

Journal Entry: Recording Payroll

Complete the following:

Prepare the journal entries as of January 12 to record the payroll and the payroll taxes for the week ending January 8. Credit Salaries Payable for the total net pay.

Date	Account	Debit	Credit
20- Jan. 12	<u>Wages and Salaries Expense</u> ✓	9,679.80 ✓	✓
	<u>FICA Taxes Payable-OASDI</u> ✓	✓	597.68 ✓
	<u>FICA Taxes Payable-M</u> ✓	✓	139.77 ✓
	<u>Employees FIT Payable</u> ✓	✓	573 ✓
	<u>Employees SIT Payable</u> ✓	✓	295.96 ✓
	<u>Employees SUTA Payable</u> ✓	✓	5.78 ✓
	<u>Employees CIT Payable</u> ✓	✓	96.40 ✓
	<u>Simple Deductions Payable</u> ✓	✓	440.0 ✓
	<u>Group Insurance Premiums Collected</u> ✓	✓	6.80 ✓
	<u>Health Insurance Premiums Collected</u> ✓	✓	16.50 ✓
	<u>Salaries Payable</u> ✓	✓	7,467.91 ✓
	To record payroll.		

Recording Payroll Journal Entries

**Paul D. Kimmel, Jerry J.
Weygandt, Donald E. Kieso**



Recording Payroll Journal Entries:

Accounting for Payroll Steven M. Bragg, 2015-05-14 A one stop resource for setting up or improving an existing payroll system The most comprehensive resource available on the subject Accounting for Payroll A Comprehensive Guide provides up to date information to enable users to handle payroll accounting in the most cost effective manner From creating a system from scratch to setting up a payroll department to record keeping and journal entries Accounting for Payroll provides the most authoritative information on the entire payroll process Ideal for anyone new to the payroll system or as a skill honing tool for those already immersed in the field this hands on reference provides step by step instructions for setting up a well organized payroll system or improving an existing one

Cpp certified payroll professional exam prep 2025-2026

Elliot Spencer, 2025-08-04 CPP Certified Payroll Professional Exam Prep 2025 2026 by Elliot Spencer is your definitive guide to conquering the CPP exam with confidence and competence Meticulously crafted for today s busy payroll professionals this comprehensive resource doesn t waste your time with filler Instead it cuts straight to what matters most practical exam focused content that mirrors the structure style and substance of the real test Whether you re struggling to grasp complex payroll calculations compliance reporting or federal and state labor regulations this book breaks down every topic in a way that s clear digestible and immediately actionable Are you feeling overwhelmed by the complexity of the CPP exam and worried you won t pass on your first try You re not alone Every year thousands of payroll professionals stare down the Certified Payroll Professional CPP exam only to feel unprepared and unsure of where to begin With constantly evolving payroll laws tax regulations and compliance standards the fear of missing a crucial detail or bombing the exam entirely is real and stressful But what if you had a roadmap not only designed to help you study smarter but one that gives you the confidence and clarity to succeed the first time CPP Certified Payroll Professional Exam Prep 2025 2026 by Elliot Spencer is your definitive guide to conquering the CPP exam with confidence and competence Meticulously crafted for today s busy payroll professionals this comprehensive resource doesn t waste your time with filler Instead it cuts straight to what matters most practical exam focused content that mirrors the structure style and substance of the real test Whether you re struggling to grasp complex payroll calculations compliance reporting or federal and state labor regulations this book breaks down every topic in a way that s clear digestible and immediately actionable With over 400 high quality exam style practice questions and full length mock exams this guide gives you more than theory it gives you practice under pressure You ll develop real test taking stamina reinforce critical concepts and eliminate weak spots before exam day Beyond questions and answers you ll gain insider strategies time saving techniques and confidence boosting tips used by top scorers nationwide You ll learn how to approach the test with a strategic mindset how to decode tricky questions and how to manage your time wisely essential skills for any high stakes exam Imagine walking into the testing center not with fear but with focus knowing you ve covered every angle practiced every scenario and prepared not just harder but smarter Whether you re advancing

your payroll career seeking promotion or stepping into leadership passing the CPP exam is a pivotal milestone and this book ensures you reach it If you re ready to stop second guessing yourself and start mastering the CPP exam don t wait Let this be the guide that turns your ambition into achievement Buy your copy now and take the first step toward CPP certification

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concepts and master the basics Accounting Workbook For Dummies is for business bookkeepers and accountants who need a refresher on the subject as well as students taking their first accounting class It s a comprehensive study guide that can help you improve your accounting skills and lay the foundation for further advancement Whether you re trying to get certified and become an accountant or own a small business and need a little help balancing your books this hands on guide provides the learning and helpful practice you need The third edition of Accounting For Dummies contains guidance on incorporating principles to adhere to the Sarbanes Oxley Act reading financial reports generating income statements and balance sheets and establishing budgets Accounting Workbook For Dummies provides you with real world exercises to see these principals in action although you don t need to have read Accounting For Dummies Accounting Workbook For Dummies focuses on business accounting explains how business transactions are recorded in the accounts of a business and the financial statements that are prepared for a business to report its profit and loss financial condition and cash flows It also shows you how business managers use accounting information for decision making The book s four parts cover topics like recordkeeping basics financial statements accounting for business managers and investment accounting You ll learn to Record transactions track costs and manage accounts Open and close bookkeeping cycles Analyze business performance and profit Choose the right accounting method Master investment accounting fundamentals Understand manufacturing cost accounting With your own copy of Accounting Workbook For Dummies you can learn how to do all of that find out what you need to know about financial statements get tips for management accounting and more **QuickBooks 2009: The**

