Payroll Accounting 2022 8th edition Landin Test Bank

SKU: 9781260728798-TEST-BANK

Payroll Accounting 2022 8th 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) Payroll errors can lead to underreported wages and staffing issues.

1) _____

◎ true
◎ false

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
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 Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

2) The Lilly Ledbetter Act of 2009 reinforced the provisions of the Current Tax Payment Act by enforcing tax remittance within 180 days.

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
AICPA : BB Legal
Bloom's : Remember
AICPA : FN Risk Analysis
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic
AACSB : Knowledge Application

3) The Occupational Safety and Health Act of 1970 added personal protective equipment standards during 2020.

Payroll Accounting 2022 8th edition Landin Test Bank

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
Bloom's : Remember
AICPA : FN Risk Analysis
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic
AACSB : Knowledge Application

4) Employee retirement benefits are a recruiting and retention strategy used by businesses.

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
AICPA : FN Decision Making
Difficulty : 2 Medium
Bloom's : Apply
AICPA : BB Resource Management
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

5) The Family Medical Leave Act provided paid leave and guaranteed job retention for employees.

5) _____

◎ true
◎ false

Payroll Accounting 2022 8th edition Landin Test Bank

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) Workers may access partial Social Security retirement benefits at age 62.

6) _____

◎ true
◎ false

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
AICPA : FN Decision Making
Bloom's : Remember
AICPA : BB Critical Thinking
Difficulty : 2 Medium
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

7) The Fair Labor Standards Act has two levels of coverage: individual and enterprise.

7) _____

◎ true
◎ false

Payroll Accounting 2022 8th edition Landin Test Bank

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

8) The ethical principle of integrity pertains to standards for remaining current with payroll professional development and certification.

8) _____

- ◎ true
- ◎ false

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
AICPA : FN Decision Making
Difficulty : 2 Medium
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

9) Contemporary payroll practices involve the use of cloud-based software.

9) _____

- ◎ true
- ◎ false

Payroll Accounting 2022 8th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Leveraging Technology
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
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

10) The use of payroll apps shifts the onus for payroll accuracy from the employer to the employee.

10) _____

- ◎ true
- ◎ false

Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
Bloom's : Analyze
Difficulty : 2 Medium
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

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

11) The Personal Responsibility, Work and Family Promotion Act of 2002 mandated that new employees must be reported to state employment offices within how many days of the employee commencing employment?

11) _____

Payroll Accounting 2022 8th edition Landin Test Bank

A) 30
B) 25
C) 20
D) 15

Question Details
Accessibility : Keyboard Navigation
AACSB : Communication
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
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

12) The Obergefell v. Hodges decision led to the repeal of which Act?

12) _____

A) USERRA
B) FLSA
C) FMLA
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
AICPA : BB Legal
AICPA : FN Research
Bloom's : Analyze
Difficulty : 2 Medium
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

Payroll Accounting 2022 8th edition Landin Test Bank

13) During which decade were many landmark legislative pieces enacted?

13) _____

A) 1910s
B) 1920s
C) 1930s
D) 1940s

Question Details
Accessibility : Keyboard Navigation
AACSB : Reflective Thinking
AICPA : BB Critical Thinking
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

14) Which federal act assists workers who are displaced through no fault of their own?

14) _____

A) HIPAA
B) FUTA
C) SUTA
D) ERISA

Payroll Accounting 2022 8th edition Landin Test Bank

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

15) As of 2021, at what age may people born after 1960 receive full Social Security retirement benefits?

15) _____

A) 62
B) 65
C) 67
D) 69

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

16) Which Act created the classification of workers as exempt or nonexempt?

16) _____

Payroll Accounting 2022 8th edition Landin Test Bank

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

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

17) Which of the following employer obligation is an insurance policy, not legislation?
17) _____

A) Sarbanes-Oxley
B) Workers' compensation
C) Walsh-Healey
D) Davis-Bacon

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

Payroll Accounting 2022 8th edition Landin Test Bank

18) Which ethical principle emphasizes the use of moral judgment in all actions?

