

2014 PAYROLL ACCOUNTING

Blagg/Toland

TEST #1

Name _____

Section # _____

Date _____

Indicate the correct answer by circling the number of the correct choice and writing "True" if the statement is true or "False" if the statement is false. Write "T" for true and "F" for false. Do not write "yes" or "no".

1. The federal unemployment tax is imposed on employers, and they do not deduct these payments. T _____
2. Employees' unemployment payments do not have any associated employer costs for unemployment. F _____
3. The federal unemployment tax is levied on employers' net wages. T _____
4. FUTA payments are calculated on the basis of the first \$7,000 of an employee's wages. F _____
5. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
6. A firm that is a non-employer is not subject to the federal unemployment tax. F _____
7. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
8. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
9. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
10. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
11. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
12. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
13. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
14. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
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16. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
17. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
18. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
19. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____
20. The federal unemployment tax is levied on the first \$7,000 of an employee's wages. T _____

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practitioners alike Simplified Learning Aids o Features visual tools like diagrams flowcharts and tables to clarify complex ideas o Each chapter ends with theoretical review questions to reinforce understanding Aligned with Modern Practices o Integrates current updates in Cost Audit Rules Strategic Cost Management and other regulatory advancements o Discusses cutting edge techniques like Activity Based Costing ABC and Zero Based Budgeting ZBB for contemporary relevance Customisable for Various Levels o Designed to meet the needs of students across different academic programs and professionals preparing for certification exams The structure of this book is as follows Foundational Concepts Chapters like Cost Classification Direct Material Procurement and Direct Labour Remuneration build a strong base Key Techniques Learn cost allocation process costing and variance analysis to make informed business decisions Advanced Analysis Understand modern methodologies like Marginal Costing Budgeting and Control and Capital Budgeting Industry Specific Costing Detailed analysis of niche domains like Transport Costing Hotel Costing and Service Costing Financial Analysis Tools Practical guidance on Ratio Analysis Funds Flow Analysis and Cash Flow Analysis Audit and Compliance Comprehensive coverage of Cost Audit Management Audit and Regulatory Frameworks

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Accounting for Payroll Steven M. Bragg,2015-05-14 A one stop resource for setting up or improving an existing payroll

system The most comprehensive resource available on the subject Accounting for Payroll A Comprehensive Guide provides up to date information to enable users to handle payroll accounting in the most cost effective manner From creating a system from scratch to setting up a payroll department to record keeping and journal entries Accounting for Payroll provides the most authoritative information on the entire payroll process Ideal for anyone new to the payroll system or as a skill honing tool for those already immersed in the field this hands on reference provides step by step instructions for setting up a well organized payroll system or improving an existing one

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