

**Solutions Manual for Payroll Accounting 2017 27th Edition
Bieg Toland 1305675126 9781305675124**

Full Link Download:

Test Bank:

<https://testbankpack.com/p/test-bank-for-payroll-accounting-2017-27th-edition-bieg-toland-1305675126-9781305675124/>

Solution Manual:

<https://testbankpack.com/p/solutions-manual-for-payroll-accounting-2017-27th-edition-bieg-toland-1305675126-9781305675124/>

Note to Instructors: If students are preparing Continuing Payroll Problems in CLGL, please note slight differences in wage and tax calculations due to rounding in addition to differences in FIT, net pay, and journal entries. Please access solutions for Continuing Payroll Problems on the Instructor Resource website.

**CONTINUING PAYROLL PROBLEM • A
KIPLEY COMPANY, INC.
Payroll Register**

1.

For Period Ending January 8, 20--

Time Card No.	Name	Marital Status	No. W/H Allow.	Regular Earnings			Overtime Earnings			Total Earnings
				Hours Worked	Rate per Hour	Amount	Hours Worked	Rate per Hour	Amount	
11	Carson, F.	S	1	40	17.50	700.00				700.00
12	Wilson, W.	S	0	40	17.25	690.00	8	25.88	207.04	897.04
13	Utley, H.	M	2	37 1/2	18.10	678.75				678.75
21	Fife, L.	M	4	40	17.90	716.00	6	26.85	161.10	877.10
22	Smith, L.	S	2	40	19.75	790.00				790.00
31	Fay, G.	M	3	40	.....	515.00	1 1/4	19.32	24.15	539.15
32	Robey, G.	M	6	40	.....	623.08				623.08
33	Schork, T.	S	1	40	.....	773.08				773.08
51	Hardy, B.	M	5	40	.....	579.23	4	21.72	86.88	666.11
99	Kipley, C.	M	7	40	.....	1,000.00				1,000.00
Totals						7,065.14	.....	.....	479.17	7,544.31

2017 edition PAYROLL ACCOUNTING

TEST 2

Student _____
Chapter 2 Date _____

SCORING RECORD

Section	Total Points	Deductions	Score
A	40		
B	60		
Total	100		

Bieg/Toland

Section A—DIRECTIONS: Each of the following statements is either true or false. Unless directed otherwise by your instructor, indicate your choice in the Answers column by writing “T” for a true answer or “F” for a false answer. (2 points for each correct answer)

