

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.

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.

[Type here]

Payroll Knowledge Assessment Test Study Guide

**Edward Tetz, Glen E. Clarke, Joseph
Phillips, Angshuman
Chakraborti, Meeta Gupta, Mridula
Parihar, Rashim Mogha**

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Wiley CPA Examination Review, Outlines

and Study Guides Patrick R. Delaney,O. Ray Whittington,2009-06-02 Everything today s CPA candidates need to pass the CPA exam Published annually this comprehensive two volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams Volume I contains all study guides and outlines while Volume II contains all problem solutions With 2 700 multiple choice questions and more than 75 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination O Ray Whittington PhD CPA CMA CIA Chicago IL is the Ledger Quill Director of the School of Accountancy at DePaul University and vice chair of the Auditing Standards Board of the AICPA His previous positions were the Director of the School of Accountancy at San Diego State University and the Director of Auditing Research for the American Institute of Certified Public Accountants AICPA Patrick R Delaney PhD CPA was the Arthur Andersen LLP Alumni Professor of Accountancy and Department Chair at Northern Illinois University and was author of Audit Sampling An Introduction Fifth Edition 0 471 37590 X

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Accounting Donald J. Guerrieri,Haber,Hoyt,Turner,1995 The Software Encyclopedia 2001 ,2001

Wiley CPA

Examination Review Fast Track Study Guide Joe Ben Hoyle,1999-07-02 This is an annually published study guide for the 120 000 candidates who take the four part CPA Examination each year

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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

Internal Auditing Victor Zinn Brink,1958 2004-2005 Guide to Educational Credit by Examination Jo Ann Robinson,Troy Polite,Nancy Musick,2004 **A+ Certification Bible** Edward Tetz,Glen E. Clarke,Joseph Phillips,Angshuman Chakraborti,Meeta Gupta,Mridula Parihar,Rashim Mogha,2001-08-15 Built around the exam objectives for easy reference during specific objective focus A Certification Bible contains extensive self evaluation opportunities to help you determine what areas need additional study Comprehensive coverage allows you to maximize the information and tailor your study to your own needs at any level of experience Covers Exam 220 201 and 220

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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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