

**Accounting I**  
**LAP 13 - Payroll Liabilities and Tax Records**  
**Mini Practice Set – Green Thumb Plant Service**



Name \_\_\_\_\_  
 Period \_\_\_\_\_  
 Date Started \_\_\_\_\_  
 Date Completed \_\_\_\_\_

**DoDEA Standards**

- ◆ **PT1b** Use accounting procedures for planning, organizing, and allocating resources
- ◆ **PT1f** Be proficient in the use of technology
- ◆ **PT1h** Apply trouble shooting techniques and processes
- ◆ **PT3d** Use technology tools and resources for managing and communicating personal/professional information, e.g., finances, schedules, addresses, purchases, and correspondence
- ◆ **PT4** Use information-gathering techniques, analyze and evaluate information, and use information technology to assist in collecting, analyzing, organizing, and presenting information

**Objectives**

- ◆ Record payroll information in the general journal.
- ◆ Describe and calculate the employer’s payroll taxes.
- ◆ Record the employer’s payroll taxes in the general journal.
- ◆ Record the payment of tax liabilities in the general journal.
- ◆ Define the accounting terms introduced in this chapter.

**Resources** Accounting-Real World Applications & Connections – First-Year Course  
 Chapter Reviews and Working Papers (Accounting Workbook)  
 CD ROM  
 Electronic Field Trip

**Time Frame** 8 hours

**Introduction**

**In chapter 13 you will learn to journalize and post the salaries expense and payroll expenses for a pay period. In addition, you will learn about some of the reports and forms that employers are required to file with government agencies.**

**Assignments**

**Where appropriate and possible, written answers must be in complete sentences and keyed. Turn in completed activities as directed by instructor.**

- \_\_\_\_\_ View Electronic Field Trip, Payroll Accounting
- \_\_\_\_\_ Read, Payroll Liabilities and Tax Records, pp. 314-315
- \_\_\_\_\_ Read Section 1, Journalizing and Posting the Payroll, pp. 316-320
- \_\_\_\_\_ Complete the following exercises on p. 321: Thinking Critically, Computing in the Business World and Problem 13-1 using appropriate working papers
- \_\_\_\_\_ Read Section 2, Employer’s Payroll Taxes, pp. 322-325

- \_\_\_\_\_ Complete the following exercises on p. 326: Thinking Critically, Communicating Accounting and Problem 13-2 and 13-3 using appropriate working papers
- \_\_\_\_\_ Read Section 3, Tax Liability Payments and Tax Reports, pp. 327-336
- \_\_\_\_\_ Complete the following exercises on p. 337: Thinking Critically, Analyzing Accounting and Problems 13-4 and 13-5 using appropriate working papers
- \_\_\_\_\_ Read Accounting Careers in Focus, p. 338 and answer the Thinking Critically question
- \_\_\_\_\_ Review the Chapter 13 Summary on p. 339
- \_\_\_\_\_ Complete Understanding Accounting Concepts and Procedures on p. 340
- \_\_\_\_\_ Complete Chapter 13 Review and Activities on p. 341 (see instructor)
- \_\_\_\_\_ Read Chapter 13 Computerized Accounting, p. 342
- \_\_\_\_\_ Complete End-of-Chapter problems on pp. 343-345, Problems 13-7, 13-8, 13-9, and 13-10 using appropriate working papers
- \_\_\_\_\_ Read Computerized Accounting Using Spreadsheets, pp 313-314 in The Working Papers
- \_\_\_\_\_ Complete the Spreadsheet Problem 13- 6 on p. 343
- \_\_\_\_\_ Complete Chapter 13 Review on pp. 306-307 of the Working Papers
- \_\_\_\_\_ Complete Self-Test on pp. 329-330 of the Working Papers
- \_\_\_\_\_ Complete CD Rom (see instructor for directions)

\_\_\_\_\_ **Take Chapter 13 Test**

\_\_\_\_\_ **Take Unit Test 3**

- \_\_\_\_\_ Complete the Mini Practice Set 3 – Green Thumb Plant Service, pp. 346-348, using the appropriate working papers. This mini practice set may be completed electronically.

\_\_\_\_\_ **Take the Green Thumb Plant Service Audit Test on pp. 349-350 of The Working Papers**

**Self Assessment - "I/I can . . . "**

- \_\_\_\_\_ Record payroll information in the general journal.
- \_\_\_\_\_ Describe and calculate the employer's payroll taxes.
- \_\_\_\_\_ Record the employer's payroll taxes in the general journal
- \_\_\_\_\_ Record the payment of tax liabilities in the general journal.
- \_\_\_\_\_ Define the accounting terms introduced in this chapter.