

**NEOSHO COUNTY COMMUNITY COLLEGE
MASTER COURSE SYLLABUS**

COURSE IDENTIFICATION

Course Code/Number: ACCT 107

Course Title: Payroll Accounting

Division: Applied Science (AS) Liberal Arts (LA) Workforce Development (WD)
 Health Care (HC) Lifetime Learning (LL) Nursing Developmental

Credit Hour(s): Three (3)

Effective Date: Fall 2015

Assessment Goal Per Outcome: 70%

COURSE DESCRIPTION

This course is designed to provide comprehensive, yet practical instruction in payroll. Payroll systems, the preparation of payroll tax returns and reports, as well as payroll laws and regulations will be studied. Computer applications will be included.

MINIMUM REQUIREMENTS/PREREQUISITES AND/OR COREQUISITES

None

TEXTS

The official list of textbooks and materials for this course is found on *myNeosho*.

<http://www.neosho.edu/ProspectiveStudents/Registration/CourseSyllabi.aspx>

GENERAL EDUCATION OUTCOMES

1. Practice Responsible Citizenship through:
 - identifying rights and responsibilities of citizenship,

- identifying how human values and perceptions affect and are affected by social diversity,
 - identifying and interpreting artistic expression.
2. Live a healthy lifestyle (physical, intellectual, social) through:
 - listing factors associated with a healthy lifestyle and lifetime fitness,
 - identifying the importance of lifetime learning,
 - demonstrating self-discipline, respect for others, and the ability to work collaboratively as a team.
 3. Communicate effectively through:
 - developing effective written communication skills,
 - developing effective oral communication and listening skills.
 4. Think analytically through:
 - utilizing quantitative information in problem solving,
 - utilizing the principles of systematic inquiry,
 - utilizing various information resources including technology for research and data collection.

COURSE OUTCOMES/COMPETENCIES (as Required)

At the end of this course, a student should be able to do the following:

OUTCOME 1: Identify and describe payroll laws and regulations.

Competencies:

1. Identify the various laws that affect employers in their payroll operations.
2. Identify the recordkeeping requirements of payroll laws and regulations.
3. Describe the employment procedures generally followed in a Human Resources Department.
4. Recognize the various personnel records used by business.
5. Explain why the information contained in payroll records must remain confidential.

OUTCOME 2: Compute wages and salaries.

Competencies:

6. Explain the major provisions of the Fair Labor Standards Act.
7. Define hours worked.
8. Describe the main types of records used to collect payroll data.
9. Calculate hours worked.
10. Calculate regular and overtime pay.
11. Identify distinctive compensation plans.

OUTCOME 3: Describe FICA and SECA laws and determine and report social security taxes.

Competencies:

12. Identify, for social security purposes, those persons covered under the law and those services that make up employment.

13. Explain the difference between employees and independent contractors.
14. Identify the types of compensation that are defined as wages.
15. Apply the current tax rates and wage base for FICA and self-employment purposes.
16. Describe the requirements and procedures for depositing FICA taxes and income taxes withheld from employees' wages.
17. Complete Form 941, Employer's Quarterly Federal Tax Return.
18. Complete Form 8109, Federal Tax Deposit Coupon.

OUTCOME 4: Describe federal income tax withholding laws and determine and report federal income tax withholding.

Competencies:

19. Explain coverage under the Federal Income Tax Withholding Law by determining the employer-employee relationship.
20. Explain coverage under the Federal Income Tax Withholding Law by determining the kinds of payments defined as wages.
21. Explain coverage under the Federal Income Tax Withholding Law by determining the kinds of employment excluded under the law.
22. Explain the types of withholding allowances that may be claimed by employees for income tax withholding.
23. Explain the purpose and use of the Form W-4.
24. Compute the amount of federal income tax to be withheld.
25. Describe how employees may receive advance earned income credit and how the employer computes the amount of the advance.
26. Complete Form W-2 and Form W-3.
27. Explain major types of information returns.

OUTCOME 5: Describe Federal Unemployment Tax laws and determine and report FUTA.

28. Describe the basic requirements for an individual to be classified as an employer under the Federal Unemployment Tax Act.
29. Describe the basic requirements for an individual to be classified as an employee under the Federal Unemployment Tax Act.
30. Identify generally what is defined as taxable wages by the Federal Unemployment Tax Act.
31. Compute the federal unemployment tax and the credit against this tax.
32. Describe how an experience rating system is used in determining employer's contributions to state unemployment compensation funds.
33. Complete the reports required by the Federal Unemployment Tax Act, including Form 940 and required deposits.
34. Describe reporting required under state unemployment compensation laws.

OUTCOME 6: Use a payroll register, employee earnings records, and payroll accounting system.

35. Record payrolls in payroll registers.
36. Post to employees' earnings records.
37. Describe the various deductions—both voluntary and involuntary (taxes and garnishments)—that are taken out of employee's gross pay.
38. Journalize the entries to records the payroll, payroll taxes, and payment of payroll-related liabilities.
39. Post payroll entries to general ledger accounts.
40. Explain the recording of payroll tax deposits.
41. Identify the need for end-of-period adjustments.

OUTCOME 7: Compute state payroll taxes and prepare state payroll tax reports.

42. Describe how state unemployment compensation systems function.
43. Explain how state income tax is withheld and deposited.

MINIMUM COURSE CONTENT

The following topics must be included in this course. Additional topics may also be included.

