APA FPC-Remote Practice Questions

Shared by Gould on 05-11-2026

For More Free Questions and Preparation Resources

Check the Links on Last Page

Question 1

Question Type: MultipleChoice

Examples of positive active listening through body language include all of the following actions EXCEPT:

Options:

A- Avoiding slouching posture.
B- Shrugging your shoulders.
C- Making eye contact.
D- Nodding your head.

Answer:

B

Explanation:

Shrugging shoulders (B) is a sign of uncertainty or disinterest, making it negative body language.

Making eye contact (C), nodding (D), and avoiding slouching (A) are positive active listening cues.

Effective Communication in Payroll Training Guide (Payroll.org)

Question 2

Question Type: MultipleChoice

When an employee fails to cash a payroll check and the employer cannot locate the employee, the Payroll Department should:

Options:

A- Void the check and process a Form W-2c for the employee.
B- Make a journal entry to post to a cash account as forfeited earnings.

C- Use company policy and federal law to determine the process of submitting the unclaimed wages to the IRS.
D- Use company policy and state law to determine the process of submitting the unclaimed wages to the state agency.

Answer:

D

Explanation:

Comprehensive and Detailed Explanation:

Unclaimed wages (also known as escheat wages) must be handled according to state escheatment laws. Each state has its own rules about how long employers must hold unclaimed wages before remitting them to the state's unclaimed property division.

Option A is incorrect because voiding the check does not resolve the issue of unclaimed wages, and Form W-2c is used for correcting tax information, not handling unclaimed wages.

Option B is incorrect because unclaimed wages cannot be posted as forfeited earnings without proper reporting to the state.

Option C is incorrect because escheatment laws are governed at the state level, not federal.

Payroll.org -- Unclaimed Wages and Escheatment Guidelines

State Escheatment Laws and Compliance Regulations

Question 3

Question Type: MultipleChoice

To stop payment on an employee's check, the employer must work with the:

Options:

A- IRS
B- Payroll provider
C- Employer's bank
D- Employee's bank

Answer:

C

Explanation:

Only the employer's bank (C) can place a stop payment request.

Payroll providers (B) may facilitate, but do not issue bank stops.

Payroll Banking & Direct Deposit Standards (Payroll.org)

Question 4

Question Type: MultipleChoice

Which option best general ledger accounts should normally maintain a credit balance?

Options:

A- Accounts Payable
B- Cash
C- Office Equipment
D- Prepaid Expenses

Answer:

A

Explanation:

Comprehensive and Detailed Explanation:

A credit balance means an account normally holds a liability or revenue amount.

Accounts Payable (Option A) represents amounts owed to vendors, which is a liability account and normally has a credit balance.

Option B (Cash) is incorrect because cash is an asset account and typically has a debit balance.

Option C (Office Equipment) is incorrect because it is a fixed asset and also has a debit balance.

Option D (Prepaid Expenses) is incorrect because prepaid expenses are assets that are debited when paid.

GAAP Accounting Principles -- Chart of Accounts

Payroll.org -- Payroll Accounting Fundamentals

Question 5

Question Type: MultipleChoice

Under the FMLA, employers MUST maintain related leave records for how many years?

Options:

A- 1
B- 3
C- 4
D- 5

Answer:

B

Explanation:

The Family and Medical Leave Act (FMLA) requires employers to keep FMLA-related records for at least 3 years.

These records include:

Employee leave requests

Employer responses

Payroll and benefits records

Medical certifications

The DOL may audit these records to ensure FMLA compliance.

FMLA Recordkeeping Requirements (DOL)

Payroll Record Retention Guidelines (Payroll.org)

Question 6

Question Type: MultipleChoice

Which account type is used to classify accrued, but not yet taken, paid leave that is carried over from one year to the next?

Options:

A- Current assets
B- Deferred assets
C- Expenses
D- Long-term liabilities

Answer:

B

Explanation:

Accrued leave is classified as a deferred asset because it represents an obligation to employees in the future.

Payroll Accounting Standards (Payroll.org)

Question 7

Question Type: MultipleChoice

A payroll employee has just entered a group of timecards for one of their 25 retail stores. What is the BEST way to verify that the data was entered accurately?

Options:

A- Review a few employees from the batch
B- Check totals on the check register
C- Review earnings report after payroll is processed
D- Run a batch total report

Answer:

D

Explanation:

Comprehensive and Detailed Explanation:

The best way to verify payroll accuracy is to run a batch total report (Option D) because it:

Compares actual payroll totals to expected amounts

Identifies discrepancies before payroll processing

Option A (Review a few employees) is insufficient because errors in other records might be missed.

Option B (Check Register) occurs after payroll is processed.

Option C (Earnings Report) is useful but is generated after payroll is processed, making corrections harder.

Payroll.org -- Payroll Data Verification Best Practices

IRS -- Payroll Accuracy and Compliance Guidelines

Question 8

Question Type: MultipleChoice

Which of the following documents listed on Form I-9 can be used to establish both an employee's identity and employment eligibility?

Options:

A- Social Security Card

B- U.S. Passport
C- Voter's Registration Card
D- Driver's License
U- S. Citizenship and Immigration Services (USCIS) -- Form I-9 Instructions
Payroll.org -- Employment Eligibility Verification Guidelines

Answer:

B

Explanation:

Comprehensive and Detailed Explanation:

According to Form I-9, Employment Eligibility Verification, an unexpired U.S. passport is a List A document that establishes both an employee's identity and work authorization.

A Social Security card (Option A) is a List C document, which only proves employment authorization but not identity.

A Voter's Registration Card (Option C) is not an acceptable I-9 document for identity or work authorization.

A Driver's License (Option D) is a List B document, which only proves identity but not employment eligibility.

To Get Premium Files for FPC-Remote Visit

https://www.p2pexams.com/products/fpc-remote

For More Free Questions Visit

https://www.p2pexams.com/apa/pdf/fpc-remote

