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APA CPP-Remote Exam is a rigorous test that covers a broad range of topics related to payroll management. CPP-Remote exam consists of 190 multiple-choice questions and is divided into two sections: the core exam and the elective exam. The core exam covers fundamental topics in payroll management, such as payroll processing, tax reporting, and compliance. The elective exam covers specialized topics in payroll management, such as global payroll, payroll technology, and payroll management.

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## Selecting CPP-Remote Study Tool - Get Rid Of Certified Payroll Professional

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To sit for the CPP-Remote Exam, candidates must meet specific eligibility requirements such as possessing a minimum of three years of payroll experience, and completion of one of the APA-approved payroll courses. CPP-Remote exam consists of 190 multiple-choice questions and is administered online, allowing qualified candidates to take the exam from wherever they are globally. The primary objective of the CPP-Remote Exam is to measure an individual's knowledge of payroll processes, methods, procedures, and rules to ensure compliance and accuracy.

To prepare for the CPP-Remote Exam, individuals can take advantage of a variety of resources, including study guides, practice tests, and online courses. The APA also offers a CPP Certification Review Course, which is designed to help individuals prepare for the exam. This course covers all the topics included in the exam and provides individuals with the knowledge and skills they need to succeed.

## APA Certified Payroll Professional Sample Questions (Q250-Q255):

### NEW QUESTION # 250

All of the following factors are advantages of having an in-house developed system EXCEPT:

- A. control of the system
- B. user groups
- C. scheduling flexibility
- D. security

**Answer: B**

**NEW QUESTION # 251**

The financial statement that is used to evaluate the performance of a business by matching its revenue and related expenses for a particular accounting period is a:

- A. General ledger
- B. Trial balance
- C. Balance sheet
- **D. Income statement**

**Answer: D**

**NEW QUESTION # 252**

All of the following tests should be completed when performing a system upgrade EXCEPT:

- A. Regression
- B. Parallel
- **C. Gap analysis**
- D. Integration

**Answer: C**

Explanation:

Gap analysis done in the planning phase to identify what's missing between the current and desired system.

It's not a testing type.

Testing types include:

- \* Parallel (compare old vs. new)
- \* Regression (check new code doesn't break existing)
- \* Integration (validate modules communicate correctly)

**NEW QUESTION # 253**

Which of the following statements BEST represents Payroll Department internal control?

- **A. Payroll bank reconciliation is performed by Treasury.**
- B. Payroll stores manual checks for safekeeping.
- C. Payroll initiates deductions for group insurance.
- D. Payroll reviews canceled checks before passing them to Treasury.

**Answer: A**

Explanation:

Internal controls are essential for safeguarding company assets and ensuring the accuracy of payroll data. One of the most critical principles of effective internal control is the segregation of duties, which involves dividing responsibilities so that no single individual has control over all parts of a financial transaction. Having the payroll bank reconciliation performed by the Treasury or Accounting department rather than the Payroll department itself is a primary example of this principle. This independent verification ensures that any discrepancies between the payroll register and actual bank disbursements are identified by someone who did not process the payroll, significantly reducing the risk of fraud and clerical error. Other internal controls include restricted access to manual checks and independent reviews of payroll changes before the final run.

**NEW QUESTION # 254**

For 2009, the mandatory rate of federal income tax withholding on supplemental wages in excess of \$1 million is:

- **A. 35%**
- B. 28%
- C. 20%

