

APS全真問題集、APS出題内容



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GoShikenのIOFMのAPS試験トレーニング資料は豊富な経験を持っているIT専門家が研究したものです。君がIOFMのAPS問題集を購入したら、私たちは一年間で無料更新サービスを提供することができます。もしIOFMのAPS問題集は問題があれば、或いは試験に不合格になる場合は、全額返金することを保証いたします。

>> APS全真問題集 <<

APS出題内容 & APS試験解答

APS準備資料は、資格認定の優れた支援者となります。一度だけ試験をクリアできるように、世界中で高品質な認定APS学習ガイドを提供することに集中しています。APS信頼性の高い試験ブートキャンプ資料には、PDFバージョン、ソフトテストエンジン、APPテストエンジンの3つの形式が含まれているため、当社の製品はさまざまな受験者の習慣を満たし、実際のAPSテストのほぼ完全な質問と回答をカバーします。

IOFM Accredited Payables Specialist (APS) Certification Exam 認定 APS 試験問題 (Q96-Q101):

質問 #96

When auditing expense reports, one thing to pay particular attention to is:

- A. Amounts just below the approval threshold
- B. Restaurant receipts that include client names
- C. Airfare expenses in combination with hotel costs
- D. Highly itemized receipt details

正解: A

解説:

When auditing T&E expense reports, a key red flag is amounts just below the approval threshold, as employees may intentionally submit expenses slightly under the limit to avoid additional scrutiny or approval, potentially masking fraudulent or non-compliant claims. This practice, known as "threshold manipulation," requires close attention during audits.

The web source from Tipalti states: "During T&E audits, pay particular attention to expenses just below the approval threshold, as employees may manipulate amounts to bypass additional review, indicating potential fraud." This directly supports Option C. The other options are less critical:

* Restaurant receipts with client names (A) may be useful for substantiation but are not a primary audit concern.

* Highly itemized receipt details (B) are desirable for clarity, not a red flag.

* Airfare with hotel costs (D) is a common combination and not inherently suspicious.

The IOFM APS Certification Program covers "Travel and Entertainment (T&E)," including auditing techniques for expense reports. The curriculum's focus on "peer-tested best practices" aligns with scrutinizing amounts just below approval thresholds to detect potential fraud.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Travel and Entertainment (T&E) Tipalti: "During T&E audits, pay particular attention to expenses just below the approval threshold"

質問 #97

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

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

正解: A

解説:

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."

質問 #98

The COSO framework's categories of internal controls include each of the following EXCEPT:

- A. Control environment
- B. Information and communication
- C. Risk assessment
- D. Accounting principles

正解: D

解説:

The Internal Control topic in the IOFM APS Certification Program covers the COSO (Committee of Sponsoring Organizations) framework, a widely recognized model for designing and evaluating internal controls, as mandated by the Sarbanes-Oxley Act (SOX). The COSO framework includes five components:

Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities. Accounting principles are not a COSO component, as they relate to GAAP (Generally Accepted Accounting Principles), not internal control categories.

* Option A (Control environment): This is a COSO component, setting the tone for the organization's control consciousness, including leadership and ethics.

* Option B (Information and communication): This is a COSO component, ensuring relevant information is identified, captured, and communicated effectively.

* Option C (Risk assessment): This is a COSO component, involving the identification and analysis of risks to achieving objectives.

* Option D (Accounting principles): Accounting principles (e.g., GAAP) guide financial reporting but are not part of the COSO framework's internal control categories. This is the correct answer.

Reference to IOFM APS Documents: The APS e-textbook under Internal Controls states, "The COSO framework includes five components: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities, used to design and test internal controls." It distinguishes COSO from GAAP, noting that "accounting principles govern financial reporting, not internal control frameworks." The training video reinforces this by discussing COSO's role in SOX compliance, listing the five components and excluding accounting principles.

質問 # 99

When checking the address of a new vendor, what is one potential red flag?

- A. The vendor is located in an unincorporated area
- B. The vendor's warehouse and its accounts receivable address are different
- C. The vendor does not appear to use a post office box
- **D. The vendor has the same address as one of the organization's own locations**

正解: D

解説:

The Vendor Master File topic in the APS Certification Program highlights vendor validation to prevent fraud, including checking addresses for red flags. A significant red flag is when a vendor's address matches one of the organization's own locations, as this may indicate insider fraud (e.g., an employee creating a fake vendor using a company address).

* Option A (The vendor has the same address as one of the organization's own locations): Correct.

This is a red flag, as it suggests potential fraud, such as an employee setting up a fictitious vendor at a company site.

* Option B (The vendor does not appear to use a post office box): Incorrect. Not using a P.O. box is not inherently suspicious; many legitimate vendors use physical addresses.

* Option C (The vendor's warehouse and its accounts receivable address are different): Incorrect.

Different addresses for operational and financial functions are common and not a red flag.

* Option D (The vendor is located in an unincorporated area): Incorrect. Location in an unincorporated area is not inherently suspicious and does not indicate fraud.

Reference to IOFM APS Documents: The APS e-textbook under Vendor Master File states, "A red flag during vendor address checks is when the vendor's address matches an organization's own location, indicating potential insider fraud." The training video notes, "Always verify vendor addresses against company locations to detect fraudulent setups."

質問 # 100

Benefits of ACH include each of the following, EXCEPT:

- A. ACH speeds up payment processing time
- B. ACH reduces the cost of invoice processing
- C. ACH replaces having to issue paper checks
- **D. ACH eliminates the need for vendor verification**

正解: D

解説:

Automated Clearing House (ACH) payments offer several benefits, including replacing paper checks (Option A), speeding up payment processing compared to checks (Option D), and reducing costs associated with manual payment methods. However, ACH does not eliminate the need for vendor verification (Option C), as organizations must still validate vendor bank details to prevent fraud and ensure accurate payments.

The web source from Tipalti states: "ACH payments reduce costs by replacing paper checks, speed up payment processing, and improve efficiency... However, proper vendor verification is still required to ensure secure transactions." This confirms that Options A, D, and indirectly B (through overall cost reduction) are benefits, while Option C is not.

The IOFM APS Certification Program covers "Payments," including ACH as a cost-effective payment method. The curriculum's focus on "peer-tested best practices" emphasizes the benefits of ACH but also the importance of vendor validation, aligning with the

exclusion of Option C.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Tipalti: "ACH payments reduce costs by replacing paper checks, speed up payment processing, and improve efficiency... However, proper vendor verification is still required"

質問 # 101

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APS出題内容: <https://www.goshiken.com/IOFM/APS-mondaishu.html>

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APS試験の準備方法 | 完璧なAPS全真問題集試験 | 更新するAccredited Payables Specialist (APS) Certification Exam出題内容

長年にわたり、GoShikenはずっとIT認定試験を受験する皆さんに最良かつ最も信頼できる参考資料を提供するために取り組んでいます、もしあなたはIT業種でもっと勉強になりたいなら、GoShikenを選んだ方が良いでしょう。

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- APS認定テキスト www.goshiken.com APS必殺問題集 “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英語版
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