

# IOFM APS Exam | APS試験攻略 -合格するのを確認するAPS: Accredited Payables Specialist (APS) Certification Exam試験



さらに、CertJuken APSダンプの一部が現在無料で提供されています: <https://drive.google.com/open?id=1TaprynjnaYmAgubdJO6zVGZPIN76USTR>

現代社会では、私たちは毎日忙しいです。したがって、個々の時間は制限されています。事実、あなたが学ぶことを決心したなら、何もあなたを止めることはできません！幸運にも、APS試験の資料に出会えます。APS試験の最短時間で改善できるようにお手伝いします。あなたもAPS試験について何も知りません。全く問題ありません。約20〜30時間のガイダンスを受け入れるだけで、試験に簡単に参加できます。ご覧のとおり、APS模擬試験はあまり時間をかけません。

IOFMのAPS試験に参加するつもり多くの受験生は就職しました。ほかのたくさんの受験生は生活の中でのことに挑戦しています。だから、我々は受験生の皆さんに一番効果的なIOFMのAPS復習方法を提供します。あなたは安心して我々の商品を購入できるために、我々は各バージョンのIOFMのAPS復習資料のサンプルを提供してあなたに試させます。我々のIOFMのAPS復習資料を通して、いろいろな受験生はもうIOFMのAPS試験に合格しました。あなたは我々のソフトのメリットを感じられると希望します。

>> APS試験攻略 <<

## 100%合格APS試験攻略と一番優秀なAPS模擬対策問題

私たちは、このキャリアの中で、10年以上にわたりプロとしてAPS練習資料を作りました。APS練習資料が最も全面的な参考書です。そして、私たちは十分な耐久力を持って、ずっとAPS練習資料の研究に取り組んでいます。私たちのAPS練習資料を利用したら、APS試験に合格した人がかなり多いです。だから、弊社のAPS練習資料を早く購入しましょう！

## IOFM Accredited Payables Specialist (APS) Certification Exam 認定 APS 試験問題 (Q96-Q101):

### 質問 # 96

The accounting term "accrued expenses" represents which of the following?

- A. Planned expenditures that have not been incurred in the current period
- B. Pre-paid expenses that were paid with petty cash
- C. Incurred expenses that have not been posted in the current period

- D. Forecasted expenses for which an invoice has not been received in the current period

正解: C

解説:

The Payments topic in the APS Certification Program covers accounting concepts like accrued expenses, which are critical for accurate financial reporting. Accrued expenses are 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, often due 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 under Payments defines 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 #97

IRS proposed penalties for missing or incorrect tax IDs on 1099 filings can be abated due to 'reasonable cause,' which can include each of the following, EXCEPT:

- A. Steps the organization has taken in an attempt to obtain the correct payee information
- B. The organization's plan for improving the accuracy of future reporting
- C. Proof of a successful TIN match prior to the date of assessment
- D. Documentation showing the error rate to be less than 5% of total 1099s

正解: D

解説:

The Tax and Regulatory Compliance topic in the IOFM APS Certification Program covers IRS penalties for 1099 filings and the criteria for penalty abatement under 'reasonable cause.' Reasonable cause can be established by demonstrating due diligence, such as obtaining a TIN match, documenting efforts to collect correct payee information, or outlining plans to improve future reporting. However, an error rate less than

5% is not a recognized IRS criterion for reasonable cause, as the IRS focuses on intent and effort, not specific error thresholds.

\* Option A (Proof of a successful TIN match prior to the date of assessment): Valid. A TIN match with the IRS verifies payee information, demonstrating due diligence, which supports reasonable cause for abatement.

\* Option B (Documentation showing the error rate to be less than 5% of total 1099s): Not valid. The IRS does not specify a percentage threshold (e.g., 5%) for penalty abatement. Reasonable cause depends on actions taken, not error rates. Correct answer.

\* Option C (The organization's plan for improving the accuracy of future reporting): Valid. A documented plan to enhance compliance (e.g., improved TIN collection processes) shows intent to correct issues, supporting reasonable cause.