18) _____

A) Professionalism
B) Confidentiality
C) Integrity
D) Due Care

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

19) Which of the following situations would <u>not</u> potentially comprise a payroll accountant's objectivity or independence, according to the PCAOB?

19) _____

A) Personal or family ownership of <1 percent of company shares
B) Commitment to present or future financial interest in a client's business
C) Personal engagement with a client's firm in terms of ownership
D) Purchase of greater than five percent of the company's shares

Payroll Accounting 2022 8th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Decision Making
AICPA : BB Critical Thinking
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
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

20) Employment legislation during the 1960s included which of the following Acts:

20) _____

A) FLSA, FUTA, and FICA.
B) Civil Rights Act, ADEA, and Equal Pay Act.
C) CTPA, FICA, and ERISA.
D) DOMA, FMLA, and PRWOR.

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

21) The main purpose of the Current Tax Payment Act was to:

21) _____

Payroll Accounting 2022 8th edition Landin Test Bank

A) Ensure that all employees pay appropriate taxes.
B) Maintain legal eligibility to work in the United States.
C) Mandate employer remittance of taxes withheld from employees.
D) Provide benefits for workers who were displaced from jobs.

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
AACSB : Reflective Thinking
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

22) Which act adds monetary penalties for illegal discriminatory employer actions?

22) _____

A) Civil Rights Act of 1964
B) Davis-Bacon Act
C) Americans with Disabilities Act
D) Civil Rights Act of 1991

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

Payroll Accounting 2022 8th edition Landin Test Bank

23) Which of the following legislation specifically pertains to government contractors?

23) _____

A) ADEA and ERISA
B) Davis-Bacon Act and Walsh-Healey Act
C) FLSA and FICA
D) DOMA and FMLA

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

24) Which Amendment to the U.S. Constitution mandated a federal income tax for employees?

24) _____

A) 13th Amendment
B) 16th Amendment
C) 20th Amendment
D) 24th Amendment

Payroll Accounting 2022 8th edition Landin Test Bank

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

25) What form should employers use to determine if a worker is an employee or independent contractor?

25) _____

A) Form W-2
B) Form 941
C) Form 1099
D) Form SS-8

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
AACSB : Reflective Thinking
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
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

26) Employees may be classified as exempt of nonexempt because of provisions of the:

26) _____

Payroll Accounting 2022 8th edition Landin Test Bank

A) Current Tax Payment Act.
B) Sixteenth Amendment to the US Constitution.
C) Social Security Act.
D) Fair Labor Standards 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

27) Which of the following is among the guidelines for a payroll code of ethics?

27) _____

A) Reporting
B) Accountability
C) Integrity
D) Interdependence

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

Payroll Accounting 2022 8th edition Landin Test Bank

28) The accounting employees at Redwood Roofing have not attended professional development training in two years. Which ethical principle have they violated?

28) _____

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

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Decision Making
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
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

29) Emily is the payroll accountant for WexWorks, Incorporated. She uses the on-site company exercise facilities. During one of her exercise sessions, a coworker asks her about pay rates for management at the company. Which ethical principle prevents Emily from disclosing such information?

29) _____

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

Payroll Accounting 2022 8th edition Landin Test Bank

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

30) Kevin is an employee of elite Engravings a family owned and operated firm. His relative, Sheronda, asks him to postpone payroll processing due to an urgent family issue. Which ethical principle might Sheronda's request violate?

30) _____

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

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

31) Tuan is the payroll accountant for his family's company. His brother has asked him to overlook his payroll tax liability for a pay period so he can have a little extra cash in his paycheck. Which ethical principle would Tuan violate if he complied with his brother's request?

Payroll Accounting 2022 8th edition Landin Test Bank

31) _____

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

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

32) Jeri is the owner of a motel franchise. When the payroll accountant quit, she took over the payroll responsibilities. Jeri has had no training in payroll practices. Which ethical principle most closely describes Jeri's takeover of the franchise's payroll?

