Payroll Accounting 2021 7th edition Landin Test Bank

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Payroll Accounting 2021 7th Edition by Landin CH01

ANSWERS ARE LOCATED IN THE SECOND PART OF THIS DOCUMENT

TRUE/FALSE - Write 'T' if the statement is true and 'F' if the statement is false.

1) Internal payroll reports are used to inform a firm's managers and decision-makers about labor costs.

1) _____

- ◎ true
- ◎ false

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
AICPA : BB Leveraging Technology
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

2) The Lilly Ledbetter Act of 2009 removed the 180-day statute of limitations for claims of unequal treatment among workers who perform identical tasks.

2) _____

- ◎ true
- ◎ false

Question Details
Accessibility : Keyboard Navigation
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AACSB : Reflective Thinking
AICPA : BB Legal
AICPA : FN Decision Making
Bloom's : Remember
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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3) The Age Discrimination in Employment Act (ADEA) prohibits discrimination in employment practices for workers who are older than age 50.

3) _____

◎ true
◎ false

Question Details
Accessibility : Keyboard Navigation
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AICPA : BB Legal
AICPA : FN Decision Making
Bloom's : Remember
AACSB : Diversity
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

4) Payroll-related legislation often reflects emerging issues in societal evolution.

4) _____

◎ true
◎ false

Question Details
Accessibility : Keyboard Navigation
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AACSB : Reflective Thinking
AICPA : BB Critical Thinking
AICPA : FN Research
Bloom's : Analyze
Difficulty : 2 Medium
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

5) The Worker's Compensation Act of 1935 legislated the payment of worker's compensation insurance.

5) _____

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◎ true
◎ false

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
Bloom's : Understand
Difficulty : 1 Easy
AICPA : BB Legal
AICPA : FN Research
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

6) The ethical principle of professional competence and due care pertains to the upholding of rights and justice of stakeholders.

6) _____

◎ true
◎ false

Question Details
Accessibility : Keyboard Navigation
Difficulty : 1 Easy
AICPA : FN Decision Making
Bloom's : Remember
AICPA : BB Critical Thinking
AACSB : Ethics
Learning Objective : 01-03 Discuss the Ethical Guidelines for Payroll Accounting
Topic : Discuss the Ethical Guidelines for Payroll Accounting
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

7) Payroll accounting systems may involve an integrated software package that contains business-planning tools.

7) _____

◎ true
◎ false

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Question Details
Accessibility : Keyboard Navigation
AICPA : BB Leveraging Technology
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Technology
AICPA : FN Leveraging Technology
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

8) The IRS uses EINs to track employers for tax purposes.

8) _____

◎ true
◎ false

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
AICPA : FN Reporting
Difficulty : 1 Easy
Bloom's : Remember
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

9) The payroll volume tends to be greater for small companies than for large businesses.

9) _____

◎ true
◎ false

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Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
AICPA : BB Resource Management
AICPA : FN Measurement
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

10) The use of outsourced payroll relieves employers of the responsibility for payroll accuracy.

10) _____

◎ true
◎ false

Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
AICPA : FN Decision Making
Bloom's : Analyze
Difficulty : 2 Medium
AICPA : BB Resource Management
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

MULTIPLE CHOICE - Choose the one alternative that best completes the statement or answers the question.

11) The Age Discrimination in Employment Act of 1967 prevented mandatory retirement for workers over the age of:

11) _____

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A) 47.
B) 42.
C) 50.
D) 40.

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AICPA : BB Legal
AICPA : FN Decision Making
AACSB : Diversity
Accessibility : Screen Reader Compatible
Type : Algorithmic
Gradable : automatic

12) The Age Discrimination in Employment Act of 1967 prevented mandatory retirement for workers over the age of:

12) _____

A) 55.
B) 50.
C) 45.
D) 40.

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AICPA : BB Legal
AICPA : FN Decision Making
AACSB : Diversity
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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13) Which Act extended medical benefits for certain terminated employees?

13) _____

A) ADEA
B) COBRA
C) OSHA
D) ERISA

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AACSB : Reflective Thinking
AICPA : BB Legal
AICPA : FN Decision Making
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

14) Within how many days after initially commencing work must an employer report a new employee, according to PRWOR?

