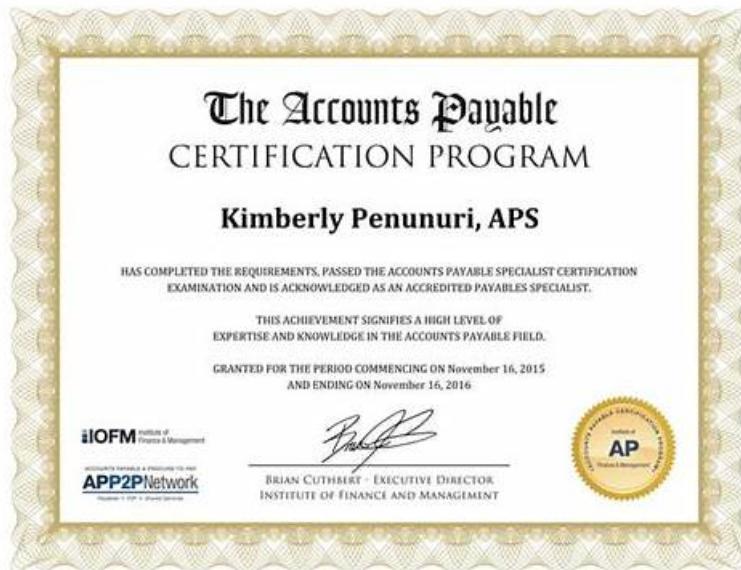


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## APS學習指南，APS指南

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## 最新的 Accounts Payable Certification APS 免費考試真題 (Q87-Q92):

### 問題 #87

In which ways can the accounts payable specialist benefit the organization as a whole? I. Meet the organization's commitments; II. Communicate to management barriers to performance; III. Maintain positive relationships with suppliers.

- A. I, II, and III
- B. I and III only
- C. I and II only
- D. II and III only

答案：A

#### 解題說明：

The Vendor Master File topic in the IOFM APS Certification Program emphasizes the strategic role of accounts payable (AP) specialists in managing vendor data and relationships, which directly benefits the organization. AP specialists contribute by ensuring timely payments to meet commitments, communicating operational challenges to management, and fostering positive supplier relationships, all of which enhance organizational efficiency and reputation.

- \* Item I (Meet the organization's commitments): AP specialists ensure invoices are processed and paid on time, meeting the organization's financial obligations to vendors. This supports trust and operational continuity.
- \* Item II (Communicate to management barriers to performance): AP specialists identify issues such as process bottlenecks, system inefficiencies, or vendor disputes and report them to management, enabling proactive solutions.
- \* Item III (Maintain positive relationships with suppliers): By managing the vendor master file, resolving disputes, and ensuring timely payments, AP specialists foster strong supplier relationships, which can lead to better terms and reliability.
- \* Option A (II and III only): Incorrect, as it excludes I, which is a core AP function.
- \* Option B (I and III only): Incorrect, as it excludes II, which is also a key responsibility.
- \* Option C (I, II, and III): Correct, as all three items represent ways AP specialists benefit the organization.
- \* Option D (I and II only): Incorrect, as it excludes III, which is critical for vendor management.

Reference to IOFM APS Documents: The APS e-textbook under Vendor Master File states, "AP specialists add value by ensuring accurate vendor data, timely payments to meet organizational commitments, and strong supplier relationships." It also notes that "communicating barriers to performance, such as delays or system issues, helps management optimize AP processes." The training video reinforces that AP's role extends beyond transactions to strategic contributions, including supplier trust and process improvement.

#### 問題 #88

What is the current thinking regarding automation of T&E expense handling, reporting, and reimbursement?

- A. While automation can be helpful, T&E processing still requires a lot of manual work
- B. It reduces processing costs, thereby increasing efficiency in handling T&E data
- C. T&E automation solutions are still too new to evaluate accurately
- D. It opens too many loopholes for unauthorized expenses to sneak through

#### 答案： B

#### 解題說明：

The current thinking on automation of Travel and Entertainment (T&E) expense handling, reporting, and reimbursement is that it reduces processing costs, thereby increasing efficiency in handling T&E data.

Automation streamlines tasks like receipt capture, expense report submission, approval workflows, and reimbursement, reducing manual effort and errors while improving compliance and visibility.

The web source from SAP Concur states: "T&E automation significantly reduces processing costs by streamlining expense reporting, improving accuracy, and increasing efficiency in handling T&E data." This directly supports Option D. The other options are incorrect:

- \* Option A: Automation minimizes, not perpetuates, manual work in modern T&E systems.
- \* Option B: Automation strengthens controls, reducing loopholes through features like policy checks.
- \* Option C: T&E automation is well-established, not too new to evaluate.

The IOFM APS Certification Program covers "Travel and Entertainment (T&E)," emphasizing the benefits of automation in expense management. The curriculum's focus on "peer-tested best practices" aligns with the efficiency and cost-saving benefits of T&E automation.

#### References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Travel and Entertainment (T&E) SAP Concur: "T&E automation significantly reduces processing costs by streamlining expense reporting"

#### 問題 #89

Which of the following is necessary to prepare a 1099?

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

#### 答案： C

#### 解題說明：

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.

#### 問題 #90

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. Staff resistance
- C. Costly technology
- D. Security concerns

#### 答案： C

#### 解題說明：

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"

#### 問題 #91

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

#### 答案： D

#### 解題說明：

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"

## 問題 #92

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