaria de la salud (APS) se plantearon hace ya más de tres décadas en la conferencia de Alma Ata⁽²⁾. Desde entonces, se alcanzó cierto consenso acerca de las funciones de la APS particularmente en el primer nivel de atención.⁽³⁻⁴⁾ Sin embargo, una revisión de estudios en países de baja renta per cápita mostró que la mayoría de las evaluaciones se enfocaron a programas específicos como los materno-infantiles y a indicadores acotados de estructura y procesos, pero han carecido de una clara conceptualización acerca de las funciones de la APS y de una congruente medición de las mismas para valorar su grado de alcance o consecución⁽⁵⁾.

Los modelos teóricos sobre los que habitualmente se evalúa la APS enfatizan en aspectos estructurales y organizativos⁽⁶⁻⁸⁾ y escasamente en el grado en que se cumplen funciones esenciales de la APS.^(9,10) Una contribución importante a la evaluación de la APS fue la definición clara y precisa de éstas lograda por Barbara Starfield⁽¹¹⁾, en uno de los modelos conceptuales más ampliamente difundidos actualmente, que incluye cuatro atributos o funciones principales de la APS que se pueden examinar en subdimensiones estructurales y de proceso de los sistemas o servicios en salud; y tres funciones secundarias, cuyo logro se puede suponer ligado a las funciones esenciales.

Funciones esenciales de la atención primaria de la salud

Primer contacto:

Supone la idea de que cada vez que surge un problema nuevo de salud se acude a un centro o profesional concreto, que actúa como puerta de entrada al sistema sanitario y es accesible a la población. Se compone de dos subdimensiones:

- la accesibilidad es el elemento estructural necesario para el primer contacto;
- la utilización de los servicios como primer contacto, es decir, si el centro o profesional proveedor de APS es realmente visitado ante un problema o evento nuevo.

Continuidad:

Observa la relación personal a largo plazo entre el usuario y el profesional o centro de salud, que debe facilitar el desarrollo de una relación basada en la confianza y en el conocimiento de la persona y su familia. Se compone de dos subdimensiones:

- Grado de afiliación: medida en la que los usuarios identifican una fuente habitual de atención de la salud; y en que los centros de atención son capaces de identificar la población elegible o candidata a sus servicios.

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IOFM Accredited Payables Specialist (APS) Certification Exam Sample Questions (Q21-Q26):

NEW QUESTION # 21

According to the IRS definition of an accountable plan, how much time is given an employee to adequately account for business expenses after they are incurred?

- A. 120 days
- B. 30 days
- C. 90 days
- D. 60 days

Answer: D

Explanation:

An accountable plan, as defined by the Internal Revenue Service (IRS), is a reimbursement or allowance arrangement that meets specific requirements to ensure business expenses are properly documented and not treated as taxable income. One key requirement is that employees must adequately account for their expenses within a reasonable period. According to IRS guidelines, employees must submit expense reports or other documentation within 60 days after the expenses are incurred to meet the "reasonable period" standard.

The web source from the IRS states: "Under an accountable plan, employees must adequately account to the employer for their expenses within a reasonable period of time. The IRS considers 60 days after the expense was paid or incurred to be a reasonable period for accounting." This directly supports Option B (60 days). The other options (120 days, 30 days, 90 days) do not align with the IRS's specific timeframe for accounting under an accountable plan.

The IOFM APS Certification Program covers "Tax and Regulatory Compliance," including IRS regulations related to expense reimbursements. The curriculum's focus on "peer-tested best practices" and compliance with federal tax laws includes understanding the requirements of an accountable plan, such as the 60-day rule for expense accounting.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Tax and Regulatory Compliance IRS: "Under an accountable plan, employees must adequately account to the employer for their expenses within a reasonable period of time. The IRS considers 60 days after the expense was paid or incurred to be a reasonable period."

NEW QUESTION # 22

What is a "direct spend" invoice for?

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

Answer: A

Explanation:

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"

NEW QUESTION # 23

The acronym GAAP stands for which of the following?

