COURSE INFORMATION

COURSE TITLE
ACC115 Payroll Accounting

COURSE DESCRIPTION
Studies federal and state employment laws and their effects on personnel and payroll records. This course is non-technical and is intended to give students a practical working knowledge of the current payroll laws and actual experience in applying regulations. Students are exposed to computerized payroll procedures.

CREDIT HOURS
3.0

SUGGESTED PREREQUISITE KNOWLEDGE
Some accounting knowledge, especially journal entries, is suggested.

CCCOnline Course Policies

The CCCOnline Course Policies page contains information about the student's role in the classroom, grading policies, and rights and responsibilities.
COURSE MATERIALS

Your textbook is available online as an eText. You do not need to purchase any additional materials. For specific information on refund policies and the optional black and white textbook available for purchase please contact the CCCOnline bookstore. You can access the eText in the Digital Content/eText module on the Content tab. Access to both the Labyrinth eLab, where you will complete and submit practice set assignments and projects, and the download of QuickBooks (QB) 2018, which is used to complete the two projects in Module 5, is also included in the Digital Content/eText module.

The module readings in the eText will give you a solid basis for understanding the accounting policies and procedures used in payroll accounting. The readings will also demonstrate how to prepare payroll and tax reports in the business world.

MINIMUM COMPUTER REQUIREMENTS

To complete this course, you will need regular access to a computer from which you can get to the internet and use email. In order to ensure that your course functions properly, you must run the System Check. This is a CRITICAL STEP, and taking the time to do it now will eliminate a tremendous amount of frustration for you later. To run the System Check, click Tools in the course NavBar and then click System Check.

ADDITIONAL SOFTWARE OR HARDWARE REQUIREMENTS

COURSE SPECIFIC SOFTWARE AND HARDWARE

The QuickBooks software is provided as part of this online course, however you must have a PC or a MAC that can run Windows in order to be able to install the QuickBooks software. While QuickBooks does sell a version of the software for MAC computers, the software provided in this course is only compatible with PCs.

REQUIRED eTEXT

MAIN eTEXT


DIGITAL MATERIALS ACCESS AND SETUP

This course uses Vital Source which integrates the eText directly into the course site.

- Visit the Vital Source Course Start page for details on first access of the materials.
To make sure your computer is set up correctly to access the eText and other digital content, review the Vital Source Technical Support and Labyrinth/eLab Technical Support pages, also linked in the Technical Support Module.

This course also uses Labyrinth eLab which contains practice set assignments and projects.

- Visit the Labyrinth/eLab Course Start page for details on how to locate these materials.
COURSE COMPETENCIES AND OUTCOMES

STUDENT COMPETENCIES

The competencies you will demonstrate in this course are as follows:

A. Describe requirements of the Fair Labor Standards Act, Social Security Act, the federal income tax withholding law, and other laws relating to the payment of wages and salaries.
B. Identify and describe the payroll and personnel records required by federal and state laws.
C. Apply basic payroll accounting systems and procedures in computing wages and salaries.
D. Prepare various forms required under FICA.
E. Maintain records for withholding employees' income taxes and complete required federal, state, and local returns.
F. Describe coverage for unemployment compensation under FUTA and SUTA.
G. Prepare required unemployment compensation reports.
H. Journalize all payroll transactions.
I. Use payroll accounting software.

The module outcomes that will permit you to demonstrate course competencies are:

MODULE 1

<table>
<thead>
<tr>
<th>Outcomes</th>
<th>Competencies</th>
</tr>
</thead>
<tbody>
<tr>
<td>1  Define the Fair Labor Standards Act</td>
<td>A</td>
</tr>
<tr>
<td>2  Prepare new employee forms including employee earnings records and payroll registers</td>
<td>B</td>
</tr>
<tr>
<td>3  Identify pay period options and types of pay</td>
<td>C</td>
</tr>
<tr>
<td>4  Calculate employee pay including incentives, bonuses, and commissions</td>
<td>C</td>
</tr>
</tbody>
</table>

MODULE 2

<table>
<thead>
<tr>
<th>Outcomes</th>
<th>Competencies</th>
</tr>
</thead>
<tbody>
<tr>
<td>1  Distinguish between mandatory and voluntary deductions</td>
<td>C, E</td>
</tr>
<tr>
<td>2  Calculate taxable earnings and federal income tax withholding using the Wage-Bracket and Percentage methods</td>
<td>C, E</td>
</tr>
<tr>
<td>3  Explain state and local income tax withholding</td>
<td>C, E</td>
</tr>
</tbody>
</table>
MODULE 3

