

**INTRODUCTION TO PAYROLL ACCOUNTING
COURSE SYLLABUS**

DEPARTMENT: Business Administration
COURSE NUMBER: ACNT 1329
COURSE TITLE: Payroll Accounting
INSTRUCTOR: Vanessa Robison, CPA, Business Administration Department
OFFICE: Lubbock Center, Office Number 120-I
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Note: The instructor reserves the right to modify the course syllabus and policies, as well as notify students of any changes, at any point during the semester.

I. GENERAL COURSE INFORMATION:

Course Description: This course is a study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment.

Course Learning Outcomes: The student will calculate payroll and employer-related taxes; prepare related tax forms; and manage payroll records required to reflect current laws and regulations.

Course Competencies: Grades are based on quizzes, chapter exams, and a practice set. Practice assignments will be available for mastery purposes. A minimum grade of “D” is required to pass ACNT 1329.

Academic Integrity: It is the aim of the faculty of South Plains College to foster a spirit of complete honesty and a high standard of integrity. The attempt of any student to present as his or her own any work which he or she has not honestly performed is regarded by the faculty and administration as a most serious offense and renders the offender liable to serious consequences, possibly suspension.

Cheating: The course is intended to be completed on an individual basis. Dishonesty of any kind on quizzes, exams or the practice set are examples of cheating. Dishonesty in any form in this class will result in immediate dismissal and an “F” as the final grade.

SCANS and Foundation Skills: The Secretary's Commission on Achieving Necessary Skills (SCANS) was appointed by the Secretary of Labor to determine the skills that young people need to succeed in the world of work. The purpose is to encourage a high-performance economy characterized by high-skill, high-wage

employment. Eleven skill areas were identified by the Commission. The Foundation Skills involve reading, writing, and mathematics. The other eight areas refer to workplace skills, such as working with clients and co-workers. POFT 2312 identifies the following:

Foundation Skills: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17

Workplace Skills: 1, 2, 3, 5, 6, 7, 15, 16, 19

Verification of Workplace Competencies: This course will provide practical experience involving payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. This course assimilates information/skills from other courses in the Accounting Associate program, which includes a capstone experience.

II. Textbook/Course Access Requirements

Textbook and other materials: **CENGAGE UNLIMITED REQUIRED** (if you have other courses that use Cengage Unlimited, you do not have to purchase Cengage Unlimited again...one purchase for all courses!)

See the textbook and ISBN on next page. This is the book that you access through **CENGAGE UNLIMITED.**

Cengage.com. If you have already purchased Cengage Unlimited for another course, you will be able to use your existing Cengage Unlimited account for this course as well. You only need ONE Cengage Unlimited app purchase. You will need a basic calculator for homework assignments, tests, etc.

FOLLOW LINKS IN BLACKBOARD TO LINK YOUR CENGAGE UNLIMITED ACCOUNT TO THE COURSE!

BOOK TITLE:

Payroll Accounting

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by Bernard J. Bieg, Judith A. Toland

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Bieg/Toland's market-leading PAYROLL ACCOUNTING 2023 with CNowv2 digital resources introduces the latest laws and developments while clearly presenting the concepts and hands-on manual and Excel experience for calculating payroll, completing payroll taxes and preparing payroll records and reports.

III. Grades and Point Allocations:

The course will be divided into 6 Modules. Each module will contain discussion boards, quizzes, exams and chapter specific “entries” into the continuing payroll project. Your course grade will be based on the following point scale:

Available Points:	
Introduction on Discussion Board	16 points
Chapter 1 Discussion Board	9 points
Quizzes	60 points
Exams	270 points
Continuing Payroll Project	110 points
Homework	120 points
Total points available for the course	585 points

Grading Scale-

- A = 523 to 585 points
- B = 465 to 522 points
- C = 406 to 464 points
- D = 348 to 405 points
- F = 347 points or less

IV. COURSE OUTLINE (Complete outline with due dates will be posted on Blackboard)

CHAPTER 1 The Need for Payroll and Personnel Records

CHAPTER 2 Computing Wages and Salaries & Continuing Payroll Project

CHAPTER 3 Social Security Taxes

CHAPTER 4 Income Tax Withholding

CHAPTER 5 Unemployment Compensation Taxes

CHAPTER 6 Analyzing And Journalizing Payroll Transactions

V. Attendance Policy: You should be logging on to your Blackboard class at least twice a week in order to complete each module in a timely manner.

Students who enroll in a course but have “Never Attended” by the official census date, as reported by the faculty member, will be administratively dropped by the Office of Admissions and Records.

VI. DROP POLICY

STUDENTS, and ONLY STUDENTS will be responsible for dropping the class if you are failing the class and do not want an “F” on your transcript. I will not drop anyone from the course because you stop logging into Blackboard and fail to complete assignments. A grade will be reported at the end of the semester based on the points that you earn.

