

PAYROLL ACCOUNTING

Bieg Toland

TEST 1

NAME:	DATE:
NAME:	DATE:
INSTRUCTIONS:	
1. Read the instructions carefully before attempting to answer the questions.	
2. Write your answers in the space provided.	
3. Show all calculations.	
4. Round all answers to the nearest cent.	

1. On January 1, 2018, Bieg Toland Company had a beginning balance of \$10,000 in the Payroll Liabilities account. During the year, the company recorded the following transactions:

	Debit	Credit
1. Paid salaries of \$5,000 to employees.	5,000	
2. Paid salaries of \$5,000 to employees.	5,000	
3. Paid salaries of \$5,000 to employees.	5,000	
4. Paid salaries of \$5,000 to employees.	5,000	
5. Paid salaries of \$5,000 to employees.	5,000	
6. Paid salaries of \$5,000 to employees.	5,000	
7. Paid salaries of \$5,000 to employees.	5,000	
8. Paid salaries of \$5,000 to employees.	5,000	
9. Paid salaries of \$5,000 to employees.	5,000	
10. Paid salaries of \$5,000 to employees.	5,000	
11. Paid salaries of \$5,000 to employees.	5,000	
12. Paid salaries of \$5,000 to employees.	5,000	
13. Paid salaries of \$5,000 to employees.	5,000	
14. Paid salaries of \$5,000 to employees.	5,000	
15. Paid salaries of \$5,000 to employees.	5,000	
16. Paid salaries of \$5,000 to employees.	5,000	
17. Paid salaries of \$5,000 to employees.	5,000	
18. Paid salaries of \$5,000 to employees.	5,000	
19. Paid salaries of \$5,000 to employees.	5,000	
20. Paid salaries of \$5,000 to employees.	5,000	

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SA Dillow



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