



COURSE SYLLABUS

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COURSE: ACC 140 PAYROLL ACCOUNTING

HOURS: Lecture: 1 Lab/Shop: 3 Work Exp/Clinical: 0 Credits: 2

COURSE DESCRIPTION:

This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages; calculating social security, income, and unemployment taxes; preparing appropriate payroll tax forms; and journalizing/posting transactions. Upon completion, students should be able to analyze data, make appropriate computations, complete forms, and prepare accounting entries using appropriate technology.

PREREQUISITE(S): ACC 115 or ACC 120

COREQUISITE(S): None

TEXTBOOK(S) & OTHER SPECIAL REQUIREMENTS:

Bieg, Bernard J. and Judith Toland. Payroll Accounting 2019, 29th ed. Florence, KY: Cengage Learning, Inc. 2019.

with CengageNOW Access (1 term) ISBN: 9781337619905

STUDENT LEARNING OUTCOMES:

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

1. Record payrolls in payroll registers and post to employees' earnings records.
2. Understand the various deductions – both voluntary and involuntary (taxes and garnishments) – that are taken out of employees' gross pay.
3. Journalize entries to record the payroll and payroll taxes.
4. Post to the various general ledger accounts that are used to accumulate information from the payroll entries.
5. Apply the current tax rates and wage base for FICA and SECA purposes.
6. Explain the recording of payroll tax deposits.
7. Complete Form 941, Employer's Quarterly Federal Tax Return.
8. Compute the amount of federal income tax to be withheld using: (a) the percentage method; (b) the wage-bracket method; (c) alternative methods such as quarterly averaging, annualizing of wages, and part-year employment; and (d) withholding of federal income taxes on supplementary wage payments.
9. Compute the federal unemployment tax, the credit against the tax, and any credit reductions that might apply.

EXPLANATION OF SYLLABUS:

The Student Learning Outcomes listed in this syllabus are those required actions that a student who successfully completes the course must be able to perform or exhibit. The educational experience, however, is a two-way, interactive process involving both the student and his/her instructor. The student must play an active role in the learning process in order to be successful. Each Instructor will provide an Instructor's Course Requirements document at the first class meeting explaining how he/she measures each of the Student Learning Outcomes listed in the syllabus. A student who is unable to accomplish the outcomes will not receive a passing grade in the course.

The information in this RCC Syllabus may not be accurate beyond the current semester. Textbooks and other course materials are subject to change. Students should verify the textbooks at the first class meeting with their instructor prior to purchasing.

RCC ATTENDANCE POLICY:

Regular attendance is considered essential to realize course outcomes. Rules on attendance, tardiness, and leaving class early are addressed in each Instructor's Course Requirements document.

No matter the basis for absence, students are held accountable for academic activities, and faculty may require special work or tests to make up for missed classes.

When courses are delivered through online instruction (DL or Distance Learning) or through a combination of traditional classroom and online instruction (hybrid), class participation is no less important, though its measurement may be somewhat different.

The Nursing Department's requirement related to attendance exceeds the college policy. Nursing students are required to attend 90% of classes, labs, and clinicals. At the discretion of the instructor, a written assignment or makeup clinical may be given for hours missed determined to be unavoidable.

RCC GRADING SYSTEM:

Richmond Community College employs a system of letter grades and corresponding quality points per grade to evaluate a student's performance in meeting the stated goals and objectives for each course.**

SECURITY AND SAFETY PROCEDURES:

RCC's upgraded security procedures require all doors to be locked at class start-time.

All students, faculty, staff, and visitors must wear visible identification (ID) badges. Identification badges should be worn on the front of clothing. RCC employees can stop, restrict, and remove from any school-related activity or function anyone who does not display an ID badge.

STUDENTS WITH DISABILITIES:

Richmond Community College complies with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act, which require that no qualified student with a disability be excluded from participation in or be denied the benefits of any services, programs or activities on the basis of his or her disability. If accommodations in the classroom and/or in extracurricular activities are required,

the student is encouraged to contact the Disability Services Counselor in Student Services prior to the start of the semester; however, a student may request accommodations at any time. Reasonable accommodations may take up to three (3) weeks to implement. Richmond Community College is committed to providing support and services to students with disabilities to help them obtain a quality education and to reach their goals. Assistance is provided, as necessary, and is intended to help students participate in and benefit from the programs and activities enjoyed by all students.

WITHDRAWAL:**

Students may withdraw from Richmond Community College curriculum courses up to the published Last Date to Withdraw (90% point of the section term). The student will receive a grade of “W” for the class and will not receive credit for the course. The “W” grade will not be used to compute hours earned or to compute the student’s grade point average. If the student presents written documentation of extenuating circumstances which make it impossible to continue in the course after the 90% point, a late withdrawal (occurring after the published Last Date to Withdraw and on or before the last date of the section term) may be approved. A late withdrawal must be approved by the Vice President of Instruction.

In order to formally withdraw from a course, the student must complete a Student Initiated Withdrawal Form. The student is encouraged to read through the refund policies, and discuss the impact of withdrawing with their instructor, advisor, financial aid staff, and/or Veterans’ Coordinator.

Individual instructors may have attendance requirements in individual classes. The instructor will notify the student if they are at risk of being withdrawn from an individual course due to the attendance requirements outlined on the Instructor’s Course Requirements for an individual course. The instructor will notify the student’s advisor and the Veterans’ Coordinator if an instructor initiated withdrawal is imminent for courses that have an attendance policy. Instructors not having a course specific attendance policy are not allowed to withdraw students due to attendance.

A withdrawal occurring before the 10% census reporting period ends for that course will not be included on the student’s transcript. This is considered dropping a course.

Depending upon what point in the semester the student withdraws from a course, financial consequences may occur for the student if they are receiving any form of financial aid, scholarships, and/or veterans benefits. Students receiving financial aid should refer to the Financial Aid Procedures and Policies provided in the Financial Aid Award Letter Supplement and also available at <http://richmondcc.edu/admissions/financial-aid>. Students receiving VA education benefits should refer to the Department of Veterans Affairs Procedures provided in the RichmondCC Student Handbook available at <http://richmondcc.edu/student-services/student-handbook>

****Please refer to the online version of RCC’s Catalog & Student Handbook for current academic and general policies.**