

**HOCKING COLLEGE  
COURSE OUTLINE**

Course No.	ACC 120	Course Name	Payroll Accounting	
Credit Hours	3	Class Hours	3	Lab Hours 2
Date	Fall 2008	Prepared by	C.R. King	
To be updated	Fall 2009	Approved by	Dean/Associate Dean	

**PREQUISITES**

None

**COURSE DESCRIPTION**

A study of the principles and procedures of payroll record-keeping and accounting. The course covers taxes, insurance programs, and optional deductions and the physical process of calculating a recording these items. The course concludes with a practical exercise in an entire payroll system.

**COURSE OUTCOMES**

1. The development of a conceptual understanding of payroll function and law, and a practical application of that information. The importance of confidentiality to privacy sensitive records is stressed invoking the success skills of “Maintains a Code of Ethics” and “Practices Human Relations Skills”.
2. The development of the knowledge and skills to perform all necessary payroll calculations and reporting reinforced with “hands on” use of the reports and records as found in actually field applications utilizing “Communicates Effectively” and “Demonstrates Math Skills” success skills.
3. The preparation of reports to the various federal, state, and local agencies that is currently required as “real world” accounting contacts by using actual reports and procedure as used by payroll accountants in practice in compliance with these agencies invoking the success skills of “Communicates Effectively” and “Maintains Professional Skills and Attitudes”.
4. The calculation and submission of all necessary taxes and other deductions from employees’ earnings, exercising “Demonstrates Math Skills”.
5. The calculation and reporting all necessary employer borne taxes and requirements, exercising “Communicates Effectively”, “Demonstrates Math Skills”, and “Demonstrates Learning and Critical Thinking”.

**COURSE MATERIALS**

Text...Payroll Accounting 2008 18<sup>th</sup> edition Author...Bieg

Publisher: Thomson / Southwestern

**Note: Be sure to purchase the above text bundles with Access Code**

### **SAFETY PRACTICES**

To promote and insure the safety of all in this course and others, the students of this course agree to act in a sage and orderly manner at all times during this course, and agree to follow any and all policies as posted in JL 353.

### **TOPICAL OUTLINE**

1. **Introduction:** Payroll laws, reporting requirements, taxing concepts and applications
2. **Computing Wages and Salaries:** Calculating gross wages for various compensated types of earnings
3. **Social Security / Medicare Taxes:** OASDI and HI tax determination employer share, 941 reporting
4. **Federal Income Tax withholding:** Determining taxable wages and income tax to be withheld using various tables and calculation
5. **Unemployment Taxes:** FUTA and SUTA employer tax determination, state and federal reporting
6. **Period ending reporting and journalizing payroll transactions:** Quarter and year ending taxes and reporting

### **USE OF CELL PHONE OR OTHER ELECTRONIC DEVICES....not applicable for online**

The use of cell phone during classes and labs is a disrespectful distraction to your instructor and other classmates. Please turn your cell phone and other electronic devices off while you are in class/lab. In emergency situations, please discuss limited use of a cell phone with your instructor prior to the class during which you would like to use your cell phone.

### **STUDENT INSURANCE/COVERAGE**

Hocking College insurance does not cover a student in case of accident or illness. Students are responsible for providing their own health and accident insurance. The Hocking College Health Center provides information on a student health insurance plan. Please see the Health Center (JL 241) for information in costs, coverage, and how to enroll in the plan.

### **DISABILITIES NOTICE**

If you have been diagnosed with a disability that impacts your academic success, please immediately contact the Access Center, Office of Disabilities Services in JL 249 regarding accommodations.

## **HOCKING COLLEGE EVALUATION OF THE LEARNER**

Course No.	ACC 120	Course Name	Payroll Accounting
		Instructor	C.R. King

Prepared by C.R. King

Approved by  
Dean/Associate Dean

I believe the teaching/learning process in an actively shared experience. Evaluation is an important measurement tool to both the learner and instructor in achieving desired gains of concepts and skills. Homework/lab assignments, exams, and any other graded work will be returned timely throughout the duration of the course to provide the learner with up to date assessments of progress and the opportunity to communicate concerns to the instructor. It is my goal to help you gain confidence and professional attributes and skills through the experience shared in this class.

### **1. EXAMINATIONS AND QUIZZES:**

There will be six exams (100 pts. each) from the subjects listed in the topical outline on page 2.

The six exams correspond to the first six chapters in the text. The exams will consist of objective type questions (true/false, multiple choice, etc.) and/or payroll calculations and reporting. After completing the assigned homework for each chapter, you may take the exam for that same chapter.

Tests are all open book and you may use notes and/or completed homework during the tests. Do NOT submit your test until they are complete.

