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Chapter 12 Objectives: 1. Define accounting terms related to payroll records 2. Identify accounting practices related to payroll records 3. Complete a payroll time card 4. Calculate payroll taxes 5. Complete a payroll register and an employee earnings record 6. Prepare

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payroll checks

Chapter 12

Classroom Expectations/Procedures:

During the course of the year, the students will learn the accounting cycle including a sole-proprietorship, a partnership, and a corporation.

Throughout the year, students are

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expected to turn in daily homework assignments and participate in class discussions.

Accounting - Mrs. Carol Dossett - Midland High School

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perspective

**Hervé STOLOWY, Professor | HEC
Paris**

Belverd E. Needles, Jr., received his BBA and MBA degrees from Texas Tech University and his PhD degree from the University of Illinois at Urbana-

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Champaign. He teaches financial accounting, managerial accounting, and auditing at DePaul University, where he is an internationally recognized expert in international accounting and education.

**Principles of Accounting: Needles,
Belverd E., Powers ...**

Dr. Warren received his PhD from

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Michigan State University and his BBA and MA from the University of Iowa. During his career, Dr. Warren published numerous articles in professional journals, including The Accounting Review, Journal of Accounting Research, Journal of Accountancy, The CPA Journal, and Auditing: A Journal of Practice and Theory. Dr.

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