Semester/Year: Spring 2015

Lecture Hours: 3 Hours  Lab Hours: 
Credit Hours: 3 Credits

Class Time: 2-3:15 pm  Days: T/Th  
Room: BU 125

Instructor’s Name: Liz Ott

Instructor’s Contact Information: Office Phone: 268-2493-voice mail  
Email: lott@caspercollege.edu

Office Hours: M –Th 10-10:50 PM, T-Th 1:00-1:50 PM or by appointment
No cell phone or text messaging in class. Please turn your cell phones off. If you need to talk on your phone, please go out into the hall.

Course Description:
This course examines the fundamental concepts and procedures used in payroll accounting. Usually payroll is the largest expense of most businesses and a continuing management challenge in terms of cost control. This course will explore payroll laws and recordkeeping requirements, running a payroll, payroll reporting / accounting procedures, and payroll systems and policies.

Statement of Prerequisites: ACCT 2010, or permission of the instructor.

Institutional Outcomes (Check any Casper College General Education Outcomes that apply from the list below.)

☐ Demonstrate effective oral and written communication  
☐ Use the scientific method  
☒ Solve problems using critical thinking and creativity  
☐ Demonstrate knowledge of diverse cultures and historical perspectives  
☐ Appreciate aesthetic and creative activities  
☐ Use appropriate technology and information to conduct research  
☐ Describe the value of personal, civic, and social responsibilities  
☒ Use quantitative analytical skills to evaluate and process numerical data

Program goals: To give students interested in the field of accounting a fundamental understanding of the language of business (accounting). To prepare them for either an entry level position in the accounting field, or further studies at the four year level.

Course Goals: To give the student an understanding of the payroll process, terminology, required
forms, and laws related to payroll.

**Course objectives:**
- To understand and effectively use the terminology related to payroll accounting.
- To learn how to prepare quarterly and annual reports related to payroll accounting.
- To prepare recordkeeping records for employees for payroll accounting.
- To understand how to prepare 941 taxes, SUTA quarterly taxes, FUTA annual taxes, and other reports.
- To know how to prepare and complete a payroll register, employees earnings records, 941 tax deposits, W-3 & W-2’s, and other related payroll forms used in payroll.
- To record journal entries for payroll accounting using the proper debits, credits, accounts, and explanations.

**Methodology:** This course will be presented through lectures, illustrations, and student participation in discussions and problem solving.

**Chapter readings:** MUST be done ahead of time to allow for proper participation in class discussions.

**Homework points:** The homework grade is based on work that is done online. Access to the homework website is available through use of the access code that accompanied the textbook. Homework assignments for each chapter will be set up online at [www.cengage.com](http://www.cengage.com). **See instructions at the end of the syllabus on how to register online for the homework.** The homework closes at 2PM on the day of the test, and will no longer be available to the student. Any partially completed assignments will be automatically submitted at that time by the website.

**Tests:** There will be 50 points on each individual chapter test. **NO MAKE-UP TESTS** will be allowed because the tests are taken online and require a password. Plan accordingly. If you need to miss a test, arrangements must be made ahead of time. This will require special arrangements for the test which involves considerable time on the instructor's part. Therefore, this will be allowed only once during the semester. The second and subsequent tests missed will be recorded with a grade of zero in the grade book. No tests are dropped since all of this information is critical to complete the payroll process! Tests are at the beginning of the class period announced, after which the class will continue on to the next chapter.

**Participation:** Participation points will be awarded throughout the semester by means of hand-outs, discussions and or weekly quizzes. The quizzes can be True/False, Multiple Choice, or short answer questions or problems. You may use your notes or book for quizzes. However, they are individual assignments. We will utilize the CPS to record participation points as well as attendance. A handset will be assigned to you for the duration of the class this semester. DO NOT take the handset out of the room. The same handset is used for all several classes to avoid having students pay for the cost of the handset and online registration. If the handset is lost due to student negligence, that student will be asked to reimburse the division for the cost of the handset. Class attendance, participation quizzes and other participation will be recorded using the handsets. Students who are tardy or absent will lose points that cannot be made up individually.

**Practice set:** Chapter 7 includes a comprehensive practice set for the semester. You will be working on this on your own as it is considered a test. You will receive further instructions later in the semester.

**Website resources:** The textbook CengageNow website has several resources that will useful to the student the semester, such as interactive quizzes, powerpoints, etc. These are valuable learning tools and should be used as often as possible. These are available with the access code which comes with
the book.

Evaluation Criteria:
GRADING:
The grading will be based on total points earned during the semester. The following are tentative point distributions:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tests (6 X 50 points)</td>
<td>300</td>
</tr>
<tr>
<td>Homework (CengageNow) points (6 X 20)</td>
<td>120</td>
</tr>
<tr>
<td>Practice Set</td>
<td>75</td>
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<tr>
<td>Participation points (6 X 5 points)</td>
<td>30</td>
</tr>
<tr>
<td>Final-comprehensive</td>
<td>75</td>
</tr>
<tr>
<td>Total points possible</td>
<td>600</td>
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</tbody>
</table>

To get: you need:
A  540 points
B  480
C  420
D  360
F  359 and under

NOTE: Final totals are not rounded, so the exact points for the cut off must be achieved. Example: 539 points is a very high B, but still a B.

