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APS Exam II 2024/2025 Exam Questions and Verified Answers | Already Graded A+

T or F? The selling cycle within Customer Center Selling process will contain areas that ask you to "make the customer feel comfortable." - ANSWER

✓✓False

T or F? You will be told to follow 3 steps in sequence, and the customer will "feel comfortable." - ANSWER ✓✓True

T or F? You will be given the impossible assignment to "get the customer to feel a sense of urgency." - ANSWER ✓✓False

T or F? You will be told to follow a pattern of steps and the customer will "feel a sense of urgency." - ANSWER ✓✓True

Why do you need a sales process? - ANSWER ✓✓1.) To match sales action with customer decision stage

2.) To help sell the way people buy

3.) To meet the customer "right where they are"

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IOFM Accredited Payables Specialist (APS) Certification Exam Sample Questions (Q96-Q101):

NEW QUESTION # 96

Which of the following are reasons an employee should keep and submit T&E receipts, even if using a corporate travel card?

- A. II and III only (Paper receipts are more easily handled and archived than electronic ones; The card information may not include the sufficient level of detail needed for approval)
- B. I, II, and III (There may be additional expenses for items paid out-of-pocket; Paper receipts are more easily handled and archived than electronic ones; The card information may not include the sufficient level of detail needed for approval)
- C. I and II only (There may be additional expenses for items paid out-of-pocket; Paper receipts are more easily handled and archived than electronic ones)
- D. **I and III only (There may be additional expenses for items paid out-of-pocket; The card information may not include the sufficient level of detail needed for approval)**

Answer: D

Explanation:

Even when using a corporate travel card, employees must keep and submit T&E receipts for several reasons.

First, there may be additional out-of-pocket expenses (e.g., tips, small cash purchases) not charged to the card, requiring receipts for reimbursement (Option I). Second, corporate card statements often lack sufficient detail (e.g., itemized expenses or business purpose), necessitating receipts to meet approval and compliance requirements (Option III). However, paper receipts are not inherently easier to handle or archive than electronic ones (Option II), as modern T&E systems favor digital receipt management for efficiency and accessibility.

The web source from Esker states: "Employees must submit receipts for T&E expenses, even with corporate cards, to account for out-of-pocket expenses and to provide detailed documentation for approval, as card statements may lack itemized details." The NetSuite source adds: "Digital receipt management is preferred over paper receipts, as it simplifies archiving and retrieval." This supports Options I and III, while refuting Option II, as paper receipts are less efficient in modern systems.

The IOFM APS Certification Program covers "Travel and Entertainment (T&E)," emphasizing proper documentation and compliance in expense reporting. The curriculum's focus on "peer-tested best practices" aligns with the need for receipts to document out-of-pocket expenses and provide detailed approval data, but not for paper-based archiving.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Travel and Entertainment (T&E) Esker: "Employees must submit receipts for T&E expenses, even with corporate cards, to account for out-of-pocket expenses and to provide detailed documentation" NetSuite: "Digital receipt management is preferred over paper receipts"

NEW QUESTION # 97

What is a good strategy for dealing with the change that typically accompanies automation?

- A. Request that you be reassigned to a role that is unaffected by automation
- B. If you feel the change won't be for the best, try to convince management to delay
- C. Don't worry about it until you must actually implement the changes
- D. **Understand and accept that it will take time to learn a new system**

Answer: D

Explanation:

Automation in accounts payable often introduces significant changes, such as new systems or workflows. A good strategy is to understand and accept that it will take time to learn a new system (Option D), which involves embracing training, adapting to new processes, and recognizing the learning curve. This proactive approach supports successful implementation and long-term efficiency. Requesting reassignment (Option A), delaying implementation (Option B), or ignoring the change (Option C) are not constructive strategies, as they resist adaptation and hinder organizational progress.

The web source from SAP Concur states: "To manage change from AP automation, employees should embrace the learning process, understanding that mastering new systems takes time and training." This directly supports Option D.

The IOFM APS Certification Program covers "Technology and Automation," including strategies for managing change during automation. The curriculum's focus on "peer-tested best practices" emphasizes proactive adaptation to new technologies.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Technology and Automation SAP Concur: "To manage change from AP automation, employees should embrace the learning process"

NEW QUESTION # 98

What does the acronym "FIFO" mean?

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

Answer: C

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 # 99

Payments by U.S. companies to U.S. unincorporated service providers must be reported to the IRS if they equal or exceed which of the following dollar amounts?

- A. \$300
- B. \$1,000
- C. \$500
- D. \$600

Answer: D

Explanation:

The Tax and Regulatory Compliance topic in the APS Certification Program covers IRS Form 1099 reporting requirements for payments to U.S. unincorporated service providers (e.g., independent contractors, freelancers). Payments for services totaling \$600 or more in a calendar year must be reported on Form 1099-NEC (Nonemployee Compensation), ensuring the IRS can track income for tax purposes.

* Option A (\$600): Correct. The IRS requires Form 1099-NEC for payments of \$600 or more to unincorporated U.S. service providers, such as individuals or partnerships, for services rendered.

* Option B (\$1,000): Incorrect. The \$600 threshold applies, not \$1,000.

* Option C (\$500): Incorrect. The threshold is \$600, not \$500.

* Option D (\$300): Incorrect. The threshold is \$600, not \$300.

Reference to IOFM APS Documents: The APS e-textbook under Tax and Regulatory Compliance states, "Payments of \$600 or more to U.S. unincorporated service providers must be reported on Form 1099-NEC, per IRS regulations." The Master Guide to Form 1099 Compliance specifies, "The \$600 threshold applies to nonemployee compensation paid to individuals, sole proprietors, or partnerships, requiring a 1099-NEC filing." The training video reinforces this, noting, "AP ensures 1099-NEC forms are issued for payments of \$600 or more to track contractor income."

NEW QUESTION # 100

Benefits of ACH include each of the following, EXCEPT:

- A. ACH replaces having to issue paper checks
- **B. ACH eliminates the need for vendor verification**
- C. ACH speeds up payment processing time
- D. ACH reduces the cost of invoice processing

Answer: B

Explanation:

Automated Clearing House (ACH) payments offer several benefits, including replacing paper checks (Option A), speeding up payment processing compared to checks (Option D), and reducing costs associated with manual payment methods. However, ACH does not eliminate the need for vendor verification (Option C), as organizations must still validate vendor bank details to prevent fraud and ensure accurate payments.

The web source from Tipalti states: "ACH payments reduce costs by replacing paper checks, speed up payment processing, and improve efficiency... However, proper vendor verification is still required to ensure secure transactions." This confirms that Options A, D, and indirectly B (through overall cost reduction) are benefits, while Option C is not.

The IOFM APS Certification Program covers "Payments," including ACH as a cost-effective payment method. The curriculum's focus on "peer-tested best practices" emphasizes the benefits of ACH but also the importance of vendor validation, aligning with the exclusion of Option C.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Tipalti: "ACH payments reduce costs by replacing paper checks, speed up payment processing, and improve efficiency... However, proper vendor verification is still required"

NEW QUESTION # 101

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