

CHAPTER 12 Payroll Accounting

Study Plan

Check Your Understanding

- Section 1** *Read Section 1 on pages 288–291 and complete the following exercises on page 292.*
- Thinking Critically
 - Computing in the Business World
 - Problem 12-1 *Calculating Gross Earnings*
- Section 2** *Read Section 2 on pages 293–297 and complete the following exercises on page 298.*
- Thinking Critically
 - Computing in the Business World
 - Problem 12-2 *Determining Taxes on Gross Earnings*
 - Problem 12-3 *Analyzing a Source Document*
- Section 3** *Read Section 3 on pages 299–303 and complete the following exercises on page 304.*
- Thinking Critically
 - Analyzing Accounting
 - Problem 12-4 *Preparing a Payroll Check*
- Summary *Review the Chapter 12 Summary on page 305 in your textbook.*
- Key Concepts
- Review and Activities *Complete the following questions and exercises on pages 306–307 in your textbook.*
- Using Key Terms
 - Understanding Accounting Concepts and Procedures
 - Case Study
 - Conducting an Audit with Alex
 - Internet Connection
 - Workplace Skills
- Computerized Accounting *Read the Computerized Accounting information on page 308 in your textbook.*
- Making the Transition from a Manual to a Computerized System*
 - Preparing the Payroll in Peachtree*
- Problems *Complete the following end-of-chapter problems for Chapter 12.*
- Problem 12-5 *Calculating Gross Pay*
 - Problem 12-6 *Preparing a Payroll Register*
 - Problem 12-7 *Preparing Payroll Checks and Earnings Records*
 - Problem 12-8 *Preparing the Payroll*
 - Problem 12-9 *Preparing the Payroll Register*
- Challenge Problem Problem 12-10 *Calculating Gross Earnings*
- Chapter Reviews and Working Papers *Complete the following exercises for Chapter 12 in your Chapter Reviews and Working Papers.*
- Chapter Review
 - Self-Test