CASPER COLLEGE COURSE SYLLABUS
ACCT 2460-N1
Payroll Accounting

Semester/Year: Spring 2019
Lecture Hours: 3 Hours Lab Hours: Credit Hours: 3 Credits
Class Time: online Days: online Room: online

Instructor’s Name: Liz Ott

Instructor's Contact Information: Office Phone: 268-2493 Email: lott@caspercollege.edu
Office Hours: M/W 1-3 PM, T-Th 1:00-1:50 PM, other times by appointment

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.

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

Outcomes:
1. Solve problems using critical thinking and creativity
2. Use quantitative analytical skills to evaluate and process numerical data

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: The material for this course will be accessed by text reading along with content provided online which includes online tutorial-like adaptive study plans (ASPs), homework, practice tests, and graded tests. Students will also need to participate in discussion forums online. There are only 7 chapters in this book, but they are very detailed. Note: There will be something to be done in this class almost every day- completion of reading assignments, ASPs or tests, so you should allow 1-2 hours per day at least five days out of the week to successfully complete this course. This is NOT a course you can work on only once a week. If your schedule does not allow adequate time to do so, you might want to consider taking the course when you do have adequate time to devote to the course. Due to the nature and timing of the course materials, assignments might not always be due on the same day of the week, so you need to plan ahead in order to complete the work in a timely fashion. We plan on covering about one chapter every 2 weeks, but that is only possible if you work on them on a regular basis. Rather than setting staggered due dates to force students to be working, ALL chapter assignments are due on the same day, so pace yourselves. Once a chapter is completed, solutions will be available on the Cengage website. At that time, the test for the completed chapter will be opened for a week, even though we must begin work on the next chapter.

Chapter readings: You MUST read the text and/or complete the Adaptive Study Plans in order to successfully complete the course work as well as allow for proper participation in class forum discussions.

Forum (discussion ) points: (all 6 chapters required) For every chapter you will be required to post at least 2 questions or answers to questions posted by other students or the instructor regarding this chapter. If you are posting original questions, be sure and post them at least 48 hours before the due date for forums to give other students a chance to respond before the due date. Your remaining posts (i.e., your RESPONSE to questions) only need to be posted by the forum posting due date. Your questions and/or response(s) cannot be the same as someone who has already posted, so early birds have the advantage. You may earn a maximum of 4 points for each chapter’s forum. Please read the Forum Posting Rubric document in the Moodle site for this class to understand how points will be awarded.

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 See instructions at the end of the syllabus on how to register online for the homework.

Adaptive Study Plan (ASP): (all 6 chapters required) These are the first assignment for each chapter. They’re found at the CengageNOWv2 website listed in the instructions as the end of the syllabus. There are 6 ASPs, one for each chapter. As noted above, these are posted with due dates and times. The ASPs are listed by chapter number and chapter topic. For example, the first one is Chapter 1- The Need for Payroll and Personnel Records. When you click on the assignment, an assessment pops up to check your prior knowledge. If you’ve read the chapter, you might save time by already knowing the answers. In some cases, you might not know the answers. When you click on “I’m done”, it provides an assessment of how you did, and allows you to quiz yourself on individual concepts you did not understand. You are provided unlimited chances to improve your score, and ways to get more help to understand the material. Clicking on help materials will reveal the e-book and other sources of study for that objective. Go through each of these and study the chapter. You can “quiz yourself” as many times as you wish to improve your score. However, DO NOT “SUBMIT ASSIGNMENT FOR GRADING” until you have achieved your desired score. Cengage software only allows the ASP assignments to be submitted once. This is not something I can override. So, take advantage of the
feedback provided on the various objectives. Go back and study the parts as needed. Improve your score. THEN submit assignment for grading when you are satisfied with your score.

**Homework points:** (all 6 chapters required) Homework is available at the same CengageNOWv2 website. The homework is also to prepare you for each chapter test. Unlimited homework attempts are allowed. You may check your work up to 3 times on each problem as you go, so do not submit your assignment until you are reasonably sure you are correct. Since the problems are pulled randomly and algorithmically from the question bank, I strongly suggest attempting the homework more than once to make sure all the chapter material is understood. If you see a concept in the chapter that is not covered by your homework problem, try another attempt to make sure you can solve the problem. Only your highest homework score will be counted.

**Tests:** There will be 50 points on each individual chapter test. **NO MAKE-UP TESTS** will be allowed since each test is open for an entire week. **No tests are dropped** since all of this information is critical to complete the payroll process! **Practice tests** are available along with all the other assignments until the graded test opens. You are allowed 4 ungraded practice attempts. These tests are clearly labeled on the Cengage website as practice tests. Many, but not all, of the questions for the practice tests are pulled from the same question bank. Practice test results are viewable immediately upon submission. **CAUTION:** practice tests are not intended to simulate the content, format or length of the actual test. They merely help prepare you for the test.