14) _____

A) 22
B) 25
C) 20
D) 45

Payroll Accounting 2021 7th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
AICPA : FN Reporting
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AICPA : BB Legal
Bloom's : Remember
Accessibility : Screen Reader Compatible
Type : Algorithmic
Gradable : automatic

15) Within how many days after initially commencing work must an employer report a new employee, according to PRWOR?

15) _____

A) 7
B) 10
C) 20
D) 30

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
AICPA : FN Reporting
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AICPA : BB Legal
Bloom's : Remember
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

16) The Sarbanes-Oxley Act legislated penalties for violations of which Act?

16) _____

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A) HIPAA
B) ERISA
C) PRWOR
D) DOMA

Question Details
Accessibility : Keyboard Navigation
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AACSB : Reflective Thinking
AICPA : BB Legal
AICPA : FN Decision Making
Bloom's : Remember
Difficulty : 2 Medium
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

17) The *U.S. v. Windsor* case repealed an Act and affected payroll tax withholdings for certain employees. Which Act did Windsor repeal?

17) _____

A) OSHA
B) ARRA
C) ATRA
D) DOMA

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AICPA : BB Legal
AICPA : FN Decision Making
AACSB : Diversity
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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18) The purpose of payroll legislation is to:

18) _____

A) Increase the complexity involved in compensating employees.
B) Protect the rights of employees by legislating workplace equity.
C) Generate increased tax revenue for governmental entities.
D) Promote governmental involvement in business activities.

Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
AICPA : BB Legal
AICPA : FN Decision Making
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Bloom's : Evaluate
Difficulty : 3 Hard
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

19) According to FMLA, during the time that an employee is on family leave:

19) _____

A) The employer must not contact the employee during the leave.
B) The employee is responsible for staying in touch with the employer.
C) The employer may make changes to the employee's benefits.
D) The employer is responsible for alerting the employee to changes in processes and benefits.

Payroll Accounting 2021 7th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AICPA : BB Legal
AICPA : FN Decision Making
Bloom's : Evaluate
Difficulty : 3 Hard
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

20) The USERRA legislation provided the following:

20) _____

A) Military service members receive mandatory priority during the hiring process.
B) Military service members receive preferential treatment for promotions and raises during the normal course of business.
C) Military members must receive the same promotions and compensation that they would have received when they return from active duty.
D) Injured military veterans must be allowed to return to work, but their compensation may be reduced based on their disability.

Question Details
Accessibility : Keyboard Navigation
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AACSB : Reflective Thinking
AICPA : BB Legal
AICPA : FN Decision Making
Bloom's : Analyze
Difficulty : 2 Medium
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

21) Payroll taxes were instituted by the 16th Amendment to the United States Constitution:

21) _____

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A) To pay for governmental salaries.
B) To make money from businesses that had employees.
C) To fund infrastructure improvements of booming cities.
D) To penalize people who needed employment.

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Legal
AICPA : FN Decision Making
Bloom's : Analyze
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Difficulty : 3 Hard
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

22) Employment legislation during the 1930s included which of the following Acts:
22) _____

A) FLSA, FUTA, and FICA.
B) ADEA, Davis-Bacon Act, and FLSA.
C) Walsh-Healey Act, FICA, and ERISA.
D) FUTA, ADA, and FLSA.

Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
AICPA : BB Legal
AICPA : FN Research
Difficulty : 2 Medium
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Bloom's : Apply
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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23) The main purpose of the Federal Insurance Contributions Act (FICA) was to:

23) _____

A) Provide health insurance for all employees.
B) Mandate worker's compensation insurance for employers.
C) Provide life insurance for all employees.
D) Provide benefits for workers who were unable to work because of age, disability, or death.

Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
AICPA : BB Legal
AICPA : FN Research
Difficulty : 2 Medium
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Bloom's : Apply
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

24) Which Act governs the minimum wage that must be paid to nonexempt workers?