- I. The Need for Payroll and Personnel Records
- II. Computing Wages and Salaries
- III. Social Security Taxes
- IV. Income Tax Withholding
- V. Unemployment Compensation Taxes
- VI. Analyzing and Journalizing Payroll Transactions
- VII. Payroll Project
- VIII. Computerized Payroll Accounting

STUDENT REQUIREMENTS AND METHOD OF EVALUATION

INSTRUCTIONAL METHODS

1. Discussion of the chapters.
2. Explanation and illustration of the basic principles presented in each chapter.
3. Assignment and discussion of exercises, problems, and projects.

STUDENT REQUIREMENTS

1. Attendance and class participation are essential to successfully complete the course.
2. Problems and exercises will be assigned frequently to be done by the student.
3. Exercises, problems, and projects will be completed and graded for accuracy and completeness.
4. Pop quizzes may be given periodically.
5. Examinations: Six exams, plus a comprehensive final exam, will be administered throughout the course.

GRADING SCALE

Chapter Exams (6 @10%)	60%
Final Exam	20%
Computerized Payroll Project	<u>20%</u>
	<u>100%</u>

The grading scale is as follows:

90% - 100% = A
80% - 89% = B
70% - 79% = C
60% - 69% = D
Under 60% = F

ASSESSMENT OF STUDENT GAIN

Pre-assessment ideally begins during the advisement and enrollment process with the advisor and/or instructor interviewing the student to determine the proper level of placement. During the first two weeks of a normal semester, students are observed and/or interviewed and assignments are examined to determine needed competency development. Post-assessment to determine gain in competency will be measured at the end of each unit of study.

Attendance Policy

1. NCCC values interactive learning which promotes student engagement in the learning process. To be actively engaged, the student must be present in the learning environment.
2. Unless students are participating in a school activity or are excused by the instructor, they are expected to attend class. If a student's absences exceed one-eighth of the total course duration, (which equates to one hundred (100) minutes per credit hour in a face-to-face class) the instructor has the right, but is not required, to withdraw a student from the course. Once the student has been dropped for excessive absences, the registrar's office will send a letter to the student, stating that he or she has been dropped. A student may petition the chief academic officer for reinstatement by submitting a letter stating valid reasons for the absences within one week of the registrar's notification. If the student is reinstated into the class, the instructor and the registrar will be notified. Please refer to the Student Handbook/Academic Policies for more information
3. Absences that occur due to students participating in official college activities are excused except in those cases where outside bodies, such as the State Board of Nursing, have requirements for minimum class minutes for each student. Students who are excused will be given reasonable opportunity to make up any missed work or receive substitute assignments from the instructor and should not be penalized for the absence. Proper procedure should be followed in notifying faculty in advance of the student's planned participation in the event. Ultimately it is the student's responsibility to notify the instructor in advance of the planned absence.

ACADEMIC INTEGRITY

NCCC expects every student to demonstrate ethical behavior with regard to academic pursuits. Academic integrity in coursework is a specific requirement. Definitions, examples, and possible consequences for violations of Academic Integrity, as well as the appeals process, can be found in the College Catalog, Student Handbook, and/or Code of Student Conduct and Discipline.

ELECTRONIC DEVICE POLICY

Student cell phones and other personal electronic devices not being used for class activities must not be accessed during class times unless the instructor chooses to waive this policy.

NOTE

Information and statements in this document are subject to change at the discretion of NCCC. Students will be notified of changes and where to find the most current approved documents.

ACCOMMODATIONS

If you are a student with a disability who may need accommodation(s), in compliance with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) of 1990, please notify the Dean of Student Services in the Student Services Office, Sanders Hall, 620-432-0304, on the Chanute Campus, or the Dean for the Ottawa and Online Campuses, 785-248-2798, on the Ottawa Campus as soon as possible. You will need to bring your documentation for review in order to determine reasonable accommodations, and then we can assist you in arranging any necessary accommodations.

NON-DISCRIMINATION POLICY

The following link provides information related to the non-discrimination policy of NCCC, including persons with disabilities. Students are urged to review this policy.

<http://www.neosho.edu/Departments/NonDiscrimination.aspx>

SEXUAL MISCONDUCT POLICY (TITLE IX)

At NCCC, it is the responsibility of an instructor to help create a safe learning environment in the classroom, including both physical and virtual classrooms. All instructors are considered mandatory reporters at NCCC, therefore any information regarding sexual misconduct that is shared by a student in one-on-one meetings with the instructor must be reported to appropriate personnel at the College. Instructors will keep the information private to the greatest extent possible, but it is not confidential.

Generally, climate surveys, classroom writing assignments or discussions, human subjects research, or events such as Take Back the Night events do not provide notice that must be reported to the Coordinator by employees, unless the reporting party clearly indicates that they wish a report to be made.

The following link provides information related to the sexual misconduct policy of NCCC, including resources, reporting options, and student rights. Students are urged to review this policy.

<http://www.neosho.edu/TitleIX.aspx>

COURSE NOTES

VOCATIONAL/CAREER COURSE DOCUMENTATION

This course is one course from the approved program in Career and Technical Education. It is taken by students preparing for accounting or bookkeeping positions, students in transfer programs as a business elective, small business owners, and other business students.

ADVISORY COUNCIL INVOLVEMENT

The Business program maintains an advisory board for this career component. The coordinator communicates with the Board on a regular basis concerning issues or problems that occur and meets with the group one or two times each year.