

**BUSINESS ADMINISTRATION
PAYROLL ACCOUNTING (ACC 150)**

Credit Hours: 3.0
Lab Hours: None
Lecture Hours: 3.0

**DL ATTENDANCE/VA STATEMENT
TEXTBOOK INFORMATION**

COURSE DESCRIPTION

This course introduces the major functions of payroll accounting, employment practices, federal, state, and local governmental laws and regulations, internal controls, and various forms and records.

COURSE COMPETENCIES

This course will be taught in a modular format. Students may receive credit for experiential learning (e.g on-the-job training, prior education, and/or life experience) by demonstrating proficiency of certain competencies, thereby allowing the student to accelerate the completion of the course. This course is divided into four Modules as indicated below.

Upon successful completion of the course, the student will have demonstrated through test performance and practice set completion that he/she is competent in performing the following tasks.

MODULE I

- . Identify the various aspects of Fair Labor Standards Act and the other laws that affect payroll operations and employment practices.
- . Contrast and compare the basic payroll accounting systems and procedures used in computing wages and salaries and time keeping methods used to record time worked.
- . List and define the various methods of computing gross wages and salaries.
- . Compute the employee's gross pay.

MODULE II

- . Explain the various phases of the Social Security Act, the federal income tax withholding laws and other laws relating to payroll.
- . Calculate FICA taxes.
- . Complete forms W-4, W-2, W-5, and other statements as required.
- . Calculate federal taxes.

MODULE III

- . Calculate the Federal Unemployment Taxes (FUTA) taxes.
- . Prepare all necessary FUTA reports and record payments.
- . Compute State Unemployment Taxes (SUTA) taxes.
- . Complete SUTA reports and record payments.
- . Complete a payroll register.
- . Journalize the company's payroll and post as appropriate.
- . List various types of automated equipment and data processing systems.

MODULE IV

- . Complete a computerized payroll project.

ENTRY LEVEL SKILLS

The student entering this course should have a basic understanding of the principles of accounting and should possess basic math and computational skills as well as basic reading skills.

PREREQUISITES

ACC 100 or ACC 101 with a minimum grade of C

CO-REQUISITES

None

MINIMAL STANDARDS

An accounting major must earn a minimum score of 70 (C) in order for this course to count toward graduation.

ACADEMIC INTEGRITY

The policies stated in the York Technical College Handbook will be enforced. Any student violating these policies will be subject to academic discipline.

COURSE REQUIREMENTS

All students are responsible for completing the following course requirements in order to be successful in the course:

- . attend class
- . must use WebCT to obtain classroom handouts
- . read and study assigned chapters
- . complete assigned homework problems and exercises
- . complete assigned problems/payroll project
- . take all tests

ATTENDANCE POLICY

The traditional student is expected to attend all class meetings. The instructor will follow the attendance policy stated in the York Technical College Student Handbook. The on-line student is encouraged to attend an on campus orientation session to become familiar with managing the on-line course and to complete all assignments and tests according to the scheduled dates as shown on the calendar. If a student withdraws from class by midterm, a grade of "W" will be assigned. **If a student withdraws after midterm, a grade of "WF" will be assigned.**

Traditional students are expected to attend class on test days and on-line students are expected to take tests as scheduled on the course calendar in the Assessment Center.

MAKE-UP POLICY

The student should be present to take all module assessments on the assigned day. If a student misses any one of the Module Assessments, a **MAKE-UP ASSESSMENT** may be taken within **one week** after the date of missed assessment provided the student has extenuating circumstances; otherwise a **zero** will be assigned. The make-up assessment will be **penalized** by 10 percent. If the student receives a **zero** for a Module Assessment, a **final exam** must be taken at the end of the semester. The final exam replaces only one Module Assessment.

EVALUATION STRATEGIES/GRADING

Students will be given six (6) tests which will count 100 points each. Students will also complete a payroll project, which consists of **computerized payroll registers** and manual completion of all forms and reports necessary for payroll reporting, and a **test** on the payroll project. All work must be completed by the assigned dates. Completion of the project and the test will equal a combined score of 100 points.

GRADEA
B
C
D
F
WSCORE90-100
80-89
70-79
60-69
Below 60
Withdrawal

COURSE MODULES	
MODULE 1 – PAYROLL INFORMATION & COMPENSATION	GRADE
Need for Payroll and Personnel Records	100 points
Computing and Paying Wages and Salaries	100 points
% of Final Grade	25%
MODULE 2 – EMPLOYEE WITHHOLDINGS	
Social Security Taxes	100 Points
Income Tax Withholding	100 Points
% of Final Grade	25%
MODULE 3 – EMPLOYER PAYROLL TAXES & PAYROLL RECORDING	
Unemployment Compensation Taxes	100 points
Analyzing and Journalizing Payroll Transactions	100 points
% of Final Grade	25%
MODULE 4 – PAYROLL APPLICATION	
Payroll Project	100 points
% of Final Grade	25%

Tests will count 75% of grade and the payroll project score counts 25% of the total score.
The grading scale is as follows:

ACC 150 Grade Sheet

Name _____

Chapter Tests:

Module 1

Test 1 _____

Test 2 _____

Module 2

Test 3 _____

Test 4 _____

Module 3

Test 5 _____

Test 6 _____

Test Average _____

Module 4

Payroll Project _____

FINAL GRADE

Test Average _____ X .75 = _____

Payroll Project _____ X .25 = _____

Course Average = _____