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IOFM Accredited Payables Specialist (APS) Certification Exam Sample Questions (Q10-Q15):

NEW QUESTION # 10
What is another term for "software-as-a-service"?

- A. On-demand software
- B. Onsite vendor support
- C. Perpetual software license
- D. Consultant-specific applications

Answer: A

Explanation:
Software-as-a-Service (SaaS)is a cloud-based software delivery model where applications are hosted by a provider and accessed

over the internet, typically on a subscription basis. Another term for SaaS ison- demand software, as it allows users to access software as needed without on-premises installation. A perpetual software license (Option A) refers to a one-time purchase model, onsite vendor support (Option B) is a service, and consultant-specific applications (Option C) is not a standard term.
The web source from Tipalti states: "Software-as-a-Service (SaaS), also known as on-demand software, provides cloud-based access to applications, enabling flexible and scalable AP solutions." This directly supports Option D.
The IOFM APS Certification Program covers "Technology and Automation," including cloud-based solutions like SaaS. The curriculum's focus on "peer-tested best practices" aligns with recognizing SaaS as on-demand software for AP automation.
References:
IOFM Accounts Payable Specialist (APS) Certification Program, covering Technology and Automation Tipalti: "Software-as-a-Service (SaaS), also known as on-demand software, provides cloud-based access"

NEW QUESTION # 11
Evaluated Receipt Settlement (ERS) requires which of the following?

- A. PO and Receipt
- B. Receipt and Invoice
- C. PO, Receipt, and Invoice
- D. PO and Invoice

Answer: A

Explanation:
Evaluated Receipt Settlement (ERS) is a payment process that eliminates the need for a supplier invoice by triggering payments based on the purchase order (PO) and receiving documents (e.g., goods received note or delivery receipt). The PO establishes the agreed-upon terms, quantities, and prices, while the receipt confirms the actual delivery of goods or services. This allows payments to be processed without an invoice, streamlining the accounts payable process.
The web source from Esker states: "Evaluated Receipt Settlement (ERS) is a procedure for paying suppliers without requiring a paper invoice from the supplier... Payments are triggered by the receipt of goods or services against a purchase order." The Corcentric source further clarifies: "ERS requires only the purchase order and receiving documents to initiate payment, eliminating the need for an invoice." This directly supports Option B (PO and Receipt), as these are the two critical documents for ERS. Options A, C, and D are incorrect because they include the invoice, which is not required in ERS.
The IOFM APS Certification Program covers "Payments," including ERS as an efficient payment method.
The curriculum's focus on "peer-tested best practices for each phase of the payment process" aligns with the industry standard that ERS relies on the PO and receipt.
References:
IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Esker: "Evaluated Receipt Settlement (ERS) is a procedure for paying suppliers without requiring a paper invoice" Corcentric: "ERS requires only the purchase order and receiving documents to initiate payment"

NEW QUESTION # 12
Which AP function is typically NOT considered a good candidate for business process outsourcing (BPO)?

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

Answer: B

Explanation:
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.

NEW QUESTION # 13
What is a limitation typically associated with a blanket purchase order?

- A. It is only issued for purchasing services, not for goods
- B. It must be settled with a same-day wire transfer
- C. It should not extend past a specified timeframe
- D. It should only be created for a specific delivery date

Answer: C

Explanation:
A blanket purchase order (PO) is a long-term agreement with a supplier to purchase goods or services over a specified period, often used for recurring or high-volume purchases. A key limitation is that itshould not extend past a specified timeframe, as blanket POs are typically set for a defined duration (e.g., one year) to manage pricing, terms, and supplier commitments. Extending beyond this timeframe without renegotiation can lead to pricing discrepancies or supply chain issues.
The web source from NetSuite explains: "A blanket purchase order covers multiple deliveries over a set period, but it is limited by a specified timeframe to ensure pricing and terms remain valid." This directly supports Option B. The other options are incorrect:
* Option A: Blanket POs can be used for both goods and services, not just services.
* Option C: Payment terms for blanket POs vary and are not restricted to same-day wire transfers.
* Option D: Blanket POs are designed for multiple deliveries over time, not a specific delivery date.
The IOFM APS Certification Program covers "Invoices," including the use of purchase orders in invoice processing. The curriculum's focus on "peer-tested best practices" supports the understanding of blanket POs and their time-bound nature.
References:
IOFM Accounts Payable Specialist (APS) Certification Program, covering Invoices NetSuite: "A blanket purchase order covers multiple deliveries over a set period, but it is limited by a specified timeframe"

NEW QUESTION # 14
What is the current thinking on the practice of maintaining a petty cash fund?

- A. Three separate individuals should sign off on disbursements
- B. It's practically obsolete and should be eliminated, if possible
- C. It should be maintained by an executive in the treasury department
- D. It's considered a best practice within service organizations and consulting businesses

Answer: B

Explanation:
The current thinking on maintaining a petty cash fund is that it ispractically obsolete and should be eliminated, if possible, due to the availability of more efficient and secure alternatives, such as payment cards or electronic reimbursements. Petty cash funds are prone to mismanagement, theft, and lack of oversight, and modern AP practices favor digital solutions for small transactions.
The web source from SAP Concur states: "Petty cash funds are increasingly considered obsolete, as payment cards and electronic reimbursements offer more secure and trackable alternatives for small transactions." This directly supports Option A. The other options are incorrect:
* Option B: Requiring three individuals to sign off is excessive and not a standard practice.
* Option C: Petty cash is not considered a best practice, even in service or consulting businesses.
* Option D: Petty cash is typically managed by AP or administrative staff, not treasury executives.
The IOFM APS Certification Program covers "Internal Controls," including best practices for managing small transactions. The curriculum's focus on "peer-tested best practices" aligns with the trend toward eliminating petty cash in favor of modern payment

methods.
References:
IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls SAP Concur: "Petty cash funds are increasingly considered obsolete, as payment cards and electronic reimbursements offer more secure alternatives"

NEW QUESTION # 15
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