Required Text, Readings, and Materials:

Class Policies: Last Date to Change to Audit Status or to Withdraw with a W Grade: April 16, 2015

Student Rights and Responsibilities: Please refer to the Casper College Student Conduct and Judicial Code for information concerning your rights and responsibilities as a Casper College Student.

Chain of Command: If you have any problems with this class, you should first contact the instructor in order to solve the problem. If you are not satisfied with the solution offered by the instructor, you should then take the matter through the appropriate chain of command starting with the Department Head/Program Director, the Academic Dean and lastly the Vice President for Academic Affairs.

Academic Dishonesty - Cheating & Plagiarism: Casper College demands intellectual honesty. Proven plagiarism or any form of dishonesty associated with the academic process can result in the offender failing the course in which the offense was committed or expulsion from school. See the Casper College Student Code of Conduct.

Official Means of Communication: Casper College faculty and staff will employ the student’s assigned Casper College email account as a primary method of communication. Students are
responsible to check their account regularly.

ADA Accommodations Policy: If you need academic accommodations because of a disability, please inform me as soon as possible. See me privately after class, or during my office hours. To request academic accommodations, students must first consult with the college’s Disability Services Counselor located in the Gateway Building, Room 344, (307) 268-2557, bheuer@caspercollege.edu. The Disability Services Counselor is responsible for reviewing documentation provided by students requesting accommodations, determining eligibility for accommodations, and helping students request and use appropriate accommodations.

Tentative schedule and course content

<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter</th>
<th>Topic</th>
<th>Homework</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/20/2015</td>
<td>Chapter 1</td>
<td>The Need for Payroll and Personnel Records</td>
<td>See Chapter 1 Homework on website <a href="http://www.cengagebrain.com">www.cengagebrain.com</a></td>
</tr>
<tr>
<td>1/27/2015</td>
<td>Chapter 1</td>
<td>The Need for Payroll and Personnel Records</td>
<td>Test 1</td>
</tr>
<tr>
<td>2/3/2015</td>
<td>Chapter 2</td>
<td>Computing Wages &amp; Salaries</td>
<td>See Chapter 2 Homework on website <a href="http://www.cengagebrain.com">www.cengagebrain.com</a> etc</td>
</tr>
<tr>
<td>2/10/2015</td>
<td>Chapter 2</td>
<td>Computing Wages &amp; Salaries</td>
<td>Test 2</td>
</tr>
<tr>
<td>2/17/2015</td>
<td>Chapter 3</td>
<td>Social Security Taxes</td>
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<tr>
<td>2/24/2015</td>
<td>Chapter 3</td>
<td>Social Security Taxes</td>
<td></td>
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<tr>
<td>3/3/2015</td>
<td>Chapter 4</td>
<td>Income Tax Withholding</td>
<td></td>
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<tr>
<td>3/3/2015</td>
<td>Chapter 4</td>
<td>Income Tax Withholding</td>
<td></td>
</tr>
<tr>
<td>3/5/2015</td>
<td>Chapter 4</td>
<td>Income Tax Withholding</td>
<td></td>
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<tr>
<td>3/17/2015</td>
<td>Chapter 5</td>
<td>Spring Break</td>
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<tr>
<td>3/17/2015</td>
<td>Chapter 5</td>
<td>Unemployment Compensation Taxes</td>
<td></td>
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<tr>
<td>3/31/2015</td>
<td>Chapter 5</td>
<td>Unemployment Compensation Taxes</td>
<td></td>
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</tbody>
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How to access your CengageNOW course  
Homework

Payroll Accounting 2015

Instructor(s): Liz Ott  
Start Date: 01/20/2015

What is CengageNOW?

CengageNOW is a powerful resource for Success!

CengageNOW includes a variety of tools—all combined in one easy-to-use resource designed to improve your grades. Some resources get you prepared for class and help you succeed on homework, and others show you specific areas where you can work to improve. Get Started Today!
Registration

2. Follow the prompts to register your CengageNOW course.

Payment

After registering for your course, you will need to pay for access using one of the options below

**Bookstore:** You may be able to purchase access to CengageNOW at your bookstore. Check with the bookstore to find out what they offer for your course.

**Online:** If you do not already have an access code, you can pay online using a credit or debit card, or PayPal.

**Free Trial:** If you are unable to pay at the start of the semester you may choose to access CengageNOW during your free trial. After the free trial ends you will be required to pay for access.

Please note: At the end of the free trial period, your course access will be suspended until your payment has been made. All your scores and course activity will be saved and will be available to you after you pay for access.

**If you already registered an access code or bought CengageNOW online,** the course key to register for this course is: E-24YE4TBAAJHZ6