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## the WorldatWork handbook of total rewards

A COMPREHENSIVE GUIDE TO COMPENSATION,  
BENEFITS, HR & EMPLOYEE ENGAGEMENT

Second Edition

**WorldatWork.**  
Total Rewards Association

Compiled and Edited by Dan Cafaro

**WILEY**

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### WorldatWork Regulatory Environments for Compensation Programs Sample Questions (Q10-Q15):

#### NEW QUESTION # 10

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

**Answer: B**

#### NEW QUESTION # 11

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

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

**Answer: D**

#### NEW QUESTION # 12

Which of the following scenarios best describes a contract worker?

- A. An accounts payable specialist who works at the company site utilizing an internal A/P system and pays vendors according to company procedures.
- **B. A computer programmer who telecommutes, uses her own equipment and works for multiple employers**
- C. A technician who works a scheduled shift and performs tasks as assigned according to specifications.

**Answer: B**

#### NEW QUESTION # 13

What type of pay increase is given when an organization finds that its compensation program is behind competitive market rates?

- **A. General**
- B. Merit
- C. Cost of living
- D. Automatic

**Answer: A**

#### NEW QUESTION # 14

Which one of the following practices will help to ensure proper documentation for compliance with legislation?

- A. Be consistent in procedures and completeness
- B. Allow employees easy and unlimited access to documentation
- C. Use one survey source instead of several

**Answer: A**

## NEW QUESTION # 15

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