

100%유효한APS퍼펙트최신덤프공부자료최신덤프자료



BONUS!!! ExamPassdump APS 시험 문제집 전체 버전을 무료로 다운로드하세요: <https://drive.google.com/open?id=1hDUP-HgXkksbra1QYgYYiAmUpDi0YVSO>

IOFM APS인증시험패스 하는 동시에 여러분의 인생에는 획기적인 일 발생한것이죠, 사업에서의 상승세는 당연한 것입니다. IT업계종사자라면 누구나 이런 자격증을 취득하고 싶어하리라고 믿습니다. 많은 분들이 이렇게 좋은 인증시험은 아주 어렵다고 생각합니다. 네 맞습니다. 패스할 확률은 아주 낮습니다. 노력하지 않고야 당연히 불가능하죠. IOFM APS 시험은 기초 지식 그리고 능숙한 전업 지식이 필요요 합니다. 우리 ExamPassdump는 여러분들한테 IOFM APS 시험을 쉽게 빨리 패스할 수 있도록 도와주는 사이트입니다. 우리 ExamPassdump의 IOFM APS 시험 관련 자료로 여러분은 짧은 시간 내에 간단하게 시험을 패스할 수 있습니다. 시간도 절약하고 돈도 적게 들이는 이런 제안은 여러분들한테 딱 좋은 해결책이라고 봅니다.

거침없이 발전해나가는 IT업계에서 자신만의 자리를 동요하지 않고 단단히 지킬려면 IOFM 인증 APS 시험은 무조건 패스해야 합니다. 하지만 IOFM 인증 APS 시험 패스는 하늘에 별따기 만큼 어렵습니다. 시험이 영어로 출제되어 공부 자료 마련도 좀 힘든편입니다. 여러분들의 고민을 덜어드리기 위해 ExamPassdump에서는 IOFM 인증 APS 시험의 영어버전 실제문제를 연구하여 실제 시험에 대비한 영어버전 IOFM 인증 APS 덤프를 출시하였습니다. 전문적인 시험대 비자료 이기에 다른 공부 자료는 필요 없이 ExamPassdump에서 제공해드리는 IOFM 인증 APS 영어버전 덤프만 공부 하시면 자격증을 딸 수 있습니다.

>> APS퍼펙트 최신 덤프 공부 자료 <<

APS적중율 높은 덤프자료 & APS최고덤프공부

ExamPassdump는 여러분의 시간을 절약해드릴 뿐만 아니라 여러분들이 안심하고 응시하여 순조로이 패스할 수 있도록 도와주는 사이트입니다. ExamPassdump는 믿을 수 있는 사이트입니다. IT업계에서는 이미 많이 알려 저있습니다. 그리고 여러분에 신뢰를 드리기 위하여 IOFM APS관련자료의 일부분 문제와 답 등 샘플을 무료로 다운받아 체험해볼 수 있게 제공합니다. 아주 만족할 것이라고 믿습니다. 우리는 ExamPassdump제품에 대하여 아주 자신이 있습니다. 우리 IOFM APS도 여러분의 무용지물이 아닌 아주 중요한 자료가 되리라 믿습니다. 여러분께서는 아주 순조로이 시험을 패스하실 수 있을 것입니다. ExamPassdump선택은 틀림없을 것이며 여러분의 만족할만한 제품만을 제공할 것입니다.

최신 Accounts Payable Certification APS 무료샘플문제 (Q34-Q39):

질문 # 34

Which of the following federal laws was passed in the U.S. after September 11, 2001, to expedite check clearing by allowing check truncation at any point in the check clearing process?

- A. The Patriot Act
- B. Gramm-Leach-Bliley
- C. Check 21
- D. Sarbanes-Oxley

정답: C

설명:

The Check Clearing for the 21st Century Act (Check 21), passed in 2003, enables banks to process checks electronically by allowing check truncation, where a physical check can be converted into a digital image (substitute check) at any point in the clearing process. This expedites check clearing and reduces costs associated with physical check handling. The law was enacted after September 11, 2001, partly in response to disruptions in check processing caused by grounded air transport post-9/11.

The web source from Tipalti states: "Check 21, passed in 2003, allows check truncation by converting checks into electronic images, speeding up the clearing process." The other options are incorrect:

- * The Patriot Act (B) focuses on anti-terrorism and money laundering.
- * Gramm-Leach-Bliley (C) addresses financial privacy and was passed in 1999.
- * Sarbanes-Oxley (D) deals with corporate governance and financial reporting, passed in 2002.

The IOFM APS Certification Program covers "Tax and Regulatory Compliance," including regulations affecting payment processes. The curriculum's emphasis on "peer-tested best practices" includes understanding laws like Check 21 that impact check processing.

References:
IOFM Accounts Payable Specialist (APS) Certification Program, covering Tax and Regulatory Compliance Tipalti: "Check 21, passed in 2003, allows check truncation by converting checks into electronic images"

질문 # 35

The acronym GAAP stands for which of the following?

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

정답: C

설명:

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.

질문 # 36

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

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

정답: B

설명:

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"

질문 # 37

Each of the following are ways to expand the use of the P-card, EXCEPT:

- A. Expand the categories of purchases available for card use
- B. Issue AP a departmental card for making vendor payments
- C. Have the issuer identify more vendors that accept the card
- D. Eliminate spending limits on the card

정답: D

설명:

Expanding the use of procurement cards (P-cards) involves strategies to increase their adoption for business purchases while maintaining control and compliance. Issuing departmental cards for vendor payments (Option B), identifying more vendors that accept P-cards (Option C), and expanding purchase categories (Option D) are all effective methods to broaden P-card usage. However, eliminating spending limits (Option A) is not recommended, as it increases the risk of fraud, overspending, and non-compliance with internal controls.

