

@ethioexit

Version 1

Project one- Process payroll

The following data are taken from Ethiopian Road Corporation for the month of Yekatit 2005

Name of Employee	Salary	Allowance	Overtime	Remark
Rahel Aseffa	2,500	900	10hr	4-weekdays (2) 4- public holidays(2.50) 2-Evening (1.25)
Emebet Aseffa	5,000	1,000	6hr	Weekends(2)
Dillu Teshome	10,000	1,200	8hr	public holiday(2.5)
Abebe derje	12,500	1,400	-	-

Additional information

1. All Employees are permanent and worked 40 hours per week
2. All Employees Allowance are tax exempted up to Br 400
3. All Employees pay one month salary to be paid monthly within a year to Abay dam

Required

1. Prepared payroll sheet
2. Prepared necessary journal entries and payments of Liabilities (deductions) to the concerned body.

Project Two. Process Financial Transactions and Prepare Financial The accounts in the ledger of Ethiopian Telecommunication Corporation with the unadjusted balance on June 30, at end the current year are as follows:

Cash	87,500.00
Account Receivable	192,300.00
Merchandize inventory	290,500.00
Prepaid insurance	25,380.00
Store Supplies	16,500.00
Store equipment	179,000.00
Acc.Dep. of store equipment	50,600.00
Account payable	89,480.00
Salaries payable	
Capital stock	360,000.00
Retaining earning	162,890.00
Dividends	120,000.00
Income summary	
Sales	1,890,000.00
Purchase	1,220,100.00
Sales salaries expense	154,800.00
Advertising expense	49,600.00
Dep.expense of store equipment	
Store supplies expense	
Mis.selling expense	8,800.00
Office Salary expense	79,690.00

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Table of Contents Payroll Accounting Chapter4 Solutions Problems

1. Understanding the eBook Payroll Accounting Chapter4 Solutions Problems
 - The Rise of Digital Reading Payroll Accounting Chapter4 Solutions Problems
 - Advantages of eBooks Over Traditional Books
2. Identifying Payroll Accounting Chapter4 Solutions Problems
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Payroll Accounting Chapter4 Solutions Problems
 - User-Friendly Interface
4. Exploring eBook Recommendations from Payroll Accounting Chapter4 Solutions Problems
 - Personalized Recommendations
 - Payroll Accounting Chapter4 Solutions Problems User Reviews and Ratings
 - Payroll Accounting Chapter4 Solutions Problems and Bestseller Lists

5. Accessing Payroll Accounting Chapter4 Solutions Problems Free and Paid eBooks
 - Payroll Accounting Chapter4 Solutions Problems Public Domain eBooks
 - Payroll Accounting Chapter4 Solutions Problems eBook Subscription Services
 - Payroll Accounting Chapter4 Solutions Problems Budget-Friendly Options
6. Navigating Payroll Accounting Chapter4 Solutions Problems eBook Formats
 - ePub, PDF, MOBI, and More
 - Payroll Accounting Chapter4 Solutions Problems Compatibility with Devices
 - Payroll Accounting Chapter4 Solutions Problems Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Payroll Accounting Chapter4 Solutions Problems
 - Highlighting and Note-Taking Payroll Accounting Chapter4 Solutions Problems
 - Interactive Elements Payroll Accounting Chapter4 Solutions Problems
8. Staying Engaged with Payroll Accounting Chapter4 Solutions Problems
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Payroll Accounting Chapter4 Solutions Problems
9. Balancing eBooks and Physical Books Payroll Accounting Chapter4 Solutions Problems
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Payroll Accounting Chapter4 Solutions Problems
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Payroll Accounting Chapter4 Solutions Problems
 - Setting Reading Goals Payroll Accounting Chapter4 Solutions Problems
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Payroll Accounting Chapter4 Solutions Problems
 - Fact-Checking eBook Content of Payroll Accounting Chapter4 Solutions Problems
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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