

BUTTE COLLEGE

COURSE OUTLINE

I. CATALOG DESCRIPTION

ACCT 110 - Accounting for Payroll

3 Unit(s)

Prerequisite(s): NONE

Recommended Prep: Reading Level IV; English Level III; Math Level II and ACCT 2 or ACCT 128 or ACCT 20

Transfer Status: NT

51 hours Lecture

This course introduces students to the payroll function and the necessary record keeping needed to comply with California and federal laws and regulations. Both manual and computer applications are included.

II. OBJECTIVES

Upon successful completion of this course, the student will be able to:

- A. Calculate gross employee earnings, tax withholding, other payroll deductions, and net pay in accordance with relevant federal and state laws.
- B. Interpret, develop, and classify appropriate data to apply payroll principles.
- C. Create accurate, complete California and federal schedules, forms and supporting documents.
- D. Describe and apply employment laws that impact the payroll of a company.

III. COURSE CONTENT

A. Unit Titles/Suggested Time Schedule

Lecture	
<u>Topics</u>	<u>Hours</u>
1. Fair Labor Standards Act	4.00
2. Federal Insurance Contributions Act	4.00
3. Income tax withholding laws	4.00
4. Recordkeeping requirements	4.00
5. Fair employment laws	4.00
6. Computing gross pay, net pay, W-4's, payroll register	3.00
7. Computing Social Security taxes	2.00
8. Computing income tax withholdings	3.00
9. Unemployment compensation taxes	3.00
10. Analyzing and journalizing payroll	4.00
11. Computerized payroll programs	4.00
12. Quarterly and annual payroll returns	6.00
13. State taxes	3.00
14. Multi-state payroll	3.00
Total Hours	51.00

IV. METHODS OF INSTRUCTION

- A. Lecture
- B. Instructor Demonstrations
- C. Guest Speakers
- D. Homework: Students are required to complete two hours of outside-of-class homework for each hour of lecture
- E. Discussion
- F. Reading Assignments
- G. Multimedia Presentations
- H. Manual and computerized practice sets

V. METHODS OF EVALUATION

- A. Exams/Tests
- B. Quizzes
- C. Homework
- D. Class participation
- E. Written Assignments
- F. Class Projects - payroll practice sets.

VI. EXAMPLES OF ASSIGNMENTS

- A. Reading Assignments
 - 1. Read "California Employer's Guide 2012" posted online and be prepared to discuss employer responsibilities in class.
 - 2. Read the chapter on Unemployment Compensation Taxes and be prepared to present what you learned in class.
- B. Writing Assignments
 - 1. Prepare payroll registers, maintain employees' earnings record, journalize and post payroll and payroll tax entries, complete tax deposit forms, and prepare quarter-end and year-end payroll tax forms for the assigned project.
 - 2. Write a two page memo to the company president explaining your recommendations to effectively manage company policies for compensated leave time.
- C. Out-of-Class Assignments
 - 1. Complete homework problems for the Journalizing Payroll Transactions chapter. Bring the assignment to class and be prepared to discuss your answers.
 - 2. Complete homework problems in Excel or a similar spreadsheet program. Print and bring to class prepared to discuss your answers. Be sure to print the formulas.

VII. RECOMMENDED MATERIALS OF INSTRUCTION

Textbooks:

- A. Bieg B. , Toland J.. Payroll Accounting 2012. 2012 Edition. Thompson-Southwestern, 2012.

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