The web source from SAP Concur explains: "To expand P-card usage, organizations can work with issuers to identify additional vendors, broaden eligible purchase categories, and issue cards to departments for specific payments... Maintaining spending limits is critical to ensure control and prevent misuse." This confirms that Options B, C, and D are valid strategies, while Option A is an exception due to the need for spending controls.

The IOFM APS Certification Program covers "Payments," including P-card program management. The curriculum's emphasis on "peer-tested best practices" supports controlled expansion of P-card use while reinforcing the importance of internal controls, ruling out eliminating spending limits.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments SAP Concur: "To expand P-card usage, organizations can work with issuers to identify additional vendors, broaden eligible purchase categories, and issue cards to

departments"

질문 # 38

What is an important reason an organization's tolerance level for discrepancies between a PO and an invoice should be kept confidential?

- A. To keep procurement alert to not making mistakes
- B. To avoid scrutiny by internal audit
- C. To allow overages to be deposited into a secure fund for executive use
- D. To prevent vendor fraud

정답: D

설명:

The tolerance level for discrepancies between a purchase order (PO) and an invoice refers to the acceptable variance (e.g., in price or quantity) that an organization allows before requiring additional approval or investigation. Keeping this tolerance level confidential is critical to prevent vendor fraud, as vendors could exploit knowledge of the tolerance to submit invoices with intentional discrepancies just within the acceptable range, leading to overpayments or unauthorized charges.

The web source from NetSuite highlights the importance of internal controls in invoice matching: "Three-way matching is an AP process used to verify a supplier invoice by checking it against its corresponding purchase order and order receipt. It reduces the chances of fraudulent invoices going undetected and, worse, being paid." While this source does not explicitly address confidentiality of tolerance levels, the emphasis on fraud prevention implies that exposing tolerance thresholds could undermine these controls. If vendors know the tolerance, they might adjust invoices to exploit it, bypassing scrutiny.

Options B, C, and D are incorrect. Keeping procurement alert (Option B) is a general goal but not directly tied to confidentiality of tolerance levels. Avoiding internal audit scrutiny (Option C) is not a legitimate reason, as internal audits ensure compliance. Option D (depositing overages into a fund) is unethical and unrelated to accounts payable processes.

The IOFM APS Certification Program covers "Internal Controls," which includes measures to prevent fraud and ensure accurate invoice processing. The program's focus on "peer-tested best practices" and fraud prevention, as noted in the curriculum description, supports the need to keep tolerance levels confidential to safeguard against vendor manipulation.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls NetSuite: "Three-way matching is an AP process used to verify a supplier invoice by checking it against its corresponding purchase order and order receipt"

질문 # 39

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ExamPassdump는 많은 IT인사들이 IOFM 인증 시험에 참가하고 완벽한 APS 인증 시험 자료로 응시하여 안전하게 IOFM APS 인증 시험 자격증 취득하게 하는 사이트입니다. Pass4Tes의 자료들은 모두 우리의 전문가들이 연구와 노력 하에 만들어진 것이며 그들은 자기만의 지식과 몇 년간의 연구 경험으로 퍼펙트하게 만들었습니다. 우리 덤프들은 품질은 보장하며 갱신 또한 아주 빠릅니다. 우리의 덤프는 모두 실제 시험과 유사하거나 혹은 같은 문제들을 암을 약속합니다. ExamPassdump는 100% 한번에 꼭 고난의 IOFM 인증 APS 시험을 패스하여 여러분의 사업에 많은 도움을 드리겠습니다.

APS 적중율 높은 덤프 자료: https://www.exampassdump.com/APS_valid-braindumps.html

ExamPassdump는 최선을 다하여 여러분이 한번에 APS 인증 시험을 패스하도록 도와드릴 것입니다, 고객님들에 대한 깊은 배려의 마음으로 고품질 IOFM APS 덤프를 제공해드리고 디테일한 서비스를 제공해드리는 것이 저희의 목표입니다, ExamPassdump에서는 여러분이 IOFM 인증 APS 시험을 한방에 패스하도록 실제 시험 문제에 대비한 IOFM 인증 APS 덤프를 발췌하여 저렴한 가격에 제공해드립니다. 시험 패스 못할 시 덤프 비용은 환불처리 해드리기에 고객님께 아무런 페를 끼치지 않을 것입니다, APS 인증 시험 대비 고품질 덤프 자료는 제일 착한 가격으로 여러분께 다가갑니다.

누나는 가끔, 아니 자주 나한테만 너무나 것 같아요, 그 화병속의 붉은 장미꽃을 보자 도경은 인화의 얼굴이 떠올랐다, ExamPassdump는 최선을 다하여 여러분이 한번에 APS 인증 시험을 패스하도록 도와드릴 것입니다.

시험대비 APS 퍼펙트 최신 덤프 공부자료 공부문제

고객님들에 대한 깊은 배려의 마음으로 고품질 IOFM APS 덤프를 제공해드리고 디테일한 서비스를 제공해드리는 것이 저희의 목표입니다, ExamPassdump에서는 여러분이 IOFM 인증 APS 시험을 한방에 패스하도록 실제 시험 문제에

- 그 외, ExamPassdump APS 시험 문제집 일부가 지금은 무료입니다: <https://drive.google.com/open?id=1hDUP-HgXkksbra1QYgYYiAmUpDi0YVSO>