

# ***KillTest***

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## 練習題

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**Exam : CPP-Remote**

**Title : Certified Payroll  
Professional**

**Version : DEMO**

1.Which of the following does NOT represent a deductible business expense?

- A. Lodging while on business travel
- B. Golfing event following a business meeting
- C. Dry cleaning charges while out of town on business
- D. Country club dues

**Answer: D**

2.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**

3.A pre notification may be used when an employee:

- A. Has insufficient funds in a checking account
- B. Loses a paycheck
- C. Is relocated
- D. Changes banking institutions

**Answer: D**

4.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**

5.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**