COURSE: ACC 150  
EFFECTIVE DATE: Fall 2013  
NEXT REVIEW DATE: Fall 2014

| TITLE: Payroll Accounting | CREDITS: 3 | CONTACTS: CLASS - LAB - TOTAL: 3 0 3 |

PREREQUISITES: None

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

LEVEL II: To develop an understanding of personnel-payroll records; to introduce students to the Fair Labor Standards Act and other laws that affect payroll/employment practices; to describe basic payroll accounting systems and procedures used in computing wages/salaries; to acquaint students with various phases of the Social Security Act, federal income tax withholding law, and other laws relating to payment of wages/salaries; to provide practice in all payroll operations.


MATERIALS (specifying those to be purchased by student): Calculator (standard and inexpensive)

COLLATERAL READING: N/A

CLASS MANAGEMENT ACTIVITIES (Attendance, tardies, testing, etc.):

ACADEMIC HONESTY: During a test, as well as on any written assignment, paper, or project, anyone determined to be exchanging information, copying someone else's work will be given a grade of zero on that work and will face further disciplinary action. Please refer to the Student Code Book, "Academic Dishonesty" section, pp. 9-10.

ABSENCES: Twenty percent of total class hours will be the maximum amount allowed. There are no excused absences except those verified by other instructors for field trips or school-related assignments. A student with a doctor's excuse will be able to make up missed work, but the absence is still counted toward the twenty percent.

MAKEUP TESTS: Any missed test will be placed in the Success Center and the student will have to complete it before the next scheduled class.
meeting. If the student shows up for class without completing the test they will be dismissed to take it then (this will count as an absence from class)

**TARDIES:**
A student is tardy if he/she arrives 15 minutes after scheduled class start up time. Three tardies will count as one absence.

**ASSIGNED WORK:**
If an assignment is given to the class while a student is absent, he/she is required to turn in the work on the first day back in class. It is the student’s responsibility to retrieve all notes and assignments from the missed class session.

CLASSROOM ETIQUETTE:
An integral part of an education is developing a sense of integrity and responsibility not only toward ourselves but also toward others. In the classroom, as on the job or in your home, exhibiting appropriate behavior reflects on your maturity. Arriving late to class, being unprepared, inappropriate talking while class is in session, etc., negatively reflect on you and your fellow students. Please be considerate.

**Cell phones are to be turned off during class. If there is an emergency please speak to the instructor prior to class start up time.**

**STUDENT ID:**
It is mandatory that every student wear his or her student ID at all times on the campus.

DISABILITIES STATEMENT:
Students with disabilities are encouraged to contact the Dean of Student Services to discuss needs or concerns as they pursue an academic program and participate in campus life. The Dean of Student Services will provide guidance regarding official documentation of disabilities and/or accommodation of needs. (See College Catalog)

RESOURCES (A-V, persons, tools/equipment):
Handouts on related topics
Assigned problems

COURSE TOPICAL OUTLINE (List topics and sub-topics of course) and Calendar or approximate length of time devoted to topic.

The following topics will be covered:

The Need for Payroll and Personnel Records
Computing and Paying Wages and Salaries
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Social Security Taxes
Income Tax Withholding
Unemployment Compensation Taxes

LEARNING OUTCOMES/OBJECTIVES OF COURSE:
1. To help students develop an understanding of personnel-payroll records.
2. To introduce students to the Fair Labor Standards Act and other laws that affect payroll/employment practices.
3. To describe basic payroll accounting systems and procedures used in computing wages/salaries.
4. To acquaint students with various phases of the Social Security Act, federal income tax withholding law, and other laws relating to payment of wages/salaries.
5. To provide practice in all payroll operations.

INSTRUCTIONAL METHODS TO COMPLETE LEARNING OUTCOMES/OBJECTIVES:
Lecture/demonstration

EVALUATIVE METHODS TO APPRAISE OBJECTIVES:
All objectives will be evaluated by written tests.

Final grade will consist of:
   Chapter Tests ............... 60%
   Midterm ..................... 20%
   Final Exam ................. 20%

GRADING SCALE:
   93 - 100 = A
   85 - 92 = B
   77 - 84 = C
   69 - 76 = D
   Below 69 = F