

BUAC 013: PAYROLL ACCOUNTING

Originator

Romero

Justification / Rationale

fixing syncing issues

Effective Term

Fall 2024

Credit Status

Credit - Degree Applicable

Subject

BUAC - Business/Accounting

Course Number

013

Full Course Title

Payroll Accounting

Short Title

PAYROLL ACCOUNTING

Discipline**Disciplines List**

Accounting

Modality

Face-to-Face

100% Online

Hybrid

Catalog Description

This course provides a comprehensive overview of all phases of payroll accounting including a working background in federal and state payroll laws and their effect on payroll records and required government reporting. Worker's compensation and state disability benefits will be studied, as well as current accounting practices in regards to pension plans, health plans, vacation and sick leave, and other employee benefits.

Schedule Description

Comprehensive overview of federal and state payroll laws and their effect on payroll records and required government reports.

Prerequisite: BUAC-066 or BUAC-020A

Lecture Units

2

Lecture Semester Hours

36

Lab Units

1

Lab Semester Hours

54

In-class Hours

90

Out-of-class Hours

72

Total Course Units

3

Total Semester Hours

162

Prerequisite Course(s)

BUAC 020A or BUAC 066

Required Text and Other Instructional Materials**Resource Type**

Web/Other

Description

1. I.R.S. Publications: Current year Circular E - Employers Tax Guide Publication
2. Employment Development Department Publications: Current year California Employers Guide DE44

Resource Type

Book

Open Educational Resource

No

Author

Eric A. Weistein CPA

Title

Payroll Accounting A practical, real world approach

Edition

9th

City

Danville, CA

Publisher

Labyrinth Learning

Year

2022

College Level

Yes

ISBN #

9781-64061-361-4

Resource Type

Web/Other

Year

2022

Description

Instructor to add materials with California Laws that differ from Federal

Class Size Maximum

40

Course Content

1. Laws affecting employers
 - a. FLSA – Federal Wage and Hour Law
 - b. FICA – Federal Insurance Contributions Act
 - c. Income tax withholding laws
 - d. Federal and California unemployment tax acts
 - e. Fair employments laws
 - i. Title VI of the Civil Rights Act of 1964; Equal Employment Opportunity
 - ii. ADEA – Age Discrimination in Employment Act
 - iii. ADA – Americans with Disabilities Act of 1990
 - iv. Other applicable laws
2. Human Resources Department Procedures & Recordkeeping
 - a. Pre-hiring and hiring forms
 - b. Employee history record
3. Payroll accounting system procedures
 - a. Record hours worked (or units produced)
 - b. Payroll calculations
 - i. Calculate gross pay (wages/salaries, overtime, commissions, etc.)
 - ii. Calculate withholdings/deductions
 1. FICA tax rates and wage base
 2. Federal/California income tax withholding methods
 3. Earned Income Credit
 4. Unemployment taxes
 5. Deductions
 - a. Voluntary (insurance, retirement, etc.)
 - b. Involuntary (garnishments)
 - iii. Calculate net pay
4. Payroll register and employee's earnings record
5. Paycheck preparation
6. General ledger transactions
 - a. Standard payroll entries
 - b. End of the period adjustments

Lab Content

1. Payroll forms
 - a. Required Federal forms
 - i. Form 941 – Employer's Quarterly Federal Tax Return
 - ii. Form 8109 – Federal Tax Deposit Coupon
 - iii. Form 940 (or 940 EZ) – Employer's Annual Federal
 - iv. Unemployment (FUTA) Tax Return
 - v. Forms W-2/W-3 – Wage and Tax Statement
 - vi. DE-6 – Quarterly Wage and Withholding Report
 - b. Required California forms
 - i. DE 88ALL – Payroll Tax Deposit Coupon
 - ii. DE-7 – Annual Reconciliation Statement
 - c. Other forms
 - i. W-4 – Employee Withholding Allowance Certificate
 - ii. W-5 – Earned Income Credit Advance Payment Certificate
 - iii. 1099-MISC – Miscellaneous Income
2. Supplemental publications
 - a. IRS Circular E; Employer's Tax Guide (Publication 15)
 - b. EDD California Employers Guide DE44

Course Objectives

Objectives	
Objective 1	Describe basic requirements of federal and state labor laws.
Objective 2	Explain the importance of a thorough recordkeeping system.
Objective 3	Analyze the various types of payments defined as "wages."
Objective 4	Calculate payroll amounts, including wages, taxes, and other miscellaneous withholdings.
Objective 5	Prepare the payment and required forms for federal and state payroll tax deposits.
Objective 6	Compile and evaluate quarterly and annual federal and state payroll reports.
Objective 7	Generate the entries to record the payroll, payroll taxes, and payment of payroll related liabilities.
Objective 8	Demonstrate the above objectives through application of a computerized accounting software package practice set.

Student Learning Outcomes

Upon satisfactory completion of this course, students will be able to:	
Outcome 1	Record payroll transactions properly.
Outcome 2	Prepare various payroll documents and tax reports.
Outcome 3	Use payroll software to process payroll.

