

ACCT A119: PAYROLL

Item	Value
Curriculum Committee Approval Date	03/11/2020
Top Code	050200 - Accounting
Units	3 Total Units
Hours	54 Total Hours (Lecture Hours 54)
Total Outside of Class Hours	0
Course Credit Status	Credit: Degree Applicable (D)
Material Fee	No
Basic Skills	Not Basic Skills (N)
Repeatable	No
Grading Policy	Standard Letter (S), • Pass/No Pass (B)

Course Description

Creation of a payroll cycle, recording of payroll information, payroll transmittal and verification with Output reports that reflect both Federal and State of California's laws and policies. Prepares students for FPC Designation Exam. PREREQUISITE: ACCT A100 or ACCT A101 or ACCT A101H. Transfer Credit: CSU.

Course Level Student Learning Outcome(s)

1. Complete a payroll cycle using payroll software.
2. Interpret and generate payroll reports from the completed payroll cycle.

Course Objectives

- 1. Identify laws affecting employers payroll operations.
- 2. Recognize various personnel records and the type of information shown on each.
- 3. Describe and start a new payroll cycle.
- 4. Describe and enter employee and payroll information.
- 5. Explain and transmit a payroll.
- 6. Describe requirement reports procedures for depositing income taxes withheld.
- 7. Discuss and complete the reports required by the Federal unemployment Tax Act.
- 8. Discuss and complete federal, state, and city tax deposit forms and journalize transactions.
- 9. Record actual entries for payroll at end of year.
- 10. Explain and verify payroll w/output reports.

Lecture Content

Payroll and Personnel Records Laws affecting employer-Fair Labor Standards Act, State Minimum Wage and Maximum Hours Laws, Federal Insurance Contributions Act, Unemployment Tax Acts, Income Tax Withholding laws Employment Procedures followed by Human Resource and Payroll Accounting Systems Payroll Register and Employee Earnings Records Computing Wages and Salaries Fair labor standards Payroll data Records for Timekeeping Determining Work Time and Methods for Computing Wages Social Security Taxes Apply HCA SCA Taxes Self-employed Persons Returns Required for Social Security Purposes

Preparing form 941 Depositing Taxes with held and Failure to Comply Penalties Income Tax Withholding W-4 Forms Tax Deferred Retirement Accounts Withholding Allowances and Federal Income Tax Withholding Supplemental Wage Payments, Advanced Earned Income Credit and Independent Contractor Payments Unemployment Compensation Taxes Coverage – FUTA and SUTA Unemployment Compensation Taxes, Credits and Reports Analyzing and Journalizing Payroll Transactions Payroll Register and Employee Earnings Record Methods of Paying Wages Recording Payroll taxes, Workers Compensation Insurance, Deposit of Payroll, End of Period Adjustments

Method(s) of Instruction

- Lecture (02)
- DE Live Online Lecture (02S)
- DE Online Lecture (02X)

Instructional Techniques

Lecture, demonstration, written forms, and computer application activities.

Reading Assignments

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Writing Assignments

Exams with short essays, compilation of reports for payroll.

Out-of-class Assignments

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Demonstration of Critical Thinking

Exams and projects.

Required Writing, Problem Solving, Skills Demonstration

Exams with short essays, compilation of reports for payroll.

Textbooks Resources

1. Required Bieg, Bernard. Payroll Accounting, ed. Mason: Thomson, 2006
- Rationale: -