

CLASS NUMBER AND NAME:	AC180A PAYROLL ACCOUNTING
TOTAL CLOCK HOURS / UNITS:	25 Hours /1 Unit
PREREQUISITES:	AC160A Fundamental of Accounting IA
TEXTS AND MATERIALS:	<i>Payroll Accounting</i> , by Bieg and Toland; 2012 Edition, 2011; South-Western/Cengage , Mason, OH.
CLASS DESCRIPTION:	Basic theory of accounting for a professional enterprise covering payroll accounting.
CLASS OBJECTIVES:	<ol style="list-style-type: none">1. To calculate employee's earnings and deductions.2. To calculate employer payroll taxes.3. To complete the payroll process of accounting for employee earnings and employer taxes on the appropriate state and federal tax returns.
CLASS FORMAT OVERVIEW:	The material will be presented in a lecture-discussion format. The student should be prepared to present solutions to the assigned homework.
REQUIREMENTS:	All assigned work must be turned in on the school day following the completion of a chapter. The instructor will check the work for accuracy, form, and neatness. The student will be given credit for satisfactorily completing work. A numerical grade will be given for work turned in.

TESTING AND FINAL GRADE:

Tests must be taken on the scheduled day. If the student misses the regularly scheduled test, a make-up test will be administered with a 10% penalty assessed. Exceptions may be made at the instructor's discretion. Tests will be weighted at 70% and homework will be weighted at 30%.

GRADING POLICIES:

90 - 100%	A
80 - 89%	B
70 - 79%	C
60 - 69%	D
Below 60%	F

ANTICIPATED LEARNING OUTCOME:

1. Calculate employee earnings based on an hourly, piece-rate, or commission basis.
2. Determine the payroll deductions for FICA taxes and Federal and State income taxes.
3. Complete a payroll register.
4. Journalize the payroll entries from a payroll register.
5. Maintain employees' individual earnings records.
6. Calculate the amount of employer's payroll tax expense and journalize the related entries.
7. Complete the Employer's Quarterly Federal Tax Return, Form 941, and prepare Forms W-2 and W-3.
8. Demonstrate attainment of the Learning Outcomes by earning a passing score on the tests and by earning a minimum passing grade of a D for the course.

CLASS SCHEDULE:

AC180A: Test 1	Chapter 1 - 3
Test 2	Chapter 4 - 6
Test 3	Payroll Project

CONFERENCES:

Please see instructor.

Payroll Accounting-AC180A

5 Week	6 Week	3 Week	Topics	Assignments	Due Dates
Week 1	Week 1	Week 1	Chapter 1 The Need for Payroll and Personnel Records	Read Chap 1 Chap 1 Net Activities	
	Week 2		Chapter 2 Computing Wages and Salaries	Read Chap 2 2-1A, 2A, 3A 2-5A, 2-8A, 2-12A 2-14A, 2-15A, 2-18A, 2-20A Chap 2 Net Activities	
Week 2	Week 3	Week 2	Chapter 3 Social Security Taxes	Read Chap 3 3-1A, 3-3A, 3-4A 3-5A, 3-7A, 3-11A 3-12A, 3-15A, 3-16A Chap 3 Net Activities Chap 1-3Test	
Week 3	Week 4		Chapter 4 Income Tax Withholding	Read Chap 4 4-1A, 4-2A, 4-3A 4-5A, 4-7A 4-12A, 4-13A, 4-14A Chap 4 Net Activities	
			Chapter 5 Unemployment Compensation Taxes	Read Chap 5 5-1A, 5-2A 5-13A, 5-14A, 5-15A, 5-17A Chap 5 Net Activities	
Week 4	Week 5	Week 3	Chapter 6 Analyzing and Journalizing Payroll Transactions	Read Chap 5 6-1A, 6-2A 6-7A, 6-8A 6-11A, 6-12A, 6-13A, 6-14A Chap 6 Net Activities Chap 4-6Test	
Week 5	Week 6			Payroll Project	

The instructor reserves the right to adjust this schedule as necessary to meet the course objectives.