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QUESTION 1

Which of the following is not delegated to others?

- A. Ability
- B. Accountability
- C. Authority
- D. Responsibility

Correct Answer: B

QUESTION 2

Which of the following is an example of a system edit?

- A. A special panel or screen is used to input corrections
- B. The payroll specialist re-enters an employee's ZIP code
- C. An on-line message alerts the user that a 401(k) deduction percent higher than the company allows was entered.
- D. The system has an on-line report writer

Correct Answer: C

QUESTION 3

Which of the following describes a plan involving the entire organization for carrying on a company's business in the event of a major disaster?

- A. Groupware
- B. Implementation plan
- C. Production plan
- D. Business continuity

Correct Answer: D

QUESTION 4

The entry to record a salary advance to an employee is:

- A. Debit cash, credit accounts receivable



- B. Debit accounts receivable, credit cash
- C. Debit salary expense, credit cash
- D. Debit salary expense, credit wages payable

Correct Answer: B

QUESTION 5

Beth, who works for Nugget Productions, is enrolled in the company's cafeteria plan. Beth adopts a child in August, and requests a change in her election under the cafeteria plan. What is the action that may be taken?

- A. The employer will increase Beth's deduction retroactively to the child's date of birth
- B. There can be no change to Beth's deduction until the first quarter
- C. Beth may change her election due to the change in family status
- D. Nugget Productions will suspend Beth's deduction until the first quarter

Correct Answer: C

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