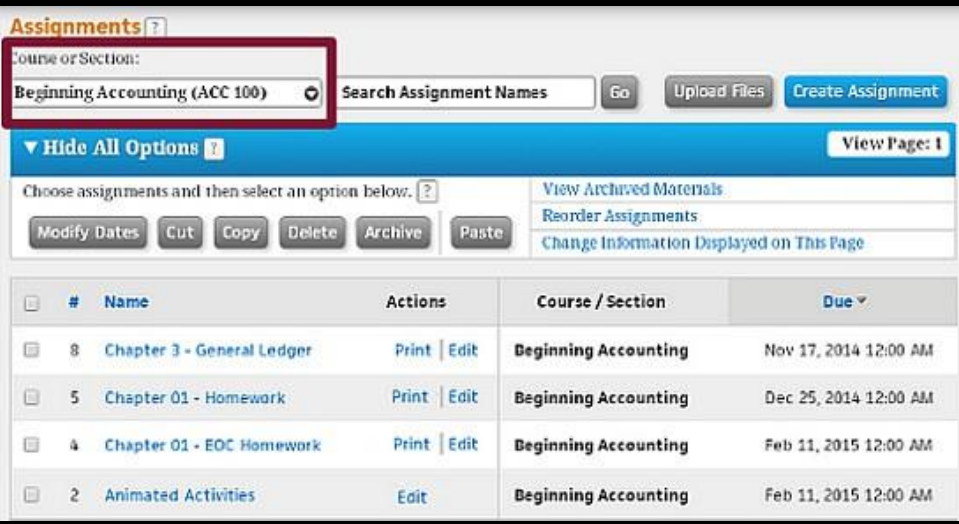

- | | | For
Answers Scoring |
|--|-----|------------------------|
| 1. An enterprise is covered under the FLSA if there are at least two employees engaged in interstate commerce and if the enterprise has a gross annual sales volume of at least \$100,000. ... | ___ | 1. ___ |
| 2. Under the FLSA, “mom and pop stores” are excluded from enterprise coverage. | ___ | 2. ___ |
| 3. If a small amount of tips is turned over to the employer, the tip credit can still be applied against the minimum wage. | ___ | 3. ___ |
| 4. Employers must pay employees for working overtime hours even if the overtime was not authorized or approved. | ___ | 4. ___ |
| 5. Employees who regularly work less than 20 hours a week are not covered by the minimum wage requirements. | ___ | 5. ___ |
| 6. A full-time student may be employed by a retail shop at 85 percent of the minimum wage. | ___ | 6. ___ |
| 7. An employer may only credit up to half of a tipped employee’s minimum wage as coming from the tips actually received. | ___ | 7. ___ |
| 8. There are some states that have a higher minimum wage rate than the federal minimum. | ___ | 8. ___ |
| 9. The FLSA provides for the payment of “double time” for any hours worked on holidays. | ___ | 9. ___ |
| 10. Wage differentials between sexes would be allowed if the different wage rates were based on a seniority system. | ___ | 10. ___ |
| 11. Blue-collar workers do not have to be paid for overtime if they have earned more than \$90,000 for the year. | ___ | 11. ___ |
| 12. The FLSA requires employees to be paid for a rest period of 30 minutes or less. | ___ | 12. ___ |
| 13. Employers are not required to pay an employee for hours not worked because of illness. | ___ | 13. ___ |
| 14. Time spent in training sessions is never counted as working time. | ___ | 14. ___ |
| 15. Violators of the minimum wage provisions of the FLSA must reimburse the offended employees at the rate of \$15.00 per hour for the hours paid at the hourly rate below the minimum. | ___ | 15. ___ |
| 16. A worker who is regularly paid on a biweekly basis should receive 24 paychecks each year. | ___ | 16. ___ |
| 17. In order to qualify for the “white-collar” exemption as outside salespeople, the employees must be paid a minimum salary of at least \$913/week. | ___ | 17. ___ |
| 18. Commissions are considered to be payments for hours worked and must be included in determining the regular hourly rate. | ___ | 18. ___ |
| 19. In calculating the overtime premium pay, the overtime hours are multiplied by one-half the regular hourly rate. | ___ | 19. ___ |
| 20. A nondiscretionary bonus is one that is either known in advance or is set up as an inducement to achieve certain goals. | ___ | 20. ___ |


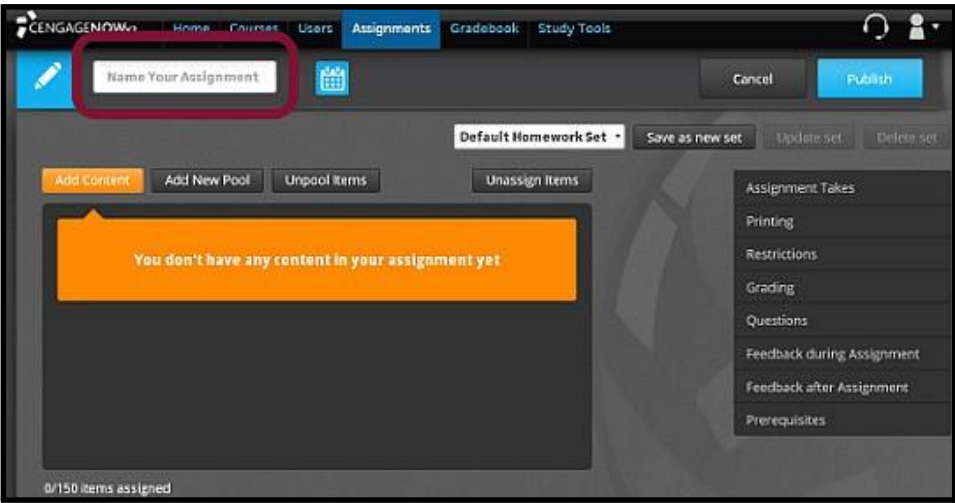
Section B—DIRECTIONS: Solve the following problems and record the answers in the Answers column. Carry each hourly rate and each overtime rate to 3 decimal places and then round off to 2 decimal places. (6 points for each correct answer)

