

IOFM APS Zertifizierungsantworten, APS Deutsch



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Die Fragenkataloge von DeutschPrüfung enthalten die Lernmaterialien und Simulationsfragen zur IOFM APS Zertifizierungsprüfung. Noch wichtiger bieten wir die originalen APS Fragen Und Antworten.

Die neuesten Schulungsunterlagen zur IOFM APS (Accredited Payables Specialist (APS) Certification Exam) Zertifizierungsprüfung von DeutschPrüfung sind von den Expertenteams bearbeitet, die vielen beim Verwirklichen ihres Traums verhelfen. In der konkurrenzfähigen Gesellschaft muss man die Fachleute seine eigenen Kenntnisse und Technikniveau unter Beweis stellen, um seine Position zu verstärken. Durch die IOFM APS Zertifizierungsprüfung kann man seine Fähigkeiten beweisen. Mit dem IOFM APS Zertifikat werden große Veränderungen in Ihrer Arbeit stattfinden. Ihr Gehalt wird erhöht und Sie werden sicher befördert.

>> IOFM APS Zertifizierungsantworten <<

Echte und neueste APS Fragen und Antworten der IOFM APS Zertifizierungsprüfung

Die Fragenkataloge zur IOFM APS Zertifizierungsprüfung von DeutschPrüfung sind die besten. Wenn Sie ein IOFM -Fachmann sind, sind sie Ihnen ganz notwendig. Sie sind ganz zuverlässig. Wir bieten speziell den APS -Kandidaten die Schulungsunterlagen, die Prüfungsfragen und Antworten zur APS Zertifizierung enthalten. Viele APS -Fachleute streben danach, die IOFM APS Prüfung zu bestehen. Die Erfolgsquote von DeutschPrüfung ist unglaublich hoch. Unser DeutschPrüfung setzt sich dafür ein, Ihnen zu helfen, den Erfolg zu erlangen.

IOFM Accredited Payables Specialist (APS) Certification Exam APS Prüfungsfragen mit Lösungen (Q20-Q25):

20. Frage

Which of the following is a key reason for careful management of your vendor master file?

- A. Monitor vendor quality
- B. Control the number of vendor calls
- **C. Reduce the potential for fraud**
- D. Gain visibility into payment status

Antwort: C

Begründung:

The Vendor Master File topic in the APS Certification Program emphasizes the importance of managing the vendor master file to prevent errors and risks. A key reason is to reduce the potential for fraud, as accurate and validated vendor data (e.g., TINs, addresses) prevents payments to fraudulent vendors and ensures compliance with regulations like OFAC.

* Option A (Control the number of vendor calls): Not a primary reason. While a clean vendor master file may reduce inquiries, this is a secondary benefit, not a key focus.

* Option B (Reduce the potential for fraud): Correct. Careful management, including TIN verification and sanction list checks, prevents fraudulent vendor setups and payments.

* Option C (Monitor vendor quality): Vendor quality is typically assessed by Procurement or Operations, not the vendor master file, which focuses on data accuracy. Incorrect.

* Option D (Gain visibility into payment status): Payment status is tracked in AP systems, not the vendor master file, which stores static vendor data. Incorrect.

Reference to IOFM APS Documents: The APS e-textbook under Vendor Master File states, "Careful management of the vendor master file reduces fraud risk by ensuring accurate vendor data and compliance with validation processes." The training video emphasizes, "A well-maintained vendor master file prevents fraud through rigorous verification, such as TIN matches and address checks."

21. Frage

Which of the following is the purpose of FATCA?

- A. To ensure the privacy of individuals or organizations that bank outside of the U.S.
- B. To respond to attempts by foreign governments to capture taxes on activities of U.S. persons in their countries
- C. To make the rules regarding reporting payments made to U.S. persons and non-U.S. persons more consistent
- **D. To make it more difficult for individuals or organizations to avoid paying taxes by banking outside of the U.S.**

Antwort: D

Begründung:

The Tax and Regulatory Compliance topic in the APS Certification Program covers the Foreign Account Tax Compliance Act (FATCA), enacted in 2010 to combat tax evasion by U.S. taxpayers using foreign accounts.

FATCA requires foreign financial institutions (FFIs) to report U.S. account holders' information to the IRS, making it harder for individuals and organizations to hide income offshore and avoid U.S. taxes.

* Option A (To ensure the privacy of individuals or organizations that bank outside of the U.S.):

Incorrect. FATCA reduces privacy by requiring FFIs to report account details to the IRS, not protect it.

* Option B (To make the rules regarding reporting payments made to U.S. persons and non-U.S.

persons more consistent): Incorrect. FATCA focuses on reporting foreign accounts of U.S. taxpayers, not harmonizing payment reporting rules for U.S. and non-U.S. persons.

* Option C (To make it more difficult for individuals or organizations to avoid paying taxes by banking outside of the U.S.): Correct. FATCA's primary purpose is to prevent tax evasion by requiring FFIs and certain non-financial foreign entities to report U.S. account holders' financial information, ensuring taxable income is reported.

* Option D (To respond to attempts by foreign governments to capture taxes on activities of U.S.

persons in their countries): Incorrect. FATCA addresses U.S. tax compliance, not foreign governments' tax policies.