\* Option D (Steps the organization has taken in an attempt to obtain the correct payee information)

\* Valid. Documenting efforts like requesting W-9 forms or sending B Notices demonstrates due diligence, a key factor for reasonable cause.

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

"IRS penalties for incorrect 1099 filings can be abated for reasonable cause, including proof of TIN matching, efforts to obtain correct payee data, and plans for future compliance." The Master Guide to Form 1099 Compliance clarifies, "Reasonable cause does not include specific error rate thresholds like 5%; instead, it focuses on documented due diligence." The training video reinforces this, noting that "TIN matches and W-9 solicitations are key to penalty abatement."

#### 質問 #98

Which of the following techniques is NOT recommended to help protect confidential data?

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

**正解: B**

解説:

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"

#### 質問 # 99

The acronym GAAP stands for which of the following?

- **A. Generally Accepted Accounting Principles**
- B. Government Accounting Actuarial Program
- C. General Accounting Administration Program
- D. Government Accounting Acceptance Principles

**正解: A**

解説:

The Internal Control topic in the APS Certification Program includes understanding foundational accounting standards, such as Generally Accepted Accounting Principles (GAAP), which govern financial reporting in the U.S. GAAP provides a standardized framework for recording and reporting financial transactions, ensuring consistency and transparency, which is critical for AP processes like invoice recording and financial statement preparation.

\* Option A (Government Accounting Acceptance Principles): Incorrect, as GAAP is not specific to government accounting and is not termed "acceptance principles."

\* Option B (Government Accounting Actuarial Program): Incorrect, as GAAP is unrelated to actuarial programs or government-specific accounting.

\* Option C (General Accounting Administration Program): Incorrect, as GAAP is a set of principles, not an administrative program.

\* Option D (Generally Accepted Accounting Principles): Correct. GAAP is the standard framework for financial accounting, widely used by AP professionals to ensure accurate and compliant financial reporting.

Reference to IOFM APS Documents: The APS e-textbook under Internal Controls states, "Generally Accepted Accounting Principles (GAAP) provide the rules and standards for financial reporting, ensuring that AP transactions are recorded consistently and transparently." The training video mentions GAAP in the context of internal controls, noting its role in maintaining financial statement accuracy and compliance with regulations like the Sarbanes-Oxley Act.

#### 質問 # 100

Which of the following is necessary to prepare a 1099?

- A. A W-4 for all reportable vendors
- **B. A TIN for all reportable vendors**
- C. A PTIN for all reportable vendors
- D. A W-2 for all reportable vendors

正解: B

解説:

The preparation of IRS Form 1099 (e.g., 1099-MISC, 1099-NEC) is a critical component of the Tax and Regulatory Compliance topic in the IOFM APS Certification Program. Form 1099 is used to report payments made to non-employees, such as independent contractors, vendors, or other entities, for services rendered, typically when payments exceed \$600 in a calendar year. To prepare a 1099, the payer (e.g., the organization's AP department) must obtain the payee's Taxpayer Identification Number (TIN), which can be either an Employer Identification Number (EIN) for businesses or a Social Security Number (SSN) for individuals. The TIN is collected via IRS Form W-9, which vendors must provide to the payer.

\* Option A (PTIN): A Preparer Tax Identification Number (PTIN) is used by tax preparers who file tax returns on behalf of others. It is not required for vendors or payees when preparing a 1099. This option is incorrect.

\* Option B (W-4): Form W-4 is used by employees to indicate withholding preferences for federal income tax from their wages. Since 1099 forms are for non-employees (e.g., contractors), a W-4 is irrelevant. This option is incorrect.

\* Option C (TIN): The TIN is mandatory for 1099 reporting. The IRS requires the payee's TIN to be included on the 1099 form to track payments and ensure tax compliance. If a vendor fails to provide a TIN, the payer may be required to implement backup withholding (e.g., 24% as of 2025). This is the correct answer.

