



**ACC 1152  
PAYROLL ACCOUNTING  
MASTER COURSE SYLLABUS**

**\*\*Instructors will provide students with additional course-specific information, including attendance/makeup policies, assignment/test scheduling, and instructor contact information, as necessary and appropriate.\*\***

**Prerequisite(s):** ACC 1101

**Corequisite(s):**

**Quarter(s) Offered:** Winter, Summer

**Class Hours:** 4

**Lab Hours:** 2

**Credit Hours:** 5

**Course Description:**

The course provides an understanding of the laws that affect a company's payroll structure and practical application skills in maintaining payroll records. Topics include: payroll tax laws, payroll tax forms, payroll and personnel records, computing wages and salaries, taxes affecting employees and employers, and analyzing and journalizing payroll transactions.

**Student Learning Outcomes:** Upon successful completion of this course, the student should be able to:

**Payroll Tax Laws**

- **Federal Tax Laws**
  - Identify the payroll and personnel records that provide the information required by federal tax laws.

**Payroll Forms**

- **Filing returns and depositing taxes**
  - Identify the payroll and personnel records that provide the information required by federal tax laws.

**Payroll and Personnel Records**

- **Information needs**
  - Use the procedures employed in a typical payroll accounting system.
  - Explain the importance of a thorough record-keeping system.

## **Computing Wages and Salaries**

- **Computing gross pay**
  - Describe the basic payroll accounting procedures used in computing wages and salaries and the time-keeping methods used to record hours expended.
- **Coverage under social security**
  - Identify the social security laws and their application to payroll accounting practices.
- **Social security tax computation**
  - Compute the amount of social security tax due on wages and salaries in regard to current rates and ceilings.
  - Determine the due date for making timely social security tax deposits.
- **Computerized payroll software**
  - Use computer software to compute gross pay, withholdings, net pay, update payroll records, and record and post accounting entries.
  - Review and analyze payroll transactions to determine software needs.

## **Taxes Affecting Employees and Employers**

- **Income taxes**
  - Identify federal and state income tax laws and their application to payroll accounting practices.
- **Income tax computation**
  - Compute the amount of income tax on wages regarding marital status and withholding allowances.
- **Filing returns and depositing taxes**
  - Complete quarterly and annual reports.
  - Determine the due date for making timely income tax withholding deposits.
- **Unemployment compensation tax**
  - Identify federal and state unemployment compensation tax laws and their application to payroll accounting practices.
- **Unemployment compensation tax computation**
  - Compute the amount of unemployment tax regarding federal and state rates and ceilings.
- **Filing returns and depositing taxes**
  - Complete quarterly and annual reports.

**Grading Scale:** The grading scale is detailed in the *Catalog and Student Handbook* and listed below for reference. All faculty members follow this scale when assigning grades to reflect a given student's performance in the classroom.

Grade	Numerical Equivalent	Grade Point
A/A*	90-100	4
B/B*	80-89	3
C/C*	70-79	2
D/D*	60-69	1
F/F*	0-59	0

Effective Summer Quarter 2006, Athens Technical College replaced the S/U grading system used for learning support classes with an A\*-F\* grading system. The registrar uses an asterisk (A\*, B\*, C\*, D\*, F\*, W\*, WF\*, WP\*) to designate learning support course grades on transcripts and grade reports because these grades are not components of the quarterly grade point average.

**Required Textbook(s), including ISBN:**

Bieg, Payroll Accounting. Cincinnati, OH: South-Western Publishing Company.  
ISBN: 978-0-538-74462-1.

**Supplementary Material(s):**

**Required Equipment/Tools/Resources:**

**Instructional Technologies Employed:**

Computer  
Overhead Projector  
Projector and Screen  
Video Telecasting

**Attendance:** Regular class attendance is important and expected. The college considers both tardiness and early departure from class as forms of absenteeism. Students absent from class for any reason are still responsible for all work missed. Instructors have the right to determine whether work missed can be made up and have the liberty to set reasonable expectations for attendance based on frequency of class meetings and on the instructional delivery method, subject, type, and level of the class. Class attendance policies will be clearly stated for students by their respective instructors on separate documents (course outlines/schedules) or appendices to the master syllabus.