32) _____

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

Payroll Accounting 2022 8th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
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) Which most closely identifies why it is important for payroll accountants to adhere to a Code of Ethics?

33) _____

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

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Decision Making
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
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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

34) _____

Payroll Accounting 2022 8th edition Landin Test Bank

A) The payroll accountant
B) The company, its 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

35) Contemporary payroll practices reflect:

35) _____

A) A shift toward manual payroll processing for security concerns.
B) The decrease in labor costs that reflects the effect of the economic recession.
C) The transition to Internet- or cloud-based accounting software.
D) The replacement of accounting personnel with computerized systems.

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

Payroll Accounting 2022 8th edition Landin Test Bank

36) Which of the following is a challenge for payroll accountants?

36) _____

A) Electronic tax filing requirements
B) Employees based only in one country
C) Outsourced payroll processing as a default
D) Lack of security available for online programs

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

37) What is a best practice for payroll accountants?

37) _____

A) Payroll should be regarded as a separate entity within a firm.
B) Technology has impeded the development of global companies.
C) Payroll is a tool for a firm's strategic planning.
D) Payroll accountants are not important to the decision-making process.

Payroll Accounting 2022 8th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Decision Making
AICPA : BB Critical Thinking
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
Bloom's : Evaluate
Difficulty : 3 Hard
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

38) Which of the following is a payroll accountant's responsibility when preparing payroll?

38) _____

A) Withholding disbursements until after the pay date
B) Use of manual computations for preparation
C) Accessibility of payroll data to all company employees
D) Accuracy of payroll computations and disbursement information

Question Details
Accessibility : Keyboard Navigation
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

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

39) _____

Payroll Accounting 2022 8th edition Landin Test Bank

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
Bloom's : Analyze
Difficulty : 2 Medium
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
AICPA : BB Industry
AICPA : FN Risk Analysis
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

40) Which form does the Internal Revenue Service use to keep track of employees?

40) _____

A) SS-4
B) I-9
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

Payroll Accounting 2022 8th edition Landin Test Bank

41) Martin is the CFO for Parsons Project Management. He has been notified of an impending audit of all accounting records. What is Martin's role in the audit?

41) _____

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
Difficulty : 2 Medium
Bloom's : Apply
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic
AACSB : Knowledge Application

42) Which of the following is **not** a privacy act specifically pertaining to payroll records?

42) _____

A) Community Property Act
B) Freedom of Information Act
C) U.S. Department of Labor OCFO-1
D) Computer Fraud and Abuse Act

Payroll Accounting 2022 8th edition Landin Test Bank

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

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

43) _____

A) They leverage artificial intelligence, bypassing human error.
B) They reduce the need for payroll oversight.
C) They promote accurate time measurement.
D) They alleviate the need for internal control.

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Leveraging Technology
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
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

44) Which of the following is a payroll-related challenge that large companies may experience?

44) _____

Payroll Accounting 2022 8th edition Landin Test Bank

A) Centralized reporting
B) Ease of communication
C) Homogeneous workforce
D) Dispersed geographic locations

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
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
AACSB : Knowledge Application

45) Bri's Art Supply, a multi-state franchise, uses a company-maintained website to allow employment management of their payroll records. What would be the most significant concern for the firm?

45) _____

A) Accuracy of employee-entered data
B) Employer access to stored data
C) Website access problems
D) Personnel data security

Payroll Accounting 2022 8th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AICPA : BB 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
AICPA : FN Risk Analysis
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic
AACSB : Knowledge Application

46) One benefit of cloud-based payroll accounting is:

46) _____

A) An on-site standalone system dedicated to payroll processing.
B) Regularly scheduled software updates.
C) Access to all company personnel records.
D) Access by any company employee.

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Leveraging Technology
Bloom's : Analyze
Difficulty : 2 Medium
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

47) Meri is a payroll accountants in a company that specializes in custom products. Her 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?

