

CPP Preparation 2013 ANSWERS
TEST 3:(Covers Material from Chapters 11-14 in The Payroll Source)

1. **b.** Hardship premium
2. **a.** Implements
3. **c.** Reconciliation of payroll bank account
4. **d.** Accounts payable
5. **c.** Cost-of-living allowance
6. **c.** It provides participation by all departments involved in the project.
7. **d.** Balance
8. **c.** Cross-functional quality improvement teams
9. **c.** More time spent on administrative tasks
10. **a.** Independent accounting firm
11. **b.** Requirements of the new system
12. **d.** Human resources recommends a change in company policy and change is approved by upper management
13. **b.** Non Resident alien working in the U.S.
14. **d.** State income tax payable
15. **d.** Current liabilities
16. **c.** Bureaucratic leadership
17. **b.** Debit tax payable, credit federal income tax withheld
18. **a.** \$6 unfavorable
19. **b.** Low fixed costs
20. **b.** A company's description of its structure, requirements, and expectations of a new system prepared for the vendor
21. **a.** Hypothetical tax
22. **b.** Time and attendance interface
23. **a.** Theory Z

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- 24. b. The validation by the owner of data mapped and moved from the old to the new system
- 25. c. Accountability
- 26. b. Debit tax expense, credit tax payable
- 27. c. Form 2555
- 28. b. Ensuring that company policies and procedures are being followed
- 29. b. Tax protection
- 30. c. Liabilities
- 31. d. Deficiency
- 32. c. Balance sheet
- 33. a. Deduction for state garnishment judgment
- 34. c. \$97,600
- 35. d. Delegating
- 36. d. File maintenance output is reviewed by human resources
- 37. c. It allows you to examine the entire system operating with all elements in place.
- 38. a. Provides for safety of employee while working abroad
- 39. a. Parallel test
- 40. d. General ledger
- 41. d. Matching
- 42. c. Establishes business reason for change
- 43. d. U.S. resident working for a foreign employer outside the United States
- 44. a. Open ended leadership

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- 45. a. Tables
- 46. c. Debit salary expense, credit salary payable
- 47. b. Child support payable
- 48. b. Material weakness
- 49. d. Income statement
- 50. c. Desegregation of job duties