

信頼できるAPS最新資料 | 素晴らしい合格率のAPS: Accredited Payables Specialist (APS) Certification Exam | 高品質APSテキスト



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>> APS最新資料 <<

実用的APS | 完璧なAPS最新資料試験 | 試験の準備方法Accredited Payables Specialist (APS) Certification Examテキスト

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IOFM Accredited Payables Specialist (APS) Certification Exam 認定 APS 試験問題 (Q26-Q31):

質問 # 26

Assigning a user name and password is one method of:

- A. Data authentication
- B. Robotic process automation
- C. Optical character recognition
- D. Security lockdown

正解: A

解説:

Assigning a user name and password is a method of data authentication, which verifies the identity of users accessing systems or data to ensure only authorized individuals can perform actions. This is a fundamental security control in accounts payable to protect sensitive financial information. Optical character recognition (Option A) is used for extracting data from documents, robotic process automation (Option B) automates repetitive tasks, and security lockdown (Option D) refers to broader measures like restricting system access during a breach, not specifically user authentication.

The web source from Esker states: "Data authentication, such as assigning user names and passwords, ensures that only authorized personnel can access sensitive AP systems and data." This directly supports Option C.

The IOFM APS Certification Program covers "Internal Controls," including security measures like authentication to protect AP processes. The curriculum's focus on "peer-tested best practices" aligns with using user names and passwords as a standard authentication method.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls Esker: "Data authentication, such as assigning user names and passwords, ensures that only authorized personnel can access sensitive AP systems"

質問 # 27

Sales and use taxes are levied by which of the following? I. Cities and towns; II. Federal government; III. States.

- A. I and III only
- B. II and III only
- C. I, II, and III
- D. III only

正解: A

解説:

The Tax and Regulatory Compliance topic in the APS Certification Program covers sales and use taxes, which are imposed on the sale or use of goods and services. In the U.S., sales and use taxes are levied by states and, in many cases, cities and towns (local jurisdictions). The federal government does not impose sales or use taxes, as this authority is reserved for state and local governments.

* Item I (Cities and towns): Many cities and towns impose local sales taxes, often in addition to state taxes, to fund municipal services. This is a valid taxing authority.

* Item II (Federal government): The federal government does not levy sales or use taxes; it imposes taxes like income or excise taxes. This is not a valid taxing authority for sales and use taxes.

* Item III (States): States are the primary authorities for sales and use taxes, setting rates and rules for taxable transactions. This is a valid taxing authority.

* Option A (II and III only): Incorrect, as Item II is not a valid taxing authority.

* Option B (III only): Incorrect, as Item I is also a valid taxing authority.

* Option C (I and III only): Correct, as only states and local jurisdictions (cities and towns) levy sales and use taxes.

* Option D (I, II, and III): Incorrect, as Item II is not a valid taxing authority.

Reference to IOFM APS Documents: The APS e-textbook under Tax and Regulatory Compliance states,

"Sales and use taxes are levied by states and local jurisdictions, such as cities and towns, but not by the federal government." The training video discusses AP's role in managing sales tax compliance, noting that

"states and local governments set sales tax rates, while the federal government does not impose such taxes."

質問 # 28

When dealing with a rush payment, which of the following are acceptable practices? I. Allow the payment to be picked up by the vendor; II. Insist on making the payment electronically; III. Mail the payment.

- A. I and II only
- B. II and III only
- C. I, II, and III
- D. I and III only

正解: A

解説:

The Payment topic in the APS Certification Program covers best practices for handling rush payments, which require expedited processing while maintaining security and compliance. Acceptable practices include allowing vendors to pick up payments (with proper controls) and prioritizing electronic payments for speed and security. Mailing the payment is generally not suitable for rush

payments due to delivery delays.

- * Item I (Allow the payment to be picked up by the vendor): Acceptable, provided strict controls (e.g., ID verification) are in place to ensure the correct recipient collects the payment.
- * Item II (Insist on making the payment electronically): Acceptable and preferred, as electronic payments (e.g., ACH, wire transfers) are fast, secure, and trackable, ideal for rush scenarios.
- * Item III (Mail the payment): Not acceptable for rush payments, as mailing introduces delays (e.g., 2-5 days), undermining the urgency.
- * Option A (II and III only): Incorrect, as Item III is not suitable for rush payments.
- * Option B (I, II, and III): Incorrect, as Item III is not suitable.
- * Option C (I and II only): Correct, as Items I and II are acceptable rush payment practices.
- * Option D (I and III only): Incorrect, as Item III is not suitable.

Reference to IOFM APS Documents: The APS e-textbook under Payments states, "For rush payments, electronic payments are preferred for speed and security, and vendor pickup is acceptable with controls, but mailing is not suitable due to delays." The training video notes, "Rush payments should leverage ACH or wire transfers, or controlled pickup, avoiding mail to meet urgent deadlines."

質問 # 29

Payment of invoices when it is assumed that the goods have been received is referred to as which of the following?

- A. II and III only (Negative Assurance, Assumed Receipt)
- B. I, II, and III (Positive Payment, Negative Assurance, Assumed Receipt)
- C. I only (Positive Payment)
- **D. III only (Assumed Receipt)**

正解: D

解説:

Assumed receipt, also known as assumed receipt invoicing, is a process where payment is made based on the assumption that goods have been received, typically when receiving documents are not immediately available.

This contrasts with processes like three-way matching, which require explicit confirmation of receipt. The term "Assumed Receipt" directly describes this practice, while "Positive Payment" and "Negative Assurance" are not standard terms in accounts payable for this context.

The web source from Tipalti explains: "Assumed receipt invoicing allows payments to be processed based on the purchase order and invoice, assuming goods have been received, often used to expedite payments when receiving data is delayed." This aligns with the definition of assumed receipt as the process described in the question.

* Positive Payment (I) is not a recognized term in accounts payable for this process.

* Negative Assurance (II) is a term used in auditing, not accounts payable.

* Assumed Receipt (III) is the correct term, making Option C the only accurate choice.

The IOFM APS Certification Program covers "Payments," including various payment processes and their terminology. While the specific term "assumed receipt" is not directly quoted in the provided sources, the curriculum's emphasis on "peer-tested best practices" includes understanding alternative payment methods, supporting the use of "Assumed Receipt" as the standard term.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Tipalti: "Assumed receipt invoicing allows payments to be processed based on the purchase order and invoice, assuming goods have been received"

質問 # 30

Electronic Data Interchange (EDI) has not gained more widespread use, particularly by small and medium-size companies, in part because of:

- A. Staff resistance
- B. Government regulations
- C. Security concerns
- **D. Costly technology**

正解: D

解説:

Electronic Data Interchange (EDI) enables the automated exchange of business documents, such as invoices and purchase orders, between trading partners. While EDI offers efficiency, its adoption by small and medium-sized companies is limited primarily due

to costly technology, including high implementation and maintenance costs for hardware, software, and integration. Government regulations (Option A), staff resistance (Option B), and security concerns (Option D) may pose challenges, but the primary barrier is cost.

The web source from SAP Concur states: "EDI adoption is hindered for small and medium-sized businesses due to the high costs of implementing and maintaining EDI systems, including software and integration expenses." This directly supports Option C as the primary reason for limited EDI use.

The IOFM APS Certification Program covers "Technology and Automation," including technologies like EDI. The curriculum's focus on "peer-tested best practices" acknowledges barriers to technology adoption, with cost being a significant factor for smaller organizations.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Technology and Automation SAP Concur: "EDI adoption is hindered for small and medium-sized businesses due to the high costs of implementing and maintaining EDI systems"

質問 #31

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