

Accounting -- Preparing Payroll Records

Summary

Introduction of payroll records for a partnership set up as a merchandising business. Introduction of the terms: salary, pay period & payroll. Introduction of payroll time cards, how to fill out payroll time cards, how to use payroll time cards and calculate an employees total earnings. Introduction of the following payroll taxes: Employee Income Tax and FICA Tax. Discussion of other items that can be taken out of an employees check.. Introduction of what a payroll register is, how to fill out a payroll register, and complete a payroll register. Introduction of a payroll bank account, what it is used for, and how to write out payroll checks. Introduction of what an employees earnings record is, how to fill out an employees earnings record and what an employees earning record is used for. Analyze the payment process for payroll, what taxes an employer must pay for each employee, journalizing entries for paying payroll, posting the journal entries for paying payroll and how often to pay the taxes. Calculate the following employer taxes: FICA Taxes, Federal Unemployment Tax and State Unemployment Tax. Introduction of how to journalize the employer taxes and post the employer payroll taxes. Introduction of when and how to report the payroll taxes.

Main Core Tie

Accounting II

[Strand 2 Standard 1](#)

Additional Core Ties

Accounting I

[Strand 1](#)

Accounting II

[Strand 2](#)

Time Frame

2 class periods of 90 minutes each

Materials

Print out the Teacher Outline with Answers for you. Print out the Student Outline for each student in the class. Have the web address for the online activities and quiz available for the student. I use the following book chapter 14 when teaching this lesson - Century 21 Accounting South Western Publishing 6th edition, 1995

Background for Teachers

Students learn about payroll records for a partnership set up as a merchandising business. Introduction of the terms: salary, pay period & payroll. Introduction of payroll time cards, how to fill out payroll time cards, how to use payroll time cards and calculate an employees total earnings. Introduction of the following payroll taxes: Employee Income Tax and FICA Tax. Discussion of other items that can be taken out of an employees check.. Introduction of what a payroll register is, how to fill out a payroll register, and complete a payroll register. Introduction of a payroll bank account, what it is used for, and how to write out payroll checks. Introduction of what an employees earnings record is, how to fill out an employees earnings record and what an employees earning record is used for. Analyze the payment process for payroll, what taxes an employer must pay for each employee, journalizing entries for paying payroll, posting the journal entries for paying payroll and how often to pay the taxes. Calculate the following employer taxes: FICA Taxes, Federal Unemployment Tax and

State Unemployment Tax. Introduction of how to journalize the employer taxes and post the employer payroll taxes. Introduction of when and how to report the payroll taxes. I used chapter 14 of the Century 21 Accounting South Western Publishing 6th edition, 1995

Intended Learning Outcomes

An introduction, review games and quiz on preparing payroll records.

Instructional Procedures

Print out the Teacher Outline with Answers. Print out the Student Outline. Hand out the Student Outline to each student. Introduce the chapter information to the students, having the students following along by filling in the student outline. Have the students complete the online activities and quiz.

Strategies for Diverse Learners

Online activities

Assessment Plan

Chapter rubric. All students will turn in their chapter outline and play the various online games for students to review vocabulary words. Once students have complete the student outline, and mastered the online vocabulary activities, they will complete the online chapter quiz

Bibliography

Century 21 Accounting South Western Publishing 6th edition, 1995

Authors

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