### **2. PROJECTS/HOMEWORK AND SUCCESS SKILLS AND/OR SERVICE LEARNING AND CIVIC RESPONSIBILITY ASSIGNMENTS:**

There will be homework assignments for each chapter. These assignments are available by clicking on the “homework” icon on the homepage. The homework assignments are found in the textbook and the answers are available online. See the “homework” page for additional instruction.

### **3. ATTENDANCE**

Attendance is both important to learner success and a required part of this course. Accounting and Business courses are comprehensive in nature, making regular attendance a vital part of the successful completion of this course. Part of your college experience is to prepare you for the job market which absolutely requires regular attendance and promptness for both job security and promotion. **Special online application...** It is important to devote enough time each week in order to complete this course within the quarter, as it does require a considerable amount of time and effort.

### **4. CLASS PARTICIPATION:**

Students will be expected to participate in lab functions as well as group assignments where appropriate. During certain assignments, students will be both permitted and encouraged to work together to enhance learning.

### **5. EXTRA PROJECTS:**

There are not any extra projects required for this course. Chapter 7 in your text is a project but it is NOT a requirement of this course.

### **6. GRADING SCALE**

A	93-100%	C	73-77
A-	90-92	C-	70-72
B+	88-89	D+	68-69
B	83-87	D	63-67
B-	80-82	D-	60-62
C+	78-79	F	0-59

### **7. POLICY REGARDING HONESTY:**

Honesty and integrity are major elements in professional behavior and are expected of each student. This is part of the Success Skill “Maintains a Code of Ethics”. All work is assumed to be your own unless special permission is granted from the instructor or sources are appropriately cited. It is expected that you will be honest in all endeavors related to the completion of this course, just as you must be in all activities at work.

The definition of academic misconduct that is provided in the Hocking College Student Guide applies to this course and all other courses that you are taking at the college. It is a Code 1 Offense.:

- A. Academic Misconduct refers to dishonesty in examination (cheating); presenting the ideas or writing of someone else’s own (plagiarism); knowingly furnishing false information to the college by forgery, alteration, or misuse of college documents, records or identification. Academic dishonesty includes but is not limited to :
  1. Permitting another student to plagiarize or cheat from your work.
  2. Submitting an academic exercise, written work, project, or computer program that has been prepared totally or in part by another.
  3. Improperly acquiring knowledge of the contents of an exam.
  4. Using unauthorized material during an exam, to include notes, information, calculators, or other electronic devices or programs during exams or for assignments from which they have been expressly or implicitly prohibited.
  5. Submitting the same paper in two different courses without knowledge and consent of all faculty members involved.
  6. Obtaining academic material through stealing or other unauthorized means
  7. Falsification of research findings and methodology.

Academic Misconduct is unacceptable behavior in all Hocking College courses. A student observed or found to be engaged academic misconduct on a test or assignment in this course will receive a zero on the test in question, and a zero for the assignment or homework for the first

offense. A written report of the incident signed by the instructor and the student will be submitted to the Campus Judiciaries Office. Should a second incident of cheating occur in any course, the student will receive and “F” for the course.

Further information pertaining to Academic Misconduct can be found by contacting the Office of Campus Judiciaries, Oakley 210, or by referring to the Student Code of Conduct found on the Hocking College website ([www.hocking.edu](http://www.hocking.edu))

#### **8. FINAL GRADE CALCULATION:**

The sic text score are added and the total is divided by 6 to determine an average percentage. The final average is then applied to the grading scale on page four to assign a letter grade.

#### **9. ACADEMIC GRADE APPEAL PROCESS:**

Academic grade appeals consist of complaints from students concerning the final grades given. The Appeals Process is available only for final grades not for an individually graded assignment. When a student believes that his or her academic performance has been unfairly or improperly graded, the first recourse will be communication with the faculty member in an attempt to resolve the complaint. Grade appeals will be considered only if grading was based on something other than performance, if different standards were used for different students, or if the grading was a departure from the instructor’s previously stated final grade calculations. If the informal attempt at resolving the complaint between student and faculty is unsuccessful, a formal appeal will begin. A student appeal of a final grade must be formally initiated within one term of the grade being posted. Students should understand that the burden of proof will be theirs to demonstrate. The steps for the grade appeal process are available in each academic unit office and online in the current Student Code of Conduct found under the current ling on the Hocking College website.

#### **10. STUDENT GRIEVANCE DUE PROCESS PROCEDURES:**

Due process procedures for the college are located on the current Student Code of Conduct listed as Hocking College Student Grievance Procedures available online under the current student link on the Hocking College website.

#### **11. DISABILITIES SERVICES:**

Learners need to be instructed to immediately contact the Access Center/Office of Disabilities Services in JL 265 if the have been diagnosed with a disability that may hinder their academic success.