VII. GENERAL SPC POLICIES

<https://www.southplainscollege.edu/syllabusstatements/>

VIII. Miscellaneous Information

SPC Tutors

Tutoring is FREE for all currently enrolled students. Make an appointment or drop-in for help at any SPC location or online! Visit the link below to learn more about how to book an appointment, view the tutoring schedule, get to know the tutors, and view tutoring locations.

<http://www.southplainscollege.edu/exploreprograms/artsandsciences/teacheredtutoring.php>

Tutor.com

You also have 180 FREE minutes of tutoring with tutor.com each week, and your hours reset every Monday morning. Log into Blackboard, click on the tutor.com link on the left-hand tool bar and grab a session with a tutor. You can access tutor.com tutors during the following times:

Monday – Thursday: 8pm-8am

6pm Friday – 8am Monday morning

SCANS COMPETENCIES

RESOURCES: Identifies, organizes, plans and allocates resources.

C-1 **TIME**--Selects goal--relevant activities, ranks them, allocates time, and prepares and follows schedules.

C-2 **MONEY**--Uses or prepares budgets, makes forecasts, keeps records, and makes adjustments to meet objectives

C-3 **MATERIALS & FACILITIES**-Acquires, stores, allocates, and uses materials or space efficiently.

C-4 **HUMAN RESOURCES**--Assesses skills and distributes work accordingly, evaluates performances and provides feedback.

INFORMATION: Acquires and Uses Information

- C-5 Acquires and evaluates information.
- C-6 Organizes and maintains information.
- C-7 Interprets and communicates information.
- C-8 Uses computers to Process information.

INTERPERSONAL--Works With Others

- C-9 Participates as members of a team and contributes to group effort.
- C-10 Teaches others new skills.
- C-11 Serves clients/customers--works to satisfy customer's expectations.
- C-12 Exercises leadership--communicates ideas to justify position, persuades and convinces others, responsibly challenges existing procedures and policies.
- C-13 Negotiates-Works toward agreements involving exchanges of resources resolves divergent interests.
- C-14 Works with Diversity-Works well with men and women from diverse backgrounds.

SYSTEMS--Understands Complex Interrelationships

- C-15 Understands Systems--Knows how social, organizational, and technological systems work and operates effectively with them
- C-16 Monitors and Correct Performance-Distinguishes trends, predicts impacts on system operations, diagnoses systems' performance and corrects malfunctions.
- C-17 Improves or Designs Systems-Suggests modifications to existing systems and develops new or alternative systems to improve performance.

TECHNOLOGY--Works with a variety of technologies

- C-18 Selects Technology--Chooses procedures, tools, or equipment including computers and related technologies.
- C-19 Applies Technology to Task-Understands overall intent and proper procedures for setup and operation of equipment.
- C-20 Maintains and Troubleshoots Equipment-Prevents, identifies, or solves problems with equipment, including computers and other technologies.

FOUNDATION SKILLS

BASIC SKILLS--Reads, writes, performs arithmetic and mathematical operations, listens and speaks

- F-1 Reading--locates, understands, and interprets written information in prose and in documents such as manuals, graphs, and schedules.
- F-2 Writing--Communicates thoughts, ideas, information and messages in writing, and creates documents such as letters, directions, manuals, reports, graphs, and flow charts.
- F-3 Arithmetic--Performs basic computations; uses basic numerical concepts such as whole numbers, etc.
- F-4 Mathematics--Approaches practical problems by choosing appropriately from a variety of mathematical techniques.
- F-5 Listening--Receives, attends to, interprets, and responds to verbal messages and other cues.
- F-6 Speaking--Organizes ideas and communicates orally.

THINKING SKILLS--Thinks creatively, makes decisions, solves problems, visualizes, and knows how to learn and reason

- F-7 Creative Thinking--Generates new ideas.
- F-8 Decision-Making--Specifies goals and constraints, generates alternatives, considers risks, and evaluates and chooses best alternative.
- F-9 Problem Solving--Recognizes problems and devises and implements plan of action.
- F-10 Seeing Things in the Mind's Eye--Organizes and processes symbols, pictures, graphs, objects, and other information.
- F-11 Knowing How to Learn--Uses efficient learning techniques to acquire and apply new knowledge and skills.
- F-12 Reasoning--Discovers a rule or principle underlying the relationship between two or more objects and applies it when solving a problem.

PERSONAL QUALITIES--Displays responsibility, self-esteem, sociability, self-management, integrity and honesty

- F-13 Responsibility--Exerts a high level of effort and preservers towards goal attainment.
- F-14 Self-Esteem--Believes in own self-worth and maintains a positive view of self.
- F-15 Sociability--Demonstrates understanding, friendliness, adaptability, empathy, and politeness in group settings.
- F-16 Self-Management--Assesses self accurately, sets personal goals, monitors progress, and exhibits self-control.
- F-17 Integrity/Honesty--Chooses ethical courses of action.