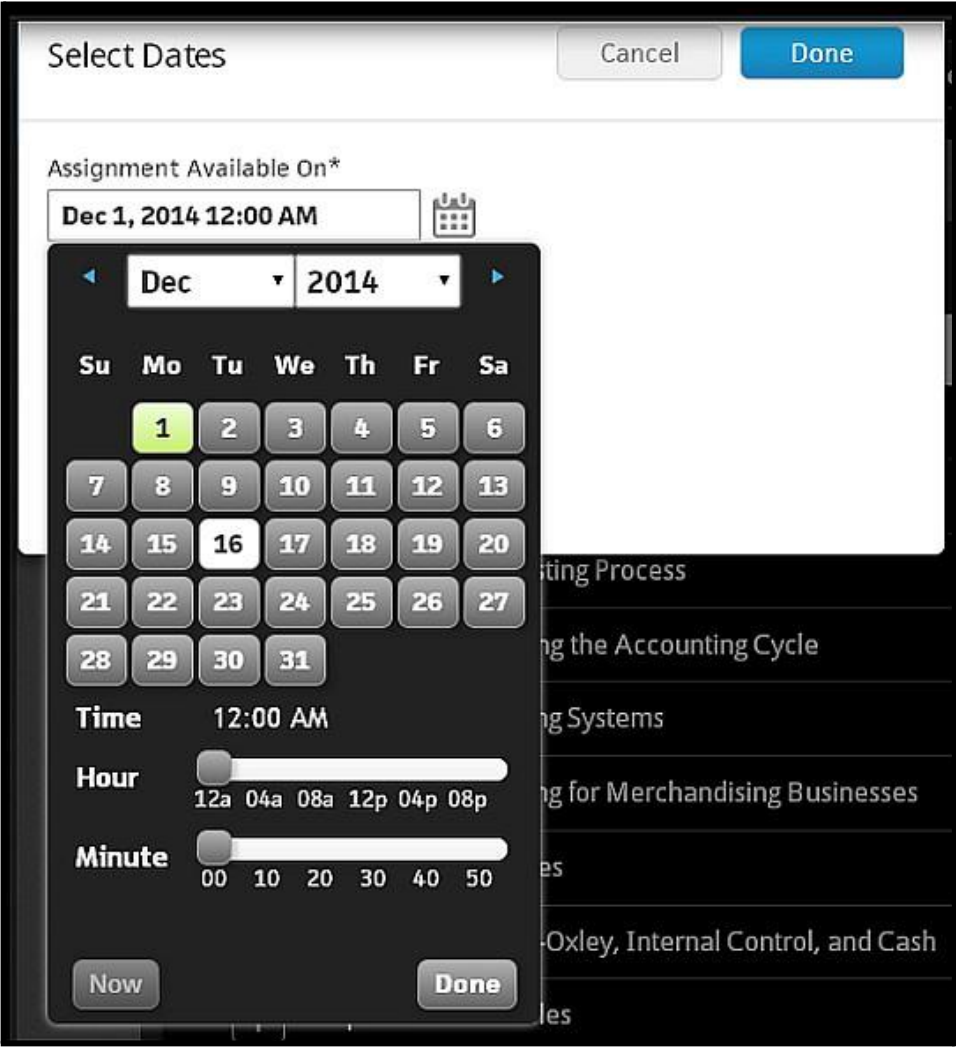
	Answers	For Scoring
1. Diane Duke works a standard 40-hour workweek. She is paid time and one-half for all hours over 40 in each workweek. Her regular hourly wage rate is \$10.90. One week, Duke worked 49 hours. Her total gross earnings for the week are	\$ _____	1. _____
2. Charles Rollins earns \$2,400 each month and works 35 hours each week.		
(a) His hourly rate is	\$ _____ (3 pts.)	2a. _____
(b) His overtime rate is	\$ _____ (3 pts.)	2b. _____
3. Ken Gorman is paid \$405.00 for a 37½-hour workweek. Overtime is paid at time and one-half for hours beyond 40 in each workweek. One week, Gorman works 48 hours. If he is paid his regular hourly rate for the first 40 hours, Gorman’s gross pay is	\$ _____	3. _____
4. Susan Tate receives an hourly wage of \$11.25 for a 40-hour week of 5 days, 8 hours daily. For Saturday work, she is paid 1½ times the regular rate. For Sunday work, she is paid 2 times the regular rate. One week, she worked 50 hours—4 hours of which were on Saturday and 6 hours on Sunday. Her total earnings for the week are.....	\$ _____	4. _____
5. Ronald Dowd receives an annual base salary of \$47,500 as a salesman in the Southern region, which has an annual sales quota of \$450,000. For all sales over this quota, Dowd receives a commission of 4½ percent. For the current year, sales in the Southern region total \$698,000. The amount of salary and commissions due to Dowd is.....	\$ _____	5. _____
6. Charles Geiger is a salaried employee who works fluctuating workweeks. He is paid \$760 per workweek. This week, he worked 50 hours. Determine Geiger’s total gross pay if his employer uses the special half-rate (based on total hours worked) for overtime pay.....	\$ _____	6. _____
7. Ron Morris earns \$11.80 per hour and worked 44 hours this week. In addition, he earned a production bonus of \$35.20 for the week. His gross pay for the week is	\$ _____	7. _____
8. Bob Knox is paid on a piece-rate basis. He is paid 30 cents for each unit he produces. For overtime work, he receives in addition to his piece-rate earnings a sum equal to one-half the regular hourly pay multiplied by the hours worked in excess of 40 in a week. During a particular week, Knox worked 45 hours and produced 1,890 units. His total earnings for the week are	\$ _____	8. _____
9. Carson Morris worked two separate jobs for Horwath Company during the week. Job A consisted of 36 hours at \$16.00 per hour; Job B entailed 14 hours at \$17.50 per hour. Determine his gross pay for that week if the employer uses the average rate basis for the overtime pay.	\$ _____	9. _____
10. Cecil Green is a waiter who regularly receives \$90 each week in tips and works 40 hours each week. Green’s employer claims the maximum weekly tip credit that is allowed in this case. The gross weekly pay, <u>excluding tips</u> , that the restaurant should pay Green without violating the FLSA is.....	\$ _____	10. _____

