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CHAPTER 2 Learning Objectives After studying this chapter, students should be able to: 1. Explain the major provisions of the Fair Labor Standards Act. 2. Define hours worked. 3. Describe the main types of records used to collect payroll data. 4. Calculate regular and overtime pay. 5. Identify distinctive compensation plans. Contents

CHAPTER 2
View Notes - Ch_06_Bieg_2013_FINAL from ACCT 2013 at Sacramento City College. Payroll Accounting 2013 Bernard J. Bieg and Judith A. Toland **CHAPTER 6 ANALYZING & JOURNALIZING PAYROLL**

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The principles and practices of payroll accounting discussed in Chapter 2 are applied in the Practical Problems as shown below. Principle or Practice. Practical Problem No. (A and B) 1. Paying less than the minimum wage (exception to the FLSA)2-1. 2. Computing the . tip credit. 2-2. 2-5. 3. Computing . gross earnings. 2-3. 4. Computing . regular earnings, overtime

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