

# APS問題集 & APS過去問



2026年Pass4Testの最新APS PDFダンプおよびAPS試験エンジンの無料共有: [https://drive.google.com/open?id=12pa6QatLfgHZAJRgp6fMt3Tu\\_glZT\\_Zp](https://drive.google.com/open?id=12pa6QatLfgHZAJRgp6fMt3Tu_glZT_Zp)

多くの人々は試験前のあらゆる種類の困難のためあきらめ、最終的に自己価値を高める機会を失いました。繁栄する多国籍企業として、私たちは常にこの問題の解決に取り組んでいます。たとえば、当社が開発したAPS学習エンジンはAPS試験を簡単かつ簡単にすることができます、自信を持ってこれを行ったと言えます。多くの人々は試験前のあらゆる種類の困難のためあきらめ、最終的に自己価値を高める機会を失いました。繁栄する多国籍企業として、私たちは常にこの問題の解決に取り組んでいます。たとえば、当社が開発したAPS学習エンジンはAPS試験を簡単かつ簡単にすることができます、自信を持ってこれを行ったと言えます。

IOFM APS認証はIT業界にとても重要な地位があることがみんなが、たやすくその証本をとることはではありません。いまの市場にとてもよい問題集が探すことは難しいです。でも、Pass4Testにいつでも最新な問題を探すことができ、完璧な解説を楽に勉強することができます。

>> APS問題集 <<

## APS試験の準備方法 | 完璧なAPS問題集試験 | 認定するAccredited Payables Specialist (APS) Certification Exam過去問

Pass4Testは受験生の皆様により良くて、より便利なサービスを提供するために、一生懸命に頑張ります。長年の努力を通じて、Pass4TestのIOFMのAPS認定試験の合格率が100パーセントになっていました。あなたはPass4TestのIOFMのAPS問題集を購入した後、私たちは一年間で無料更新サービスを提供することができます。さあ、Pass4TestのIOFMのAPS問題集を買いに行きましょう。

## IOFM Accredited Payables Specialist (APS) Certification Exam 認定 APS 試験問題 (Q71-Q76):

### 質問 #71

Which of the following techniques is NOT recommended to help protect confidential data?

- A. When leaving your work area even briefly, lock your computer down
- B. Save reports to a portable USB drive and give that to the requestor instead of emailing them
- C. Shred unneeded paper documents or put them in a secure disposal container
- D. When approached at your desk, turn off your monitor and turn papers face down

正解: B

解説:

Protecting confidential data in accounts payable requires secure practices to prevent unauthorized access.

Locking your computer when leaving your work area (Option A), turning off your monitor and securing papers when approached (Option C), and shredding or securely disposing of unneeded documents (Option D) are recommended techniques to safeguard sensitive information. However, saving reports to a portable USB drive and giving it to a requestor (Option B) is not recommended, as USB drives are easily lost, stolen, or compromised, posing a significant security risk compared to secure email or file-sharing systems.

The web source from Esker states: "To protect confidential AP data, lock computers when unattended, secure physical documents, and use secure disposal methods. Avoid using portable devices like USB drives for data transfer due to security risks." This directly supports Options A, C, and D, while identifying Option B as an insecure practice.

The IOFM APS Certification Program covers "Internal Controls," including data security practices. The curriculum's emphasis on "peer-tested best practices" aligns with secure data handling, ruling out the use of USB drives for sensitive reports.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls Esker: "To protect confidential AP data, lock computers when unattended, secure physical documents..."

Avoid using portable devices like USB drives"

## 質問 # 72

What does the acronym "FIFO" mean?

- A. Fraud In Financial Operations
- B. Final Invoice For Offset
- C. First In, First Out
- D. Fifty Invested, Five Optioned

正解: C

解説:

In the context of accounts payable and financial operations, the acronym FIFO stands for First In, First Out, a method commonly used in inventory management and accounting to assume that the earliest goods purchased (first in) are sold or used first (first out). This affects cost of goods sold and inventory valuation. The other options are not relevant: "Fifty Invested, Five Optioned" (Option B), "Fraud In Financial Operations" (Option C), and "Final Invoice For Offset" (Option D) are not standard terms in AP or accounting. The web source from SAP Concur states: "FIFO, or First In, First Out, is an inventory accounting method where the earliest goods received are recorded as sold first, impacting financial reporting." This directly supports Option A.

The IOFM APS Certification Program covers "Internal Controls," including accounting principles like FIFO that affect financial processes. The curriculum's focus on "peer-tested best practices" aligns with understanding FIFO as a standard method in inventory and cost accounting.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls SAP Concur: "FIFO, or First In, First Out, is an inventory accounting method"

## 質問 # 73

Which of the following best describes ERP systems?

- A. They are payment systems designed exclusively for cryptocurrency
- B. They provide a sophisticated means of fraud detection
- C. They link together business functions with real-time data flow
- D. They are popular methods of tracking continuous improvement

正解: C

解説:

Enterprise Resource Planning (ERP) systems are integrated software platforms that link various business functions—such as accounting, procurement, accounts payable, inventory, and human resources—through a centralized database, enabling real-time data flow and streamlined operations. ERP systems enhance efficiency by providing a unified view of business processes, but they are not primarily for tracking continuous improvement (Option A), fraud detection (Option B), or cryptocurrency payments (Option D). The web source from NetSuite states: "ERP systems integrate business functions, such as finance, procurement, and HR, with real-time data flow to improve efficiency and decision-making." This directly supports Option C, emphasizing the role of ERP in linking business functions with real-time data.