\* Option D (W-2): Form W-2 is used to report wages paid to employees, not payments to vendors or contractors. Since 1099 forms are for non-employee compensation, a W-2 is not applicable. This option is incorrect.

Reference to IOFM APS Documents: The IOFM APS e-textbook and training video under the Tax and Regulatory Compliance section emphasize the importance of collecting a valid TIN via Form W-9 for 1099 reporting. The Master Guide to Form 1099 Compliance, a recommended IOFM resource, details the IRS requirements for TIN collection and backup withholding. Specifically, it states that "a valid TIN is required for all reportable payments to avoid IRS penalties and ensure accurate 1099 filing." Additionally, the APS curriculum covers IRS regulations, including the need to process "B Notices" when TINs are missing or incorrect, reinforcing the centrality of the TIN in 1099 preparation.

## 質問 # 101

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IOFMのAPS試験はIT領域で人気がある重要な試験です。我々はIT領域の人々にショートカットを提供するために、最高のスタディガイドと最高のオンラインサービスを用意して差し上げます。CertJukenのIOFMのAPS試験問題集は全ての試験の内容と答案に含まれています。CertJukenの模擬テストを利用したら、これはあなたがずっと全力を尽くしてもらいたいもののが分かって、しかもそれは正に試験の準備をすることを意識します。

APS模擬対策問題: <https://www.certjuken.com/APS-exam.html>

APS試験の教材は、激しい競争で際立つのに役立ちます、すべてのAPS模擬対策問題 - Accredited Payables Specialist (APS) Certification Exam認定試験勉強資料は、認定試験関連知識向けに研究する権威ある専門家は豊富な経験を有し、APS模擬対策問題 - Accredited Payables Specialist (APS) Certification Exam試験の最新情報をよく知っていて作成されるものです、あなたは安心して我々の商品を購入できるために、我々は各バージョンのIOFMのAPS復習資料のサンプルを提供してあなたに試させます、しかし、私たちのAPSトレーニング資料を購入しても問題はありません、また、APSガイドの準備は、思いやりのあるアフターサービスによって提供されます、あなたのAPS試験の成功のために、CertJukenをミスしないでください。

一回やってみたかったんだ〜、何か新婚ばくねエ、今週のいくつかの記事は、これらの変更のいくつかに関する洞察を提供します、APS試験の教材は、激しい競争で際立つのに役立ちます、すべてのAccredited Payables Specialist (APS) Certification Exam認定試験勉強資料は、認定試験関連知識向けに研究する権威ある専門家は豊富な経験を有し、Accredited Payables Specialist (APS) Certification Exam試験の最新情報をよく知っていて作成されるものです。

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あなたは安心して我々の商品を購入できるために、我々は各バージョンのIOFMのAPS復習資料のサンプルを提供してあなたに試させます、しかし、私たちのAPSトレーニング資料を購入しても問題はありません。

また、APSガイドの準備は、思いやりのあるアフターサービスによって提供されます。

- 実際のAPS試験攻略試験-試験の準備方法-100%合格率のAPS模擬対策問題 ☐ ▶ [www.xhs1991.com](http://www.xhs1991.com) ◀を入力して▶ APS ◀を検索し、無料でダウンロードしてくださいAPS合格資料

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- [skillhora.com](http://skillhora.com), [balvishwamarathi.com](http://balvishwamarathi.com), [www.stes.tyc.edu.tw](http://www.stes.tyc.edu.tw), [1.gdsfjd.net](http://1.gdsfjd.net), [www.stes.tyc.edu.tw](http://www.stes.tyc.edu.tw), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), [study.stcs.edu.np](http://study.stcs.edu.np), [www.stes.tyc.edu.tw](http://www.stes.tyc.edu.tw), [www.stes.tyc.edu.tw](http://www.stes.tyc.edu.tw), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), [myportal.utt.edu.tt](http://myportal.utt.edu.tt), Disposable vapes

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