

Payroll Accounting Practice Questions

1. Prepare the payroll register based on the data below and the entry to record this payroll in the company's General Ledger.

Assume that Income Tax is 20%, Canada Pension is 5% and Employment Insurance is 7%, of the net wage, for each employee.

			Income Tax	CPP	EI	Net Pay
Mary Brown	Gross Wage	\$500	100	25	35	340
Jack Smith	Gross Wage	\$400	80	20	28	272
Tom Jones	Gross Wage	\$600	120	30	42	408
		1500	300	75	105	1020

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Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-12-20 Weygandt's Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants. The new edition has been updated with the latest IFRS/IASB standards. Additional coverage is included on foreign currency translation and LCM. More discussions focus on risk management as a result of the financial crisis. The examples also emphasize current examples in order to help accountants make the connection to their everyday lives. Wiley CPA Exam Review 2013 O. Ray Whittington, 2012-12-04 Everything today's CPA candidates need to pass the CPA Exam. Published annually, this Auditing and Attestation volume of the comprehensive four-volume paperback reviews all current AICPA content requirements in auditing and attestation. Many of the questions are taken directly from previous CPA exams. With 3,800 multiple-choice questions in all four volumes, these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination. Its unique modular format helps you zero in on those areas that need more attention and organize your study program. Complete sample exam. The most effective system available to prepare for the CPA exam, proven for over thirty years. Timely, up-to-the-minute coverage for the computerized exam. Contains all current AICPA content requirements in auditing and attestation. Unique modular format helps candidates zero in on areas that need work, organize their study program, and concentrate their efforts. Comprehensive questions over 3,800 multiple-choice questions and their solutions in the four volumes. Guidelines, pointers, and tips show how to build knowledge in a logical and reinforcing way. Other titles by Whittington: Audit Sampling: An Introduction, Fifth Edition; Wiley CPA Exam Review 2013 arms test takers with detailed outlines, study guidelines, and skill-building problems to help candidates identify focus on and master the specific topics that need the most work. **Wiley CPA Exam Review 2012, Auditing and Attestation** O. Ray Whittington, Patrick R. Delaney, 2012 Over 750 questions and 55 task-based simulations. Cover Wiley CPA Examination Review, Outlines and Study Guides O. Ray Whittington, 2013-07-01 The #1 CPA exam review self-study leader. The CPA exam review self-study program more CPA candidates trust to prepare for the CPA exam and pass it. Wiley CPA Exam Review 40th Edition contains more than 4,200 multiple-choice questions and includes complete information on the Task-Based Simulations. Published annually, this comprehensive two-volume paperback set provides all the information candidates need in order to pass the CPA Examination. Features multiple-choice questions, AICPA Task-Based Simulations, and written communication questions, all based on the CBT e-format. Covers all requirements and divides the exam into 47 self-contained modules for flexible study. Offers nearly three times as many examples as other CPA exam study guides. Other titles by Whittington: Wiley CPA Exam Review 2013. With timely and up-to-the-minute coverage, Wiley CPA Exam Review 40th Edition covers all requirements for the CPA Exam, giving the candidate maximum flexibility in planning their course of study and success. Wiley CPAexcel Exam Review 2014 Study Guide O. Ray Whittington, 2013-11-07 Everything today's CPA candidates need to pass the CPA Exam.

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