**Proctored tests:** Chapter 4 test, and the Final Exam MUST be proctored. Please fill out the questionnaire provided in Moodle to arrange for a proctor well in advance of exam time. I will be advised by the Testing Center as to where you will be taking the test so that passwords may be provided to proctors in a timely fashion. Please fill out the questionnaire ASAP so we do not encounter any delays when it is time to take the proctored test.

**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>
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<tbody>
<tr>
<td>Tests (6 X 50 points)</td>
<td>300</td>
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<tr>
<td>Forums (6 X 4 points)</td>
<td>24</td>
</tr>
<tr>
<td>ASP tutorial learning tools (6 X 10 points)</td>
<td>60</td>
</tr>
<tr>
<td>Homework (6 X 20 points)</td>
<td>120</td>
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<tr>
<td>Practice Set</td>
<td>90</td>
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<tr>
<td>Final-comprehensive</td>
<td>90</td>
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<tr>
<td><strong>Total points possible</strong></td>
<td><strong>684</strong></td>
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To get: you need:
A 616 points
B 547
C 479
D 410
F 409 and under

NOTE: Final totals are not rounded, so the exact points for the cut off must be achieved. Example: 615 points is a very high B, but still a B.

Required Text, Readings, and Materials:

Bieg & Toland, Payroll Accounting 2019 (with CengageNOW™v2, 1 term Printed Access Card), 29th Edition ISBN 9781337619769 (Note: If you do not have the money right now for the book, there is a free access trial which includes an E-book. See instructions at end of syllabus.)

Class Policies: Last Date to Change to Audit Status or to Withdraw with a W Grade: April 18, 2019.

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 Code Violations: (Cheating and Plagiarism) Casper College demands academic honesty. Academic code violations focus on academic dishonesty, which includes but is not limited to, cheating, plagiarism, buying, selling, or stealing exams; substituting for another person, collusion when collaboration is not approved; knowingly furnishing false information; and copyright violations. Violations of the college's academic code can result in a range of negative consequences from failing a graded assignment to expulsion from the college. See the Student Code of Conduct for more information on this topic (www.caspercollege.edu/student-handbook).

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. This is also, where you will find course evaluation links during course evaluation periods.

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) 268-3995, 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.
**Harassment and discrimination:** Casper College seeks to provide an environment that is free of bias, discrimination and harassment. If you have been the victim of sexual harassment/gender or sex discrimination/sexual misconduct/assault, we encourage you to report this. If you report this to an employee, she or he must notify our college's Title IX Coordinator, Linda Toohey, Associate Vice President for Student Services, 125 College Drive, GW 412, Casper, WY 82601; (307) 268-2667; linda.toohey@caspercollege.edu about the basic facts of the incident. Employee concerns should be directed to the Human Resources Director. For more information about your options, please go to: caspercollege.edu/nondiscrimination

Course content

<table>
<thead>
<tr>
<th>Chapter 1</th>
<th>The Need for Payroll and Personnel Records</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter 2</td>
<td>Computing Wages &amp; Salaries</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Social Security Taxes</td>
</tr>
<tr>
<td>Chapter 4</td>
<td>Income Tax Withholding</td>
</tr>
<tr>
<td>Chapter 5</td>
<td>Unemployment Compensation Taxes</td>
</tr>
<tr>
<td>Chapter 6</td>
<td>Analyzing and Journalizing Payroll</td>
</tr>
<tr>
<td></td>
<td>Transactions</td>
</tr>
<tr>
<td>Chapter 7</td>
<td>Practical Set</td>
</tr>
</tbody>
</table>

**How to access your CengageNOWv2 course**

**Payroll Accounting 2019**

Instructor(s): Liz Ott  
Start Date: 01/17/2019

**What is CengageNOWv2?**

CengageNOWv2 is a powerful resource for Success!
CengageNOWv2 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

1. Connect to https://www.cengage.com/dashboard/#/course-confirmation/E-Y84EYUF2H3TF/initialcourse-confirmation
2. Follow the prompts to register your CengageNOWv2 course

Payment

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

Online: You can pay online using a credit or debit card, or PayPal.

Bookstore: You may be able to purchase access to CengageNOWv2 at your bookstore. Check with the bookstore to find out what they offer for your course.

Free Trial: If you are unable to pay at the start of the semester you may choose to access CengageNOWv2 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, connect to https://www.cengage.com/dashboard/#/course-confirmation/E-Y84EYUF2H3TF/initial-course-confirmation to access your course.

If you have any difficulties, please contact Customer Support at www.cengage.com/support.