

CHAPTER 12 Payroll Accounting

Study Guide

Section Assessment

Section 1 *Read Section 1 on pages 313–316 and complete the following exercises on page 317.*

- Reinforce the Main Idea
- Math for Accounting
- Problem 12-1 *Calculating Gross Earnings*

Section 2 *Read Section 2 on pages 318–321 and complete the following exercises on page 322.*

- Reinforce the Main Idea
- Math for Accounting
- Problem 12-2 *Determining Taxes on Gross Earnings*
- Problem 12-3 *Analyzing a Source Document*

Section 3 *Read Section 3 on pages 323–327 and complete the following exercises on page 328.*

- Reinforce the Main Idea
- Math for Accounting
- Problem 12-4 *Preparing a Payroll Check*

Chapter Assessment

Summary *Review the Chapter 12 Visual Summary on page 329 in your textbook.*

- Key Concepts

Review and Activities *Complete the following questions and exercises on page 330 in your textbook.*

- After You Read: Answering the Essential Question
- Vocabulary Check
- Concept Check

Standardized Test Practice *Complete the exercises on page 331 in your textbook.*

Computerized Accounting *Read the Computerized Accounting information on page 332 in your textbook.*

- Enter and Maintain Employee Information; Process Payroll

Problems *Complete the following End-of-Chapter Problems for Chapter 12 in your textbook.*

- Problem 12-5 *Calculating Gross Pay*
- Problem 12-6 *Preparing a Payroll Register*
- Problem 12-7 *Preparing Payroll Checks and Employee's Earnings Records*
- Problem 12-8 *Preparing the Payroll*
- Problem 12-9 *Preparing the Payroll Register*
- Problem 12-10 *Calculating Gross Earnings*

Challenge Problem

Real-World Applications and Connections *Complete the following applications on pages 338–339 in your textbook.*

- Case Study
- 21st Century Skills
- Career Wise
- H. O. T Audit