

**PELLISSIPPI STATE COMMUNITY COLLEGE
MASTER SYLLABUS**

**PAYROLL ACCOUNTING
ACCT 2301 (formerly ACCT 2500)**

Class Hours: 3.0

Credit Hours: 3.0

Laboratory Hours: 0.0

Date Revised: Fall 2015

Catalog Course Description:

This course is an introduction to payroll procedures and laws affecting payroll operations and employment practices, including compliance reporting.

Entry Level Standards:

The student should have an understanding of generally accepted accounting principles and a working knowledge of college level algebra.

Prerequisites:

ACCT 1010

Textbook(s) and Other Course Materials:

1. Bieg, Bernard J. *Payroll Accounting, 2015 Edition*, Thomson South-Western Publishing Co. ISBN: 9781305622036
2. Simple Calculator: Programmable calculators (TI 83 plus, etc.) may not be used on exams in this course.

I. Week/Unit/Topic Basis:

Week	Chapter	Topic
1		Introduction
2	1-Bieg	Payroll and Personnel Records
3	2-Bieg	Computing Wages and Salaries
4	3 Bieg	Social Security Taxes
5	3 Bieg	Social Security Taxes/Payroll Project Part 1
6	1-3 Bieg	Exam 1
7	4-Bieg	Income Tax Withholding
8	4-Bieg	Income Tax Withholding
9	4-Bieg	Payroll Project Part 2
10	5- Bieg	Unemployment Compensation Taxes
11	5- Bieg	Unemployment Compensation Taxes

12	5- Bieg	Payroll Project Part 3
13	6- Bieg	Analyzing and Journalizing Payroll
14	6- Bieg	Payroll Project Part 4
15	6- Bieg	Exam 2

II. Course Goals*:

The course will:

- A. Introduce students to appropriate laws for payroll accounting. (I, II, III, IV, V, VI, VII)
- B. Foster the ability of students to understand and complete payroll taxes returns, withholding and remittance to federal depositories. (I, II, III, IV, V, VI, VII)
- C. Introduce students to sources of information important to the payroll function such as the Department of Labor, IRS, Tennessee Labor and Workforce Development. (I, II, III, VI, V)

*Roman numerals after course objectives reference goals of the Business program

III. Expected Student Learning Outcomes*:

Students will be able to:

1. Identify major pieces of legislation affecting employment law. A, C
2. Identify, prepare, and use personnel and payroll information and records in accordance with laws affecting the payroll operations. A, B, C
3. Calculate regular and overtime rates of pay using various acceptable methods and compute net pay. B
4. Use computerized payroll systems to generate forms, reports, and other payroll information. B
5. Identify legal considerations in the hiring, employing, and firing process. A, C
6. Become familiar with Publication 15, Circular E, 15A and 15B and its uses. A, C

* Capital letters after Expected Student Learning Outcomes reference the course goals listed above.

IV. Evaluation:

A. Testing Procedures: 50%

Two major exams will be given in course. Each exam will consist of a theoretical component and a practical component. In addition, computer-based quizzes will be given throughout the term.

B. Laboratory Expectations: 25%

Preparation of all types of payroll compliance reports will be completed in class. Other computer based class assignments and homework problems will be introduced in class sessions held in the computer lab but completed as homework.

C. Field Work:

None

D. Other Evaluation Methods: 25%

An excel-based continuing payroll problem is assigned to students, completed out of class time, and submitted electronically. Online Quizzes are a part of this evaluation component as well.

E. Grading Scale:

92 – 100	A
89 - 91	B+
82 - 88	B
79 - 81	C+
72 - 78	C
65 - 71	D
Below 65	F

V. Policies:

A. Attendance Policy:

Pellissippi State expects students to attend all scheduled instructional activities. As a minimum, students in all courses (excluding distance learning courses) must be present for at least 75 percent of their scheduled class and laboratory meetings in order to receive credit for the course. Individual departments/programs/disciplines, with the approval of the vice president of Academic Affairs, may have requirements that are more stringent. In very specific circumstances, an appeal of the policy may be addressed to the head of the department in which the course was taken. If further action is warranted, the appeal may be addressed to the vice president of Academic Affairs.

B. Academic Dishonesty:

Academic misconduct committed either directly or indirectly by an individual or group is subject to disciplinary action. Prohibited activities include but are not limited to the following practices:

- Cheating, including but not limited to unauthorized assistance from material, people, or devices when taking a test, quiz, or examination; writing papers or reports; solving problems; or completing academic assignments.
- Plagiarism, including but not limited to paraphrasing, summarizing, or directly quoting published or unpublished work of another person, including online or computerized services, without proper documentation of the original source.
- Purchasing or otherwise obtaining prewritten essays, research papers, or materials prepared by another person or agency that sells term papers or other academic materials to be presented as one's own work.
- Taking an exam for another student.
- Providing others with information and/or answers regarding exams, quizzes, homework or other classroom assignments unless explicitly authorized by the instructor.
- Any of the above occurring within the Web or distance learning environment.

Please see the Pellissippi State Policies and Procedures Manual, Policy 04:02:00 Academic/Classroom Conduct and Disciplinary Sanctions for the complete policy.

C. Accommodations for disabilities:

Students that need accommodations because of a disability, have emergency medical information to share, or need special arrangements in case the building must be evacuated should inform the instructor immediately, privately after class or in her or his office. Students must present a current accommodation plan from a staff member in Disability Services (DS) in order to receive accommodations in this course. Disability Services may be contacted by sending email to disabilityservices@pstcc.edu, or by visiting Alexander 130. More information is available at <http://www.pstcc.edu/sswd/>

D. Other Policies:

Computer Usage Guidelines:

College-owned or -operated computing resources are provided for use students of Pellissippi State Community College. All students are responsible for the use of Pellissippi State's computing resources in an effective, efficient, ethical and lawful manner.