24) _____

A) FICA
B) FLSA
C) FUTA
D) SSA

Payroll Accounting 2021 7th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
AICPA : BB Legal
AICPA : FN Research
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

25) The Fair Labor Standards Act contains provisions for:

25) _____

A) Overtime pay, minimum wage, and working conditions.
B) Full-time workers, part-time workers, and independent contractors.
C) Minimum wage, maximum wage, and overtime pay.
D) Pay periods, paid time off, and minimum wage.

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
AICPA : BB Legal
AICPA : FN Research
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

26) The Current Tax Payment Act changed employer remittance of taxes by:

26) _____

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A) Instituting the mandatory transfer of payroll tax liabilities.
B) Legislating the amounts of tax withheld from each employee.
C) Requiring employers to remit taxes at specific times during the year.
D) Calling for employers to remit only the current portions of taxes due.

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
AICPA : BB Legal
AICPA : FN Research
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

27) Worker's compensation insurance premiums:

27) _____

A) Are the same amount for all employees of a company, regardless of employee task.
B) Are remitted in full at the end of the year to ensure accuracy.
C) Are mandated by the Fair Labor Standards Act.
D) Are governed by state laws and vary according to worker job classification.

Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
Bloom's : Analyze
Difficulty : 2 Medium
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
AICPA : BB Industry
AICPA : FN Risk Analysis
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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28) The classification of workers as exempt and nonexempt pertains to the provisions of the:

28) _____

A) Social Security Act.
B) Equal Pay Act.
C) Fair Labor Standards Act.
D) Federal Insurance Contributions Act.

Question Details
Accessibility : Keyboard Navigation
Difficulty : 1 Easy
AACSB : Reflective Thinking
AICPA : BB Legal
Bloom's : Remember
AICPA : FN Research
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

29) Which of the following is among the guidelines for a Code of Ethics?

29) _____

A) Company Interest
B) Corporate Profitability
C) Professionalism
D) Interdependence

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Question Details
Accessibility : Keyboard Navigation
Difficulty : 1 Easy
AICPA : FN Decision Making
Bloom's : Remember
AACSB : Ethics
Learning Objective : 01-03 Discuss the Ethical Guidelines for Payroll Accounting
Topic : Discuss the Ethical Guidelines for Payroll Accounting
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

30) The payroll accountant for Candor, Incorporated was found to have issued payroll checks in the name of several terminated employees. Upon investigation, the checks were all deposited to the same bank account, which was owned by the payroll accountant. Which ethical principle did the payroll accountant violate?

30) _____

A) Confidentiality
B) Professionalism
C) Professional Competence and Due Care
D) Integrity

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Decision Making
AICPA : BB Critical Thinking
AACSB : Ethics
Learning Objective : 01-03 Discuss the Ethical Guidelines for Payroll Accounting
Topic : Discuss the Ethical Guidelines for Payroll Accounting
Bloom's : Evaluate
Difficulty : 3 Hard
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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31) Leslie is the accountant for a major movie production. She is approached by a group of people from the press who ask her questions about the salaries of the actors and actresses involved in the film. According to the Code of Ethics, which principle most closely governs the appropriate conduct in this situation?

31) _____

A) Confidentiality
B) Objectivity and Independence
C) Integrity
D) Professional Competence and Due Care

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Decision Making
AICPA : BB Critical Thinking
AACSB : Ethics
Learning Objective : 01-03 Discuss the Ethical Guidelines for Payroll Accounting
Topic : Discuss the Ethical Guidelines for Payroll Accounting
Bloom's : Evaluate
Difficulty : 3 Hard
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

32) Jonathan is the payroll accountant for Terrafirm Company. The company has experienced a rise in business that has increased Jonathan's workload to more than double his original amount. Because of the business increase, he has not been able to engage in the continuing professional education (CPE) that his payroll certification requires. When asked by his employer, Jonathan claims to be current with his continuing professional education CPE. According to the Code of Ethics, which of the following most closely describes the principle that Jonathan has violated?