Outcomes
1 Calculate FICA taxes
2 Identify states where disability insurance is withheld from employees' pay
3 Explain the proper accounting for voluntary deductions
4 Record journal entries for employee payroll

Competencies
D
A
D
H

MODULE 4

Outcomes
1 Prepare FICA tax returns and forms
2 Maintain records and complete state and local income tax returns and forms
3 Prepare required unemployment compensation reports

Competencies
C, D, E
C, E, F
E, F, G

MODULE 5

Outcomes
1 Apply current tax and payroll laws to various payroll problems using computerized software
2 Discuss the role of the State Department of Labor in the payroll process

Competencies
A, B, C, D, E, F, G, H, I
A, B, E, F, G
GRADING AND EVALUATION

METHODS
Evaluation includes a combination of discussion participation, practice set assignments, and projects. Rubrics are provided for discussions. Practice set assignments and projects are graded for accuracy.

GRADING POLICIES
Mark all module due dates on your calendar for this class. You may submit assignments AHEAD of schedule. Late assignments will be accepted on a case-by-case basis with prior instructor approval. This means you must contact me prior to the deadline for an assignment.

SUMMARY OF GRADING

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discussions (5 @ 40 points each)</td>
<td>200</td>
<td>20%</td>
</tr>
<tr>
<td>Practice Set Assignments (12 @ 50 points each)</td>
<td>600</td>
<td>60%</td>
</tr>
<tr>
<td>Project 1 (1 @ 50 points)</td>
<td>50</td>
<td>5%</td>
</tr>
<tr>
<td>Project 2 (1 @ 150 points)</td>
<td>150</td>
<td>15%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>1,000</td>
<td>100%</td>
</tr>
</tbody>
</table>

Grading Scale

A = 90 to 100%  B = 80 to 89%  C = 70 to 79%  D = 60 to 69%  F = 59% and below

DISCUSSIONS
The discussions in this course focus on payroll concepts and working in the field of payroll accounting. Follow the discussion instruction prompts, answer the questions thoroughly, and post regularly during the discussion window. Discussions are graded using the Discussion Rubric so check the Rubric for guidance.

PRACTICE SET ASSIGNMENTS
The practice set assignments in the course focus on different elements of payroll. Follow the directions in the eText and submit each assignment in eLab. Practice Set assignments are graded for accuracy.

PROJECTS
The projects in the course focus on completing a one-month and three-month payroll cycle for a business using QuickBooks (QB). Follow the directions in the eText and submit the proper reports in eLab. Projects are graded for accuracy.
EXTRA CREDIT

The Student Introduction discussion in module one is extra credit, so you can start off with 40 extra points by joining us in that discussion. No additional extra credit assignments are available in this class.
### COURSE SCHEDULE

The Schedule is subject to change as needed.

This page summarizes all of the graded assignments, discussions, and reading assignments for the course. If you want, you can print it out and post it somewhere handy.

All assignments are described in detail on the Module Assignment pages. If you have questions check there and/or send me an e-mail.

**This course is not self-paced and is not open-exit.** All assignments, quizzes, discussions, etc., are to be completed by no later than 11:59 pm MST/MDT of the due date.

NOTE: Important CCCOnline semester dates (e.g., drop/withdraw/term end) appear on the [CCCOnline calendar](#).

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#### MODULE 1

**Reading/Assignments/Exams**

| Chapters 1 and 2
| Student Introduction Discussion
| M1 Discussion 1
| Practice Set 1A
| Practice Set 1C
| Practice Set 2A
| Practice Set 2B

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#### MODULE 2

**Reading/Assignments/Exams**

| Chapter 3
| M2 Discussion 1
| Practice Set 3B
| Practice Set 3C

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#### MODULE 3

**Reading/Assignments/Exams**

| Chapter 4
| M3 Discussion 1
| Practice Set 4A
| Practice Set 4C

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# Module 4

**Reading/Assignments/Exams**
- Chapters 5 and 6
- M4 Discussion 1
- Practice Set 5A
- Practice Set 5B
- Practice Set 6B
- Practice Set 6C

**Due Dates**

# Module 5

**Reading/Assignments/Exams**
- Chapter 8
- Download and Install QuickBooks Software
- M5 Discussion 1
- Project 1 - One-Month Project prepared using QuickBooks
- Project 2 - Three-Month Project prepared using QuickBooks

**Due Dates**

Last modified 9/6/19