Reference to IOFM APS Documents: The APS e-textbook under Tax and Regulatory Compliance states,

"FATCA was enacted to combat tax evasion by requiring foreign financial institutions to report U.S. account holders' information, making it difficult to avoid taxes through offshore accounts." The Master Guide to Form

1099 Compliance, a recommended IOFM resource, explains, "FATCA ensures compliance by imposing withholding on payments to non-compliant FFIs, targeting U.S. taxpayers hiding income abroad." The training video reinforces this, noting FATCA's role in

"closing loopholes for offshore tax evasion."

22. Frage

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

Antwort: C

Begründung:

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"

23. Frage

COSO identifies each of the following elements as necessary for an effective control environment, EXCEPT:

- A. Staff work in self-directed teams
- B. Information is distributed in a timely way
- C. People know their responsibilities and limits of authority
- D. Internal controls are monitored and evaluated

Antwort: A

Begründung:

The Internal Control topic in the APS Certification Program details the COSO framework's Control Environment component, which establishes the foundation for effective internal controls. Key elements include clear roles and responsibilities, timely information distribution, and ongoing monitoring of controls.

However, staff working in self-directed teams is not a COSO requirement, as the framework focuses on structure and accountability rather than specific team management styles.

* Option A (Internal controls are monitored and evaluated): This aligns with COSO's Monitoring Activities component but also supports the Control Environment by ensuring controls are enforced. It is a necessary element.

* Option B (Staff work in self-directed teams): COSO does not mandate self-directed teams. While teamwork may be beneficial, the Control Environment emphasizes defined roles and oversight, not specific team structures. This is the correct answer.

* Option C (Information is distributed in a timely way): This supports the Control Environment by ensuring employees have the information needed to perform their duties, aligning with COSO's Information and Communication component. It is a necessary element.

* Option D (People know their responsibilities and limits of authority): This is a core element of the Control Environment, ensuring clear accountability and authority structures. It is a necessary element.

Reference to IOFM APS Documents: The APS e-textbook under Internal Control explains, "The COSO Control Environment requires clear responsibilities, timely information flow, and ongoing monitoring to establish effective controls." It lists elements like "defined roles and authority limits" and "effective communication" but does not mention self-directed teams as a requirement. The training video emphasizes COSO's focus on accountability and structure, noting that team configurations are organizational choices,

not COSO mandates.

24. Frage

Examples of preventive controls include each of the following EXCEPT:

- A. Dollar limits on use of P-card
- B. Use of approved vendor lists
- C. Account reconciliation
- D. T&E expenditure guidelines

Antwort: C

Begründung:

The Internal Control topic in the APS Certification Program distinguishes between preventive and detective controls. Preventive controls are proactive measures designed to stop errors or fraud before they occur, such as approved vendor lists, P-card limits, and T&E guidelines. Account reconciliation, however, is a detective control, as it identifies errors or discrepancies after transactions have occurred.

* Option A (Use of approved vendor lists): Approved vendor lists prevent unauthorized payments by ensuring only validated vendors are paid. This is a preventive control.

* Option B (Dollar limits on use of P-card): Dollar limits restrict P-card spending, preventing unauthorized or excessive purchases. This is a preventive control.

* Option C (T&E expenditure guidelines): T&E guidelines set rules for allowable expenses, preventing non-compliant spending. This is a preventive control.

* Option D (Account reconciliation): Reconciliation involves reviewing accounts to detect errors or fraud after transactions are recorded. This is a detective control, not preventive. Correct answer.

Reference to IOFM APS Documents: The APS e-textbook under Internal Controls defines preventive controls as "measures like approved vendor lists, P-card limits, and T&E policies that prevent errors or fraud." It contrasts these with detective controls, stating, "Account reconciliation is a detective control that identifies discrepancies post-transaction." The training video reinforces this by listing preventive controls in AP and citing reconciliation as a detective measure.

25. Frage

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Die Schulungsunterlagen zur IOFM APS Zertifizierungsprüfung von unserem DeutschPrüfung können Ihre Kenntnisse während der Vorbereitungszeit prüfen und auch Ihre Leistungen innerhalb bestimmter Zeit bewerten. Unsere Schulungsunterlagen zur IOFM APS Zertifizierungsprüfung sind das Ergebnis der langjährigen ständigen Untersuchung und Erforschung von den erfahrenen IT-Experten aus DeutschPrüfung. Ihre Autorität ist über jeden Zweifel erhaben. Wenn Sie noch Befürchtungen haben, können Sie die kostenlose Demo herunterladen, dann entscheiden Sie sich, ob Sie DeutschPrüfung wählen.

APS Deutsch: <https://www.deutschpruefung.com/APS-deutsch-pruefungsfragen.html>

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Besuchen Sie mich, Es verging eine Weile, dann klang APS es sehr kleinlaut: Würdest du dein Weib auch wieder hergeben, Die neuesten Schulungsunterlagen zur IOFM APS (Accredited Payables Specialist (APS) Certification Exam) Zertifizierungsprüfung von DeutschPrüfung sind von den Expertenteams bearbeitet, die vielen zum Erfüllen ihres Traums verhelfen.

IOFM APS Quiz - APS Studienanleitung & APS Trainingsmaterialien

Unsere DeutschPrüfung Ihnen Praxis Fragen zu IOFM APS Zertifizierungsprüfung. Bei aller Prüfungen wird unsere APS Prüfung VCE Ihnen helfen, die Prüfungen zu bestehen.

Die neuesten Materialien werden automatisch zu Ihnen per E-Mail geschickt, Außerdem wenn die IOFM APS Prüfungsunterlagen aktualisiert haben, werden unsere System Ihnen automatisch Bescheid geben.

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