32) _____

A) Objectivity and Independence
B) Professional Competence and Due Care
C) Integrity
D) Professionalism

Payroll Accounting 2021 7th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Decision Making
AICPA : BB Critical Thinking
AACSB : Ethics
Learning Objective : 01-03 Discuss the Ethical Guidelines for Payroll Accounting
Topic : Discuss the Ethical Guidelines for Payroll Accounting
Bloom's : Evaluate
Difficulty : 3 Hard
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

33) Michael is the payroll accountant for a non-profit. In his personal life, he is also a single father of three young children. On the day that payroll is supposed to be issued, his children are sick and he is unavailable to be at work. The employees' paychecks cannot be issued without his presence. Which ethical principle most closely governs this situation?

33) _____

A) Confidentiality
B) Objectivity and Independence
C) Integrity
D) Professionalism

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Decision Making
AICPA : BB Critical Thinking
AACSB : Ethics
Learning Objective : 01-03 Discuss the Ethical Guidelines for Payroll Accounting
Topic : Discuss the Ethical Guidelines for Payroll Accounting
Bloom's : Evaluate
Difficulty : 3 Hard
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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34) Peter is the owner of a fast-food franchise. When his payroll accountant quit, he hired his wife, Karen, to take over the payroll responsibilities. Peter prefers to review the payroll records prior to disbursement and often asks Karen to add or subtract amount from employee pay. Which ethical principle most closely describes Peter and Karen's unethical actions?

34) _____

A) Objectivity and Independence
B) Integrity
C) Professional Competence and Due Care
D) Confidentiality

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Decision Making
AICPA : BB Critical Thinking
AACSB : Ethics
Learning Objective : 01-03 Discuss the Ethical Guidelines for Payroll Accounting
Topic : Discuss the Ethical Guidelines for Payroll Accounting
Bloom's : Evaluate
Difficulty : 3 Hard
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

35) Which most closely identifies why it is important for payroll accountants to adhere to the Code of Ethics?

35) _____

A) To maintain company profitability
B) To overlook fraudulent actions of company officers
C) To protect the assets of the company and remit money owed to the government
D) To maintain personal standards only

Payroll Accounting 2021 7th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Decision Making
AICPA : BB Critical Thinking
Bloom's : Analyze
Difficulty : 2 Medium
AACSB : Ethics
Learning Objective : 01-03 Discuss the Ethical Guidelines for Payroll Accounting
Topic : Discuss the Ethical Guidelines for Payroll Accounting
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

36) In the event of an ethical breach by a payroll accountant, which entity is ultimately liable for any monetary damages due to stakeholders?

36) _____

A) The payroll accountant
B) The company's CEO or president
C) The governmental entity associated with company oversight
D) The entity that issued the license to the accountant

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Legal
AACSB : Ethics
Learning Objective : 01-03 Discuss the Ethical Guidelines for Payroll Accounting
Topic : Discuss the Ethical Guidelines for Payroll Accounting
Bloom's : Evaluate
Difficulty : 3 Hard
AICPA : FN Risk Analysis
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

37) Contemporary payroll practices reflect:

37) _____

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A) The increased use of manual payroll accounting systems.
B) The decrease in labor costs that reflects the effect of the economic recession.
C) The strategic use of payroll data as a company planning tool.
D) The replacement of accounting personnel with computerized systems.

Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
AICPA : BB Critical Thinking
AICPA : FN Research
Bloom's : Analyze
Difficulty : 2 Medium
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

38) Which of the following is **not** an option available to payroll accountants?

38) _____

A) Payroll preparation through manual, handwritten spreadsheets.
B) Reduced responsibility for accuracy because of outsourcing services.
C) Increased use of paycards as a vehicle for paying employees.
D) Governmentally mandated and monitored payroll outsourcing.

Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
AICPA : FN Decision Making
Bloom's : Analyze
Difficulty : 2 Medium
AICPA : BB Industry
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
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Accessibility : Screen Reader Compatible
Gradable : automatic

Payroll Accounting 2021 7th edition Landin Test Bank

39) What is the effect of payroll-related legislation on payroll practice?

39) _____

A) Legislation explicitly dictates specific activities of payroll accountants.
B) Legislation has prescribed the format and delivery of a payroll system.
C) Legislation has alleviated the need for a company to design its own payroll system.
D) Legislation highlights the need for firms to create well-designed payroll systems.

