

確保通過的APS考題套裝和資格考試中的領先提供者 & 優秀的APS資料



BONUS!!! 免費下載NewDumps APS考試題庫的完整版: <https://drive.google.com/open?id=1K4BW05nAGmVJf0Ph-1p4HJkPgZv-iXOn>

對於為了進入大中型IT公司的畢業生來說，不想花費太多的錢去補習，只能借助於最新的 NewDumps APS 考題准備考試，因為這類考題在網路中的價錢不是很高。我們會持續不斷從世界各地使用者在他們的地區參加 IOFM 考試而獲得回饋，輕鬆的了解最新考試資訊，及時的更新 APS 題庫，這使我們的其他用戶可以共用這些考試資訊，參加考試更有信心！這是通過 APS 考試最有效的方法之一。

在我們的網站中，你可以獲得關於 IOFM APS 考古題的培訓工具。我們的IT精英團隊會及時為你提供準確以及詳細的關於 IOFM APS 考古題的培訓材料。通過使用我們提供的學習材料以及考試練習題和答案，能確保你第一次參加 IOFM APS 考古題認證考試時挑戰成功，而且不用花費大量時間和精力來準備考試。如果在考試過程中變題了，考生可以享受全額退費或一年內更新考題的服務，保障了考生的權利。

>> APS考題套裝 <<

APS資料 & 免費下載APS考題

IOFM APS 認證證書是很多IT人士夢寐以求的。IOFM APS 認證考試是個檢驗IT專業知識和經驗的認證考試，通過考試是需要豐富的IT知識和經驗。為了掌握這麼多知識，一般需要花費大量的時間和精力。NewDumps是個能幫你節約時間和精力的網站，能快速有效地幫助你補充IOFM APS 認證考試的相關知識。如果你對NewDumps感興趣，你可以先在網上免費下載NewDumps提供的部分關於IOFM APS 認證考試的練習題和答案作為嘗試。

最新的 Accounts Payable Certification APS 免費考試真題 (Q85-Q90):

問題 #85

Addressing data security involves the use of:

- A. I and II only (Hardware; Software)
- B. I and III only (Hardware; Human resources)
- C. I only (Hardware)
- **D. I, II, and III (Hardware; Software; Human resources)**

答案: D

解題說明:

Data security in accounts payable requires a comprehensive approach involving hardware (Option I, e.g., secure servers and firewalls), software (Option II, e.g., encryption tools and authentication systems), and human resources (Option III, e.g., employee training on security protocols and access management). All three components are essential to protect sensitive financial data from breaches and unauthorized access.

The web source from Corcentric states: "Effective data security in AP combines hardware, such as secure servers, software, like encryption and access controls, and human resources, through training and policy enforcement, to safeguard sensitive information."

This supports Option D, as all three elements are integral to data security.

The IOFM APS Certification Program covers "Internal Controls," emphasizing a multi-faceted approach to data security. The curriculum's focus on "peer-tested best practices" aligns with using hardware, software, and human resources to ensure robust security.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls Corcentric: "Effective data security in AP combines hardware, such as secure servers, software, like encryption... and human resources"

問題 #86

What is one department that can particularly benefit from specific insights provided by the vendor master file?

- A. Audit
- B. Mailroom
- C. Purchasing
- D. Manufacturing

答案： C

解題說明：

The Vendor Master File topic in the APS Certification Program highlights the vendor master file's role in providing data for various departments. The Purchasing department particularly benefits, as the vendor master file contains details like vendor performance, pricing, and spend history, enabling better supplier selection and negotiation.

* Option A (Manufacturing): Manufacturing uses vendor data indirectly (e.g., for raw materials), but its primary focus is production, not vendor insights. Incorrect.

* Option B (Purchasing): Correct. Purchasing relies on vendor master file data for supplier evaluation, contract terms, and spend analysis, directly benefiting from its insights.

* Option C (Audit): Audit uses vendor data for compliance checks, but its role is verification, not strategic use of vendor insights. Less directly benefited than Purchasing.

* Option D (Mailroom): The mailroom handles physical documents but does not use vendor master file insights for operational decisions. Incorrect.

Reference to IOFM APS Documents: The APS e-textbook under Vendor Master File states, "The vendor master file provides critical insights for Purchasing, enabling spend analysis and supplier management." The training video notes, "Purchasing benefits most from vendor master data, using it to optimize vendor relationships and costs."

問題 #87

On a procurement card statement, which of the following levels of purchase detail is necessary in order to conduct spend analysis?

- A. Level 1 detail
- B. Level 4 detail
- C. Level 3 detail
- D. Level 2 detail

答案： C

解題說明：

Procurement card (P-card) statements provide purchase data at different levels of detail. Level 3 detail includes comprehensive transaction information, such as itemized descriptions, quantities, unit prices, and merchant category codes, making it suitable for conducting spend analysis to track spending patterns and optimize procurement strategies. Level 1 provides basic data (e.g., merchant name, amount), and Level 2 includes additional data (e.g., tax amounts), but neither is sufficient for detailed analysis. Level 4 is not a standard term in P-card reporting.

The web source from Corcentric explains: "Level 3 data on P-card statements includes detailed transaction information, such as line-item details and quantities, enabling organizations to perform robust spend analysis." This confirms that Level 3 detail (Option C) is necessary for spend analysis.

The IOFM APS Certification Program covers "Payments," including P-card program management and reporting. The curriculum's focus on "peer-tested best practices" supports the use of Level 3 data for effective spend analysis in P-card programs.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Corcentric: "Level 3 data on P-card statements includes detailed transaction information, enabling spend analysis"

問題 #88

Good vendor master file practices include each of the following, EXCEPT:

- A. Blocking inactive vendors after a certain period
- **B. Deleting and re-entering vendors that move**
- C. Finding and consolidating duplicate vendors
- D. Having a vendor verification program

答案: B

解題說明:

The Vendor Master File topic in the APS Certification Program outlines best practices for maintaining an accurate and efficient VMF. These include verifying vendor data, blocking inactive vendors, and consolidating duplicates to prevent errors and fraud. Deleting and re-entering vendors that move is not a good practice, as it disrupts historical data and audit trails; instead, the VMF should be updated with the new address.

* Option A (Having a vendor verification program): A good practice, ensuring vendors are legitimate through TIN matches, address verification, and sanction list checks.

* Option B (Blocking inactive vendors after a certain period): A good practice, preventing accidental payments to dormant vendors while retaining their data for records.

* Option C (Finding and consolidating duplicate vendors): A good practice, reducing errors like duplicate payments by merging redundant vendor records.

* Option D (Deleting and re-entering vendors that move): Not a good practice. Deleting and re-entering disrupts transaction history; updating the address is the correct approach. Correct answer.

Reference to IOFM APS Documents: The APS e-textbook under Vendor Master File states, "Best practices include vendor verification, blocking inactive vendors, and consolidating duplicates, but deleting and re-entering vendors for address changes is inefficient and risks data loss." The training video emphasizes,

"Update vendor addresses in the VMF rather than deleting records to maintain audit trails."

問題 #89

The acronym GAAP stands for which of the following?

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

答案: D

解題說明:

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.

問題 #90

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此外，這些NewDumps APS考試題庫的部分內容現在是免費的：<https://drive.google.com/open?id=1K4BW05nAGmVJf0Ph-1p4HJkPezv-iXOn>