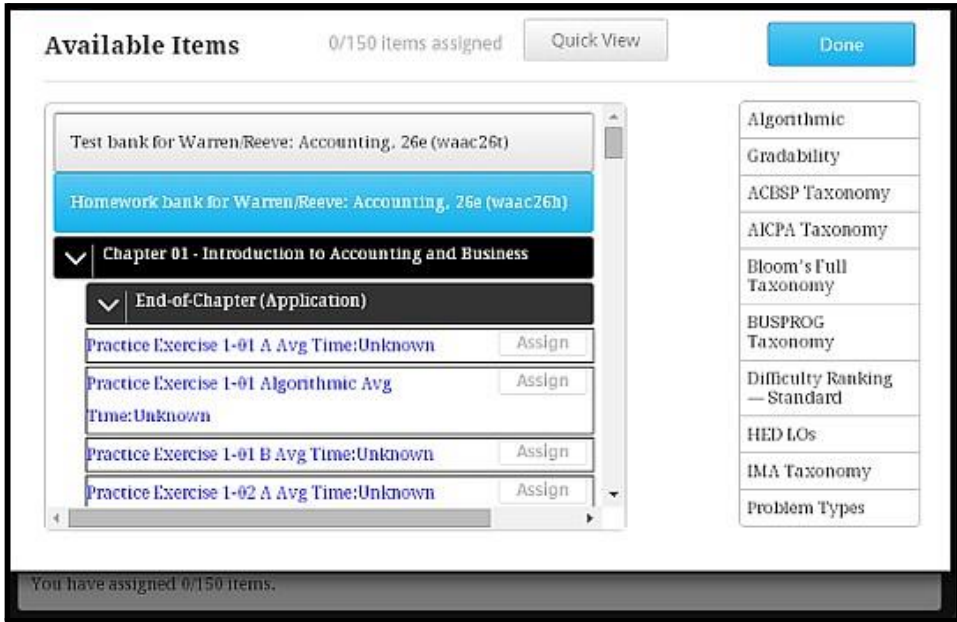
Creating a CLGL Assignment


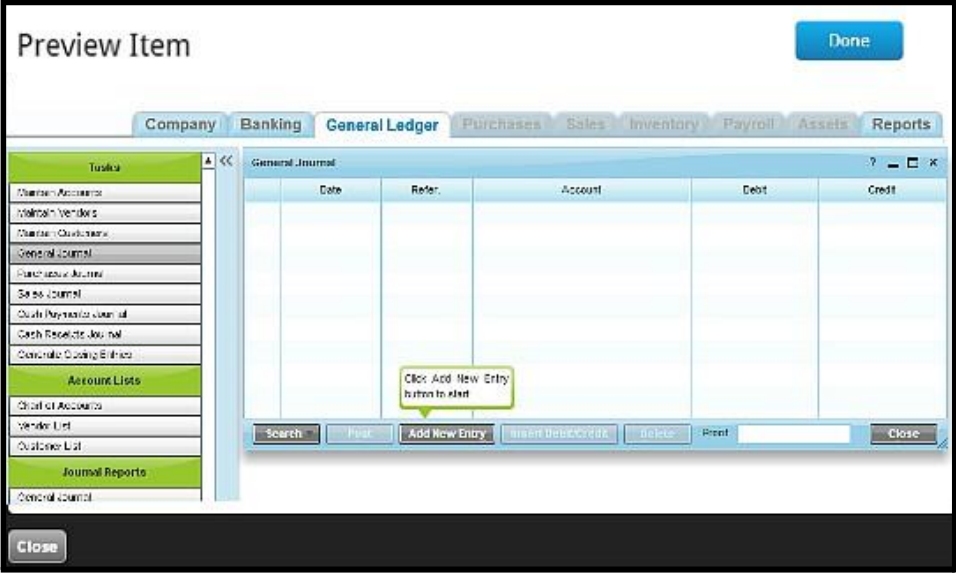
Once you have your course and any sections set up, you can create Homework or Test assignments comprised of CLGL problems.

Step	Action: To create a CLGL assignment																									
1	<p>Click the Assignments link to open the Assignments page. If necessary, select the appropriate course from the Course or Section drop-down menu.</p>  <p>The screenshot shows the 'Assignments' page interface. At the top, there is a 'Course or Section:' dropdown menu with 'Beginning Accounting (ACC 100)' selected. To the right of this menu are buttons for 'Search Assignment Names', 'Go', 'Upload Files', and 'Create Assignment'. Below this is a blue bar with 'Hide All Options' and 'View Page: 1'. Underneath, there are several utility buttons: 'Modify Dates', 'Cut', 'Copy', 'Delete', 'Archive', and 'Paste'. To the right of these are links for 'View Archived Materials', 'Reorder Assignments', and 'Change Information Displayed on This Page'. At the bottom is a table with columns: '#', 'Name', 'Actions', 'Course / Section', and 'Due'. The table contains four rows of assignment data.