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Critical Thinking
AICPA : FN Research
Bloom's : Analyze
Difficulty : 2 Medium
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

40) Which of the following represents a payroll system privacy breach by Susan, a payroll accountant?

40) _____

A) Susan shares information about labor costs with company executives.
B) Susan alerts department managers about potential FLSA violations in their departments.
C) Susan discusses specific information about the company's federal contracts with friends during lunch.
D) Susan places employee payroll files in a cabinet to which only she and her supervisor have access.

Payroll Accounting 2021 7th edition Landin Test Bank

Question Details
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AACSB : Reflective Thinking
AICPA : FN Decision Making
AICPA : BB Critical Thinking
Bloom's : Analyze
Difficulty : 2 Medium
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

41) Which of the following is a payroll accountant's responsibility?

41) _____

A) Wage negotiations with prospective employees.
B) Construction contract negotiations with governmental entities.
C) Preparation for corporate safety audits.
D) Preparation of payroll tax returns.

Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
AICPA : FN Decision Making
Bloom's : Analyze
Difficulty : 2 Medium
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

42) Which form does the Internal Revenue Service use to keep track of employers?

42) _____

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A) SS-4
B) ES-4
C) SS-8
D) W-4

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
AICPA : FN Reporting
Difficulty : 1 Easy
Bloom's : Remember
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

43) Joel is the payroll accountant for a company. He has been notified of an impending audit of all accounting records. What is Joel's role in the audit?

43) _____

A) He is required to be absent during the audit to avoid influencing the results.
B) He must agree to serve on the audit staff for other companies.
C) He must be available to answer questions and grant access to payroll records.
D) He must prevent privacy breaches by disallowing access to payroll records.

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
AACSB : Reflective Thinking
Difficulty : 2 Medium
Bloom's : Apply
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
AICPA : BB Resource Management
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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44) Which of the following is **not** a privacy act related to payroll records?

44) _____

A) Community Property Act of 1990
B) Freedom of Information Act
C) U.S. Department of Labor OCFO-1
D) U.S. Department of Health and Human Services Privacy Act 09-40-0006

Question Details
Accessibility : Keyboard Navigation
Difficulty : 1 Easy
AACSB : Reflective Thinking
AICPA : BB Legal
Bloom's : Remember
AICPA : FN Research
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

45) Why do different methods of time collection devices (e.g., time cards, biometric devices) exist among companies?

45) _____

A) They replace personnel with computers, which prevents ethical issues.
B) They maintain precise tracking of employee whereabouts.
C) They promote compensation accuracy that matches company needs.
D) They alleviate the need for internal control.

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Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
AICPA : BB Industry
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

46) Many large companies have website portals in which employees may view and change payroll data. Which of the following is the most significant concern about such websites?

46) _____

A) Accuracy of employee-entered data
B) Employer oversight of stored data
C) Employee website navigation issues
D) Security of personnel data

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Leveraging Technology
AACSB : Reflective Thinking
AICPA : FN Leveraging Technology
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Bloom's : Evaluate
Difficulty : 3 Hard
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

47) If a company chooses to use computer-based accounting, which of the following is required?

47) _____

Payroll Accounting 2021 7th edition Landin Test Bank

A) A standalone system that is dedicated to payroll processing.
B) Regularly scheduled software updates.
C) Certification by a CPA prior to use for payroll processing.
D) Certification and bonding of payroll personnel.

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
AICPA : BB Leveraging Technology
Bloom's : Understand
Difficulty : 1 Easy
AICPA : FN Leveraging Technology
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

48) Jonah is one of the payroll accountants in a company that specializes in custom work for each customer. His biggest payroll challenge is accurate allocation of labor to jobs. Which of the following represents the most accurate option to track the company's labor costs?

48) _____

A) Handwritten time slips on which the employee documents the times worked on each job.
B) Verbal reporting via telephone of time worked per job.
C) Computer log-ins when employees change tasks.
D) Radio-frequency time cards to track time allocations.

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Question Details
Accessibility : Keyboard Navigation
AICPA : BB Leveraging Technology
Difficulty : 2 Medium
Bloom's : Apply
AACSB : Technology
AICPA : FN Leveraging Technology
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

49) What is the most significant challenge pertaining to payroll that small businesses face?

