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WorldatWork Regulatory Environments for Compensation Programs Sample Questions (Q85-Q90):

NEW QUESTION # 85

Which of the following statements best describes defined benefit (DB) plans?

- A. There is no promise of a specific benefit at retirement.
- B. Employees are at risk for financial resources.
- C. Individual accounts must be maintained for each participant.
- D. They are often integrated with government-sponsored programs.**

Answer: D

NEW QUESTION # 86

Who are you most likely to hear from if there are questions about an employee's compensation?

- A. The employee
- B. The employee's department head
- **C. The employee's manager**
- D. A concerned co-worker

Answer: C

NEW QUESTION # 87

The Alpha company ships an order to a customer on March 1st and invoices the customer for the product with the shipment, with payment terms of net 30 days. The customer's payment is received on April 5th. The payment clears the bank and shows on Alpha's account on April 8th. If Alpha is using accrual accounting, when does it record the revenue for this sale?

- A. April 8th
- B. March 31st
- **C. March 1st**
- D. April 5th

Answer: C

NEW QUESTION # 88

What is one reason that it is important to perform a periodic audit of processes and results?

- **A. It builds in a process of continuous improvement**
- B. It is required in determining increase budgets
- C. It determines what information and data sources will be used in the audit
- D. It is required by the Department of Labor

Answer: A

NEW QUESTION # 89

If a company has a higher percentage of employees with fixed compensation than variable compensation, what happens as revenues increase?

- **A. Compensation costs eventually decrease as a percent of revenue, increasing profit growth.**
- B. Compensation costs eventually stabilize and become a consistent percent of revenue.
- C. Compensation costs remain the same as a percent of revenue until variable compensation costs exceed fixed compensation costs.
- D. Compensation costs and revenue increase at approximately the same rate.

Answer: A

NEW QUESTION # 90

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