</p> <table border="1" data-bbox="281 825 1227 1060"> <thead> <tr> <th>#</th> <th>Name</th> <th>Actions</th> <th>Course / Section</th> <th>Due</th> </tr> </thead> <tbody> <tr> <td>8</td> <td>Chapter 3 - General Ledger</td> <td>Print Edit</td> <td>Beginning Accounting</td> <td>Nov 17, 2014 12:00 AM</td> </tr> <tr> <td>5</td> <td>Chapter 01 - Homework</td> <td>Print Edit</td> <td>Beginning Accounting</td> <td>Dec 25, 2014 12:00 AM</td> </tr> <tr> <td>4</td> <td>Chapter 01 - EOC Homework</td> <td>Print Edit</td> <td>Beginning Accounting</td> <td>Feb 11, 2015 12:00 AM</td> </tr> <tr> <td>2</td> <td>Animated Activities</td> <td>Edit</td> <td>Beginning Accounting</td> <td>Feb 11, 2015 12:00 AM</td> </tr> </tbody> </table>	#	Name	Actions	Course / Section	Due	8	Chapter 3 - General Ledger	Print Edit	Beginning Accounting	Nov 17, 2014 12:00 AM	5	Chapter 01 - Homework	Print Edit	Beginning Accounting	Dec 25, 2014 12:00 AM	4	Chapter 01 - EOC Homework	Print Edit	Beginning Accounting	Feb 11, 2015 12:00 AM	2	Animated Activities	Edit	Beginning Accounting	Feb 11, 2015 12:00 AM
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2	<p>Click the Create Assignment button to open the Create an Assignment page where you can choose your assignment type. Clicking Cancel allows you to exit without making any changes.</p>  <p>The close-up screenshot shows two buttons side-by-side: a grey 'Upload Files' button and a blue 'Create Assignment' button.</p>																									


