

APSファンデーション & APS必殺問題集



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>>APSファンデーション <<

APS試験の準備方法 | 素晴らしいAPSファンデーション試験 | ユニークなAccredited Payables Specialist (APS) Certification Exam必殺問題集

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IOFM Accredited Payables Specialist (APS) Certification Exam 認定 APS 試験問題 (Q93-Q98):

質問 #93

Addressing data security involves the use of:

- A. I and II only (Hardware; Software)
- B. I only (Hardware)
- C. I and III only (Hardware; Human resources)
- D. I, II, and III (Hardware; Software; Human resources)

正解: D

解説:

Data security in accounts payable requires a comprehensive approach involving hardware (Option I, e.g., secure servers and firewalls), software (Option II, e.g., encryption tools and authentication systems), and human resources (Option III, e.g., employee training on security protocols and access management). All three components are essential to protect sensitive financial data from breaches and unauthorized access.

The web source from Corcentric states: "Effective data security in AP combines hardware, such as secure servers, software, like encryption and access controls, and human resources, through training and policy enforcement, to safeguard sensitive information." This supports Option D, as all three elements are integral to data security.

The IOFM APS Certification Program covers "Internal Controls," emphasizing a multi-faceted approach to data security. The curriculum's focus on "peer-tested best practices" aligns with using hardware, software, and human resources to ensure robust security.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls Corcentric: "Effective data security in AP combines hardware, such as secure servers, software, like encryption... and human resources"

質問 #94

In double-entry accounting, which of the following pairs of accounting entries are made when an invoice has been paid?

- A. Credit cash and debit the AP liability account
- B. Debit the expense and credit the AP liability account
- C. Credit cash and debit the asset account
- D. Debit cash (asset) and credit the AP liability account

正解: A

解説:

In the Payments and Invoices topics of the IOFM APS Certification Program, double-entry accounting principles are covered to ensure AP professionals understand how transactions are recorded. When an invoice is paid, the organization settles an accounts payable (AP) liability, which is a balance sheet account representing money owed to vendors. The payment typically involves a cash outflow (or reduction in a bank account) and a corresponding reduction in the AP liability.

In double-entry accounting, every transaction affects at least two accounts, with debits equaling credits. The process of paying an invoice involves:

- * When the invoice is received, the AP department records the liability by debiting an expense account (or asset, depending on the purchase) and crediting the AP liability account. This step is not the focus of the question.
- * When the invoice is paid, the AP liability is reduced, and cash is reduced. The correct journal entry is:
- * Debit Accounts Payable (AP liability): This reduces the liability, as the organization no longer owes the vendor.
- * Credit Cash: This reflects the outflow of cash used to settle the invoice.
- * Option A (Credit cash and debit the asset account): This is incorrect because paying an invoice does not typically involve debiting a generic "asset account." The payment reduces the AP liability, not another asset account (unless the invoice was for an asset purchase, which is not specified).

Additionally, crediting cash is correct, but the pairing is wrong.

* Option B (Debit the expense and credit the AP liability account): This describes the journal entry when an invoice is received, not when it is paid. When recording an invoice, the expense (or asset) is debited, and the AP liability is credited. This option is incorrect for the payment stage.

* Option C (Debit cash (asset) and credit the AP liability account): This is incorrect because debiting cash would imply an increase in the cash account, which does not occur when paying an invoice (cash decreases). The direction of the cash entry is reversed.

* Option D (Credit cash and debit the AP liability account): This is the correct journal entry for paying an invoice. Debiting the AP liability reduces the amount owed to the vendor, and crediting cash reflects the payment made (cash decreases). This aligns with standard double-entry accounting principles.

Reference to IOFM APS Documents: The IOFM APS e-textbook and training video under the Payments section cover double-

entry accounting for AP transactions. The curriculum explains that "when an invoice is paid, the accounts payable liability account is debited to reduce the obligation, and the cash account is credited to reflect the payment outflow." This is reinforced in the practice quizzes, which test understanding of journal entries for invoice payments. The APS program also references best practices for cash management and payment processing, emphasizing accurate accounting to maintain financial integrity.

質問 #95

A three-way match is governed by the invoice, the purchase order, and which of the following?

- A. P-card statement
- B. Bank draft
- C. Remittance advice
- D. Receiving documents

正解: D

解説:

The three-way match is a standardized accounts payable process used to verify the legitimacy of a supplier invoice before payment by cross-referencing three key documents: the purchase order (PO), the supplier invoice, and the receiving documents (also referred to as the receiving report, goods received note, or delivery receipt). This process ensures that the invoice reflects the agreed-upon terms of the purchase order and that the goods or services were actually delivered as specified, thereby mitigating risks of overpayment, fraud, or errors.