49) _____

A) Availability of payroll-trained personnel.
B) Availability of accounting resources.
C) Accessibility of free on-site payroll software.
D) Accessibility of on-site payroll guidance.

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
AICPA : BB Industry
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

50) An example of an accounting software package that fosters electronic payroll processing is:

50) _____

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A) SageBooks.
B) Quick100.
C) QuickBooks.
D) GreatBooks.

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Leveraging Technology
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Technology
AICPA : FN Leveraging Technology
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

51) Paycards represent a trend in employee compensation that alleviates the employee's need for:

51) _____

A) Filing data about time worked.
B) Bank account establishment.
C) Functional literacy.
D) Workplace competence.

Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
AICPA : FN Decision Making
Bloom's : Analyze
Difficulty : 2 Medium
AICPA : BB Industry
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

Payroll Accounting 2021 7th edition Landin Test Bank

52) The largest challenge to companies that use manual payroll processing is:

52) _____

A) Integrating current tax tables.
B) Obtaining accurate employee data.
C) Maintaining accurate personnel records.
D) Filing appropriate governmental reports.

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
AICPA : BB Industry
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

53) Why is outsourced payroll popular among accounting professionals?

53) _____

A) Payroll processing is always simpler and quicker.
B) Data generated by the outsource company is completely accurate.
C) Time required for payroll processing is reduced.
D) Records generated by outsourced vendors are not subject to retention rules.

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Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
AICPA : FN Decision Making
Bloom's : Analyze
Difficulty : 2 Medium
AICPA : BB Resource Management
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

54) Which law requires a company to use certified payroll?

54) _____

A) Walsh-Healey Public Contracts Act
B) Copeland Anti-Kickback Act
C) Davis-Bacon Act
D) Sarbanes-Oxley Act

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
AICPA : BB Legal
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

55) Which court case updated the definition of spouse to include same-sex unions?

55) _____

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A) *Pollard v. DuPont*
B) *Obergefell v. Hodges*
C) *CIGNA v. Amara*
D) *Young v. Wackenhut*

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AICPA : FN Decision Making
AICPA : BB Industry
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

56) _____ is the state counterpart of the Federal Unemployment Tax Act.

56) _____

A) Fair Labor Standards Act
B) Worker's compensation insurance
C) State Income Tax Act
D) State Unemployment Tax Act

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
AICPA : BB Critical Thinking
AICPA : FN Research
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

Payroll Accounting 2021 7th edition Landin Test Bank

57) Which of the following is true about independent contractors within the context of payroll?

57) _____

A) They are employees of the company.
B) A temporary working relationship must exist.
C) Tools and facilities are provided by the employer.
D) The worker controls hours worked and exercises judgment.

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
AICPA : BB Legal
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

58) Worker's compensation is an insurance policy used for:

58) _____

A) Wage continuation after job-related injuries.
B) Payment of mandatory payroll taxes.
C) Remittance of wages mandated by the FLSA.
D) Settlement of payroll-related lawsuits.

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Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
AICPA : FN Decision Making
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
AICPA : BB Resource Management
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

59) According to the Public Company Accounting Oversight Board, personal or family ownership in excess of five percent of a client's business may compromise an accountant's:

59) _____

A) Professional Competence and Due Care.
B) Objectivity and Independence.
C) Professionalism.
D) Integrity.

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
AICPA : BB Legal
AACSB : Ethics
Learning Objective : 01-03 Discuss the Ethical Guidelines for Payroll Accounting
Topic : Discuss the Ethical Guidelines for Payroll Accounting
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

60) Which privacy act safeguards information contained in private personnel records and mandates information safekeeping?

60) _____

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A) DHHS Privacy Act 09-04-0006
B) Privacy Act of 1974
C) Common Law Privacy Act
D) Computer Fraud and Abuse Act of 1986

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
Bloom's : Understand
Difficulty : 1 Easy
AICPA : FN Decision Making
AICPA : BB Critical Thinking
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

61) Positive aspects of the use of Internet-based accounting software includes which of the following?

