IOFM APS模擬トレーリング & APS最新受験攻略

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>> IOFM APS模擬トレーリング <<

IOFM APS最新受験攻略 & APS日本語版復習指南

IOFM Accredited Payables Specialist (APS) Certification Exam 認定 APS 試験問題 (Q50-Q55):

質問 # 50
Ways to minimize the number of rush checks that are requested include:

- A. I, II, and III (Distribute the check run schedule with cut-off dates and times, Charge a rush check processing fee, Publish the names of frequent rush check requestors)
- B. I and II only (Distribute the check run schedule with cut-off dates and times, Charge a rush check processing fee)
- C. II only (Charge a rush check processing fee)
- D. I only (Distribute the check run schedule with cut-off dates and times)

正解：B

解説：
Rush checks, issued outside the regular check run schedule, increase processing costs and disrupt workflows.
Effective strategies to minimize rush check requests include distributing the check run schedule with clear cut- off dates and times to encourage timely submissions (Option I) and charging a rush check processing fee to deter unnecessary requests (Option II).
Publishing the names of frequent requestors (Option III) is not a professional or recommended practice, as it may create workplace tension without addressing the root cause.
The web source from SAP Concur notes: "To reduce rush checks, organizations can communicate payment schedules clearly and impose fees for expedited processing to incentivize adherence to regular check runs." This supports Options I and II. Option III is not mentioned in industry best practices and is considered inappropriate.
The IOFM APS Certification Program covers "Internal Controls," including strategies to optimize payment processes. The curriculum's emphasis on "peer-tested best practices" aligns with proactive measures like scheduling communication and fee structures to control rush checks.
References:
IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls SAP Concur: "To reduce rush checks, organizations can communicate payment schedules clearly and impose fees for expedited processing"

質問 # 51
Which AP function is typically NOT considered a good candidate for business process outsourcing (BPO)?

- A. Check printing
- B. Utility payments
- C. Performance monitoring
- D. Invoice imaging

正解：C

解説：
TheTechnology and Automationtopic in the APS Certification Program covers the use of technology to streamline AP processes and the potential for outsourcing certain functions to business process outsourcing (BPO) providers. BPO is commonly used for repetitive, transaction-based tasks such as check printing, utility payments, and invoice imaging, which benefit from automation and economies of scale. However, performance monitoring-which involves analyzing AP metrics, ensuring compliance, and optimizing processes-is typically retained in-house, as it requires strategic oversight and organizational knowledge.
* Option A (Performance monitoring): Performance monitoring involves tracking key performance indicators (KPIs) like invoice processing time, error rates, and compliance with internal controls. This function requires deep understanding of the organization's goals and policies, making it less suitable for outsourcing. This is the correct answer.
* Option B (Check printing): Check printing is a routine, mechanical task that can be efficiently outsourced to BPO providers with secure printing and mailing capabilities. It is a common BPO candidate, so it is not the exception.
* Option C (Utility payments): Utility payments are standardized, recurring transactions thatcan be automated and outsourced to BPO providers, often integrated with electronic payment systems. This is a good BPO candidate, so it is not the exception.
* Option D (Invoice imaging): Invoice imaging (scanning and digitizing invoices) is a repetitive task that leverages automation and is

frequently outsourced to BPO providers with imaging technology. This is a common BPO candidate, so it is not the exception. Reference to IOFM APS Documents: The APS e-textbook underTechnology and Automationdiscusses BPO as a strategy for "outsourcing transactional AP tasks like invoice imaging, check printing, and payment processing to improve efficiency." It notes that strategic functions, such as "performance monitoring and analytics," are typically retained in-house to maintain control over compliance and process optimization. The IOFM training video emphasizes that BPO is ideal for high-volume, low-complexity tasks, while performance monitoring requires internal expertise to align with organizational objectives.

質問 # 52
When auditing expense reports, one thing to pay particular attention to is:

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

正解： C

解説：
When auditing T&E expense reports, a key red flag isamounts 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 fromTipalti 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 # 53
The accounting term "accrued expenses" represents which of the following?

- A. Incurred expenses that have not been posted in the current period
- B. Forecasted expenses for which an invoice has not been received in the current period
- C. Planned expenditures that have not been incurred in the current period
- D. Pre-paid expenses that were paid with petty cash

正解： A

解説：
ThePaymentstopic in the APS Certification Program covers accounting concepts like accrued expenses, which are critical for accurate financial reporting.Accrued expensesare expenses that have been incurred (i.e., the organization has received goods or services) but have not yet been paid or recorded (posted) in the accounts payable system, often because an invoice has not been received by the period's end. These are recognized to match expenses with the period they relate to, per accrual accounting principles.
* Option A (Forecasted expenses for which an invoice has not been received): Incorrect, as accrued expenses are not forecasted (estimated future costs); they are actual expenses already incurred.
* Option B (Planned expenditures that have not been incurred): Incorrect, as planned but unincurred expenditures are not recognized in accounting until incurred.
* Option C (Incurred expenses that have not been posted in the current period): Correct. Accrued expenses are costs incurred (e.g., utilities used) but not yet recorded or paid, oftendue to a missing invoice, and are accrued to ensure accurate period-end reporting.
* Option D (Pre-paid expenses that were paid with petty cash): Incorrect, as pre-paid expenses are paid in advance and recorded as assets, not accrued expenses, which are unpaid liabilities.

Reference to IOFM APS Documents: The APS e-textbook underPaymentsdefines accrued expenses as
"expenses incurred in the current period but not yet posted or paid, often recorded at period-end to reflect true financial obligations."
The training video provides examples, such as accruing wages or utilities when invoices are delayed, emphasizing the importance of
accrual accounting for financial accuracy.

質問＃54

What is blockchain?

- A. An internal audit methodology
- B. A distributed ledger system
- C. An accounts payable collaborative
- D. A random password generator

正解：B

解説：
Blockchain is a decentralized, distributed ledger system that records transactions across multiple computers in a secure, transparent,
and tamper-resistant manner. In accounts payable, blockchain can enhance processes like invoice verification and payment tracking
by providing a trusted, immutable record. The other options are incorrect: a random password generator (Option B) is unrelated to
blockchain, an internal audit methodology (Option C) refers to audit processes, and an accounts payable collaborative (Option D) is
not a defined term.
The web source from NetSuite explains: "Blockchain is a distributed ledger technology that records transactions in a secure,
decentralized manner, offering potential applications in accounts payable for secure payment processing and invoice tracking." This
directly supports Option A.
The IOFM APS Certification Program covers "Technology and Automation," including emerging technologies like blockchain. The
curriculum's focus on "peer-tested best practices" includes understanding technologies that enhance AP efficiency and security,
confirming blockchain as a distributed ledger system.
References:
IOFM Accounts Payable Specialist (APS) Certification Program, covering Technology and Automation NetSuite: "Blockchain is a
distributed ledger technology that records transactions in a secure, decentralized manner"

質問＃55

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APS最新受験攻略：https://www.passtest.jp/IOFM/APS-shiken.html

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