The IOFM APS Certification Program covers "Technology and Automation," including the role of ERP systems in accounts payable processes. The curriculum's focus on "peer-tested best practices" aligns with the definition of ERP systems as integrative platforms

for real-time data management.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Technology and Automation NetSuite: "ERP systems integrate business functions, such as finance, procurement, and HR, with real-time data flow"

#### 質問 # 74

Which party is responsible for providing 1099 information for P-card transactions to the IRS?

- A. Accounts payable
- B. Card issuer
- **C. Merchant**
- D. Card user

正解: **C**

解説:

For procurement card (P-card) transactions, the merchant is responsible for providing 1099 information to the IRS, as they are the party receiving payment for goods or services. IRS Form 1099-MISC or 1099-NEC is required for certain payments to non-employee vendors (e.g., independent contractors) exceeding \$600 annually, and merchants report these payments directly to the IRS when paid via P-card, just as they would for other payment methods.

The web source from Tipalti states: "For P-card transactions, the merchant is responsible for reporting 1099 information to the IRS, as they receive the payment and must comply with tax reporting requirements." This directly supports Option A. The card issuer (Option B) facilitates the transaction but does not report 1099s, the card user (Option C) is typically an employee making purchases, and accounts payable (Option D) manages payments but does not report 1099s for P-card transactions.

The IOFM APS Certification Program covers "Tax and Regulatory Compliance," including IRS reporting requirements like Form 1099. The curriculum's focus on "peer-tested best practices" aligns with the merchant's responsibility for 1099 reporting in P-card transactions.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Tax and Regulatory Compliance Tipalti: "For P-card transactions, the merchant is responsible for reporting 1099 information to the IRS"

#### 質問 # 75

When auditing expense reports, one thing to pay particular attention to is:

- A. Restaurant receipts that include client names
- B. Airfare expenses in combination with hotel costs
- **C. Amounts just below the approval threshold**
- D. Highly itemized receipt details

正解: **C**

解説:

When auditing T&E expense reports, a key red flag is amounts just below the approval threshold, as employees may intentionally submit expenses slightly under the limit to avoid additional scrutiny or approval, potentially masking fraudulent or non-compliant claims. This practice, known as "threshold manipulation," requires close attention during audits.

The web source from Tipalti states: "During T&E audits, pay particular attention to expenses just below the approval threshold, as employees may manipulate amounts to bypass additional review, indicating potential fraud." This directly supports Option C. The other options are less critical:

\* Restaurant receipts with client names (A) may be useful for substantiation but are not a primary audit concern.

\* Highly itemized receipt details (B) are desirable for clarity, not a red flag.

\* Airfare with hotel costs (D) is a common combination and not inherently suspicious.

The IOFM APS Certification Program covers "Travel and Entertainment (T&E)," including auditing techniques for expense reports. The curriculum's focus on "peer-tested best practices" aligns with scrutinizing amounts just below approval thresholds to detect potential fraud.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Travel and Entertainment (T&E) Tipalti: "During T&E audits, pay particular attention to expenses just below the approval threshold"

## 質問 #76

Pass4TestはIOFMのAPS認定試験について開発された問題集がとても歓迎されるのはここで知識を得るだけではなく多くの先輩の経験も得ます。試験に良いの準備と自信がとても必要だと思います。使用して私たちPass4Testが提供した対応性練習問題が君にとってはなかなかよいサイトだと思います。

APS過去問：<https://www.pass4test.jp/APS.html>

20~30時間のトレーニング計画で、あなたはAPS最新pdf問題集に1日で費やす時間を思い出させるためのスケジュールを作られます、うちのIOFMのAPS問題集を購入したら、私たちは一年間で無料更新サービスを提供することができます、私たちのサービス哲学と信条は、お客様が私たちの神であり、お客様のAPSガイド資料に対する満足が私たちの幸福の最大のリソースであるということです、最も有用で有効なAPS試験問題を取得できるだけでなく、APS試験に合格する方法に関する提案を取得することもできます、幸いにして、今から、あなたは弊社のAPS復習教材を購入できます、Pass4Test APS過去問を選択して専門性の訓練が君の試験によいだと思います。

暗闇の中でもがき苦しむだけの人生だというのならば、それをAPS素直に受け止めるしかない、向こうも呪架のことに気付いているようで、背中に骨が剥き出しなった翼を生やし、弛んだ全身がスライ その者は異形だった、20~30時間のトレーニング計画で、あなたはAPS最新pdf問題集に1日で費やす時間を思い出させるためのスケジュールを作られます。

## IOFM APS問題集は主要材料 & APS過去問

うちのIOFMのAPS問題集を購入したら、私たちは一年間で無料更新サービスを提供することができます、私たちのサービス哲学と信条は、お客様が私たちの神であり、お客様のAPSガイド資料に対する満足が私たちの幸福の最大のリソースであるということです。

最も有用で有効なAPS試験問題を取得できるだけでなく、APS試験に合格する方法に関する提案を取得することもできます、幸いにして、今から、あなたは弊社のAPS復習教材を購入できます。

P.S.Pass4TestがGoogle Driveで共有している無料の2026 IOFM APSダンプ: [https://drive.google.com/open?id=12pa6QatLfgHZAJRgp6fMt3Tu\\_glZT\\_Zp](https://drive.google.com/open?id=12pa6QatLfgHZAJRgp6fMt3Tu_glZT_Zp)