**Grading Policy and Criteria:**

Grades of A, B, C, D, or F are assigned to specify levels of performance in course work based on the following scale: A = 90 - 100, B = 80 - 89, C = 70 - 79, D = 60 - 69, F = 59 and below. These grades will be assigned based on student performance unless the student withdraws from or fails the class for reasons described below:

Assignments, Quizzes, and Projects: 40%

Exams: 60%

**Work Ethics:** To fulfill the responsibility to teach essential workplace ethics, the college evaluates program students on attendance, character, teamwork, appearance, attitude, productivity, organizational skills, communication, cooperation, and respect. Because students are preparing for employment, it is essential that they become accustomed to standards of behavior in the workplace. At the conclusion of the quarter, faculty members assign separate numerical work ethics grades which appear beside the course letter grades on both transcripts and grade reports. The work ethics grading scale is as follows: 3 (Exceeds Expectations), 2 (Meets Expectations), 1 (Needs Improvement), and 0 (Unacceptable).

**Academic Honesty:** Academic honesty is expected at all times. Any student found to have engaged in academic misconduct such as cheating, plagiarism, or collusion is subject to disciplinary sanctions as outlined in the Student Code of Conduct detailed in the *ATC Catalog and Student Handbook*. The term “plagiarism” includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment. The term “collusion” includes, but is not limited to, the unauthorized collaboration with any other person in preparing work offered for academic credit. Students are advised that faculty routinely use **turnitin.com** both to prevent plagiarism and to assist in verifying when/if it has occurred.

**Course Withdrawal:** Students may withdraw from a course without academic penalty until the midpoint of the quarter (as stated in the Academic Calendar published in the *ATC Catalog and Student Handbook*). By withdrawing before the midpoint of the quarter, the student is automatically assigned a grade of W, which does not affect quarterly or cumulative grade point average. Grades of W will affect satisfactory academic progress for financial aid purposes.

**Students who stop attending class(es) without formally withdrawing risk earning a final grade of F, which will appear on the academic transcript.** Refer to the *ATC Catalog and Student Handbook* for further details.

**Academic Support Center:** The Academic Support Centers of Athens Technical College (ATC) provide free tutoring for enrolled students. Both instructors and peer tutors provide tutoring in almost all subjects offered by the college. Information about the Center is accessible via the ATC website at [www.athenstech.edu](http://www.athenstech.edu). To find out the specific services available on the Athens, Greene, and Walton Campuses, please call (706) 583-2839. To contact the Academic Support Center on the Elbert County Campus, please call (706) 213-2129.

**Americans with Disabilities Act:** Any student who believes he/she is eligible for accommodations in the classroom and/or during testing due to a documented disability is encouraged to contact the Director of Student Support Services at (706) 355-5081, or the Coordinator of Disability Services at (706) 355-5006, to apply for assistance. It is our goal at Athens Technical College to provide equal access to education for all students.

**Cell Phones and Electronic Devices:** Students are strictly prohibited from using cell phones and personal electronic devices within college-owned/operated facilities without the explicit permission of a faculty or staff member.

**Food/Drinks in Classroom:** Food and beverages (other than water) are not allowed in classrooms/labs.

**Warranty of Graduates:** The Department of Technical and Adult Education warrants every graduate of technical programs in which students may earn technical certificates of credit, diplomas, or associate degrees. The warranty guarantees that graduates demonstrate the knowledge and skills and can perform each competency as identified in the industry-validated standards established for every program of study. If one of our graduates educated under a standard program or his/her employer finds that the graduate is deficient in one or more competencies as defined in the course/program standards, Athens Technical College will retrain the employee at no instructional cost to the employee or the employer. This guarantee is in effect for two years after graduation.

**TEACH Act:** According to the TEACH Act of 2002, Athens Technical College is obligated to advise you that instructional material included in this course may be subject to copyright protection. As such, you must not share, duplicate, transmit, or store the material of this course beyond the purpose and time frame explicitly stated in the syllabus of your course. If you are not certain whether a particular piece of material is covered by copyright protection, you should contact your instructor and obtain his/her written clarification. Failing to observe copyright protection is a violation of law.