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CPP Practice Test Correct Questions & Answers(RATED A)

William may make changes in the Procurement Department. what is his first step when considering a new process?

- a. Engaging in a process mapping activity
- b. Identifying a need for change
- c. Building a flowchart
- d. Creating a policy and procedures manual - ANSWER Identifying a need for change

Sam's team in creating steps for requisition processing. Which of the statements describe why implementing processes is important? Use of processes promotes:

- a. standards, fairness and transparency
- b. standards, planning and transparency
- c. efficiency, planning and standards
- d. efficiency, fairness and transparency - ANSWER efficiency, fairness and transparency

Processes should be developed to prevent unethical behavior and it is essential that organizations have an approach that promotes consistency throughout the procurement process.

Sean is reviewing his organizations values, customs and beliefs, which of the following is Sean reviewing?

- a. cohesion
- b. incentives
- c. stakeholder policy
- d. culture - ANSWER Culture

How can Cindy successfully develop entity staff to work more as a productive, cohesive team in the future?

- a. focus primarily on interviewing the correct staff rather than former staff
- b. recruit for skills and hire for suitability in the office
- c. focus professional development on furthering skills rather than cross-training
- d. focus primarily on skillsets that get the job done. - ANSWER Recruit for skills and hire for suitability in the office

when hiring, managers must consider the impact of the new employee on the office's climate.

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APA Certified Payroll Professional Sample Questions (Q35-Q40):

NEW QUESTION # 35

Which of the following supports payroll system security?

- A. Constructive receipt
- B. Labor law compliance
- C. Audit trails
- D. New hire reporting

Answer: C

NEW QUESTION # 36

Nice Guys Inc. has a short-term disability plan, provided by a third-party insurance company, for its factory workers. Employees do not pay for this benefit. Roberta received \$400 a month for four months during the six-month coverage period. How did the third-party payer tax Roberta's disability payments?

- A. No tax was withheld on any payments
- B. Social Security and Medicare taxes were withheld on the value of the premium paid by the employer
- C. Federal Income tax was withheld on \$400 in each of the four months
- D. Social Security and Medicare taxes were withheld on \$400 in each of the four months.

Answer: D

NEW QUESTION # 37

What is the payroll department manager responsible for in a company with strong internal controls?

- A. initiating payroll transactions
- B. development company policy
- C. writing the internal audit transaction test plan
- D. assuring segregation of duties in the department

Answer: D

NEW QUESTION # 38

Employees who are not eligible for direct deposit and receive paychecks sent through the mail are constructively paid:

- A. when the checks are cashed
- B. on the check date

- Answer: C**

What does it mean if, at the end of an accounting period, a company has a debit balance in a liability account?

- Answer: A**

NEW QUESTION # 40

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