

CHAPTER 13 Payroll Liabilities and Tax Records

Study Plan

Check Your Understanding

- Section 1** *Read Section 1 on pages 316–320 and complete the following exercises on page 321.*
- Thinking Critically
 - Computing in the Business World
 - Problem 13-1 *Determining Payroll Amounts*
- Section 2** *Read Section 2 on pages 322–325 and complete the following exercises on page 326.*
- Thinking Critically
 - Communicating Accounting
 - Problem 13-2 *Calculating Employer's Payroll Taxes*
 - Problem 13-3 *Identifying Entries for Payroll Liabilities*
- Section 3** *Read Section 3 on pages 327–336 and complete the following exercises on page 337.*
- Thinking Critically
 - Analyzing Accounting
 - Problem 13-4 *Payment of Payroll Liabilities*
 - Problem 13-5 *Analyzing a Source Document*
- Summary *Review the Chapter 13 Summary on page 339 in your textbook.*
- Key Concepts
- Review and Activities *Complete the following questions and exercises on pages 340–341 in your textbook.*
- Using Key Terms
 - Understanding Accounting Concepts and Procedures
 - Case Study
 - Conducting an Audit with Alex
 - Internet Connection
 - Workplace Skills
- Computerized Accounting *Read the Computerized Accounting information on page 342 in your textbook.*
- Making the Transition from a Manual to a Computerized System*
 - Recording and Paying Payroll Tax Liabilities in Peachtree*
- Problems *Complete the following end-of-chapter problems for Chapter 13 in your textbook.*
- Problem 13-6 *Calculating Employer's Payroll Taxes*
 - Problem 13-7 *Recording the Payment of the Payroll*
 - Problem 13-8 *Journalizing Payroll Transactions*
 - Problem 13-9 *Recording and Posting Payroll Transactions*
- Challenge Problem Problem 13-10 *Recording and Posting Payroll Transactions*
- Chapter Reviews and Working Papers *Complete the following exercises for Chapter 13 in your Chapter Reviews and Working Papers.*
- Chapter Review
 - Self-Test