

**INTRODUCTION TO PAYROLL ACCOUNTING  
COURSE SYLLABUS  
FALL 2017**

COURSE TITLE: ACNT 1329.151 Payroll and Business Tax Accounting

INSTRUCTOR: Vanessa Robison

OFFICE LOCATION AND PHONE/E-MAIL: Lubbock Center, Room 120 I  
806-716-4637  
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OFFICE HOURS: **MONDAY and WEDNESDAY: 11:15-12:30pm**

**MONDAY: 5:00-6:00pm**

**TUESDAY AND THURSDAY: 9:30am-11:00am**

**FRIDAY: 10:30-12:00pm**

**By appointment**

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**GENERAL COURSE INFORMATION:**

A. Course Description: This course is a study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment.

Course Learning Outcomes: The student will develop personnel and payroll records that provide the information required under current laws and process payroll data and tax data and prepare reports.

Course Competencies: Grades are based on homework assignments, class work assignments, major tests, and practice set. A minimum grade of "D" is required to pass ACNT 1329.

Academic Integrity: It is the aim of the faculty of South Plains College to foster a spirit of complete honesty and a high standard of integrity. The attempt of any student to present as his or her own any work which he or she has not honestly performed is regarded by the faculty and administration as a most serious offense and renders the offender liable to serious consequences, possibly suspension.

Cheating: Dishonesty of any kind on examinations or on written assignments, illegal possession

of examinations, the use of unauthorized notes during an examination, obtaining information during an examination from the textbook or from the examination paper of another student, assisting others to cheat, alteration of grade records, illegal entry or unauthorized presence in an office are examples of cheating. Complete honesty is required of the student in the presentation of any and all phases of course work. This applies to quizzes of whatever length as well as to final examinations, to daily reports and to term papers. Dishonesty in any form in this class will result in immediate dismissal and an “F” as the final grade.

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SCANS and Foundation Skills. The Secretary's Commission on Achieving Necessary Skills (SCANS) was appointed by the Secretary of Labor to determine the skills that young people need to succeed in the world of work. The purpose is to encourage a high-performance economy characterized by high-skill, high-wage employment. Eleven skill areas were identified by the Commission. The Foundation Skills involve reading, writing, and mathematics. The other eight areas refer to workplace skills, such as working with clients and co-workers. POFT 2312 identifies the following:

Foundation Skills: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17

Workplace Skills: 1, 2, 3, 5, 6, 7, 15, 16, 19

Verification of Workplace Competencies: This course will provide practical experience involving payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. This course assimilates information/skills from other courses in the Accounting Associate program, which includes ACCT 2288 as a capstone experience.

## II. SPECIFIC COURSE/ INSTRUCTOR REQUIREMENTS

Textbook and other materials: Payroll Accounting, Bieg and Toland, 2015 Edition. **NO ACCESS CODE REQUIRED FOR THIS CLASS.** You will need a basic calculator for homework assignments, tests, etc.

**NO ACCESS CODE REQUIRED FOR THIS COURSE, so a used book is fine!**

Attendance Policy: Attendance is a part of your grade. You should be logging on to your Blackboard class at least twice a week.

Students who enroll in a course but have “Never Attended” by the official census date, as reported by the faculty member, will be administratively dropped by the Office of Admissions and Records. A student who does not meet the attendance requirements of a class as stated in the course syllabus and does not officially withdraw from that course by the official census date of the semester, may be administratively withdrawn from that course and receive a grade of “X” or “F” as determined by the instructor.

It is the student's responsibility to verify administrative drops for excessive absences through MySPC using his or her student online account. If it is determined that a student is awarded financial aid for a class or classes in which the student never attended or participated, the financial aid award will be adjusted in accordance with the classes in which the student did attend/participate and the student will owe any balance resulting from the adjustment.

Examination Policy: Students should make every effort to be present on exam days since **NO MAKE-UP EXAMS WILL BE GIVEN**; however, the lowest test grade of the semester will be dropped to allow for one absence.

Grading Policy/Procedure and/or Methods of Evaluation:

The student's final grade will be derived from the following scale:

Discussion Boards and Assignments	50%
Exams	50%

Grading Scale-

A = 90-100

B = 80 - 89

C = 70 - 79

D = 60 - 69

F = Under 60

COURSE OUTLINE (Complete outline will be posted on Blackboard)

UNIT 1 THE NEED FOR PAYROLL AND PERSONNEL RECORDS

UNIT 2 COMPUTING WAGES AND SALARIES

UNIT 3 SOCIAL SECURITY TAXES

UNIT 4 INCOME TAX WITHHOLDING

UNIT 5 UNEMPLOYMENT COMPENSATION TAXES

UNIT 6 ANALYZING AND JOURNALIZING PAYROLL TRANSACTIONS

UNIT 7 PAYROLL PROJECT (to be discussed)

**ACCOMMODATIONS: EQUAL OPPORTUNITY:** South Plains College strives to accommodate the individual needs of all students in order to enhance their opportunities for success in the context of a comprehensive community college setting. It is the policy of South Plains College to offer all educational and employment opportunities without regard to race, color, national origin, religion, gender, disability or age.

