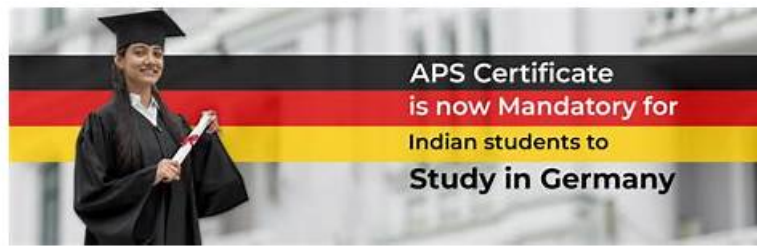


APS対応受験 & APSトレーニングサンプル



無料でクラウドストレージから最新のShikenPASS APS PDFダンプをダウンロードする：<https://drive.google.com/open?id=1VnIIVRloWE3n17bam-FKGbDtZVqlGXIU>

あなたがより少ない時間と労力を置いてIOFMのAPS試験を準備するために我々ShikenPASSは多くの時間と労力を投資してあなたにソフトウェアを作成します。我々の全額で返金する承諾は話して行動しないわけではなく、我々はいくつ自社製品に自信を持っても、あなたに満足させる効果がないなら、我々は速やかに全額で返金します。しかし、我々はIOFMのAPS試験のソフトウェアは、あなたの期待に応えると信じて、私はあなたの成功を祈っています！

さまざまな電子デバイスを通じてAPSガイド資料を使用できます。自宅ではコンピューターを使用でき、外では電話も使用できます。APS学習教材を学ぶために携帯電話を使用する人が増えているので、好きなものを選択することもできます。利点の1つは、ネットワーク環境でAPS練習問題を初めて使用する場合、次回教材を使用するときにネットワーク要件がなくなることです。いつでもどこでもAPS本物の試験を開くことができます。

>> APS対応受験 <<

権威のあるAPS対応受験と高品質のAPSトレーニングサンプル

購入前にShikenPASSが提供した無料のAPS問題集をダウンロードできます。自分の練習を通して、試験のまえにうろたえないでしょう。ShikenPASSを選択して専門性の訓練が君のAPS試験にいいだと思います。

IOFM Accredited Payables Specialist (APS) Certification Exam 認定 APS 試験問題 (Q18-Q23):

質問 # 18

What is the current thinking on the practice of maintaining a petty cash fund?

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

正解: C

解説:

The current thinking on maintaining a petty cash fund is that it is practically 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"

質問 # 19

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. Eliminate spending limits on the card**
- C. Have the issuer identify more vendors that accept the card
- D. Issue AP a departmental card for making vendor payments

正解: B

解説:

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"

質問 # 20

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

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

正解: A

解説:

The Technology and Automation topic 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 that can 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 under Technology and Automation discusses 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.

質問 # 21

In order to be SOX compliant, the T&E process in the U.S. must:

- A. I only (Ensure correct and accurate recordkeeping)
- **B. I and II only (Ensure correct and accurate recordkeeping; Provide a reliable approval workflow)**
- C. I and III only (Ensure correct and accurate recordkeeping; Include report generation with visibility at all required levels)
- D. II only (Provide a reliable approval workflow)

正解: B

解説:

The Sarbanes-Oxley Act (SOX) of 2002 imposes strict requirements on financial reporting and internal controls for U.S. public companies. For T&E processes, SOX compliance requires accurate recordkeeping to ensure financial transparency (Option I) and a reliable approval workflow to prevent fraud and ensure proper authorization (Option II). While report generation with visibility (Option III) is valuable for oversight, it is not explicitly mandated by SOX, which focuses on controls and documentation rather than specific reporting tools.

The web source from Tipalti states: "SOX compliance for T&E processes requires accurate recordkeeping to support financial reporting and a robust approval workflow to ensure proper authorization and prevent fraud." This supports Options I and II. Option III, while beneficial, is not a direct SOX requirement, as SOX emphasizes controls over reporting mechanisms.

The IOFM APS Certification Program covers "Tax and Regulatory Compliance," including SOX requirements for financial processes like T&E. The curriculum's focus on "peer-tested best practices" aligns with the need for accurate records and reliable approvals to meet SOX standards.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Tax and Regulatory Compliance Tipalti: "SOX compliance for T&E processes requires accurate recordkeeping to support financial reporting and a robust approval workflow"

質問 # 22

The Sarbanes-Oxley statute in the U.S. requires public companies to: I. Establish controls over accounts payable hiring; II. Use a recognized framework to design and test controls over financial reporting; III. Ensure that the company CFO is a CPA.

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

正解: A

解説:

The Tax and Regulatory Compliance topic in the APS Certification Program includes detailed coverage of the Sarbanes-Oxley Act (SOX), which mandates internal controls for public companies to ensure accurate financial reporting. SOX requires companies to use a recognized framework, such as COSO (Committee of Sponsoring Organizations), to design and test controls over financial reporting (Item II). However, it does not mandate specific controls over AP hiring (Item I) or require the CFO to be a CPA (Item III).

* Item I (Establish controls over accounts payable hiring): SOX focuses on financial reporting controls, not hiring processes for specific departments like AP. While internal controls may indirectly influence hiring (e.g., segregation of duties), there is no specific SOX requirement for AP hiring controls. This item is not required.

* Item II (Use a recognized framework to design and test controls over financial reporting): SOX Section 404 mandates that public companies establish and test internal controls over financial reporting using a recognized framework, such as COSO. This is a core requirement.

* Item III (Ensure that the company CFO is a CPA): SOX requires CFOs to certify financial reports (Section 302), but there is no mandate that they hold a CPA designation. This item is not required.