47) _____

Payroll Accounting 2022 8th edition Landin Test Bank

A) Handwritten time slips with employee-reported time per job.
B) Verbal reporting of time worked per job.
C) Computer log-ins when employees change tasks.
D) Radio-frequency time cards to track time allocations.

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Leveraging Technology
Difficulty : 2 Medium
Bloom's : Apply
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
AACSB : Knowledge Application

48) What is the most significant payroll challenge for small businesses?

48) _____

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
Bloom's : Understand
Difficulty : 1 Easy
AICPA : BB Industry
Learning Objective : 01-05 Compare Payroll Processing Options for Different Businesses
Topic : Compare Payroll Processing Options for Different Businesses
AICPA : FN Risk Analysis
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic
AACSB : Knowledge Application

Payroll Accounting 2022 8th edition Landin Test Bank

49) An example of an accounting software package that fosters cloud-based payroll processing is:

49) _____

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

50) Paycards represent a trend in payroll disbursement that alleviates the employee's need for a:

50) _____

A) Timesheet.
B) Bank account.
C) Computer.
D) Supervisor.

Payroll Accounting 2022 8th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
Bloom's : Analyze
Difficulty : 2 Medium
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
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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

51) _____

A) Payroll tax accuracy.
B) Integrating employee data.
C) Disbursing employee pay.
D) Filing appropriate governmental reports.

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
AICPA : BB Critical Thinking
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
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

52) Why is outsourced payroll popular among accounting professionals?

52) _____

Payroll Accounting 2022 8th edition Landin Test Bank

A) Payroll processing requires less oversight.
B) Data generated by the outsourced company is completely accurate.
C) Time demands for payroll processing decrease.
D) Records generated by outsourced vendors are not subject to oversight.

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
AACSB : Reflective Thinking
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

53) Which law requires a company with federal contracts to use certified payroll for any contract size?

53) _____

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

Question Details
Accessibility : Keyboard Navigation
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
AACSB : Knowledge Application

Payroll Accounting 2022 8th edition Landin Test Bank

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

54) _____

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
AACSB : Diversity
AICPA : BB Critical Thinking
AICPA : FN Research
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

55) _____ is the state counterpart of FUTA.

55) _____

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

Payroll Accounting 2022 8th 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

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

56) _____

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
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective 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
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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

57) _____

Payroll Accounting 2022 8th edition Landin Test Bank

A) Employer legal protection.
B) Payment of mandatory payroll taxes.
C) Wage continuation after job-related injuries.
D) Settlement of payroll-related lawsuits.

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
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

58) According to the PCAOB, personal or family ownership in excess of five percent of a client's business may compromise a payroll accountant's:

58) _____

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

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
AICPA : FN Decision Making
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

Payroll Accounting 2022 8th edition Landin Test Bank

59) What was the purpose of the SECURE Act?

59) _____

A) Employee security
B) Employer stability
C) Retirement planning
D) Website security

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

60) Which legislation did the PATH Act extend?

60) _____

A) FMLA
B) FLSA
C) ERISA
D) ATRA

Payroll Accounting 2022 8th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
Bloom's : Understand
Difficulty : 1 Easy
AICPA : BB Legal
AICPA : FN Research
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
AACSB : Knowledge Application

61) The _____ prohibited discrimination based on race, creed, color, gender, or national origin.

61) _____

A) Civil Rights Act of 1964
B) Civil Rights Act of 1991
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

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

62) _____

Payroll Accounting 2022 8th edition Landin Test Bank

A) Civil Rights Act of 1991
B) Lilly Ledbetter Fair Pay Act of 2009
C) Setting Every Community Up for Retirement Enhancement Act of 2020
D) Consolidated Omnibus Budget Reformation Act of 1986

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
AICPA : BB Legal
AICPA : FN Research
Bloom's : Analyze
Difficulty : 2 Medium
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

63) The _____ mandated employer verification and reporting of an employee's legal ability to work in the United States.