Methods of Instruction

Method	Please provide a description or examples of how each instructional method will be used in this course.
Lecture	Lecture on concepts with teacher demonstration of techniques followed by student lab practice and application to business problem.
Collaborative/Team	Teacher presentation of specific technical problem with student teams developing and presenting potential solutions.
Technology-based instruction	Comparison with simulations on payroll preparation software alternatives
Laboratory	Comprehensive lab project with features to simulate payroll and tax filing scenarios

Methods of Evaluation

Method	Please provide a description or examples of how each evaluation method will be used in this course.	Type of Assignment
Computational/problem-solving evaluations	Student performance on computational, problem-solving demonstrations to test the understanding of the interaction and relationship of different components of the subject matter. Student is expected to research about 2 hours per week on changes in payroll law to be applied to their exercises.	In and Out of Class
Written homework	Homework assignments designed to measure student understanding of key concepts presented in each chapter and contribute to the overall understanding of the course material. Expected 2 hours a week for homework.	Out of Class Only
Mid-term and final evaluations	Mid Term and Final Exams	In Class Only
Tests/Quizzes/Examinations	Each Chapter will contain assessments	In Class Only
Group activity participation/observation	Class Discussion	In Class Only
Laboratory projects	Hand on exercises on payroll preparation and tax filings. Any laboratory work not completed in the classroom will need to be completed outside of the classroom.	In and Out of Class

Assignments

Other In-class Assignments

1. Readings in the textbook and recommended supplementary literature. 2. Attendance of lectures including the taking of detailed notes and participation in classroom discussion. 3. Examinations of various types, such as problem sets, essay, and multiple choice.

Other Out-of-class Assignments

1. Readings in the textbook and in recommended supplementary literature. 2. Completion of out of class assignments including study guides, chapter exercises, and problem sets.

Grade Methods

Letter Grade Only

Distance Education Checklist

Include the percentage of online and on-campus instruction you anticipate.

Online %

50

On-campus %

50

Lab Courses

How will the lab component of your course be differentiated from the lecture component of the course?

Lab activities are clearly labeled and compose a portion (category) of their overall grade

From the COR list, what activities are specified as lab, and how will those be monitored by the instructor?

Lecture component in this class will have a content delivery and exercises that are graded as either correct or not. On the other hand the Lab component will have a research and observation component that students will have to maintain.

How will you assess the online delivery of lab activities?

There is no right or wrong, the end results could be countless and the student will be evaluated in their interpretation of the results. Student will have to use critical thinking to submit reports and feed their observations in the final project presentation.

Instructional Materials and Resources

If you use any other technologies in addition to the college LMS, what other technologies will you use and how are you ensuring student data security?

We will use publisher activities in this course, in addition to the LMS. This platform is hosted by the publishers and is integrated into the LMS through an LTI.

If used, explain how specific materials and resources outside the LMS will be used to enhance student learning.

This platform is a necessity to our instruction. The activities are directly related to our course content and are impossible to recreate on our own.

Effective Student/Faculty Contact

Which of the following methods of regular, timely, and effective student/faculty contact will be used in this course?

Within Course Management System:

Online quizzes and examinations
Regular virtual office hours
Timely feedback and return of student work as specified in the syllabus
Video or audio feedback
Weekly announcements

External to Course Management System:

Direct e-mail
E-portfolios/blogs/wikis
Posted audio/video (including YouTube, 3cm mediasolutions, etc.)
Teleconferencing
Telephone contact/voicemail

Briefly discuss how the selected strategies above will be used to maintain Regular Effective Contact in the course.

We will ensure that our instructors provide individualized feedback to all participating students through any one of the listed strategies.

Other Information

MIS Course Data

CIP Code

52.0302 - Accounting Technology/Technician and Bookkeeping.

TOP Code

050200 - Accounting

SAM Code

C - Clearly Occupational

Basic Skills Status

Not Basic Skills

Prior College Level

Not applicable

Cooperative Work Experience

Not a Coop Course

Course Classification Status

Credit Course

Approved Special Class

Not special class

Noncredit Category

Not Applicable, Credit Course

Program Status

Program Applicable

Transfer Status

Transferable to CSU only

Allow Audit

Yes

Repeatability

No

Materials Fee

No

Additional Fees?

No

Approvals

Curriculum Committee Approval Date

10/20/2022

Academic Senate Approval Date

10/27/2022

Board of Trustees Approval Date

12/16/2022

Chancellor's Office Approval Date

12/18/2022

Course Control Number

CCC000635038

Programs referencing this courseAccounting Certificate of Achievement (<http://catalog.collegeofthedesert.eduundefined/?key=114>)Human Resource Generalist Certificate of Achievement (<http://catalog.collegeofthedesert.eduundefined/?key=118>)Small Business Certificate of Achievement (<http://catalog.collegeofthedesert.eduundefined/?key=120>)General Business AS Degree (<http://catalog.collegeofthedesert.eduundefined/?key=190>)Accounting AS Degree (<http://catalog.collegeofthedesert.eduundefined/?key=58>)