# Payroll Accounting

## ACCT - 2100 501

## 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.

Pre-Requisite(s): CSIS 2010 (may be taken concurrently) and ACCT 1110 or ACCT 1250 or ACCT 2010 or ACCT 2600
Semester(s) Taught: Fall, Spring, Summer

## Course Student Learning Outcomes

- Identify legislation that pertains to payroll and business. Identify ethical guidelines for payroll accounting.
- Identify payroll procedures and pay cycles. Prepare required employee documentation.
- Compute gross pay for employees. Create a payroll register.
- Compute fringe benefits and voluntary payroll deductions. Compute employee net pay.
- Calculate federal and state payroll taxes. List employerpaid and employee-paid obligations.
- Identify reporting periods and requirements for employer tax deposits. Prepare mid-year and year-end Employer Tax. Reporting and deposits.
- Prepare payroll-related general journal and general ledger entries.

## Course Prerequisites

None

## Keys for Success (how to succeed in the course)

This course has modules divided into 10 weeks of the semester. Each module contains instructions about how to master the module objectives.

**Prepare** by attending class and/or watching the recording

**Practice** assignments are the best way to prepare for the foundation assignments. My Zoom recording covers the practice assignment.

**Perform** in this class by completing the module foundation assignment.

*This course has a generous and student-friendly late work policy. You should check it out at the end.

## Required Text or Materials

**Title: Payroll Accounting**
**Authors:** Biegs
**OID:** [2024](2024)

For more information on textbook accessibility, contact Accessibility & Disability Services at [ads@slcc.edu](mailto:ads@slcc.edu).

## Assignment Schedule

| Due Date | Assignment Name | Assignment Type | Points |
| --- | --- | --- | --- |

| Due Date | Assignment Name | Assignment Type | Points |
| --- | --- | --- | --- |
| 9/18/25 | [Module 01 Course Contract](#) | Quiz | 4 |
| 9/18/25 | [Module 01 Introduce Yourself](#) | Discussion | 4 |
| 9/18/25 | [Module 01 Introduction to CNOWv2 (Course Prep)](#) | Assignment | 4 |
| 9/21/25 | [Module 02 Foundation](#) | Assignment | 4 |
| 9/21/25 | [Module 02 Class Practice](#) | Assignment | 4 |
| 9/21/25 | [Module 02 Introduction to Payroll](#) | Discussion | 4 |
| 9/26/25 | [Module 03 Tipped Employees: Tip Credits and Payroll](#) | Discussion | 4 |
| 9/28/25 | [Module 03 Class Practice](#) | Assignment | 4 |
| 9/28/25 | [Module 03 Foundation](#) | Assignment | 4 |
| 10/3/25 | [Module 04 Timekeeping and Wage Calculations](#) | Discussion | 4 |
| 10/5/25 | [Module 04 Class Practice](#) | Assignment | 4 |
| 10/5/25 | [Module 04 Foundation](#) | Assignment | 4 |

| Due Date | Assignment Name | Assignment Type | Points |
|---|---|---|---|
| 10/10/25 | Module 05 Payroll Register and Earnings Records | Discussion | 4 |
| 10/12/25 | Module 05 Class Practice | Assignment | 4 |
| 10/12/25 | Module 05 Foundation | Assignment | 4 |
| 10/26/25 | Module 06 Class Practice | Assignment | 4 |
| 10/26/25 | Module 06 Foundation | Assignment | 4 |
| 10/31/25 | Module 07 Payroll Taxes | Discussion | 4 |
| 11/2/25 | Module 07 Class Practice | Assignment | 4 |
| 11/2/25 | Module 07 Foundation | Assignment | 4 |
| 11/2/25 | Module 09 Foundation | Assignment | 4 |
| 11/7/25 | Module 08 Unemployment and Workers' Compensation | Discussion | 4 |
| 11/9/25 | Module 08 Class Practice | Assignment | 4 |
| 11/9/25 | Module 08 Foundation | Assignment | 4 |
| 11/14/25 | Module 09 Year-End Reporting | Discussion | 4 |

