

## Unit 3. Self-assessment test

\*Required

1.

\*

Name and surname

.....

2.

The amount of incentives accrued shall be recognised as a personnel expense in account:

*Mark only one oval.*

- (a) 640. Salaries and wages
- (b) 641. Termination benefits.
- (c) 644. Long-term employee benefits payable through defined benefit schemes
- (d) 649. Employee benefits expense

3.

Which of the following is not a personnel expense:

*Mark only one oval.*

- (a) Salaries and wages
- (b) Termination benefits
- (c) Employee travel expense
- (d) Employee benefits expense

4.

Travel expenses incurred by company employees are recognized in account:

*Mark only one oval.*

- (a) Other services
- (b) Termination benefits.
- (c) Salaries and wages
- (d) Employee benefits expense

5.

Account 476. Social Security, payables show:

*Mark only one oval.*

- (a) Social Security expense.
- (b) Payables to Social Security agencies for withholdings of contributions corresponding to company employees.
- (c) Payables to Social Security agencies in connection with the social benefits they provide, for withholdings of contributions corresponding to company employees.
- (d) Employee benefits expense

6.

Which of the following is true:

*Mark only one oval.*

- (a) Gross pay is the amount of money you make before certain deductions are taken out of your paycheck.
- (b) Net pay is the amount of money you make before certain deductions are taken out of your paycheck.
- (c) Gross pay is the amount of money you take home after deductions are made
- (d) Gross pay + deductions = Net Pay

7.

An attachment of earnings order implies:

*Mark only one oval.*

- (a) A liability for the company and a decrease in the net pay of the employee.
- (b) An asset for the company and a decrease in the net pay of the employee.
- (c) An asset for the company and an increase in the net pay of the employee.
- (d) A liability for the company and an increase in the net pay of the employee.

8.

In the accounting treatment of the payroll, the full amount of remuneration accrued shall be debited to account 640. Salaries and wages:

*Mark only one oval.*

- (a) For accrued remuneration payable, with a credit to account 465. Salaries Payable
- (b) For compensation of pending debt, with a credit to account 465. Salaries Payable
- (c) For personnel tax withholdings, with a credit to account 476. Social Security, payables.
- (d) For Social Security contributions, with a credit to account 4751. Taxation authorities, withholding tax.

9.

The deductions of union fees, attachment of earnings order,... are credited to account:

*Mark only one oval.*

- (a) 418. Other Payables
- (b) 476. Social Security, payables
- (c) 4751. Taxation authorities, withholding tax.
- (d) 465. Salaries Payable

10.

Under which Social Security system the company pays the worker, being compensated by discounting the amount of the delegated payments made from their periodic settlements of social security contributions:

*Mark only one oval.*

- (a) Periodic payment system.
- (b) Direct payment by the INSS system.
- (c) Delegated system.
- (d) Employee benefits system

11.

Which account shows professional retributions for workers not employed by the company (self-employed workers or autonomous workers) performing a professional or economic activity:

*Mark only one oval.*

- (a) 640. Salaries and wages
- (b) 641. Termination benefits.
- (c) 623. Independent Professional Services
- (d) 629. Other expenses

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