Step	Action: To create a CLGL assignment
3	<p>Select either Test or Homework on the Create Assignment page to open the assignment creation wizard. <i>(Required)</i></p> 
4	<p>Enter your assignment's name in the Name Your Assignment field.</p> 

Step	Action: To create a CLGL assignment
5	<p>Click the calendar icon in the heading to open the Select Dates pane. Use the calendar widget to select the appropriate dates and times. (<i>An Available On date is required.</i>)</p>  <p>The current day is displayed with a white background, while the date you selected is green. Click Done when you are finished.</p>

Step	Action: To create a CLGL assignment
6	Click the Add Content button to open the Available Items page.
7	<p>Click the product title, to reveal your course content. You can then expand a list of individual chapters and sections by clicking the arrow icons at the end of each row.</p>  <p>The screenshot shows the 'Available Items' page with the following elements:</p> <ul style="list-style-type: none"> Header: 'Available Items', '0/150 Items assigned', 'Quick View' button, and 'Done' button. Content List (Left): <ul style="list-style-type: none"> Test bank for Warren/Reeve: Accounting, 26e (waac26t) Homework bank for Warren/Reeve: Accounting, 26e (waac26h) Chapter 01 - Introduction to Accounting and Business (expanded) <ul style="list-style-type: none"> End-of-Chapter (Application) (expanded) <ul style="list-style-type: none"> Practice Exercise 1-01 A Avg Time:Unknown [Assign] Practice Exercise 1-01 Algorithmic Avg Time:Unknown [Assign] Practice Exercise 1-01 B Avg Time:Unknown [Assign] Practice Exercise 1-02 A Avg Time:Unknown [Assign] Taxonomy Sidebar (Right): <ul style="list-style-type: none"> Algorithmic Gradability ACBSP Taxonomy AICPA Taxonomy Bloom's Full Taxonomy BUSPROG Taxonomy Difficulty Ranking — Standard HED LOs IMA Taxonomy Problem Types Footer: 'You have assigned 0/150 items.'

Step	Action: To create a CLGL assignment
8	<p>(Optional) Select from the filtering options to limit your list of available items. Depending on your course materials, you may choose from concepts related to a specific problem type, taxonomy, business program standard, algorithmic regeneration, gradability, or difficulty rating.</p> 
9	<p>(Optional) Click an item name to open a complete, functional preview of the item's content in the Preview Item pane. Click Done to return to the Available Items page.</p> 