| Due Date | Assignment Name | Assignment Type | Points |
|----------|-----------------|-----------------|--------|
| 11/16/25 | [Module 09 Class Practice](#) | Assignment | 4 |
| 11/23/25 | [Module 10 Class Practice](#) | Assignment | 4 |
| 11/23/25 | [Module 10 Foundation](#) | Assignment | 4 |
| 12/7/25 | [Module 11 Final Project](#) | Assignment | 4 |
| 12/18/25 | [Module 12 Final Exam](#) | Assignment | 4 |

## Brief Description of Assignments/Exams

Complete all assignments in Canvas, even if it redirects to Cengage.

Most of the assignments in this class are Cengage assignments.

Each level has practice and foundation assignments.

Timed final exam.

## Grading Scale

Grades are assigned using the following scale:

| A | 93%-100% | B- | 80%-82.9% | D+ | 67%-69.9% |
|---|----------|-----|-----------|-----|-----------|
| A- | 90%-92.9% | C+ | 77%-79.9% | D | 63%-66.9% |
| B+ | 87%-89.9% | C | 73%-76.9% | D- | 60%-62.9% |
| B | 83%-86.9% | C- | 70%-72.9% | E | 59.9% or less |

## How to Navigate to Canvas

# Online Tutoring

Students at SLCC have access to online tutoring through Canvas. From your Canvas course click Online Tutoring in the course navigation and follow the steps to set up an appointment. If this is your first time using the Online Tutoring we recommend you click "Take a Tour" to familiarize yourself with the service.

Note that students only receive 480 minutes of tutoring time each semester. After that we encourage you to use the resources found through this link: https://www.slcc.edu/tutoring/index.aspx

If you have any additional questions reach out to elearningsupport@slcc.edu.

# Institutional Policies

As members of our academic community, we would like to invite you to review the Institutional Syllabus which covers important policies and procedures. This document contains important links for students on the code of student rights and responsibilities, academic integrity, and grading policies, Title IX and other important acknowledgements. By familiarizing yourself with this information, you can help us create a safe and respectful environment for everyone.

For more information, navigate to the Institutional Policies tab on the Institutional Syllabus page.

# Learning Support and Tutoring Services

We are pleased to offer a range of tutoring and learning support services to help you achieve your academic goals. Whether you need assistance with a specific subject or want to improve your study skills, you have many options for tutoring or other support.

To learn more about the services we offer and how to access them, visit the Institutional Syllabus page under the Tutoring and Learning Support tab. We encourage you to take advantage of these resources to help you succeed in your studies. If you have any

questions or would like to schedule a tutoring session, please don't hesitate to reach out to us. We are here to support you in any way we can.

## Advising and Counseling Support Services

At our institution, we are committed to supporting your academic and personal growth. That's why we offer a range of advising and counseling services to help you navigate the challenges of college life. To learn more about the resources available to you and how to access them, visit the Institutional Syllabus page under the Advising and Counseling Support Services tab. Our advising team and the support centers across campus are here to support you in achieving your goals and overcoming any obstacles you may face.

## Student Academic Calendar

As students you should be aware of all important dates in the semester, such as the day that courses begin and end, as well as the drop date and the last day to withdraw. To learn more about those dates, navigate to the Student Academic Calendar below:

SLCC Student Academic Calendar

## Additional Policies

**Late Work Policy**: All assignments can be submitted passed their due dates without penalties. However, no assignments will be accepted after May 8, 2025.

**Grade Policy**: No missing or failed assignment will have a grade less than 50%.  This course does not have extra punishment for performing poorly on an assignment or just not feeling up to doing it. This requires a manual adjustment so it will be updated periodically.

**Final Exam Policy**: Timed multiple choice final exam.