

# CHAPTER 12 Payroll Accounting

## Study Guide

### Section Assessment

**Section 1** *Read Section 1 on pages 310–313 and complete the following exercises on page 314.*

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

**Section 2** *Read Section 2 on pages 315–318 and complete the following exercises on page 319.*

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

**Section 3** *Read Section 3 on pages 320–324 and complete the following exercises on page 325.*

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

### Chapter Assessment

**Summary** *Review the Chapter 12 Summary on pages 326–327 in your textbook.*

- Key Concepts

**Review and Activities** *Complete the following questions and exercises on page 328 in your textbook.*

- Check Your Understanding
- Apply Key Terms

**Computerized Accounting** *Read the Computerized Accounting information on page 329 in your textbook.*

- Making the Transition from a Manual to a Computerized System
- Peachtree Q&A
- QuickBooks Q&A

**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**

**Winning Competitive Events** *Complete the exercises on page 335 in your textbook.*

**Real-World Applications and Connections** *Complete the following applications on pages 336–337 in your textbook.*

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| <input type="checkbox"/> Critical Thinking        | <input type="checkbox"/> International Accounting    |
| <input type="checkbox"/> Case Study               | <input type="checkbox"/> Making It Personal          |
| <input type="checkbox"/> A Matter of Ethics       | <input type="checkbox"/> Analyzing Financial Reports |
| <input type="checkbox"/> Communicating Accounting | <input type="checkbox"/> WebQuest                    |
| <input type="checkbox"/> Skills Beyond Numbers    |  |