

# QUESTIONS & ANSWERS

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APA

# APA-CPP-Remote

*CPP-Remote Certified Payroll Professional*

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### Question: 80

In maintaining a payroll system, change control refers to:

- A. Procedures to test and schedule changes before they are put into production
- B. Entering new data to an employee's record
- C. Creating a new system in a merger or acquisition
- D. Separation of functions according to accounting standards

**Answer: A**

### Question: 81

Bass Biting Company operates bait, tackle and boat sales store employing 12 full time clerks and salespeople in addition to the owner and his family members. Occasionally, Bass Biting assigns special work to individuals other than its regular employees and family members. Bass Biting engaged a carpenter, Jim to build a boat dock so that customers could access the shop via boat. Jim has several docks in progress for other local merchants. Bass Batting's dock took 4 days to build, 13 hours each day. Bass Biting paid Jim \$500 for 4 days' work. Calculate overtime due Jim under FLSA.

- A. \$57.72
- B. \$557.44
- C. \$0
- D. \$173.04

**Answer: C**

### Question: 82

What is the difference between policy and a procedure?

- A. None, they serve the same purpose
- B. Policies are rules; procedures are instructions
- C. Procedures need to be documented; policies do not
- D. Policies can be overridden; procedures may not

**Answer: B**

### Question: 83

When making the federal payroll tax deposit, the accounting entry to record an advance payment of EIC would be:

- A. Debit EIC payable, credit cash
- B. Debit cash, credit EIC payable
- C. Debit FIT payable, credit cash

D. Debit EIC payable, credit FICA payable

**Answer:** B

**Question:** 84

The primary responsibility of Professional Employer Organizations is:

- A. Determining the client's products and services
- B. Establishing their client's FEIN
- C. Leasing the buildings and fixtures
- D. Co-employment of their client's employees

**Answer:** D

**Question:** 85

On what form must mistakenly paid wages, for which no repayment is made, be reported?

- A. 1099-R
- B. W-2
- C. W-4
- D. 1099-MISC

**Answer:** B

**Question:** 86

Bass Biting Company operates bait, tackle and boat sales store employing 12 full time clerks and salespeople in addition to the owner and his family members. Occasionally, Bass Biting assigns special work to individuals other than its regular employees and family members. Only two employees, George the President, and Earl, a salesperson, receive group-term life insurance. The value of each of their group-term life benefit is \$93 per month, and \$23 per month after excluding the first \$50,000 of coverage.

How much is exempt from wages?

- A. \$0
- B. \$93.00
- C. \$186.00
- D. \$46.00

**Answer:** A

**Question:** 87

A salaried-exempt executive employee is unable to work for two days in the work week because the office is closed for remodeling. The employee's weekly guaranteed salary is \$500.

Under FLSA what amount must this employee be paid for he work week?

- A. \$200
- B. \$400
- C. \$300
- D. \$500

**Answer:** D

**Question:** 88

Which of the following is the most logical order of events in a system implementation?

- A. Training, development, testing evaluation
- B. Feasibility, evaluation, development, testing
- C. Conversation, training, testing, evaluation
- D. Testing, evaluation, training, documentation

**Answer:** B

**Question:** 89

Which of the following would not be included in the system testing stage of an

implementation?

- A. Volume testing
- B. Functional testing
- C. Recruiting tests
- D. Stress testing

**Answer:** C

**Question:** 90

Which of the following statements is CORRECT regarding a federal tax levy?

- A. It does not have to be honored if any other garnishments have been served.
- B. It is limited only by the amount of the employee's net pay
- C. It is continued each pay period until a release of levy is received.
- D. It requires a new order for each pay period.

**Answer:** C

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