

Pellissippi State Community College
Master Syllabus

PAYROLL ACCOUNTING

ACCT 2301

Class Hours: 3.0

Credit Hours: 3.0

Laboratory Hours: 0.0

Revised: Fall 2016

This course is not intended for transfer.

Catalog Course Description

An introduction to payroll procedures and laws affecting payroll operations and employment practices, including compliance reporting.

Prerequisite(s)

ACCT 1010 Principles of Accounting 1

Co-requisite(s)

None

Textbooks(s) and Other Course Materials

1. Bieg, Bernard J. *Payroll Accounting, 2017 Edition*, Cengage Publishing Co. ISBN: **9781305675124**
2. Basic Calculator (Note: programmable calculators, such as TI-8x and 9x series, electronic devices, computers and cell phones may not be used on exams in this course..)

Week/Unit/Topic Basis

<u>Week</u>	<u>Chapter</u>	<u>Topic</u>
1	Introduction	Introduction
2	1	Payroll and Personnel Records
3	2	Computing Wages and Salaries
4	3	Social Security Taxes
5	3	Social Security Taxes/Payroll Project Part 1
6	1-3	Exam 1
7	4	Income Tax Withholding
8	4	Income Tax Withholding
9	4	Payroll Project Part 2
10	5	Unemployment Compensation Taxes
11	5	Unemployment Compensation Taxes
12	5	Payroll Project Part 3
13	6	Analyzing and Journalizing Payroll
14	6	Payroll Project Part 4
15	6	Exam 2

Course Goals

Note: Roman numerals after course objectives reference goals of the A.A.S Business/Accounting program

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)

Expected Student Learning Outcomes

Note: Capital letters after Expected Student Learning Outcomes reference the course goals listed below.

Students will:

- 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

Evaluation

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.

Laboratory Expectations: 25%

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

Field Work:

N/A

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.

Grading Scale

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

Policies

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.

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.

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 [PSCC Disability Services](#).