

# APS Passleader Review - Valid APS Exam Pass4sure

## APS Exam 2 Review 2024/2025 Exam Questions and Answers 100% Guaranteed Success | Already Rated A+

Why do you need a sales process? - **ANSWER ✓✓** To match sales action with customer decision stage

Helps to sell the way people buy

How many steps & subsets are in the customer centered selling cycle? -

**ANSWER ✓✓22**

the customer centered selling process is not \_\_\_\_\_ - **ANSWER ✓✓** rigid

the customer centered selling steps help to create a - **ANSWER ✓✓** systematic, repeatable and predictable method

selling - **ANSWER ✓✓** Taking an idea, planting that idea in the customer's mind and making them feel they thought of it

research stage - **ANSWER ✓✓** Learn the value of a good conversation

Learn about the customer and study the customers world

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## **IOFM Accredited Payables Specialist (APS) Certification Exam Sample Questions (Q97-Q102):**

### **NEW QUESTION # 97**

What does the acronym "FIFO" mean?

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

#### **Answer: A**

Explanation:

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"

### **NEW QUESTION # 98**

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

#### **Answer: C**

Explanation:

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"

### NEW QUESTION # 99

Which of the following federal laws was passed in the U.S. after September 11, 2001, to expedite check clearing by allowing check truncation at any point in the check clearing process?

- A. The Patriot Act
- **B. Check 21**
- C. Gramm-Leach-Bliley
- D. Sarbanes-Oxley

#### Answer: B

Explanation:

The Check Clearing for the 21st Century Act (Check 21), passed in 2003, enables banks to process checks electronically by allowing check truncation, where a physical check can be converted into a digital image (substitute check) at any point in the clearing process. This expedites check clearing and reduces costs associated with physical check handling. The law was enacted after September 11, 2001, partly in response to disruptions in check processing caused by grounded air transport post-9/11.

The web source from Tipalti states: "Check 21, passed in 2003, allows check truncation by converting checks into electronic images, speeding up the clearing process." The other options are incorrect:

- \* The Patriot Act (B) focuses on anti-terrorism and money laundering.
- \* Gramm-Leach-Bliley (C) addresses financial privacy and was passed in 1999.
- \* Sarbanes-Oxley (D) deals with corporate governance and financial reporting, passed in 2002.

The IOFM APS Certification Program covers "Tax and Regulatory Compliance," including regulations affecting payment processes. The curriculum's emphasis on "peer-tested best practices" includes understanding laws like Check 21 that impact check processing.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Tax and Regulatory Compliance Tipalti: "Check 21, passed in 2003, allows check truncation by converting checks into electronic images"

### NEW QUESTION # 100

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

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

#### Answer: B

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 # 101

The general rule for determining independent contractor status looks at evidence in each of the following categories, EXCEPT:

- A. The type of relationship established between the parties
- **B. The job title assigned to the worker**
- C. The amount of control the employer has over the worker's finances
- D. The degree of control the employer exercises over the worker's work results

## Answer: B

Explanation:

The Tax and Regulatory Compliance topic in the APS Certification Program covers IRS guidelines for determining independent contractor status, critical for 1099 reporting and avoiding worker misclassification.

The IRS uses three categories: Behavioral Control (degree of control over work results), Financial Control (control over finances, e.g., payment terms, investment in tools), and Type of Relationship (contract terms, permanency). The job title assigned is not a factor, as status depends on actual work arrangements, not labels.

\* Option A (The degree of control the employer exercises over the worker's work results): Part of Behavioral Control, assessing how much the employer directs the worker's tasks. This is a valid category.

\* Option B (The amount of control the employer has over the worker's finances): Part of Financial Control, evaluating payment methods, expense reimbursement, and worker investment. This is a valid category.

\* Option C (The job title assigned to the worker): Not a factor. The IRS focuses on the nature of the work relationship, not the title (e.g., "contractor" vs. "employee"). Correct answer.

\* Option D (The type of relationship established between the parties): Part of Type of Relationship, considering contracts, benefits, and permanency. This is a valid category.

Reference to IOFM APS Documents: The APS e-textbook under Tax and Regulatory Compliance states, "IRS independent contractor status is determined by Behavioral Control, Financial Control, and Type of Relationship, not by job titles, which are irrelevant to actual work arrangements." The training video explains, "Job titles don't determine contractor status; the IRS looks at control and relationship factors."

## NEW QUESTION # 102

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