



PAYROLL ACCOUNTING COURSE SYLLABUS

Revised 11/29/11

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COURSE NUMBER: ACC 150

PREREQUISITE(S): ACC 102 or ACC 111 with a grade of "C" or better

CO-REQUISITE(S): None

COURSE DESCRIPTIONS This course introduces the major tasks of payroll accounting, employment practices, federal, state and local governmental laws and regulations, internal controls and various payroll forms and records.

TEXTBOOK(S): Bieg. Payroll Accounting. 2012 edition. Cengage.
(ISBN: 1-111-97099-8)

REFERENCE(S): None

OTHER REQUIRED MATERIALS, TOOLS, AND EQUIPMENT: None

METHOD OF INSTRUCTION: Instruction methods used in this course will include lecture, demonstration, problem solving, and individual and group project completion.

GRADING SYSTEM:

| | | | | |
|-------|---|-----|---|---|
| 90 | - | 100 | = | A |
| 80 | - | 89 | = | B |
| 70 | - | 79 | = | C |
| 60 | - | 69 | = | D |
| Below | - | 60 | = | F |

The standard mathematical procedure of rounding will be applied to arrive at a whole number percentage in final grade calculation.

| | | | |
|---|----------------------------------|---|------------|
| <u>GRADE CALCULATION METHOD:</u> | Unit Tests | = | 60% |
| | Projects, Case Studies, Homework | = | 20% |
| | Final Exam | = | <u>20%</u> |
| | | = | 100% |

**ATTENDANCE
POLICY:**

The student is responsible for punctual and regular attendance in all classes, laboratories, clinical, practica, internships, field trips, and other required class activities. The College does not grant excused absences; therefore, students are urged to reserve their absences for emergencies. When illness or other emergencies occur, the student is responsible for notifying instructors and completing missed work if approved for late submission by instructors.

The student is tardy if not in class at the time the class is scheduled to begin and is admitted to class at the discretion of the instructor.

Instructors maintain attendance records. However, it is the student's responsibility to withdraw from a course. A student enrolling in and attending at least one course session remains enrolled until the student initiates a withdrawal.

Withdrawal Policy: During the first 75% of the course, a student may initiate withdrawal and receive a grade of W. A student cannot initiate a withdrawal during the last 25% of the course. Extenuating circumstances require documentation and approval by the appropriate department head and academic dean.

Absences for Religious Holidays: Students who are absent from class in order to observe religious holidays are responsible for the content of any activities missed and for the completion of assignments occurring during the period of absence. Students who anticipate their observance of religious holidays will cause them to be absent from class and do not wish such absences to penalize their status in class should adhere to the following guidelines:

1. Observance of religious holidays resulting in three or fewer consecutive absences: Discuss the situation with the instructor and provide written notice at least one week prior to the absence(s). Develop (in writing) and instructor-approved plan which outlines the make up of activities and assignments.

Observances of religious holidays resulting in four or more consecutive absences: Discuss the situation with the instructor and provide the instructor with written notice within

the first 10 days of the academic term. Develop an instructor-approved plan with outlines the make up of activities and assignments.

**ACADEMIC
CONDUCT:**

ACADEMIC DISHONESTY: Students are expected to uphold the integrity of the College's standard of conduct, specifically in regards to academic honesty. All forms of academic dishonesty including, but not limited to, cheating on assignments/tests, plagiarism, collusion, and falsification of information will call for disciplinary action. Disciplinary action imposed may include one or more of the following: written reprimand, loss of credit for assignment/test, termination from course, and probation, suspension, or expulsion from the College. For further explanation of this and other conduct codes, please refer to the Student Handbook.

CELLULAR PHONES AND PAGERS/BEEPERS: Cellular phones, pagers and beepers are not permitted to be turned on or used within the classroom. Use of these devices during classroom time will be considered a violation of the student code as it relates to "disruptive behavior."

