

Chapter 11

Current Liabilities and Payroll

Study Guide

Do You Know...?

Learning Objective 2: Determine employer liabilities for payroll, including liabilities arising from employee earnings and deductions from earnings.

- How to determine the federal income tax withholding for an employee? (See exercises 10–12)
- How to determine an employee's net pay for a period? (See exercises 13–15)

Learning Objective 3: Describe payroll accounting systems that use a payroll register, employee earnings records, and a general journal.

- The major elements of most payroll systems? (See exercises 16–18)
- How to record payment of the period's payroll? (See exercises 19–21)

Learning Objective 4: Journalize entries for employee fringe benefits, including vacation pay and pensions.

- The journal entry used to record vacation pay? (See exercises 22–24)
- How to record Pension Expense under a defined contribution plan? (See exercises 25–27)
- How to record Pension Expense under a defined benefit plan? (See exercises 28–30)

Payroll Liabilities And Tax Records Study Guide

John J. Wild, Jeannie M. Folk, Wild John

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Study guide [to accompany] Principles of accounting, 7th ed., Principles of financial accounting, 7th ed

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Weygandt,Donald E. Kieso,Paul D. Kimmel,2004-02-10 Accounting Principles Seventh Edition addresses the issues that our customers instructors and students have said are important These include student success student motivation student problem solving skills student decision making skills and technology to assist learning and technology to assist teaching Click on www.wiley.com/college/wkk for details on how we address each of these issues [Gle ACC Twe 1st Year 2000](#) Donald J. Guerrieri,F. Barry Haber,William B. Hoyt,Robert E. Turner,1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts **Study Guide to Accompany Fundamental Accounting**

Principles Chapters 1-17 Financial Chapters Kermit D. Larson,John J Wild,Barbara Chiappetta,Larson Kermit,Wild John,Chiappetta Barbara,2004-02 Prepared by Barbara Chiappetta Nassau Community College and Janice Klimek Central Missouri State University this guide covers each chapter and appendix with reviews of the learning objectives outlines of the chapters summaries of chapter materials and additional problems with solutions *Outlines and study guides* Irvin N. Gleim,1984 **College Accounting** John Ellis Price,1998-10 **20Th Century Bookkeeping and Accounting** Paul Adolph Carlson,1953

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