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Why do you need a sales process? - **ANSWER ✓✓** To match sales action with customer decision stage

Helps to sell the way people buy

How many steps & subsets are in the customer centered selling cycle? -

ANSWER ✓✓22

the customer centered selling process is not _____ - **ANSWER ✓✓** rigid

the customer centered selling steps help to create a - **ANSWER ✓✓** systematic, repeatable and predictable method

selling - **ANSWER ✓✓** Taking an idea, planting that idea in the customer's mind and making them feel they thought of it

research stage - **ANSWER ✓✓** Learn the value of a good conversation

Learn about the customer and study the customers world

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IOFM Accredited Payables Specialist (APS) Certification Exam Sample Questions (Q90-Q95):

NEW QUESTION # 90

Where circumstances do not permit implementing ideal controls, an organization should put in place the next- best alternative, commonly referred to as:

- A. Secondary controls
- B. Compensating controls
- C. Stop-gap controls
- D. Interim controls

Answer: B

Explanation:

The Internal Control topic in the IOFM APS Certification Program covers the design and implementation of internal controls to mitigate risks. When ideal controls (e.g., full segregation of duties) are not feasible due to resource constraints or organizational structure, compensating controls are implemented as alternative measures to achieve similar risk mitigation. These controls provide additional checks or oversight to compensate for the absence of primary controls.

* Option A (Interim controls): Interim controls imply temporary measures, not necessarily designed to compensate for missing ideal controls. This is incorrect.

* Option B (Stop-gap controls): Stop-gap controls are ad-hoc, temporary fixes, not a formal term in the COSO framework or AP practices. This is incorrect.

* Option C (Secondary controls): Secondary controls are not a recognized term in internal control frameworks; they imply less critical controls, not alternatives. This is incorrect.

* Option D (Compensating controls): Correct. Compensating controls are alternative measures implemented when ideal controls are not practical, ensuring adequate risk mitigation.

Reference to IOFM APS Documents: The APS e-textbook under Internal Controls states, "When ideal controls cannot be implemented, compensating controls provide alternative risk mitigation, such as additional reviews or approvals to address control gaps." The training video discusses compensating controls in the context of COSO and SOX, noting their use in small organizations where segregation of duties is challenging.

NEW QUESTION # 91

Benefits of ACH include each of the following, EXCEPT:

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

Answer: D

Explanation:

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"

NEW QUESTION # 92

Which of the following best describes ERP systems?

- A. They link together business functions with real-time data flow
- B. They provide a sophisticated means of fraud detection
- C. They are payment systems designed exclusively for cryptocurrency
- D. They are popular methods of tracking continuous improvement

Answer: A

Explanation:

Enterprise Resource Planning (ERP) systems are integrated software platforms that link various business functions—such as accounting, procurement, accounts payable, inventory, and human resources—through a centralized database, enabling real-time data flow and streamlined operations. ERP systems enhance efficiency by providing a unified view of business processes, but they are not primarily for tracking continuous improvement (Option A), fraud detection (Option B), or cryptocurrency payments (Option D). The web source from NetSuite states: "ERP systems integrate business functions, such as finance, procurement, and HR, with real-time data flow to improve efficiency and decision-making." This directly supports Option C, emphasizing the role of ERP in linking business functions with real-time data.

The IOFM APS Certification Program covers "Technology and Automation," including the role of ERP systems in accounts payable processes. The curriculum's focus on "peer-tested best practices" aligns with the definition of ERP systems as integrative platforms for real-time data management.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Technology and Automation NetSuite: "ERP systems integrate business functions, such as finance, procurement, and HR, with real-time data flow"

NEW QUESTION # 93

In the U.S., what type of information is HIPAA designed to protect?

- A. Electronic banking information
- B. Corporate whistleblower identities
- C. Private medical records
- D. External auditor findings

Answer: C

Explanation:

The Tax and Regulatory Compliance topic in the IOFM APS Certification Program covers key U.S. regulations, including the Health Insurance Portability and Accountability Act (HIPAA). Enacted in 1996, HIPAA is designed to protect the privacy and security of private medical records, ensuring that protected health information (PHI) is safeguarded by healthcare providers, insurers, and related entities, including AP departments handling medical-related payments.

* Option A (Corporate whistleblower identities): Incorrect. Whistleblower protections are covered under laws like the Sarbanes-Oxley Act, not HIPAA.

* Option B (External auditor findings): Incorrect. Auditor findings are related to financial or operational audits, not protected by HIPAA.

* Option C (Private medical records): Correct. HIPAA establishes standards to protect PHI, such as patient health records, from unauthorized disclosure.

* Option D (Electronic banking information): Incorrect. Banking information is protected under laws like the Gramm-Leach-Bliley Act, not HIPAA.

Reference to IOFM APS Documents: The APS e-textbook under Tax and Regulatory Compliance states, "HIPAA protects private medical records, ensuring the confidentiality of protected health information (PHI) in transactions involving healthcare providers." The training video mentions HIPAA in the context of AP compliance, noting that AP staff handling medical vendor payments must ensure PHI is secure.

NEW QUESTION # 94

Cash management refers to an organization's management of which of the following?

- A. Payroll disbursements
- B. Enterprise resource planning systems
- C. Inflow and outflow of funds

- D. Payment terms

Answer: C

Explanation:

Cash management refers to an organization's processes for managing the inflow and outflow of funds to optimize liquidity, ensure financial stability, and meet operational needs. This includes overseeing cash receipts, payments, and forecasting cash flow. While payment terms (Option A) and payroll disbursements (Option B) are components of cash management, they are not the comprehensive definition. Enterprise resource planning systems (Option C) are tools that may support cash management but are not the definition itself.

The web source from Corcentric states: "Cash management involves managing an organization's inflow and outflow of funds to maintain liquidity and meet financial obligations." This directly supports Option D.

The IOFM APS Certification Program covers "Payments," including cash management principles as they relate to AP processes. The curriculum's focus on "peer-tested best practices" aligns with the definition of cash management as managing cash inflows and outflows.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Corcentric: "Cash management involves managing an organization's inflow and outflow of funds"

NEW QUESTION # 95

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