61) _____

A) Suitability for highly complex large businesses.
B) Continual updates for tax rate and other changes.
C) Unlimited options for company personnel.
D) Fixed software layout for consistency among companies.

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Technology
AICPA : BB Industry
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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62) The _____prohibited discrimination based on race, creed, color, gender, or national origin.

62) _____

A) Lilly Ledbetter Fair Pay Act of 2009
B) Civil Rights Act of 1964
C) Equal Pay Act of 1963
D) Fair Labor Standards Act of 1935

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AICPA : BB Legal
AICPA : FN Research
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

63) The _____ modified the statute of limitations imposed by the Equal Pay Act of 1963.

63) _____

A) Civil Rights Act of 1991
B) Family Medical Leave Act of 1993
C) Lilly Ledbetter Fair Pay Act of 2009
D) Consolidated Omnibus Budget Reformation Act of 1986

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Question Details
Accessibility : Keyboard Navigation
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AICPA : BB Legal
AICPA : FN Research
Bloom's : Analyze
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

64) The _____ mandated that employers verify an employee's legal ability to work in the United States.

64) _____

A) Personal Responsibility and Work Opportunity Reconciliation Act of 1996
B) Health Insurance Portability and Accountability Act of 1996
C) American Reinvestment and Recovery Act of 2009
D) Immigration Reform and Control Act of 1986

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AICPA : BB Legal
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

65) Prevailing local wages and wage classification strategies for government contractors were mandated by the _____.

65) _____

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A) Davis-Bacon Act
B) Walsh-Healey Public Contracts Act
C) Fair Labor Standards Act
D) Equal Pay Act

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Legal
AICPA : FN Research
Difficulty : 2 Medium
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Bloom's : Apply
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

66) Congress passed the _____ and_____ to assist displaced workers.

66) _____

A) 16th Amendment; Fair Labor Standards Act
B) Social Security Act; Medicare Act
C) Federal Unemployment Tax Act; Social Security Insurance Act
D) Federal Income Contributions Act; Federal Unemployment Tax Act

Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
AICPA : BB Legal
AICPA : FN Research
Difficulty : 2 Medium
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Bloom's : Apply
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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67) The ethical principle of _____ concerns what is right and just for all parties involved.

67) _____

A) Professional Competence and Due Care
B) Integrity
C) Confidentiality
D) Objectivity and Independence

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Decision Making
Difficulty : 2 Medium
AACSB : Ethics
Bloom's : Apply
Learning Objective : 01-03 Discuss the Ethical Guidelines for Payroll Accounting
Topic : Discuss the Ethical Guidelines for Payroll Accounting
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

68) An accountant must remain current in his or her knowledge of current payroll practices, according to the ethical principle of _____.

68) _____

A) Professionalism
B) Objectivity and Independence
C) Professional Competence and Due Care
D) Integrity

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Question Details
Accessibility : Keyboard Navigation
AICPA : FN Decision Making
Difficulty : 2 Medium
AACSB : Ethics
Bloom's : Apply
Learning Objective : 01-03 Discuss the Ethical Guidelines for Payroll Accounting
Topic : Discuss the Ethical Guidelines for Payroll Accounting
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

69) Employers must request a(n) _____ by using form _____ for the Internal Revenue Service to track a firm's payroll tax obligations.

69) _____

A) Social Security Number; W-4
B) Employer Registration Number; SS-8
C) Tax Identification Number; W-2
D) Employer Identification Number; SS-4

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
AICPA : BB Legal
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

70) Companies may use _____ and _____ to allow employees to have secure, rapid access to their compensation.

70) _____

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A) Cash; Checks
B) Cash; Direct Deposit
C) Direct Deposit; Paycards
D) Paycards; Checks

Question Details
Accessibility : Keyboard Navigation
Bloom's : Analyze
Difficulty : 2 Medium
AACSB : Technology
AICPA : FN Leveraging Technology
AICPA : BB Industry
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

71) _____ is required under the Davis-Bacon Act for companies who do business with the Federal government.

