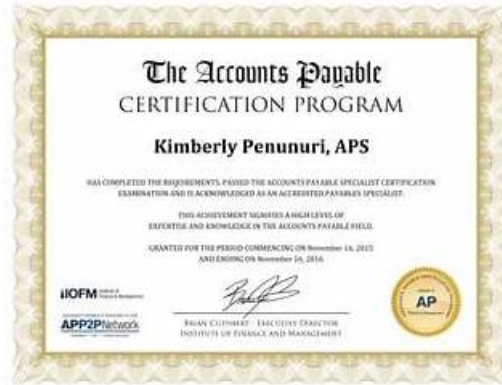


準確的最新APS考古題|第一次嘗試易於學習和通過考試 和權威APS: Accredited Payables Specialist (APS) Certification Exam



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>> 最新APS考古題 <<

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最新的 Accounts Payable Certification APS 免費考試真題 (Q82-Q87):

問題 #82

What is an efficient way to handle vendor contact information in the VMF that is likely to change frequently?

- A. Conduct a thorough audit of vendor names and addresses semiannually and make all changes discovered
- **B. Include in the vendor contract that you must be notified of any personnel changes in writing**
- C. Assign an individual to review the contact information for these vendors on a weekly basis
- D. Include only the vendor web address in the VMF and check online to find the right contact as needed

答案: B

解題說明:

The Vendor Master File topic in the APS Certification Program addresses managing dynamic vendor data, such as contact information, which can change frequently. An efficient approach is to include a contractual requirement for vendors to notify the organization in writing of personnel or contact changes, ensuring the VMF remains accurate without excessive manual effort.

* Option A (Conduct a thorough audit semiannually): Inefficient, as semiannual audits are too infrequent for frequently changing data and resource-intensive.

* Option B (Include only the vendor web address): Inefficient and risky, as websites may not provide current contact details, and manual checks are time-consuming.

* Option C (Assign an individual to review weekly): Inefficient, as weekly reviews are labor-intensive and impractical for large vendor bases.

* Option D (Include in the vendor contract notification of personnel changes): Correct. Contractual notification shifts responsibility to vendors, ensuring timely updates with minimal organizational effort.

Reference to IOFM APS Documents: The APS e-textbook under Vendor Master File states, "To manage frequently changing contact information, include contractual terms requiring vendors to notify the organization of changes in writing, reducing manual updates." The training video notes, "Efficient VMF management leverages vendor contracts to ensure timely contact updates, avoiding labor-intensive audits."

問題 #83

Which of the following are potential red flags for T&E expenses that fall outside of policy?

- A. II and III only (Cab fares; Weekend stays)
- B. II only (Cab fares)
- C. I and III only (Charges for airline upgrades; Weekend stays)
- D. I only (Charges for airline upgrades)

答案: C

解題說明:

Potential red flags for T&E expenses that fall outside of company policy include charges for airline upgrades (Option I), which may indicate unauthorized luxury spending, and weekend stays (Option III), which could suggest personal travel disguised as business-related. These expenses often require additional scrutiny to ensure compliance with T&E policies. Cab fares (Option II) are typically routine and not inherently a red flag unless excessive or unsupported, making them less likely to be a policy violation compared to upgrades or weekend stays.

The web source from SAP Concur states: "Red flags in T&E expenses include charges for airline upgrades, which may violate policy on allowable travel classes, and weekend stays, which could indicate personal travel." This supports Options I and III. Cab fares are noted as common expenses that require receipts but are not typically flagged unless unusual, per the Esker source: "Routine expenses like cab fares are less likely to be red flags compared to upgrades or extended stays." The IOFM APS Certification Program covers "Travel and Entertainment (T&E)," emphasizing fraud detection and policy compliance. The curriculum's focus on "peer-tested best practices" aligns with identifying airline upgrades and weekend stays as potential red flags.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Travel and Entertainment (T&E) SAP Concur: "Red flags in T&E expenses include charges for airline upgrades... and weekend stays" Esker: "Routine expenses like cab fares are less likely to be red flags"

問題 #84

According to the IRS definition of an accountable plan, how much time is given an employee to adequately account for business expenses after they are incurred?

- A. 90 days
- B. 60 days
- C. 30 days
- D. 120 days

答案: B

解題說明:

An accountable plan, as defined by the Internal Revenue Service (IRS), is a reimbursement or allowance arrangement that meets specific requirements to ensure business expenses are properly documented and not treated as taxable income. One key requirement is that employees must adequately account for their expenses within a reasonable period. According to IRS guidelines, employees must submit expense reports or other documentation within 60 days after the expenses are incurred to meet the "reasonable period"

standard.

