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CHAPTER 6

Learning Objectives

After studying this chapter, students should be able to:

1. Record payrolls in payroll registers and post to employees' earnings records.
2. Understand the various deductions—both voluntary and involuntary (taxes and garnishments)—that are taken out of employees' gross pay.
3. Journalize the entries to record the payroll and payroll taxes.
4. Post to the various general ledger accounts that are used to accumulate information from the payroll entries.
5. Explain the recording of the payroll tax deposits.
6. Understand the need for end-of-period adjustments.

Contents

Chapter 6 outline:

LEARNING OBJECTIVES

THE PAYROLL REGISTER

Proving the Totals of the Payroll Register

Using the Information in the Payroll Register

THE EMPLOYEE'S EARNINGS RECORD

RECORDING THE GROSS PAYROLL AND WITHHOLDINGS

Gross Payroll

Solution Manual Payroll Project Bieg Toland 2013

Bernard J. Bieg, Judith A. Toland



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Payroll Accounting 2013 Bernard Bieg, Judith Toland, 2012-10-26 Prepare for career success with first hand experience in calculating payroll completing payroll taxes and preparing payroll records and reports The 2013 edition of Bieg Toland's market leading text addresses all of the latest laws and up to the minute updates regarding payroll The text focuses on applications rather than theory and includes strong end of chapter material that reinforces concepts and provides valuable hands on learning experiences Numerous new examples and real business applications enliven this edition and demonstrate the relevance of the material An extensive payroll project within the last chapter of the book gives students the opportunity to practice all they have learned either manually or using Payroll Accounting software included with the text Additionally CengageNOW software is available to help you assign and grade student work Important Notice Media content referenced within the product description or the product text may not be available in the ebook version [Payroll Accounting](#) Bernard J. Bieg, Judith A. Toland, 2011-01-01 Prepare your students for career success with first hand experience in calculating payroll completing payroll taxes and preparing payroll records and reports The 2012 edition of Bieg Toland's market leading text addresses all of the latest laws and up to the minute updates regarding payroll Students focus on applications rather than theory and strong end of chapter material reinforces concepts and provides invaluable hands on learning experiences Numerous new examples and real business applications enliven this edition and demonstrate the relevance of what students are learning An extensive payroll project within the last chapter of the book gives students the opportunity to practice all they have learned either manually or using leading payroll software Additionally CengageNOW software is available to help you assign and grade student work New for this edition the Cengage Learning Payroll Accounting Software is available online within CengageNOW CengageNow offers a way to automatically grade homework assignments online and give students the feedback and guidance they need to go further with their coursework Robust instructor resources ensure that you can easily and thoroughly present today's payroll laws and practices to prepare your students for success now and throughout their careers *Payroll Accounting 2022* Bernard J. Bieg, Judith A. Toland, 2021-11-15 Master the skills and understanding to calculate payroll complete payroll taxes and prepare payroll records and reports with Bieg Toland's market leading PAYROLL ACCOUNTING 2022 Updates provide the first hand experience and foundation you need to work with the latest payroll laws and developments You focus on practical applications rather than theory as you complete hands on exercises both manually and using Excel Detailed examples and real business applications further demonstrate the importance of skills you are learning Each example or illustration corresponds to a specific problem so you can easily follow the steps to solve the problem An extensive final project lets you apply what you've learned as a payroll accountant This edition also covers content needed for Fundamental Payroll Certification FPC from the American Payroll Association CNOWv2 digital resources and videos are also available to strengthen your understanding and success in working with

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