The correct answer is "Receiving documents," as these confirm the delivery of goods or services and are a core component of the three-way match. The purchase order authorizes the purchase, specifying quantities, prices, and terms. The invoice details the supplier's request for payment. The receiving documents verify that the ordered items were delivered, matching the quantities and conditions specified in the PO.

The other options are not part of the three-way match:

* Remittance advice is a document sent to the supplier to confirm payment details after the payment is made, not part of the verification process.

* Bank draft is a payment instrument, not a document used for matching.

* P-card statement relates to procurement card transactions, which are typically not subject to the three-way match process, as they follow a different reconciliation process.

The NetSuite source clearly defines the three-way match: "Three-way matching is a payment verification technique that compares the details associated with a particular purchase across a trio of related documents..."

Purchase order, which authorizes a purchase to be made... Delivery receipt, or a receiving report, which confirms that the purchase was delivered... Supplier's invoice, which lists how much the buyer owes the supplier". Similarly, the Tipalti source states: "PO Matching: Ensure accuracy and prevent fraud with 2 and 3-way PO matching," reinforcing that the three-way match involves the PO, invoice, and receiving documents.

The Ramp source further clarifies: "3-way matching is a fraud-prevention process used by accounts payable teams to verify invoices before payment. It cross-checks three documents: Purchase order (PO)... Goods received note (GRN)... Supplier invoice".

While the IOFM APS study guide is not directly quoted in the provided sources for this specific question, the IOFM Accounts Payable Specialist Certification Program emphasizes the three-way match under the

"Invoices" and "Internal Controls" modules. The program description notes that it covers "peer-tested best practices for each phase of the payment process - from receipt of invoice, through processing and payment," which includes the three-way match process.

The focus on accuracy, compliance, and fraud prevention in IOFM's curriculum aligns with the standard definition of the three-way match involving the PO, invoice, and receiving documents.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Invoices and Internal Controls NetSuite: "Three-way matching is a payment verification technique that compares the details associated with a particular purchase across a trio of related documents" Tipalti: "PO Matching: Ensure accuracy and prevent fraud with 2 and 3-way PO matching" Ramp: "3-way matching is a fraud-prevention process used by accounts payable teams to verify invoices before payment"

質問 #96

Which party is responsible for providing 1099 information for P-card transactions to the IRS?

- A. Card issuer
- B. Card user
- C. Accounts payable
- D. Merchant

正解: D

解説:

For procurement card (P-card) transactions, the merchant is responsible for providing 1099 information to the IRS, as they are the party receiving payment for goods or services. IRS Form 1099-MISC or 1099-NEC is required for certain payments to non-employee vendors (e.g., independent contractors) exceeding \$600 annually, and merchants report these payments directly to the IRS when paid via P-card, just as they would for other payment methods.

The web source from Tipalti states: "For P-card transactions, the merchant is responsible for reporting 1099 information to the IRS, as they receive the payment and must comply with tax reporting requirements." This directly supports Option A. The card issuer (Option B) facilitates the transaction but does not report 1099s, the card user (Option C) is typically an employee making purchases, and accounts payable (Option D) manages payments but does not report 1099s for P-card transactions.

The IOFM APS Certification Program covers "Tax and Regulatory Compliance," including IRS reporting requirements like Form 1099. The curriculum's focus on "peer-tested best practices" aligns with the merchant's responsibility for 1099 reporting in P-card transactions.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Tax and Regulatory Compliance Tipalti: "For P-card transactions, the merchant is responsible for reporting 1099 information to the IRS"

質問 #97

Procurement card (P-card) issuers offer rebates according to:

- A. Frequency of use
- B. Quantity of cards issued
- C. Number of individual transactions
- D. Volume of spend

正解: D

解説:

Procurement cards (P-cards) are corporate credit cards used for business purchases, and issuers often offer rebates or incentives to encourage their use. These rebates are typically based on the volume of spend, meaning the total dollar amount charged to the P-card over a specified period. This incentivizes organizations to consolidate more purchases on the card, benefiting both the issuer (through transaction fees) and the organization (through rebates).

The web source from Corcentric states: "P-card issuers commonly offer rebates based on the total volume of spend, encouraging organizations to increase card usage for eligible purchases." This confirms that rebates are tied to the dollar amount spent (Option A), not the number of transactions (Option B), frequency of use (Option C), or number of cards issued (Option D).

The IOFM APS Certification Program covers "Payments," including P-card programs and their benefits. The curriculum's focus on "peer-tested best practices for each phase of the payment process" aligns with the industry standard that rebates are based on spend volume, as this drives cost savings and program efficiency.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Corcentric: "P-card issuers commonly offer rebates based on the total volume of spend"

質問 #98

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