71) _____

A) Manual payroll
B) Certified payroll
C) Outsourced payroll
D) Computerized payroll

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
AACSB : Reflective Thinking
AICPA : BB Legal
Bloom's : Analyze
Difficulty : 2 Medium
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

Payroll Accounting 2021 7th edition Landin Test Bank

72) The _____ instituted significant changes to payroll taxes, especially adjustments for inflation and employee income tax computation.

72) _____

A) Social Security Act
B) Walsh-Healey Public Contracts Act
C) Tax Cuts and Jobs Act
D) Affordable Care Act

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
AICPA : BB Legal
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

73) The Consolidated Appropriations Act included an increase in funding for the _____ program.

73) _____

A) Medicare
B) E-Verify
C) Child Health and Infant Protection
D) Disability Accommodations

Payroll Accounting 2021 7th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
AICPA : BB Legal
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

74) To verify employment eligibility for employees, _____ is mandatory for all employers but_____ is not.

74) _____

A) Form W-4; Form I-9
B) E-Verify; Form I-9
C) E-Verify; Form W-4
D) Form I-9; E-Verify

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
AICPA : BB Legal
Difficulty : 2 Medium
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Bloom's : Apply
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic
AACSB : Knowledge Application

75) To re-verify an employee's employment authorization, _____ must be used.

75) _____

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A) Form I-9
B) Form W-4
C) E-Verify
D) Form W-2

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
AICPA : BB Legal
Difficulty : 2 Medium
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Bloom's : Apply
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic
AACSB : Knowledge Application

76) A provision of the _____ made managers and supervisors ineligible to participate in the tip pools, when used for tipped employees.

76) _____

A) Tipped Employees Act
B) Tax Cuts and Jobs Act
C) Consolidated Appropriations Act
D) Equal Employment Act

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
AICPA : BB Legal
Difficulty : 2 Medium
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Bloom's : Apply
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

Payroll Accounting 2021 7th edition Landin Test Bank

77) The _____ granted small employers tax incentives for implementing automatic retirement plan enrollment for their employees.

77) _____

A) MARKET Act
B) SECURE Act
C) RETIRE Act
D) SAFE AGE Act

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
Learning Objective : 01-01 Identify Legislation That Pertains to Payroll and Business
Topic : Identify Legislation That Pertains to Payroll and Business
AICPA : BB Legal
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

78) The _____ represented sweeping changes to the tax code and reframed the computation of employee income tax.

78) _____

A) Consolidated Appropriations Act
B) Affordable Care Act
C) Tax Cuts and Jobs Act
D) E-Verify Act

Payroll Accounting 2021 7th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
AICPA : BB Legal
Difficulty : 2 Medium
Learning Objective : 01-02 Discuss the Legal Framework Specific to Payroll Accounting
Topic : Discuss the Legal Framework Specific to Payroll Accounting
Bloom's : Apply
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic
AACSB : Knowledge Application

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Payroll Accounting 2021 7th Edition by Landin CH01

Answer Key

Test name: CH01

1) TRUE
2) TRUE
The Equal Pay Act of 1963 was the first legislation that addressed pay equity.

3) FALSE
ADEA protects workers who are older than age 40.
4) TRUE
5) FALSE
No federal legislation exists regarding the payment of worker's compensation insurance.
6) FALSE
The principle of due care pertains to the accountant's professional competence.
7) TRUE
8) TRUE
9) FALSE
Payroll volume is lower for small companies because the number of employees is smaller, which leads to a lower number of payroll transaction.
10) FALSE
The employer is responsible for payroll accuracy regardless of who processes it.
11) D
12) D
13) B

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14) C
15) C
16) B
17) D
18) B
19) D
20) C
21) C
22) A
23) D
24) B
25) A
26) C
27) D
28) C
29) C
30) D
31) A
32) B
33) D
34) A
35) C
36) B
37) C
38) B
39) D
40) C
41) D
42) A
43) C

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44) A
45) C
46) D
47) B
48) D
49) A
50) C
51) B
52) A
53) C
54) C
55) B
56) D
57) D
58) A
59) B
60) B
61) B
62) B
63) C
64) D
65) A
66) C
67) B
68) C
69) D
70) C
71) B
72) C
73) B

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74) D
75) A
76) C
77) B
78) C

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