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Pass Guaranteed 2026 Pass-Sure APS: Practice Accredited Payables Specialist (APS) Certification Exam Exam Fee

In life we mustn't always ask others to give me something, but should think what I can do for others. At work if you can create a lot of value for the boss, the boss of course care about your job, including your salary. The same reason, if we are always a ordinary IT staff, yhen you will be eliminated sooner or later. We should pass the IT exams, and go to the top step by step. DumpTorrent's

IOFM Accredited Payables Specialist (APS) Certification Exam Sample Questions (Q90-Q95):

NEW QUESTION # 90

Which of the following AP department procedures would reduce the number of vendor calls to the AP department?

- A. I and III only (Provide access to a supplier portal, Including as much information as possible on the remittance advice)
- B. II and III only (Assigning specific individuals to interact with specific vendors, Including as much information as possible on the remittance advice)
- C. I and II only (Provide access to a supplier portal, Assigning specific individuals to interact with specific vendors)
- D. I, II, and III (Provide access to a supplier portal, Assigning specific individuals to interact with specific vendors, Including as much information as possible on the remittance advice)

Answer: A

Explanation:

Vendor calls to the accounts payable (AP) department often stem from inquiries about invoice status, payment timing, or discrepancies. Providing access to a supplier portal (Option I) allows vendors to check invoice and payment status online, reducing the need for direct contact. Including as much information as possible on the remittance advice (Option III) clarifies payment details, addressing common vendor questions. Assigning specific individuals to interact with specific vendors (Option II) may streamline internal processes but does not directly reduce vendor calls, as it does not provide vendors with self-service tools or additional information.

The web source from Esker states: "Supplier portals reduce vendor inquiries by allowing vendors to track invoice and payment status in real-time... Detailed remittance advice with comprehensive payment information minimizes follow-up calls from vendors." This supports Options I and III. Option II is not mentioned as a direct method for reducing vendor calls, as it primarily affects internal AP workflows.

The IOFM APS Certification Program covers "Internal Controls," including strategies to improve AP efficiency and vendor relations. The curriculum's focus on "peer-tested best practices" aligns with using supplier portals and detailed remittance advice to minimize vendor inquiries.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls Esker: "Supplier portals reduce vendor inquiries by allowing vendors to track invoice and payment status...

Detailed remittance advice minimizes follow-up calls"

NEW QUESTION # 91

All of the following are examples of key performance indicators (KPIs) EXCEPT:

- A. Lost discounts
- B. Cost per invoice
- C. Invoices paid on time
- D. Positive pay

Answer: D

Explanation:

TheInternal Controlstopic in the APS Certification Program includes understanding key performance indicators (KPIs) to measure AP department performance. KPIs are metrics that track efficiency, accuracy, and cost-effectiveness, such as invoices paid on time, cost per invoice, and lost discounts.Positive pay, however, is a fraud prevention tool, not a performance metric.

* Option A (Invoices paid on time): This is a KPI, measuring the percentage of invoices paid by their due date, reflecting AP efficiency and vendor relationship management.

* Option B (Positive pay): Positive pay is a banking service that matches issued checks against presented checks to prevent fraud. It is a control mechanism, not a KPI, as it does not measure performance. This is the correct answer.

* Option C (Cost per invoice): This is a KPI, calculating the average cost to process an invoice, used to assess operational efficiency.

* Option D (Lost discounts): This is a KPI, tracking missed early payment discounts, which indicates opportunities for cost savings.

Reference to IOFM APS Documents: The APS e-textbook underInternal Controlslists common AP KPIs, including "percentage of invoices paid on time, cost per invoice, and lost early payment discounts," as metrics to evaluate performance. It describes positive

pay as "a fraud prevention tool under internal controls, not a performance indicator." The training video reinforces this by discussing KPIs for benchmarking and positive pay as a separate control mechanism.

NEW QUESTION # 92

The COSO framework's categories of internal controls include each of the following EXCEPT:

- A. Accounting principles
- B. Information and communication
- C. Control environment
- D. Risk assessment

Answer: A

Explanation:
TheInternal Controlstopic in the IOFM APS Certification Program covers the COSO (Committee of Sponsoring Organizations) framework, a widely recognized model for designing and evaluating internal controls, as mandated by the Sarbanes-Oxley Act (SOX). The COSO framework includes five components:
Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities.Accounting principlesare not a COSO component, as they relate to GAAP (Generally Accepted Accounting Principles), not internal control categories.
* Option A (Control environment): This is a COSO component, setting the tone for the organization's control consciousness, including leadership and ethics.
* Option B (Information and communication): This is a COSO component, ensuring relevant information is identified, captured, and communicated effectively.
* Option C (Risk assessment): This is a COSO component, involving the identification and analysis of risks to achieving objectives.
* Option D (Accounting principles): Accounting principles (e.g., GAAP) guide financial reporting but are not part of the COSO framework's internal control categories. This is the correct answer.
Reference to IOFM APS Documents: The APS e-textbook underInternal Controlsstates, "The COSO framework includes five components: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities, used to design and testinternal controls." It distinguishes COSO fromGAAP, noting that "accounting principles govern financial reporting, not internal control frameworks." The training video reinforces this by discussing COSO's role in SOX compliance, listing the five components and excluding accounting principles.

NEW QUESTION # 93

Addressing data security involves the use of:

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

Answer: C

Explanation:
Data security in accounts payable requires a comprehensive approach involvinghardware(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 fromCorcentric 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"

NEW QUESTION # 94
All of the following items are typically addressed in an organization's vendor setup guidelines except:

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

Answer: B

Explanation:
TheVendor Master Filetopic 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 processis 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 doso):
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 underVendor Master Filestates, "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 # 95
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