### ADA Statement

Students with disabilities, including but not limited to physical, psychiatric, or learning disabilities, who wish to request accommodations in this class should notify the Disability Services Office early in the semester so that the appropriate arrangements may be made. In accordance with federal law, a student requesting accommodations must provide acceptable documentation of his/her disability to the Disability Services Office. For more information, call or visit the Disability Services Office at Levelland Student Health & Wellness Center 806-716-2577, Reese Center (also covers Lubbock Center) Building 8: 806-716-4675, Plainview Center Main Office: 806-716-4302 or 806-296-9611, or the Health and Wellness main number at 806-716-2529.

V. **ELECTRONIC ASSIGNMENTS:** This class will involve the use of the Internet and some access to discussion groups, forums, bulletin boards, e-mail programs and/or chat rooms in order to complete the objectives of this class. Topics assigned by the instructor will be relevant to the objectives of this course.

**DISCLAIMER:** “This is to notify you that the materials you may be accessing in chat rooms, bulletin boards or unofficial web pages are not officially sponsored by South Plains College. The United States Constitution rights of free speech apply to all members of our community regardless of the medium used. We disclaim all liability for data, information or opinions expressed in these forums.

## **SCANS COMPETENCIES**

**RESOURCES:** Identifies, organizes, plans and allocates resources.

- C-1 **TIME**--Selects goal--relevant activities, ranks them, allocates time, and prepares and follows schedules.
- C-2 **MONEY**--Uses or prepares budgets, makes forecasts, keeps records, and makes adjustments to meet objectives
- C-3 **MATERIALS & FACILITIES**--Acquires, stores, allocates, and uses materials or space efficiently.
- C-4 **HUMAN RESOURCES**--Assesses skills and distributes work accordingly, evaluates performances and provides feedback.

**INFORMATION: Acquires and Uses Information**

- C-5 Acquires and evaluates information.
- C-6 Organizes and maintains information.
- C-7 Interprets and communicates information.
- C-8 Uses computers to Process information.

**INTERPERSONAL--Works With Others**

- C-9 Participates as members of a team and contributes to group effort.
- C-10 Teaches others new skills.
- C-11 Serves clients/customers--works to satisfy customer's expectations.
- C-12 Exercises leadership--communicates ideas to justify position, persuades and convinces others, responsibly challenges existing procedures and policies.
- C-13 Negotiates--Works toward agreements involving exchanges of resources resolves divergent interests.
- C-14 Works with Diversity--Works well with men and women from diverse backgrounds.

**SYSTEMS--Understands Complex Interrelationships**

- C-15 Understands Systems--Knows how social, organizational, and technological systems work and operates effectively with them
- C-16 Monitors and Correct Performance-Distinguishes trends, predicts impacts on system operations, diagnoses systems' performance and corrects malfunctions.
- C-17 Improves or Designs Systems-Suggests modifications to existing systems and develops new or alternative systems to improve performance.

**TECHNOLOGY--Works with a variety of technologies**

- C-18 Selects Technology--Chooses procedures, tools, or equipment including computers and related technologies.
- C-19 Applies Technology to Task-Understands overall intent and proper procedures for setup and operation of equipment.
- C-20 Maintains and Troubleshoots Equipment-Prevents, identifies, or solves problems with equipment, including computers and other technologies.

**FOUNDATION SKILLS**

**BASIC SKILLS--Reads, writes, performs arithmetic and mathematical operations, listens and speaks**

- F-1 Reading--locates, understands, and interprets written information in prose and in documents such as manuals, graphs, and schedules.
- F-2 Writing-Communicates thoughts, ideas, information and messages in writing, and creates documents such as letters, directions, manuals, reports, graphs, and flow charts.
- F-3 Arithmetic--Performs basic computations; uses basic numerical concepts such as whole numbers, etc.
- F-4 Mathematics--Approaches practical problems by choosing appropriately from a variety of mathematical techniques.
- F-5 Listening--Receives, attends to, interprets, and responds to verbal messages and other cues.
- F-6 Speaking--Organizes ideas and communicates orally.

**THINKING SKILLS--Thinks creatively, makes decisions, solves problems, visualizes, and knows how to learn and reason**

- F-7 Creative Thinking--Generates new ideas.
- F-8 Decision-Making--Specifies goals and constraints, generates alternatives, considers risks, and evaluates and chooses best alternative.
- F-9 Problem Solving--Recognizes problems and devises and implements plan of action.
- F-10 Seeing Things in the Mind's Eye--Organizes and processes symbols, pictures, graphs, objects, and other information.
- F-11 Knowing How to Learn--Uses efficient learning techniques to acquire and apply new knowledge and skills.
- F-12 Reasoning--Discovers a rule or principle underlying the relationship between two or more objects and applies it when solving a problem.

**PERSONAL QUALITIES--Displays responsibility, self-esteem, sociability, self-management, integrity and honesty**

- F-13 Responsibility--Exerts a high level of effort and preservers towards goal attainment.
- F-14 Self-Esteem--Believes in own self-worth and maintains a positive view of self.
- F-15 Sociability--Demonstrates understanding, friendliness, adaptability, empathy, and politeness in group settings.
- F-16 Self-Management--Assesses self accurately, sets personal goals, monitors progress, and exhibits self-control.
- F-17 Integrity/Honesty--Chooses ethical courses of action.