**CLASS/LAB
PROCEDURES:**

The Learning Center, located in the rooms E-2 & E-5 of the East Building, provides computers for your use. Check the website <http://www.sccsc.edu/resources/tutoring/tlc> or call 592-4968 for current semester operating hours.

ACCOMMODATIONS:

Students who need special accommodations in this class because of a documented disability should notify Student Disability Services by calling (864) 592-4818, toll-free 1-800-922-3679; via email through the SCC web site at www.sccsc.edu/resources/disabilities; or by visiting the office located in the East Building Room 30-B on the SCC Central campus. Contacting Student Disability Services early in the semester gives the College an opportunity to provide necessary support services and appropriate accommodations.

Program Director

Mr. Jon Backman
592-4842
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Program Department Chair

Mrs. Karen Ravan

592-4840

ravank@sccsc.edu**Inclement Weather Schedule:**

- Check SCC Web Site: www.sccsc.edu
- Tune to **Channel-7** Local T.V. Station (CBS)
- Tune to an FM/AM Local radio station

**COURSE
COMPETENCIES &
OBJECTIVES:****Upon satisfactory completion of this course, the student will be able to:**

- I. Describe the need for payroll and personnel records
 1. Identify the various laws that affect employers in their payroll operation
 2. Explain the recordkeeping requirements of these laws
 3. Explain the importance of a recordkeeping system, various employment procedures and other various personnel records used by business
 4. Describe the procedures and internal controls employed in a typical payroll accounting system
 5. Identify the payroll register and the employee's earnings record

- II. Analyze and calculate wages and salaries
 1. Explain the major provisions of the Fair Labor Standards Act
 2. Describe the main types of records used to collect payroll data
 3. Calculate earnings using hourly wage rates, and salary rates, and earnings under incentive and commission plans
 4. Describe how wages are paid

- III. Apply appropriate accounting procedures for Social Security Taxes
 1. Identify the types of compensation that are defined as wages
 2. Apply the current tax rates and wage base for FICA and SECA purpose

3. Explain the importance of the Employers Identification Number and the Employee's Social Security Number
 4. Describe the different requirements and procedures for depositing FICA taxes and income taxes withheld from employee's wages
 5. Demonstrate how to complete Form 941, Employer's Quarterly Federal Tax Return, Federal Tax Deposit Coupon and Form 8109
- IV. Analyze and employ appropriate procedures in accounting for income tax withholdings
1. Explain the types of withholding allowances that may be claimed by employees for income tax withholding purposes
 2. Explain the purpose of the W-4 Form
 3. Compute the amount of federal income tax to be withheld using: (a) Percentage Method, (b) Wage-bracket Method, and (c) Quarterly Averaging
 4. Explain Advance Earned Income Credit
 5. Demonstrate how to complete a W-2 Form
 6. Describe the major types of information returns and how to complete a 1099
- V. Evaluate and record unemployment compensation taxes
1. Describe the requirements for an individual to be classified as an employer or an employee under the Federal Unemployment Tax Act
 2. Identify taxable wages under the Federal Unemployment Tax Act
 3. Compute federal unemployment tax and complete the reports required by the Federal Unemployment Tax Act
 4. Describe how the experience rating system is used
 5. Identify the factors that determine eligibility for unemployment compensation benefits
- VI. Analyze and prepare a payroll register and record payroll transactions
1. Prepare and record a payroll register and post to employee's earning record
 2. Identify the general ledger accounts used to record payroll transactions

3. Record the entries for payroll, payroll taxes, and payment of payroll related liabilities
 4. Use appropriate procedures when making accrual entries for the payroll at the end of an accounting year
- VII. Perform payroll accounting procedures using computerized software
1. Enter payroll data
 2. Complete a payroll accounting simulation using accounting software
- VIII. Describe basic principles of accounting internal control
1. Define internal accounting control, state its objectives and attributes
 2. Describe the components of an internal control system
 3. Identify the limitations of internal control
- IX. Communicate effectively in written forms to convey information to others.
1. Demonstrate the ability to effectively communicate in written form by completing assignments and projects