The web source from the IRS states: "Under an accountable plan, employees must adequately account to the employer for their expenses within a reasonable period of time. The IRS considers 60 days after the expense was paid or incurred to be a reasonable period for accounting." This directly supports Option B (60 days). The other options (120 days, 30 days, 90 days) do not align with the IRS's specific timeframe for accounting under an accountable plan.

The IOFM APS Certification Program covers "Tax and Regulatory Compliance," including IRS regulations related to expense reimbursements. The curriculum's focus on "peer-tested best practices" and compliance with federal tax laws includes understanding the requirements of an accountable plan, such as the 60-day rule for expense accounting.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Tax and Regulatory Compliance IRS: "Under an accountable plan, employees must adequately account to the employer for their expenses within a reasonable period of time. The IRS considers 60 days after the expense was paid or incurred to be a reasonable period."

問題 #85

Which of the following are among the elements that the IRS considers in defining a T&E accountable plan?

- A. I only (Expense substantiation)
- B. II only (Business connection requirement)
- **C. I, II, and III (Expense substantiation; Business connection requirement; Return of unused cash advances on a timely basis)**
- D. I and III only (Expense substantiation; Return of unused cash advances on a timely basis)

答案: C

解題說明:

An accountable plan, as defined by the Internal Revenue Service (IRS), is a reimbursement or allowance arrangement for business expenses, including Travel and Entertainment (T&E), that meets three specific requirements to avoid being treated as taxable income: (1)Expense substantiation, where employees must provide documented evidence (e.g., receipts) for expenses; (2)Business connection requirement, meaning expenses must be incurred in connection with performing services for the employer; and (3)Return of unused cash advances on a timely basis, ensuring any excess advances are returned within a reasonable period (typically 120 days). All three elements (Options I, II, and III) are required for a T&E accountable plan.

The web source from the IRS states: "An accountable plan must meet three requirements: 1) Employees must have paid or incurred expenses while performing services as an employee (business connection); 2) Employees must adequately account for these expenses within a reasonable period (substantiation); and 3) Employees must return any excess allowance or advance within a reasonable period." This directly supports Option B, as all three elements are included in the IRS definition.

The IOFM APS Certification Program covers "Tax and Regulatory Compliance," including IRS regulations for T&E accountable plans. The curriculum's focus on "peer-tested best practices" and compliance with federal tax laws emphasizes the three IRS requirements, confirming that all three elements are essential.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Tax and Regulatory Compliance IRS: "An accountable plan must meet three requirements: 1) Employees must have paid or incurred expenses while performing services... 2) Employees must adequately account... 3) Employees must return any excess allowance."

問題 #86

What is one reason special care must be taken when making changes to the vendor master file?

- **A. Many instances of fraud are enabled by changes in the VMF**
- B. This task is generally performed by those who have little training on data entry
- C. Some AP software solutions have been shown to corrupt data during this process
- D. Internal audit generally oversees this process and they must be consulted first

答案: A

解題說明:

The Vendor Master File topic in the APS Certification Program underscores the need for careful management of VMF changes due to the high risk of fraud. Many instances of fraud, such as redirecting payments to fraudulent accounts, are enabled by unauthorized or unverified changes to vendor data (e.g., bank account details), making rigorous controls essential.

* Option A (Internal audit generally oversees this process and they must be consulted first):

Incorrect. While internal audit may review VMF changes, they do not typically oversee the process directly; AP owns the VMF.

* Option B (Many instances of fraud are enabled by changes in the VMF): Correct. Fraudulent changes, like altering bank details,

are a common fraud vector, necessitating strict controls.

* Option C (This task is generally performed by those who have little training on data entry):

Incorrect. VMF changes are typically handled by trained AP staff, not untrained personnel.

* Option D (Some AP software solutions have been shown to corrupt data during this process):

Incorrect. There is no evidence in IOFM materials suggesting widespread software corruption issues specific to VMF changes.

Reference to IOFM APS Documents: The APS e-textbook under Vendor Master Filestates, "Special care is required for VMF changes because many fraud schemes involve altering vendor data, such as bank accounts, to divert payments." The training video emphasizes, "Fraud is often enabled by unauthorized VMF changes, requiring strict verification and audit trails."

問題 #87

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