

@ethioexit

Version 1

Project one- Process payroll

The following data are taken from Ethiopian Road Corporation for the month of Yekatit 2005

Name of Employee	Salary	Allowance	Overtime	Remark
Rahel Aseffa	2,500	900	10hr	4-weekdays (2) 4- public holidays(2.50) 2-Evening (1.25)
Emebet Aseffa	5,000	1,000	6hr	Weekends(2)
Dillu Teshome	10,000	1,200	8hr	public holiday(2.5)
Abebe derje	12,500	1,400	-	-

Additional information

1. All Employees are permanent and worked 40 hours per week
2. All Employees Allowance are tax exempted up to Br 400
3. All Employees pay one month salary to be paid monthly within a year to Abay dam

Required

1. Prepared payroll sheet
2. Prepared necessary journal entries and payments of Liabilities (deductions) to the concerned body.

Project Two. Process Financial Transactions and Prepare Financial The accounts in the ledger of Ethiopian Telecommunication Corporation with the unadjusted balance on June 30, at end the current year are as follows:

Cash	87,500.00
Account Receivable	192,300.00
Merchandize inventory	290,500.00
Prepaid insurance	25,380.00
Store Supplies	16,500.00
Store equipment	179,000.00
Acc.Dep. of store equipment	50,600.00
Account payable	89,480.00
Salaries payable	
Capital stock	360,000.00
Retaining earning	162,890.00
Dividends	120,000.00
Income summary	
Sales	1,890,000.00
Purchase	1,220,100.00
Sales salaries expense	154,800.00
Advertising expense	49,600.00
Dep.expense of store equipment	
Store supplies expense	
Mis.selling expense	8,800.00
Office Salary expense	79,690.00

Payroll Accounting 2013 Practical Problems Solutions

Michael Seilmaier



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