

ACNT 1329 - Payroll Accounting - Review Test #1 - Chapter 1

Know about **The Equal Pay Act of 1963** and the **Lilly Ledbetter Fair Pay Act of 2009**.

Know the provisions of the **Civil Rights Act of 1964**. : Prohibited discrimination based on race, color, creed, gender, and national origin.

Know the provisions and who is covered under the **Age Discrimination in Employment Act of 1967**.

Know who is covered under and the major provisions of the **Davis-Bacon Act (1931)**. Creating a standard of wages for governmental contracts totaling more than \$2,000. Brought additional revenue to small business. Federal legislation enacted in 1931 that requires federal contractors to pay employees an amount commensurate with the prevailing local wage.

and the **Walsh-Healey Public Contracts Act (1936)** Legislation enacted in 1936 that required employers working on federal contracts in excess of \$10,000 to pay employees the federal minimum wage and follow the overtime provisions of the Fair Labor Standards Act. Prohibited the employment of individuals younger than 16 years of age.

Know what the **Federal Personal Responsibility and Work Opportunity Reconciliation Act (PRWOR)** of 1996 (new-hire reporting) covers. Mandated that employers file a new hire reporting form within 20 days after an employee initially commences work. This act protects children and needy families by enforcing child support obligations. Legislation that provided social welfare relief for a limited time.

Know about the **Sixteenth Amendment to the U.S. Constitution**. Allowed the United States government to levy and collect income taxes on individuals.

Know what **The Sarbanes-Oxley Act of 2002 (SOX)** covers with regards to payroll. Provided criminal penalties for violations of ERISA. Additional consideration for SOX public companies regarding payroll is that the internal controls of a payroll system must be reported under the law's guidelines.

I and **The Employee Retirement Income Security Act of 1974 (ERISA)** Legislation provided protection for employees' retirement savings, preventing employers from using employee savings to satisfy business expenses.

Know about the *U.S. v. Windsor* court case. The supreme court overturned DOMA in its ruling in U.S. Vs . Windsor on September 6, 2013, subsequently mandating that all married same-sex couples be treated as married for all tax purposes.

Know about the purpose of payroll legislation.

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Payroll Knowledge Assessment Test Study Guide

O. Ray Whittington



Payroll Knowledge Assessment Test Study Guide:

Wiley CPAexcel Exam Review 2014 Study Guide O. Ray Whittington, 2013-11-08 Everything today's CPA candidates need to pass the CPA Exam Published annually this Auditing and Attestation volume of the comprehensive four volume paperback reviews all current AICPA content requirements in auditing and attestation Many of the questions are taken directly from previous CPA exams With 2 800 multiple choice questions in all four volumes these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Its unique modular format helps you zero in on those areas that need more attention and organize your study program Complete sample exam The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps candidates zero in on areas that need work organize their study program and concentrate their efforts Comprehensive questions over 2 800 multiple choice questions and their solutions in the four volumes Guidelines pointers and tips show how to build knowledge in a logical and reinforcing way Other titles by Whittington Audit Sampling An Introduction Fifth Edition Wiley CPA Exam Review 2014 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work *Wiley CPAexcel Exam Review 2015 Study Guide (January)* O. Ray Whittington, 2015-01-29 I wanted to say I bought just the four books by Wiley for each CPA section and took all 4 parts of the exam in May 2009 I studied for about half a year and I PASSED ALL 4 PARTS ON THE FIRST TRY 95% REG 88% FAR 82% AUD 81% BEC I am very excited and happy that these books alone helped me pass Gabriela Adriana Mandiuc Boerne Texas All the information you need to master the computerized CPA exam The most effective system available to prepare for the CPA exam proven for nearly forty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in Auditing and Attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 280 simulations Complete sample exam in Auditing and Attestation Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPAexcel Exam Review Study Guide 2015 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work *Wiley CPAexcel Exam Review 2016 Study Guide January* Ray Whittington, 2015-12-07 The Wiley CPAexcel Study Guides have helped over a half million candidates pass the CPA Exam This volume contains all current AICPA content requirements in Auditing and Attestation AUD The comprehensive four volume paperback set AUD BEC FAR REG reviews all four parts of the CPA Exam With 3 800 multiple choice questions The CPA study guides provide the detailed information candidates need to master or reinforce

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experience Covers Exam 220 201 and 220 202 *Handbook of EDP Auditing* Michael Arthur Murphy,Xenia Ley Parker,1989

Excellence in Practice ,1998 **El-Hi Textbooks & Serials in Print, 2003** ,2003 McGraw-Hill Education 2,000

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West's Federal Practice Digest ,1999 *IRS Practice & Policy* ,1997 **The Review of Business Information**

Systems ,2006 Auditing Jack C. Robertson,1990 Auditing Fifth Edition focuses on the practical method This method emphasizes decision making through 1 problem recognition 2 evidence collection and 3 evidence evaluation For reinforcement purposes a practice case within the text is included in chapters 6 21

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