APA
CPP-Remote
Certified Payroll Professional

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Question: 1

Which of the following features is LEAST likely to be considered when looking at the security of a new payroll system?

A. regular data back-up and storage
B. protection against computer viruses
C. limited system access
D. system edits

Answer: D

Question: 2

Company deadlines for payroll data input documents are essential for:

A. timely processing of the payroll
B. accurate entry of data
C. guaranteeing that all information is processed
D. adequate auditing purposes

Answer: A

Question: 3

The BEST reason for tracking pay-related problem statistics is to enable Payroll to:

A. identify root causes and take actions to prevent similar recurrences
B. apologize to clients in a more professional manner
C. direct problems to those who caused the problem
D. justify more resources to handle more problems

Answer: A

Question: 4

With regard to EEs' reported tips, the ER must:

A. withhold and pay only the EEs' portion of FICA taxes on tips
B. report tax on tips separately when making an employment tax deposit
C. report tips as wages on Form W-2 and pay the ER portion of FICA taxes
D. report and pay the ER portion of FICA taxes on the portion of cash tips above the federal minimum wage

Answer: C

Question: 5

Transactions are recorded in chronological order into books of original entry called:

A. registers
B. vouchers
C. invoices
D. journals

Answer: D

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