



# PAYROLL ACCOUNTING

## COURSE SYLLABUS

3-0-3.0

Date: 11/29/11

**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:** Computer with Internet access, Internet Explorer 5.0 or higher or other current browser, Java, word processing software (must be able to save Word format), and anti-virus software.

**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.

**GRADE CALCULATION METHOD:**

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

**CONFIDENTIALITY:**

All students' e-mail addresses may be available to other students in the class. Although some assignments in an online course may encourage or require peer communication, the instructor will make every effort to protect the confidentiality of any personal communication (for example, grades). However, you should recognize that e-mail and other electronic media are not secure; there is no guarantee of the privacy of your e-mail or other personal information.

**APPROPRIATE  
ONLINE BEHAVIOR:**

The use of Spartanburg Community College's website, e-mail service or course management software for creation and/or distribution of material not pertaining to course participation is prohibited and is grounds for dismissal according to College policy under "disruptive behavior." Such actions, include, but are not limited to:

- Inappropriate use of email and discussion boards for:
  - ✓ Harassment
  - ✓ Unlawful solicitation
  - ✓ "Spamming"
  - ✓ "Flaming"
- Use of online editing tools within the course management software to:
  - ✓ Create offensive material
  - ✓ Link to inappropriate materials

**ATTENDANCE  
POLICY:**

An electronic e-mail is required from each student to the instructor during the drop/add period. At this time the Instructor will drop the student if no e-mail is received.

Instructors maintain attendance records. However, it is the student's responsibility to attend class. A student who stops attending the course will initiate a withdrawal and will remain on the class roster. *With this in mind, if an assignment, test or exam is not completed while still enrolled in the course, the student will receive a grade of zero and the final course grade will be based on the work completed.*

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

**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.

**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](http://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.

**Inclement Weather Schedule:**

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

**Program Director**

Mr. Jon Backman  
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**Program Department Chair**

Mrs. Karen Ravan  
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**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