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QUESTION 1

Which of the following is most likely to be included in expenses on an organization\\\'s financial statement?

A. Wages payable in subsequent month

B. Cash

C. Company-matched Social Security tax paid to IRS

D. Wages payable in subsequent year

Correct Answer: C

QUESTION 2

The obligations of the common paymaster include:

A. Absorbing the salary expenses for the individuals employed concurrently by the related corporations

B. Deducting from its corporate tax return the salary and wage expenses for all of the individuals employed concurrently by the related corporations

C. Absorbing the employer tax expenses for the individuals employed concurrently by the related corporations

D. Depositing and reporting the taxes withheld from the individuals it pays who are concurrently employed by the related corporations

Correct Answer: D

QUESTION 3

Procedures governing employers\\\' payment of wages by direct deposit are governed by:

A. SSA

B. INS

C. IRS

D. NACHA

Correct Answer: D

QUESTION 4

Which of the following is not likely to be in the skills set needed for a manager?

A. Communications

B. Planning

C. Organization

D. Partiality

Correct Answer: D

QUESTION 5

The entry to record an employee\\'s repayment of a salary advance is (employee repays advance by personal check):

A. Debit cash, credit accounts receivable

B. Debit cash, credit wages payable

C. Debit salary expense, credit accounts receivable

D. Debit accounts receivable, credit cash

Correct Answer: A

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