Missing Manual Bonnie Biafore,2008-10-31 QuickBooks 2009 has impressive features like financial and tax reporting invoicing payroll time and mileage tracking and online banking So how do you avoid spending more time learning the software than using it This Missing Manual takes you beyond QuickBooks help resources you not only learn how the program works but why and when to use specific features You also get basic accounting advice so that everything makes sense QuickBooks can handle many of the financial tasks small companies face QuickBooks 2009 The Missing Manual helps you handle QuickBooks with easy step by step instructions With this book you will Get more out of QuickBooks whether you re a

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Hospitality Financial Accounting Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,Agnes L. DeFranco,2008-03-03 As the hospitality field continues to grow and diversify today s hospitality professionals need to understand financial accounting at a higher level than ever before Written by some of the most respected authors in accounting Hospitality Financial Accounting Second Edition gives a complete introduction to financial accounting principles and demonstrates how to apply them to all facets of the hospitality industry Updated with the latest developments in the accounting and hospitality fields Hospitality Financial Accounting Second Edition covers the basics of financial accounting first and then shows hospitality students how to analyze financial statements and deal with the daily issues they will face on the job **Accounting** Charles Horngren,Walter Harrison,Suzanne Oliver,Peter Best,David Fraser,Rebecca Tan,Roger Willett,2012-11-01 Success in Accounting begins here The technical details you need to know and decision making processes you need to understand with plain language explanations and the power of unlimited practice Accounting is an engaging resource that focuses on current accounting theory and practice in Australia within a business context It emphasises how financial decision making is based on accurate and complete accounting information and uses case studies to illustrate this in a practical way The new seventh edition is accurate and up to date guided by extensive technical review feedback and incorporating the latest Australian Accounting Standards It also provides updated coverage of some of the most significant current issues in accounting such as ethics information systems and sustainability Accounting Principles Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2010-12-20 Weygandt s Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives **Financial Accounting** Charles Horngren,Walter Harrison,Suzanne Oliver,Peter Best,David Fraser,Rebecca Tan,2012-10-23 Success in Accounting begins here The technical details you need to know and decision making processes you need to understand with plain language explanations and unlimited practice Financial Accounting is an engaging resource that focuses on current accounting theory and practice in Australia within a business context It emphasises how

financial decision making is based on accurate and complete accounting information and uses case studies to illustrate this in a practical way The new 7th edition is accurate and up to date guided by extensive technical review feedback and incorporating the latest Australian Accounting Standards It also provides updated coverage of some of the most significant current issues in accounting such as ethics information systems and sustainability *Intermediate Accounting* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2010-06-01 US public companies will have to follow International Financial Reporting Standards as of January 1 2011 Weygandt's Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness The text prepares student for the requirements they will follow in the coming years

Financial Accounting, Study Guide Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-01-12 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them *Financial and Managerial Accounting* Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, 2025-01-02 Financial and Managerial Accounting 5th Edition by Jerry Weygandt Paul Kimmel and Jill Mitchell provides a practical introduction to financial and managerial accounting with a hands on active learning experience to improve student understanding retention and engagement Students work through integrated practice at the point of learning with real world connections and high quality assessment ensuring they learn concepts more efficiently and understand the why and how of accounting application In addition Financial and Managerial Accounting 5th Edition includes a variety of hands on activities and resources that enhance practical learning and key skills including running cases various data analytics assignments and coverage of leading industry topics These resources help develop critical thinking and business decision making skills preparing students for future job success no matter what path they take

Accounting All-in-One For Dummies (+ Videos and Quizzes Online) Michael Taillard, Joseph Kraynak, Kenneth W. Boyd, 2022-08-30 A complete and easy to follow resource covering every critical step of the accounting process Learning to love the language of business is easier than you think In the newly revised Third Edition of Accounting All In One For Dummies with Online Practice finance expert Michael Taillard walks you through every step of the accounting process from setting up your accounting system to auditing and detecting financial irregularities You'll enjoy a unified compilation of mini books and online practice and video resources that bring together everything you need to know about accounting into one

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Management Requirements for Neighborhood Youth Corps Sponsors Neighborhood Youth Corps (U.S.),1966

Payroll Accounting Supplement to Accompany Accounting Principles, Fourth Canadian Edition, Part 1 Jerry J Weygandt, Ph.D., CPA,Jerry J. Weygandt,Donald E Kieso, Ph.D., CPA,Donald E. Kieso,Paul D Kimmel, PhD, CPA,Paul D. Kimmel,Barbara Trenholm,Valerie A. Kinnear,2007-05 **Wiley CIA Exam Review 2013, Internal Audit Practice** S. Rao

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Kimmel,Jerry J. Weygandt,Donald E. Kieso,2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts **Uniform Accounting System for Book Department Funds** United States. Department of the Air Force,1954

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