

**EARTHWEAR CLOTHIERS**  
**Analysis of Accrued Payroll Taxes**  
**31/12/13**

**N25**  
**DLJ**  
**4/2/14**

		Beginning balance	€9,450 $\phi$
Disbursements for payment of payroll taxes	€253,275 $\mathcal{L}$	Weekly accruals for payroll tax expense	253,540 $\checkmark$
		Ending balance	€9,715 $\lambda$ F

F = Footed.

$\phi$  = Traced to prior years' working papers.

L = Agreed to general ledger.

$\checkmark$  = Traced three weeks' (14/2, 25/4 and 5/9) payroll expense accruals to weekly payroll records.

$\mathcal{L}$  = Traced three payments of payroll taxes to the cash disbursements journal.

$\lambda$  = Recomputed amount of unpaid payroll taxes for two weeks at the end of December 2013.