APA CPP-Remote Practice Questions

Shared by Velazquez on 05-11-2026

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Question 1

Question Type: MultipleChoice

As part of the implementation of a new payroll system, all transactions from the most recent actual payroll are processed in the new system prior to using the system to run payrolls. This is an example of what type of testing?

Options:

A- compliance
B- back-up
C- ongoing
D- parallel

Answer:

D

Question 2

Question Type: MultipleChoice

Each of the following items qualifies as a de minimis fringe benefit EXCEPT:

Options:

A- occasional parties and picnics for EEs
B- occasional supper money for working OT
C- traditional holiday gifts, such as food items
D- group legal services worth less than $100 annually

Answer:

D

Question 3

Question Type: MultipleChoice

Certain company records must be retained for four years to comply with regulations of which of the following agencies?

Options:

A- US Citizenship and Immigration Services
B- Internal Revenue Service
C- Social Security Administration
D- Wage and Hour Division, Department of Labor

Answer:

B

Question 4

Question Type: MultipleChoice

Which option best factors provides system security?

Options:

A- access level authorizations
B- shared passwords
C- conducting 'physical payouts'
D- segregation of duties

Answer:

A

Question 5

Question Type: MultipleChoice

To build morale and motivate staff, a manager must:

Options:

A- give good reviews and raises
B- reward 'stars' and promote competition within each team
C- delegate accountability to staff members
D- be sincere and specific with praise

Answer:

D

Question 6

Question Type: MultipleChoice

When an ER is advised by the IRS that an EE's Form W-4 is invalid, what action must the ER take?

Options:

A- All future Forms W-4 must be sent to the IRS as long as the EE is being paid.
B- ERs have no obligation to change exemptions unless notified by the EE through a new Form W-4.
C- Withhold on the basis of information provided by the IRS.
D- The ER should send notice at the end of the quarter, requesting that the EE contact the IRS to clear up the problem.

Answer:

C

Question 7

Question Type: MultipleChoice

One employment data element in the masterfile is:

Options:

A- hourly rate of pay
B- marital status

C- birthdate
D- occupation

Answer:

A

Question 8

Question Type: MultipleChoice

On a company's financial statements, payroll tax expense appears in the:

Options:

A- balance sheet
B- accrued payroll
C- salaries expense
D- income statement

Answer:

D

Question 9

Question Type: MultipleChoice

Which option best forms may be submitted to the IRS in order to receive a written determination of a worker's status as an EE or independent contractor?

Options:

A- Form W-5
B- Form SS-5
C- Form SS-8
D- Form W-9

Answer:

C

Question 10

Question Type: MultipleChoice

What is the effect of failing to record salaries that are earned but not paid at the end of an accounting period?

Options:

A- understatement of expenses for the period
B- overstatement of expenses for the period
C- understatement of assets for the period
D- overstatement of liabilities for the period

Answer:

A

Question 11

Question Type: MultipleChoice

For how many years must the ER's copy of Form 940 be retained?

Options:

A- 2
B- 3
C- 4
D- 5

Answer:

C

Question 12

Question Type: MultipleChoice

All of the following data elements are required to be maintained in the EE masterfile EXCEPT:

Options:

A- SSN
B- DOB
C- marital status
D- hourly rate of pay

Answer:

C

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