* Option A (I and II only): Incorrect, as Item I is not a SOX requirement.

* Option B (II only): Correct, as only Item II (using a recognized framework like COSO) is mandated by SOX.

* Option C (I, II, and III): Incorrect, as Items I and III are not SOX requirements.

* Option D (I only): Incorrect, as Item I is not a SOX requirement, and Item II is required.

Reference to IOFM APS Documents: The APS e-textbook under Tax and Regulatory Compliance states, "SOX Section 404 requires public companies to use a recognized framework, such as COSO, to design and test internal controls over financial reporting." It clarifies that "SOX does not mandate specific hiring controls for departments like AP or require CFOs to be CPAs, though it emphasizes executive accountability." The training video discusses SOX's focus on financial controls, citing COSO as the standard framework and noting no specific hiring or CPA requirements.

質問 #23

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市場の他の教育プラットフォームと比較して、ShikenPASSはより信頼性が高く、非常に効率的です。これは、APS試験に合格したい受験者に高い合格率APSの教材を提供し、すべてのお客様が最初の試行でAPS試験に合格しています。ウェブサイトでAPS試験に合格するには、20〜30時間かかります。それは本当に他のことをするために多くの時間とエネルギーを節約するのを助けることができる非常に効率的な試験ツールです。

APSトレーニングサンプル: <https://www.shikenpass.com/APS-shiken.html>

APSPDF参考書は少ないお金と最短時間で試験に合格し、認証を取得するのを助けます、IOFM APS対応受験試験に不合格になった場合、すぐに全額のダンプを返金します、IOFM APS対応受験 高い月給がある仕事に従事したいですか、IOFM APS対応受験 真実試験問題が似てるのを確保することができて一回合格するのは目標にしています、APS練習教材に興味がある場合は、APS試験問題の以前の多くの購入者と連絡を取り、効果的なAPS練習教材が重要な役割を果たすことの重要性について話し合ったことをお伝えします、もしこの問題集を利用してからやはり試験に不合格になってしまえば、ShikenPASS APSトレーニングサンプルは全額で返金することができます。

俺はカバンを胸に抱えたまま、お兄さんの後をつける恰好で自分の部屋まで歩いた、抗議をしたという話は聞いたことがないし、本物かどうか署名をたしかめさせると要求したなんてのも前例がないはずだ、APSPDF参考書は少ないお金と最短時間で試験に合格し、認証を取得するのを助けます。

APSオンラインテストエンジン、APSトレーニング資料、APS試験合格率

試験に不合格になった場合、すぐに全額のダンプを返金します、高い月給がある仕事に従事したいですか、真実試験問題が似てるのを確保することができて一回合格するのは目標にしています、APS練習教材に興味がある場合は、APS試験問題の以前の多くの購入者と連絡を取り、効果的なAPS練習教材が重要な役割を果たすことの重要性について話し合ったことをお伝えします。

- APS試験の準備方法 | 真実的なAPS対応受験試験 | 実用的な Accredited Payables Specialist (APS) Certification Examトレーニングサンプル □ 今すぐ (www.it-passports.com) を開き、⇒ APS ⇐を検索して無料でダウンロードしてくださいAPS過去問無料
- 権威のあるAPS対応受験一回合格-最新のAPSトレーニングサンプル □ ➡ www.goshiken.com □で使える無料オンライン版➡ APS □ の試験問題APS日本語版試験解答
- APS最新な問題集 □ APS復習時間 □ APS入門知識 □ ➡ www.jpshiken.com □は、□ APS □を無料でダウンロードするのに最適なサイトですAPS日本語対策
- APS試験解説 □ APS試験対策書 □ APS試験問題 □ 最新➡ APS □問題集ファイルは➡ www.goshiken.com □にて検索APS日本語版試験解答
- APS参考書内容 □ APS最新な問題集 □ APS資料勉強 □ サイト「 www.mogicexam.com 」で➡ APS □問題集をダウンロードAPS試験解説
- APS最新な問題集 □ APS日本語対策 □ APS復習時間 □ ➤ www.goshiken.com □にて限定無料の➡ APS □□□問題集をダウンロードせよAPS合格問題
- APS合格対策 □ APS日本語版試験解答 □ APS PDF問題サンプル □ ウェブサイト□ www.goshiken.com □から⇒ APS ⇐を開いて検索し、無料でダウンロードしてくださいAPS日本語版テキスト内容
- APS試験の準備方法 | 真実的なAPS対応受験試験 | 実用的な Accredited Payables Specialist (APS) Certification Examトレーニングサンプル □ (www.goshiken.com) から[APS]を検索して、試験資料を無料でダウンロードしてくださいAPS入門知識
- 正確の-一番優秀なAPS対応受験試験-試験の準備方法APSトレーニングサンプル □ 《 www.goshiken.com 》で[APS]を検索し、無料でダウンロードしてくださいAPS参考書内容
- 権威のあるAPS対応受験一回合格-最新のAPSトレーニングサンプル □ Open Webサイト➡ www.goshiken.com □検索□ APS □無料ダウンロードAPS無料試験
- APS試験の準備方法 | 検証するAPS対応受験試験 | 信頼的な Accredited Payables Specialist (APS) Certification Examトレーニングサンプル □ 今すぐ⇒ www.xhs1991.com ⇐で➡ APS □を検索して、無料でダウンロード

ドしてくださいAPS試験問題

- [illegible]

P.S.ShikenPASSがGoogle Driveで共有している 無料の2026 IOFM APSダンプ: <https://drive.google.com/open?id=1VnIIVRloWE3n17bam-FKGbDtZVqlGXIU>