

**ACCT 2100
PAYROLL ACCOUNTING
COURSE SYLLABUS
(2 CREDIT HOURS)**

INSTRUCTOR:
TELEPHONE:
E-MAIL:
OFFICE NO.:
CONSULTATION:

PREREQUISITES: CSIS 2010 AND one of the following ACCT courses: ACCT 1110, ACCT 1250, ACCT 2010 or ACCT 2600. CSIS 2010 may be taken concurrently.

TEXTS:

Your payroll e-text and access code are included in your course fee. We have negotiated the least expensive option for the required materials. This charge will show up in your student account. This will allow you to use financial aid monies and other payment forms at your convenience without purchasing materials in person at the bookstore or online. If you choose to find your materials elsewhere and opt out of being charged, the instructions on how to do this will be on Canvas. NOTE: Don't even think about opting out until after class starts so you can make an informed decision.

In addition to the e-text, a loose-leaf book is available at the bookstore. I strongly recommend buying it to refer to as you complete the assignments and quizzes.

- Payroll Accounting 8th Ed. by Landin & Schirmer loose-leaf ISBN 978-1264-11211-1.

ACCOUNTING LAB:

The Accounting Lab is in the Business Resource Instructional Center (BRIC) on the Taylorsville Redwood Campus Business Building BB214. In the ACCOUNTING LAB, you can receive free tutoring. The BRIC also provides a place to study, access a computer, borrow a textbook, and receive academic advising.

COURSE

DESCRIPTION:

Covers the changing, detailed nature of payroll accounting involving legal challenges, economic changes, technological advances and governmental obligations. Cybersecurity, payroll fraud, labor planning, and labor costs are also covered.

COURSE

PROCEDURES:

This course utilizes various websites with online materials to aid the students in their learning. Completing assignments on time and participating in group discussions in Canvas are key to student success in the course. See the course calendar for specific assignments. This is a paperless course. You will submit all your homework online. Assignments are due at 11:59 p.m. on their respective due dates.

LATE WORK:

Except for SmartBook and the Comprehensive Payroll Project, assignments and quizzes can be turned in late without penalty.

BONUS POINTS:

You will earn bonus points if you complete the Payroll Assignments (2 points) and Payroll Quizzes (2 points) by the due date. I will manually enter these points into Canvas.

PAYROLL QUIZZES:

Each of the 7 Payroll chapters has a quiz. The quizzes are due at the same time as the homework for the chapter.

ONLINE DISCUSSION GROUP:

Under the Discussion tab in Canvas, you can post any questions you have about Payroll or the class in general. I will post the answers here so all students can see them. For questions that only pertain to you, please email me directly.

COURSE

EVALUATION:

Payroll:

Homework assignments	38%
Chapter Quizzes (7)	42%
Comprehensive Payroll Project	<u>20%</u>
Total	<u>100%</u>

GRADING:

Course grades are determined by the student’s achieved percentage based upon the relative weighting for homework assignments and examinations. Grades are assigned using the following scale:

A	93-100%	B-	80-82	D	63-66
A-	90-92	C+	77-79	D-	60-62
B+	87-89	C-	70-72	E	59 or less
B	83-86	D+	67-69		

COURSE LEARNING OUTCOMES:

SLCC has identified nine college-wide learning outcomes for every course across the curriculum. SLCC is committed to fostering and assessing these learning outcomes in its programs and courses.

1. Students acquire substantive knowledge in their intended major.
2. Students communicate effectively.
3. Students develop quantitative literacies necessary for their chosen field of study.
4. Students think critically
5. Students think creatively
6. Students develop the knowledge and skills to be a community-engaged learner and scholars.
7. Students develop the knowledge and skills to work with others in a professional and constructive manner.
8. Students develop computer literacy.
9. Students develop information literacy.

ACCT 2100 has several course-specific student learning outcomes that correlate with the seven general college-wide learning outcomes.

1. Identify legislation that pertains to payroll and business
2. Identify ethical guidelines for payroll accounting
3. Identify payroll procedures and pay cycles
4. Prepare required employee documentation

5. Compute gross pay for employees
6. Create a payroll register
7. Compute fringe benefits and voluntary payroll deductions
8. Compute employee net pay
9. Calculate federal and state payroll taxes
10. List employer-paid and employee-paid obligations
11. Identify reporting periods and requirements for employer tax deposits
12. Prepare mid-year and year-end Employer Tax Reporting and deposits
13. Prepare payroll-related general journal and general ledger entries.

HOMEWORK:

Except for a few assignments, all of your homework will be submitted to Connect (the McGraw-Hill Learning System) via Canvas.

PAYROLL ASSIGNMENTS IN CONNECT:

- **Practice Assignments** are not worth any points. They are composed of the B problems found in the textbook at the end of the chapter. You are allowed unlimited attempts and can check your work 3 times.
- **Homework Assignments** are each worth 100 points. You are allowed one attempt and can check your work 3 times.
- **SmartBook assignments must be completed by the due date to get credit.**
- **SmartBook** hint: To speed up your time on LearnSmart, you should say “think so” or “unsure.” If you keep selecting “no idea,” even if you get the right answer, LearnSmart will continue to give you questions on this topic.

CONNECT TECHNICAL AND SUPPORT INFORMATION

If you are having trouble registering for or accessing Connect, please get in touch with McGraw-Hill Education’s Customer Support. Live chat, email, and phone support are available 7 days a week.

Website: www.mhhe.com/support | **Phone:** (800) 331-5094 **Hours (EST)**

Sunday: 12 PM - 12 AM

Monday - Thursday: 24 hours

Friday: 12 AM - 9 PM Saturday: 10 AM - 8 PM

Ensure your computer meets system requirements by going to this link:

<http://connect.mheducation.com/connect/troubleshoot.do>

INSTITUTIONAL SYLLABUS

SLCC's Institutional Syllabus can be found in your Canvas Global Navigation Menu, which is located on the left side of every page.