Step	Action: To create a CLGL assignment																				
10	<p>Click the Assign button next to the items you wish to include. Clicking Unassign removes the item from your assignment.</p> <div data-bbox="355 372 1156 1157" style="border: 1px solid black; padding: 10px;"> <p>Available Items 9/150 items assigned Quick View Done</p> <p>🔍 search by name</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>Practice Exercise 1-02 A Avg Time:Unknown</td> <td style="text-align: right;">Unassign</td> </tr> <tr> <td>Practice Exercise 1-02 Algorithmic Avg Time:Unknown</td> <td style="text-align: right;">Unassign</td> </tr> <tr> <td>Practice Exercise 1-02 B Avg Time:Unknown</td> <td style="text-align: right;">Unassign</td> </tr> <tr> <td>Practice Exercise 1-03 A Avg Time:Unknown</td> <td style="text-align: right;">Assign</td> </tr> <tr> <td>Practice Exercise 1-03 B Avg Time:Unknown</td> <td style="text-align: right;">Unassign</td> </tr> <tr> <td>Practice Exercise 1-08 A Avg Time:Unknown</td> <td style="text-align: right;">Assign</td> </tr> <tr> <td>Practice Exercise 1-08 B Avg Time:Unknown</td> <td style="text-align: right;">Assign</td> </tr> <tr> <td>Ex.1-01 Avg Time:Unknown</td> <td style="text-align: right;">Assign</td> </tr> <tr> <td>Ex.1-02 Avg Time:Unknown</td> <td style="text-align: right;">Unassign</td> </tr> <tr> <td>Ex.1-03 Avg Time:Unknown</td> <td style="text-align: right;">Assign</td> </tr> </tbody> </table> <p style="background-color: #cccccc; padding: 5px; border: 1px solid black; display: inline-block;">You have assigned 9/150 items.</p> </div> <p>At the bottom and top of the page is a counter showing how many items are assigned out of the 150 items allowed.</p>	Practice Exercise 1-02 A Avg Time:Unknown	Unassign	Practice Exercise 1-02 Algorithmic Avg Time:Unknown	Unassign	Practice Exercise 1-02 B Avg Time:Unknown	Unassign	Practice Exercise 1-03 A Avg Time:Unknown	Assign	Practice Exercise 1-03 B Avg Time:Unknown	Unassign	Practice Exercise 1-08 A Avg Time:Unknown	Assign	Practice Exercise 1-08 B Avg Time:Unknown	Assign	Ex.1-01 Avg Time:Unknown	Assign	Ex.1-02 Avg Time:Unknown	Unassign	Ex.1-03 Avg Time:Unknown	Assign
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11	<p>Click the Done button in the upper right corner of the page when you are finished selecting content to return to the previous page.</p>																				

Step	Action: To create a CLGL assignment										
12	<p>(Optional) Edit the available assignment options on the right to best suit the your needs. You can choose to change the number of takes, the availability of feedback, grading preferences, restrictions to taking an assignment, etc. You can even create reusable “option sets” that you can later apply to other assignments.</p>										
13	<p>(Optional) Enter a new point value in the text box adjacent an item name. To see item content, mouse over the item row and click the Preview button that appears.</p>  <p>The screenshot shows a control panel with buttons: 'Add Content' (orange), 'Add New Pool', 'Unpool Items', and 'Unassign Items'. Below these is a table of items:</p> <table border="1" data-bbox="274 754 1213 889"> <tr> <td><input type="checkbox"/></td> <td>Practice Exercise 1-01 A</td> <td>2</td> <td>Avg Time:Unknown</td> <td></td> </tr> <tr> <td><input type="checkbox"/></td> <td>Practice Exercise 1-01 Algorithmic</td> <td>1</td> <td>Avg</td> <td>Preview</td> </tr> </table> <p>When available, the Avg Time appearing with each item can supply global information on the average time required to complete that activity.</p>	<input type="checkbox"/>	Practice Exercise 1-01 A	2	Avg Time:Unknown		<input type="checkbox"/>	Practice Exercise 1-01 Algorithmic	1	Avg	Preview
<input type="checkbox"/>	Practice Exercise 1-01 A	2	Avg Time:Unknown								
<input type="checkbox"/>	Practice Exercise 1-01 Algorithmic	1	Avg	Preview							
14	<p>(Optional) Reorganize your assignment by creating grouped pools of questions and dragging pools and/or items in the item list.</p>										
15	<p>Click Publish at the top of the page when you are done to save your assignment and open the Assignment Created page (or you can click Cancel to exit without saving).</p> <p>At this point, your assignment is complete and assigned to the current course. However, you still have the ability to make modifications by using the Edit Assignment link on the Assignment Created page or the Edit link on the Assignments page to modify assignment details and options.</p>										