63) _____

A) Personal Responsibility and Work Opportunity Reconciliation Act of 1996
B) Immigration Reform and Control Act of 1986
C) American Reinvestment and Recovery Act of 2009
D) Protecting Americans from Tax Hikes Act of 2015

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
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic
AACSB : Knowledge Application

Payroll Accounting 2022 8th edition Landin Test Bank

64) Payment of prevailing local wages for government contractors was mandated by the _____.

64) _____

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

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

65) _____

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

Payroll Accounting 2022 8th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Critical Thinking
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) The ethical principle of _____ applies to the security of payroll records.

66) _____

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

67) An accountant must remain impartial in all dealings, according to the ethical principle of _____.

67) _____

Payroll Accounting 2022 8th edition Landin Test Bank

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

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

68) _____

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
Learning Objective : 01-04 Identify Contemporary Payroll Practices
Topic : Identify Contemporary Payroll Practices
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

Payroll Accounting 2022 8th edition Landin Test Bank

69) Companies use _____ and _____ to allow employees to have rapid, electronic access to their compensation.

69) _____

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

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Leveraging Technology
Bloom's : Analyze
Difficulty : 2 Medium
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

70) _____ is required under the Davis-Bacon Act for employers who engage with federal contracts.

70) _____

A) Cloud-based payroll
B) Centralized payroll
C) Certified payroll
D) Computerized payroll

Payroll Accounting 2022 8th edition Landin Test Bank

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
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
AACSB : Knowledge Application

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

71) _____

A) Protecting Americans from Tax Hikes Act
B) Tax Cuts and Jobs Act
C) Walsh-Healey Public Contracts Act
D) Affordable Care Act

Question Details
Accessibility : Keyboard Navigation
AICPA : BB Legal
AICPA : FN Research
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
AACSB : Analytical Thinking
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic

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

72) _____

Payroll Accounting 2022 8th edition Landin Test Bank

A) Medicare
B) PATH
C) SECURE
D) E-Verify

Question Details
Accessibility : Keyboard Navigation
AICPA : FN Reporting
Bloom's : Understand
Difficulty : 1 Easy
AACSB : Reflective Thinking
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

73) When an employer verifies an employee's employment eligibility, _____ is mandatory for but _____ is not.

73) _____

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

Payroll Accounting 2022 8th edition Landin Test Bank

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

74) _____

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

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

75) _____

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

Payroll Accounting 2022 8th edition Landin Test Bank

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

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

76) _____

A) PATH Act
B) SECURE Act
C) CAA Act
D) SAFE AGE Act

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

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

77) _____

Payroll Accounting 2022 8th edition Landin Test Bank

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

Question Details
Accessibility : Keyboard Navigation
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
AICPA : BB Industry
Type : Static
Accessibility : Screen Reader Compatible
Gradable : automatic
AACSB : Knowledge Application

Payroll Accounting 2022 8th edition Landin Test Bank

Payroll Accounting 2022 8th Edition by Landin CH01

Answer Key

Test name: CH01

1) TRUE
2) FALSE
The Lilly Ledbetter Act removed the statute of limitations for the provisions of the Equal Pay Act of 1963.
3) TRUE
OSHA added personal protective equipment requirements in response to the COVID-19 pandemic
4) TRUE
5) FALSE
FMLA protects workers against job loss but does not mandate paid leave.
6) TRUE
7) TRUE
8) FALSE
The ethical principle of integrity pertains to doing the right thing despite contrary influences.
9) TRUE
10) FALSE
The employer is responsible for payroll accuracy regardless of who processes it.
11) C
12) D
13) C
14) B
15) C
16) D

Payroll Accounting 2022 8th edition Landin Test Bank

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

Payroll Accounting 2022 8th edition Landin Test Bank

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

Payroll Accounting 2022 8th edition Landin Test Bank

77) C

Payroll Accounting 2022 8th edition Landin Test Bank