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APA Certified Payroll Professional Sample Questions (Q87-Q92):

NEW QUESTION # 87

Which of the following tasks is NOT part of organizing department processes?

- A. Delegating accountability
- B. Defining time frames
- C. Determining goals and objectives
- D. Developing flow charts

Answer: C

Explanation:

Comprehensive and Detailed In-Depth Explanation:

Determining goals and objectives happens in the planning phase, not the organizing phase. Organizing involves:

- * Assigning tasks
- * Delegating authority
- * Structuring workflows (e.g., flowcharts, timelines)

NEW QUESTION # 88

Another term for service bureaus is:

- A. Business process outsourcer
- B. Preprocessor
- C. Prototype
- D. Microprocessor

Answer: A

NEW QUESTION # 89

When defining the objectives of a system implementation, all of the following areas must be included EXCEPT:

- A. time.
- B. consolidation.
- C. resources.
- D. scope.

Answer: B

Explanation:

Successful payroll system implementation requires clearly defined objectives based on the "Project Management Triangle". This includes "time" (Option A), which sets the deadlines and go-live dates; "scope" (Option B), which defines exactly which features and processes will be included in the new system; and "resources" (Option C), which identifies the budget, personnel, and technology required. While "consolidation" (Option D) might be a reason for implementing a new system (such as merging multiple payroll platforms into one), it is not one of the fundamental pillars used to define project objectives. Project managers must balance time, scope, and resources to prevent "scope creep" and ensure the implementation is completed within the planned parameters. Failing to define these core objectives at the outset of the project can lead to missed deadlines, budget overruns, and a system that

fails to meet the organization ' s operational needs.

NEW QUESTION # 90

Under the claim-of-right rule, a salary overpayment that is discovered by the employer in the tax year following the year of overpayment:

- A. Cannot be deducted from the employee's wages because employee has a right to the payment
- B. Can be deducted on a pretax basis from regular wages
- C. Can be deducted from wages on an after-tax basis
- D. Cannot be deducted from wages at all

Answer: C

NEW QUESTION # 91

All of the following characteristics are indicative of good customer service EXCEPT:

- A. Responding when resolution is known
- B. Responding promptly to customers
- C. Projecting confidence with information
- D. Expressing empathy and respect

Answer: A

Explanation:

Comprehensive and Detailed in Depth Explanation:

Good customer service includes:

- * Empathy (A)
- * Prompt communication (B)
- * Confidence in answers (D)

Option C is incorrect because waiting until a resolution is known delays responsiveness. Best practice is to respond even if only to acknowledge the issue, while continuing to work on resolution.

#Therefore, correct answer is C

NEW QUESTION # 92

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