- A. General Accounting Administration Program
- B. Government Accounting Acceptance Principles
- C. Government Accounting Actuarial Program
- **D. Generally Accepted Accounting Principles**

Answer: D

Explanation:

The Internal Control topic in the APS Certification Program includes understanding foundational accounting standards, such as Generally Accepted Accounting Principles (GAAP), which govern financial reporting in the U.S. GAAP provides a standardized framework for recording and reporting financial transactions, ensuring consistency and transparency, which is critical for AP processes like invoice recording and financial statement preparation.

* Option A (Government Accounting Acceptance Principles): Incorrect, as GAAP is not specific to government accounting and is not termed "acceptance principles."

* Option B (Government Accounting Actuarial Program): Incorrect, as GAAP is unrelated to actuarial programs or government-specific accounting.

* Option C (General Accounting Administration Program): Incorrect, as GAAP is a set of principles, not an administrative program.

* Option D (Generally Accepted Accounting Principles): Correct. GAAP is the standard framework for financial accounting, widely used by AP professionals to ensure accurate and compliant financial reporting.

Reference to IOFM APS Documents: The APS e-textbook under Internal Controls states, "Generally Accepted Accounting Principles (GAAP) provide the rules and standards for financial reporting, ensuring that AP transactions are recorded consistently and transparently." The training video mentions GAAP in the context of internal controls, noting its role in maintaining financial statement accuracy and compliance with regulations like the Sarbanes-Oxley Act.

NEW QUESTION # 24

All of the following items are typically addressed in an organization's vendor setup guidelines except:

- A. The conventions for the way letters and abbreviations must be entered
- B. Verification that the vendor is not already in the system
- **C. Whether or not the vendor outsources its order fulfillment process**
- D. Validating that the person who requested the new vendor is authorized to do so

Answer: C

Explanation:

The Vendor Master File topic in the APS Certification Program covers vendor setup guidelines, which ensure consistency, accuracy, and compliance when adding new vendors. Guidelines typically include validating requester authority, standardizing data entry, and checking for duplicates. Whether the vendor outsources its order fulfillment process is a procurement or operational concern, not typically part of VMF setup guidelines.

* Option A (Validating that the person who requested the new vendor is authorized to do so):

Included, to ensure only authorized personnel initiate vendor setups, reducing fraud risk.

* Option B (Whether or not the vendor outsources its order fulfillment process): Not typically included, as this relates to vendor operations, not VMF data or setup compliance. Correct answer.

* Option C (The conventions for the way letters and abbreviations must be entered): Included, to ensure consistent data formatting (e.g., "Inc." vs. "Incorporated") for accurate reporting.

* Option D (Verification that the vendor is not already in the system): Included, to prevent duplicate vendor records, which can lead to errors like double payments.

Reference to IOFM APS Documents: The APS e-textbook under Vendor Master File states, "Vendor setup guidelines include verifying requester authority, standardizing data entry, and checking for duplicates, but operational details like outsourcing fulfillment are handled by Procurement." The training video notes, "Setup guidelines focus on data integrity and compliance, not vendor

business processes like fulfillment."

NEW QUESTION # 25

Cash management refers to an organization's management of which of the following?

- **A. Inflow and outflow of funds**
- B. Enterprise resource planning systems
- C. Payroll disbursements
- D. Payment terms

Answer: A

Explanation:

Cash management refers to an organization's processes for managing the inflow and outflow of funds to optimize liquidity, ensure financial stability, and meet operational needs. This includes overseeing cash receipts, payments, and forecasting cash flow. While payment terms (Option A) and payroll disbursements (Option B) are components of cash management, they are not the comprehensive definition. Enterprise resource planning systems (Option C) are tools that may support cash management but are not the definition itself.

The web source from Corcentric states: "Cash management involves managing an organization's inflow and outflow of funds to maintain liquidity and meet financial obligations." This directly supports Option D.

The IOFM APS Certification Program covers "Payments," including cash management principles as they relate to AP processes. The curriculum's focus on "peer-tested best practices" aligns with the definition of cash management as managing cash inflows and outflows.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Corcentric: "Cash management involves managing an organization's inflow and outflow of funds"

NEW QUESTION # 26

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